

STATE OF MISSISSIPPI

# LEGISLATIVE BUDGET REPORT

FOR FISCAL YEAR

July 1, 2025 – June 30, 2026



SUBMITTED BY

JOINT LEGISLATIVE BUDGET COMMITTEE

To The

MISSISSIPPI LEGISLATURE

2025 SESSION



STATE OF MISSISSIPPI

JOINT LEGISLATIVE BUDGET COMMITTEE

Jason White, Chairman  
Speaker of the House of Representatives

Delbert Hosemann, Vice-Chairman  
Lieutenant Governor

Dean Kirby  
Senate President Pro Tempore

Manly Barton  
House Speaker Pro Tempore

W. Briggs Hopson, III  
Chairman, Senate Appropriations Committee

John Read  
Chairman, House Appropriations A Committee

Josh Harkins  
Chairman, Senate Finance Committee

John Thomas "Trey" Lamar, III  
Chairman, House Ways and Means Committee

Nicole Boyd  
Chairman, Senate Universities and Colleges Committee

Karl Oliver  
Chairman, House Appropriations E Committee

David Parker  
Chairman, Senate Accountability, Efficiency, Transparency  
Committee

Clay Deweese  
Chairman, House Appropriations C Committee

Rod Hickman  
Vice-Chairman, Senate Municipalities Committee

Bryant W. Clark  
Vice-Chairman, House Rules Committee

STAFF

Lee Anne Robinson, Director  
Steven McDevitt, Deputy Director



## TABLE OF CONTENTS

INTRODUCTION.....	7
CHART – GENERAL FUND REVENUES ESTIMATED FOR FISCAL YEAR 2026 BUDGET .....	13
CHART – REGULAR GENERAL FUND APPROPRIATIONS FOR FISCAL YEAR 2026 .....	14
CHART – FUNDING SOURCES FOR APPROPRIATIONS FOR FISCAL YEAR 2026 BUDGET .....	15
ESTIMATED GENERAL FUND COLLECTIONS FOR FISCAL YEAR 2026 COMPARED WITH FISCAL YEAR 2025 .....	16
RECOMMENDED GENERAL FUND BUDGET FOR FISCAL YEAR 2026 COMPARED WITH EXPENDITURES FOR FISCAL YEAR 2025 .....	16
STATEMENT I – PRELIMINARY GENERAL FUNDS AVAILABLE FOR FISCAL YEARS 2025 AND 2026 .....	17
STATEMENT II – GENERAL FUND REVENUE ESTIMATES FOR FISCAL YEARS 2026 COMPARED TO 2025 .....	18
OUT-YEAR PROJECTIONS FOR REVENUES AND EXPENDITURES .....	19
CAPITAL EXPENSE FUND FOR FISCAL YEAR 2026 COMPARED WITH FISCAL YEAR 2025 .....	20
CORONAVIRUS STATE FISCAL RECOVERY FUNDS FOR FISCAL YEAR 2024 .....	23
EDUCATION ENHANCEMENT FUND FOR FISCAL YEAR 2026 COMPARED WITH FISCAL YEAR 2025 .....	25
GULF COAST RESTORATION FUND FOR FISCAL YEAR 2026 COMPARED WITH FISCAL YEAR 2025 .....	27
HEALTH CARE EXPENDABLE FUND FOR FISCAL YEAR 2026 COMPARED WITH FISCAL YEAR 2025 .....	29
TOBACCO CONTROL FUND FOR FISCAL YEAR 2026 COMPARED WITH FISCAL YEAR 2025 .....	30
LEGISLATIVE BUDGET RECOMMENDATION - STATE SUPPORT .....	31
THE MISSISSIPPI FISCAL SYSTEM .....	33
STATEMENT III – RECOMMENDED GENERAL FUND APPROPRIATIONS FOR FISCAL YEAR 2026 .....	34
STATEMENT IV – RECOMMENDED GENERAL FUND AGENCIES TOTAL BUDGET ALL SOURCE FOR FISCAL YEAR 2026 .....	38
STATEMENT V – SPECIAL FUND AGENCIES/TRANS DEPT BUDGET REQUESTS AND REC’S FOR FISCAL YEAR 2026 .....	43
STATEMENT VI – TOTAL STATE BUDGET RECOMMENDED FISCAL YEAR 2026 .....	45
PART I –GENERAL FUND AGENCIES – REQUESTS AND RECOMMENDATIONS	
LEGISLATIVE .....	51
JUDICIARY AND JUSTICE.....	55
EXECUTIVE AND ADMINISTRATIVE .....	79
FISCAL AFFAIRS .....	87
PUBLIC EDUCATION .....	111
HIGHER EDUCATION .....	125
PUBLIC HEALTH .....	241
HOSPITAL AND HOSPITAL SCHOOLS .....	255
AGRICULTURE AND ECONOMIC DEVELOPMENT .....	279
CONSERVATION .....	303
INSURANCE .....	327
CORRECTIONS.....	333
SOCIAL WELFARE.....	359
MILITARY, POLICE AND VETERANS' AFFAIRS .....	391
LOCAL ASSISTANCE.....	435
MISCELLANEOUS.....	439
DEBT SERVICE.....	455
CURRENT GENERAL FUND APPROPRIATION (NON-RECURRING) .....	459
PART II – SPECIAL FUND AGENCIES - REQUESTS AND RECOMMENDATIONS.....	467
PART III – TRANSPORTATION DEPARTMENT - REQUESTS AND RECOMMENDATIONS .....	541
SPECIAL FUND APPROPRIATION (NON-RECURRING).....	551
PERFORMANCE MEASURES FISCAL YEAR 2026 .....	555
INDEX .....	595



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 2026.

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 2026

Before the preparation of this budget, detailed budget request documents were received from all state agencies in support of their requests for FY 2026. 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, we 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.

The Joint Legislative Budget Committee recommendations for FY 2026 will require if adopted, total appropriations of \$7,024,736,419 from the General Fund. FY 2026 revenues are projected to increase by 0.4% to the Sine Die revenue estimate for FY 2025 under current law. The Joint Legislative Budget Committee recommends that \$2.479 billion of reserve funds be retained for 1) allocation by the Legislature to address additional needs in the FY 2025 and 2026 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, 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 14, 2024, meeting, the Governor and the Joint Legislative Budget Committee adopted a revenue estimate for FY 2026 of \$7,627,000,000, 0.4% above the FY 2025 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 Legislative Budget Office's best effort to lay out a financial blueprint for consideration by the Legislature during the 2025 Regular Legislative Session.

## ESTIMATE OF BUDGET REVENUES - FY 2026

At a November 14, 2024, meeting, the Governor and the Joint Legislative Budget Committee adopted a revenue estimate for FY 2026 of \$7,627,000,000, 0.4% above the FY 2025 Sine Die revenue estimate under current law.

The State Economist presented the FY 2026 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 2026 estimate presented by the Revenue Estimating Group considered a review of collections for the first three months of FY 2025. Through November 2024, FY 2025 collections were approximately \$26.2 million above the Sine Die estimate for FY 2025.

The FY 2026 revenue estimate is an increase of 0.4% above the Sine Die estimate for FY 2025 under current law. Sales tax collections are expected to increase by \$9.7 million, and individual income tax collections are expected to decrease by \$7.6 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 economic assumptions underlying the FY 2026 revenue estimate recommended by the Revenue Estimating Group are shown below and reflect the group's outlook for FY 2026. The economic indicators for Mississippi project a 3.8% increase in the gross domestic product for FY 2026. 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 2025 AND FY 2026

	<u>FY 2025</u>	<u>FY 2026</u>
Gross Domestic Product (Percentage Change)	4.0	3.8
Real Gross Domestic Product (Percentage Change)	1.9	1.6
Price Level (Percentage Change)	2.4	2.1
Total Employment (Percentage Change/Payroll)	0.8	0.2
Unemployment Rate (Percent)	3.2	4.2
Total Personal Income (Percentage Change)	5.0	4.7

### COMPARISON OF PROJECTED ECONOMIC INDICATORS, FY 2026, MISSISSIPPI AND U.S.

	<u>MISSISSIPPI</u>	<u>U.S.</u>
Gross Domestic Product (Percentage Change)	3.8	4.4
Real Gross Domestic Product (Percentage Change)	1.6	2.0
Price Level (Percentage Change)	2.1	2.2
Total Employment (Percentage Change/Payroll)	0.2	0.6
Unemployment Rate (Percent)	4.2	4.5
Total Personal Income (Percentage Change)	4.7	5.2



## FUNDING THE BUDGET FOR FY 2026

Statement II of this report reflects the net revenue estimated to be received from each General Fund revenue source during FY 2025 and FY 2026.

The General Fund revenue estimate for FY 2025 anticipates the collection of \$7,600.1 million, representing a decrease of \$107 million or -1.4% below actual collections for FY 2024. Actual collections for FY 2024 compared to actual collections for FY 2023 reflected an increase of \$13 million or 0.16%.

The estimated General Fund collections for FY 2026 are \$7,627,000,000 which represents an increase of \$26.9 million or 0.4% above the Sine Die FY 2025 estimate under current law.

### SUMMARY OF ANTICIPATED GENERAL FUNDS AVAILABLE FOR FY 2026

Projected Beginning Cash Balance July 1, 2025	\$	0
Anticipated Receipts for FY 2026 under current law		7,627,000,000
Less: Two Percent (2%) of Projected FY 2026 Revenue & Beginning Cash		<u>(152,540,000)</u>
Total General Funds Available for FY 2026 Appropriations		7,474,460,000
Less: FY 2026 General Fund Legislative Budget Committee's Recommendation		<u>(7,024,736,419)</u>
Estimated General Fund Balance June 30, 2026	\$	<u>449,723,581</u>

### FY 2026 RESERVES

The Joint Legislative Budget Committee's FY 2026 Budget Recommendation leaves unallocated at the end of FY 2026 the following sources of funds:

Capital Expense Fund	\$ 1,080,854,901
Working Cash Stabilization Reserve Fund	667,005,092
General Funds Available/Not Allocated	449,723,581
Two Percent (2%) General Fund Set-Aside	152,540,000
Education Enhancement Fund	103,453,015
Health Care Expendable Fund	14,467,918
BP Settlement Fund	<u>10,962,346</u>
 Total Reserves	 <u>\$2,479,006,853</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 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 2026.

The guidelines, as adopted by the Committee on September 26, 2024, 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 2025 appropriation bills.
2. The aggregate total of FY 2026 General Fund recommendations for continuation purposes shall not exceed the FY 2025 General Fund Appropriation (except increases approved by the Joint Legislative Budget Committee). Individual agency recommendations shall be less than FY 2025 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 headcounts should not exceed 5%, and an agency under 200 headcounts 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 2025 estimated level provided to the State Personnel Board if there is a reduction to another category approved by the Legislature. Also, it may exceed the FY 2025 estimated level to fully fund filled positions.
5. The staff is directed to remove headcounts 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.
9. Agency requests for budget authorization in Special or Federal Funds that exceed FY 2025 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 2025 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 2026 budget recommendation.
13. The staff is directed to recommend replacing non-recurring sources of funds utilized to fund recurring expenditures in the FY 2025 budget and to recommend a plan for providing the source of these replacement funds.

EXPLANATION OF FY 2026 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 2026 Budget Recommendation.

