

STATE OF MISSISSIPPI

LEGISLATIVE BUDGET REPORT

FOR FISCAL YEAR

July 1, 2023 – June 30, 2024



SUBMITTED BY

JOINT LEGISLATIVE BUDGET COMMITTEE

To The

MISSISSIPPI LEGISLATURE

2023 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 2024.

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 a budget shall be prepared in a format that will include performance measurement data associated with various programs operated by each agency. Said overall budget shall be completed before 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 that 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 objects of expenditure, recommendations are also made by the various programs of each agency as required by statute.

JOINT LEGISLATIVE BUDGET COMMITTEE RECOMMENDATIONS FOR FY 2024

Prior to the preparation of this budget, detailed budget request documents were received from all state agencies in support of their requests for FY 2024. A select group of governing boards and executive heads of agencies appeared before the Joint Legislative Budget Committee members to further explain their needs and problems. Following this process's conclusion, the committee members agreed to submit this budget report for the consideration of the Legislature. Copies of the budget requests received from all state agencies are contained in files maintained in the offices of the Senate and House of Representatives Appropriations Committees and the Legislative Budget Office. Budget requests are also available online.

Joint Legislative Budget Committee recommendations for FY 2024 will require, if adopted, total appropriations of \$6,351,869,011 from the General Fund. FY 2024 revenues are projected to increase by 7.7% above the Sine Die revenue estimate for FY 2023 under current law. The Joint Legislative Budget Committee recommends that \$3.92 billion of reserve funds be retained for 1) allocation by the Legislature to address additional needs in the FY 2023 and 2024 budgets, 2) allocation during future budget years, or 3) maintaining as reserves.

Total State Support Funding is set forth on pages 31-32. This schedule identifies those funds that are considered State Source Special funds. Total State Support funding combines 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 9, 2022, a revenue estimate for FY 2024 was adopted by the Governor and the Joint Legislative Budget Committee in the amount of \$7,523,800,000, which is 7.7% above the FY 2023 Sine Die revenue estimate under current law.

In reviewing these recommendations, attention must be focused on total funds, not just General Funds. General Funds alone are not an adequate measure of financial support. The Committee has adequately considered the Special Fund revenues available to state agencies and utilized them wherever possible to offset the demand on the General Fund. The state budget preparation under the law required the Committee to face the difficult task of satisfying unlimited needs with 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 2023 Regular Legislative Session.

ESTIMATE OF BUDGET REVENUES - FY 2024

At a meeting on November 9, 2022, the Governor and the Joint Legislative Budget Committee adopted an estimate of \$7,523,800,000 in General Fund receipts for FY 2024 under current law.

The State Economist presented the FY 2024 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 2024 estimate took into account a review of collections for the first three months of FY 2023. Through September 2022, FY 2023 collections were approximately \$239.3 million above the sine die estimate for FY 2023.

The FY 2024 revenue estimate is an increase of 7.7% above the sine die estimate for FY 2023 under current law. Sales tax collections are expected to increase by \$168.0 million, and individual income taxes are expected to increase by \$181.4 million in FY 2024. There are other increases and decreases in other revenue categories, but the key to the FY 2024 revenue estimate will be the projections for sales, individual income, and corporate tax. During the 2022 Legislative Session, the MS Tax Freedom Act of 2022 was passed, which will eliminate the 4% rate during the calendar year of 2023, impacting the first half of FY 2024.

The economic assumptions underlying the FY 2024 revenue estimate are shown below. The Revenue Estimating Group's estimate reflects the group's outlook for FY 2024. The economic indicators for Mississippi project a 4.3% increase in the gross domestic product for FY 2024. 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 2023 AND FY 2024

	<u>FY 2023</u>	<u>FY 2024</u>
Gross Domestic Product (Percentage Change)	8.9	4.3
Real Gross Domestic Product (Percentage Change)	0.3	-0.2
Price Level (Percentage Change)	8.4	4.4
Total Employment (Percentage Change/Payroll)	1.8	-0.6
Unemployment Rate (Percent)	4.0	5.1
Total Personal Income (Percentage Change)	-0.3	3.7

COMPARISON OF PROJECTED ECONOMIC INDICATORS, FY 2024, MISSISSIPPI AND U.S.

	<u>MISSISSIPPI</u>	<u>U.S.</u>
Gross Domestic Product (Percentage Change)	4.3	6.2
Real Domestic Product (Percentage Change)	-0.2	0.4
Price Level (Percentage Change)	4.4	6.6
Total Employment (Percentage Change/Payroll)	-0.6	2.4
Unemployment Rate (Percent)	5.1	4.0
Total Personal Income (Percentage Change)	3.7	5.0

FUNDING THE BUDGET FOR FY 2024

Statement II of this report reflects the net revenue estimated to be received from each General Fund revenue source during FY 2023 and FY 2024.

The General Fund revenue estimate for FY 2023 anticipates the collection of \$6,987.4 million, representing a decrease of \$399.3 million or -5.41% below actual collections for FY 2022. Actual collections for FY 2022 compared to actual collections for FY 2021 reflected an increase of \$645.3 million or 9.58%.

The estimated General Fund collections for FY 2024 are \$7,523,800,000, which represents an increase of \$536.4 million, or 7.7% above the Sine Die FY 2023 estimate under current law.

SUMMARY OF ANTICIPATED GENERAL FUNDS AVAILABLE FOR FY 2024

Projected Beginning Cash Balance July 1, 2023	\$	0
Anticipated Receipts for FY 2024 under current law		7,523,800,000
Less: Two Percent (2%) of Projected FY 2024 Revenue & Beginning Cash		<u>(150,476,000)</u>
Total General Funds Available for FY 2024 Appropriations		7,373,324,000
Less: FY 2024 General Fund Legislative Budget Committee's Recommendation		<u>(6,351,869,011)</u>
Estimated General Fund Balance June 30, 2024	\$	<u>1,021,454,989</u>

FY 2024 RESERVES

The Joint Legislative Budget Committee's FY 2024 Budget Recommendation leaves unallocated at the end of FY 2024 the following sources of funds:

Capital Expense Fund	\$ 1,618,508,439
General Funds Available/Not Allocated	1,021,454,989
Working Cash Stabilization Reserve Fund	579,417,525
Coronavirus State Fiscal Recovery Fund	298,107,846
Two Percent (2%) General Fund Set-Aside	150,476,000
Gulf Coast Restoration Fund	124,259,130
Education Enhancement Fund	78,907,728
Health Care Expendable Fund	43,176,694
BP Settlement Fund	<u>12,377,857</u>
Total Reserves	<u>\$3,926,686,208</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.

After the staff recommendation was completed, the Committee 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 before 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 headcounts, reducing unnecessary travel, and deferring equipment purchases. The dominant concern in developing the recommendations was maintaining adequate funding for the continuation of current operations within the confines of the adopted estimate of General Fund revenue plus other state source funds during FY 2024.

The guidelines, as adopted by the Committee on September 21, 2022, 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 2023 appropriation bills.
2. The aggregate total of FY 2024 General Fund recommendations for continuation purposes shall not exceed the FY 2023 General Fund Appropriation (except increases approved by the Joint Legislative Budget Committee). Individual agency recommendations shall be less than FY 2023 when feasible.
3. No recommendation of new headcounts or expanded programs and activities shall be included except for operations mandated by state or federal statutes, regulations, court orders, or commitments. However, the staff is granted the flexibility to recommend new headcounts 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 through the actual payroll by fund source for each agency. Staff is directed to recommend no funding of remaining headcount vacancies, except for critical and new headcounts added during the session. Staff shall have discretion in recommending the funding and retaining seasonal or essential vacant headcounts. Staff is directed to recommend attrition adjustments of filled headcounts 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 2023 estimated level provided to the State Personnel Board through the legislative report, except in the case of fully funding-filled headcounts.

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

5. No funding for salary progressions, salary equity, or title changes of headcounts not previously approved by legislative action will be allowed.
6. No recommendation shall exceed the agency's request for funding.
7. No increases above the FY 2023 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 between 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 2023 continuation levels and are funded solely from Non-General Fund sources may be considered for inclusion.
10. Staff will identify critical needs above the FY 2023 level that are not included in the staff recommendation.
11. Grant staff discretion to recommend the utilization of a spend-down of Special Fund cash balances where deemed feasible.
12. The staff is directed to identify non-recurring revenue sources utilized to fund the FY 2024 budget recommendation.
13. The staff is directed to recommend minimum funding levels for salaries, travel, contract workers, vehicles, and other equipment.
14. The staff is directed to recommend the replacement of non-recurring sources of funds utilized to fund recurring expenditures in the FY 2023 budget and to recommend a plan to provide the source of these replacement funds.

EXPLANATION OF FY 2024 DELETED POSITIONS

The Joint Legislative Budget Committee reduced authorized (vacant) headcounts and funding for vacant headcounts across all state agencies and institutions. This deletion will permanently reduce the state's potential salary requirement. All state agencies and institutions should be aware of the continuation of this policy in the FY 2024 Budget Recommendation and should be careful about filling any currently vacant headcounts in FY 2023.

The Joint Legislative Budget Committee recommended that 2,011 vacant positions be abolished and funding eliminated for these positions.

GENERAL FUND RECOMMENDATIONS BY MAJOR FUNCTION OF GOVERNMENT

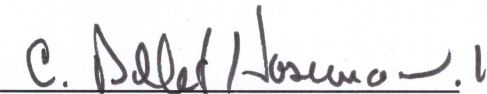
The following schedule reflects the differences between the Joint Legislative Budget Committee General Fund recommendations for FY 2024 and the FY 2023 appropriation level by major functions of state government:


	<u>INCREASE OR DECREASE AMOUNT</u>
Legislative	\$ 779,664
Judiciary & Justice	1,042,589
Executive & Administrative	(167,518)
Fiscal Affairs	(443,178)
Public Education	32,807,154
Higher Education	9,256,425
Public Health	(158,657)
Hospitals & Hospital Schools	540,262
Agriculture & Economic Development	(453,234)
Conservation	(985,549)
Insurance	(697,082)
Corrections	511,765
Social Welfare	13,050,973
Military, Police & Veterans Affairs	(337,346)
Local Assistance	1,400,000
Miscellaneous	(438,378)
Debt Service	<u>0</u>
 TOTAL INCREASE	 \$ <u>55,707,890</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.

