

# Annual Budget Book FY 2013

## HINDS COUNTY BOARD OF SUPERVISORS



Fiscal Year 2012-2013

### *Implementing Hinds County's Financial Resources To Serve Its Citizens*

Mrs. Carmen Y. Davis, County Administrator  
Ms. Lillie Woods, Budget Accounting Coordinator

ROBERT GRAHAM  
District 1  
President

DOUGLAS "DOUG" ANDERSON  
District 2

PEGGY HOBSON CALHOUN  
District 3



PHIL FISHER  
District 4

KENNETH I. STOKES  
District 5  
Vice President

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 2012-2013.

This budget was based on implementing Hinds County's financial resources to serve its citizens. As we strive to maintain our goals for delivering high quality services to the citizens of Hinds County, Public Safety and the Court System have been our top priority. This fiscal year, the Board allotted 55.5% of the 2012-2013 general fund budget to Public Safety and the Court System.

In keeping with President Obama's Affordable Care Act Plan, the Board elected to keep the employees premium at a minimum. Also, we were successful in obtaining a healthcare insurance company that allowed a lower deductible for all employees who have health insurance with the county.

Hinds County continues to lead the state with its progressive business by establishing a separate capital fund to be utilized by the Hinds County Economic Development Authority. We also lead the state with its progressive educational and health-related environment. As the economy continues to recover, we will also continue to fulfill our obligations to our citizens, public safety, and the court system.

I commend the Board of Supervisors, County Administrator, and her staff for compiling a balanced budget. Together, we will prepare for a better tomorrow. May God bless our county, state, and nation.

Sincerely,

Robert Graham, President  
Hinds County Board of Supervisors

**HINDS COUNTY BOARD OF SUPERVISORS**

<b>DISTRICT 1</b>	<b>Honorable Robert Graham, President</b>
<b>DISTRICT 2</b>	<b>Honorable Douglas Anderson</b>
<b>DISTRICT 3</b>	<b>Honorable Peggy Hobson Calhoun</b>
<b>DISTRICT 4</b>	<b>Honorable Phil Fisher</b>
<b>DISTRICT 5</b>	<b>Honorable Kenneth I. Stokes, Vice-President</b>

**COUNTY ADMINISTRATOR**

**Carmen Y. Davis**

**BOARD ATTORNEY**

**Tony Gaylord, Interim**

**ROAD MANAGER**

**Carl Frelix III**

**EMERGENCY MANAGEMENT DIRECTOR**

**Mark A. Young, Sr.**

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

***HINDS COUNTY BOARD OF SUPERVISORS***



***Supervisors Standing From Left to Right: Douglas Anderson, District 2; Robert Graham (President) District 1; Peggy Hobson-Calhoun, District 3; Phil Fisher, District 4; Kenneth I. Stokes (Vice-President), District 5***

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**HINDS COUNTY  
BOARD OF SUPERVISORS**



**FY 2012-2013  
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**

## 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 (2011) est.

* Total	--- 247,038
* Black	--- 165,598
* White	--- 74,471
* Other	--- 6,969

### III. EDUCATION

* Total K-12 Public School Enrollment (2012-2013)	--- 40,678
* 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 (2011) est.	--- 84.11%
* % Age 25 and older with at least a Bachelor's Degree (2011) est.	--- 27.76%

### 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 2012	--- \$ 1,864,606,404
* Annual Payroll (2010)	--- \$ 4,635,017,000



## HINDS COUNTY SOCIO-ECONOMIC PROFILE

### V. EMPLOYMENT

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

### VI. MAJOR HOSPITALS: Number of Beds

* <b>Mississippi Baptist Medical Center</b>	---	642
* <b>University Medical Center</b>	---	722
* <b>Veterans Administration Medical Center</b>	---	256
* <b>St. Dominic-Jackson Memorial</b>	---	571
* <b>Mississippi Methodist Rehabilitation</b>	---	124
* <b>Central Mississippi Medical Center</b>	---	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 2012-2013  
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 Tomie 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 Pearlle Brown Owens, District 5

### Sheriff

Honorable Tyrone Lewis

### 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  
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 Authority  
Hinds County Economic Development Capital Fund  
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  
Mississippi Opera**

### **HEALTH AND WELFARE**

**Community Welfare & Health Center  
Adult & Children Services  
American Red Cross  
Mississippi Food Network**

**HINDS COUNTY  
BOARD OF SUPERVISORS**



**FY 2012-2013  
ANNUAL BUDGET**

**STATUS REPORT**

## **2012-2013 BUDGET & STATUS REPORT**

### **COUNTY ADMINISTRATOR**

The Fiscal Year 2013 budget continues on the path of responsible and conservative fiscal management by the reduction of debt and expenses, renegotiation/reduction of vendor contracts, increased cash reserves, and innovative ideas for cost savings. Because we value the taxpayers' hard earned dollars, 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.

Even in these challenging economic times, 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 FY2013 budget is approximately \$111 million. Public safety, courts, general government, public works, and emergency management are the main components. Hinds County's driving force in achieving its goals continues to be responsible spending, team development 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 balanced budget each year. The Hinds County Board of Supervisors adopted this budget to carry out governmental operations.

Vital objectives of the budget process are accountability and efficiency, as well as, identifying financial resources available to meet the needs of the county is crucial to the process. Prioritizing critical needs including capital projects is pivotal in improving the overall quality of life of our citizens and carrying out the day to day functions of our government.

### **BUDGET PROCESS**

In mid May, the fiscal year 2013 budget process began with budget request packets being sent to all department heads and external agencies to complete by listing their departmental needs and giving appropriate justifications. Interactions with departments are important to budget development. This year numerous budget hearings were held with the Board of Supervisors to give all individuals an opportunity to present their requests and their needs to the board and fully discuss.

Hinds County's budget approach is one that is proactive and fiscally sound. Financial stability is a major priority. The major focus areas of the budget continue to be (1) Public Safety and Courts, (2) Economic & Community Development, (3) Accountability & Evaluation, (4) Human Development and (5) Intergovernmental Relations.

