

STATE OF MISSISSIPPI

LEGISLATIVE BUDGET REPORT

FOR FISCAL YEAR

July 1, 2022 – June 30, 2023



SUBMITTED BY

JOINT LEGISLATIVE BUDGET COMMITTEE

To The

MISSISSIPPI LEGISLATURE

2022 SESSION

STATE OF MISSISSIPPI

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TO MEMBERS OF THE MISSISSIPPI LEGISLATURE:

In compliance with the provisions of Section 27-103-113, Mississippi Code of 1972, the Joint Legislative Budget Committee submits for your consideration the Proposed Budget for the State of Mississippi for FY 2023.

Section 27-103-113, Mississippi Code of 1972, states that "It shall be the duty of the Legislative Budget Office to prepare an overall balanced budget of the entire expenses and income of the state for each fiscal year, which budget shall encompass the operations of all General Fund agencies and all Special Fund agencies and the Mississippi Department of Transportation (including Office of State Aid Road Construction). Beginning with Fiscal Year 1996, such budget shall be prepared in a format which will include performance measurement data associated with various programs operated by each agency. Said overall budget shall be completed prior to December 15 before the convening of the Legislature at the regular session."

In compliance with Section 27-103-113, the Joint Legislative Budget Committee prepares its budget recommendation in a format which includes performance measurement data. The Joint Legislative Budget Committee requires all state agencies to identify programs, the costs associated with each program, and the present and anticipated activities and objectives of each program. In addition to agency budget recommendations being made by major object of expenditure, recommendations are also made by the various programs of each agency as required by statute.

JOINT LEGISLATIVE BUDGET COMMITTEE RECOMMENDATIONS FOR FY 2023

Prior to the preparation of this budget, detailed budget request documents were received from all state agencies in support of their requests for FY 2023. A select group of governing boards and executive heads of agencies appeared before the members of the Joint Legislative Budget Committee to further explain their needs and problems. Following the conclusion of this process, the members of the Committee agreed to submit this budget report for the consideration of the Legislature. Copies of the budget requests as received from all state agencies are contained in files which are maintained in the offices of the Senate and House of Representatives Appropriations Committees as well as the Legislative Budget Office. Budget requests are also available online.

Joint Legislative Budget Committee recommendations for FY 2023 will require, if adopted, total appropriations of \$5,824,812,943 from the General Fund. FY 2023 revenues are projected to increase by 9.56% above the Sine Die revenue estimate for FY 2022 under current law. The Joint Legislative Budget Committee is recommending that \$4.424 billion of reserve funds be retained for: 1) allocation by the Legislature to address additional needs in the FY 2022 and/or 2023 budgets, 2) allocation during future budget years, or 3) maintaining as reserves.

Total State Support Funding is set forth on pages 30-31. This schedule identifies those funds that are considered state source special funds. Total State Support funding is the combination of state General Funds and State Support Special Funds. The State Support Special Funds include BP Settlement Funds, Budget Contingency Funds, Capital Expense Funds, Coronavirus Local Fiscal Recovery Funds, Coronavirus State Fiscal Recovery Funds, Education Enhancement Funds, Gulf Coast Restoration Funds, Health Care Expendable Funds, and Tobacco Control Funds.

At a meeting on November 10, 2021, a revenue estimate for FY 2023 was adopted by the Governor and the Joint Legislative Budget Committee in the amount of \$6,493,500,000 which is 9.56% above the FY 2022 Sine Die revenue estimate under current law.

In reviewing these recommendations, attention must be focused on total funds and not just General Funds. General Funds alone are not an adequate measure of financial support. The Committee has properly considered the Special Fund revenues available to state agencies and utilized them wherever possible to offset the demand on the General Fund. The preparation of a state budget under the law required the Committee to face the difficult task of attempting to satisfy virtually unlimited needs with very limited resources. This report is the Joint Legislative Budget Committee's best effort to lay out a financial blueprint for consideration by the Legislature during the 2022 Regular Legislative Session.

ESTIMATE OF BUDGET REVENUES - FY 2023

At a meeting on November 10, 2021, the Governor and the Joint Legislative Budget Committee adopted an estimate of \$6,493,500,000 in General Fund receipts for FY 2023 under current law.

The State Economist presented the FY 2023 revenue estimate as recommended by the Revenue Estimating Group. The five members of the Revenue Estimating Group are the State Economist, the State Fiscal Officer, State Treasurer, Commissioner of Revenue, and Director of the Legislative Budget Office. The FY 2023 estimate took into account a review of collections for the first three months of FY 2022. Through September 2021, FY 2022 collections were approximately \$258.3 million above the sine die estimate for FY 2022.

The FY 2023 revenue estimate is an increase of 9.6% above the Sine Die estimate for FY 2022 under current law. Sales tax collections are expected to increase by \$46.0 million and individual income taxes are expected to increase by \$42.0 million in FY 2023. There are other increases and decreases in other revenue categories, but the key to the FY 2023 revenue estimate will be the projections for sales and individual income tax.

The economic assumptions underlying the FY 2023 revenue estimate are shown below. The Revenue Estimating Group's estimate reflects the group's outlook for FY 2023. The economic indicators for Mississippi project a 4.1% increase in the gross domestic product for FY 2023. The assumptions upon which the revenue estimate is based are shown in comparison to the United States as reflected below.

PROJECTED ECONOMIC TRENDS IN MISSISSIPPI, FY 2022 AND FY 2023

	<u>FY 2022</u>	<u>FY 2023</u>
Gross Domestic Product (Percentage Change)	8.9	4.1
Real Gross Domestic Product (Percentage Change)	4.0	0.5
Price Level (Percentage Change)	4.3	3.3
Total Employment (Percentage Change/Payroll)	2.1	0.9
Unemployment Rate (Percent)	6.1	5.7
Total Personal Income (Percentage Change)	7.1	0.5

COMPARISON OF PROJECTED ECONOMIC INDICATORS, FY 2023, MISSISSIPPI AND U.S.

	<u>MISSISSIPPI</u>	<u>U.S.</u>
Gross Domestic Product (Percentage Change)	4.1	7.9
Real Domestic Product (Percentage Change)	0.5	4.3
Price Level (Percentage Change)	3.3	3.3
Total Employment (Percentage Change/Payroll)	0.9	4.0
Unemployment Rate (Percent)	5.7	3.8
Total Personal Income (Percentage Change)	0.5	1.0

FUNDING THE BUDGET FOR FY 2023

Statement II of this report reflects the net revenue estimated to be received from each General Fund revenue source during FY 2022 and FY 2023.

The General Fund revenue estimate for FY 2022 anticipates the collection of \$5,927 million, which represents a decrease of \$814.3 million or 12.1% below actual collections for FY 2021. Actual collections for FY 2021 compared to actual collections for FY 2020 reflected an increase of \$924.2 million or 13.7%.

The estimated General Fund collections for FY 2023 are \$6,493,500,000, which represents an increase of \$566.5 million, or 9.6% above the Sine Die FY 2022 estimate under current law.

SUMMARY OF ANTICIPATED GENERAL FUNDS AVAILABLE FOR FY 2023

Projected Beginning Cash Balance July 1, 2022	\$	0
Anticipated Receipts for FY 2023 under current law		6,493,500,000
Less: Two Percent (2%) of Projected FY 2023 Revenue & Beginning Cash		<u>(129,870,000)</u>
Total General Funds Available for FY 2023 Appropriations		6,363,630,000
Less: FY 2023 General Fund Legislative Budget Committee's Recommendation		<u>(5,824,812,943)</u>
Estimated General Fund Balance June 30, 2023	\$	<u>538,817,057</u>

FY 2023 RESERVES

The Joint Legislative Budget Committee's FY 2023 Budget Recommendation leaves unallocated at the end of FY 2023 the following sources of funds:

Coronavirus State Fiscal Recovery Fund	\$	1,806,373,346
Capital Expense Fund		1,092,237,323
Working Cash Stabilization Reserve Fund		555,973,045
General Funds Available/Not Allocated		538,817,057
Education Enhancement Fund		199,287,647
Two Percent (2%) General Fund Set-Aside		129,870,000
Health Care Expendable Fund		32,492,002
Gulf Coast Restoration Fund		30,692,376
BP Settlement Fund		23,110,690
Special Fund Cash Balances		<u>15,546,865</u>
Total Reserves	\$	<u>4,424,400,351</u>

GUIDELINES FOR BUDGET DEVELOPMENT

The Joint Legislative Budget Committee instructed the staff to develop recommendations on individual agency budgets. These staff recommendations were developed utilizing budget guidelines adopted by the Committee.

Following completion of the staff recommendation, the Committee was furnished information on each agency summarizing the staff's recommendation. In addition to the summary, the Committee received a verbal briefing or recommendation from the staff prior to final approval by the full Committee. Any deviations from the guidelines were made by the Committee and not by the staff.

In preparation of the budget recommendation, attention has been focused on minimizing the funding of vacant positions, reducing unnecessary travel, and deferring equipment purchases. The dominant concern in the development of the recommendations was to maintain adequate funding for continuation of current operations within the confines of the adopted estimate of General Fund revenue plus other state source funds estimated to be available during FY 2023.

The guidelines as adopted by the Committee on September 24, 2021, are as follows:

1. In addition to agency budget recommendations being made by major object of expenditure, recommendations will also be made by the various approved programs of each agency. Performance targets should be recommended for agencies that have targets set out in their FY 2022 appropriation bills.
2. The aggregate total of FY 2023 General Fund recommendations for continuation purposes shall not exceed the FY 2022 General Fund Appropriation (except increases approved by the Joint Legislative Budget Committee). Individual agency recommendations shall be less than FY 2022 when feasible.
3. No recommendation of new positions or new or expanded programs and activities shall be included except for operations mandated by state or federal statutes, regulations, court orders or commitments. However, staff is granted flexibility to recommend new positions identified and considered highly vulnerable or deemed to be in a high-risk area.
4. Reductions in authorized staffing levels will be made in conjunction with information being furnished by the State Personnel Board relative to non-mandatory, long-term vacancies exceeding 180 days. Staff is directed to recommend no funding of remaining vacancies. Staff shall have discretion in recommending the funding and retaining of seasonal or essential vacant positions. Staff is directed to recommend attrition adjustments on filled positions in budgets where historical employee turnover rates and other criteria would support such adjustments. Staff recommendations for salaries, wages, and fringe benefits shall not exceed the FY 2022 estimated level except in the case of fully funding filled positions.

Exempt from this guideline are any agencies that have been taken out of the purview of the State Personnel Board.

