



# **HINDS COUNTY BOARD OF SUPERVISORS**

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**Annual Budget  
Fiscal Year  
2010-2011**

**ROBERT GRAHAM**  
District 1  
President

**DOUGLAS "DOUG" ANDERSON**  
District 2  
Vice President

**PEGGY HOBSON CALHOUN**  
District 3



**PHIL FISHER**  
District 4

**GEORGE S. SMITH**  
District 5

**CARMEN Y. DAVIS**  
County Administrator

Dear Citizens of Hinds County:

On behalf of the Hinds County Board of Supervisors, we are pleased to present to you the Annual Budget for Fiscal Year 2010-2011.

This budget is about more than numbers. We have adopted a budget that reflects the challenges of the economic times we all face. Over the past couple of years, the Board has continued its goal to address these challenges through sound financial decisions. In keeping with President Obama's American Recovery and Reinvestment Act, the Board decided to adopt the recommendation to retain the workforce through work hour reduction opposed to work force reduction.

You will see that in this year's budget, as has been in past years, the budget allocation for public safety and the court system are about 51.4% of the 2010-2011 General Fund. Accordingly, we recognize that the management of these two important functions of our county is critical to maintaining our goals for delivering high quality services to the citizens of Hinds County.

Hinds County leads the state with its progressive business, educational, and health-related climate. As the economy begins to recover, we will carry on in these endeavors as well as public safety and the court system.

I am truly grateful to the Board of Supervisors, County Administrator, and her staff for compiling a budget that is thorough, complete, and balanced. Together, we will prepare for a better tomorrow.

Sincerely,

Robert Graham, President  
Hinds County Board of Supervisors

**HINDS COUNTY BOARD OF SUPERVISORS**

**DISTRICT 1           Honorable Robert Graham, President**  
**DISTRICT 2           Honorable Douglas Anderson, Vice-President**  
**DISTRICT 3           Honorable Peggy Hobson Calhoun**  
**DISTRICT 4           Honorable Phil Fisher**  
**DISTRICT 5           Honorable George S. Smith**

**COUNTY ADMINISTRATOR**

**Carmen Y. Davis**

**BOARD ATTORNEY**

**Crystal Diane Martin**

**ROAD MANAGER**

**Carl Frelix III**

**EMERGENCY MANAGEMENT DIRECTOR**

**Jimmie R. Lewis**

**Department of Administration  
Budget & Finance Division  
316 South President Street  
Post Office Box 686  
Jackson, MS 39205  
(601) 968-6765**



*Robert Graham*  
**PRESIDENT**  
*Supervisor District 1*



## HINDS COUNTY BOARD OF SUPERVISORS



*Douglas L. Anderson*  
**VICE-PRESIDENT**  
*Supervisor District 2*



*Peggy Hobson Calhoun*  
**Supervisor District 3**



*Phil Fisher*  
**Supervisor District 4**



*George Smith*  
**Supervisor District 5**

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**HINDS COUNTY  
BOARD OF SUPERVISORS**

**FY 2010-2011  
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**PRIORITY AREAS  
& SOCIO-ECONOMIC PROFILE**

**HINDS COUNTY BOARD OF SUPERVISORS'**  
**Priority Areas**

**PUBLIC SAFETY**

- Hinds County Sheriff's Department**
- \* **Hinds County Detention Centers**
- \* **Henley-Young Juvenile Justice Center**

**ECONOMIC AND COMMUNITY DEVELOPMENT**

- \* **Industrial Parks\New and Upgrade**
- \* **Roads, Streets & Bridges**
- \* **Solid Waste Disposal**
- \* **Community/Neighborhood Development**
- \* **Infrastructure Development**
- \* **Comprehensive Land Use Plan**
- \* **Recreational Parks**
- \* **Cultural Activities**

**ACCOUNTABILITY AND EVALUATION**

- \* **Fiscal Monitoring Assessment**
- \* **Program Monitoring Assessment**
- \* **Employee/Staff Evaluation**
- \* **Employee/Performance Evaluation**
- \* **Staff Development**
- \* **Management Information System Improvement**

**HUMAN DEVELOPMENT**

- |                                |                                 |
|--------------------------------|---------------------------------|
| * <b>Grants Development</b>    | * <b>Health Services</b>        |
| * <b>Youth Development</b>     | * <b>Mental Health Services</b> |
| * <b>Family Development</b>    | * <b>Human Services</b>         |
| * <b>Veterans Services</b>     | * <b>Aging Services</b>         |
| * <b>Recreational Services</b> |                                 |

**INTERGOVERNMENTAL RELATIONS**

- \* **Emergency Management Systems/911**
- \* **Public Safety Coordination**
- \* **Geographic Information System (GIS)**
- \* **Public Works Projects**
- \* **Justice Assistance Grant (JAG)**

## HINDS COUNTY SOCIO-ECONOMIC PROFILE

### I. GEOGRAPHY

* Square Miles	---	869 miles
* Average Temperature	---	65.1 degrees (Hinds)
* Major Highways	---	Interstates 20, 55, 220 Highways 80, 49, 51, 18, 22, 27

### II. POPULATION (2008 estimate)

* Total	---	247,631
* Black	---	164,179
* White	---	78,004
* Other	---	5,448

### III. EDUCATION

* Total K-12 Public School Enrollment (2010-2011)	---	36,966
* Major Colleges/Universities: Belhaven University Jackson State University, Millsaps College, Mississippi College, Tougaloo College, University of MS Medical Center, Hinds Community College (Raymond, Utica, & Jackson Branches) Strayer University and Virginia College		
* % Age 25 and older with HS Degree (2000)	---	80.4%
* % Age 25 and older with at least a Bachelor's Degree (2000)	---	27.2%

### IV. INCOME

* Median Family (2008)	---	\$ 38,826
* Per Capita (1999)	---	\$ 17,785
* % Below Poverty- Families (2008)	---	23.1%
* Median Housing Value (2000)	---	\$ 73,100
* Retail Sales (2002)	---	\$ 3,023,634,000
* Assessed Property Valuation - Assessment Year 2010	---	\$ 1,692,627,059
* Annual Payroll (2007)	---	\$ 4,635,017,000

## HINDS COUNTY SOCIO-ECONOMIC PROFILE

### V. EMPLOYMENT

* Civilian Labor Force (2007)	---	112,790
* Manufacturing	---	5,470
* Mining	---	320
* Construction	---	5,100
* Trade, Transportation & Utilities	---	22,870
* Information	---	2,770
* Financial Activities	---	8,340
* Professional & Business Services	---	19,930
* Education & Health Services		21,060
* Leisure and Hospitality	---	11,090
* Other Services	---	6,540
* Government		36,670
* Public Education		13,210

### VI. MAJOR HOSPITALS: Number of Beds

* Mississippi Baptist Medical Center	---	642
* University Medical Center	---	722
* Veterans Administration Medical Center	---	256
* St. Dominic-Jackson Memorial	---	571
* Mississippi Methodist Rehabilitation	---	124
* Central Mississippi Medical Center	---	473

### VII. HINDS COUNTY BOND RATING Aa2

Sources: U.S. Bureau of the Census  
 Mississippi Employment Security Commission  
 Mississippi Research and Development Center  
 Hinds County Tax Assessor's Office  
 Moody's Bond Rating Service  
 Hinds County Economic Development District  
 Hinds County Tax Collector's Office



**HINDS COUNTY  
BOARD OF SUPERVISORS**

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**HINDS COUNTY ELECTED  
OFFICIALS AND  
SUPPORT AGENCIES**

**HINDS COUNTY ELECTED OFFICIALS**

**Chancery Clerk**

**Honorable Eddie Jean Carr**

**Chancery Court Judges**

**Honorable Denise Sweet Owen**

**Honorable Patricia Wise**

**Honorable William Singletary**

**Honorable Dewayne Thomas**

**Circuit Clerk**

**Honorable Barbara Dunn**

**Circuit Court Judges**

**Honorable Tommie Green**

**Honorable Winston Kidd**

**Honorable William A. "Bill" Gowan**

**Honorable Jeff Weill**

**Constables**

**Honorable Jerry Moore, District 1**

**Honorable John Brown, District 2**

**Honorable Lawrence Funches District 3**

**Honorable Jon C. Lewis, District 4**

**Honorable Bennie Buckner, District 5**

**Coroner**

**Honorable Sharon Grisham-Stewart**

**County Attorney**

**Honorable Sherri Flowers-Billups**

**County Court Judges**

**Honorable Houston J. Patton**

**Honorable William Skinner**

**Honorable Melvin Priester**

**District Attorney**

**Honorable Robert Shuler Smith**

**Election Commission**

**Honorable Marilyn Avery, District 1**

**Honorable Bobbie Graves District 2**

**Honorable Jermal Clark, District 3**

**Honorable Connie Cochran, District 4**

**Honorable Lelia Gaston Rhodes, District 5**

**Justice Court Judges**

**Honorable Donald Palmer, District 1**

**Honorable Ivory E. Britton, District 2**

**Honorable Frank L. Sutton, District 3**

**Honorable James R. Morton, District 4**

**Honorable Clyde R. Chapman, District 5**

**Sheriff**

**Honorable Malcolm E. McMillin**

**Tax Assessor**

**Honorable Charles E. Stokes**

**Tax Collector**

**Honorable Eddie J. Fair**

**LISTING OF HINDS COUNTY FUNDED AGENCIES**

**HINDS COUNTY SUPPORT AGENCIES**

Jackson/Hinds Library System  
Hinds County Health Department  
Pearl River Basin Development District  
Hinds County Human Resources Agency  
Hinds County Mental Health Commission  
Hinds County Cooperative Extension Service  
Hinds County Soil & Water Conservation District  
Central Mississippi Planning & Development District  
Hinds County Economic Development District  
Hinds County Department of Human Services

