

An Overview of Madison County



The Madison County Business League ~ Economic Symposium

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**The John C. Stennis
Institute of Government**



**MISSISSIPPI STATE
UNIVERSITY**

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The John C. Stennis Institute of Government

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Mission Statement of the John C. Stennis Institute of Government

Elected to the United States Senate in 1947 with the promise to "plow a straight furrow to the end of the row," John C. Stennis recognized the need for an organization to assist governments with a wide range of issues and to better equip citizens to participate in the political process. In 1976, Senator Stennis set the mission parameters and ushered in the development of a policy research and assistance institute which was to bear his name as an acknowledgment of his service to the people of Mississippi. Created as a service and research arm of Mississippi State University, the John C. Stennis Institute of Government was established on February 9, 1976. Announcing its formation during a two-day Forum on Politics honoring U.S. Senators John Stennis and Margaret Chase Smith, MSU President William L. Giles outlined the Institute's mission and goals. According to Giles, the Institute would seek to integrate research, service, and teaching activities to improve government in the state, as well as promote the training of students who seek careers in public service.

Thirty-four years later, the Stennis Institute of Government has remained true to that initial charge. By providing meaningful, applied research to both local and state units of Mississippi government, the Institute brings a wealth of experience and knowledge to bear on real-world issues. Through its executive development programs, training opportunities, and technical assistance programs, the Institute provides support for today's policy-makers from the courthouse to the classroom. And, by playing an active role in the development of tomorrow's leaders, the Institute is working to ensure that Mississippi's future remains strong.

The Institute employs Mississippi State University students to assist research staff. The efforts and dedication of these students deserve recognition for the vital role they play assisting researchers at the Institute to reply in a timely manner to requests for information and assistance from governmental entities across the state of Mississippi. The students that made a significant contribution to the completion of this document are:

- Carly Mills, Political Science Major – College of Arts & Sciences, Mississippi State University
- Elise Boone, English Major – College of Arts & Sciences, Mississippi State University
- John Harris, Political Science Major – College of Arts & Sciences, Mississippi State University
- Randi V. Patterson, Biological Science Degree, currently pursuing M.B.A., College of Business, Mississippi State University

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Population

The population of Madison County was 93,097 in 2009 according to population data from the U.S. Census Bureau. From 2000 to 2009, the population in Madison County increased by 18,034, this represented a 24.03 percent rate of growth. Over the same period, the population of the state of Mississippi grew by 3.64 percent; population growth in Madison County from 2000 to 2009 represented 14.4 percent of the total population growth of the state of Mississippi. Madison County's population growth (in terms of the absolute number of persons) was the third highest among the 82 counties in Mississippi over the period 2000 to 2009, exceeded only by DeSoto County with a population growth of 50,053 and Rankin County with a population growth of 26,942.

Data from the Mississippi Institutions of Higher Learning Center for Policy Research predicts that the population of Madison County will increase by 35,330 people from 2009 to 2025 to a total population of 128,427.

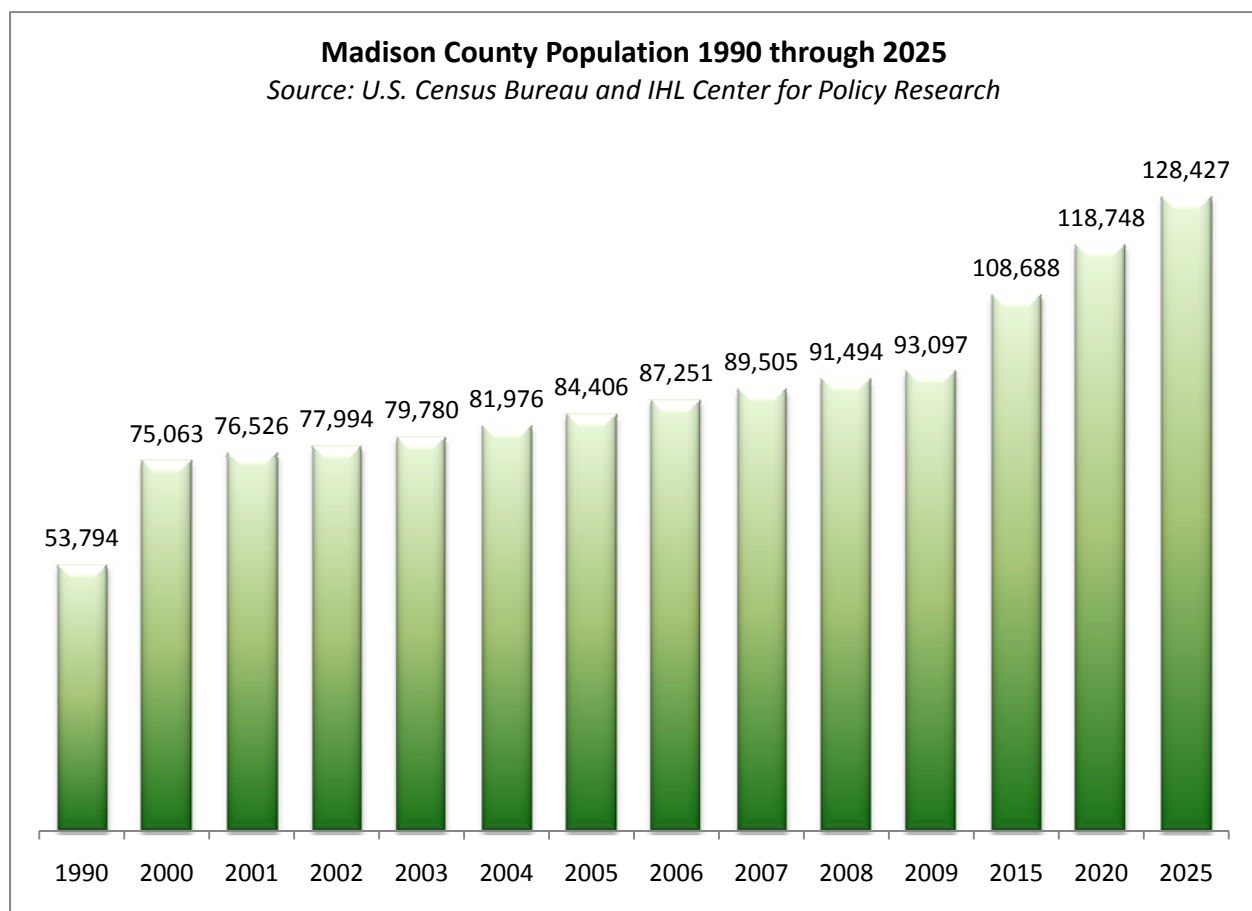


Figure 1: Madison County Population 1990 through 2025

Projected population increases in Madison County in 2015 and 2025 indicate that the preschool population (ages 0 to 4 years) in Madison County will grow by 777 children from 2008 to 2015 and increase by 1,700 from 2008 to 2025. The school age population (K-12) is projected to increase by

1,154 students from 2008 to 2015 and by 4,855 students from 2008 to 2025. The older workforce (ages 50 to 64 with increase by approximately 5,264 workers from 2008 to 2015 and by 7,542 workers from 2008 to 2025. The retired population (age 65 and over) will increase by 3,713 from 2008 to 2015 and by 11,085 from 2008 to 2025. The number of elder persons (aged 75 and older) will increase by 1,793 from 2008 to 2015 and by 4,749 from 2008 to 2025. Population increases across age groups will drive the need to plan and to fund services to meet the needs of the population. Increases in the preschool population will increase demand for early childhood education programs and childcare services; increases in the school age population will increase the need for revenues to support public education and to assure that the quality of education in Madison remains high; an aging workforce will require job retraining to assure that work skills meet changing industry requirements; and an increase in the retirement age and elderly population will increase the demand for healthcare services, for eldercare, and for amenities and services (i.e. transportation) that meet the needs of the older population.

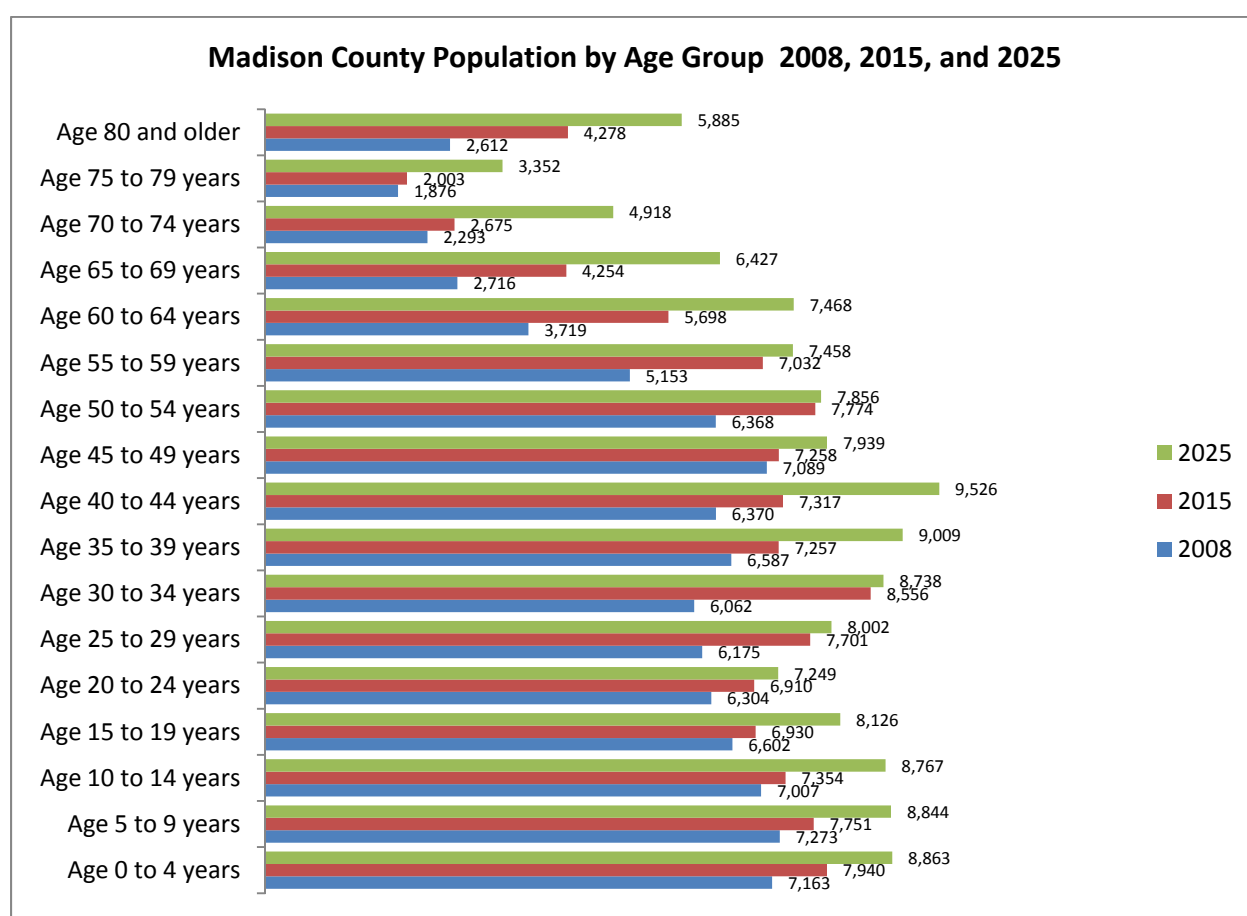


Figure 2: Madison County Population by Age Group 2008, 2015, and 2025

In 2008, Madison County had the 4th lowest poverty rate among the 82 counties in Mississippi. Madison County's poverty rate for all age groups was 13.4 percent in 2008 as compared to 12.4 percent in 2000; this compared to a state level poverty rate of 20.8 percent in 2008 as compared to 17.6 percent in 2000. In 2008 there were an estimated 11,944 persons living in poverty in Madison County; of these, 5,350 were children under the age of 18.

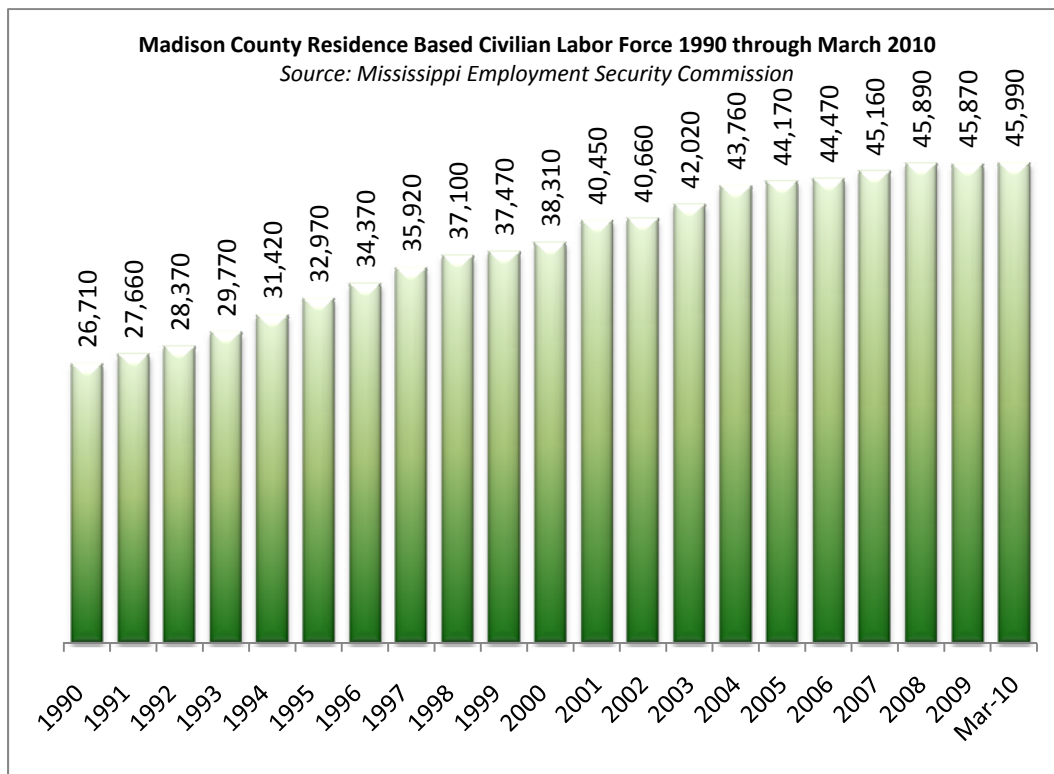


Figure 3: Madison County Residence Based Civilian Labor Force

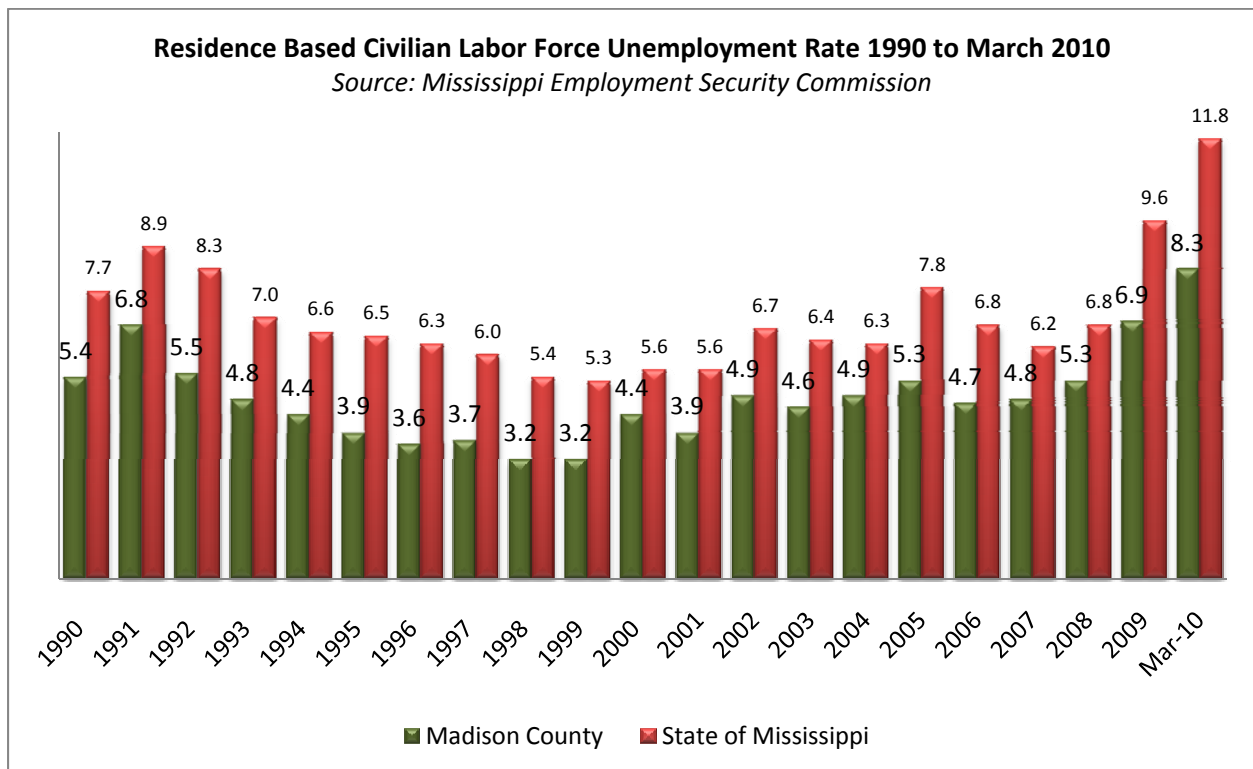


Figure 4: Residence Based Civilian Labor Force Unemployment Rate

Income and Employment

According to the Bureau of Economic Analysis, the per capita personal income in Madison County was \$45,635 in 2008; this ranked as the highest among the 82 counties in the state of Mississippi and compared to a state average per capita personal income of \$30,383 and a national average PCPI of \$40,166.¹ Over the period 1998 to 2008, the average annual growth of per capita personal income in Madison County was 4.7 percent as compared a growth rate for the state of Mississippi of 4.3 percent and a national growth rate of 4.0 percent.²

