

**Joint Legislative Committee on Performance
Evaluation and Expenditure Review (PEER)**

Report to
the Mississippi Legislature



A Review of State Monetary Assessments Imposed on Criminal Fines and Penalties

State criminal assessments are state monetary assessments imposed on individuals convicted of crimes and added to criminal fines or forfeitures/penalties. State criminal assessments are based on the theory of “abuser fees.” The purpose of an abuser fee is to charge an individual convicted of a specified criminal violation a fee to help fund a program designed to decrease occurrences of the violation or to address the harm inflicted by the violation, including the “harm” of costs incurred by the legal system in the handling of criminal violations.

PEER found that the number of state criminal assessments imposed by Mississippi law increased from one in FY 1988 to twenty-one in FY 2011, and the statutory dollar amount of all of these assessments combined increased from \$20 in FY 1989, the year that the state criminal assessment with a fixed dollar amount was imposed, to \$2,039.50 in FY 2011. The number of funds designated to receive revenues from state criminal assessments increased from one in FY 1988 to thirty-nine in FY 2010 to forty-four in FY 2011. Thus the state has increased its use of state criminal assessments as a funding source for government programs.

From a historical perspective, the number of assessments allocated to uses that did not adhere to the theory of abuser fees has increased over time. In FY 2010, approximately \$32 million in revenues from state criminal assessments (approximately 70% of all revenues from state criminal assessments) was allocated to uses that did not adhere to the theory of abuser fees. This raises the question of whether these uses of revenues place an undue burden on criminal offenders for funding the general operations of government.

PEER identified a significant amount of unused revenues from state criminal assessments in FY 2010--at least \$36 million from the thirty funds that received at least 90% of their revenues from state criminal assessments. While some administering agencies expressed legitimate reasons for needing at least a portion of these revenues for future use, in other cases the revenues did not appear to be needed. While this data is now outdated for purposes of trying to reclaim revenues from the funds, the data indicates the need to monitor funds receiving revenues from state criminal assessments to determine whether there continue to be unused revenues that could be put to a better use.

December 13, 2011

PEER: The Mississippi Legislature's Oversight Agency

The Mississippi Legislature created the Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER Committee) by statute in 1973. A joint committee, the PEER Committee is composed of seven members of the House of Representatives appointed by the Speaker and seven members of the Senate appointed by the Lieutenant Governor. Appointments are made for four-year terms, with one Senator and one Representative appointed from each of the U. S. Congressional Districts and three at-large members appointed from each house. Committee officers are elected by the membership, with officers alternating annually between the two houses. All Committee actions by statute require a majority vote of four Representatives and four Senators voting in the affirmative.

Mississippi's constitution gives the Legislature broad power to conduct examinations and investigations. PEER is authorized by law to review any public entity, including contractors supported in whole or in part by public funds, and to address any issues that may require legislative action. PEER has statutory access to all state and local records and has subpoena power to compel testimony or the production of documents.

PEER provides a variety of services to the Legislature, including program evaluations, economy and efficiency reviews, financial audits, limited scope evaluations, fiscal notes, special investigations, briefings to individual legislators, testimony, and other governmental research and assistance. The Committee identifies inefficiency or ineffectiveness or a failure to accomplish legislative objectives, and makes recommendations for redefinition, redirection, redistribution and/or restructuring of Mississippi government. As directed by and subject to the prior approval of the PEER Committee, the Committee's professional staff executes audit and evaluation projects obtaining information and developing options for consideration by the Committee. The PEER Committee releases reports to the Legislature, Governor, Lieutenant Governor, and the agency examined.

The Committee assigns top priority to written requests from individual legislators and legislative committees. The Committee also considers PEER staff proposals and written requests from state officials and others.

PEER Committee
Post Office Box 1204
Jackson, MS 39215-1204

(Tel.) 601-359-1226
(Fax) 601-359-1420
(Website) <http://www.peer.state.ms.us>

The Mississippi Legislature

Joint Committee on Performance Evaluation and Expenditure Review

PEER Committee

SENATORS
SAMPSON JACKSON
Vice Chair
TERRY BROWN
Secretary
SIDNEY ALBRITTON
MERLE FLOWERS
CINDY HYDE-SMITH
GARY JACKSON
NOLAN METTETAL



REPRESENTATIVES
HARVEY MOSS
Chair
WILLIE BAILEY
ALYCE CLARKE
DIRK DEDEAUX
WALTER ROBINSON
RAY ROGERS
GREG WARD

TELEPHONE:
(601) 359-1226

FAX:
(601) 359-1420

Post Office Box 1204
Jackson, Mississippi 39215-1204

Max K. Arinder, Ph. D.
Executive Director

www.peer.state.ms.us

OFFICES:
Woolfolk Building, Suite 301-A
501 North West Street
Jackson, Mississippi 39201

December 13, 2011

Honorable Haley Barbour, Governor
Honorable Phil Bryant, Lieutenant Governor
Honorable Billy McCoy, Speaker of the House
Members of the Mississippi State Legislature

On December 13, 2011, the PEER Committee authorized release of the report entitled **A Review of State Monetary Assessments Imposed on Criminal Fines and Penalties.**

A handwritten signature in black ink that reads "Harvey Moss". The signature is written in a cursive style and is positioned above a horizontal line.

Representative Harvey Moss, Chair

This report does not recommend increased funding or additional staff.

Table of Contents

Letter of Transmittal	i
Executive Summary	vii
Introduction	1
Authority	1
Problem Statement.....	1
Scope	3
Purpose	4
Method	5
Background	7
What is a state criminal assessment?	7
What is the theory behind the use of criminal assessments?.....	8
What state criminal assessments are the subjects of this review and what is the statutory authority for each?	8
What funds are designated to receive state criminal assessments and what agencies are responsible for their administration?	10
How the State Receives Revenues from State Criminal Assessments	13
What requirements govern a court's imposition of state criminal assessments?	13
What requirements govern a court clerk's collection and settlement of state criminal assessments?.....	14
How does the Department of Finance and Administration ensure proper disbursement of state criminal assessments?	17
Historical Analysis of the State's Utilization of State Criminal Assessments	18
How have the number and dollar amounts of assessments changed since FY 1988?	18
How have the number of funds and dollar amounts allocated to these funds changed since FY 1988?.....	21
What funds received revenues from assessments in FY 2010 and how much did they receive and expend from such assessments?	22
Conclusions Regarding State Criminal Assessments and the Funds that Receive Such Assessments.....	53
Increase in the Number and Dollar Amount of State Criminal Assessments and the Number of Funds that Receive Such Assessments	53
The Court Assessment/Fine Settlement Form is Not Designed to Collect All Information Needed to Reconcile Assessment Revenues to Violations.....	54
Increase in the Number of Relationships Between Assessments and The Programs/Activities That They Fund That Do Not Adhere to the Theory of Abuser Fees	55

Table of Contents (continued)

Inability to Track Uses of State Criminal Assessments Allocated8 to the State General Fund.....	58
Failure to Establish Certain Special Funds in the State Treasury.....	60
Significant Amount of Unused Revenues from State Criminal Assessments in FY 2010.....	62
Insufficient Program Outcome Data to Serve as Basis for Reallocation Decisions.....	64
 Recommendations	 66
 Appendix: Analysis of Relationships Between FY 2010 State Criminal Assessments and Programs They Fund	 70

List of Exhibits

1.	FY 2011 Statutory Dollar Amounts of State Criminal Assessments, by Authorizing CODE Section and Category of Criminal Violation	2
2.	FY 2010 Revenues Generated by State Criminal Assessments, by Category of Violation	9
3.	Example of the Statutory Allocation of a State Criminal Assessment to Recipient Funds: FY 2011 Statutory Fund Allocation of the \$235 Total State Criminal Assessment Imposed on Each Violation of the Implied Consent Law (MISS. CODE ANN. Section 63-11-1 et seq.).....	12
4.	Growth in Number and Dollar Amount of State Criminal Assessments from FY 1988 through FY 2011, by Type of Assessment	19
5.	Increases in the Dollar Amounts of Individual State Criminal Assessments from FY 1989 through FY 2011, by Category of Criminal Violation	20
6.	Changes in Total Dollar Amounts (Specified by Statute) of State Criminal Assessments Allocated to Funds that Received Statutory Increases from Inception to 2011	22
7.	Fund Profiles for Funds Authorized by MISSISSIPPI CODE ANNOTATED in FY 2010 to Receive Revenues Generated by State Criminal Assessments.....	24
8.	Agencies that Administered Funds Statutorily Designated to Receive Revenues from State Criminal Assessments in FY 2010 and the Amount of Revenues Received from Those Assessments	44
9.	FY 2010 Expenditures from Funds Designated to Receive State Criminal Assessments	47
10.	Fund-by-Fund List of the Number of Positions Supported by Funds Receiving Revenues from State Criminal Assessments.....	48
11.	FY 2010 Subsidies, Loans and Grants Expenditures from Funds Designated to Receive State Criminal Assessments and Purposes of Such Expenditures	49

List of Exhibits (continued)

12. Funds Designated by MISSISSIPPI CODE ANNOTATED (1972) to Receive State Criminal Assessments in FY 2010 with Corresponding Page Number of Fund Profile, Exhibit 7 51

13. Number of Relationships Between State Criminal Assessments and Their Recipient Funds Deviating from the theory of Abuser Fees, by Fiscal Year, from FY 1988 through FY 2010 57

14. FY 2010 Criminal Assessment Revenues Deposited into the State General Fund, as Mandated by MISS. CODE ANN. Section 99-19-73..... 59

A Review of State Monetary Assessments Imposed on Criminal Fines and Penalties

Executive Summary

Introduction

In 1988, the Legislature established the state's first criminal assessment, a fee of up to 85% of the face amount of a "bad" (worthless) check to be imposed on any person convicted of violating the state's bad check and insufficient fund law and failing to comply with the terms of the restitution agreement. By 1990, the Legislature had added seven other state assessments to other criminal fines or penalties.

The legislative request for this review was based on concerns that state criminal assessments:

- have increased in number and dollar amount over time;
- are increasingly being levied to benefit activities and programs that do not adhere to the purposes of an abuser fee;
- are not being used efficiently and effectively to achieve their legislated purposes; and, as a consequence,
- are creating an increasing and unjustified burden on citizens.

Whether these concerns are warranted by the facts was the subject of this review. Further, the complainant had concerns about how criminal assessments are being imposed, collected, and distributed in accordance with state law. The PEER Committee reviewed all state criminal assessments¹ that were in effect in FY 2010.

¹ *State criminal assessments* are state monetary assessments imposed on individuals convicted of crimes and added to criminal fines or forfeitures/penalties. State criminal assessments are based on the theory of "abuser fees." The purpose of an "abuser fee" is to charge an individual convicted of a specified criminal violation a fee to help fund a program designed to decrease occurrences of the violation or to address the harm inflicted by the violation, including the "harm" of costs incurred by the legal system in the handling of criminal violations.

Background

A *state criminal assessment* is a fee that is imposed on an individual convicted of a crime and added to a criminal fine or penalty by state law.

The use of criminal assessments is based on the theory of the “abuser fee,” the purpose of which is to make a person convicted of a criminal violation bear certain burdens beyond those associated with merely paying a debt to society. In Mississippi, many state criminal assessments make the convicted person bear the costs of programs and services that are intended to cover some or all costs associated with programs intended to compensate victims, fund programs of prevention, or to recoup costs associated with the legal system.

As of June 30, 2010, thirty-eight funds, administered by seventeen state agencies, and the State General Fund were statutorily designated to receive state criminal assessments.

Receipt of Revenues from State Criminal Assessments

MISS. CODE ANN. Sections 49-7-21, 63-1-71, 63-9-11, 63-11-30 (2) (a), 97-15-29, 97-19-67, 99-19-73, and 99-19-75 (1972) require local courts to impose the statutorily required state criminal assessments. However, MISS. CODE ANN. Sections 99-19-20, 47-1-1, and 47-1-3 give courts discretion in allowing defendants to pay fines and/or assessments in installments or through participation in public works programs. These practices delay the collection of some state criminal assessments or decrease the amount of money yielded from these assessments.

Although MISS. CODE ANN. Section 99-19-73 (10) (1972) requires court clerks to report to the Department of Finance and Administration the number of violations for each category of a violation from which they collect a state criminal assessment, the Department of Finance and Administration uses a form designed by the State Auditor’s office that simply requires court clerks to report the total dollar amount of all state criminal assessments collected for each category of a violation. As a result, DFA staff cannot reconcile total amounts of criminal assessment dollars remitted to DFA monthly with the reported number of violations for each month as required.

Historical Analysis of the State's Utilization of State Criminal Assessments

Since FY 1988, the year that the first criminal assessment was imposed, the total dollar amount of all state criminal assessments combined has increased by \$2,179.50. The majority of this increase (\$1,688) was due to the statutory creation of twenty new state criminal assessments. The remaining \$491.50 of the increase was due to changes required by statute in the dollar amounts of assessments.

The number of funds designated to receive state criminal assessments grew from one in FY 1988 to thirty-nine in FY 2010 to forty-four in FY 2011. The Mississippi Trauma Care Systems Fund received the largest increase in fund allocation (\$45) over the period, followed by the Alcohol or Drug Abuse Treatment and Education Fund (\$30).

In FY 2010, thirty-nine funds were designated by statutes to receive state criminal assessments. These funds received \$45,258,231 in revenues from criminal assessments and expended a total of \$36,671,457 from such assessments.

Conclusions Regarding State Criminal Assessments and the Funds that Receive Such Assessments

PEER drew the following conclusions from its analysis of state criminal assessments:

- The number of state criminal assessments increased from one in FY 1988 to twenty-one in FY 2011, and the statutory dollar amount of all of these assessments combined increased from \$20 in FY 1989, the year that the state criminal assessment with a fixed dollar amount was imposed, to \$2,039.50 in FY 2011. The number of funds designated to receive revenues from state criminal assessments increased from one in FY 1988 to thirty-nine in FY 2010 to forty-four in FY 2011. Thus the state has increased its use of state criminal assessments as a funding source for government programs. (See pages 53 through 54 of the report.)
- The Mississippi Office of the State Auditor's Court Assessment/Fine Settlement Form is not designed to obtain from court clerks the number of violations for which state criminal assessments have been collected and remitted to the Department of Finance and Administration, as required by state law. This information is needed for reconciling the assessment revenues collected to the violations generating the assessments. (See pages 54 through 55 of the report.)
- From a historical perspective, the number of assessments allocated to uses that did not adhere to

the theory of abuser fees has increased over time. In FY 2010, approximately \$32 million in revenues from state criminal assessments (approximately 70% of all revenues from state criminal assessments) was allocated to uses that did not adhere to the theory of abuser fees. This raises the question of whether these uses of revenues place an undue burden on criminal offenders for funding the general operations of government. In at least one state, a legal challenge to the imposition of a state criminal assessment that did not adhere to the theory of abuser fees resulted in that state's legislative body repealing the assessment. (See pages 55 through 58 of the report.)

- In FY 2010, state criminal assessments generated approximately \$3.8 million in revenues for the State General Fund, contrary to the theory of abuser fees and with no capability to track these revenues' specific utilization. (See pages 58 through 59 of the report.)
- The Department of Wildlife, Fisheries, and Parks and the Department of Health have not established special funds in the State Treasury to receive revenues from state criminal assessments, as mandated by state law. Failure to establish these funds as special funds in the State Treasury impairs oversight by external reviewers such as PEER. (See pages 60 through 61 of the report.)
- PEER identified a significant amount of unused revenues from state criminal assessments in FY 2010--at least \$36 million from the thirty funds that received at least 90% of their revenues from state criminal assessments. While some administering agencies expressed legitimate reasons for needing at least a portion of these revenues for future use, in other cases the revenues did not appear to be needed. While this data is now outdated for purposes of trying to reclaim revenues from the funds, the data indicates the need to monitor funds receiving revenues from state criminal assessments to determine whether there continue to be unused revenues that could be put to a better use. (See pages 62 through 63 of the report.)
- From the performance indicators reported, it is difficult for the Legislature to determine what was accomplished with revenues from state criminal assessments. Thus the Legislature does not have all of the information needed to make decisions regarding possible future reallocation of revenues from state criminal assessments. (See pages 64 through 65 of the report.)

Recommendations

1. The Legislature should amend MISS. CODE ANN. Sections 63-1-71 and 63-11-30(2)(a) (1972) by replacing the language mandating that revenues from these state criminal assessments “be deposited into the State General Fund to the credit of a special fund hereby created in the State Treasury” with language mandating that the revenues “be deposited in a special fund hereby created in the State Treasury and designated the Alcohol or Drug Abuse Treatment and Education Fund.”

Further, the Legislature should amend these CODE sections to specify an agency to administer the fund. While the current statutes impose these assessments, they do not specify which agency should administer the fund. Although Department of Finance and Administration staff have deposited these assessment revenues into a fund under the purview of the Department of Public Safety, the Department of Public Safety reported to PEER that it has not been expending revenues accumulated in this fund since at least FY 1996 (a complete history of the fund, which received its first assessment revenues in FY 1992, is unknown to current staff). Because of the Department of Public Safety’s lack of utilization of revenues in this fund and lack of expertise in the area of alcohol and drug abuse treatment, the Legislature should name the Department of Mental Health as the administering agency for this fund.

2. In order to comply with the mandate in MISS. CODE ANN. Section 49-1-65 (1972) requiring that state criminal assessment revenue allocated to the Hunter Education and Training Program be deposited into a special fund created in the State Treasury and designated the Hunter Education and Training Program Fund, the Department of Wildlife, Fisheries, and Parks should request the Department of Finance and Administration to establish the Hunter Education and Training Program Fund as a special fund in the State Treasury and should transact all program financial activities from this fund.
3. In order to comply with the mandate in MISS. CODE ANN. Section 49-59-61 (1972) requiring that state criminal assessment revenue allocated to the Emergency Medical Services Operating Fund shall be deposited into a special fund created in the State Treasury and designated the “Emergency Medical Services Operating Fund,” the Department of Health should request the Department of Finance and Administration to establish a special fund called the

Emergency Medical Services Operating Fund in the State Treasury and should transact all program financial activities from this fund.