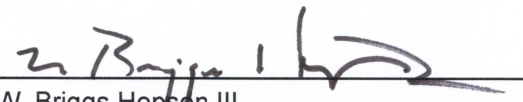
Respectfully submitted,

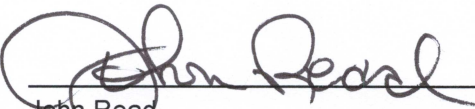

Philip Gunn, Chairman

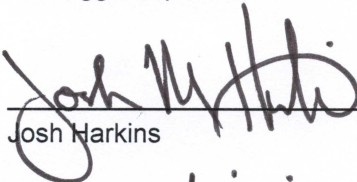

Delbert Hosemann, Vice Chairman

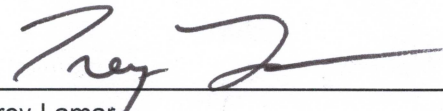

Dean Kirby

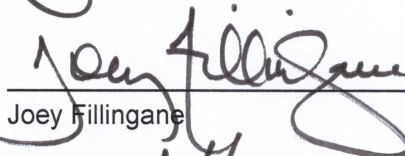

Jason White


W. Briggs Hopson III

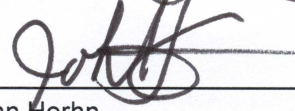

John Read

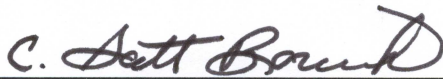

Josh Harkins

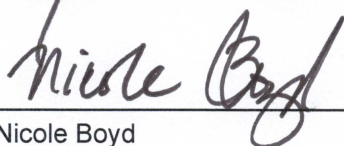

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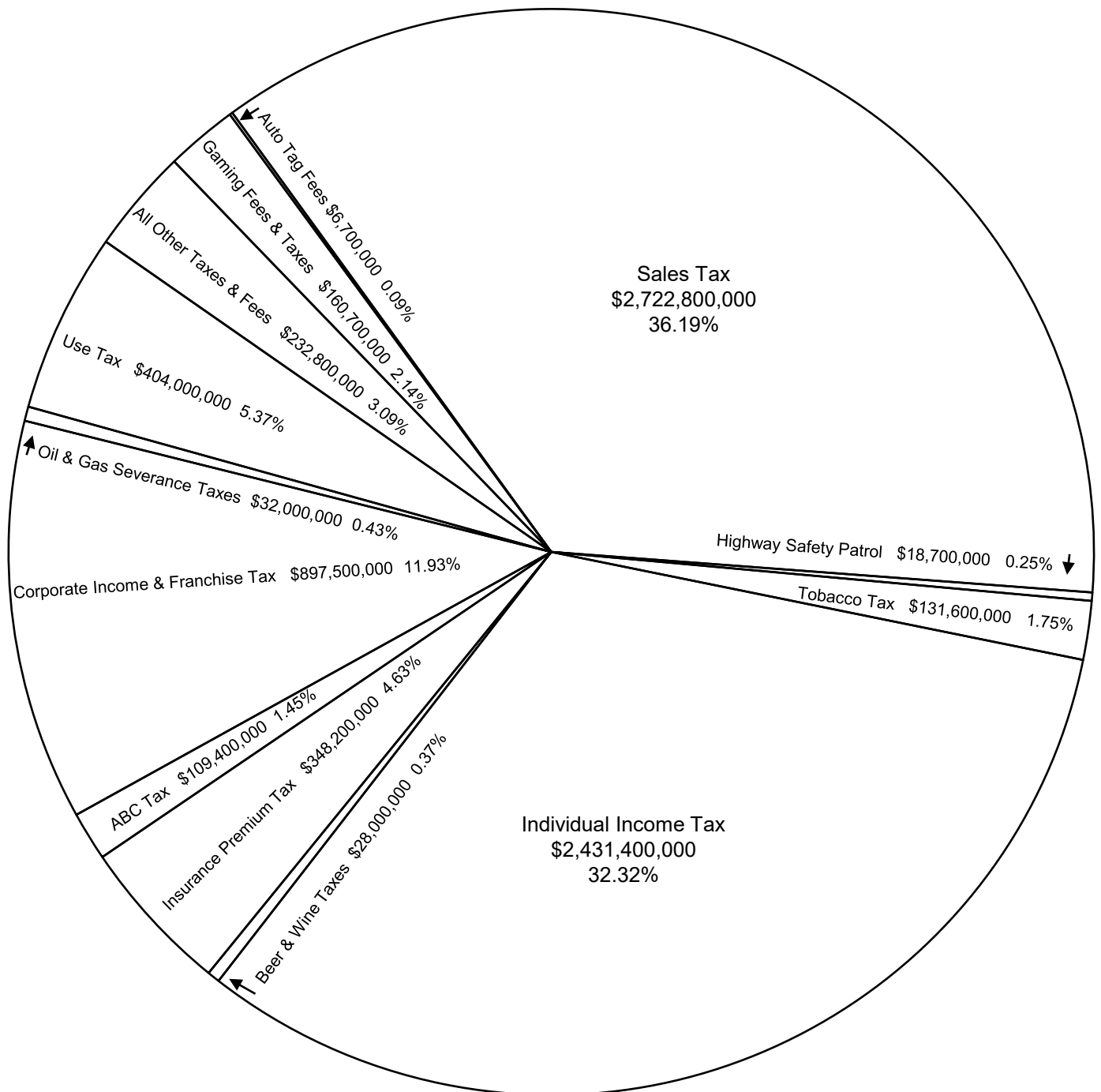

Nicole Boyd


Percy W. Watson


Tony Greer, Director

General Fund Revenues Estimated For Fiscal Year 2024 Budget

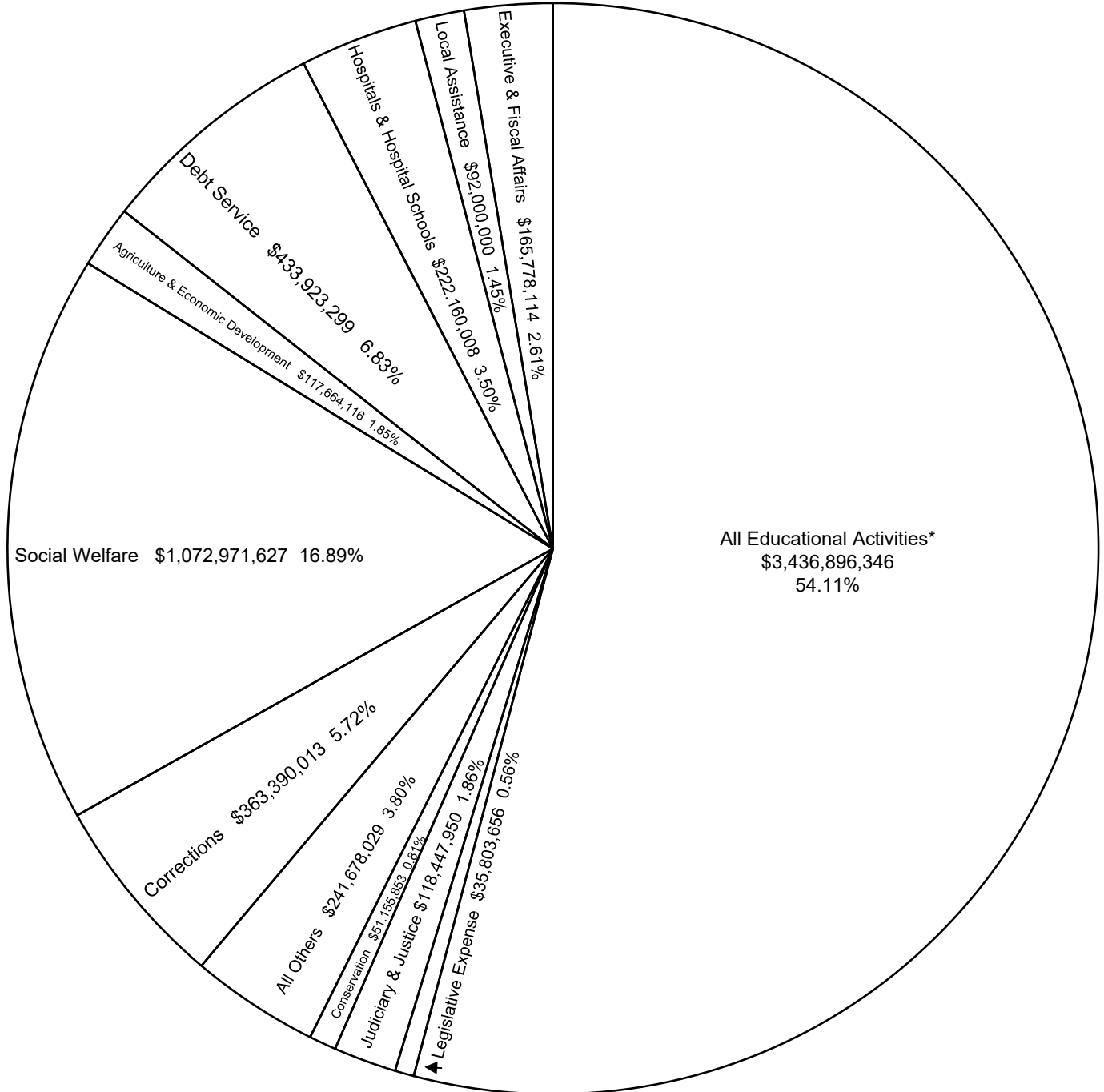
(For Detail See Statement II)



General Fund Revenue Estimate FY 2024 (Chart Total)	\$7,523,800,000
Less: Two Percent Set-Aside	(150,476,000)
Less: Projected Ending Balance	<u>(1,021,454,989)</u>
Total General Fund Allocated for FY 2024 Budget	<u>\$6,351,869,011</u>

Regular General Fund Appropriations For Fiscal Year 2024 Budget

(For Detail See Statement III)