The size of the Residence Based Civilian Labor Force was 45,990 as of March 2010.³ Over the period 1990 through March 2010, the Residence Based Civilian Labor Force of Madison County has averaged an annual increase of 2.8 percent; over the period, the only year in which the size of Madison's County's Civilian Labor exhibited a decline was from 2008 to 2009 when the size of the Civilian Labor Force decline by 20 persons. Over the period 1990 through March 2010, the highest percentage growth rate in Madison County's Civilian Labor Force occurred from 1992 through 1995 when the Civilian Labor increased by approximately 5 percent per year and then over the period from 1993 to 1994, and from 2000 to 2001 when the Labor Force increased by 5.6 percent. In more recent years (from 2005 through March 2010), the Residence Based Civilian Labor Force has increased on average by less than one (1) percent per year.

The unemployment rate for the Residence Based Civilian Labor Force was 8.3 percent as of March 2010; historically, this is the highest unemployment rate that Madison County has experienced over the 20 year period from 1990 to 2010. As demonstrated in Figure 4, Madison County's unemployment has been lower than the average unemployment rate in the state of Mississippi and it was 3.5 percent lower than the state average unemployment rate of 11.8 percent as of March 2010. As of March 2010, there were 3,840 people unemployed in Madison County.

Establishment Based Non-Agricultural Employment in Madison County was 42,690 as of March 2010 (see Figure 5 on the following page).⁴ According to data published in the Mississippi Employment Security Commission's Annual Labor Reports, Establishment Based Employment in Madison County has averaged an annual growth rate of 4.93 percent over the period 1990 through March 2010. The highest rate of growth in the size of Establishment Based Non-Agricultural employment occurred over the period 2002 to 2003 and 2003 to 2004 when the rate of growth was in excess of 16 percent per year (see Figure 6 on the following page). Over the period 1990 through 2006, Madison County's Establishment Based Non-Agricultural Employment has increased annually; from 2006 to 2007, the first decline in the size of Establishment Based Employment occurred in Madison County; from 2006 through March of 2010, the total decrease in Establishment Based Non-Agricultural Employment was 3,210 with the largest decline occurring from 2008 to 2009 when employment declined by 2,120 jobs.

¹ U.S. Department of Commerce, Bureau of Economic Analysis; Regional Economic Accounts

² Ibid.

³ Mississippi Employment Security Commission Annual Labor Force Reports

⁴ Author's Note: Residence Based Employment pertains to persons living within the county; Establishment Based Employment refers to the number of persons working for businesses that are located within Madison County, these employees may live in Madison County or may be located in any geographic area outside of Madison County.

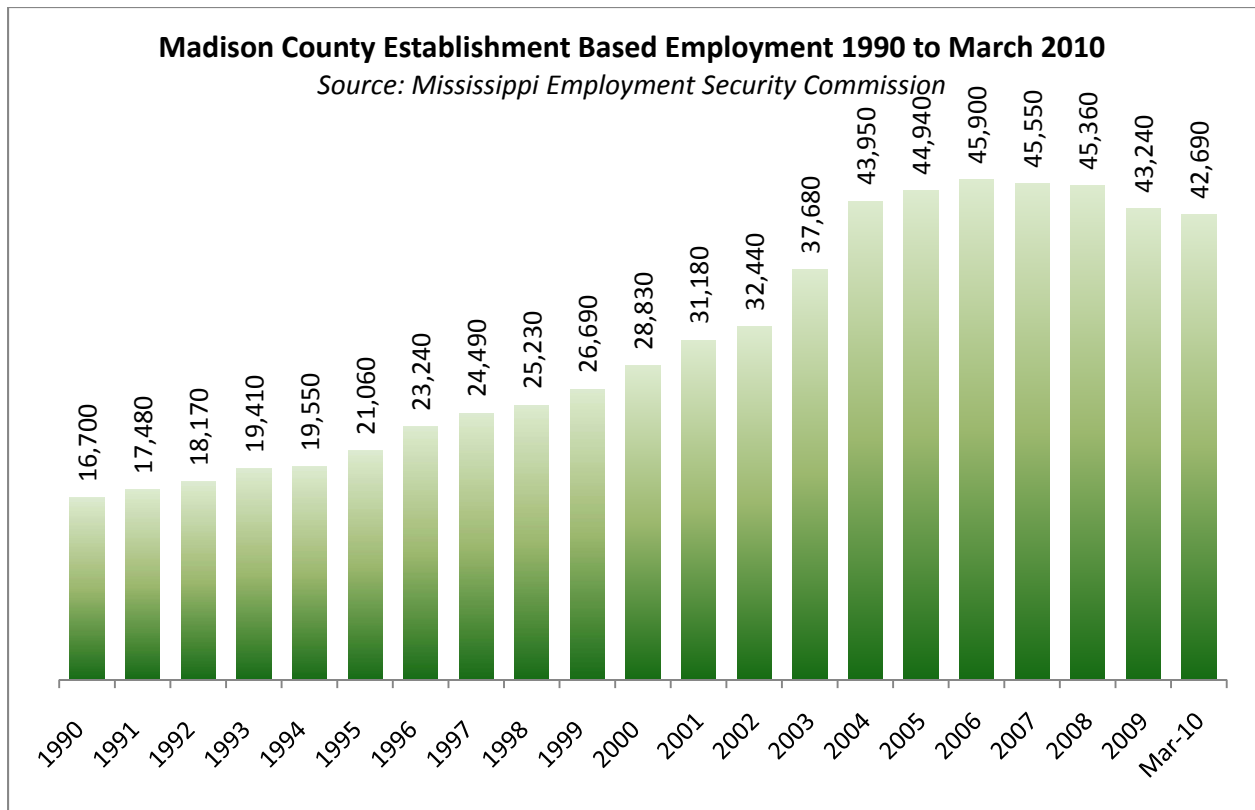


Figure 5: Madison County Establishment Based Employment 1990 to March 2010

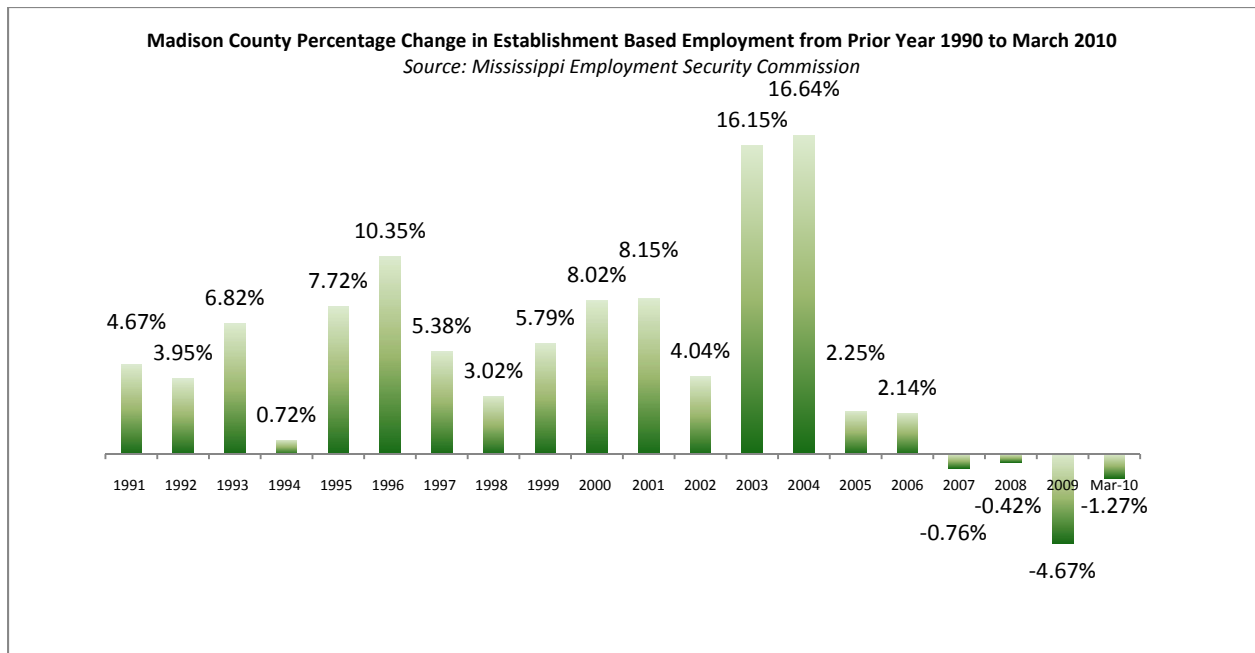


Figure 6: Madison County Change in Establishment Based Employment 1990 to March 2010

The Manufacturing sector and the Trade, Transportation, & Utilities sector employ the largest number of persons in Madison County. As of March 2010, Establishment Based employment in Madison County in the Manufacturing sector was 6,020 and employment in the Trade, Transportation, & Utilities sector was 8,980. As of March 2010, the Trade, Transportation, & Utilities sector represented 21.04 percent of total Establishment Based employment in Madison County and the Manufacturing sector represented 14.1 percent of total employment. Other industry sectors that account for over 10 percent of total Establishment Based employment in Madison County include Professional & Business Services (12.6%), Leisure & Hospitality (11.83%), Government (10.75%), and Education & Health Services (10.59%) – see Table 1 on the following page.

The composition of Establishment Based Employment in Madison County has exhibited change over time that is reflected at the industry level. In 2004 and 2005, approximately 21 percent of total Establishment Based Non-Agricultural Employment in Madison County was in the Manufacturing Industry. Total Manufacturing employment peaked in 2005 with Establishment Based Employment of 9,170; since that year, total employment in the Manufacturing sector has steadily declined (see Table 1 on the following page); employment in Manufacturing as a percent of total employment in Madison County has also declined, falling from approximately 20.4 percent in 2005 to 14.1 percent as of March 2010. Over the period 2005 to March 2010, Establishment Based employment in the Manufacturing sector declined by 3,150 in Madison County, this was the largest decline in total employment among all industry sectors.

Establishment Based Employment in the Trade, Transportation, & Utilities sector was 9,230 in 2005, representing 20.54 percent of total employment in Madison County; over the period 2005 through 2008, total employment in this industry increased annually rising to a peak of 9,650 jobs in 2008. After 2008, employment in this sector began to decline with the industry shedding 670 jobs between 2008 and March 2010. As of March 2010, Establishment Based Employment in the Trade, Transportation, & Utilities sector represented 21.04 percent of total Establishment Based Employment in Madison County.

Over the period 2006 to March 2010, the industry sectors that have exhibited the largest increase in the number of Establishment Based jobs are: the Education & Health Services industry with an employment increase of 630; the Government sector with an increase of 370 jobs; and the Public Education sector with an increase of 240 jobs (see Table 1 on the following page).

The diversification of industry and employment in Madison County has provided the county with a relatively prosperous and health economy that has been resilient in the face of the recent economic recession. Within the context of the current recession, Madison County has a relatively low unemployment rate and job loss has not been extreme. From 2009 to March 2010, Establishment Based employment in Natural Resources & Mining has increased by 140 jobs, employment in Education & Health Services has increased by 390, employment in Public Education increased by 160, and Government sector employment has increased by 60 jobs. Job growth in the public sector (i.e. Government, Public Education, and Health Services) requires a sufficient revenue stream from taxes and other sources to support growth related to increased demand for public services.

Table 1: Madison County Establishment Based Employment by Industry Sector

Madison County Establishment Based Employment by Industry 2001 through March 2010												
Industry	2001	2002	2003	2004	2005	2006	2007	2008	2009	Mar-10	Percent of Total Employment as of March 2010	Change 2006 to March 2010
Manufacturing	3,000	3,380	5,770	8,950	9,170	8,960	8,180	7,210	6,300	6,020	14.10%	-2,940
Natural Resources and Mining	170	120	120	110	110	140	160	140	130	270	0.63%	130
Construction	2,210	2,220	2,100	2,080	2,160	2,360	2,470	2,530	2,190	2,020	4.73%	-340
Trade, Transportation, & Utilities	7,830	7,810	8,530	8,830	9,230	9,280	9,430	9,650	9,240	8,980	21.04%	-300
Information	850	670	1,060	1,140	950	920	930	1,010	980	960	2.25%	40
Financial Activities	3,030	3,210	3,390	3,700	3,720	3,850	3,840	3,780	3,700	3,620	8.48%	-230
Professional & Business Services	2,950	3,050	3,860	5,190	5,530	5,940	5,580	5,830	5,360	5,150	12.06%	-790
Education & Health Services	2,610	3,150	3,460	4,210	4,000	3,890	4,230	3,990	4,130	4,520	10.59%	630
Leisure and Hospitality	3,150	3,410	3,770	4,350	4,630	4,900	4,970	5,280	5,220	5,050	11.83%	150
Other Services	1,280	1,460	1,710	1,410	1,360	1,450	1,410	1,510	1,460	1,500	3.51%	50
Government	4,100	3,980	3,920	3,980	4,100	4,220	4,360	4,420	4,530	4,590	10.75%	370
Public Education	1,980	1,900	1,990	2,060	2,150	2,180	2,240	2,240	2,260	2,420	5.67%	240
Total Nonagricultural Employment	31,180	32,440	37,680	43,950	44,940	45,900	45,550	45,360	43,240	42,690	100.00%	-3,210

Source: Mississippi Employment Security Commission Annual Labor Reports 2001 through March 2009

Personal and Corporate Income Tax

Personal Income Tax Payers. One measure of economic growth is the number of persons who are earning income and paying personal income tax and the rate of change in this variable over time in terms of the absolute number of personal income tax returns filed and the net taxable income of the filer. This variable is also a measure of the change in personal income tax revenues to the state of Mississippi. Although local municipal and county governments do not receive any direct revenues from personal income taxes that are paid to the state, they do receive intergovernmental transfers from the state to support education and other public services. Although these intergovernmental transfers are not based upon the level of personal income taxes that are paid by residents within a county, the general economic health of the state does impact county and municipal governments. An example of this is the current economic recession and the budget reductions by state government that have negatively impacted county and municipal budgets in a myriad of ways, including state budget cuts to support education, corrections, and highways. According to the U.S. Census Bureau's 2007 Census of Government Finance, State intergovernmental transfers to local governments represented approximately 39.7 percent of to local government revenues in the state of Mississippi.