4. In order to comply with the mandate in MISS. CODE ANN. Section 93-21-117 (1972) requiring that state criminal assessment revenue allocated to the Victims of Domestic Violence Fund shall be deposited into a special fund created in the State Treasury known as the “Victims of Domestic Violence Fund,” the Department of Health should request the Department of Finance and Administration to establish a special fund called the Victims of Domestic Violence Fund in the State Treasury and should transact all program financial activities from this fund.
5. For purposes of helping to ensure external oversight of revenues from state criminal assessments deposited into the Mississippi Trauma Care Systems Fund, the Legislature should amend the language in MISS. CODE ANN. Section 41-59-75 (1972) stating “The Mississippi Trauma Care Systems Fund is established” to state “The Mississippi Trauma Care Systems Fund is created as a special fund in the State Treasury.” Further, the Department of Health should request the Department of Finance and Administration to establish the Mississippi Trauma Care Systems Fund as a special fund in the State Treasury and should transact all program financial activities from this fund.
6. In order to ensure that state criminal assessments are allocated to specified purposes that adhere to the theory of abuser fees, the Legislature should amend MISS. CODE ANN. Section 99-19-73, subsections: (2) Implied Consent Law violations; (3) Game and Fish Law violations; (6) Other misdemeanors; and (7) Other felonies to remove all allocations of state criminal assessments to the State General Fund and reduce the amounts of the assessments accordingly or reallocate the amounts to alternative specific uses that adhere to the theory of abuser fees. The amount of revenues from state criminal assessments lost to the State General Fund could be made up by allocating these assessments to alternative specific uses that adhere to the theory of abuser fees and are currently funded with state general fund revenues.

A similar strategy could be followed to bring the sixteen other funds receiving revenues from state criminal assessments that are not in line with the theory of abuser fees (refer to Appendix, i.e., every criminal assessment in a fund where the level of adherence to the theory of abuser fees is a “0”) in

line with the theory. More specifically, during the annual appropriations process, the Legislature could explore alternative uses of criminal assessments that adhere to the theory (e.g., providing funds to specific components of the state's criminal justice system) and that would make available revenues to fund the uses from which the revenues from state criminal assessments are being taken away.

In the event that the Legislature considers the imposition of additional state criminal assessments in the future, it should make sure that these assessments adhere to the theory of abuser fees in the relationship between the criminal violations generating the assessment revenues and the programs and activities that the assessment revenues are allocated to support.

7. The Legislature should require the Department of Finance and Administration to provide the Speaker of the House and the Lieutenant Governor with a report by September 15th of each year showing for each fund receiving revenues from state criminal assessments:
 - the fund balance at the close of the most recently completed fiscal year; and,
 - the total amount of revenues to and expenditures from the fund for the most recently completed fiscal year.

The Legislature should use this report to identify those funds that are significantly underutilized as evidenced by the accumulation of large unexplained cash balances and/or annual revenues significantly in excess of annual expenditures. In each of these cases, the Legislature should consider whether to:

- reallocate excess balances to other appropriate uses of criminal assessment revenues in accordance with the theory of abuser fees;
 - statutorily change the allocation of the assessment from the underutilized purpose to another purpose in line with the theory of abuser fees; and/or,
 - statutorily remove the amount of the assessment allocated to an underutilized purpose and reduce the total amount of the assessment imposed on the category of criminal violation generating the revenue.
8. The Office of the State Auditor should redesign its Court Assessment/Fine Settlement Form to facilitate court clerks' reporting of the total number of violations by category from which assessments have been collected. To further ensure that statutorily

mandated state assessments on criminal violations are being imposed and collected, the Office of the State Auditor should also require court clerks to maintain an auditable record supporting the state criminal assessment information provided pursuant to the revised Court Assessment/Fine Settlement Form.

9. The state agencies statutorily mandated to administer funds designated to receive state criminal assessments should develop outcome indicators for each fund amenable to outcome measurement. These indicators should measure what is being accomplished with revenues allocated to the fund, mirroring as closely as possible the example provided by the Legislative Budget Office in its budget instructions. In that example, an outcome measure for a program designed to educate drivers about the dangers of driving under the influence would report as an outcome measure “reduction in the number of traffic fatalities due to drunk drivers within a 12-month period.”

For More Information or Clarification, Contact:

PEER Committee
P.O. Box 1204
Jackson, MS 39215-1204
(601) 359-1226
<http://www.peer.state.ms.us>

Representative Harvey Moss, Chair
Corinth, MS 662-287-4689

Senator Sampson Jackson, Vice Chair
Preston, MS (601) 677-2305

Senator Terry Brown, Secretary
Columbus, MS (662) 329-3399

A Review of State Monetary Assessments Imposed on Criminal Fines and Penalties

Introduction

Authority

In response to a legislative inquiry, the PEER Committee reviewed all state criminal assessments¹ that were in effect in FY 2010 (see Exhibit 1, page 2). PEER conducted the review pursuant to the authority granted by MISS. CODE ANN. Section 5-3-51 et seq.

Problem Statement

In 1988, the Legislature established the state's first criminal assessment (codified in MISS. CODE ANN. Section 97-19-67 [4] [1972]), a fee of up to 85% of the face amount of a "bad" (worthless) check, draft, or order for the payment of money to be imposed on any person convicted of violating the state's bad check and insufficient fund law and failing to comply with the terms of the restitution agreement. The law mandated that the collections from this assessment be deposited into the Criminal Justice Fund, a fund established to defray costs that the state incurs in the administration of the legal system.

¹ *State criminal assessments* are state monetary assessments imposed on individuals convicted of crimes and added to criminal fines or forfeitures/penalties. State criminal assessments are based on the theory of "abuser fees." The purpose of an "abuser fee" is to charge an individual convicted of a specified criminal violation a fee to help fund a program designed to decrease occurrences of the violation or to address the harm inflicted by the violation, including the "harm" of costs incurred by the legal system in the handling of criminal violations.

Exhibit 1: FY 2011 Statutory Dollar Amounts of State Criminal Assessments, by Authorizing CODE Section and Category of Criminal Violation

Category of Criminal Violation, by Authorizing CODE Section	FY 2011 Statutory Dollar Amount of State Criminal Assessment (Per Violation)
MISS. CODE ANN. Section 49-7-21:	
Hunting, trapping, or fishing without a license	Cost of license fee
MISS. CODE ANN. Section 63-1-71:	
Controlled Substance Petition (petition for restoration of driving privileges revoked for conviction under Uniform Controlled Substance Law or similar laws)	\$20.00
MISS. CODE ANN. Section 63-9-11:	
Traffic (safety violator course) under Title 63, Chapters 3,5, or 7, for violator who elects to participate in course	\$10.00
MISS. CODE ANN. Section 63-11-30 (2) (a):	
DUI Petition (petition for restoration of driving privileges revoked for DUI conviction)	\$50.00
MISS. CODE ANN. Section 97-15-29:	
Litter Law (incendiary materials) --e.g., cigarettes	\$50.00
MISS. CODE ANN. Section 97-19-67:	
Restitution on Bad Checks (Failure to pay restitution on conviction for a bad check or insufficient funds)	Up to 85% of the face amount of the bad check or NSF
MISS. CODE ANN. Section 99-19-72:	
Expunge Petition (petition to expunge misdemeanor conviction of first offender)	\$150.00
MISS. CODE ANN. Section 99-19-73:	
Traffic (excluding parking or registration, seat belt, and Implied Consent)	\$ 80.00
Implied Consent Law	235.00
Game and Fish Law	80.00
Litter Law (excluding any violation not under Sections 97-15-29 or 97-15-30)	25.00
Other misdemeanors (excluding violations included in other Section 99-19-73 categories)	97.50
Other felonies (excluding traffic, Implied Consent, game and fish)	272.00
Speeding, reckless and careless driving:	
• speeding: 10-20* miles per hour over the speed limit	10.00
• speeding: 20-30* miles per hour over the speed limit	20.00
• speeding: over 30 miles per hour over the speed limit	30.00
• reckless driving (Section 63-3-1201)	10.00
• careless driving (Section 63-3-1213)	10.00
Additional assessments on certain violations:	
• <i>Railroad crossing</i>	25.00
• <i>Prohibited acts (controlled substances)</i>	25.00
MISS. CODE ANN. Section 99-19-75:	
Certain offenses against children (see footnote on page 20)	\$1,000.00

NOTE: State criminal assessments shown in italics were added in FY 2011 and are therefore not included in PEER's analysis.

* Because the violation of driving at 20 miles per hour over the speed limit falls into two state criminal assessment categories, the amount of the assessment must be left to the discretion of the law enforcement officer issuing the citation.

SOURCE: PEER analysis.

By 1990, the Legislature had added seven other state assessments to other criminal fines or penalties. For example, under MISS. CODE ANN. Section 99-19-73 (1972), a \$90 total state assessment imposed on Implied Consent Law² violations was to be allocated among eight funds such as the Driver Training Penalty Assessment Fund and the Law Enforcement Officers Training Fund.

The legislative request for this review was based on concerns that state criminal assessments:

- have increased in number and dollar amount over time;
- are increasingly being levied to benefit activities and programs that do not adhere to the purposes of an abuser fee;
- are not being used efficiently and effectively to achieve their legislated purposes; and, as a consequence,
- are creating an increasing and unjustified burden on citizens.

Whether these concerns are warranted by the facts is the subject of this review. Further, the complainant had concerns about how criminal assessments are being imposed, collected, and distributed in accordance with state law.

Scope

The initial request for this review was based on determining whether state assessments added to criminal fines or penalties under MISS. CODE ANN. Sections 99-19-73 and 99-19-75 are being disbursed and utilized in accordance with state law. In order to address this concern, PEER expanded the review to include all state criminal assessments.

It is important to note that this review does *not* include the following two categories of assessments:

- state civil assessments--i. e., assessments imposed by state law on certain civil actions (e. g., an assessment imposed on each marriage license allocated to the Victims of Domestic Violence Fund). In FY 2010, state civil assessments comprised 20% of the approximately \$56.6 million in total assessment revenues received by the state; or,
- local government assessments--i. e., assessments imposed by local governing authorities such as

² MISS. CODE ANN. Section 63-11-1 et seq. (1972).

counties or municipalities authorized through the passage of local and private legislation.

While this review includes some state criminal assessment information for FY 2011, given the relatively large number of funds designated to receive the assessments and state agencies charged with their administration, PEER limited its analysis of the utilization of revenues generated by state criminal assessments to FY 2010 financial and programmatic data.

Purpose

In response to the legislative request, PEER sought to answer the following specific questions regarding state criminal assessments.

Regarding the purpose of state criminal assessments:

- What is a state criminal assessment?
- What is the theory behind the use of state criminal assessments?
- What state criminal assessments are the subjects of this review and what is the statutory authority for each?
- What funds are designated to receive state criminal assessments and what agencies are responsible for their administration?

Regarding how the state receives revenues from state criminal assessments:

- What requirements govern a court's imposition of state criminal assessments?
- What requirements govern a court clerk's collection and settlement of state criminal assessments?
- How does the Department of Finance and Administration ensure proper disbursement of state criminal assessments?

Regarding the history of the state's utilization of state criminal assessments:

- How have the number and dollar amounts of assessments changed since FY 1988?
- How have the number of funds and dollar amounts allocated to these funds changed since FY 1988?
- What funds received revenues from assessments in FY 2010 and how much did they receive and expend from such assessments?

Finally, PEER discusses overall conclusions regarding state criminal assessments and the funds that receive such

assessments and provides recommendations to the Legislature to address these conclusions.

Method

In conducting this review, PEER:

- reviewed MISS. CODE ANN. Sections 49-7-21, 63-1-71, 63-9-11, 63-11-30 (2) (a), 97-15-29, 97-19-67, 99-19-72, 99-19-73, and 99-19-75 (1972) establishing state criminal assessments and all related CODE sections establishing the funds designated to receive state criminal assessments;
- researched the public policy rationale for criminal assessments and the statutory development of criminal assessments in Mississippi;
- reviewed rules and regulations of the Office of the State Auditor governing criminal assessments;
- interviewed personnel of the Department of Finance and Administration, the Office of the State Auditor, and the following state agencies charged with the administration of the funds statutorily designated to receive state criminal assessments:
 - Department of Health,
 - Office of the Attorney General,
 - Department of Corrections,
 - Department of Education,
 - Department of Mental Health,
 - Department of Human Services,
 - Office of Capital Defense Counsel,
 - Office of Capital Post-Conviction Counsel,
 - Department of Rehabilitation Services,
 - Office of Indigent Appeals,
 - Board of Trustees of State Institutions of Higher Learning,
 - Commission on Judicial Performance,
 - Department of Public Safety,
 - Department of Transportation,
 - Department of Wildlife, Fisheries and Parks, and
 - Administrative Office of the Courts;
- reviewed state agency rules, regulations, and practices related to statutorily designated fund expenditures and operations;

- reviewed historical state assessment collection data maintained by the Department of Finance and Administration; and,
- analyzed financial and programmatic records of funds that received criminal assessments in FY 2010.

Background

This chapter focuses on the following questions related to state criminal assessments:

- What is a state criminal assessment?
- What is the theory behind the use of state criminal assessments?
- What state criminal assessments are the subjects of this review and what is the statutory authority for each?
- What funds are designated to receive state criminal assessments and what agencies are responsible for their administration?

What is a state criminal assessment?

A *state criminal assessment* is a fee that is imposed on an individual convicted of a crime and added to a criminal fine or penalty by state law.

In Mississippi, violators of criminal laws or criminal ordinances of the state or its municipalities are often penalized with fines or penalties (also referred to as “forfeitures”). Article 14, Section 261 of the MISSISSIPPI CONSTITUTION states that all fines and forfeitures must be deposited into the treasury of the county where the fine or forfeiture was adjudicated. Because the MISSISSIPPI CONSTITUTION establishes that fines and forfeitures can only be used by counties, the only way that the state can generate revenues from criminal offenses is by adding its own assessments (fees) to these fines and forfeitures--i. e., by creating state criminal assessments.

In 1981, the Office of the Attorney General opined that the term “fine or forfeiture” means only that financial penalty assessed for the violation of criminal laws or criminal ordinances of this state or a municipality thereof and that the phrase does not include any sum added to the criminal penalty (*Attorney General’s Opinion to Eshee*, August 28, 1981). In that same year, the Office of the Attorney General also opined that fines and forfeitures are in the nature of penalties, while on the other hand, fees and assessments are fixed by statute and that this being the case, fees and assessments should be levied in addition to fines and forfeitures. Because a state criminal assessment is a fee that is added to a fine or forfeiture, a state criminal assessment may only be imposed if a fine or penalty has first been imposed.

If an individual is cited for multiple criminal violations at one time, state law requires the applicable state criminal assessment to be imposed on each violation listed in Exhibit 1, page 2.

What is the theory behind the use of criminal assessments?

The use of criminal assessments is based on the theory of the “abuser fee,” the purpose of which is to make a person convicted of a criminal violation bear certain burdens beyond those associated with merely paying a debt to society. In Mississippi, many state criminal assessments make the convicted person bear the costs of programs and services that are intended to cover some or all costs associated with programs intended to compensate victims, fund programs of prevention, or to recoup costs associated with the legal system.

The use of criminal assessments is based on the concept of an “abuser fee,” whereby individuals who break or abuse certain laws help to finance programs related to decreasing violations or addressing the harm inflicted as a direct result of the violation, including the harm to victims as well as the “harm” to the legal system in terms of costs incurred in the prosecution of the offense.

An example of an abuser fee designed to decrease violations would be a fee assessed on a person convicted of driving under the influence of alcohol used to fund an educational program designed to decrease the incidence of drunk driving. An example of an abuser fee designed to address harm to a victim would be a fee assessed on a person convicted of a violent offense used to fund a program to compensate victims of violent crimes. An example of an abuser fee designed to address “harm” to the legal system in terms of costs incurred in the prosecution of the offense would be a fee assessed on a person convicted of a traffic violation used to help defray the costs of providing legal assistants to state prosecutors.

What state criminal assessments are the subjects of this review and what is the statutory authority for each?

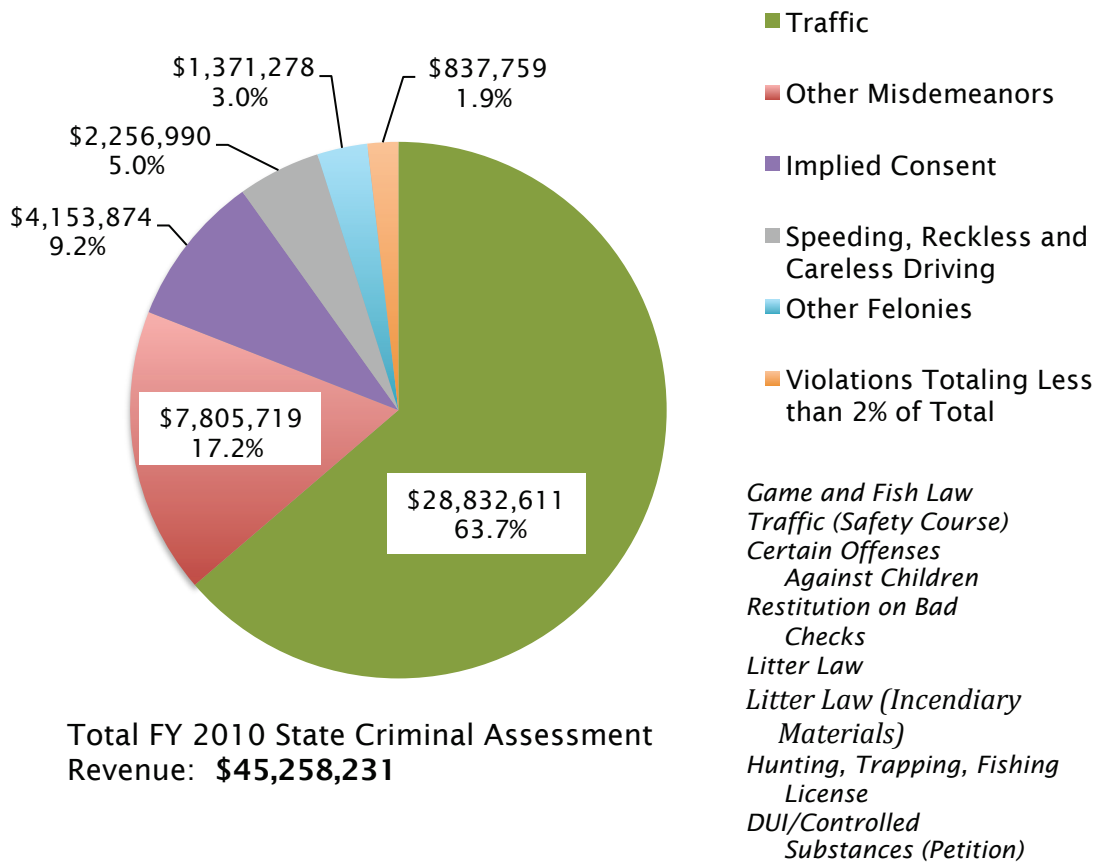
This review includes all state criminal assessments established in state law and in effect in FY 2010. The state criminal assessments vary in their statutory dollar amounts.

