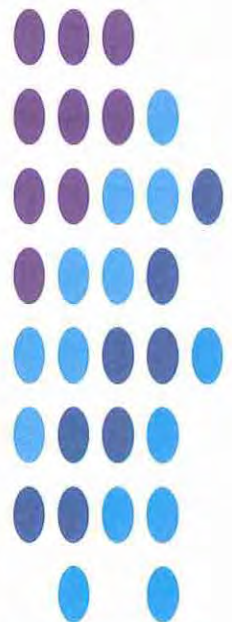


HINDS COUNTY BOARD OF SUPERVISORS

ANNUAL BUDGET FISCAL YEAR 2013-2014

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



ROBERT GRAHAM
District 1
President

ALPHONSO HUNTER
District 2

PEGGY HOBSON CALHOUN
District 3



ROBERT M. WALKER
District 4

KENNETH I. STOKES
District 5
Vice President

CARMEN Y. DAVIS
County Administrator

Dear Citizens of Hinds County:

On behalf of the Board of Supervisors, it is my pleasure to share with you the Hinds County's Fiscal Year 2013-2014 Annual budget.

As I reflect on the years you have allowed me to serve as your Supervisor, I remember the hard and dedicated work of one of our past Supervisors. Supervisor Douglas "Doug" Anderson brought many years of experience to the Board. He will be truly missed.

The budget you are presented with is about more than numbers. It is about using our limited resources to meet the needs of the citizens. We were faced with some difficult decisions, while balancing the budget. Public Safety and the Courts were two of the main priorities. Fifty percent of the General Funds budget has been allotted to Public Safety and the Courts.

While Public Safety and Courts consist of fifty percent of the budget, we are just as concerned about the needs of general government, education, intergovernmental relation, economic development, and health-related areas.

I commend the Hinds County Board of Supervisors and our Staff for completing a budget that is thorough and balanced. By continuing to work together and expanding upon the opportunities of this great county, Hinds County will continue to grow and prosper.

Sincerely,

A handwritten signature in blue ink that reads "Robert Graham". The signature is written in a cursive, flowing style.

Robert Graham, President
Hinds County Board of Supervisors

HINDS COUNTY BOARD OF SUPERVISORS

DISTRICT 1	Honorable Robert Graham, President
DISTRICT 2	Honorable Alphonso Hunter, Interim
DISTRICT 3	Honorable Peggy Hobson Calhoun
DISTRICT 4	Honorable Robert Walker, Interim
DISTRICT 5	Honorable Kenneth I. Stokes, Vice-President

COUNTY ADMINISTRATOR

Carmen Y. Davis

BOARD ATTORNEY

Pieter Teeuwissen

ROAD MANAGER

Carl Frelix III

EMERGENCY MANAGEMENT DIRECTOR

Joey Perkins, Interim

**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: Robert Graham (President) District 1; Robert Walker, District 4; Peggy Hobson-Calhoun, District 3; Alphonso Hunter, District 2; Kenneth I. Stokes (Vice-President), District 5

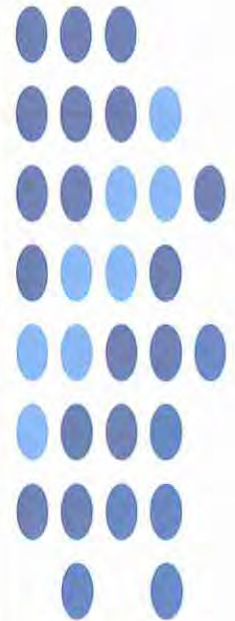
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HINDS COUNTY
BOARD OF SUPERVISORS

FY 2013-2014
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

- | | |
|--------------------------------|---------------------------------|
| * Grants Development | * Health Services |
| * Youth Development | * Mental Health Services |
| * Family Development | * Human Services |
| * Veterans Services | * Aging Services |
| * Recreational Services | |

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 (2012) est.

* Total	--- 248,643
* Black	--- 173,553
* White	--- 70,117
* Other	--- 4,973

III. EDUCATION

* Total K-12 Public School Enrollment (2013-2014)	--- 40,675
* 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 2013	--- \$ 1,845,221,465
* 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

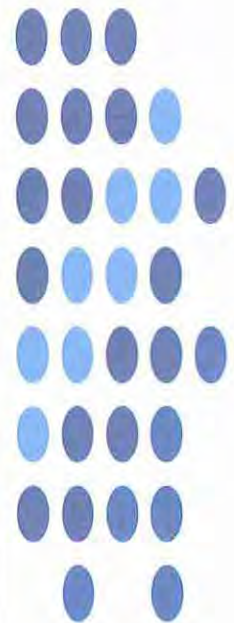
VII. HINDS COUNTY BOND RATING Aa2

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 2013-2014
ANNUAL BUDGET

HINDS COUNTY ELECTED
OFFICIALS AND
SUPPORT AGENCIES



HINDS COUNTY ELECTED OFFICIALS

Chancery Clerk

Honorable Eddie Jean Carr

Chancery Court Judges

Honorable Denise Sweet Owen

Honorable Patricia Wise

Honorable William Singletary

Honorable Dewayne Thomas

Circuit Clerk

Honorable Barbara Dunn

Circuit Court Judges

Honorable 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 E. Funches District 3

Honorable Jon C. Lewis, District 4

Honorable Bennie C. 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, Sr.

District Attorney

Honorable Robert Shuler Smith

Election Commission

Honorable James A. Reed, District 1

Honorable Josephine Anderson, District 2

Honorable Santore' D. Bracey, District 3

Honorable Connie R. 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
West Jackson CDC**

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
Jackson Zoo
Boys Baseball Association**

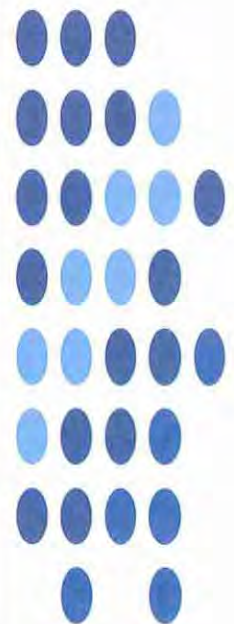
HEALTH AND WELFARE

**First Jackson Personal Care
Family & Children Services
American Red Cross
Mississippi Food Network**

HINDS COUNTY
BOARD OF SUPERVISORS

FY 2013-2014
ANNUAL BUDGET

HINDS COUNTY FY 2014
STATUS REPORT



2013-2014 BUDGET & STATUS REPORT

COUNTY ADMINISTRATOR

Each new fiscal year brings unique challenges and needs. However Fiscal Year 2014 budget was built with responsible and conservative fiscal management in mind; by reduction of debt and expenses, renegotiation/reduction of vendor contracts, increased cash reserves, and innovative ideas for cost savings. We are committed to manage the taxpayers' hard earned dollars; therefore Hinds County has maintained a streamlined budget allocation. We continue our dedication to provide 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 FY2014 budget is approximately \$110 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

Mississippi Law {19-11-7; 19-11-15}; require the Hinds County Government to prepare an annual Budget which is balanced. The Budget must be adopted by the Hinds County Board of Supervisors.