In 2009, there were 39,603 Personal Income Tax Returns filed in Madison;⁵ since 2000, the number of personal income tax returns filed from Madison County increased by 8,328. This was the 3rd largest increase in the number of personal income tax returns among the 82 counties in the state, exceeded only by DeSoto County with an increase of 14,707 in the number of returns over the period 2000 to 2009 and Rankin County with an increase of 9,711 in the number of personal income tax returns. Over the period 2000 to 2009, 41 of the 82 counties in Mississippi experienced a net decrease in the number of Personal Income Tax Returns filed.

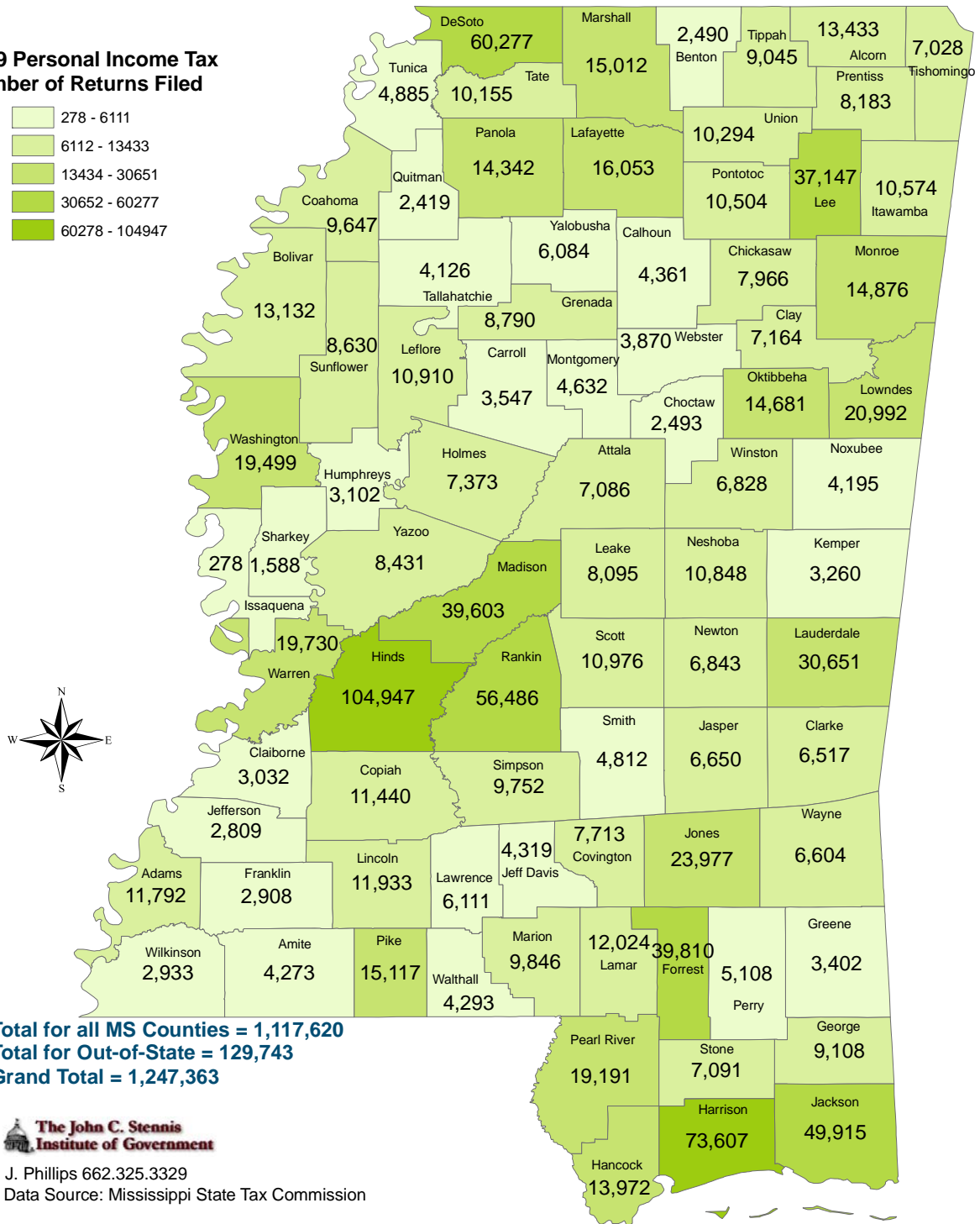
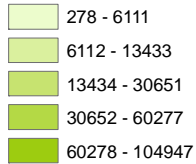
In 2009, the net taxable income on personal income tax returns in Madison County was \$2,102,269,995 or \$53,084 per return; this was the highest average net taxable income per return in the state of Mississippi, with Rankin County having the 2nd highest average net taxable income per return of \$33,606. This compares to an average of \$26,191 for all in-state returns in the state of Mississippi. From 2000 to 2009, total net taxable income on personal income tax returns from Madison County increased by \$1,052,587,860; this represented 11.6 percent of the total state increase (approximately \$9 billion) in net taxable income over the period and represented an increase in Madison County of \$19,521 in net taxable income per return from 2000 to 2009. Among the personal income tax returns filed from the 82 counties in Mississippi, the increase in net taxable income of \$19,521 per Madison County return from 2000 to 2009 was the highest in the state of Mississippi; the 2nd highest increase in net taxable income per return was in Lowndes County with an increase of \$11,419 and compares to an average increase among the 82 counties of \$7,499 in net taxable income per return.

In 2009, the average gross personal income tax per return was \$2,523 in Madison County; this was the highest among the 82 counties in Mississippi and compares to an average gross tax of \$1,540 per return

⁵ Mississippi State Tax Commission Annual Report

2009 Number of Personal Income Tax Returns Filed

2009 Personal Income Tax Number of Returns Filed



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Data Source: Mississippi State Tax Commission

Map 1: 2009 Number of Personal Income Tax Returns Filed

in Rankin County which ranked as the 2nd highest among the 82 counties in Mississippi. The average gross income tax per return among the counties in Mississippi was \$1,194 in 2009. Total gross personal income tax for all returns filed in Madison County was approximately \$99.9 million in 2009; this represented an increase of approximately \$53.3 million in average gross personal income tax over the period 2000 to 2009.

In the State of Mississippi gross income tax for all personal income tax filers from counties was \$1,335,371,248 in 2009; gross income tax for all out of state filers was \$136,235,715; and the total gross personal income tax for the state was approximately \$1.47 billion. From 2000 to 2009, total gross personal income tax for the state of Mississippi increased by approximately \$561 million.

Corporate Income Tax Payers. The number of corporate income tax payers and their rate of growth is another measure of economic growth within a county. As with Personal Income Tax, these revenues are paid to the state government; local county and municipal governments do not receive a direct share of these revenues but do depend upon intergovernmental transfers from the state government to support education, corrections, highway construction, and other public services. Economic development activities within a county have a significant impact upon revenues to the state government from both personal income tax and corporate income tax. According to the U.S. Census Bureau's 2007 Census of Government Finance, revenues from individual income tax and corporate income tax represent approximately 21.3 percent of total general revenue from own sources for the state government of Mississippi. The economic justification for state level investment (i.e. employment tax credits; offsetting the cost of infrastructure development; providing bond funding; or other incentives) in economic development is based upon the importance of these revenues streams to the state government. Corporate Income and Franchise tax before tax credits is a measure of the financial health of the corporation with increases in corporate tax before tax credits representing growth of income and assets for the corporation; Corporate Income and Franchise tax after tax credits is a measure of the revenue contribution of corporations to the total revenue stream of the state government.

In 2009 there were 2,283 corporate taxpayers in Madison County; total corporate income and franchise tax for these corporations was \$8,628,024 before tax credits and \$6,587,710 after tax credits. The simple average corporate income tax after tax credits for a corporate tax payer in Madison County was \$2,885 in Madison County; this compared with a state average for in-state corporate tax payers of \$3,450 and \$11,553 for out-of-state corporate taxpayers. Corporate taxpayers in Madison County accounted for approximately 4.7 percent of total in-state corporate income and franchise tax revenues after taxes in 2009. Over the period 2000 to 2009, the number of corporate taxpayers in Madison County increased by 731; this represented approximately 46.9 percent of the total increase of in-state corporate taxpayers in the state of Mississippi. Total corporate income & franchise tax before tax credits increased by \$7,305,684 in Madison County over the period 2000 to 2009 and total corporate tax after tax credits increased by \$5,300,953. Over the period 2000 to 2009, the increase in Madison County Corporate income tax before taxes accounted for approximately 22 percent of the total increase of in-state corporate income taxes in the state of Mississippi.

See additional Personal and Corporate Income Tax Maps in Appendix A

Education⁶

There were 10,991 students in average daily attendance in the Madison County School District for the 2007 – 2008 school year; this represented an increase of 562 students from the prior year.⁷ From the 1999 – 2000 school year to the 2008 – 2009 school year, enrollment in the Madison County School District increased by 26.8 percent (an increase of 2,322 students over the period).

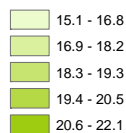
Statewide there were 27,171 students enrolled in 12th grade at the end of the 2007 – 2008 school year; of these, 25,641 students took the ACT. ACT Core Completers are students who are taking a full core of college prep courses; ACT scores for Core Completers are expected to be higher than the average score for all ACT test takers. Of the 25,641 students enrolled in 12th grade in 2008 who took the ACT there were 14,159 (55.2 percent) students identified as “Core Completers; this represented 52.1 percent of 2008 graduating class. The Statewide Composite Mean Scale Score on the ACT for all 2008 graduating seniors was 18.9; for Core Completers the Composite Mean Scale Score was 20.1. All schools that are achieving a high level of student performance, as measured by outcomes on standardized tests, are demonstrating value-added for educational inputs. When comparing ACT performance by students across school districts, consideration should be given to the value of the ACT score, the absolute number of CORE completers, and the percentage of students within a school district that are CORE completers. One example is a comparison between the Oxford, Petal, and the Tupelo school districts – the students in these schools were among those with the highest ACT scores. The Oxford School District had composite mean scale ACT scores for all students of 22.1, composite mean scale ACT scores of 23.9 for CORE completers, and 45.2 percent of 12th grade students were CORE completers. The Petal School District had composite mean scale ACT scores for all students of 21.6, composite mean scale ACT scores of 22.6 for CORE completers, and 60 percent of 12th grade students were CORE completers. The Tupelo School District had composite mean scale ACT scores for all students of 21.4, composite mean scale ACT scores of 22.0 for CORE completers, and 52.4 percent of 12th grade students were CORE completers. In this example, the Oxford district had slightly higher ACT scores for all students and for CORE completers when compared to the Tupelo and Petal school districts, but 52.4 percent of Tupelo’s 12th grade students and 60 percent of Petal’s 12th grade students were CORE completers as compared to 45.2 percent in the Oxford district. It is also important to compare student performance on ACT tests to National student performance; for example, in Mississippi the Composite Mean Scale Score for All Completers was 18.9 while the U.S. Composite Mean Scale Score for All Completers was 21.1.

Students enrolled in schools within the Madison County School District exhibit high scores on standardized tests as compared to their Mississippi peers. In the 2007 – 2008 school year, the ACT Composite Mean Scale Score for All Completers in the Madison School District was 20.7 (see Map 3); this was the 11th highest ACT score among the 152 school districts in the state of Mississippi and compared to an ACT score of 21.4 for All Completers in the Mississippi School for Math & Science. The Composite Mean Scale ACT Score for CORE Completers in the Madison School District was 22.1; this was the 10th highest ACT Score among the school districts in the state and compares to an ACT score of 22.0 for CORE Completers in the Mississippi School for Math & Science.

⁶ This information does not include the Canton Separate School District

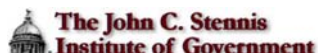
⁷ Mississippi Board of Education

**ACT
Composite Mean Scale Scores
12th Grade 2007 - 2008**



Clay County is K - 6 only

Data Source: Mississippi Board of Education
<http://orshome.mde.k12.ms.us/ors/assessment/2008/index.html#classic>



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Among the students enrolled in 12th grade during the 2007 – 2008 school year (graduating seniors), 51.7 percent were identified as CORE Completers in the Madison School District; as compared to all school districts in the state of Mississippi that had over 50 percent of the 2007 – 2008 graduating class enrolled in CORE academic programs, only three school districts (Tupelo, Petal, and Clinton) had CORE Composite ACT scores that exceeded those of the students in the Madison County School District. A study conducted by the Stennis Institute for the Mississippi Legislature on Mississippi School Districts found similar high performance by students enrolled in the Madison County School District at every grade level of standardized testing.⁸

Total Revenue from all sources to the Madison County School District was \$107,591,396 for the 2007 – 2008 school year; of this amount, 51.4 percent (\$55,305,089) was derived from local sources (i.e. property tax). Among the 152 school districts in the state of Mississippi, Madison County's local contribution as a percent of total revenues was the largest of any school district in the state. Statewide, school district revenue from local sources averaged 28.34 percent for the 2007 – 2008 school year. The Madison County School District's expenditure per pupil (ADA) was \$7,553 for the 2007 – 2008 school year as compared to a statewide average of \$8,611; among the 152 school districts in the state of Mississippi, Madison County ranked among the 12 school districts with the lowest expenditure per pupil. Instruction expenditures per student were \$5,563.73 (71.2% of total expenditures) in the Madison County School as compared to \$5,873 at the state level. In the state of Mississippi the percentage of total educational budget that is allocated to Instruction ranges from 56 percent to 76 percent; a prior report by the John C. Stennis Institute of Government⁹ found a strong, positive correlation between the percentage of school district budget allocated to Instruction and positive outcomes by students on standardized tests; Madison County ranked among the 14 school districts in the state that allocated the largest percentage of total budget to Instruction during the 2007 – 2008 school year.

