

# How the Budget Process Works

# How the Budget Process Works

- July
- Departments are given Budget Request forms and any necessary reports
- Request forms contain the following:
  - Account Code
  - Objective Description
  - Current Budget Column
  - Estimated Expenditure Column
  - Department Request Column

# How the Budget Process Works

APL GLMBAC03 07/15/2013 08:40 PEARL RIVER COUNTY 2012-2013  
 General Ledger Proposed Budget  
 DEPARTMENT BUDGET REQUEST

Fund GENERAL COUNTY	Department SHERIFF ADMINISTRATION	Current Budget	Estimated Expenditures	Department Request
001-200-015	FETTY CASH			
001-200-231	CHANCERY COURT ADMIN. FINES			
001-200-248	SEIZURE FUNDS			
001-200-400	OFFICIALS	88000.00	88000.12	
001-200-401	ADMINISTRATIVE/MANAGER/FOREMAN	63000.00	64400.70	
001-200-402	DEPUTIES	826000.00	786561.94	
001-200-403	INVESTIGATORS/DETECTIVES	336000.00	337111.54	
001-200-404	OFFICE CLERICAL	54000.00	61950.07	
001-200-411	COURT REPORTER/STENOGRAPHER			
001-200-431	RADIO OPERATOR/DISPATCHER	255128.00	263502.26	
001-200-465	STATE RETIREMENT MATCHING	193466.16	228175.30	
001-200-466	SOCIAL SECURITY MATCHING	118958.36	117459.62	
001-200-467	WORKERS' COMPENSATION	87000.00	141906.25	
001-200-468	GROUP INSURANCE	295075.04	305128.99	
001-200-469	UNEMPLOYMENT INSURANCE	7760.00	6327.13	
001-200-475	TRAVEL AND SUBSISTENCE			
001-200-476	MEALS AND LODGING	500.00	1957.93	
001-200-477	TRAVEL IN PRIVATE VEHICLE		673.92	
001-200-478	TRAVEL IN RENTED VEHICLE			
001-200-479	TRAVEL IN PUBLIC CARRIER		718.90	
001-200-480	TRAVEL - TRAINING COST		7705.00	
001-200-481	OTHER TRAVEL COSTS			
001-200-501	POSTAGE AND BOX RENT	7000.00	845.38	

# How the Budget Process Works

APL GLMBAC03 07/15/2013 08:40 PEARL RIVER COUNTY 2012-2013  
 General Ledger Proposed Budget  
 DEPARTMENT BUDGET REQUEST

Fund GENERAL COUNTY		Department SHERIFF ADMINISTRATION	Current Budget	Estimated Expenditures	Department Request
001-200-502	TELEPHONE SERVICE		27000.00	30892.59	
001-200-504	FREIGHT			536.55	
001-200-510	UTILITIES		60000.00	63482.45	
001-200-521	LEGAL ADVERTISING				
001-200-524	CONTRATUAL SERVICES			176.00	
001-200-532	RENTAL OF ROAD EQUIPMENT				
001-200-533	RENTAL OF OTHER EQUIPMENT				
001-200-540	BUILDINGS REPAIRS				
001-200-542	REPAIR VEHICLES			7631.18	
001-200-543	REPAIR OFFICE FURNITURE & EQUI				
001-200-544	SERVICE/MAINTENANCE CONTRACT		10000.00	12545.47	
001-200-545	REPAIR RADIOS				
001-200-546	OTHER REPAIRS & MAINTENANCE				
001-200-550	LEGAL FEES				
001-200-552	MEDICAL FEES		2000.00	267.71	
001-200-562	OTHER PROF FEES & SERVICES				
001-200-565	CRIME LAB REPORTS		17000.00	13650.00	
001-200-568	HOUSING JUVENILES			219.51	
001-200-570	INSURANCE AND FIDELITY		30000.00	71767.00	
001-200-571	DUES AND SUBSCRIPTIONS		15000.00	4568.53	
001-200-575	JURORS AND WITNESS FEES				
001-200-578	ALLOWANCE FOR LOST COST (CONST)				
001-200-580	MOSQUITO AND PEST CONTROL			490.00	