The Joint Legislative Budget Committee recommended that 1,722 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 2026 and the FY 2025 appropriation level by major functions of state government:


	INCREASE OR DECREASE AMOUNT
Legislative	\$ (597,343)
Judiciary & Justice	(4,501,772)
Executive & Administrative	(647,164)
Fiscal Affairs	(2,415,885)
Public Education	25,037,583
Higher Education	(13,769,536)
Public Health	(652,805)
Hospitals & Hospital Schools	(5,978,987)
Agriculture & Economic Development	(1,344,004)
Conservation	(1,168,511)
Insurance	(783,996)
Corrections	(4,579,812)
Social Welfare	(4,156,279)
Military, Police & Veterans Affairs	(6,985,098)
Local Assistance	2,000,000
Miscellaneous	(11,002)
Debt Service	<u>3,823,240</u>
TOTAL DECREASE	<u>\$ (16,731,371)</u>

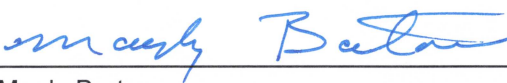
Section 27-103-127, Mississippi Code of 1972, provides that "no special fund agency shall make expenditures from special funds available to such agency unless such expenditures are set forth in a budget approved by the Legislature." Part II and Part III of this Budget Report contain this Committee's 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.

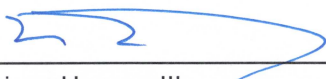
Respectfully submitted,

  
\_\_\_\_\_  
Jason White, Chairman

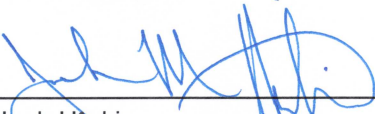
  
\_\_\_\_\_  
Delbert Hosemann, Vice Chairman

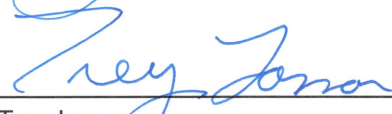
  
\_\_\_\_\_  
Dean Kirby

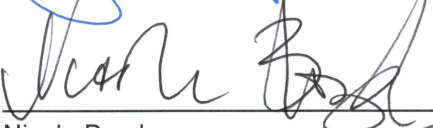
  
\_\_\_\_\_  
Manly Barton


  
\_\_\_\_\_  
W. Briggs Hopson III

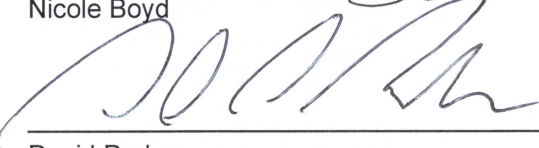
  
\_\_\_\_\_  
John Read


  
\_\_\_\_\_  
Josh Harkins

  
\_\_\_\_\_  
Trey Lamar

  
\_\_\_\_\_  
Nicole Boyd

  
\_\_\_\_\_  
Karl Oliver

  
\_\_\_\_\_  
David Parker

  
\_\_\_\_\_  
Clay Deweese

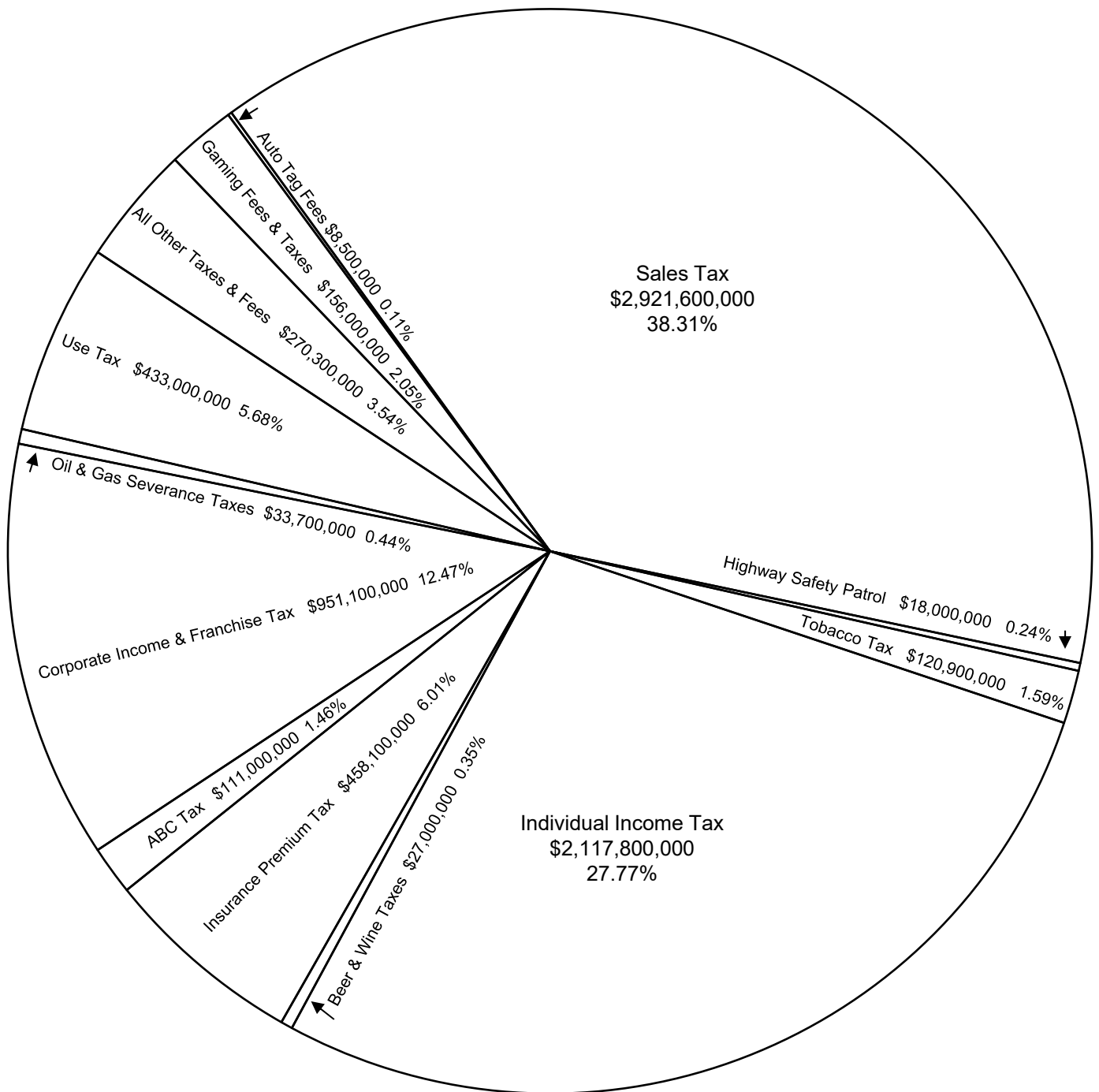
  
\_\_\_\_\_  
Rod Hickman

  
\_\_\_\_\_  
Bryant W. Clark

  
\_\_\_\_\_  
Lee Anne Robinson, Director

# General Fund Revenues Estimated For Fiscal Year 2026 Budget

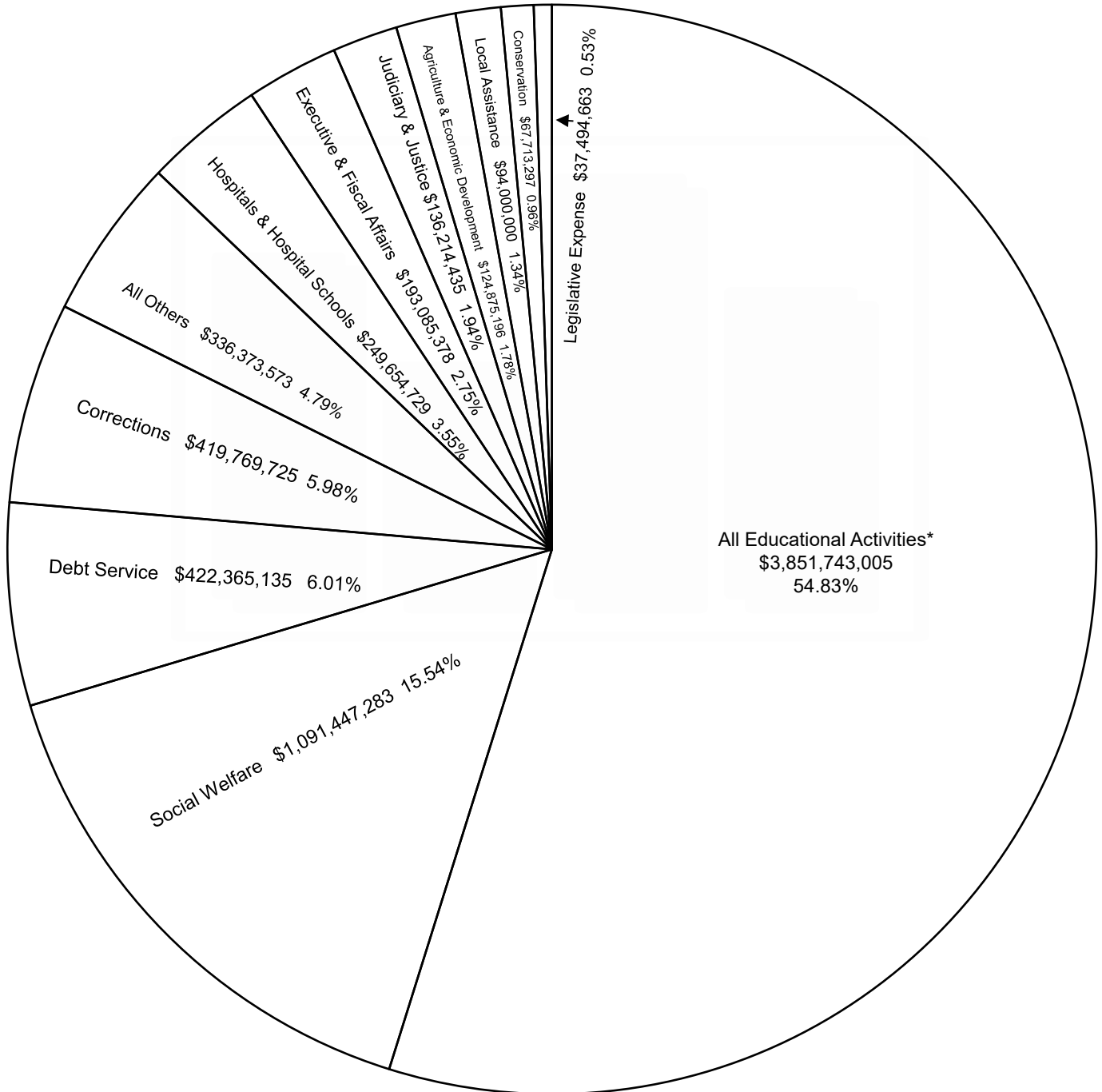
(For Detail See Statement II)



General Fund Revenue Estimate FY 2026 (Chart Total)	\$7,627,000,000
Less: Two Percent Set-Aside	(152,540,000)
Less: Projected Ending Balance	<u>(449,723,581)</u>
Total General Fund Allocated for FY 2026 Budget	<u>\$7,024,736,419</u>

# Regular General Fund Appropriations For Fiscal Year 2026 Budget

(For Detail See Statement III)



Total Regular General Fund Appropriations (Chart Total)