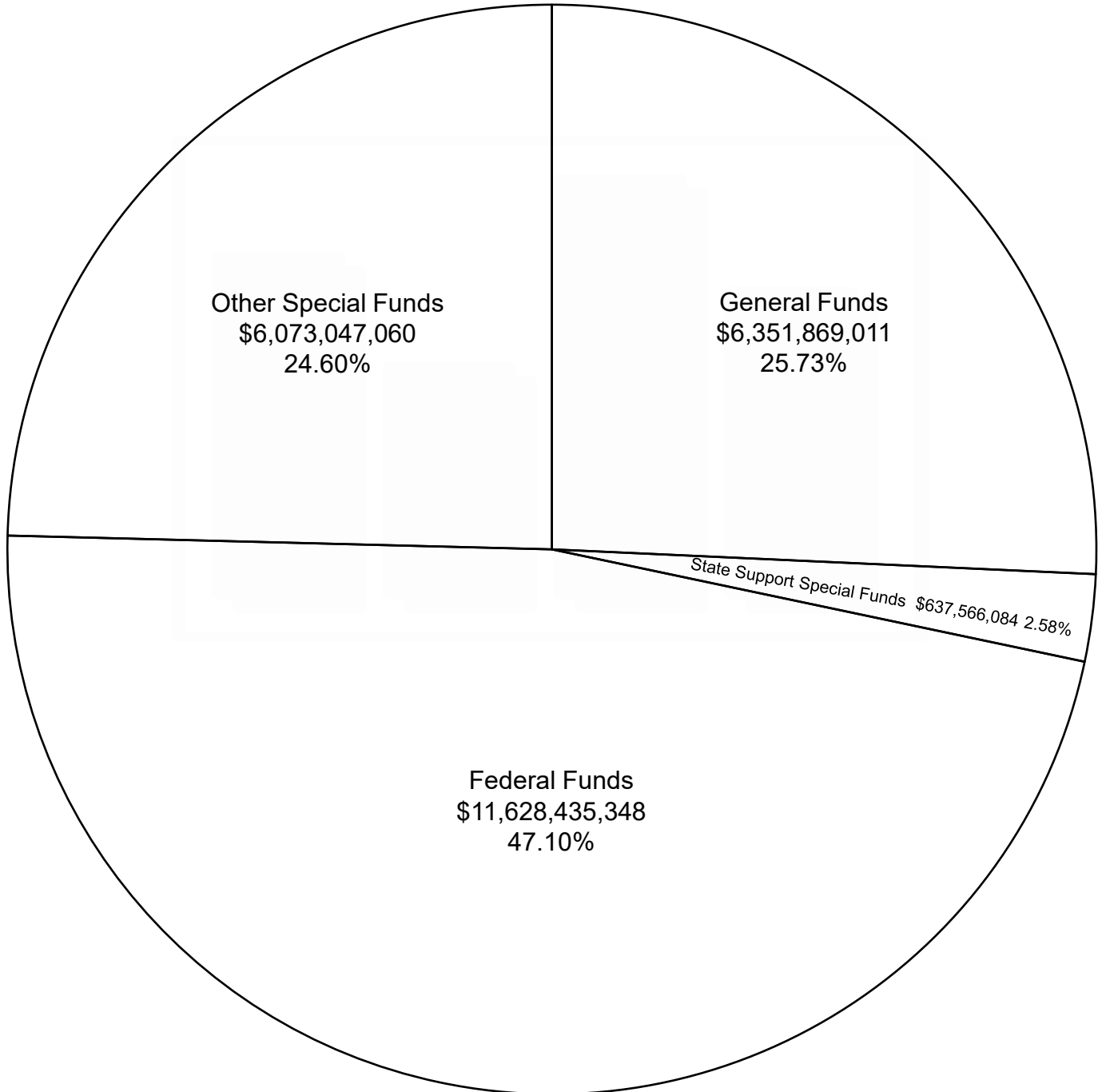


Total Regular General Fund Appropriations (Chart Total)	\$ 6,351,869,011
Other Transfers In/Out	<u>0</u>
Total Regular General Fund Appropriations for Fiscal Year 2024	<u>\$ 6,351,869,011</u>

*Excludes IHL Agricultural Units

Funding Sources For Appropriations Fiscal Year 2024 Budget

(For Detail See Statement VI)



General Funds	\$ 6,351,869,011
State Support Special Funds	637,566,084
Federal Funds	11,628,435,348
Other Special Funds	<u>6,073,047,060</u>
Total State Budget for Fiscal Year 2024	<u>\$ 24,690,917,503</u>

**ESTIMATED GENERAL FUND COLLECTIONS FOR FY 2023
 COMPARED WITH ESTIMATED GENERAL FUND COLLECTIONS FOR FY 2024**
 (FY 2024 Data used in Pie Chart on page 13)

	<u>Estimate</u> <u>FY 2023 Sine Die</u>		<u>Estimate</u> <u>FY 2024</u>		<u>Increase or Decrease</u> <u>FY 2023 vs. FY 2024</u>	
	<u>Amount</u>	<u>Percent of</u>	<u>Amount</u>	<u>Percent of</u>	<u>Amount</u>	<u>Percent</u>
		<u>Total</u>		<u>Total</u>		
Sales Tax	\$ 2,554,800,000	36.56%	\$ 2,722,800,000	36.19%	\$ 168,000,000	6.58%
Individual Income Tax	2,250,000,000	32.20%	2,431,400,000	32.32%	181,400,000	8.06%
Corp. Income & Franchise Tax	735,400,000	10.52%	897,500,000	11.93%	162,100,000	22.04%
Use Tax	415,700,000	5.95%	404,000,000	5.37%	(11,700,000)	-2.81%
Insurance Premium Tax	341,400,000	4.89%	348,200,000	4.63%	6,800,000	1.99%
Tobacco Tax	140,500,000	2.01%	131,600,000	1.75%	(8,900,000)	-6.33%
ABC Tax	106,200,000	1.52%	109,400,000	1.45%	3,200,000	3.01%
Beer & Wine Taxes	29,000,000	0.42%	28,000,000	0.37%	(1,000,000)	-3.45%
Oil & Gas Severance Taxes	27,000,000	0.39%	32,000,000	0.43%	5,000,000	18.52%
Gaming Fees & Taxes	143,200,000	2.05%	160,700,000	2.14%	17,500,000	12.22%
Highway Safety Patrol	18,700,000	0.27%	18,700,000	0.25%	0	0.00%
Auto Tag Fees	10,000,000	0.14%	6,700,000	0.09%	(3,300,000)	-33.00%
All Other Taxes & Fees	215,500,000	3.08%	232,800,000	3.09%	17,300,000	8.03%
Total General Fund	\$ 6,987,400,000	100.00%	\$ 7,523,800,000	100.00%	\$ 536,400,000	7.68%

**ESTIMATED GENERAL FUND BUDGET FOR FY 2023
 COMPARED WITH RECOMMENDED GENERAL FUND BUDGET FOR FY 2024**
 (FY 2024 Data used in Pie Chart on page 14)

	<u>Estimated</u> <u>Expenditures</u> <u>FY 2023</u>		<u>Recommended</u> <u>Expenditures</u> <u>FY 2024</u>	
	<u>Amount</u>	<u>Percent of</u>	<u>Amount</u>	<u>Percent of</u>
		<u>Total</u>		<u>Total</u>
All Educational Activities*	\$ 3,394,832,767	53.92%	\$ 3,436,896,346	54.11%
Legislative Expense	35,023,992	0.56%	35,803,656	0.56%
Judiciary & Justice	117,405,361	1.86%	118,447,950	1.86%
Conservation	52,141,402	0.83%	51,155,853	0.81%
Social Welfare	1,059,920,654	16.83%	1,072,971,627	16.89%
Corrections	362,878,248	5.76%	363,390,013	5.72%
Hospitals & Hospital Schools	221,619,746	3.52%	222,160,008	3.50%
Debt Service	433,923,299	6.89%	433,923,299	6.83%
Agriculture & Economic Development	118,117,350	1.88%	117,664,116	1.85%
Local Assistance	90,600,000	1.44%	92,000,000	1.45%
Executive & Fiscal Affairs	166,388,810	2.64%	165,778,114	2.61%
All Others	243,309,492	3.86%	241,678,029	3.80%
Total	\$ 6,296,161,121	100.00%	\$ 6,351,869,011	100.00%

* Excludes IHL Agricultural Units

Note: Figures may not add due to rounding.

**STATEMENT I
GENERAL FUND
PRELIMINARY FUNDS AVAILABLE FOR FY 2023 AND FY 2024
NOVEMBER 2022**

FY 2023

1	Estimated General Fund Beginning Cash, July 1, 2022	\$	0
2	General Fund Reappropriations for FY 2023 from FY 2022		4,240,466
3	Estimated FY 2023 General Funds Revenue Collections (Sine Die)		6,987,400,000
4	Less: 2% of Projected FY 2023 Revenue Collections		<u>(139,748,000)</u>
5	Total General Funds Available for FY 2023 Appropriations		6,851,892,466
6	Less: General Fund Budget for FY 2023:		
	General Fund FY 2023 Final Action	(6,291,920,655)	
	Plus: Secretary of State - Help MS Vote Fund (SB 2780 2022 RS)	623	
	Less: MS Outdoor Stewardship Trust Fund Transfer (SB 2780 2022 RS)	(10,000,000)	
	General Fund Reappropriations for FY 2023 from FY 2022	<u>(4,240,466)</u>	
7	Total FY 2023 General Fund Budget		(6,306,160,498)
8	Plus: 2% of Projected FY 2023 Revenue		<u>139,748,000</u>
9	Total Estimated FY 2023 General Fund Ending Cash Available for Distribution		685,479,968
10	Estimated Distribution of Ending Cash Balance:		
	Transfer to Municipal Aid Fund	(750,000) *	
	Transfer to Working Cash Stabilization Reserve Fund	(51,198,525)	
	Transfer to Capital Expense Fund	<u>(633,531,443)</u>	
11	Less: Total Transfers		<u>(685,479,968)</u>
12	Estimated General Fund Balance, June 30, 2023	\$	<u>0</u>

FY 2024

13	Estimated General Fund Beginning Cash, July 1, 2023	\$	0
14	Estimated FY 2024 General Fund Revenue		7,523,800,000
15	Less: 2% of Projected FY 2024 Revenue		<u>(150,476,000)</u>
16	Total General Funds Available for FY 2024 Appropriations		7,373,324,000
17	Less: General Fund Budget for FY 2024:		
	General Fund FY 2024 LBR	(6,351,869,011)	
	General Fund Reappropriations for FY 2024 from FY 2023	<u>0</u>	
18	Total FY 2024 General Fund Budget		<u>(6,351,869,011)</u>
19	Estimated General Fund Balance Available for Distribution, June 30, 2024	\$	<u>1,021,454,989</u>

* Per MS Code 27-5-103.

Note: Figures may not add due to rounding.

STATEMENT II
GENERAL FUND REVENUE ESTIMATE FOR FISCAL YEAR 2024 COMPARED
TO FISCAL YEAR 2023 SINE DIE REVENUE ESTIMATE

	<u>FY 2022</u> <u>Collections*</u>	<u>FY 2023 Sine Die</u> <u>Sine Die Estimate**</u>	<u>FY 2024</u> <u>Estimate***</u>	<u>FY 2024 Estimate</u> <u>Over FY 2023</u>	<u>% Increase</u> <u>Over FY 2023</u>
<u>Department of Revenue Collections</u>					
Sales Tax	\$ 2,553,653,230	\$ 2,554,800,000	\$ 2,722,800,000	\$ 168,000,000	6.58%
Individual Income Tax	2,499,590,104	2,250,000,000	2,431,400,000	181,400,000	8.06%
Corp. Inc. & Franchise Tax	854,566,109	735,400,000	897,500,000	162,100,000	22.04%
Use Tax	428,957,748	415,700,000	404,000,000	(11,700,000)	-2.81%
Insurance Premium Tax	342,473,311	341,400,000	348,200,000	6,800,000	1.99%
Tobacco Tax	135,652,669	140,500,000	131,600,000	(8,900,000)	-6.33%
ABC Tax	108,813,039	106,200,000	109,400,000	3,200,000	3.01%
Beer & Wine Taxes	28,318,315	29,000,000	28,000,000	(1,000,000)	-3.45%
Oil Severance Taxes	30,209,946	23,900,000	28,600,000	4,700,000	19.67%
Gas Severance Taxes	3,421,074	3,100,000	3,400,000	300,000	9.68%
Auto Tag Fees	8,560,564	10,000,000	6,700,000	(3,300,000)	-33.00%
Installment Loan Tax	14,268,185	14,000,000	14,200,000	200,000	1.43%
Nuclear In-Lieu Payment	1,200,000	1,200,000	1,200,000	0	0.00%
Miscellaneous Taxes	10,776,968	11,600,000	11,900,000	300,000	2.59%
Medical Cannabis Excise Tax & Dispensary License Fees	0	15,700,000	20,000,000	4,300,000	27.39%
Gaming Fees & Taxes	<u>169,119,416</u>	<u>143,200,000</u>	<u>160,700,000</u>	<u>17,500,000</u>	<u>12.22%</u>
TOTAL DEPARTMENT OF REVENUE	\$ 7,189,580,680	\$ 6,795,700,000	\$ 7,319,600,000	\$ 523,900,000	7.71%
<u>Other Than Department of Revenue Collections</u>					
Interest on Investments	\$ 15,865,228	\$ 17,500,000	\$ 30,000,000	\$ 12,500,000	71.43%
Highway Safety Patrol	19,706,374	18,700,000	18,700,000	0	0.00%
Insurance Department	43,477,868	39,000,000	39,000,000	0	0.00%
Licenses, Fees & Permits	68,899,370	65,000,000	65,000,000	0	0.00%
Crime Tax/Criminal Law Assessment^	39,317,983	41,000,000	41,000,000	0	0.00%
Miscellaneous Collections^^	4,973,378	3,300,000	3,300,000	0	0.00%
Gaming Fees	4,884,383	5,000,000	5,000,000	0	0.00%
Medical Cannabis Establishment License Fees	<u>0</u>	<u>2,200,000</u>	<u>2,200,000</u>	<u>0</u>	<u>0.00%</u>
TOTAL OTHER THAN DEPARTMENT OF REVENUE COLLECTIONS	\$ 197,124,584	\$ 191,700,000	\$ 204,200,000	\$ 12,500,000	6.52%
Settlements/Other Collections	1,423	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>\$ 7,386,706,687</u>	<u>\$ 6,987,400,000</u>	<u>\$ 7,523,800,000</u>	<u>\$ 536,400,000</u>	<u>7.68%</u>