The focus of this year's budgeting process continued to include these objectives: (1) Identifying County needs through requests submitted by departments and as outlined in the plan of the Board of Supervisors, (2) Prioritizing the needs of the County based on the direction as determined by the Board's plan, (3) Projecting the levels of financial resources available to meet the needs of the County, (4) Improving the level of accountability and efficiency throughout the budget process, and (5) Meeting the County's human resource needs as well as infrastructure development needs to assure the best delivery of services.

BUDGET PROCESS

In mid-April, the fiscal year 2014 budget process began. Correspondence was sent to all department heads and external agencies requesting their proposed budgets for FY 2014 and justification of departmental needs. The structure of the process allowed for adequate interactions with departments. Again, 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. Additionally, the Board used the services of a Financial Advisor in the budget process.

Hinds County continues to approach the budget from a proactive and fiscally sound perspective. 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 ASSUMPTIONS

The General Fund Budget is one of major importance to the Board of Supervisors. In order to operate effectively and stay within allocated resources, the Hinds County General Fund Budget was based on the following assumptions:

- Maintaining 817 employee positions with a \$100 a month across the board salary increase for a cost of \$1,042,113.
- Not funding 48 vacant positions for a savings of \$1,544,814.
- Capital Outlays, including computer equipment, vehicles, furnishing, and the capital improvements are not addressed in the general fund budget. The unmet need requests total \$15,419,529. Included in that amount is \$4,268,750, which has been prioritized for consideration for funding; these priorities are Public Safety, Human Services, Inventory and Chancery.
- Decreasing the current funding level for Externally Funded Agencies by \$514,593.
- Including reserved funds at 5% for possible increase in the Employee Hospitalization expense of \$206,187.
- Maintaining the cash reserve at the level of \$2,550,000.
- Including overall decrease of 2% in General Fund expenses of \$971,266.
- Including a 1.49% increase in the Retirement expenses of \$26,456.
- Including a reduction in the Human Services dept. due to five unfilled vacancies and five positions designated as nonessential by the State Agency creating a savings of \$149,276 net of reimbursement.

BUDGET ASSUMPTIONS (cont'd)

PUBLIC WORKS BUDGET

- Based on 100 positions with \$100 a month across the board salary increase for a cost of \$143,638.
- Budget funded at current millage rate. The road millage is 1.016 and the bridge is 0.762.
- 9 vacant positions not funded for a savings of \$425,452.
- The proposed Road budget is \$5,066,498 and the proposed Bridge budget is \$142,585.

FY 2014 BUDGET RECOMMENDATION

The County Administrator and Budget Staff presented to the Hinds County Board of Supervisors the Annual Budget for FY 2014. The General Fund Budget was approved by the Board of Supervisors at a level of \$60,479,808 with 68% of the General Fund Revenue being generated from Ad Valorem Taxes.

The total Hinds County's budget appropriation is \$110,396,325 with 62 funds. The major areas of the budget are, Public Safety and Courts which makes up 36.6%, General Government 28.5%, Capital Projects 9.5%, Debt Service 6.4% and Public Works 7.2%. 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 2013, the Budget & Finance Division accomplished the following:

1. Compiled and distributed the Annual Budget book for fiscal year 2012-2013.
2. Prepared budget amendments according to schedule.
3. Continued to monitor Departments budget monthly.
4. Prepared cash requests for various Grants.
5. Prepared monthly and quarterly financial reports for various Departments and Grants.
6. Coordinated the audit preparation for the regular audit.
7. Prepared financial reports as requested from other Agencies.
8. Attended Fall/Winter Financial workshop for Comptrollers and County Administrators.
9. Provided in office, one-on-one Payroll Work Session with payroll processing personnel.
10. Continued to prepare monthly payroll timely and prepared appropriated payroll deduction payments.
11. Distributed budgeted appropriation and budgeted revenue to the Outside Agencies via e-mail.
12. Completed computerizing void and reissue check process.
13. Obtained software for Financial System.

During FY 2014, the Budget & Finance Division plans are as follows:

1. Coordinate the Budget Process for FY 2014-15, and prepare an annual budget, including all required budget forms for the auditors.
2. Prepare various Financial Reports as required and assure federal and state grant expenditures are according to the guidelines.
3. Process payroll timely and make appropriated payroll deduction payments.
4. Schedule payroll workshops for Departments.
5. Continue staff development through workshop participation.
6. Obtain software for Fixed Assets System.
7. Monitor all county budgets and prepare budgets amendments when required.

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 2013, 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.
4. Used Electronic Auction Services, Inc. for term bid items.

In the FY 2014, 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. Continue to use Electronic Auction Services for bid items.
5. Stay on course with the use and update of the www.govdeals.com website.
6. 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 2013 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 2014 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 2013, The Economic Development Authority accomplishments are as follows:

1. Completed upgrade of county's GIS system.
2. Completed certification of Sonny McDonald Industrial Center & Northwest Industrial Park.
3. Created 63 new jobs and \$2 million in new capital investment.
4. Visited 75 businesses in the county.

The Economic Development Authority plans to accomplish the following during FY 2014:

1. Work with Hinds County, City of Jackson and Jackson Public Schools to develop an incentive Package for qualified industries that locate in the MS Health Corridor and locate on new project in the Corridor.
2. Create 500 new jobs through the attraction of a new business.
3. Create 50 new jobs through the expansion of an existing business.
4. Work with Hinds County's School Districts, Hinds Community College, and Hinds County's 4-year higher education institutions and the workforce development committee of Blueprint Mississippi Initiative to develop an education path for students seeking various types of positions upon graduation.
5. Evaluate existing infrastructure capacities and make recommendations for regional cooperation to improve capacities where deficiencies are identified.

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 2013 were as follows:

1. Effectively moved the Family and Children Services Department with minimal cost.
2. Had all file cabinets that were no longer needed removed.
3. Saved space by scanning the files.
4. Relocated the Child Support Legal Division within the Department.

Major plans for the Human Services Department for FY 2014 are as follows:

1. Replace carpet, tile, and wallpaper in the building.
2. Purchase new Air Conditioner/Heating system.
3. Remodel bathrooms in the building.

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 2013, the Information Management System Department completed the following accomplishments:

1. Upgraded mainframe and windows servers to new hardware and software.
2. Upgraded wide-area network to fiber via inline.
3. Created fund-based reporting system for Tax Collector.

During FY 2014, the IMS Department plans to accomplish the following:

1. Create new transaction system for Youth Detention.
2. Evaluate and install core switch solutions.
3. Assess new mainframe printing solutions.
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 2013 were as follows:

1. Returned over \$6,000 to the General Fund.
2. Completed all Board of Supervisors tasks that were assigned.
3. Met all requirements from the State Auditor's office.
4. Completed all reports and assignment of the County Administrator and immediate supervisor.

The primary goals for the Inventory Department for FY 2014 are as follows:

1. Complete a 100% accountable of the County assets.
2. Sell county assets over the internet and return funds to the general fund.
3. Meet all requirements from the State Auditor's office to maintain above average auditor report.

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 2013, the Justice Court Division made the following accomplishments:

1. Hired a standard telephone operator for the court system.
2. Operated on a limited budget; doing more with less in accommodating the needs for court operations.
3. Increased over \$200K in collections on fines and fees owed to Hinds County.
4. Instrumental in securing an aggressive collection agency for collection of delinquent fines.

