

STATE OF MISSISSIPPI

LEGISLATIVE BUDGET REPORT

FOR FISCAL YEAR

July 1, 2026 – June 30, 2027



SUBMITTED BY

JOINT LEGISLATIVE BUDGET COMMITTEE

To The

MISSISSIPPI LEGISLATURE

2026 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 2027.

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 Legislative Budget Office 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 FUNDING RECOMMENDATIONS FOR FY 2027

Before the preparation of this budget, detailed budget request documents were received from all state agencies in support of their requests for FY 2027. 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 the conclusion of this process, we agreed to submit this budget report for the Legislature's consideration. 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.

The Joint Legislative Budget Committee recommendations for FY 2027 will require if adopted, total appropriations of \$7,101,784,287 from the General Fund. FY 2027 revenues are projected to decrease by 0.3% below the revised revenue estimate for FY 2026 under current law. The Joint Legislative Budget Committee recommends that \$3.013 billion of reserve funds be retained for 1) allocation by the Legislature to address additional needs in the FY 2026 and 2027 budgets, 2) allocation during future budget years, or 3) maintaining as reserves.

Total State Support Funding is set forth on pages 29-30. 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, Capital Expense Funds, Coronavirus State Fiscal Recovery Funds, Education Enhancement Funds, Gulf Coast Restoration Funds, Health Care Expendable Funds, and Tobacco Control Funds.

At a November 5, 2025, meeting, the Governor and the Joint Legislative Budget Committee adopted a revenue estimate for FY 2027 of \$7,532,400,000, which is 0.3% below the revised FY 2026 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 Legislative Budget Office's best effort to lay out a financial blueprint for consideration by the Legislature during the 2026 Regular Legislative Session.

ESTIMATE OF BUDGET REVENUES - FY 2027

At a November 5, 2025, meeting, the Governor and the Joint Legislative Budget Committee adopted a revenue estimate for FY 2027 of \$7,532,400,000 in General Fund receipts under current law.

The State Economist presented the FY 2027 revenue estimate as the Revenue Estimating Group recommended. The five members of the Revenue Estimating Group are the State Economist, the State Fiscal Officer, the State Treasurer, the Commissioner of Revenue, and the Director of the Legislative Budget Office. The FY 2027 estimate presented by the Revenue Estimating Group considered a review of collections for the first three months of FY 2026. Through September 2025, FY 2026 collections were approximately \$24.3 million above the Sine Die estimate for FY 2026. On November 5, 2025, the Joint Legislative Budget Committee adopted a revised estimate for FY 2026 of \$7,552,000,000, a decrease of \$75 million from the FY 2026 Sine Die estimate. The FY 2026 revised revenue estimate reflects a decrease of 1.2% below actual FY 2025 collections.

The FY 2027 revenue estimate is a decrease of 0.3% under the revised revenue for FY 2026 under current law. Sales tax collections are expected to increase by \$59.3 million, and individual income tax collections are expected to decrease by \$100.9 million. During the 2022 Legislative Session, the MS Tax Freedom Act of 2022 was passed, which eliminated the 4% rate during the calendar year of 2023, impacting the first half of FY 2024. The second half of FY 2024 and the first half of FY 2025 will be impacted by the continued elimination of 5% to 4.7%, followed by the elimination from 4.7% to 4.4%, impacting the second half of FY 2025 and the first half of FY 2026. The second half of FY 2026 and the first half of FY 2027 will be impacted by the continued elimination from 4.4% to 4.0%.

The economic assumptions underlying the FY 2027 revenue estimate recommended by the Revenue Estimating Group are shown below and reflect the group's outlook for FY 2027. The economic indicators for Mississippi project a 4.0% increase in the gross domestic product for FY 2027. 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 2026 AND FY 2027

	<u>FY 2026</u>	<u>FY 2027</u>
Gross Domestic Product (Percentage Change)	5.0	4.0
Real Gross Domestic Product (Percentage Change)	1.7	1.1
Price Level (Percentage Change)	2.7	2.8
Total Employment (Percentage Change/Payroll)	0.7	0.1
Unemployment Rate (Percent)	4.2	4.6
Total Personal Income (Percentage Change)	3.9	4.0

COMPARISON OF PROJECTED ECONOMIC INDICATORS, FY 2027, MISSISSIPPI AND U.S.

	<u>MISSISSIPPI</u>	<u>U.S.</u>
Gross Domestic Product (Percentage Change)	4.0	4.7
Real Gross Domestic Product (Percentage Change)	1.1	2.1
Price Level (Percentage Change)	2.8	2.8
Total Employment (Percentage Change/Payroll)	0.1	0.6
Unemployment Rate (Percent)	4.6	4.5
Total Personal Income (Percentage Change)	4.0	5.8

FUNDING THE BUDGET FOR FY 2027

Statement II of this report reflects the net revenue estimated to be received from each General Fund revenue source during FY 2026 and FY 2027.

The General Fund revised revenue estimate for FY 2026 anticipates the collection of \$7,552.0 million, representing a decrease of \$90.7 million or 1.2% below actual collections for FY 2025. Actual collections for FY 2025, compared to actual collections for FY 2024, reflected a decrease of \$64.4 million or -0.84%.

The estimated General Fund collections for FY 2027 are \$7,532,400,000, which represents a decrease of \$19.6 million or 0.3% below the revised FY 2026 revenue estimate.

SUMMARY OF ANTICIPATED GENERAL FUNDS AVAILABLE FOR FY 2027

Projected Beginning Cash Balance July 1, 2026	\$	0
Anticipated Receipts for FY 2027 under current law		7,532,400,000
Less: Two Percent (2%) of Projected FY 2027 Revenue & Beginning Cash		<u>(150,648,000)</u>
Total General Funds Available for FY 2027 Appropriations		7,381,752,000
Less: FY 2027 General Fund Legislative Budget Committee's Recommendation		<u>(7,101,784,287)</u>
Estimated General Fund Balance June 30, 2027	\$	<u>279,967,713</u>

FY 2027 RESERVES

The Joint Legislative Budget Committee's FY 2027 Budget Recommendation leaves unallocated at the end of FY 2027 the following sources of funds:

Capital Expense Fund	\$ 1,540,577,457
Working Cash Stabilization Reserve Fund	704,146,779
Education Enhancement Fund	309,747,672
General Funds Available/Not Allocated	279,967,713
Two Percent (2%) General Fund Set-Aside	150,648,000
BP Settlement Fund	21,174,850
Health Care Expendable Fund	<u>7,520,064</u>
 Total Reserves	 <u>\$3,013,782,535</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 was furnished information on each agency summarizing the staff's recommendations. 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. The Committee funded the 6.5% Health Insurance Premium increase and the 0.5% PERS increase for all state employees.

In preparation for 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 continuing current operations within the confines of the adopted General Fund revenue estimate plus other state source funds during FY 2027.

The guidelines, as adopted by the Committee on September 24, 2025, are as follows:

1. Agency budget recommendations will be made by a major object of expenditure and by the agency program. Performance targets should be recommended for agencies with targets in their FY 2026 appropriation bills.
2. The aggregate total of FY 2027 General Fund recommendations for continuation purposes shall not exceed the FY 2026 General Fund Appropriation (except increases approved by the Joint Legislative Budget Committee). Individual agency recommendations shall be less than FY 2026 when feasible.
3. No recommendation of new positions, programs, or expanded programs and activities shall be included except for operations mandated by state or federal statutes, regulations, court orders, or commitments, or mandated increases such as the PERS increase and Health Insurance increase. However, the staff is granted the 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 using actual payroll expenditures by fund source for each agency. Staff are directed to recommend vacancy funding for State Personnel Board agencies using vacancy information provided in the Agency Budget Request in conjunction with actual payroll data provided by the State Personnel Board. Maximum funding levels of vacant positions for an agency over 200 headcount should not exceed 5%, and an agency under 200 headcount should not exceed 10%, except for critical and new positions added during the session. Staff shall have discretion in recommending the funding and retaining 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 may exceed the FY 2026 appropriated amount if there is a reduction to another category approved by the Legislature. Also, it may exceed the FY 2026 estimated level to fully fund filled positions.
5. The staff is directed to remove headcount for all positions not converted in SEC2. These positions currently do not have funding associated with these headcounts.
6. No funding will be allowed for salary progressions, salary equity, or title changes of positions not previously approved by legislative action. Funding may be provided if approved by the Joint Legislative Budget Committee.
7. No recommendation shall exceed the agency's request for funding unless provided by the Joint Legislative Budget Committee.
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. The staff is directed to report to the Committee the impact of loss of Federal Funds due to changes in the Federal Reconciliation Bill that could impact the services of each agency that will have a reduction in Federal Funds over the next few years.
9. Agency requests for budget authorization in Special or Federal Funds that exceed FY 2026 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 2026 level that are not included in the staff recommendation.
11. Staff is granted the discretion to recommend the utilization of a spend-down of Special Fund cash balances where deemed feasible. Staff is directed to report all cash balances by agency and interest accrued during the previous fiscal year.
12. The staff must identify non-recurring revenue sources to fund the FY 2027 budget recommendation.
13. The staff is directed to recommend replacing non-recurring sources of funds utilized to fund recurring expenditures in the FY 2026 budget and to recommend a plan for providing the source of these replacement funds.

EXPLANATION OF FY 2027 DELETED HEADCOUNTS

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 2027 Budget Recommendation.

The Joint Legislative Budget Committee recommended that 965 vacant positions be abolished and funding eliminated for these positions.