* Source: Department of Finance & Administration August 2022 Revenue Report.

** FY 2023 Sine Die Revenue Estimate adopted by the Joint Legislative Budget Committee on March 25, 2022.

*** FY 2024 Revenue Estimate adopted by the Governor and the Joint Legislative Budget Committee on November 9, 2022.

OUT-YEAR PROJECTIONS FOR REVENUES AND EXPENDITURES

	<u>FY2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	(Actual)	(Actual)	(Actual)	(Appropriated)
General Funds	\$ 5,732,472,269	\$ 5,559,473,969	\$ 5,767,176,829	\$ 6,296,161,121
Other State Support Funds*	<u>620,255,027</u>	<u>1,679,894,536</u>	<u>947,442,131</u>	<u>2,733,637,282</u>
Total State Support Funds	6,352,727,296	7,239,368,505	6,714,618,960	9,029,798,403
Other Special Funds	4,890,902,493	4,793,876,686	4,770,059,821	6,919,737,122
Federal Funds	<u>8,457,510,945</u>	<u>9,198,551,441</u>	<u>10,365,385,110</u>	<u>12,254,365,037</u>
Total Funds Available for Expenditure	<u>\$ 19,701,140,734</u>	<u>\$ 21,231,796,632</u>	<u>\$ 21,850,063,891</u>	<u>\$ 28,203,900,562</u>
 <u>Actual/Projected State Cash Reserve</u>				
2% General Fund Set-Aside**	\$ 119,924,000	\$ 134,827,667	\$ 147,734,134	\$ 139,748,000
WCSRF Actual/Projected Funds Available***	\$ 500,751,390	\$ 541,685,543	\$ 558,560,834	\$ 581,896,803

	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
	(LBR)	(1.1% GF Growth)	(1.5% GF Growth)	(1.5% GF Growth)
General Funds	\$ 6,351,869,011	\$ 7,454,430,564	\$ 7,566,247,022	\$ 7,679,740,728
Other State Support Funds*	<u>637,566,084</u>	<u>712,804,084</u>	<u>788,869,702</u>	<u>866,076,304</u>
Total State Support Funds	6,989,435,095	8,167,234,648	8,355,116,724	8,545,817,032
Other Special Funds	6,073,047,060	5,686,616,054	5,686,616,054	5,686,616,054
Federal Funds	<u>11,628,435,348</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>\$ 24,690,917,503</u>	<u>\$ 24,939,086,086</u>	<u>\$ 25,126,968,162</u>	<u>\$ 25,317,668,470</u>
 <u>Projected State Cash Reserve</u>				
2% General Fund Set-Aside**	\$ 150,476,000	\$ 152,131,236	\$ 154,413,205	\$ 156,729,403
WCSRF Actual/Projected Funds Available***	\$ 630,616,050	\$ 705,854,050	\$ 781,919,668	\$ 859,126,270

CAPITAL EXPENSE FUND

<u>Appropriations by Agency</u>	<u>FY 2023 Appropriations</u>	<u>FY 2024 Recommendation</u>
<u>Archives and History, Department of</u>		
Repair, Renovation and Construction Projects (HB 1599 2022 RS)	\$ 8,000,000	\$ 0
Governor's Portrait (HB 1599 2022 RS)	<u>2,500</u>	<u>0</u>
Subtotal	8,002,500	0
<u>Arts Commission</u>		
Building Fund for the Arts Initiative (HB 1598 2022 RS)	3,000,000	0
<u>Attorney General, Office of the</u>		
Equipment and Vehicles for Operations (HB 1629 2022 RS)	350,000	0
<u>Audit, Department of</u>		
IT Equipment (SB 3043 2022 RS)	100,000	0
<u>Community and Junior Colleges</u>		
Support - Repair and Renovations (SB 2914 2021 RS) and (SB 3012 2022 RS)	10,000,000	0
<u>Corrections, Department of</u>		
Technology, Equipment and Training (SB 3013 2022 RS)	1,500,000	0
<u>Emergency Management Agency, Mississippi</u>		
Disaster Trust Fund (SB 3018 2022 RS)	5,000,000	0
<u>Environmental Quality, Department of</u>		
Upgrade IT Security and Infrastructure (HB 1604 2022 RS)	625,000	0
<u>Ethics Commission</u>		
Upgrade of the Online Statement of Economic Interest System (SB 3021 2022 RS)	10,000	0
<u>Finance and Administration, Department of</u>		
Chickasaw Inkana Foundation - Chickasaw Heritage Center in Tupelo (SB 3045 2022 RS)	5,000,000	0
East Jasper School District - Operational Expenses (SB 3045 2022 RS)	725,000	0
Gulfport Memorial Hospital - Pediatric Multispecialty Center (SB 3045 2022 RS)	7,000,000	0
Holmes Community College - Tornado Damage (SB 3045 2022 RS)	3,000,000	0
Mississippi Delta Community College - Men's Dorm (SB 3045 2022 RS)	7,500,000	0
Mississippi Department of Ag and Commerce - Agriculture Theft Building (SB 3045 2022 RS)	350,000	0
Mississippi State University - Northern Gulf Aquatic Food Research Center (SB 3045 2022 RS)	4,000,000	0
NeoGov System (SB 3045 2022 RS)	350,000	0
Singing River Health System - Singing River Healthcare Workforce Academy (SB 3045 2022 RS)	7,000,000	0
University of Southern Mississippi - Roof Repairs and Other Expenditures Related to the Reed Green Coliseum (SB 3045 2022 RS)	<u>3,000,000</u>	<u>0</u>
Subtotal	37,925,000	0
<u>Grand Gulf Military Monument Commission</u>		
Multiple Repairs, Maintenance and Fiber Internet (HB 1606 2022 RS)	355,000	0
<u>Health, State Department of</u>		
Victims of Crime Act (VOCA) (HB 1614 2022 RS)	2,000,000	0
<u>Human Services, State Department of</u>		
Computer Expenses (HB 1398 2021 RS) and (HB 1611 2022 RS)	54,000,000	0
<u>Institutions of Higher Learning</u>		
Mississippi Valley State University - Emergency Roof Repair (SB 3002 2022 RS)	3,000,000	0
Universities - Support - Construction, R&R (SB 2904 2021 RS) and (SB 3002 2022 RS)	15,000,000	0
University of Southern Mississippi - Ocean Enterprise Gulfport (SB 3002 2022 RS)	<u>5,000,000</u>	<u>0</u>
Subtotal	23,000,000	0
<u>Insurance, Department of</u>		
Purchase Vehicles for Inspectors (HB 1593 2022 RS)	100,000	0
Smoke Alarms (HB 1379 2021 RS) and (HB 1593 2022 RS)	<u>50,000</u>	<u>0</u>
Subtotal	150,000	0
<u>Insurance - State Fire Academy</u>		
Purchase an Aerial Apparatus Ladder Truck (HB 1594 2022 RS)	1,100,000	0
Purchase Specialty Rescue Truck (HB 1594 2022 RS)	75,000	0
Purchase Specialty Training Fuel (HB 1594 2022 RS)	<u>187,500</u>	<u>0</u>
Subtotal	1,362,500	0
<u>ITS - Wireless Communication Commission</u>		
MSWIN Network Refresh (SB 3047 2022 RS)	11,000,000	0
<u>Legislative Operations</u>		
A/V Equipment for the Capitol (HB 1597 2022 RS)	848,000	0
Contract Cost for PEER Project (HB 1597 2022 RS)	<u>750,000</u>	<u>0</u>
Subtotal	1,598,000	0
<u>Mental Health, Department of</u>		
Forensic Unit at Mississippi State Hospital (SB 3027 2022 RS)	4,900,389	0
<u>Military Department</u>		
Foam Truck for Hawkins Field Airport (SB 3019 2022 RS)	940,000	0
Military Equipment Storage Depot at Camp Shelby (SB 3019 2022 RS)	<u>1,000,000</u>	<u>0</u>
Subtotal	1,940,000	0

