



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

October 15, 2026

Adam B. Emerson, Esq.
Attorney, DeSoto County Board of Supervisors
5293 Getwell Road
Southaven, Mississippi 38672

Re: Road and Bridge Department Chargebacks to General Fund

Dear Mr. Emerson:

The Office of the Attorney General has received your request for an official opinion.

Background

According to your request, DeSoto County's ("County") Road and Bridge Department ("Department") is funded primarily through an ad valorem road-and-bridge tax levy pursuant to Mississippi Code Annotated Section 27-39-305. You state that the Department "provide[s] labor, equipment, and materials for county maintenance and projects that fall outside the scope of road and bridge maintenance." Those projects include "mowing county parks, transporting equipment, storm cleanup, and performing minor grading or dirt work at county buildings." You also note that the County has a self-funded insurance plan and that all insurance claims made by Department employees are paid through the County's general fund.

Questions Presented

1. Are there established legal guidelines or standards governing the amount that the County's road and bridge fund should be reimbursed from the County's general fund when Department resources are used for general county purposes?
2. Should the reimbursements for use of Department equipment be calculated at market rates, actual cost (depreciation, fuel, and maintenance), or at some other standard?
3. May the Department be reimbursed from the County's general fund for the wages paid to Department employees during the hours they work on projects unrelated to road and bridge maintenance, when employee benefits and insurance claims for Department employees are paid from the general fund?

4. Is the appropriate method for calculating the value of materials purchased by the Department, and used for general county purposes, actual cost, replacement cost, or current market value?
5. Does the fact that the County periodically supplements the Department's budget with money from the general fund affect the calculation of the amount the Department may be reimbursed for the use of its employees or equipment on projects unrelated to road and bridge maintenance?

Brief Response

1. No. Section 27-39-305 does not expressly provide any standards or guidelines for determining the amount the County's road and bridge fund must be reimbursed for the use of the Department's services and equipment on projects unrelated to road/bridge construction or maintenance.
2. Please see response to question number 1.
3. Please see response to question number 1.
4. Please see response to question number 1.
5. No. Section 27-39-303 authorizes the use of up to 30% of a county's total general fund expenditures in any fiscal year to pay for road and bridge maintenance.

Applicable Law and Discussion

We begin by noting that Section 7-5-25 allows this office to opine upon prospective questions of state law only. We may not validate or invalidate any past action.

Section 27-39-305(1) authorizes boards of supervisors to "annually impose a countywide ad valorem tax levy or levies for the maintenance and/or construction of roads and bridges." This office has "consistently interpreted this statute to mean that such funds must be used solely for th[e] purpose" of maintaining or constructing roads and bridges. MS AG Op., *White* at *1 (Aug. 5, 2016). But this office has also opined that, if a board of supervisors makes a factual determination that it is necessary to "use the services and equipment . . . of the county road department" for non-road and bridge purposes, the county must "reimburse[]" the "road and bridge fund" for the "cost[s]" to the fund of using the department's resources. MS AG Op., *Byrd* at *1 (Jan. 23, 2001); *see also* MS AG Op., *Neyman* at *1 (Mar. 8, 2013) ("[A]ny use of road personnel and equipment must be reimbursed to the road fund from the county general fund or other lawful sources.").

Neither Section 27-39-305 nor any other state law of which we are aware prescribes a method or standard for calculating the amount the County should reimburse the Department for the use of its resources on projects unrelated to roads and bridges. Whether the Department incurs any costs as a result of any such project and, if so, the amount of those costs are factual determinations that must be resolved by the County's Board of Supervisors. For additional guidance regarding this

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matter, we recommend that you contact the Technical Assistance Division of the Office of the State Auditor.

Finally, you ask whether the fact that the County periodically supplements the Department's budget with money from the general fund affects the amount the Department may be reimbursed for the use of its resources on non-road and bridge projects. It does not. Section 27-39-303 separately authorizes the County to use up to 30% of its total general fund expenditures in any fiscal year to pay for road and bridge maintenance. Periodically supplementing the Department's budget in accordance with this statute thus has no bearing on the County's ability to reimburse the Department for costs incurred as a result of being required to use its resources on projects outside the scope of its regular duties.

If this office may be of any further assistance to you, please do not hesitate to contact us.

Sincerely,

LYNN FITCH, ATTORNEY GENERAL

By: */s/ Wilson Douglas Minor*

Wilson Douglas Minor
Special Assistant Attorney General

OFFICIAL OPINION