

# **HINDS COUNTY BOARD OF SUPERVISORS**

## **ANNUAL BUDGET FISCAL YEAR 2014-2015**

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



ROBERT GRAHAM  
District 1

DARREL D. McQUINTER  
District 2  
President

PEGGY HOBSON CALHOUN  
District 3  
Vice President



TONY M. GREER  
District 4

KENNETH I. STOKES  
District 5

CARMEN Y. DAVIS  
County Administrator

Dear Citizens of Hinds County:

For your review, on behalf of the Board of Supervisors, I am pleased to present to you the **Annual Budget for Fiscal Year 2014-2015**.

This budget was based on **Maintaining Excellence in Government**. The Board approved several items that will help continue to promote a positive image in the County. Funds were allocated for unincorporated area parks, common areas repairs, and equipment. The Board also approved the purchase of several vehicles to replace the worn vehicles, providing safety to its employees. Keeping with the Affordable Healthcare Act set in place by our President Barack Obama, the Board was afforded the opportunity to seek out an insurance company that lower the premium for not only the employees but for the County as well.

You will see that in this year's budget, as has been in the past years, Public Safety and the Courts continue to be the two main priorities. The allocations for these two components were **52.39 %** of the General Fund budget for the fiscal year 2014-2015.

Even though over fifty percent of the General Fund's budget is allocated to Public Safety and Courts, the Board is also committed to the other areas, such as: General Government, Economic Development, Education, Intergovernmental Relation, and Health.

The County Administrator and her staff have compiled a balanced budget. I commend the Board of Supervisors for continuing to work together as we expand upon the opportunities of the largest county in this state. May God continue to bless our county, state, and nation.

Sincerely,

Darrel D. McQuinter, President  
Hinds County Board of Supervisors

**HINDS COUNTY BOARD OF SUPERVISORS**

- DISTRICT 1           Honorable Robert Graham**
- DISTRICT 2           Honorable Darrel D. McQuirter, President**
- DISTRICT 3           Honorable Peggy H. Calhoun, Vice-President**
- DISTRICT 4           Honorable Tony M. Greer**
- DISTRICT 5           Honorable Kenneth I. Stokes**

**COUNTY ADMINISTRATOR**

**Carmen Y. Davis**

**BOARD ATTORNEY**

**Pieter Teeuwissen**

**ROAD MANAGER**

**Carl Frelix III**

**EMERGENCY MANAGEMENT DIRECTOR**

**Ricky Moore**

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

# HINDS COUNTY MISSISSIPPI

FOUNDED 1821

Hinds County is one of ten Mississippi counties that have two county seats. At top right is the county courthouse in Jackson, Mississippi, and below right is the county courthouse located in Raymond, Mississippi



*Jackson*

*"Doing Business A New Way!"*



*Raymond*

## *The Hinds County Board of Supervisors*



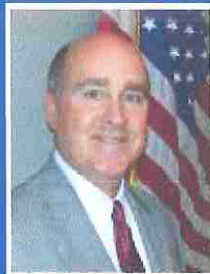
ROBERT  
GRAHAM  
DISTRICT 1



DARREL  
MCQUIRTER  
DISTRICT 2



PEGGY H.  
CALHOUN  
DISTRICT 3



TONY  
GREER  
DISTRICT 4



KENNETH  
STOKES  
DISTRICT 5



CARMEN Y.  
DAVIS  
COUNTY ADMIN.

316 SOUTH PRESIDENT STREET  
JACKSON, MS 39201

127 MAIN STREET  
RAYMOND, MS 39154

[HTTP://WWW.HINDSCOUNTYMS.COM](http://www.hindscountymiss.com)

PHONE : 601-968-6501

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**HINDS COUNTY  
BOARD OF SUPERVISORS**

**FY 2014-2015  
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 (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 2014	--- \$ 1,858,731,878
* 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 2014-2015  
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 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 Zoological Society  
Boys and Girls Club of Central MS  
Jackson Music Award**

**HEALTH AND WELFARE**

**American Red Cross  
Rebirth Alliance  
Stewpot Community**

**HINDS COUNTY  
BOARD OF SUPERVISORS**

**FY 2014-2015  
ANNUAL BUDGET**

**HINDS COUNTY FY 2015  
SUPPORT REPORT**



## 2014-2015 BUDGET & STATUS REPORT

### COUNTY ADMINISTRATOR

Each new fiscal year brings unique challenges and needs. The 2014-2015 fiscal year is no exception. The Hinds County Board of Supervisors set aggressive goals to adopt a responsible budget, without an increase in the millage rate. While difficult, the 2014-15 budget attempted to address many of the ongoing needs of County departments. During the budget process, many tough decisions were made in line with the ultimate goal of providing efficient and quality services for our citizens.

Even in challenging economic times, Hinds County government stands committed to the building of a stable and 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 FY2014-2015 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**

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

The vital objectives used as a basis for this year's budget include: (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 2015 budget process began. Correspondence was sent to all department heads and external agencies requesting their proposed budgets for FY 2015 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:

- Based on 820 positions with no proposed salary increase.
- 36 vacant positions not funded for a potential savings of \$1,068,946.94.
- Capital Outlays, including computer equipment, vehicles, furnishing, and the capital improvements are not addressed in the general fund budget. The unmet need requests total \$5,024,391. However, a priority list of \$3,749,900 of unmet needs is proposed to be funded through a new bond.
- Includes a 10% decrease in funding of External agencies of \$559,498.
- Includes No increase in the employee hospitalization expense.
- Maintaining the cash reserve at the level of \$2,550,000.
- Includes No increase in the General Fund expenses over last year projected expenses.
- Includes a 61% increase (\$113,116.69) in debt service for the lease purchase of 23 vehicles.
- Including a reduction in the Human Services Department of seven positions creating a savings of \$109,119 net of reimbursement and a reduction in other line items for an additional savings of \$67,684.
- Includes a reduction in the Safety Department of fifteen positions for a savings of \$189,022.76.



**BUDGET ASSUMPTIONS (cont'd)**

**PUBLIC WORKS BUDGET**

- Based on 99 positions maintained at the current salary level.
- 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 \$5,025,350 and the proposed Bridge budget is \$1,319,477.

**FY 2015 BUDGET RECOMMENDATION**

The County Administrator and Budget Staff presented to the Hinds County Board of Supervisors the Annual Budget for FY 2015. The General Fund Budget was approved by the Board of Supervisors at a level of \$62,708,350 with 67% of the General Fund Revenue being generated from Ad Valorem Taxes.

