




# Hinds County Board of Supervisors

Annual Budget  
Fiscal Year  
2011-2012



**ROBERT GRAHAM**  
District 1

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

**PEGGY HOBSON CALHOUN**  
District 3



**PHIL FISHER**  
District 4

**GEORGE S. SMITH**  
District 5  
President

**CARMEN Y. DAVIS**  
County Administrator

Dear Citizens of Hinds County:

For your review, on behalf of the Board of Supervisors, it is my pleasure to present to you the Hinds County's Fiscal Year 2011-2012 Annual Budget.

While we continue to press forward in these economic times, the Board has adopted a budget that will meet the needs of our citizens. The responsibility of the citizens is always paramount in everything that we do in this county.

As one of the larger (land wise) counties, and the largest (population wise), in the state, in over my 31 years in public service, I have watched this county respond in a very positive and efficient manner to those things that were and are necessary to assure the safety of its citizens. In this year's budget, the Board allocated 55.60% of its General Fund to Public Safety and the Court System.

Although Public Safety and Courts are addressed in this budget, we are just as equally concerned about the needs of general government, education, intergovernmental relation, economic development, and health-related areas.

I commend the Board of Supervisors, County Administrator, and her staff for compiling a balanced budget. On behalf of the Board of Supervisors, I want to express our gratitude to you, the citizens of this County. On a personal note, I would like to express my sincere appreciation to each of you for allowing me the opportunity to serve you over the past 31 years. I wish you and the County officials all the success as you continue to grow. May God bless our county, state, and nation.

Sincerely,

George S. Smith, President  
Hinds County Board of Supervisors

**HINDS COUNTY BOARD OF SUPERVISORS**

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

**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**



*George Smith, PRESIDENT  
Supervisor District 5*



## HINDS COUNTY BOARD OF SUPERVISORS



*Douglas Anderson- VICE-PRESIDENT  
Supervisor District 2*



*Robert Graham  
Supervisor District 1*



*Peggy Hobson Calhoun  
Supervisor District 3*



*Phil Fisher  
Supervisor District 4*

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**HINDS COUNTY  
BOARD OF SUPERVISORS**



**FY 2011-2012  
ANNUAL BUDGET**

**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	--- 869.18 miles (land area)
* Average Temperature	--- 65.1 degrees (Hinds)
* Major Highways	--- Interstates 20, 55, 220 Highways 80, 49, 51, 18, 22, 27

### II. POPULATION (2010)

* Total	--- 245,285
* Black	--- 169,492
* White	--- 69,661
* Other	--- 6,132

### III. EDUCATION

* Total K-12 Public School Enrollment (2010-2011)	--- 40,918
* 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 (2009)	--- \$ 36,751
* Per Capita (2009)	--- \$ 20,992
* % Below Poverty- Families (2009)	--- 23.3%
* Median Housing Value (2009)	--- \$ 102,200
* Retail Sales (2007)	--- \$ 2,992,625,000
* Assessed Property Valuation - Assessment Year 2011	--- \$ 1,732,972,363
* Annual Payroll (2010)	--- \$ 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

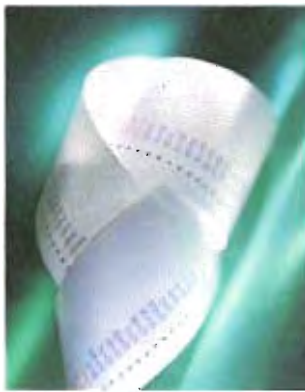
### VI. MAJOR HOSPITALS: Number of Beds

* 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 Authority  
Hinds County Tax Collector's Office

**HINDS COUNTY  
BOARD OF SUPERVISORS**



**FY 2011-2012  
ANNUAL BUDGET**

**ELECTED OFFICIAL  
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  
International Ballet**

### **HEALTH AND WELFARE**

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

**HINDS COUNTY  
BOARD OF SUPERVISORS**



**FY 2011-2012  
ANNUAL BUDGET**

**STATUS REPORT**

## 2011-2012 BUDGET and STATUS REPORT

### COUNTY ADMINISTRATOR

Fiscal Year 2012 budget will continue to be a year of responsible and conservative fiscal management. The budget reflects the reduction of debt and expenses, renegotiation/reduction of vendor contracts, and the restoration of employee salaries (no workforce or salary reductions). Hinds County has maintained a streamlined budget allocation; however, we are firmly dedicated to providing efficient and quality services for our citizens. All departments and elected officials are encouraged to bring creative and innovative ideas to address how to provide county services in the most efficient and cost effective way.

We remain optimistic and hopeful as the country rebounds from the economic challenges. Hinds County government reaffirms its commitment and mission to the essentials of building a competitive future by restoring a stronger economy; enhancing the quality of life for all of its residents by maintaining a safe place to live; ensuring a quality work force by creating a competitive environment for our citizens to work and receive their education; and promoting a more attractive business climate by creating the best quality and highest standard of life.

This budget FY2012 is approximately \$114 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**

Annually, the Hinds County Government meets the requirement of Mississippi Law {19-11-7; 19-11-15}, by preparing a balanced Budget. This budget is adopted by the Hinds County Board of Supervisors to carry out governmental operations.

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 2012 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.

Hinds County has aggressively sought to provide a proactive and fiscally sound approach to financial stability. The major 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**

The General fund budget is one of major importance to the Board of Supervisors. 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 879 with salaries maintained at current level.
2. Capital Outlays, including computer equipment, vehicles, furnishing, and the capital improvements are not addressed in the general fund budget. The unmet need requests total \$934,331.
3. Reducing the current funding level for some Externally Funded Agencies.
4. Includes 11 % increase in the Employee Hospitalization expense of approximately \$453,988.
5. Consist of repayment of Tax Anticipation Note of \$2,500,000.
6. Includes overall decrease of 5% in General Fund expenses due to repayment of debt.
7. Includes an increase in Retirement Expense of .93%.

## **PUBLIC WORKS BUDGET**

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



## **FY 2012 BUDGET RECOMMENDATION**

The County Administrator and Budget Staff presented to the Hinds County Board of Supervisors the Annual Budget for FY 2012. The General Fund Budget was approved by the Board of Supervisors at a level of **\$54,771,534** with **69%** of the General Fund Revenue being generated from Ad Valorem Taxes.