GENERAL FUND RECOMMENDATIONS OF FUNDING BY MAJOR FUNCTION OF GOVERNMENT

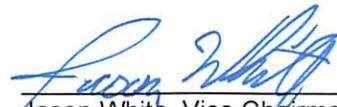
The following schedule reflects the differences between the Joint Legislative Budget Committee General Fund recommendations for FY 2027 and the FY 2026 appropriation level by major functions of state government:

	INCREASE OR DECREASE AMOUNT
Legislative	\$ (81,432)
Judiciary & Justice	2,934,389
Executive & Administrative	(3,977,135)
Fiscal Affairs	(3,770,932)
Public Education	26,672,093
Higher Education	1,747,269
Public Health	(369,541)
Hospitals & Hospital Schools	(3,899,906)
Agriculture & Economic Development	323,055
Conservation	(1,390,325)
Insurance	(44,180)
Corrections	(2,195,891)
Social Welfare	(2,173,565)
Military, Police & Veterans Affairs	(3,456,785)
Local Assistance	0
Miscellaneous	(338,802)
Debt Service	<u>(50,549,817)</u>
 TOTAL DECREASE	 \$ <u>(40,571,505)</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,


Delbert Hosemann, Chairman


Jason White, Vice Chairman

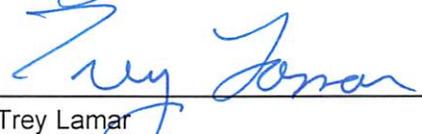

Dean Kirby


Manly Barton


W. Briggs Hopson III


John Read

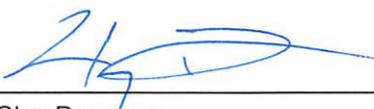

Josh Harkins

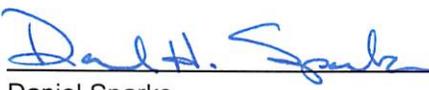

Trey Lamar

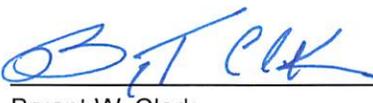

Nicole Boyd

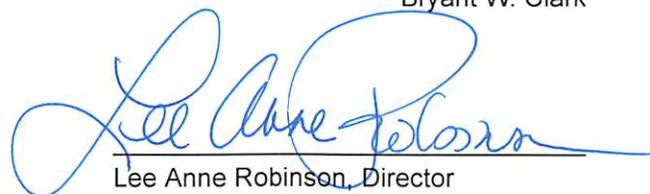

Karl Oliver


Rod Hickman


Clay Deweese

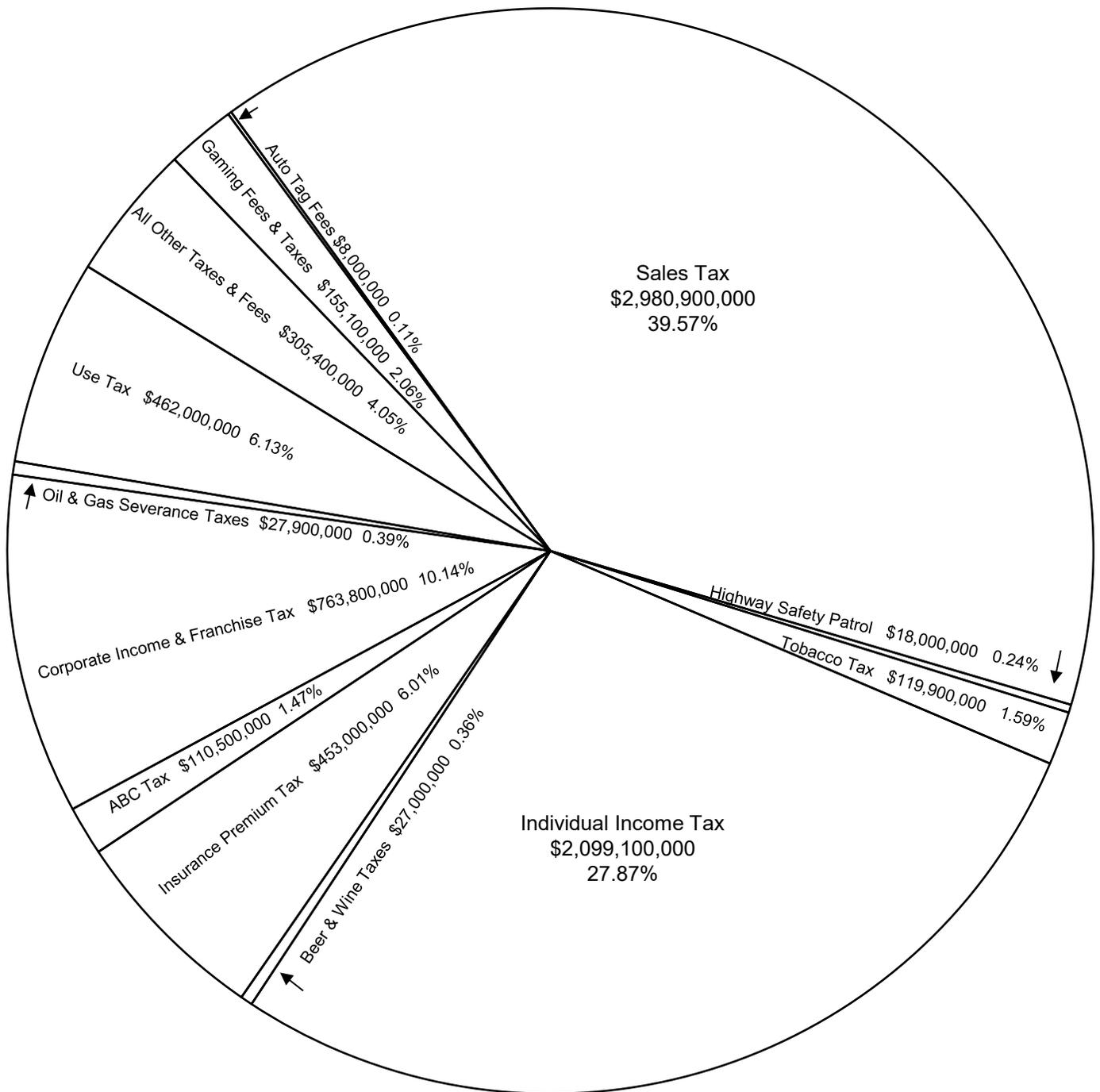

Daniel Sparks


Bryant W. Clark


Lee Anne Robinson, Director

General Fund Revenues Estimated For Fiscal Year 2027 Budget

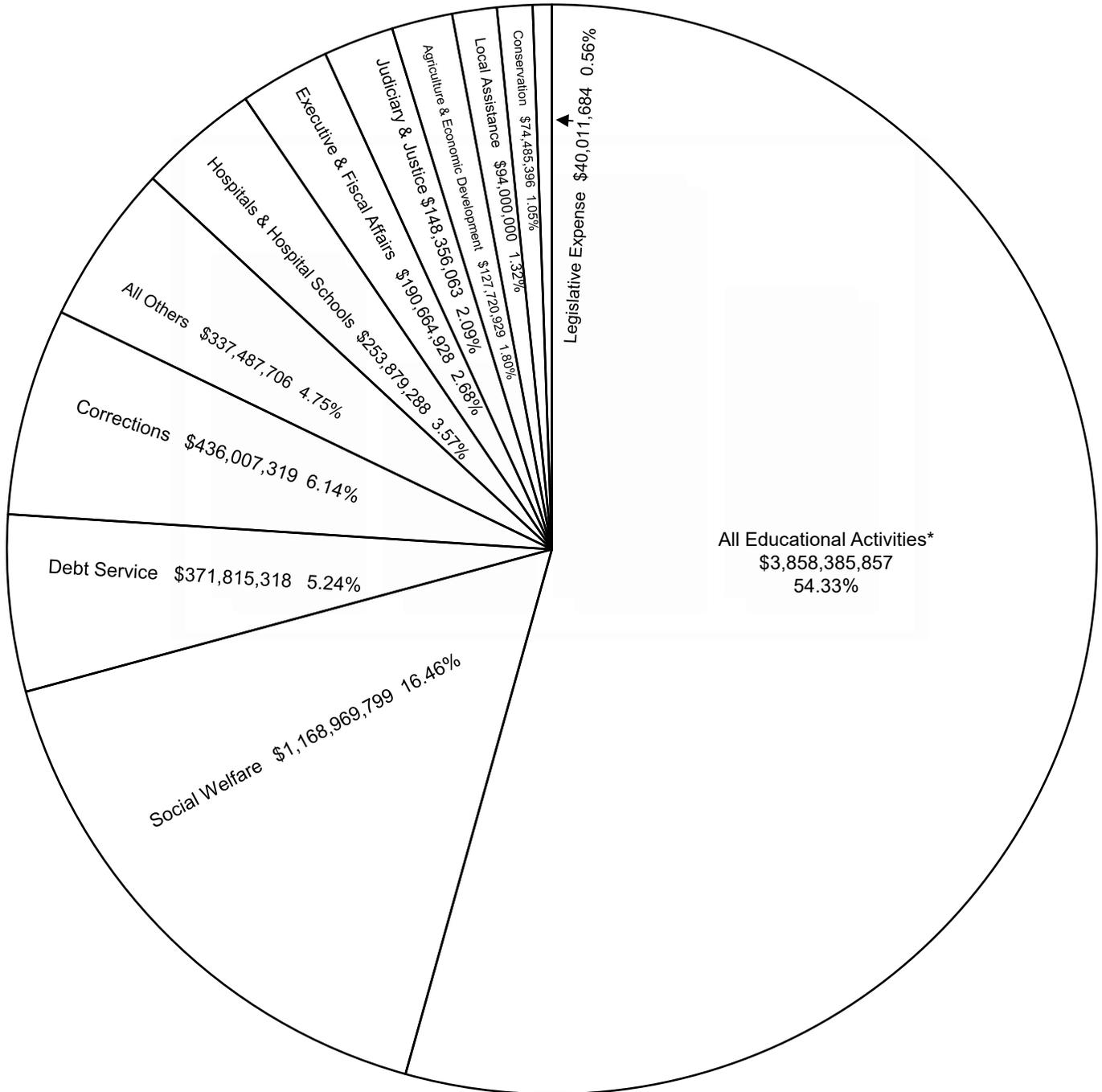
(For Detail See Statement II)



General Fund Revenue Estimate FY 2027 (Chart Total)	\$7,532,400,000
Less: Two Percent Set-Aside	(150,648,000)
Less: Projected Ending Balance	<u>(279,967,713)</u>
Total General Fund Allocated for FY 2027 Budget	<u>\$7,101,784,287</u>

Regular General Fund Appropriations For Fiscal Year 2027 Budget

(For Detail See Statement III)



Total Regular General Fund Appropriations (Chart Total)