As shown in Exhibit 1, page 2, as of FY 2011, state law imposed twenty-one state criminal assessments ranging in amounts from \$10 to \$1,000. In FY 2010, there were eighteen state criminal assessments. Exhibit 1 provides the statutory authority for each assessment.

In FY 2010, state criminal assessments generated approximately \$45.3 million in revenues. Exhibit 2, page 9,

shows a breakdown of state criminal assessment revenues, by category of violation generating the assessments. As the exhibit shows, in FY 2010, traffic violations generated the majority of state criminal assessments (approximately \$28.8 million, or 63.7%), followed by other misdemeanors (approximately \$7.8 million, or 17.2%) and Implied Consent Law violations (approximately \$4.2 million, or 9.2%).

Exhibit 2: FY 2010 Revenues Generated by State Criminal Assessments, by Category of Violation



SOURCE: PEER analysis of data in the Statewide Automated Accounting System.

What funds are designated to receive state criminal assessments and what agencies are responsible for their administration?

As of June 30, 2010, thirty-eight funds, administered by seventeen state agencies, and the State General Fund were statutorily designated to receive state criminal assessments.

What is a *fund*?

A fund is established by law or administrative action as an account that records and controls transactions for carrying out programs in the public interest.

According to the *Mississippi Agency Accounting Policies and Procedures Manual* (MAAPP), the fiscal resources of the state of Mississippi are organized and recorded in numerous accounting entities known as funds, which are established by law or administrative action for either general or specific purposes. The MAAPP Manual further states that funds are groups of accounts that record and control the transactions of state government agencies established for the purpose of carrying out programs in the public interest. As accounting entities, funds record the fiscal activity generated by state agencies.

Funds are divided into three budgetary types in Mississippi--e. g., General Treasury Funds, Special Treasury Funds, and Education Enhancement Funds. General Treasury Funds receive a portion of the state's general tax revenues and pay the regular operating and administrative expenses of state government. Special Treasury Funds receive fees, fines, licenses, other special assessments, and taxes designed specifically for an agency, as well as revenue received from the federal government, donations, and any other special source of revenue. Education Enhancement Treasury Funds receive specific tax revenues to support various educational programs.

With the exception of those state criminal assessments statutorily mandated to be deposited into the State General Fund, the remaining funds statutorily designated to receive state criminal assessments are categorized as Special Treasury Funds (with some exceptions; see page 60). Once the Legislature authorizes a criminal assessment and identifies its purpose, the agency designated to account for the assessment is responsible for submitting a request to the Department of Finance and Administration to establish the specific fund into which such assessments are to be deposited and disbursed.

How are state criminal assessments allocated to funds?

State law establishes state criminal assessments and specifies the fund or funds designated to receive revenue from the assessments. In cases in which the law mandates that the assessment is to support multiple funds, the law specifies the dollar portion of the assessment that is to be deposited into each fund.

The statutes establishing state criminal assessments specify the fund(s) designated to receive the assessments. While state law mandates that some state criminal assessments be deposited into only one fund (e. g., all state criminal assessments generated by speeding, reckless driving, and careless driving violations under MISS. CODE ANN. Section 99-19-73 [5] [1972] are deposited into the Mississippi Trauma Care Systems Fund), other state criminal assessments are mandated by law to support multiple funds. In those cases in which a state criminal assessment supports multiple funds, the applicable law specifies the dollar portion of the total state assessment that is to be deposited into each fund.

Exhibit 3 on page 12 shows an example of a state criminal assessment legally mandated to support multiple funds. As shown in the exhibit, the \$235 total state criminal assessment imposed on a person convicted of an Implied Consent Law violation under MISS. CODE ANN. Section 99-19-73 (2) (1972) is to be distributed among twenty-six funds, ranging in allocation amounts from \$45.00 per violation (19.1% of the total state assessment) allocated to the Emergency Medical Services Operating Fund to \$0.49 per violation (0.2% of the total state assessment) allocated to the Victims of Domestic Violence Fund.

Other CODE sections may further specify the allocation of criminal assessments. For example, MISS. CODE ANN. Section 41-59-75 (1972) mandates that \$30.00 collected from each \$45.00 allocated to the Emergency Medical Services Operating Fund under MISS. CODE ANN. Section 99-19-73 (2) (1972) must be deposited into the Mississippi Trauma Care Systems Fund, leaving \$15.00 per violation for the Emergency Medical Services Operating Fund.

Which funds were statutorily designated to receive state criminal assessments in FY 2010 and which state agencies were responsible for administering the funds?

In FY 2010, thirty-eight funds, administered by seventeen state agencies, and the State General Fund were designated to receive revenues from state criminal assessments.

In FY 2010, thirty-eight funds, administered by seventeen state agencies, and the State General Fund were designated to receive revenues from state criminal assessments. The

two agencies responsible for the largest number of funds were the Department of Public Safety (ten funds) and the Attorney General’s Office (seven funds).

In terms of dollar amounts, the state agency with the most responsibility for administering revenues from state criminal assessments was the Department of Health (approximately \$10.8 million, or 23.8% of total revenues from state criminal assessments received by all funds), followed by the Department of Mental Health (approximately \$4.9 million, or 10.8% of total).

Exhibit 3: Example of the Statutory Allocation of a State Criminal Assessment to Recipient Funds Under MISS. CODE ANN. Section 99-19-73: FY 2011 Statutory Fund Allocation of the \$235 Total State Criminal Assessment Imposed on Each Violation of the Implied Consent Law (MISS. CODE ANN. Section 63-11-1 et seq.)

Fund	Fund Allocation	% of Total
Emergency Medical Services Operating Fund*	\$ 45.00	19.1%
State General Fund	35.00	14.9%
Mississippi Crime Laboratory Implied Consent Law Fund	25.00	10.6%
Spinal Cord and Head Injury Trust Fund	25.00	10.6%
Driver Training Penalty Assessment Fund	22.00	9.4%
Law Enforcement Officers Training Fund	11.00	4.7%
Crime Victims’ Compensation Fund	10.00	4.3%
Federal-State Alcohol Program Fund	10.00	4.3%
Crisis Intervention Mental Health Fund	10.00	4.3%
Drug Court Fund	10.00	4.3%
Statewide Victims’ Information and Notification System Fund	6.00	2.6%
Mississippi Alcohol Safety Education Program Fund	5.00	2.1%
Capital Defense Counsel Fund	2.89	1.2%
Attorney General’s Cyber-Crime Unit	2.50	1.1%
Capital Post-Conviction Counsel Fund	2.33	1.0%
Indigent Appeals Fund	2.29	1.0%
State Prosecutor Education Fund	2.00	0.9%
State Court Education Fund	1.50	0.6%
Vulnerable Persons Training, Investigation and Prosecution Trust Fund	1.50	0.6%
State Prosecutor Compensation Fund	1.50	0.6%
Law Enforcement Officers and Fire Fighters Disability Benefits Trust Fund	1.00	0.4%
Public Defenders Education Fund	1.00	0.4%
Domestic Violence Training Fund	1.00	0.4%
Child Support Prosecution Trust Fund	0.50	0.2%
Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund	0.50	0.2%
Victims of Domestic Violence Fund	0.49	0.2%
Total state criminal assessment on an Implied Consent Law violation	\$235.00	100.0%

* As discussed on page 11, MISS. CODE ANN. Section 41-59-75 (1972) mandates that \$30 collected from each \$45 allocated to the Emergency Medical Services Operating Fund must be deposited into the Mississippi Trauma Care Systems Fund.

SOURCE: MISS. CODE. ANN. Section 99-19-73 (2) (1972).

How the State Receives Revenues from State Criminal Assessments

This chapter addresses the following questions:

- What requirements govern a court's imposition of state criminal assessments?
- What requirements govern a court clerk's collection and settlement of state criminal assessments?
- How does the Department of Finance and Administration ensure proper disbursement of state criminal assessments?

State law requires courts to impose (in addition to other fines and monetary penalties) criminal assessments on violators of certain infractions of law. Local court clerks collect the state assessments and make monthly lump-sum settlements to the Department of Finance and Administration (DFA). DFA staff disburse the amounts remitted by court clerks to State Treasury funds established to cover all or a portion of expenses associated with specific state government activities.

What requirements govern a court's imposition of state criminal assessments?

MISS. CODE ANN. Sections 49-7-21, 63-1-71, 63-9-11, 63-11-30 (2) (a), 97-15-29, 97-19-67, 99-19-73, and 99-19-75 (1972) require local courts to impose the statutorily required state criminal assessments. However, MISS. CODE ANN. Sections 99-19-20, 47-1-1, and 47-1-3 give courts discretion in allowing defendants to pay fines and/or assessments in installments or through participation in public works programs. These practices delay the collection of some state criminal assessments or decrease the amount of money yielded from these assessments.

As stated on page 5, PEER focused this review on state criminal assessments codified in MISS. CODE ANN. Sections 49-7-21, 63-1-71, 63-9-11, 63-11-30 (2) (a), 97-15-29, 97-19-67, 99-19-73, and 99-19-75 (1972). Each of these sections details state criminal assessments that local courts must impose on a violator in addition to any other monetary fines or penalties. The sections also list specific funds into which such criminal assessments must be deposited. Other CODE sections establishing the funds describe state government activities for which the assessments can be expended.

MISS. CODE ANN. Section 99-19-73 (9) (1972), the CODE section encompassing the majority of criminal assessments allowed by state law, states "if a fine or other penalty imposed is suspended, in whole or in part, such

suspension shall not affect the state assessment” owed by the violator. The section further states “no state assessment imposed...may be suspended or reduced by the court.” According to the State Auditor’s staff, courts, on occasion, allow violators to “work off” their fines and criminal assessments, which appears to PEER to be contrary to provisions of CODE Section 99-19-73 (9). However, the Attorney General addressed this issue in an August 29, 1990, opinion to a county assistant court clerk. The Attorney General opined that an indigent defendant would be subject to paying state criminal assessments, but courts could rely on CODE Sections 99-19-20, 47-1-1, and 47-1-3 to allow the defendant to pay the assessment in installments or participate in a public work program if the defendant did not have the financial resources to pay the assessment.

Because courts use discretion in allowing some defendants to pay state criminal assessments in installments, the collection and remittance of some state criminal assessments due to the state may be delayed. Also, by participating in a public work program, some defendants may satisfy the state criminal assessment without actually paying any money. As a result, the total amount of money yielded from state criminal assessments remitted to the state is reduced. PEER notes that the position of allowing defendants to work off or pay assessments in installments may be the only reasonable position to take in dealing with indigent defendants.

What requirements govern a court clerk’s collection and settlement of state criminal assessments?

The Office of the State Auditor has promulgated procedures to be used by court clerks for the collection of assessments from violators and the remittance of assessments to the state. Although MISS. CODE ANN. Section 99-19-73 (10) (1972) requires court clerks to report to the Department of Finance and Administration the number of violations for each category of a violation from which they collect a state criminal assessment, the Department of Finance and Administration uses a form designed by the State Auditor’s office that simply requires court clerks to report the total dollar amount of all state criminal assessments collected for each category of a violation. As a result, DFA staff cannot reconcile total amounts of criminal assessment dollars remitted to DFA monthly with the reported number of violations for each month as required.

The CODE sections included by PEER in this review—Sections 49-7-21, 63-1-71, 63-9-11, 63-11-30 (2) (a), 97-15-29, 97-19-67, 99-19-73, and 99-19-75—require court clerks to collect criminal assessments imposed by state law. Under the authority given in MISS. CODE ANN. Section 7-7-211 (1972), the Office of the State Auditor has promulgated regulations to assist court clerks in the collection of assessments. Under these procedures, after a

court has imposed the amount of state criminal assessments due, court clerks are required to collect all assessments promptly. Violators may pay their assessment in cash or by check or money order. The regulations also require court clerks to collect partial payments of assessments that are allowed by a judge's "order of collection policy." However, court clerks are not to collect for reimbursement to the state any assessments that are authorized by the court to be "worked off."

State Auditor regulations require court clerks to deposit daily collection of assessments into the county or municipal depository/treasury within one working day. With regard to county courts, all collections of assessments in county courts must be settled and reported by the court clerks to the chancery clerk on no less than a monthly basis. The chancery clerk must make monthly settlements of assessment collections to the appropriate state agency, the Department of Finance and Administration in the case of criminal assessments reviewed by PEER. With regard to municipal courts, all collections of assessments in municipal courts must be reported by the court clerk to the municipal clerk on a monthly basis. The municipal clerk must make a monthly settlement of assessments to the appropriate state agency, again the Department of Finance and Administration in the case of criminal assessments reviewed by PEER.

When making monthly settlements to the Department of Finance and Administration, municipal and chancery court clerks are required to use the Court Assessment/Fine Settlement Form (i. e., settlement form). Court clerks use the settlement form to list the total amounts of each type of assessment collected for a particular month, identify the court making the assessment (e. g., chancery, justice), and include a grand total of all assessments collected by type of violation for a particular month. The court clerk remits a single check for all monthly assessments. (For certain special assessments—e. g., crime stopper and local citation assessments—county and municipal clerks remit those amounts to the Department of Public Safety rather than to the Department of Finance and Administration.)

Subsection 9 of MISS. CODE ANN. Section 99-19-73 (1972), the CODE section encompassing the majority of criminal assessments required by state law, requires county and municipal court clerks to report the total number of violations for which state criminal assessments were collected. However, the settlement form utilized by the clerks does not require court clerks to report the total number of violations by category from which assessments have been collected. Rather, the settlement form only requires court clerks to list the total dollar amounts of each type of assessment collected for a particular month and include a grand total of all assessments collected by type of violation for a particular month. Based on this

information, the Department of Finance and Administration allocates the amounts collected to the appropriate State Treasury Funds as mandated by the authorizing statutes (see discussion on page 54).

According to Department of Finance and Administration staff, it is difficult for court clerks to report accurately to DFA on a monthly basis the number of violations associated with their monthly remittances due to the courts' discretion in permitting indigent defendants to pay state criminal assessments in installments and the courts' discretion in allowing indigent defendants to satisfy state criminal assessments through public works programs (see page 14). Despite DFA's explanation as to the clerks' difficulty in reporting the number of violations, the current settlement form and reporting process do not comply with MISS. CODE ANN. Section 99-19-73 (10) (1972) because court clerks do not report the number of violations in each category. As a result, neither DFA nor the State Auditor's staff has the simple assurance, specified by law, that total amounts of criminal assessment dollars remitted to DFA monthly reconcile with the number of violations that occurred within a month.

In 2010, State Auditor's investigators, based on information provided by the Department of Finance and Administration for calendar years 2007 to 2009, reviewed county and municipal settlements of state criminal assessments. The investigators determined that \$2,270,644 in state criminal and civil assessments from this period had not been settled with the Department of Finance and Administration, of which counties owed \$748,285 and municipalities owed over \$1.5 million. The Office of the State Auditor contacted the entities that had not made settlements in order to set up a schedule for entities to make the settlements. As of the conclusion of PEER's review of criminal assessments, all counties had settled the amounts owed; however, the Office of the State Auditor's staff estimated that some smaller municipalities still owed a total of approximately \$64,000. The State Auditor's investigation included the amounts of all state-imposed assessments (both state civil and criminal) and did not distinguish between the types of assessments that were not settled promptly. Subsequent to its investigation, the State Auditor's Office has included a specific audit step to verify that state-imposed assessments have been settled properly.

How does the Department of Finance and Administration ensure proper disbursement of state criminal assessments?

The Department of Finance and Administration deposits state criminal assessments into their designated State Treasury funds based on the allocation amounts established in state law.

Upon receipt of the settlement forms and remittance checks from county and municipal court clerks each month, Department of Finance and Administration staff deposit amounts received into the appropriate State Treasury funds as established by state law or administratively (see page 11) based on the allocation amounts established in state law (see page 12 for an example). Such funds are then available for expenditure by the administering agency responsible for such funds.

Historical Analysis of the State's Utilization of State Criminal Assessments

Regarding state criminal assessments and the funds designated by state law to receive the revenue from those assessments, this chapter addresses:

- How have the number and dollar amounts of assessments changed since FY 1988?
- How have the number of funds and dollar amounts allocated to these funds changed since FY 1988?
- What funds received revenues from assessments in FY 2010 and how much did they receive and expend from such assessments?

How have the number and dollar amounts of assessments changed since FY 1988?