The total Hinds County's budget appropriation is **\$113,724,674** with **69** funds. The major areas of the budget are, Public Safety and Courts which makes up **37.0%**, General Government **22.5%**, Capital Projects **11.1%**, Debt Service **9.4%** and Public Works **8.5%**. The greatest priority is placed on Public Safety and Courts as the percentages indicate. However, limited growth in expenditure and no increase in taxes continues to be necessary.

## **DEPARTMENTS/DIVISIONS**

### **BUDGET AND FINANCE**

The Budget and Finance Division plays a pivotal role in the planning, development, and monitoring of County budget. The financial constraints of the County were taken under consideration in the formulation of budget assumptions. However, with the leadership of the County Administrator and the cooperation of department heads, strategies were developed for a balanced budget. Additionally, the Budget & Finance Division handles the payroll processing function and other related activities.

During FY 2011, the Budget & Finance Division accomplished the following:

1. Completed the FY 2012 budget process.
2. Worked with Auditors on completion of the FY 2010 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 2012, the Budget & Finance Division plans are as follows:

1. Coordinate the Budget Process for FY 2013, 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 2011, the Central Repair Department accomplished the following:

1. Purchased a new truck.
2. Continued employees' certification through ASE.
3. Purchased a lift for the gas shop.
4. Updated of Tracs and other data contracts.
5. Disposed of waste oil, scrap iron, and surplus tire.

In the FY 2012, 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 2011 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.
7. Maintained and updated LEPC records.

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

Major plans for the Emergency Management Department for FY 2012 are as follows:

1. Reorganize the department staffing and realign salaries to augment specialties.
2. Purchase one new fire truck to replace truck that no longer comply with NFPA and Mississippi State Rating Bureau compliance guidelines.
3. Continue to install and replace new and old outdoor warning sirens and search for funds to purchase additional 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.
6. Reestablish and update LEPC records in compliance with federal regulations.

## **HINDS COUNTY ECONOMIC DEVELOPMENT AUTHORITY**

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 2011, The Economic Development Authority accomplishments are as follows:

1. Located unit of Lockheed Martin Clinton creating 350 new jobs with new capital investment of at least \$7 million.
2. Retained and expanded the Irby Company retaining 134 jobs, creating 10 new jobs and attracting new investment of \$6 million.
3. Completed expansion projects with Schaffner, McNeely Plastics, and Merchants Company creating 120 new jobs with new capital investment of \$12.6 million.
4. Awarded Special Achievement Award for GIS system from ESRI.

The Economic Development Authority plans to accomplish the following during FY 2012:

1. Finalize Army Corp of Engineers permits and begin site grading at Sonny McDonald Industrial Center.
2. Finalize Army Corp of Engineers permits and begin site grading at Hinds County AeroTech Park.
3. Certify all industrial parks in the county.

## **HUMAN CAPITAL DEVELOPMENT**

The Department of Human Capital Development's mission is to assist the County Administrator in planning, coordinating, developing, and monitoring county and non-county funded service. The Department aggressively seeks alternative revenue sources that may not necessarily be in the county budget for services demanded by Hinds County citizens.

During FY 2011 Human Capital Development Department achieved the following goals:

1. Established priorities in the grant development process.
2. Established methods, systems, and processes for coordinating existing services.
3. Completed submission of information to ensure Hinds County's compliance with Title VI requirement.
4. Established new and rejuvenated old partnerships vital to maintaining a healthy, productive network with Hinds County and surrounding areas.
5. Initiated area HOME Consortium.

Top priorities for the Human Capital Development Department for FY 2012 are as follows:

1. Foster stronger communication and work relationship with City of Jackson and other entities vital to the grant process.
2. Increase knowledge of grants and grant writing through training and seminars.
3. Continue to seek additional funding and partnerships in the establishment and coordination of HOME Consortium.
4. Monitor and review legislative issues referencing County business and report to County Administrator.

## **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 2011 were as follows:

1. Reduced food stamp payment error rate below 4.9%.
2. Increased TANF Work Program participation rate above 65%.
3. 45% of TWP participants transitioned off TANF Assistance.

Major plans for the Human Services Department for FY 2012 are as follows:

1. Maintain a food stamp payment error rated 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 2011, the Information Management System Department completed the following accomplishments:

1. Added Circuit Clerk cash journal and disbursements to existing system.
2. Revamped web site/added new features.
3. Changed Tax Collector nightly reports to electronic format.
4. Created new online payment system for tags and property taxes with Vitalchek.

During FY 2012, the IMS Department plans to accomplish the following:

1. Continue to upgrade existing systems to RDMS as time and budget permits.
2. Migrate payroll and personnel systems to RDMS.
3. Extend mainframe license or upgrade to new system.

## **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 2011 were as follows:

1. Identified all assets as lost, stolen, or transferred to a public landfill.
2. Completed 100% of all department inventories assigned to Hinds County assets.
3. Sold Board approved county assets over the internet according to state requirement.

The primary goals for the Inventory Department for FY 2012 are as follows:

1. Complete a 100% accountable of the County assets.
2. Provide all documentation supporting the Board of Supervisors concerning County assets as lost, stolen, sold, or transferred to a public landfill.
3. Meet all requirements from the State Auditor's office to maintain above average auditor report.
4. Sell county assets over the internet system in order to transfer funds to Inventory Department to sustain the office in daily functions.

## **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 2011, the Justice Court Division made the following accomplishments:

1. Increased collections on outstanding fines resulting in a minimum number of defendants with delinquent "agreement to pay" contracts.
2. Drug Court participants successfully completing the program and payment of fees, reducing the number of alcohol and drug related cases in the program.
3. Collections on traffic citations have increased due to access to online payment 7 days a week, 24 hours a day with the court system.

During FY 2012, 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. Implement the reporting of Protective Orders cases filed in justice court to the National Federal Registry as 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 2011, the Center worked to improve the facility by accomplishing the following:

1. Enhanced security.
2. Improved relationship with the Judge and youth court personnel.
3. Stricter and successful adherence to monitoring mandates.
4. Improved moral and working relationships among Detention Staff.

## **JUVENILE DETENTION CENTER (cont'd)**

During FY 2012, the Juvenile Justice Center will work toward the following goals:

1. Building maintenance and upgrade.
2. Repair and replace security and communications in the building.
3. Get new transport car with cage.
4. Pursue salary increase of staff.

