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22

# BUDGET PRIMER

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20  
22



## TABLE OF CONTENTS

INTRODUCTION	1
STATE REVENUE	3
PANDEMIC FEDERAL FUNDING	10
STATE SPENDING	16
PROGRAM CHARACTERISTICS	21
ECONOMIC CHARACTERISTICS	32
CONCLUSION	33
ENDNOTES	34

# Introduction

Every family has a budget. Each month a family brings in a certain amount of income, and each month a family must decide how to spend the money. Some expenses are absolutely necessary – like food, shelter, and utilities. Other expenses are much more flexible – like entertainment. During tight months, families face tough decisions about whether cuts in “flexible” expenses must be made.

Regardless of whether or not a family uses a formal budget document, each family must plan and account for its needs, often with an income that can't pay for everything. Mississippi is no different.

The Mississippi budget provides a blueprint for how our state government funds services for each of its 2.9 million residents. Budget decisions directly influence the quality of education that our children receive, the condition of the roads that we travel, the safety of our communities, and the level of trust we can place in professionals such as doctors, dentists, pharmacists, and nurses.

Each of these services—education, road maintenance, and public health and safety—comes at a price and must be paid for through taxes, fees, or borrowed funds. Our state needs strong fiscal systems to ensure that the necessary funds are available— in a good economy and in a slow economy – to cover the costs of the services that all Mississippi residents depend on every day. And since the state gets its money from the people and is responsible for providing services with that money, the state should be accountable to the people. The state's budget should reflect their priorities, wishes, and needs.

There are many stages in the state budgeting process, many players that affect the outcome of budget decisions, and many sources of revenue—to name just a few complexities. At One Voice, we support budget decisions that contribute to the state's economic growth, adequately funds the state's services and programs, and promote wealth, race, and gender equity for the benefit of all of the state's residents.

The pages that follow provide a summary of the state's budget process and highlights key budget and tax matters that impact our community based on the following three general budgeting practices:

01

The state's fiscal practices, including a general overview of state revenue and spending decisions made during the 2021 Legislative Session;

02

The state's economic outlook, particularly Mississippi's employment and income statistics; and

03

The state's program performance, specifically funding performances for the state's education, criminal justice, and healthcare systems.

In providing a simple overview, the goal of this primer is to raise understanding of Mississippi's budget and tax systems and provide a numerical baseline for advocates in the promotion of a more equitable budget and tax system in the state.

# The Budget Process

What is the state budget?

The state budget is the collection of laws that determine how the state collects and spends resources. It is passed each year by the State Legislature and includes spending decisions for each service that the state provides and revenue decisions affecting every state resident. Mississippi's state budgeting process is outlined below.

## Mississippi State Budgeting Process

### Annual Timeline

Mississippi's fiscal year extends from July 1 of one year to June 30 of the next.

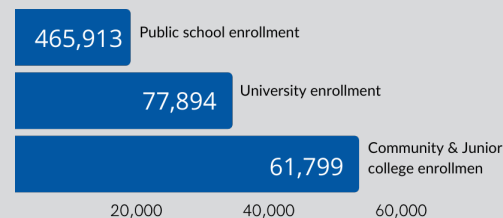
<b>JUN-JUL</b>	Agencies begin entering their next fiscal year budget request using LBO's Online Budget Request System (OBRS).
<b>AUG</b>	Five-year Strategic Plans are due to LBO on July 15.
<b>SEPT</b>	Agency budget requests are due to LBO using OBRS by August 1. When submitted budget requests are reviewed and approved by the LBO budget analyst, "Final" (non-draft) printed copies of MBR forms must be sent to LBO and the Department of Finance and Administration (DFA).
<b>OCT-NOV</b>	Joint Legislative Budget Committee (JLBC) holds Budget Hearings to consider agency budget requests and state revenue estimates.
<b>DEC</b>	JLBC meets to finalize the Legislative Budget Recommendation (LBR) and to adopt the latest State revenue projections.
<b>JAN-APR</b>	JLBC meets to adopt LBR. The Budget Recommendation Memorandum and Legislative Budget Book are published.
<b>APR-MAY</b>	Legislative Session convenes during the first week of January and closes around April 1. Appropriations bills adopted near the end of Session LBO Session Summary and JLBC Appropriations Bulletin are published.

Source: Mississippi Legislative Budget Office, Budget Process Cycle, 2021

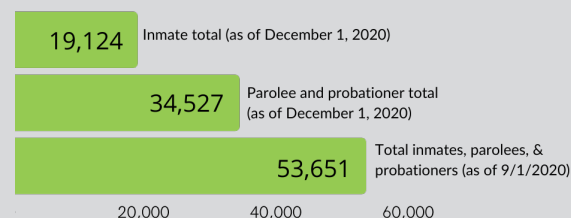
# MS by the Numbers

## Education

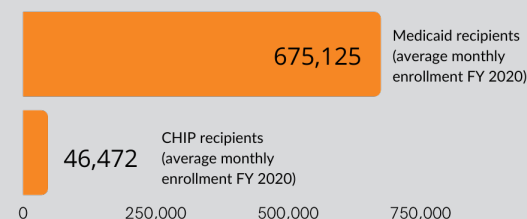
2019-2020



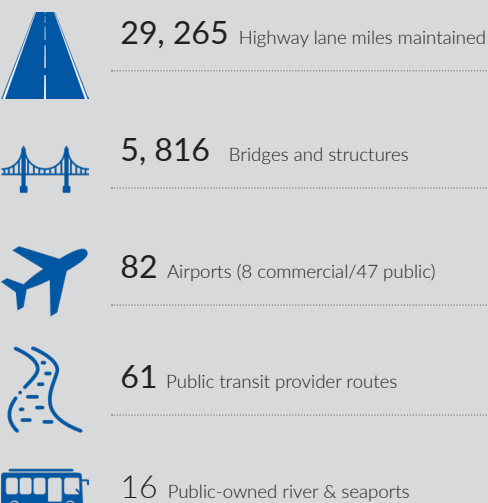
## Criminal Justice



## Health



## Transportation



# State Revenue

## Funding Sources

The state budget is generally comprised of money from three main funds—General Funds, Special Funds, and Federal Funds. These funding sources, as well as others, are outlined below.

### General Funds

General Funds come from general state tax collections and pay for key services provided by the state, including K-12 education, colleges and universities, and corrections. The Legislature has significant discretion about how these funds are spent. During strong economic times, the Legislature may use General Funds to cover costs associated with new or expanded programs. During weak economic times, General Fund appropriations could be cut or held steady to achieve a balanced budget. When the Legislature meets in January, the budget debates that appear in the news mostly revolve around these appropriations.

### Special Funds

Special Funds are established through state statutes or constitutional provisions that earmark funds for a specific purpose. Like General Funds, they must be appropriated annually, but they are not generally subjected to the same level of debate. Some Special Funds are supported by fees, fines, or assessments. Others can be funded through special taxes. For instance, regulatory/licensing agencies charge licensing fees and assess which go to support their operation. The Medical Licensure Board and the Board of Dental Examiners are two agencies that receive funding through licensing fees. The Department of Transportation is an example of a Special Fund agency that derives some of its funding through a tax on fuel. Many Special Fund agencies, like the Medical Licensure Board, receive all of their funding from Special Funds. Other agencies, like the Department of Human Services, receive funding from a combination of Special Funds, General Funds, and/or Federal Funds.

### Federal Funds

Federal Funds are earmarked by the U.S. government for specific state programs. They are appropriated annually by the Mississippi Legislature but must be spent in keeping with federal rules. Depending on the rules associated with each program, the Legislature may have more or less flexibility in how the funds are spent.

### State Support Funds

Another way to classify funds is by state support. State Support Funds include both State General Funds and State Special Funds. However, Federal Funds and agency-generated Special Funds are not included in this category. Significant State Support Special Funds include:

**Budget Contingency Fund:** The Budget Contingency Fund was formed to receive transfers from other fund sources (Special and General). FY 2002 marked the first use of the Budget Contingency Fund to supplement the State General Fund. Any funds spent from the Budget Contingency Fund are considered non-recurring. A non-recurring fund transfer is a transfer of funds for a one-time expense that is unlikely to happen again.

**Health Care Expendable Fund:** The Health Care Expendable Fund was created to receive transfers from the Health Care Trust Fund that are authorized by state statute. As a result of the lawsuit won against tobacco manufacturers, the Health Care Trust Fund receives the court-ordered payments due to our state. These funds can only be appropriated for health-related purposes.

## Mississippi's Funding Sources (2020)

- Bank Account Funds
- Budget Contingency Funds
- Bond Funds
- BP Settlement Funds
- CARES Act Funds
- Capital Expenditure Funds
- Education Enhancement Funds
- Grant Funds-CARES Act
- General Funds
- Grant Funds
- Healthcare Expendable Funds
- Special Funds
- Tobacco Settlement Funds

Source: Department of Finance and Administration-Transparency in Mississippi Government

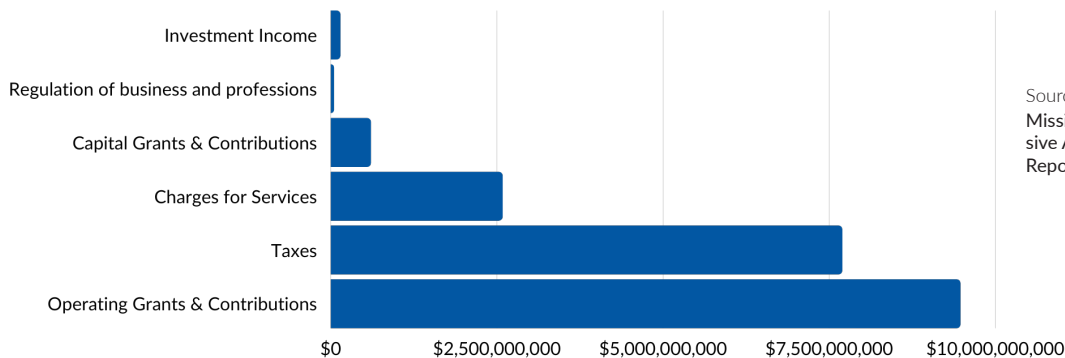
**Education Enhancement Fund:** The Education Enhancement Fund was created for the supplemental support of K-12, Two-Year Colleges, and Four-Year Institutions of Higher Learning. State statute requires that a percentage of state sales tax collections be deposited into the Education Enhancement Fund. These funds are then allocated based on a statutory formula to K-12 Education, Two-Year Colleges, and Four-Year Institutions of Higher Learning.

**Tobacco Control Fund:** The Tobacco Control Fund was created for the support of our state's tobacco cessation programs. It began as a result of the lawsuit won against tobacco manufacturers and receives a portion of the court-ordered payments due to our state.

**Capital Expense Fund -** The Capital Expense Fund was created for capital expense needs, repair and renovation of state-owned properties, and specific projects authorized by the Legislature. By statute, the fiscal year unencumbered ending General Fund cash balance produces these funds.

## FY 2020 State Revenue

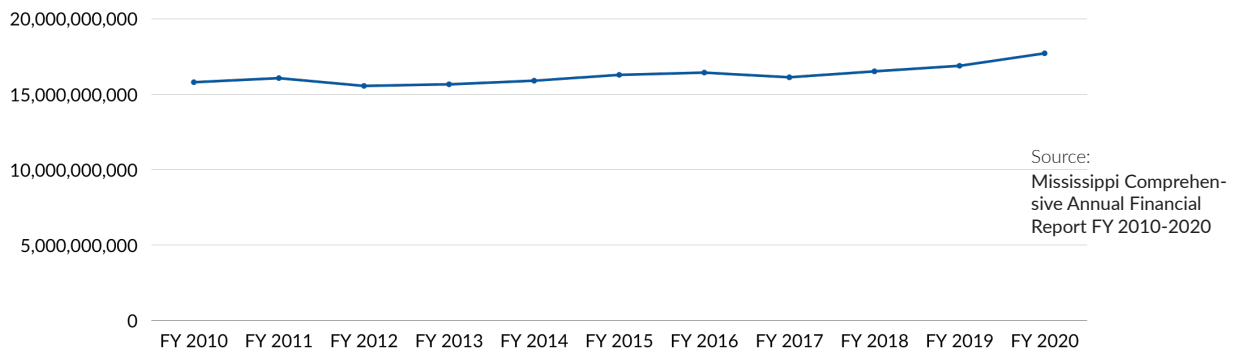
In FY 2020, the state's revenue totaled \$20,501,316. Operating grants and contributions of \$9,471,374,000 accounted for the majority of revenue. Revenue from taxes accounted for the second-largest revenue source and comprised \$7,693,653,000 of the state's total revenue. Together, operating grants and contributions and taxes were 83.7% of total state revenues.