\$ 7,101,784,287

Other Transfers In/Out

0

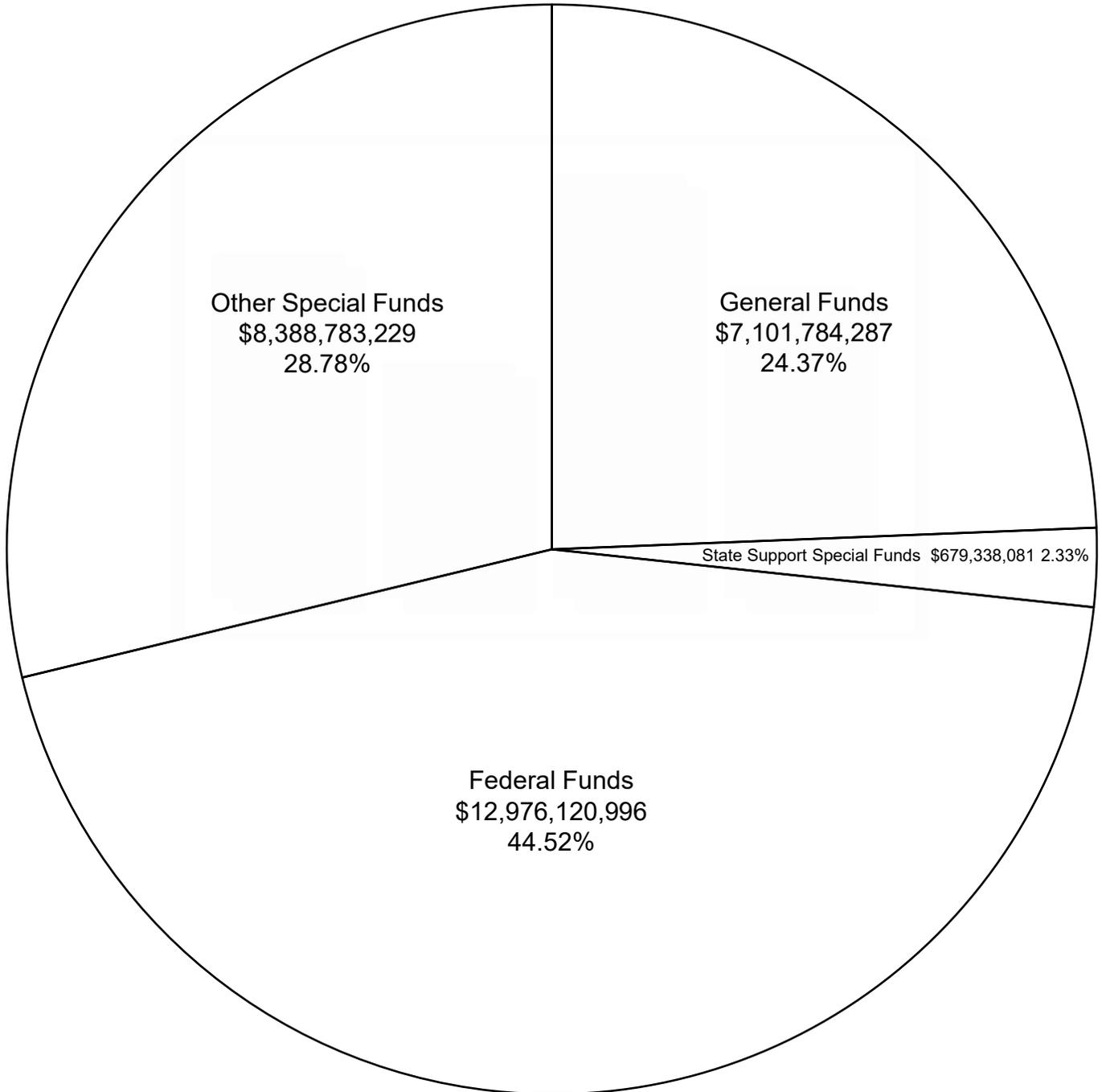
Total Regular General Fund Appropriations for Fiscal Year 2027

\$ 7,101,784,287

*Excludes IHL Agricultural Units

Funding Sources For Appropriations Fiscal Year 2027 Budget

(For Detail See Statement VI)



General Funds	\$ 7,101,784,287
State Support Special Funds	679,338,081
Federal Funds	12,976,120,996
Other Special Funds	<u>8,388,783,229</u>
Total State Budget for Fiscal Year 2027	<u>\$ 29,146,026,593</u>

**ESTIMATED GENERAL FUND COLLECTIONS FOR FY 2026
 COMPARED WITH ESTIMATED GENERAL FUND COLLECTIONS FOR FY 2027**
 (FY 2027 Data used in Pie Chart on page 13)

	Estimate FY 2026 Revised		Estimate FY 2027		Increase or Decrease FY 2026 vs. FY 2027	
	Amount	Percent of	Amount	Percent of	Amount	Percent
		Total		Total		
Sales Tax	\$ 2,921,600,000	38.69%	\$ 2,980,900,000	39.57%	\$ 59,300,000	2.03%
Individual Income Tax	2,200,000,000	29.13%	2,099,100,000	27.87%	(100,900,000)	-4.59%
Corp. Income & Franchise Tax	738,600,000	9.78%	763,800,000	10.14%	25,200,000	3.41%
Use Tax	442,700,000	5.86%	462,000,000	6.13%	19,300,000	4.36%
Insurance Premium Tax	442,300,000	5.86%	453,000,000	6.01%	10,700,000	2.42%
Tobacco Tax	120,900,000	1.60%	119,900,000	1.59%	(1,000,000)	-0.83%
ABC Tax	111,000,000	1.47%	110,500,000	1.47%	(500,000)	-0.45%
Beer & Wine Taxes	27,000,000	0.36%	27,000,000	0.36%	-	0.00%
Oil & Gas Severance Taxes	30,900,000	0.41%	29,700,000	0.39%	(1,200,000)	-3.88%
Gaming Fees & Taxes	156,000,000	2.07%	155,100,000	2.06%	(900,000)	-0.58%
Highway Safety Patrol	18,400,000	0.24%	18,000,000	0.24%	(400,000)	-2.17%
Auto Tag Fees	8,500,000	0.11%	8,000,000	0.11%	(500,000)	-5.88%
All Other Taxes & Fees	<u>334,100,000</u>	<u>4.42%</u>	<u>305,400,000</u>	<u>4.05%</u>	<u>(28,700,000)</u>	<u>-8.59%</u>
Total General Fund	<u>\$ 7,552,000,000</u>	<u>100.00%</u>	<u>\$ 7,532,400,000</u>	<u>100.00%</u>	<u>\$ (19,600,000)</u>	<u>-0.26%</u>

**ESTIMATED GENERAL FUND BUDGET FOR FY 2026
 COMPARED WITH RECOMMENDED GENERAL FUND BUDGET FOR FY 2027**
 (FY 2027 Data used in Pie Chart on page 14)

	Estimated Expenditures FY 2026		Recommended Expenditures FY 2027	
	Amount	Percent of	Amount	Percent of
		Total		Total
All Educational Activities*	\$ 3,829,966,495	53.62%	\$ 3,858,385,857	54.33%
Social Welfare	1,171,143,364	16.40%	1,168,969,799	16.46%
Debt Service	422,365,135	5.91%	371,815,318	5.24%
Corrections	438,203,210	6.14%	436,007,319	6.14%
All Others	341,697,014	4.78%	337,487,706	4.75%
Hospitals & Hospital Schools	257,779,194	3.61%	253,879,288	3.57%
Executive & Fiscal Affairs	198,412,995	2.78%	190,664,928	2.68%
Judiciary & Justice	145,421,674	2.04%	148,356,063	2.09%
Agriculture & Economic Development	127,397,874	1.78%	127,720,929	1.80%
Local Assistance	94,000,000	1.32%	94,000,000	1.32%
Conservation	75,875,721	1.06%	74,485,396	1.05%
Legislative Expense	<u>40,093,116</u>	<u>0.56%</u>	<u>40,011,684</u>	<u>0.56%</u>
Total	<u>\$ 7,142,355,792</u>	<u>100.00%</u>	<u>\$ 7,101,784,287</u>	<u>100.00%</u>

* Excludes IHL Agricultural Units

Note: Figures may not add due to rounding.

STATEMENT I
GENERAL FUND
PRELIMINARY FUNDS AVAILABLE FOR FY 2026 AND FY 2027
NOVEMBER 2025

FY 2026

1	Estimated General Fund Beginning Cash, July 1, 2025	\$	0
2	Actual General Fund Reappropriations for FY 2026 from FY 2025		7,185,742
3	Estimated FY 2026 Revised General Fund Revenue		7,552,000,000
4	Less: 2% of Projected FY 2026 Revised Revenue		<u>(151,040,000)</u>
5	Total General Funds Available for FY 2026 Appropriations		7,408,145,742
6	Less: General Fund Budget for FY 2026:		
	General Fund FY 2026 Final Action		(7,135,170,050)
	General Fund Reappropriations for FY 2026 from FY 2025		<u>(7,185,742)</u>
7	Total FY 2026 General Fund Final Action		(7,142,355,792)
8	Plus: 2% of Projected FY 2026 Revised Revenue		<u>151,040,000</u>
9	Total Estimated of FY 2026 General Fund Ending Cash Available for Distribution		416,829,950
10	Estimated Distribution of Ending Cash Balance:		
	Transfer to Municipal Aid		(750,000) *
	Transfer to Working Cash Stabilization Reserve Fund		(9,957,760)
	Transfer to Capital Expense Fund		<u>(406,122,190)</u>
11	Less: Total Transfers		<u>(416,829,950)</u>
12	Estimated General Fund Balance Available for Distribution, June 30, 2026	\$	<u>0</u>

FY 2027

13	Estimated General Fund Beginning Cash, July 1, 2026	\$	0
14	Estimated FY 2027 General Fund Revenue		7,532,400,000
15	Less: 2% of Projected FY 2027 Revenue		<u>(150,648,000)</u>
16	Total General Funds Available for FY 2027 Appropriations		7,381,752,000
17	Less: General Fund Budget for FY 2027:		
	General Fund FY 2027 Legislative Budget Recommendation		(7,101,784,287)
	General Fund Reappropriations for FY 2027 from FY 2026		<u>0</u>
18	Total FY 2027 General Fund Staff Recommendation		<u>(7,101,784,287)</u>
19	Estimated General Fund Balance Available for Distribution, June 30, 2027	\$	<u>279,967,713</u>

* Per MS Code 27-5-103.

Note: F/A/T is From, After, and Through.

Note: Figures may not add due to rounding.