## **MAIL CENTER**

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

During FY 2011, the Mail Center made the following accomplishments:

1. Upgraded meter machine at same cost.
2. Cut the cost of gasoline by making only one run to outer lying departments (Clinton, Raymond, Coroners, etc.)
3. Added mail truck parking sign.
4. Removed obsolete inserter.

During FY 2012, the Mail Center plans to accomplish the following:

1. Add a paper folder to mail center.
2. Upgrade meter machine.
3. Remove obsolete folder/inserter from mail center.
4. Communicate to departments to inform mail center in advance of mass mailing.

## **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 2011 were as follows:

1. Replaced circulating water pump for the Raymond Detention Center Cooling Tower 1.
2. Retrofitted Jackson, Raymond Courthouse Annex, and Raymond Detention Centers lights with energy efficiency lights.
3. Retrofitted several areas in the Jackson Detention Center plumbing.



## **MAINTENANCE (cont'd)**

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

1. Purchase five trucks and one van.
2. Replace three hanging shop heaters in Central Repair shop.
3. Repair chiller at the Raymond Detention Facility.
4. Repair foundation at the Human Services building.
5. Replace roof at the Human Services building.

## **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 2011, the Permit & Zoning department achieved the following significant accomplishments:

1. Deliberated effort to improve the working relationship with the public, co-workers, and other government entities.
2. Encouraged office staff to be more customer friendly in resolving any problems.
3. Renewed emphasizes on code enforcement.

The primary goals for Permit & Zoning for FY 2012 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. Update ordinances and customer information packages.
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 2011, the Personnel Department accomplished the following:

1. Established policy for essential personnel.
2. Organized employee wellness seminars.
3. Launched Healthy Hinds County Mission: Possible

## **PERSONNEL (cont'd)**

During FY 2012, the Personnel Department plans to achieve the following:

1. Update the personnel policy and procedure manual and employee handbook.
2. Update classification Plan.
3. Conduct salary survey for all positions.

## **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 2011. These are as follows:

1. Paved Rosehill Road as a Prescription Road.
2. Paved airport access road for Hinds Community College.
3. Bridge tie-ins on Joe Coker Road, Clubhouse Road, and Cayuga Road.
4. Repaired twelve bridges and eight guardrails.
5. Replaced and/or installed 318 culverts and cross-drains.

The Primary Goals for FY 2012 include the following:

1. Overlay approximately 5 of county roads.
2. Reseal approximately 2 miles of county roads.
3. Obtain APWA Certification for the Department.
4. Continue to apply for available Public Works related grants.
5. Continue the ongoing efforts to train the staff by attending workshops.
6. Continue routine bridge and drainage maintenance projects.
7. Maintain 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 2011 were as follows:

1. Realized significant savings on the purchase of the county's heavy equipment and other major purchases by utilizing the reverse auction bid process.
2. Continuity of services provided by the department with limits on funds and staff.

## **PURCHASING (cont'd)**

The Purchasing Department plans are to accomplish the following objectives during FY 2012:

1. Manage the procurement process for departments/divisions under the authority of the Board of Supervisors with emphasis on cost conscience purchases of goods and services.
2. Establish network with surrounding counties to promote better rates from common suppliers outside of state contract.
3. Research private business purchasing practices that could be used as models for county savings.
4. Offer one on one purchasing training session for key personnel in each department.

## **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 2011, the Safety Department achieved the following accomplishments:

1. Provided an accident free school zone at Hinds County Public Schools.
2. Attained a deduction in the number of work related accident/injury claims.
3. Acquired crossing guard equipment at no cost to Hinds County.
4. Decreased budgetary operational expenditures from previous year.

The goals for FY 2012 are as follows:

1. Provide safe school zones at Hinds County Public School locations.
2. Promote safety awareness.
3. Decrease the number of work related accidents.
4. Initiate a safety excellence awards system for Public Works.
5. Instill a "Safety Begins with Me Attitude" in the county employees.

**HINDS COUNTY  
BOARD OF SUPERVISORS**



**FY 2011-2012  
ANNUAL BUDGET**

**BOARD OF SUPERVISORS,  
COUNTY ADMINISTRATOR, AND  
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 2011-2012  
ANNUAL BUDGET**

**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 2011-2012  
ANNUAL BUDGET**

**BUDGETED REVENUES**

**HINDS COUNTY BOARD OF SUPERVISORS**  
**REVENUE FOR THE YEAR**  
**OCTOBER 1, 2011 TO SEPTEMBER 30, 2012**

**General Fund 001**

Surplus	2,202,172
Taxes and Advalorem	39,068,433
Licenses & Commissions	2,089,520
Fines & Forfeitures	1,122,500
Federal Sources	85,000
State Sources	3,955,400
Charges For Service	3,724,509
Interest Income	275,000
Miscellaneous Revenue	379,000
Other Financing Sources	1,870,000
<b>Total General Fund 001</b>	<b>54,771,534</b>

Fund 002	Special Advalorem Reappraisal	1,472,165
Fund 003	Court Administration	345,758
Fund 012	Tax Collector-Interface	228,254
Fund 020	Severance Tax	803,901
Fund 025	HAVA	1,599,874
Fund 026	Energy Efficiency Grant	94,920
Fund 031	Liaison Grant	116,233
Fund 032	Violence Against Women Grant	42,438
Fund 033	Victim Witness Assistant Grant	51,603
Fund 034	HIDTA Grant	14,568
Fund 035	COPS Youth Drug Court Grant	390,454
Fund 037	JAG Recovery Grant	343,979
Fund 039	Occupant Protection	7,262
Fund 040	Juvenile Justice Delinq. Prevention	49,968
Fund 041	Juvenile Justice	5,061

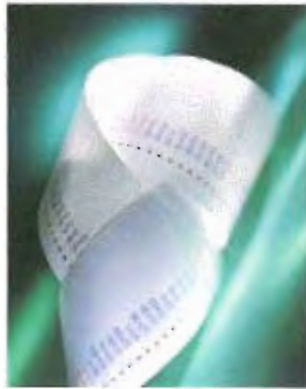
**HINDS COUNTY BOARD OF SUPERVISORS**  
**REVENUE FOR THE YEAR**  
**OCTOBER 1, 2011 TO SEPTEMBER 30, 2012**