Source: Mississippi Comprehensive Annual Financial Report FY 2020

## Governmental Funds

The state's general activities are recorded in governmental funds. In FY 2020, governmental fund revenues totaled \$17,736,256,000.



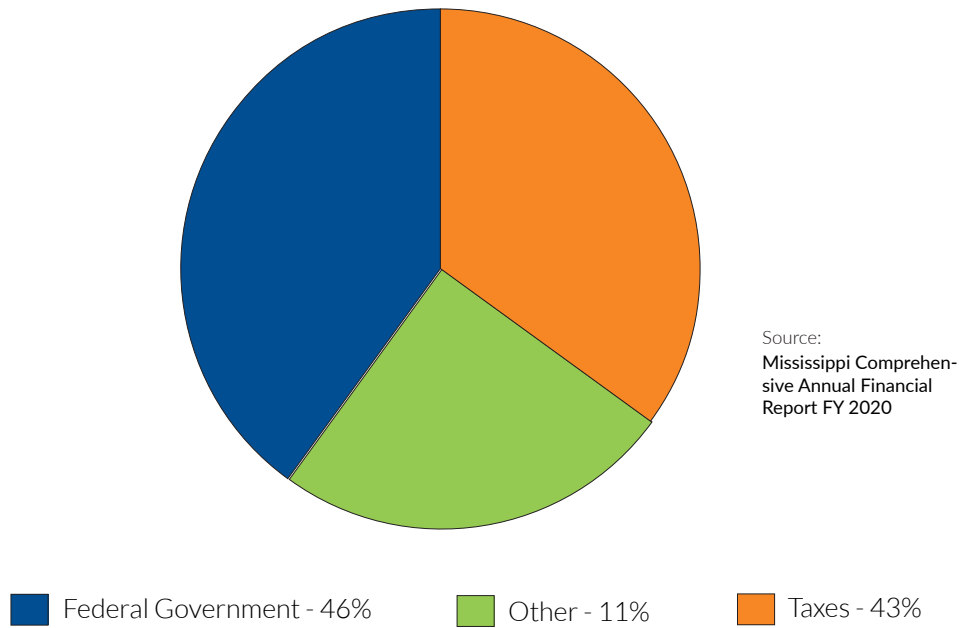
### Governmental Funds: Revenue Totals for the Year Ended June 30, 2020

Taxes	\$7,654,519,000
Licenses, fees, and permits	\$504,012,000
Federal government	\$8,201,641,000
Investment income	\$108,246,000
Charges for sales and services	\$464,522,000
Rentals	\$1,751,000
Court assessments and settlements	\$246,024,000
Lottery proceeds	\$70,703,000
Other	\$466,223,000
<b>Total</b>	<b>\$17,717,641,000</b>

Source: Mississippi Comprehensive Annual Financial Report FY 2020

Of each dollar collected by the State of Mississippi, approximately 46 cents came from the federal government, 43 cents came from taxes, and 11 cents came from other revenue sources.

## Governmental Funds: Revenues for the Year Ended June 30, 2020



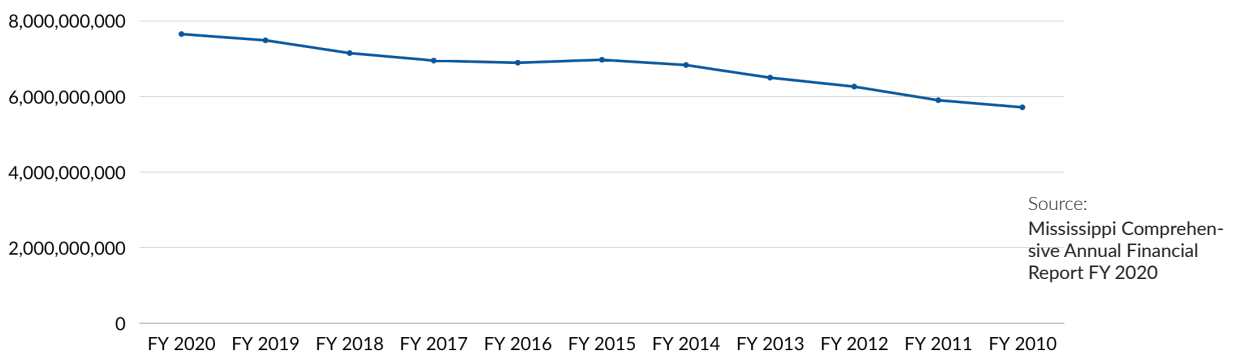
### The General Fund

The General Fund is the main operating fund of the state and accounts for the following activities: general government, education, health, and social services, law, justice, and public safety, recreation and resource development, regulation of business and professions, transportation, capital projects, and debt service. In FY 2020, the ending fund balance for the State's General Fund totaled \$5,031,048,000.

### State Taxes

Individuals and businesses within our state contribute to the state's funds by paying taxes. In FY 2020, state taxes totaled approximately \$7.7 billion. State taxes made up the second-largest source of state governmental funds revenue, and state tax revenue increased by \$165,526,000 from FY 2019-FY 2020.

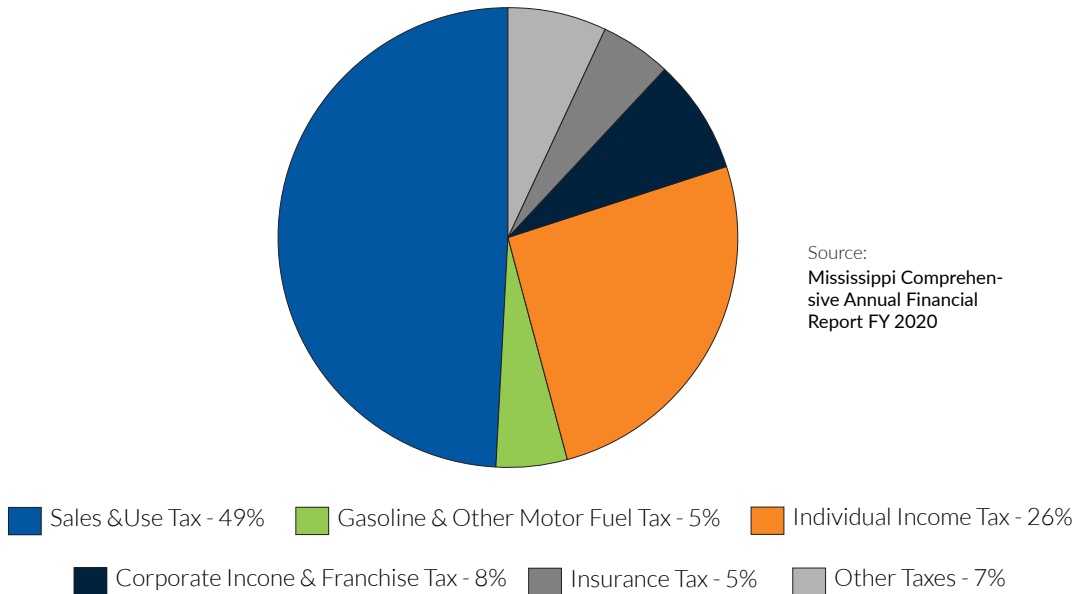
### State Tax Revenue Total FY 2010-2020





State tax revenue includes sales taxes, use taxes, individual income taxes, corporate income taxes and franchise tax, insurance taxes, gasoline, and other motor fuel taxes, as well as other taxes. Sales and use taxes make up the majority of the state's tax revenue, followed by personal income and corporate and franchise taxes.

## Governmental Funds: Total Tax Revenue



**Sales and Use Tax:** In FY 2020, Mississippi generated most of its state tax revenue of \$3,753,113,000, or 49% of its total tax revenue, from sales and use taxes. Sales and use taxes increased by \$1,26,817,000 from FY 2019-FY 2020.

A sales tax is a tax on the sale of tangible personal property and services. All sales of tangible personal property in the state are subject to the regular retail rate of sales tax (7%) unless the law exempts the item or provides a reduced rate of tax for an item.

Examples of goods subject to a sales tax include the rental or lease of motor vehicles, charges for admission to an amusement event, and rental accommodations in hotels. However, some services are not taxed, including many professional services, such as legal services, accounting services, pet grooming services, and massage therapy services. And while the state taxes most goods at a rate of 7%, the tax rate varies for certain goods. For example, the state charges a 5% sales tax on automobiles.

Mississippi and three other states—Indiana, Rhode Island, and Tennessee—tie for the second-highest statewide sales tax rate in the nation. Mississippi's combined State and average local sales tax rate of 7.07% ranks 22nd in the highest sales tax rates in the nation as of January 1, 2020.

Of particular importance, of the forty-five states with a sales tax, thirteen states still impose a sales tax on groceries. Mississippi, Alabama, and South Dakota are the only states of the thirteen to tax groceries at the full state sales tax rate. Mississippi has the highest sales tax rate on food purchases.

As a note, every state with a sales tax has a use tax. This tax applies to items purchased outside of Mississippi for use in our state. The use tax is designed to prevent state residents from avoiding the sales tax by purchasing goods in other states. Residents who purchase goods in other states are legally required to report and pay tax on those purchases.

**Mississippi Individual Income Tax:** Individual income taxes are taxes collected on an individual's total income minus a number of exemptions and deductions, depending on his or her filing status. In FY 2020, Mississippi collected \$1,959,893,000, or 26% of its total tax revenue, in income taxes. In fact, income taxes were the state's second-largest source of tax revenue. Mississippi has a graduate income tax system. The tax rate is:

0% on the first \$2,000 of taxable income.

3% on the next \$3,000 of taxable income.

4% on the next \$5,000 of taxable income.

5% on all taxable income over \$10,000.

Under the "Taxpayer Pay Raise Act" passed in 2016, the 3% tax rate will be completely phased out in the state by 2022. Mississippi's graduated tax system operates as a relatively flat tax, meaning that most taxpayers pay a similar effective tax rate. For example, the top tax rate of 5% starts at \$10,000 of taxable income or \$29,600 of gross income for a family of four. Thus, a family of four that earns \$30,000 pays the same marginal tax rate as a family of four earning \$300,000 or \$3,000,000.

**Corporate Income:** Corporate income tax is a tax on business profits. In FY 2020, \$643,954,000, or 8% of the state's tax revenue, including taxes from businesses through the corporate income and franchise tax. Corporate income and franchise tax revenues decreased by \$6,664,000 from FY 2019-FY 2020. As with the personal income tax, Mississippi's graduated income tax rate is:

0% on the first \$2,000 of taxable income.

3% on the next \$3,000 of taxable income.

4% on the next \$5,000 of taxable income.

5% on all taxable income over \$10,000.

Under the "Taxpayer Pay Raise Act" passed in 2016, the state's corporate franchise rate and the 3% corporate income tax brackets are currently being phased out.

A corporation's income tax liability may be reduced by one of the state's many corporate tax credits. Tax credits lower the tax owed by the corporation by the amount of the tax credit. In Mississippi, tax credits are provided to corporations for a wide variety of actions, including creating new jobs, providing child/dependent care for employees, and producing motion pictures in the state.

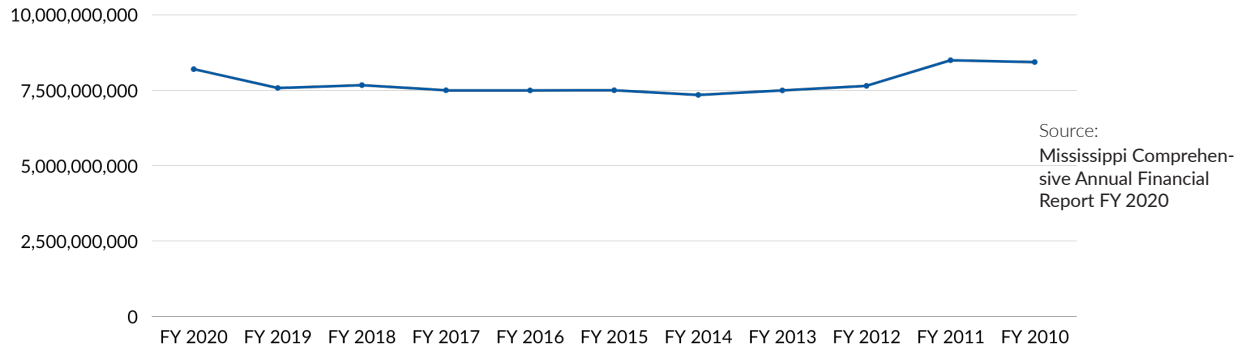
**Other state taxes:** Of the State's total tax revenue, \$1,861,481,000, or 17% of its total tax revenue, came from gasoline and other motor fuel tax, insurance tax, and other taxes.