## **BUDGET ASSUMPTION**

One of the major responsibilities of the Board of Supervisors is to manage the General Fund Operating Budget efficiently and effectively; thus, providing the best possible services to our citizens at reasonable costs. In order to carry out this function, the Hinds County General Fund Budget was based on the following assumptions:

1. 874 employee positions 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 \$3,038,746.
3. Increasing the current funding level for several Externally Funded Agencies.
4. Including reserved funds for possible 8% increase in the Employee Hospitalization expense.
5. Not including a tax anticipation note repayment.
6. Including overall increase of 4% in General Fund expenses due to Public Safety and Courts, Juvenile Justice Center mandates and maintenance expenses.

## **PUBLIC WORKS BUDGET**

1. 109 positions with salaries maintained at the current salary level.
2. Budget funded at current millage rate.

## **Hinds County Economic Development**

1. Dedicated .12 mills to establish the Hinds County Economic Development Capital Fund.



## **FY 2013 BUDGET RECOMMENDATION**

The County Administrator and Budget Staff presented to the Hinds County Board of Supervisors the Annual Budget for FY 2013. The General Fund Budget was approved by the Board of Supervisors at a level of **\$56,830,580** with **72%** of the General Fund Revenue being generated from Ad Valorem Taxes.

The total Hinds County's budget appropriation is **\$110,558,275** with **69** funds. The major areas of the budget are, Public Safety and Courts which makes up **38.0%**, General Government **27.8%**, Capital Projects **6.8%**, Debt Service **7.1%** and Public Works **7.1%**. The greatest priority is placed on Public Safety and Courts as the percentages indicate.

## **DEPARTMENTS/DIVISIONS**

### **BUDGET AND FINANCE**

The Budget and Finance Division plays an important 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 2012, the Budget & Finance Division accomplished the following:

1. Completed the FY 2013 budget process.
2. Worked with Auditors on completion of the FY 2011 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 2013, 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.
7. Research possibility of securing Fixed Assets and Financial Statement software.

## **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 2012, the Central Repair Department accomplished the following:

1. Continued employees' certification through ASE.
2. Updated of Tracs and other data contracts.
3. Disposed of waste oil, scrap iron, and surplus tire.

In the FY 2013, 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 2012 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 2013 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 2012, The Economic Development Authority accomplishments are as follows:

1. Finalized Army Corp of Engineers 404 permit and set to begin site grading at Sonny McDonald Industrial Center.
2. In the process of closing a deal for a new industry location, expect to close by end of fiscal year.
3. Finalizing Irby expansion, preparing grant application for fence construction.
4. Participated in formation of Southwest Mississippi Regional Trail, Inc. whose focus it to develop a connector bike and walking trail from Metro Jackson to Vicksburg and Natchez.

The Economic Development Authority plans to accomplish the following during FY 2013:

1. Visit 150 existing business to explore expansion opportunities.
2. Create or retain 500 jobs.
3. Locate or expand at least three businesses in the county.
4. Complete certification of Sonny McDonald Industrial Center & AeroTech Park.
5. Complete upgrade of county's GIS system.

## **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 2012 were as follows:

1. Reduced food stamp payment error rate below 4.9%.
2. Increased TANF Work Program participation rate above 72%.
3. 45% of TWP participants transitioned off TANF Assistance.

Major plans for the Human Services Department for FY 2013 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.
5. Continue implementation of the Character First Training Modules statewide.

## **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 2012, the Information Management System Department completed the following accomplishments:

1. Installed new 5-ton A/C unit for the computer room.
2. Converted Tax Collector mill rate system to entity/fund type accounting.
3. Wrote software to enable electronic transmission of justice court tickets.

During FY 2013, the IMS Department plans to accomplish the following:

1. Upgrade mainframe and window servers to new hardware & software.
2. Upgrade wide-area network to fiber.
3. Receive training and deploy e-Portal software.
4. Continue to upgrade existing systems to RDMS as time 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 2012 were as follows:

1. Completed the new inventory policy for Hinds County.
2. Completed 100% of all department inventories assigned to Hinds County assets.
3. Documented all roads and bridges for Hinds County.
4. Completed all reports for the Board of Supervisors and State Auditor's Office.

The primary goals for the Inventory Department for FY 2013 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 all of Board approved assets with a Public-Auction.
5. Document all roads and bridges within Hinds County monthly.

## **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 2012, the Justice Court Division made the following accomplishments:

1. Increased collection on delinquent contracts within the court system.
2. Successful implementation of the e-Citation project with the Mississippi Highway Safety Patrol Department.
3. Worked with IT Department to create a program generating an e-docket for criminal court; this eliminated the process of retying existing information within the database.
4. Instrumental in the consistency of financial flow in the Justice Court Drug Court program.

## **JUSTICE COURT DIVISION (cont'd)**

During FY 2013, 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 by partnering with the Hinds County Sheriff Department warrants division.
2. Continue to provide professional development training to the Justice Court staff in areas impacting the Justice Court system and lobby for salary realignments for entry level positions.
3. Enhance the Justice Court website in an attempt to make it consumer friendly for the general public.
4. Automate some areas of the court system in an attempt to minimize excessive paper flow.
5. Assist in the process of connecting Hinds County Sheriff Department with the e-Citation project.

## **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 2012, the Center worked to improve the facility by accomplishing the following:

1. Completed certification training for the Detention Center.
2. Obtained service maintenance contract for the generator.
3. Installed MYCIDS database system.
4. Increased security, only one attempted escape.

During FY 2013, the Juvenile Justice Center will work toward the following goals:

1. To gain sufficient staff and restructuring.
2. Improve maintenance capabilities.
3. Realign staff salaries to those within the Southern region.
4. Improve recreational and programs at the facility.
5. Construct a padded suicide cell.

## **MAIL CENTER**

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

During FY 2012, the Mail Center made the following accomplishments:

1. Upgraded meter machine to an IJ80.
2. Added a folder to mail center.
3. Removed obsolete folder machine from mail center.
4. Established a communication line with required departments regarding mass mailing.

During FY 2013, the Mail Center plans to accomplish the following:

1. Upgrade meter machine at little or no cost.
2. Continue to obtain managerial strategies to run the mail center.
3. Complete mail center guide log.

## **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 2012 were as follows:

1. Completed light retrofitting for various county buildings.
2. Repaired foundation at the Human Services building on Medgar Evers Blvd.
3. Replaced three clothes dryers and three clothes washers at the Raymond Detention Center.
4. Replaced cooling tower at the Chancery building.