CAPITAL EXPENSE FUND

<u>Appropriations by Agency</u>	<u>FY 2023 Appropriations</u>	<u>FY 2024 Recommendation</u>
<u>Mississippi Development Authority</u>		
Skills Foundation of Mississippi (SB 2951 2021 RS) and (SB 3048 2022 RS)	\$ 400,000	\$ 0
<u>Public Safety, Department of</u>		
Upgrades to the Driver Services IDEMIA System (SB 3014 2022 RS)	6,700,000	0
Capital Facilities, Equipment, and Other Operational Needs (SB 3014 2022 RS)	<u>2,480,000</u>	<u>0</u>
Subtotal	9,180,000	0
<u>Revenue, Department of</u>		
ABC Warehouse Operations Transition (SB 2844 2022 RS)	2,000,000	0
IT Infrastructure, Facility Repairs and Equipment Upgrades or Purchases (SB 3024 2022 RS)	<u>2,451,375</u>	<u>0</u>
Subtotal	4,451,375	0
<u>Secretary of State</u>		
Mississippi Voting Modernization Act (SB 3052 2022 RS)	8,780,000	0
<u>Supreme Court - Administrative Office of Courts</u>		
IT Equipment and Youth Court Computers (HB 1628 2022 RS)	150,000	0
Programmers, Trainers and Operations for the MS Electronic Courts System (HB 1628 2022 RS)	<u>448,000</u>	<u>0</u>
Subtotal	598,000	0
<u>Veterans Affairs Board, State</u>		
Veterans Home in Jackson (SB 3020 2022 RS)	19,680,883	0
<u>Wildlife, Fisheries and Parks, Department of</u>		
Repairs and Renovations to State Parks and Museums (HB 1605 2022 RS)	10,000,000	0
<u>Workers' Compensation Commission</u>		
Upgrade Imaging System and Other Equipment (SB 2925 2021 RS) and (SB 3026 2022 RS)	<u>75,000</u>	<u>0</u>
 Total Appropriations	 \$ 219,983,647	 \$ 0
 <u>Reappropriations by Agency from FY 2022 to FY 2023</u>		
<u>Archives and History, Department of</u>		
de la Pointe-Krebs House (HB 1386 2021 RS) and (HB 1599 2022 RS)	\$ 220,820	\$ 0
<u>Attorney General, Office of the</u>		
Judgements, Settlements and Fees (SB 3055 2022 RS) - Deficit F/A/T	1,750,000	0
<u>Educational Television Authority</u>		
Tower Maintenance and Upgrades (HB 1388 2021 RS) and (HB 1601 2022 RS)	1,500,000	0
<u>Emergency Management Agency, Mississippi</u>		
Vehicles (SB 2917 2021 RS); (SB 3018 2022 RS)	75,500	0
<u>Finance and Administration, Department of</u>		
BOB - ASU - Water Treatment Facility (HB 1391 2021 RS) and (HB 1603 2022 RS)	248,570	0
BOB - Capital Projects (HB 1391 2021 RS) and (HB 1603 2022 RS)	708,099	0
BOB - Capital Projects - Improvements, R&R Projects (SB 2948 2021 RS) and (HB 1603 2022 RS)	13,804,041	0
BOB - DPS-MS Law Enforcement Officers' Training Academy (HB 1391 2021 RS) and (HB 1603 2022 RS)	87,069	0
Broadband Expansion and Accessibility of MS, Office of (SB 3045 2022 RS) - Deficit F/A/T	200,000	0
Capitol Complex (SB 2948 2021 RS) and (HB 1603 2022 RS)	2,000,000	0
Capitol Site (SB 2948 2021 RS) and (HB 1603 2022 RS)	3,000,000	0
Health, Department of (SB 2948 2021 RS) and (HB 1603 2022 RS)	6,000,000	0
Public Safety, Department of - New Headquarters Building (HB 1550 2022 RS)	39,400,000	0
Wildlife, Fisheries and Parks, Department of - Park Enhanc (SB 2948 2021 RS) and (HB 1603 2022 RS)	3,500,000	0
Hinds Community College - Maritime Center (SB 2948 2021 RS) and (HB 1603 2022 RS)	996,550	0
Ladner Building Renovation (SB 2948 2021 RS) and (HB 1603 2022 RS)	250,000	0
LeFleur's Bluff Master Plan (SB 2948 2021 RS) and (HB 1603 2022 RS)	100,000	0
Mississippi Craft Center - Improvements, Upgrades, R&R (SB 2948 2021 RS) and (HB 1603 2022 RS)	97,825	0
Mississippi Fairground Complex (SB 2948 2021 RS) and (HB 1603 2022 RS)	5,578,449	0
Mississippi Military Department (SB 2948 2021 RS) and (HB 1603 2022 RS)	5,000,000	0
Mississippi School for Math and Science (SB 2948 2021 RS) and (HB 1603 2022 RS)	1,000,000	0
Mississippi School for the Arts (SB 2948 2021 RS) and (HB 1603 2022 RS)	1,000,000	0
Mississippi Schools for the Blind and Deaf (SB 2948 2021 RS) and (HB 1603 2022 RS)	1,000,000	0
Mississippi State University - Kinesiology Building (SB 2948 2021 RS) and (HB 1603 2022 RS)	5,000,000	0
Space Optimization (SB 2948 2021 RS) and (HB 1603 2022 RS)	1,500,000	0
Statewide Critical Needs (SB 2948 2021 RS) and (HB 1603 2022 RS)	4,713,151	0
War Memorial (SB 2948 2021 RS) and (HB 1603 2022 RS)	<u>5,000,000</u>	<u>0</u>
Subtotal	100,183,755	0
<u>Grand Gulf Military Monument Commission</u>		
Operational Expenses (HB 1394 2021 RS) and (HB 1606 2022 RS)	25,000	0
<u>Health, State Department of</u>		
Operations of Mississippi Medical Cannabis Act (SB 2967 2022 RS)	3,800,128	0
Legal Expenses (SB 3055 2022 RS) - Deficit F/A/T	<u>865,000</u>	<u>0</u>
Subtotal	4,665,128	0

CAPITAL EXPENSE FUND

<u>Appropriations by Agency</u>	<u>FY 2023 Appropriations</u>	<u>FY 2024 Recommendation</u>
<u>Human Services, Department of</u>		
Child Protection Services, Department of (HB 1398 2021 RS) and (HB 1611 2022 RS)	\$ 14,204,943	\$ 0
Computer Expenses (HB 1398 2021 RS) and (HB 1611 2022 RS)	<u>5,000,000</u>	<u>0</u>
Subtotal	19,204,943	0
<u>Institutions of Higher Learning</u>		
Universities - Support - Construction, R&R (SB 2904 2021 RS) and (SB 3002 2022 RS)	1,911,895	0
University of Mississippi Medical Center - Asylum Hill Prj (SB 2912 2021 RS) and (HB 3010 2022 RS)	<u>3,681,530</u>	<u>0</u>
Subtotal	5,593,425	0
<u>Insurance, Department of</u>		
Rural Fire Truck Acquisition Assistance Program (HB 1379 2021 RS) and (HB 1593 2022 RS)	2,000,000	0
<u>Legislative Operations</u>		
Computer Project (HB 1381 2021 RS) and (HB 1597 2022 RS)	3,700,000	0
<u>Mississippi Development Authority</u>		
Air Services Development Act (SB 2951 2021 RS) and (SB 3048 2022 RS)	246,431	0
<u>Mental Health, Department of</u>		
Outpatient/Community-Based Services for Former Inmates (SB 2926 2021 RS) and (SB 3027 2022 RS)	600,000	0
<u>Public Safety, Department of</u>		
Purchase Bullet Proof Vests (SB 2916 2021 RS) and (SB 3014 2022 RS)	93,750	0
R&R - MS Law Enforcement Officers Training Academy (SB 2916 2021 RS) and (SB 3014 2022 RS)	<u>169,885</u>	<u>0</u>
Subtotal	263,635	0
<u>Revenue, Department of</u>		
Facility Repairs (SB 2923 2021 RS) and (SB 3014 2022 RS)	900,000	0
Operations for Mississippi Medical Cannabis Act (SB 2966 2022 RS)	<u>3,631,268</u>	<u>0</u>
Subtotal	<u>4,531,268</u>	<u>0</u>
Total Reappropriations	\$ 144,559,905	\$ 0
Total Appropriations and Reappropriations	<u>\$ 364,543,552</u>	<u>\$ 0</u>

Note: F/A/T is From, After, and Through appropriations. The F/A/T for FY2023 totaling \$2,815,000.

CORONAVIRUS STATE FISCAL RECOVERY FUNDS

<u>Program</u>	<u>FY 2023 Appropriations</u>	<u>FY 2024 Recommendation</u>
<u>Employment Security, Mississippi Department of</u>		
Accelerate MS (HB 1517 2022 RS)		
Training at Community Colleges and IHL	\$ 40,000,000	\$ 0
Health Sciences Infrastructure Program	<u>20,000,000</u>	<u>0</u>
Subtotal	60,000,000	0
<u>Emergency Management Agency, Mississippi</u>		
Defray Eligible COVID-19 Expenses (SB 3018 2022 RS)	3,170,000	0
<u>Environmental Quality, Department of</u>		
Eligible Water Projects (SB 3056 2022 RS) F/A/T		
Cities and Counties	400,000,000	0
Match Assistance for Cities that Received under \$1,000,000 in CLFRF	<u>50,000,000</u>	<u>0</u>
Subtotal	450,000,000	0
<u>Finance and Administration, Department of</u>		
Tourism (HB 1518 2022 RS)		
Tourism at Destination Marketing Organizations, DMO's	30,000,000	0
Small Museums Loan	5,000,000	0
Mainstreet Program	5,000,000	0
Independent Schools (SB 3064 2022 RS)		
Independent K-12 School Grant Program	10,000,000	0
Insurance - Health (HB 1664 2022 RS)	60,000,000	0
Bureau of Buildings - Eligible Projects		
State Buildings (SB 3062 2022 RS)	14,000,000	0
Corrections (MDOC) (SB 3062 2022 RS)	80,000,000	0
Mental Health (DMH) (SB 3062 2022 RS)	40,000,000	0
Human Services (DHS) - Oakley Youth Development Center (SB 3062 2022 RS)	5,000,000	0
Health Department (MSDH) - Central Operations (SB 3062 2022 RS)	12,000,000	0
Insurance - State Fire Academy (SB 3062 2022 RS)	750,000	0
Entity that Operates State Parks - Water Projects (SB 3062 2022 RS)	12,000,000	0
Entity that Operates State Parks - Tourism (SB 3062 2022 RS)	16,000,000	0
Institutions of Higher Learning (SB 3062 2022 RS)	25,000,000	0
Community Colleges (SB 3062 2022 RS)	<u>12,500,000</u>	<u>0</u>
Subtotal	327,250,000	0
<u>Health, State Department of</u>		
Central Operations (HB 1614 2022 RS)	2,500,000	0
Reimbursing Hospital for ICU and Negative Pressure Beds (SB 3060 2022 RS)	12,000,000	0
Health Assistance Telehealth, Computer, Hospitals, Clinics and Doctors (SB 3060 2022 RS)	25,000,000	0
Rural Water and Sewer Projects at the Health Department (HB 1538 2022 RS) F/A/T		
Rural Water Associations and Utility Authorities	<u>300,000,000</u>	<u>0</u>
Subtotal	339,500,000	0
<u>Child Protection Services, Department of</u>		
Operational Expenses (HB 1611 2022 RS)	57,600,000	0
Supreme Court Adoption Backlog (HB 1628 2022 RS)	<u>1,500,000</u>	<u>0</u>
Subtotal	59,100,000	0
<u>Institution of Higher Learning</u>		
Nurse Forgivable Loan Program (HB 1521 2022 RS)	6,000,000	0
University of Mississippi Medical Center for Hospital Renovation (SB 3010 2022 RS)	<u>50,000,000</u> ^	<u>0</u>
Subtotal	56,000,000	0

CORONAVIRUS STATE FISCAL RECOVERY FUNDS

<u>Program</u>	<u>FY 2023 Appropriations</u>	<u>FY 2024 Recommendation</u>
<u>Mental Health, Department of</u>		
State Required Mandates (SB 2865 2022 RS)	86,069,500	0
Community Mental Health Centers (SB 2865 2022 RS)	<u>18,550,000</u>	<u>0</u>
	104,619,500	0
<u>Military Department</u>		
Eligible Expenses (SB 3019 2022 RS)	10,391,000	0
<u>Public Safety, Department of</u>		
Eligible Projects (SB 3014 2022 RS)	15,535,000	0
Premium Pay for Local Law Enforcement Officers and Firefighters (HB 1542 2022 RS)	<u>12,000,000</u>	<u>0</u>
Subtotal	27,535,000	0
<u>Court Backlog</u>		
District Attorneys and Staff (HB 1625 2022 RS)	1,027,785	0
State Public Defender, Office of (HB 1627 2022 RS)	744,532	0
Supreme Court - Trial Judges (HB 1628 2022 RS)	<u>1,727,683</u>	<u>0</u>
Subtotal	3,500,000	0
Total Appropriations	<u>\$ 1,441,065,500</u> ^^	<u>\$ 0</u>

^ Pursuant to Article IV, Section 73 of the Mississippi Constitution, the Governor vetoed Section 24 of SB 3010 of the 2022 Regular Session.