The total Hinds County's budget appropriation is \$110,037,592 with 61 funds. The major areas of the budget are, Public Safety and Courts which makes up 39.9%, General Government 33.6%, Capital Projects .7%, Debt Service 6.6% and Public Works 7.4%. The greatest priority is placed on Public Safety and Courts as the percentages indicate.

## DEPARTMENTS/DIVISIONS

### BUDGET AND FINANCE – Lillie Woods

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 2014, the Budget & Finance Division's accomplishments were as follows:

1. Compiled and distributed the Annual Budget book for fiscal year 2013-2014.
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. Became members of Association of Government Accountants (Lillie Woods and Lure Berry).
10. Provided in office, one-on-one Payroll Work Session with payroll processing personnel.
11. Continued to prepare monthly payroll timely and prepared appropriated payroll deduction payments.
12. Distributed budgeted appropriation and budgeted revenue to the Outside Agencies via e-mail.
13. Completed computerizing void and reissue check process.
14. Obtained software for Financial System.

During FY 2015, the Budget & Finance Division plans are as follows:

1. Coordinate the Budget Process for FY 2016, 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. Receive timely reimbursements for funds expended on behalf of grants or 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 – Ray Ingram**

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 2014, the Central Repair Department's accomplishments were as follows:

1. Purchased and installed an oil room shop rack.
2. Found replacement parts at the lowest cost possible.
3. Renewed all revenue contracts (waste oil, scrap iron, and surplus tires).
4. Continue to update Trace and other date software contracts.

In the FY 2015, the Central Repair Department plans to accomplish the following objectives:

1. Purchase new Parts Department truck.
2. Purchase new equipment (lift, small tools, and shop equipment).
3. Continue to enhance the P.M. Program.
4. Continue to cross train and utilize the ASE certification for shop employees.
5. Continue to use term bids for cost saving parts.

## **EMERGENCY MANAGEMENT DEPARTMENT – Ricky Moore**

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 2014 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.
8. Increased use of Code Red system to enhance Hinds County notification tree.

## **EMERGENCY MANAGEMENT DEPARTMENT (cont'd) – Ricky Moore**

9. Provided the Raymond Detention Center with needed communication system.
10. Upgraded E-911 PSAP system.
11. Continued outdoor warning system upgrades.

Major plans for the Emergency Management Department for FY 2015 are as follows:

1. To maintain current level of service to Hinds County residents.
2. Increase staffing level with two positions.
3. Upgrade EOC furniture and work station.
4. Update maps for Operations Room in the Emergency Operations Center.
5. Increase outdoor warning sirens to give more public awareness to residents during severe weather.
6. Purchase two new fire trucks to replace trucks that will comply with NFPA and Mississippi State Rating Bureau compliance guidelines.
7. Continue training of EOC staff to comply with state and federal guidelines and continue training for all volunteer fire personnel.
8. Continue training of a Hinds County Dive Team for supporting Hinds County and surrounding areas.
9. Maintain and comply with state requirements for volunteer fire departments reporting and regulations.

## **HINDS COUNTY ECONOMIC DEVELOPMENT AUTHORITY – Blake Wallace**

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 2014, The Economic Development Authority's accomplishments are as follows:

1. Mississippi Urology Project: \$11.5 million, 20 new jobs, 38 retained jobs.
2. Hunter Engineering expansion: \$6 million.
3. Blain Asphalt project: \$1.2 million, 10 jobs.
4. Encore DEC: \$7 million: 25 new jobs.
5. Fairfield Inn: \$8.2 million: 25 new jobs.
6. Taylor Power Systems: 120 new jobs.
7. Lucky Town Brewing Company: \$1 million, 10 new jobs.
8. United Steel Supply: \$1.6 million, 10 new jobs.
9. CDI, LLC: \$1 million, 60 new jobs.

**HINDS COUNTY ECONOMIC DEVELOPMENT AUTHORITY (cont'd) – Blake Wallace**

The Economic Development Authority plans to accomplish the following during FY 2015:

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 100 new jobs through the expansion of an existing business.
4. Work with county and municipal officials to form regional water, wastewater and solid waste facilities.
5. Work with smaller municipalities to assist in development of strategic plans and marketing programs.

**DEPARTMENT OF HUMAN SERVICES – Theresa Phillips**

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 2014 were as follows:

1. Effectively moved the Family and Children Services Department with minimal cost.
2. Located all SNAP (food stamp) downstairs.
3. Moved Child Support Enforcement downstairs.
4. Relocated the Child Support Legal Division within the Department.

Major plans for the Human Services Department for FY 2015 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 – Beverly Hughes,  
Interim**

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 2014, the Information Management System Department completed the following accomplishments:

1. Installed 60 new computers.
2. Upgraded to a New Exchange version and server.
3. Volp phone switches for 3<sup>rd</sup> and 4<sup>th</sup> floor.
4. SFTP software installation for DOR.

During FY 2015, the IMS Department plans to accomplish the following:

1. Install new mainframe printing solutions.
2. Establish an internship program to help with backlog.
3. Create a records management imaging system county-wide.
4. Continue to upgrade existing systems to RDMS as time permits.
5. New applications for Tax Assessor homestead process.

**INVENTORY – James Ingram**

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 2014 were as follows:

1. Completed a 100% inventory of all Hinds County assets.
2. Supplemented budget by \$4,500 from proceeds of auction.
3. Met all requirements from the State Auditor's office.
4. Validated inventory within the fiscal year as prescribed by the State Auditor's office.

The primary goals for the Inventory Department for FY 2015 are as follows:

1. Complete a 100% accountable of the County assets.
2. Sell county assets over the internet.
3. Meet all requirements from the State Auditor's office to maintain above average auditor report.
4. Identify all county assets listed as lost or stolen in the county.

## **JUSTICE COURT DIVISION – Patricia Woods**

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 2014, the Justice Court Division made the following accomplishments:

1. Maintained productivity of mass case filings in a timely manner with efficiency.
2. Collection of delinquent fines continues to increase on a monthly basis.
3. Promoted 42% of skilled deputies to a higher level of leadership within the court.

During FY 2015, the Justice Court Division plans to accomplish the following:

1. Continue to strategize ways to improve collections and customer service.
2. Upgrade method of payment for minor traffic fines onsite.
3. Restructure the civil department to minimize “filing time” of civil cases.
4. Implement e-booklet standard operating procedures on the Justice Court website.
5. Capital improvement of the department.