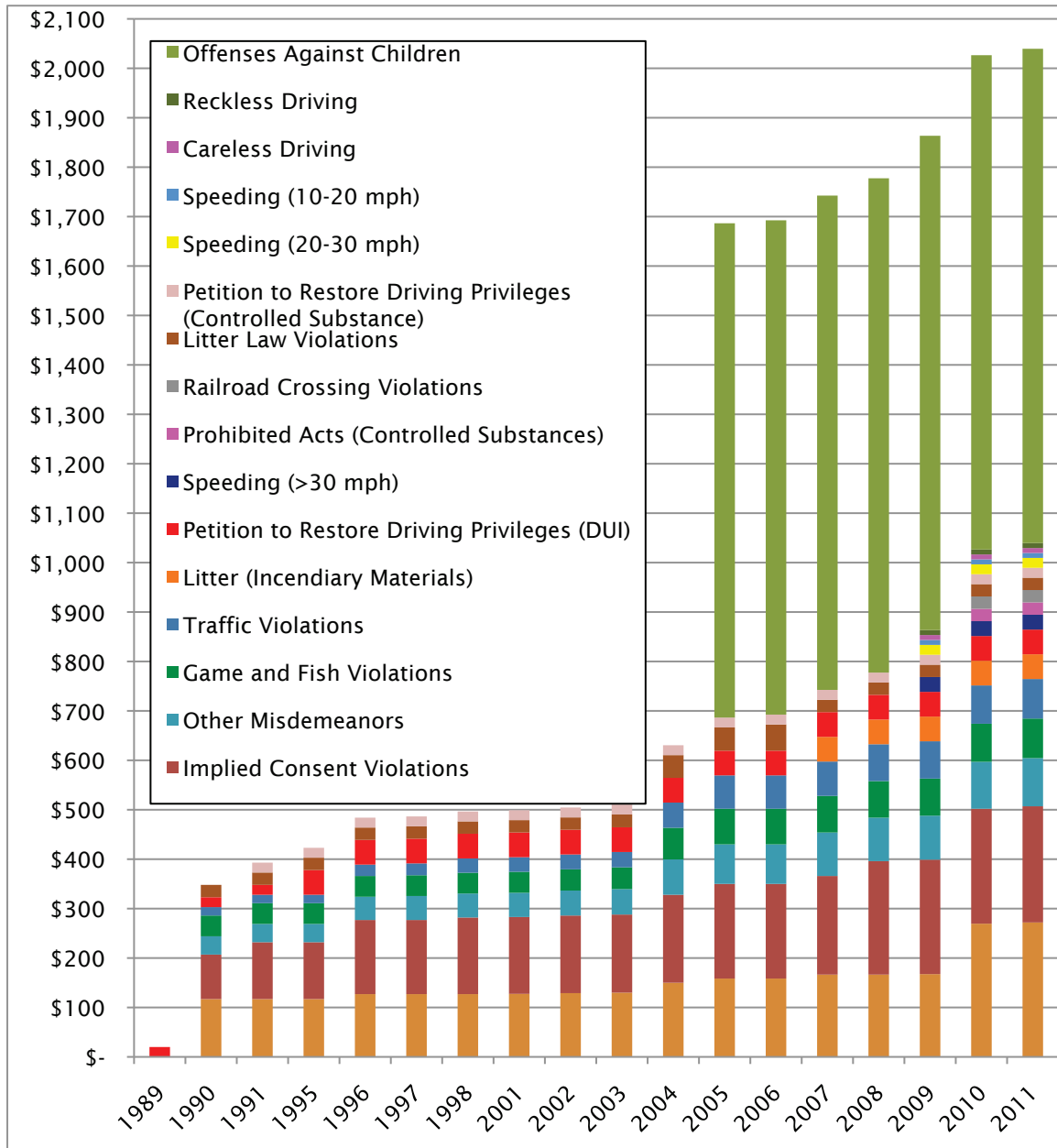
Since FY 1988, the year that the first criminal assessment was imposed, the total dollar amount of all state criminal assessments combined has increased by \$2,179.50. The majority of this increase (\$1,688) was due to the statutory creation of twenty new state criminal assessments. The remaining \$491.50 of the increase was due to changes required by statute in the dollar amounts of assessments.

As shown in Exhibit 4 on page 19, from FY 1988 through FY 2011, both the number and statutory dollar amounts of state criminal assessments increased. During this period, the number of state criminal assessments increased from one to twenty-one and the total dollar amount of all state criminal assessments combined increased from \$20 in FY 1989 (the year that the first state criminal assessment with a fixed dollar amount was established³) to \$2,199.50 in FY 2011-i. e., a \$2,179.50 increase.

PEER determined that of the \$2,179.50 increase in the total dollar amount of all state criminal assessments combined, \$1,688 of the increase was due to the statutory creation of twenty new state criminal assessments and the remaining \$491.50 of the increase was due to increases in the statutory amounts of six individual assessments.

³ As discussed on page 1, the first state criminal assessment was established in 1988; however, the amount of this assessment is variable since it is equal to a percentage of the face amount of a "bad check."

Exhibit 4: Growth in Number and Dollar Amount of State Criminal Assessments from FY 1988 through FY 2011, by Type of Assessment



SOURCE: PEER analysis of General Laws of Mississippi, 1981-2011.

With respect to the imposition of new state criminal assessments, twenty of the twenty-one state criminal assessments currently in state law were imposed after 1988. The largest of these state criminal assessments was the \$1,000 state criminal assessment imposed in FY 2005

on offenses against children,⁴ followed by the \$117 state criminal assessment imposed in FY 1990 on other felonies and the \$90 state criminal assessment, also imposed in FY 1999, on Implied Consent Law violations. Other state criminal assessments imposed during this period ranged from \$10 to \$50. While some of these assessment amounts did not increase after their creation, some amounts have since increased.

Exhibit 5, below, breaks out the \$491.50 increase in the dollar amounts of state criminal assessments (from inception of each assessment) required by statute from FY 1989 through FY 2011, by category of criminal violation. As the exhibit shows, the dollar amounts of six individual state criminal assessments increased during this period. The largest increase over the period was for state criminal assessments imposed on individuals convicted of other felonies (\$155), followed by Implied Consent Law violations (\$145). See Exhibit 1, page 2, for the current statutory dollar amounts of state criminal assessments.

Exhibit 5: Increases in the Dollar Amounts of Individual State Criminal Assessments from FY 1989 through FY 2011, by Category of Criminal Violation

Category of Criminal Violation	Amount of Increase in Dollar Amount of State Criminal Assessment (Specified by Statute), FY 1989-FY 2011
Other felonies	\$155.00
Implied Consent Law	145.00
Traffic	63.00
Other misdemeanors	60.50
Game and fish law	38.00
Petition to restore driving privileges revoked for DUI	30.00
Total	\$491.50

SOURCE: PEER analysis of relevant sections of the MISSISSIPPI CODE.

⁴ The following CODE sections enumerate the offenses that generate an assessment under CODE Section 99-19-75: Section 97-3-65, “statutory rape, forcible sexual intercourse, and statutory rape by administering certain substances;” and Section 97-5-1 et seq., “multiple offenses, such as abandonment of a child under age six;” Section 97-3-7, “simple assault, aggravated assault, simple domestic violence; and aggravated domestic violence.”

How have the number of funds and dollar amounts allocated to these funds changed since FY 1988?

The number of funds designated to receive state criminal assessments grew from one in FY 1988 to thirty-nine in FY 2010 to forty-four in FY 2011. The Mississippi Trauma Care Systems Fund received the largest increase in fund allocation (\$45) over the period, followed by the Alcohol or Drug Abuse Treatment and Education Fund (\$30).

The total number of funds receiving state criminal assessments increased from one in FY 1988 to thirty-nine in FY 2010 to forty-four in FY 2011. The largest increase in the number of funds designated to receive state criminal assessments, by category of violation, was for other misdemeanors (an increase of nineteen funds, from four in FY 1990 to twenty-three in FY 2011), followed by Implied Consent Law violations (an increase of eighteen funds, from eight in FY 1990 to twenty-six in FY 2011).

In terms of changes in the total dollar amounts of state criminal assessments allocated to individual funds over the period of FY 1989 through FY 2010:

- twenty-six funds have been allocated the same dollar amounts from state criminal assessments since their inception;
- one fund, the Law Enforcement Officers Disability Benefits Trust Fund, stopped receiving criminal assessments that were generated by litter violations;⁵
- two funds, the Crisis Intervention Mental Health Fund and Drug Court Fund, received a decrease in the total dollar amount of state criminal assessments allocated to them (the Crisis Intervention Mental Health Fund's criminal assessment allocation decreased from \$60 to \$50 and the Drug Court Fund's criminal assessment allocation decreased from \$58 to \$48); and,
- ten funds were allocated increases in the total dollar amounts of state criminal assessments, totaling \$125.95 as discussed below.

Exhibit 6, page 22, shows the amount of the increase in the total dollar amounts of state criminal assessments allocated to each of the ten funds that received statutory increases from 1989 to 2011. As the exhibit shows, the fund receiving the largest statutory increase was the

⁵ 2005 was both the first and last year that the Legislature designated the Law Enforcement Officers Disability Benefits Trust Fund to receive revenue from criminal assessments under CODE Section 99-19-73. In 2006, the Law Enforcement Officers and Fire Fighters Disability Benefits Trust Fund was designated under the statute to receive assessments.

Mississippi Trauma Care Systems Fund. This fund received a \$45 total increase in its allocation of state criminal assessments, from \$80 in 1990 to \$125 in 2011.

Exhibit 6: Changes in Total Dollar Amounts (Specified by Statute) of State Criminal Assessments Allocated to Funds that Received Statutory Increases from Inception to 2011

Fund Name	Initial Dollar Amount of State Criminal Assessment (Specified by Statute)	2011 Dollar Amount of State Criminal Assessment (Specified by Statute)	Amount of Increase of State Criminal Assessment Amount since Inception
Mississippi Trauma Care Systems Fund	\$80.00	\$125.00	\$45.00
Alcohol or Drug Abuse Treatment and Education Fund	20.00	50.00	30.00
Attorney General's Cyber-Crime Unit	1.00	12.50	11.50
Capital Defense Counsel Fund	3.00	14.45	11.45
Emergency Medical Services Operating Fund	10.00	20.00	10.00
State Prosecutor Education Fund	2.50	10.00	7.50
Vulnerable Persons Training, Investigation, and Prosecution Trust Fund	2.00	7.50	5.50
Driver Training Penalty Assessment Fund	27.00	29.00	2.00
Spinal Cord and Head Injury Trust Fund	29.00	31.00	2.00
State Prosecutor Compensation Fund	6.00	7.00	1.00
TOTAL	\$180.50	\$306.45	\$125.95

SOURCE: PEER analysis.

What funds received revenues from assessments in FY 2010 and how much did they receive and expend from such assessments?

In FY 2010, thirty-nine funds were designated by statutes to receive state criminal assessments. These funds received \$45,258,231 in revenues from criminal assessments and expended a total of \$36,671,457 from such assessments.

As stated previously, state law establishes state criminal assessments and specifies the fund or funds designated to receive revenue from the assessments. Exhibit 7, pages 24 through 43, contains profiles of each of the thirty-nine funds that received and expended criminal assessment funds during FY 2010. (See "How to Interpret the Fund Profiles," page 50, for instructions regarding the information presented in the profile that PEER developed for each fund.)

FY 2010 Criminal Assessments Revenues

Exhibit 8, pages 44 through 46, lists the seventeen agencies that administered the funds statutorily designated to receive revenues from state criminal assessments in FY 2010, the funds that they administered, and the corresponding amount of revenues received through state criminal assessments in FY 2010. The thirty-nine funds received a total of \$45,258,231 from state criminal assessments in FY 2010.

The following five funds received over half (54.7%) of total revenues from state criminal assessments in FY 2010:

- Mississippi Trauma Care Systems Fund (\$8,390,972);
- Crisis Intervention Mental Health Fund (\$4,873,474);
- Drug Court Fund (\$4,708,182);
- State General Fund (\$3,757,885); and,
- Driver Training Penalty Assessment Fund (\$3,005,590).

FY 2010 Criminal Assessments Expenditures

During FY 2010, the seventeen agencies that administered the funds expended \$36,671,457 on activities and services for which the Legislature established the funds. Exhibit 9, page 47, provides a breakdown of the total expenditures by major objects of expenditure used in the state's accounting and budgetary system. Pages 46 through 48 contain examples of individual expenditures from each of the major object of expenditure categories.

Exhibit 7: Fund Profiles for Funds Authorized by MISSISSIPPI CODE ANNOTATED in FY 2010 to Receive Revenues Generated by State Criminal Assessments

Fund: Alcohol or Drug Abuse Treatment and Education		3. % from Criminal Assessments		4. FY 2010 Expenditures by Major Object		5. FY 2010 End Balance
Administering Agency: Department of Public Safety						
1A. Authority and Purpose of Fund: MISS. CODE ANN. §63-1-71(3) (1972) To be used for alcohol or drug abuse treatment and education						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$0	0.0%	\$471,104
Controlled Substance Petition	\$30,475		B. Travel	0	0.0%	
Subtotal Criminal Assessments	\$30,475		C. Contractual Services	0	0.0%	
Other Revenues			D. Commodities	0	0.0%	
None	\$0		E. Capital Outlay	0	0.0%	
Subtotal Other Revenues	\$0		F. Subsidies Loans and Grants	0	0.0%	
Total	\$30,475		Total	\$0	0.0%	

Fund: Attorney General's Cyber-Crime Unit		3. % from Criminal Assessments		4. FY 2010 Expenditures by Major Object		5. FY 2010 End Balance
Administering Agency: Attorney General's Office, Cyber-Crime Unit						
1A. Authority and Purpose of Fund: MISS. CODE ANN. §99-19-73 (1972) mandates that the Attorney General's Cyber Crime Unit receive criminal assessments that are levied on traffic, implied consent law, game and fish law, other misdemeanors, and other felonies violations. The CODE does not specify how the unit may use criminal assessment funds; however, the agency's program narrative states that the unit was created to fight computer crimes per Section 7-5-59--e.g., child pornography, identity theft scams, eBay fraud and credit card number theft. Program activities include the receipt and evaluation of complaints and allegations regarding all forms of cyber crime and assisting district attorneys in prosecution of cases or conducting prosecution when necessary.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$0	0%	\$449,157
Traffic	\$343,918		B. Travel	0	0%	
Implied Consent Law	16,565		C. Contractual Services	0	0%	
Game and Fish Law	5,061		D. Commodities	0	0%	
Other Misdemeanors	76,120		E. Capital Outlay	0	0%	
Other Felonies	7,501		F. Subsidies, Loans and Grants	0	0%	
Subtotal Criminal Assessments	\$449,165		Total	\$0	0%	
Other Revenues						
None	\$0					
Subtotal Other Revenues	\$0					
Total	\$449,165					

SOURCE: Data provided by the Department of Finance and Administration through either interviews or the Statewide Automated Accounting System.

Fund: Capital Defense Counsel Fund		Administering Agency: Office of Capital Defense Counsel			
1A. Authority and Purpose of Fund: MISS. CODE ANN. §99-18-17 (1972) The purpose of the fund shall be to provide funding for the Office of Capital Defense Counsel, which was created to provide representation to indigent parties under indictment for death penalty-eligible offenses and to perform such other duties as set forth in law.					
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified					
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object		5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	
Criminal Assessment Revenue		100.0%	A. Salaries and Fringe Benefits	\$728,791	68.0%
Traffic	\$1,078,449		B. Travel	76,699	7.2%
Implied Consent	\$51,682		C. Contractual Services	245,982	23.0%
Game and Fish	\$16,043		D. Commodities	16,510	1.5%
Other Misdemeanors	\$238,848		E. Capital Outlay	2,938	0.3%
Other Felonies	\$23,411		F. Subsidies, Loans and Grants	0	0.0%
Subtotal Criminal Assessments	\$1,408,432		Total	\$1,070,920	100.0%
Other Revenues					
Interest Received	\$27,386				
Subtotal Other Revenues	\$27,386				
Total Fund Revenues	\$1,435,818				

Fund: Capital Post-Conviction Counsel Fund		Administering Agency: Capital Post-Conviction Counsel			
1A. Authority and Purpose of Fund: MISS. CODE ANN. §99-39-117 (1972): To provide funding for the Office of Capital Post-Conviction Counsel, which is mandated to provide representation to indigent parties under sentence of death in post-conviction proceedings. The fund's objective is to expedite the post-conviction process without depriving the petitioner the right to an adjudication of issues that were not and could not have been reviewed on direct appeal.					
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified					
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object		5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$414,192	52.1%
Traffic	\$869,477		B. Travel	39,071	4.9%
Implied Consent Law	41,668		C. Contractual Services	330,706	41.6%
Game and Fish Law	12,934		D. Commodities	9,775	1.2%
Other Misdemeanors	192,566		E. Capital Outlay	1,876	0.2%
Other Felonies	18,875		F. Subsidies Loans and Grants	0	0.0%
Subtotal Criminal Assessments	\$1,135,520		Total	\$795,620	100.0%
Other Revenues					
Other Licenses, Fees, Permits	\$5				
Subtotal Other Revenues	\$5				
Total	\$1,135,525				

Fund: Child Support Prosecution Trust Fund		Administering Agency: Attorney General's Office, Child Desertion Unit			
1A. Authority and Purpose of Fund: MISS. CODE ANN. §43-19-61 (1972) states that the fund must be used for the prosecution of delinquent child support cases and may be used to draw down the 66% federal reimbursement IV-D funds for support of the Legal Division of the Child Support Unit of the Mississippi Department of Human Services.					
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified					
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures, by Major Object		5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$156,676	90.0%
Traffic	\$186,583		B. Travel	5,354	3.1%
Implied Consent Law	8,942		C. Contractual Services	12,065	6.8%
Other Misdemeanors	41,323		D. Commodities	25	0.1%
Other Felonies	4,050		E. Capital Outlay	0	0.00%
Subtotal Criminal Assessments	\$240,898		F. Subsidies, Loans and Grants	0	0.00%
Other Revenues			Total	\$174,120	100.0%
None	\$0				
Subtotal Other Revenues					
	\$0				
Total	\$240,898				

Fund: Crime Victims' Compensation Fund		Administering Agency: Attorney General's Office, Crime Prevention and Victim Services Division			
1A. Authority and Purpose of Fund: MISS. CODE ANN. §99-41-29 (1972) states that the fund's sole purpose is to pay compensation awards to victims and claimants; sexual assault examinations; and, other expenses in furtherance of providing assistance to victims of crime through information referrals, advocacy outreach programs and victim-related services.					
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified					
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object		5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	
Criminal Assessment Revenues		37.9%	A. Salaries and Fringe Benefits	\$501,990	13.5%
Implied Consent Law	\$178,831		B. Travel	14,482	0.4%
Other Misdemeanors	826,464		C. Contractual Services	2,690	0.1%
Other Felonies	81,007		D. Commodities	0	0.0%
Subtotal Criminal Assessments	\$1,086,302		E. Capital Outlay	0	0.0%
Other Revenues			F. Subsidies, Loans and Grants	3,204,336	86.0%
Criminal Law Assessment Fines	\$ 468,862	Total	\$3,723,498	100.00%	
Restitution	37,871				
Pre-Trial Intervention	10,560				
MS Prison Industries Fees	4,642				
Interest Earned	119,491				
Miscellaneous Federal Grants	470,000				
Transfers from Other Funds	667,918				
Prior Year Disbursement Refunds	1,984				
Subtotal Other Revenues	1,781,328				
Total	\$2,867,630				

Fund: Criminal Justice Fund						
Administering Agency: Department of Finance and Administration/Supreme Court						
1A. Authority and Purpose of Fund: MISS. CODE ANN. §99-19-32 (1972) The purpose is to defray costs the state incurs in the administration of the criminal justice system.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Category	Amount	%	
Criminal Assessment Revenue		99.7%	A. Salaries and Fringe Benefits	\$347,000	100.0%	\$ 236,783
Other Felonies	\$405,037		B. Travel	0	0.0%	
Failure to Pay Check Restitution	73,126		C. Contractual Services	0	0.0%	
Subtotal Criminal Assessments	\$478,163		D. Commodities	0	0.0%	
Other Revenues			E. Capital Outlay	0	0.0%	
Other License Fees and Permits	\$1,601		F. Subsidies, Loans and Grants	0	0.0%	
Subtotal Other Revenues	\$1,601		Total	\$347,000	100.0%	
Total Fund Revenues	\$479,764					

Fund: Crisis Intervention Mental Health Fund						
Administering Agency: Department of Mental Health						
1A. Authority and Purpose of Fund: MISS. CODE ANN. §41-21-151 (1972) states that the purpose of the fund is to provide funding for the seven mental health crisis centers in the state and the Specialized Treatment Facility in Harrison County. The stated mission of the mental health crisis centers is to provide stabilization and treatment services to persons who are in psychiatric crisis, have been committed to a psychiatric hospital, and for whom a bed is not available.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		99.9%	A. Salaries and Fringe Benefits	\$0	0.0%	\$0
Traffic	\$3,731,659		B. Travel	0	0.0%	
Implied Consent Law	178,831		C. Contractual Services	0	0.0%	
Game and Fish Law	55,513		D. Commodities	0	0.0%	
Other Misdemeanors	826,464		E. Capital Outlay	0	0.0%	
Other Felonies	81,007		F. Subsidies Loans and Grants	4,882,387	100.0%	
Subtotal Criminal Assessments	\$4,873,474		Total	\$4,882,387	100.0%	
Other Revenues						
Interest Earnings	\$6,669					
Subtotal Other Revenues	\$6,669					
Total	\$4,880,143					

Fund: Hunter Education & Training Program Fund/Department of Wildlife, Fisheries & Parks General Operations
Administering Agency: Department of Wildlife, Fisheries and Parks

1A. Authority and Purpose of Fund: MISS. CODE ANN. §49-1-65 (1972)-Game and Fish Violations under CODE §99-19-73(3) are deposited into a special fund called the Hunter Education and Training Program Fund, used to defray expenses of the program as authorized and appropriated by the Legislature.

