

CONCLUSION: A review of the human resources programs and expenditures for nine Mississippi school districts in FY 2023 showed opportunities for districts to strengthen their programs and increase efficiency. For example, six districts (67%) did not track staff absenteeism rates, and four districts (44%) did not track daily substitute teacher fill rates. HR costs per \$100,000 of revenue ranged from \$121 to \$975, indicating potential for improvement. Some districts exceeded the employee and/or teacher separation rates of state, regional, and national peer benchmarks.



BACKGROUND

In FY 2026, PEER received funding to contract with Level Data (formerly GlimpseK12) to conduct a comparative review of nine 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 nine districts in this cohort, six (67%) did not track staff absenteeism rates.**
Reasons to track staff absenteeism rates are provided in the blue box below.
- **Four districts (44%) did 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.
- **Eight of the nine districts had a documented district-wide employee handbook in FY 2023.**
A handbook promotes consistency, legal compliance, and communication across the district.
- **All nine districts reported investing in software to support human resources activities.**
The majority of districts reported using human resource management software and applicant posting and tracking software.

- **HR costs per \$100,000 of revenue ranged from \$121 in Harrison to \$975 in Yazoo City.**

Two districts—Yazoo City and Humphreys—recently transitioned out of the Achievement School District and are in their first year (school year 2025–2026) as independent districts with newly reestablished central offices.

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 overall employee separation rate ranged from 8.6% in the Humphreys district to 25.8% in the Harrison district.
 - Five districts—Yazoo City, Meridian, Rankin, Aberdeen, and Harrison—reported overall employee separation rates that exceeded state, regional, and national peer benchmarks.
- The teacher separation rate ranged from 6.3% in the Jackson City district to 29.8% in the Aberdeen district.
 - The Harrison, Humphreys, Meridian, and Aberdeen districts reported teacher separation rates above the state median, the regional peer average, and the upper end of the national peer range.

A Look at Employee Misconduct and Discrimination Complaints

- The number of misconduct investigations in FY 2023 for the current cohort ranged from no cases reported by Forrest County Agricultural High School to 20 cases reported by the Meridian district, with two districts (Aberdeen and Humphreys) not reporting employee misconduct investigation data.
- Four districts reported no employee discrimination investigations in FY 2023. Two districts (Aberdeen and Humphreys) did not provide employee discrimination investigation data. Of the three districts that reported at least one employee discrimination investigation, two districts reported a single investigation, while one district (Jackson City) reported four investigations.

HR Cost Data

Except for Humphreys, districts in this cohort provided HR cost data. In prior cohorts, several districts did not report HR department costs and/or the number of HR FTEs. The lack of accurate data hinders districts from effectively using financial information to manage and optimize their HR functions.

SUMMARY OF RECOMMENDATIONS FOR DISTRICTS:

1. In FY 2027, 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):

1. 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.

See report page 22 for a full list of recommendations.