## **JUVENILE DETENTION CENTER – Frank Bluntson**

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 2014, the Center worked to improve the facility by accomplishing the following:

1. Installed a concrete playing surface in the outside recreation area.
2. Completed some major maintenance projects, (painting, repaired broken windows, installed new air condition units, and new carpet installed).
3. Contracted with Quality Choice Correctional Healthcare (QCCH) to provide medical care for the residents at HY.
4. New positions filled at HY (Executive Director, Director of Operations, Intake Officer, two Quality Assurance Coordinators and a new Director for HY School).

## **JUVENILE DETENTION CENTER (cont'd) – Frank Bluntson**

During FY 2015, the Juvenile Justice Center will work toward the following goals:

1. To reach substantial compliance in more provisions outlined in the settlement agreement.
2. To hire more detention staff to help with staffing issues currently at HY.
3. To maximize public safety through appropriate and effective custodial and supervisor program with a goal of zero escapes.
4. To provide sufficient training to all staff to ensure that they have the skills and knowledge required to fulfill HYJCC mission and to effectively carry out its policies and practices.
5. To provide a safe and secure environment, enforce accountability, and promote positive change for the detained youths.

## **MAIL CENTER – Tabettha Ward**

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

During FY 2014, the Mail Center made the following accomplishments:

1. Mastered the objectives in operating the new postage machine (Connect 3000+) along with staff.
2. Managed to complete and receive the Basic Mail Management Seminar certificate.
3. Begin to organize the Mail Center to fit security policy and procedures.

During FY 2015, 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. Continue cross training with staff in the operation of the department.
4. Implement policy and procedure guidelines.

## **MAINTENANCE DEPARTMENT – Erik Borlin, Interim**

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 2014 were as follows:

1. Installed concrete wall at medical RDC.
2. Repaired pump and control panel at Penal Farm/Raymond.
3. Retrofit jail doors - RDC.
4. Replaced AHU Pod C at Raymond Detention Center.



## **MAINTENANCE DEPARTMENT (cont'd) – Erik Borlin, Interim**

The Primary Goals for the Maintenance Division for FY 2015 are as follows:

1. Securing (4) work vehicles for the department.
2. Replace chiller in Jackson Courthouse, Raymond Detention Center, and Human Services.
3. Replace Circuit Court elevators in the Jackson Courthouse.
4. Replace service elevators at the Jackson Detention Center.
5. Replace water tower at Jackson courthouse.

## **PERMIT AND ZONING – Ruth Kelly, Interim**

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 2014, 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. Improved working with community regards dilapidated property and structure.
4. Attended workshops.

The primary goals for Permit & Zoning for FY 2015 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 – Mickie Parker**

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 2014, the Personnel Department's accomplishments were as follows:

1. Conducted training needs assessments (Ongoing with the hiring of new safety and training officer.
2. On-line application process for employment.

### **PERSONNEL (cont'd) – Mickie Parker**

3. Processed new hires (158), terminations (53), resignations (92), retirements (16), appeal hearing (4), FMLA forms (31), background checks for employment and volunteers (183), unemployment hearings (6), and enrolled health, vision, and/or life insurance (124).

During FY 2015, the Personnel Department plans to achieve the following:

1. Revise Policies and Procedures Manual and Employee Handbook.
2. Conduct ongoing staff development training.
3. Revise/develop job description for each position under the HCBOS.
4. Develop a standard new hire orientation.
5. Develop a performance appraisal system.

### **PUBLIC WORKS – Carl Frelix**

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

Several significant accomplishments were made in FY 2014. These are as follows:

1. Overlaid Sawyer Road, John F. Kennedy Drive, Presidential Drive, Oaklawn Drive, and Chichester Road.
2. Paved walking trails at the Tougaloo Park, Edward Park, and Grove Park.
3. Continued to monitor Department budget monthly.

The Primary Goals for FY 2015 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 to assist in making Hinds County a more desirable place to live, work, and have leisure.
5. Secure state aid approval to utilize county force labor on state aid projects.

## **PURCHASING – Arthur Matlock**

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 2014 were as follows:

1. Continued efforts in reinforcing the practice of obtaining the best price and best products for Hinds County departments.
2. Joined NIGP (National Institute of Government Purchasing) as County member.
3. Joined MMBA (Mississippi Minority Business Alliance) as County member.

The Purchasing Department plans are to accomplish the following objectives during FY 2015:

1. Staff attends 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. Renew membership with NIGP (National Institute of Government Purchasing).
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 – Jimmie Lucas**

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 2014, the Safety Department achieved the following accomplishments:

1. Implemented a reoccurring training program.
2. Initiated pending contractual work for safety window in Justice Court.

The goals for FY 2015 are as follows:

1. Adequate training space equipped with Wi-Fi capabilities.
2. Proper training equipment.
3. Implement computer based training.

**HINDS COUNTY  
BOARD OF SUPERVISORS**

**FY 2014-2015  
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 2014-2015  
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 2014-2015  
ANNUAL BUDGET**

**FY 2015  
BUDGETED REVENUES**



**HINDS COUNTY BOARD OF SUPERVISORS**  
**REVENUE FOR THE YEAR**  
**OCTOBER 1, 2014 TO SEPTEMBER 30, 2015**

**General Fund 001**

Surplus	8,698,457
Taxes and Advalorem	42,211,698
Licenses & Commissions	2,113,220
Fines & Forfeitures	1,082,000
Federal Sources	70,000
State Sources	3,268,909
Charges For Service	3,135,566
Interest Income	55,000
Miscellaneous Revenue	298,500
Other Financing Sources	1,775,000
<b>Total General Fund 001</b>	<b>62,708,350</b>

Fund 002	Special Advalorem Reappraisal	1,588,612
Fund 003	Court Administration	442,805
Fund 012	Tax Collector-Interface	144,668
Fund 020	Severance Tax	97,000
Fund 025	HAVA	8,733
Fund 031	Liaison Grant	374,143
Fund 032	Violence Against Women Grant	43,064
Fund 033	Victim Witness Assistant Grant	52,500
Fund 034	HIDTA Grant	76,693
Fund 035	COPS Youth Drug Court Grant	16,050
Fund 041	Juvenile Justice	133,793

