

**Miss. Code Ann. § 27-104-13**  
**Revision of budget estimates**

**§ 27-104-13. Revision of budget estimates**

(1) The State Fiscal Officer may disapprove or reduce and revise the estimates of general funds and state-source special funds for any general fund or special fund agency and for the “administration and other expenses” budget of the Mississippi Department of Transportation, in an amount not to exceed five percent (5%), if at any time he finds that funds will not be available within the period for which the budget is drawn, or if at any time he finds that the requested expenditures, or any part thereof, are not authorized by law, and that action shall be reported to the Legislative Budget Office.

The State Fiscal Officer may, upon his determination of need based upon a finding that funds will not be available within the period for which the budget is drawn, transfer funds as provided in [Section 27-103-203](#), from the Working Cash-Stabilization Reserve Fund to the General Fund to supplement the general fund revenue.

If the estimates of general funds and state-source special funds of all general fund and special fund agencies and of the “administration and other expenses” budget of the Mississippi Department of Transportation have been reduced by five percent (5%), additional reductions may be made, but shall consist of a uniform percentage reduction of general funds and state-source special funds to all general fund and special fund agencies and to the “administration and other expenses” budget of the Mississippi Department of Transportation.

Any state-source special funds reduced under the provisions of this subsection (1) shall be transferred to the State General Fund upon requisitions for warrants signed by the respective agency head, and the transfer shall be made within a reasonable period to be determined by the State Fiscal Officer.

**(2) The State Tax Commission and University Research Center, utilizing all available revenue forecast data, shall annually develop a general fund revenue estimate to be adopted by the Legislative Budget Office as of the date of sine die adjournment.**

**If, at the end of October, or at the end of any month thereafter of any fiscal year, the revenues received for the fiscal year fall below ninety-eight percent (98%) of the Legislative Budget Office general fund revenue estimate at the date of sine die adjournment, the State Fiscal Officer shall reduce allocations of general funds and state-source special funds to general fund and special fund agencies and to the “administration and other expenses” budget of the Mississippi Department of Transportation, in an amount necessary to keep expenditures within the sum of actual general fund receipts, including any transfers to the General Fund from the Working Cash-Stabilization Reserve Fund for the fiscal year.**

The State Fiscal Officer may, upon his determination of need based on the revenue shortfall, transfer funds as provided in [Section 27-103-203](#) from the Working Cash-Stabilization Reserve Fund to the General Fund to supplement the general fund revenue. State-source special funds in an amount equal to any reduction made under the provisions of this subsection (2) shall be transferred to the State General Fund upon requisitions for warrants signed by the respective agency head, and the transfer shall be made within a reasonable period to be determined by the State Fiscal Officer.

**No agency's allocation shall be reduced in an amount to exceed five percent (5%); however, if the allocations of general funds and state-source special funds to all general fund and special fund agencies and to the “administration and other expenses” budget of the Mississippi Department of Transportation have been reduced by five percent (5%), any additional reductions required to be made under this subsection (2) shall consist of a uniform percentage reduction of general funds and state-source special funds to all general fund and special fund agencies and to the “administration and other expenses” budget of the Mississippi Department of Transportation. Any receipt from loans authorized by [Sections 31-17-101](#) through [31-17-123](#) shall not be included as revenue receipts.**

The State Fiscal Officer shall immediately send notice of any action taken under authority of this subsection (2) to the Legislative Budget Office.

The provisions of this subsection (2) requiring the State Fiscal Officer to reduce allocations of general funds and state-source special funds to general fund and special fund agencies and to the “administration and other expenses” budget of the Mississippi Department of Transportation shall be suspended during the period from the effective date of this act through June 30, 2006.

(3) For the purpose of this section, the term “state-source special funds” means any special funds in any agency derived from any source, but shall not include the following special funds: special funds derived from federal sources, from local or regional political subdivisions, from agricultural commodity assessments, or from donations; special funds held in a fiduciary capacity for the benefit of specific persons or classes of persons; self-generated special funds of the state institutions of higher learning or the state community or junior colleges; special funds of Mississippi Industries for the Blind, the State Port at Gulfport, Yellow Creek Inland Port, Pat Harrison Waterway District, Pearl River Basin Development District, Pearl River Valley Water Management District, Tombigbee River Valley Water Management District, Yellow Creek Watershed Authority, or Coast Coliseum Commission; special funds of the Department of Wildlife, Fisheries and Parks derived from the issuance of hunting or fishing licenses; and special funds generated by agencies whose primary function includes the establishment of standards and the issuance of licenses for the practice of a profession within the State of Mississippi.

CREDIT(S)

Laws 1984, Ch. 488, § 80; Laws 1986, Ch. 480, § 2; Laws 1989, Ch. 532, § 57; [Laws 1992, Ch. 484 § 9](#), eff. from and after passage (approved May 7, 1992). Amended by [Laws 2005, Ch. 440, § 1](#), eff. from and after passage (approved March 23, 2005); Laws 2005, 5th Ex.Sess., Ch. 12, § 2, eff. from and after passage (approved October 12, 2005).