The Primary Goals for the Maintenance Division for FY 2013 are as follows:

1. Purchase five trucks and one van in vehicle fleet.
2. Repair water tank and pump at the Raymond Detention Center.
3. Upgrade the Kidde fire suppression system in the computer room.
4. Install security cages and control boards for guards in different section at RDC.
5. Replace cooling tower at Jackson Courthouse.



## **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 2012, the Permit & Zoning department achieved the following significant accomplishments:

1. Started the integrated GPS mapping system for county zoning maps.
2. Change permit cards to durable all weather corrugated plastic signs.
3. Renewed emphasizes on building code training and enforcement

The primary goals for Permit & Zoning for FY 2013 are as follows:

1. Complete integrated GPS mapping system for county zoning maps.
2. Update zoning ordinances.
3. Update building codes from 2000 IBC to 2006 IBC.
4. Update subdivision ordinances.
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 2012, the Personnel Department accomplished the following:

1. Distributed monthly newsletter.
2. Provided training for Department Heads, Supervisors, and Elected Officials.
3. Developing SOPs – Ongoing.
4. Educating department staff on employment law and related topics- Ongoing.

During FY 2013, the Personnel Department plans to achieve the following:

1. Revise classification/salary system.
2. Update policy and procedure manual and employee handbook.
3. Develop an annual training program for employees.
4. Update all job descriptions.
5. Develop a performance appraisal 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 2012. These are as follows:

1. Overlaid Kimbell Road, Chichester Road, Bluebird Lane, Buck Lane, Hub Lane, and Hub Road.
2. Paved walking trails at the Manhattan and Westside Parks.
3. Repaired pilings and guardrail, posts, and blocks on bridges.
4. Repaired headwalls and wing walls on bridges.

The Primary Goals for FY 2013 include the following:

1. Overlay approximately two miles of county roads.
2. Reseal approximately 1 mile of county roads.
3. Obtain APWA re-certification for the Department.
4. Continue to apply for available Public Works related grants.
5. Secure state aid approval to utilize county force labor on state aid projects.
6. Continue routine bridge and drainage projects.
7. Continue the storm water program mandated by the Clean Water Act.

## **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 2012 were as follows:

1. Collected and sold county's surplus ink and toner cartridges.
2. Implemented a quarterly purchase order report for tracking: spending item purchased and total purchase orders issued.
3. Implemented Vendor site specification for measurable quality of service and supply cost reduction.
4. Assigned Agent to specific county departments concerning requisitions and purchase orders.

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

The Purchasing Department plans are to accomplish the following objectives during FY 2013:

1. Propose an initiative to pursue a pilot supply warehouse system for selected supplies.
2. Prepare for CPPB (Certified Professional Public Buyer) certification examination.
3. Implement automation on submission of purchase requisitions and purchase orders and receiving reports to the purchasing department.
4. Provide personal growth and development to purchase staff, through workshops, training and educational courses.
5. Establish networking partners with surrounding counties, agencies, and businesses to increase Minority participation opportunity in county bids and purchasing.

## **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 2012, the Safety Department achieved the following accomplishments:

1. Provided an accident free school zone at Hinds County Public Schools.
2. Attained a reduction in the number of work related accident/injury claims.
3. Decreased department operational cost without decreasing services.
4. Completed cross training of School Crossing Guards.

The goals for FY 2013 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. Improve the means of reporting accidents claims.
5. Increase the number of safety inspections at county facilities.

**HINDS COUNTY  
BOARD OF SUPERVISORS**



**FY 2012-2013  
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  
Emergency Management & Communications  
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-I 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 2012-2013  
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 2012-2013  
ANNUAL BUDGET**

**BUDGETED REVENUES**

**HINDS COUNTY BOARD OF SUPERVISORS**  
**REVENUE FOR THE YEAR**  
**OCTOBER 1, 2012 TO SEPTEMBER 30, 2013**

**General Fund 001**

Surplus	2,674,859
Taxes and Advalorem	41,622,948
Licenses & Commissions	2,044,220
Fines & Forfeitures	986,000
Federal Sources	85,000
State Sources	3,874,500
Charges For Service	3,382,553
Interest Income	75,000
Miscellaneous Revenue	315,500
Other Financing Sources	1,770,000
<b>Total General Fund 001</b>	<b>56,830,580</b>

Fund 002	Special Advalorem Reappraisal	1,534,200
Fund 003	Court Administration	336,322
Fund 012	Tax Collector-Interface	150,009
Fund 020	Severance Tax	281,000
Fund 025	HAVA	1,586,861
Fund 026	Energy Efficiency Grant	11,183
Fund 031	Liaison Grant	141,538
Fund 032	Violence Against Women Grant	42,617
Fund 033	Victim Witness Assistant Grant	54,986
Fund 034	HIDTA Grant	27,373
Fund 035	COPS Youth Drug Court Grant	37,487
Fund 037	JAG Recovery Grant	54,502
Fund 038	MS ARRA Recovery Grant	85,584
Fund 041	Juvenile Justice	111,111

**HINDS COUNTY BOARD OF SUPERVISORS  
REVENUE FOR THE YEAR  
OCTOBER 1, 2012 TO SEPTEMBER 30, 2013**

Fund 043	Federal Seized Assets	39,559
Fund 044	Emergency Management	21,208
Fund 045	CFDA Hwy Planning	652,000
Fund 048	Byram Clinton-WasteWater	1,334
Fund 063	CMPDD Aging Grant	31,627
Fund 097	Emergency Management	4,099,017
Fund 100	2007 SWAP Bond Series	1,198,030
Fund 101	2005 SWAP Bond Series	694,540
Fund 104	Law Library	271,099
Fund 105	Sanitation Waste Removal	2,929,901
Fund 106	Volunteer Fire Department	986,483
Fund 108	Youth Court Support Fund	58,435
Fund 113	Adult Drug Court	174,560
Fund 115	Women's Art Grant	2,640
Fund 116	Ambulance Service-VFD Emg.	450,697
Fund 117	Fire Insurance Rebate	741,818
Fund 118	Radiological Emergency	18,688
Fund 119	Justice Drug Court	95,168
Fund 120	Drug Court - Clarke	26,710
Fund 121	Youth Court Arts Grant	7,554
Fund 123	Seized & Forfeited Property	37,382
Fund 124	TRIAD Grant	4,500
Fund 126	Mental Health Commission	1,553,199
Fund 129	Jackson/Hinds Library System	1,836,473
Fund 138	Wal-Mart TIF	22,000
Fund 139	Clinton Wal-Mart TIF	35,000