MISS. CODE ANN. §49-7-21 (1972)-These assessments are credited by the State Treasurer to the account of the Department of Wildlife, Fisheries and Parks and may be expended by the department upon appropriation by the Legislature.

1B. Degree to which fund's Allowable Uses are Specified: The Hunter Education and Training Fund is Moderately Specified, whereas the DWFP Fund is Minimally Specified.

2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		0.2%	A. Salaries and Fringe Benefits	N/A	N/A	\$ 2,941,867
Game and Fish (Hunter Education)	\$27,757		B. Travel	N/A	N/A	
Hunting Violation Fee (Operating Fund)	35,821		C. Contractual Services	N/A	N/A	
Subtotal Criminal Assessments	\$63,578		D. Commodities	N/A	N/A	
Other Revenues		E. Capital Outlay	N/A	N/A		
Gasoline Tax Boat Water Safety	\$5,250,000	F. Subsidies, Loans and Grants	N/A	N/A		
Dwfp-Fees/Permits	858,217	Total	N/A	N/A		
Dwfp-License Sales	12,984,340					
Dwfp-Boat Registration/Titling	788,768					
Dwfp-Museum Fees	-1,790					
Dwfp-Shooting Range Fees	5,433					
Dwfp Ms Outdoors Subscriptions	97,285					
Rent Of State Property	486,433					
Int Of Inv Of Spec Fd Other Ag	162,132					
Int Earned On Checking Accts	769					
Dwfp - Bureau Of Parks Grants	0					
Donations	12,511					
Fed Sub Grants Rec From Funds	4,741					
Sales Of Supplies & Outside St	38,677					
Sales Of Supplies & Ser Bet St	9,460					
Sale Of Personal Property	54,893					
Other Sales	1,317,956					
Ins Adjustments & Settlements	5,194					
5 Year Cancelled Warr Returned	2,522					
Prior Year Cancelled Warra	3,432					
Other Refunds	5,833					
Other Non Govt Receipts	5,198					
Recovery Workcomp Related	29,932					
Fulfillment Fee Receipt	623,787					
Dwfp-Wildlif & Fisheries Grants	11,731,138					
Dwfp - Lake Sales	434,596					
Subtotal Other Revenues	\$34,911,457					
Total	\$34,975,035					

Fund: Domestic Violence Training Fund		Administering Agency: Attorney General's Office, Domestic Violence Division				
1A. Authority and Purpose of Fund: MISS. CODE ANN. §93-21-31 (1972) mandates that the fund be used by the Attorney General's Office for the general administration and expenses of the Domestic Violence Division, which provides training to law enforcement, prosecutors, judges, court clerks, and other professionals in the field of domestic violence awareness, prevention and enforcement.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		99.6%	A. Salaries and Fringe Benefits	\$0	0.0%	\$442,272
Traffic	\$343,918		B. Travel	107	1.3%	
Implied Consent Law	16,565		C. Contractual Services	6,500	76.6%	
Game and Fish Law	5,061		D. Commodities	493	5.8%	
Other Misdemeanors	76,120		E. Capital Outlay	1,385	16.3%	
Other Felonies	7,501		F. Subsidies, Loans and Grants	0	0.0%	
Subtotal Criminal Assessments	\$449,165		Total	\$8,485	100.0%	
Other Revenues						
Other Non Govt Receipts	\$600					
Donations	1,000					
Subtotal Other Revenues	1,600					
Total	\$450,765					

Fund: Driver Training Penalty Assessment Fund		Administering Agency: Department of Education, Office of Safe and Orderly Schools				
1A. Authority and Purpose of Fund: MISS. CODE ANN. §37-25-1 through §37-25-27 (1972)-To be used to fund driver education and training programs to develop a knowledge of state laws related to the safe operation of motor vehicles, including instruction on alcohol and safety education; organ and tissue donation; and, litter laws and proper disposal of litter; to establish and maintain driver education program; to purchase necessary equipment and materials.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		99.4%	A. Salaries and Fringe Benefits	\$321,909	16.0%	\$3,714,647
Traffic	\$2,612,161		B. Travel	14,440	0.7%	
Implied Consent Law	393,429		C. Contractual Services	45,576	2.3%	
Subtotal Criminal Assessments	\$3,005,590		D. Commodities	18,889	0.9%	
Other Revenues			E. Capital Outlay	0	0.0%	
Sales of Supplies	\$2,050		F. Subsidies Loans and Grants	1,611,288	80.1%	
Refunds Prior Year Disburs.	17,125		Total	\$2,012,102	100.0%	
Subtotal Other Revenues	\$19,175					
Total	\$3,024,765					

Fund: Drug Court Fund						
Administering Agency: Administrative Office of Courts						
1A. Authority and Purpose of Fund: MISS. CODE ANN. §9-23-51 (1972) mandates that the fund provide supplemental funding to all drug courts in the state.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$78,086	1.4%	\$8,871,735
Traffic	\$3,731,659		B. Travel	4,049	0.1%	
Implied Consent Law	178,831		C. Contractual Services	76,774	1.4%	
Game and Fish Law	55,513		D. Commodities	0	0.0%	
Other Misdemeanors	661,171		E. Capital Outlay	0	0.0%	
Other Felonies	81,007		F. Subsidies, Loans and Grants	5,378,313	97.1%	
Subtotal Criminal Assessments	\$4,708,182		Total	\$5,537,222	100.0%	
Other Revenues						
Interest Earned	\$240,059					
Subtotal Other Revenues	240,059					
Total	\$4,948,241					

Fund: Emergency Medical Services Operating Fund						
Administering Agency: Department of Health, Bureau of Emergency Medical Services/Trauma Care System Development						
1A. Authority and Purpose of Fund: MISS. CODE ANN. §41-59-61 (1972) states that the fund must be used to defray the administrative costs of the Emergency Medical Services program and to support local emergency medical services programs. Agency policy mandates specified allowable and non-allowable expenditures of the fund--e.g., fund may be used for initial training or continuing education of EMS Drivers, EMT-Basic, EMT-Intermediate, or EMT-Paramedic.						
1B. Degree to which Fund's Allowable Uses are Specified: Highly Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$128,799	6.6%	\$1,963,849
Traffic	\$1,865,829		B. Travel	2,937	0.2%	
Implied Consent Law	268,247		C. Contractual Services	32,709	1.7%	
Subtotal Criminal Assessments	\$2,134,076		D. Commodities	331	0.1%	
Other Revenues			E. Capital Outlay	656	0.1%	
None	\$0	F. Subsidies, Loans and Grants	1,787,757	91.3%		
Subtotal for Other Revenues	\$0	Total	\$1,953,189	100.0%		
Total	\$2,134,076					

Fund: Federal-State Alcohol Program Fund							
Administering Agency: Department of Public Safety							
1A. Authority and Purpose of Fund: MISS. CODE ANN. §63-11-32 (1972) The purpose is to defray the costs of alcohol and traffic safety programs.							
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified							
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance	
Source	Revenues		Major Object	Expenditures	%		
Criminal Assessment Revenues		100.00%	A. Salaries and Fringe Benefits	\$3,017	4.2%	\$ 237,443	
Implied Consent	\$178,831		B. Travel	1,184	1.7%		
Subtotal Criminal Assessments	\$178,831		C. Contractual Services	21,737	30.5%		
Other Revenues			D. Commodities	8,580	12.0%		
None	\$0		E. Capital Outlay	26,076	36.6%		
Subtotal Other Revenues	\$0		F. Subsidies, Loans and Grants	10,732	15.0%		
Total	\$178,831		Total	\$71,326	100.0%		

Fund: First Traffic Violation Fee Fund							
Administering Agency: Department of Public Safety							
1A. Authority and Purpose of Fund: MISS. CODE ANN. §63-9-11 (1972) The fund is used to defray the costs incurred by the Department of Public Safety in maintaining the nonpublic record of persons who are eligible for participation.							
1b. Degree to which Fund's Allowable Uses are Specified: Moderately Specified							
2. FY 2010 Assessment Revenues		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance	
Source	Revenues		Category	Amount	%		
Criminal Assessment Revenues		100.00%	A. Salaries and Fringe Benefits	\$0	0.0%	\$ 11,250	
Other Hwy Safety Patrol Fees	\$107,224		B. Travel	0	0.0%		
Subtotal Criminal Assessments	\$107,224		C. Contractual Services	0	0.0%		
Other Revenues			D. Commodities	0	0.0%		
Interest Received	\$0		E. Capital Outlay	0	0.0%		
Subtotal Other Revenues	\$0		F. Subsidies, Loans and Grants	225,028	100.0%		
Total	\$107,224		Total	\$225,028	100.0%		

Fund: Indigent Appeals Fund						
Administering Agency: Office of Indigent Appeals (FY 2010), Office of the State Public Defender (FY 2011)						
1A. Authority and Purpose of Fund: MISS. CODE ANN. §99-40-1 (3) (1972): To provide funding for the Mississippi Office of Indigent Appeals. The program's objective is to file appeals as assigned by the courts and which is charged with providing legal proceedings for indigent persons seeking appeals.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$817,063	75.1%	\$1,581,633
Traffic	\$ 854,550		B. Travel	9,741	0.9%	
Implied Consent Law	40,952		C. Contractual Services	248,655	22.9%	
Game and Fish Law	12,712		D. Commodities	4,741	0.4%	
Other Misdemeanors	189,260		E. Capital Outlay	7,968	0.7%	
Other Felonies	18,551		F. Subsidies Loans and Grants	0	0.0%	
Subtotal Criminal Assessments	\$ 1,116,025		Total	\$1,088,168	100.0%	
Other Revenues						
Interest Earnings	37,991					
Subtotal Other Revenues	\$ 37,991					
Total	\$ 1,154,016					

Fund: Information Exchange Network Fund						
Administering Agency: Department of Public Safety						
1A. Authority and Purpose of Fund: MISS. CODE ANN. §45-1-45(1) (1972) The purpose is to implement an Internet-based data and information sharing network that will allow state and local law enforcement, court personnel, prosecutors and other agencies to exchange and view felony and misdemeanor information on current and former criminal offenders through a currently available, near real-time, updated hourly, nationwide jail database which represents fifty percent or more of all incarcerated persons in the country.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$0	0.0%	\$ 301,697
Other Misdemeanors	\$304,479		B. Travel	0	0.0%	
Subtotal Criminal Assessments	\$304,479		C. Contractual Services	5,165	100.0%	
Other Revenues			D. Commodities	0	0.0%	
Interest Received	\$11,127		E. Capital Outlay	0	0.0%	
Subtotal Other Revenues	\$11,127		F. Subsidies, Loans and Grants	0	0.0%	
Total	\$315,606	Total	\$5,165	100.0%		

Fund: Judicial Performance Fund		Administering Agency: Commission on Judicial Performance				
1A. Authority and Purpose of Fund: MISS. CODE ANN. §9-19-31 (1972): To provide supplemental funding to the Commission on Judicial Performance. Further, the fund is to be used to ensure the office is fully operational and that the commission's duties and responsibilities are to receive, investigate, and process allegations of judicial misconduct and disability and, where appropriate, recommend judicial discipline to the Mississippi Supreme Court.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		94.7%	A. Salaries and Fringe Benefits	\$106,508	59.9%	\$136,631
Other Misdemeanors	\$165,293		B. Travel	5,248	2.9%	
Subtotal Criminal Assessments	\$165,293		C. Contractual Services	59,292	33.3%	
Other Revenues			D. Commodities	6,854	3.9%	
Interest Earnings	\$3,926		E. Capital Outlay	0	0.0%	
Other Licenses and Fees	283		F. Subsidies Loans and Grants	0	0.0%	
Other Fines and Penalties	4,964		Total	\$177,902	100.0%	
Subtotal Other Revenues	\$9,173					
Total	\$174,466					

Fund: Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund		Administering Agency: Department of Public Safety				
1a. Authority and Purpose of Fund: MISS. CODE ANN. §45-2-1 (1972)--DPS shall make a payment, as provided in this section, in the amount of \$65,000 when a law enforcement officer or fire fighter is accidentally or intentionally killed while engaged in the performance of the person's official duties or receives injuries that result in loss of life. Suicide or self-inflicted injury are not covered.						
1b. Degree to which Fund's Allowable Uses are Specified: Highly Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$0	0.0%	\$262,609
Traffic	\$186,583		B. Travel	0	0.0%	
Implied Consent	8,942		C. Contractual Services	0	0.0%	
Game and Fish	2,776		D. Commodities	0	0.0%	
Other Misdemeanors	41,323		E. Capital Outlay	0	0.0%	
Other Felonies	4,050		F. Subsidies, Loans and Grants	325,000	100.0%	
Subtotal Criminal Assessments	\$243,674		Total	\$325,000	100.0%	
Other Revenues						
None	\$0					
Subtotal Other Revenues	\$0					
Total	\$243,674					

Fund: Law Enforcement Officers and Fire Fighters Disability Benefits Trust Fund		Administering Agency: Attorney General's Office, Crime Prevention and Victim Services Division				
<p>1A. Authority and Purpose of Fund: MISS. CODE ANN. §45-2-21 (1972) mandates that the monthly disability benefit payment equal to thirty-four percent of the covered individual's regular base salary at the time of injury when a covered individual, while engaged in the performance of the individual's official duties, is accidentally or intentionally injured in the line of duty as a direct result of a single incident, not to exceed twelve payments for any one injury, and that the Attorney General's Office may expend up to ten percent of the fund cover the fund's costs of administration and management. Payments from the fund are limited by the difference between worker's compensation benefits and the amount of a covered individual's regular base salary.</p> <p>1B. Degree to which Fund's Allowable Uses are Specified: Highly Specified</p>						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$54,159	40.8%	\$2,043,249
Traffic	\$373,166		B. Travel	824	0.6%	
Implied Consent Law	17,883		C. Contractual Services	1,226	0.9%	
Game and Fish Law	5,551		D. Commodities	581	0.4%	
Other Misdemeanors	82,646		E. Capital Outlay	0	0.0%	
Other Felonies	8,101		F. Subsidies, Loans and Grants	76,034	57.3%	
Subtotal Criminal Assessments	\$487,347		Total	\$132,824	100%	
Other Revenues						
Interest Earned	\$43,522					
Subtotal Other Revenues	43,522					
Total	\$530,869					

Fund: Law Enforcement Officers Monument Fund		Administering Agency: Department of Public Safety				
<p>1A. Authority and Purpose of Fund: MISS. CODE ANN. §39-5-71 (1972) The revenue may be used for any fund-raising activity the board deems necessary for the construction and maintenance of the monument. Any money remaining unexpended or unencumbered in the fund upon completion of the monument shall revert to the Board on Law Enforcement Officer Standards and Training for maintenance of the monument.</p> <p>1b. Degree to which Fund's Allowable Uses are Specified: Moderately Specified</p>						
2. FY 2010 Assessment Revenues		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$0	0.0%	\$ 84,714
Litter Law	\$27,712		B. Travel	0	0.0%	
Subtotal Criminal Assessments	\$27,712		C. Contractual Services	0	0.0%	
Other Revenues			D. Commodities	0	0.0%	
Interest Received	\$0		E. Capital Outlay	0	0.0%	
Subtotal Other Revenues	\$0		F. Subsidies, Loans and Grants	0	0.0%	
Total	\$27,712		Total	\$0	0.0%	

Fund: Law Enforcement Officers Training Fund						
Administering Agency: Department of Public Safety (Board on Law Enforcement Officers' Standards and Training)						
1A. Authority and Purpose of Fund: MISS. CODE ANN. §45-6-15 (1972) Expenditures from this fund are either directly (training reimbursement to localities) or indirectly (board/administrative support) involved with training for full-time/part-time law enforcement officers statewide.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		99.9%	A. Salaries and Fringe Benefits	\$276,929	15.0%	\$417,656
Traffic	\$1,865,829		B. Travel	9,645	0.6%	
Implied Consent	196,715		C. Contractual Services	64,592	3.0%	
Game and Fish	27,757		D. Commodities	9,182	0.5%	
Other Misdemeanors	413,232		E. Capital Outlay	181	1.0%	
Other Felonies	40,503		F. Subsidies, Loans and Grants	1,373,430	79.9%	
Subtotal Criminal Assessments	\$2,544,036		Total	\$1,733,959	100.0%	
Other Revenues						
Law Enforcement Accreditation	\$900					
Subtotal Other Revenues	900					
Total	\$2,544,936					

Fund: Mississippi Alcohol Safety Education Program Fund						
Administering Agency: Board of Trustees of State Institutions of Higher Learning						
1A. Authority and Purpose of Fund: MISS. CODE ANN. §63-11-32(3) (1972): To defray the costs of the Mississippi Alcohol Safety Education Program. The program's objectives are to increase knowledge and understanding of traffic safety and substance abuse through research and analysis and use research findings to improve the DUI intervention programs.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$0	0.0%	\$4,188
Implied Consent Law	\$89,416		B. Travel	0	0.0%	
Subtotal Criminal Assessments	\$89,416		C. Contractual Services	0	0.0%	
Other Revenues			D. Commodities	0	0.0%	
None	\$0		E. Capital Outlay	0	0.0%	
Subtotal Other Revenues	\$0		F. Subsidies Loans and Grants	88,783	100.0%	
Total	\$89,416		Total	\$88,783	100.0%	