^^ Total amount includes FY 2022 and FY 2023 appropriations.

Funds Available to the State from the Coronavirus State Fiscal Recovery Fund	\$ 1,806,373,346
Transfer to DPS-Law Enforcement Death Benefits Trust Fund (HB 779 2022 RS)	(2,200,000)
Transfer to Independent University and Colleges (SB 3064 2022 RS)	(10,000,000)
Transfer to CSFR Lost Revenue Fund - UMMC School of Nursing Building (SB 3010 2022 RS)	(55,000,000)
Total Allocations for FY 2022 and FY 2023 (Allocated During the 2022 Regular Legislative Session)	<u>(1,441,065,500)</u>
Unallocated Remaining Funds (Including Additional Lost Revenue)	\$ 298,107,846

**CORONAVIRUS STATE FISCAL RECOVERY LOST REVENUE FUND
FY 2023 APPROPRIATIONS AND FY 2024 STAFF RECOMMENDATION
NOVEMBER 2022**

<u>Program</u>	<u>FY 2023 Appropriations</u>	<u>FY 2024 Recommendation</u>
<u>Institution of Higher Learning</u>		
University of Mississippi Medical Center - School of Nursing Building (SB 3010 2022 RS)	<u>\$ 55,000,000</u>	<u>\$ 0</u>
Total Appropriations	<u>\$ 55,000,000</u>	<u>\$ 0</u>

EDUCATION ENHANCEMENT FUND

<u>Program</u>	<u>FY 2023</u> <u>Appropriations</u>	<u>FY 2024</u> <u>Recommendation</u>
<u>General Education Programs (HB 1600 2022 RS)</u>		
General Education	\$ 20,206,381	\$ 20,206,381
Buildings and Buses	16,000,000	16,000,000
Supplies and Instructional Materials	25,000,000	25,000,000
Equal Opportunity for All Students with Special Needs	1,800,000	1,800,000
Early Learning Collaboratives	16,210,526	16,210,526
Other Early Learning Coaches	3,251,533	3,251,533
Early Learning Programs	20,000,000	20,000,000
Math Coaches	5,000,000	5,000,000
WorkKeys	1,000,000	1,000,000
Other Assessments and Endorsements	300,000	300,000
Vocational Technical Grants	1,000,000	1,000,000
Mississippi Schools for the Blind and Deaf*	1,357,037	1,357,037
Mississippi Arts School	475,000	475,000
Mississippi Math and Science	275,000	275,000
Educational Facilities Revolving Loan Fund	20,000,000	0
Supplies and Instructional Materials Carryover**	2,443,780	0
Early Learning Collaboratives Carryover***	<u>8,180,237</u>	<u>0</u>
Subtotal	142,499,494	111,875,477
Mississippi Adequate Education Program (HB 1600 2022 RS)	245,112,197	245,112,197
Vocational and Technical Education (HB 1600 2022 RS)	6,637,258	6,637,258
<u>Educational Television Authority (HB 1601 2022 RS)</u>		
General Support	2,118,966	2,118,966
Tower Maintenance and Upgrades	2,000,000	0
Digitalization of Educational Content and Mississippi History	700,000	0
Medgar Evers Documentary	<u>350,000</u>	<u>0</u>
Subtotal	5,168,966	2,118,966
<u>Library Commission (HB 1602 2022 RS)</u>		
General Support	493,847	493,847
MAGNOLIA	<u>350,000</u>	<u>350,000</u>
Subtotal	843,847	843,847
<u>Institutions of Higher Learning</u>		
Universities - General Support - Consolidated (SB 3002 2022 RS)		
General Support	68,873,070	68,873,070
Technology Transfer and Entrepreneurial Programs	1,000,000	1,000,000
Alcorn State University - STEM Related Programs	1,500,000	1,500,000
Delta State University - Commercial Aviation Department	2,478,000	0
University of Mississippi - Haley Barbour Center	1,000,000	0
University of Mississippi - Healthcare Innovation	15,000,000	0
University of Mississippi - UM Early Learning and Evaluation Center	10,000,000	0
Mississippi State University - Kinesiology and Autism Building, High Performance Computing Center and/or Ballew Hall	12,000,000	0
Mississippi University for Women - Nursing Program	2,500,000	0
Alcorn State University - Davey L. Whitney Complex and Wellness Center	3,000,000	0
Jackson State University - Repair, Renovation, and/or Construction of a Residence Hall	5,000,000	0

EDUCATION ENHANCEMENT FUND

<u>Program</u>	<u>FY 2023</u> <u>Appropriations</u>	<u>FY 2024</u> <u>Recommendation</u>
<u>Institutions of Higher Learning (continued)</u>		
Universities - Subsidiary Programs - Consolidated (SB 3003 2022 RS)	\$ 830,742	\$ 830,742
University of Mississippi Medical Center - Consolidated (SB 3010 2022 RS)	7,333,029	7,333,029
Student Financial Aid, Office of (SB 3009 2022 RS)	3,000,000	3,000,000
ASU - Agricultural Research, Extension, and Land-Grant Programs (SB 3004 2022 RS)	170,000	170,000
ASU - Agricultural Research, Extension, and Land-Grant Programs - Poultry Sciences Program (SB 3002 2002 RS)	165,000	165,000
MSU - Agricultural and Forestry Experiment Station (SB 3007 2022 RS)	1,350,000	1,350,000
MSU - Cooperative Extension Service (SB 3006 2022 RS)	1,150,000	1,150,000
MSU - Forest and Wildlife Research Center (SB 3007 2022 RS)	450,000	450,000
MSU - Veterinary Medicine, College of (SB 3008 2022 RS)	750,000	750,000
Subtotal	137,549,841	86,571,841
<u>Community and Junior Colleges</u>		
Board (SB 3011 2022 RS)	356,000	356,000
Repair and Upgrades Associated with Career & Technical Education (CTE) Centers (SB 3011 2022 RS)		
Long Beach School District	5,500,000	0
Jackson County School District	6,000,000	0
Lauderdale County Public School District	8,000,000	0
New Albany School District	2,000,000	0
Itawamba County School District	2,000,000	0
Mississippi Delta Community College (Greenville)	2,700,000	0
Itawamba Community College	2,500,000	0
Lafayette County School Oxford School District	2,000,000	0
Hinds Community College Nursing School (SB 3011 2022 RS)	8,000,000	0
Jones Community College Nursing School (SB 3011 2022 RS)	2,000,000	0
Holmes Community College Nursing School (SB 3011 2022 RS)	6,000,000	0
Northwest Community College Nursing School (SB 3011 2022 RS)	6,000,000	0
Support (SB 3012 2022 RS)	49,884,946	49,884,946
Education Technology Program and Public Community and Junior Colleges (SB 3012 2022 RS)	2,900,840	2,900,840
Career and Technical Advantage Program (SB 3012 2022 RS)	10,000,000	10,000,000
Subtotal	115,841,786	63,141,786
<u>Military Department (SB 3019 2022 RS)</u>		
State Education Assistance Program	2,000,000	2,000,000
Subtotal	2,000,000	2,000,000
<u>Arts Commission (HB 1389 2021 RS); (HB 1598 2022 RS)</u>		
Training of Educators and Promotion of Arts Programs in Public Schools	100,000	100,000
Miscellaneous Grants and Programs	350,000	350,000
Whole Schools Initiative	1,040,000	1,040,000
Subtotal	1,490,000	1,490,000
Wildlife, Fisheries and Parks, Department of - Project WILD	125,335	125,335
Total Appropriations	657,268,724	519,916,707
 Reappropriations from FY 2022 to FY 2023		
Education, Department of - MS Student Information System (HB 1600 2022 RS)	5,100,000	0
Total Reappropriations	5,100,000	0
Total Appropriations and Reappropriations	\$ 662,368,724	\$ 519,916,707

* 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 Instructions materials carryover authorized by MS Code 37-61-33 (3) (a) (iii).