**HINDS COUNTY BOARD OF SUPERVISORS**  
**REVENUE FOR THE YEAR**  
**OCTOBER 1, 2012 TO SEPTEMBER 30, 2013**

Fund 142	Hinds County Economic District	814,383
Fund 143	Hinds Co. Econ. Dev. Capital	202,082
Fund 145	Byram Parkway TIF	150,144
Fund 150	Public Works Maint. & Const.	5,705,473
Fund 160	Public Works Bridge & Culvert	1,623,569
Fund 173	Computer Recycling	33,746
Fund 174	Waste Tire Assistance Grant	5,916
Fund 175	DEQ Waste Tire Grant	68,824
Fund 191	Inmate Canteen	87,854
Fund 192	Sheriff's County Farm	40,792
Fund 195	Youth Court Drug Court	276,093
Fund 198	JJC Local Grant	2,295
Fund 199	JJC enrichment Program	70
Fund 207	Computer Upgrade	243,106
Fund 209	MDA Energy Loan	49,063
Fund 210	Debt Service	3,897,286
Fund 290	Wal-Mart TIF Bond	48,000
Fund 291	2005 Byram Pkwy TIF Bond	80,575
Fund 310	Bond 2010 Recovery Fund	1,859,277
Fund 370	2007 A Bond Series	1,972,853
Fund 377	2007 B Bond Series	12,278,969
Fund 385	Industrial Park	3,268,495
Fund 500	Central Repair Internal Service	360,000
Fund 739	Hazard Mitigation	10,656
Fund 743	JAG Grant (City of Jackson)	203,780
<b>Total Other Funds</b>		<b>53,727,695</b>
<b>TOTAL REVENUE ALL FUNDS</b>		<b>110,558,275</b>

**HINDS COUNTY  
BOARD OF SUPERVISORS**



**FY 2012-2013  
ANNUAL BUDGET**

**BUDGETED APPROPRIATIONS**

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2012 TO SEPTEMBER 30, 2013**

**General Fund 001**

<b>Department Description</b>	<b>Total</b>
Board of Supervisors	930,321
Chancery Clerk	79,292
Circuit Clerk	54,856
Tax Assessor	1,696,036
Tax Collector	1,914,106
Communications	478,100
Mail Center	452,625
Tax Refunds	7,500
Human Capital Development	591,388
County Insurance	2,200,000
Grants & Fees	892,650
Logistic & Maintenance	1,304,290
County Administrator	278,137
Resource Management	313,040
Purchasing	210,205
Inventory	108,624
Board Attorney	159,308
Human Resources	160,552
Maintenance	3,655,160
Information Technology	558,355
Permit & Zoning	250,710
Planning	10,000
Maintenance Building - MS Valley Title	16,000
Chancery Court	407,792
Circuit Court	1,170,771



**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2012 TO SEPTEMBER 30, 2013**

County Court	668,699
Lunacy Court	197,000
Justice Court	1,024,785
Coroner	379,286
District Attorney	524,723
District Attorney - Bad Check	255,781
County Attorney	236,232
Jackson/Hinds Youth Court	1,010,065
Public Defender	1,443,932
Election Commission	719,209
Copy Center	226,480
Inmate Medical Service	3,289,464
County Parks	5,000
<b>Total General Government</b>	<b>27,880,478</b>

**PUBLIC SAFETY**

Sheriff Law Enforcement Grant	27,000
Sheriff's Office Administration	8,775,071
Detention Center (Jackson)	2,157,661
Penal Farm	2,304,887
Detention Center (Raymond)	7,250,051
Animal Control	85,256
Juvenile Justice Center	2,073,048
Emergency Management	478,821
Constables	62,464
School Crossing Guards	224,192
<b>Total Public Safety</b>	<b>23,438,451</b>

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2012 TO SEPTEMBER 30, 2013**

**HEALTH AND WELFARE**

Hinds County Health Department	418,765
Birth/Death Registration	12,000
Department of Human Services	1,366,196
Human Resource Agency	90,000
Community Welfare & Health Center	32,900
Family & Children Services	12,500
MS Food Network	2,500
American Red Cross	4,000
<b>Total Health &amp; Welfare</b>	<b>1,938,861</b>

**CULTURE AND RECREATION**

Arts Alliance of Jackson & Hinds County	13,050
Hinds County Livestock	26,200
Farish Street Heritage Festival	5,200
Smith Robertson Museum & Cultural Center	7,600
Hinds County Homemaker Club	700
Hinds County 4-H Clubs	800
Southwest District Livestock	250
Mississippi Opera	5,000
MS International Ballet, Inc.	4,000
<b>Total Culture and Recreation</b>	<b>62,800</b>

**CONSERVATION OF NATURAL RESOURCES**

Soil & Water Conservation	155,000
Cooperative Extension Service	171,782
<b>Total Conservation of Natural Resources</b>	<b>326,782</b>

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2012 TO SEPTEMBER 30, 2013**

**ECONOMIC DEVELOPMENT & ASSISTANCE**

Central Mississippi Planning & Development District	46,166
<b>Total Economic Development</b>	<b>46,166</b>

**DEBT SERVICE**

JRA Mall Project	59,038
Lease Purchase Note	10,513
Lease Purchase Note	118,478
Interfund Transfers	744,221
<b>Total Debt Service</b>	<b>932,249</b>

<b>General Fund Subtotal</b>	<b>54,625,788</b>
Working Cash Balance	2,204,792
<b>Total General Fund</b>	<b>56,830,580</b>

Fund 002	Special Advalorem Reappraisal	1,534,200
Fund 003	Court Administration	336,322
Fund 012	Tax Collector-Interface	150,009
Fund 020	Severance Tax	281,000
Fund 025	HAVA	1,586,861
Fund 026	CFDA Energy/Maintenance	11,183
Fund 031	Liaison Grant	141,538
Fund 032	Violence Against Women Grant	42,617
Fund 033	Victim Witness Assistant Grant	54,986
Fund 034	HIDTA Grant	27,373
Fund 035	COPS Grant	37,487
Fund 037	JAG Recovery Grant	54,502

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2012 TO SEPTEMBER 30, 2013**