Fund 043	Federal Seized Assets	166,065
Fund 044	Emergency Management	31,006
Fund 045	CFDA Hwy Planning	104,379
Fund 047	Byram Clinton-Norrell Corridor	1,650,000
Fund 048	Byram Clinton-WasteWater	536,500
Fund 063	CMPDD Aging Grant	40,003
Fund 097	Emergency Management	5,461,690
Fund 100	2007 SWAP Bond Series	1,180,793
Fund 101	2005 SWAP Bond Series	694,540
Fund 104	Law Library	287,472
Fund 105	Sanitation Waste Removal	2,686,072
Fund 106	Volunteer Fire Department	986,366
Fund 108	Youth Court Support Fund	62,402
Fund 113	Adult Drug Court	187,400
Fund 115	Women's Art Grant	0
Fund 116	Ambulance Service-VFD Emg.	469,046
Fund 117	Fire Insurance Rebate	647,344
Fund 118	Radiological Emergency	27,174
Fund 119	Justice Drug Court	128,745
Fund 120	Drug Court - Clarke	26,232
Fund 121	Youth Court Arts Grant	16,858
Fund 123	Seized & Forfeited Property	166,385
Fund 124	TRIAD Grant	0
Fund 126	Mental Health Commission	1,556,464
Fund 129	Jackson/Hinds Library System	1,694,554
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, 2011 TO SEPTEMBER 30, 2012**

Fund 142	Hinds County Economic District	621,756
Fund 145	Byram Parkway TIF	152,938
Fund 150	Public Works Maint. & Const.	5,101,597
Fund 160	Public Works Bridge & Culvert	1,552,277
Fund 173	Computer Recycling	33,633
Fund 174	Waste Tire Assistance Grant	51,544
Fund 175	DEQ Waste Tire Grant	59,988
Fund 191	Inmate Canteen	52,623
Fund 192	Sheriff's County Farm	38,327
Fund 195	Youth Court Drug Court	269,289
Fund 198	JJC Local Grant	2,253
Fund 199	JJC enrichment Program	70
Fund 209	MDA Energy Loan	49,063
Fund 210	Debt Service	4,302,444
Fund 290	Wal-Mart TIF Bond	52,934
Fund 291	2005 Byram Pkwy TIF Bond	79,855
Fund 310	Bon 2010 Recovery Fund	1,895,209
Fund 311	2011 G.O. Refunding Bond Series	5,759
Fund 370	2007 A Bond Series	2,831,072
Fund 377	2007 B Bond Series	12,096,006
Fund 381	Series 2005 Swap	694,540
Fund 385	Industrial Park	3,206,523
Fund 500	Central Repair Internal Service	457,099
Fund 733	ODP Homeland Security	355
Fund 739	Hazard Mitigation	418,067
Fund 743	JAG Grant (City of Jackson)	497,991
<b>Total Other Funds</b>		<b>58,953,139</b>
<b>TOTAL REVENUE ALL FUNDS</b>		<b>113,724,673</b>

**HINDS COUNTY  
BOARD OF SUPERVISORS**



**FY 2011-2012  
ANNUAL BUDGET**

**BUDGETED APPROPRIATIONS**

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2011 TO SEPTEMBER 30, 2012**

**General Fund 001**

<b>Department Description</b>	<b>Total</b>
Board of Supervisors	945,562
Chancery Clerk	71,000
Circuit Clerk	58,759
Tax Assessor	1,632,771
Tax Collector	1,886,943
Communications	513,900
Mail Center	447,283
Tax Refunds	11,500
Human Capital Development	554,830
County Insurance	2,100,000
Grants & Fees	499,450
Logistic & Maintenance	1,296,787
County Administrator	268,046
Resource Management	313,342
Purchasing	205,640
Inventory	93,719
Board Attorney	142,517
Human Resources	175,416
Maintenance	3,406,317
Information Technology	524,169
Permit & Zoning	265,069
Planning	10,000
Maintenance Building - MS Valley Title	16,000
Chancery Court	428,700
Circuit Court	1,053,718



**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2011 TO SEPTEMBER 30, 2012**

County Court	643,987
Lunacy Court	183,500
Justice Court	999,834
Coroner	347,790
District Attorney	415,433
District Attorney - Bad Check	304,782
County Attorney	233,976
Jackson/Hinds Youth Court	894,721
Public Defender	1,437,081
Election Commission	812,678
Copy Center	223,000
Inmate Medical Service	1,800,000
County Parks	5,000
<b>Total General Government</b>	<b>25,223,221</b>

**PUBLIC SAFETY**

Sheriff Law Enforcement Grant	24,234
Sheriff's Office Administration	8,356,755
Detention Center (Jackson)	2,287,629
Penal Farm	2,548,943
Detention Center (Raymond)	8,205,919
Animal Control	81,154
Juvenile Justice Center	1,502,594
Emergency Management	512,293
Constables	54,443
School Crossing Guards	229,933
<b>Total Public Safety</b>	<b>23,803,898</b>

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2011 TO SEPTEMBER 30, 2012**

**HEALTH AND WELFARE**

Hinds County Health Department	470,980
Birth/Death Registration	12,000
Department of Human Services	1,389,626
Human Resource Agency	90,000
Community Welfare & Health Center	32,900
Family & Children Services	12,500
American Red Cross	4,000
<b>Total Health &amp; Welfare</b>	<b>2,012,007</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
MS International Ballet, Inc.	4,000
<b>Total Culture and Recreation</b>	<b>45,460</b>

**CONSERVATION OF NATURAL RESOURCES**

Soil & Water Conservation	155,000
Cooperative Extension Service	170,316
<b>Total Conservation of Natural Resources</b>	<b>325,316</b>

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2011 TO SEPTEMBER 30, 2012**

**ECONOMIC DEVELOPMENT & ASSISTANCE**

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

**DEBT SERVICE**

JRA Mall Project	61,293
Lease Purchase Note	11,469
Tax Anticipation Note	2,535,000
Interfund Transfers	410,908
<b>Total Debt Service</b>	<b>3,018,670</b>