Fund: Mississippi Children's Trust Fund		Administering Agency: Department of Human Services, Division of Family and Children's Services				
1A. Authority and Purpose of Fund: MISS. CODE ANN. §93-21-305 (5) (1972) To encourage and provide financial assistance in the provision of direct services to prevent child abuse and neglect. [The Children's Trust Fund Act of 1989 (93-21-301 through 93-21-311) gives more specific powers and duties to the Division of Family and Children's Services.]						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenue		23.8%	A. Salaries and Fringe Benefits	\$50,549	16.0%	\$585,240
Certain offenses against children	\$82,042		B. Travel	669	0.2%	
Subtotal Criminal Assessments	\$82,042		C. Contractual Services	263,351	83.0%	
Other Revenues			D. Commodities	2,628	0.8%	
Interest Earnings	\$15,442		E. Capital Outlay	0	0.0%	
Board of Health Vital Statistics	247,872		F. Subsidies Loans and Grants	0	0.0%	
Subtotal Other Revenues	\$263,314		Total	\$317,197	100.0%	
Total	\$345,356					

Fund: Mississippi Crime Laboratory Implied Consent Law Fund		Administering Agency: Department of Public Safety				
1A. Authority and Purpose of Fund: MISS. CODE ANN. §63-11-32 (1972) To defray the costs of equipment replacement and operational support of the Mississippi Crime Laboratory relating to enforcement of the Implied Consent Law.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$242,601	57.9%	\$ 116,958
Implied Consent	\$447,078		B. Travel	0	0.0%	
Subtotal Criminal Assessments	\$447,078		C. Contractual Services	45,846	10.9%	
Other Revenues			D. Commodities	130,958	31.2%	
None	\$0		E. Capital Outlay	0	0.0%	
Subtotal for Other Revenues	\$0		F. Subsidies, Loans and Grants	0	0.0%	
Total	\$447,078	Total	\$419,405	100.0%		

Fund: Mississippi Leadership Council on Aging Fund		Administering Agency: Department of Public Safety			
1A. Authority and Purpose of Fund: MISS. CODE ANN. §43-53-7 (1972) To assist in training law enforcement professionals involved in local elderly crime prevention programs (called TRIADs). MISS. CODE ANN. §43-53-11 (1972) To defray the cost of coordinating crime prevention for the elderly and carrying out such other duties and responsibilities as provided in this chapter.					
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified					
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object		5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$108,261	33.0%
Traffic	\$373,166		B. Travel	4,774	1.5%
Subtotal Criminal Assessments	\$373,166		C. Contractual Services	20,645	6.3%
Other Revenues			D. Commodities	1,279	0.4%
None	\$0		E. Capital Outlay	493	0.2%
Subtotal Other Revenues	\$0		F. Subsidies, Loans and Grants	193,075	58.6%
Total	\$373,166		Total	\$328,527	100.0%

Fund: Mississippi Trauma Care Systems Fund		Administering Agency: Department of Health, Bureau of Emergency Medical Services/Trauma Care System Development			
1A. Authority and Purpose of Fund: MISS. CODE ANN. §41-59-75 (1972) mandates that funds be used for department administration and implementation of the comprehensive state trauma care plan for distribution by the department to designated trauma care regions for regional administration; for the department's trauma specific public information and education plan; and, to provide hospital and physician indigent trauma care block grant funding to designated trauma centers. Agency regulations mandate specified allowable expenditures of the fund--e.g., trauma centers may use funds for physician compensation and EMS providers may use funds to purchase equipment, such as ambulances and defibrillators.					
1B. Degree to which Fund's Allowable Uses are Specified: Highly Specified					
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object		5. FY 2010 End Balance*
Source	Revenues		Major Object	Expenditures	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$331,014	7.5%
Traffic	\$5,597,488		B. Travel	23,692	0.5%
Implied Consent Law	536,494		C. Contractual Services	532,185	12.0%
Speeding, Reckless and Careless Driving	2,256,990		D. Commodities	17,384	0.5%
Subtotal Criminal Assessments	\$8,390,972		E. Capital Outlay	1,375	0.0%
Other Revenues			F. Subsidies, Loans and Grants	3,514,854	79.5%
Refund Prior Year Disbursement	\$1,228,087		Total	\$4,420,504	100.0%
Subtotal Other Revenues	1,228,087				
Total	\$9,619,059				

Fund: Public Defenders Education Fund		Administering Agency: Office of Indigent Appeals (FY 2010), Office of the State Public Defender (FY 2011)				
1A. Authority and Purpose of Fund: MISS. CODE ANN. §99-40-1(5) (1972) and Program Objective: To provide funding for the training of public defenders.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		96.4%	A. Salaries and Fringe Benefits	\$199,323	62.1%	\$778,166
Traffic	\$373,166		B. Travel	9,186	2.9%	
Implied Consent Law	17,883		C. Contractual Services	107,533	33.5%	
Game and Fish Law	5,551		D. Commodities	4,793	1.5%	
Other Misdemeanors	82,646		E. Capital Outlay	0	0.0%	
Other Felonies	8,101		F. Subsidies Loans and Grants	0	0.0%	
Subtotal Criminal Assessments	\$487,347		Total	\$320,835	100.0%	
Other Revenues						
Interest Earnings	\$15,592					
Sales of Supplies	150					
Other Licenses, Fees, Permits	2,350					
Subtotal Other Revenues	\$18,092					
Total	\$505,439					

Fund: Spinal Cord and Head Injury Trust Fund		Administering Agency: Department of Rehabilitation Services				
1A. Authority and Purpose of Fund: MISS. CODE ANN. §37-33-261 (1) (1972) To provide the cost of care for spinal cord and traumatic brain injury as a payer of last resort to residents of Mississippi for a multi-level program of rehabilitation. (Detailed authorized types of expenditures are also included in law--for example, acute care, rehabilitation, transitional living, assistive technology services, devices and equipment, respite care)						
1B. Degree to which Fund's Allowable Uses are Specified: Highly Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$0	0.0%	\$5,625,484
Traffic	\$2,238,995		B. Travel	0	0.0%	
Implied Consent Law	447,078		C. Contractual Services	2,032	1.0%	
Subtotal Criminal Assessments	\$2,686,073		D. Commodities	0	0.0%	
Other Revenues			E. Capital Outlay	0	0.0%	
Interest Earnings	\$130,601	F. Subsidies Loans and Grants	2,134,461	99.0%		
Refunds Prior Yr Disbursement	63	Total	\$2,136,493	100.0%		
5 Yr Canceled Warranty Ret.	172					
Subtotal Other Revenues	\$130,836					
Total	\$2,816,909					

Fund: State Court Education Fund		Administering Agency: Board of Trustees of State Institutions of Higher Learning				
1A. Authority and Purpose of Fund: MISS. CODE ANN. §37-26-9 (2) (1972): To defray cost of providing: (i) education and training for courts of Mississippi and related personnel; (ii) technical assistance for courts and personnel; and (iii) current and accurate information for Legislature pertaining to needs of courts and personnel.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Sources		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenue		46.2%	A. Salaries and Fringe Benefits	\$0	0.0%	\$1,660,894
Traffic	\$559,749		B. Travel	0	0.0%	
Implied Consent Law	26,825		C. Contractual Services	0	0.0%	
Game and Fish Law	8,327		D. Commodities	0	0.0%	
Other Misdemeanors	123,969		E. Capital Outlay	0	0.0%	
Other Felonies	12,151		F. Subsidies Loans and Grants	1,426,293	100.0%	
Subtotal Criminal Assessments	\$731,021		Total	\$1,426,293	100.0%	
Other Revenues						
Court Constituent Fund	\$426,128					
State Court Education Fund	423,979					
Subtotal Other Revenues	\$850,107					
Total	\$1,581,128					

Fund: State Crime Stoppers Fund		Administering Agency: Department of Public Safety				
1A. Authority and Purpose of Fund: MISS. CODE ANN. §45-39-5 (1972) Monies in the fund shall be expended for authorized purposes of the State Crime Stoppers Program including, but not limited to, providing reward monies for individuals who legitimately report crime. The Crime Stoppers Program expands on this purpose, defining additional duties as the creation of new local Crime Stoppers Programs, monitoring existing programs, problem solving and financial accountability, along with increasing the flow of information between law enforcement agencies throughout the state.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified.						
2. FY 2010 Revenues by Source		3. % from Criminal Assessment	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Objects	Expenditures	%	
Criminal Assessment Revenue		100.0%	A. Salaries and Fringe Benefits	\$51,855	46.3%	\$ 236,221
Other Misdemeanors	\$123,970		B. Travel	1,882	1.7%	
Subtotal Criminal Assessments	\$123,970		C. Contractual Services	33,302	29.7%	
Other Revenues			D. Commodities	19,800	17.7%	
None	\$0	E. Capital Outlay	795	0.7%		
Subtotal Other Revenues	\$0	F. Subsidies, Loans and Grants	4,400	3.9%		
Total Fund Revenues	\$123,970	Total	\$112,034	100.0%		

Fund: State General Fund						
Administering Agency: Multiple Agencies						
1A: Authority and Purpose of Fund: MISS. CODE ANN. Section 7-9-11 (1972) provides authority to the State Treasurer to create separate accounts for the deposit of the revenue of the state. The purpose of the fund is to provide revenues to fund the general operations of state government.						
1B. Degree to which Fund's Allowable Uses are Specified: Minimally Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenue		Major Object	Expenditures	%	
Criminal Assessment Revenues		0.08%	A. Salaries and Fringe Benefits	N/A	N/A	\$ 6,000
Implied Consent	\$625,910		B. Travel	N/A	N/A	
Game and Fish	166,539		C. Contractual Services	N/A	N/A	
Other Misdemeanors	2,479,391		D. Commodities	N/A	N/A	
Other Felonies	486,045		E. Capital Outlay	N/A	N/A	
Subtotal Criminal Assessments	\$3,757,885		F. Subsidies, Loans and Grants	N/A	N/A	
Other Revenues			Total	N/A	N/A	
5 Year Cancelled Warr Returned	\$11,341					
Abc Clearing Misc Income	398					
Abc Liquor Permit Fines	5,500					
Appearance Bond Fee	2,277,338					
Auto Tag Fees Mvd License Tag	11,363,481					
Auto Title Revenue	4,950,724					
Awards For Damages	10,000,000					
Beer & Wine Tax	29,941,319					
City Owned Gas Utilities	713					
Corp Income & Franchise Tax	402,751,335					
Donations	3,392					
Driver's Lic Rein Fees	93,500					
Driver' License Rept Fees	6,309,778					
Driver's Licenses	11,715,366					
Feed & Fertilizer Fees	733,486					
Gaming Fees	155,123,038					
Garnishments	136					
Gas Severance Tax Gen Fd	13,969,445					
Gf-Motor Vehicle Liab Ins Fine	5,663,385					
Income Tax Regular	338,386,585					
Income Tax Withheld Gen Fd	1,001,502,448					
Ins Adjustments & Settlements	43,300,000					
Installment Loan Tax	5,528,101					
Insurance Premium Tax	15,667,892					
Insurance Premium Tax Gen Fd	135,785,600					
Insurance Privilege Tax	9,774,791					
Int Earned On Checking Accts	11,077					
Int On Investments General Fd	16,702,984					
Liquor Excise Tax	11,266,372					
Liquor Privilege Tax	2,815,095					
Net Income Sale Alcoholic Beve	50,151,912					
Oil Severance Tax Gen Fd	51,883,604					
Other Fines & Penalties	110,660					
Other Hwy Safety Patrol Fees	0					
Other Interest	413					
Other Licenses Fees & Permits	74,547					
Other Licenses Fees & Permits	39,080					
Other Motor Fuels	965,203					
Other Non Govt Receipts	1					
Other Refunds	206,585					
Payment Lieu Taxes Nuclear Pla	1,200,000					
Penalties On Audit Recoveries	2,742					
Penalty-Dyed Diesel Fuel Tax	3,250					
Prior Year Cancelled Warra	4,426					
Railroad Track Mileage Tax	817					
Recovery Workcomp Related	19,967					
Refunds From Cafeteria Plans	2,198					
Refunds From Utility Co	10,176					
Refunds Prior Year Disbursemen	168,971					
Rent Of State Property	3,163					
Residual Equity Transfers In	0					
Sale Of Personal Property	14,460					
Sales Of Supplies & Outside St	57,063					
Sales Of Supplies & Ser Bet St	210					
Sales Tax	1,781,276,812					
Seed & Grain Fees & Permits	106,506					
Seized & Forfeited Property	787,133					
Statewide Privilege Tax	629,573					
Tax Comm Overpayment Of Taxes	0					
Tax Commission Fees	21,539					
Timber Severance Tax	1,677					
Tobacco Tax	156,666,355					
Transfer From Other Funds	52,470,885					
Tva Payments In Lieu Of Taxes	2,562,815					
Unexpended Balances	4,305,906					
Use Compensating Tax	202,173,625					
Utilities Fees Tax Comm Pub Se	31,691					
Vehicle Inspection Fees	3,704,938					
Subtotal Other Revenues	\$4,545,313,523					
Total	\$4,549,071,408					

Fund: State Prosecutor Compensation		Administering Agency: Department of Finance and Administration			
1A. Authority and Purpose of Fund: MISS. CODE ANN. §99-19-73 (1972) authorizes the deposit of various criminal assessment revenues into the State Prosecutor Compensation Fund. House Bill 47 (2009 2nd Extraordinary Session) appropriated an amount from the fund to pay salaries of assistant district attorneys as authorized in MISS. CODE ANN. §25-1-35 (1972). 1B. Degree to which Fund's Allowable Uses are Specified: Highly Specified					
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object		5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	
Criminal Assessment Revenue		100.0%	A. Salaries and Fringe Benefits	\$934,899	86.6%
Traffic	\$559,749		B. Travel	133,100	12.4%
Implied Consent	26,825		C. Contractual Services	4,611	1.0%
Game and Fish	5,551		D. Commodities	0	0.0%
Other Misdemeanors	123,970		E. Capital Outlay	0	0.0%
Other Felonies	12,151		F. Subsidies, Loans and Grants	0	0.0%
Subtotal Criminal Assessments	\$728,246		Total	\$1,072,610	100.0%
Other Revenues					
None	\$0				
Subtotal Other Revenues	\$0				
Total	\$728,246				

Fund: State Prosecutor Education Fund		Administering Agency: Attorney General's Office, Prosecutor Training Division			
1A. Authority and Purpose of Fund: MISS. CODE ANN. §37-26-9 (1972) mandates that the fund be used to defray the cost of providing education, training, and technical assistance to district attorneys, county prosecuting attorneys and municipal prosecuting attorneys, as well as current and accurate information for the Legislature pertaining to the needs of these attorneys. 1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified					
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object		5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	
Criminal Assessment Revenues		79.5%	A. Salaries and Fringe Benefits	\$213,565	29.6%
Traffic	\$717,084		B. Travel	141,258	19.5%
Implied Consent Law	34,448		C. Contractual Services	243,751	33.7%
Game and Fish Law	10,612		D. Commodities	123,984	17.2%
Other Misdemeanors	158,766		E. Capital Outlay	0	0.0%
Other Felonies	15,602		F. Subsidies, Loans and Grants	0	0.0%
Subtotal Criminal Assessments	\$936,512		Total	\$722,558	100%
Other Revenues					
Miscellaneous Federal Grants	\$100,000				
State Court Education Fees	141,344				
Subtotal Other Revenues	241,344				
Total	\$1,177,856				

Fund: Statewide Litter Prevention Fund		Administering Agency: Department of Transportation				
1A. Authority and Purpose of Fund: MISS. CODE ANN. §65-1-165 (1972) authorized MDOT to execute a contract with Keep Mississippi Beautiful, Inc., to develop and implement a comprehensive statewide program of litter prevention.						
MISS. CODE ANN. §65-1-167 (1972) authorized money to be expended from this fund to implement the provisions above.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenue		15.6%	A. Salaries and Fringe Benefits	\$0	0.0%	\$ 254,032
Litter Law	\$55,383		B. Travel	0	0.0%	
Subtotal Criminal Assessments	\$55,383		C. Contractual Services	298,658	100.0%	
Other Revenues			D. Commodities	0	0.0%	
MDOT Operating Fund	\$300,000		E. Capital Outlay	0	0.0%	
Subtotal Other Revenues	\$300,000		F. Subsidies, Loans and Grants	0	0.0%	
Total	\$355,383		Total	\$298,658	100.0%	

Fund: Statewide Victims' Information and Notification System Fund		Administering Agency: Department of Corrections				
1A. Authority and Purpose of Fund: MISS. CODE ANN. §99-45-9 (1972) mandates that the fund provide funding for the Statewide Victims' Information and Notification System.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		100.0%	A. Salaries and Fringe Benefits	\$0	0.0%	\$496,416
Implied Consent Law	\$107,299		B. Travel	0	0.0%	
Other Misdemeanors	495,878		C. Contractual Services	45,833	100.0%	
Other Felonies	48,604		D. Commodities	0	0.0%	
Subtotal Criminal Assessments	\$651,781		E. Capital Outlay	0	0.0%	
Other Revenues			F. Subsidies, Loans and Grants	0	0.0%	
Interest Earned	\$28,685		Total	\$45,833	100.0%	
Subtotal Other Revenues	28,685					
Total	\$680,466					

Fund: Victims of Domestic Violence Fund		Administering Agency: Department of Health, Office of Women's Health				
1A. Authority and Purpose of Fund: MISS. CODE ANN. §93-21-117 (1972) mandates that the fund be used solely for funding and administering domestic violence shelters. The law also stipulates that no more than ten percent of the fund be used to cover the Department of Health's costs for the administration of the shelters.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		37.0%	A. Salaries and Fringe Benefits	\$20,788	5.1%	\$195,463
Traffic	\$182,851		B. Travel	0	0.0%	
Implied Consent Law	8,763		C. Contractual Services	10,845	2.7%	
Game and Fish Law	2,720		D. Commodities	136	0.0%	
Other Misdemeanors	40,497		E. Capital Outlay	45	0.0%	
Other Felonies	3,969		F. Subsidies, Loans and Grants	375,097	92.2%	
Subtotal Criminal Assessments	\$238,800		Total	\$406,911	100%	
Other Revenues						
Other License Fees and Permits	\$254,523					
Criminal Bond Fees	154,742					
Subtotal Other Revenues	409,265					
Total	\$648,065					