**CULTURE AND RECREATION**

Smith Robertson Museum & Cultural Center  
Greater Jackson Art Council  
Hinds County Livestock Association  
Hinds County Homemakers Club  
Farish Street Heritage Festival  
Southwest District Livestock  
Hinds County 4-H Club

**HEALTH AND WELFARE**

Community Welfare & Health Center  
Family & Children Services  
American Red Cross



**HINDS COUNTY  
BOARD OF SUPERVISORS**

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**HINDS COUNTY FY 2011  
STATUS REPORT**

## **2010-2011 BUDGET & STATUS REPORT**

### **COUNTY ADMINISTRATOR**

The FY2011 budget was thoughtfully framed in view of today's economic challenges. Because of these challenges, great efforts have been made to ensure that we are prepared to address the uncertainties and unique opportunities these historical economic times may bring. The current economic reports have indicated that the U.S. economy is making steady gains and raising hopes of many. However, the expectation is that the economic recovery may proceed to move slower than many of us had hoped. As a result, residents, communities, local and state governments, and national government continue to make modifications as the economy gradually moves upward. Hinds County, like others, has made modifications to improve government operations and service to its citizens by realigning the work force, renegotiating (reducing) vendor contracts, discontinuing some contractual services, and making complete changes in how some services are provided. In spite of everything, the Board of Supervisors maintains its strong commitment to serve as advocates for the citizens of Hinds County and provide the best service at the most fiscally conservative and responsible means possible.

Hinds County government affirms its commitment to the essentials of building a competitive future, enhancing the quality of life, ensuring a quality work force, and promoting a more attractive business climate while maintaining conservative spending habits as directed by the Hinds County Board of Supervisors.

It is important for us to stay optimistic during the economic recovery period and position ourselves for the upturn. These unique economic times have created the opportunity for Hinds County to exercise its talents and revisit its operations. All departments and elected officials are encouraged to continue the process of restructuring areas of their operations while maintaining and/or improving the effectiveness and efficiency of county services. Our mission is to restore a stronger economy, to maintain a safe place to live, and to create a competitive environment for our citizens to work, receive their education, and enjoy the best quality and highest standard of life. In keeping with our mission, resources will be directed to maximize the delivery of services to citizens of Hinds County as well as sustaining a focus on efficiency, job creations, and becoming more energy efficient.

This budget FY2011 is approximately \$119 million. The main components of this budget remain to be public safety, courts, general government, public works, and emergency management. The objectives continue to be team development joined by creative and innovative thinking.

## HINDS COUNTY BUDGET PROCESS

### **INTRODUCTION**

Hinds County Government is required by Mississippi Law {19-11-7; 19-11-15}, to prepare an Annual Budget, which is balanced. The Hinds County Board of Supervisors must adopt the Annual Budget.

The Budget Process seeks to identify and prioritize the needs of the County in order to fund service areas, which will improve the quality of life for our citizens. The County's strategic plan serves as a guide in outlining the direction the County is moving. Through the budget process, the County is able to project the level of financial resources available to meet the needs defined by the plan. Additionally, accountability and efficiency continue to be primary objectives in the budget process.

### **BUDGET PROCESS**

The fiscal year 2011 budget process began in mid April. All department and external agencies received budget request information to complete listing their departmental needs and giving appropriate justifications. Departmental planning is key to the budget process. Discussions with departments regarding the impact of the overall economy on the County's budget prepare the departments for measures that the county may put in place. The budget process was timely and Budget Hearings were held during the process to permit department heads to discuss their needs with the Board of Supervisors, directly.

The primary objective of the budget process is to generate an operational budget focused at serving our citizens in the following key areas. (1) Public Safety & Courts, (2) Economic & Community Development, (3) Accountability & Evaluation, (4) Human Development, and (5) Intergovernmental Relations.

## **BUDGET ASSUMPTION**

One of major budget concerns of the Board of Supervisors is the General Fund Budget. This year a substantial reduction in expenditures was necessary to balance the expenditures to revenues projections. In order to operate effectively and stay within allocated revenue, the Hinds County General Fund Budget was based on the following assumptions:

1. Maintaining the general fund employee current positions at 882.5 with salaries maintained at current level. This reflects an elimination of 23 vacant positions for a savings of \$727,166.
2. Implementation of eight (8) furlough days for the first eight months of the fiscal year for a savings of \$860,339.
3. Capital Outlays, including computer equipment, vehicles, furnishing, and the capital improvements are not addressed in the general fund budget. The unmet need requests total \$1,917,615.
4. Reducing the current funding level for Externally Funded Agencies by 5%.
5. Contains 4.9% increase in the Employee Hospitalization expense of approximately \$213,331.
6. Consist of repayment of Tax Anticipation Note of \$6,000,000.
7. Includes overall increase of 7% in General Fund expenses due to repayment of debt.

## **PUBLIC WORKS BUDGET**

1. Based on 105 positions with salaries maintained at the current salary level.
2. Budget funded at current millage rate.

## **FY 2011 BUDGET RECOMMENDATION**

The County Administrator and Budget Staff presented to the Hinds County Board of Supervisors the Annual Budget for FY 2011. The General Fund Budget was approved by the Board of Supervisors at a level of **\$58,075,033** with **67%** of the General Fund Revenue being generated from Ad Valorem Taxes.

The total Hinds County's budget appropriation is **\$119,902,104** with **67** funds. The major areas of the budget are, Public Safety and Courts makes up **34.9%**, General Government **22.4%**, Debt Service **14.5%** and Public Works **6.2%**. The greatest priority is placed on Public Safety and Courts as the percentages indicate. However, limited growth in expenditure continues to be necessary.

## DEPARTMENTS/DIVISIONS

### BUDGET AND FINANCE

The Budget and Finance Division plays a major role in the planning, development, and monitoring of County budget. The department faced many challenges developing an annual budget considering the financial constraints of the County. However, with the leadership of the County Administrator and the cooperation of department heads, strategies were developed for a feasible budget. Additionally, the Budget & Finance Division handles the payroll processing function and other related activities.

During FY 2010, the Budget & Finance Division accomplished the following:

1. Completed the FY 2011 budget process.
2. Worked with Auditors on completion of the FY 2009 audit.
3. Prepared various financial reports, including grant expenditures reports, and cash requests
4. Attended staff development workshops.
5. Assured the proper and timely processing of the County's payroll and related reports.

During FY 2011, the Budget & Finance Division plans are as follows:

1. Coordinate the Budget Process for FY 2012, and prepare an annual budget, including all required budget forms for the auditors.
2. Assure departments work within budgets and monitor budgets.
3. Prepare various Financial Reports as required and assure federal and state grant expenditures are according to the guidelines.
4. Provide financial information to external agencies.
5. Process payroll timely and provide guidance to departments as needed.
6. Continue staff development through workshop participation.

## **CENTRAL REPAIR**

The Department of Central Repair continues seeking ways to streamline and improve operations. Throughout this past twelve-month period, the Department has implemented numerous changes in administrative, procedural policies and practices.

During FY 2010, the Central Repair Department had the following accomplishments:

1. Purchased a new truck.
2. Continued employees' certification through ASE.
3. Purchased a lift for the gas shop.
3. Updated of Tracs and other data contracts.

In the FY 2011, the Central Repair Department plans to accomplish the following objectives:

1. Continue ASA certification for employees.
2. Purchase new equipment (vehicles, lift, small tools, and shop equipment).
3. Continue to enhance the P.M. Program.
4. Stay on course with the use and update of the [www.govdeals.com](http://www.govdeals.com) website.
5. Continue to upgrade the Waste Tire Grant Program.

## **EMERGENCY MANAGEMENT DEPARTMENT**

The Hinds County Emergency Management System is coordinated through the Emergency Management Department. This department provides timely and efficient response in emergencies and disasters. Homeland Security is a major priority for this department and Hinds County is the central point for the Regional Response Team.

The Emergency Management Department accomplishments during FY 2010 were as follows:

1. Continued to meet requirements of the Emergency Management Performance Grant in maintaining compliance with guidelines for local and federal funds.
2. Continued training of emergency management personnel to comply with state and federal guidelines.
3. Met with civic groups, businesses, and students relative to emergency services.
4. Expanded the regional response team which comprise of personnel from Hinds, Rankin, Madison, Warren, Copiah, Yazoo, Sharkey, Issaquena, and Claiborne Counties to respond to acts of terrorism in a regional area.
5. Increased response equipment through federal funding.
6. Worked closely with all municipalities in Hinds County in the area of emergency management.

## **EMERGENCY MANAGEMENT DEPARTMENT (cont'd)**

Major plans for the Emergency Management Department for FY 2011 are as follows:

1. Reorganize the department staffing and realign salaries to augment specialties.
2. Purchase three new fire trucks to replace trucks that no longer comply with NFPA and Mississippi State Rating Bureau compliance guidelines.
3. Continue to replace outdoor warning sirens.
4. Maintain and comply with state requirements for volunteer fire department reporting and regulations.
5. Continue training of a Regional Response Team for supporting a large section of Mississippi.

## **HINDS COUNTY ECONOMIC DEVELOPMENT DISTRICT**

Hinds County Economic Development District will serve as the primary business and Employment center for the Jackson metropolitan area as well as the premier regional destination for living, education, healthcare, entertainment, culture, and shopping. Hinds County, Your Partner in prosperity.

During FY 2010, The District achieved the following accomplishments:

1. Collaborate with Comcast Cable to expand in Hinds County.
2. Negotiated Entergy Mississippi projects in the Echelon Business Park.
3. Worked with NCI Building Systems to expand in Hinds County.