5. No funding for reallocation or reclassification of positions not previously approved by legislative action will be allowed.
6. No recommendation shall exceed the agency request for funding.
7. No increases above the FY 2022 level for overtime pay or liability insurance shall be included, except where the purchase of liability insurance has been authorized by the Legislature.
8. Attention shall be directed at the relationship of General vs. Special Funds and any impact of the agency's request on this relationship to ensure that General Funds are not being provided to replace lost federal funds.
9. Agency requests for budget authorization in special and/or federal funds which exceed FY 2022 continuation levels and funded solely from non-general fund sources may be considered for inclusion.
10. Staff will identify critical needs above the FY 2022 level that are not included in the staff recommendation.
11. Recommendations for vehicles will be considered in conjunction with information being furnished by the Office of Fleet Management (if Fleet Management recommendations are available).
12. Grant staff discretion to recommend the utilization of a spend-down of special fund cash balances where deemed feasible.
13. The staff is directed to identify any non-recurring revenue sources utilized to fund the FY 2023 budget recommendation.
14. The staff is directed to recommend minimum levels of funding in the areas of salaries, travel, contract workers, vehicles, and other equipment.
15. The staff is directed to recommend the replacement of non-recurring sources of funds utilized to fund recurring expenditures in the FY 2022 budget and to recommend a plan to provide the source of these replacement funds.

EXPLANATION OF FY 2023 DELETED POSITIONS

The Joint Legislative Budget Committee reduced authorized (vacant) positions and funding for vacant positions across all state agencies and institutions. This deletion will permanently reduce the state's potential salaries requirement. All state agencies and institutions should be aware of the continuation of this policy in the FY 2023 Budget Recommendation and should be extremely careful about filling any currently vacant positions in FY 2022.

The Joint Legislative Budget Committee recommended that a total of 2,539 vacant positions be abolished, along with the elimination of funding for these positions.

GENERAL FUND RECOMMENDATIONS BY MAJOR FUNCTION OF GOVERNMENT

The following schedule reflects the differences between the Joint Legislative Budget Committee General Fund recommendations for FY 2023 and the FY 2022 appropriation level by major functions of state government:

	<u>INCREASE OR DECREASE AMOUNT</u>
Legislative	\$ (138,726)
Judiciary & Justice	(194,742)
Executive & Administrative	(1,425,659)
Fiscal Affairs	(469,606)
Public Education	(265,738)
Higher Education	(2,619,082)
Public Health	485,222
Hospitals & Hospital Schools	6,449,829
Agriculture & Economic Development	(628,125)
Conservation	(1,108,784)
Insurance & Banking	121,529
Corrections	(4,574,700)
Social Welfare	3,324,873
Military, Police & Veterans Affairs	591,402
Local Assistance	11,586,528
Miscellaneous	(142,973)
Debt Service	<u>(5,146,330)</u>
 TOTAL INCREASE	 \$ <u>5,844,918</u>

Section 27-103-127, Mississippi Code of 1972, provides that "no special fund agency shall make expenditures from special funds available to such agency unless such expenditures are set forth in a budget approved by the Legislature." Part II and Part III of this Budget Report contain this Committee's Special Fund and Mississippi Department of Transportation (including Office of State Aid Road Construction) recommendations. "Expenditures approved or authorized by the Legislature for any special fund agency shall constitute a maximum to be expended or encumbered by such agency and shall not constitute authority to expend or encumber more than the amount of revenue actually collected or otherwise received." In making this recommendation, due care was exercised on the premise that Special Fund agencies also operate with public funds, regardless of source, and are accountable as General Fund agencies.

Respectfully submitted,

C. Delbert Hosemann, Jr.
Delbert Hosemann, Chairman

Philip Gunn
Philip Gunn, Vice Chairman

Dean Kirby
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John Read
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Trey Lamar
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Angela Cockerham
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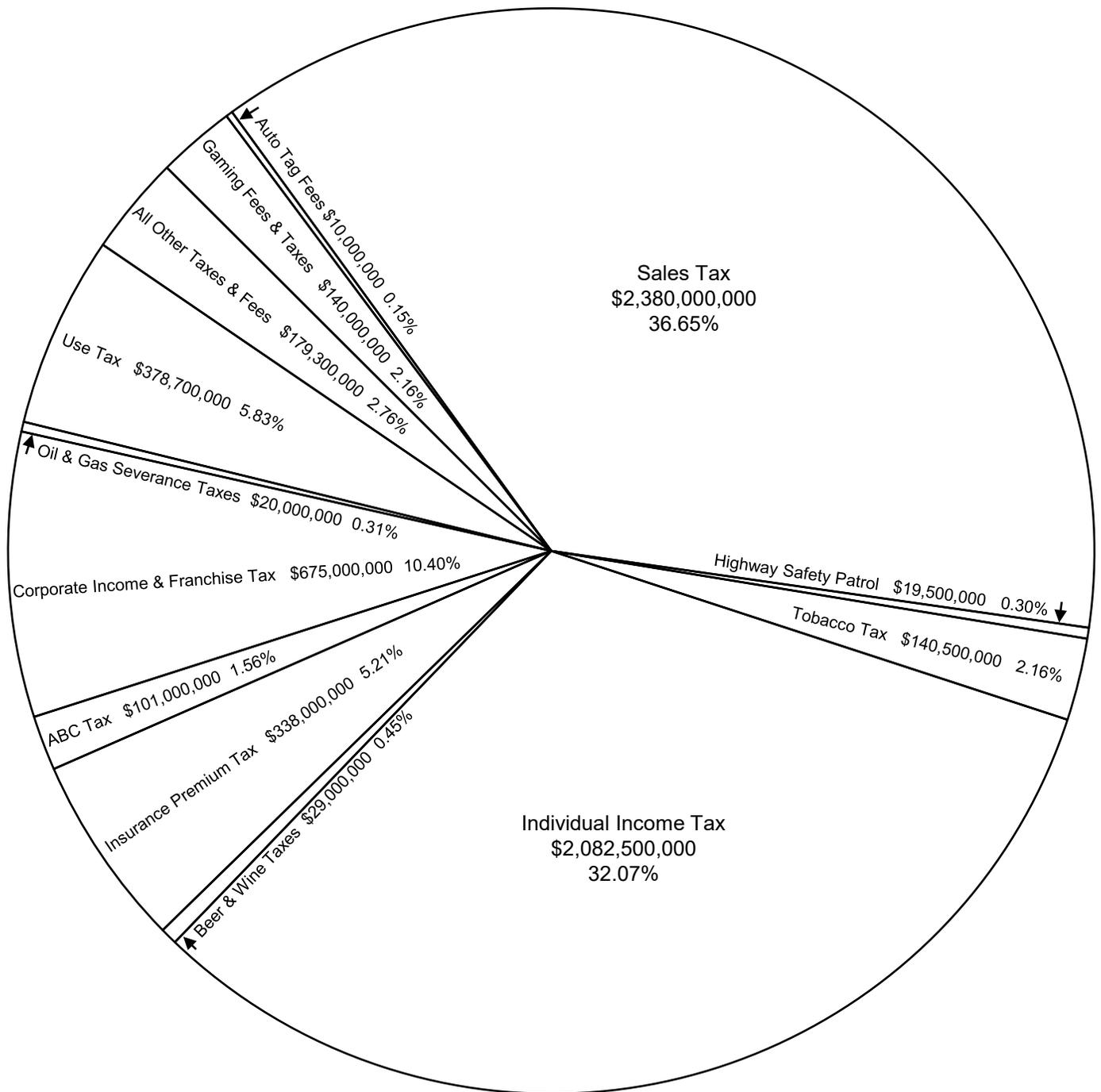
Nicole Boyd
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Percy W. Watson
Percy W. Watson

Tony Greer
Tony Greer, Director

General Fund Revenues Estimated For Fiscal Year 2023 Budget

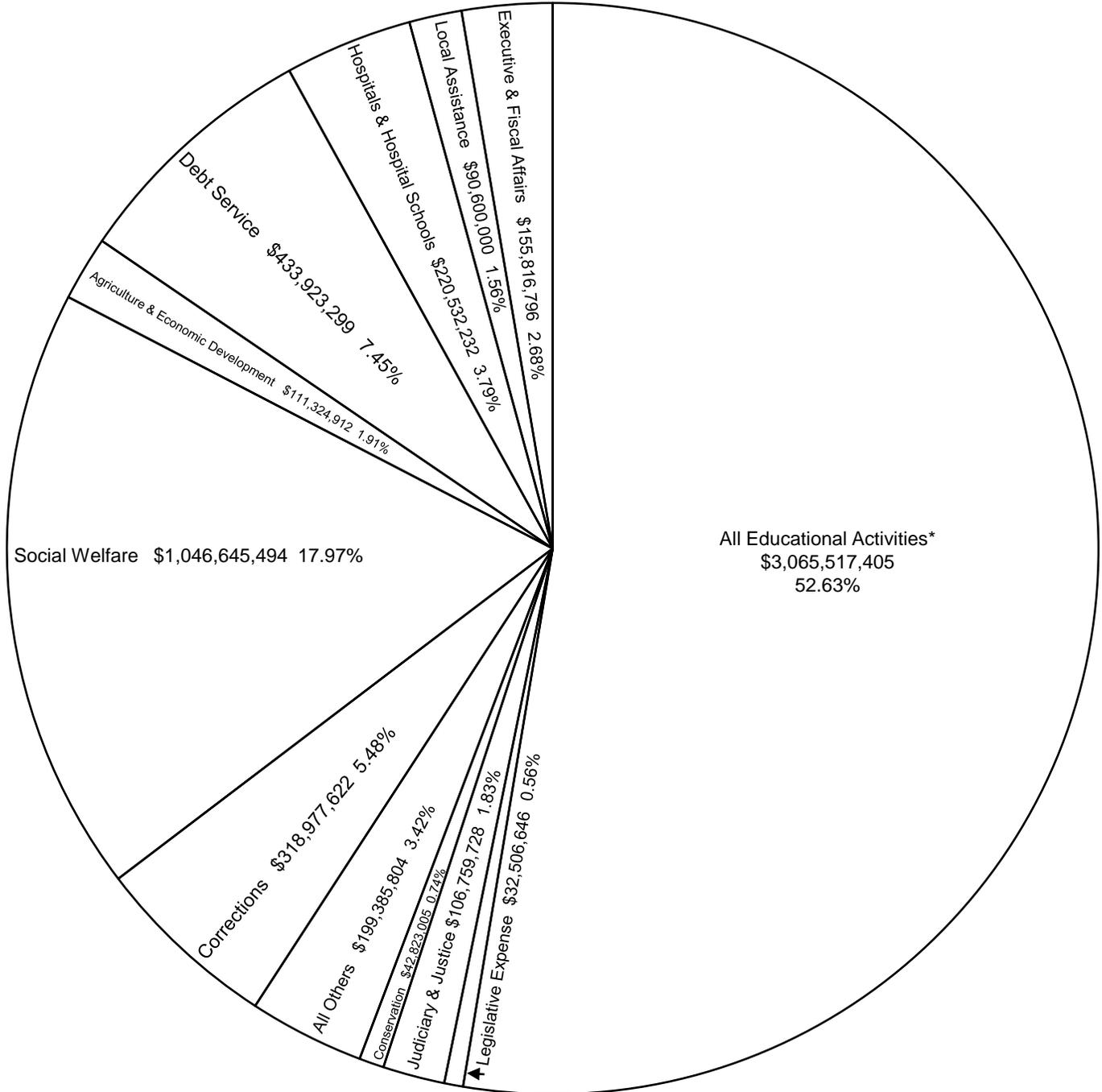
(For Detail See Statement II)