Fund: Vulnerable Persons Training, Investigation and Prosecution Trust Fund		Administering Agency: Attorney General's Office, Vulnerable Persons Unit				
1A. Authority and Purpose of Fund: MISS. CODE ANN. §43-47-39 (1972) provides funding for the Vulnerable Persons Unit in the Attorney General's Office to assist in the training of law enforcement officers, judges, district attorneys, state agencies and investigators at the Department of Human Services with regard to issues arising under the Vulnerable Persons Act and to provide funding for the unit to assist in the investigation and prosecution of statewide offenders who abuse, neglect, or exploit vulnerable persons.						
1B. Degree to which Fund's Allowable Uses are Specified: Moderately Specified						
2. FY 2010 Revenues by Source		3. % from Criminal Assessments	4. FY 2010 Expenditures by Major Object			5. FY 2010 End Balance
Source	Revenues		Major Object	Expenditures	%	
Criminal Assessment Revenues		99.9%	A. Salaries and Fringe Benefits	\$219,057	75.2%	\$ 171,196
Traffic	\$186,583		B. Travel	25,970	9.0%	
Implied Consent	8,942		C. Contractual Services	31,417	10.8%	
Game and Fish Law	0		D. Commodities	10,682	3.7%	
Other Misdemeanors	41,323		E. Capital Outlay	3,775	1.3%	
Other Felonies	4,050		F. Subsidies, Loans and Grants	0	0.0%	
Subtotal Criminal Assessments	\$240,898		Total	\$290,901	100.0%	
Other Revenues						
Prior Year Cancelled Warrant	\$75					
Subtotal Other Revenues	75					
Total	\$240,973					

Exhibit 8: Agencies that Administered Funds Statutorily Designated to Receive Revenues from State Criminal Assessments in FY 2010 and the Amount of Revenues Received from Those Assessments

Administering Agency	Fund	FY 2010 Revenues from Criminal Assessments
Administrative Office of Courts	Drug Court	\$4,708,182
Attorney General's Office	State Prosecutor Education	\$ 936,512
	Vulnerable Persons Training, Investigation and Prosecution Trust	240,898
	Child Support Prosecution Trust	240,898
	Crime Victims' Compensation	1,086,302
	Domestic Violence Training	449,165
	Attorney General's Cyber-Crime Unit	449,165
	Law Enforcement Officers and Fire Fighters Disability Benefits Trust	487,347
	Subtotal	\$3,890,288
Board of Trustees of State Institutions of Higher Learning	State Court Education	\$731,021
	Mississippi Alcohol Safety Education Program	89,416
	Subtotal	\$820,437
Department of Corrections	Statewide Victims' Information and Notification System	\$651,781
Department of Education	Driver Training Penalty Assessment	\$3,005,590
Department of Finance and Administration	State Prosecutor Compensation	\$ 728,246
	Criminal Justice	478,163
	Subtotal	\$1,206,409

Administering Agency	Fund	FY 2010 Revenues from Criminal Assessments
Department of Health	Emergency Medical Services Operating	\$ 2,134,076
	Victims of Domestic Violence	238,800
	Mississippi Trauma Care Systems	8,390,972
	Subtotal	\$10,763,848
Department of Human Services	Mississippi Children's Trust	\$82,042
Department of Mental Health	Crisis Intervention Mental Health	\$4,873,474
Department of Public Safety	Law Enforcement Officers Training	\$2,544,036
	Mississippi Leadership Council on Aging	373,166
	Law Enforcement Officers and Fire Fighters Death Benefits Trust	243,674
	Information Exchange Network	304,479
	Federal-State Alcohol Program	178,831
	Mississippi Crime Laboratory Implied Consent Law	447,078
	State Crime Stoppers	123,970
	Law Enforcement Officers Monument	27,712
	Alcohol or Drug Abuse Treatment and Education	30,475
	First Traffic Violation Fee	107,224
	Subtotal	\$4,380,645
Department of Rehabilitation Services	Spinal Cord and Head Injury Trust	\$2,686,073
Department of Transportation	Statewide Litter Prevention	\$55,383
Department of Wildlife, Fisheries and Parks	Hunter Education and Training Program	\$27,757
	Department of Wildlife, Fisheries and Parks General Operations Fund	35,821
	Subtotal	\$63,578

Administering Agency	Fund	FY 2010 Revenues from Criminal Assessments
Mississippi Commission on Judicial Performance	Judicial Performance	\$165,293
Office of Capital Defense Counsel	Capital Defense Counsel	\$1,408,432
Office of Capital Post-Conviction Counsel	Capital Post-Conviction Counsel	\$1,135,520
Office of Indigent Appeals	Indigent Appeals	\$1,116,025
	Public Defenders Education	487,347
	Subtotal	\$1,603,372
No Single Agency	State General	\$3,757,885
	Total Revenue from State Criminal Assessments	\$45,258,231

SOURCE: PEER analysis of applicable sections of MISSISSIPPI CODE ANNOTATED (1972) and information from the Statewide Automated Accounting System (SAAS).

Salaries and Wages (17.2% of FY 2010 Expenditures)

In FY 2010, agencies that administered the funds expended \$6,307,029 on salaries and wages to fund ninety-seven positions. Exhibit 10 on page 48 shows a list of positions funded, by fund.

Travel (1.4% of FY 2010 Expenditures)

In FY 2010, agencies that administered the funds expended \$524,311 on travel, both in-state and out-of-state.

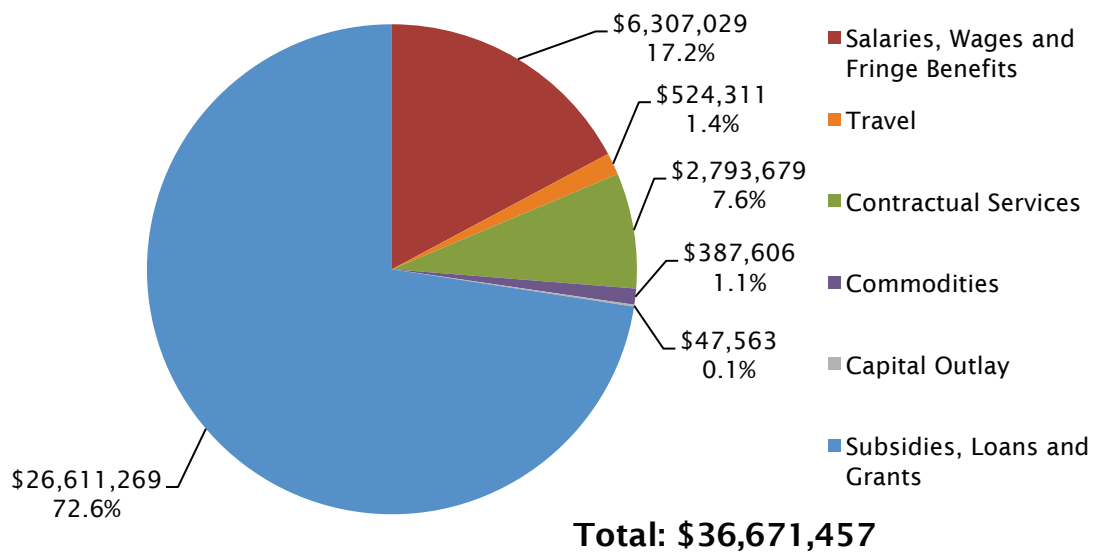
Contractual Services (7.6% of FY 2010 Expenditures)

In FY 2010, agencies that administered the funds expended \$2,793,679 on contractual services expenses. Typical contractual services expenditures included payments for building overhead (e. g., utilities and rent), rental of office equipment, accounting fees, state computer center fees, and repair of equipment.

Commodities (1.1% of FY 2010 Expenditures)

In FY 2010, agencies that administered the funds expended \$387,606 on commodity expenses. Examples of commodity expenditures included the purchase of items such as office supplies, goods for large conferences (e. g., promotional items, clothing, pens), and lab equipment or chemical reagents (for the State Crime Lab DUI/Toxicology and Breathalyzer Division).

Exhibit 9: FY 2010 Expenditures from Funds Designated to Receive State Criminal Assessments



**PEER did not include FY 2010 expenditure data for the General Fund and the Department of Wildlife, Fisheries and Parks General Operations Fund/Hunter Education and Training Program Fund, because they are both general operating funds using multiple revenue sources and expending across multiple programs outside the scope of review for this report.*

SOURCE: PEER analysis of information from MERLIN (Mississippi Executive Resource Library and Information Network).

Capital Outlay (0.1% of FY 2010 Expenditures)

In FY 2010, agencies that administered the funds expended \$47,563 on capital outlay expenses. Examples of capital outlay expenditures included items such as computer mainframe equipment, computers, and vehicle accessories.

Subsidies, Loans, and Grants (72.6% of FY 2010 Expenditures)

In FY 2010, agencies that administered the funds expended \$26,611,269 on subsidies, loans, and grants expenses. Exhibit 11, page 49, provides a list of the funds

from which administering agencies made subsidies, loans and grants payments and the primary purposes for such expenditures. The majority of such expenditures were essentially “pass through” payments or transfers to other governmental entities to fund activities or services for which the funds were statutorily established.

Exhibit 10: Fund-by-Fund List of the Number of Positions Supported by Funds Receiving Revenues from State Criminal Assessments

Fund	Positions Funded	Allocation
Law Enforcement Officers Training Fund	6	Full
Child Support Prosecution Trust Fund	2	Full
Mississippi Crime Laboratory Implied Consent Law Fund	6	Full
Federal-State Alcohol Program Fund	1	Partial
Emergency Medical Services Operating Fund	4	Partial
Capital Post-Conviction Counsel Fund	5	Full
Vulnerable Persons Training, Investigation and Prosecution Trust Fund	5	Partial
State Crime Stoppers Fund	1	Full
Driver Training Penalty Assessment Fund	7	Full
Capital Defense Counsel Fund	9	Full
Mississippi Leadership Council on Aging Fund	2	Full
Indigent Appeals Fund	10	Full
Public Defenders Education Fund	2	Full
Drug Court Fund	1	Full
Judicial Performance Fund	5	Partial
Law Enforcement Officers and Fire Fighters Disability Benefits Trust Fund	2	Partial
State Prosecutor Education Fund	3	Full
Mississippi Trauma Care Systems Fund	12	Partial
Crime Victims' Compensation Fund	12	Partial
Victims of Domestic Violence Fund	1	Partial
Mississippi Children's Trust Fund	1	Full
Total	97	

SOURCE: PEER interviews with staff of administering agencies.

Exhibit 11: FY 2010 Subsidies, Loans and Grants Expenditures from Funds Designated to Receive State Criminal Assessments and Purposes of Such Expenditures

Fund Name	2010 Subsidies, Loans and Grants Expenditures	Purpose of Expenditures
Crime Victims' Compensation Fund	\$3,204,336	Payments to crime victims
Crisis Intervention Mental Health Fund	4,882,388	Grants to the state's crisis intervention centers
Driver Training Penalty Assessment Fund	1,611,288	Allocations to school districts for driver's education programs
Drug Court Fund	5,378,313	Block grants to eligible drug courts
Emergency Medical Services Operating Fund	1,787,757	Grants to localities for EMS programs
Federal-State Alcohol Program Fund	10,732	Match funds for federal alcohol program grants
First Traffic Violation Fee Fund	225,028	Funds to support the Highway Patrol and training academy
Law Enforcement Officers and Fire Fighters Disability Benefits Trust Fund	76,034	Disability benefits paid to eligible recipients
Law Enforcement and Fire Fighters Death Benefits Trust Fund	325,000	Death benefits paid to eligible beneficiaries
Law Enforcement Officers Training Fund	1,373,430	Reimbursements to localities for law enforcement training
Mississippi Alcohol Safety Education Program Fund	88,783	Allocation to the MASEP program at Mississippi State University
Mississippi Leadership Council on Aging Fund	193,075	Grants to localities for elderly criminal justice and social services
Mississippi Trauma Care Systems Fund	3,514,854	Grants to eligible trauma hospitals and localities for EMS services
Spinal Cord and Head Injury Trust Fund	2,134,461	Medicaid match funds for eligible recipients
State Court Education Fund	1,426,293	Allocation to the Judicial College at University of Mississippi
State Crime Stoppers Fund	4,400	Grants to local Crime Stoppers programs
Victims of Domestic Violence Fund	375,097	Grants to eligible domestic violence shelters
	\$26,611,269	

SOURCE: Data provided by the Department of Finance and Administration through either interviews or the Statewide Automated Accounting System.

How to Interpret the Fund Profiles

Exhibit 12, page 51, lists the funds statutorily designated in FY 2010 to receive state criminal assessments, along with the corresponding page number for that fund's profile. Exhibit 7, pages 24 through 43, contains a fund profile for each of the thirty-nine funds that were statutorily designated to receive revenues from criminal assessments in FY 2010. Each fund profile presents the following:

- the authority and purpose(s) of the fund;
- the degree to which the fund's allowable uses are specified in state law;
- the FY 2010 revenues by source;
- the percentage of the fund's revenues derived from criminal assessments;
- the FY 2010 expenditures by major object; and,
- the FY 2010 year-end balance.

The following sections provide descriptions of the types of information presented in each fund profile, the criteria PEER used to evaluate the funds, and the circumstances under which a PEER-observed condition relative to a fund is a problem. Item numbers (e. g., "Item 1.A") refer to particular sections of each fund profile.

Authority and Purpose of Fund (Item 1.A)

This item in the fund profiles cites the MISSISSIPPI CODE section establishing the fund's purpose and describes the statutorily allowable uses of revenues in the fund. The item also includes any further specification of the fund's purpose and allowable uses of fund revenues established in policies and procedures of the fund's administering agency.

Degree to Which Fund's Allowable Uses are Specified (Item 1.B)

PEER classified each fund's purpose, as follows, according to the degree to which state law or agency policy specifies how the revenues from state criminal assessments in the fund are to be utilized.

- *Highly specified:* allowable uses of revenues are specified as to the item of expenditure--e.g., ambulances, survivor death benefits, legal assistants;
- *Moderately specified:* allowable uses of revenues are specified as to one program or activity--e.g., training of law enforcement officers; or,
- *Minimally specified:* the fund has broad allowable uses of revenues not limited to one program or activity--e.g.,

for general operations of a multi-program agency or to fund the operations of state government.

Exhibit 12: Funds Designated by MISSISSIPPI CODE ANNOTATED (1972) to Receive State Criminal Assessments in FY 2010 with Corresponding Page Number of Fund Profile, Exhibit 7

Page Number of Fund Profile in Exhibit 7	Fund Name
24	Alcohol or Drug Abuse Treatment and Education
24	Attorney General's Cyber-Crime Unit
25	Capital Defense Counsel Fund
25	Capital Post-Conviction Counsel Fund
26	Child Support Prosecution Trust Fund
26	Crime Victims' Compensation Fund
27	Criminal Justice Fund
27	Crisis Intervention Mental Health Fund
28	Department of Wildlife, Fisheries and Parks General Operations Fund*
29	Domestic Violence Training Fund
29	Driver Training Penalty Assessment Fund
30	Drug Court Fund
30	Emergency Medical Services Operating Fund
31	Federal-State Alcohol Program Fund
31	First Traffic Violation Fee Fund
28	Hunter Education and Training Program Fund*
32	Indigent Appeals Fund
32	Information Exchange Network Fund
33	Judicial Performance Fund
33	Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund
34	Law Enforcement Officers and Fire Fighters Disability Benefits Trust Fund
34	Law Enforcement Officers Monument Fund
35	Law Enforcement Officers Training Fund
35	Mississippi Alcohol Safety Education Program Fund
36	Mississippi Children's Trust Fund
36	Mississippi Crime Laboratory Implied Consent Law Fund
37	Mississippi Leadership Council on Aging Fund
37	Mississippi Trauma Care Systems Fund
38	Public Defenders Education Fund
38	Spinal Cord and Head Injury Trust Fund
39	State Court Education Fund
39	State Crime Stoppers Fund
40	State General Fund
41	State Prosecutor Compensation
41	State Prosecutor Education Fund
42	Statewide Litter Prevention Fund
42	Statewide Victims' Information and Notification System Fund
43	Victims of Domestic Violence Fund
43	Vulnerable Persons Training, Investigation and Prosecution Trust Fund

*In FY 2010, the Hunter Education Fund received \$27,757 in state criminal assessment revenues and the Department of Wildlife, Fisheries and Parks General Operations Fund received \$35,821 in state criminal assessment revenues. Because all of these assessments were deposited into the department's operating fund, PEER could not determine the amount of expenditures from these revenues. (See page 60.)

SOURCE: PEER fund profiles, which are based on data provided by the Department of Finance and Administration through either interviews or the Statewide Automated Accounting System.

The more highly specified the uses of revenues in a fund, the greater the degree of accountability over fund utilization.

FY 2010 Revenues by Source (Item 2)

This item in the fund profiles breaks out FY 2010 revenues to the fund by source, including a breakdown of revenues from state criminal assessments by category of criminal violation generating the assessment and a breakdown of “other revenues” to the fund by type of revenue--e. g., interest on investments.

Percentage from Criminal Assessments (Item 3)

This item in the fund profiles shows FY 2010 total state criminal assessment revenue to the fund as a percentage of FY 2010 total fund revenues. PEER describes the fund as 100% funded by criminal assessment revenues in those cases in which revenues to the fund are composed entirely of:

- criminal assessment revenues; or,
- criminal assessment revenues and interest on investments (in which case, the interest was earned on the investment of criminal assessment revenues).

FY 2010 Fund Expenditures by Major Object (Item 4)

This item in the fund profiles shows FY 2010 total fund expenditures, by major object:

- Salaries and Fringe Benefits (includes wages);
- Travel (includes subsistence);
- Contractual Services;
- Commodities (e. g., material goods, supplies);
- Capital Outlay (e. g., equipment, wireless communications devices); and,
- Subsidies, Loans and Grants.

In those cases in which a fund receives revenues from sources other than criminal assessments, this item includes expenditures from *all* revenue sources, not just expenditures from criminal assessment revenues.

FY 2010 End Balance (Item 5)

This item in the fund profiles shows the FY 2010 year-end balance for the fund.