JUSTICE COURT DIVISION (cont'd)

During FY 2014, the Justice Court Division plans to accomplish the following:

1. Continue to increase collections on delinquent fines in Justice Court.
2. Network with available resources to meet the needs of the court in an attempt to make the court more efficient and accessible to the public.
3. To acquire a more user friendly court records management system and e-filing for Hinds County affidavits and traffic citations.
4. Capital improvement to the courtroom and general offices.
5. Ongoing training for the Justice Court staff.

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 2013, the Center worked to improve the facility by accomplishing the following:

1. Enhanced building by painting, air, and heat.
2. Revised 47 of the 55 provisions in Federal Agreement.
3. Changed personnel hiring policy which allows for expediency in hiring.
4. No escapes (attempted escapes) from facility.

During FY 2014, the Juvenile Justice Center will work toward the following goals:

1. To reach full compliance status with Federal Agreement.
2. Upgrade communication equipment (pods and central control).
3. Upgrade transportation fleet.
4. Establish an overtime budget.
5. Realign salaries.

MAIL CENTER

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

During FY 2013, the Mail Center made the following accomplishments:

1. Upgraded postage meter machine to Connect 3000+.
2. Added a letter folder to mail center.
3. Negotiated with Pitney Bowes to purchase 6 letter folders and Postage machine at a reduced price.

During FY 2014, the Mail Center plans to accomplish the following:

1. Attend the Annual Management Seminar sponsored by Pitney Bowes.
2. Search training classes for Mail Center staff to attend.
3. To work with various Departments on creating a solution regarding certified mail being returned due to the individual being deceased, incorrect address, relocation.
4. Organize the Mail Center to accommodate security policy and procedures.

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 2013 were as follows:

1. Installed new roof on Human Services Building.
2. Replaced carpet in District Attorney office.
3. Purchased new dishwasher for Raymond Detention Center.
4. Painted water tank at the Raymond Detention Center.

The Primary Goals for the Maintenance Division for FY 2014 are as follows:

1. Waterproof and pressure wash Jackson Courthouse, Chancery building and Human Services.
2. Replace chiller in Jackson Courthouse, Raymond Detention Center, and Human Services.
3. Replace Circuit Court elevators in the Jackson Courthouse.
4. Replace carpet in Chancery building.
5. Replace water 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 2013, the Permit & Zoning department achieved the following significant accomplishments:

1. Started the integrated GPS mapping system for county zoning maps.
2. Improved FEMA CRA (Community Rating System) for Hinds County.
3. Renewed emphasizes on building code training and enforcement

The primary goals for Permit & Zoning for FY 2014 are as follows:

1. Implement new zoning ordinances.
2. Continue training for office staff.
3. Update building codes from 2000 IBC to 2012 IBC.
4. Update subdivision ordinances.
5. Continue specialized training for Inspectors.

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 2013, the Personnel Department accomplished the following:

1. Revised new employment application.
2. Reviewed and processed approximately 375 applications for positions under the Board of Supervisors and processed approximately 106 new hires.
3. Created new personnel policies (death of an employee, customer service, and separation from employment).
4. Replaced and audited approximately 930 active personnel files.

During FY 2014, the Personnel Department plans to achieve the following:

1. Revise Policies and Procedures Manual and Employee Handbook.
2. Conduct training needs assessment and develop employee training programs.
3. On-line application process for employment.
4. Develop a standard new hire orientation.
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 2013. These are as follows:

1. Overlaid Carolyn Road, Rose Street, and Hair Street.
2. Paved walking trails at the Tougaloo Park, Flowers Drive, Jayne Avenue, and Grove Park.

The Primary Goals for FY 2014 include the following:

1. Overlay approximately one mile 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.

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 2013 were as follows:

1. Organized and conducted "How to do Business with the County" bid workshop for minority owned and local businesses.
2. Implemented a quarterly purchase order report to track and analysis spending trend for the County.
3. Joined NIGP (National Institute of Government Purchasing) as County member.
4. Joined MMBA (Mississippi Minority Business Alliance) as County member.

PURCHASING (cont'd)

The Purchasing Department plans are to accomplish the following objectives during FY 2014:

1. Staff attend the quarterly MAGPPA workshops, conferences, and training events.
2. Work with the Copy Center Department in proposing an initiative to pursue a pilot supply warehouse system for selected supplies.
3. Work with the Copy Center Department in proposing an initiative to pursue an ink and cartridges recycling pilot program.
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 2013, 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. Provided "Traffic Control" training for Crossing Guards in accordance with the City of Jackson Police Training Academy procedures.
4. Collected over \$100,000 in insurance damage claim reimbursements.

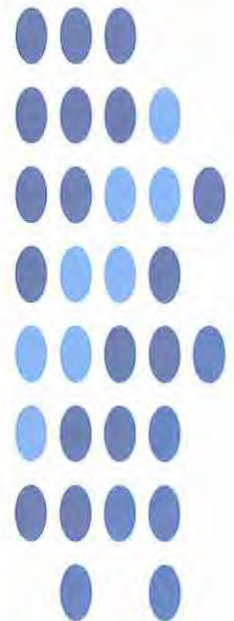
The goals for FY 2014 are as follows:

1. Continue to provide safe school zones at Hinds County Public School locations.
2. Provide a reliable means for the investigating, reporting, and filing of personal injury and property damage claims brought against Hinds County.
3. Decrease the number of work related accidents by promoting and taking a proactive approach to safety hazards.
4. Provide a safety program that aims to enhance a safe environment for the constituents, and employees of Hinds County.
5. Increase the number of safety inspections at county facilities.

HINDS COUNTY
BOARD OF SUPERVISORS

FY 2013-2014
ANNUAL BUDGET

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



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

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

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

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

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

**DUTIES AND RESPONSIBILITIES
COUNTY ADMINISTRATOR**

CONTACT PERSON: Carmen Y. Davis, County Administrator

MAJOR DEPARTMENTS/DIVISIONS

**Budget & Finance Division
Mail and Copy Center
Permit and Zoning Division
Personnel Department
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 19-4-1 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

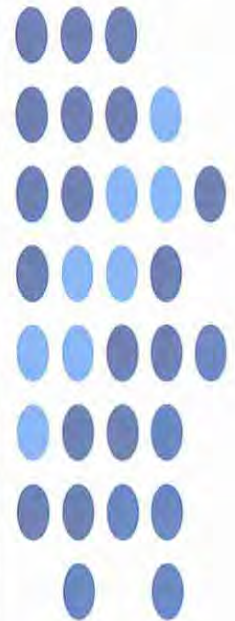
CONTACT PERSON: Lillie Woods, Budget/Accounting Coordinator

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 2013-2014
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.

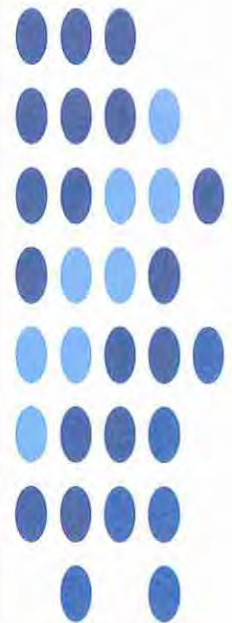
Private Purpose Trust Funds - These funds account for trust arrangements, including those for escheat property, where principal and income benefit individuals, private organizations or other governments.