STATEMENT II
GENERAL FUND REVENUE ESTIMATE FOR FISCAL YEAR 2027 COMPARED
TO FISCAL YEAR 2026 REVISED REVENUE ESTIMATE

	<u>FY 2025</u> <u>Collections*</u>	<u>FY 2026 Revised</u> <u>Estimate**</u>	<u>FY 2027</u> <u>Estimate***</u>	<u>FY 2027 Estimate</u> <u>Over FY 2026</u>	<u>% Increase</u> <u>Over FY 2026</u>
<u>Department of Revenue Collections</u>					
Sales Tax	\$ 2,865,863,821	\$ 2,921,600,000	\$ 2,980,900,000	\$ 59,300,000	2.03%
Individual Income Tax	2,281,224,393	2,200,000,000	2,099,100,000	(100,900,000)	-4.59%
Corp. Inc. & Franchise Tax	735,248,671	738,600,000	763,800,000	25,200,000	3.41%
Use Tax	439,925,530	442,700,000	462,000,000	19,300,000	4.36%
Insurance Premium Tax	428,406,204	442,300,000	453,000,000	10,700,000	2.42%
Tobacco Tax	115,941,953	120,900,000	119,900,000	(1,000,000)	-0.83%
ABC Tax	108,658,471	111,000,000	110,500,000	(500,000)	-0.45%
Beer & Wine Taxes	26,365,201	27,000,000	27,000,000	0	0.00%
Oil Severance Taxes	25,583,434	28,900,000	27,700,000	(1,200,000)	-4.15%
Gas Severance Taxes	2,352,123	2,000,000	2,000,000	0	0.00%
Auto Tag Fees	6,531,582	8,500,000	8,000,000	(500,000)	-5.88%
Installment Loan Tax	14,377,129	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	16,318,907	12,800,000	12,800,000	0	0.00%
Medical Cannabis Excise Tax & Dispensary License Fees	7,394,558	6,500,000	6,600,000	100,000	1.54%
Gaming Fees & Taxes	<u>155,428,252</u>	<u>156,000,000</u>	<u>155,100,000</u>	<u>(900,000)</u>	<u>0.00%</u>
TOTAL DEPARTMENT OF REVENUE	\$ 7,230,820,230	\$ 7,234,000,000	\$ 7,243,800,000	\$ 9,800,000	0.14%
<u>Other Than Department of Revenue Collections</u>					
Interest on Investments	\$ 172,594,517	\$ 130,000,000	\$ 100,000,000	\$ (30,000,000)	-23.08%
Highway Safety Patrol	18,180,406	18,400,000	18,000,000	(400,000)	-2.17%
Insurance Department	46,591,622	50,000,000	50,000,000	0	0.00%
Licenses, Fees & Permits	61,433,742	60,000,000	61,000,000	1,000,000	1.67%
Crime Tax/Criminal Law Assessment^	40,186,296	46,400,000	46,400,000	0	0.00%
Miscellaneous Collections^^	4,615,314	4,500,000	4,500,000	0	0.00%
Gaming Fees	4,541,086	5,000,000	5,000,000	0	0.00%
Medical Cannabis Establishment License Fees	<u>3,526,825</u>	<u>3,700,000</u>	<u>3,700,000</u>	<u>0</u>	<u>0.00%</u>
TOTAL OTHER THAN DEPARTMENT OF REVENUE COLLECTIONS	\$ 351,669,808	\$ 318,000,000	\$ 288,600,000	\$ (29,400,000)	-9.25%
Settlements/Other Collections	60,248,570	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>\$ 7,642,738,608</u>	<u>\$ 7,552,000,000</u>	<u>\$ 7,532,400,000</u>	<u>\$ (19,600,000)</u>	<u>-0.26%</u>

* Source: Department of Finance & Administration September 2025 Revenue Report.

** FY 2026 Revised Revenue estimate adopted by the Joint Legislative Budget Committee on November 5, 2025.

*** FY 2027 Revenue Estimate adopted by the Governor and the Joint Legislative Budget Committee on November 5, 2025.

OUT-YEAR BUDGET PROJECTIONS
(Historical Experience/Budget Projections)

In response to Section 27-103-114, Mississippi Code of 1972, a historical experience schedule and an out-year revenue and expenditure projection is prepared each fall as the Budget Recommendation for the upcoming fiscal year is under consideration.

The out-year budget projections shown below include official estimates of General Fund revenues for FY 2026 and FY 2027. The General Fund budget expenditures for FY 2028, FY 2029, and FY 2030 are projections based on the FY 2027 revenue estimate. These projections show the total amount that is available for appropriation. The out-year projections are historical averages of 0.5% for FY 2028, FY 2029, and FY 2030, respectively. These averages do not reflect the current economic conditions and do not include any possible legislative changes that may occur. Also, averages and the total amount available do not account for future expenditures, including the upcoming cost of Medicaid, PERS, Student Funding Formula, and future debt service payments.

The FY 2027 column on the out-year budget projection reflects the FY 2027 Joint Legislative Budget Committee's Recommendation. The outlined multi-year agency plan includes all available funding sources and is based upon the statutory provision that proposed expenditures shall not exceed estimated General and Special Fund revenues, Section 27-103-125, Mississippi Code of 1972.

The schedule includes projected and available state cash reserves provided from the General Fund Two Percent (2%) Set-Aside and the Working Cash Stabilization Reserve Fund (WCSRF).

OUT-YEAR PROJECTIONS FOR EXPENDITURES

	<u>FY2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
	(Actual)	(Actual)	(Actual)	(Appropriated)
General Funds	\$ 6,314,772,932	\$ 6,634,824,388	\$ 7,004,005,622	\$ 7,142,355,792
Other State Support Funds*	<u>1,010,753,044</u>	<u>1,252,625,667</u>	<u>1,533,646,130</u>	<u>1,863,601,901</u>
Total State Support Funds	7,325,525,976	7,887,450,055	8,537,651,752	9,005,957,693
Other Special Funds	5,458,018,037	6,522,006,522	7,083,400,892	9,070,262,569
Federal Funds	<u>10,702,617,857</u>	<u>11,044,022,632</u>	<u>10,851,566,406</u>	<u>13,096,638,076</u>
Total Funds Available for Expenditure	<u>\$ 23,486,161,870</u>	<u>\$ 25,453,479,209</u>	<u>\$ 26,472,619,050</u>	<u>\$ 31,172,858,338</u>

Actual/Projected State Cash Reserve

2% General Fund Set-Aside**	\$ 139,748,000	\$ 150,476,000	\$ 152,002,000	\$ 151,040,000
WCSRF Actual/Projected Funds Available***	\$ 581,896,803	\$ 629,616,122	\$ 667,005,092	\$ 704,146,779

	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>
	(LBR)	(0.5% GF Grow th)	(0.5% GF Grow th)	(0.5% GF Grow th)
General Funds	\$ 7,101,784,287	\$ 7,418,660,760	\$ 7,455,754,064	\$ 7,493,032,834
Other State Support Funds*	<u>679,338,081</u>	<u>754,662,081</u>	<u>830,362,701</u>	<u>906,441,824</u>
Total State Support Funds	7,781,122,368	8,173,322,841	8,286,116,765	8,399,474,658
Other Special Funds	8,388,783,229	8,388,783,229	8,388,783,229	8,388,783,229
Federal Funds	<u>12,976,120,996</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>\$ 29,146,026,593</u>	<u>\$ 27,647,341,454</u>	<u>\$ 27,760,135,378</u>	<u>\$ 27,873,493,271</u>

Projected State Cash Reserve

2% General Fund Set-Aside**	\$ 150,648,000	\$ 151,401,240	\$ 152,158,246	\$ 152,919,037
WCSRF Actual/Projected Funds Available***	\$ 714,136,205	\$ 789,460,205	\$ 865,160,825	\$ 941,239,948

* Includes Capital Expense Funds, Education Enhancement Funds, Health Care Expendable Funds, Tobacco Control Funds, and Working Cash Stabilization Reserve Funds. It also includes Coronavirus State Fiscal Recovery Funds for FY 2023, FY 2024, FY 2025 and FY 2026. Out-year projections only include EEF, HCEF, Tobacco Control Funds, and fifty percent of the 2% set-aside.

** Fifty percent of the set-aside is reflected in the WCSRF projected balance, and the other fifty percent is reflected in Other State Support Funds.

*** Beginning in FY 2026, the projected fund balance is calculated assuming a 2% set-aside of the estimated General Fund revenue collections and the distribution of unencumbered cash in accordance with Mississippi Code Section 27-103-213.

CAPITAL EXPENSE FUND

<u>Appropriations by Agency</u>	<u>FY 2026 Appropriations</u>	<u>FY 2027 Recommendation</u>
<u>Agriculture and Commerce, Department of</u>		
Lighting Infrastructure at the Barns at the Fairgrounds, Repairs & Maintenance (SB 2028 2025 1st ES)	\$ 50,000	\$ 0
Elevator Repair/Replacement and Seating Replacement at Kirk Fordice Equine Center (SB 2028 2025 1st ES)	<u>675,000</u>	<u>0</u>
Subtotal	725,000	0
<u>Arts Commission</u>		
Building Fund for the Arts Initiative (HB 1822 2024 RS); (HB 41 2025 1st ES)	3,500,000	0
International Ballet Competition (HB 41 2025 1st ES)	<u>300,000</u>	<u>0</u>
Subtotal	3,800,000	0
<u>Attorney General, Office of the</u>		
Judgments and Settlements (HB 46 2025 1st ES) - Deficit F/A/T	994,122	0
<u>Corrections, Department of</u>		
Replacement of Offender Tracking System (HB 46 2025 1st ES) - Deficit F/A/T	14,000,000	0
<u>Environmental Quality, Department of</u>		
Document Management System (HB 3 2025 1st ES)	250,000	0
<u>Employment Security, Department of - Workforce Development</u>		
Skills Foundation (SB 3017 2024 RS); (SB 2012 2025 1st ES)	400,000	0
Save the Children - Workforce Development and Educational Programs (SB 2012 2025 1st ES)	<u>75,000</u>	<u>0</u>
Subtotal	475,000	0
<u>Finance and Administration, Department of</u>		
MS Semiquincentennial Commission (SB 2044 2025 1st ES)	2,250,000	0
SPAHRS Maintenance, Refresh and Upgrades (SB 2044 2025 1st ES)	<u>5,000,000</u>	<u>0</u>
Subtotal	7,250,000	0
<u>Grand Gulf Military Monument Commission</u>		
Building and Structure Repairs (HB 6 2025 1st ES)	200,000	0
<u>Health, State Department of</u>		
Legal Expenses for City of Jackson Water Litigation (HB 46 2025 1st ES) - Deficit F/A/T	4,091,381	0
<u>Institutions of Higher Learning</u>		
MSU Co-op Ext - Mississippi Youth Preparedness Initiative (SB 3010 2024 RS); (SB 2005 2025 1st ES)	100,000	0
<u>Insurance - State Fire Academy</u>		
Replacement of Campus Water System for Instruction (HB 21 2025 1st ES)	100,000	0
Purchase of Pumper Engine Simulators (HB 21 2025 1st ES)	75,000	0
Purchase of Self-Contained Breathing Apparatus for Students (HB 21 2025 1st ES)	<u>75,000</u>	<u>0</u>
Subtotal	250,000	0
<u>Legislative Operations</u>		
Purchase of Computer Software (HB 35 2025 1st ES)	2,000,000	0
GLIMPSE and Other Contracts (HB 35 2025 1st ES)	800,000	0
Computer Refresh (HB 1817 2024 RS); (HB 35 2025 1st ES)	<u>400,000</u>	<u>0</u>
Subtotal	3,200,000	0
<u>Military Department</u>		
Upgrades and Additions at Youth Challenges Academy Facilities (SB 2034 2025 1st ES)	1,000,000	0
Amory Readiness Center (SB 2034 2025 1st ES)	<u>6,000,000</u>	<u>0</u>
Subtotal	7,000,000	0
<u>Oil and Gas Board</u>		
Oprhan Well Plugging (HB 9 2025 1st ES)	2,300,000	0
<u>Public Employees' Retirement System</u>		
Implementation of Tier 5 Costs (HB 36 2025 1st ES)	200,000	0
<u>Public Safety, Department of</u>		
Forensics Case Backlog (SB 2015 2025 1st ES)	2,500,000	0
Purchase of Furniture and Parking Lots for New Headquarters Building (SB 2015 2025 1st ES)	587,000	0
Purchase of Bulletproof Vests for Local Law Enforcement Officers (SB 2015 2025 1st ES)	50,000	0
Driver Services Bureau to Replace Driver License System (SB 2015 2025 1st ES)	3,500,000	0
Driver Services Bureau Canton Building Lease (SB 2015 2025 1st ES)	1,260,000	0
Capitol Security Platform (SB 2015 2025 1st ES)	<u>1,100,000</u>	<u>0</u>
Subtotal	8,997,000	0
<u>Revenue, Department of</u>		
Purchase of High Speed Scanners (SB 2036 2025 1st ES)	775,000	0
<u>Secretary of State</u>		
Office Relocation Expenses (SB 2037 2025 1st ES)	208,000	0