General Fund Revenue Estimate FY 2023 (Chart Total)	\$6,493,500,000
Less: Two Percent Set-Aside	(129,870,000)
Less: Projected Ending Balance	<u>(538,817,057)</u>
Total General Fund Allocated for FY 2023 Budget	<u>\$5,824,812,943</u>

Regular General Fund Appropriations For Fiscal Year 2023 Budget

(For Detail See Statement III)

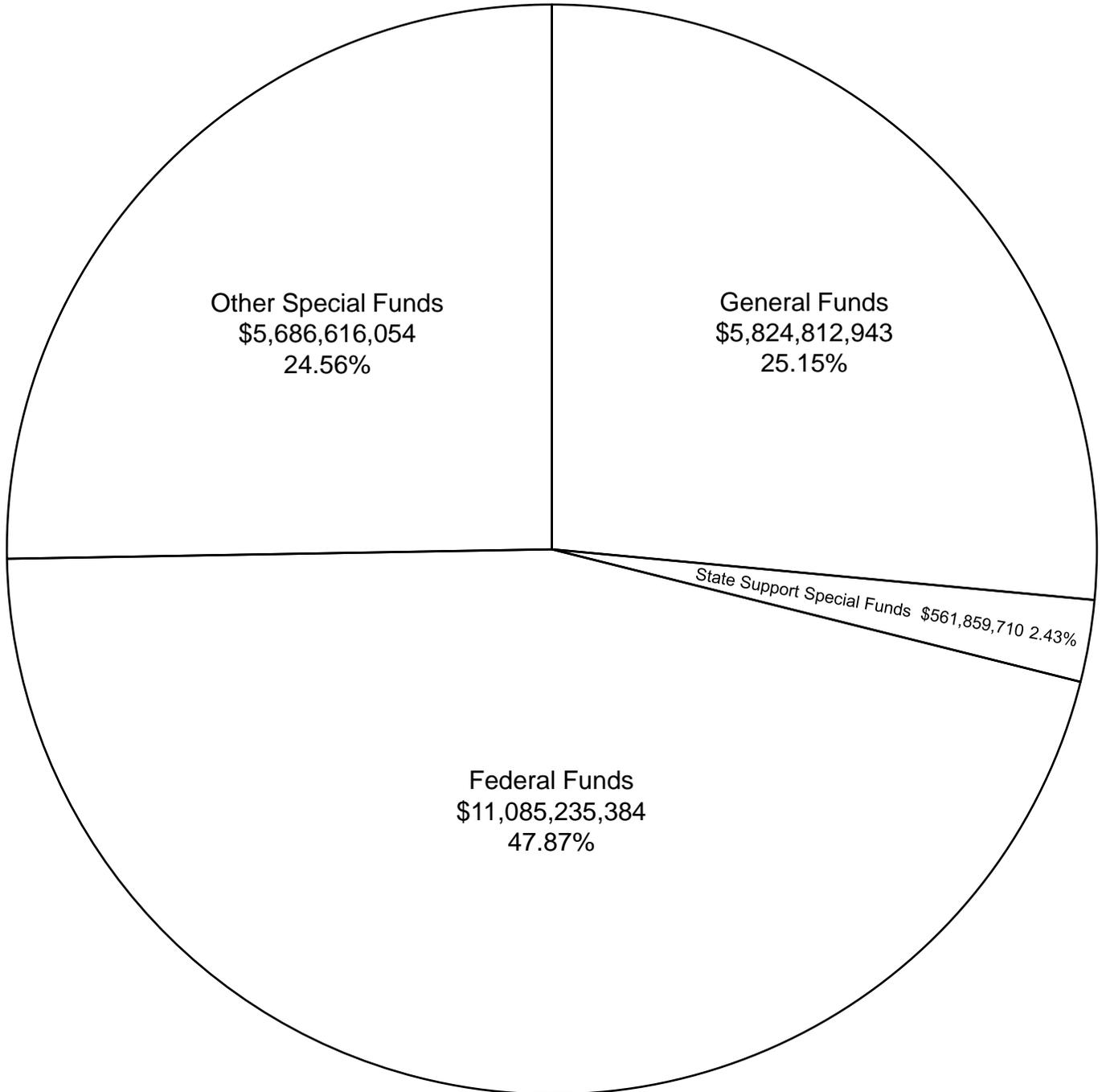


Total Regular General Fund Appropriations (Chart Total)	\$ 5,824,812,943
Other Transfers In/Out	<u>0</u>
Total Regular General Fund Appropriations for Fiscal Year 2022	<u>\$ 5,824,812,943</u>

*Excludes IHL Agricultural Units

Funding Sources For Appropriations Fiscal Year 2023 Budget

(For Detail See Statement VI)



General Funds	\$ 5,824,812,943
State Support Special Funds	561,859,710
Federal Funds	11,085,235,384
Other Special Funds	<u>5,686,616,054</u>
Total State Budget for Fiscal Year 2022	<u>\$ 23,158,524,091</u>

ESTIMATED GENERAL FUND COLLECTIONS FOR FY 2022
COMPARED WITH ESTIMATED GENERAL FUND COLLECTIONS FOR FY 2023
(FY 2023 Data used in Pie Chart on page 13)

	Estimate FY 2022 Sine Die		Estimate FY 2023		Increase or Decrease FY 2022 vs. FY 2023	
	Amount	Percent of	Amount	Percent of	Amount	Percent
		Total		Total		Total
Sales Tax	\$ 2,243,900,000	37.86%	\$ 2,380,000,000	36.65%	\$ 136,100,000	6.07%
Individual Income Tax	1,883,600,000	31.78%	2,082,500,000	32.07%	198,900,000	10.56%
Corp. Inc. & Franchise Tax	490,000,000	8.27%	675,000,000	10.40%	185,000,000	37.76%
Use Tax	385,300,000	6.50%	378,700,000	5.83%	(6,600,000)	-1.71%
Insurance Premium Tax	331,400,000	5.59%	338,000,000	5.21%	6,600,000	1.99%
Tobacco Tax	140,900,000	2.38%	140,500,000	2.16%	(400,000)	-0.28%
ABC Tax	94,000,000	1.59%	101,000,000	1.56%	7,000,000	7.45%
Beer & Wine Taxes	29,000,000	0.49%	29,000,000	0.45%	0	0.00%
Oil & Gas Severance Taxes	16,800,000	0.28%	20,000,000	0.31%	3,200,000	19.05%
Gaming Fees & Taxes	120,000,000	2.02%	140,000,000	2.16%	20,000,000	16.67%
Highway Safety Patrol	18,700,000	0.32%	19,500,000	0.30%	800,000	4.28%
Auto Tag Fees	9,300,000	0.16%	10,000,000	0.15%	700,000	7.53%
All Other Taxes & Fees	164,100,000	2.77%	179,300,000	2.76%	15,200,000	9.26%
Total General Fund	\$ 5,927,000,000	100.00%	\$ 6,493,500,000	100.00%	\$ 566,500,000	9.56%

ESTIMATED GENERAL FUND BUDGET FOR FY 2022
COMPARED WITH RECOMMENDED GENERAL FUND BUDGET FOR FY 2023
(FY 2022 Data used in Pie Chart on page 14)

	Estimated Expenditures FY 2022		Recommended Expenditures FY 2023	
	Amount	Percent of	Amount	Percent of
		Total		Total
All Educational Activities*	\$ 3,068,402,225	52.73%	\$ 3,065,517,405	52.63%
Legislative Expense	32,645,372	0.56%	32,506,646	0.56%
Judiciary & Justice	106,954,470	1.84%	106,759,728	1.83%
Conservation	43,931,789	0.75%	42,823,005	0.74%
Social Welfare	1,043,320,621	17.93%	1,046,645,494	17.97%
Corrections	323,552,322	5.56%	318,977,622	5.48%
Hospitals & Hospital Schools	214,082,403	3.68%	220,532,232	3.79%
Debt Service	439,069,629	7.55%	433,923,299	7.45%
Agriculture & Economic Development	111,953,037	1.92%	111,324,912	1.91%
Local Assistance	79,013,472	1.36%	90,600,000	1.56%
Executive & Fiscal Affairs	157,712,061	2.71%	155,816,796	2.68%
All Others	198,330,624	3.41%	199,385,804	3.42%
Total	\$ 5,818,968,025	100.00%	\$ 5,824,812,943	100.00%

* Excludes IHL Agricultural Units

Note: Figures may not add due to rounding.

**STATEMENT I
GENERAL FUND
PRELIMINARY FUNDS AVAILABLE FOR FY 2022 AND FY 2023
NOVEMBER 2021**

FY 2022

1.	Estimated General Fund Beginning Cash, July 1, 2021	\$	0
2.	General Fund Reappropriations for FY 2022 from FY 2021		10,508,025
3.	Estimated FY 2022 General Fund Revenue		5,927,000,000
4.	Less: 2% of Projected FY 2022 Revenue		<u>(118,540,000)</u>
5.	Total General Funds Available for FY 2022 Appropriations		5,818,968,025
6.	Less: General Fund Budget for FY 2022:		
	General Fund FY 2022 Final Action		(5,808,460,000)
	General Fund Reappropriations for FY 2022 from FY 2021		<u>(10,508,025)</u>
7.	Total FY 2022 General Fund Budget		(5,818,968,025)
8.	Plus: 2% of Projected FY 2022 Revenue		<u>118,540,000</u>
9.	Total Estimated FY 2022 General Fund Ending Cash Available for Distribution		118,540,000
10.	Estimated Distribution of Ending Cash Balance:		
	Transfer to Municipal Aid Fund		(750,000) *
	Transfer to Working Cash Stabilization Reserve Fund		(58,895,000)
	Transfer to Capital Expense Fund		<u>(58,895,000)</u>
11.	Less: Total Transfers		<u>(118,540,000)</u>
12.	Estimated General Fund Balance, June 30, 2022	\$	<u><u>0</u></u>

FY 2023

13.	Estimated General Fund Beginning Cash, July 1, 2022	\$	0
14.	Estimated FY 2023 General Fund Revenue		6,493,500,000
15.	Less: 2% of Projected FY 2023 Revenue		<u>(129,870,000)</u>
16.	Total General Funds Available for FY 2023 Appropriations		6,363,630,000
17.	Less: General Fund Budget for FY 2023:		
	General Fund FY 2023 LBR		(5,824,812,943)
	General Fund Reappropriations for FY 2023 from FY 2022		<u>0</u>
18.	Total FY 2023 General Fund Budget		<u>(5,824,812,943)</u>
19.	Estimated General Fund Balance Available for Distribution, June 30, 2023	\$	<u><u>538,817,057</u></u>

* Per MS Code 27-5-103.

Note: Figures may not add due to rounding.