## Federal Funds

In FY 2020, \$8,201,641,000, or 46% of state revenue, came from the federal government. Revenues from the federal government increased by \$626,267,000 from FY 2019-FY 2020. The federal government obligated the majority of its funds to the state to financial assistance programs such as the following:

- Medicaid
- Federal direct student loans
- SNAP
- Medicare (Part B)
- SCHIP
- Head Start
- TANF
- Title I Grants to LEAs
- WIC,
- TANF
- Section 8 Housing Choice Vouchers
- Special Education Grants
- The National School Lunch Program
- Highway Planning and Construction
- Health Care Centers

## Federal Government Revenue Fy 2010-2020



## Other Revenue Sources

Other revenue sources, including money from licenses, fees and permits, investment income, charges for sales and services, rentals, lottery proceeds, court assessments, and settlements and other sources, accounted for \$1,861,481,000, or 11% of the FY 2020 governmental fund balance.

# Pandemic Federal Funding

On March 11, 2020, the World Health Organization declared a global pandemic due to an outbreak of the Novel Coronavirus Disease. On March 13, the United States declared the coronavirus a national emergency. This section outlines the pandemic, federal funding provided to the state of Mississippi and its localities.

On March 27, the Coronavirus Aid, Relief, and Economic Security (“CARES”) Act became law. The CARES Act provided \$2.2 trillion in economic relief and recovery aid to businesses, workers, and families. The CARES Act’s two major legislative packages included the Education Stabilization Fund and the Coronavirus Relief Fund.

The Educational Stabilization Fund established the Elementary & Secondary School Emergency Relief Fund, which provided funding to the Mississippi Department of Education, Institute of Higher Learning, and Governor Tate Reeve’s Emergency Education Relief Fund. From the total \$30.75 billion of education assistance provided by the CARES Act, Mississippi received \$353,604,057— \$169,883,002 in Elementary and Secondary Emergency Relief Fund dollars \$149,058,183 in Higher Education Emergency Relief Fund, and \$34,666,872 for the Governor’s Relief Fund.

From the total \$150 billion Coronavirus Relief Fund for states, territories, and tribes, Mississippi received a total allocation of \$1,250,000,000. The Mississippi Legislature controlled spending decisions over the \$1.25 billion in COVID-19 funds. Lawmakers provided Governor Reeves with \$50 million worth of discretionary funds that he controlled.

The Mississippi Legislature finalized spending of CARES Act funds during an extended 2020 Legislative session. The funds supported programs in FY 2020 and FY 2021.

In response to the federal aid, the Legislature created new COVID-19 funds. The funds included the following:

- Back to Business Mississippi Grant Fund
- Mississippi COVID-19 Relief Payment Fund
- DFA CARES Act COVID-19 Fund
- Mississippi Tourism Recovery Fund
- Mississippi Nonprofit Museums Recovery Fund
- Equity in Distance Learning Fund
- Postsecondary Education COVID-19 Relief Grant Fund
- Independent Schools’ COVID-19 Assistance Grant Fund
- Mississippi Pandemic Response Broadband Availability Grant Program Fund
- Mississippi Emergency Management Agency COVID-19 Fund
- Mississippi Electric Cooperatives Broadband COVID-19 Grant Program Fund
- Broadband Provider Grant Program Fund
- Rental Assistance Grant Program Fund
- ICU Infrastructure Fund
- Poultry Farmer Stabilization Grant Program Fund

- Mississippi Supplemental CFAP Grant Program Fund
- Sweet Potato Farm Sustainment Grant Program Fund

Source: Mississippi Legislative Budget Office, FY 2021 Legislative Appropriations Bulletins

As of April 2021, the Mississippi Legislature appropriated a total of \$1,250,000,000 in CARES Act funds. Of that amount, agencies expended \$827,598,532, and the state transferred \$391,781,426 to the Mississippi's Unemployment Insurance Trust Fund. The state will transfer an additional \$30,620,042 in unexpended funds to the Unemployment Insurance Trust Fund on or before December 30, 2021, as required by federal law.

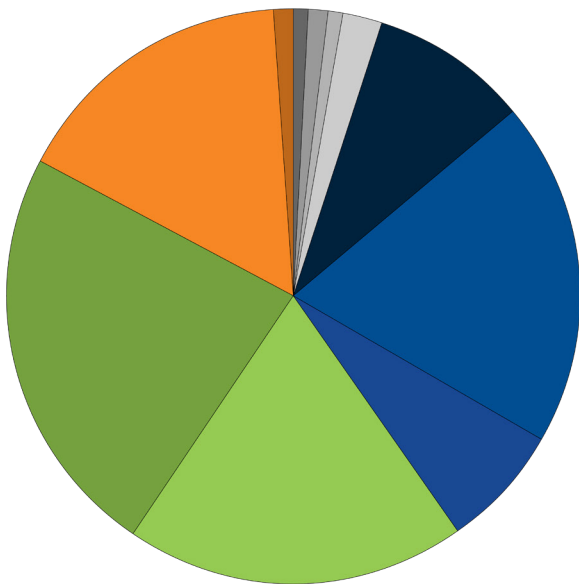
In all, the Mississippi Legislature appropriated funds from the Coronavirus Relief Fund ("CRF") during the 2020 Legislative Session in the following manner:

### CARES Act COVID-19-CRF Appropriations

AGENCY NAME	AMOUNT APPROPRIATED	BALANCE UNEXPENDED
Department of Corrections	\$20,000,000	\$0
Mississippi Emergency Management Agency	\$110,000,000	\$3,045
Supreme Court-Admin Office of Courts	\$2,500,000	\$0
Mississippi Development Authority	\$240,207,000	\$33,120
State Department of Health	\$91,900,000	\$67,885
IHL-Subsidiary Programs-Executive Office-MDA	\$1,800,000	\$0
IHL-Subsidiary Programs-Executive Office-UMMC	\$4,418,000	\$0
Department of Mental Health	\$1,400,000	\$0
Department of Employment Security	\$236,775,000	\$20,130
Secretary of State	\$1,000,000	\$0
Department of Finance and Administration	\$291,000,000	\$30,242,458
Department of Education	\$200,000,000	\$89,865
ITS-Wireless Communication Commission	\$10,000,000	\$0
State of Department of Health	\$14,000,000	\$163,539
Mississippi Veterans' Affairs	\$10,000,000	\$0
Department of Agriculture and Commerce	\$13,000,000	\$0
Unallocated Funds	\$2,000,000	\$0
<b>Total</b>	<b>\$1,250,000,000</b>	<b>\$30,620,042</b>

Source:  
Mississippi Legislative  
Budget Office, Budget  
Summary 2021 Legisla-  
tive Session

## CARES Act COVID-19-CRF Appropriations



- ITS-Wireless Communication Commission - 1%
- Dept. of Education - 16%
- Dept. of Finance & Administration - 23%
- Dept. of Employment Security - 19%
- State Dept. of Health - 7%
- MS Development Authority - 19%
- MS Emergency Management Agency - 9%
- Dept. of Corrections - 2%
- Dept. of Agriculture & Commerce - 1%
- MS Veterans Affairs - 1%
- State of Dept. of Health - 1%

### Key highlights of Mississippi's CRF allocations included:

#### Program/Agency

The Mississippi Department of Finance and Administration

#### Allocation

**\$291,000,000**

#### Purpose

- Assist with marketing activities of tourism organizations
- Funds to nonprofit museum expenses
- Reimbursement to public and private postsecondary educational institutions
- Expansion of broadband internet service
- Grants to taxpayers with a permanent place of business in the state
- Expenses incurred by any state agency, department, or institution for purposes related to disruption associated with COVID-19

#### Program/Agency

Mississippi Development Authority

#### Allocation

**\$240,207,000**

#### Purpose

- Funds to entities licensed by the Department of Health, State Board of Dental Examiners, the State Board of Medical Licensure, MS Board of Nursing, and the State Board of Optometry, as well as specific nonprofit entities, for the purchase of PPE and additional testing due to COVID-19
- Grants to eligible schools
- Grants to rental businesses for loss of rental income due to COVID-19 and the federal and state eviction moratoria
- Grants to corporations, limited liability company, partnership, or sole proprietorships for reimbursement of costs incurred due to COVID-19

#### Program/Agency

Mississippi Department of Employment Security

#### Allocation

**\$236,775,000**

#### Purpose

Replenish the state's Unemployment Compensation Fund  
Fund training programs for individuals displaced due to COVID-19

**Program/Agency**  
Mississippi Department of  
Education

- Purpose**
- Support distance learning
  - Increase broadband internet access to unserved areas

**Allocation**  
**\$200,000,000**

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**Program/Agency**  
Mississippi Emergency Management  
Authority

- Purpose**
- Storage of personal protective equipment and other equipment used to prevent or reduce the transmission of COVID-19 or mitigate its effects
  - Reimbursement to counties and municipalities for COVID-19 related expenses

**Allocation**  
**\$110,000,000**

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Source: Mississippi Legislative Budget Office, FY 2021 Legislative Appropriations Bulletins

As a result of the ongoing pandemic, the American Rescue Plan Act of 2021 became law on March 11, 2021. Altogether, the Act provides \$1.9 trillion in pandemic relief and recovery aid. Of that amount, the Act provides \$350 billion to states, local governments, and tribal nations across the country.

The United States Congress allocated \$6 billion in aid to Mississippi. This includes nearly \$3 billion for state and local government, \$1.6 billion for K-12 education, \$429 million for colleges and universities, and \$166 million for capital improvement projects. As of April 2021, the Mississippi Legislature has not yet appropriated these funds.

## **American Rescue Plan Act of 2021 -Mississippi State and Local Government Allocation Estimates**

Source:  
National Council of State Legislatures, State and Local Allocation Estimates from the American Rescue Plan Act of 2021

In Mississippi:

State Government:  
**\$1.805 Billion**

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Metro Cities:  
**\$97 Million**

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Other Non-Counties:  
**\$258 Million**

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Counties:  
**\$577 Million**

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State (Capital Projects):  
**\$166 Million**

Total  
**\$2.903 Billion**

# American Rescue Plan Act of 2021-Mississippi State and Local Government Allocation Estimates

## Metro Cities (\$millions)

Biloxi	11.53	Como town	0.27	luka city	0.66
Gulfport	18.01	Corinth city	3.26	Jonestown town	0.25
Hattiesburg	13.61	Courtland town	0.12	Jumpertown town	0.11
Jackson	46.66	Crawford town	0.15	Kilmichael town	0.13
Moss Point	2.79	Crenshaw town	0.19	Kosciusko city	1.52
Pascagoula	4.60	Crosby town	0.06	Kossuth village	0.05