Fund 038	ARRA JAG Grant	85,584
Fund 041	Juvenile Justice	111,111
Fund 043	Federal Seized Assets	39,559
Fund 044	Emergency Management	21,208
Fund 045	CFDA Hwy Planning	652,000
Fund 048	Byram-Clinton Wastewater	1,334
Fund 063	CMPDD Aging Grant	31,627
Fund 097	Emergency Management	4,099,017
Fund 100	Series 2007 SWAP	1,198,030
Fund 101	Series 2005 SWAP	694,540
Fund 104	Law Library	271,099
Fund 105	Sanitation Waste Removal	2,929,901
Fund 106	Volunteer Fire Department	986,483
Fund 108	Youth Court Support Fund	58,435
Fund 113	Drug Court	174,560
Fund 115	Women's Art Grant	2,640
Fund 116	Ambulance Service-VFD	450,697
Fund 117	Fire Insurance Rebate	741,818
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Fund 119	Justice Drug Court	95,168
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Fund 121	Youth Court Art Grant	7,554
Fund 123	Seized & Forfeited Property	37,382
Fund 124	TRIAD Grant	4,500
Fund 126	Mental Health Commission	1,553,199
Fund 129	Jackson/Hinds Library System	1,836,473
Fund 138	Wal-Mart TIF	22,000

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2012 TO SEPTEMBER 30, 2013**

Fund 139	Clinton Wal-Mart TIF	35,000
Fund 142	Economic Development	814,383
Fund 143	Economic Development Capital	202,082
Fund 145	Byram Parkway TIF	150,144
Fund 150	Public Works Maint. & Construction	5,705,473
Fund 160	Public Works Bridge & Culvert	1,623,569
Fund 173	Computer Recycling	33,746
Fund 174	Waste Tire Assistance Grant	5,916
Fund 175	DEQ Waste Tire Grant	68,824
Fund 191	Inmate Canteen	87,854
Fund 192	Sheriff's County Farm	40,792
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Fund 199	JJC Enrichment Program	70
Fund 207	Computer Upgrade	243,106
Fund 209	MDA Loan	49,063
Fund 210	Debt Service	3,897,286
Fund 290	Wal-Mart TIF Bond	48,000
Fund 291	2005 Byram Pkwy TIF Bond	80,575
Fund 310	MDB Series 2010 Recovery	1,859,277
Fund 370	Series 2007A Tax Exempt Bond	1,972,853
Fund 377	Series 2007B Tax Exempt Bond	12,278,969
Fund 385	Industrial Park	3,268,495
Fund 500	Central Repair Internal Service	360,000
Fund 739	Hazardous Mitigation	10,656
Fund 743	JAG Grant (City of Jackson)	203,780
<b>Total Other Funds</b>		<b>53,727,695</b>

**TOTAL APPROPRIATION ALL FUNDS** **110,558,275**

**HINDS COUNTY  
BOARD OF SUPERVISORS**



**FY 2012-2013  
ANNUAL BUDGET**

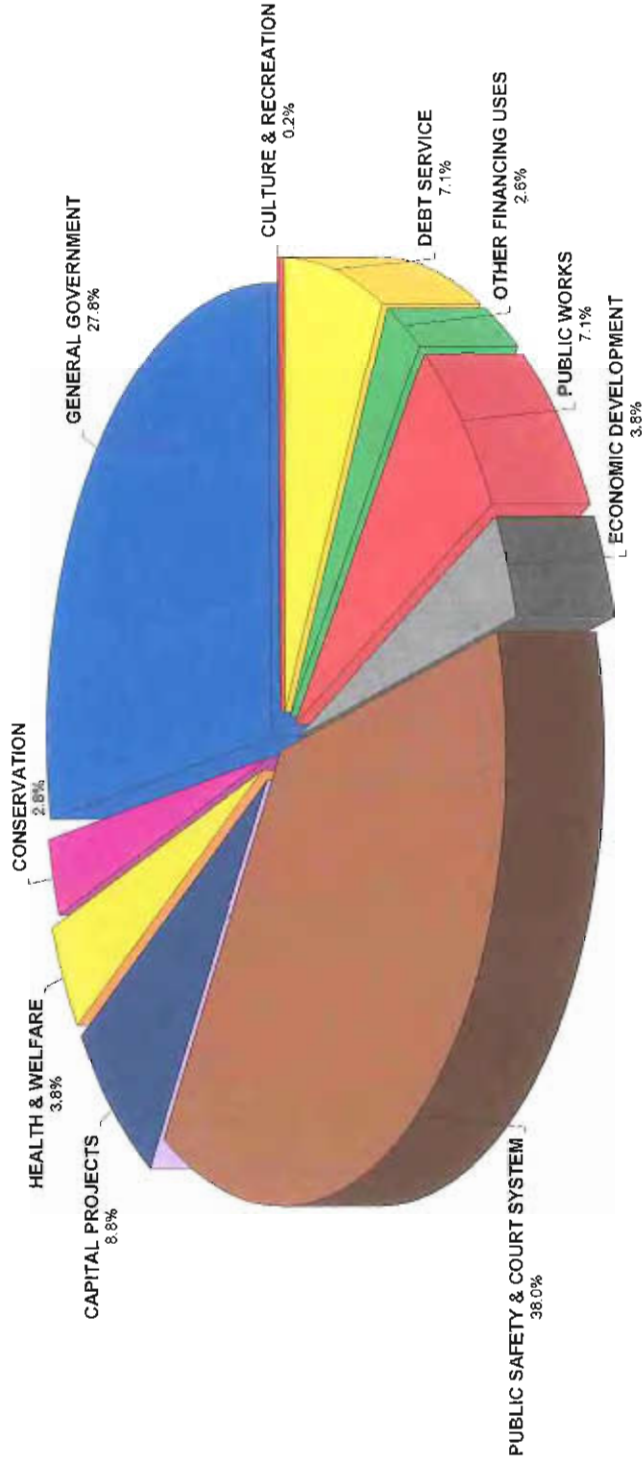
**GRAPH: FINANCIAL ANALYSIS**

## *Chart #1*

*Chart #1 is a graphic analysis of the County's overall budget for Fiscal Year 2013. Hinds County has a total of 69 funds with a combined budget of 110.6 million dollars. Note that 38.0 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, 2013