CAPITAL EXPENSE FUND

<u>Appropriations by Agency</u>	FY 2026 Appropriations	FY 2027 Recommendation
<u>State Public Defender, Office of</u>		
Hinds County Public Defender's Office (HB 1819 2024 RS); (HB 37 2025 1st ES)	\$ 60,000	\$ 0
Rural Public Defense Pilot Program (HB 37 2025 1st ES)	<u>668,000</u>	<u>0</u>
Subtotal	728,000	0
<u>Supreme Court - Administrative Office of Courts</u>		
Furniture, Fixtures and Equipment at Gartin Building (HB 38 2025 1st ES)	50,000	0
<u>Veterans Affairs Board, State</u>		
Replacement of Gulf War Memorial at State Veterans Cemetery (SB 2035 2025 1st ES)	375,000	0
Start-up & Stand-up Operating Costs for Traditions State Veterans Home (SB 2035 2025 1st ES)	<u>6,000,000</u>	<u>0</u>
Subtotal	6,375,000	0
Total Appropriations	<u>\$ 61,968,503</u>	<u>\$ 0</u>
	FY 2026 Reappropriations	FY 2027 Recommendation
<u>Reappropriations by Agency from FY 2025 to FY 2026</u>		
<u>Archives and History, Department of</u>		
de la Pointe-Krebs House (HB 1776 2024 RS); (HB 1 2025 1st ES)	\$ 12,609	\$ 0
Repair, Renovation and Construction Projects (HB 1776 2024 RS); (HB 1 2025 1st ES)	14,189,819	0
Rigler Park Project (HB 1776 2024 RS); (HB 1 2025 1st ES)	410,415	0
Vicksburg National Military Park (HB 1776 2024 RS); (HB 1 2025 1st ES)	<u>4,490,601</u>	<u>0</u>
Subtotal	19,103,443	0
<u>Arts Commission</u>		
Building Fund for the Arts Initiative (HB 1822 2024 RS); (HB 41 2025 1st ES)	3,074,457	0
<u>Child Protection Services, Department of</u>		
Information Technology System Developments (HB 1794 2024 RS); (HB 17 2025 1st ES)	2,500,000	0
<u>Finance and Administration, Department of</u>		
BOB - ASU - Water Treatment Facility - 6493C (HB 1816 2024 RS); (HB 40 2025 1st ES)	241,974	0
BOB - Capital Projects - Improvements, R&R Projects - 64947 (HB 40 2025 1st ES)	4,325,709	0
BOB - Bldg Demo & Personal Property Replacement - 64946 (HB 40 2025 1st ES)	8,993,485	0
BOB - Capital Projects - 64933 (HB 1816 2024 RS); (HB 40 2025 1st ES)	404,287	0
BOB - Capital Projects - Impvts, R&R Prjct - 64935;64943;64945 (HB 1816 2024 RS); (HB 40 2025 1st ES)	4,630,052	0
BOB - DPS - MLEOTA - 64932 (HB 1816 2024 RS); (HB 40 2025 1st ES)	87,069	0
BOB - Various Projects - 64936 (HB 1816 2024 RS); (HB 40 2025 1st ES)	9,617,642	0
Public Safety, Dept of - New Headquarters Building - 64937 (HB 1816 2024 RS); (HB 40 2025 1st ES)	<u>20,741,092</u>	<u>0</u>
Subtotal	49,041,308	0
<u>Grand Gulf Military Monument Commission</u>		
Repair, Renovation, Road Improvements & Purchase Equipment (HB 6 2025 1st ES)	176,490	0
<u>Human Services, Department of</u>		
Computer Expenses (HB 1797 2024 RS); (HB 20 2025 1st ES)	1,431,146	0
New Computer System (HB 1797 2024 RS); (HB 20 2025 1st ES)	<u>54,000,000</u>	<u>0</u>
Subtotal	55,431,146	0
<u>Institutions of Higher Learning</u>		
MSU Forest & Wildlife Rsrch Center - Deer Lab Renovation (SB 2006 2025 1st ES)	961,268	0
Mississippi Rare Disease Advisory Council (SB 2009 2025 1st ES)	82,566	0
Universities - Support - Construction, R&R (SB 3006 2024 RS); (SB 2001 2025 1st ES)	3,876,903	0
Univ of Southern Mississippi - Ocean Enterprise Gulfport (SB 3006 2024 RS); (SB 2001 2025 1st ES)	5,000,000	0
Univ of Mississippi Medical Center - Asylum Hill Prj (SB 3014 2024 RS); (SB 2009 2025 1st ES)	<u>1,609,698</u>	<u>0</u>
Subtotal	11,530,435	0
<u>Insurance - State Fire Academy</u>		
Replacement of the Heat Building Components (HB 21 2025 1st ES)	1,750,000	0
Purchase Specialty Rescue Truck (HB 1798 2024 RS); (HB 21 2025 1st ES)	<u>75,000</u>	<u>0</u>
Subtotal	1,825,000	0
<u>Information Technology Services, Department of</u>		
IT Upgrades, IT Maintenance and SPAHRS Refresh (SB 2032 2025 1st ES)	798,855	0
<u>Legislative Operations</u>		
Computer Project (HB 1817 2024 RS); (HB 35 2025 1st ES)	2,800,856	0
<u>Mental Health, Department of</u>		
Canopy Children's Solution for CARES Center (SB 3162 2024 RS); (SB 2016 2025 1st ES)	19,599,513	0
<u>Military Department</u>		
Upgrades & Additions at Youth Challenges Academy Facilities (SB 2034 2025 1st ES)	1,600,000	0

CAPITAL EXPENSE FUND

<u>Appropriations by Agency</u>	<u>FY 2026</u> <u>Reappropriations</u>	<u>FY 2027</u> <u>Recommendation</u>
<u>Mississippi Development Authority</u>		
Air Services Development Act (SB 3056 2024 RS); (SB 2046 2025 1st ES)	\$ 236,245	\$ 0
<u>Pearl River Valley Water Supply District</u>		
Dredging of Ross Barnett Reservoir (HB 11 2025 1st ES)	743,965	0
<u>Public Safety, Department of</u>		
R&R to Facilities at MS Law Enforcement Officers' Training Academy (SB 2015 2025 1st ES)	65,955	0
Purchase of Forensics Lab Equipment (SB 2015 2025 1st ES)	72,748	0
Upgrades to the Driver Services IDEMIA System (SB 3020 2024 RS); (SB 2015 2025 1st ES)	3,666,192	0
Driver Services Bureau (SB 3020 2024 RS); (SB 2015 2025 1st ES)	<u>161,671</u>	<u>0</u>
Subtotal	3,966,565	0
<u>Revenue, Department of</u>		
Data Storage and Firewall Protection (SB 2036 2025 1st ES)	144,338	0
ABC Warehouse Operations Transition (SB 3047 2024 RS); (SB 2036 2025 1st ES)	616,018	0
Replacement of Computer Hardware and Equipment (SB 3047 2024 RS); (SB 2036 2025 1st ES)	99,976	0
IT Infrastructure, Facility Repairs & Purchases (SB 3047 2024 RS); (SB 2036 2025 1st ES)	<u>344,303</u>	<u>0</u>
Subtotal	1,204,634	0
<u>State Public Defender, Office of</u>		
Hinds County Public Defender's Office (HB 37 2025 1st ES)	43,570	0
<u>Supreme Court - Administrative Office of Courts</u>		
Temporary Intake Officers (HB 1820 2024 RS); (HB 38 2025 1st ES)	329,581	0
<u>Wildlife, Fisheries and Parks, Department of</u>		
Projects on the Park Improvement Plan (HB 15 2025 1st ES)	904,184	0
Museum Admissions Area Renovation Phase II (HB 15 2025 1st ES)	<u>1,430,580</u>	<u>0</u>
Subtotal	2,334,764	0
 Total Reappropriations	 <u>\$ 176,340,825</u>	 <u>\$ 0</u>
 Total Appropriations and Reappropriations	 <u>\$ 238,309,328</u>	 <u>\$ 0</u>