During FY 2011, The District plans to accomplish the following:

1. Continue development of Sonny McDonald and Hinds County AeroTech Parks.
2. Locate three new companies creating 300 jobs.
3. Expand tax base by \$15 million.
4. Contact and make presentations to 100 new clients.
5. Participate in 5 recruiting trips to attract new companies to Hinds County.

## **HUMAN SERVICES DEPARTMENT**

The mission of the Department of Human Services is to provide services for people in need by optimizing all available resources to sustain the family unit and to encourage traditional family values thereby promoting self-sufficiency and personal responsibility for all Mississippians.

The Human Services Department accomplishments during FY 2010 were as follows:

1. Reduced food stamp payment error rate below 4.9%.
2. Increased TANF Work Program participation rate above 70%.
3. Transition 42% of TWP Participants off TANF Assistance.

## **HUMAN SERVICES DEPARTMENT (cont'd)**

Major plans for the Human Services Department for FY 2011 are as follows:

1. Maintain a food stamp payment error rate below 4.9%.
2. Maintain a TANF Work Program participation rate of 50%.
3. Provide in service staff development.
4. Continue improvement in customer service and workplace diversity.

## **INFORMATION MANAGEMENT SYSTEMS DEPARTMENT**

The Information Management System Department is vital to all departments, given the information age we now live in. It is critical for the IMS Department to keep the County up to date with computer usage in order to efficiently operate.

During FY 2010, the Information Management System Department made the following accomplishments:

1. Converted DCP/SNA connection with the state tax commission to CITA/TCP.
2. Put into service credit card transaction in various county offices.
3. Implemented cash journal and receipt systems in the Circuit Clerk's office.

During FY 2011, the IMS Department plans to accomplish the following:

1. Continue to upgrade existing systems to RDMS as time and budget permits.

## **INVENTORY**

Accountability for 100% of all County fixed assets is the major responsibility of the Inventory Department. The Department tags and maintains a record of the physical inventory of the County.

The accomplishments of the Inventory Department in FY 2010 were as follows:

1. Identified all assets as lost, stolen, or transferred to a public landfill.
2. Completed 95% of all department inventories assigned to Hinds County assets.
3. Provided monthly reports to the Board of Supervisors on County assets.
4. Identified all roads and bridges in Hinds County.

The primary goals for the Inventory Department for FY 2011 are as follows:

1. Complete a 100% accountability of the County assets prior to October 1, 2011.
2. Provide all documentation supporting the Board of Supervisors concerning County assets as lost, stolen, sold, or transferred to a public landfill.
3. Complete quarterly inventory reports in a timely manner to support the Budget Department in meeting all requirements for auditor purpose.
4. Educate and provide guidance to the assigned Property Clerks on inventory matters.

## **JUSTICE COURT DIVISION**

The Justice Court Division maintains a uniform case record on each case brought before the court. The Clerk is responsible for all fines, fees and cost collected and settled with the Chancery Clerk. Justice Court strives to provide prompt, courteous service to Hinds County and all citizens having to do business with the court.

During FY 2010, the Justice Court Division made the following accomplishments:

1. Fine collections continued to increase in FY 2010, causing a contribution increase to the general fund by 2.12% from FY 2009.
2. Drug court collections continued to increase in FY 2010.
3. Successfully implemented the ability for customers to utilize the online n-court for online payments of traffic citations.

During FY 2011, the Justice Court Division plans to accomplish the following:

1. Continue to collect fines and fees owed to the County in an attempt to increase general fund revenues.
2. To provide professional development training to the Justice Court staff in areas affecting the Justice Court system.
3. Continue to refine the reformed Domestic Violence Project mandated by the Mississippi Attorney General's office.
4. Realignment of salaries for deputy clerks in Justice Court to be compatible to Justice Courts in the Tri-County area.
5. Improve court record management by implementing an electronic storage/management system.

## **JUVENILE DETENTION CENTER**

The Henley Young Juvenile Justice Center provides an adequate facility for juvenile offenders between 10-17 years of age. The Center is also committed to the process of rehabilitating the offenders.

During FY 2010, the Center worked to improve the facility by accomplishing the following:

1. Maintained daily operation while filling the position of Department Head.

During FY 2011, the Juvenile Justice Center will work toward the following goals:

1. To implement new positions to ensure the safety of the juveniles.
2. To complete the NCCHC accreditation.
3. To start the ACA accreditation process.
4. To provide self defense classes for Detention Staff and provide mental health counseling.

## **MAIL CENTER**

The Mail Center is an important part of the County's daily operation, processing vital communications and major annual mailings.

During FY 2010, the Mail Center made the following accomplishments:

1. Maintained daily operation while filling the position of Department Head.
2. Improved address correction.

During FY 2011, the Mail Center plans to accomplish the following:

1. To fully implement move update.
2. Improve zip +4 to increase postage discount.
3. Search for postage discount via internet daily.
4. Improve on sorting mail before running through postage meter.

## **MAINTENANCE DEPARTMENT**

The Hinds County Maintenance Department has a major responsibility for the upkeep of all County buildings, structures, parks, and facility equipment.

The Maintenance Department accomplishments for FY 2010 were as follows:

1. Installed new compressor at the Human Services building on Medgar Evers Blvd.
2. Partial retrofit plumbing at the Jackson Detention Center.
3. Repaired cooling tower at the Jackson Detention Center.

The Primary Goals for the Maintenance Division for FY 2011 are as follows:

1. Replace four trucks and one van.
2. Replace three hanging shop heaters at Central Repair.
3. Repair foundation at the Human Services building on Medgar Evers Blvd.
4. Continue retrofitting the plumbing at the Jackson Detention Center.

## **PERMIT AND ZONING**

The major responsibility of the Permit & Zoning Department is to assure the appropriate use of property in Hinds County, thereby safeguarding and promoting Public Health & Safety.

During FY 2010, the Permit & Zoning department achieved the following significant accomplishments:

1. Built a working relationship with the public and co-workers.
2. Conducted building inspections and identified code violations.
3. Accepted and carried out the zoning petition process as well as provided general information to the public.

## **PERMIT AND ZONING (cont'd)**

The primary goals for Permit & Zoning for FY 2011 are as follows:

1. Update and replace older zoning maps with integrate GPS mapping system.
2. Continue enforcement of code violations and ordinances.
3. Maintain Flood Plain Management and Storm Water Management Programs.
4. Maintain the Flood Plain Management requirements.
5. Improve FEMA CRA (Community Rating System) for the County.

## **PERSONNEL**

The Personnel Department assures employee rights by following Federal & State Laws related to hiring and other rights. The Personnel Department assists the County Administrator in enforcing policies approved by the Board of Supervisors.

During FY 2010, the Personnel Department made the following accomplishments:

1. Updated personnel policies and procedure manual.
2. Implemented Workplace Conduct Violence Free Policy.
3. Updated Harassment Policy.

During FY 2011, the Personnel Department plans to achieve the following:

1. Review and enhancement of personnel systems, processes, procedures, and policies.
2. Update the Personnel handbook and make it available on the County's intranet site.
3. Work collaboratively with Departments to plan and implement classification and organizational structure changes.
4. Improve/Implement employee performance evaluation system.

## **PUBLIC WORKS**

The Hinds County Department of Public Works work diligently to improve county roads, bridges, and infrastructure developments.

Several significant accomplishments were made in FY 2010. These are as follows:

1. Overlaid Brister Road, Old Jackson Road, spot overlaid Jones Loop, Fortner Road, Ford Road, Snake Creek Road, Short Road, and Midway Road. Paved bridge Approaches on Tommy Ford Road, South Ross Road, Charlie Brown Road, Military Road and Hickstown Road.
2. Paved Lake Hico Walking Trail.
3. Began widening Bennie Hill Road.
4. Repaired bridges on Old Highway 80.
5. Built temporary run-around on Hickstown and Memory Oaks Roads.
6. Repaired headwalls, wing walls on bridges, replaced piling on seven bridges, replaced guard rails on nine bridges and replaced Charlie Brown Road Bridge with a culvert.

## **PUBLIC WORKS (cont'd)**

The Primary Goals for FY 2011 include the following:

1. Overlay approximately 2.6 miles of county roads.
2. Reseal approximately 1.3 miles for a reseal demonstration project.
3. Obtain APWA Certification for the Department.
4. Continue to apply for available Public Works related grants to assist in making the County a more desirable place to live, work, and have leisure.
5. Continue routine bridge and drainage maintenance projects.
6. Continue to make bridge improvements throughout the county.

## **PURCHASING**

The Hinds County Purchasing Department's major responsibility is the procurement of goods and services required for the operation of the County. These acquisitions are made in accordance to State Law and policies established by the Board of Supervisors.

The Purchasing Department's significant accomplishments for FY 2010 were as follows:

1. Played an important part in the purchasing of new copier/multi-function equipment with network capabilities.
2. Supervised the Copy Center which is a division of the Hinds County Board of Supervisor. The function is no longer outsourced.
3. Maintained daily operation and services through major budget constraints.

The Purchasing Department plans are to accomplish the following objectives during FY 2011:

1. Manage the procurement process for departments under the Board authority with greater emphasis on cost conscience purchases for foods and services.
2. Continue efforts to co-op with other governmental agencies.
3. Operate with a reduction in consumable goods.

## **SAFETY DEPARTMENT**

The Safety Department is primarily responsible for the School Crossing Guard Program. This program protects our children as they arrive to school and leave from school. The Safety Department is also responsible for the safety of our employees by using preventive measures as well as working with the Workers Compensation Program after accidents have occurred.