# How the Budget Process Works

APL GLMBAC03 07/15/2013 08:40 PEARL RIVER COUNTY 2012-2013  
 General Ledger Proposed Budget  
 DEPARTMENT BUDGET REQUEST

Fund GENERAL COUNTY		Department SHERIFF ADMINISTRATION	Current Budget	Estimated Expenditures	Department Request
Account	Objective				
001-200-581	DRUG INFORMANT EXP				
001-200-583	OTHER CONTRACTUAL SERVICES				
001-200-584	COURT COST DAMAGES				
001-200-585	GARBAGE PICKUP & DISPOSAL				
001-200-600	RECORD BOOKS/BINDERS/DOCKETS			10.00	
001-200-602	DUPLICATION AND REPRODUCTION				
001-200-603	OFFICE SUPPLIES AND MATERIALS	28000.00		9220.31	
001-200-613	LAW ENFORCEMENT			9622.04	
001-200-614	PHOTOGRAPHY/REPRODUCTION SUPPY			55.00	
001-200-618	SUPPLIES - K9	1500.00		2120.55	
001-200-641	BLDGING REPAIRS/SUPPLIES				
001-200-642	PAINT AND PRESERVATIES			408.92	
001-200-643	HARDWARE/PLUMBING/ELECT SUPPLY	17400.00		1866.19	
001-200-644	SMALL TOOLS				
001-200-645	CUSTODIAL SUPPLY/CLEANING ACT				
001-200-652	OTHER MAINT SUPPLIES/MATERIALS				
001-200-655	WELDING SUPPLIES				
001-200-657	OTHER MAINT SUPPLIES/MATERIALS				
001-200-671	GASOLINE	303612.44		228065.42	
001-200-672	DIESEL FUEL				
001-200-673	LIQUIPIED GAS			52552.19	
001-200-674	LUBRICATING OILS & GREASE	500.00		5922.10	
001-200-675	ANTIFREEZE, STARTER FLUID, ETC			160.68	

# How the Budget Process Works

APL GLMBAC03 07/15/2013 08:40 PEARL RIVER COUNTY 2012-2013  
General Ledger Proposed Budget  
DEPARTMENT BUDGET REQUEST

Fund GENERAL COUNTY		Department SHERIFF ADMINISTRATION		
Account	Objective	Current Budget	Estimated Expenditures	Department Request
001-200-680	TIRES AND TUBES	17000.00	16639.55	
001-200-681	REPAIR & REPLACEMENT PARTS	36000.00	28579.39	
001-200-682	EQUIPMENT REPAIR PARTS			
001-200-685	TAGS & STICKERS	600.00	694.17	
001-200-690	ELECTRONIC SUPPLY/REPAIR PARTS			
001-200-691	UNIFORMS	2500.00		
001-200-692	CLOTHES & DRY GOODS/PRISONERS			
001-200-694	FOOD FOR PRISONERS			
001-200-695	DRUGS & MEDICINE			
001-200-699	MISCELLANEOUS		25771.83	
001-200-701	GRANTS OTHER GOVERNMENT AGENCY			
001-200-800	PRINCIPAL RETIREMENT-CAPITAL		1746.87	
001-200-801	PRINCIPAL RETIREMENT-NON-CAPT			
001-200-802	INTEREST EXPENSE		117.69	
001-200-803	FISCAL AGENTS' FEES			
001-200-915	VEHICLES-ABOVE \$5,000			
001-200-917	OTHER MOBILE EQMT-LESS \$5,000			
001-200-919	FURN/OFC EQMT-LESS THAN \$5,000		1174.46	
001-200-920	FURN/OFC EQMT \$5,000 +			
001-200-935				
	Department Disbursements	2900000.00	3003379.40	
	Fund Disbursements	2900000.00	3003379.40	

# How the Budget Process Works

- End of July
- Forms are returned to County Administrator
- Department Request are entered into computer system
- County Administrator prepares estimate of Revenues expected from various sources

# How the Budget Process Works

- August
  - Requests for Advalorem Tax Dollar amount received from College and Schools
  - Requests are compiled and presented to the Board of Supervisors
  - Supervisors review requests and discuss with departments
-