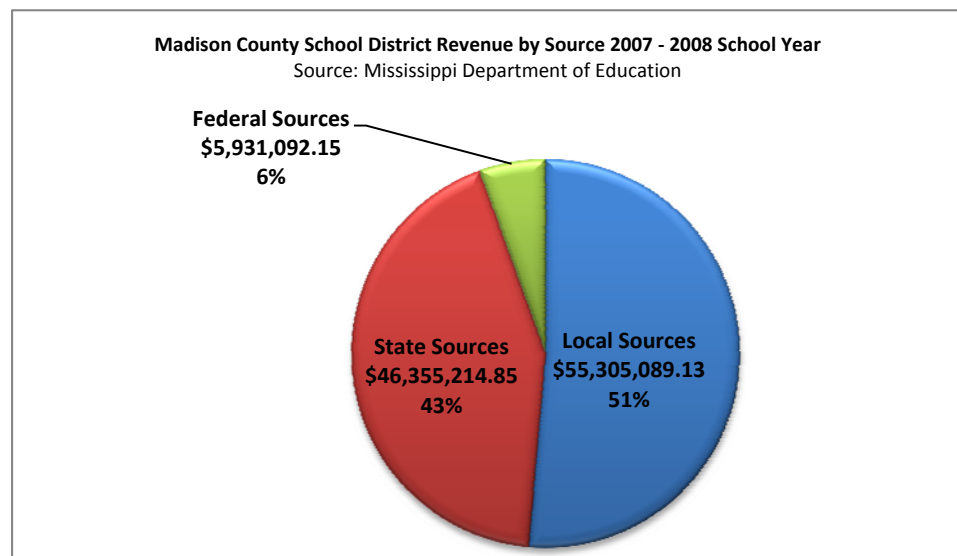


Figure 7: Madison County School District Revenue by Source

⁸ "An Overview of Educational Expenditures and Outcomes: Mississippi School Districts 2007 – 2008"
<http://www.msgovt.org/modules/cms/images/thumb/272.pdf>

⁹ Ibid

2007 - 2008 Total Current Operating Expenditure per Pupil in ADA
(excluding capitalized equipment expenditures)
Mississippi Public School Districts

**Total Operating Expenditure
per Student in ADA**

2007 - 2008 School Year



Statewide Average = \$8,611

Data Source: Mississippi Board of Education
<http://orshome.mde.k12.ms.us/ors/assessment/2008/index.html#classic>



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Map 4: 2007 – 2008 School District Operating Expenditure per Student

Local property taxes are the major source of revenue used by local governments and school districts to fund education. As economic development occurs and new business locates within a county, the demand for labor increases. Frequently, this increases the size of the Residence Based Civilian Labor Force; for example in Madison County the size of the Residence Based Civilian Labor Force has increased by 1,520 persons over the period 2005 through March 2010. New residents increase the demand for services from governmental entities. The increased demand for educational services is demonstrated by an increase of 1,221 students enrolled in the Madison School District from 9,770 students during the 2004 – 2005 school year to 10,991 students during the 2008 – 2009 school year. Increased school enrollment generates the need for increased revenues as the cost of providing educational services also increases. As demonstrated in Table 2, Total Expenditures by the Madison County School District increased from \$55 million in 2005 to \$70 million in 2008, and Local Sources of Revenue increased from \$28.1 million in 2005 to \$37.2 million in 2008.

Table 2: Madison County School District Statement of Revenues, Expenditures, and Changes in Fund Balance

	2005	2006	2007	2008
Revenues:				
Local Sources	\$28,055,329	\$31,932,022	\$34,316,115	\$37,222,318
State Sources	\$32,353,833	\$35,555,796	\$39,173,440	\$43,854,950
Federal Sources	\$239,893	\$270,340	\$250,365	\$195,587
Total Revenues	\$60,649,055	\$67,758,158	\$73,739,920	\$81,272,855
Expenditures:				
Instruction	\$35,277,687	\$37,557,790	\$41,782,707	\$45,066,838
Support Services	\$19,816,783	\$21,231,441	\$25,005,414	\$25,055,902
Non-instructional Services	\$8,400	\$0	\$0	\$0
Facilities Acquisition & Construction	\$359,630	\$235,723	\$423,012	\$305,921
Debt Services:				
Interest	\$3,544	\$3,096	\$27,829	\$23,043
Total Expenditures	\$55,466,044	\$59,028,050	\$67,238,962	\$70,451,704
Excess (Deficiency) of Revenues over Expenditures	\$5,183,011	\$8,730,198	\$6,500,958	\$10,821,151
Other Financing Sources (Uses):				
Proceeds of loans				\$1,664,178
Insurance Loss Recoveries	\$61,233	\$36,644	\$0	\$0
Sale of Easements	\$0	\$0	\$0	\$80,200
Operating Transfers In	\$337,295	\$2,055,932	\$2,643,364	\$18,674
Other Financing Sources	\$34,625	\$55,077	\$600	\$0
Operating Transfers Out	(\$5,603,146)	(\$14,311,562)	(\$3,845,257)	(\$10,279,703)
Total Other Financing Sources (Uses)	(\$5,169,993)	(\$12,163,909)	(\$1,201,293)	(\$8,516,651)
Net Change in Fund Balances	\$13,018	(\$3,433,801)	\$5,299,665	\$2,304,500
Fund Balances:				
July 1	\$13,029,560	\$13,042,578	\$9,608,777	\$14,908,442
June 30	\$13,042,578	\$9,608,777	\$14,908,442	\$17,212,942

Source: Mississippi Office of the State Auditor; 2008 Madison County School District Audited Financial Statement

Tax Revenues

As discussed in the prior section of this Overview, increased economic development combined with an increase in the number of businesses, generates increased employment demand and is generally associated with increases in population (although in some Mississippi counties this is not the case). With increased population comes increased demand for public services such as education, hospitals and healthcare, increased need for transportation and an increase in the cost of maintaining roads, amplified demand for police and fire protection, sewage, parks and recreation, and solid waste management. The cost of providing these services is predominantly borne by local county and municipal governments. The revenues to pay for these services come from three primary sources: Intergovernmental transfers from State or Federal sources; General Revenue from Own Sources which include Property Taxes or Sales Tax; Utility Revenues; or Charges for Services (i.e. School Lunch sales, fees for the use of parks or recreation facilities, sewage or solid waste management fees). With economic development, revenues to local government are anticipated to increase in order to offset the increased cost of services that must be provided by local governments; for example, as new residents move into a community and purchase homes or new businesses are established, increased property taxes are anticipated; as income earnings increase, it is anticipated that sales tax revenues to local municipalities will increase; and with increased demand for utilities, it is anticipated that sewage, solid waste management, and water revenues will increase. As the size of the tax base increases it is assumed that the burden of taxation will be equitably spread across a larger number of payers thereby reducing the proportional tax burden on any single individual or on a specific class of taxpayer. For example, property taxes are levied on business and residential Real Property; as the number of businesses within a county increase, they share the burden of taxation with residential property owners by paying property taxes. In this manner, the increased demand for government services and the related need for increased revenues to provide these services are shared across an increasing number of taxpayers with business property tax payers assuming a portion of these responsibilities. County governments in the state of Mississippi are the responsible entities for balancing the need to provide services to citizens, the need to generate sufficient revenues to pay for the cost of providing services, and the need to minimize the burden of taxation on any class of taxpayers to assure healthy growth within a county. County Supervisors achieve these objectives by providing sound financial planning and budgetary oversight; the tool that they use to generate sufficient revenues is the tax millage rate.

Property Tax revenues are a function of the assessed value of property, the assessment ratio applied to a specific class of property, and the millage rate that is applied to the assessed value of the property. In Mississippi there are five classes of property:

- Class I. Single-family, owner-occupied, residential real property, at ten percent (10%) of true value.
- Class II. All other real property, except for real property included in Class I or IV, at fifteen percent (15%) of true value.
- Class III. Personal property, except for motor vehicles and for personal property included in Class IV, at fifteen percent (15%) of true value.

- Class IV. Public utility property, which is property owned or used by public service corporations required by general laws to be appraised and assessed by the state or the county, excluding railroad and airline property and motor vehicles, at thirty percent (30%) of true value.
- Class V. Motor vehicles, at thirty percent (30%) of true value.

Economic growth promotes an increase in the construction of business property (Class II real property) and in the Machinery and Equipment or Inventory used by a business (Class III personal property), it can create residential growth as individuals move into a county to obtain employment (Class I real property or Class III personal property in the case of Mobile Homes). Increased population also leads to an increase in the number of motor vehicles (Class V property). This growth increases the total assessed value of property within a county and as a result, lowers the millage rate that is required to obtain a fixed amount of revenue. A measure of economic growth is the change in the Ad Valorem Assessment of property within a county that is subject to taxation.

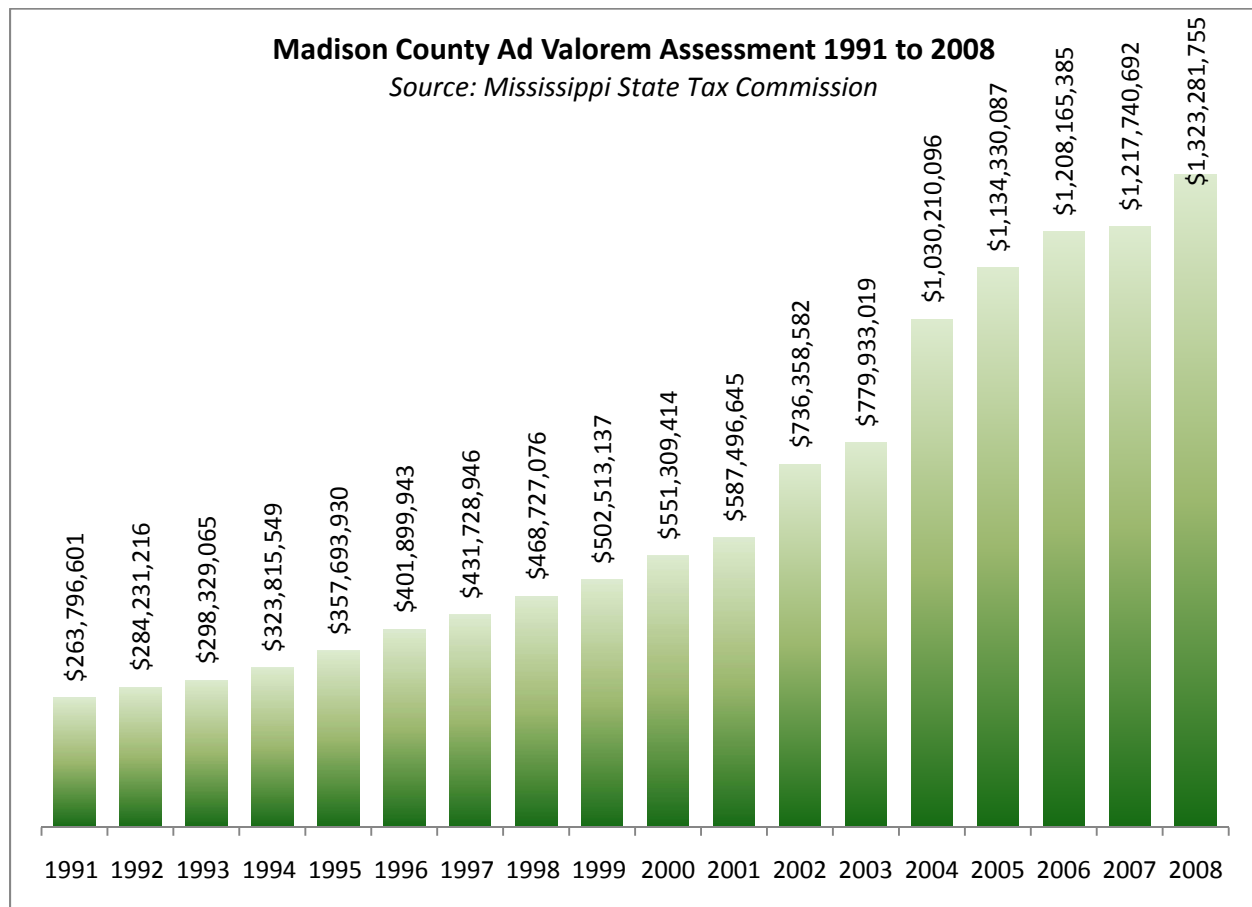
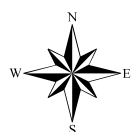
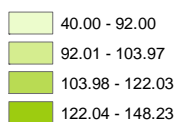
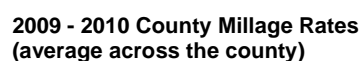


Figure 8: Madison County Ad Valorem Assessment 1991 to 2008

As demonstrated in Figure 8 above, the Ad Valorem Assessment in Madison County has exhibited annual growth in every year over the period 1991 through 2008. The rate of growth of the ad valorem assessment in Madison County has generally outpaced the growth rate of the state assessed value over the period 1992 through 2008; the period 2006 to 2007, was the first year during which the growth rate

2009 - 2001 County Millage Rates



State Average Millage Rate = 104.02



J. Phillips 662.325.3329

Data Source: Mississippi State Tax Commission

Map 5: 2009 - 2010 County Millage Rates

In Madison County Millage Rates vary by district; a complete table of millage rates is provided in Appendix B

of the ad valorem assessment in Madison County did not equal or exceed the average growth rate in the state of Mississippi (see Figure 9).

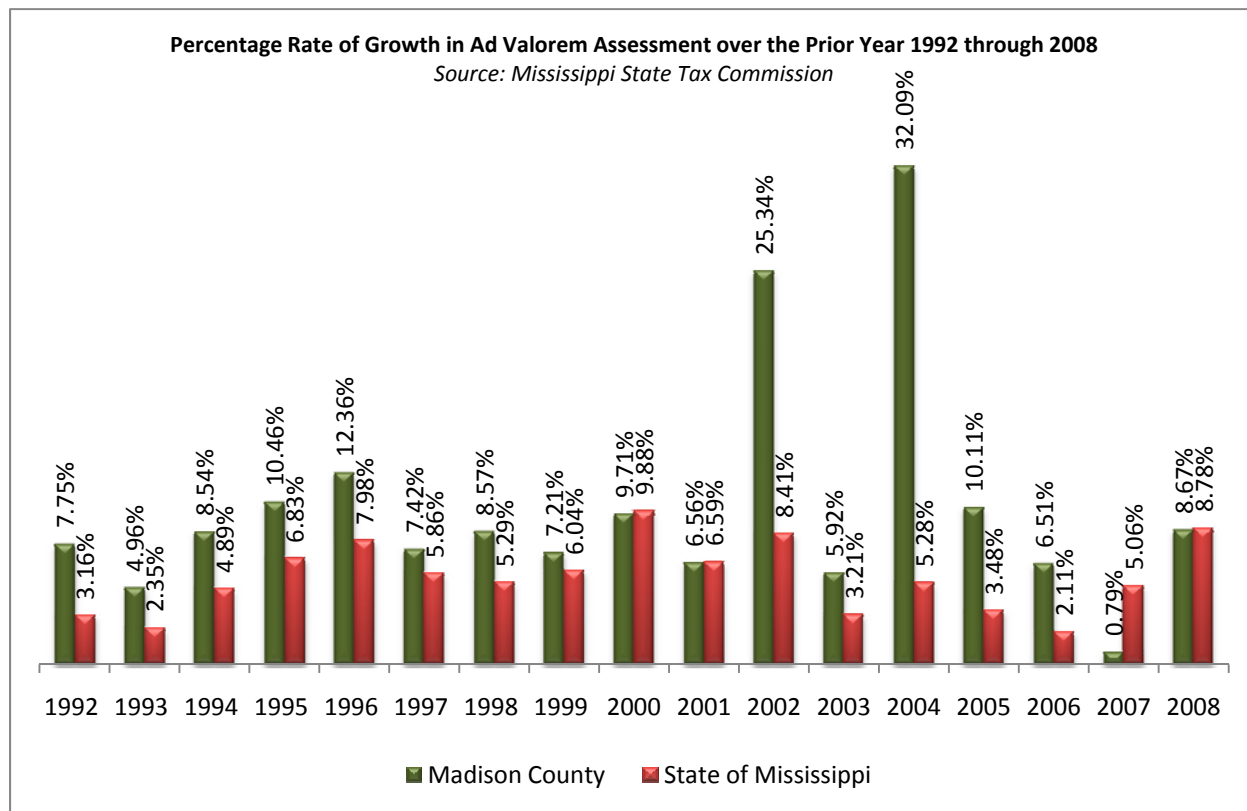


Figure 9: Growth Rate of Ad Valorem Assessment 1991 through 2008

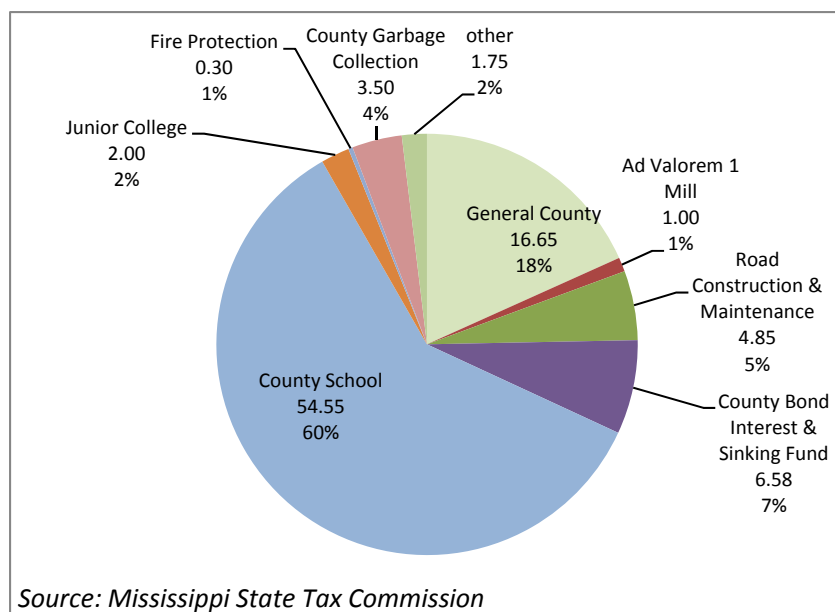


Figure 10: Madison County Millage Allocation 2009 - 2010

With an average county- wide millage rate of 91.18 in 2009 - 2010, Madison County ranks among the 14 Mississippi counties with the lowest millage rate in the state (see Map 5). With 54.55 mills allocated to support county schools, approximately 60 percent of the total millage in Madison County is used to support the Madison County School District.