During FY 2010, the Safety Department made the following accomplishments:

1. Provided an accident free school zone at Hinds County Public Schools.
2. Trained all Crossing Guard employees in accordance with the MS Crossing Guard Training, using the National Center for Safe Routes to School Guidance curriculum.
3. Acquired safety equipment for the Crossing Guards at no cost to the Board of Supervisors.
4. Achieved a reduction in liability insurance claims.

The goals for FY 2011 are as follows:

1. Provide safe school zones at Hinds County Public School locations.
2. Curtail liability accident claims from the general public by being proactive in identifying safety hazards.
3. Promote the Hinds County Safety Policy by providing positive leadership.
4. Develop a means to acquire automobile accident reports from outside law enforcement agencies.
5. Provide needed measures to decrease work related accidents with the county workplace.



**HINDS COUNTY  
BOARD OF SUPERVISORS**

**FY 2010-2011  
ANNUAL BUDGET**

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**BOARD OF SUPERVISORS,  
COUNTY ADMINISTRATOR,  
& BUDGET & FINANCE  
RESPONSIBILITIES**

**DUTIES AND RESPONSIBILITIES  
OF THE  
HINDS COUNTY BOARD OF SUPERVISORS**

The Hinds County Board of Supervisors consists of five elected members, one for each district in the County. They represent their districts when decisions are made for the County. Each member serves a 4-year term in office. There is no limit to the number of terms they may serve.

Hinds County operates under the "Unit System" of government. Board members are considered "Policy Makers" for the County. The Board establishes policies that outline how the County will operate to accomplish its mission. Under the unit system, the Board's first responsibility is to hire a County Administrator to manage the day-to-day operations of the County. In doing so, the Board does not give up its governance role; but instead, it enhances this responsibility by adding a competent professional to the Board's team.

The Board is also responsible for hiring a Board Attorney, a Road Manager and an Emergency Management Director. The Board creates policies for financial management and approves the budget, hires auditors to audit the financial records, writes long-range plans, approves departmental/division budgets, provides general funding for staff salaries and sets broad personnel policies.

The Board holds two meetings per month, unless other special meetings are called. Regular meetings are held on the first and third Monday of each month.

**DUTIES AND RESPONSIBILITIES  
COUNTY ADMINISTRATOR**

**CONTACT PERSON: Carmen Y. Davis, County Administrator**

**MAJOR DEPARTMENTS/DIVISIONS**

**Budget & Finance Division  
Mail and Copy Center  
Permit and Zoning Division  
Personnel Department  
Planning Division  
Purchasing Department  
Management Information System  
Human Capital Development Department  
Justice Court Division  
Central Repair Division  
Maintenance Division  
Veterans' Affairs  
Juvenile Justice Center**

The duties and responsibilities of the County Administrator as specified in the Mississippi Code Annotated Section 19-4-1 et. SEQ, include, but are not limited to, administering all County affairs and policies falling under the control of the Hinds County Board of Supervisors; develops and implements budgets as fixed or revised by the Board; monitors any individual or group using County funds; oversee and upkeep of all County property; and performs other duties as delegated which do not violate the law or conflict with duties established by law for other County officials.

**BUDGET AND FINANCE OFFICE**

**CONTACT PERSON: Lillie Woods, Budget/Accounting Coordinator**

The Budget and Finance office is responsible for all financial functions not assigned by statute to the Chancery Clerk's office. These functions include, but not limited to budgeting and investments. The Budget Coordinator is also responsible for the Payroll and Inventory Division.



**HINDS COUNTY  
BOARD OF SUPERVISORS**

**FY 2010-2011  
ANNUAL BUDGET**

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**THE BUDGET PROCESS,  
CALENDAR, AND  
LISTING OF BUDGET FUNDS**

## **THE BUDGET PROCESS**

**The initial steps in the budgetary process involve formulating budget policy, projecting the amount of revenues which can be expected to be available for the coming fiscal year and setting budgetary guidelines for the upcoming fiscal year. This preliminary work sets the stage for later decisions to be made by the County Administrator, Budget/Finance Coordinator, and the Board of Supervisors.**

**The proposed budget is presented at the August meeting of the Board of Supervisors and is required to be adopted and published at least one time, no later than September 15, in a newspaper published, and/or having general circulation, in the County.**

**The budget is prepared on forms prescribed by the Office of the State Auditor and is required by Section 19-11-11, Mississippi Code Annotated (1972), to be budgeted by fund. The budget may be revised or amended as allowed by Section 19-11-19, Mississippi Code Annotated (1972).**

**After the budget is completed, the Board must adopt a resolution approving the budget and enter the resolution in detail on the minutes of the Board of Supervisors. Taxes are then levied in support of the budget.**

**The Board must enter a complete, final amended budget on the minutes. This is to be accomplished no later than October 31, following the close of the fiscal year.**

## BUDGET CALENDAR

Date	Process
May Board Meeting	Formulate budget policy (Board of Supervisors)
May Board Meeting	Develop financial forecast (may be done by the Budget Officer)
June Board Meeting	Distribute departmental request forms to the Sheriff and Tax Assessor/Collector and notify them of due date
July - First Monday	Deadline for return of departmental requests
August Board Meeting	Review departmental requests and formulate budget
September 15	Deadline for adopting the budget (Sections 19-11-7 and 19-11-11, Mississippi Code Annotated (1972))
September Special Meeting	Set tax levy necessary to support the adopted budget as mandated by Section 27-39-317, Mississippi Code Annotated
September 30	Deadline for amending the budget for the fiscal year ending Deadline for publishing the budget (Sections 19-11-7 and 19-11-11, Mississippi Code Annotated (1972))
October 31	Deadline for entering the final amended budget of all funds on the board minutes
Monthly Board Meeting	Submit a financial report showing the expenditures, liabilities, unexpended balance and unencumbered balance in each fund and receipts for each fund (Section 19-11-23, Mississippi Code Annotated (1972) (Clerk of the Board))

Source: State Auditor's Office

## LISTING OF BUDGET FUNDS

**General Funds** - These funds are established to account for all financial resources, except those required to be accounted for in another fund.

**Special Revenue Funds** - These funds are established to account for the proceeds of specific revenues (other than those for major capital projects) that are legally restricted to expenditure for specified purposes.

**Debt Service Funds** - These funds are established to account for the accumulation of resources for and the payment of general long-term debt principal and interest. Individual fund titles should include the identification of the specific issues.

**Capital Project Funds** - These funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary trust funds).

**Permanent Funds** - These funds are established to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's program (i.e., for the benefit of the government or its citizenry).

**Enterprise Funds** - These funds are established to account for activities for which a fee is charged to external users for goods or services. GAAP also require the use of an enterprise fund for any activity whose principal revenue sources meet any of the following criteria: (1) debt backed solely by fees and charges, (2) legal requirement to recover cost, and (3) policy decision to recover cost.

**Internal Service Funds** - These funds are established to account for the financing of goods or services provided by one fund, department or agency to other funds, departments or agencies of the financial reporting entity on a cost-reimbursement basis.

**Private Purpose Trust Funds** - These funds account for trust arrangements, including those for escheat property, where principal and income benefit individuals, private organizations or other governments.

**Agency Funds** - These funds account for assets held by a government in a purely custodial capacity.



**HINDS COUNTY  
BOARD OF SUPERVISORS**

**FY 2010-2011  
ANNUAL BUDGET**

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**FY 2011  
BUDGETED REVENUES**

**HINDS COUNTY BOARD OF SUPERVISORS**  
**REVENUE FOR THE YEAR**  
**OCTOBER 1, 2010 TO SEPTEMBER 30, 2011**

**General Fund 001**

Surplus	2,932,874
Taxes and Advalorem	38,423,172
Licenses & Commissions	2,303,520
Fines & Forfeitures	1,146,500
Federal Sources	110,000
State Sources	4,595,400
Charges For Service	3,538,566
Interest Income	295,000
Miscellaneous Revenue	544,000
Other Financing Sources	4,186,000
<b>Total General Fund 001</b>	<b>58,075,033</b>

Fund 002	Special Advalorem Reappraisal	2,901,716
Fund 003	Court Administration	336,852
Fund 012	Tax Collector-Interface	245,679
Fund 020	Severance Tax	948,532
Fund 025	HAVA	1,782,195
Fund 026	Energy Efficiency Grant	140,108
Fund 029	Interoperable Grant	0
Fund 031	Liaison Grant	14,447
Fund 032	Violence Against Women Grant	78,818
Fund 033	Victim Witness Assistant Grant	81,516
Fund 034	HIDTA Grant	30,506
Fund 035	COPS Youth Drug Court Grant	0
Fund 037	JAG Recovery Grant	128,901
Fund 041	Juvenile Justice	0
Fund 043	Federal Seized Assets	158,342

**HINDS COUNTY BOARD OF SUPERVISORS**  
**REVENUE FOR THE YEAR**  
**OCTOBER 1, 2010 TO SEPTEMBER 30, 2011**

Fund 045	CFDA Hwy Planning	3,400,061
Fund 063	CMPDD Aging Grant	40,047
Fund 066	Shelter Care Plus	100
Fund 075	Save America's Treasurers	784,300
Fund 097	Emergency Management	6,160,632
Fund 100	2007 SWAP Bond Series	651,340
Fund 104	Law Library	242,636
Fund 105	Sanitation Waste Removal	2,383,702
Fund 106	Volunteer Fire Department	757,393
Fund 108	Youth Court Support Fund	68,462
Fund 113	Adult Drug Court	339,669
Fund 115	Women's Art Grant	4,400
Fund 116	Ambulance Service-VFD Emg.	331,673
Fund 117	Fire Insurance Rebate	1,066,474
Fund 118	Radiological Emergency	13,790
Fund 119	Justice Drug Court	111,341
Fund 120	Drug Court - Clarke	25,748
Fund 121	Youth Court Arts Grant	14,206
Fund 123	Seized & Forfeited Property	170,639
Fund 124	TRIAD Grant	429
Fund 126	Mental Health Commission	1,342,956
Fund 129	Jackson/Hinds Library System	1,518,449
Fund 138	Wal-Mart TIF	21,000
Fund 139	Clinton Wal-Mart TIF	35,000