# How the Budget Process Works

- September
- Supervisors set funding levels for each department
- Advertise for Budget Hearing
- Adopt Budget and Set Millage rates for the required revenue by September 15<sup>th</sup> (Section 27-39-317, Mississippi Code Annotated)

# Road Fund Budget

FYE 9/30/2011

FYE 9/30/2012

Adopted Budget 9/30/2011  
Revenue

County Wide Road

156 Receipts

204 – 209 Tax and Advalorem (other than Tax Levy)	17,000
210 – 229 Licenses, Commissions & Other Revenue	650,000
230 – 249 Fines and Forfeitures	
Intergovernmental Revenues:	
250 – 259 Federal Sources	200,000
State Sources:	
260 – 279 State Grants	193,000
280 – 299 State Shared Revenue	280,000
300 – 319 Local Sources	100,000
320 - 329 Charges for Services	25,000
330 – 339 Uses of Money and Property	25,000
340 – 379 Miscellaneous Revenue	
Total Budget Revenue	1,490,000.00
380 – 300 Other Financing Sources	100,000.00
Cash Balance at Beginning of Year	350,000.00
Total Budgeted Revenue, Other Financing Sources and Cash Balance at Beginning of Year	1,940,000.00
Amount Necessary to be raised by tax Levy Net of Homestead Exemption Reimbursement	1,387,000.00
Total Beginning Cash , Budgeted Revenue and Budgeted Other Financing Sources	3,327,000.00

## Adopted Budget 9/30/2011 Expenditures

Budget of Estimated Expenditures  
Fund 156 COUNTY WIDE ROAD  
For Fiscal Year Ending September 30, 2011

Department	Total	Personal Services	Contractual Service	Supplies & Materials	Debt Service	Capital Outlay
300 COUNTY WIDE ROAD	3,290,300	1,252,500	244,000	1,163,800	505,000	125,000
TOTAL PUBLIC WORKS	3,290,300	1,252,000	244,000	1,163,800	505,000	125,000
TOTAL ESTIMATED EXPENDITURES	3,290,300	1,252,000	244,000	1,163,800	505,000	125,000
OTHER FINANCING USES						
ENDING CASH BALANCE	36,700					
TOTAL ESTIMATED EXPENDITURES OTHER FINANCING USES AND ENDING CASH BALANCE	3,327,000					

## Amended Budget 9/30/2011

### Revenue

#### County Wide Road

(156)      Receipts

204 – 209 Tax and Advalorem (other than Tax Levy)	30,181	
210 – 229 Licenses, Commissions & Other Revenue	839,595	
230 – 249 Fines and Forfeitures		
Intergovernmental Revenues:		
250 – 259 Federal Sources	65,219	
State Sources:		
260 – 279 State Grants	42,476	
280 – 299 State Shared Revenue	466,383	
300 – 319 Local Sources	62,179	
320 - 329 Charges for Services		
330 – 339 Uses of Money and Property	383,959	
340 – 379 Miscellaneous Revenue	7,573	
Total Budget Revenue		1,897,566
380 – 300 Other Financing Sources		85,000
Cash Balance at Beginning of Year		509,066
Total Budgeted Revenue, Other Financing Sources and Cash Balance at Beginning of Year		2,491,633
Amount Necessary to be raised by tax Levy Net of Homestead Exemption Reimbursement		1,542,206
Total Beginning Cash , Budgeted Revenue and Budgeted Other Financing Sources		4,033,839

## Amended Budget 9/30/2011 Expenditures

Budget of Estimated Expenditures  
Fund 156 COUNTY WIDE ROAD  
For Fiscal Year Ending September 30, 2011

Department	Total	Personal Services	Contractual Service	Supplies & Materials	Debt Service	Capital Outlay
300 COUNTY WIDE ROAD	3,100,069	1,088,606	144,703	1,291,350	565,574	9,834
TOTAL PUBLIC WORKS	3,100,069	1,088,606	144,703	1,291,350	565,574	9,834
TOTAL ESTIMATED EXPENDITURES OTHER FINANCING USES	3,100,069	1,088,606	144,703	1,291,350	565,574	9,834
ENDING CASH BALANCE	933,769					
TOTAL ESTIMATED EXPENDITURES OTHER FINANCING USES AND ENDING CASH BALANCE	4,033,839					