Madison County provides an example of a Mississippi County that has achieved economic and population growth, a high quality of educational performance, and has controlled growth in the tax burden on the citizens and businesses within the county. In fiscal year 2009, the county increased the millage rate by 3.33 mills; however the tax millage rate remained below the millage rate of fiscal year 2002 due to intervening reductions in the millage rate over the period 2002 through 2009.

Table 3: Madison County Financial Statements 2004, 2005, 2007 and 2008

Madison County Financial Statements 2004, 2005, 2007 and 2008				
	2008	2007	2005	2004
Revenues:	Amount	Amount	Amount	Amount
<i>Program revenues</i>				
Charges for services	\$6,913,402	\$6,797,108	\$3,900,441	\$2,217,442
Operating grants and contributions	\$1,236,085	\$1,963,519	\$2,939,307	\$5,905,315
Capital grants and contributions	\$219,605	\$266,390	\$158,685	\$915,286
<i>General revenues</i>				
Property taxes	\$29,721,813	\$27,961,867	\$22,430,457	\$20,021,470
Grants and contributions	\$2,285,357	\$3,161,275	\$3,582,060	\$3,309,248
Use of money and property	\$1,036,270	\$1,352,634	\$1,348,252	\$1,453,922
Other	\$7,141,737	\$3,343,935	\$6,542,331	\$2,896,397
Total Revenues	\$48,554,269	\$44,846,728	\$40,901,533	\$36,719,080
<i>Property Tax as Percent of Total Revenue</i>	61.21%	62.35%	54.84%	54.53%
Expenses:				
General government	\$13,293,447	\$13,250,316	\$10,899,228	\$10,495,175
Public safety	\$12,420,948	\$11,028,095	\$9,281,251	\$5,172,362
Public works	\$10,262,958	\$14,130,517	\$12,510,761	\$16,980,375
Health and welfare	\$863,834	\$840,386	\$877,803	\$1,158,546
Culture and recreation	\$1,467,043	\$1,487,444	\$1,135,872	\$1,271,940
Conservation of natural resources	\$353,439	\$339,366	\$442,536	\$351,149
Economic development	\$705,396	\$910,693	\$581,626	\$1,666,249
Other expenses	\$3,874,731	\$3,359,809	\$3,048,102	\$1,310,438
Total Expenses	\$43,241,796	\$45,346,626	\$38,777,179	\$38,406,234
Decrease in Net Assets	\$5,312,473	(\$499,898)	\$2,124,354	(\$1,687,154)

Source: Mississippi Office of the State Auditor, Madison County Audited Government Financial Statements

As demonstrated in Table 3, property tax as a percent of total revenue has become an increasingly important source of revenue to support public services in Madison County. Maintaining a balance between the distribution of property taxes on business and on individuals to achieve a proportional distribution of the tax burden and keeping millage rates low to prevent taxation from becoming burdensome, while at the same time maintaining sufficient revenues to provide services to an increasing population is a significant challenge for decision-makers in Madison County.

Sales Tax Revenues

From the perspective of local governments (county and municipal) capturing the maximum benefit of economic development within their locality, the geographic location of business growth is an important issue for local decision-makers. Incorporated municipal governments receive a sales tax diversion of approximately 18.5 percent of all sales taxes that are collected by the state from businesses that are located within the municipal boundary. Examination of the rate of change in the number of sales taxpaying business entities, gross sales, and gross tax revenues associated with these sales provides a framework for decision-making. As demonstrated in Table 4, Madison County experiences a relatively

Table 4: Sales Tax Collections Madison County 2000 and 2009

Number of Sales Taxpayers			
	2000	2009	Change 2000 to 2009
<u>Canton</u>			
Number of Taxpayers	378	382	4
Gross Tax	\$9,112,011	\$12,005,978	\$2,893,967
Gross Sales	\$146,512,370	\$186,428,349	\$39,915,979
<u>Flora</u>			
Number of Taxpayers	83	88	5
Gross Tax	\$1,506,640	\$3,247,287	\$1,740,647
Gross Sales	\$24,465,423	\$50,038,599	\$25,573,176
<u>Madison</u>			
Number of Taxpayers	255	537	282
Gross Tax	\$5,919,290	\$25,147,783	\$19,228,493
Gross Sales	\$87,231,242	\$369,165,156	\$281,933,914
<u>Ridgeland</u>			
Number of Taxpayers	936	1184	248
Gross Tax	\$46,788,333	\$61,314,256	\$14,525,923
Gross Sales	\$698,245,282	\$919,302,724	\$221,057,442
<u>Total within all municipalities</u>			
Number of Taxpayers	1,652	2191	539
Gross Tax	\$63,326,274	\$101,715,304	\$38,389,030
Gross Sales	\$956,454,317	\$1,524,934,828	\$568,480,511
<u>Total in the County</u>			
Number of Taxpayers	1,988	2,695	707
Gross Tax	\$70,618,124	\$114,063,194	\$43,445,070
Gross Sales	\$1,112,272,508	\$1,808,120,423	\$695,847,915
<u>Total in the County outside of Municipal Boundaries</u>			
Number of Taxpayers	336	504	168
Gross Tax	\$7,291,850	\$12,347,890	\$5,056,040
Gross Sales	\$155,818,191	\$283,185,595	\$127,367,404
<u>Uncaptured (Leakage) Sales Tax Diversions</u>			
Source: Mississippi State Tax Commission	\$1,348,992.25	\$2,284,359.65	\$935,367

low level of sales tax leakage because the majority of sales taxpaying business entities are located within municipal boundaries. As a result, these municipalities are able to capture the 18.5 percent sales tax diversions on taxable sales within their geographic boundaries.

From 2000 to 2009, the total number of sales taxpaying business entities in Madison County increased by 707, gross sales by these firms increased by approximately \$696 million, and the gross sales tax revenue generated by these firms was approximately \$43.4 million. Of the total sales tax revenue generated by business firms in Madison County, an estimated \$11.7 million was returned to municipalities within the county in the form of sales tax diversions and the balance of approximately \$58.9 million (before deductions and write-offs) was provided as revenue to the state of Mississippi.

In Madison County, the largest growth in terms of the number of business sales taxpayers has occurred in the Miscellaneous Retail industry; with an increase of 237 establishments in this industry. The second largest increase in the number of business sales taxpayers has occurred in the Contracting Industry with an increase of 104 sales taxpayers over the period 2000 to 2009 (see Figure 11 below).

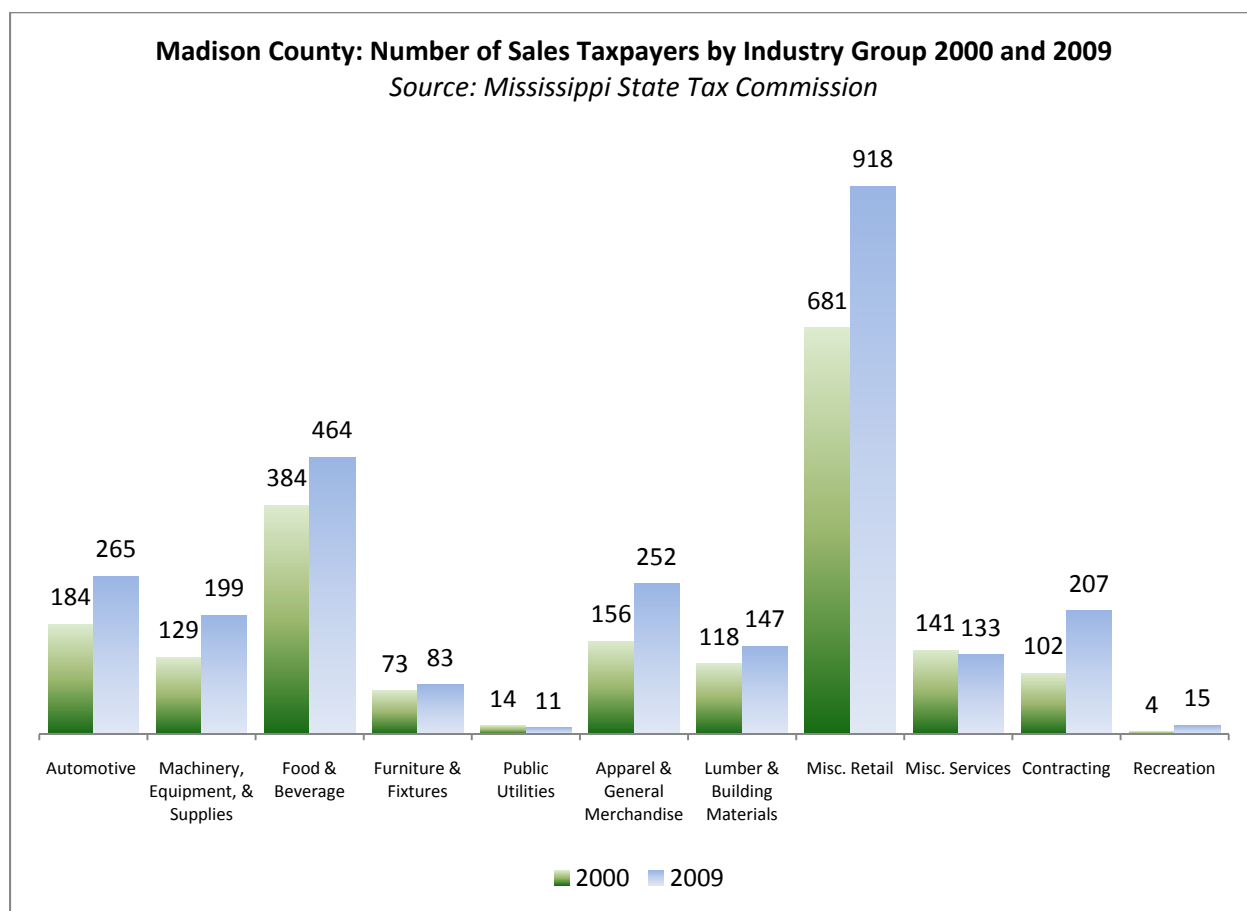


Figure 11: Madison County Sales Taxpaying Firms by Industry Group 2000 and 2009

Over the period 2000 to 2009, gross sales for businesses in Madison County that pay sales tax increased by \$685.8 million. The largest increase in gross sales over the period 2000 to 2009 occurred in the Food & Beverage industry, with an increase of \$140.5 million; the Apparel & General Merchandise industry experienced an increase of \$129.3 million from 2000 to 2009; and the Contracting industry's gross sales increased by \$115.8 million over the period.

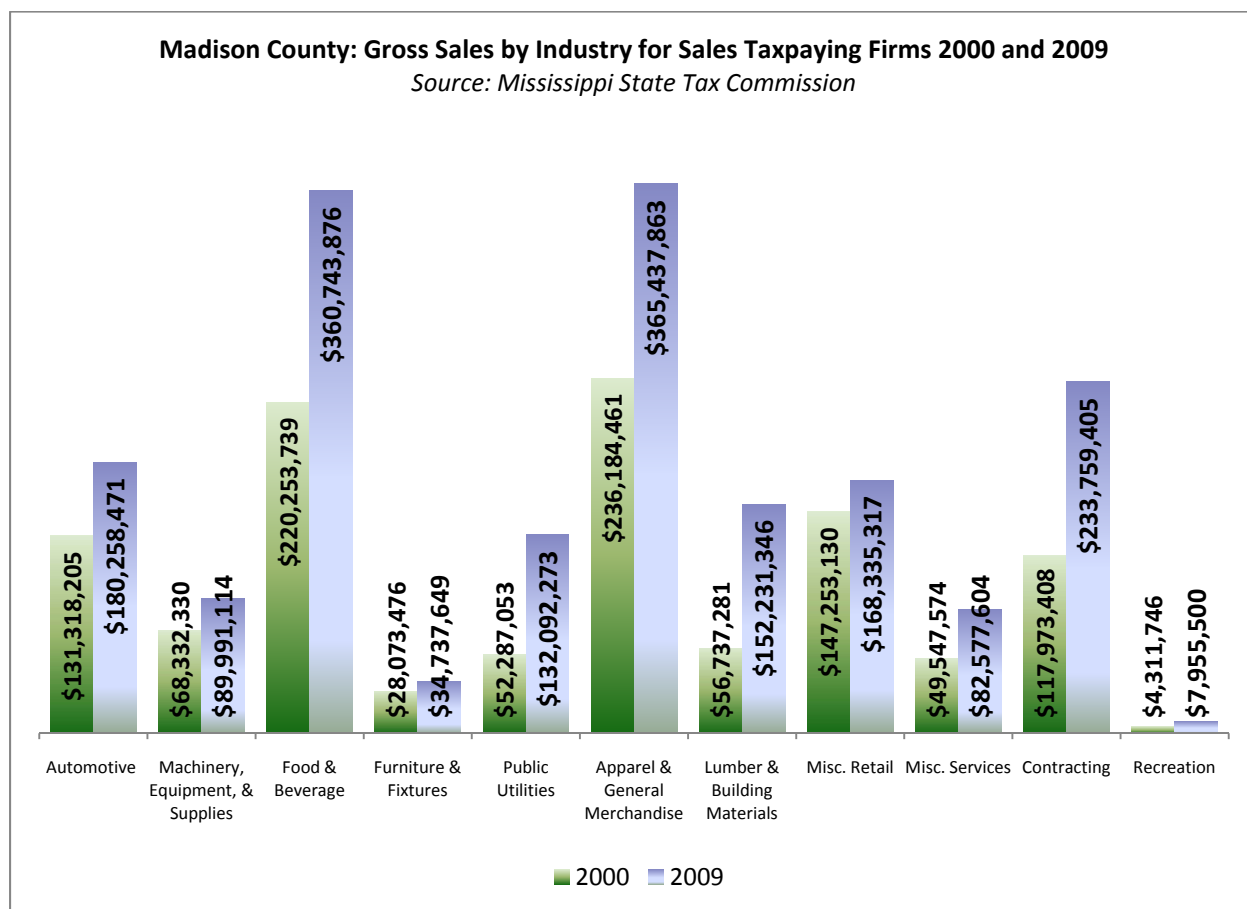


Figure 12: Madison County Gross Sales by Industry for Sales Taxpayers 2000 and 2009

Overview Findings

This Overview found that Madison County exhibits exceptionally positive economic growth and has effectively managed that growth to assure a positive balance between meeting the needs of a growing population, meeting increasing demand for public services, and maintaining a relatively low tax burden on the residents and businesses located within the county while assuring that there are adequate tax revenues to meet the needs of a growing economy.

