

By: Representative Mayo

To: County Affairs;  
Municipalities

HOUSE BILL NO. 297

1 AN ACT TO AMEND SECTIONS 19-11-7 AND 21-35-5, MISSISSIPPI  
2 CODE OF 1972, TO REQUIRE COUNTIES AND MUNICIPALITIES, IN PREPARING  
3 THEIR BUDGETS FOR THE NEXT FISCAL YEAR, TO USE THE AMOUNT OF  
4 REVENUES THAT THEY RECEIVED DURING THE TWELVE-MONTH PERIOD  
5 IMMEDIATELY PRECEDING THE BEGINNING OF THE BUDGET PLANNING  
6 PROCESS; AND FOR RELATED PURPOSES.

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

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

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

12 19-11-7. The board of supervisors of each county of the  
13 State of Mississippi shall, at its August meeting of each year,  
14 prepare a complete budget of revenues, expenses and a working cash  
15 balance estimated for the next fiscal year, which shall be based  
16 on the aggregate funds that will be available for the ensuing  
17 fiscal year for each fund, from which the estimated expenses will  
18 be paid, exclusive of school maintenance funds, which shall be  
19 shown separately. The amount of revenues that is used to prepare  
20 the budget, exclusive of any amount that may be raised by a tax  
21 levy increase during the next fiscal year, shall be the amount of  
22 revenues that the county received during the twelve-month period  
23 immediately preceding the beginning of the county budget planning  
24 process. The statement of revenues in the budget shall show every  
25 source of revenue along with the amount derived from each source.  
26 The budget containing the statement of revenues and expenses shall  
27 be published at least one (1) time during August or September but  
28 not later than September 30 of the year in a newspaper published



29 in the county, or if no newspaper is published in the county,  
30 then in a newspaper having a general circulation in the county.

31 **[With regard to any county which is required to operate on a**  
32 **countywide system of road administration as described in Section**  
33 **19-2-3, this section shall read as follows:]**

34 19-11-7. The county administrator of each county of the  
35 State of Mississippi shall prepare and submit to the board of  
36 supervisors at its August meeting of each year a complete budget  
37 of revenues, expenses and a working cash balance estimated for the  
38 next fiscal year, which shall be based on the aggregate funds  
39 that will be available for the ensuing fiscal year for each fund,  
40 from which the estimated expenses will be paid, exclusive of  
41 school maintenance funds, which shall be shown separately and  
42 exclusive of the budget of the sheriff's department which shall be  
43 prepared by the sheriff. The amount of revenues that is used to  
44 prepare the budget, exclusive of any amount that may be raised by  
45 a tax levy increase during the next fiscal year, shall be the  
46 amount of revenues that the county received during the  
47 twelve-month period immediately preceding the beginning of the  
48 county budget planning process. The statement of revenues in the  
49 budget shall show every source of revenue along with the amount  
50 derived from each source. The budget, including the sheriff's  
51 budget, containing the statement of revenues and expenses shall be  
52 published at least one (1) time during August or September but not  
53 later than September 30 of the year in a newspaper published in  
54 the county, or if no newspaper is published in the county, then in  
55 a newspaper having a general circulation in the county.

56 SECTION 2. Section 21-35-5, Mississippi Code of 1972, is  
57 amended as follows:

58 21-35-5. The governing authorities of each municipality of  
59 the State of Mississippi shall, not later than September 15 each  
60 year, prepare a complete budget of the municipal revenues,  
61 expenses and working cash balances estimated for the next fiscal



62 year. The amount of revenues that is used to prepare the budget,  
63 exclusive of any amount that may be raised by a tax levy increase  
64 during the next fiscal year, shall be the amount of revenues that  
65 the municipality received during the twelve-month period  
66 immediately preceding the beginning of the municipal budget  
67 planning process. The statement of revenues in the budget shall  
68 show every source of revenue along with the amount derived from  
69 each source. The budget of any municipality of one thousand five  
70 hundred (1,500) inhabitants or more, according to the last  
71 preceding federal census, with the statement of revenue and  
72 expenses, shall be published at least one (1) time during  
73 September of the year in a newspaper published in the municipality  
74 or, if no newspaper is published in the municipality, in any  
75 newspaper published in the county in which the municipality is  
76 located. In municipalities of less than one thousand five hundred  
77 (1,500) inhabitants, according to the last preceding federal  
78 census, as many as three (3) prepared statements of the budget  
79 shall be posted in three (3) public places in the municipalities.

80 Before the adoption of a budget under this section, the  
81 governing authority of each municipality shall hold at least one  
82 (1) public hearing to provide the general public with an  
83 opportunity to comment on the taxing and spending plan  
84 incorporated in the proposed budget. The public hearing shall be  
85 held at least one (1) week before the adoption of the budget with  
86 advance notice and held outside normal working hours. The advance  
87 notice shall include an announcement published or posted in the  
88 same manner as required for the final adopted budget.

89 SECTION 3. This act shall take effect and be in force from  
90 and after October 1, 2001.