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

HINDS COUNTY
BOARD OF SUPERVISORS

FY 2013-2014
ANNUAL BUDGET

FY 2014
BUDGETED REVENUES



HINDS COUNTY BOARD OF SUPERVISORS REVENUE FOR THE YEAR OCTOBER 1, 2013 TO SEPTEMBER 30, 2014

General Fund 001

Surplus	7,149,386
Taxes and Advalorem	41,134,368
Licenses & Commissions	2,039,220
Fines & Forfeitures	1,047,000
Federal Sources	75,000
State Sources	3,720,328
Charges For Service	3,146,006
Interest Income	50,000
Miscellaneous Revenue	343,500
Other Financing Sources	1,775,000
Total General Fund 001	60,479,808

Fund 002	Special Advalorem Reappraisal	1,515,872
Fund 003	Court Administration	435,872
Fund 012	Tax Collector-Interface	141,757
Fund 020	Severance Tax	174,000
Fund 025	HAVA	147,269
Fund 026	Energy Efficiency Grant	0
Fund 031	Liaison Grant	336,185
Fund 032	Violence Against Women Grant	42,617
Fund 033	Victim Witness Assistant Grant	57,608
Fund 034	HIDTA Grant	83,783
Fund 035	COPS Youth Drug Court Grant	15,636
Fund 037	JAG Recovery Grant	0
Fund 039	Occupant Protection Grant	13,590
Fund 041	Juvenile Justice	0

HINDS COUNTY BOARD OF SUPERVISORS
REVENUE FOR THE YEAR
OCTOBER 1, 2013 TO SEPTEMBER 30, 2014

Fund 043	Federal Seized Assets	29,308
Fund 044	Emergency Management	31,040
Fund 045	CFDA Hwy Planning	166,760
Fund 047	Byram Clinton-Norrell Cooridor	0
Fund 048	Byram Clinton-WasteWater	154,069
Fund 063	CMPDD Aging Grant	35,299
Fund 097	Emergency Management	3,893,755
Fund 100	2007 SWAP Bond Series	1,210,782
Fund 101	2005 SWAP Bond Series	712,078
Fund 104	Law Library	263,228
Fund 105	Sanitation Waste Removal	2,882,893
Fund 106	Volunteer Fire Department	1,105,115
Fund 108	Youth Court Support Fund	53,659
Fund 113	Adult Drug Court	123,659
Fund 115	Women's Art Grant	1,993
Fund 116	Ambulance Service-VFD Emg.	508,617
Fund 117	Fire Insurance Rebate	684,573
Fund 118	Radiological Emergency	36,938
Fund 119	Justice Drug Court	6,469
Fund 120	Drug Court - Clarke	26,955
Fund 121	Youth Court Arts Grant	7,622
Fund 123	Seized & Forfeited Property	30,295
Fund 124	TRIAD Grant	4,707
Fund 126	Mental Health Commission	1,592,363
Fund 129	Jackson/Hinds Library System	1,893,624
Fund 138	Wal-Mart TIF	20,600
Fund 139	Clinton Wal-Mart TIF	35,000

HINDS COUNTY BOARD OF SUPERVISORS
REVENUE FOR THE YEAR
OCTOBER 1, 2013 TO SEPTEMBER 30, 2014

Fund 142	Hinds County Economic District	794,134
Fund 143	Hinds Co. Econ. Dev. Capital	403,659
Fund 145	Byram Parkway TIF	170,180
Fund 150	Public Works Maint. & Const.	5,066,498
Fund 160	Public Works Bridge & Culvert	1,644,677
Fund 173	DEQ Computer Recycling Grant	27,453
Fund 174	Waste Tire Assistance Grant	10,409
Fund 175	DEQ Waste Tire Grant	38,121
Fund 191	Inmate Canteen	141,623
Fund 192	Sheriff's County Farm	47,039
Fund 195	Youth Court Drug Court	124,767
Fund 198	JJC Local Grant	2,313
Fund 199	JJC enrichment Program	70
Fund 207	Computer Upgrade	246,393
Fund 209	MDA Energy Loan	49,063
Fund 210	Debt Service	3,595,610
Fund 290	Wal-Mart TIF Bond	47,971
Fund 291	2005 Byram Pkwy TIF Bond	82,084
Fund 310	Bond 2010 Recovery Fund	1,619,747
Fund 370	2007 A Bond Series	1,396,446
Fund 377	2007 B Bond Series	12,193,608
Fund 385	Industrial Park	3,232,325
Fund 500	Central Repair Internal Service	501,737
Fund 733	Homeland Security	5,000
Fund 743	JAG Grant (City of Jackson)	0
Total Other Funds		49,916,517
TOTAL REVENUE ALL FUNDS		110,396,325

HINDS COUNTY
BOARD OF SUPERVISORS

FY 2013-2014
ANNUAL BUDGET

FY 2014
BUDGETED APPROPRIATIONS



HINDS COUNTY BOARD OF SUPERVISORS BUDGETED APPROPRIATIONS FOR THE YEAR OCTOBER 1, 2013 TO SEPTEMBER 30, 2014

General Fund 001

Department Description	Total
Board of Supervisors	1,105,962
Chancery Clerk	119,296
Circuit Clerk	53,356
Tax Assessor	1,786,079
Tax Collector	2,170,407
Communications	388,100
Mail Center	462,717
Tax Refunds	5,300
Human Capital Development	836,437
County Insurance	2,205,000
Grants & Fees	764,037
Logistic & Maintenance	1,388,480
County Administrator	352,594
Resource Management	308,092
Purchasing	230,511
Inventory	109,158
Board Attorney	406,444
Human Resources	167,865
Maintenance	3,278,463
Information Technology	435,588
Permit & Zoning	275,560
Planning	80,490
Maintenance Building - MS Valley Title	12,000
Chancery Court	407,882
Circuit Court	1,170,771

**HINDS COUNTY BOARD OF SUPERVISORS
BUDGETED APPROPRIATIONS FOR THE YEAR
OCTOBER 1, 2013 TO SEPTEMBER 30, 2014**

County Court	729,503
Lunacy Court	185,000
Justice Court	1,083,203
Coroner	376,282
District Attorney	427,896
District Attorney - Bad Check	330,440
County Attorney	289,094
Jackson/Hinds Youth Court	1,030,553
Public Defender	1,637,724
Election Commission	832,346
Copy Center	167,880
Inmate Medical Service	3,000,000
County Parks	3,000
West Jackson CDC	23,750
Total General Government	28,637,259

PUBLIC SAFETY

Sheriff's Office Administration	8,626,785
Animal Control	89,692
Detention Center (Jackson)	2,007,397
Penal Farm	2,096,443
Sheriff Law Enforcement Grant	27,000
Detention Center (Raymond)	6,994,727
Juvenile Justice Center	2,496,289
Emergency Management	687,835
Constables	64,644
School Crossing Guards	245,369
Total Public Safety	23,336,182

**HINDS COUNTY BOARD OF SUPERVISORS
BUDGETED APPROPRIATIONS FOR THE YEAR
OCTOBER 1, 2013 TO SEPTEMBER 30, 2014**

HEALTH AND WELFARE

Birth/Death Registration	8,500
Hinds County Health Department	409,370
Department of Human Services	969,417
Human Resource Agency	85,500
Jackson First Personal Care	31,255
Family & Children Services	11,875
MS Food Network	2,375
American Red Cross	3,800
Total Health & Welfare	1,522,092