STATEMENT II
GENERAL FUND REVENUE ESTIMATE FOR FISCAL YEAR 2023 COMPARED
TO FISCAL YEAR 2022 SINE DIE REVENUE ESTIMATE

	<u>FY 2021</u> <u>Collections*</u>	<u>FY 2022 Sine Die</u> <u>Sine Die Estimate**</u>	<u>FY 2023</u> <u>Estimate***</u>	<u>FY 2023 Estimate</u> <u>Over FY 2022</u>	<u>% Increase</u> <u>Over FY 2022</u>
<u>Department of Revenue Collections</u>					
Sales Tax	\$ 2,244,361,161	\$ 2,243,900,000	\$ 2,380,000,000	\$ 136,100,000	6.07%
Individual Income Tax	2,226,159,994	1,883,600,000	2,082,500,000	198,900,000	10.56%
Corp. Inc. & Franchise Tax	845,133,396	490,000,000	675,000,000	185,000,000	37.76%
Use Tax	408,776,281	385,300,000	378,700,000	(6,600,000)	-1.71%
Insurance Premium Tax	339,282,412	331,400,000	338,000,000	6,600,000	1.99%
Tobacco Tax	145,655,089	140,900,000	140,500,000	(400,000)	-0.28%
ABC Tax	108,762,661	94,000,000	101,000,000	7,000,000	7.45%
Beer & Wine Taxes	29,370,688	29,000,000	29,000,000	0	0.00%
Oil Severance Taxes	16,416,775	15,000,000	18,000,000	3,000,000	20.00%
Gas Severance Taxes	1,766,228	1,800,000	2,000,000	200000	11.11%
Auto Tag Fees	13,262,073	9,300,000	10,000,000	700000	7.53%
Installment Loan Tax	12,456,568	12,200,000	13,100,000	900000	7.38%
Nuclear In-Lieu Payment	1,200,000	1,200,000	1,200,000	0	0.00%
Miscellaneous Taxes	10,761,838	11,600,000	11,600,000	0	0.00%
Gaming Fees & Taxes	<u>153,724,705</u>	<u>120,000,000</u>	<u>140,000,000</u>	<u>20,000,000</u>	<u>16.67%</u>
TOTAL DEPARTMENT OF REVENUE	\$ 6,557,089,871	\$ 5,769,200,000	\$ 6,320,600,000	\$ 551,400,000	9.56%
<u>Other Than Department of Revenue Collections</u>					
Interest on Investments	\$ 12,815,386	\$ 12,500,000	\$ 15,000,000	\$ 2,500,000	20.00%
Highway Safety Patrol	20,086,587	18,700,000	19,500,000	800,000	4.28%
Insurance Department	38,451,153	30,000,000	34,500,000	4,500,000	15.00%
Licenses, Fees & Permits	62,296,152	52,000,000	57,000,000	5,000,000	9.62%
Crime Tax/Criminal Law Assessment [^]	39,068,063	37,200,000	39,500,000	2,300,000	6.18%
Miscellaneous Collections ^{^^}	2,736,230	2,400,000	2,400,000	0	0.00%
Gaming Fees	<u>4,728,093</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>0</u>	<u>0.00%</u>
TOTAL OTHER THAN DEPARTMENT OF REVENUE COLLECTIONS	\$ 180,181,664	\$ 157,800,000	\$ 172,900,000	\$ 15,100,000	9.57%
Settlements/Other Collections	4,113,440	0	0	0	0.00%
WCSRF Transfers In	0	0	0	0	0.00%
Other Non-Budget Transfers In	0	0	0	0	0.00%
Budget Reduction Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL GENERAL FUND	<u>\$ 6,741,384,975</u>	<u>\$ 5,927,000,000</u>	<u>\$ 6,493,500,000</u>	<u>\$ 566,500,000</u>	<u>9.56%</u>

* Source: Department of Finance & Administration August 2020 Revenue Report.

** FY 2022 Sine Die Revenue Estimate adopted by the Joint Legislative Budget Committee on March 19, 2021.

*** FY 2023 Revenue Estimate adopted by the Governor and the Joint Legislative Budget Committee on November 10, 2021.

OUT-YEAR PROJECTIONS FOR REVENUES AND EXPENDITURES

<u>Funds Available for Expenditure</u>	<u>FY 2019</u> (Actual)	<u>FY 2020</u> (Actual)	<u>FY 2021</u> (Actual)	<u>FY 2022</u> (Appropriated)
General Funds	\$ 5,536,219,087	\$ 5,732,472,269	\$ 5,559,473,969	\$ 5,818,968,025
Other State Support Funds*	<u>592,807,650</u>	<u>620,255,027</u>	<u>1,679,894,536</u>	<u>1,141,659,537</u>
Total State Support Funds	6,129,026,737	6,352,727,296	7,239,368,505	6,960,627,562
Other Special Funds	5,034,985,207	4,890,902,493	4,793,876,686	5,898,694,723
Federal Funds	<u>7,839,260,012</u>	<u>8,457,510,945</u>	<u>9,198,551,441</u>	<u>11,684,615,138</u>
Total Funds Available for Expenditure	<u>\$ 19,003,271,956</u>	<u>\$ 19,701,140,734</u>	<u>\$ 21,231,796,632</u>	<u>\$ 24,543,937,423</u>
<u>Actual/Projected State Cash Reserve</u>				
2% General Fund Set-Aside**	\$ 115,628,000	\$ 119,924,000	\$ 134,827,667	\$ 118,540,000
WCSRF Actual/Projected Funds Available***	\$ 349,719,752	\$ 500,751,390	\$ 541,685,543	\$ 555,973,045

<u>Funds Available for Expenditure</u>	<u>FY 2023</u> (LBR)	<u>FY 2023</u> (3.4% GF Growth)	<u>FY 2024</u> (3.3% GF Growth)	<u>FY 2025</u> (3.7% GF Growth)
General Funds	\$ 5,824,812,943	\$ 6,579,993,420	\$ 6,797,133,203	\$ 7,048,627,131
Other State Support Funds*	<u>561,859,710</u>	<u>626,794,710</u>	<u>693,937,500</u>	<u>763,296,002</u>
Total State Support Funds	6,386,672,653	7,206,788,130	7,491,070,703	7,811,923,133
Other Special Funds	5,686,616,054	5,686,616,054	5,686,616,054	5,686,616,054
Federal Funds	<u>11,085,235,384</u>	<u>11,085,235,384</u>	<u>11,085,235,384</u>	<u>11,085,235,384</u>
Total Funds Available for Expenditure	<u>\$ 23,158,524,091</u>	<u>\$ 23,978,639,568</u>	<u>\$ 24,262,922,141</u>	<u>\$ 24,583,774,571</u>
<u>Projected State Cash Reserve</u>				
2% General Fund Set-Aside**	\$ 129,870,000	\$ 134,285,580	\$ 138,717,004	\$ 143,849,533
WCSRF Actual/Projected Funds Available***	\$ 612,368,045	\$ 677,303,045	\$ 744,445,835	\$ 813,804,337

CAPITAL EXPENSE FUND

<u>Appropriations by Agency</u>	<u>FY 2022</u> <u>Appropriations</u>	<u>FY 2023</u> <u>Recommendation</u>
<u>Agriculture & Commerce, Department of</u>		
Equipment	\$ 600,000	\$ 0
<u>Animal Health, Board of</u>		
Equipment	48,741	0
<u>Archives & History, Department of</u>		
Historic Site Preservation Grant Fund	1,000,000	0
Operating Expenses	300,000	0
Subtotal	1,300,000	0
<u>Audit, Department of</u>		
Equipment	50,000	0
<u>Community & Junior Colleges</u>		
Support - Repair & Renovations	8,000,000	0
<u>Corrections, Department of</u>		
Repairs and Renovations	5,000,000	0
<u>Educational Television Authority</u>		
Tower Maintenance and Upgrades	2,000,000	0
<u>Emergency Management Agency, Mississippi</u>		
Vehicles	75,500	0
<u>Environmental Quality, Department of</u>		
Mississippi Dam Safety Fund	1,000,000	0
<u>Finance and Administration, Department of</u>		
BOB - Repair, Renovation, and Improvement Projects	16,600,000	0
Brewer Community Association, Inc. - Community Center - Improvement and Operation	100,000	0
Cairo Volunteer Fire Department in Prentiss County	100,000	0
Capitol Complex	2,000,000	0
Capitol Site	3,000,000	0
Chickasaw County - Renovations to the Houston Courthouse	350,000	0
City of Brandon - Downtown Revitalization Project	1,250,000	0
City of Byram - Flood Control Project	400,000	0
City of Canton - Flood Control Projects	250,000	0
City of Ellisville - Purchase of a Fire Truck	150,000	0
City of Farmington - Police Station Upgrades	150,000	0
City of Forest - Paving and Infrastructure	300,000	0
City of Greenville - Downtown Park Improvements	500,000	0
City of Hattiesburg - 12th Circuit Community Service Inmate Program	125,000	0
City of Hazlehurst - Reflective Signs	75,000	0
City of Heidelberg - Repairs to Magnolia Street and East Poplar Street	100,000	0
City of Hernando - Street Repairs	250,000	0
City of Holly Springs - Repair of Cuba Street and Hill Street	600,000	0
City of Jackson - JH Fewell Water Treatment Plant	3,000,000	0
City of Madison - Construction of a Road to Madison City Centre	500,000	0
City of Magnolia - Infrastructure Upgrades and Renovation of Community Center	250,000	0
City of Marks - City Hall	300,000	0
City of McComb - Purchase of a Fire Truck	250,000	0
City of Pass Christian - Downtown Redevelopment Initiative	500,000	0
City of Pearl - Intermodal Connector	2,000,000	0
City of Picayune - Police Station Repairs	500,000	0
City of Purvis - Construction of a New City Hall	700,000	0
City of Rolling Fork - Civic and Event Center Improvements	200,000	0
City of Scooba - Improvements to Sports and Athletic Fields and Related Facilities	50,000	0
City of Shannon - Construction/Improvements - Community Center	300,000	0
City of Southaven - Street Repairs	350,000	0
City of Vicksburg - Levee Street Road Truck Route	5,000,000	0
City of Winona - Historic Clock Tower	100,000	0
Department of Education - Emergency Assistance for Non-Public Schools (EANS) Program	1,000,000	0
Department of Health	6,000,000	0
Department of Health - Local Government and Rural Water	3,200,000	0
Department of Wildlife, Fisheries and Parks - Park Enhancements	3,500,000	0
Dry Creek Volunteer Fire Department - Tippah County	25,000	0
Edwards Volunteer Fire Department - Repair, Renovation, and Upgrades to Buildings and Facilities	100,000	0
Fannie Lou Hamer Cancer Center - Ruleville	1,500,000	0
Gautier - Town Commons - Improvements and Development	1,000,000	0
George County and/or MDOT - Removal of J-turn & Insert Traffic Light - Intersection of U.S. Hwy 98 & Old Hwy 63	400,000	0
GRAMMY Museum - Matching Funds for Infrastructure Related Purposes	2,500,000	0
Gravestown Volunteer Fire Department - Tippah County	25,000	0
Hinds Community College - Maritime Center	1,000,000	0
Hinds County - District Attorney's Office	150,000	0
Issaquena County Board of Supervisors - Road Improvements and Maintenance	150,000	0
Jackson County Economic Development Foundation - Infrastructure Upgrades	500,000	0
Jones County - Repaving Industrial Park	913,800	0
Kipling Water Association - Mitch Mosely Camp House	300,000	0
Ladner Building Renovation	250,000	0
Lauderdale County - Reconstruction of the Long Creek Reservoir Dam	300,000	0
Lee County - Land Acquisition for the Richmond Volunteer Fire Department	50,000	0
LeFleur's Bluff Master Plan	100,000	0
Leflore County - Emmett Till Monument	150,000	0
Long Beach High School - Maintenance of Facilities	500,000	0