**HINDS COUNTY BOARD OF SUPERVISORS**  
**REVENUE FOR THE YEAR**  
**OCTOBER 1, 2014 TO SEPTEMBER 30, 2015**

Fund 043	Federal Seized Assets	153,653
Fund 044	Emergency Management	24,364
Fund 045	CFDA Hwy Planning	0
Fund 047	Byram Clinton-Norrell Cooridor	0
Fund 048	Byram Clinton-WasteWater	1,741
Fund 063	CMPDD Aging Grant	35,324
Fund 097	Emergency Management	3,284,340
Fund 100	2007 SWAP Bond Series	773,548
Fund 101	2005 SWAP Bond Series	713,753
Fund 104	Law Library	220,650
Fund 105	Sanitation Waste Removal	2,857,988
Fund 106	Volunteer Fire Department	679,968
Fund 108	Youth Court Support Fund	64,023
Fund 113	Adult Drug Court	139,181
Fund 115	Women's Art Grant	1,993
Fund 116	Ambulance Service-VFD Emg.	520,434
Fund 117	Fire Insurance Rebate	775,666
Fund 118	Radiological Emergency	35,457
Fund 119	Justice Drug Court	94,088
Fund 120	Drug Court - Clarke	27,018
Fund 121	Youth Court Arts Grant	7,640
Fund 123	Seized & Forfeited Property	257,077
Fund 124	TRIAD Grant	5,209
Fund 126	Mental Health Commission	1,758,254
Fund 129	Jackson/Hinds Library System	1,965,047
Fund 138	Wal-Mart TIF	23,000
Fund 139	Clinton Wal-Mart TIF	35,000

**HINDS COUNTY BOARD OF SUPERVISORS  
REVENUE FOR THE YEAR  
OCTOBER 1, 2014 TO SEPTEMBER 30, 2015**

Fund 142	Hinds County Economic District	970,019
Fund 143	Hinds Co. Econ. Dev. Capital	419,143
Fund 145	Byram Parkway TIF	150,406
Fund 150	Public Works Maint. & Const.	5,335,791
Fund 160	Public Works Bridge & Culvert	1,804,296
Fund 173	DEQ Computer Recycling Grant	26,648
Fund 174	Waste Tire Assistance Grant	29,900
Fund 175	DEQ Waste Tire Grant	59,287
Fund 191	Inmate Canteen	164,932
Fund 192	Sheriff's County Farm	49,755
Fund 195	Youth Court Drug Court	172,196
Fund 198	JJC Local Grant	2,313
Fund 199	JJC enrichment Program	70
Fund 207	Computer Upgrade	254,094
Fund 209	MDA Energy Loan	49,063
Fund 210	Debt Service	3,351,219
Fund 290	Wal-Mart TIF Bond	48,689
Fund 291	2005 Byram Pkwy TIF Bond	78,722
Fund 310	Bond 2010 Recovery Fund	1,733,022
Fund 370	2007 A Bond Series	310,556
Fund 377	2007 B Bond Series	11,417,252
Fund 385	Industrial Park	3,009,289
Fund 500	Central Repair Internal Service	425,000
Fund 743	JAG Grant (City of Jackson)	35,103
<b>Total Other Funds</b>		<b>47,329,242</b>
<b>TOTAL REVENUE ALL FUNDS</b>		<b>110,037,592</b>

**HINDS COUNTY  
BOARD OF SUPERVISORS**

**FY 2014-2015  
ANNUAL BUDGET**

**FY 2015  
APPROPRIATIONS**



**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2014 TO SEPTEMBER 30, 2015**

**General Fund 001**

<b>Department Description</b>	<b>Total</b>
Board of Supervisors	1,370,214
Chancery Clerk	87,138
Circuit Clerk	45,581
Tax Assessor	1,806,248
Tax Collector	2,280,655
Communications	395,400
Mail Center	543,140
Tax Refunds	200
Human Capital Development	752,658
County Insurance	2,205,000
Grants & Fees	564,575
Logistic & Maintenance	1,415,892
County Administrator	415,354
Resource Management	343,731
Purchasing	241,839
Inventory	118,639
Board Attorney	382,656
Personnel	183,346
Maintenance	3,742,185
Information Technology	508,215
Permit & Zoning	341,678
Planning	11,061
Chancery Court	401,869
Circuit Court	1,100,000



**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2014 TO SEPTEMBER 30, 2015**

County Court	780,191
Lunacy Court	181,600
Justice Court	1,114,065
Coroner	443,199
District Attorney	455,825
District Attorney - Bad Check	335,069
County Attorney	296,497
Jackson/Hinds Youth Court	1,034,327
Public Defender	1,629,805
Election Commission	1,093,165
Copy Center	150,079
Inmate Medical Service	3,000,000
County Parks	10,000
West Jackson CDC	21,500
<b>Total General Government</b>	<b>29,802,596</b>

**PUBLIC SAFETY**

Sheriff's Office Administration	8,989,606
Animal Control	91,505
Detention Center (Jackson)	2,219,493
Penal Farm	3,037,921
Sheriff Law Enforcement Grant	27,000
Detention Center (Raymond)	6,858,453
Juvenile Justice Center	3,734,653
Emergency Management	495,142
Constables	65,762
School Crossing Guards	71,988
<b>Total Public Safety</b>	<b>25,591,523</b>

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2014 TO SEPTEMBER 30, 2015**

**HEALTH AND WELFARE**

Birth/Death Registration	8,500
Hinds County Health Department	391,519
Department of Human Services	455,825
Human Resource Agency	81,225
Rebirth Alliance	5,000
Stewpot Communities	10,000
American Red Cross	3,610
<b>Total Health &amp; Welfare</b>	<b>955,679</b>

**CULTURE AND RECREATION**

Arts Alliance of Jackson & Hinds County	11,780
Jackson Zoo	9,500
Smith Robertson Museum & Cultural Center	6,859
Hinds County Livestock	25,000
Southwest District Livestock	250
Hinds County Homemaker Club	500
Hinds County 4-H Clubs	760
MS International Ballet, Inc.	3,610
Farish Street Heritage Festival	4,693
Jackson Music Award	4,750
Boys and Girls Club of Central MS	10,000
Mississippi Opera	4,513
<b>Total Culture and Recreation</b>	<b>82,215</b>

**CONSERVATION OF NATURAL RESOURCES**

Soil & Water Conservation	139,888
Cooperative Extension Service	180,279
<b>Total Conservation of Natural Resources</b>	<b>320,167</b>

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2014 TO SEPTEMBER 30, 2015**

**ECONOMIC DEVELOPMENT & ASSISTANCE**

Central Mississippi Planning & Development District	45,088
<b>Total Economic Development</b>	<b>45,088</b>

**DEBT SERVICE**

Lease Purchase Note	78,827
Lease Purchase Note - Equipment	43,473
Lease Purchase Note - Equipment	43,824
Lease Purchase Note	176,386
Interfund Transfers	862,593
<b>Total Debt Service</b>	<b>1,205,103</b>