CULTURE AND RECREATION

Arts Alliance of Jackson & Hinds County	12,400
Jackson Zoo	10,000
Smith Robertson Museum & Cultural Center	7,220
Hinds County Livestock	15,390
Southwest District Livestock	250
Hinds County Homemaker Club	700
Hinds County 4-H Clubs	800
MS International Ballet, Inc.	3,800
Farish Street Heritage Festival	4,940
Mississippi Opera	4,750
Total Culture and Recreation	60,250

CONSERVATION OF NATURAL RESOURCES

Soil & Water Conservation	147,250
Cooperative Extension Service	174,731
Total Conservation of Natural Resources	321,981

HINDS COUNTY BOARD OF SUPERVISORS BUDGETED APPROPRIATIONS FOR THE YEAR OCTOBER 1, 2013 TO SEPTEMBER 30, 2014

ECONOMIC DEVELOPMENT & ASSISTANCE

Central Mississippi Planning & Development District	45,088
Total Economic Development	45,088

DEBT SERVICE

JRA Mall Project	61,680
Lease Purchase Note - Sheriff	80,416
Lease Purchase Note - Equipment	43,473
Lease Purchase Note - Equipment	43,824
Interfund Transfers	760,912
Total Debt Service	990,305

General Fund Subtotal	54,913,158
Working Cash Balance	5,566,650
Total General Fund	60,479,808

Fund 002	Special Advalorem Reappraisal	1,515,872
Fund 003	Court Administration	435,872
Fund 012	Tax Collector-Interface	141,757
Fund 020	Severance Tax	174,000
Fund 025	HAVA	147,269
Fund 031	Liaison Grant	336,185
Fund 032	Violence Against Women Grant	42,617
Fund 033	Victim Witness Assistant Grant	57,608
Fund 034	HIDTA Grant	83,783
Fund 035	COPS Grant	15,636

**HINDS COUNTY BOARD OF SUPERVISORS
BUDGETED APPROPRIATIONS FOR THE YEAR
OCTOBER 1, 2013 TO SEPTEMBER 30, 2014**

Fund 039	Occupant Protection Grant	13,590
Fund 043	Federal Seized Assets	29,308
Fund 044	Emergency Management	31,040
Fund 045	CFDA Hwy Planning	166,760
Fund 048	Byram-Clinton Wastewater	154,069
Fund 063	CMPDD Aging Grant	35,299
Fund 097	Emergency Management	3,893,755
Fund 100	Series 2007 SWAP	1,210,782
Fund 101	Series 2005 SWAP	712,078
Fund 104	Law Library	263,228
Fund 105	Sanitation Waste Removal	2,882,893
Fund 106	Volunteer Fire Department	1,105,115
Fund 108	Youth Court Support Fund	53,659
Fund 113	Drug Court	123,659
Fund 115	Women's Art Grant	1,993
Fund 116	Ambulance Service-VFD	508,617
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Fund 120	Drug Court - Clarke	26,955
Fund 121	Youth Court Art Grant	7,622
Fund 123	Seized & Forfeited Property	30,295
Fund 124	TRIAD Grant	4,707
Fund 126	Mental Health Commission	1,592,363
Fund 129	Jackson/Hinds Library System	1,893,624
Fund 138	Wal-Mart TIF	20,600

**HINDS COUNTY BOARD OF SUPERVISORS
BUDGETED APPROPRIATIONS FOR THE YEAR
OCTOBER 1, 2013 TO SEPTEMBER 30, 2014**

Fund 139	Clinton Wal-Mart TIF	35,000
Fund 142	Economic Development	794,134
Fund 143	Economic Development Capital	403,659
Fund 145	Byram Parkway TIF	170,180
Fund 150	Public Works Maint. & Construction	5,066,498
Fund 160	Public Works Bridge & Culvert	1,644,677
Fund 173	Computer Recycling	27,453
Fund 174	Waste Tire Assistance Grant	10,409
Fund 175	DEQ Waste Tire Grant	38,121
Fund 191	Inmate Canteen	141,623
Fund 192	Sheriff's County Farm	47,039
Fund 195	Youth Drug Court	124,767
Fund 198	JJC Local Grant	2,313
Fund 199	JJC Enrichment Program	70
Fund 207	Computer Upgrade	246,393
Fund 209	MDA Loan	49,063
Fund 210	Debt Service	3,595,610
Fund 290	Wal-Mart TIF Bond	47,971
Fund 291	2005 Byram Pkwy TIF Bond	82,084
Fund 310	MDB Series 2010 Recovery	1,619,747
Fund 370	Series 2007A Tax Exempt Bond	3,896,446
Fund 377	Series 2007B Tax Exempt Bond	9,693,608
Fund 385	Industrial Park	3,232,325
Fund 500	Central Repair Internal Service	501,737
Fund 733	Homeland Security	5,000
Total Other Funds		49,916,517

TOTAL APPROPRIATION ALL FUNDS	110,396,325
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HINDS COUNTY
BOARD OF SUPERVISORS

FY 2013-2014
ANNUAL BUDGET

FY 2014
GRAPH: FINANCIAL ANALYSIS

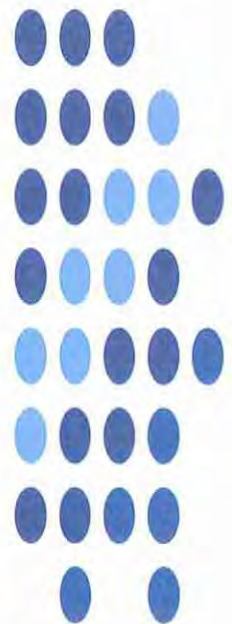
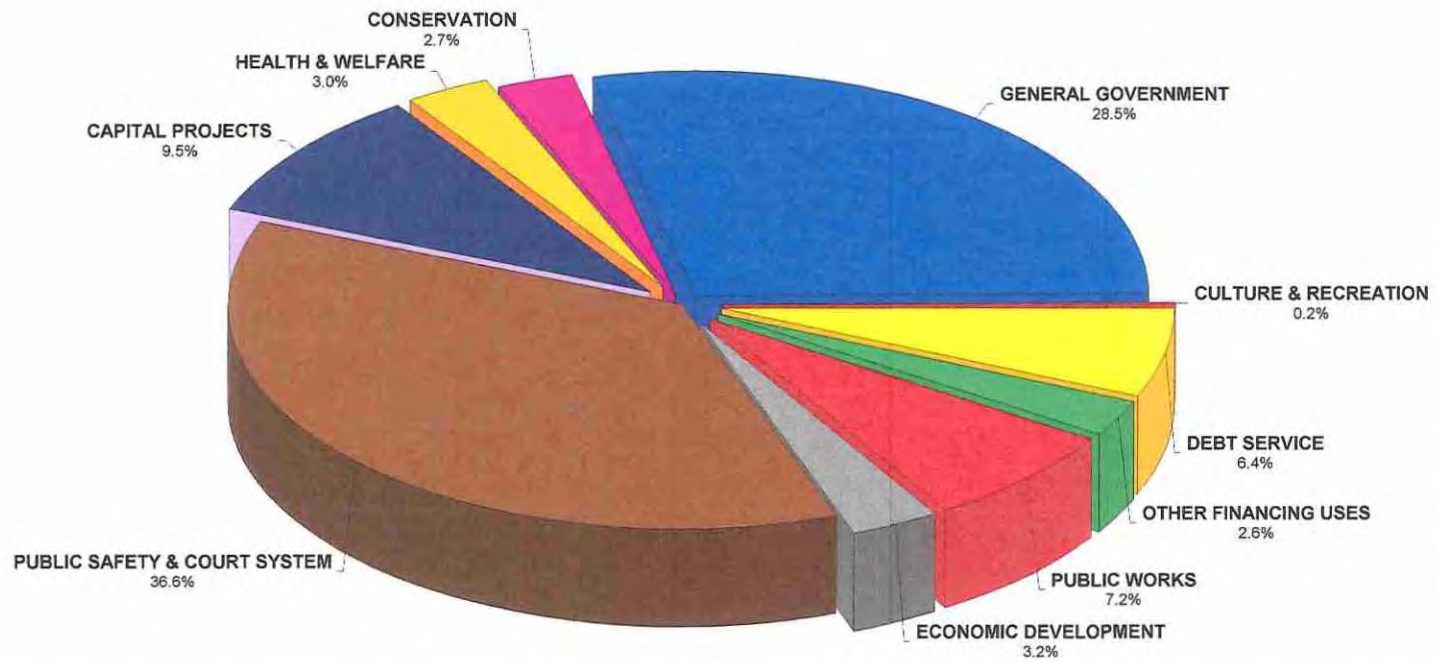