**General Fund Subtotal** **54,478,782**

Working Cash Balance 292,752

**Total General Fund** **54,771,534**

Fund 002	Special Advalorem Reappraisal	1,472,165
Fund 003	Court Administration	345,758
Fund 012	Tax Collector-Interface	228,254
Fund 020	Severance Tax	803,901
Fund 025	HAVA	1,599,874
Fund 026	CFDA Energy/Maintenance	94,920
Fund 031	Liaison Grant	116,233
Fund 032	Violence Against Women Grant	42,438
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Fund 035	COPS Grant	390,454
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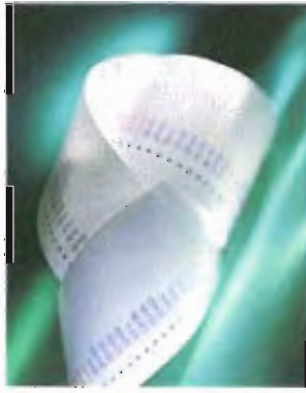
**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2011 TO SEPTEMBER 30, 2012**

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Fund 101	Series 2005 SWAP	694,540
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Fund 115	Women's Art Grant	0
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Fund 121	Youth Court Art Grant	16,858
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Fund 126	Mental Health Commission	1,556,464
Fund 129	Jackson/Hinds Library System	1,694,554
Fund 138	Wal-Mart TIF	21,000

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2011 TO SEPTEMBER 30, 2012**

Fund 139	Clinton Wal-Mart TIF	35,000
Fund 142	Economic Development	621,756
Fund 145	Byram Parkway TIF	152,938
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Fund 192	Sheriff's County Farm	38,327
Fund 195	Youth Drug Court	269,289
Fund 198	JJC Local Grant	2,253
Fund 199	JJC Enrichment Program	70
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Fund 210	Debt Service	4,302,444
Fund 290	Wal-Mart TIF Bond	52,934
Fund 291	2005 Byram Pkwy TIF Bond	79,855
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Fund 311	2011 G.O. Refunding Bonds	5,759
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Fund 385	Industrial Park	3,206,523
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**HINDS COUNTY  
BOARD OF SUPERVISORS**



**FY 2011-2012  
ANNUAL BUDGET**

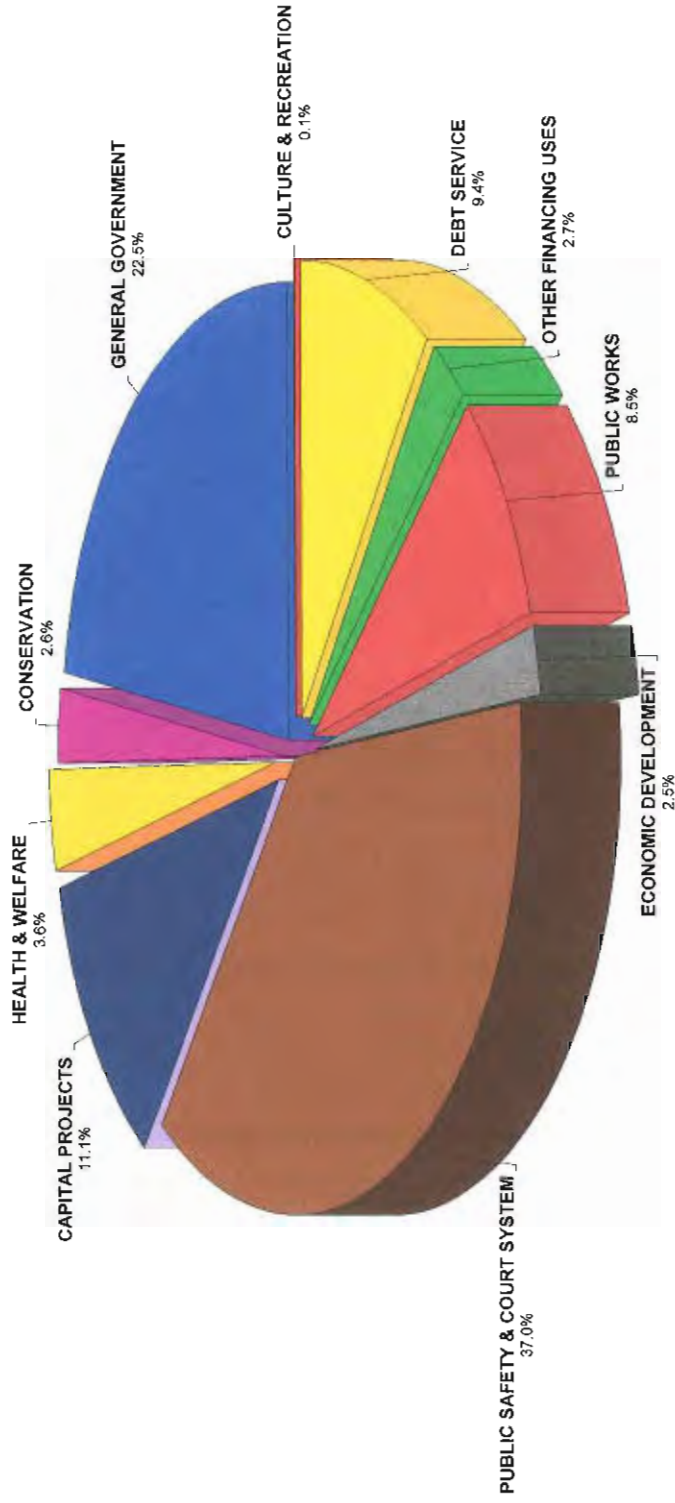
**GRAPH: FINANCIAL ANALYSIS**

## *Chart #1*

*Chart #1 is a graphic analysis of the County's overall budget for Fiscal Year 2012. Hinds County has a total of 69 funds with a combined budget of 113.7 million dollars. Note that 37.0 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, 2012