\$ 7,024,736,419

Other Transfers In/Out

0

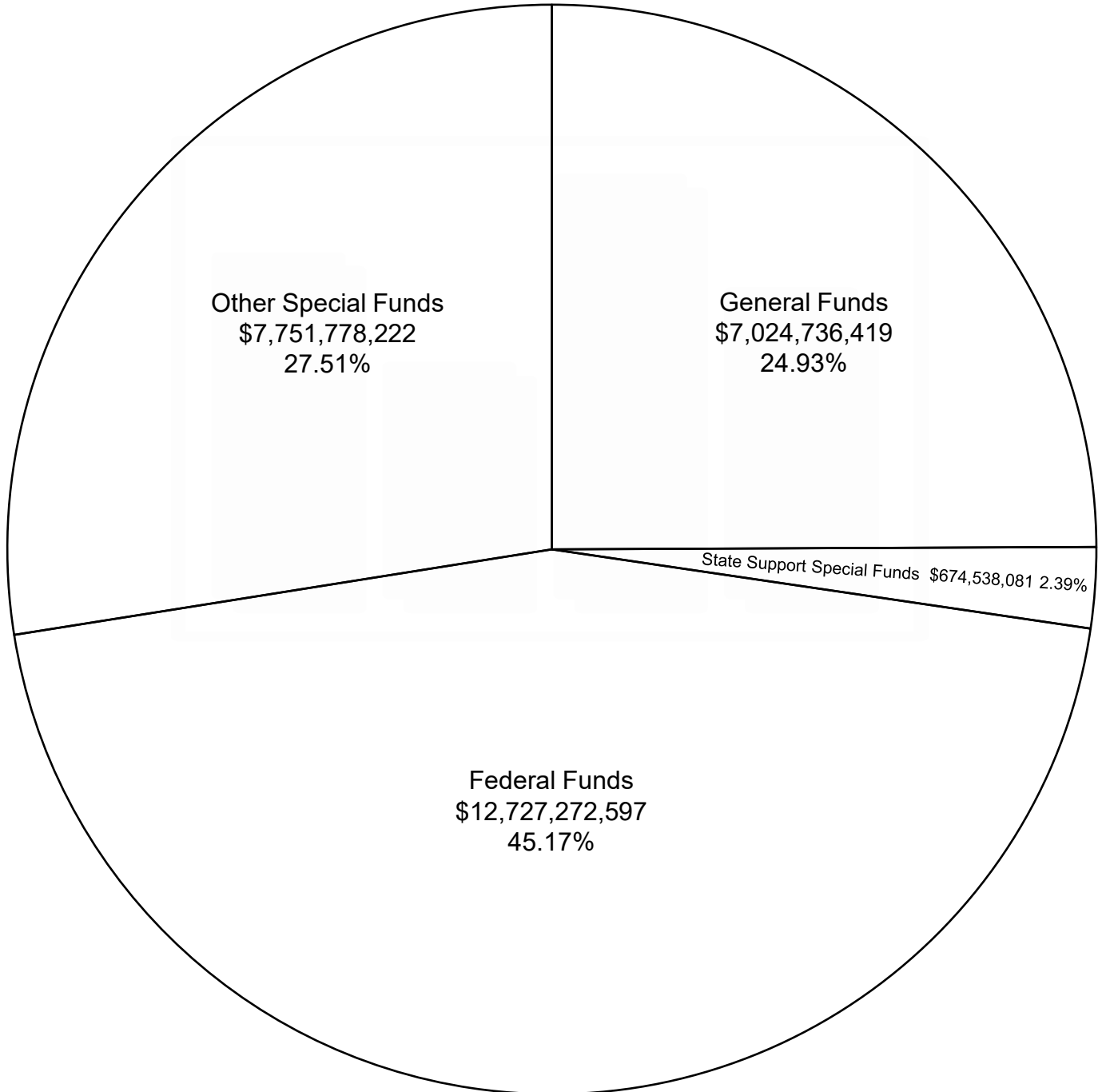
Total Regular General Fund Appropriations for Fiscal Year 2026

\$ 7,024,736,419

\*Excludes IHL Agricultural Units

# Funding Sources For Appropriations Fiscal Year 2026 Budget

(For Detail See Statement VI)



General Funds	\$ 7,024,736,419
State Support Special Funds	674,538,081
Federal Funds	12,727,272,597
Other Special Funds	<u>7,751,778,222</u>
Total State Budget for Fiscal Year 2026	<u>\$ 28,178,325,319</u>

**ESTIMATED GENERAL FUND COLLECTIONS FOR FY 2025  
 COMPARED WITH ESTIMATED GENERAL FUND COLLECTIONS FOR FY 2026**  
 (FY 2026 Data used in Pie Chart on page 13)

	Estimate FY 2025 Sine Die		Estimate FY 2026		Increase or Decrease FY 2025 vs. FY 2026	
	Amount	Percent of	Amount	Percent of	Amount	Percent
		Total		Total		
Sales Tax	\$ 2,911,900,000	38.31%	\$ 2,921,600,000	38.31%	\$ 9,700,000	0.33%
Individual Income Tax	2,110,200,000	27.77%	2,117,800,000	27.77%	7,600,000	0.36%
Corp. Income & Franchise Tax	970,000,000	12.76%	951,100,000	12.47%	(18,900,000)	-1.95%
Use Tax	422,800,000	5.56%	433,000,000	5.68%	10,200,000	2.41%
Insurance Premium Tax	405,900,000	5.34%	458,100,000	6.01%	52,200,000	12.86%
Tobacco Tax	126,800,000	1.67%	120,900,000	1.59%	(5,900,000)	-4.65%
ABC Tax	110,000,000	1.45%	111,000,000	1.46%	1,000,000	0.91%
Beer & Wine Taxes	28,000,000	0.37%	27,000,000	0.35%	(1,000,000)	-3.57%
Oil & Gas Severance Taxes	32,600,000	0.43%	33,700,000	0.44%	1,100,000	3.37%
Gaming Fees & Taxes	155,000,000	2.04%	156,000,000	2.05%	1,000,000	0.65%
Highway Safety Patrol	18,700,000	0.25%	18,000,000	0.24%	(700,000)	-3.74%
Auto Tag Fees	8,000,000	0.11%	8,500,000	0.11%	500,000	6.25%
All Other Taxes & Fees	<u>300,200,000</u>	<u>3.95%</u>	<u>270,300,000</u>	<u>3.54%</u>	<u>(29,900,000)</u>	<u>-9.96%</u>
Total General Fund	<u>\$ 7,600,100,000</u>	<u>100.00%</u>	<u>\$ 7,627,000,000</u>	<u>100.00%</u>	<u>\$ 26,900,000</u>	<u>0.35%</u>

**ESTIMATED GENERAL FUND BUDGET FOR FY 2025  
 COMPARED WITH RECOMMENDED GENERAL FUND BUDGET FOR FY 2026**  
 (FY 2026 Data used in Pie Chart on page 14)

	Estimated Expenditures FY 2025		Recommended Expenditures FY 2026	
	Amount	Percent of	Amount	Percent of
		Total		Total
All Educational Activities*	\$ 3,840,474,958	54.54%	\$ 3,851,743,005	54.83%
Social Welfare	1,095,603,562	15.56%	1,091,447,283	15.54%
Debt Service	418,541,895	5.94%	422,365,135	6.01%
Corrections	424,349,537	6.03%	419,769,725	5.98%
All Others	344,806,474	4.90%	336,373,573	4.79%
Hospitals & Hospital Schools	255,633,716	3.63%	249,654,729	3.55%
Executive & Fiscal Affairs	196,148,427	2.79%	193,085,378	2.75%
Judiciary & Justice	140,716,207	2.00%	136,214,435	1.94%
Agriculture & Economic Development	126,219,200	1.79%	124,875,196	1.78%
Local Assistance	92,000,000	1.31%	94,000,000	1.34%
Conservation	68,881,808	0.98%	67,713,297	0.96%
Legislative Expense	<u>38,092,006</u>	<u>0.54%</u>	<u>37,494,663</u>	<u>0.53%</u>
Total	<u>\$ 7,041,467,790</u>	<u>100.00%</u>	<u>\$ 7,024,736,419</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 2025 AND FY 2026  
NOVEMBER 2024**

**FY 2025**

1	Estimated General Fund Beginning Cash, July 1, 2024	\$	0
2	Estimated General Fund Reappropriations and F/A/T for FY 2025 from FY 2024		11,237,722
3	Estimated FY 2025 General Fund Revenue		7,600,100,000
4	Less: 2% of Projected FY 2025 Revenue		<u>(152,002,000)</u>
5	Total General Funds Available for FY 2025 Appropriations		7,459,335,722
6	Less: General Fund Budget for FY 2025:		
	General Fund FY 2025 Final Action	(7,030,230,068)	
	Less: MS Outdoor Stewardship Trust Fund Transfer (SB 2454 2023 RS)	(15,000,000)	
	Less: Attorney General - Human Trafficking Fund Transfer (SB 2454 2023 RS)	(2,500,000)	
	General Fund Reappropriations and F/A/T for FY 2025 from FY 2024	<u>(11,237,722)</u>	
7	Total FY 2025 General Fund Budget (Including Transfers)		(7,058,967,790)
8	Plus: 2% of Projected FY 2025 Revenue		<u>152,002,000</u>
9	Total Estimated of FY 2025 General Fund Ending Cash Available for Distribution		552,369,932
10	Estimated Distribution of Ending Cash Balance:		
	Transfer to Municipal Aid	(750,000) *	
	Transfer to Working Cash Stabilization Reserve Fund	(37,255,258)	
	Transfer to Capital Expense Fund	<u>(514,364,674)</u>	
11	Less: Total Transfers		<u>(552,369,932)</u>
12	Estimated General Fund Balance Available for Distribution, June 30, 2025	\$	<u>0</u>

**FY 2026**

13	Estimated General Fund Beginning Cash, July 1, 2025	\$	0
14	Estimated FY 2026 General Fund Revenue		7,627,000,000
15	Less: 2% of Projected FY 2026 Revenue		<u>(152,540,000)</u>
16	Total General Funds Available for FY 2026 Appropriations		7,474,460,000
17	Less: General Fund Budget for FY 2026:		
	General Fund FY 2026 Staff Recommendation	(7,024,736,419)	
	General Fund Reappropriations for FY 2026 from FY 2025	<u>0</u>	
18	Total FY 2026 General Fund Staff Recommendation		<u>(7,024,736,419)</u>
19	Estimated General Fund Balance Available for Distribution, June 30, 2026	\$	<u>449,723,581</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 2026 COMPARED**  
**TO FISCAL YEAR 2025 SINE DIE REVENUE ESTIMATE**

