

By: Senator(s) Tollison

To: County Affairs

SENATE BILL NO. 2239

1 AN ACT TO PROHIBIT THE BOARD OF SUPERVISORS FROM REDUCING THE  
2 COUNTY BUDGET BY MORE THAN 10% IN THE LAST YEAR OF THE MEMBERS'  
3 TERM OF OFFICE IF A MAJORITY OF THE MEMBERS OF THE BOARD ARE NOT  
4 REELECTED; TO AMEND SECTIONS 19-11-7, 19-11-11 AND 19-11-19,  
5 MISSISSIPPI CODE OF 1972, TO CONFORM; AND FOR RELATED PURPOSES.

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

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

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

11 19-11-7. (1) The board of supervisors of each county of the  
12 State of Mississippi shall, at its August meeting of each year,  
13 prepare a complete budget of revenues, expenses and a working cash  
14 balance estimated for the next fiscal year, which shall be based  
15 on the aggregate funds estimated to be available for the ensuing  
16 fiscal year for each fund, from which such estimated expenses will  
17 be paid, exclusive of school maintenance funds, which shall be  
18 shown separately. Such statement of revenues shall show every  
19 source of revenue along with the amount derived from each source.  
20 The budget containing such statement of revenues and expenses  
21 shall be published at least one (1) time during August or  
22 September but not later than September 30 of the year in a  
23 newspaper published in the county, or if no newspaper is published  
24 therein, then in a newspaper having a general circulation therein.

25 (2) The board of supervisors shall not prepare a budget that  
26 reduces the county budget by more than ten percent (10%) in the  
27 last year of the members' term of office if a majority of the  
28 members of the board are not reelected.

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

32           19-11-7. (1) The county administrator of each county of the  
33 State of Mississippi shall prepare and submit to the board of  
34 supervisors at its August meeting of each year a complete budget  
35 of revenues, expenses and a working cash balance estimated for the  
36 next fiscal year, which shall be based on the aggregate funds  
37 estimated to be available for the ensuing fiscal year for each  
38 fund, from which such estimated expenses will be paid, exclusive  
39 of school maintenance funds, which shall be shown separately and  
40 exclusive of the budget of the sheriff's department which shall be  
41 prepared by the sheriff. Such statement of revenues shall show  
42 every source of revenue along with the amount derived from each  
43 source. The budget, including the sheriff's budget, containing  
44 such statement of revenues and expenses shall be published at  
45 least one (1) time during August or September but not later than  
46 September 30 of the year in a newspaper published in the county,  
47 or if no newspaper is published therein, then in a newspaper  
48 having a general circulation therein.

49           (2) The county administrator shall not prepare a budget that  
50 reduces the county budget by more than ten percent (10%) in the  
51 last year of the members' term of office if a majority of the  
52 members of the board are not reelected.

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

55           19-11-11. (1) The budget as finally determined, in addition  
56 to setting out separately each general item of expenditure for  
57 which appropriations are to be made and the fund out of which the  
58 same is to be paid, shall set out the total amount to be expended  
59 from each fund, the anticipated working cash balance in the fund  
60 at the close of the present fiscal year, the estimated amount, if  
61 any, which shall accrue to the fund from sources other than

62 taxation for the new fiscal year, and the amount necessary to be  
63 raised for each fund by tax levy during such fiscal year, and the  
64 working cash balance which the board determines necessary for the  
65 next fiscal year. The board of supervisors, not later than  
66 September 15th, shall then, by resolution, approve and adopt the  
67 budget as finally determined, and enter the same at length and in  
68 detail in its official minutes, and in like manner the said board  
69 shall enter the budget of estimated expenses for the county  
70 department of education which shall have been prepared and  
71 presented to the board by the county superintendent of education  
72 as provided by law.

73 (2) The board of supervisors shall not adopt a budget that  
74 reduces the county budget by more than ten percent (10%) in the  
75 last year of the members' term of office if a majority of the  
76 members of the board are not reelected.

77 **SECTION 3.** Section 19-11-19, Mississippi Code of 1972, is  
78 amended as follows:

79 19-11-19. (1) When it shall appear to the board of  
80 supervisors that collection of anticipated revenues from taxation  
81 and/or other sources for any fund or funds of any county will be  
82 more than the amounts estimated, or when it appears that such  
83 revenues will be less than estimated, the board of supervisors may  
84 revise the budget of expenses at any regular meeting during the  
85 fiscal year by increasing or decreasing the items of said budget  
86 in proportion to the increase or decrease in the anticipated  
87 revenue collections and/or other sources of funds. When it shall  
88 appear to the board of supervisors that some item of the budget is  
89 in excess of the requirements of said item, and that the amount  
90 budgeted to such item will not be needed during the fiscal year,  
91 the board may, at any regular meeting, transfer funds to and from  
92 items within the budget when and where needed, but no such  
93 transfer shall be made from fund to fund, or from item to item,  
94 which will result in the expenditure of any money for a purpose

95 different from that for which the tax was levied. However,  
96 revisions as herein authorized shall not be deemed to permit any  
97 expenditures in excess of the various items of the budget as then  
98 approved, and any expenditures made in excess of the budget as  
99 then approved shall be invalid, and subsequent revision shall not  
100 validate such expenditures. The revisions made in the budget,  
101 from time to time, shall be spread upon the official minutes of  
102 the board at the meeting at which any such revision is made.

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

105 **SECTION 4.** This act shall take effect and be in force from  
106 and after July 1, 2005.