## Other non-counties (\$millions)

Abbeville town	0.10	Cruger town	0.08	Lambert town	0.30
Aberdeen city	1.17	Crystal Springs city	1.06	Laurel city	4.13
Ackerman town	0.33	D'Iberville city	3.16	Leakesville town	0.20
Alligator town	0.04	D'Lo town	0.10	Learned town	0.02
Amory city	1.53	De Kalb town	0.23	Leland city	0.85
Anguilla town	0.14	Decatur town	0.38	Lena town	0.03
Arcola town	0.07	Derma town	0.22	Lexington city	0.33
Artesia town	0.10	Diamondhead city	1.81	Liberty town	0.15
Ashland town	0.12	Doddsville town	0.02	Long Beach city	3.61
Baldwyn city	0.74	Drew city	0.36	Louin town	0.06
Bassfield town	0.05	Duck Hill town	0.37	Louise town	0.04
Batesville city	1.63	Dumas town	0.10	Louisville city	1.35
Bay Springs city	0.37	Duncan town	0.09	Lucedale city	0.71
Bay St. Louis city	3.16	Durant city	0.51	Lula town	0.06
Beaumont town	0.21	Ecru town	0.23	Lumberton city	0.50
Beauregard village	0.07	Eden village	0.03	Lyon town	0.06
Belmont town	0.45	Edwards town	0.23	Maben town	0.19
Belzoni city	0.43	Ellisville city	1.03	Macon city	0.55
Benoit town	0.10	Enterprise town	0.11	Madison city	5.79
Bentonla town	0.09	Ethel town	0.09	Magee city	0.92
Beulah town	0.07	Eupora city	0.45	Magnolia city	0.50
Big Creek village	0.03	Falcon town	0.03	Mantachie town	0.25
Blue Mountain town	0.21	Falkner town	0.11	Mantee village	0.05
Blue Springs village	0.05	Farmington town	0.49	Marietta town	0.06
Bolton town	0.12	Fayette city	0.32	Marion town	0.34
Booneville city	1.92	Flora town	0.42	Marks city	0.32
Boyle town	0.13	Florence city	1.01	Mathiston town	0.15
Brandon city	5.48	Flowood city	2.11	Mayersville town	0.13
Braxton village	0.04	Forest city	1.25	McComb city	2.93
Brookhaven city	2.69	French Camp town	0.04	McCool town	0.03
Brooksville town	0.24	Friars Point town	0.23	McLain town	0.10
Bruce town	0.41	Fulton city	0.90	Meadville town	0.09
Bude town	0.23	Gattman village	0.02	Mendenhall city	0.54
Burnsville town	0.21	Gautier city	4.17	Meridian city	8.20
Byhalia town	0.27	Georgetown town	0.06	Merigold town	0.09
Byram city	2.58	Glen town	0.09	Metcalfe town	0.22
Caledonia town	0.24	Glendora village	0.03	Mize town	0.07
Calhoun City town	0.38	Gloster town	0.20	Monticello town	0.33
Canton city	2.73	Golden town	0.04	Montrose town	0.03
Carrollton town	0.04	Goodman town	0.26	Moorhead city	0.47
Carthage city	1.08	Greenville city	6.56	Morgan City town	0.05
Cary town	0.06	Greenwood city	3.06	Morton city	0.80
Centreville town	0.32	Grenada city	2.76	Mound Bayou city	0.31
Charleston city	0.42	Gunnison town	0.09	Mount Olive town	0.21
Chunky town	0.07	Guntown town	0.63	Myrtle town	0.11
Clarksdale city	3.36	Hatley town	0.10	Natchez city	3.30
Cleveland city	2.50	Hazlehurst city	0.84	Nettleton city	0.43
Clinton city	5.51	Heidelberg town	0.15	New Albany city	1.97
Coahoma town	0.07	Hernando city	3.70	New Augusta town	0.14
Coffeeville town	0.19	Hickory Flat town	0.12	New Hebron town	0.09
Coldwater town	0.35	Hickory town	0.12	New Houlika town	0.14
Collins city	0.55	Hollandale city	0.52	Newton city	0.71
Columbia city	1.32	Holly Springs city	1.76	North Carrollton town	0.10
Columbus city	5.32	Horn Lake city	6.15	Noxapater town	0.10
		Houston city	0.77	Oakland town	0.11
		Indianola city	2.04	Ocean Springs city	4.03
		Inverness town	0.20	Okolona city	0.58
		Isola town	0.14	Olive Branch city	8.78
		Itta Bena city	0.41	Osyka town	0.09



# American Rescue Plan Act of 2021-Mississippi State and Local Government Allocation Estimates

Oxford city	6.34	Sturgis town	0.06	Franklin County	1.50
Pace town	0.05	Summit town	0.35	George County	4.75
Pachuta town	0.05	Sumner town	0.06	Greene County	2.63
Paden village	0.03	Sumrall town	0.42	Grenada County	4.03
Pass Christian city	1.42	Sunflower town	0.22	Hancock County	9.24
Pearl city	5.98	Sylvarena village	0.02	Harrison County	40.36
Pelahatchie town	0.31	Taylor village	0.10	Hinds County	44.96
Petal city	2.40	Taylorville town	0.28	Holmes County	3.30
Philadelphia city	1.60	Tchula town	0.43	Humphreys County	1.56
Picayune city	2.46	Terry town	0.28	Issaquena County	0.26
Pickens town	0.22	Thaxton town	0.15	Itawamba County	4.54
Pittsboro village	0.04	Tishomingo town	0.08	Jackson County	27.85
Plantersville town	0.26	Toccpola town	0.06	Jasper County	3.18
Polkville town	0.19	Tremont town	0.10	Jefferson County	1.36
Pontotoc city	1.39	Tunica town	0.19	Jefferson Davis County	2.16
Pope village	0.06	Tupelo city	8.64	Jones County	13.21
Poplarville city	0.65	Tutwiler town	0.77	Kemper County	1.89
Port Gibson city	0.30	Tylertown town	0.32	Lafayette County	10.48
Potts Camp town	0.11	Union town	0.43	Lamar County	12.28
Prentiss town	0.21	Utica town	0.20	Lauderdale County	14.38
Puckett village	0.08	Vaiden town	0.22	Lawrence County	2.44
Purvis city	0.54	Vardaman town	0.29	Leake County	4.42
Quitman city	0.48	Verona city	0.73	Lee County	16.57
Raleigh town	0.32	Vicksburg city	4.88	Leflore County	5.47
Raymond city	0.48	Walls town	0.32	Lincoln County	6.62
Renova town	0.17	Walnut Grove town	0.38	Lowndes County	11.36
Richland city	1.63	Walnut town	0.17	Madison County	20.61
Richton town	0.23	Walthall village	0.03	Marion County	4.77
Ridgeland city	5.43	Water Valley city	0.73	Marshall County	6.85
Rienzi town	0.07	Waveland city	1.42	Monroe County	6.84
Ripley city	1.19	Waynesboro city	1.08	Montgomery County	1.90
Rolling Fork city	0.43	Webb town	0.11	Neshoba County	5.65
Rosedale city	0.36	Weir town	0.10	Newton County	4.08
Roxie town	0.11	Wesson town	0.39	Noxubee County	2.02
Ruleville city	0.58	West Point city	2.35	Oktibbeha County	9.62
Sallis town	0.03	West town	0.03	Panola County	6.63
Salttillo city	1.14	Wiggins city	1.02	Pearl River County	10.77
Sandersville town	0.16	Winona city	0.89	Perry County	2.32
Sardis town	0.36	Winstonville town	0.04	Pike County	7.62
Satartia village	0.01	Woodland village	0.03	Pontotoc County	6.24
Schlater town	0.06	Woodville town	0.21	Prentiss County	4.87
Scooba town	0.15	Yazoo City city	2.45	Quitman County	1.32
Sebastopol town	0.06			Rankin County	30.11
Seminary town	0.06	<b>Counties (\$millions)</b>		Scott County	5.45
Senatobia city	1.72	Adams County	5.95	Sharkey County	0.84
Shannon town	0.40	Alcorn County	7.17	Simpson County	5.17
Shaw city	0.38	Amite County	2.38	Smith County	3.09
Shelby city	0.44	Attala County	3.52	Stone County	3.56
Sherman town	0.16	Benton County	1.60	Sunflower County	4.87
Shubuta town	0.09	Bolivar County	5.94	Tallahatchie County	2.68
Shuqualak town	0.10	Calhoun County	2.79	Tate County	5.49
Sidon town	0.10	Carroll County	1.93	Tippah County	4.27
Silver City town	0.06	Chickasaw County	3.32	Tishomingo County	3.76
Silver Creek town	0.04	Choctaw County	1.59	Tunica County	1.87
Slate Springs village	0.02	Claiborne County	1.74	Union County	5.59
Sledge town	0.11	Clarke County	3.01	Walthall County	2.77
Smithville town	0.17	Clay County	3.75	Warren County	8.80
Snow Lake Shores	0.07	Coahoma County	4.29	Washington County	8.52
Soso town	0.09	Copiah County	5.44	Wayne County	3.91
Southaven city	12.58	Covington County	3.61	Webster County	1.88
Starkville city	5.78	DeSoto County	35.87	Wilkinson County	1.67
State Line town	0.13	Forrest County	14.53	Winston County	3.48
Stonewall town	0.22			Yalobusha County	2.35
				Yazoo County	5.76

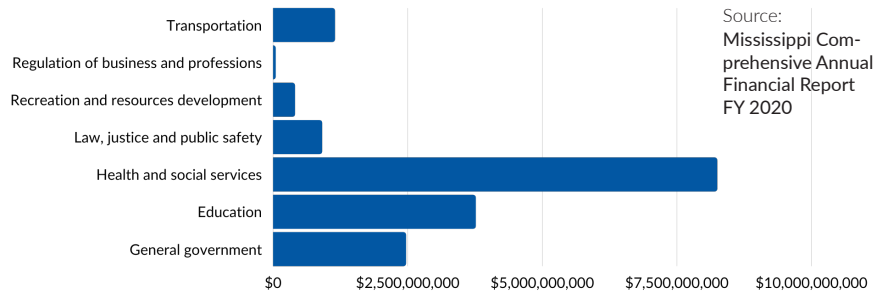
Source:  
National Council of  
State Legislatures, State  
and Local Allocation Esti-  
mates from the American  
Rescue Plan Act of 2021

# State Spending

## Expenditures

Expenditures are the amount of money spent on the state's programs and services. FY 2020 expenditures for major programs and services are detailed below:

### Governmental Funds: Expenditures of the Year Ending June 30, 2020

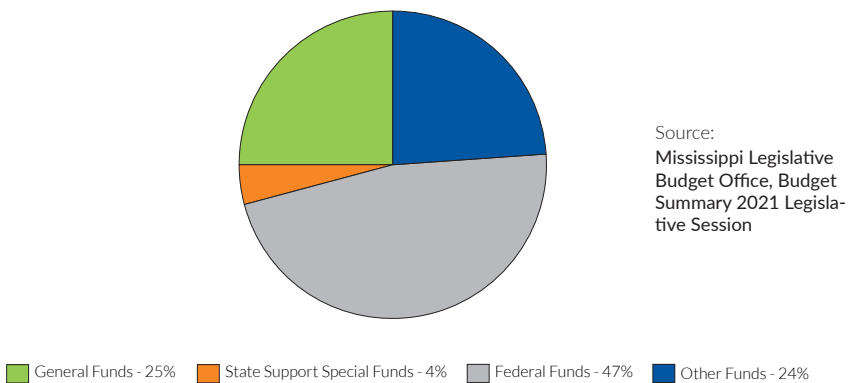


The majority of expenses, \$8.2 billion, were in health and social services. Education expenses of \$3.8 billion represented the second highest expense. Transportation expenses of \$1.1 billion and law, justice and public safety expenses of \$908 million contributed to other state expenses. Additional expenditures and other financing sources in FY 2020 resulted in a governmental fund balance of \$5,103,874,000

## Appropriations

An appropriation is a law that allows the state to spend money. State appropriations pay for services like education, criminal justice and public health. Appropriations are distributed among state agencies with responsibilities for certain services. For example, appropriations for education are allocated to the Department of Education and appropriations for highway construction are allocated to the Department of Transportation. Each year the state enacts over one hundred appropriations bills. For FY 2022, the Legislature appropriated \$23.3 billion.

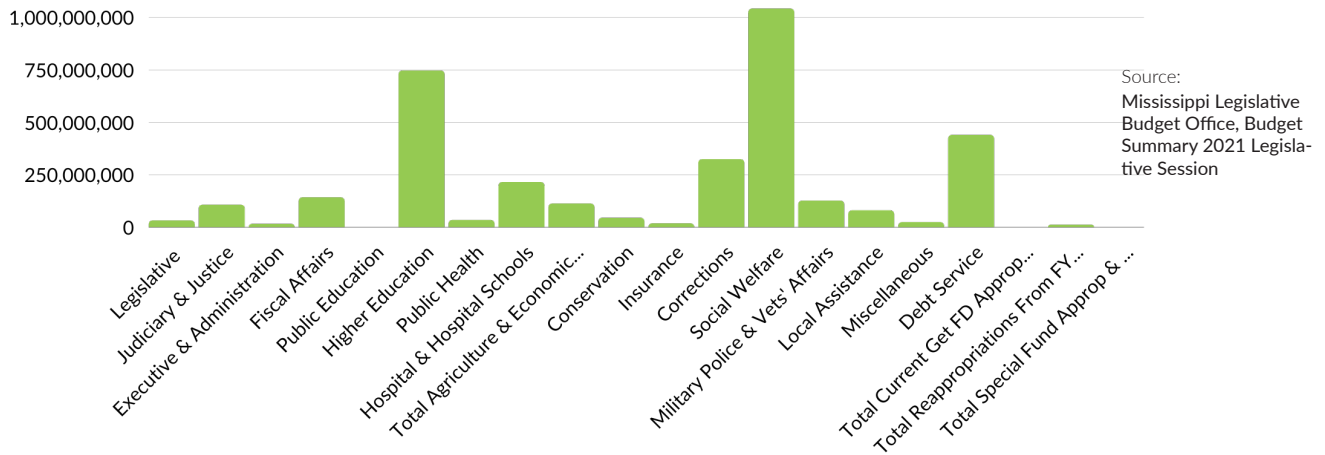
### FY 2022 Total State Appropriations



Of the over \$23.3 total state appropriations made during the 2021 Legislature Session for FY 2021, General Funds appropriations totaled \$5,819,026,888, State Support Special Funds appropriations totaled \$881,891,773, Federal Funds appropriations totaled \$11,027,463,940, and other funds appropriations totaled \$5,572,472,988.