EDUCATION ENHANCEMENT FUND

<u>Program</u>	<u>FY 2026</u> <u>Appropriations</u>	<u>FY 2027</u> <u>Recommendation</u>
<u>General Education Programs (HB 1823 2024 RS); (HB 42 2025 1st ES)</u>		
General Education	\$ 22,706,381	\$ 22,706,381
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	21,210,526	21,210,526
Early Learning Coaches	3,251,533	3,251,533
Other Early Learning Programs	13,000,000	13,000,000
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	2,557,037	1,557,037
Mississippi School for the Arts	927,632	927,632
Mississippi School of Math and Science	1,131,000	1,131,000
Children's Foundation of Mississippi	437,000	0
Excel by 5	300,000	0
Alyssa's Law Pilot Program	160,000	0
Mississippi Teacher Residency Program	<u>3,500,000</u>	<u>3,500,000</u>
Subtotal	119,281,109	117,384,109
Mississippi Student Funding Formula (HB 1823 2024 RS); (HB 42 2025 1st ES)	268,025,562	268,025,562
Vocational and Technical Education (HB 1823 2024 RS); (HB 42 2025 1st ES)	6,637,258	6,637,258
<u>Educational Television Authority (HB 1824 2024 RS); (HB 43 2025 1st ES)</u>		
General Support	2,118,966	2,118,966
Tower Maintenance and Upgrades	<u>1,500,000</u>	<u>0</u>
Subtotal	3,618,966	2,118,966
<u>Library Commission (HB 1825 2024 RS); (HB 44 2025 1st ES)</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 3006 2024 RS); (SB 2001 2025 1st ES)		
General Support	72,873,070	72,873,070
Technology Transfer & Entrepreneurial Programs	1,000,000	1,000,000
Alcorn State University - STEM Related Programs	1,500,000	1,500,000
Universities - Subsidiary Programs - Consolidated (SB 3007 2024 RS); (SB 2002 2025 1st ES)	830,742	830,742
University of Mississippi Medical Center - Consolidated (SB 3014 2024 RS); (SB 2009 2025 1st ES)	7,333,029	7,333,029
Student Financial Aid, Office of (SB 3013 2024 RS); (SB 2008 2025 1st ES)	3,000,000	3,000,000
ASU - Ag Research, Extension, & Land-Grant Programs (SB 3008 2024 RS); (SB 2003 2025 1st ES)	170,000	170,000
ASU - Ag Research, Extn, & Land-Grant Programs - Poultry Sciences Prgm (SB 3008 2024 RS); (SB 2003 2025 1st ES)	165,000	165,000
MSU - Agricultural and Forestry Experiment Station (SB 3009 2024 RS); (SB 2004 2025 1st ES)	1,350,000	1,350,000
MSU - Cooperative Extension Service (SB 3010 2024 RS); (SB 2005 2025 1st ES)	1,150,000	1,150,000
MSU - Forest and Wildlife Research Center (SB 3011 2024 RS); (SB 2006 2025 1st ES)	450,000	450,000
MSU - Veterinary Medicine, College of (SB 3012 2024 RS); (SB 2007 2025 1st ES)	<u>750,000</u>	<u>750,000</u>
Subtotal	90,571,841	90,571,841
<u>Community and Junior Colleges</u>		
Board (SB 3015 2024 RS); (SB 2010 2025 1st ES)	356,000	356,000
Reimbursement of High School Equivalency Tests Testing Fees (SB 2010 2025 1st ES)	450,000	0
Support (SB 3016 2024 RS); (SB 2011 2025 1st ES)	51,884,946	51,884,946
Education Technology Prgm & Public Community & Junior Colleges (SB 3016 2024 RS); (SB 2011 2025 1st ES)	2,900,840	2,900,840
Career and Technical Advantage Program (SB 3016 2024 RS); (SB 2011 2025 1st ES)	<u>10,000,000</u>	<u>10,000,000</u>
Subtotal	65,591,786	65,141,786
<u>Military Department (SB 3044 2024 RS); (SB 2034 2025 1st ES)</u>		
State Educational Assistance Program	4,000,000	5,300,000
State Educational Assistance Program - Deficit F/A/T	<u>1,300,000</u>	<u>0</u>
Subtotal	5,300,000	5,300,000
<u>Arts Commission (HB 1822 2024 RS); (HB 41 2025 1st ES)</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	<u>1,040,000</u>	<u>1,040,000</u>
Subtotal	1,490,000	1,490,000

EDUCATION ENHANCEMENT FUND

<u>Program</u>	<u>FY 2026</u> <u>Appropriations</u>	<u>FY 2027</u> <u>Recommendation</u>
Wildlife, Fisheries and Parks, Department of - Project WILD (HB 1791 2024 RS); (HB 15 2025 1st ES)	\$ 125,335	\$ 125,335
Total Appropriations	\$ 561,485,704	\$ 557,638,704
	<u>FY 2026</u> <u>Reappropriations</u>	<u>FY 2027</u> <u>Recommendation</u>
<u>General Education Programs (HB 1823 2024 RS); (HB 42 2025 1st ES)</u>		
Instructional Materials	\$ 2,732,190	\$ 0
Early Learning Collaboratives	7,298,581	0
Other Early Learning Programs	4,540,803	0
Subtotal	14,571,574	0
<u>Educational Television Authority (HB 1824 2024 RS); (HB 43 2025 1st ES)</u>		
Tower Maintenance and Upgrades	66,934	0
Digitalization of Educational Content and Mississippi History	522,968	0
Medgar Evers Documentary	119,210	0
Subtotal	709,112	0
<u>Institutions of Higher Learning</u>		
Universities - General Support - Consolidated (SB 3006 2024 RS); (SB 2001 2025 1st ES)		
University of Mississippi - Haley Barbour Center	922,855	0
University of Mississippi - Healthcare Innovation	2,826,646	0
University of Mississippi - UM Early Learning and Evaluation Center	7,674,976	0
Mississippi University for Women - Nursing Program	2,472,614	0
Alcorn State University - Davey L. Whitney Complex and Wellness Center	3,000,000	0
IHL Research Institutions - Technology Transfer and Entrepreneurial Programs	746,816	0
Delta State University - Commercial Aviation Department	1,344,735	0
Mississippi University for Women - Capital Needs, Construction, and/or R&R Projects	2,182,669	0
Mississippi Valley State University - Repair, Renovation, and/or Construction of a Residence Hall	718,195	0
Alcorn State University - Capital Needs, Construction, and/or R&R Projects	2,231,137	0
Jackson State University - Repair, Renovation, and/or Construction of a Residence Hall	743,167	0
Delta State University - Constructing, Designing, Operating & Maintaining a School with Cleveland School District	1,470,750	0
Student Financial Aid, Office of (SB 3013 2024 RS); (SB 2008 2025 1st ES)	250,000	0
Subtotal	26,584,560	0
Total Reappropriations	\$ 41,865,246	\$ 0
Total Appropriations and Reappropriations	\$ 603,350,950	\$ 557,638,704

GULF COAST RESTORATION FUND

<u>Projects</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
	<u>Appropriations</u>	<u>Appropriations</u>	<u>Appropriations</u>	<u>Appropriations</u>	<u>Appropriations</u>
City of Bay St. Louis - City Government Safety Complex		1,000,000	1,000,000	1,000,000	0
City of Bay St. Louis - City Public Safety Complex		1,000,000	1,000,000	0	0
City of Bay St. Louis - Court Street Parking Facility - Expansion and Improvements	1,000,000	1,000,000	1,000,000	983,951	17,183
City of Bay St. Louis - Downtown ADA Boardwalk		1,500,000	376,136	1,400,000	1,357,438
City of Bay St. Louis - Old Town Depot Revitalization District	1,500,000	1,000,000	1,000,000	361,790	328,886
City of Bay St. Louis - Old Town Police Department	1,000,000	1,000,000	299,176	0	0
City of Biloxi - Downtown Revitalization at the Saenger Theater	2,000,000	950,328	290,180	0	0
City of Biloxi - Popp's Ferry Extension	1,500,000	1,500,000	3,500,000	3,000,000	2,255,246
City of Diamondhead - Commercial District Transformation Project	2,000,000	900,000	3,500,000	2,504,037	1,479,246
City of Diamondhead - Commercial District Transportation	2,000,000	2,000,000	900,000	367,591	0
City of Diamondhead - Town Center District - Commercial District Project	3,500,000	2,000,000	2,000,000	1,842,024	0
City of Gautier - Gautier Town Center Development		0	0	0	0
City of Gulfport - Daniel Blvd Extension and Connector Rd between Hwy 49 and Canal Road	2,100,000	2,100,000	4,600,000	4,600,000	4,600,000
City of Gulfport - Flood Control and/or Drainage - Forest Heights Project	2,000,000	2,000,000	2,100,000	1,890,000	1,092,110
City of Long Beach - Development and Revitalization	2,000,000	2,000,000	2,000,000	500,737	439,021
City of Long Beach - Long Beach Harbor Complex Restoration	2,000,000	1,000,000	4,500,000	4,500,000	4,500,000
City of Long Beach - Quarries House	2,000,000	2,000,000	2,000,000	544,789	386,969
City of Lucedale - Lucedale Municipal Park Stage		577,000	498,000	498,000	191,769
City of Lucedale - Ventura Drive Improvements	2,000,000	2,000,000	577,000	585,825	306,607
City of Moss Point - Interstate 10 Frontage Roads - North and South	2,000,000	2,000,000	2,000,000	2,000,000	1,752,394
City of Moss Point - Highway 63/Escatawpa Natural Gas Pipeline Installation	2,000,000	6,000,000	1,750,000	1,750,000	1,750,000
City of Moss Point - Moss Point-Point of Connection Road		2,000,000	200,000	200,000	200,000
City of Moss Point - Moss Point Magnificent Mile 2.0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
City of Ocean Springs and OHOS Development LLC - Public/Private Development	6,000,000	2,000,000	1,149,999	0	0
City of Ocean Springs - Mary C. O'Keefe Cultural Arts Center Renovations and Signage		6,000,000	5,536,481	2,958,903	0
City of Pass Christian - Redevelopment and Revitalization		750,000	700,000	700,000	700,000
City of Pass Christian - Water Front Redevelopment Plan		3,000,000	513,680	0	0
City of Poyayune - Friendship Park Revitalization Project	1,900,000	1,900,000	3,000,000	2,935,000	2,898,750
City of Waveland - Waveland Marina Phase I		2,000,000	1,900,000	1,160,704	0
George County Board of Supervisors - Grain Elevator/River Road Rehabilitation		600,000	1,599,906	1,599,906	1,196,488
George County Board of Supervisors - Old Hwy 63 North Regional Agriculture and Agri-Tourism Accelerator Project		608,007	159,372	159,372	349,780
George County - Rail Connection Project - Mississippi Export Railroad - Enviva Project	1,000,000	100,941	100,941	100,941	100,941
George County - Rail Connection Project - Rail and Highway Improvements - Enviva Project	1,600,000	608,007	0	0	0
George County - Scott Road Project - Widening and Infrastructure	480,000	480,000	120,055	91,101	0
George Regional Health System - Cafeteria Expansion and Renovation	1,080,510	820,469	0	0	0
George Regional Health System - Multi-Specialty Medical Office Complex	2,157,035	1,901,193	1,901,193	0	0
Greater Biloxi Economic Development Foundation of JDLE, LLC - Downtown Redevelopment of Barq's on Howard Ave	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Gulfport Redevelopment Commission - Phase I - Downtown Redevelopment - Leverage Public/Private Investment	2,500,000	8,000,000	8,000,000	8,000,000	8,000,000
Gulfport Redevelopment Commission - Phase II - Downtown Redevelopment - Public/Private Investment	100,000	85,410	59,679	35,455	29
Gulfport School - STEM Exploration Lab		900,000	900,000	900,000	156,032
Gulf Hills Resort - Development of Blueway Waterfront with Public Marina Access	2,500,000	2,500,000	0	0	0
Hancock County Port and Harbor Assault Landing Strip	2,500,000	2,500,000	0	0	0
Hancock County Port and Harbor Commission - Multi-User Aero Strip at Stennis Airport - FUNDS BACK TO GCRF		2,000,000	4,000,000	4,000,000	3,046,849
Hancock County Port and Harbor Commission - Technology Park at Stennis Airport Phase I	3,000,000	2,813,258	134,166	0	0
Harrison County - Harrison County Law Enforcement Training Academy	3,000,000	600,000	3,600,000	3,600,000	3,600,000
Harrison County Development Commission - I-10 and Canal Road Site Development		860,000	860,000	0	0
Heritage Spring Water, LLC - Heritage Spring Water Project in Stone County	3,000,000	3,193,750	3,193,750	3,000,000	2,990,575
Institute for Marine Mammal Studies - Educational Classrooms and Dorms		1,585,000	1,585,000	1,585,000	327,666
Jackson County Board of Supervisors - Vanceleave Medical Center		2,000,000	2,000,000	2,000,000	2,000,000
Jackson County Economic Development Foundation - Biloxi Bay RV Resort	1,400,000	1,356,650	377,561	0	0
Jackson County Economic Development Foundation - Sunplex Light Industrial Park Site Improvements and Trent Lott Airport	2,500,000	2,500,000	2,500,000	2,500,000	0
Jackson County Economic Development Foundation - Rolls Royce Naval Marine Support Project	500,000	856,608	776,633	744,874	743,478
Long Beach High School - Long Beach High School Career and Technical Education Center	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
MDA - Administrative Expenses (SB 3046 2023 RS)	3,000,000	3,000,000	3,000,000	3,000,000	1,000,000
MDA - Air Service Development Incentive Program		1,000,000	1,000,000	0	0
MDA - Quality of Place Incentives Program		3,500,000	3,500,000	3,500,000	3,500,000
Mississippi Coast Model Railroad Museum - All Aboard: Mississippi Coast Model Railroad Museum Project		3,500,000	3,500,000	3,500,000	3,500,000
Mississippi Export Railroad Project					