Chart #1

Chart #1 is a graphic analysis of the County's overall budget for Fiscal Year 2014. Hinds County has a total of 62 funds with a combined budget of 110.4 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, 2014

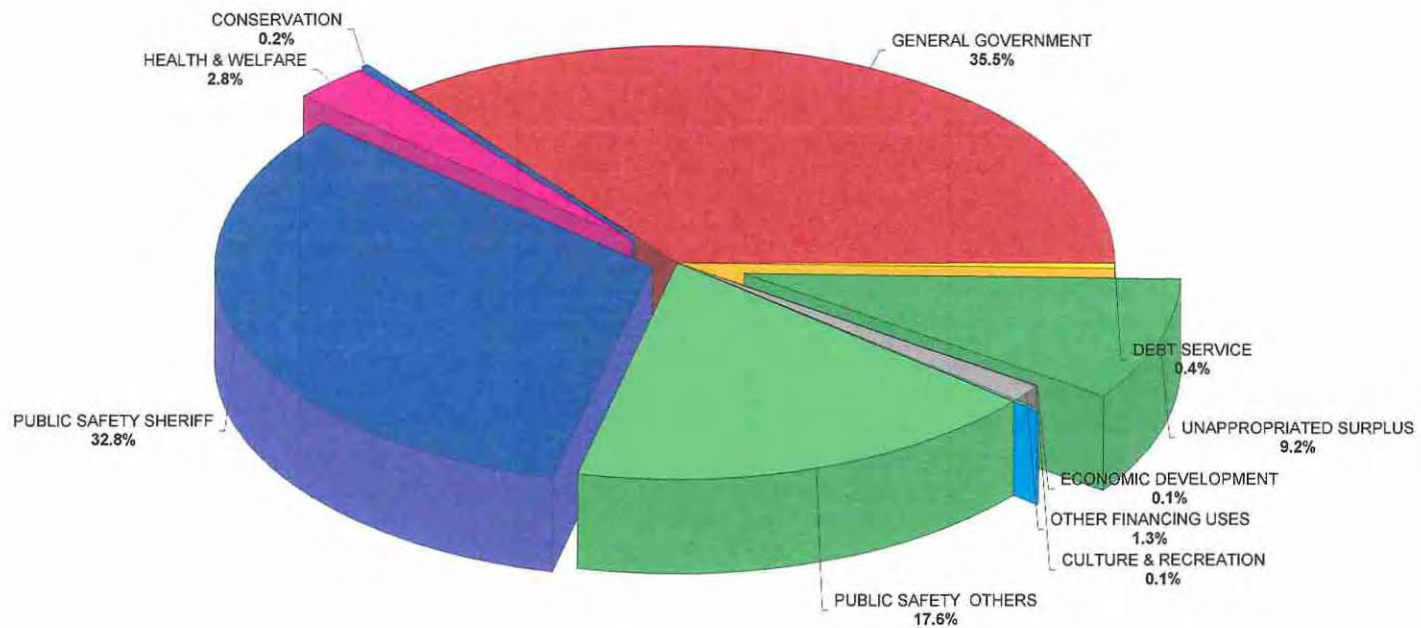


{INCLUDES APPROPRIATIONS FOR ALL FUNDS}

Chart #2

Chart #2 is a graphic analysis of the County's General Funds budget for Fiscal Year 2014. Hinds County has a total general fund budget of 60.5 million dollars. Of major significance is the fact that 50.41 percent (30.5 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, 2014**

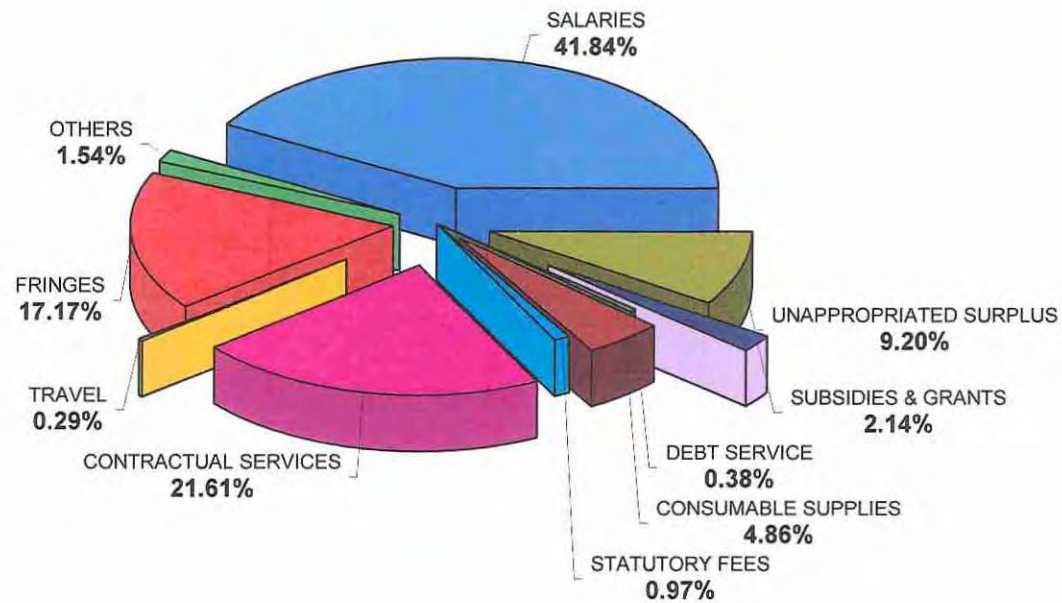


{GENERAL FUND APPROPRIATIONS ONLY}

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; 42% of the County's General Fund budget is allocated to salaries. Also of note is the fact that of the County's 817 general fund employees, 599 or 73% 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, 2014