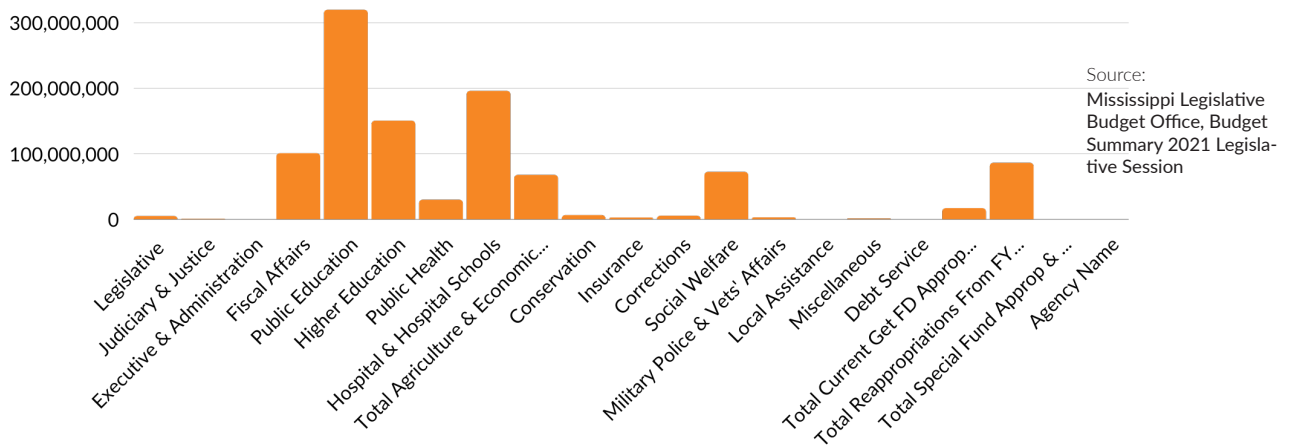
**General Funds Appropriations:** For FY 2022, General Funds appropriations totaled \$5,819,026,888, or 25% of total state appropriations.

### FY 2022 Total State General Funds Appropriations



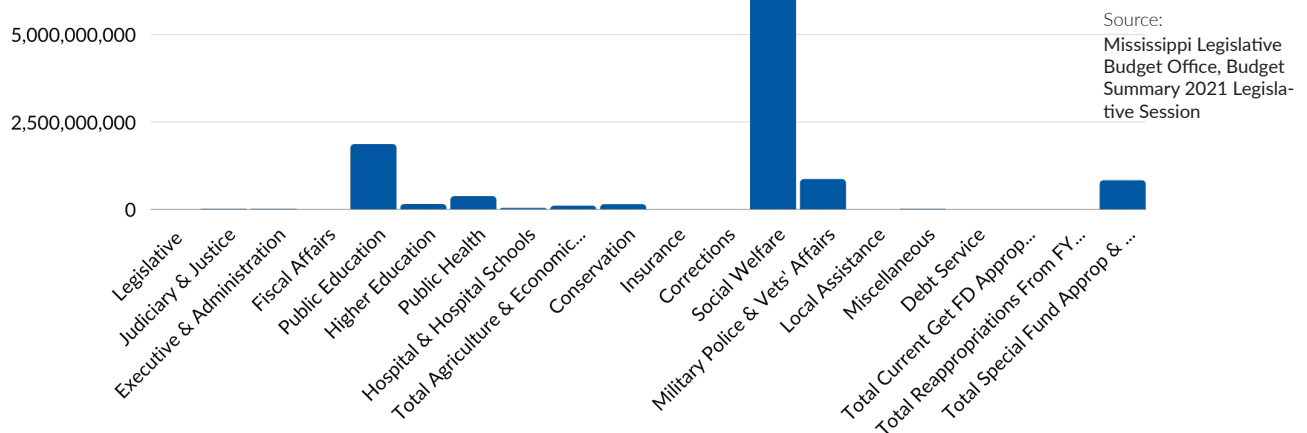
**State Support Special Funds Appropriations:** For FY 2022, State Support Special Funds appropriations totaled \$881,891,773, or 4% of total state appropriations.

### FY 2022 Total State Support Special Funds



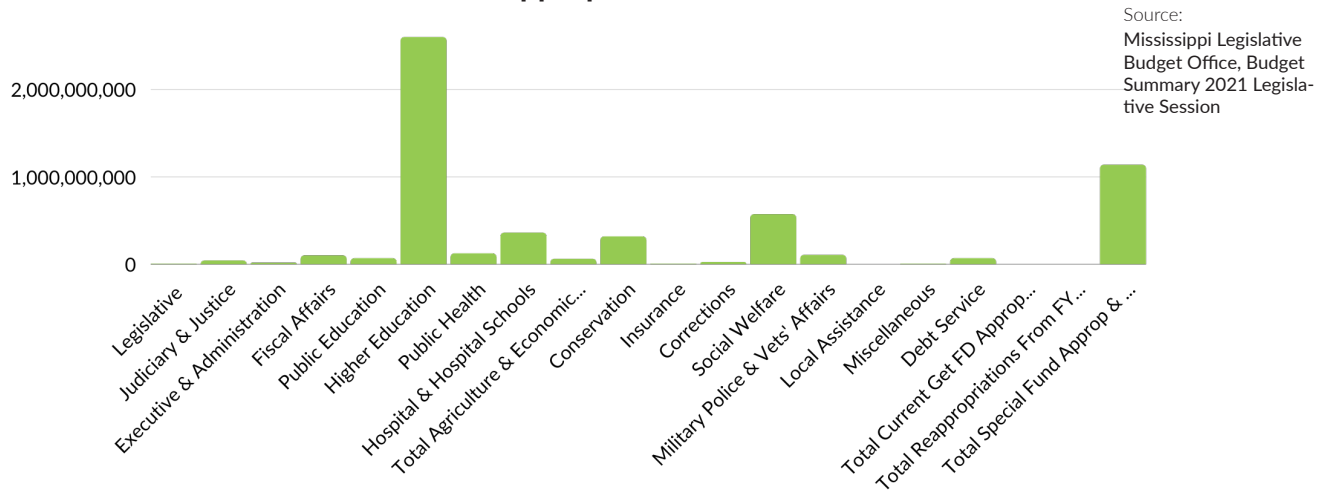
**Federal Funds Appropriations:** For FY 2022 Federal Funds appropriations totaled \$11,027,463,940, or 47% of total state appropriations.

### FY 2022 Total Federal Fund Appropriations



**Other Funds Appropriations:** For FY 2022, other funds appropriations totaled \$5,572,472,988, or 24% of total state appropriations.

### FY 2022 Total State General Funds Appropriations



# FY 2022 Legislative Session-Appropriations Summary

## General Fund Appropriations FY 2022 Compared with FY 2021

	APPROPRIATIONS FY 2021 (dollars)	APPROPRIATIONS FY 2022 (dollars)	INCREASE OR DECREASE
Total Legislative	30,303,923	30,809,235	1.67+
Total Judiciary and Justice	100,058,348	106,256,746	6.19+
Total Executive and Administrative	16,439,250	15,409,362	6.26-
Total Fiscal Affairs	140,159,621	141,072,699	0.65+
Total Public Education	91,900,000	2,317,007,186	2.68+
Total Higher Education	721,590,082	746,335,039	3.43+
Total Public Health	31,552,980	33,274,222	5.46+
Total Hospital and Hospital Schools	211,624,656	214,082,403	1.16+
Total Agriculture and Economic Development	107,774,853	111,953,037	3.88+
Total Conservation	42,965,555	43,831,789	2.02+
Total Insurance and Banking	16,042,284	16,891,670	5.29+
Total Corrections	310,898,986	323,552,322	4.07+
Total Social Welfare	954,659,407	1,041,736,457	9.12+
Total Military, Police and Vets' Affairs	109,113,882	125,505,873	15.02+
Total Local Assistance	79,013,472	79,013,472	0
Total Miscellaneous	20,452,350	22,658,859	10.79+
Total Debt Service	436,432,824	439,069,629	3.99+
2021 Total Reappropriations from FY	0	10,566,888	100
Total Current Den FD Approp & Reapprops	5,585,608,337	5,819,026,888	4.18+

## Fiscal Year 2022 Total State Appropriations

AGENCY NAME	GENERAL FUNDS (dollars)	STATE SUPPORT SPECIAL FUNDS (dollars)	FEDERAL FUNDS (dollars)	OTHER FUNDS (dollars)	TOTAL (dollars)
Legislative	30,809,235.00	4,700,000.00	0.00	50,000.00	<b>35,559,235.00</b>
Judiciary and Justice	106,256,746.00	141,000.00	4,549,698.00	40,068,765.00	<b>151,016,209.00</b>
Executive and Administrative	15,409,362.00	0.00	175,000.00	16,164,624.00	<b>31,748,986.00</b>
Fiscal Affairs	141,072,699.00	100,372,603.00	0.00	98,409,147.00	<b>339,854,449.00</b>
Public Education	2,317,007,186.00	319,312,224.00	1,858,451,641.00	66,246,012.00	<b>4,561,017,063.00</b>
Higher Education	746,335,039.00	150,031,921.00	141,043,360.00	2,598,073,450.00	<b>3,635,483,770.00</b>
Public Health	33,274,222.00	29,428,783.00	368,939,163.00	120,217,517.00	<b>551,859,685.00</b>
Hospital and Hospital Schools	214,082,403.00	19,551,886.00	31,567,614.00	358,968,118.00	<b>624,170,021.00</b>
Total Agriculture and Economic Development	111,953,037.00	67,417,811.00	93,200,648.00	58,316,686.00	<b>330,888,182.00</b>
Conservation	43,831,789.00	5,975,335.00	137,420,542.00	314,683,536.00	<b>501,911,202.00</b>
Insurance	16,891,670.00	2,270,000.00	0.00	448,350.00	<b>19,610,020.00</b>
Corrections	323,552,322.00	5,000,000.00	0.00	22,633,855.00	<b>351,186,177.00</b>
Social Welfare	1,041,736,457.00	71,911,805.00	6,713,742,052.00	570,272,991.00	<b>8,397,663,305.00</b>
Military, Police and Vets' Affairs	125,505,873.00	2,475,500.00	855,084,141.00	104,002,981.00	<b>1,087,068,495.00</b>
Local Assistance	79,013,472.00	0.00	0.00	0.00	<b>79,013,472.00</b>
Miscellaneous	22,658,859.00	902,121.00	1,341,531.00	1,629,215.00	<b>26,531,726.00</b>
Debt Service	439,069,629.00	0.00	0.00	66,133,051.00	<b>505,202,680.00</b>
Total Current Gen FD Approp (non-recurring)	0.00	16,600,000.00	0.00	0.00	<b>16,600,000.00</b>
Total Reappropriations 2020 from FY	10,566,888.00	85,800,784.00	0.00	0.00	<b>96,367,672.00</b>
Total Special Fund Approp & Reapprop	0.00	0.00	821,948,550.00	1,136,154,690.00	<b>1,958,103,240.00</b>
<b>Total</b>	<b>5,819,026,888.00</b>	<b>881,891,773.00</b>	<b>11,027,463,940.00</b>	<b>5,572,472,988.00</b>	<b>23,300,855,589.00</b>

# Program Characteristics

## Education

**Students:** 465,433 daily student memberships  
 434,362 average daily attendance ("ADA")  
 \$10,655 average expenditure per pupil based on ADA

**Teachers:** 31,601 teachers  
 \$46,843 average teacher salary

**School Districts:** 146 public school districts (includes six charter schools)  
 638 elementary/middle schools  
 158 traditional high schools (grades 9-12 only)  
 82 combined grades (K012 attendance centers & high schools with grades below 9Six)  
 6 charter schools

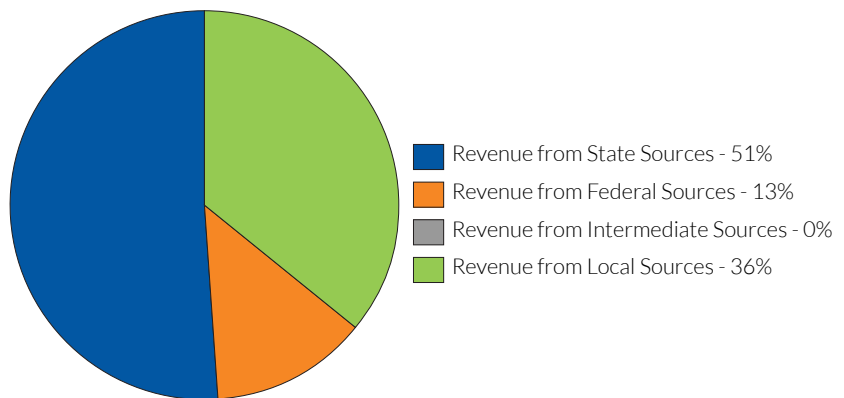
Source: Mississippi Department of Education, Superintendent's Annual Report 2019-2020 Mississippi Succeeds Rising to the Challenge