*** Early Learning Collaboratives carryover authorized by MS Code 37-21-51 (3) (h) (v).

GULF COAST RESTORATION FUND

FY 2023

1	Estimated Gulf Coast Restoration Fund Balance, July 1, 2022	\$ 132,616,486 *	
2	Estimated BP Settlement Payment (SB 2002 2018 1st ES)	30,000,000	
3	Total Reappropriated from FY 2021 to FY 2022 (SB 3049 2022 RS)	55,925,069	
4	Total Funds Available for FY 2023 Appropriations (Est.)		<u>218,541,555</u>
5	City of Bay St. Louis - Old Town Depot Revitalization District	(1,500,000) ***	
6	City of Bay St. Louis - Old Town Police Department	(1,000,000) ***	
7	City of Biloxi - Downtown Revitalization at the Saenger Theater	(950,328) ***	
8	City of Diamondhead - Commercial District Transformation Project	(1,500,000) ***	
9	City of Long Beach - Development and Revitalization	(2,000,000) ***	
10	City of Long Beach - Quarles House	(2,000,000) ***	
11	City of Ocean Springs and the OHOS Development LLC - 1515 Government Street	(2,000,000) ***	
12	City of Pass Christian - Redevelopment and Revitalization	(750,000) ***	
13	George County - Rail Connection Project - Mississippi Export Railroad - Enviva Project	(600,000) ***	
14	George County - Rail Connection Project - Rail and Highway Improvements - Enviva Project	(608,007) ***	
15	George Regional Health System - Cafeteria Expansion and Renovation	(820,469) ***	
16	George Regional Health System - Multi-Specialty Medical Office Complex	(1,901,193) ***	
17	Gulfport School - STEM Exploration Lab	(85,410) ***	
18	Hancock County Port and Harbor Commission - Multi-User Aero Strip at Stennis Airport	(2,500,000) ***	
19	Harrison County - Harrison County Law Enforcement Training Academy	(2,813,258) ***	
20	Institute for Marine Mammal Studies - Educational Classrooms and Dorms	(3,000,000) ***	
21	Jackson County Economic Development Foundation - Rolls Royce Naval Marine Support Project	(1,356,650) ***	
22	MDA - Administrative Expenses	(500,000) ^^	
23	MDA - Air Service Development Incentive Program	(2,500,000) ^	
24	MDA - Quality of Place Incentives Program	(3,000,000) ^ ^^	
25	Mississippi State University - Mississippi Cyber Center	(3,430,624) ***	
26	Pascagoula Redevelopment Authority - City Center	(1,993,952) ***	
27	Pascagoula Redevelopment Authority - Innovation Center	(1,000,000) ***	
28	Port of Pascagoula - North Rail Connector	(6,600,000) ***	
29	Power Dynamics Innovations, LLC - Equipment and Facility Upgrades	(1,550,000) ***	
30	Stone County School District - Stone County High School Career and Technical Education Center	(3,144,128) ***	
31	University of Southern Mississippi - Ocean Enterprise Phase I	(6,305,093) ***	
32	Walter Anderson Museum Creative Complex - Phase I and Begin Phase II	(515,957) ***	
33	Less: Total Reappropriated for FY 2021 to FY 2022 (SB 3049 2022 RS)		<u>(55,925,069)</u>
34	Total Available for FY 2023 Appropriations (Est.)		<u>\$ 162,616,486</u>
35	Total Reappropriated from FY 2022 to FY 2023 (SB 3049 2022 RS)	58,649,608	
36	Total Available for FY 2023 Appropriations (Est.)		<u>221,266,094</u>
37	City of Bay St. Louis - Court Street Parking Facility - Expansion and Improvements	(1,000,000) ***	
38	City of Diamondhead - Town Center District - Commercial District Project	(2,000,000) ***	
39	City of Gulfport - Flood Control and/or Drainage - Forest Heights Project	(2,100,000) ***	
40	City of Luucedale - Ventura Drive Improvements	(577,000) ***	
41	City of Moss Point - Interstate 10 Frontage Roads - North and South	(2,000,000) ***	
42	City of Ocean Springs and the OHOS Development LLC - Public/Private Development	(6,000,000) ***	
43	City of Picayune - Friendship Park Revitalization Project	(1,900,000) ***	
44	George County - Scott Road Project - Widening and Infrastructure	(480,000) ***	
45	Gulfport Redevelopment Commission - Phase I - Downtown Redevelopment - Leverage Public/Private Investment	(2,500,000) ***	
46	Hancock County Port and Harbor Assault Landing Strip	(2,500,000) ***	
47	Long Beach High School - Long Beach High School Career and Technical Education Center	(2,500,000) ***	
48	MDA - Administrative Expenses	(356,608) ^^	
49	MDA - Air Service Development Incentive Program	(2,500,000) ^	
50	MDA - Quality of Place Incentives Program	(3,000,000) ^ ^^	
51	Mississippi State University - Mississippi Cyber Center	(13,500,000) ***	
52	Pascagoula Redevelopment - Downtown Revitalization Project	(3,000,000) ***	
53	Pearl River Community College - PRCC Aviation Aerospace Academy	(1,900,000) ***	
54	Stone County Board of Supervisors - Piney Wood Pellet Mill Road, Rail, & Bypass	(2,500,000) ***	
55	Stone County School District - Stone County High School Career and Technical Education Center	(3,200,000) ***	
56	University of Southern Mississippi - Ocean Enterprise	(4,500,000) ***	
57	Walter Anderson Museum - Phase 3 and Phase 4	(636,000) ***	
58	Less: Total Reappropriated for FY 2022 to FY 2023(SB 3049 2022 RS)		<u>(58,649,608)</u>
59	Total Available for FY 2023 Appropriations (Est.)		<u>\$ 162,616,486</u>
60	City of Bay St. Louis - City Public Safety Complex	(1,000,000)	
61	City of Biloxi - Popp's Ferry Extension	(3,000,000)	
62	City of Diamondhead - Commercial District Transportation	(900,000)	
63	City of Long Beach - Long Beach Harbor Complex Restoration	(1,000,000)	
64	City of Moss Point - Moss Point's Magnificent Mile 2.0	(2,000,000)	
65	City of Ocean Springs - Ocean Springs Redevelopment Authority	(2,000,000)	
66	City of Pascagoula - Rail Line Development Plan	(3,061,356)	
67	City of Pass Christian - Water Front Redevelopment Plan	(3,000,000)	
68	City of Waveland - Waveland Marina Phase 1	(2,000,000)	
69	Greater Biloxi Economic Development Foundation of JDLE, LLC - Downtown Redevelopment of Barq's on Howard Avenue	(3,500,000)	
70	Gulfport Town Center, LLC - Gulfport Town Center	(8,000,000)	
71	Hancock County Port and Harbor Commission - Technology Park at Stennis Airport Phase 1	(2,000,000)	
72	Mississippi Export Railroad	(2,000,000)	
73	Mississippi Gulf Resort Classic Foundation - Rapiscan Systems Classic	(796,000)	
74	Mississippi State University Research and Technology Corp. - Mississippi Cyber Center Project	(1,000,000)	

GULF COAST RESTORATION FUND

75	Ocean Springs Collective		(400,000)	
76	Pearl River County Board of Supervisors - Pearl River County Industrial Park	\$	(1,600,000)	
77	MDA - Administrative Expenses		(500,000)	^^
78	Stone County - Heritage Spring Water		<u>(600,000)</u>	
79	Total Appropriated for FY 2023 (SB 3049 2022 RS)			<u>(38,357,356)</u>
80	Estimated Ending Fund Balances, June 30, 2023			<u>\$ 124,259,130</u>

FY 2024

81	Estimated Gulf Coast Restoration Fund Balance, July 1, 2023	\$	124,259,130	
82	Estimated BP Settlement Payment (SB 2022 2018 1st ES)		30,000,000	
83	Interest Earnings as of 09/01/2022		<u>2,062,801</u>	
84	Total Funds Available for FY 2024 Appropriations (Est.)			156,321,932
85	Less: FY 2024 Staff Recommendation			<u>0</u>
86	Estimated Ending Fund Balance, June 30, 2024			<u>\$ 156,321,932</u>

* Beginning fund balance of \$132,616,485.95 (Source: Department of Finance and Administration).

** Projects submitted through the portal that MDA will designate for assistance to local units of government, nongovernmental organizations, institutions of higher learning, community colleges, ports, airports, public-private partnerships, private for-profit entities, private nonprofit entities and local economic development entities.

*** The Legislature appropriates the following funds from the Gulf Coast Restoration Fund for the following projects. The recipients must meet the same criteria as outlined in Section 57-119-9, Mississippi Code of 1972.

^ MDA programs.

^^ In accordance with SB 2977, Section 19(b) of the 2020 Regular Session, of these funds, One Million dollars (\$1,000,000) is provided for the development of a South Mississippi defense and space industry strategy for small companies to compete for defense related contracts to include government, industry and academia.

^^^ MDA administrative expenses for managing GCRF projects are included in SB 3048 2022 RS.

HEALTH CARE EXPENDABLE FUND

<u>Program</u>	<u>FY 2023</u> <u>Appropriations</u>	<u>FY 2024</u> <u>Recommendation</u>
<u>Governor's Office - Medicaid, Division of (HB 1613 2022 RS)</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 (HB 1614 2022 RS)</u>		
Maternal and Child Health Care Program	1,242,943	1,242,943
Mississippi Health Care Alliance*	100,000	100,000
Rural Hospital Loan Program	2,500,000	0
Non-Transport Emergency Services	415,000	0
MAGnet Community Health Disparity Program	2,900,000	0
Health Department Programs	<u>7,935,840</u>	<u>7,935,840</u>
Subtotal	15,093,783	9,278,783
<u>Mental Health, Department of (SB 3027 2022 RS)</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 (HB 1612 2022 RS)</u>		
Fully Match all Available Federal Funds	2,782,590	2,782,590
Independent Living Program which Includes the State Attendant Care Program	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 (HB 1600 2022 RS)</u>		
Mississippi Eye Screening Program	126,472	126,472
<u>Institutions of Higher Learning (SB 3010 2022 RS)</u>		
University of Mississippi Medical Center - Consolidated	<u>2,380,431</u>	<u>2,380,431</u>
 Total	 <u>\$ 103,464,377</u>	 <u>\$ 97,649,377</u>

* Mississippi Health Care Alliance for the ST Elevated Myocardial Infarction Program (STEMI) and the Stroke System of Care Plan.

TOBACCO CONTROL PROGRAM FUND

<u>Program</u>	<u>FY 2023 Appropriations</u>	<u>FY 2024 Recommendation</u>
<u>Attorney General, Office of the (HB 1614 2022 RS)</u> Alcohol and Tobacco Enforcement Unit	\$ 680,000	\$ 680,000
<u>Education, Department of (HB 1614 2022 RS)</u> School Nurse Program	3,060,000	3,060,000
<u>IHL - University of Mississippi Medical Center (HB 1614 2022 RS)</u> Cancer Institute	4,250,000	4,250,000
A Comprehensive Tobacco Center	<u>595,000</u>	<u>595,000</u>
Subtotal	4,845,000	4,845,000
<u>Health, State Department of (HB 1614 2022 RS)</u> Health Department Programs	7,420,000	7,420,000
Mississippi Qualified Health Center Grant Program	3,400,000	3,400,000
Mississippi Health Care Alliance* ST Elevated Myocardial Infarction Program (STEMI) and Stroke System of Care Plan	<u>595,000</u>	<u>595,000</u>
Subtotal	11,415,000	11,415,000
Total	<u>\$ 20,000,000</u>	<u>\$ 20,000,000</u>

* Mississippi Health Care Alliance for the ST Elevated Myocardial Infarction Program (STEMI) and the Stroke