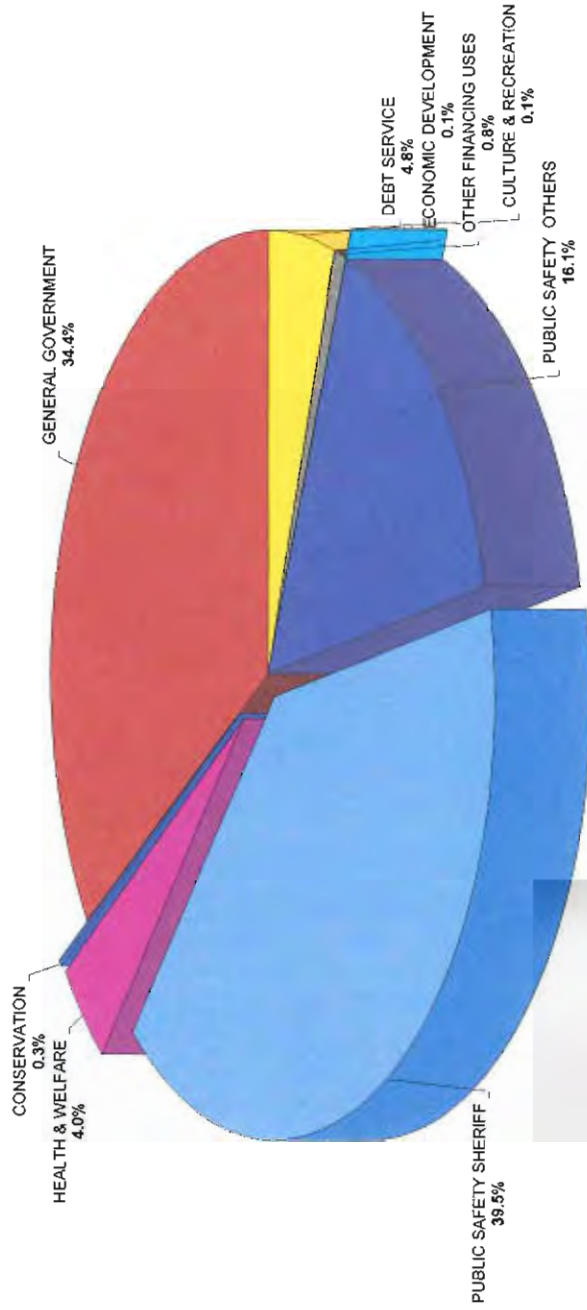
{INCLUDES APPROPRIATIONS FOR ALL FUNDS}



## *Chart #2*

*Chart #2 is a graphic analysis of the County's General Funds budget for Fiscal Year 2012. Hinds County has a total general fund budget of 54.8 million dollars. Of major significance is the fact that 55.60 percent (30.4 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, 2012**

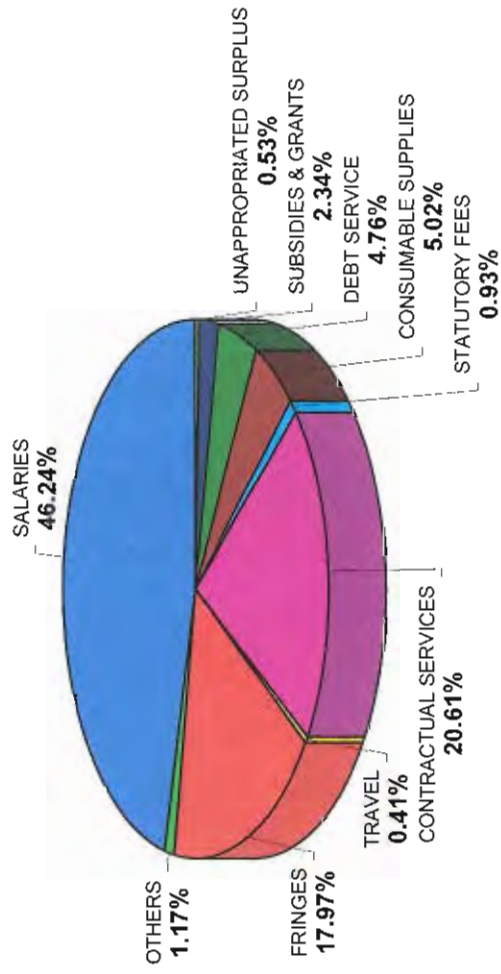


**{GENERAL FUND APPROPRIATIONS ONLY}**

### **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; 46.24% of the County's General Fund budget is allocated to salaries. Also of note is the fact that of the County's 879 general fund employees, 627 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, 2012

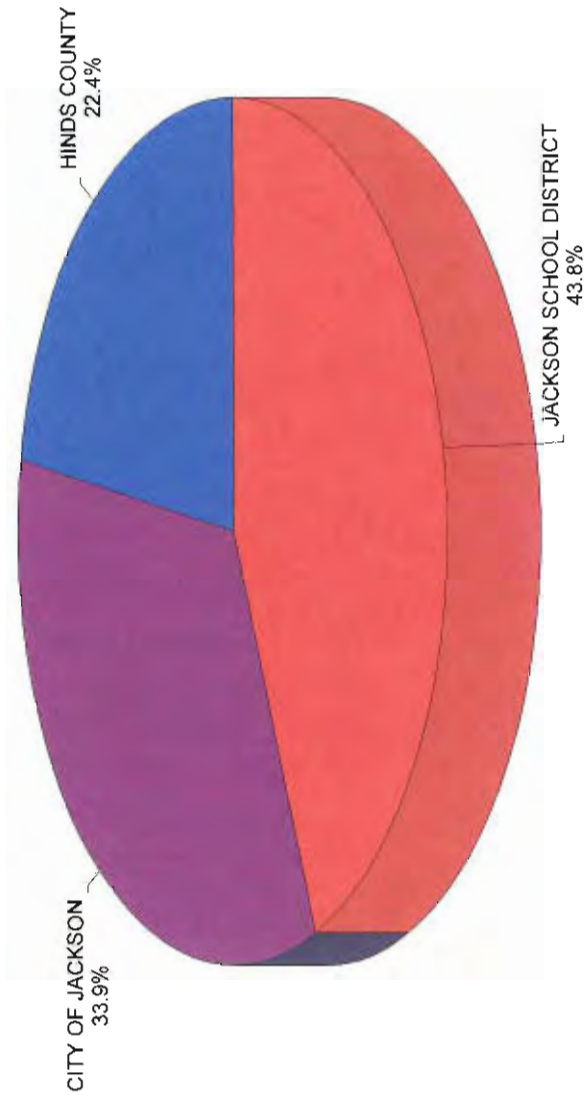


**{GENERAL FUND APPROPRIATIONS ONLY}**

#### **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 cents is distributed to the City of Jackson, and 22 cents is allocated to Hinds County. Also note that of the 38.33 mills assessed by Hinds County 5.57 mills (14.5% of the total) are allocated to Hinds Community College, and Hinds Agriculture High School. Please note that the base county tax (38.33) 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**