### Enrollment by Subgroup

Female	48.98 %
Male	51.02 %
Asian	1.15 %
African American	47.72 %
Hispanic or Latino	4.39 %
American Indian or Alaskan Native	0.22 %
White	43.13 %
Two or More Races	3.33 %
Native Hawaiian or Pacific Islander	0.06 %

Source: Mississippi Department of Education, District and School Data

### Revenue by Source 2019-2020



Source: Mississippi Department of Education, 2019-2020 Superintendent's Annual Report

### Revenue by Source 2019-2020

Revenue from Local Sources	\$1,765,797,030.08
Revenue from State Sources	\$2,514,226,950.73
Revenue from Federal Sources	\$668,513,592.58
Revenue from Intermediate Sources	\$196,909.17
Total Revenue from all Sources	\$4,948,734,482.56

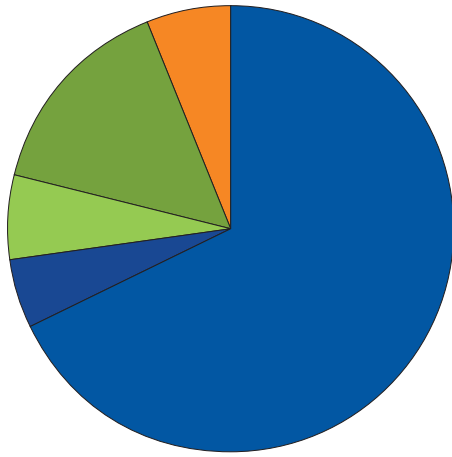
Source: Mississippi Department of Education, Superintendent's Annual Report 2019-2020 Mississippi Succeeds Rising to the Challenge

## 2019-2020 Receipts for Public Schools

SOURCE OF FEDERAL FUNDS	SOURCE OF STATE FUNDS	SOURCE OF LOCAL FUNDS	TOTAL ADDITIONAL REVENUE	TOTAL NONREVENUE RECEIPTS
Wildlife Refuge	Homestead Exemption	Ad Valorem Taxes		
E-Rate	Severance Tax	Other Taxes		
Impact Aid - Maint. & Operation	Chickasaw Funds	Revenue in Lieu of Taxes		
Flood Control	Drivers Education	Tuition		
Mineral Leases	& MAEP Per Capita	Transportation Fees		
Other Unrestricted	School Ad Valorem Tax Reduction	Earnings on Investments		
Title III - Lang Instr. For LEP & Immigrant	Education Enhancement Fund	Food Service		
Title I	& Vocational Technical Education	Student Activity		
1003g School Improvement	Education Reform Acct	Community Service		
Social Services	Adult Education	Other Revenue from Local Sources		
Title VI	Child Nutrition	Gaming Revenue		
Title V	Educable Children	\$ 1,765,79\$=Total		
EHA-Special Education	Other			
Adult Education	Teacher Pay Raise			
Vocational & Technical Education	\$ 2,514,22=Total			
Impact Aid - Construction				
Child Nutrition				
Title II				
Title IV				
School to Careers				
Title X-C Ed.for Homeless				
Title X-C Ed.for Homeless Children & Youth				
21st Century				
Restricted CARES Funds				
Restricted - Disaster Relief				
Restricted - ARRA				
TVA				
National Forest				
Other - Restricted				
668,513,593-Total				



## 2019-2020 Expenditures for Public Schools



Source:  
Mississippi Department of Education, Superintendent's Annual Report 2019-2020 Mississippi Succeeds Rising to the Challenge

- Instruction & Other Student Expenditures - 68%
- General Administration - 5%
- School Administration - 6%
- Other Expenditures-Instructional Support - 15%
- Other Expenditures-Noninstructional Support - 6%

## 2019-2020 IHL Statistical Information

INSTITUTIONS	OPERATING BUDGET (Initial Budget-in Millions)	STATE APPROPRIATIONS (Initial Budget-in Millions)	ANNUAL COST OF EDUCATION (Total Out-of-State Tuition & other costs-in millions)
ASU	101.30	28.30	17,320.00
DSU	74.10	21.10	14,803.00
JSU	192.70	43.90	19,133.00
MSU	1,018.60	179.00	34,091.00
MUW	59.70	16.00	15,173.00
MVSU	61.70	16.10	15,067.00
UM UMMC	794.20	93.50	34,654.00 not UMC
USM	1,796.80	174.10	20,247.00
Exec. Office	402.80	88.30	
System	79.40	50.00	
	4,581.40	710.40	

### MAEP Funding Formula:

(Average Daily Attendance + High Growth)

**X** Base Student Cost

**+** At-Risk

**-** Local Contribution

**+** Hold Harmless Guarantee

**=** MAEP Formula Allocation

MAEP Formula Allocation

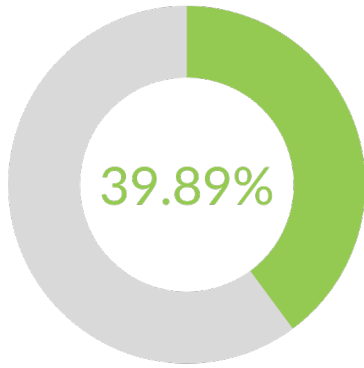
**+** Add-On Programs

**=** Total MAEP District Funding

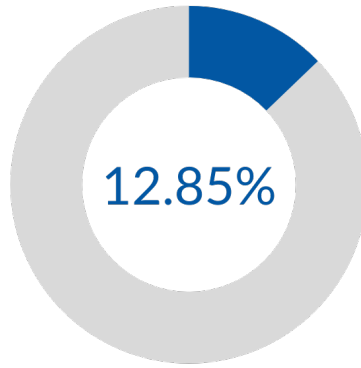
Source:  
Mississippi Department of Education

Source:  
Mississippi Institutions of Higher Learning, Fast Facts 2019-2020

**Percent of Total FY 2022 Appropriation**



Public Education



Higher Education

Source:  
Mississippi Legislative  
Budget Office, Budget  
Summary 2021 Legisla-  
tive Session

**Total K-12 Education State Support FY 2022=\$2,618.205,458**

- \$51,544,427 for a \$1,000 Teacher Pay Raise and \$1,100 for Teacher Assistants
- \$8,210,526 Education Enhancement Funds (EEF) to Expand Early Learning Collaboratives
- \$8,000,000 EEF for Teacher Supplies
- \$7,649,540 EEF for the Update of the Mississippi Student Information System (MSIS)
- \$5,000,000 EEF for Math Coaches
- \$3,064,417 for Carl Perkins Maintenance of Effort (MOE)
- \$3,614,958 for Chickasaw Interest based on Federal Court Order
- \$1,500,000 to Replace Non-Recurring funding from the Kellogg Foundation for 19 Early Learning Coaches
- \$1,000,000 for WorkKeys, Advanced Placement, Dual Credit, International Baccalaureate, Cambridge, and Diploma Endorsements
- \$1,000,000 for Career/Technical Equipment Grants
- \$700,000 for Computer Cyber Education

**IHL-Consolidated (\$44,004,132)**

**Total K-12 Education State Support FY 2022=\$2,618.205,458**

- \$2,000,000 for Higher Education Initiatives (\$500,000 each for Jackson State University, Mississippi State University, University of Mississippi, and University of Southern Mississippi)
- \$145,000 for the Mississippi University of Women Governor's School
- \$349,200 for the promotion and expenses of the Teacher Corps at the University of Mississippi
- \$485,000 for the E-Learning Center at Jackson State University
- \$155,000 for the E-Learning Center at Delta State University
- \$800,000 for the Department of Commercial Aviation at Delta State University
- \$900,000 for the Mississippi State University – Meridian Branch for the Riley Education and Performing Arts Center
- \$100,000 for the Delta State University Delta Center for Culture
- \$300,000 for Delta State University Delta Music Institute
- \$87,300 for the Children's Center for Communication and Development at the University of Southern Mississippi
- \$242,500 for the Dubard School at the University of Southern Mississippi
- \$75,000 for the Washington Center for Internships and Academic Seminars Mississippi Initiative Scholarship Program

- \$266,750 for the Southwest Mississippi Center Culture and Learning at Alcorn State University
- \$850,000 for the Engineering Research and Development Center (ERDC) for Research and Development Opportunities
- Science and Technology Initiatives
- \$6,733,000 for Ayers Related Programs in FY 2022 per the Ayers Settlement Agreement
- \$13,239,631 for building Repair and Renovation to the following schools:

Alcorn State University.....	\$732,372
Delta State University.....	\$607,055
Jackson State University.....	\$1,175,025
Mississippi State University.....	\$3,819,858 (including the Forest and Wildlife Research Center, the Division of Agriculture Forestry Experiment Station, and School of Veterinary Medicine)
Mississippi University for Women.....	\$534,143
Mississippi Valley State University.....	\$696,445
University of Mississippi.....	\$3,296,782
University of Southern Mississippi.....	\$2,377,951

**IHL-University Mississippi Medical Center-\$47,665,1124**

**IHL-Agricultural Units-\$2,203,195**

**Community Colleges-\$18,679,228**

Source:  
Mississippi Legislative  
Budget Office, Budget  
Summary 2021 Legisla-  
tive Session

**2019-2020 Expenditures for Public Schools**

AGENCY NAME	APPROPRIATIONS FY 2022 (dollars)	INCREASE OR DECREASE FY 2022 (dollars)
Public Education-Department of Education		
General Education Programs	153,453,928	56,780,752+
Chickasaw Interest	19,576,109	3,614,958+
Mississippi Adequate Education Program	2,053,829,447	6,092,752+
Schools for the Blind & Deaf	0	9,590,454-
Vocational & Technical Education	76,646,563	3,100,562+
Educational Television Authority	3,986,808	77,653+
Mississippi Library Commission	9,514,331	405,099+
Total Public Education	2,317,007,186	60,481,322+

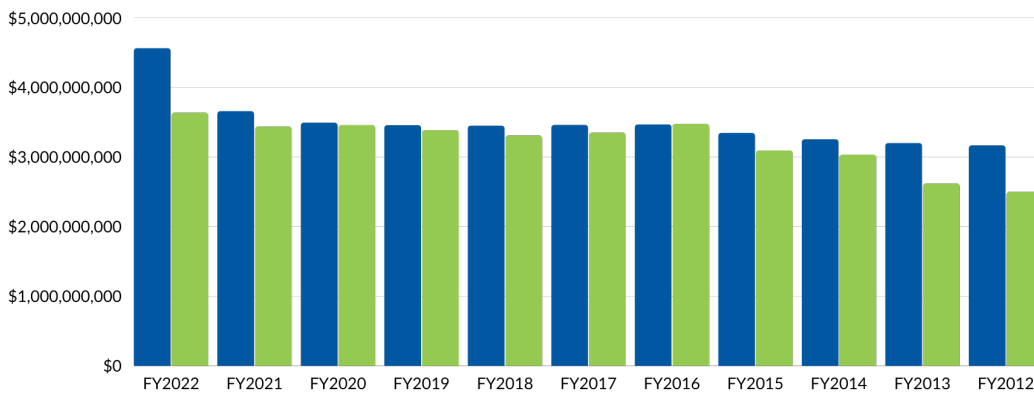
Source:  
Mississippi Legislative  
Budget Office, Budget  
Summary 2021 Legisla-  
tive Session

## Total FY 2022 General Fund Appropriations-Higher Education

AGENCY NAME	APPROPRIATIONS FY 2022 (dollars)	INCREASE OR DECREASE FY 2022 (dollars)
Institutions of Higher Learning		
Universities-General Support-Cons	306,095,961	10,615,260+
Universities-Subsidiary Programs-Cons	34,585,035	1,462,461+
Office of Student Financial Aid	47,107,957	5,022,829+
University of Mississippi Medical Center-Cons	160,924,339	2,723,22+
Community & Junior Colleges		
Board	5,979,750	67,168+
Support	191,641,997	4,854,014+
<b>Total</b>	<b>746,335,039</b>	<b>24,744,957+</b>

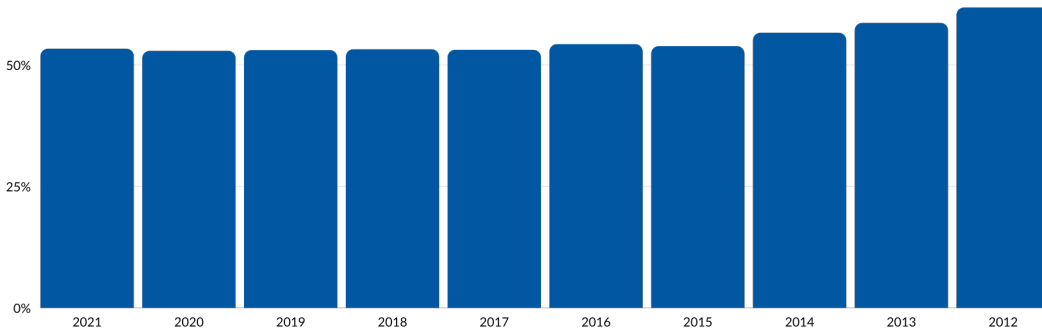
Source:  
Mississippi Legislative  
Budget Office, Budget  
Summary 2021 Legisla-  
tive Session