	<u>FY 2024</u> <u>Collections*</u>	<u>FY 2025 Sine Die</u> <u>Estimate**</u>	<u>FY 2026</u> <u>Estimate***</u>	<u>FY 2026 Estimate</u> <u>Over FY 2025</u>	<u>% Increase</u> <u>Over FY 2025</u>
<b><u>Department of Revenue Collections</u></b>					
Sales Tax	\$ 2,815,901,977	\$ 2,911,900,000	\$ 2,921,600,000	\$ 9,700,000	0.33%
Individual Income Tax	2,246,546,305	2,110,200,000	2,117,800,000	7,600,000	0.36%
Corp. Inc. & Franchise Tax	967,756,731	970,000,000	951,100,000	(18,900,000)	-1.95%
Use Tax	407,942,563	422,800,000	433,000,000	10,200,000	2.41%
Insurance Premium Tax	425,356,977	405,900,000	458,100,000	52,200,000	12.86%
Tobacco Tax	121,677,026	126,800,000	120,900,000	(5,900,000)	-4.65%
ABC Tax	108,951,746	110,000,000	111,000,000	1,000,000	0.91%
Beer & Wine Taxes	27,047,168	28,000,000	27,000,000	(1,000,000)	-3.57%
Oil Severance Taxes	30,280,343	30,600,000	31,700,000	1,100,000	3.59%
Gas Severance Taxes	1,898,306	2,000,000	2,000,000	0	0.00%
Auto Tag Fees	1,015,033	8,000,000	8,500,000	500,000	6.25%
Installment Loan Tax	11,535,755	14,200,000	14,200,000	0	0.00%
Nuclear In-Lieu Payment	1,200,000	1,200,000	1,200,000	0	0.00%
Miscellaneous Taxes	12,792,929	13,000,000	13,300,000	300,000	2.31%
Medical Cannabis Excise Tax & Dispensary License Fees	7,550,797	7,000,000	6,500,000	(500,000)	-7.14%
Gaming Fees & Taxes	<u>155,138,303</u>	<u>155,000,000</u>	<u>156,000,000</u>	<u>1,000,000</u>	<u>0.00%</u>
<b>TOTAL DEPARTMENT OF REVENUE</b>	<b>\$ 7,342,591,958</b>	<b>\$ 7,316,600,000</b>	<b>\$ 7,373,900,000</b>	<b>\$ 57,300,000</b>	<b>0.78%</b>
<b><u>Other Than Department of Revenue Collections</u></b>					
Interest on Investments	\$ 150,013,900	\$ 100,000,000	\$ 60,000,000	\$ (40,000,000)	-40.00%
Highway Safety Patrol	18,065,216	18,700,000	18,000,000	(700,000)	-3.74%
Insurance Department	52,521,871	49,000,000	55,500,000	6,500,000	13.27%
Licenses, Fees & Permits	56,711,091	60,000,000	60,000,000	0	0.00%
Crime Tax/Criminal Law Assessment^	45,421,564	45,000,000	46,400,000	1,400,000	3.11%
Miscellaneous Collections^^	4,391,295	3,300,000	4,500,000	1,200,000	36.36%
Gaming Fees	4,179,101	5,000,000	5,000,000	0	0.00%
Medical Cannabis Establishment License Fees	<u>3,346,193</u>	<u>2,500,000</u>	<u>3,700,000</u>	<u>1,200,000</u>	<u>48.00%</u>
<b>TOTAL OTHER THAN DEPARTMENT</b> <b>OF REVENUE COLLECTIONS</b>	<b>\$ 334,650,231</b>	<b>\$ 283,500,000</b>	<b>\$ 253,100,000</b>	<b>\$ (30,400,000)</b>	<b>-10.72%</b>
Settlements/Other Collections	20,685,241	0	0	0	0.00%
WCSRF Transfers In	0	0	0	0	0.00%
Other Non-Budget Transfers In	9178018	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>
<b>TOTAL GENERAL FUND</b>	<b><u>\$ 7,707,105,447</u></b>	<b><u>\$ 7,600,100,000</u></b>	<b><u>\$ 7,627,000,000</u></b>	<b><u>\$ 26,900,000</u></b>	<b><u>0.35%</u></b>

\* Source: Department of Finance & Administration August 2024 Revenue Report.

\*\* FY 2025 Sine Die Revenue Estimate adopted by the Joint Legislative Budget Committee on May 4, 2024.

\*\*\* FY 2026 Revenue Estimate adopted by the Governor and the Joint Legislative Budget Committee on November 14, 2024.

**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 2025 and FY 2026. The General Fund budget expenditures for FY 2027, FY 2028, and FY 2029 are projections based on the FY 2026 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 2027, FY 2028, and FY 2029, 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 2026 column on the out-year budget projection reflects the FY 2026 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>FY2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
	(Actual)	(Actual)	(Actual)	(Appropriated)
General Funds	\$ 5,767,176,829	\$ 6,314,772,932	\$ 6,634,824,388	\$ 7,030,230,068
Other State Support Funds*	947,442,131	1,010,753,044	1,252,625,667	836,169,729
Total State Support Funds	6,714,618,960	7,325,525,976	7,887,450,055	7,866,399,797
Other Special Funds	4,770,059,821	5,458,018,037	11,044,022,632	13,195,381,827
Federal Funds	10,365,385,110	10,702,617,857	6,522,006,522	8,134,929,944
Total Funds Available for Expenditure	<u>\$ 21,850,063,891</u>	<u>\$ 23,486,161,870</u>	<u>\$ 25,453,479,209</u>	<u>\$ 29,196,711,568</u>

**Actual/Projected State Cash Reserve**

2% General Fund Set-Aside**	\$ 137,504,000	\$ 139,748,000	\$ 150,476,000	\$ 152,002,000
WCSRF Actual/Projected Funds Available***	\$ 558,560,834	\$ 581,896,803	\$ 629,616,112	\$ 667,005,092

	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>
	(LBR)	(0.5% GF Growth)	(0.5% GF Growth)	(0.5% GF Growth)
General Funds	\$ 7,024,736,419	\$ 7,511,832,300	\$ 7,549,391,462	\$ 7,587,138,419
Other State Support Funds*	674,538,081	750,808,081	827,459,431	904,494,038
Total State Support Funds	7,699,274,500	8,262,640,381	8,376,850,893	8,491,632,457
Other Special Funds	12,727,272,597	5,686,616,054	5,686,616,054	5,686,616,054
Federal Funds	7,751,778,222	11,085,235,384	11,085,235,384	11,085,235,384
Total Funds Available for Expenditure	<u>\$ 28,178,325,319</u>	<u>\$ 25,034,491,819</u>	<u>\$ 25,148,702,331</u>	<u>\$ 25,263,483,895</u>

**Projected State Cash Reserve**

2% General Fund Set-Aside**	\$ 152,540,000	\$ 153,302,700	\$ 154,069,214	\$ 154,839,560
WCSRF Actual/Projected Funds Available***	\$ 704,146,779	\$ 780,416,779	\$ 857,068,129	\$ 934,102,736

\* Includes Capital Expense Funds, Education Enhancement Funds, Health Care Expendable Funds, Tobacco Control Funds, and Working Cash Stabilization Reserve Funds. It also includes CARES Act COVID-19 Funds for FY 2021, along with Coronavirus State Fiscal Recovery Funds for FY 2022, FY 2023, and FY 2024. 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 2025, 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>	<b>FY 2025 Appropriations</b>	<b>FY 2026 Recommendation</b>
<u>Agriculture and Commerce, Department of</u>		
Wireless Capabilities at the Fairgrounds (SB 3036 2024 RS)	\$ 300,000	\$ 0
<u>Archives and History, Department of</u>		
Crigler Park Project (HB 1776 2024 RS)	1,000,000	0
Natchez Projects (HB 1776 2024 RS)	6,000,000	0
Vicksburg National Military Park (HB 1776 2024 RS)	<u>6,000,000</u>	<u>0</u>
Subtotal	13,000,000	0
<u>Arts Commission</u>		
Building Fund for the Arts Initiative (HB 1822 2024 RS)	3,500,000	0
<u>Community and Junior Colleges</u>		
Support - Repair and Renovations (SB 3016 2024 RS)	6,000,000	0
<u>Corrections, Department of</u>		
Purchase/Repairs of Doors/Locks at Walnut Grove and East MS Correctional Facilities (SB 3039 2024 RS)	7,500,000	0
<u>Education, Department of</u>		
MS School of Math and Science (HB 1823 2024 RS)	1,500,000	0
Deer Creek Promise Community (HB 1823 2024 RS)	500,000	0
MS Elementary STEM and STEAM Programs from the CTE Division (HB 1823 2024 RS)	500,000	0
MS Future Farmers of America Center (HB 1823 2024 RS)	<u>50,000</u>	<u>0</u>
Subtotal	2,550,000	0
<u>Environmental Quality, Department of</u>		
Clean Water Grant Program Match (HB 1778 2024 RS)	2,906,048	0
Replacement of IT Servers (HB 1778 2024 RS)	<u>60,000</u>	<u>0</u>
Subtotal	2,966,048	0
<u>Emergency Management Agency, Mississippi</u>		
Vehicles (SB 3040 2024 RS)	75,000	0
<u>Employment Security, Department of</u>		
Skills Foundation (SB 3017 2024 RS)	400,000	0
<u>Finance and Administration, Department of</u>		
IT Maintenance, IT Upgrades and SPAHRS Refresh (SB 3054 2024 RS)	3,000,000	0
BOB - Capital Projects - Improvements, R&R Projects (SB 3054 2024 RS)	6,500,000	0
Building Demolition and Other Personal Property Replacement (SB 3054 2024 RS)	<u>11,000,000</u>	<u>0</u>
Subtotal	20,500,000	0
<u>Grand Gulf Military Monument Commission</u>		
Repair, Renovation, Road Improvements and Purchase Equipment (HB 1781 2024 RS)	400,000	0
<u>Health, State Department of</u>		
Federal Fund Match for Clean Water State Revolving Fund (HB 1796 2024 RS)	3,370,600	0
Emergency Medical Services Memorial (HB 1796 2024 RS)	<u>60,000</u>	<u>0</u>
Subtotal	3,430,600	0
<u>Human Services, Department of</u>		
New Computer System (HB 1797 2024 RS)	5,100,000	0
<u>Information Technology Services, Department of</u>		
IT Upgrades, IT Maintenance and SPAHRS Refresh (SB 3042 2024 RS)	3,700,000	0
<u>Institutions of Higher Learning</u>		
Repair/Replacement of Fire Detection & Suppression Sys at Educ Research Center (SB 3007 2024 RS)	500,000	0
Universities - Support - Construction, R&R (SB 3006 2024 RS)	12,000,000	0
Mississippi Rare Disease Advisory Council (SB 3014 2024 RS)	100,000	0
MSU Co-op Ext - Mississippi Youth Preparedness Initiative (SB 3010 2024 RS)	100,000	0
MSU Forest and Wildlife Research Center - Deer Lab Renovation (SB 3011 2024 RS)	<u>1,000,000</u>	<u>0</u>
Subtotal	13,700,000	0
<u>Insurance, Department of</u>		
Smoke Alarms (HB 1799 2024 RS)	25,000	0
<u>Insurance - State Fire Academy</u>		
Replacement of the Heat Building Components (HB 1798 2024 RS)	1,750,000	0
Replacement of Auditorium Roof (HB 1798 2024 RS)	<u>250,000</u>	<u>0</u>
Subtotal	2,000,000	0
<u>Legislative Operations</u>		
Contract Cost for PEER Project (HB 1817 2024 RS)	1,000,000	0
Computer Refresh (HB 1817 2024 RS)	<u>250,000</u>	<u>0</u>
Subtotal	1,250,000	0
<u>Mental Health, Department of</u>		
Naloxone Grants (SB 3021 2024 RS)	25,000	0