GULF COAST RESTORATION FUND

<u>Projects</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
	<u>Appropriations</u>	<u>Appropriations</u>	<u>Appropriations</u>	<u>Appropriations</u>	<u>Appropriations</u>
Mississippi Gulf Resort Classic Foundation - Rapiscan Systems Classic Tournament - FUNDS BACK TO GCRF	17,000,000 *	\$ 796,000	\$ 0	\$ 0	\$ 0
Mississippi State University - Mississippi Cyber Center		17,930,624 *	19,375,729	17,065,948	14,443,872 *
Moss Point Redevelopment Authority - Moss Point Downtown Revitalization			1,000,000	1,000,000	930,500 *
Ocean Springs Collective Project		400,000	400,000	20,677	20,678 *
Ocean Springs Redevelopment Authority - City of Ocean Springs Projects		2,000,000	2,000,000	2,000,000	2,000,000 *
Ocean Springs Redevelopment Foundation - Public Works Redevelopment and Relocation			2,000,000	2,000,000	2,000,000 *
Ohr-O'Keef Museum of Arts - Completion of the Ohr-O'Keef Museum Campus			1,000,000	1,000,000	375,401 *
Pascagoula Redevelopment Authority - City Center	4,000,000 *	1,993,952	165,479	0	0
Pascagoula Redevelopment Authority - City of Pascagoula Rail Line Development Plan		3,061,356	3,061,356	3,061,356	1,009,218 *
Pascagoula Redevelopment Authority - Innovation Center	1,000,000 *	1,000,000	1,000,000	1,000,000	1,000,000 *
Pascagoula Redevelopment Authority - Live, Work, Play Pascagoula Riverfront Redevelopment			1,500,000	1,500,000	1,500,000 *
Pascagoula Redevelopment Authority - Downtown Revitalization Project	3,000,000	3,000,000	3,000,000	2,141,376	1,879,495 *
Pearl River Community College - PRCC Aviation Aerospace Academy	1,900,000	1,900,000	1,900,000	927,463	42,232 *
Pearl River County Board of Supervisors - Pearl River County Industrial Park		1,600,000	0	0	0
Pearl River County Board of Supervisors - Pearl River County Industrial Park Infrastructure and Site Development			1,922,800	1,922,800	1,843,650 *
Pearl River County Board of Supervisors - Pearl River County Industrial Park Phase I and Site Development			1,800,000	1,800,000	1,718,397 *
Pinchers Seafood - Working Waterfront			3,600,000	3,600,000	3,600,000 *
Plant Properties, LLC - Redevelopment of Blighted Property into a WAMA Connected District			250,000	250,000	0
Port of Pascagoula - North Rail Connector	6,600,000 *	6,600,000	6,600,000	6,600,000	6,600,000 *
Power Dynamics Innovations, LLC - Equipment and Facility Upgrades	1,550,000 *	1,550,000	519,164	285,133	76,474 *
Stone County Board of Supervisors - Piney Wood Pellet Mill Road, Rail and Bypass	2,500,000	2,500,000	2,500,000	2,500,000	2,420,723 *
Stone County School District - Stone County High School Career and Technical Education Center	6,400,000 *	6,344,128	4,327,284	106,900	0
University of Southern Mississippi - Ocean Enterprise Phase I	7,000,000 *	6,305,093	5,447,488	5,439,396	4,154,274 *
University of Southern Mississippi - USM Visualization and Digital Multimedia Center of Excellence	4,500,000	4,500,000	4,500,000	4,500,000	3,989,698 *
Walter Anderson Museum Creative Complex - Phase I and Begin Phase II	750,000 *	515,957	2,501,320	2,501,320	1,646,766 *
Walter Anderson Museum Creative Complex - Phase III and Phase IV	636,000	636,000	366,298	366,298	366,299 *
			636,000	572,400	565,650 *

Appropriations and Reappropriations in SB 2977 2020 RS; SB 3049 2022 RS; SB 2951 2021 RS; SB 3047 2023 RS; SB 3057 2024 RS and SB 2047 2025 1st ES

^ Not Included in GCRF Budget

* Includes Reappropriated From the Previous Year

** Projects Deleted by Authorization of Legislature, Funds Back into GCRF

HEALTH CARE EXPENDABLE FUND

<u>Program</u>	<u>FY 2026</u> <u>Appropriations</u>	<u>FY 2027</u> <u>Recommendation</u>
<u>Governor's Office - Medicaid, Division of (HB 1800 2024 RS); (HB 23 2025 1st ES)</u>		
CHIP Program 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 1796 2024 RS); (HB 19 2025 1st ES)</u>		
Breast and Cervical Cancer Program	100,000	100,000
Early Intervention Program	2,000,000	2,000,000
Maternal and Child Health Care Program	1,242,943	1,242,943
MS Health Care Alliance*	250,000	250,000
Health Department Programs	<u>7,735,840</u>	<u>7,735,840</u>
Subtotal	11,328,783	11,328,783
<u>Mental Health, Department of (SB 3021 2024 RS); (SB 2016 2025 1st ES)</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
Fentanyl and Drug Abuse Education Program (HB 231 2023 RS) and MS Collaborative Response Mental Health Act (HB 1222 2023 RS)	2,000,000	2,000,000
Physician Services at Community Mental Health Centers	<u>1,138,252</u>	<u>1,138,252</u>
Subtotal	20,951,886	20,951,886
<u>Rehabilitation Services, Department of (HB 1809 2024 RS); (HB 29 2025 1st ES)</u>		
Fully Match all Available Federal Funds	2,826,899	2,826,899
Independent Living Program which Includes the State Attendant Care Program	<u>854,903</u>	<u>854,903</u>
Subtotal	3,681,802	3,681,802
<u>Education, Department of (HB 1823 2024 RS); (HB 42 2025 1st ES)</u>		
Mississippi Eye Screening Program	126,472	126,472
<u>Institutions of Higher Learning (SB 3014 2024 RS); (SB 2009 2025 1st ES)</u>		
University of Mississippi Medical Center - Consolidated	<u>2,380,431</u>	<u>2,380,431</u>
 Total Appropriations	 <u>\$ 101,699,377</u>	 <u>\$ 101,699,377</u>

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

Note: Pursuant to Article IV, Section 73 of the Mississippi Constitution, the Governor vetoed Section 3, line 36 of HB 19 of the 2025 First Extraordinary Legislative Session. This was an appropriation for Methodist Rehabilitation Center for \$1,960,000; due to the veto, this amount is not presented on the appropriation schedule.

TOBACCO CONTROL PROGRAM FUND

<u>Program</u>	<u>FY 2026</u> <u>Appropriations</u>	<u>FY 2027</u> <u>Recommendation</u>
<u>Attorney General, Office of the (HB 1796 2024 RS); (HB 19 2025 1st ES)</u> Alcohol and Tobacco Enforcement Unit	\$ 680,000	\$ 680,000
<u>Education, Department of (HB 1796 2024 RS); (HB 19 2025 1st ES)</u> School Nurse Program	3,060,000	3,060,000
<u>IHL - UMMC (HB 1796 2024 RS); (HB 19 2025 1st ES)</u> Cancer Institute	4,250,000	4,250,000
A Comprehensive Tobacco (ACT) Center	595,000	595,000
Subtotal	4,845,000	4,845,000
<u>Health, State Department of (HB 1796 2024 RS); (HB 19 2025 1st ES)</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*	595,000	595,000
Subtotal	11,415,000	11,415,000
Total Appropriations	\$ 20,000,000	\$ 20,000,000