**HINDS COUNTY BOARD OF SUPERVISORS**  
**REVENUE FOR THE YEAR**  
**OCTOBER 1, 2010 TO SEPTEMBER 30, 2011**

Fund 142	Hinds County Economic District	563,102
Fund 145	Byram Parkway TIF	140,585
Fund 150	Public Works Maint. & Const.	5,718,386
Fund 160	Public Works Bridge & Culvert	1,390,345
Fund 173	Computer Recycling	20,000
Fund 174	Waste Tire Assistance Grant	15,000
Fund 175	DEQ Waste Tire Grant	60,000
Fund 191	Inmate Canteen	267,454
Fund 192	Sheriff's County Farm	20,337
Fund 195	Youth Court Drug Court	272,817
Fund 198	JJC Local Grant	2,212
Fund 199	JJC enrichment Program	70
Fund 207	Computer Upgrade	262,893
Fund 209	MDA Energy Loan	49,063
Fund 210	Debt Service	5,462,020
Fund 290	Wal-Mart TIF Bond	50,629
Fund 291	2005 Byram Pkwy TIF Bond	78,892
Fund 370	2007 A Bond Series	3,785,121
Fund 377	2007 B Bond Series	12,559,992
Fund 380	7.5M Bond Series 2005	3,791
Fund 381	Series 2005 Swap	781,098
Fund 385	Industrial Park	3,276,288
Fund 500	Central Repair Internal Service	411,000
Fund 733	ODP Homeland Security	64,644
Fund 739	Hazard Mitigation	24,366
Fund 743	JAG Grant (City of Jackson)	411,026
Fund 744	DOE Title 1 Grant	(196,121)
<b>Total Other Funds</b>		<b>61,827,071</b>
<b>TOTAL REVENUE ALL FUNDS</b>		<b>119,902,104</b>



**HINDS COUNTY  
BOARD OF SUPERVISORS**

**FY 2010-2011  
ANNUAL BUDGET**

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**FY 2011  
BUDGETED APPROPRIATIONS**

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2010 TO SEPTEMBER 30, 2011**

**General Fund 001**

<b>Department Description</b>	<b>Total</b>
Board of Supervisors	1,142,741
Chancery Clerk	69,913
Circuit Clerk	45,641
Tax Assessor	1,479,413
Tax Collector	1,807,290
Communications	480,250
Mail Center	408,104
Tax Refunds	10,000
Human Capital Development	533,862
County Insurance	2,045,000
Grants & Fees	483,700
Logistic & Maintenance	1,275,819
County Administrator	282,344
Resource Management	302,292
Purchasing	254,139
Inventory	91,118
Board Attorney	138,487
Human Resources	165,481
Maintenance	3,109,962
Information Technology	365,526
Permit & Zoning	240,968
Planning	10,000
Maintenance Building - MS Valley Title	17,500
Chancery Court	464,350
Circuit Court	881,300

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2010 TO SEPTEMBER 30, 2011**

County Court	650,492
Lunacy Court	153,500
Justice Court	983,385
Coroner	348,395
District Attorney	574,208
County Attorney	227,733
Jackson/Hinds Youth Court	850,479
Public Defender	1,414,738
Election Commission	629,086
Copy Center	223,500
Inmate Medical Service	2,886,667
County Parks	4,950
<b>Total General Government</b>	<b>25,052,333</b>

**PUBLIC SAFETY**

Sheriff Law Enforcement Grant	27,434
Sheriff's Office Administration	8,321,754
Detention Center (Jackson)	2,155,665
Penal Farm	2,521,139
Detention Center (Raymond)	7,894,648
Animal Control	77,686
Juvenile Justice Center	1,592,540
Emergency Management	543,219
Constables	53,105
School Crossing Guards	217,029
<b>Total Public Safety</b>	<b>23,404,220</b>

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2010 TO SEPTEMBER 30, 2011**

**HEALTH AND WELFARE**

Hinds County Health Department	470,980
Birth/Death Registration	12,000
Department of Human Services	1,423,617
Human Resource Agency	95,000
Community Welfare & Health Center	32,900
Family & Children Services	12,500
American Red Cross	4,000
<b>Total Health &amp; Welfare</b>	<b>2,050,998</b>

**CULTURE AND RECREATION**

ArtsAlliance of Jackson & Hinds County	11,800
Hinds County Livestock	16,200
Farish Street Heritage Festival	4,200
Smith Robertson Museum & Cultural Center	7,600
Hinds County Homemaker Club	700
Hinds County 4-H Clubs	800
Southwest District Livestock	160
<b>Total Culture and Recreation</b>	<b>41,460</b>

**CONSERVATION OF NATURAL RESOURCES**

Soil & Water Conservation	165,000
Cooperative Extension Service	194,602
<b>Total Conservation of Natural Resources</b>	<b>359,602</b>

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2010 TO SEPTEMBER 30, 2011**

**ECONOMIC DEVELOPMENT & ASSISTANCE**

Central Mississippi Planning & Development District	50,212
<b>Total Economic Development</b>	<b>50,212</b>

**DEBT SERVICE**

JRA Mall Project	57,995
Lease Purchase Note	0
Tax Anticipation Note	6,159,000
Interfund Transfers	858,839
<b>Total Debt Service</b>	<b>7,075,834</b>

<b>General Fund Subtotal</b>	<b>58,034,657</b>
Working Cash Balance	40,376
<b>Total General Fund</b>	<b>58,075,033</b>

Fund 002	Special Advalorem Reappraisal	2,901,716
Fund 003	Court Administration	336,853
Fund 012	Tax Collector-Interface	245,679
Fund 020	Severance Tax	948,532
Fund 025	HAVA	1,782,195
Fund 026	CFDA Energy/Maintenance	140,108
Fund 029	CFDA Law Enforcement Grant	0
Fund 031	Liaison Grant	14,447
Fund 032	Violence Against Women Grant	78,818
Fund 033	Victim Witness Assistant Grant	81,516
Fund 034	HIDTA Grant	30,506
Fund 035	COPS Grant	0
Fund 037	JAG Recovery Grant	128,901
Fund 041	Juvenile Justice	0

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2010 TO SEPTEMBER 30, 2011**

Fund 043	Federal Seized Assets	158,342
Fund 045	CFDA Hwy Planning	3,400,061
Fund 063	CMPDD Aging Grant	40,047
Fund 066	Shelter Care Plus	100
Fund 075	Save America/Courthouse Grant	784,300
Fund 097	Emergency Management	6,160,632
Fund 100	Series 2007 SWAP	651,340
Fund 104	Law Library	242,636
Fund 105	Sanitation Waste Removal	2,383,702
Fund 106	Volunteer Fire Department	757,393
Fund 108	Youth Court Support Fund	68,462
Fund 113	Drug Court	339,668
Fund 115	Women's Art Grant	4,400
Fund 116	Ambulance Service-VFD	331,673
Fund 117	Fire Insurance Rebate	1,066,474
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Fund 126	Mental Health Commission	1,342,956
Fund 129	Jackson/Hinds Library System	1,518,449
Fund 138	Wal-Mart TIF	21,000
Fund 139	Clinton Wal-Mart TIF	35,000
Fund 142	Economic Development	563,102
Fund 145	Byram Parkway TIF	140,585
Fund 150	Public Works Maint. & Construction	5,718,386

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2010 TO SEPTEMBER 30, 2011**

Fund 160	Public Works Bridge & Culvert	1,390,345
Fund 173	Computer Recycling	20,000
Fund 174	Waste Tire Assistance Grant	15,000
Fund 175	DEQ Waste Tire Grant	60,000
Fund 191	Inmate Canteen	267,454
Fund 192	Sheriff's County Farm	20,337
Fund 195	Youth Drug Court	272,817
Fund 198	JJC Local Grant	2,212
Fund 199	JJC Enrichment Program	70
Fund 207	Computer Upgrade	262,893
Fund 209	MDA Loan	49,063
Fund 210	Debt Service	5,462,020
Fund 290	Wal-Mart TIF Bond	50,629
Fund 291	2005 Byram Pkwy TIF Bond	78,892
Fund 370	Series 2007A Tax Exempt Bond	3,785,121
Fund 377	Series 2007B Tax Exempt Bond	12,559,992
Fund 380	7.5M Bond Series 2005	3,791
Fund 381	Series 2005 SWAP	781,098
Fund 385	Industrial Park	3,276,288
Fund 500	Central Repair Internal Service	411,000
Fund 733	ODP Homeland Security	64,644
Fund 739	Hazardous Mitigation	24,366
Fund 743	JAG Grant (City of Jackson)	411,026
Fund 744	DOE Title 1 Grant	(196,121)
<b>Total Other Funds</b>		<b>61,827,071</b>

<b>TOTAL APPROPRIATION ALL FUNDS</b>		<b>119,902,104</b>
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**HINDS COUNTY  
BOARD OF SUPERVISORS**