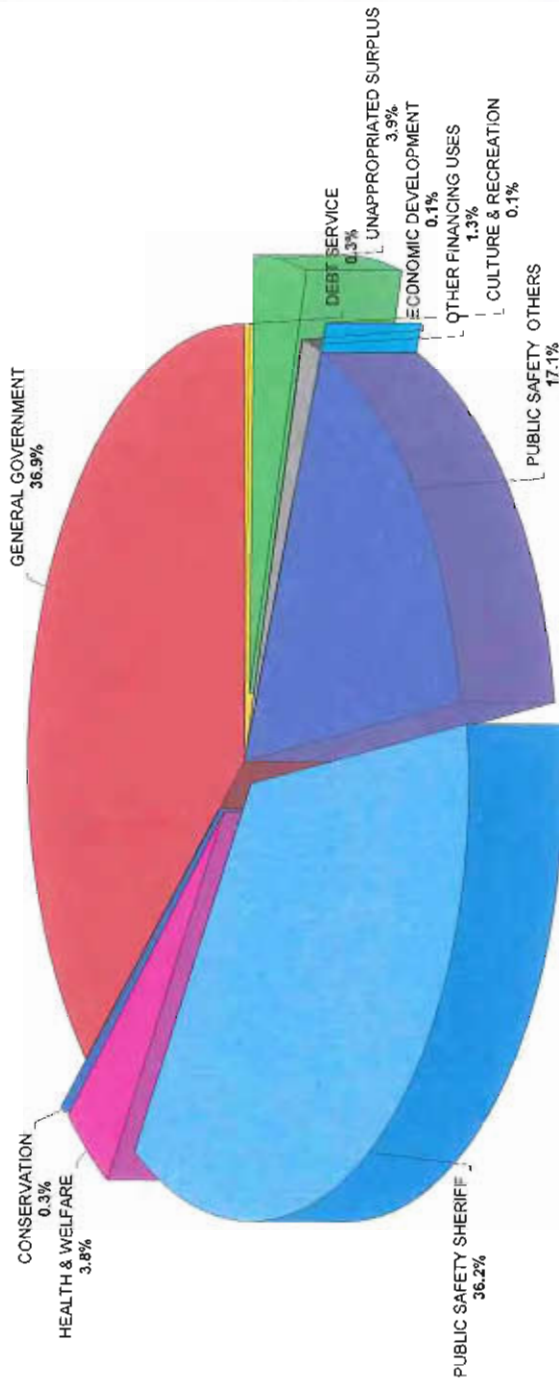
{INCLUDES APPROPRIATIONS FOR ALL FUNDS}



## *Chart #2*

*Chart #2 is a graphic analysis of the County's General Funds budget for Fiscal Year 2013. Hinds County has a total general fund budget of 56.8 million dollars. Of major significance is the fact that 55.50 percent (30.3 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, 2013**

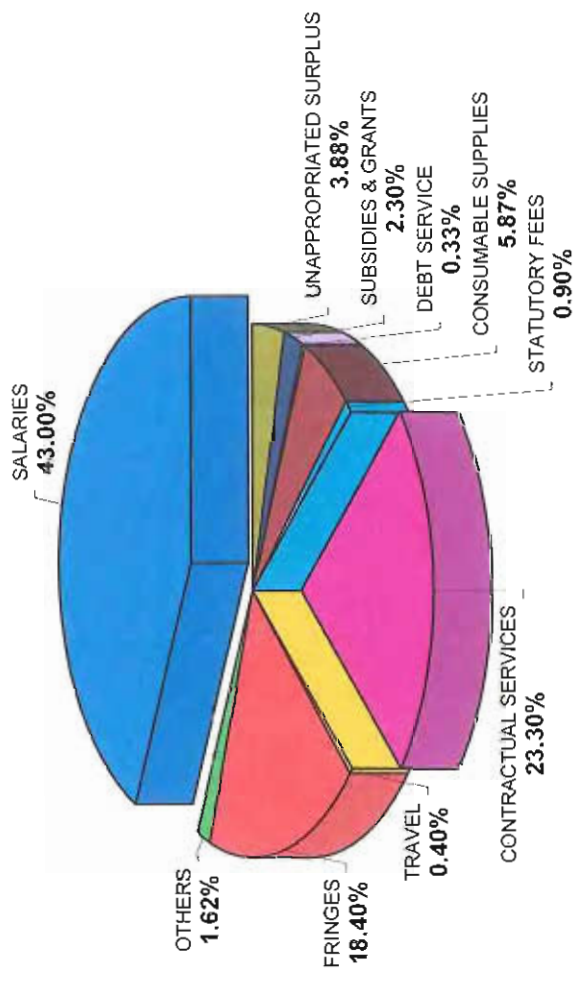


**{GENERAL FUND APPROPRIATIONS ONLY}**

### *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; 43% of the County's General Fund budget is allocated to salaries. Also of note is the fact that of the County's 874 general fund employees, 621 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, 2013