Good management has enabled the county to provide an exceptionally high level of educational outcomes. This is demonstrated by the strong performance of the students within the Madison County School District on standardized test scores, which are among the highest in the state. To fund education, Madison County levies 54.55 mills to the County School District; this is the 15th highest millage rate devoted supporting a county school district among the 82 counties in the state of Mississippi and represents 59.83 percent of the total county millage rate – the 3rd highest percentage in the state of Mississippi. Among the 82 counties in the state of Mississippi, total county millage rates range from a high of

148.23 to a low of 40.00 mills with lower millage rates frequently found in counties that receive significant supplementary revenues from casino gaming (i.e. Tunica and Harrison County). Among the 82 counties in Mississippi, Madison County ranked as having the 14th lowest millage rate in 2009 – 2010. A prior study conducted by the Stennis Institute for the Mississippi Legislature on school district expenditures and educational outcomes found a positive relationship between the efficient allocation of educational budgets and educational outcomes, indicating that good management is reflected through a school district. Madison County is an example of this relationship, with high educational outcomes reflected by student performance on standardized tests and efficient use of educational budget. For example, among the 152 school districts in the state of Mississippi that had greater than 50 percent of students enrolled in CORE academic programs; the Madison County School District had the 5th highest Composite ACT scores (22.1) for Core Completers in the state of Mississippi among 2008 Graduating Seniors. This outcome is made even more impressive by the fact that the number of Core Completers in the Madison County School District is approximately 50 percent larger than any of the other four school districts that had higher Core Composite ACT scores. For example, in the Madison County School District there were 355 students identified as Core Completers in the 2008 graduating class with an average Composite ACT score of 22.1; this compares with the Clinton School District with an average Core Composite ACT score of 22.4 with 190 students identified as Core Completers; or the Pass Christian School District with an average Core Composite ACT score of 23.4 with 56 students identified as Core Completers. The Madison County School District's current operating expenditure per pupil for the 2007 – 2008 school year was \$7,553 per student; this compares to a statewide average of \$8,611 per students and ranks Madison County as having the 12th lowest cost per student among the 152 school districts in the state. Instruction expenditures per student in Madison County were \$5,390 per student, representing 71.1 percent of total expenditures per student; this was the 30th lowest Instruction expenditure per student among the 152 school districts, but represented the 15th highest percentage of total expenditure allocated to Instruction among all Mississippi School District. Even the cost of transportation per student in Madison County is lower than the state average - \$424 per student as compared to \$479 per student.

In a state noted for having among the lowest per capita personal income and the highest poverty rate in the nation, Madison County is an exception. With a per capita personal income of \$45,635 in 2008, Madison County had the highest per capita personal income among the 82 counties in the state of Mississippi; exceeding the U.S. average PCPI of \$40,166. In 2008, Madison County had the 4th lowest poverty rate among the 82 counties in Mississippi; with a poverty rate of 13.4 percent as compared to a state level poverty rate of 20.8 and a national poverty rate of 13.2 percent.

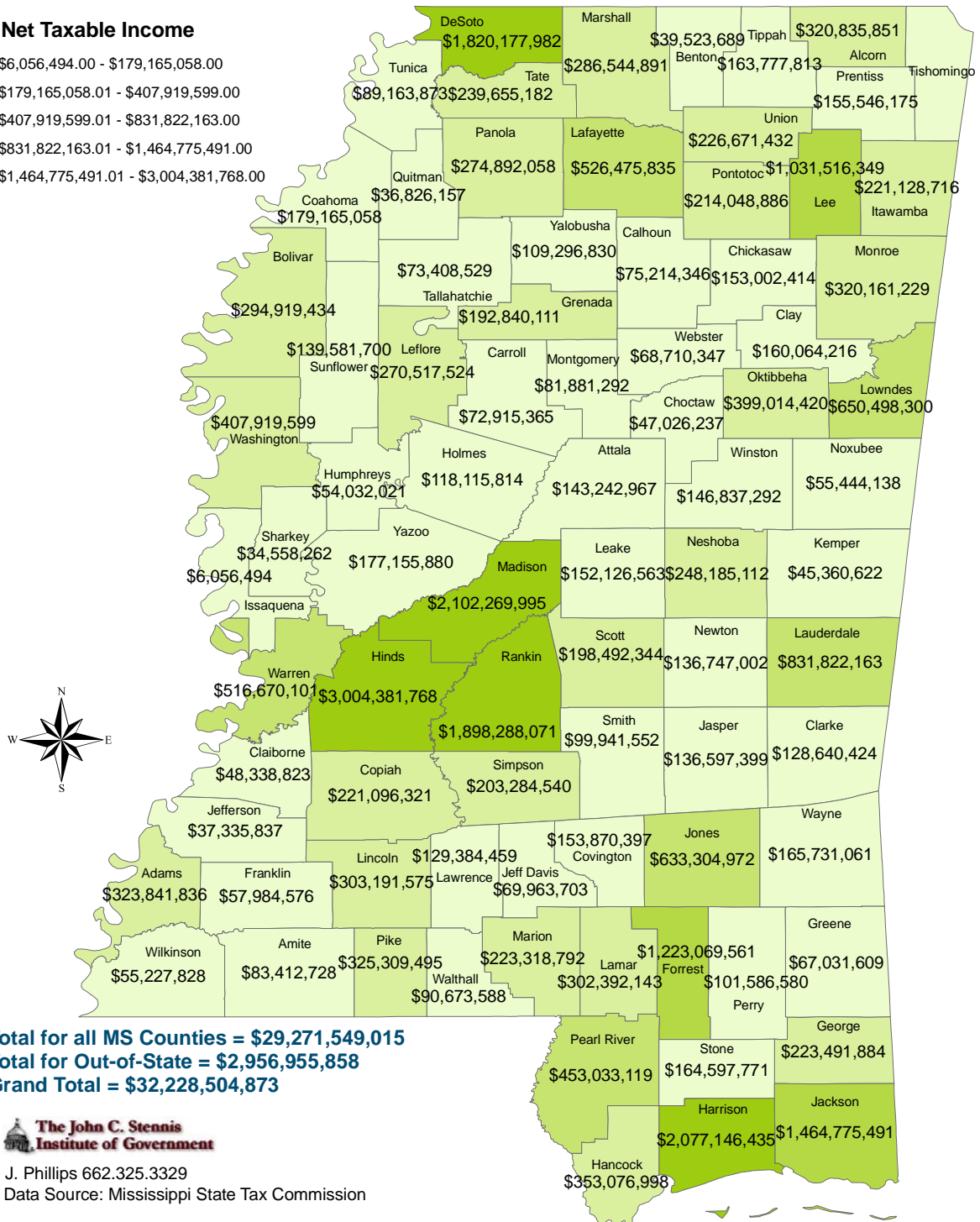
Madison County is a primary generator of revenues to the state government; contributing approximately \$6.6 million of Corporate Income Tax after tax credits (4.7 percent of the in-state total Corporate Income Tax after tax credits of \$114.5 million) and comprising 21.5 percent of the total growth in corporate in-state tax revenues over the period 2000 to 2009. Personal Income Taxpayers in Madison County generated an estimated \$99 million in gross income tax revenues for the state of Mississippi in 2009, representing 7.5 percent of the total gross income tax revenues in the state of Mississippi in 2009 for in-state taxpayers (\$1.3 billion). In 2009, Madison County had the 2nd highest net taxable personal income among the 82 counties in the state - \$2.1 billion, and the highest net taxable income per income tax filer (\$53,083) among the 82 counties in the state of Mississippi. In 2009, gross sales tax revenue generated in Madison County was \$114,063,194; this represented approximately 4.4 percent of the \$2.6 billion of in-state gross sales tax revenues to the state of Mississippi. Among the 82 counties in the state of Mississippi, Madison County serves as an exemplar for balanced economic growth, good stewardship of tax payer revenues, and striking the requisite balance between maintaining an adequate stream of tax revenues without overburdening any single class of taxpayers.

APPENDIX A: Personal and Corporate Income Tax Maps

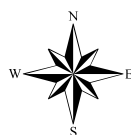
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2009 Net Taxable Income (Personal Income)

2009 Net Taxable Income



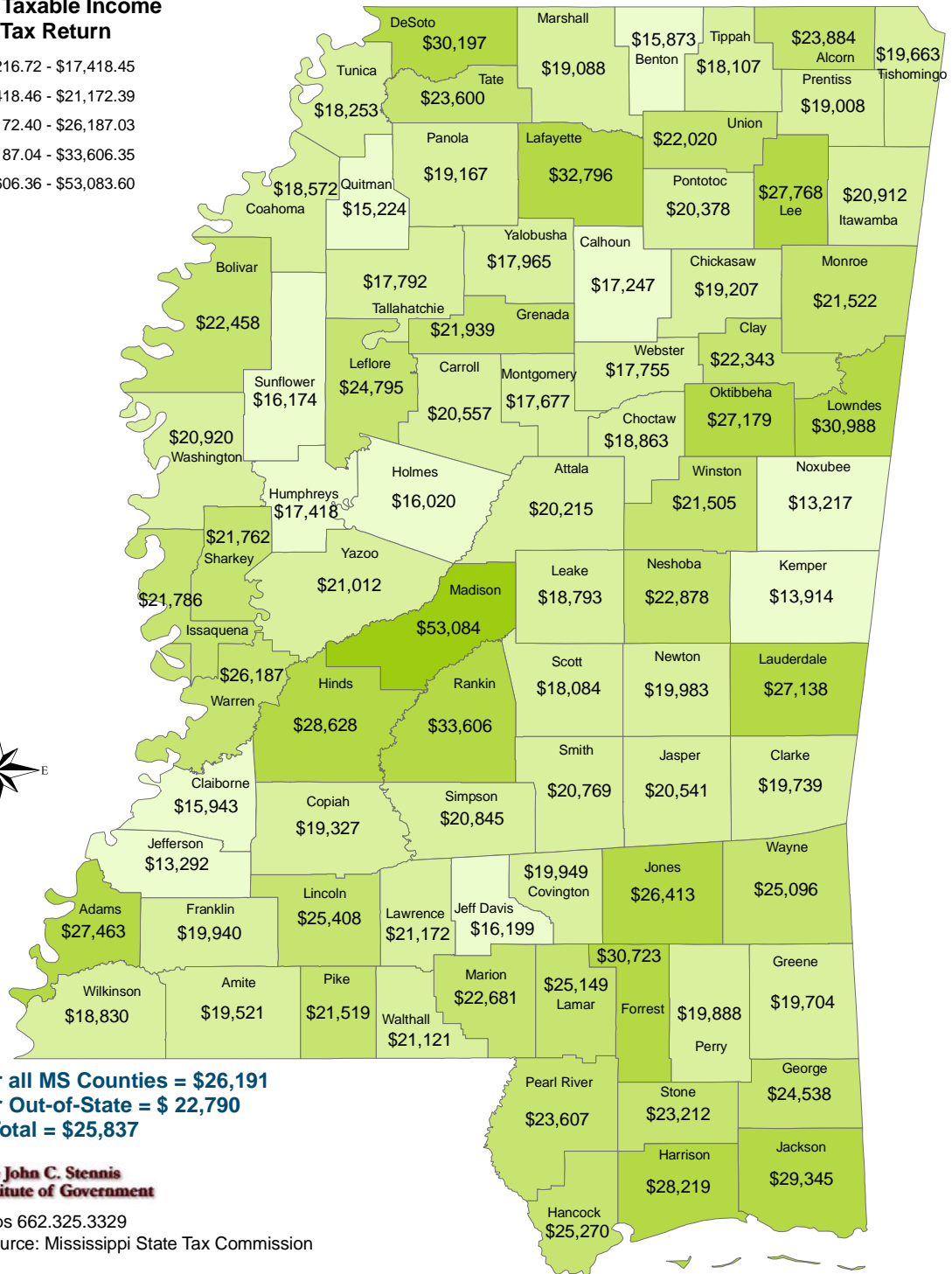
2009 Gross Income Tax on Personal Income



J. Phillips 662.325.3329
Data Source: Mississippi State Tax Commission

2009 Gross Taxable Income per Filer Personal Income Tax

2009 Gross Taxable Income per Income Tax Return



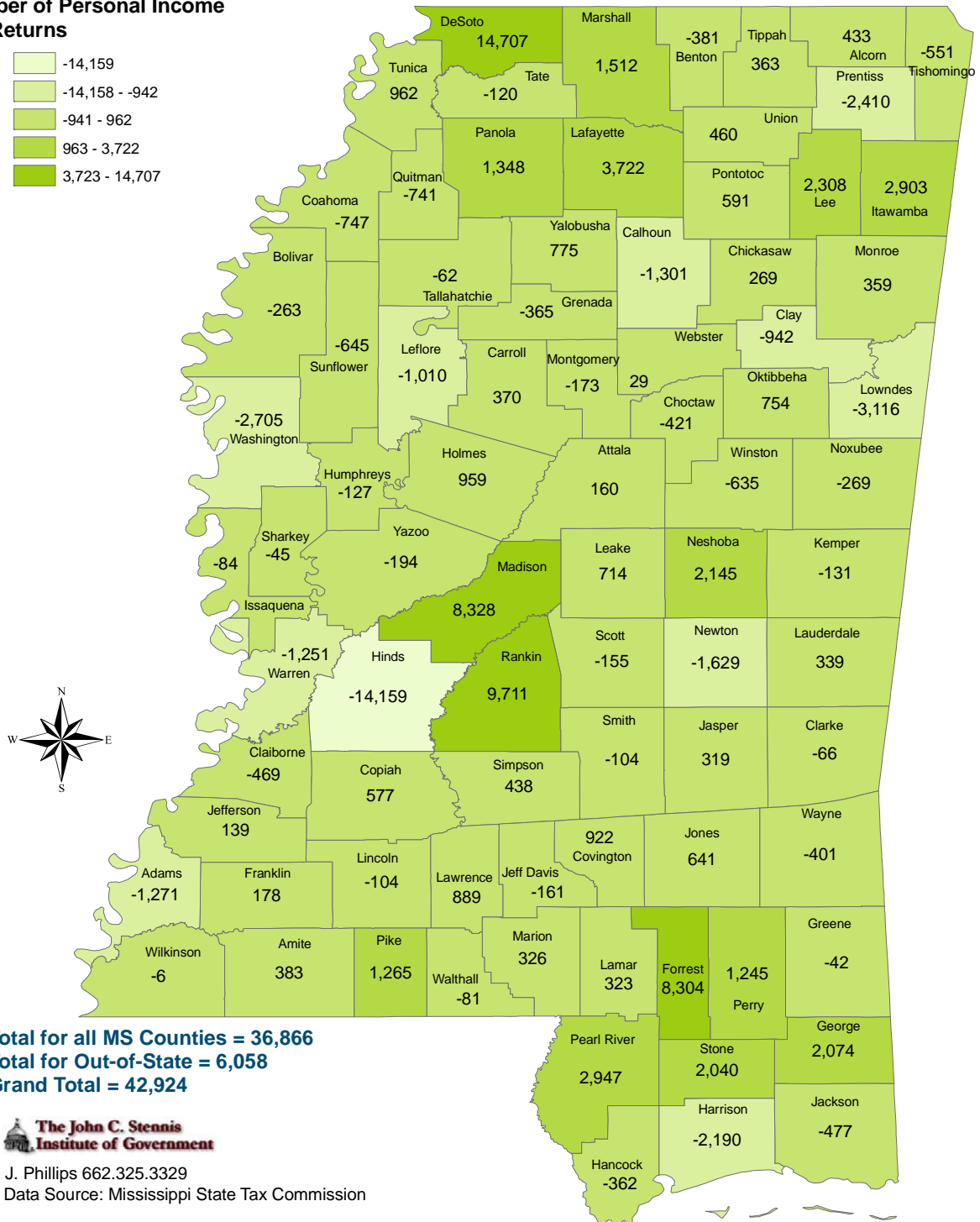
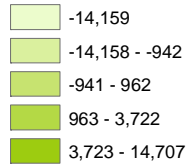
Total for all MS Counties = \$26,191
Total for Out-of-State = \$ 22,790
Grand Total = \$25,837