**FY 2010-2011  
ANNUAL BUDGET**

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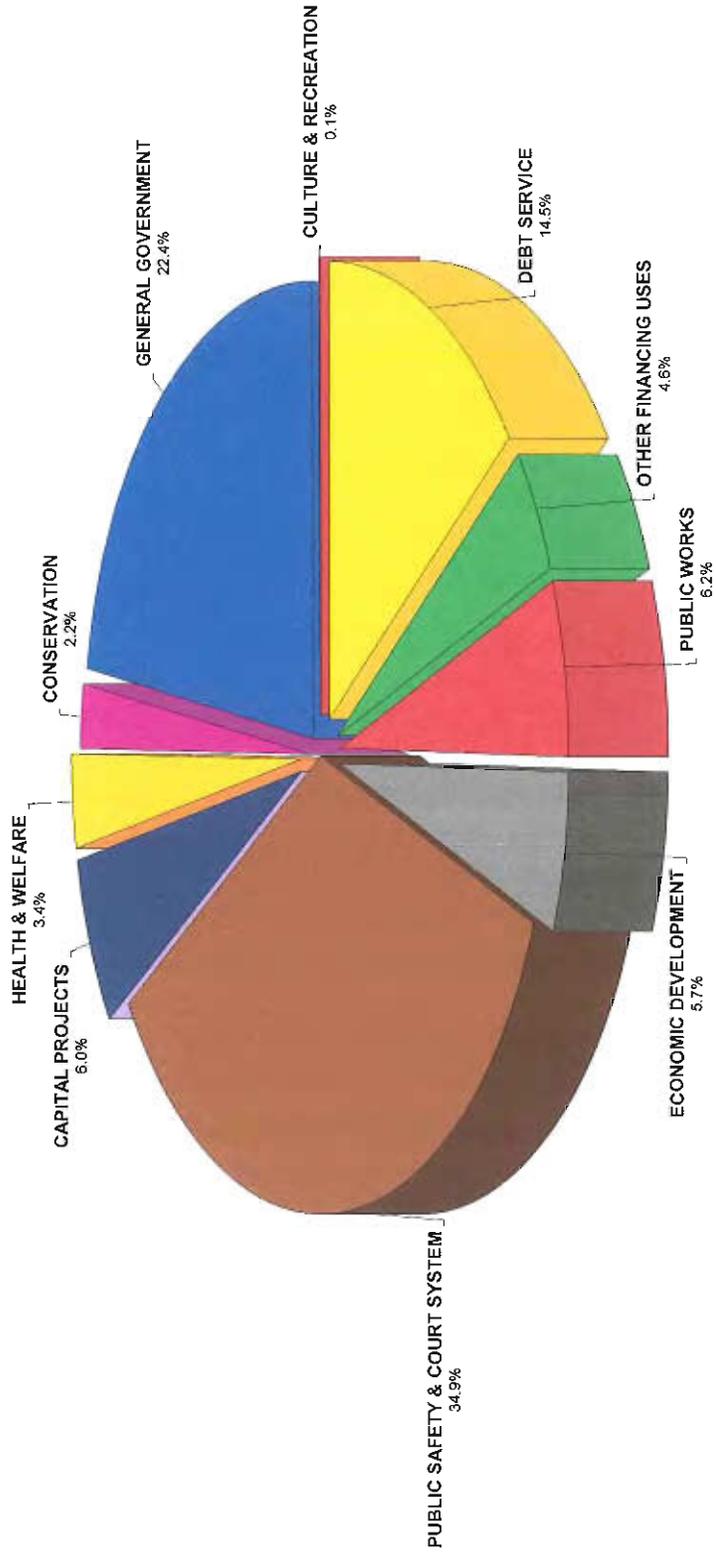
**FY 2011  
GRAPH: FINANCIAL ANALYSIS**

## *Chart #1*

*Chart #1 is a graphic analysis of the County's overall budget for Fiscal Year 2011. Hinds County has a total of 67 funds with a combined budget of 119.9 million dollars. Note that 34.9 percent of the County's total budget is allocated to Public Safety and the Court System. This figure is significant in that the appropriations of many County funds are limited in scope by statute.*

# HINDS COUNTY BOARD OF SUPERVISORS {CHART 1}

ALLOCATION OF FUNDING ALL SOURCES FOR THE YEAR ENDING SEPTEMBER 30, 2011

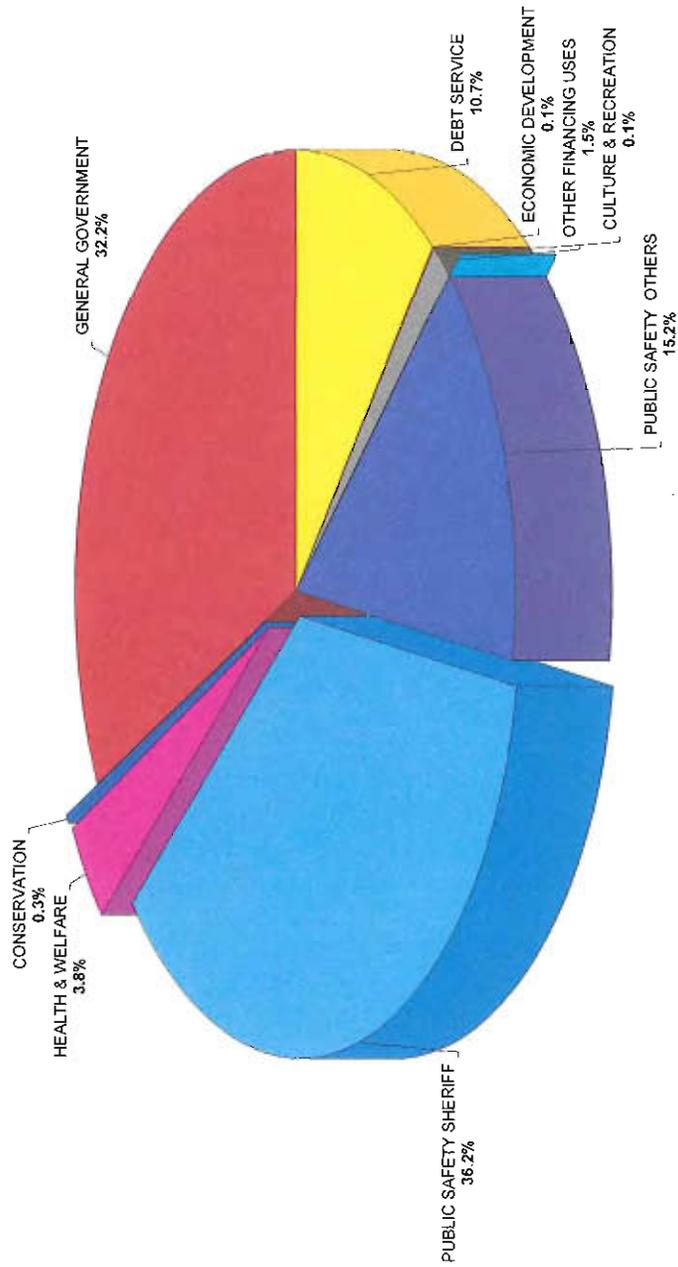


{INCLUDES APPROPRIATIONS FOR ALL FUNDS}

## *Chart #2*

*Chart #2 is a graphic analysis of the County's General Funds budget for Fiscal Year 2011. Hinds County has a total general fund budget of 58.0 million dollars. Of major significance is the fact that 51.40 percent (29.8 million dollars) of the County's general fund budget is allocated to Public Safety and the Court System. This figure reflects the Hinds County Board of Supervisors' commitment to Public Safety.*

**HINDS COUNTY BOARD OF SUPERVISORS {CHART 2}  
ALLOCATION OF FUNDING FOR THE YEAR ENDING SEPTEMBER 30, 2011**

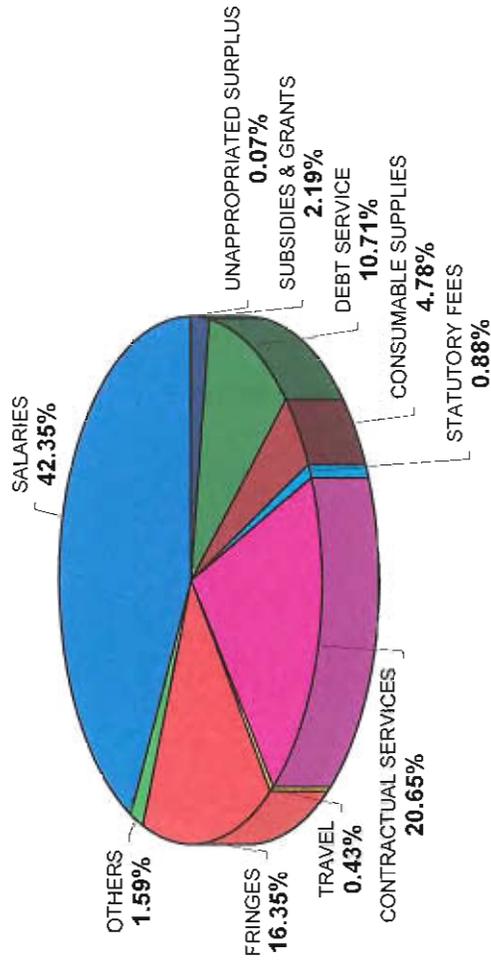


**{GENERAL FUND APPROPRIATIONS ONLY}**

### *Chart #3*

*Chart #3 depicts the allocation of Hinds County's General Fund appropriations by major category of expenditure. Although Hinds County's primary function is to provide service; only 42.35% of the County's General Fund budget is allocated to salaries. This is a 6.15% decrease from the previous year. Also of note is the fact that of the County's 882.5 general fund employees, 628 or 71% are employed in either public safety or the court system.*

**HINDS COUNTY BOARD OF SUPERVISORS {CHART 3}**  
GENERAL FUND APPROPRIATIONS BY CATEGORY FOR THE YEAR ENDING SEPTEMBER 30, 2011