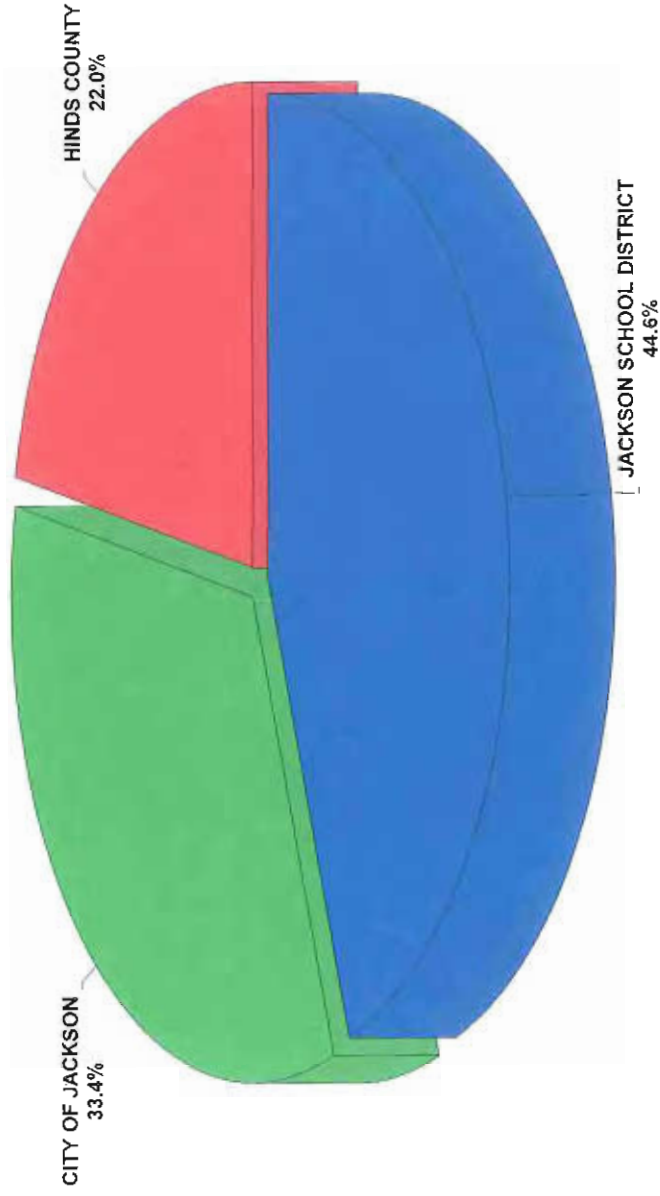
**{GENERAL FUND APPROPRIATIONS ONLY}**

#### *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, 44.6 cents is earmarked to the Jackson Public School District, 33.4 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

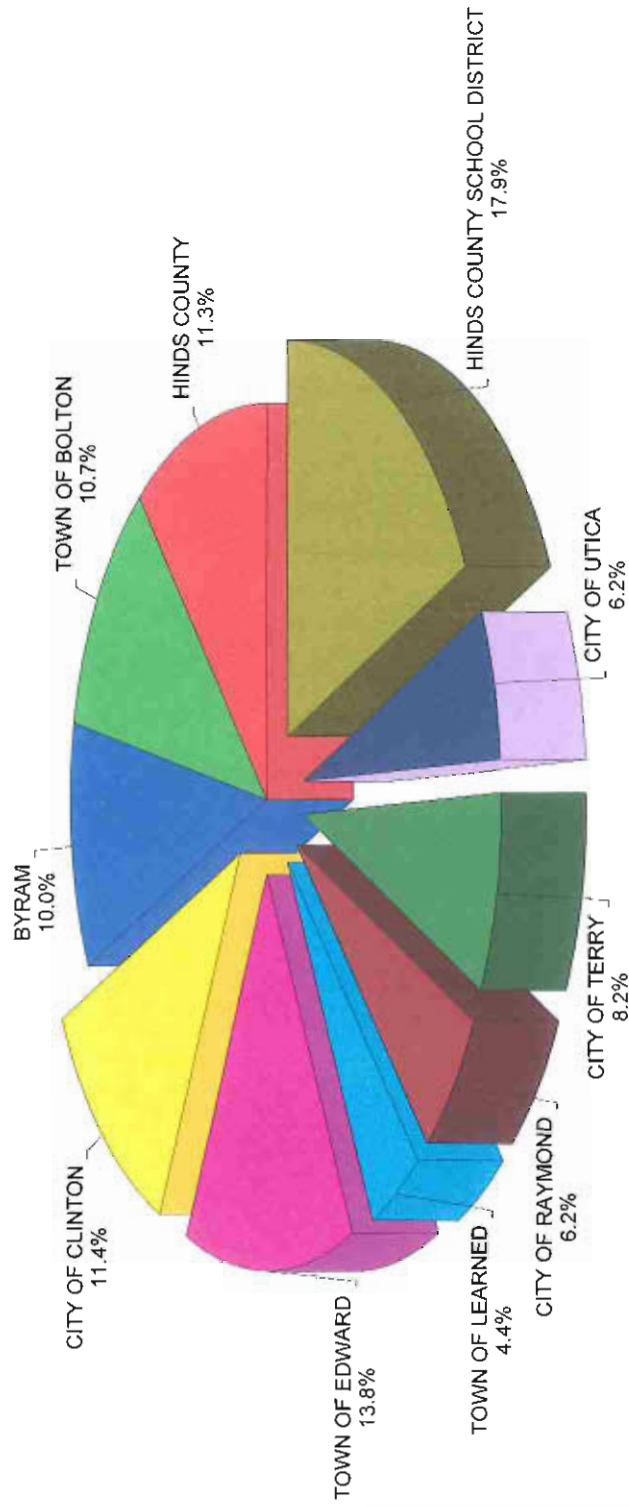


{ANALYSIS FOR PERSONS LIVING WITHIN THE CITY OF JACKSON}

## *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, 17.9 cents is earmarked to the Hinds County School District, 70.80 cents is distributed to the other municipalities, and 11.3 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 2012-2013**