CAPITAL EXPENSE FUND

<u>Appropriations by Agency</u>	<u>FY 2022 Appropriations</u>	<u>FY 2023 Recommendation</u>
<u>Finance and Administration, Department of (cont'd)</u>		
Madison County Board of Supervisors - Madison County Super Site - Purchase Fire Truck	750,000	0
Marshall County - Improvements to Barringer Road	1,200,000	0
Mississippi Craft Center - Repair/Renovation/Upgrades/Improvements	100,000	0
Mississippi Fairground Complex	10,200,000	0
Mississippi Military Department	5,000,000	0
Mississippi School for Math and Science	1,000,000	0
Mississippi School for the Arts	1,000,000	0
Mississippi School for the Blind and Deaf	1,000,000	0
Mississippi State University - Kinesiology Building	5,000,000	0
Mitchell Volunteer Fire Department - Tippah County	25,000	0
Nanih Waiya Water Association - Painting Water Tank	50,000	0
Neshoba County Sheriff's Department - Digital Hand Printing Machine	30,000	0
Newton County - Mississippi State Veterans Cemetery	150,000	0
Ocean Springs - Mary C. O'Keefe Cultural Center	500,000	0
Ocean Springs - Paving Sidewalks on Beaches	1,000,000	0
Pearl River Valley Water Supply District - Dredging	500,000	0
Perry County - Extension of Natural Gas Line	1,000,000	0
Rankin County - Andrew Chapel Road	1,000,000	0
Rankin County - Gunter Road	750,000	0
Rankin County - Implementation of Storm water Management Program	2,000,000	0
Ripley Arts Council - Dixie Theater - City of Ripley	25,000	0
Ripley Main Street Association - Various Projects	50,000	0
Ross Barnett Reservoir Dredging Fund	200,000	0
Sandcreek Wastewater Authority - Construction of Wastewater Facility in Northeast Mississippi	1,000,000	0
Space Optimization	1,500,000	0
Spout Springs Volunteer Fire Department - Tippah County	25,000	0
Statewide Critical Needs	5,000,000	0
Three Forks Volunteer Fire Department - Tippah County	25,000	0
Tibbee Development Club, Inc. - Community Center - West Point	50,000	0
Town of Ashland - Upgrades and Improvements to Veterans Park	50,000	0
Town of Blue Mountain - Fire Department Equipment	75,000	0
Town of Centreville - Electrical System and Related Infrastructure	25,000	0
Town of Como - Repair, Upkeep and Maintenance of Streets	150,000	0
Town of Dumas - Fire Department Equipment	50,000	0
Town of Eupora - Renovation of the VFW Building	25,000	0
Town of Falkner - Fire Department Equipment	75,000	0
Town of Leakesville - Infrastructure Upgrades	500,000	0
Town of Lula - Park Improvements	75,000	0
Town of Mathiston - Baseball Park and Related Facilities	50,000	0
Town of Sardis - Repair, Upkeep and Maintenance of Streets	150,000	0
Town of Sumrall - Phase II of Sportsplex	600,000	0
Town of Walnut - Fire Department Equipment	75,000	0
University of Southern University - Ocean Enterprise	2,500,000	0
War Memorial	5,000,000	0
Warren County Port Commission - Port Study	325,000	0
Wheeler Volunteer Fire Department - Prentiss County	100,000	0
Windows of Amory - First Christian Church in Amory	200,000	0
Yazoo County - Health Department	100,000	0
Subtotal	114,168,800	0
<u>Gaming Commission, Mississippi</u>		
General Support	50,000	0
<u>Grand Gulf Military Monument Commission</u>		
General Support	50,000	0
<u>Health, State Department of</u>		
General Support	250,000	0
<u>Human Services, Department of</u>		
Computer Expenses	5,000,000	0
<u>Institutions of Higher Learning</u>		
ASU - Agricultural Research, Extension & Land-Grant Programs - Operational Expenses	50,000	0
ASU, JSU and MS Valley State University - Unspent Ayers Program Funds	1,137,173	0
MSU - Agricultural & Forestry Experiment Station - Operational Expenditures	50,000	0
MSU - College of Veterinary Medicine - Operational Expenditures	50,000	0
MSU - Cooperative Extension Service - Operational Expenditures	50,000	0
MSU - Forest & Wildlife Research Center - Operational Expenditures	50,000	0
Universities - Support - Construction, Repair & Renovations	13,239,631	0
University of Mississippi Medical Center - Consolidated - Asylum Hill Project	3,681,530	0
University of Mississippi Medical Center - Consolidated - R&R Grounds and Infrastructure	1,260,369	0
Subtotal	19,568,703	0

CAPITAL EXPENSE FUND

	FY 2022	FY 2023
<u>Appropriations by Agency</u>	<u>Appropriations</u>	<u>Recommendation</u>
<u>Insurance, Department of</u>		
Rural Fire Truck Acquisition Assistance Program	2,000,000	0
State Fire Academy - General Support	220,000	0
Smoke Alarms	50,000	0
Subtotal	2,270,000	0
<u>Legislative Operations</u>		
General Support	4,700,000	0
<u>Mental Health, Department of</u>		
Outpatient/Community-Based Services for Former Inmates	600,000	0
Forensic Unit at MS State Hospital	0	4,900,389
Subtotal	600,000	4,900,389
<u>Military Department</u>		
Consolidated - Repairs/Renovations - Mississippi National Guard Facilities	800,000	0
<u>Mississippi Development Authority</u>		
Mississippi Book Festival	50,000	0
Site Development Grant Program Fund	10,000,000	0
Skills Foundation of Mississippi	400,000	0
Subtotal	10,450,000	0
<u>Personnel Board, Mississippi State</u>		
ERP Success Factors and Equipment	113,803	0
<u>Public Safety, Department of</u>		
Purchase Bullet Proof Vests	100,000	0
Repairs/Renovations - MS Law Enforcement Officers Training Academy	1,500,000	0
Subtotal	1,600,000	0
<u>Public Service Commission</u>		
Develop New No-Call Database System	287,121	0
<u>Revenue, Department of</u>		
Facility Repairs	1,000,000	0
IT Equipment	1,140,000	0
License Tag Commission	500,000	0
Subtotal	2,640,000	0
<u>Supreme Court</u>		
Administrative Office of Courts - Youth Court Computer System	141,000	0
<u>Wildlife, Fisheries & Parks, Department of</u>		
Chronic Wasting Disease	400,000	0
Purchase of Land	3,100,000	0
Subtotal	3,500,000	0
<u>Workers' Compensation Commission</u>		
General Support	75,000	0
Total Appropriations	184,558,668	0
<u>Reappropriations by Agency from FY 2021 to FY 2022</u>		
<u>Archives and History, Department of</u>		
de la Pointe-Krebs House	651,319	0
<u>Emergency Management Agency, Mississippi</u>		
Next Generation (NG) 911	240,000	0
<u>Finance and Administration, Department of</u>		
BOB - ASU - Water Treatment Facility	477,879	0
BOB - Capital Projects	3,801,654	0
BOB - Public Safety - MS Law Enforcement Officers' Training Academy	207,965	0
Subtotal	4,487,498	0
<u>Human Services, Department of</u>		
Child Protection Services, Department of	14,328,343	0
<u>Insurance, Department of</u>		
State Fire Academy - Airport Firefighter Crash Truck	84,500	0
<u>Mississippi Development Authority</u>		
Air Services Development Act	321,579	0
Total Reappropriations	20,113,239	0
Total Appropriations and Reappropriations	\$ 204,671,907	\$ 4,900,389

^ Pursuant to Article IV, Section 73 of the Mississippi Constitution, the Governor vetoed these sections of SB 2948 of the 2021 Regular Session.

Note: \$202,419,323 of FY 2023 Staff State Support comes from the inclusion of the Attorney General deficit of \$543,584 and the difference between actual Reappropriations and actual Appropriations totalling \$2,032,584.

CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS
DISTRIBUTION LIST AS OF NOVEMBER 2021

FY 2021

Non-Entitlement Units of Local Government Funding First Distribution

\$ 134,023,479

DFA-Abbeville	(51,996)	DFA-Madison	(3,154,316)
DFA-Aberdeen	(639,812)	DFA-Magee	(503,614)
DFA-Ackerman	(177,992)	DFA-Magnolia	(271,905)
DFA-Algoma	(78,898)	DFA-Mantachie	(136,567)
DFA-Alligator	(22,987)	DFA-Mantee	(26,305)
DFA-Amory	(835,136)	DFA-Marietta	(31,345)
DFA-Anguilla	(76,827)	DFA-Marion	(183,769)
DFA-Arcola	(39,458)	DFA-Marks	(174,427)
DFA-Artesia	(52,242)	DFA-Mathiston	(81,621)
DFA-Ashland	(63,797)	DFA-Mayersville	(60,213)
DFA-Baldwyn	(401,711)	DFA-McComb	(1,599,592)
DFA-Bassfield	(26,060)	DFA-McCool	(15,242)
DFA-Batesville	(887,255)	DFA-McLain	(53,594)
DFA-Bay St. Louis	(1,725,096)	DFA-Meadville	(51,750)
DFA-Bay Springs	(203,806)	DFA-Mendenhall	(293,416)
DFA-Beaumont	(112,351)	DFA-Meridian	(4,467,867)
DFA-Beauregard	(5,102)	DFA-Merigold	(46,342)
DFA-Belmont	(244,370)	DFA-Metcalf	(118,620)
DFA-Belzoni	(235,397)	DFA-Mize	(39,704)
DFA-Benoit	(51,996)	DFA-Monticello	(180,942)
DFA-Bentonla	(51,505)	DFA-Montrose	(13,088)
DFA-Beulah	(36,847)	DFA-Moorhead	(253,589)
DFA-Big Creek	36,139 *	DFA-Morgan City	(29,256)
DFA-Blue Mountain	(116,531)	DFA-Morton	(433,548)
DFA-Blue Springs	(27,033)	DFA-Mound Bayou	(168,404)
DFA-Bolton	(65,272)	DFA-Mount Olive	(112,105)
DFA-Booneville	(1,044,473)	DFA-Myrtle	(61,215)
DFA-Boyle	(72,278)	DFA-Natchez	(1,796,514)
DFA-Brandon	(2,985,667)	DFA-Nettleton	(235,888)
DFA-Braxton	(22,003)	DFA-New Albany	(1,075,941)
DFA-Brookhaven	(1,468,556)	DFA-New Augusta	(73,876)
DFA-Brooksville	(133,125)	DFA-New Hebron	(51,750)
DFA-Bruce	(223,473)	DFA-New Houlika	(74,614)
DFA-Bude	(122,923)	DFA-Newton	(387,821)
DFA-Burnsville	(114,810)	DFA-North Carrollton	(52,734)
DFA-Byhalia	(148,736)	DFA-Noxapater	(53,840)
DFA-Byram	(1,404,759)	DFA-Oakland	(61,584)
DFA-Caledonia	(130,052)	DFA-Ocean Springs	(2,195,643)
DFA-Calhoun City	(205,035)	DFA-Okolona	(318,492)
DFA-Canton	(1,486,626)	DFA-Olive Branch	(4,784,639)
DFA-Carrollton	(21,634)	DFA-Osyka	(50,521)
DFA-Carthage	(587,816)	DFA-Oxford	(3,456,829)
DFA-Cary	(33,435)	DFA-Pace	(29,501)
DFA-Centreville	(175,042)	DFA-Pachuta	(28,641)
DFA-Charleston	(229,496)	DFA-Paden	(11,445)
DFA-Chunky	(38,721)	DFA-Pass Christian	(775,273)
DFA-Clarksdale	(1,830,809)	DFA-Pearl	(3,258,678)
DFA-Cleveland	(1,361,122)	DFA-Pelahatchie	(169,879)
DFA-Clinton	(3,004,228)	DFA-Petal	(1,306,913)
DFA-Coahoma	(39,335)	DFA-Philadelphia	(870,046)
DFA-Coffeeville	(101,534)	DFA-Picayune	(1,340,348)
DFA-Coldwater	(188,440)	DFA-Pickens	(122,308)
DFA-Collins	(298,087)	DFA-Pittsboro	(23,601)