## Total Public Education and Higher Education Appropriations FY 2012-2022



Source:  
Mississippi Legislative  
Budget Office, Budget  
Summary 2021 Legisla-  
tive Session and FY  
2012-2021 Legislative  
Appropriations Bulletins

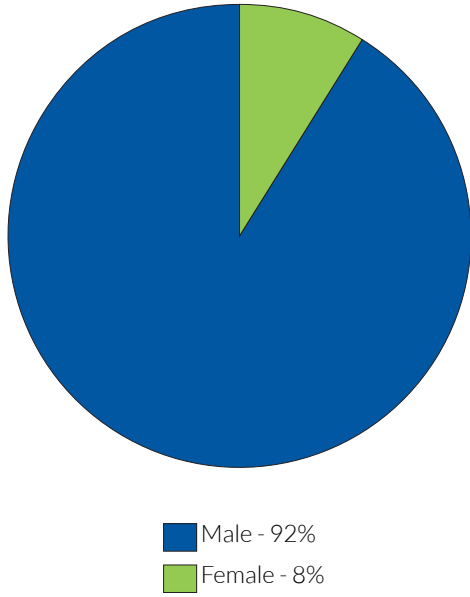
## All General Fund Educational Activities (Excluded IHL Agricultural Units) Appropriations FY 2011-2021



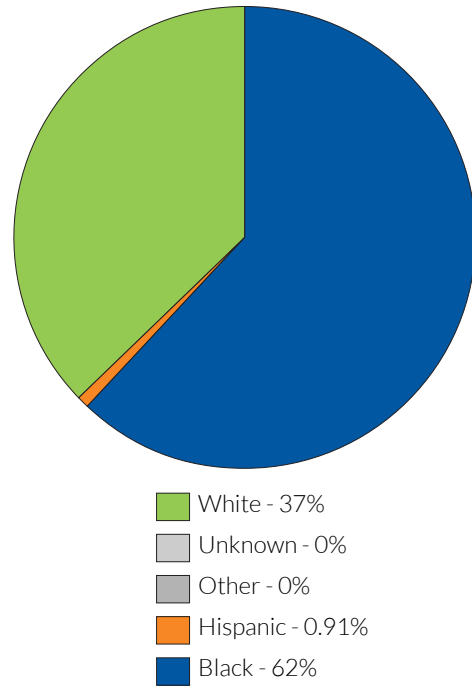
Source:  
Mississippi Legislative  
Budget Office, FY  
2012-2021 Legislative  
Appropriations Bulletins

# Criminal Justice

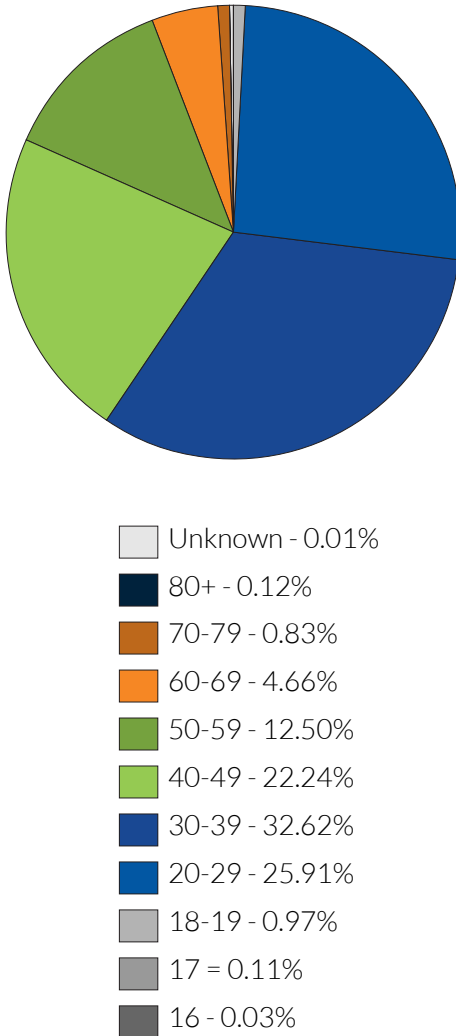
Population



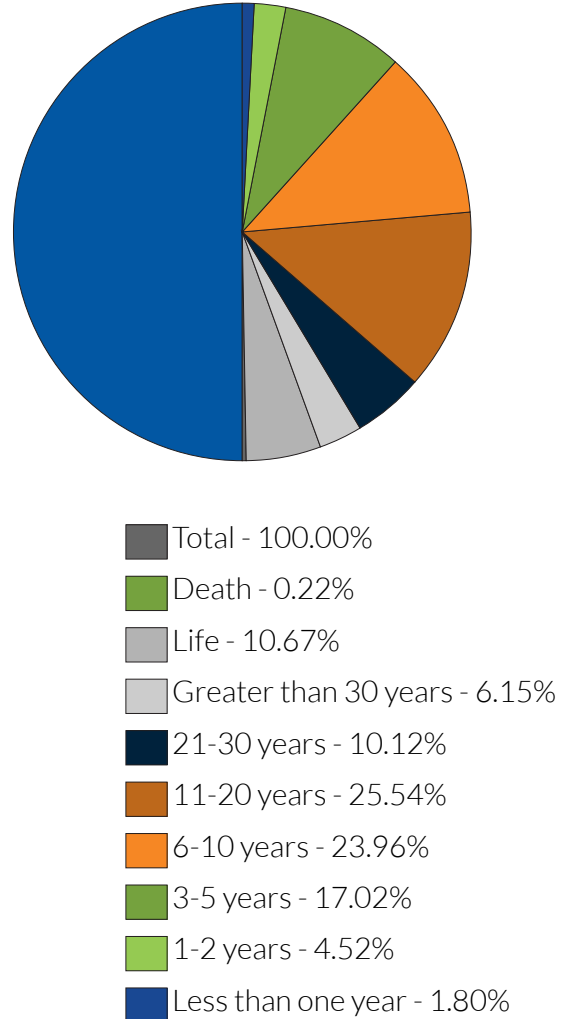
Race



Age



Primary Offenses



Source:  
Mississippi Department of Corrections Annual Report 2019

## Program Costs Incurred by Fund and Category

Salaries	48.98 %
Travel	51.02 %
Contractual Services	1.15 %
Vehicles	47.72 %
Subsidies	4.39 %
Commodities	0.22 %
Equipment	43.13 %
Totals	3.33 %
Costs less	0.06 %
Utilities/Fuel/Clothing	0.06 %

Source:  
Mississippi Department  
of Corrections Annual  
Report 2019

## FY 2022 Legislative Session Highlights

### Percent of Total FY 2022 Appropriation

Corrections - 5.57%

### FY 2022 Legislative Session Highlights-Criminal Justice

Department of Corrections-Consolidated-\$4,017,366

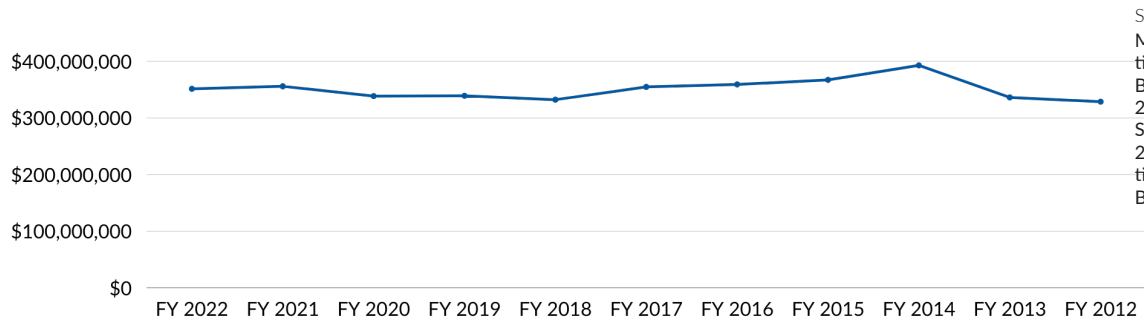
Source:  
Mississippi Legislative  
Budget Office, Budget  
Summary 2021 Legisla-  
tive Session

## FY 2022 Corrections General Fund Appropriations

AGENCY NAME	APPROPRIATIONS FY 2022 (dollars)	INCREASE OR DECREASE FY 2022 (dollars)
Department of Corrections		
Central Office	24,400,295	407,767+
Central Mississippi Correctional	28,075,422	1,554,576+
Community Corrections	21,688,145	1,554,576+
Medical Services	75,343,375	260,185-
Parchman	34,135,755	1,748,444+
Parole Board	701,010	6,971+
Private Prisons	67,729,681	1,000,000+
Regional Facilities	43,850,472	5,467,447+
Reimbursement-Local Confinement	7,438,367	0
South Mississippi Correctional	20,189,800	1,064,389+
Total Corrections	323,552,322	12,653,336+

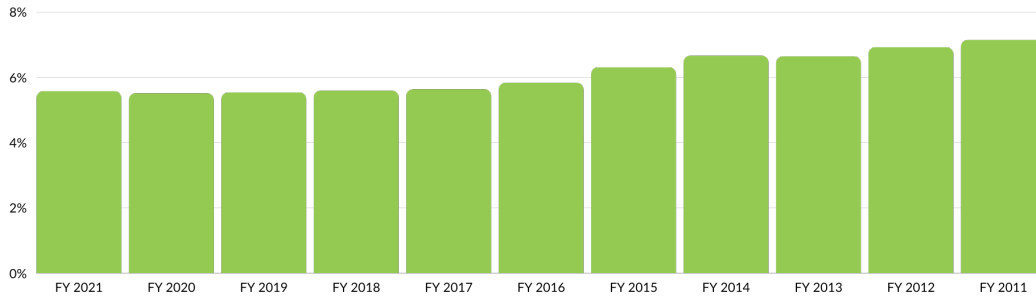
Source:  
Mississippi Legislative  
Budget Office, Budget  
Summary 2021 Legisla-  
tive Session

## Total Corrections Appropriations FY 2012-2022



Source:  
Mississippi Legislative Budget Office, Budget Summary 2021 Legislative Session and FY 2012-2021 Legislative Appropriations Bulletins

## Total Corrections Percentage of General Fund Appropriations FY 2011-2021



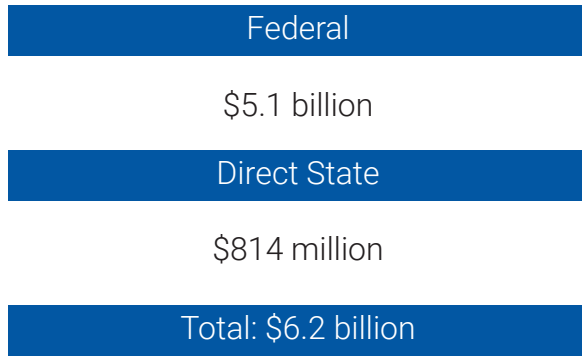
Source:  
Mississippi Legislative Budget Office, FY 2012-2021 Legislative Appropriations Bulletins

## Health

	MEDICAID MEMBERS ANNUAL AVERAGES	CHIP MEMBERS ANNUAL AVERAGES	MISSISSIPPI CAN MEMBERS ANNUAL AVERAGES
2015	\$ 742,721	\$ 68,466	\$ 209,622
2016	\$ 736,934	\$ 50,115	\$ 502,670
2017	\$ 722,934	\$ 50,033	\$ 490,961
2018	\$ 699,143	\$ 47,380	\$ 469,643
2019	\$ 674,785	\$ 46,032	\$ 435,979
2020	\$ 675,125	\$ 46,472	\$ 435,800
2021	\$ 742,329	\$ 48,116	\$ 475,161

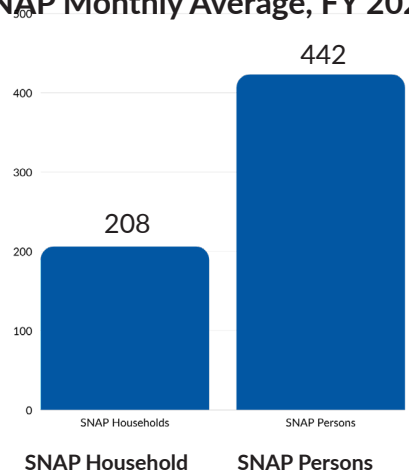
Source:  
Mississippi Division of Medicaid, 2020 Annual Report