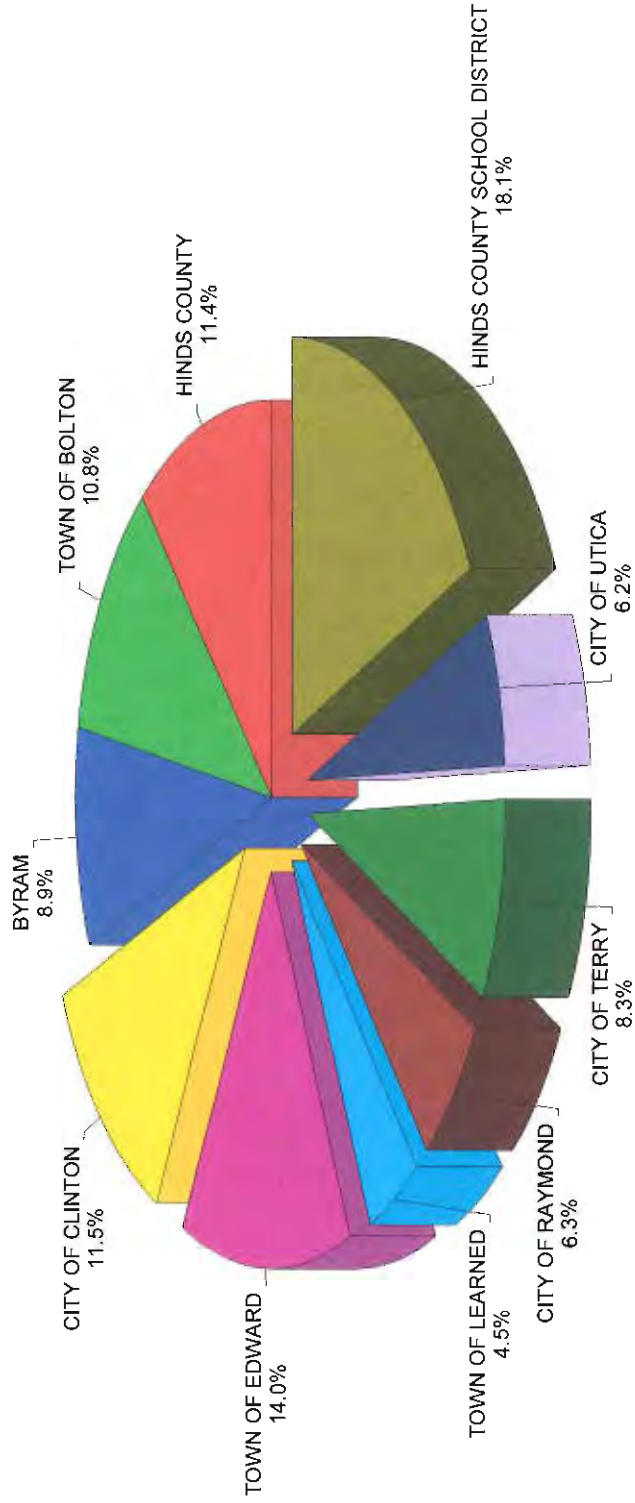


**{ANALYSIS FOR PERSONS LIVING WITHIN THE CITY OF JACKSON}**

### *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 18.1 cents is earmarked to the Hinds County School District, 70.50 cents is distributed to the other municipalities, and 11.4 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**



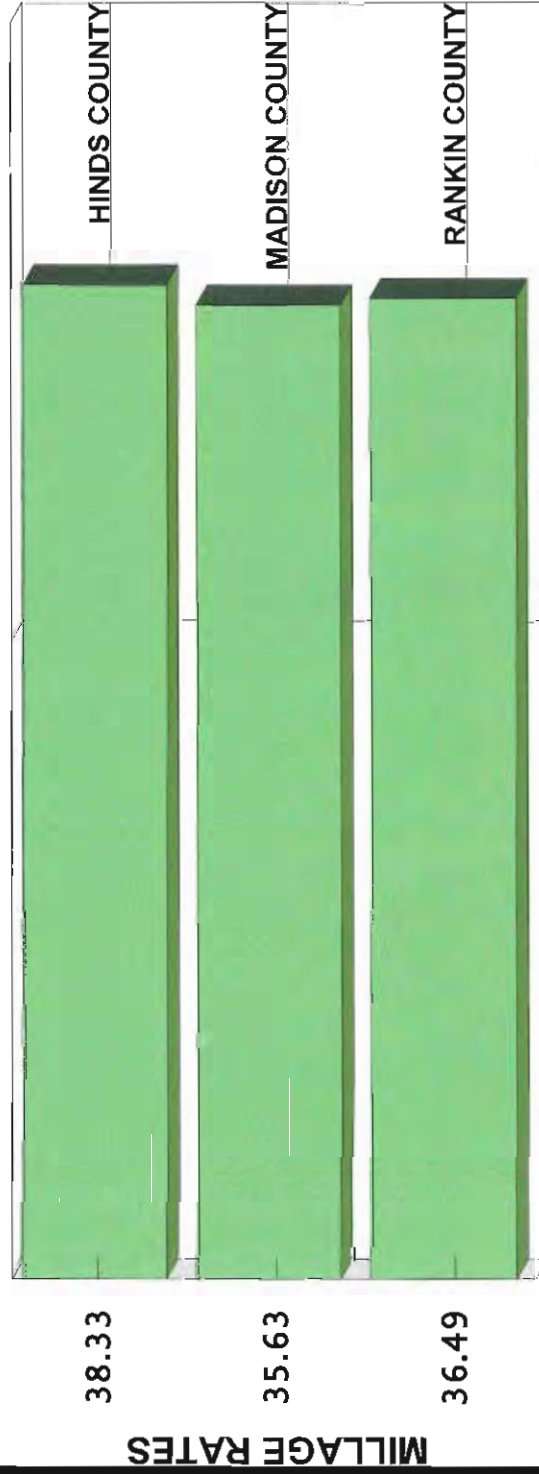
**{ANALYSIS FOR PERSONS LIVING OUTSIDE THE CITY OF JACKSON}  
FISCAL YEAR 2011-2012**