FY 2021 (cont'd)

DFA-Columbia	(717,499)	DFA-Plantersville	(139,763)
DFA-Columbus	(2,897,654)	DFA-Polkville	(100,919)
DFA-Como	(146,032)	DFA-Pontotoc	(758,309)
DFA-Corinth	(1,778,936)	DFA-Pope	(30,485)
DFA-Courtland	(41,086)	DFA-Poplarville	(356,352)
DFA-Crawford	(79,900)	DFA-Port Gibson	(161,274)
DFA-Crenshaw	(103,870)	DFA-Potts Camp	(57,405)
DFA-Crosby	(33,927)	DFA-Prentiss	(114,687)
DFA-Crowder	(78,548)	DFA-Puckett	(42,777)
DFA-Cruger	(41,302)	DFA-Purvis	(294,031)
DFA-Crystal Springs	(579,580)	DFA-Quitman	(259,490)
DFA-Decatur	(209,583)	DFA-Raleigh	(173,444)
DFA-De Kalb	(123,783)	DFA-Raymond	(259,981)
DFA-Derma	(119,727)	DFA-Renova	(91,823)
DFA-Diamondhead	(989,281)	DFA-Richland	(890,082)
DFA-D'Iberville	(1,722,391)	DFA-Richton	(123,906)
DFA-D'Lo	(53,717)	DFA-Ridgeland	(2,962,926)
DFA-Doddsville	(10,817)	DFA-Rienzi	(28,395)
DFA-Drew	(197,660)	DFA-Ripley	(648,171)
DFA-Duck Hill	(202,331)	DFA-Rolling Fork	(237,118)
DFA-Dumas	(25,277)	DFA-Rosedale	(195,201)
DFA-Duncan	(46,711)	DFA-Roxie	(57,282)
DFA-Durant	(278,051)	DFA-Ruleville	(314,313)
DFA-Ecru	(127,471)	DFA-Sallis	(12,080)
DFA-Eden	(14,874)	DFA-Saltito	(622,234)
DFA-Edwards	(123,537)	DFA-Sandersville	(89,488)
DFA-Ellisville	(560,404)	DFA-Sardis	(194,341)
DFA-Enterprise	(58,388)	DFA-Satartia	(6,146)
DFA-Ethel	(47,325)	DFA-Schlater	(5,783)
DFA-Eupora	(246,460)	DFA-Scooba	(84,325)
DFA-Falcon	(17,578)	DFA-Sebastopol	(33,927)
DFA-Faulkner	(60,109)	DFA-Seminary	(34,910)
DFA-Farmington	(264,898)	DFA-Senatobia	(935,441)
DFA-Fayette	(176,517)	DFA-Shannon	(216,713)
DFA-Flora	(228,882)	DFA-Shaw	(207,125)
DFA-Florence	(552,414)	DFA-Shelby	(239,576)
DFA-Flowood	(1,153,014)	DFA-Sherman	(86,538)
DFA-Forest	(680,499)	DFA-Shubuta	(49,907)
DFA-French Camp	(20,282)	DFA-Shuqualak	(53,594)
DFA-Friars Point	(124,766)	DFA-Sidon	(37,846)
DFA-Fulton	(489,232)	DFA-Silver City	(26,250)
DFA-Gattman	(10,817)	DFA-Silver Creek	(24,339)
DFA-Gautier	(2,272,839)	DFA-Slate Springs	(12,784)
DFA-Georgetown	(32,943)	DFA-Sledge	(58,511)
DFA-Glen	(50,890)	DFA-Smithville	(90,594)
DFA-Glendora	(16,226)	DFA-Snow Lake Shores	(35,525)
DFA-Gloster	(106,820)	DFA-Soso	(48,432)
DFA-Golden	(23,109)	DFA-Starkville	(3,153,333)
DFA-Goodman	(143,082)	DFA-State Line	(68,345)
DFA-Greenville	(3,575,203)	DFA-Stonewall	(119,850)
DFA-Greenwood	(1,666,953)	DFA-Sturgis	(32,329)
DFA-Grenada	(1,501,991)	DFA-Summit	(192,988)
DFA-Gunnison	(50,152)	DFA-Sumner	(32,820)
DFA-Guntown	(343,200)	DFA-Sumrall	(229,496)
DFA-Hatley	(56,544)	DFA-Sunflower	(120,218)
DFA-Hazlehurst	(458,501)	DFA-Sylvarena	(2,745)
DFA-Heidelberg	(81,006)	DFA-Taylor	(40,164)
DFA-Hernando	(2,015,807)	DFA-Taylorsville	(153,039)
DFA-Hickory	(65,026)	DFA-Tchula	(237,118)
DFA-Hickory Flat	(67,607)	DFA-Terry	(150,826)
DFA-Hollandale	(283,214)	DFA-Thaxton	(32,805)

FY 2021 (cont'd)

DFA-Holly Springs	(958,550)	DFA-Tishomingo	(43,760)
DFA-Horn Lake	(3,352,345)	DFA-Toccoola	63,428 *
DFA-Houston	(421,256)	DFA-Tremont	(56,887)
DFA-Indianola	(1,110,851)	DFA-Tunica	(106,205)
DFA-Inverness	(106,451)	DFA-Tupelo	(4,709,410)
DFA-Isola	(75,106)	DFA-Tutwiler	(419,904)
DFA-Itta Bena	(222,367)	DFA-Tylertown	(175,533)
DFA-Iuka	(361,024)	DFA-Union	(233,184)
DFA-Jonestown	(135,215)	DFA-Utica	(108,541)
DFA-Jumpertown	(59,986)	DFA-Vaiden	(117,637)
DFA-Kilmichael	(68,468)	DFA-Vardaman	(157,218)
DFA-Kosciusko	(826,040)	DFA-Verona	(397,286)
DFA-Kossuth	(18,750)	DFA-Vicksburg	(2,661,643)
DFA-Lake	(39,827)	DFA-Walls	(174,550)
DFA-Lambert	(165,085)	DFA-Walnut	(92,684)
DFA-Laurel	(2,254,154)	DFA-Walnut Grove	(205,649)
DFA-Leakesville	(109,893)	DFA-Walthall	(16,963)
DFA-Learned	21,634 *	DFA-Water Valley	(400,113)
DFA-Leland	(462,926)	DFA-Waveland	(774,658)
DFA-Lena	(16,717)	DFA-Waynesboro	(590,643)
DFA-Lexington	(178,607)	DFA-Webb	(58,757)
DFA-Liberty	(81,989)	DFA-Weir	(51,167)
DFA-Long Beach	(1,969,589)	DFA-Wesson	(211,673)
DFA-Louin	(31,837)	DFA-West	(18,315)
DFA-Louise	(20,774)	DFA-West Point	(1,278,887)
DFA-Louisville	(735,446)	DFA-Wiggins	(558,191)
DFA-Lucedale	(387,575)	DFA-Winona	(487,265)
DFA-Lula	(30,608)	DFA-Winstonville	(20,528)
DFA-Lumberton	(272,642)	DFA-Woodland	(15,857)
DFA-Lyon	(35,402)	DFA-Woodville	(112,966)
DFA-Maben	(103,255)	DFA-Yazoo City	(1,336,046)
DFA-Macon	(297,596)		

Total Non-Entitlement Units of Local Government Distributed	\$ (133,690,679)
Less: Amount Declined by Local Governments (Big Creek, Learned and Toccoola)	(121,201) *
Total NEU Funds Approved	<u>(133,811,880)</u>
Interest Earned (To Be Retained)	86,920
Less: Total Funds to be Returned to U.S. Treasury	<u>211,599 **</u>
Total Funds Available for Distribution	<u>0</u>

Estimated Non-Entitlement Units of Local Government Funding-Second Distribution (Around June 2022)	<u>\$ 134,023,479</u>
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* Funds Declined by Local Governments (Big Creek, Learned and Toccoola).

** Amounts Approved are up to the 75% Budget Cap any Excess Funds are to be sent back to U.S. Treasury.

EDUCATION ENHANCEMENT FUND

<u>Program</u>	<u>FY 2022</u> <u>Appropriations</u>	<u>FY 2023</u> <u>Recommendation</u>
<u>General Education Programs</u>		
General Education	\$ 20,456,381	\$ 20,456,381
Buildings and Buses	16,000,000	16,000,000
Supplies and Instructional Materials	20,000,000	20,000,000
Equal Opportunity for All Students with Special Needs	1,800,000	1,800,000
Early Learning Collaboratives	8,210,526	8,210,526
Early Learning Coaches	1,500,000	1,500,000
Math Coaches	5,000,000	5,000,000
WorkKeys, AP, Dual Credit, International Baccalaureate, Cambridge, Diploma Endorsements	1,000,000	1,000,000
Vocational Technical Grants	1,000,000	1,000,000
Mississippi Student Information System (MSIS)	7,649,540	7,649,540
Mississippi Schools for the Blind and Deaf*	1,207,037	1,207,037
Supplies and Instructional Materials Carryover**	1,880,314	0
Subtotal	85,703,798	83,823,484
Mississippi Adequate Education Program	225,112,197	225,112,197
Vocational and Technical Education	5,637,258	5,637,258
Educational Television Authority	2,118,966	2,118,966
Mississippi Library Commission	493,847	493,847
<u>Institutions of Higher Learning</u>		
Universities - General Support - Consolidated	60,373,070	60,373,070
Universities - Subsidiary Programs - Consolidated	830,742	830,742
University of Mississippi Medical Center - Consolidated	6,888,029	6,888,029
Student Financial Aid, Office of	2,000,000	0
ASU - Agricultural Research, Extension, and Land-Grant Programs	69,322	69,322
MSU - Agricultural and Forestry Experiment Station	1,235,578	1,235,578
MSU - Cooperative Extension Service	1,045,245	1,045,245
MSU - Forest and Wildlife Research Center	303,005	303,005
MSU - Veterinary Medicine, College of	622,920	622,920
Subtotal	73,367,911	71,367,911
<u>Community and Junior Colleges</u>		
Board	356,000	356,000
Support	49,884,946	49,884,946
Subtotal	50,240,946	50,240,946
Mississippi Arts Commission	490,000	490,000
Wildlife, Fisheries and Parks, Department of - Project WILD	125,335	125,335
Total	\$ 443,290,258	\$ 439,409,944

* In accordance with HB 667 of the 2020 Regular Session, the Mississippi Schools for the Blind and Deaf were designated local school districts.