**CAPITAL EXPENSE FUND**

<u>Appropriations by Agency</u>	<b>FY 2025 Appropriations</b>	<b>FY 2026 Recommendation</b>
<u>Military Department</u>		
Upgrades and Additions at Youth Challenges Academy Facilities or Readiness Centers (SB 3044 2024 RS)	\$ 5,000,000	\$ 0
Southaven Armory Facility (SB 3044 2024 RS)	6,000,000	0
Corinth Armory Facility (SB 3044 2024 RS)	1,500,000	0
Subtotal	12,500,000	0
<u>Mississippi Development Authority</u>		
Mississippi Book Festival (SB 3065 2024 RS)	50,000	0
Sanderson Farms Championship (SB 3065 2024 RS)	400,000	0
Mississippi Museum of Art (SB 3065 2024 RS)	1,000,000	0
Mississippi Tourism Association (SB 3065 2024 RS)	500,000	0
Subtotal	1,950,000	0
<u>Pearl River Valley Water Supply District</u>		
Dredging of Ross Barnett Reservoir (HB 1786 2024 RS)	1,750,000	0
<u>Public Safety, Department of</u>		
Purchase of Forensics Lab Equipment (SB 3020 2024 RS)	1,000,000	0
R&R to Facilities at MS Law Enforcement Officers' Training Academy (SB 3020 2024 RS)	500,000	0
Driver Services Bureau (SB 3020 2024 RS)	1,535,000	0
Vehicles for Capitol Police (SB 3020 2024 RS)	1,583,000	0
Subtotal	4,618,000	0
<u>Revenue, Department of</u>		
Data Storage and Firewall Protection (SB 3047 2024 RS)	615,000	0
<u>Secretary of State</u>		
Statewide Election Management System (SB 3048 2024 RS)	875,000	0
<u>Soil and Water Conservation Commission</u>		
River Gauges for Erosion and Flooding along Pearl River (HB 1789 2024 RS)	92,000	0
<u>State Public Defender, Office of</u>		
Hinds County Public Defender's Office (HB 1819 2024 RS)	60,000	0
<u>Veterans Affairs Board, State</u>		
Construction of a New Veterans Home in Rankin County (SB 3045 2024 RS)	2,500,000	0
<u>Wildlife, Fisheries and Parks, Department of</u>		
Projects on the Park Improvement Plan (HB 1791 2024 RS)	8,350,000	0
Museum Admissions Area Renovation Phase II (HB 1791 2024 RS)	1,500,000	0
Road Improvements at J.P. Coleman State Park (HB 1791 2024 RS)	75,000	0
Improvements at John Kyle State Park (HB 1791 2024 RS)	75,000	0
Subtotal	10,000,000	0
<b>Total Appropriations</b>	<b>\$ 121,381,648</b>	<b>\$ 0</b>
	<b>FY 2025</b>	<b>FY 2026</b>
<u>Reappropriations by Agency from FY 2024 to FY 2025</u>	<u>Reappropriations</u>	<u>Reappropriations</u>
<u>Archives and History, Department of</u>		
de la Pointe-Krebs House (HB 1612 2023 RS); (HB 1776 2024 RS)	\$ 86,271	\$ 0
Repair, Renovation and Construction Projects (HB 1612 2023 RS); (HB 1776 2024 RS)	8,660,287	0
Eudora Welty Library Demolition (HB 1612 2023 RS); (HB 1776 2024 RS)	1,594,187	0
Vicksburg National Military Park (HB 1612 2023 RS); (HB 1776 2024 RS)	625,390	0
Subtotal	10,966,135	0
<u>Arts Commission</u>		
Building Fund for the Arts Initiative (HB 1611 2023 RS); (HB 1822 2024 RS)	3,397,895	0
<u>Child Protection Services, Department of</u>		
Information Technology System Developments (HB 1625 2023 RS); (HB 1794 2024 RS)	5,305,297	0
<u>Finance and Administration, Department of</u>		
BOB - ASU - Water Treatment Facility (HB 1643 2023 RS); (HB 1816 2024 RS)	241,973	0
BOB - Capital Projects (HB 1643 2023 RS); (HB 1816 2024 RS)	472,444	0
BOB - Capital Projects - Improvements, R&R Projects (HB 1643 2023 RS); (HB 1816 2024 RS)	25,726,886	0
BOB - DPS - MLEOTA (HB 1643 2023 RS); (HB 1816 2024 RS)	87,069	0
BOB - Various Projects (HB 1643 2023 RS); (HB 1816 2024 RS)	21,819,580	0
Public Safety, Dept of - New Headquarters Building (HB 1643 2023 RS); (HB 1816 2024 RS)	51,657,410	0
Subtotal	100,005,362	0

**CAPITAL EXPENSE FUND**

<u>Appropriations by Agency</u>	<u>FY 2025</u> <u>Reappropriations</u>	<u>FY 2026</u> <u>Reappropriations</u>
<u>Grand Gulf Military Monument Commission</u>		
Park Repairs, Maintenance and Fiber Internet (HB 1618 2023 RS); (HB 1781 2024 RS)	\$ 77,896	\$ 0
<u>Human Services, Department of</u>		
Computer Expenses (HB 1622 2023 RS); (HB 1797 2024 RS)	3,475,098	0
New Computer System (HB 1622 2023 RS); (HB 1797 2024 RS)	<u>54,000,000</u>	<u>0</u>
Subtotal	57,475,098	0
<u>Health, State Department of</u>		
Burn Center (HB 1626 2023 RS); (HB 1796 2024 RS)	1,893,426	0
<u>Institutions of Higher Learning</u>		
Universities - Support - Construction, R&R (SB 3000 2023 RS); (SB 3006 2024 RS)	1,767,812	0
Univ of MS - Declaration of Independence Center - Operations (SB 3000 2023 RS); (SB 3006 2024 RS)	292,171	0
Univ of Southern Mississippi - Ocean Enterprise Gulfport (SB 3000 2023 RS); (SB 3006 2024 RS)	5,000,000	0
Univ of Mississippi Medical Center - Asylum Hill Project (SB 3008 2023 RS); (SB 3014 2024 RS)	<u>2,292,839</u>	<u>0</u>
Subtotal	9,352,822	0
<u>Insurance - State Fire Academy</u>		
Dorm Room Completion (HB 1606 2023 RS); (HB 1798 2024 RS)	160,000	0
Purchase Specialty Rescue Truck (HB 1606 2023 RS); (HB 1798 2024 RS)	<u>75,000</u>	<u>0</u>
Subtotal	235,000	0
<u>ITS - Wireless Communication Commission</u>		
MSWIN Network Refresh (SB 3045 2023 RS); (SB 3042 2024 RS)	7,928,041	0
<u>Legislative Operations</u>		
Computer Project (HB 1610 2023 RS); (HB 1817 2024 RS)	2,838,800	0
Contract Cost for PEER Project (HB 1610 2023 RS); (HB 1817 2024 RS)	<u>25,000</u>	<u>0</u>
Subtotal	2,863,800	0
<u>Mississippi Development Authority</u>		
Air Services Development Act (SB 3046 2023 RS); (SB 3056 2024 RS)	246,431	0
<u>Pearl River Valley Water Supply District</u>		
Waterwood Well Replacement (HB 1631 2023 RS); (HB 1786 2024 RS)	604,821	0
<u>Public Safety, Department of</u>		
Upgrades to the Driver Services IDEMIA System (SB 3012 2023 RS); (SB 3020 2024 RS)	5,092,251	0
Driver Services Bureau (SB 3012 2023 RS); (SB 3020 2024 RS)	166,000	0
Case Backlogs at Forensic Laboratories (SB 3012 2023 RS); (SB 3020 2024 RS)	<u>432,815</u>	<u>0</u>
Subtotal	5,691,066	0
<u>Revenue, Department of</u>		
Operations for MS Medical Cannabis Act (SB 3022 2023 RS); (SB 3047 2024 RS)	63,469	0
ABC Warehouse Operations Transition (SB 3022 2023 RS); (SB 3047 2024 RS)	811,632	0
Replacement of Computer Hardware and Equipment (SB 3022 2023 RS); (SB 3047 2024 RS)	119,971	0
IT Infrastructure, Facility Repairs and Purchases (SB 3022 2023 RS); (SB 3047 2024 RS)	<u>804,059</u>	<u>0</u>
Subtotal	1,799,131	0
<u>Secretary of State</u>		
Mississippi Voting Modernization Act (SB 3049 2023 RS); (SB 3048 2024 RS)	1,200,000	0
<u>Supreme Court - Administrative Office of Courts</u>		
IT Equipment and Youth Court Computers (HB 1640 2023 RS); (HB 1820 2024 RS)	8,796	0
Temporary Intake Officers (HB 1640 2023 RS); (HB 1820 2024 RS)	<u>351,664</u>	<u>0</u>
Subtotal	360,460	0
<u>Veterans Affairs Board, State</u>		
Tradition State Veterans Home (SB 3018 2023 RS); (SB 3045 2024 RS)	3,200,000	0
<u>Wildlife, Fisheries and Parks, Department of</u>		
Equipment (HB 1617 2023 RS); (HB 1791 2024 RS)	382,243	0
<b>Total Reappropriations</b>	<b>\$ 212,984,924</b>	<b>\$ 0</b>
<b>Total Appropriations and Reappropriations</b>	<b>\$ 334,366,572</b>	<b>\$ 0</b>

**CORONAVIRUS STATE FISCAL RECOVERY FUND**

<u>Program</u>	<u>Estimated FY 2026 Available to Agency</u>	
<b><u>Employment Security, Mississippi Department of</u></b>		
Training at Community Colleges and IHL (SB 3052 2023 RS; SB 3058 2024 RS)	\$ 54,958,848	
Career Coaching Program (SB 3052 2023 RS; SB 3058 2024 RS)	8,000,000	
Physician Residency and Fellowship Start-Up Program (SB 3113 2023 RS; SB 3058 2024 RS)	3,000,000	
Health Sciences Training Infrastructure Grant Program (SB 3052 2023 RS; SB 3058 2024 RS)	<u>20,000,000</u>	
Subtotal	85,958,848	**
<b><u>Emergency Management Agency, Mississippi</u></b>		
Defray Eligible COVID-19 Expenses (SB 3018 2022 RS)	3,170,000	
<b><u>Environmental Quality, Department of</u></b>		
Eligible Water Projects and Matching Assistance (SB 3058 2024 RS)	458,532,948	^**
<b><u>Finance and Administration, Department of</u></b>		
Administrative and Reporting Expenses (SB 2962 2023 RS; SB 3163 2024 RS; SB 2962 2024 RS; SB 2848 2024 RS)	21,000,000	
Tourism (SB 3058 2024 RS)*	58,996,479	^**
Independent K-12 School Grant Program (SB 3058 2024 RS)	1,200,000	**
Insurance - Health (HB 1664 2022 RS; HB 1719 2023 RS; HB 1717 2024 RS)	95,000,000	
BOB - Eligible Projects (SB 3164 2024 RS; SB 3058 2024 RS)	<u>316,668,505</u>	
Subtotal	492,864,984	
<b><u>Health, State Department of</u></b>		
Central Operations (SB 3058 2024 RS)	2,500,000	
Reimbursing Hospital for ICU and Negative Pressure Beds (SB 3060 2022 RS; SB 3058 2024 RS)	8,023,161	**
Health Assistance Telehealth, Computer, Hospitals, Clinics and Doctors (SB 3060 2022 RS; SB 3058 2024 RS)	24,721,607	**
Hospital Sustainability Grant Program (HB 271 2023 RS; SB 3058 2024 RS; SB 2848 2024 RS)	62,614,371	^*
Rural Water and Sewer Projects (HB 1951 2024 RS; SB 3058 2024 RS)	<u>404,000,000</u>	
Subtotal	501,859,139	
<b><u>Child Protection Services, Department of</u></b>		
Operational Expenses (HB 1611 2022 RS; SB 3058 2024 RS)	57,600,000	
Supreme Court Adoption Backlog (HB 1628 2022 RS; SB 2848 2024 RS)	<u>0</u>	^
Subtotal	57,600,000	
<b><u>Institutions of Higher Learning</u></b>		
Nurse Forgivable Loan Program (SB 3058 2024 RS)	6,000,000	
<b><u>Mental Health, Department of</u></b>		
State Required Mandates (SB 3058 2024 RS; SB 2848 2024 RS)	51,251,485	^*
Community Mental Health Centers (SB 2848 2024 RS)	<u>192,904</u>	^*
Subtotal	51,444,389	
<b><u>Military Department</u></b>		
Eligible Expenses (SB 3058 2024 RS)	14,422,076	**
<b><u>Public Safety, Department of</u></b>		
Eligible Projects (SB 3058 2024 RS)	15,535,000	
Law Enforcement Death Benefits Trust (HB 779 2022 RS)	<u>2,200,000</u>	*
Subtotal	17,735,000	
<b><u>Court Backlog</u></b>		
District Attorneys and Staff (SB 3058 2024 RS)	1,906,406	**
State Public Defender, Office of (SB 3058 2024 RS)	1,382,702	
Supreme Court - Trial Judges (SB 2961 2023 RS; SB 2848 2024 RS)	<u>199,896</u>	^
Subtotal	3,489,004	