## *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-2012

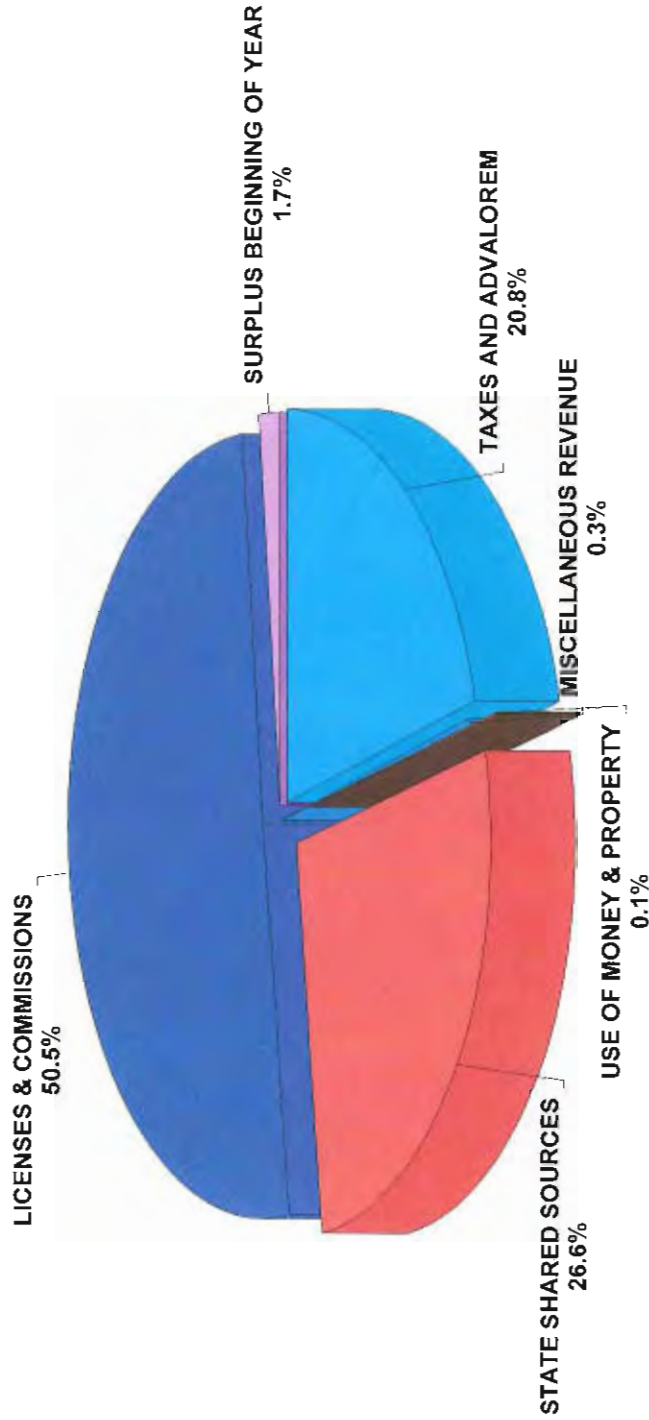


HINDS COUNTY'S COUNTYWIDE MILLAGE COMPARES FAVORABLY TO MILLAGE RATES IN OTHER METRO JACKSON COUNTIES FISCAL YEAR 2011-2012

*Chart #7*

*Chart #7 depicts revenue sources for the Road Department's Maintenance Fund. We would like to point out that 20.8% of the 5.1 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, 2012**



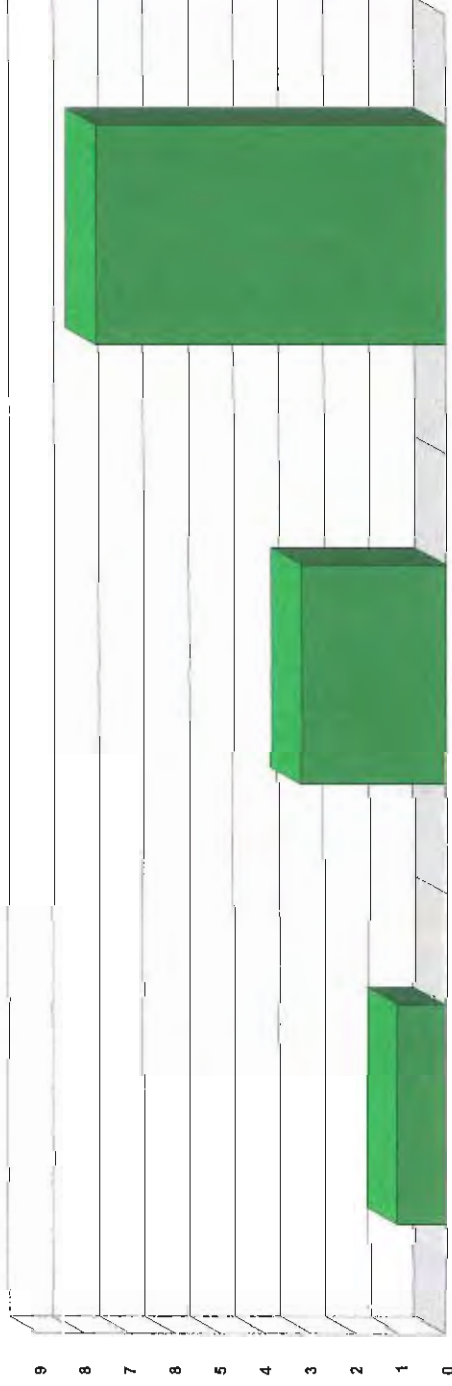
**ROAD MAINTENANCE FUND 150**

## *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}

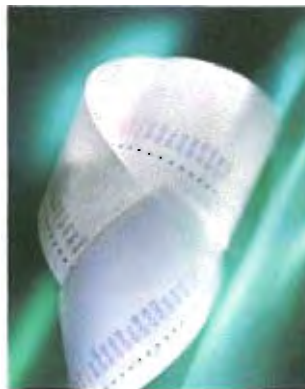
COMPARISON OF HINDS COUNTY'S ROAD MILLAGE TO OTHER METRO COUNTIES



HINDS COUNTY	MADISON COUNTY	RANKIN COUNTY
1.016	3.16	7.72

## FUND 150 ROAD MAINTENANCE

**HINDS COUNTY  
BOARD OF SUPERVISORS**



**FY 2011-2012  
ANNUAL BUDGET**

**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.