** Supplies and Instructional Materials Carryover authorized by MS Code 37-61-33 (3) (a) (iii).

Note: A \$10 million diversion to the Public School Building Fund is not reflected in the numbers above.

GULF COAST RESTORATION FUND

<u>Appropriations</u>	<u>FY 2022 Appropriations</u>	<u>FY 2023 Recommendation</u>
City of Bay St. Louis - Court Street Parking Facility - Expansion and Improvements	\$ 1,000,000	\$ 0
City of Diamondhead - Town Center District - Commercial District Project	2,000,000	0
City of Gulfport - Flood Control and/or Drainage - Forest Heights Project	2,100,000	0
City of Lucedale - Ventura Drive Improvements	577,000	0
City of Moss Point - Interstate 10 Frontage Roads - North and South	2,000,000	0
City of Ocean Springs and the OHOS Development LLC - Public/Private Development	6,000,000	0
City of Picayune - Friendship Park Revitalization Project	1,900,000	0
George County - Scott Road Project - Widening and Infrastructure	480,000	0
Gulfport Redevelopment Commission - Phase I - Downtown Redevelopment - Leverage Public/Private Investr	2,500,000	0
Hancock County Port and Harbor Assault Landing Strip	2,500,000	0
Long Beach High School - Long Beach High School Career and Technical Education Center	2,500,000	0
Mississippi State University - Mississippi Cyber Center	13,500,000	0
Pascagoula Redevelopment - Downtown Revitalization Project	3,000,000	0
Pearl River Community College - PRCC Aviation Aerospace Academy	1,900,000	0
Stone County Board of Supervisors - Piney Wood Pellet Mill Road, Rail, & Bypass	2,500,000	0
Stone County School District - Stone County High School Career and Technical Education Center	3,200,000	0
University of Southern Mississippi - Ocean Enterprise	4,500,000	0
Walter Anderson Museum - Phase 3 and Phase 4	636,000	0
Total Appropriations	52,793,000	0
 Reappropriations from FY 2021 to FY 2022		
Note: All Funds were Reappropriated to FY 2022 (SB 2951 2021 RS)		
City of Bay St. Louis - Old Town Depot Revitalization District	\$ 1,500,000	\$ 0
City of Bay St. Louis - Old Town Police Department	1,000,000	0
City of Biloxi - Downtown Revitalization at the Saenger Theater	2,000,000	0
City of Diamondhead - Commercial District Transformation Project	1,500,000	0
City of Gautier - Gautier Town Center Development	3,500,000	0
City of Long Beach - Development and Revitalization	2,000,000	0
City of Long Beach - Quarles House	2,000,000	0
City of Ocean Springs and the OHOS Development LLC - Public/Private Development	2,000,000	0
City of Pass Christian - Redevelopment and Revitalization	750,000	0
George County - Rail Connection Project - Mississippi Export Railroad - Enviva Project	1,000,000	0
George County - Rail Connection Project - Rail and Highway Improvements - Enviva Project	1,600,000	0
George Regional Health System - Cafeteria Expansion and Renovation	1,080,510	0
George Regional Health System - Multi-Specialty Medical Office Complex	2,157,035	0
Gulfport School - STEM Exploration Lab	100,000	0
Hancock County Port and Harbor Commission - Multi-User Aero Strip at Stennis Airport	2,500,000	0
Harrison County - Harrison County Law Enforcement Training Academy	3,000,000	0
Institute for Marine Mammal Studies - Educational Classrooms and Dorms	3,000,000	0
Jackson County Economic Dev Foundation - Site Development and Related Support of a Defense Supplier	1,400,000	0
MDA - Administrative Expenses	500,000	0
MDA - Air Service Development Incentive Program	2,500,000	0
MDA - Quality of Place Incentives Program	3,000,000	0
Mississippi State University - Mississippi Cyber Center	3,500,000	0
Pascagoula Redevelopment Authority - City Center	4,000,000	0
Pascagoula Redevelopment Authority - Innovation Center	1,000,000	0
Port of Pascagoula - North Rail Connector	6,600,000	0
Power Dynamics Innovations, LLC - Equipment and Facility Upgrades	1,550,000	0
Stone County School District - Stone County High School Career and Technical Education Center	3,200,000	0
University of Southern Mississippi - Ocean Enterprise Phase I	7,000,000	0
Walter Anderson Museum Creative Complex - Phase I and Begin Phase II	750,000	0
Total Reappropriations	65,687,545	0
Total Appropriations and Reappropriations	\$118,480,545	\$ 0

Note: The actual Reappropriation totals \$65,607,579, which is a difference of \$79,966 of what is listed in Statement IV.

HEALTH CARE EXPENDABLE FUND

<u>Program</u>	<u>FY 2022 Appropriations</u>	<u>FY 2023 Recommendation</u>
<u>Governor's Office - Medicaid, Division of</u>		
CHIP Program at up to 209% Level of Poverty	\$ 9,000,000	\$ 9,000,000
Medical Program Matching Funds	<u>54,230,003</u>	<u>54,230,003</u>
Subtotal	63,230,003	63,230,003
<u>Health, State Department of</u>		
Maternal and Child Health Care Program	1,242,943	1,242,943
Health Department Programs	<u>7,935,840</u>	<u>7,935,840</u>
Subtotal	9,178,783	9,178,783
<u>Mental Health, Department of</u>		
Expenses of the Department of Mental Health, Payment of Medicaid State Share, or Prepayment of Medicaid State Share	16,797,843	16,797,843
Alzheimer's Disease Services Development and Implementation of SB 2100, 1997 Regular Session	379,417	379,417
Crisis Centers	636,374	636,374
Physician Services at Community Mental Health Centers	<u>1,138,252</u>	<u>1,138,252</u>
Subtotal	18,951,886	18,951,886
<u>Rehabilitation Services, Department of</u>		
Fully Match all Available Federal Funds	2,782,590	2,782,590
Independent Living Prg which Includes the St Attendant Care Prg	854,903	854,903
Deaf and Hard of Hearing	<u>44,309</u>	<u>44,309</u>
Subtotal	3,681,802	3,681,802
<u>Education, Department of</u>		
Mississippi Eye Screening Program	126,472	126,472
<u>Institutions of Higher Learning</u>		
University of Mississippi Medical Center - Consolidated	<u>2,380,431</u>	<u>2,380,431</u>
 Total	 <u>\$ 97,549,377</u>	 <u>\$ 97,549,377</u>

TOBACCO CONTROL PROGRAM FUND

<u>Program</u>	<u>FY 2022 Appropriations</u>	<u>FY 2023 Recommendations</u>
<u>IHL - University of Mississippi Medical Center</u>		
Cancer Institute	\$ 4,250,000	\$ 4,250,000
A Comprehensive Tobacco Center (ACT)	<u>595,000</u>	<u>595,000</u>
Subtotal	4,845,000	4,845,000
 <u>Education, Department of</u>		
School Nurse Program	3,060,000	3,060,000
 <u>Attorney General, Office of the</u>		
Alcohol and Tobacco Enforcement Unit	680,000	680,000
 <u>Health, State Department of</u>		
Health Department Programs	7,420,000	7,420,000
 <u>Mississippi Health Care Alliance</u>		
ST Elevated Myocardial Infarction Program (STEMI)	382,500	382,500
Stroke System of Care Plan	<u>212,500</u>	<u>212,500</u>
Subtotal	595,000	595,000
 Mississippi Qualified Health Center Grant Program	<u>3,400,000</u>	<u>3,400,000</u>
 Total	<u>\$ 20,000,000</u>	<u>\$ 20,000,000</u>