### Medicaid Funding by Source



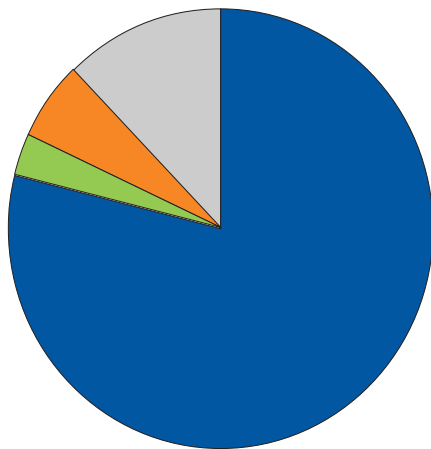
Source: Mississippi Division of Medicaid

### SNAP Monthly Average, FY 2020



Source: Mississippi Department of Human Services

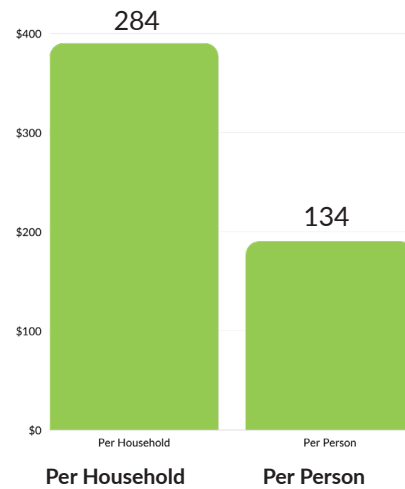
### Medicaid Expenditures FY 2021



- DSH/UPL/MHAP-13%
- Medical Premiums-6%
- Administrative-3%
- Medical Expenditures-78%

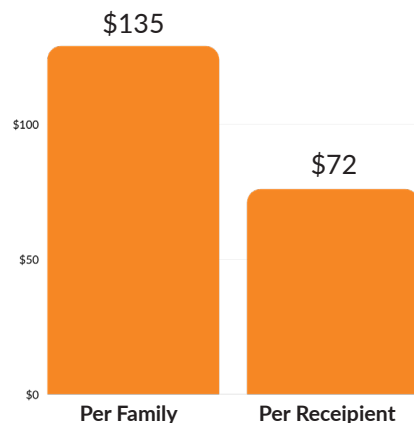
Source: Mississippi Division of Medicaid

### Average Monthly Value of SNAP Benefits - FY 2020



Source: Mississippi Department of Human Services

### TANF Average Monthly Grant - FY 2020



Source: Mississippi Department of Human Services



## FY 2022 Legislative Session Highlights

### Percent of Total FY 2022 Appropriation

Social Welfare - 17.93%

### FY 2022 Legislative Session Highlights-Health

Governor's Office-Division of Medicaid - \$742,418  
 Department of Human Services - \$5,864,989

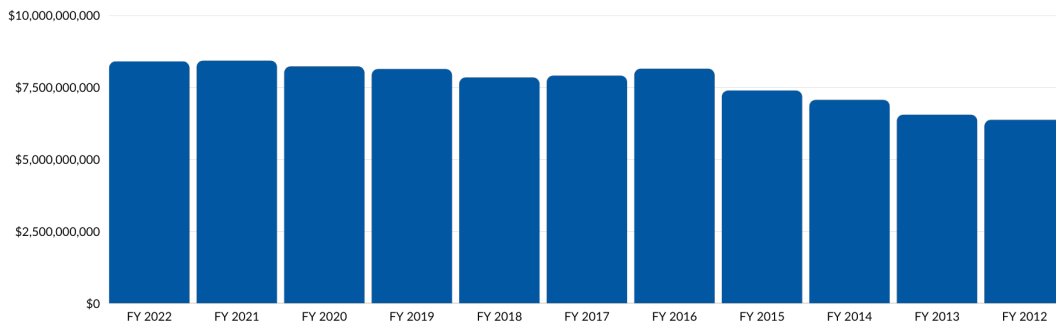
Source: Mississippi Legislative Budget Office

## FY 2022 Social Welfare General Fund Appropriations

AGENCY NAME	APPROPRIATIONS FY 2022 (dollars)	INCREASE OR DECREASE
Governor's Office-Division of Medicaid	\$ 836,685,748	\$ 85,790,545+
Department of Human Services-Cons	\$ 68,328,575	\$ 864,989+
Mississippi Department of Child Protections Service	\$ 111,828,255	\$ 328,812+
Department of Rehabilitation Services-Cons	\$ 24,893,879	\$ 92,704+
Total Social Welfare	\$ 1,041,736,457	\$ 87,077,050+

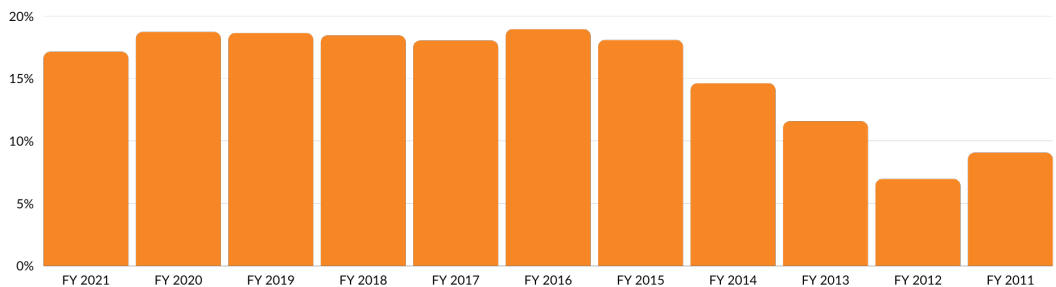
Source: Mississippi Legislative Budget Office, Budget Summary 2021 Legislative Session

## Total Social Welfare Appropriations FY 2012-2022



Source: Mississippi Legislative Budget Office, Budget Summary 2021 Legislative Session and FY 2012-2021 Legislative Appropriations Bulletins

## All General Fund Appropriations FY 2011-2021



Source: Mississippi Legislative Budget Office, FY 2012-2021 Legislative Appropriations Bulletins

# Economic Characteristics

Other key indicators of a state's economy include the State Gross Domestic Product (GDP), per capita income, personal income, and unemployment rate. Each of these economic characteristics is outlined below.

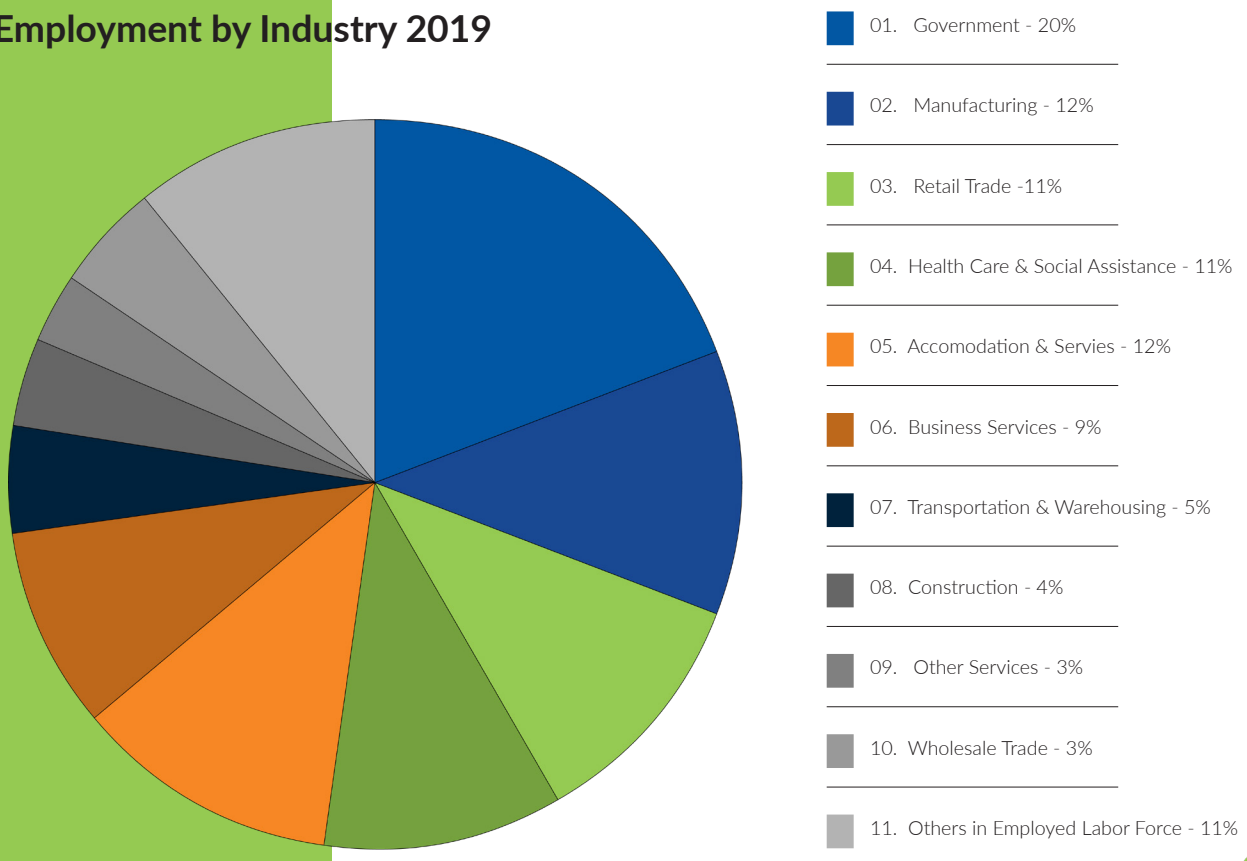
## State GDP

The State Gross Domestic Product (GDP) is an important indicator of how much our state can afford to spend on public priorities. It is a measure of our state's total economy, encompassing a measure of the total income produced in the state in a given year, including salaries, dividends, and interest. In 2020, Mississippi's current-dollar GDP measured \$114,200,600, which ranked 36th in the nation. In 2020, Mississippi's real GDP decreased by 2.8%. Nationally, the change measured -3.5 percent. From 2010-2020, Mississippi's experienced a 0.0% compound annual growth rate for real GDP. Comparatively, between 2010-2020, the national GDP grew by 1.7%.

## Employment by Industry

As of 2018, Mississippi's employed labor force totaled 1,215,000. Government, manufacturing, retail trade, health care, and social assistance, and accommodation and food services have the top five highest average number of employees.

Employment by Industry 2019



## GDP by State for Industries

In 2020, the government represented the largest industry in Mississippi. The government accounted for 17.9% of Mississippi GDP and resulted in a 1.5% real decline from 2019-2020. Finance, insurance, real estate, rental, and leasing represented the state's second-largest industry in 2020. This industry accounted for 15.7% of Mississippi GDP and resulted in a 0.5% real decline from 2019-2020.

The state's arts, entertainment, recreation, accommodation, and food services industry subtracted 0.94% from the growth rate of real GDP, the most from any other industry in 2020.

## Mississippi Personal Income

Personal income by the state is the net earnings by place of residence, including income from wages, proprietors' income, dividends, interest, rent, and government benefits. It includes the personal incomes of the state's residents and helps provide an overview of the economic well-being of the state's residents. In 2020, Mississippi's personal income of \$123,849,800 ranked 35th in the United States.

## Per Capita Personal Income

Per capita income is the average income calculated for every person in a particular group. It is calculated by dividing the aggregate income of a group of people by the total population. In 2020, Mississippi's per capita personal income (PCPI) of \$41,745 ranked 50th in the nation. From 2019-2020, the state's PCPI increased by 7.3%. During this same time, the national PCPI grew by 5.8%. From 2010-2020, the state's compound annual growth rate of PCPI was 3.1%. Comparatively, the nation's compound annual growth rate during this same time totaled 3.9%.

## Unemployment Rates

The unemployment rate is the measure of workers in the labor market who do not currently have a job but are actively seeking employment. The calculation considers unemployed workers who are actively looking for work; workers who want full-time work but have had to settle for part-time hours; and workers who want and are available to work but have given up actively looking. In 2019, Mississippi's unemployment rate measured 5.4%. Comparatively, the annual national average unemployment was 3.7 %.

# Conclusion

It is important to know how the state's budget and tax system works to ensure that it works efficiently, effectively, and equitably. And although the Legislature and Governor make spending decisions, residents also have an important role in the budget process. Residents have the responsibility to ensure the state budget meets the combined needs and reflects the collective values of all the state's people, regardless of color or class. We hope all Mississippians use this text to gain more knowledge about and develop more interest in Mississippi's budget and tax systems.

# Endnotes

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