HOUSE BILL NO. 297

AN ACT TO AMEND SECTIONS 19-11-7 AND 21-35-5, MISSISSIPPI CODE OF 1972, TO REQUIRE COUNTIES AND MUNICIPALITIES, IN PREPARING THEIR BUDGETS FOR THE NEXT FISCAL YEAR, TO USE THE AMOUNT OF REVENUES THAT THEY RECEIVED DURING THE TWELVE-MONTH PERIOD IMMEDIATELY PRECEDING THE BEGINNING OF THE BUDGET PLANNING PROCESS; 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. 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 that will be available for the ensuing fiscal year for each fund, from which the estimated expenses will be paid, exclusive of school maintenance funds, which shall be shown separately. The amount of revenues that is used to prepare the budget, exclusive of any amount that may be raised by a tax levy increase during the next fiscal year, shall be the amount of revenues that the county received during the twelve-month period immediately preceding the beginning of the county budget planning process. The statement of revenues in the budget shall show every source of revenue along with the amount derived from each source. The budget containing the 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 in a newspaper published...
in the county, or if no newspaper is published in the county, then in a newspaper having a general circulation in the county. [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. 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 that will be available for the ensuing fiscal year for each fund, from which the 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. The amount of revenues that is used to prepare the budget, exclusive of any amount that may be raised by a tax levy increase during the next fiscal year, shall be the amount of revenues that the county received during the twelve-month period immediately preceding the beginning of the county budget planning process. The statement of revenues in the budget shall show every source of revenue along with the amount derived from each source. The budget, including the sheriff's budget, containing the 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 in a newspaper published in the county, or if no newspaper is published in the county, then in a newspaper having a general circulation in the county.

SECTION 2. Section 21-35-5, Mississippi Code of 1972, is amended as follows: 21-35-5. The governing authorities of each municipality of the State of Mississippi shall, not later than September 15 each year, prepare a complete budget of the municipal revenues, expenses and working cash balances estimated for the next fiscal
year. The amount of revenues that is used to prepare the budget, exclusive of any amount that may be raised by a tax levy increase during the next fiscal year, shall be the amount of revenues that the municipality received during the twelve-month period immediately preceding the beginning of the municipal budget planning process. The statement of revenues in the budget shall show every source of revenue along with the amount derived from each source. The budget of any municipality of one thousand five hundred (1,500) inhabitants or more, according to the last preceding federal census, with the statement of revenue and expenses, shall be published at least one (1) time during September of the year in a newspaper published in the municipality or, if no newspaper is published in the municipality, in any newspaper published in the county in which the municipality is located. In municipalities of less than one thousand five hundred (1,500) inhabitants, according to the last preceding federal census, as many as three (3) prepared statements of the budget shall be posted in three (3) public places in the municipalities. Before the adoption of a budget under this section, the governing authority of each municipality shall hold at least one (1) public hearing to provide the general public with an opportunity to comment on the taxing and spending plan incorporated in the proposed budget. The public hearing shall be held at least one (1) week before the adoption of the budget with advance notice and held outside normal working hours. The advance notice shall include an announcement published or posted in the same manner as required for the final adopted budget.

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