

By: Senator(s) Hopson, Polk, Norwood,  
Hickman, Hill, Tate

To: Appropriations

SENATE BILL NO. 3025

1 AN ACT MAKING AN APPROPRIATION OF SPECIAL FUNDS IN THE STATE  
2 TREASURY TO DEFRAY THE EXPENSES OF THE STATE BOARD OF FUNERAL  
3 SERVICES FOR FISCAL YEAR 2025.

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

5 **SECTION 1.** The following sum, or so much thereof as may be  
6 necessary, is hereby appropriated out of any money in the State  
7 Treasury to the credit of the State Board of Funeral Services for  
8 the purpose of defraying the expenses of said board for the fiscal  
9 year beginning July 1, 2024, and ending June 30, 2025.....  
10 .....\$ 307,706.00.

11 **SECTION 2.** Of the funds appropriated under the provisions of  
12 this act, the following positions are authorized:

13 AUTHORIZED HEADCOUNT:

14 Permanent: 2

15 Time-Limited: 0

16 With the funds herein appropriated, it shall be the agency's  
17 responsibility to make certain that funds required for Personal  
18 Services for Fiscal Year 2026 do not exceed Fiscal Year 2025 funds



19 appropriated for that purpose unless programs or positions are  
20 added to the agency's Fiscal Year 2025 budget by the Mississippi  
21 Legislature. The Legislature shall determine the agency's personal  
22 services appropriation, which the State Personnel Board shall  
23 publish. In accordance with applicable laws, if an agency  
24 determines that its personal services amount is insufficient, the  
25 agency must contact the State Personnel Board. Any adjustment to  
26 the personal services amount must be approved by the State  
27 Personnel Director and the State Fiscal Officer after consultation  
28 with the Legislative Budget Office. Any adjustment shall be  
29 reported to the Legislative Budget Office and the House and Senate  
30 Appropriations Chairmen. The agency's personal services  
31 appropriation may consist of restricted funds for approved  
32 vacancies for Fiscal Year 2025 that may not be utilized for active  
33 Fiscal Year 2024 headcount. It shall be the agency's  
34 responsibility to ensure that the funds provided for vacancies are  
35 used to increase headcount and not for promotions, title changes,  
36 in-range salary adjustments, or any other mechanism for increasing  
37 salaries for current employees. If the State Personnel Board  
38 determines that an agency has used provided vacancy funds for any  
39 of the mechanisms previously listed, the State Personnel Board  
40 shall not process any additional salary actions for the agency in  
41 the current fiscal year, except for new hires determined by the  
42 State Personnel Board to be essential for the agency. It is the  
43 Legislature's intention that no employee salary falls below the



44 minimum salary established by the Mississippi State Personnel  
45 Board.

46         Additionally, the State Personnel Board shall determine and  
47 publish the projected annualized payroll costs based on current  
48 employees. It shall be the responsibility of the agency head to  
49 ensure that actual personnel expenditures for Fiscal Year 2025 do  
50 not exceed the data provided by the Legislative Budget Office. If  
51 the agency's projected cost for Fiscal Year 2025 exceeds the  
52 annualized costs, no salary actions shall be processed by the  
53 State Personnel Board except for new hires determined to be  
54 essential for the agency.

55         Any transfers or escalations shall be made in accordance with  
56 the terms, conditions, and procedures established by law or  
57 allowable under the terms set forth within this act. The State  
58 Personnel Board shall not escalate positions without written  
59 approval from the Department of Finance and Administration. The  
60 Department of Finance and Administration shall not provide written  
61 approval to escalate any funds for salaries and/or positions  
62 without proof of availability of new or additional funds above the  
63 appropriated level.

64         No general funds authorized to be expended herein shall be  
65 used to replace federal funds and/or other special funds used for  
66 salaries authorized under the provisions of this act and which are  
67 withdrawn and no longer available.



68 None of the funds herein appropriated shall be used in  
69 violation of the Internal Revenue Service's Publication 15-A  
70 relating to the reporting of income paid to contract employees, as  
71 interpreted by the Office of the State Auditor.

72 **SECTION 3.** It is the intention of the Legislature that the  
73 Funeral Services Board shall maintain complete accounting and  
74 personnel records related to the expenditure of all funds  
75 appropriated under this act and that such records shall be in the  
76 same format and level of detail as maintained for Fiscal Year  
77 2024. It is further the intention of the Legislature that the  
78 agency's budget request for Fiscal Year 2026 shall be submitted to  
79 the Joint Legislative Budget Committee in a format and level of  
80 detail comparable to the format and level of detail provided  
81 during the Fiscal Year 2025 budget request process.

82 **SECTION 4.** It is the intention of the Legislature that  
83 whenever two (2) or more bids are received by this agency for the  
84 purchase of commodities or equipment, and whenever all things  
85 stated in such received bids are equal with respect to price,  
86 quality and service, the Mississippi Industries for the Blind  
87 shall be given preference. A similar preference shall be given to  
88 the Mississippi Industries for the Blind whenever purchases are  
89 made without competitive bids.

90 **SECTION 5.** It is the intention of the Legislature that the  
91 funds herein appropriated shall be expended in compliance with  
92 Section 27-104-25, Mississippi Code of 1972, that no state agency



93 shall incur obligations or indebtedness in excess of their  
94 appropriation and that the responsible officers, either personally  
95 or upon their official bonds, shall be held responsible for  
96 actions contrary to this provision.

97       **SECTION 6.** The money herein appropriated shall be paid by  
98 the State Treasurer out of any money in the State Treasury to the  
99 credit of the proper fund or funds as set forth in this act, upon  
100 warrants issued by the State Fiscal Officer; and the State Fiscal  
101 Officer shall issue his warrants upon requisitions signed by the  
102 proper person, officer or officers in the manner provided by law.

103       **SECTION 7.** This act shall take effect and be in force from  
104 and after July 1, 2024, and shall stand repealed from and after  
105 June 30, 2024.