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J. Phillips 662.325.3329
 Data Source: Mississippi State Tax Commission

2000 to 2009 Change in the Number of Personal Income Tax Returns

2000 to 2009 Change Number of Personal Income Tax Returns



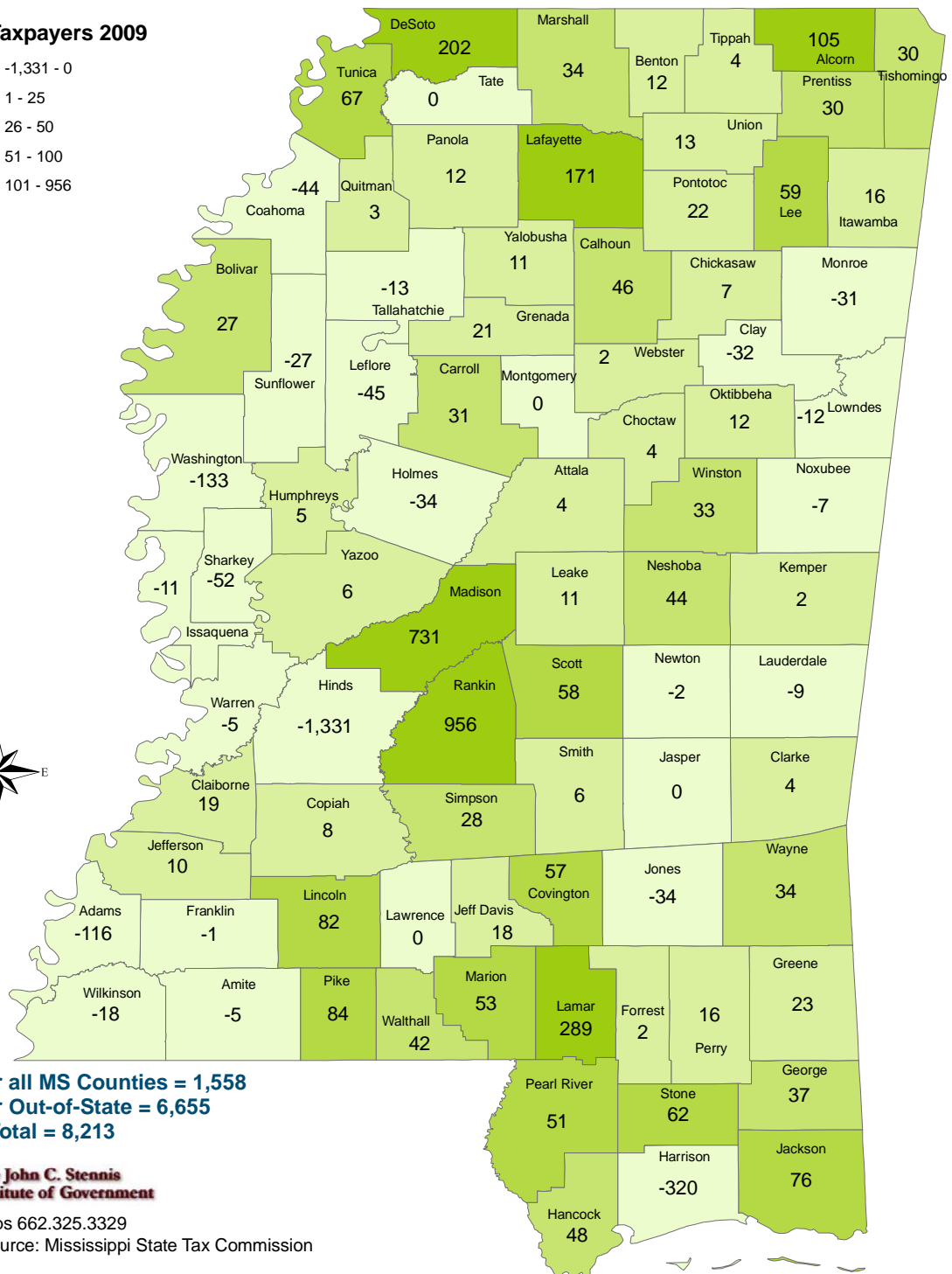
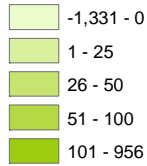
Total for all MS Counties = 36,866
Total for Out-of-State = 6,058
Grand Total = 42,924

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J. Phillips 662.325.3329
 Data Source: Mississippi State Tax Commission

Change in the Number of Corporate Taxpayers 2000 to 2009

Corporate Taxpayers 2009



Total for all MS Counties = 1,558

Total for Out-of-State = 6,655

Grand Total = 8,213



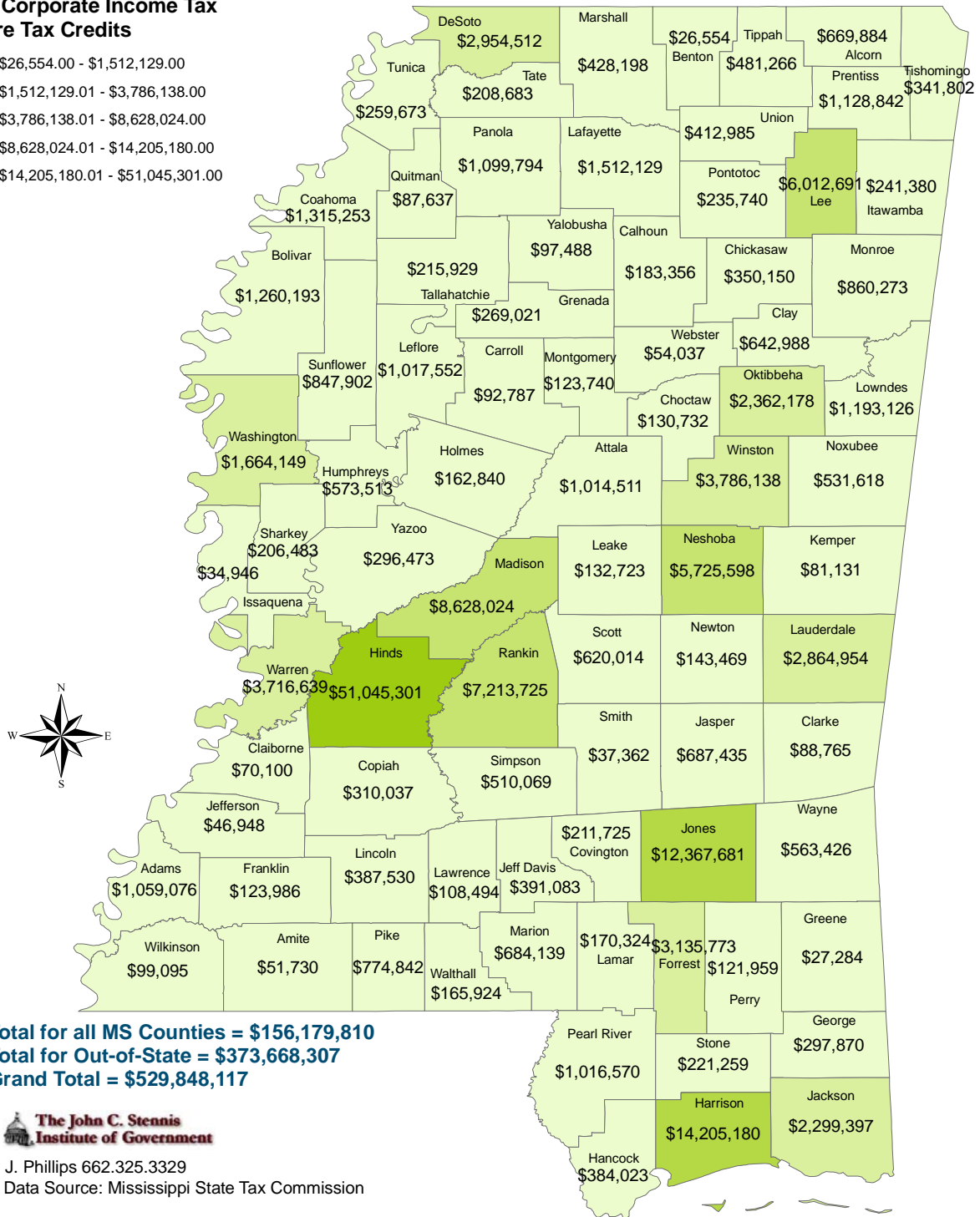
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J. Phillips 662.325.3329

Data Source: Mississippi State Tax Commission

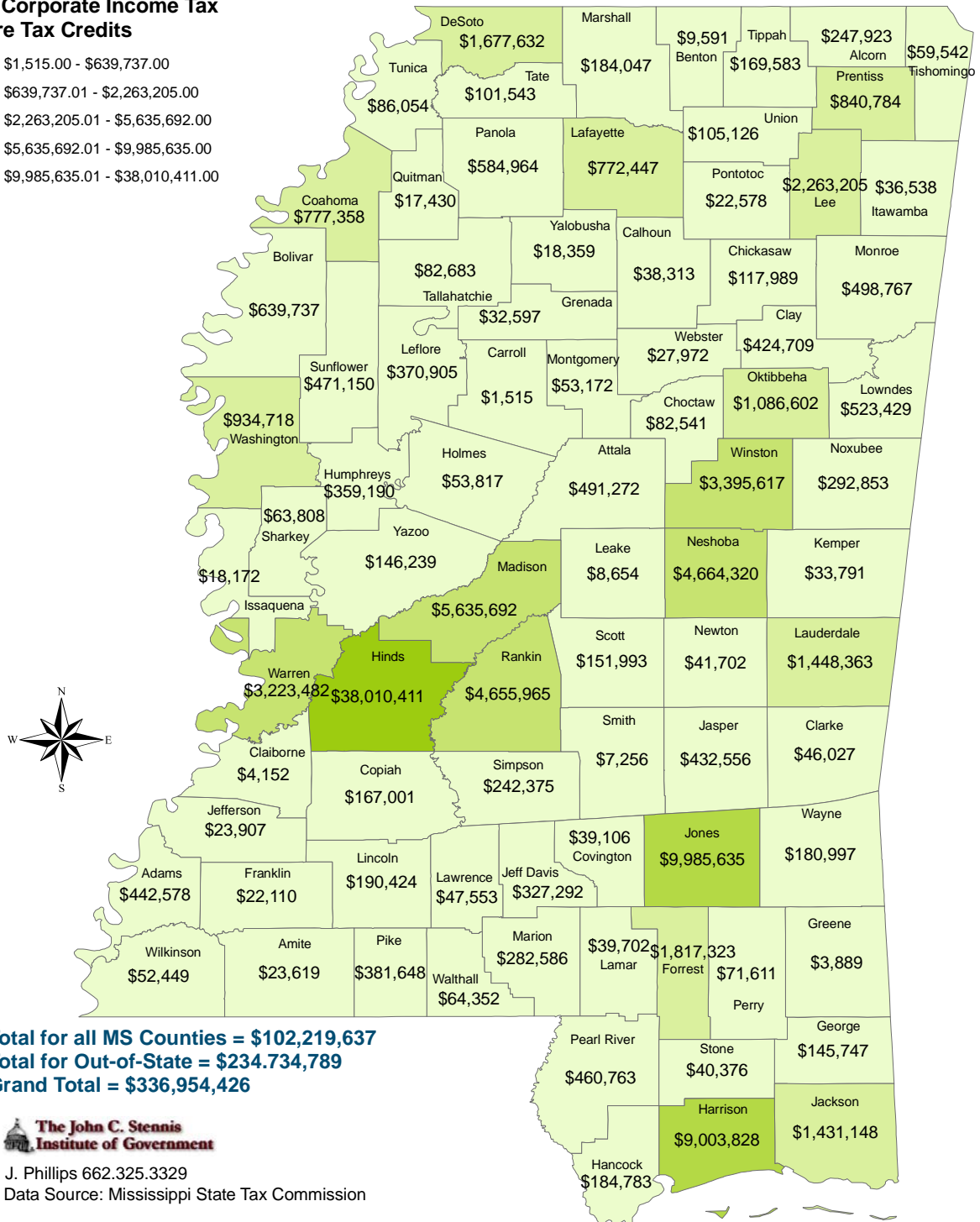
2009 Total Corporate Tax (Income and Franchise) Before Tax Credits

2009 Corporate Income Tax Before Tax Credits



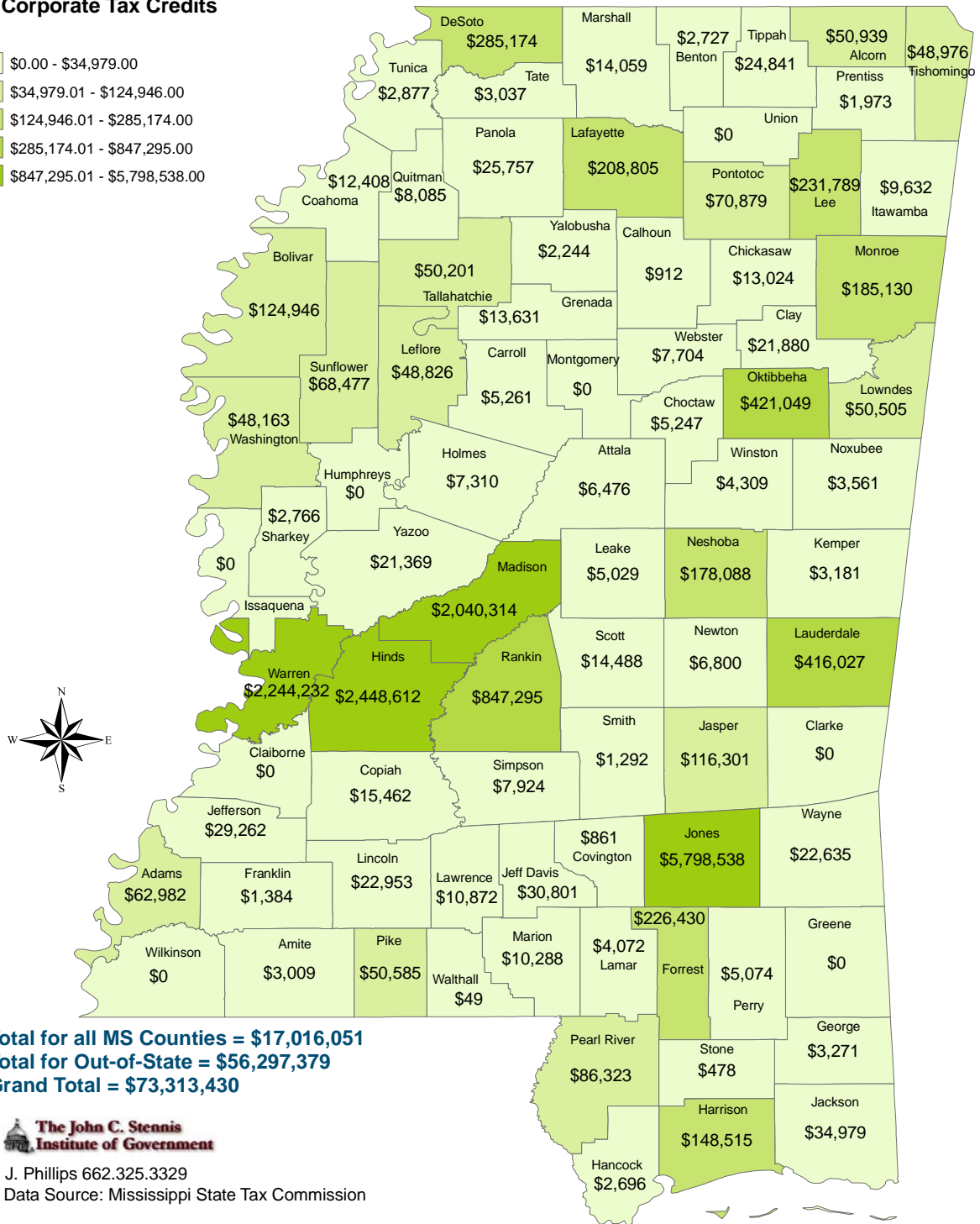
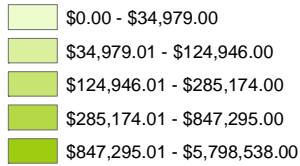
2009 Corporate Income Tax Before Tax Credits