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

FISCAL YEAR 2027 JOINT LEGISLATIVE BUDGET COMMITTEE RECOMMENDATIONS
TOTAL STATE SUPPORT

<u>Agency</u>	<u>FY 2026</u> <u>Estimated w/Reappr</u>	<u>FY 2027</u> <u>JLBC LBR</u>	<u>FY 2027 LBR +/-</u> <u>FY 2026 Estimate</u>	<u>Percent</u> <u>Change</u>
1	\$ 46,093,972	\$ 40,011,684	\$ (6,082,288)	-13.20%
2	33,892,028	33,682,669	(209,359)	-0.62%
3	994,122	0	(994,122)	-100.00%
4	1,996,447	2,100,968	104,521	5.24%
5	33,590,882	35,634,303	2,043,421	6.08%
6	104,113	0	(104,113)	-100.00%
7	887,141	891,741	4,600	0.52%
8	5,262,705	4,678,350	(584,355)	-11.10%
9	7,653,926	7,868,724	214,798	2.81%
10	18,501,035	16,840,600	(1,660,435)	-8.97%
11	308,613	0	(308,613)	-100.00%
12	7,505,151	7,684,091	178,940	2.38%
13	37,283,510	38,974,617	1,691,107	4.54%
14	754,641	759,388	4,747	0.63%
15	3,206,626	3,223,525	16,899	0.53%
16	19,331,621	15,124,840	(4,206,781)	-21.76%
17	8,149,947	7,660,185	(489,762)	-6.01%
18	59,563,799	37,697,472	(21,866,327)	-36.71%
19	1,810,227	1,810,227	0	0.00%
20	23,466,713	21,351,906	(2,114,807)	-9.01%
21	44,125	44,125	0	0.00%
22	433,500	433,500	0	0.00%
23	1,002,400	0	(1,002,400)	-100.00%
24	5,638,032	0	(5,638,032)	-100.00%
25	395,913	0	(395,913)	-100.00%
26	29,257,443	28,041,412	(1,216,031)	-4.16%
27	11,921,851	11,864,570	(57,281)	-0.48%
28	5,352,002	5,175,949	(176,053)	-3.29%
29	58,965,533	56,806,396	(2,159,137)	-3.66%
30	666,936	671,433	4,497	0.67%
31				
32	248,554,981	231,777,150	(16,777,831)	-6.75%
33	19,535,843	21,623,074	2,087,231	10.68%
34	2,974,855,801	2,999,510,687	24,654,886	0.83%
35	93,206,264	93,228,304	22,040	0.02%
36	3,336,152,889	3,346,139,215	9,986,326	0.30%
37	9,041,623	6,832,225	(2,209,398)	-24.44%
38	12,004,099	12,221,578	217,479	1.81%
39	3,357,198,611	3,365,193,018	7,994,407	0.24%
40				
41	487,185,659	454,527,771	(32,657,888)	-6.70%
42	40,495,550	40,636,166	140,616	0.35%
43	50,505,243	50,261,364	(243,879)	-0.48%
44	3,271,842	0	(3,271,842)	-100.00%
45	233,932,847	199,717,652	(34,215,195)	-14.63%
46	1,431,482	0	(1,431,482)	-100.00%
47	8,222,984	8,258,869	35,885	0.44%
48	25,893,567	26,027,902	134,335	0.52%
49	34,623,050	34,775,575	152,525	0.44%
50	7,673,275	6,743,062	(930,213)	-12.12%
51	21,316,652	21,435,792	119,140	0.56%
52	914,552,151	842,384,153	(72,167,998)	-7.89%
53				
54	6,931,844	6,171,481	(760,363)	-10.97%
55	292,439,296	291,073,677	(1,365,619)	-0.47%
56	299,371,140	297,245,158	(2,125,982)	-0.71%
57	97,265,134	91,962,590	(5,302,544)	-5.45%
58	8,300,000	8,300,000	0	0.00%
59	7,787,845	7,787,845	0	0.00%
60	209,291,754	0	(209,291,754)	-100.00%
61	12,378,135	0	(12,378,135)	-100.00%
62	278,731,080	274,831,174	(3,899,906)	-1.40%
63	25,611,497	0	(25,611,497)	-100.00%
64	19,599,513	0	(19,599,513)	-100.00%

FISCAL YEAR 2027 JOINT LEGISLATIVE BUDGET COMMITTEE RECOMMENDATIONS
TOTAL STATE SUPPORT

<u>Agency</u>	<u>FY 2026</u> <u>Estimated w/Reappr</u>	<u>FY 2027</u> <u>JLBC LBR</u>	<u>FY 2027 LBR +/-</u> <u>FY 2026 Estimate</u>	<u>Percent</u> <u>Change</u>
65 Agriculture & Commerce, Department of	10,313,715	9,545,229	(768,486)	-7.45%
66 County Livestock Shows	266,540	266,540	0	0.00%
67 Animal Health, Board of	1,913,967	1,918,372	4,405	0.23%
68 Mississippi Development Authority	23,679,113	22,530,799	(1,148,314)	-4.85%
69 Gulf Coast Restoration Funds	114,538,154	0	(114,538,154)	-100.00%
70 Archives & History, Department of (w/Oral History)	32,213,026	13,190,315	(19,022,711)	-59.05%
71 Environmental Quality, Department of	20,997,286	20,479,122	(518,164)	-2.47%
72 Municipality & County Water (MCWI) Grant Program	276,971,646	0	(276,971,646)	-100.00%
73 Forestry Commission	17,751,623	17,147,998	(603,625)	-3.40%
74 Grand Gulf Military Monument Commission	738,036	363,555	(374,481)	-50.74%
75 Marine Resources, Department of	3,731,912	3,645,602	(86,310)	-2.31%
76 Oil & Gas Board	2,300,000	0	(2,300,000)	-100.00%
77 Pearl River Valley Water Supply District	743,965	0	(743,965)	-100.00%
78 Soil & Water Conservation Commission	566,583	519,567	(47,016)	-8.30%
79 Tennessee - Tombigbee Waterway Development Authority	252,069	253,789	1,720	0.68%
80 Wildlife, Fisheries, & Parks, Department of - Consolidated	22,067,287	19,264,572	(2,802,715)	-12.70%
81 Insurance, Department of	13,553,624	13,610,726	57,102	0.42%
82 State Fire Academy	9,159,650	6,983,368	(2,176,282)	-23.76%
83 Corrections, Department of - Consolidated	452,203,210	436,007,319	(16,195,891)	-3.58%
84 Governor's Office - Medicaid, Division of	969,869,777	969,324,000	(545,777)	-0.06%
85 Child Protection Services, Department of	159,629,131	137,592,502	(22,036,629)	-13.80%
86 Human Services, Department of - Consolidated	148,381,138	92,231,892	(56,149,246)	-37.84%
87 Rehabilitation Services, Department of - Consolidated	37,366,447	36,733,210	(633,237)	-1.69%
88 Emergency Management Agency, Mississippi	5,897,422	5,809,955	(87,467)	-1.48%
89 Disaster Relief - Consolidated	585,056	585,056	0	0.00%
90 Military Department - Consolidated	26,557,107	14,869,082	(11,688,025)	-44.01%
91 Public Safety, Department of - Consolidated	183,172,785	165,175,650	(17,997,135)	-9.83%
92 Veterans Affairs Board, State	6,049,437	5,711,024	(338,413)	-5.59%
93 State Veterans Home System	12,357,359	6,357,359	(6,000,000)	-48.55%
94 Revenue, Department of - Homestead Exemption Reimbursement	94,000,000	94,000,000	0	0.00%
95 Arts Commission	9,980,633	3,042,826	(6,937,807)	-69.51%
96 Employment Security, Mississippi Department of	1,800,000	1,800,000	0	0.00%
97 Workforce Development, Office of	45,623,883	20,538,015	(25,085,868)	-54.98%
98 Gaming Commission	9,586,041	9,512,053	(73,988)	-0.77%
99 Public Employees' Retirement System	200,000	0	(200,000)	-100.00%
100 Public Service Commission	5,050,924	4,865,201	(185,723)	-3.68%
101 Public Utilities Staff	2,566,599	2,476,315	(90,284)	-3.52%
102 Workers' Compensation Commission	6,164,999	6,219,424	54,425	0.88%
103 Transportation - Surface Transportation Projects	42,057,938	0	(42,057,938)	-100.00%
104 Treasurer's Office, State - Debt Service				
105 Bank Service Charge	500,000	500,000	0	0.00%
106 Bonds & Interest Payment	421,865,135	371,315,318	(50,549,817)	-11.98%
107 Debt Service Total:	422,365,135	371,815,318	(50,549,817)	-11.97%
108 Finance & Administration, Department of - Bureau of Buildings				
109 BoB - Capital Projects	49,041,307	0	(49,041,307)	-100.00%
110 BoB - Eligible Projects - State Ags/Insttit/Comm Colleges	109,571,355	0	(109,571,355)	-100.00%
111 BoB Total:	158,612,662	0	(158,612,662)	-100.00%
112 Total	\$ 9,005,957,693	\$ 7,781,122,368	\$ (1,224,835,325)	-13.60%
State Support Funds				
General Funds	\$ 7,142,355,792	\$ 7,101,784,287	\$ (40,571,505)	-0.57%
Education Enhancement Fund	603,350,950	557,638,704	(45,712,246)	-7.58%
Health Care Expendable Fund	101,699,377	101,699,377	0	0.00%
Tobacco Control Fund	20,000,000	20,000,000	0	0.00%
Capital Expense Fund	238,309,331	0	(238,309,331)	-100.00%
Gulf Coast Restoration Fund	115,237,699	0	(115,237,699)	-100.00%
Coronavirus State Fiscal Recovery Lost Revenue Fund	37,614,028	0	(37,614,028)	-100.00%
Coronavirus State Fiscal Recovery Fund	741,752,484	0	(741,752,484)	-100.00%
Fin & Admin - Independent Colleges & Universities	5,638,032	0	(5,638,032)	-100.00%
Total State Support	\$ 9,005,957,693	\$ 7,781,122,368	\$ (1,224,835,325)	-13.60%

THE MISSISSIPPI FISCAL SYSTEM

The state's fiscal operations are classified into General Fund and Special Fund agencies for this discussion. 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, Coronavirus Fiscal Recovery Funds, Education Enhancement Funds, Gulf Coast Restoration Funds, Health Care Expendable Funds, and Tobacco Control Funds, which are appropriated. Other earmarked or diverted funds 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 24.37% of the total state budget, as the Joint Legislative Budget Committee recommended for FY 2027. Unlike Special Fund budgets, the General Fund budget is more variable and flexible. It 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 and Special Funds.

Special Fund agencies, in most instances, operate entirely from funds 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 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, 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) were 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, during the 2021 Regular Legislative Session, agency appropriations were made in a lump sum form to give more flexibility to agency heads. This continued until the 2025 First Extraordinary Legislative Session, when the Legislature provided a partial lump sum appropriation to agencies under the purview of the State Personnel Board. These agencies were appropriated a specific amount for their salaries, which cannot be transferred to other expenditure categories. The agencies' remaining appropriation is a lump sum.

Many different budget reforms have occurred in Mississippi, including "M-PAC" budgeting. In December 1992, the Joint Legislative Budget Committee issued a budget reform report that called for implementing the "M-PAC" budgeting concept, 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." As the Subcommittee on State Performance Goals recommended, the full Committee approved the statewide strategic plan, directing all state agencies to adopt and align their goals and outcomes with 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 2027 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.