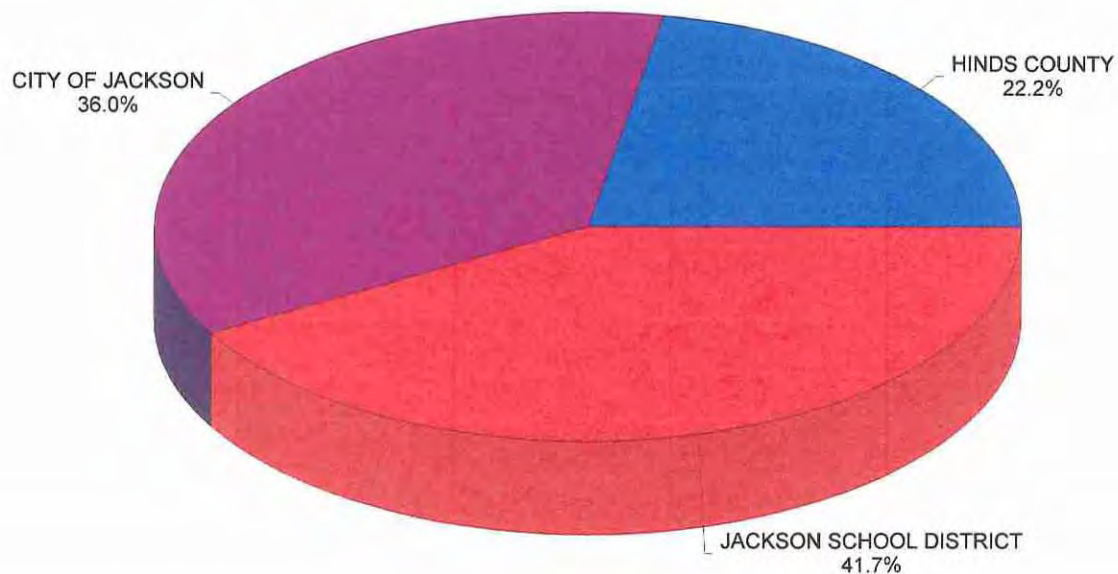


{GENERAL FUND APPROPRIATIONS ONLY}

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, 41.7 cents is earmarked to the Jackson Public School District, 36.0 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

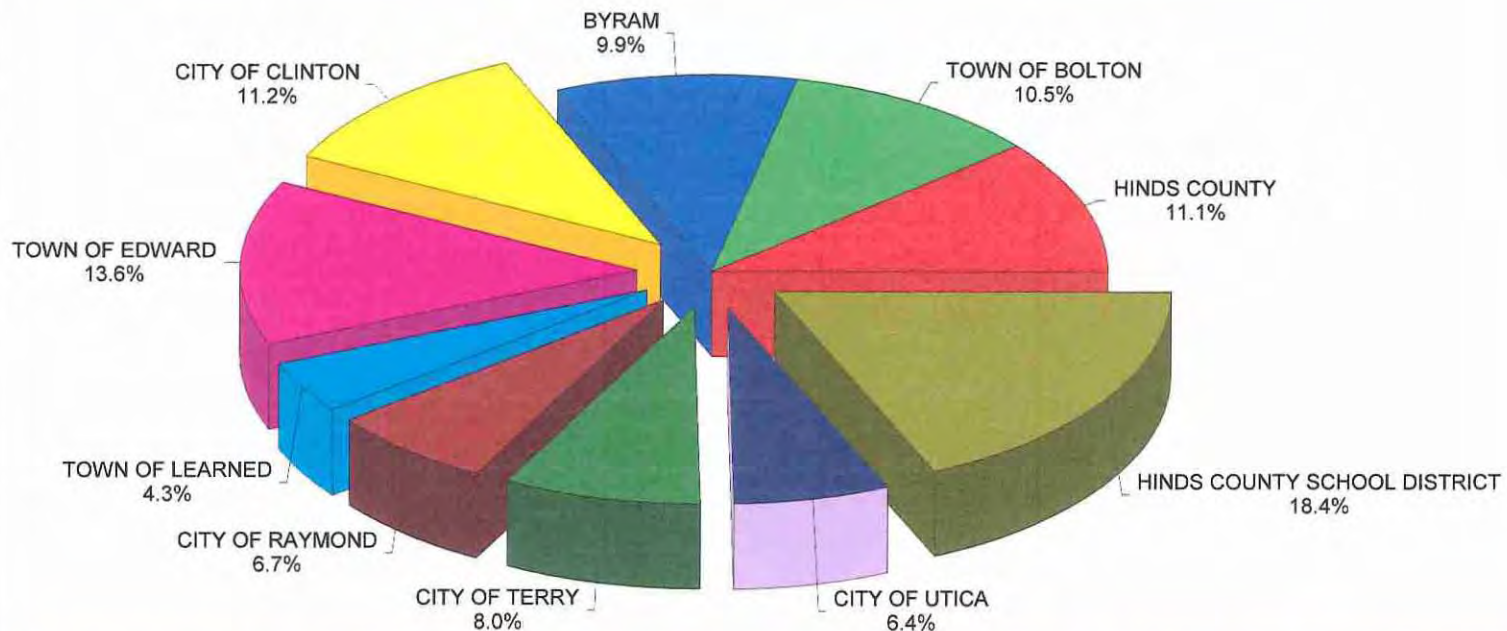


{ANALYSIS FOR PERSONS LIVING WITHIN THE CITY OF JACKSON}

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, 18.4 cents is earmarked to the Hinds County School District, 70.50 cents is distributed to the other municipalities, and 11.1 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

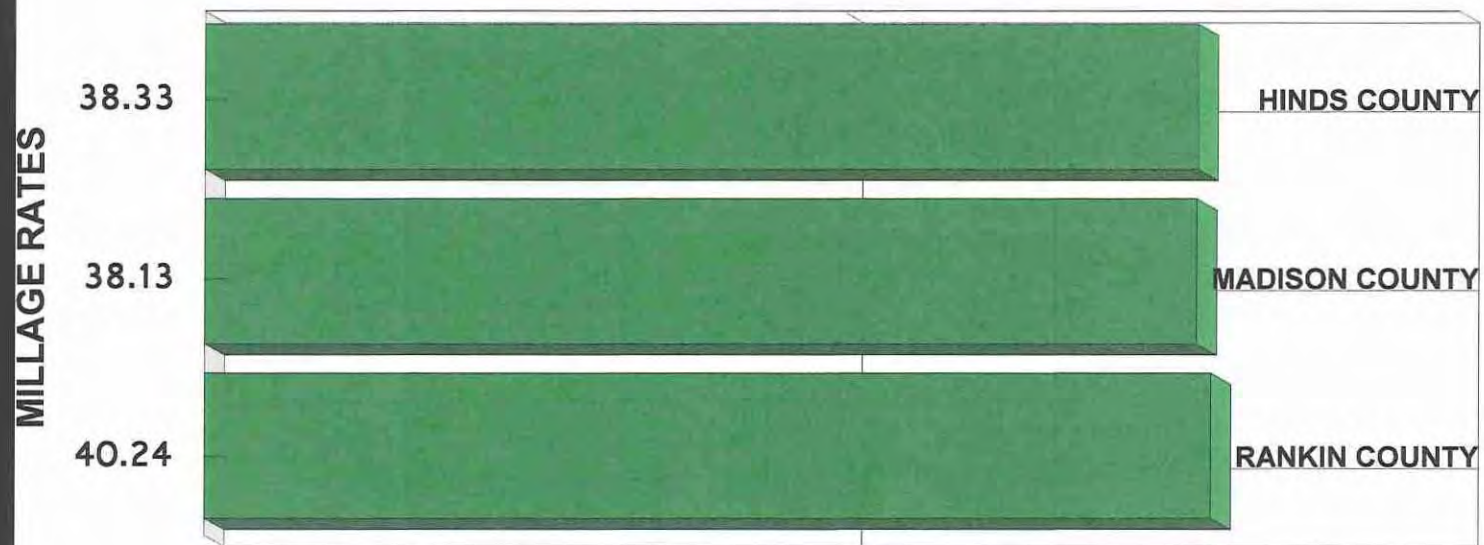


{ANALYSIS FOR PERSONS LIVING OUTSIDE THE CITY OF JACKSON}
FISCAL YEAR 2013-2014

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 Madison County.