2009 Corporate Income Tax Before Tax Credits



2009 Corporate Tax Credits

2009 Corporate Tax Credits



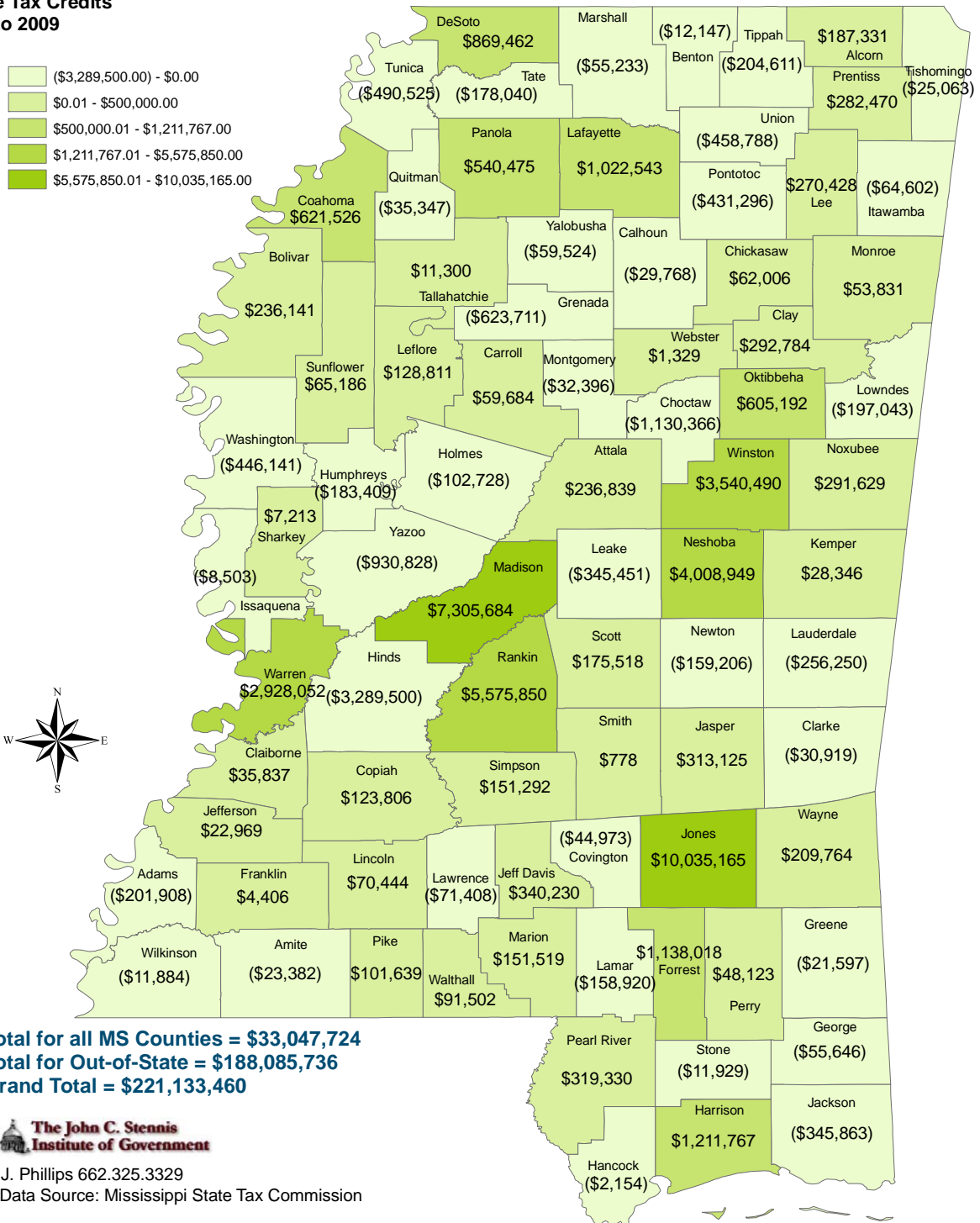
Total for all MS Counties = \$17,016,051
Total for Out-of-State = \$56,297,379
Grand Total = \$73,313,430

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J. Phillips 662.325.3329
 Data Source: Mississippi State Tax Commission

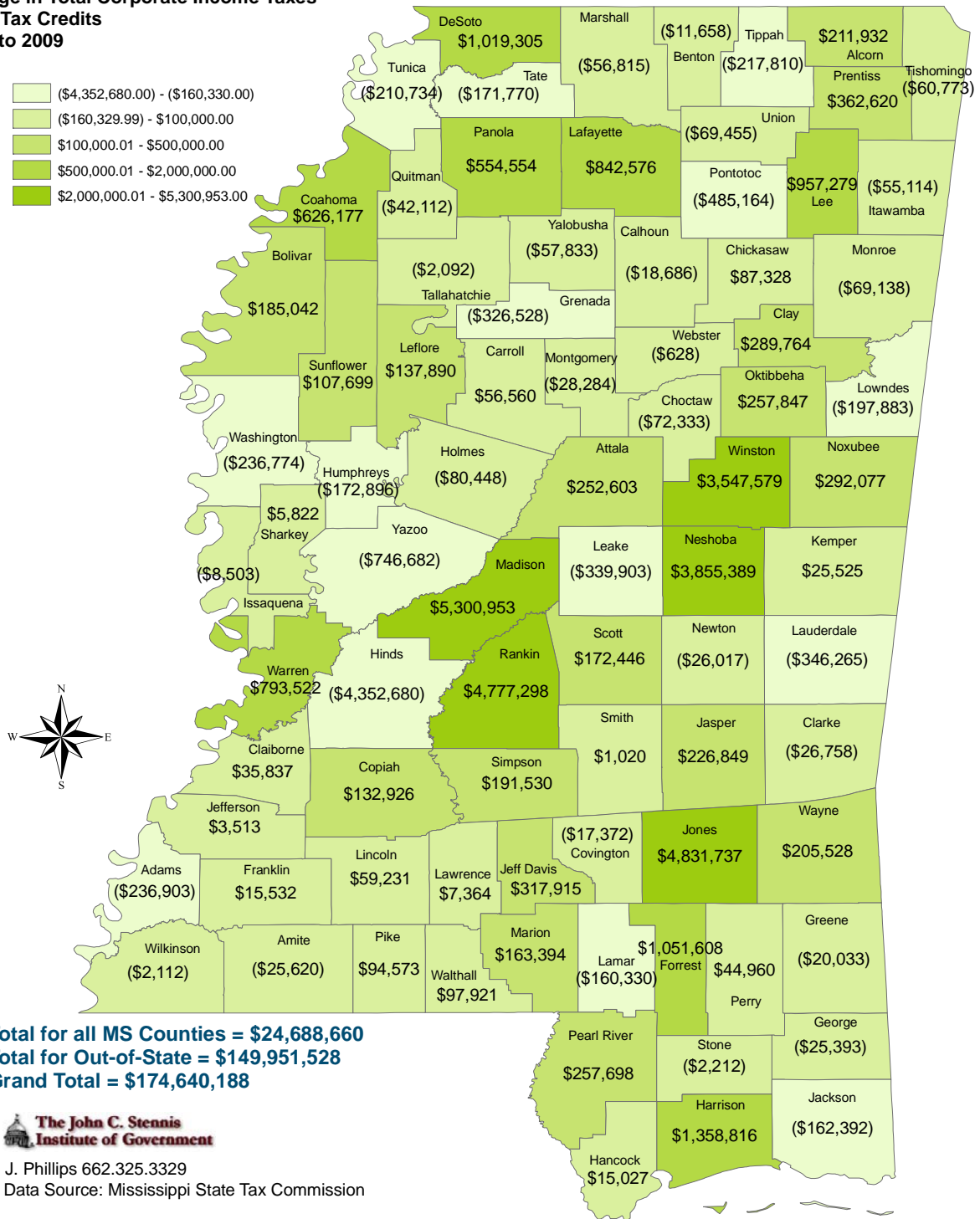
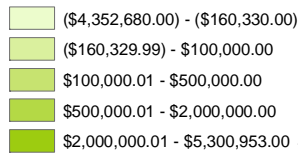
2000 to 2009 Change in Corporate Tax (Income & Franchise) before Tax Credits

Change in Total Corporate Income Taxes before Tax Credits 2000 to 2009



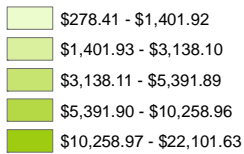
2000 to 2009 Change in Corporate Tax (Income & Franchise) After Tax Credits

Change in Total Corporate Income Taxes After Tax Credits 2000 to 2009



2009 Average Corporate Tax After Tax Credits

2009 Average Per Capita Corporate Tax After Tax Credits



Total for all MS Counties = \$3,450
Total for Out-of-State = \$11,522
Grand Total = \$6,733



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J. Phillips 662.325.3329

Data Source: Mississippi State Tax Commission

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APPENDIX B: Madison County Real & Personal Property Millage Rates by District

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Tax Collector

Real & Personal Millage Rate Summary

Municipality	School District	Rate	Comment
None	Canton	83.57	
None	Madison County	90.18	
Canton	Canton	137.30	136.80 if not in Canton Parking District
Canton	Madison County	147.41	
Flora	Madison County	116.88	
Jackson	Madison County	144.41	
Madison	Madison County	115.18	
Ridgeland	Madison County	106.41	

Real & Personal Property Millage Rates by District

Number	Supervisor District	Municipality	School District	Other District(s)	County Mills	Municipal Mills	School Mills	Total Mills
120	1	None	Madison County		35.6300	0.0000	54.5500	90.1800
121	1	None	Madison County	Parkway East PID	35.6300	0.0000	54.5500	90.1800
122	1		Madison County	Parkway East PID & South Madison Fire Dist.	39.6300	0.0000	54.5500	94.1800
124	1	None	Madison County	South Madison Fire Dist.	39.6300	0.0000	54.5500	94.1800
150	1	Madison	Madison County		31.8300	28.8000	54.5500	115.1800
151	1	Madison	Madison County	Parkway East PID	31.8300	28.8000	54.5500	115.1800
153	1	Madison	Madison County	Parkway South PID	31.8300	28.8000	54.5500	115.1800
154	1	Madison	Madison County	South Madison Fire Dist.	35.8300	28.8000	54.5500	119.1800
160	1	Ridgeland	Madison County		31.8300	20.0300	54.5500	106.4100
166	1	Ridgeland	Madison County	School Creek Improvement District	31.8300	20.0300	54.5500	106.4100
250	2	Madison	Madison County		31.8300	28.8000	54.5500	115.1800
251	2	Madison	Madison County	Grandview PID	31.8300	28.8000	54.5500	115.1800
252	2	Madison	Madison County	Highland Colony Pkwy. & Grandview PID	31.8300	28.8000	54.5500	115.1800
253	2	Madison	Madison County	Parkway South PID	31.8300	28.8000	54.5500	115.1800
257	2	Madison	Madison County	Highland Colony Pkwy.	31.8300	28.8000	54.5500	115.1800
260	2	Ridgeland	Madison County		31.8300	20.0300	54.5500	106.4100
266	2	Ridgeland	Madison County	School Creek Improvement District	31.8300	20.0300	54.5500	106.4100
320	3	None	Madison County		35.6300	0.0000	54.5500	90.1800
324	3	None	Madison County	South Madison Fire Dist.	39.6300	0.0000	54.5500	94.1800
325	3	None	Madison County	West Madison Fire Dist.	37.4000	0.0000	54.5500	91.9500
326	3	None	Madison County	Persimmon-Burnt Corn & West Madison Fire District	37.8236	0.0000	54.5500	92.3736
328	3	None	Madison County	Southwest Madison Fire District	37.2600	0.0000	54.5500	91.8100
329	3	None	Madison County	Persimmon-Burnt Corn	36.0536	0.0000	54.5500	90.6036
340	3	Jackson	Madison County		31.8300	58.0300	54.5500	144.4100
350	3	Madison	Madison County		31.8300	28.8000	54.5500	115.1800
352	3	Madison	Madison County	Highland Colony Pkwy. & Grandview PID	31.8300	28.8000	54.5500	115.1800
354	3	Madison	Madison County	South Madison Fire District	35.8300	28.8000	54.5500	119.1800
357	3	Madison	Madison County	Highland Colony Pkwy.	31.8300	28.8000	54.5500	115.1800
358	3	Madison	Madison County	Southwest Madison Fire District	33.4600	28.8000	54.5500	116.8100
359	3	Madison	Madison County	Reunion PID	31.8300	28.8000	54.5500	115.1800
360	3	Ridgeland	Madison County		31.8300	20.0300	54.5500	106.4100
363	3	Ridgeland	Madison County	Hillview East	31.8300	20.0300	54.5500	106.4100
366	3	Ridgeland	Madison County	School Creek Improvement District	31.8300	20.0300	54.5500	106.4100
367	3	Ridgeland	Madison County	Highland Colony Pkwy.	31.8300	20.0300	54.5500	106.4100
368	3	Ridgeland	Madison County	Southwest Madison Fire District	33.4600	20.0300	54.5500	108.0400
369	3	Ridgeland	Madison County	Hillview West	31.8300	20.0300	54.5500	106.4100
400	4	None	Canton		35.6300	0.0000	47.9400	83.5700
401	4	None	Canton	South Madison Fire Dist. & Persimmon-Burnt	40.0536	0.0000	47.9400	87.9936
404	4	None	Canton	South Madison Fire Dist.	39.6300	0.0000	47.9400	87.5700
405	4	None	Canton	West Madison Fire Dist.	37.4000	0.0000	47.9400	85.3400
406	4	None	Canton	West Madison Fire Dist. & Persimmon-Burnt	37.8236	0.0000	47.9400	85.7636
409	4	None	Canton	Persimmon-Burnt Corn	36.0536	0.0000	47.9400	83.9936
410	4	Canton	Canton		31.8300	57.0300	47.9400	136.8000
411	4	Canton	Canton	Canton Parking District	31.8300	57.5300	47.9400	137.3000
414	4	Canton	Canton	South Madison Fire Dist.	35.8300	57.0300	47.9400	140.8000
420	4	None	Madison County		35.6300	0.0000	54.5500	90.1800
421	4	None	Madison County	South Madison Fire Dist. & Persimmon-Burnt	40.0536	0.0000	54.5500	94.6036
424	4	None	Madison County	South Madison Fire Dist.	39.6300	0.0000	54.5500	94.1800
425	4	None	Madison County	West Madison Fire Dist.	37.4000	0.0000	54.5500	91.9500
426	4	None	Madison County	West Madison Fire Dist. & Persimmon-Burnt	37.8236	0.0000	54.5500	92.3736
429	4	None	Madison County	Persimmon-Burnt Corn	36.0536	0.0000	54.5500	90.6036
430	4	Flora	Madison County		31.8300	30.5000	54.5500	116.8800
439	4	Flora	Madison County	Persimmon-Burnt Corn	32.2536	30.5000	54.5500	117.3036
474	4	Canton	Madison County	South Madison Fire Dist.	35.8300	57.0300	54.5500	147.4100
500	5	None	Canton		35.6300	0.0000	47.9400	83.5700
510	5	Canton	Canton		31.8300	57.0300	47.9400	136.8000
511	5	Canton	Canton	Canton Parking District	31.8300	57.5300	47.9400	137.3000
520	5	None	Madison County		35.6300	0.0000	54.5500	90.1800
522	5	None	Madison County	Farmhaven Fire District	43.8400	0.0000	54.5500	98.3900
523	5	None	Madison County	Camden Fire District	37.6300	0.0000	54.5500	92.1800

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