**FISCAL YEAR 2024 JOINT LEGISLATIVE BUDGET COMMITTEE RECOMMENDATIONS
TOTAL STATE SUPPORT**

<u>AGENCY</u>	<u>FY 2023 Estimated w/Reappr</u>	<u>FY 2024 JLBC LBR</u>	<u>FY 2024 LBR +/- FY 2023 Estimate</u>	<u>Percent Change</u>
1 Legislative Operations	\$ 40,264,492	\$ 35,803,656	\$ (4,460,836)	-11.08%
2 Attorney General, Office of the	30,207,765	29,411,008	(796,757)	-2.64%
3 Judgments & Settlements	1,308,290	0	(1,308,290)	-100.00%
4 Capital Post - Conviction Counsel, Office of	1,948,045	1,985,529	37,484	1.92%
5 District Attorneys & Staff	27,021,964	27,617,848	595,884	2.21%
6 State Case Backlog	1,027,785	0	(1,027,785)	-100.00%
7 Judicial Performance, Commission on	680,165	686,477	6,312	0.93%
8 State Public Defender, Office of	3,448,278	3,488,231	39,953	1.16%
9 State Case Backlog	744,532	0	(744,532)	-100.00%
10 Supreme Court Services, Office of	7,252,217	7,319,478	67,261	0.93%
11 Administrative Office of Courts	15,568,528	14,988,442	(580,086)	-3.73%
12 Court of Appeals	5,097,224	5,166,098	68,874	1.35%
13 Trial Judges	27,129,175	27,784,839	655,664	2.42%
14 Olivia Y. Case	1,500,000	0	(1,500,000)	-100.00%
15 State Case Backlog	1,727,683	0	(1,727,683)	-100.00%
16 Ethics Commission	685,680	681,788	(3,892)	-0.57%
17 Governor's Office - Support & Mansion	2,730,696	2,745,438	14,742	0.54%
18 Secretary of State	21,031,043	12,062,675	(8,968,368)	-42.64%
19 Audit, Department of	8,948,242	8,736,506	(211,736)	-2.37%
20 Finance & Administration, Department of	64,404,112	37,084,220	(27,319,892)	-42.42%
21 Mississippi Home Corporation	1,810,227	1,810,227	0	0.00%
22 State Property Insurance	12,603,897	13,865,258	1,261,361	10.01%
23 Status of Women, Commission on the	39,995	39,995	0	0.00%
24 Broadband Expan/Accessibility of MS, Office of	186,690	0	(186,690)	-100.00%
25 Independent K-12 School Grant Program	10,000,000	0	(10,000,000)	-100.00%
26 Independent Colleges & Universities	10,000,000	0	(10,000,000)	-100.00%
27 State/School Employees' Life/Health Insurance	60,000,000	0	(60,000,000)	-100.00%
28 Tourism - Destination Marketing Organizations	40,000,000	0	(40,000,000)	-100.00%
29 Information Technology Services, Department of	26,695,501	26,177,477	(518,024)	-1.94%
30 Wireless Communication Commission	22,134,207	11,136,475	(10,997,732)	-49.69%
31 Personnel Board, State	4,647,880	4,547,675	(100,205)	-2.16%
32 Revenue, Department of	54,711,130	46,255,283	(8,455,847)	-15.46%
33 Tax Appeals, Board of	638,699	635,097	(3,602)	-0.56%
34 Education, Department of (K-12)				
35 General Education Programs	493,960,970	215,265,145	(278,695,825)	-56.42%
36 Chickasaw Interest	18,967,201	16,945,631	(2,021,570)	-10.66%
37 Mississippi Adequate Education Program	2,362,148,131	2,640,335,905	278,187,774	11.78%
38 Vocational & Technical Education	89,196,759	89,210,322	13,563	0.02%
39 K-12 Subtotal:	2,964,273,061	2,961,757,003	(2,516,058)	-0.08%
40 Educational Television Authority	11,121,578	6,306,259	(4,815,319)	-43.30%
41 Library Commission	11,420,719	11,296,605	(124,114)	-1.09%
42 Public Education Subtotal:	2,986,815,358	2,979,359,867	(7,455,491)	-0.25%
43 Institutions of Higher Learning				
44 Univ - General Support - Consolidated	487,414,781	415,242,348	(72,172,433)	-14.81%
45 Univ - Subsidiary Programs - Consolidated	37,307,752	37,272,680	(35,072)	-0.09%
46 Student Financial Aid, Office of	53,631,667	53,634,313	2,646	0.00%
47 Nurse Loan Repayment	6,000,000	0	(6,000,000)	-100.00%
48 UM - University of Mississippi Medical Center - Consolidated	245,565,380	190,589,218	(54,976,162)	-22.39%
49 ASU - Agric Research, Extension, & Land-Grant Programs	6,909,585	7,067,833	158,248	2.29%
50 MSU - Agric & Forestry Experiment Station	24,231,531	24,311,289	79,758	0.33%
51 MSU - Cooperative Extension Service	32,561,834	32,750,078	188,244	0.58%
52 MSU - Forest & Wildlife Research Center	6,244,130	6,262,652	18,522	0.30%
53 MSU - Veterinary Medicine, College of	19,207,311	19,360,401	153,090	0.80%
54 IHL Subtotal:	919,073,971	786,490,812	(132,583,159)	-14.43%
55 Community & Junior Colleges				
56 Board	59,172,874	6,415,847	(52,757,027)	-89.16%
57 Support	276,895,664	269,155,348	(7,740,316)	-2.80%
58 Community & Junior College Subtotal:	336,068,538	275,571,195	(60,497,343)	-18.00%
59 Health, State Department of	75,320,529	64,223,084	(11,097,445)	-14.73%
60 Mississippi Medical Cannabis	11,168,161	7,243,426	(3,924,735)	-35.14%
61 Rural Water Associations & Utility Authorities	300,000,000	0	(300,000,000)	-100.00%
62 COVID-19 Hospital Expanded Capacity Program Fund	12,000,000	0	(12,000,000)	-100.00%
63 Local Provider Innovation Grant Program	25,000,000	0	(25,000,000)	-100.00%
64 Mental Health, Department of - Consolidated	246,021,760	241,111,894	(4,909,866)	-2.00%
65 Behavioral & Mental Health Needs	86,069,500	0	(86,069,500)	-100.00%
66 Community Mental Health Needs	18,550,000	0	(18,550,000)	-100.00%
67 Agriculture & Commerce, Department of	9,099,803	8,807,997	(291,806)	-3.21%
68 County Livestock Shows	211,540	211,540	0	0.00%
69 Animal Health, Board of	1,497,090	1,503,301	6,211	0.41%
70 Mississippi Development Authority	23,505,597	21,424,025	(2,081,572)	-8.86%
71 Gulf Coast Restoration Fund	138,851,133	0	(138,851,133)	-100.00%
72 Archives & History, Department of	19,209,050	10,854,956	(8,354,094)	-43.49%

**FISCAL YEAR 2024 JOINT LEGISLATIVE BUDGET COMMITTEE RECOMMENDATIONS
TOTAL STATE SUPPORT**

AGENCY	FY 2023 Estimated w/Reappr	FY 2024 JLBC LBR	FY 2024 LBR +/- FY 2023 Estimate	Percent Change
73 Environmental Quality, Department of	12,976,451	12,011,148	(965,303)	-7.44%
74 Municipality & County Water (MCWI) Grant Program	449,539,340	0	(449,539,340)	-100.00%
75 Forestry Commission	15,383,889	15,460,487	76,598	0.50%
76 Grand Gulf Military Monument Commission	651,499	298,213	(353,286)	-54.23%
77 Marine Resources, Department of	2,715,364	2,704,500	(10,864)	-0.40%
78 Soil & Water Conservation Commission	584,679	587,502	2,823	0.48%
79 Tennessee - Tombigbee Waterway Dev Authority	159,238	159,994	756	0.47%
80 Wildlife, Fisheries & Parks, Department of - Consolidated	19,665,337	9,204,388	(10,460,949)	-53.19%
81 Insurance, Department of	13,228,204	12,575,977	(652,227)	-4.93%
82 Rural Fire Truck Acquisition Assistance Program	2,000,000	0	(2,000,000)	-100.00%
83 State Fire Academy	6,881,519	5,324,164	(1,557,355)	-22.63%
84 Corrections, Department of - Consolidated	364,378,248	363,390,013	(988,235)	-0.27%
85 Governor's Office - Medicaid, Division of	902,052,550	902,183,659	131,109	0.01%
86 Human Services, Department of - Consolidated	133,075,819	74,476,245	(58,599,574)	-44.03%
87 Child Protection Services, Department of	187,472,675	128,935,231	(58,537,444)	-31.22%
88 Rehabilitation Services, Department of - Consolidated	34,214,042	34,288,297	74,255	0.22%
89 Emergency Management Agency, Mississippi	7,928,366	4,709,810	(3,218,556)	-40.60%
90 Disaster Relief - Consolidated	5,585,056	585,056	(5,000,000)	-89.52%
91 Military Department - Consolidated	22,999,520	10,506,126	(12,493,394)	-54.32%
92 Public Safety, Department of - Consolidated	162,883,353	137,975,403	(24,907,950)	-15.29%
93 Premium Pay - Local LE Officers & Firefighters	12,000,000	0	(12,000,000)	-100.00%
94 Veterans Affairs Board, State	25,421,803	5,476,914	(19,944,889)	-78.46%
95 Revenue, Department of - Homestead Exemption Reimbursement	90,600,000	92,000,000	1,400,000	1.55%
96 Arts Commission	5,913,208	2,820,183	(3,093,025)	-52.31%
97 Employment Security, Mississippi Department of	1,400,000	1,400,000	0	0.00%
98 Workforce Development, Office of	60,000,000	0	(60,000,000)	-100.00%
99 Gaming Commission	8,828,391	8,767,648	(60,743)	-0.69%
100 Public Service Commission	5,005,703	4,793,357	(212,346)	-4.24%
101 No - Call Telephone Solicitation	66,372	66,372	0	0.00%
102 Public Utilities Staff	2,402,689	2,376,392	(26,297)	-1.09%
103 Workers' Compensation Commission	5,723,867	5,602,900	(120,967)	-2.11%
104 Treasurer's Office, State - Debt Service				
105 Bank Service Charge	500,000	500,000	0	0.00%
106 Bonds & Interest Payment	433,423,299	433,423,299	0	0.00%
107 Debt Service Total:	433,923,299	433,923,299	0	0.00%
108 Finance & Administration, Department of - Bureau of Buildings				
109 BoB - Capital Projects	102,231,750	0	(102,231,750)	-100.00%
110 BoB - Eligible Projects - St Ags/Insti/Comm Colleges	217,250,000	0	(217,250,000)	-100.00%
111 BOB Total:	319,481,750	0	(319,481,750)	-100.00%
112 Total	\$ 9,029,798,403	\$ 6,989,435,095	\$ (2,040,363,308)	-22.60%
 State Support Funds				
General Funds	\$ 6,296,161,121	\$ 6,351,869,011	\$ 55,707,890	0.88%
Education Enhancement Fund	662,368,724	519,916,707	(142,452,017)	-21.51%
Health Care Expendable Fund	103,464,377	97,649,377	(5,815,000)	-5.62%
Tobacco Control Fund	20,000,000	20,000,000	0	0.00%
Capital Expense Fund	352,180,768	0	(352,180,768)	-100.00%
Gulf Coast Restoration Fund	139,685,773	0	(139,685,773)	-100.00%
Coronavirus Local Fiscal Recovery Fund	332,800	0	(332,800)	-100.00%
Coronavirus State Fiscal Recovery Fund	1,455,604,840	0	(1,455,604,840)	-100.00%
Total State Support	\$ 9,029,798,403	\$ 6,989,435,095	\$ (2,040,363,308)	-22.60%

THE MISSISSIPPI FISCAL SYSTEM

For this discussion, the state's fiscal operations are classified into General Fund agencies and Special Fund agencies. The term "General Fund agency" means any department, institution, board, or commission of the State of Mississippi that 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 operates as Special Fund agencies. Earmarked or diverted funds are those 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. Other earmarked and diverted funds are provided directly to entities like municipalities and counties.

The state General Fund represents 25.73% of the total state budget, as the Joint Legislative Budget Committee recommended for FY 2024. The General Fund budget is unlike Special Fund budgets in that the General Fund budget is much more variable and flexible. The General Fund typically funds increased costs, new programs, and expanded operations. 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 that have been designated by statute to fund such agency operations. 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 must report all receipts, expenditures, fund balances, and outstanding commitments. 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 with 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 to give more flexibility to agency heads.

Many different budget reforms 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 implementing the "M-PAC" budgeting concept, which is intended to integrate three critical 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. To reinforce the Joint Legislative Budget Committee's budget reform efforts, the Legislature enacted Senate Bill 2995 of the 1994 Regular Legislative Session, 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 adopting 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, 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 (the 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 2024 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.