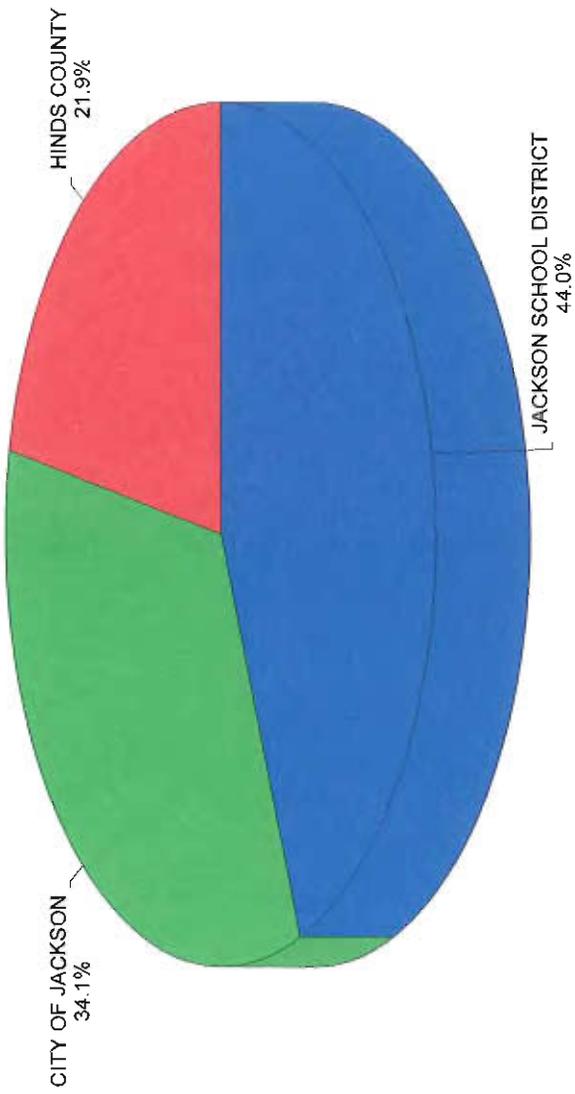


**{GENERAL FUND APPROPRIATIONS ONLY}**

#### *Chart #4*

*Chart #4 gives a graphic analysis of the distribution of taxes by major taxing authorities within the City of Jackson. There has been much dialogue concerning the difference in tax burden the residents of the City of Jackson as opposed to residents outside of the City of Jackson. Please note that for every one dollar in taxes paid by residents within the City of Jackson 44 cents is earmarked to the Jackson Public School District, 34.1 cents is distributed to the City of Jackson, and 21.9 cents is allocated to Hinds County. Also note that of the 37.33 mills assessed by Hinds County 5.57 mills (14.9% of the total) are allocated to Hinds Community College, and Hinds Agriculture High School. Please note that the base county tax (37.33) is the same for all taxing districts within the County. The disparity in total taxes between City of Jackson Residents and other taxing districts within Hinds County is because of lower Public School mill rates, and in many cases lower Municipal millage rates, or no municipal tax for unincorporated areas.*

**HINDS COUNTY BOARD OF SUPERVISORS {CHART 4}  
ANALYSIS OF MILLAGE RATES BY TAXING AUTHORITIES**

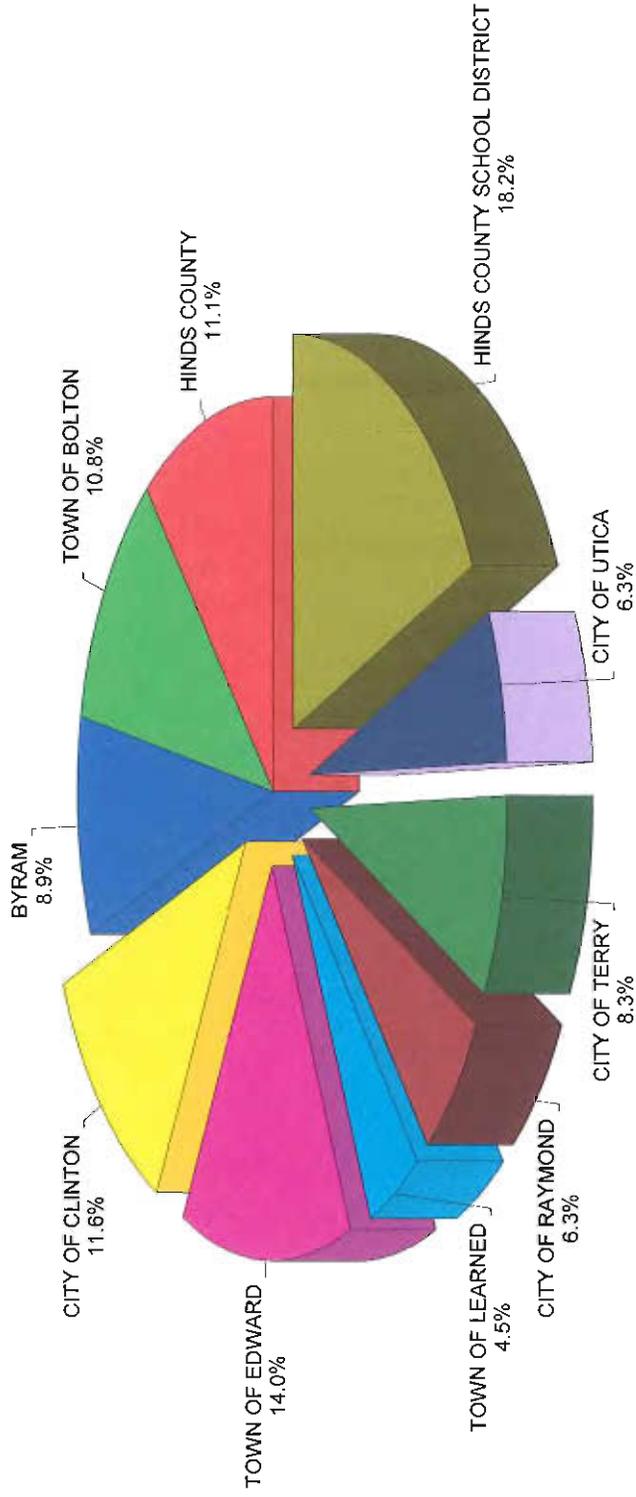


**{ANALYSIS FOR PERSONS LIVING WITHIN THE CITY OF JACKSON}**

### *Chart #5*

*Chart #5 gives a graphic analysis of the distribution of taxes by taxing authorities outside the City of Jackson. Note that for every one dollar in taxes paid by residents outside the City of Jackson 18.20 cents is earmarked to the Hinds County School District, 70.70 cents is distributed to the other municipalities, and 11.10 cents is allocated to Hinds County. There are eight municipalities outside of the City of Jackson.*

**HINDS COUNTY BOARD OF SUPERVISORS {CHART 5}  
ANALYSIS OF MILLAGE RATES BY TAXING AUTHORITIES**



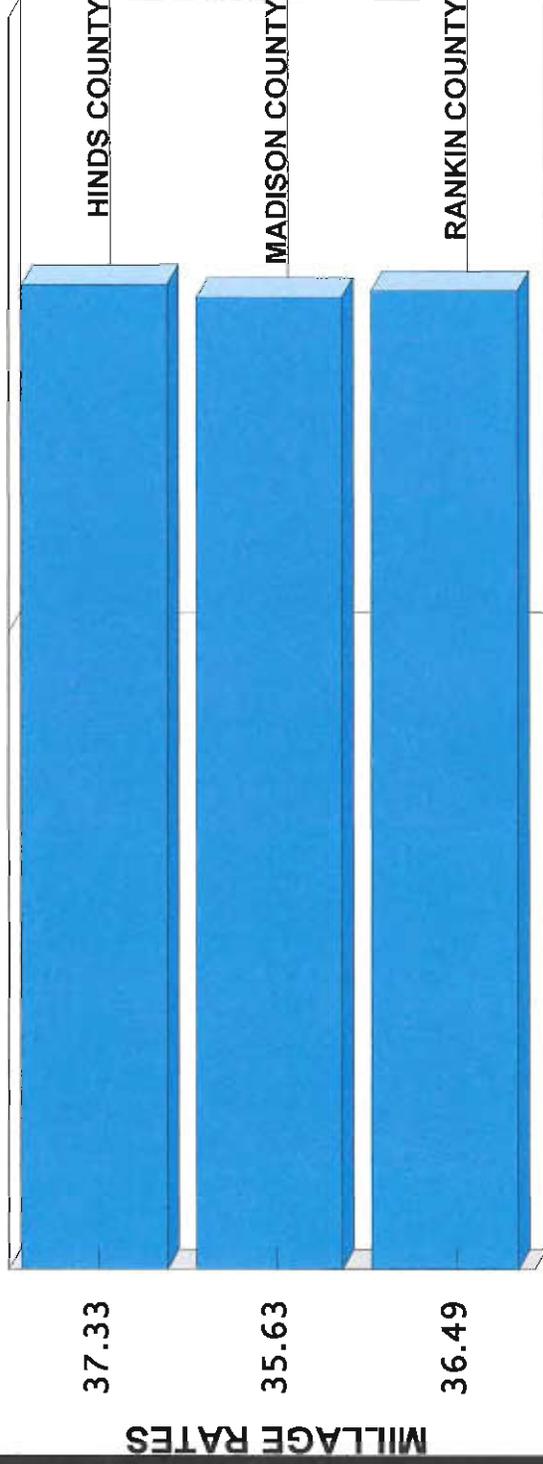
**{ANALYSIS FOR PERSONS LIVING OUTSIDE THE CITY OF JACKSON}  
FISCAL YEAR 2010-2011**