<b>General Fund Subtotal</b>	<b>58,002,372</b>
Working Cash Balance	4,705,978
<b>Total General Fund</b>	<b>62,708,350</b>

Fund 002	Special Advalorem Reappraisal	1,588,612
Fund 003	Court Administration	442,805
Fund 012	Tax Collector-Interface	144,668
Fund 020	Severance Tax	97,000
Fund 025	HAVA	8,733
Fund 031	Liaison Grant	374,143
Fund 032	Violence Against Women Grant	43,064
Fund 033	Victim Witness Assistant Grant	52,500
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**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2014 TO SEPTEMBER 30, 2015**

Fund 043	Federal Seized Assets	153,653
Fund 041	Juvenile Justice Grant	133,793
Fund 044	Emergency Management	24,364
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Fund 063	CMPDD Aging Grant	35,324
Fund 097	Emergency Management	3,284,340
Fund 100	Series 2007 SWAP	773,548
Fund 101	Series 2005 SWAP	713,753
Fund 104	Law Library	220,650
Fund 105	Sanitation Waste Removal	2,857,988
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Fund 126	Mental Health Commission	1,758,254
Fund 129	Jackson/Hinds Library System	1,965,047
Fund 138	Wal-Mart TIF	23,000

**HINDS COUNTY BOARD OF SUPERVISORS  
BUDGETED APPROPRIATIONS FOR THE YEAR  
OCTOBER 1, 2014 TO SEPTEMBER 30, 2015**

Fund 139	Clinton Wal-Mart TIF	35,000
Fund 142	Economic Development	970,019
Fund 143	Economic Development Capital	419,143
Fund 145	Byram Parkway TIF	150,406
Fund 150	Public Works Maint. & Construction	5,335,791
Fund 160	Public Works Bridge & Culvert	1,804,296
Fund 173	Computer Recycling	26,648
Fund 174	Waste Tire Assistance Grant	29,900
Fund 175	DEQ Waste Tire Grant	59,287
Fund 191	Inmate Canteen	164,932
Fund 192	Sheriff's County Farm	49,755
Fund 195	Youth Drug Court	172,196
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Fund 199	JJC Enrichment Program	70
Fund 207	Computer Upgrade	254,094
Fund 209	MDA Loan	49,063
Fund 210	Debt Service	3,351,219
Fund 290	Wal-Mart TIF Bond	48,689
Fund 291	2005 Byram Pkwy TIF Bond	78,722
Fund 310	MDB Series 2010 Recovery	1,733,022
Fund 370	Series 2007A Tax Exempt Bond	310,556
Fund 377	Series 2007B Tax Exempt Bond	11,417,252
Fund 385	Industrial Park	3,009,289
Fund 500	Central Repair Internal Service	425,000
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<b>Total Other Funds</b>		<b>47,329,242</b>
<b>TOTAL APPROPRIATION ALL FUNDS</b>		<b>110,037,592</b>

**HINDS COUNTY  
BOARD OF SUPERVISORS**

**FY 2014-2015  
ANNUAL BUDGET**

**FY 2015  
GRAPH: FINANCIAL ANALYSIS**

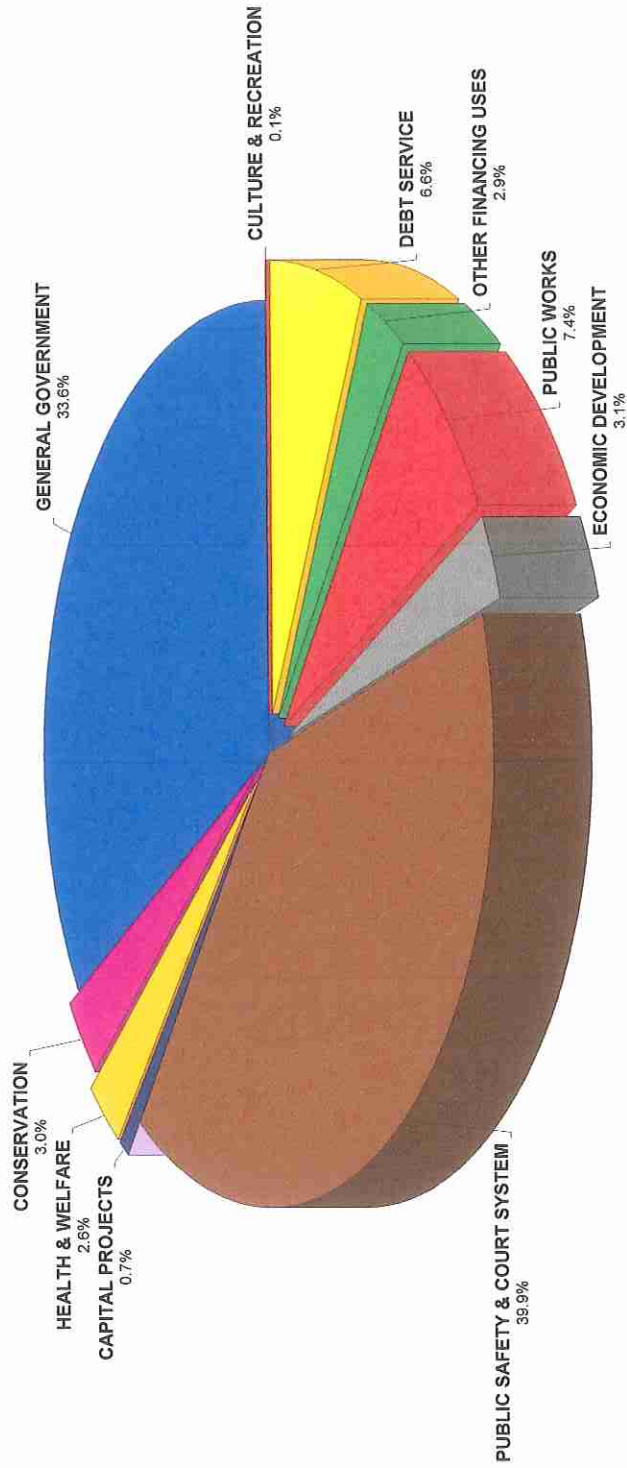


### *Chart #1*

*Chart #1 is a graphic analysis of the County's overall budget for Fiscal Year 2015. Hinds County has a total of 61 funds with a combined budget of 110.0 million dollars. Note that 39.85 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, 2015