**CORONAVIRUS STATE FISCAL RECOVERY LOST REVENUE FUND**

<u>Program</u>	<u>Estimated FY 2026 Available to Agency</u>
<b><u>Court Backlog</u></b>	
Supreme Court - AOC (HB 1949 2024 RS)	\$ 600,000
<b><u>Institutions of Higher Learning</u></b>	
University of Mississippi Medical Center - School of Nursing Building (SB 3010 2022 RS; SB 3058 2024 RS)	55,000,000
University of Mississippi Medical Center - Adolescent Psychiatric Program (SB 3058 2024 RS)	<u>6,000,000</u>
Subtotal	61,000,000
<b><u>Transportation, Department of</u></b>	
Surface Transportation Projects (SB 3165 2024 RS)	50,000,000
<b><u>Public Safety, Department of</u></b>	
Premium Pay for Local Law Enforcement Officers and Firefighters (HB 1542 2022 RS; SB 2848 2024 RS)	8,583,525 <sup>^*</sup>
Equipment for Law Enforcement Officers (HB 1952 2024 RS)	<u>3,499,927</u> <sup>**</sup>
Subtotal	12,083,452

**TRANSFERS FROM CORONAVIRUS STATE FISCAL RECOVERY FUND**

<u>Program</u>	<u>Estimated FY 2026 Available to Agency</u>
MS Association of Independent Colleges and Universities Infrastructure Grant Program (SB 3058 2024 RS)	\$ 9,800,000 <sup>**</sup>

<b>SUMMARY OF CORONAVIRUS STATE FISCAL RECOVERY FUND SPENDING AND TRANSFERS</b>	
<b>Total Appropriations for Coronavirus State Fiscal Recovery Fund</b>	<b>\$ 1,981,284,005</b>
* Less: Funds Lapsed	(10,258,990)
^ Less: Funds Deobligated During the 2024 Session	(120,853,660)
** Less: Funds Unobligated on October 1, 2024	<u>(23,611,516)</u>
<b>TOTAL: Coronavirus State Fiscal Recovery Spend</b>	<b>\$ 1,826,559,839</b>
Funds Transferred to DFA for Administration	\$ 10,000,000
Funds Transferred to MDOT (After October 1, 2024)	<u>\$ 54,590,562</u>
<b>TOTAL ARPA SPENDING</b>	<b>\$ 1,891,150,401</b>



**EDUCATION ENHANCEMENT FUND**

<u>Program</u>	<u>FY 2025</u> <u>Appropriations</u>	<u>FY 2026</u> <u>Recommendation</u>
<u>General Education Programs (HB 1823 2024 RS)</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	1,557,037	1,557,037
Mississippi School for the Arts	927,632	927,632
Mississippi School of Math and Science	1,131,000	1,131,000
Subtotal	113,884,109	113,884,109
Mississippi Student Funding Formula (HB 1823 2024 RS)	268,025,562	268,025,562
Vocational and Technical Education (HB 1823 2024 RS)	6,637,258	6,637,258
<u>Educational Television Authority (HB 1824 2024 RS)</u>		
General Support	2,118,966	2,118,966
<u>Library Commission (HB 1825 2024 RS)</u>		
General Support	493,847	493,847
MAGNOLIA	350,000	350,000
Subtotal	843,847	843,847
<u>Institutions of Higher Learning</u>		
Universities - General Support - Consolidated (SB 3006 2024 RS)		
General Support	72,873,070	72,873,070
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 - R&R, Constructing, Furnishing and Equipping Ward Hall Dorm and Cleveland Hall	6,000,000	0
Delta State University - Constructing, Designing, Operating and Maintaining a School with Cleveland School District	2,500,000	0
Universities - Subsidiary Programs - Consolidated (SB 3007 2024 RS)	830,742	830,742
University of Mississippi Medical Center - Consolidated (SB 3014 2024 RS)	7,333,029	7,333,029
Student Financial Aid, Office of (SB 3013 2024 RS)	3,000,000	3,000,000
ASU - Ag Research, Extension, and Land-Grant Programs (SB 3008 2024 RS)	170,000	170,000
ASU - Ag Research, Extension, and Land-Grant Programs - Poultry Sciences Program (SB 3008 2024 RS)	165,000	165,000
MSU - Agricultural and Forestry Experiment Station (SB 3009 2024 RS)	1,350,000	1,350,000
MSU - Cooperative Extension Service (SB 3010 2024 RS)	1,150,000	1,150,000
MSU - Forest and Wildlife Research Center (SB 3011 2024 RS)	450,000	450,000
MSU - Veterinary Medicine, College of (SB 3012 2024 RS)	750,000	750,000
Subtotal	99,071,841	90,571,841
<u>Community and Junior Colleges</u>		
Board (SB 3015 2024 RS)	356,000	356,000
Rankin County School District - CTE and Workforce Development Center (SB 3015 2024 RS)	1,200,000	0
Long Beach School District - CTE and Workforce Development Center (SB 3015 2024 RS)	500,000	0
Lowndes County Public School District - CTE and Workforce Development Center (SB 3015 2024 RS)	500,000	0
Greene County School District - CTE and Workforce Development Center (SB 3015 2024 RS)	1,000,000	0
George County School District - CTE and Workforce Development Center (SB 3015 2024 RS)	500,000	0
Itawamba County School District - CTE and Workforce Development Center (SB 3015 2024 RS)	800,000	0
Scott County School District - CTE and Workforce Development Center (SB 3015 2024 RS)	1,500,000	0
Newton County School District - CTE and Workforce Development Center (SB 3015 2024 RS)	1,500,000	0
Ocean Springs School District - CTE and Workforce Development Center (SB 3015 2024 RS)	1,000,000	0
Grenada County School District - CTE and Workforce Development Center (SB 3015 2024 RS)	5,000,000	0
Prentiss County School District - Prentiss County Career and Technical Center (SB 3015 2024 RS)	500,000	0
Baldwyn Separate School District - Career Technical Center (SB 3015 2024 RS)	250,000	0
Prentiss County School District - Wheeler High School Career Technical Center (SB 3015 2024 RS)	250,000	0
East Central Community College - Workforce Dev Center in Leake County Business Park (SB 3015 2024 RS)	12,000,000	0
Support (SB 3016 2024 RS)	56,884,946	56,884,946
Education Technology Program and Public Community and Junior Colleges (SB 3016 2024 RS)	2,900,840	2,900,840
Career and Technical Advantage Program (SB 3016 2024 RS)	10,000,000	5,000,000
Subtotal	96,641,786	65,141,786

**EDUCATION ENHANCEMENT FUND**

<b>Program</b>	<b>FY 2025 Appropriations</b>	<b>FY 2026 Recommendation</b>
<u>Military Department (SB 3017 2023 RS); (SB 3044 2024 RS)</u>		
State Education Assistance Program	\$ 4,000,000	\$ 4,000,000
 <u>Arts Commission (HB 1611 2023 RS); (HB 1822 2024 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	<u>1,040,000</u>	<u>1,040,000</u>
Subtotal	1,490,000	1,490,000
 Wildlife, Fisheries and Parks, Department of - Project WILD (HB 1791 2024 RS)		
	125,335	125,335
<b>Total Appropriations</b>	<b><u>\$ 592,838,704</u></b>	<b><u>\$ 552,838,704</u></b>
 <b>Reappropriations from FY 2024 to FY 2025</b>		
	<b>FY 2025 Reappropriations</b>	<b>FY 2026 Reappropriations</b>
<u>General Education Programs (HB 1613 2023 RS); (HB 1823 2024 RS)</u>		
Early Learning Collaboratives	\$ 3,000,000	\$ 0
Instructional Materials	2,540,973	0
Other Early Learning Programs	<u>7,375,000</u>	<u>0</u>
Subtotal	12,915,973	0
 <u>Educational Television Authority (HB 1614 2023 RS); (HB 1824 2024 RS)</u>		
Tower Maintenance and Upgrades	2,727,106	0
Digitalization of Educational Content and Mississippi History	608,601	0
Medgar Evers Documentary	<u>209,062</u>	<u>0</u>
Subtotal	3,544,769	0
 <u>Institutions of Higher Learning</u>		
Universities - General Support - Consolidated (SB 3000 2023 RS); (SB 3006 2024 RS)		
University of Mississippi - Haley Barbour Center	974,937	0
University of Mississippi - Healthcare Innovation	4,873,280	0
University of Mississippi - UM Early Learning and Evaluation Center	9,641,745	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
Jackson State University - Repair, Renovation, and/or Construction of a Residence Hall	5,000,000	0
IHL Research Institutions - Technology Transfer and Entrepreneurial Programs	500,000	0
Delta State University - Commercial Aviation Department	4,050,530	0
Mississippi University for Women - Capital Needs, Construction, and/or R&R Projects	4,640,502	0
Mississippi Valley State University - Repair, Renovation, and/or Construction of a Residence Hall	2,159,999	0
Alcorn State University - Capital Needs, Construction, and/or R&R Projects	5,000,000	0
Jackson State University - Repair, Renovation, and/or Construction of a Residence Hall	5,000,000	0
Student Financial Aid, Office of (SB 3007 2023 RS); (SB 3013 2024 RS)	<u>2,000,000</u>	<u>0</u>
Subtotal	49,313,607	0
<b>Total Reappropriations</b>	<b><u>\$ 65,774,349</u></b>	<b><u>\$ 0</u></b>
 <b>Total Appropriations and Reappropriations</b>	 <b><u>\$ 658,613,053</u></b>	 <b><u>\$ 552,838,704</u></b>