**Adopted Budget 9/30/2012  
Revenue**

**County Wide Road**

**156 Receipts**

204 – 209 Tax and Advalorem (other than Tax Levy)	17,000	
210 – 229 Licenses, Commissions & Other Revenue	650,000	
230 – 249 Fines and Forfeitures		
Intergovernmental Revenues:		
250 – 259 Federal Sources	200,000	
State Sources:		
260 – 279 State Grants	43,000	
280 – 299 State Shared Revenue	325,000	
300 – 319 Local Sources	60,000	
320 - 329 Charges for Services		
330 – 339 Uses of Money and Property	25,000	
340 – 379 Miscellaneous Revenue		
<b>Total Budget Revenue</b>		<b>1,320,000.00</b>
380 – 300 Other Financing Sources		50,000.00
Cash Balance at Beginning of Year		700,000.00
<b>Total Budgeted Revenue, Other Financing Sources and Cash Balance at Beginning of Year</b>		<b>2,070,000.00</b>
Amount Necessary to be raised by tax Levy		
Net of Homestead Exemption Reimbursement		1,362,000.00
<b>Total Beginning Cash , Budgeted Revenue and Budgeted Other Financing Sources</b>		<b>3,432,000.00</b>

## Adopted Budget 9/30/2011 Expenditures

Budget of Estimated Expenditures  
Fund 156 COUNTY WIDE ROAD  
For Fiscal Year Ending September 30, 2012

Department	Total	Personal Services	Contractual Service	Supplies & Materials	Debt Service	Capital Outlay
300 COUNTY WIDE ROAD	3,286,300	1,253,500	244,000	1,163,800	500,000	125,000
TOTAL PUBLIC WORKS	3,286,300	1,253,500	244,000	1,163,800	500,000	125,000
TOTAL ESTIMATED EXPENDITURES OTHER FINANCING USES	3,286,300	1,253,500	244,000	1,163,800	500,000	125,000
ENDING CASH BALANCE	145,700					
TOTAL ESTIMATED EXPENDITURES OTHER FINANCING USES AND ENDING CASH BALANCE	3,432,000					



## Amended Budget 9/30/2012

### Revenue

County Wide Road (156) Receipts

204 – 209 Tax and Advalorem (other than Tax Levy)	265,271	
210 – 229 Licenses, Commissions & Other Revenue	554,352	
230 – 249 Fines and Forfeitures		
Intergovernmental Revenues:		
250 – 259 Federal Sources		
State Sources:		
260 – 279 State Grants	18,162	
280 – 299 State Shared Revenue	384,865	
300 – 319 Local Sources	79,127	
320 - 329 Charges for Services	55,871	
330 – 339 Uses of Money and Property	3,635	
340 – 379 Miscellaneous Revenue	2,568	
Total Budget Revenue		1,363,855
380 – 300 Other Financing Sources		
Cash Balance at Beginning of Year		933,769
Total Budgeted Revenue, Other Financing Sources and Cash Balance at Beginning of Year		2,297,625
Amount Necessary to be raised by tax Levy Net of Homestead Exemption Reimbursement		1,515,966
Total Beginning Cash , Budgeted Revenue and Budgeted Other Financing Sources		3,813,591

## Amended Budget 9/30/2012 Expenditures

Budget of Estimated Expenditures  
Fund 156 COUNTY WIDE ROAD  
For Fiscal Year Ending September 30, 2012

Department	Total	Personal Services	Contractual Service	Supplies & Materials	Debt Service	Capital Outlay
300 COUNTY WIDE ROAD	2,579,620	971,519	180,096	858,431	568,184	1,390
TOTAL PUBLIC WORKS	2,579,620	971,519	180,096	858,431	568,184	1,390
TOTAL ESTIMATED EXPENDITURES OTHER FINANCING USES	2,579,620	971,519	180,096	858,431	568,184	1,390
ENDING CASH BALANCE	1,233,970					
TOTAL ESTIMATED EXPENDITURES OTHER FINANCING USES AND ENDING CASH BALANCE	3,813,591					