

CONCLUSION: A review of the human resources programs and expenditures for 50 Mississippi school districts in FY 2023 showed opportunities for districts to strengthen their programs and increase efficiency. For example, 53% of districts do not track staff absenteeism rates, and 78% do not track daily substitute teacher fill rates. The median HR costs per \$100,000 of revenue was \$213, and the range among districts was \$42 to \$2,900 per \$100,000 of revenue. This review was inhibited by some districts being unable to provide the requested HR data and some districts providing questionable HR cost and/or staffing data. The median overall employee separation rate across districts was 12.6% and the median teacher separation rate was 12.8%, both of which were better than (below) the regional peer average. However, some districts exceeded state, regional, and national separation rates.



BACKGROUND

In FY 2025, PEER received funding to contract with Glimpse K12 (now Level Data) to conduct a comparative review of 50 school districts. This report focuses on one of six non-instructional areas of review—human resources (Volume II). Other reports include:

- Finance and Supply Chain (Volume I);
- Information Technology (Volume III);
- Nutrition (Volume IV);
- Operations (Volume V); and,
- Transportation (Volume VI).

KEY FINDINGS

- **Of the districts reporting, 26 (53%) do not track staff absenteeism rates.**
Reasons to track staff absenteeism rates are provided in the blue box below.
- **38 districts (78%) do not track daily substitute teacher fill rates.**
Tracking these rates is essential to ensure the smooth operation of schools in the event of teacher absences.
- **All but one district had a documented employee handbook in FY 2023. However, this one district reported it has since adopted a handbook.**
A handbook promotes consistency, legal compliance, and communication across the district.
- **All but four of the 46 districts reporting have invested in software to support human resources activities.**
The majority of districts reported using automated time and attendance management software and applicant posting and tracking software.

- **The median HR costs per \$100,000 of revenue was \$213. The range was from approximately \$42 in Franklin to approximately \$2,900 in Richton. A closer examination of these districts' costs finds anomalies that affect each district's reported figures.**
Many districts struggle to report revenue figures, HR department costs, and HR staffing expenses accurately. The anomalies emphasize the importance of proper accounting of district finances to provide district administration officials with accurate information by which to make decisions.

Reasons to Track Staff Absenteeism Rates

- **Cost-savings:** Staff absenteeism can drive up costs. By tracking absenteeism, districts can identify patterns and trends that may help reduce costs by implementing preventive measures or better managing leave requests.
- **Adequate staffing:** When a staff member is absent, it can be challenging to maintain appropriate staffing levels, which may impact student learning. By tracking absences, school districts can identify areas where additional support may be needed and plan accordingly to ensure adequate staffing.
- **Employee health and wellness:** Frequent absences can indicate underlying health or wellness issues among staff members. By tracking staff absences, a district can identify trends that may signal a need for wellness interventions or resources, such as stress management or mental health support.
- **Teacher performance and student achievement:** Staff absenteeism can negatively affect student achievement, particularly if substitute teachers are less effective than regular classroom teachers. By tracking absences, a school district can identify areas where teacher performance may suffer and take steps to address the issue (e.g., providing additional professional development).

A Look at Employee and Teacher Separations

- The median *overall employee separation rate* was 12.6%.
 - Overall separation rates ranged from 3.3% in Jefferson Davis to 27.2% in Hinds. Seven districts reported overall employee separations higher than state, regional, and national peers.
- The median teacher separation rate was 12.8%.
 - Teacher separation rates ranged from 1.0% in Jefferson Davis to 30.1% in Nettleton. Seven districts reported teacher separation rates above those of state, regional, and national peers.

A Look at Employee Misconduct and Discrimination Complaints

- 14 districts reported a total of 83 employee misconduct investigations in FY 2023. 28 districts reported no investigations, and 8 districts did not provide data.
 - Because each district has discretion in whether to classify an issue as “misconduct,” the number of investigations reported by district ranged from 0 to 27 and a wide range of issues were reported (e.g., breach of contract, violating district’s code of conduct).
- 7 districts reported 10 employee discrimination investigations in FY 2023. 36 districts reported no investigations, and 7 districts did not provide data.

HR Cost Data Not Collected

Some districts did not provide all information requested for this report, which inhibited the assessment team’s ability to conduct a complete analysis of human resources functions in the selected districts. Further, some districts reported anomalous data, which indicates a lack of precision in capturing HR costs, in turn inhibiting the districts’ abilities to use information to manage HR functions effectively.

Several districts encountered difficulties in obtaining accurate information due to the distribution of HR functions among several district personnel, instead of having personnel dedicated to HR functions.

SUMMARY OF RECOMMENDATIONS FOR DISTRICTS:

1. In FY 2026, each district superintendent, in consultation with the district’s human resources personnel, should review the information from this report and implement each of the relevant district recommendations to increase efficiency, improve service levels, and/or achieve cost-savings. Such recommendations include but are not limited to:
 - a. tracking staff absenteeism;
 - b. tracking daily substitute fill rates;
 - c. keeping a documented employee handbook;
 - d. assessing the use of more electronic processing and other technological tools; and,
 - e. assessing causes of separation rates for teachers and staff.
2. District administrators should also use the information in this report to compare their performance to that of their peers in Mississippi, as well as regionally and nationally, to identify areas for potential improvement, and take action to improve.
3. For districts unable to provide benchmarking/performance information during this review pertaining to their human resources, relevant district personnel should take action to begin collecting and monitoring precise data on an ongoing basis.
4. District personnel should provide an annual performance report to the district superintendent regarding the status of the human resources programs using the measures included in this review.

RECOMMENDATION FOR THE MISSISSIPPI DEPARTMENT OF EDUCATION (MDE):

5. MDE should review its *Accounting Manual for Districts* to determine whether it should make revisions that would assist districts in providing greater detail, clarity, and accuracy of district revenue and expenses.