**GULF COAST RESTORATION FUND**

<u>Projects</u>	<u>FY 2021</u> <u>Appropriations</u>	<u>FY 2022</u> <u>Appropriations</u>	<u>FY 2023</u> <u>Appropriations</u>	<u>FY 2024</u> <u>Appropriations</u>	<u>FY 2025</u> <u>Appropriations</u>
City of Bay St. Louis - City Government Safety Complex			1,000,000	\$ 1,000,000	\$ 1,000,000
City of Bay St. Louis - City Public Safety Complex		1,000,000	1,000,000	1,000,000	0
City of Bay St. Louis - Court Street Parking Facility - Expansion and Improvements		1,000,000	1,000,000	1,400,000	983,951
City of Bay St. Louis - Downtown ADA Boardwalk					1,400,000
City of Bay St. Louis - Old Town Depot Revitalization District	1,500,000	1,500,000	1,500,000	376,136	361,790
City of Bay St. Louis - Old Town Police Department	1,000,000	1,000,000	1,000,000	379,176	0
City of Biloxi - Downtown Revitalization at the Saenger Theater	2,000,000	2,000,000	950,328	290,180	0
City of Biloxi - Popp's Ferry Extension			3,000,000	3,000,000	3,000,000
City of Diamondhead - Commercial District Transformation Project	1,500,000	1,500,000	1,500,000	3,500,000	2,504,037
City of Diamondhead - Commercial District Transportation		2,000,000	900,000	900,000	367,591
City of Diamondhead - Town Center District - Commercial District Project		2,000,000	2,000,000	2,000,000	1,842,024
City of Gautier - Gautier Town Center Development	3,500,000	3,500,000	0	0	0
City of Gulfport - Daniel Blvd Extension and Connector Rd between Hwy 49 and Canal Road			2,100,000	4,600,000	4,600,000
City of Gulfport - Flood Control and/or Drainage - Forest Heights Project	2,000,000	2,100,000	2,000,000	2,100,000	1,890,000
City of Long Beach - Development and Revitalization	2,000,000	2,000,000	2,000,000	2,000,000	500,737
City of Long Beach - Long Beach Harbor Complex Restoration	2,000,000	2,000,000	1,000,000	4,500,000	4,500,000
City of Long Beach - Quarles House			2,000,000	2,000,000	544,789
City of Lucedale - Lucedale Municipal Park Stage				498,000	498,000
City of Lucedale - Ventura Drive Improvements		577,000	577,000	577,000	555,825
City of Moss Point - Interstate 10 Frontage Roads - North and South		2,000,000	2,000,000	2,000,000	2,000,000
City of Moss Point - Highway63/Escatawpa Natural Gas Pipeline Installation				1,750,000	1,750,000
City of Moss Point - Moss Point-Point of Connection Road				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 - 1515 Government Street				1,149,999	0
City of Ocean Springs and OHOS Development LLC - Public/Private Development	2,000,000	2,000,000	2,000,000	2,000,000	2,958,903
City of Ocean Springs - Mary C. O'Keefe Cultural Arts Center Renovations and Signage	6,000,000	6,000,000	6,000,000	5,536,481	700,000
City of Pass Christian - Redevelopment and Revitalization	750,000	750,000	750,000	513,680	0
City of Pass Christian - Water Front Redevelopment Plan			3,000,000	3,000,000	2,935,000
City of Piquayune - Friendship Park Revitalization Project	1,900,000	1,900,000	1,900,000	1,900,000	1,160,704
City of Waveland - Waveland Marina Phase I		1,900,000	2,000,000	2,000,000	2,000,000
George County Board of Supervisors - Grain Elevator/River Road Rehabilitation	1,000,000	1,000,000	600,000	1,599,372	1,599,372
George County Board of Supervisors - Old Hwy 63 North Regional Agriculture and Agri-Tourism Accelerator Project	1,600,000	1,600,000	608,007	0	100,941
George County - Rail Connection Project - Mississippi Export Railroad - Enviva Project	480,000	480,000	480,000	120,055	91,101
George County - Rail Connection Project - Rail and Highway Improvements - Enviva Project	1,080,510	1,080,510	820,469	0	0
George County - Scott Road Project - Widening and Infrastructure	2,157,035	2,157,035	1,901,193	1,901,193	0
George Regional Health System - Cafeteria Expansion and Renovation			2,000,000	2,000,000	0
George Regional Health System - Multi-Specialty Medical Office Complex			2,500,000	2,500,000	2,500,000
Greater Biloxi Economic Development Foundation of JDLE, LLC - Downtown Redevelopment of Barq's on Howard Ave		2,500,000	2,000,000	2,500,000	8,000,000
Gulfport Redevelopment Commission - Phase I - Downtown Redevelopment - Leverage Public/Private Investment			8,000,000	8,000,000	8,000,000
Gulfport Redevelopment Commission - Phase II - Downtown Redevelopment - Public/Private Investment	100,000	100,000	85,410	59,679	35,455
Gulfport School - STEM Exploration Lab				900,000	900,000
Gulf Hills Resort - Development of Blueway Waterfront with Public Marina Access		2,500,000	2,500,000	0	0
Hancock County Port and Harbor Assault Landing Strip	2,500,000	2,500,000	2,000,000	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
Hancock County Port and Harbor Commission - Technology Park at Stennis Airport Phase I	3,000,000	3,000,000	2,813,258	134,166	0
Harrison County - Harrison County Law Enforcement Training Academy				3,600,000	3,600,000
Harrison County Development Commission - I-10 and Canal Road Site Development			600,000	860,000	0
Heritage Spring Water, LLC - Heritage Spring Water Project in Stone County			3,000,000	3,000,000	3,000,000
Institute for Marine Mammal Studies - Educational Classrooms and Dorms	3,000,000	3,000,000	3,000,000	3,193,750	3,193,750
Jackson County Board of Supervisors - Vanceleave Medical Center				1,585,000	1,585,000
Jackson County Economic Development Foundation - Biloxi Bay RV Resort				2,000,000	2,000,000
Jackson County Economic Development Foundation - Sunplex Light Industrial Park Site Improvements and Trent Lott Airport	1,400,000	1,400,000	1,356,650	377,561	0
Jackson County Economic Development Foundation - Rolls Royce Naval Marine Support Project	500,000	2,500,000	2,500,000	2,500,000	2,500,000
Long Beach High School - Long Beach High School, Career and Technical Education Center	500,000	500,000	856,608	776,633	744,874
MDA - Administrative Expenses (SB 3046 2023 RS)	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
MDA - Air Service Development Incentive Program	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
MDA - Quality of Place Incentives Program					

**GULF COAST RESTORATION FUND**

<u>Projects</u>	<u>FY 2021</u> <u>Appropriations</u>	<u>FY 2022</u> <u>Appropriations</u>	<u>FY 2023</u> <u>Appropriations</u>	<u>FY 2024</u> <u>Appropriations</u>	<u>FY 2025</u> <u>Appropriations</u>
Mississippi Coast Model Railroad Museum - All Aboard: Mississippi Coast Model Railroad Museum Project				\$ 1,000,000	\$ 0
Mississippi Export Railroad Project			3,500,000	3,500,000	3,500,000
Mississippi Gulf Resort Classic Foundation - Rapiscan Systems Classic Tournament - FUNDS BACK TO GCRF			796,000	0	0
Mississippi State University - Mississippi Cyber Center	3,500,000	17,000,000	17,930,624	19,375,729	17,065,948
Moss Point Redevelopment Authority - Moss Point Downtown Revitalization				1,000,000	1,000,000
Ocean Springs Collective Project			400,000	400,000	20,677
Ocean Springs Redevelopment Authority - City of Ocean Springs Projects	4,000,000	4,000,000	1,993,952	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
Pascagoula Redevelopment Authority - City Center					0
Pascagoula Redevelopment Authority - City of Pascagoula Rail Line Development Plan			3,061,356	3,061,356	3,061,356
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
Pascagoula Redevelopment - Downtown Revitalization Project			3,000,000	3,000,000	2,141,376
Pearl River Community College - PRCC Aviation Aerospace Academy	1,900,000	1,900,000	1,900,000	1,900,000	927,463
Pearl River County Board of Supervisors - Pearl River County Industrial Park			1,600,000	0	0
Pearl River County Board of Supervisors - Pearl River County Industrial Park Infrastructure and Site Development				1,922,800	1,922,800
Pearl River County Board of Supervisors - Pearl River County Industrial Park Phase I and Site Development				1,800,000	1,800,000
Pinchers Seafood - Working Waterfront				3,600,000	3,600,000
Plaid Properties, LLC - Redevelopment of Blighted Property into a WAMA Connected District				250,000	250,000
Port of Pascagoula - North Rail Connector					6,600,000
Power Dynamics Innovations, LLC - Equipment and Facility Upgrades	6,600,000	6,600,000	6,600,000	6,600,000	6,600,000
Stone County Board of Supervisors - Piney Wood Pellet Mill Road, Rail and Bypass	1,550,000	1,550,000	1,550,000	519,164	295,133
Stone County School District - Stone County High School Career and Technical Education Center	3,200,000	2,500,000	2,500,000	2,500,000	2,500,000
University of Southern Mississippi - Ocean Enterprise Phase I	7,000,000	6,400,000	6,344,128	4,327,284	106,900
University of Southern Mississippi - Ocean Enterprise				5,447,488	5,439,396
University of Southern Mississippi - USM Visualization and Digital Multimedia Center of Excellence				4,500,000	4,500,000
Walter Anderson Museum Creative Complex - Phase I and Begin Phase II	750,000	750,000	515,957	2,501,320	2,501,320
Walter Anderson Museum Creative Complex - Phase III and Phase IV		636,000	636,000	366,298	366,298

Appropriations and Reappropriations in SB 2977 2020 RS; SB 2951 2021 RS; SB 3049 2022 RS; SB 3047 2023 RS and SB 3057 2024 RS

^ 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 2025</u> <u>Appropriations</u>	<u>FY 2026</u> <u>Recommendation</u>
<u>Governor's Office - Medicaid, Division of (HB 1800 2024 RS)</u>		
CHIP Program up to 209% Level of Poverty	\$ 9,000,000	\$ 9,000,000
Medical Program Matching Funds	54,230,003	54,230,003
Subtotal	<u>63,230,003</u>	<u>63,230,003</u>
<u>Health, State Department of (HB 1796 2024 RS)</u>		
Breast and Cervical Cancer Program	50,000	50,000
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*	100,000	100,000
Defibrillators in Public Places	250,000	0
Health Department Programs	7,935,840	7,935,840
Subtotal	<u>11,578,783</u>	<u>11,328,783</u>
<u>Mental Health, Department of (SB 3021 2024 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
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	1,138,252	1,138,252
Subtotal	<u>20,951,886</u>	<u>20,951,886</u>
<u>Rehabilitation Services, Department of (HB 1809 2024 RS)</u>		
Fully Match all Available Federal Funds	2,826,899	2,826,899
Independent Living Program which Includes the State Attendant Care Program	854,903	854,903
Subtotal	<u>3,681,802</u>	<u>3,681,802</u>
<u>Education, Department of (HB 1823 2024 RS)</u>		
Mississippi Eye Screening Program	126,472	126,472
<u>Institutions of Higher Learning (SB 3014 2024 RS)</u>		
University of Mississippi Medical Center - Consolidated	<u>2,380,431</u>	<u>2,380,431</u>
 <b>Total Appropriations</b>	 <b><u>\$ 101,949,377</u></b>	 <b><u>\$ 101,699,377</u></b>

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

**TOBACCO CONTROL PROGRAM FUND**

<u>Program</u>	<u>FY 2025</u> <u>Appropriations</u>	<u>FY 2026</u> <u>Recommendation</u>
<u>Attorney General, Office of the (HB 1796 2024 RS)</u>		
Alcohol and Tobacco Enforcement Unit	\$ 680,000	\$ 680,000
<u>Education, Department of (HB 1976 2024 RS)</u>		
School Nurse Program	3,060,000	3,060,000
<u>IHL - University of Mississippi Medical Center (HB 1796 2024 RS)</u>		
Cancer Institute	4,250,000	4,250,000
Comprehensive Tobacco Center	<u>595,000</u>	<u>595,000</u>
Subtotal	4,845,000	4,845,000
<u>Health, State Department of (HB 1796 2024 RS)</u>		
Health Department Programs	7,420,000	7,420,000
Mississippi Qualified Health Center Grant Program	3,400,000	3,400,000
ST Elevated Myocardial Infarction Program (STEMI) and		
Stroke System of Care Plan	<u>595,000</u>	<u>595,000</u>
Subtotal	<u>11,415,000</u>	<u>11,415,000</u>
 <b>Total Appropriations</b>	 <u><u>\$ 20,000,000</u></u>	 <u><u>\$ 20,000,000</u></u>