## *Chart #6*

*Chart #6 is a comparison of the countywide millages excluding millage for school districts for Hinds, Madison, and Rankin counties. Hinds County's countywide millage compares favorably to the millage rate in Rankin County.*

**HINDS COUNTY BOARD OF SUPERVISORS {CHART 6}**

COMPARISON OF COUNTYWIDE MILLAGE WITH OTHER METRO AREA COUNTIES FY-2011

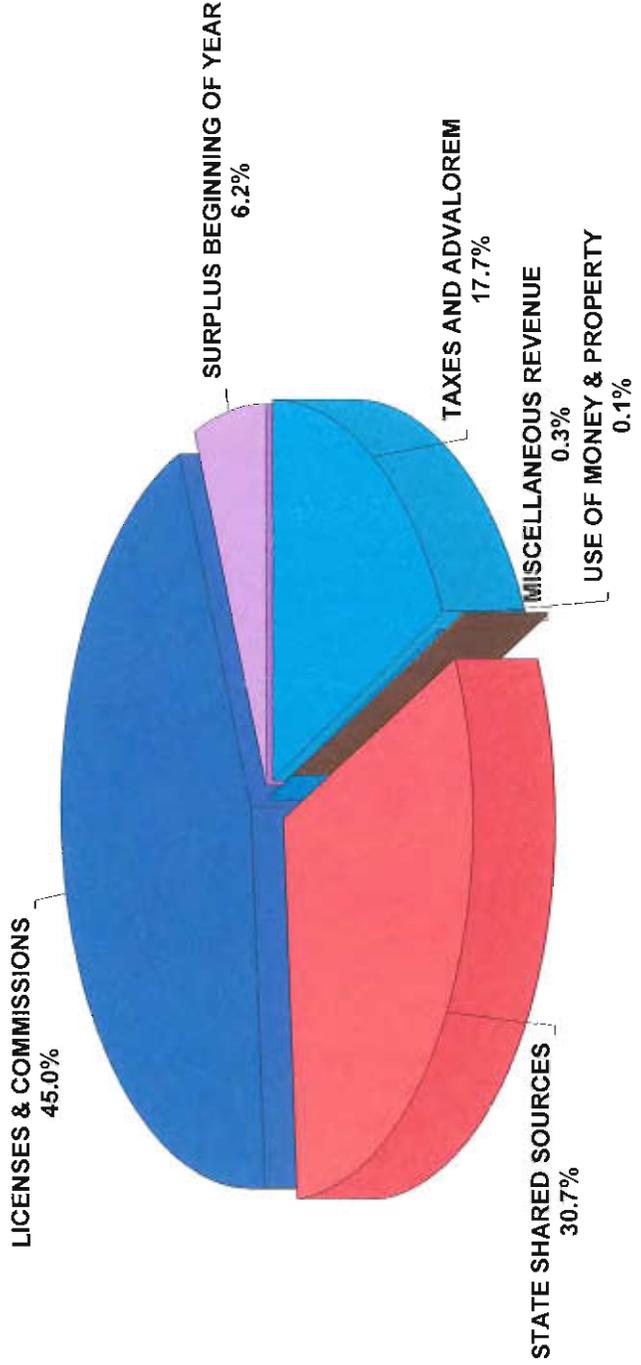


HINDS COUNTY'S COUNTYWIDE MILLAGE COMPARES FAVORABLY TO MILLAGE RATES IN OTHER METRO JACKSON COUNTIES FISCAL YEAR 2010-2011

## **Chart #7**

***Chart #7 depicts revenue sources for the Road Department's Maintenance Fund. We would like to point out that only 17.7% of the 5.7 million dollars in this fund is generated by Ad Valorem taxes.***

**HINDS COUNTY BOARD OF SUPERVISORS {CHART 7}**  
**ANALYSIS OF ROAD MAINTENANCE FUND REVENUE BY CATEGORY**  
**FOR THE YEAR ENDING SEPTEMBER 30, 2011**



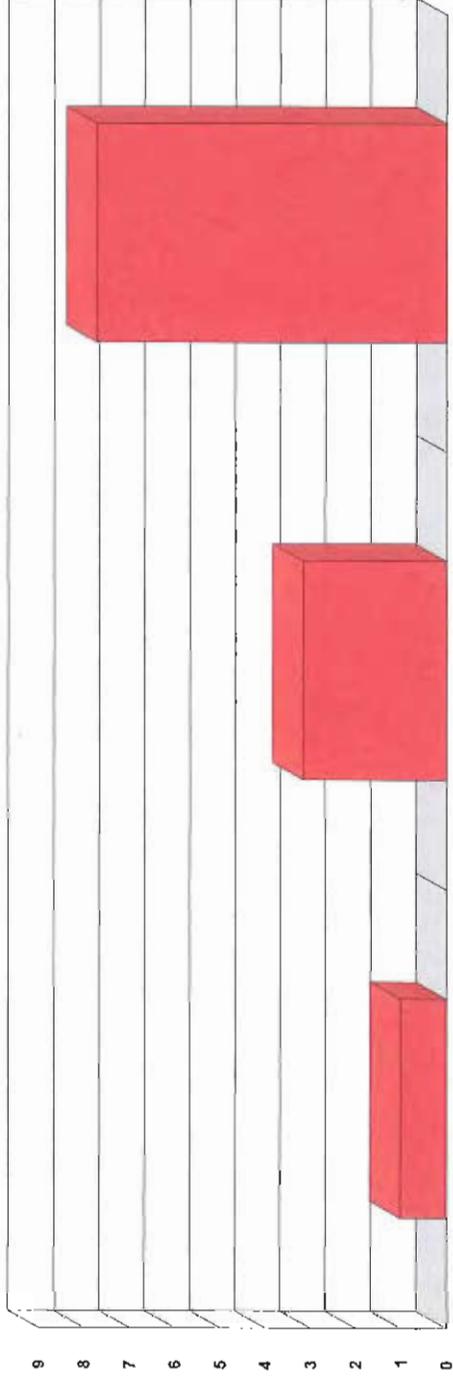
**ROAD MAINTENANCE FUND 150**

## *Chart #8*

*Chart #8 is a graphic comparison of the Road Maintenance millage of Hinds, Rankin and Madison counties. You may note that Hinds County's millage is significantly lower than the millage of its sister counties.*

# HINDS COUNTY BOARD OF SUPERVISORS {CHART 8}

COMPARISON OF HINDS COUNTY'S ROAD MILLAGE TO OTHER METRO COUNTIES



HINDS COUNTY	MADISON COUNTY	RANKIN COUNTY
1.016	3.16	7.72

## FUND 150 ROAD MAINTENANCE



**HINDS COUNTY  
BOARD OF SUPERVISORS**

**FY 2010-2011  
ANNUAL BUDGET**

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**GLOSSARY**

## GLOSSARY OF BUDGET TERMS

**Ad Valorem tax** - A tax based on value. Property taxes in Hinds County are an ad valorem tax; taxpayers pay a set rate of tax per dollar of assessed value of taxable property.

**Allocation** - Specific authorization by the Board of Supervisors to incur obligations against, and to make expenditures of, governmental resources on a capital project. Capital projects are appropriated through the Board's adoption of the annual budget and Capital Improvements Program; however, adoption of the Capital Improvement Program does not make monies available for expenditure. An allocation is subsequently required before the expenditure of funds of a capital project.

**Appropriation** - An authorization granted by the Board to make expenditures and incur obligations for specific purposes. An appropriation is usually limited in amount and lapses 30 days after the end of the fiscal year.

**Assessed Valuation** - A valuation set upon real estate and other taxable property by the County as a basis of levying taxes. By state law, all taxable property must be appraised annually at 100% of market value.

**Balanced Budget** - A budgeting concept which means that sufficient revenues must be available to fund anticipated expenditures.

**Bonds** - Certificates of indebtedness issued by an entity which guarantee payment of principal and interest at a future date.

**Budget** - A comprehensive plan expressed in financial terms by which an operating program is effective for a given period of time.

**Capital Projects** - A public improvement project undertaken as part of the Capital Improvement Program. A capital project encompasses a purchase of land and/or the construction of a building or facility.

**Community Development Block Grant (CDBG)** - A general purpose federal grant primarily used by Hinds County to facilitate the production and preservation of low and moderate income housing and community development activities.

**Debt Service** - Principal and interest payments on debt (bonds) incurred by the municipality.

**Delinquent Taxes** - Real or personal property taxes that remain unpaid on and after February 1st of each year upon which penalties and interests are assessed.

**Encumbrances** - Funds that have been reserved for a future expenditure, where goods have been ordered but not received and are reappropriated in the following year's budget.

**Fiscal Year** - An accounting term for the budget year. The fiscal year of Hinds County begins October 1 and ends on September 30.

**General Fund** - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in the fund.

**General Obligation Bonds** - Bonds secured by a specific tax levy and the general full and credit of the County.

**Grant** - A contribution of assets (usually cash) by one governmental unit or organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

**Millage Levy** - A rate of tax to be assessed on all taxable property. Millage rates are expressed in terms of \$1 of tax per \$1,000 of assess value.

**Operating Budget** - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of the County are controlled. State law requires the use of annual operation budget.

**Proposed Budget** - The working document for the fiscal year under discussion.

**Real Property** - Property classified as including residential single and multi-family, vacant lots, acreage, farm and ranch improvements, commercial and industrial, and oil, gas and other mineral reserves.

**Revenues** - Amounts estimated to be available for appropriation during the fiscal year. Funds received as income.