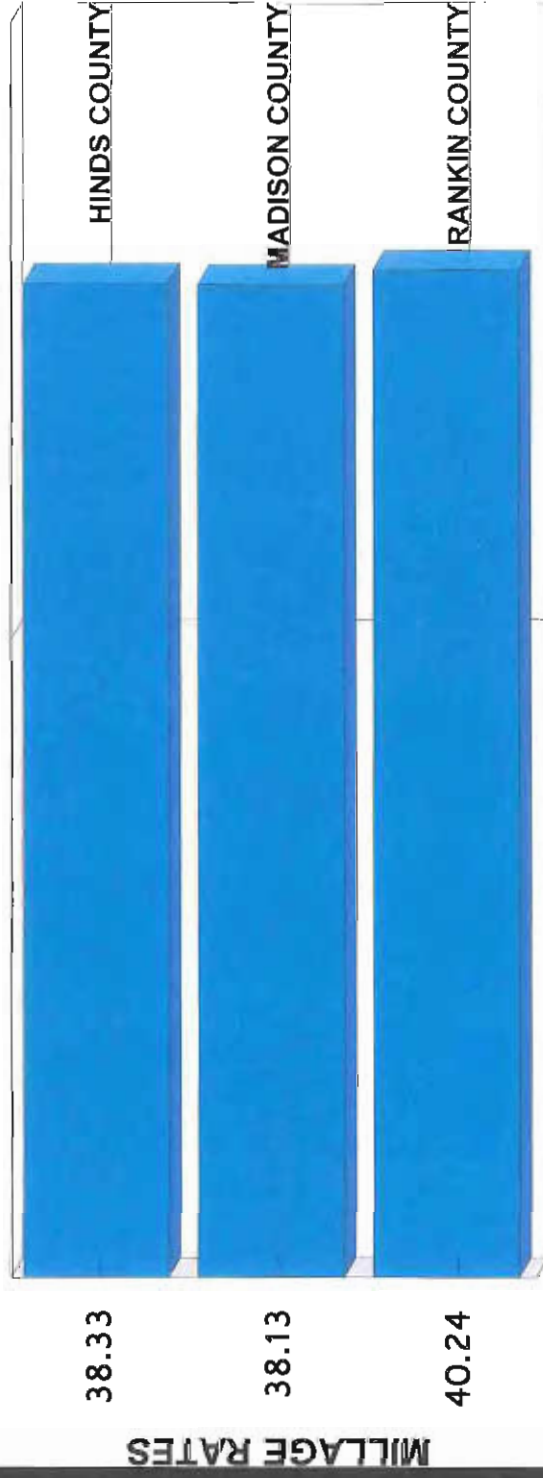


## *Chart #6*

*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-2013

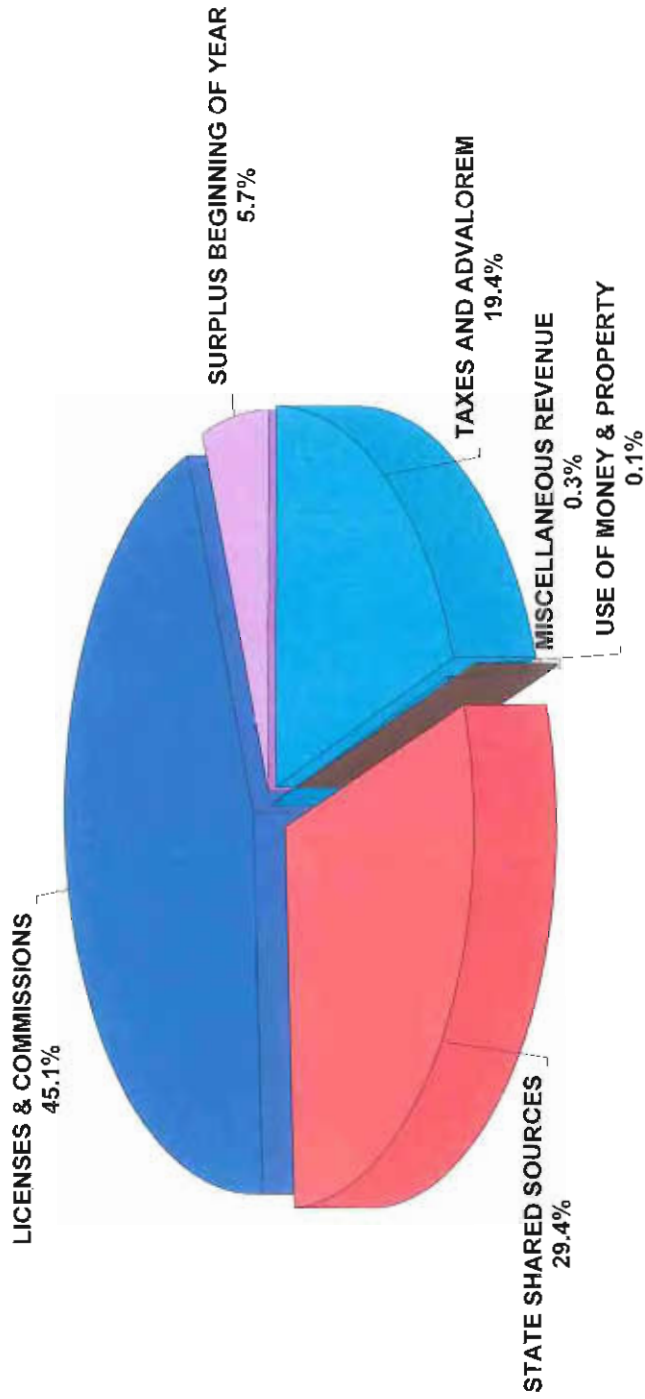


HINDS COUNTY'S COUNTYWIDE MILLAGE COMPARES FAVORABLY TO MILLAGE RATES IN OTHER METRO JACKSON COUNTIES FISCAL YEAR 2012-2013

## *Chart #7*

*Chart #7 depicts revenue sources for the Road Department's Maintenance Fund. We would like to point out that 19.4% 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, 2013**



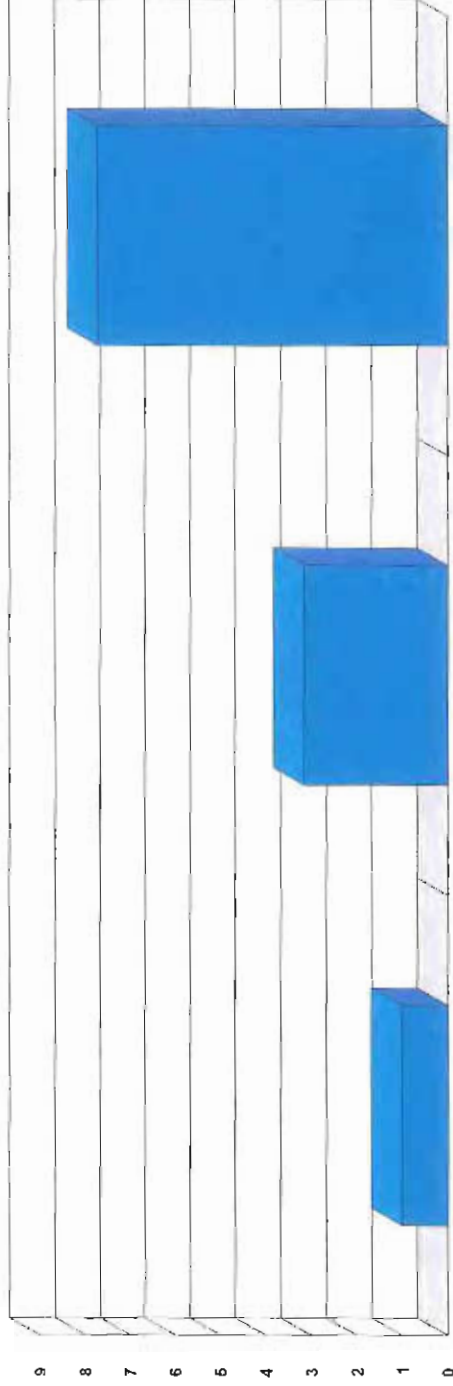
**ROAD MAINTENANCE FUND 150**

### *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 2012-2013  
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.

