

By: Senator(s) Hopson, Polk,
McCaughn, Berry, Tate, Thompson

To: Appropriations

SENATE BILL NO. 2024

1 AN ACT MAKING AN APPROPRIATION OF SPECIAL FUNDS TO THE
2 MISSISSIPPI STATE BOARD OF DENTAL EXAMINERS FOR FISCAL YEAR 2026.

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

4 **SECTION 1.** The following sum, or so much thereof as may be
5 necessary, is hereby appropriated out of any money in the State
6 Treasury to the credit of the Mississippi State Board of Dental
7 Examiners, for the support of said board for the fiscal year
8 beginning July 1, 2025, and ending June 30, 2026.....
9\$ 1,294,921.00.

10 **SECTION 2.** Of the funds appropriated under the provisions of
11 this act, not more than the following amount of funds, with the
12 exception of the provisions in this section, shall be expended
13 only for "Personal Services," which includes "Vacancy Funding,"
14 for the following authorized number of employment headcount:

15 FUNDING:

16	General Funds:	\$ 0.00
17	Special Funds:	\$ 694,646.00
18	Total Funds:	\$ 694,646.00



PERSONAL SERVICES:

Employee Salaries, Wages, and

Fringe Benefits:	\$ 694,646.00
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Progressions:	\$ 0.00
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Vacancy Funding:	\$ 0.00
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Total Personal Services:	\$ 694,646.00
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AUTHORIZED HEADCOUNT:

Permanent:	8
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Time-Limited:	0
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As used in this section, the term "Personal Services" shall mean funds provided under the major object of expenditure category Personal Services for Salaries, Wages, and Fringe Benefits. Funds in this category shall not be transferred to any other category.

It is the intention of the Legislature to ensure compliance with the Variable Compensation Plan, as outlined in Section 25-9-147, Mississippi Code of 1972. Payment from these funds shall be in accordance with the Variable Compensation Plan promulgated by the Mississippi State Personnel Board. It is the Legislature's intention that no employee's salary falls below the minimum salary established by the Mississippi State Personnel Board.

The State Personnel Board shall determine and publish the projected annual cost of "Personal Services" based on monthly and year-to-date payroll expenditures in compliance with the provisions of this act.



43 With the funds herein appropriated, it shall be the agency's
44 responsibility to ensure that no single personnel action or
45 combination of personnel actions, when annualized, exceeds the
46 Fiscal Year 2026 appropriation for "Personal Services" with the
47 exception of escalated funds. Further, it shall be the agency's
48 responsibility to ensure that funds required to be appropriated
49 for "Personal Services" for Fiscal Year 2027 do not exceed Fiscal
50 Year 2026 funds appropriated for that purpose unless programs or
51 positions are added to the agency's Fiscal Year 2026 budget by the
52 Mississippi Legislature.

53 If, at the time the agency takes any action to change
54 "Personal Services," the State Personnel Board determines that the
55 agency has taken or will take an action that would cause the
56 agency to exceed the funds appropriated in this act when
57 annualized for Fiscal Year 2026 or increase the need for "Personal
58 Services" for Fiscal Year 2027, when annualized, the State
59 Personnel Board shall process no salary actions until such time as
60 the requirements of the provisions of this section are met with
61 the exception of new hires determined to be essential for the
62 agency.

63 When used in this section, "Vacancy Funding" shall mean funds
64 included in the Total Personal Services amount listed above and
65 designated for approved vacancies in Fiscal Year 2026. These funds
66 are to be utilized to increase the number of filled headcounts
67 that were authorized but unfilled as of the last day of Fiscal



68 Year 2025. If the agency fills additional headcounts after May 1,
69 2025, until the end of Fiscal Year 2025, the amount of available
70 Vacancy Funding may be proportionally reduced to reflect the
71 updated number of filled headcounts. The agency shall be
72 responsible for ensuring that "Vacancy Funding" is used to
73 increase headcounts and not for promotions, title changes,
74 in-range salary adjustments, or any other mechanism for increasing
75 salaries for current employees.

76 Any transfers or escalations shall be made in accordance with
77 the terms, conditions, and procedures established by law or
78 allowable under the terms set forth within this act. The State
79 Personnel Board shall not escalate positions without written
80 approval from the Department of Finance and Administration. The
81 Department of Finance and Administration shall not provide written
82 approval to escalate any funds for salaries and/or headcounts
83 without proof of availability of new or additional funds above the
84 appropriated level. Unless specifically noted, all Fiscal Year
85 2025 escalated headcounts have been accounted for and shall be
86 converted to authorized time-limited headcounts.

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

91 None of the funds herein appropriated shall be used in
92 violation of the Internal Revenue Service's Publication 15-A



relating to the reporting of income paid to contract employees, as interpreted by the Office of the State Auditor.

If the agency's total authorized headcount decreases from Fiscal Year 2025 to Fiscal Year 2026, it will be the agency's discretion as to what headcounts are removed.

SECTION 3. It is the intention of the Legislature that the Mississippi Board of Dental Examiners shall maintain complete accounting and personnel records related to the expenditure of all funds appropriated under this act and that such records shall be in the same format and level of detail as maintained for Fiscal Year 2025. It is further the intention of the Legislature that the agency's budget request for Fiscal Year 2027 shall be submitted to the Joint Legislative Budget Committee in a format and level of detail comparable to the format and level of detail provided during the Fiscal Year 2026 budget request process.

SECTION 4. Of the funds provided under the provisions of this act, an amount not to exceed Twenty-seven Thousand Dollars (\$27,000.00) shall be allocated to the Mississippi Board of Pharmacy to defray the expenses of the Mississippi Prescription Monitoring Program.

SECTION 5. It is the intention of the Legislature that the funds herein appropriated shall be expended in compliance with Section 27-104-25, Mississippi Code of 1972, that no state agency shall incur obligations or indebtedness in excess of their appropriation and that the responsible officers, either personally



or upon their official bonds, shall be held responsible for actions contrary to this provision.

SECTION 6. It is the intention of the Legislature that whenever two (2) or more bids are received by this agency for the purchase of commodities or equipment, and whenever all things stated in such received bids are equal with respect to price, quality and service, the Mississippi Industries for the Blind shall be given preference. A similar preference shall be given to the Mississippi Industries for the Blind whenever purchases are made without competitive bids.

SECTION 7. The money herein appropriated shall be paid by the State Treasurer out of any money in the State Treasury to the credit of the proper fund or funds as set forth in this act, upon warrants issued by the State Fiscal Officer; and the State Fiscal Officer shall issue his warrants upon requisitions signed by the proper person, officer or officers, in the manner provided by law.

SECTION 8. This act shall take effect and be in force from and after July 1, 2025.