HINDS COUNTY BOARD OF SUPERVISORS {CHART 6}
COMPARISON OF COUNTYWIDE MILLAGE WITH OTHER METRO AREA COUNTIES FY-2014

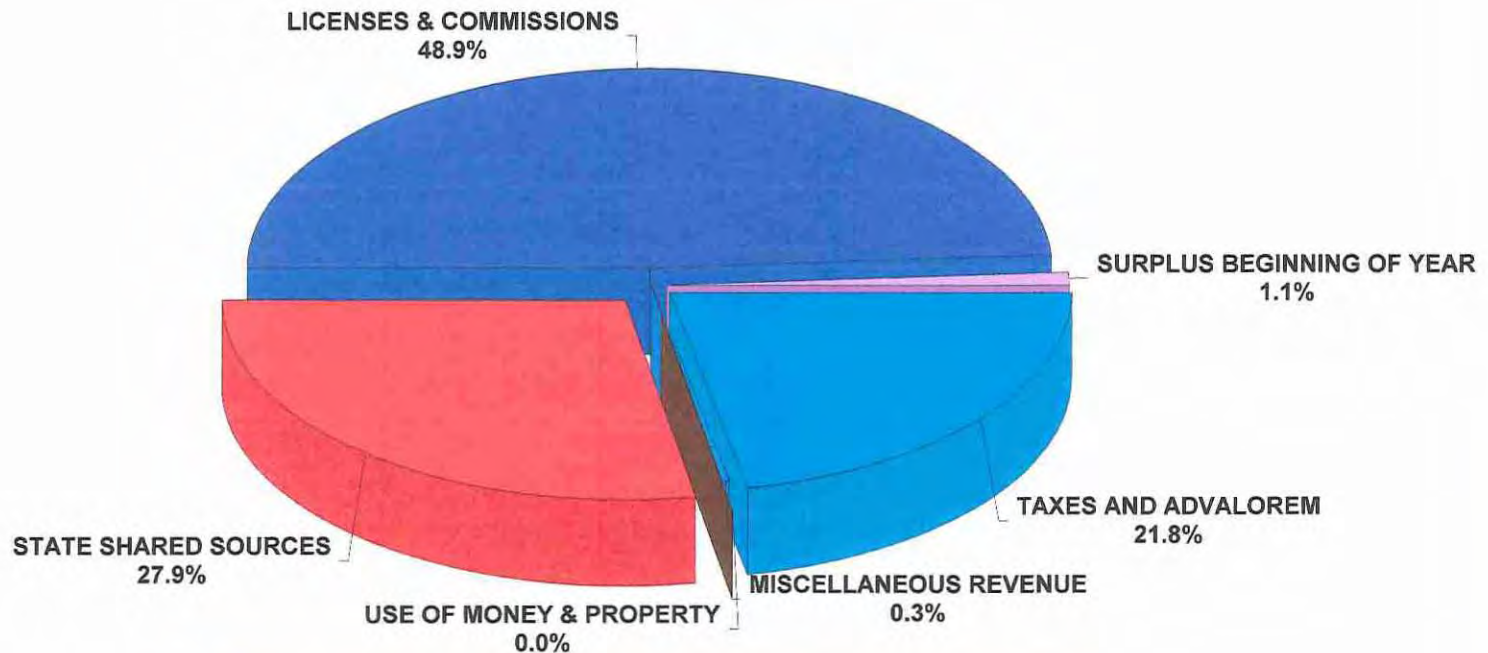


HINDS COUNTY'S COUNTYWIDE MILLAGE COMPARES FAVORABLY TO MILLAGE RATES IN OTHER METRO JACKSON COUNTIES FISCAL YEAR 2013-2014

Chart #7

Chart #7 depicts revenue sources for the Road Department's Maintenance Fund. We would like to point out that 21.84% of the 5.07 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, 2014



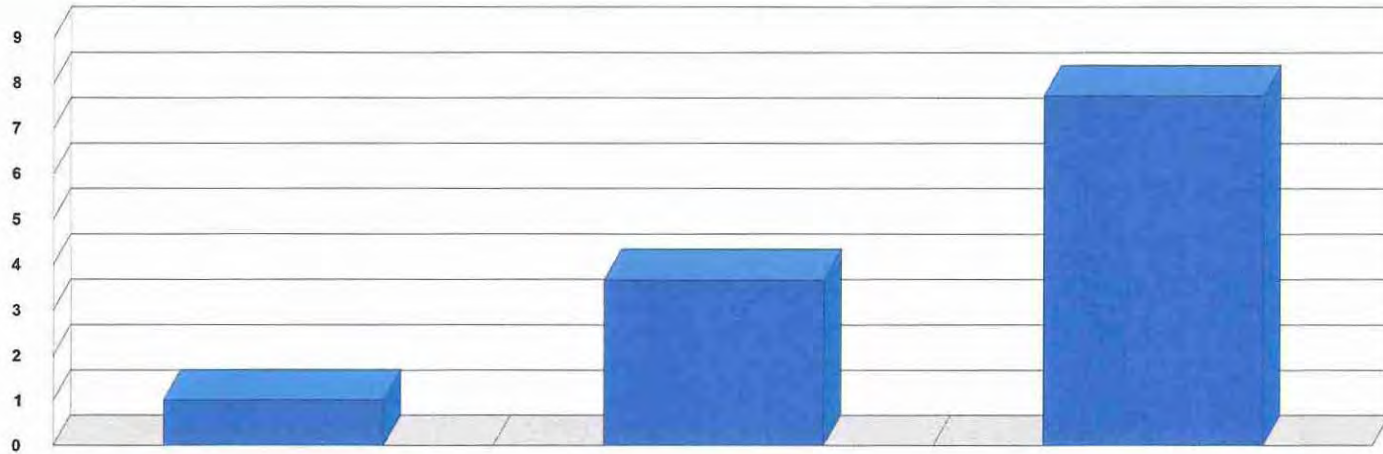
ROAD MAINTENANCE FUND 150

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



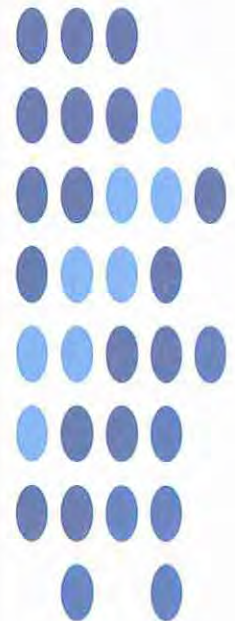
HINDS COUNTY	MADISON COUNTY	RANKIN COUNTY
1.016	3.66	7.72

FUND 150 ROAD MAINTENANCE

HINDS COUNTY
BOARD OF SUPERVISORS

FY 2013-2014
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.