MISSISSIPPI LEGISLATURE REGULAR SESSION 2021

By: Representatives Scoggin, Williamson

To: Accountability, Efficiency, Transparency

HOUSE BILL NO. 11

AN ACT TO AMEND SECTIONS 19-11-7 AND 19-11-19, MISSISSIPPI CODE OF 1972, TO REQUIRE EACH COUNTY TO PUBLISH ITS ANNUAL BUDGET, AND ANY REVISION OR AMENDMENT TO THE BUDGET, ON ITS OFFICIAL WEBSITE; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. Section 19-11-7, Mississippi Code of 1972, is amended as follows:

[With regard to any county which is exempt from the provisions of Section 19-2-3, this section shall read as follows:]

19-11-7. (1) The board of supervisors of each county of the State of Mississippi shall, at its August meeting of each year, prepare a complete budget of revenues, expenses and a working cash balance estimated for the next fiscal year, which shall be based on the aggregate funds estimated to be available for the ensuing fiscal year for each fund, from which such estimated expenses will be paid, exclusive of school maintenance funds, which shall be shown separately. Such statement of revenues shall show every source of revenue along with the amount derived from each source. The budget containing such statement of revenues and expenses

shall be published at least one (1) time during August or September but not later than September 30 of the year, on the county's official website and in a newspaper published in the county, or if no newspaper is published therein, then in a newspaper having a general circulation therein.

(2) The board of supervisors shall not prepare a budget that reduces the county budget by more than twenty percent (20%) in the last year of the members' term of office if a majority of the members of the board are not reelected.

[With regard to any county which is required to operate on a countywide system of road administration as described in Section 19-2-3, this section shall read as follows:]

19-11-7. (1) The county administrator of each county of the State of Mississippi shall prepare and submit to the board of supervisors at its August meeting of each year a complete budget of revenues, expenses and a working cash balance estimated for the next fiscal year, which shall be based on the aggregate funds estimated to be available for the ensuing fiscal year for each fund, from which such estimated expenses will be paid, exclusive of school maintenance funds, which shall be shown separately and exclusive of the budget of the sheriff's department which shall be prepared by the sheriff. Such statement of revenues shall show every source of revenue along with the amount derived from each source. The budget, including the sheriff's budget, containing such statement of revenues and expenses shall be published at

least one (1) time during August or September but not later than September 30 of the year, on the county's official website and in a newspaper published in the county, or if no newspaper is published therein, then in a newspaper having a general circulation therein.

(2) The county administrator shall not prepare a budget that reduces the county budget by more than twenty percent (20%) in the last year of the members' term of office if a majority of the members of the board are not reelected.

SECTION 2. Section 19-11-19, Mississippi Code of 1972, is amended as follows:

19-11-19. (1) When it shall appear to the board of supervisors that collection of anticipated revenues from taxation and/or other sources for any fund or funds of any county will be more than the amounts estimated, or when it appears that such revenues will be less than estimated, the board of supervisors may revise the budget of expenses at any regular meeting during the fiscal year by increasing or decreasing the items of said budget in proportion to the increase or decrease in the anticipated revenue collections and/or other sources of funds. When it shall appear to the board of supervisors that some item of the budget is in excess of the requirements of said item, and that the amount budgeted to such item will not be needed during the fiscal year, the board may, at any regular meeting, transfer funds to and from items within the budget when and where needed, but no such

transfer shall be made from fund to fund, or from item to item, which will result in the expenditure of any money for a purpose different from that for which the tax was levied. However, revisions as herein authorized shall not be deemed to permit any expenditures in excess of the various items of the budget as then approved, and any expenditures made in excess of the budget as then approved shall be invalid, and subsequent revision shall not validate such expenditures. The revisions made in the budget, from time to time, shall be spread upon the official minutes of the board at the meeting at which any such revision is made, and shall be published on the county's official website within fourteen (14) days of such meeting.

(2) The reductions authorized under this section shall not exceed the reduction restrictions under Section 19-11-11.

SECTION 3. This act shall take effect and be in force from and after July 1, 2021.