**FISCAL YEAR 2023 JOINT LEGISLATIVE BUDGET COMMITTEE RECOMMENDATIONS
TOTAL STATE SUPPORT**

<u>AGENCY</u>	<u>FY 2022 Estimated w/Reappr</u>	<u>FY 2023 JLBC LBR</u>	<u>FY 2023 LBR +/- FY 2022 Estimate</u>	<u>Percent Change</u>
1 Legislative Operations	\$ 37,345,372	\$ 32,506,646	\$ (4,838,726)	-12.96%
2 Attorney General, Office of the	27,374,540	26,610,182	(764,358)	-2.79%
3 Judgments & Settlements	543,584	0	(543,584)	-100.00%
4 Capital Post-Conviction Counsel, Office of	1,596,962	1,560,587	(36,375)	-2.28%
5 District Attorneys & Staff	25,196,499	25,650,191	453,692	1.80%
6 Judicial Performance, Commission on	614,855	621,315	6,460	1.05%
7 State Public Defender, Office of	3,315,298	3,371,228	55,930	1.69%
8 Supreme Court Services, Office of	6,836,882	6,885,620	48,738	0.71%
9 Administrative Office of Courts	11,344,352	11,203,352	(141,000)	-1.24%
10 Court of Appeals	4,493,141	4,534,312	41,171	0.92%
11 Trial Judges	26,322,941	26,322,941	0	0.00%
12 Ethics Commission	614,890	642,791	27,901	4.54%
13 Governor's Office - Support & Mansion	2,657,214	2,657,214	0	0.00%
14 Secretary of State	13,237,258	11,783,698	(1,453,560)	-10.98%
15 Audit, Department of	8,413,577	8,515,695	102,118	1.21%
16 Finance & Administration, Department of - Support	391,316,103	34,864,413	(356,451,690)	-91.09%
17 Mississippi Home Corporation	1,810,227	1,810,227	0	0.00%
18 State Property Insurance	11,010,438	12,603,897	1,593,459	14.47%
19 Status of Women, Commission on the	39,995	39,995	0	0.00%
20 Information Technology Services, Dept of	28,241,471	25,382,054	(2,859,417)	-10.12%
21 Wireless Communication Commission	10,446,099	10,230,746	(215,353)	-2.06%
22 Personnel Board, State	4,438,971	4,070,173	(368,798)	-8.31%
23 Revenue, Department of	44,235,644	42,694,735	(1,540,909)	-3.48%
24 License Tag Commission	500,000	0	(500,000)	-100.00%
25 Tax Appeals, Board of	522,777	521,158	(1,619)	-0.31%
26 Education, Department of (K-12)	243,984,198	184,156,060	(59,828,138)	-24.52%
27 Chickasaw Interest	19,576,109	18,967,201	(608,908)	-3.11%
28 Mississippi Adequate Education Program	2,278,941,644	2,336,973,851	58,032,207	2.55%
29 Schools for the Blind & Deaf	0	0	0	0
30 Vocational & Technical Education	82,283,821	82,322,217	38,396	0.05%
31 K-12 Subtotal:	2,624,785,772	2,622,419,329	(2,366,443)	-0.09%
32 Educational Television Authority	8,105,774	6,182,026	(1,923,748)	-23.73%
33 Library Commission	10,008,178	10,152,317	144,139	1.44%
34 Public Education Subtotal:	2,642,899,724	2,638,753,672	(4,146,052)	-0.16%
35 Institutions of Higher Learning				
36 Univ - General Support - Cons (includes Ayers)	380,845,835	360,995,281	(19,850,554)	-5.21%
37 Univ - Subsidiary Programs - Cons	35,775,777	35,212,059	(563,718)	-1.58%
38 Student Financial Aid, Office of	49,107,957	48,458,925	(649,032)	-1.32%
39 UM - University of Mississippi Medical Center - Cons	175,134,698	171,467,548	(3,667,150)	-2.09%
40 ASU - Agric Research, Extension, & Land-Grant Programs	6,430,495	6,371,319	(59,176)	-0.92%
41 MSU - Agric & Forestry Experiment Station	23,026,502	23,006,025	(20,477)	-0.09%
42 MSU - Cooperative Extension Service	30,892,111	30,912,215	20,104	0.07%
43 MSU - Forest & Wildlife Research Center	5,854,915	5,814,575	(40,340)	-0.69%
44 MSU - Veterinary Medicine, College of	18,154,397	18,160,763	6,366	0.04%
45 IHL Subtotal:	725,222,687	700,398,710	(24,823,977)	-3.42%
46 Community & Junior Colleges				
47 Board	6,335,750	6,304,974	(30,776)	-0.49%
48 Support	249,526,943	242,350,388	(7,176,555)	-2.88%
49 Community & Junior College Subtotal:	255,862,693	248,655,362	(7,207,331)	-2.82%
50 Health, State Department of	62,703,005	62,938,227	235,222	0.38%
51 Mental Health, Department of - Cons	233,634,289	244,384,507	10,750,218	4.60%
52 Agriculture & Commerce, Department of	8,598,944	8,404,398	(194,546)	-2.26%
53 County Livestock Shows	201,540	201,540	0	0.00%
54 Animal Health, Board of	1,348,242	1,308,467	(39,775)	-2.95%
55 Mississippi Development Authority (w/Innovate MS)	150,735,336	20,421,680	(130,313,656)	-86.45%
56 Archives & History, Department of (w/Oral History)	11,527,776	9,667,581	(1,860,195)	-16.14%
57 Environmental Quality, Department of	11,740,138	10,756,764	(983,374)	-8.38%
58 Forestry Commission	14,058,192	14,262,341	204,149	1.45%
59 Grand Gulf Military Monument Commission	320,982	265,125	(55,857)	-17.40%
60 Marine Resources, Department of	1,079,426	1,254,258	174,832	16.20%
61 Oil & Gas Board	1,315,432	0	(1,315,432)	-100.00%
62 Soil & Water Conservation Commission	535,995	529,665	(6,330)	-1.18%
63 Tennessee-Tombigbee Waterway Dev Auth	149,479	152,569	3,090	2.07%
64 Wildlife, Fisheries & Parks, Dept of - Cons	9,615,368	6,060,037	(3,555,331)	-36.98%
65 Insurance, Department of	11,842,846	11,976,242	133,396	1.13%
66 Rural Fire Truck Acq Assist Prg	2,000,000	0	(2,000,000)	-100.00%
67 State Fire Academy	5,403,324	5,036,957	(366,367)	-6.78%
68 Corrections, Department of - Cons	328,552,322	318,977,622	(9,574,700)	-2.91%
69 Governor's Office - Medicaid, Division of	899,915,751	900,259,446	343,695	0.04%
70 Human Services, Department of - Cons	73,328,575	70,930,087	(2,398,488)	-3.27%
71 Child Protection Services, Department of	126,033,198	112,114,324	(13,918,874)	-11.04%

**FISCAL YEAR 2023 JOINT LEGISLATIVE BUDGET COMMITTEE RECOMMENDATIONS
TOTAL STATE SUPPORT**

<u>AGENCY</u>	<u>FY 2022 Estimated w/Reappr</u>	<u>FY 2023 JLBC LBR</u>	<u>FY 2023 LBR +/- FY 2022 Estimate</u>	<u>Percent Change</u>
72 Rehabilitation Services, Department of - Cons	30,159,845	30,253,442	93,597	0.31%
73 Emergency Management Agency, Mississippi	4,276,161	3,991,283	(284,878)	-6.66%
74 Disaster Relief - Consolidated	585,056	585,056	0	0.00%
75 Military Department - Consolidated	8,797,192	7,758,107	(1,039,085)	-11.81%
76 Public Safety, Department of - Consolidated	109,055,881	108,512,064	(543,817)	-0.50%
77 Veterans Affairs Board, State	5,507,083	5,250,765	(256,318)	-4.65%
78 Revenue Dept - Homestead Exemp Reimb	79,013,472	90,600,000	11,586,528	14.66%
79 Arts Commission	1,659,164	1,738,223	79,059	4.76%
80 Employment Security, MS Dept of	1,400,000	1,400,000	0	0.00%
81 Gaming Commission	8,226,132	7,571,507	(654,625)	-7.96%
82 Public Service Commission	4,355,157	4,724,901	369,744	8.49%
83 No-Call Telephone Solicitation	353,493	66,372	(287,121)	-81.22%
84 Public Utilities Staff	2,222,348	2,098,748	(123,600)	-5.56%
85 Workers' Compensation Commission	5,344,686	5,406,135	61,449	1.15%
86 Treasurer's Office, State - Debt Service				
87 Bank Service Charge	500,000	500,000	0	0.00%
88 Bonds & Interest Payment	438,569,629	433,423,299	(5,146,330)	-1.17%
89 Debt Service Total:	439,069,629	433,923,299	(5,146,330)	-1.17%
90 Finance & Administration - BOB - Capital Projects	19,507,909	0	(19,507,909)	-100.00%
91 Total	\$ 6,960,627,562	\$ 6,386,672,653	\$ (573,954,909)	-8.25%
<u>State Support Funds</u>				
General Funds	\$ 5,818,968,025	\$ 5,824,812,943	\$ 5,844,918	0.10%
Education Enhancement Fund	443,290,258	439,409,944	(3,880,314)	-0.88%
Health Care Expendable Fund	97,549,377	97,549,377	0	0.00%
Tobacco Control Fund	20,000,000	20,000,000	0	0.00%
Capital Expense Fund	202,419,323	4,900,389	(197,518,934)	-97.58%
Gulf Coast Restoration Fund	118,400,579	0	(118,400,579)	-100.00%
Coronavirus Local Fiscal Recovery Fund	260,000,000	0	(260,000,000)	-100.00%
Total State Support	\$ 6,960,627,562	\$ 6,386,672,653	\$ (573,954,909)	-4.69%

THE MISSISSIPPI FISCAL SYSTEM

The state's fiscal operations, for the purpose of this discussion, are classified into two groups General Fund agencies and Special Fund agencies. The term "General Fund agency" means any department, institution, board or commission of the State of Mississippi which is supported in whole or in part by appropriations from the General Fund. "Special Fund agency" means any agency, department, institution, board, or commission of the State of Mississippi which receives no appropriation from the General Fund, but which is supported entirely from Special Fund sources or otherwise. The Mississippi Department of Transportation and Office of State Aid Road Construction operate as Special Fund agencies. Earmarked or diverted funds are those funds designated by statute for specific purposes or diverted to other entities. In addition, there are State Support Special Funds that include earmarked or diverted funds such as BP Settlement Funds Capital Expense Funds, Education Enhancement Funds Gulf Coast Restoration Funds, Health Care Expendable Funds, and Tobacco Control Funds, which are appropriated. Other earmarked or diverted funds such as a part of the sales tax designated for the construction of public school buildings can be expended without additional legislative appropriations. There are other earmarked and diverted funds that are provided directly to entities like municipalities and counties.

The state General Fund represents about 25.15% of the total state budget as recommended by the Joint Legislative Budget Committee for FY 2023. The General Fund budget is unlike Special Fund budgets in that the General Fund budget is much more variable and flexible. Increased costs, new programs, and expanded operations are generally funded through the General Fund. All money expended from this source must be appropriated by the Legislature before it becomes available for expenditure by General Fund agencies. The Legislature must appropriate funds for all state agencies, including General Funds and Special Funds.

Special Fund agencies, in most instances, operate entirely from funds which have been designated by statute to be used in funding the operation of such agencies. The largest of the Special Fund agencies is the Mississippi Department of Transportation. Operating funds for the Department of Transportation are derived from a portion of the state tax on gasoline, diesel fuel, and kerosene, as provided by Section 27-5-101, Mississippi Code of 1972, plus Federal Funds, which are made available via a matching formula.

Approximately 1,300 active General Fund and Special Fund accounts are maintained by the Financial Control Division of the Department of Finance and Administration under a centralized accounting and control system known as MAGIC. All state agencies are required to report all receipts, expenditures, fund balances and commitments outstanding. Historically, all appropriations (with some exceptions such as the Institutions of Higher Learning, the Community and Junior Colleges and others) are appropriated by major object of expenditure category. This method of appropriation requires thought and study by department heads preparing budgets, provides the Legislature a uniform system for comparing figures for arriving at each agency's needs for the succeeding fiscal year, and has the final effect of requiring that state agencies more closely adhere to legislative intent after the final appropriations have been made. However, since the 2021 Regular Legislative Session, all agency appropriations have been made in a lump sum form in order to give more flexibility to agency heads.

There have been many different budget reforms that have taken place in Mississippi, including "M-PAC" budgeting. In December of 1992, the Joint Legislative Budget Committee issued a budget reform report that called for the implementation of the "M-PAC" budgeting concept which is intended to integrate three key elements of the budget process: program analysis, performance measurement and priority setting. Implementation of this concept began on a pilot basis for the FY 1995 budget cycle. In an attempt to reinforce the Joint Legislative Budget Committee's budget reform efforts, the Legislature enacted Senate Bill 2995, of the 1994 Regular Legislative Session, which is cited as the Mississippi Performance Budget and Strategic Planning Act of 1994. This act required the implementation of performance budgeting and strategic planning for all agencies beginning with the FY 1996 budget cycle. In July 2014, the Joint Legislative Budget Committee released "Improving Mississippi's Budget Process" a summary of steps to reinvigorate and move forward performance budgeting in state government. A new element in Mississippi's accountability process is the adoption of a statewide strategic plan entitled "Building a Better Mississippi". Recommended by the Subcommittee on State Performance Goals, the full Committee approved the statewide strategic plan, therefore directing all state agencies to adopt and align their goals and outcomes to this new plan. The Committee also approved the continued implementation of the Pew-MacArthur Results First Initiative Cost-Benefit Model. During the 2014 Regular Legislative Session the Legislature passed House Bill 677 which required four pilot state agencies (Department of Corrections, State Department of Health, Department of Education, and the Mississippi Department of Transportation) to work with legislative staff in collecting, defining and categorizing agency program inventories. The comprehensive goal of this model was to establish a cost-benefit ratio for agency programs and provide a reliable tool for evidence-based policymaking.

The FY 2023 Budget Recommendation includes historical program performance measurement data for each state agency and institution. While continuing to provide object of expenditure data, the enhanced format emphasizes program efforts and accomplishments.