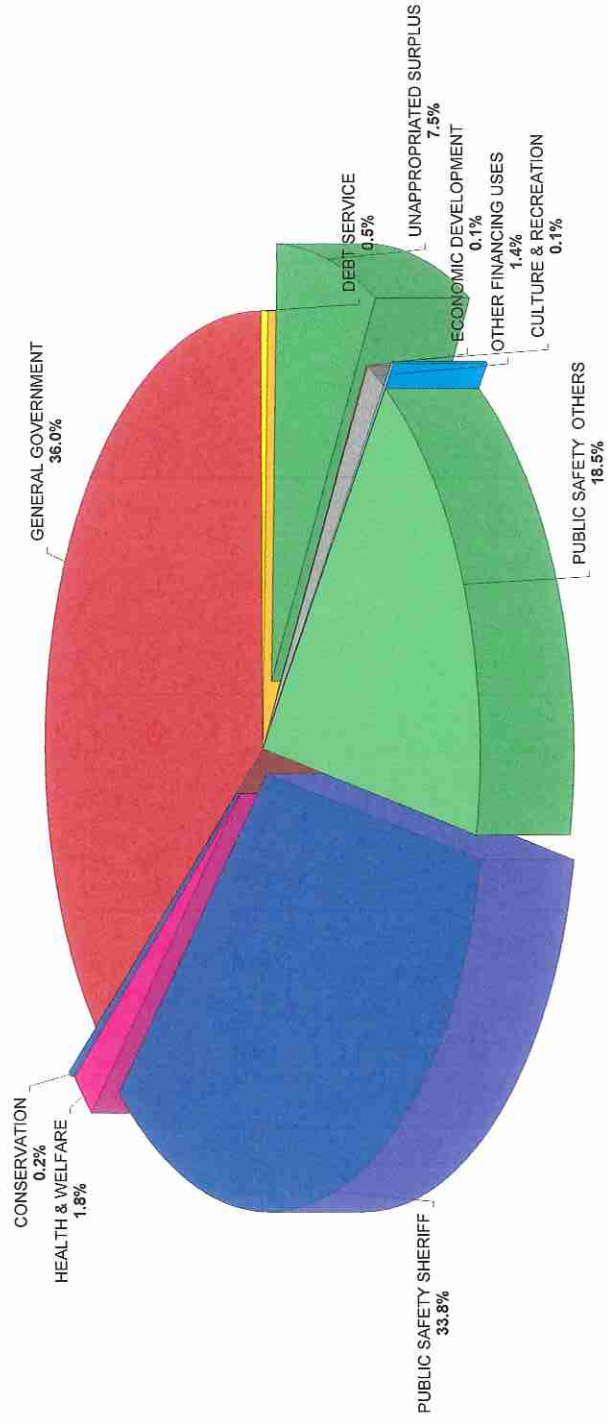
{INCLUDES APPROPRIATIONS FOR ALL FUNDS}



## *Chart #2*

*Chart #2 is a graphic analysis of the County's General Funds budget for Fiscal Year 2015. Hinds County has a total general fund budget of 62.7 million dollars. Of major significance is the fact that 52.39 percent (32.8 million dollars) of the County's general fund budget is allocated to Public Safety and the Court System. This figure reflects the Hinds County Board of Supervisors' commitment to Public Safety.*

**HINDS COUNTY BOARD OF SUPERVISORS {CHART 2}  
ALLOCATION OF FUNDING FOR THE YEAR ENDING SEPTEMBER 30, 2015**

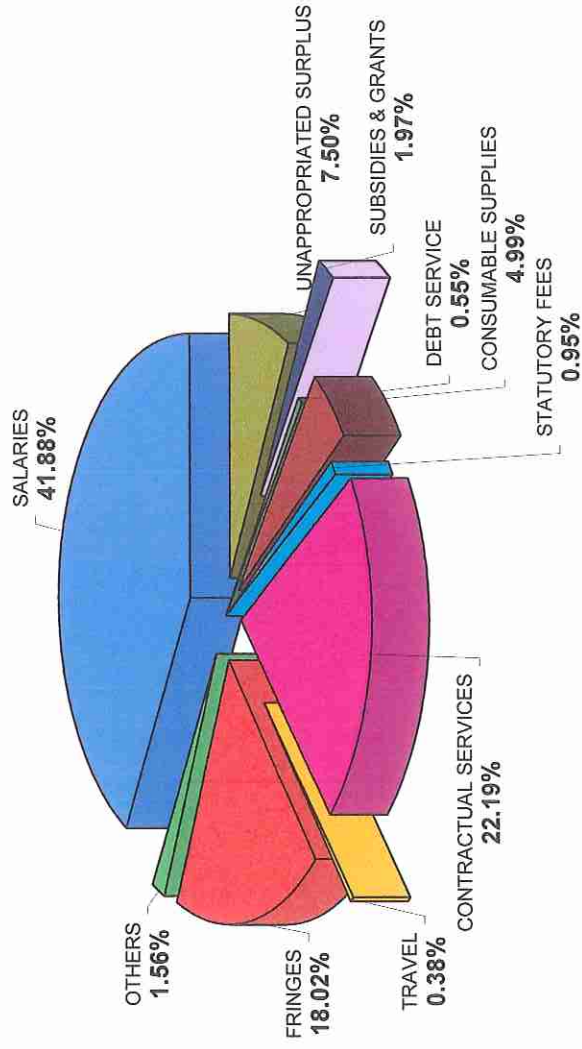


**{GENERAL FUND APPROPRIATIONS ONLY}**

### *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 856 general fund employees, 638 or 75% 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, 2015