**FISCAL YEAR 2026 JOINT LEGISLATIVE BUDGET COMMITTEE RECOMMENDATIONS**  
**TOTAL STATE SUPPORT**

<u>Agency</u>	<u>FY 2025</u> <u>Estimated w/Reappr</u>	<u>FY 2026</u> <u>JLBC LBR</u>	<u>FY 2026 LBR +/-</u> <u>FY 2025 Estimate</u>	<u>Percent</u> <u>Change</u>
1	\$ 42,205,806	\$ 37,494,663	\$ (4,711,143)	-11.16%
2	33,855,444	30,290,232	(3,565,212)	-10.53%
3	243,392	100,000	(143,392)	-58.91%
4	1,433,514	0	(1,433,514)	-100.00%
5	2,039,800	1,996,069	(43,731)	-2.14%
6	31,554,631	31,391,612	(163,019)	-0.52%
7	459,745	0	(459,745)	-100.00%
8	714,784	643,363	(71,421)	-9.99%
9	4,614,947	4,373,202	(241,745)	-5.24%
10	306,518	0	(306,518)	-100.00%
11	7,608,682	7,651,428	42,746	0.56%
12	17,824,682	17,343,629	(481,053)	-2.70%
13	571,363	0	(571,363)	-100.00%
14	5,476,546	5,503,789	27,243	0.50%
15	37,203,759	36,921,111	(282,648)	-0.76%
16	750,319	754,389	4,070	0.54%
17	3,191,450	3,205,828	14,378	0.45%
18	19,665,511	16,924,899	(2,740,612)	-13.94%
19	9,146,453	8,877,123	(269,330)	-2.94%
20	53,011,047	37,315,482	(15,695,565)	-29.61%
21	433,500	433,500	0	0.00%
22	1,810,227	1,810,227	0	0.00%
23	22,270,619	23,466,713	1,196,094	5.37%
24	44,125	44,125	0	0.00%
25	10,000,000	0	(10,000,000)	-100.00%
26	8,138,861	0	(8,138,861)	-100.00%
27	748,946	0	(748,946)	-100.00%
28	30,415,410	26,533,674	(3,881,736)	-12.76%
29	19,897,026	11,921,557	(7,975,469)	-40.08%
30	5,374,870	5,350,112	(24,758)	-0.46%
31	59,550,160	55,781,065	(3,769,095)	-6.33%
32	662,799	666,684	3,885	0.59%
33				
34	257,948,009	221,380,315	(36,567,694)	-14.18%
35	15,223,869	19,535,843	4,311,974	28.32%
36	2,958,652,725	3,000,840,529	42,187,804	1.43%
37	93,187,227	93,205,019	17,792	0.02%
38	<b>3,325,011,830</b>	<b>3,334,961,706</b>	<b>9,949,876</b>	<b>0.30%</b>
39	10,410,542	6,666,904	(3,743,638)	-35.96%
40	11,970,082	11,790,685	(179,397)	-1.50%
41	<b>3,347,392,454</b>	<b>3,353,419,295</b>	<b>6,026,841</b>	<b>0.18%</b>
42				
43	531,263,565	451,273,696	(79,989,869)	-15.06%
44	41,871,759	40,452,974	(1,418,785)	-3.39%
45	56,952,895	54,650,325	(2,302,570)	-4.04%
46	5,382,000	0	(5,382,000)	-100.00%
47	256,656,527	198,937,483	(57,719,044)	-22.49%
48	4,827,885	0	(4,827,885)	-100.00%
49	8,186,172	8,220,389	34,217	0.42%
50	25,762,751	25,885,872	123,121	0.48%
51	34,786,601	34,508,966	(277,635)	-0.80%
52	7,679,585	6,710,147	(969,438)	-12.62%
53	21,409,580	21,248,552	(161,028)	-0.75%
54	<b>994,779,320</b>	<b>841,888,404</b>	<b>(152,890,916)</b>	<b>-15.37%</b>
55				
56	33,137,400	6,480,038	(26,657,362)	-80.44%
57	305,948,458	292,224,466	(13,723,992)	-4.49%
58	<b>339,085,858</b>	<b>298,704,504</b>	<b>(40,381,354)</b>	<b>-11.91%</b>
59	100,255,259	94,373,475	(5,881,784)	-5.87%
60	1,893,426	0	(1,893,426)	-100.00%
61	7,670,600	4,300,000	(3,370,600)	-43.94%
62	7,787,845	7,787,845	0	0.00%
63	354,084,816	0	(354,084,816)	-100.00%
64	7,626,839	0	(7,626,839)	-100.00%
65	17,528,436	0	(17,528,436)	-100.00%
66	276,610,602	270,606,615	(6,003,987)	-2.17%
67	50,612,178	0	(50,612,178)	-100.00%
68	20,000,000	0	(20,000,000)	-100.00%

**FISCAL YEAR 2026 JOINT LEGISLATIVE BUDGET COMMITTEE RECOMMENDATIONS  
TOTAL STATE SUPPORT**

<u>Agency</u>	<u>FY 2025 Estimated w/Reappr</u>	<u>FY 2026 JLBC LBR</u>	<u>FY 2026 LBR +/- FY 2025 Estimate</u>	<u>Percent Change</u>
69 Agriculture & Commerce, Department of	\$ 10,105,062	\$ 9,161,058	\$ (944,004)	-9.34%
70 County Livestock Shows	251,540	251,540	0	0.00%
71 Animal Health, Board of	1,801,395	1,768,035	(33,360)	-1.85%
72 Mississippi Development Authority	24,352,731	20,903,568	(3,449,163)	-14.16%
73 Gulf Coast Restoration Funds	139,559,253	0	(139,559,253)	-100.00%
74 Tennessee - Tombigbee Waterway Dev Authority	250,635	252,069	1,434	0.57%
75 Archives & History, Department of (w/Oral History)	36,596,853	12,551,518	(24,045,335)	-65.70%
76 Environmental Quality, Department of	19,725,524	16,173,704	(3,551,820)	-18.01%
77 Municipality & County Water (MCWI) Grant Program	413,358,387	0	(413,358,387)	-100.00%
78 Forestry Commission	17,347,147	17,274,665	(72,482)	-0.42%
79 Grand Gulf Military Monument Commission	805,852	269,654	(536,198)	-66.54%
80 Marine Resources, Department of	3,604,594	3,555,266	(49,328)	-1.37%
81 Pearl River Valley Water Supply District	2,354,821	0	(2,354,821)	-100.00%
82 Soil & Water Conservation Commission	680,548	566,298	(114,250)	-16.79%
83 Wildlife, Fisheries, & Parks, Dept of - Consolidated	28,130,947	17,447,527	(10,683,420)	-37.98%
84 Insurance, Department of	13,938,556	13,292,671	(645,885)	-4.63%
85 State Fire Academy	9,252,923	6,854,812	(2,398,111)	-25.92%
86 Corrections, Department of - Consolidated	431,849,537	419,769,725	(12,079,812)	-2.80%
87 Governor's Office - Medicaid, Division of	911,198,409	909,056,039	(2,142,370)	-0.24%
88 Child Protection Services, Department of	182,478,430	134,949,321	(47,529,109)	-26.05%
89 Human Services, Department of - Consolidated	141,077,145	78,116,522	(62,960,623)	-44.63%
90 Rehabilitation Services, Department of - Consolidated	36,478,621	36,237,206	(241,415)	-0.66%
91 Emergency Management Agency, Mississippi	5,698,870	5,464,281	(234,589)	-4.12%
92 Disaster Relief - Consolidated	585,056	585,056	0	0.00%
93 Military Department - Consolidated	36,468,036	13,511,274	(22,956,762)	-62.95%
94 Public Safety, Department of - Consolidated	194,792,264	166,138,842	(28,653,422)	-14.71%
95 Law Enforcement Officers Equipment	3,500,000	0	(3,500,000)	-100.00%
96 Veterans Affairs Board, State	8,140,041	5,672,001	(2,468,040)	-30.32%
97 State Veterans Home System	9,557,359	6,357,359	(3,200,000)	-33.48%
98 Revenue - Homestead Exemption Reimbursement	92,000,000	94,000,000	2,000,000	2.17%
99 Arts Commission	9,943,577	3,052,907	(6,890,670)	-69.30%
100 Employment Security, Mississippi Department of	1,800,000	1,800,000	0	0.00%
101 Workforce Development, Office of	75,124,757	21,217,015	(53,907,742)	-71.76%
102 Gaming Commission	9,237,934	9,130,593	(107,341)	-1.16%
103 Public Service Commission	5,017,322	5,048,950	31,628	0.63%
104 Public Utilities Staff	2,666,616	2,565,843	(100,773)	-3.78%
105 Transportation - Surface Transportation Projects	50,000,000	0	(50,000,000)	-100.00%
106 Workers' Compensation Commission	6,111,983	6,039,432	(72,551)	-1.19%
107 Treasurer's Office, State - Debt Service				
108 Bank Service Charge	500,000	500,000	0	0.00%
109 Bonds & Interest Payment	418,041,895	421,865,135	3,823,240	0.91%
110 <b>Debt Service Total:</b>	<b>418,541,895</b>	<b>422,365,135</b>	<b>0</b>	<b>0.00%</b>
111 <b>Finance &amp; Administration, Department of</b>				
112 BOB - Capital Projects	117,505,362	0	(117,505,362)	-100.00%
113 BOB - Eligible Projects - St Agencies/Insttit/Comm Colleges	246,820,903	0	(246,820,903)	-100.00%
114 <b>BOB Total:</b>	<b>364,326,265</b>	<b>0</b>	<b>(364,326,265)</b>	<b>-100.00%</b>
115 <b>Total</b>	<b>\$ 9,675,263,454</b>	<b>\$ 7,699,274,500</b>	<b>\$ (1,975,988,954)</b>	<b>-20.42%</b>
 <b>State Support Funds</b>				
General Funds	\$ 7,041,467,790	\$ 7,024,736,419	\$ (16,731,371)	-0.24%
Education Enhancement Fund	658,613,053	552,838,704	(105,774,349)	-16.06%
Health Care Expendable Fund	101,949,377	101,699,377	(250,000)	-0.25%
Tobacco Control Fund	20,000,000	20,000,000	0	0.00%
Capital Expense Fund	358,263,472	0	(358,263,472)	-100.00%
Gulf Coast Restoration Fund	140,294,674	0	(140,294,674)	-100.00%
Coronavirus Local Fiscal Recovery Fund	27,107	0	(27,107)	-100.00%
Coronavirus State Fiscal Recovery Lost Revenue Fund	1,236,834,215	0	(1,236,834,215)	-100.00%
Coronavirus State Fiscal Recovery Fund	109,674,905	0	(109,674,905)	-100.00%
Fin & Admin - Independent Colleges & Universities	8,138,861	0	(8,138,861)	-100.00%
<b>Total State Support</b>	<b>\$ 9,675,263,454</b>	<b>\$ 7,699,274,500</b>	<b>\$ (1,975,988,954)</b>	<b>-20.42%</b>



## 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 24.93% of the total state budget, as the Joint Legislative Budget Committee recommended for FY 2026. 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 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, 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, 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 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 2026 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.