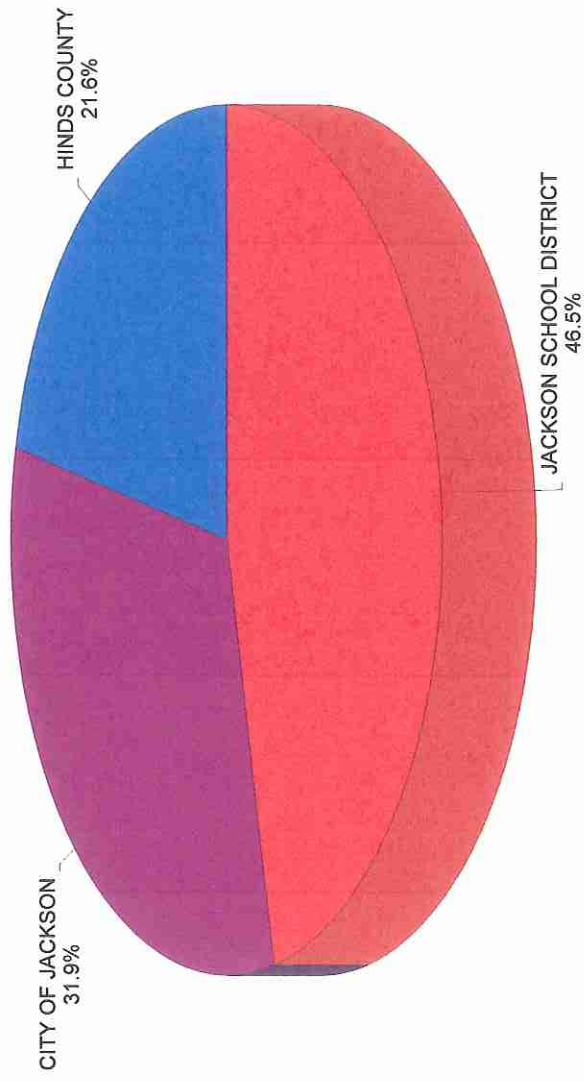


**{GENERAL FUND APPROPRIATIONS ONLY}**

#### *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, 46.5 cents is earmarked to the Jackson Public School District, 31.9 cents is distributed to the City of Jackson, and 21.6 cents is allocated to Hinds County. Also note that of the 38.33 mills assessed by Hinds County 4.73 mills (12.3% of the total) are allocated to Hinds Community College. 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**

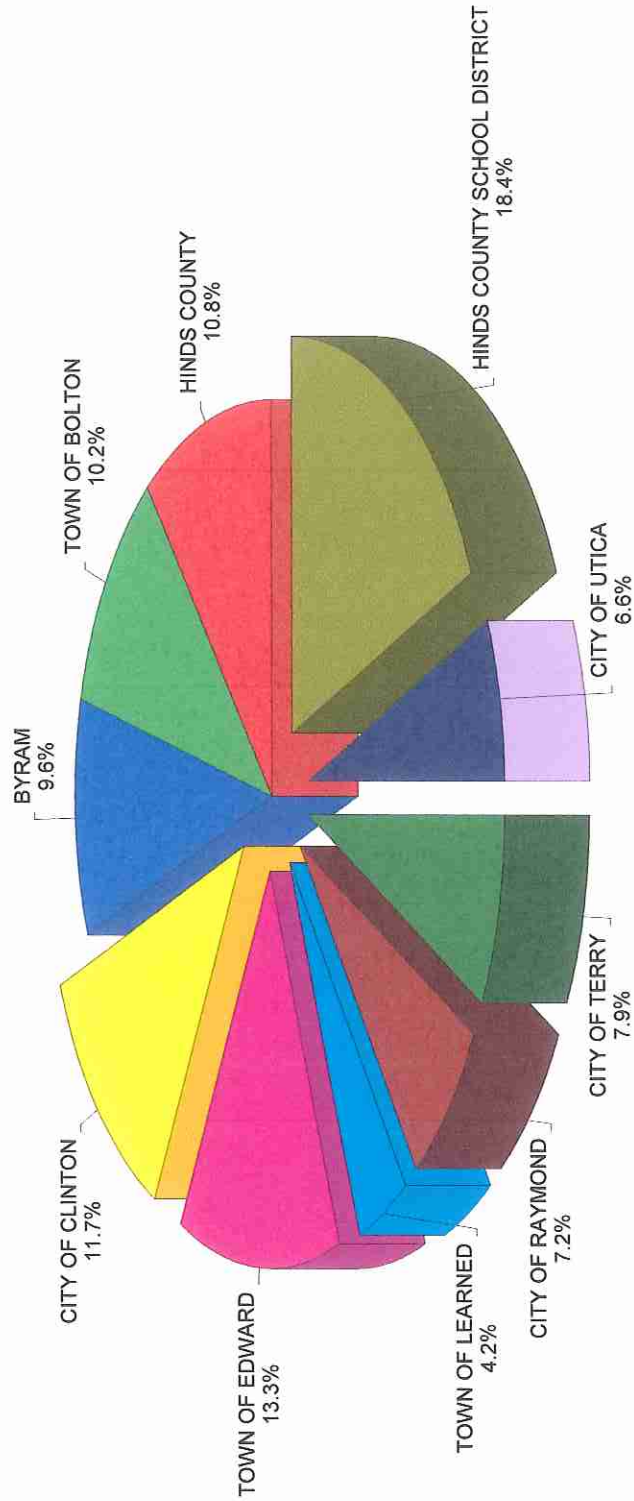


**{ANALYSIS FOR PERSONS LIVING WITHIN THE CITY OF JACKSON}**

### *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, 18.35 cents is earmarked to the Hinds County School District, 70.83 cents is distributed to the other municipalities, and 10.82 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**



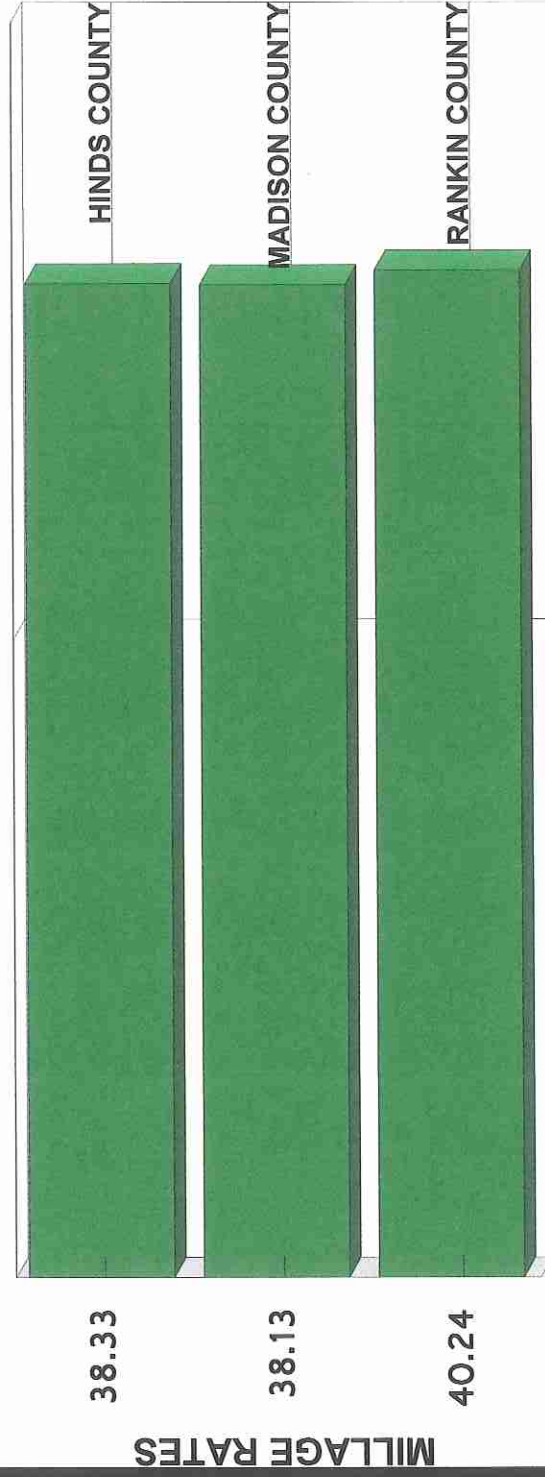
**{ANALYSIS FOR PERSONS LIVING OUTSIDE THE CITY OF JACKSON}  
FISCAL YEAR 2014-2015**



## *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-2015

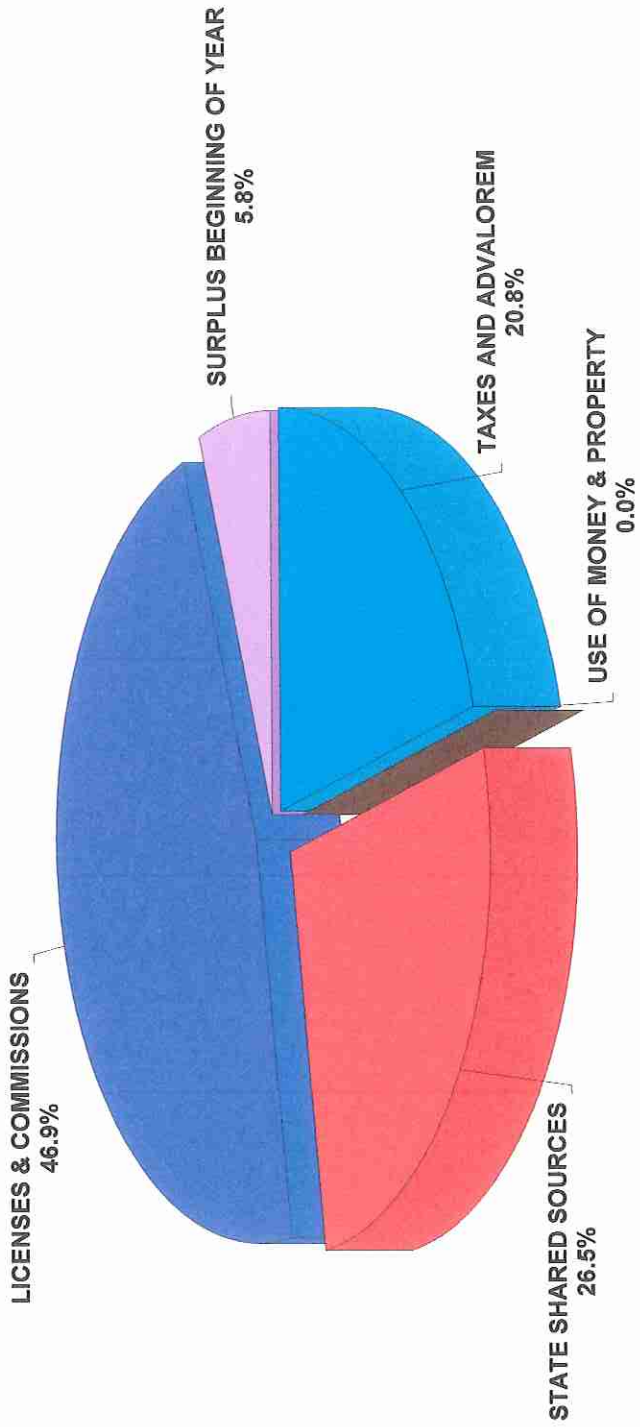


HINDS COUNTY'S COUNTYWIDE MILLAGE COMPARES FAVORABLY TO MILLAGE RATES IN OTHER METRO JACKSON COUNTIES FISCAL YEAR 2014-2015

## *Chart #7*

*Chart #7 depicts revenue sources for the Road Department's Maintenance Fund. We would like to point out that 20.82% of the 5.3 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, 2015**



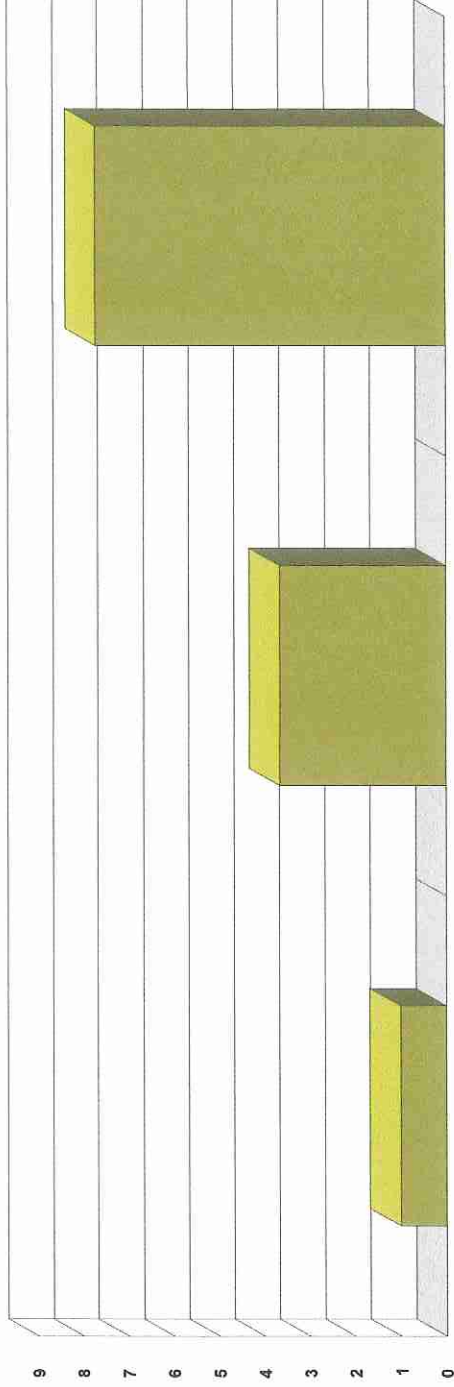
**ROAD MAINTENANCE FUND 150**

## *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 2014-2015  
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.