Conclusions Regarding State Criminal Assessments and the Funds that Receive Such Assessments

This chapter discusses PEER's conclusions regarding:

- increases in the number and dollar amount of state criminal assessments and the number of funds that receive such assessments;
- the Court Assessment/Fine Settlement Form is not designed to collect all information needed to reconcile assessment revenues to violations;
- the increase in the number of relationships between assessments and the programs/activities that they fund that do not adhere to the theory of abuser fees;
- the inability to track uses of those state criminal assessments that are allocated to the State General Fund;
- the failure to establish certain special funds in the State Treasury;
- the significant amount of unused revenues from state criminal assessments in FY 2010; and,
- insufficient program outcome data to serve as a basis for reallocation decisions.

The following sections discuss each of these conclusions in more detail.

Increases in the Number and Dollar Amount of State Criminal Assessments and the Number of Funds that Receive Such Assessments

The number of state criminal assessments increased from one in FY 1988 to twenty-one in FY 2011 and the statutory dollar amount of all of these assessments combined increased from \$20 in FY 1989, the year that the state criminal assessment with a fixed dollar amount was imposed, to \$2,039.50 in FY 2011. The number of funds designated to receive revenues from state criminal assessments increased from one in FY 1988 to thirty-nine in FY 2010 to forty-four in FY 2011. Thus the state has increased its use of state criminal assessments as a funding source for government programs.

Since FY 1988, the year that the first state criminal assessment was imposed, the Legislature has significantly increased the number and statutory dollar amount of state criminal assessments and the number of funds designated to receive revenues from this source.

As discussed on pages 18 through 20, since FY 1988, the year that the first state criminal assessment was imposed, the total statutory dollar amount of all state criminal assessments combined has increased by \$2,179.50. The majority of this increase (\$1,528) was due to the statutory creation of twenty new state criminal assessments, which included a \$1,000 state criminal assessment imposed in FY 2005 on certain offenses against children [MISS. CODE ANN. Section 99-19-75 (1972)]. The remaining \$491.50 of the increase was due to increases in the statutory dollar amounts of assessments following their creation. The largest of these increases was a \$155 increase in the total statutory dollar amount of state criminal assessments imposed on persons convicted of other felonies under MISS. CODE ANN. Section 99-19-73 (1972), followed by a \$145 increase in the total statutory dollar amount of state criminal assessments imposed on persons convicted of Implied Consent Law violations under the same CODE section.

The number of funds designated to receive state criminal assessments grew from one in FY 1988 to thirty-nine in FY 2010 to forty-four in FY 2011. Ten of these funds received an increase in the total statutory dollar amounts of state criminal assessments allocated to them during this period. As shown in Exhibit 6 on page 22, the Mississippi Trauma Care Systems Fund received the largest statutory allocation increase (\$45) over the period, followed by the Alcohol or Drug Abuse Treatment and Education Fund (\$30).

Thus the state has increased its use of state criminal assessments as a funding source for government programs. This increasing reliance raises the question as to whether the burden being placed on criminal offenders to fund general government operations is justified (see page 55).

The Court Assessment/Fine Settlement Form is Not Designed to Collect All Information Needed to Reconcile Assessment Revenues to Violations

The Mississippi Office of the State Auditor's Court Assessment/Fine Settlement Form is not designed to obtain from court clerks the number of violations for which state criminal assessments have been collected and remitted to the Department of Finance and Administration, as required by state law. This information is needed for reconciling the assessment revenues collected to the violations generating the assessments.

As stated on page 15, Subsection 9 of MISS. CODE ANN. Section 99-19-73 (1972), the CODE section encompassing the majority of state criminal assessments required by state law, requires county and municipal court clerks to report the total number of violations for which state

criminal assessments were collected. However, the Mississippi Office of the State Auditor's Court Assessment/Fine Settlement Form utilized by the clerks is not designed to obtain from the clerks the number of violations for which state criminal assessments have been collected and remitted to the Department of Finance and Administration.

Court clerks contend that it is difficult to report accurately the number of violations on the settlement form due to the courts' discretion in permitting indigent defendants to pay state criminal assessments in installments and the courts' discretion in allowing indigent defendants to satisfy state criminal assessments through public works programs.

While PEER acknowledges the potential challenges associated with clerks reporting the number of violations generating state criminal assessments on a monthly basis, the Department of Finance and Administration staff needs such information in order to reconcile amounts received from the clerks with the number of criminal violations assessments imposed. The Legislature believed that a measure of internal control accountability was important when it enacted the reporting requirement into state law.

Increase in the Number of Relationships Between Assessments and the Programs/Activities That They Fund That Do Not Adhere to the Theory of Abuser Fees

From a historical perspective, the number of assessments allocated to uses that did not adhere to the theory of abuser fees has increased over time. In FY 2010, approximately \$32 million in revenues from state criminal assessments (approximately 70% of all revenues from state criminal assessments) was allocated to uses that did not adhere to the theory of abuser fees. This raises the question of whether these uses of revenues place an undue burden on criminal offenders for funding the general operations of government. In at least one state, a legal challenge to the imposition of a state criminal assessment that did not adhere to the theory of abuser fees resulted in that state's legislative body repealing the assessment.

As discussed on page 8, the theory supporting imposition of an abuser fee is that an individual who is convicted of violating (abusing) a criminal law should help to finance programs related to decreasing violations of that law or addressing the harm inflicted as a direct result of the violation, including the harm to victims as well as the "harm" to the legal system in terms of costs incurred in the handling of criminal violations.

When a state criminal assessment is imposed on a person convicted of a crime to help fund a use or activity not adhering to the theory of abuser fees, that person bears a

disproportionate share of the costs of state government. Arguably, conviction of a crime alone does not constitute a reasonable basis for making a person pay more or less to fund state government than a person not convicted of a crime.

The Appendix, pages 70 through 91, presents PEER's analysis of whether each of the 120 relationships that existed in FY 2010 between the funds and the violations that generated state criminal assessment revenue to the funds adheres to the theory of abuser fees. PEER determined that seventy-two (60%) of the relationships adhered to the theory of abuser fees while forty-eight (40%) did not. The forty-eight relationships that did not adhere to the theory of abuser fees provided approximately \$32 million in state criminal assessment revenues in FY 2010 (approximately 70% of total revenues from state criminal assessments) to seventeen of the thirty-nine funds reviewed by PEER on pages 24 through 43. None of the relationships between violations generating state criminal assessment revenues and the State General Fund (refer to discussion on page 58) adhere to the theory of abuser fees because these revenues from state criminal assessments are being used to fund state government in general rather than specifically to fund programs targeted at decreasing occurrences of the crime or addressing harm from the crime.

Historical Increase in State Criminal Assessments' Deviation from the Theory of Abuser Fees

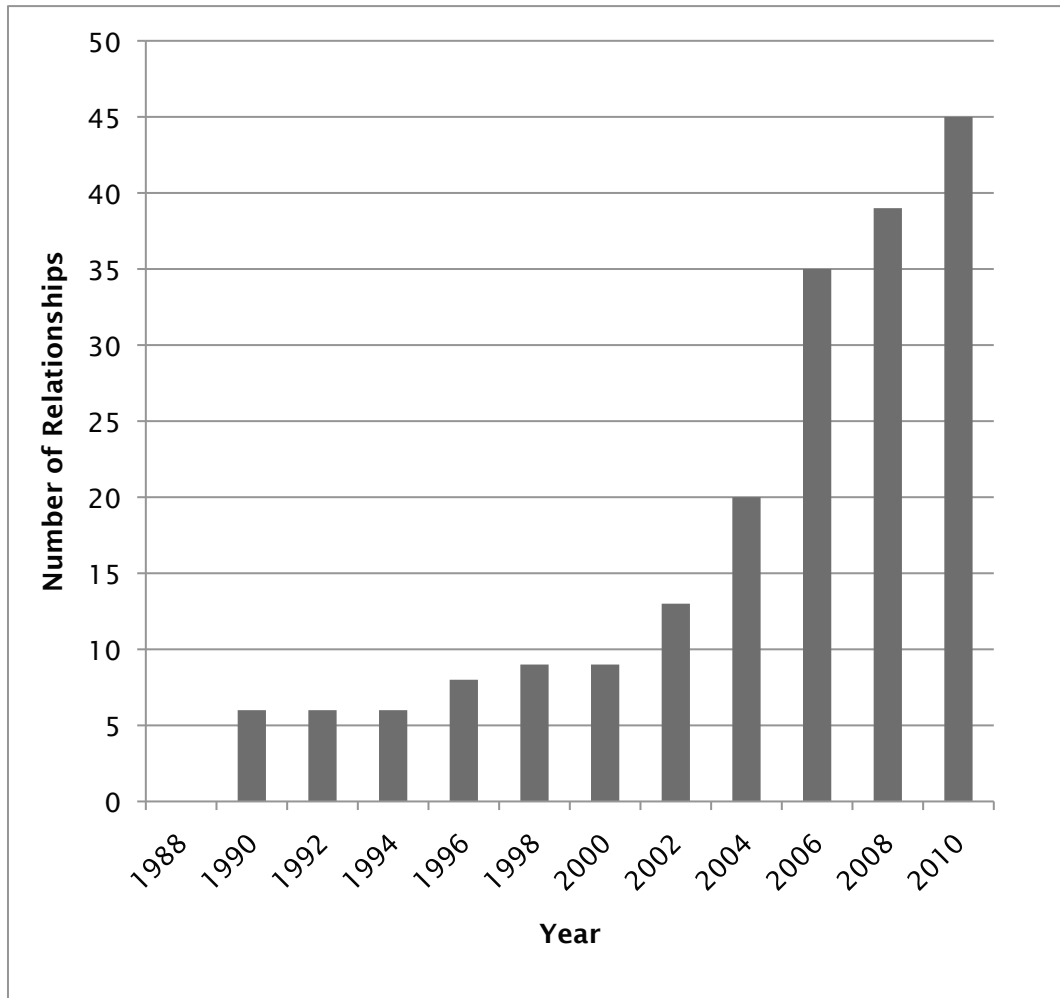
The number of relationships between state criminal assessments and their recipient funds that do not adhere to the theory of abuser fees has increased, particularly during the decade of the 2000s.

From a historical perspective, the number of relationships between state criminal assessments and their recipient funds that do not adhere to the theory of abuser fees has increased, particularly in the decade of the 2000s. While the first state assessments imposed on criminal violations did adhere to the theory of abuser fees, beginning in 1990, the Legislature began deviating from the theory of abuser fees by allocating state assessments imposed on four categories of criminal violations to the State General Fund (see discussion on page 58), as well as state criminal assessments imposed on two categories of criminal violations allocated to the Emergency Medical Services Operating Fund. In that same year, the Legislature imposed ten other state criminal assessments that all adhered to the theory of abuser fees in their relationships to their recipient funds.

As shown in Exhibit 13, page 57, from 1990 until 2010 the Legislature continued to create other state criminal

assessments and recipient funds whose relationships do not adhere to the theory of abuser fees.⁶

Exhibit 13: Number of Relationships between State Criminal Assessments and Their Recipient Funds Deviating from the Theory of Abuser Fees, by Fiscal Year, from FY 1988 through FY 2010



SOURCE: PEER analysis.

While, particularly during times of tight budgets, governmental entities may have an incentive to ignore the theory of abuser fees and impose state criminal assessments as a means of addressing the general funding needs of government, the dangers of this approach are highlighted in the following section discussing legal challenges to state criminal assessments in Virginia.

⁶ All five new state criminal assessments that went into effect in FY 2011 adhere to the theory of abuser fees.

Legal Challenges to a State Criminal Assessment in Virginia

The imposition of a state criminal assessment that deviated from the theory of abuser fees was successfully challenged in Virginia.

In at least one state, the imposition of a state criminal assessment that did not adhere to the theory of abuser fees resulted in a repeal of the assessment.

In this case, the Virginia General Assembly had imposed an assessment on persons convicted of driving offenses for the purpose of raising revenues for maintaining highways and improving their safety. Neither of these revenue uses directly related to reducing occurrences of driving offenses or addressing the harm inflicted by driving offense--i. e., the relationship between the source and uses of the revenues did not adhere to the theory of abuser fees.

Finding that the use of revenues from state criminal assessments to fund highway programs makes a class of persons--criminal violators--bear a disproportionate share of the burden of funding government programs, several county courts in Virginia found these fees unconstitutional as violations of equal protection. Presumably in response to the county court decisions as well as considerable public opposition to the imposition of this assessment, the Virginia General Assembly repealed the assessment before further local jurisdictions joined the battle.

Inability to Track Uses of State Criminal Assessments Allocated to the State General Fund

In FY 2010, state criminal assessments generated approximately \$3.8 million in revenues for the State General Fund, contrary to the theory of abuser fees and with no capability to track these revenues' specific utilization.

As shown in Exhibit 14 on page 59, a portion of the total state criminal assessments imposed on four categories of criminal violations (Implied Consent Law, Game and Fish Law, Other Misdemeanors, and Other Felonies) is allocated to the State General Fund. In FY 2010, these assessments generated approximately \$3.8 million in revenues for the State General Fund, contrary to the theory of abuser fees (see discussion on page 55).

Exhibit 14: FY 2010 Criminal Assessment Revenues Deposited into the State General Fund, as Mandated by MISS. CODE ANN. Section 99-19-73 (1972)

Category of Criminal Violation under MISS. CODE ANN. Section 99-19-73	Total Statutory State Criminal Assessment on Each Violation	Amount of Total Statutory State Criminal Assessment on Each Violation Allocated to the State General Fund	% of Total Statutory Assessment Allocated to the State General Fund	FY 2010 State Criminal Assessment Revenues Deposited into the State General Fund
Implied Consent Law	\$ 235.00	\$35	15%	\$ 625,909.84
Game and Fish Law	80.00	30	38%	166,539.16
Other misdemeanors	97.50	30	31%	2,479,391.83
Other felonies	272.00	60	22%	486,044.51
TOTAL	\$ 684.50	\$155	23%	\$3,757,885.34

SOURCE: PEER analysis of SAAS data.

Not only do state criminal assessments allocated to the State General Fund not adhere to the theory of abuser fees and therefore arguably impose an unjustified burden on criminal offenders, but accountability over the use of these funds is compromised because of the inability to track their specific use due to their commingling with other general fund revenues.

While revenues from state criminal assessments deposited into the State General Fund are subject to the same accounting and financial controls as any other general fund revenues, because revenues from state criminal assessments deposited into the State General Fund may be used for any general fund expenditure, there is inadequate guidance for determining whether the revenues from state criminal assessments are being put to their highest and best use in accordance with the theory of abuser fees. Further, because revenues from state criminal assessments are commingled with all revenues deposited into the State General Fund, it is not possible to describe specifically how these revenues were utilized in FY 2010.

Failure to Establish Certain Special Funds in the State Treasury

The Department of Wildlife, Fisheries, and Parks and the Department of Health have not established special funds in the State Treasury to receive revenues from state criminal assessments, as mandated by state law. Failure to establish these funds as special funds in the State Treasury impairs oversight by external reviewers such as PEER.

In FY 2010, thirty-seven of the funds designated to receive revenues from criminal assessments were special funds. Only two of the funds designated to receive such assessments were general operating funds: the State General Fund and the Department of Wildlife, Fisheries and Parks General Operations Fund.

Most of the laws establishing the special funds designated to receive revenues from state criminal assessments contain specific language requiring the creation of these funds in the State Treasury. For example, MISS. CODE ANN. Section 49-1-65 (1972) mandates that state criminal assessment revenue allocated to the Hunter Education and Training Program be deposited into its own fund:

Any assessments collected under subsection (3) of Section 99-19-73 shall be deposited in a special fund hereby created in the State Treasury and designated the "Hunter Education and Training Program Fund". . . .

While in FY 2010, thirty-three of the thirty-seven special funds designated to receive revenues from state criminal assessments were established as special funds in the State Treasury, the following four funds were not: Emergency Medical Services Operating Fund (refer to fund profile on page 30), Hunter Education and Training Program Fund (see page 28), Mississippi Trauma Care Systems Fund (see page 37), and Victims of Domestic Violence Fund (see page 43). The creation of the Hunter Education and Training Program Fund is the responsibility of its administering agency, the Department of Wildlife, Fisheries, and Parks, while the creation of the remaining three special funds is the responsibility of the Department of Health.

Instead of requesting the Department of Finance and Administration to establish the Hunter Education and Training Program Fund as a special fund in the State Treasury, as mandated in state law, the Department of Wildlife, Fisheries, and Parks (DWFP) deposits the revenues from state criminal assessments allocated to this fund into its agency's General Operations Fund. Because DWFP has not established a separate fund, it is not possible to determine how the department is utilizing the state criminal assessment revenues statutorily allocated to hunter education and training.

State law also mandates the Victims of Domestic Violence Fund and the Emergency Medical Services Operating Fund

to be created as special funds in the State Treasury. While this explicit language is not contained in the CODE section establishing the Mississippi Trauma Care Systems Fund, absence of the language would not preclude the Department of Health from creating such a fund in the interest of good public policy. While the Department of Health tracks revenues and expenditures of the three funds designated to receive revenues from state criminal assessments for which it is responsible through its internal accounting records, by failing to request the Department of Finance and Administration to establish these funds as special funds in the State Treasury, oversight by external reviewers such as PEER is impaired. Because the Department of Health has not requested the Department of Finance and Administration to establish these funds as special funds in the State Treasury, PEER was unable to review the financial activity in these funds through the Statewide Automated Accounting System without further assistance from the Department of Health in identifying appropriate agency reporting category codes. Further, the Department of Finance and Administration is impaired in its ability to carry out the legal mandate established in MISS. CODE ANN. Section 41-59-75 (1972) requiring the State Fiscal Officer to monitor the amount in the Mississippi Trauma Care Systems fund and in any fiscal year when the amount in this fund exceeds \$25 million, to transfer the amount in excess to the Trauma Care Escrow Fund.

Also, two CODE Sections, MISS. CODE ANN. Sections 63-11-30 (2) (a) and 63-1-71 (1972), establishing a fund designated to receive revenues from state criminal assessments “to be used for alcohol or drug abuse treatment and education,” contain language mandating that revenues from these state criminal assessments “be deposited into the State General Fund to the credit of a special fund hereby created in the State Treasury...”. Special funds do not exist within a general fund because the purpose of a general fund is to make money available to the Legislature to fund general government operations through appropriations and not to serve as a repository for funds for pre-designated purposes (i. e., special funds). From a practical standpoint, the Department of Finance and Administration deposits these revenues into a special fund established in the State Treasury and does not deposit these revenues into the State General Fund. A further problem with these two CODE sections is the fact that they do not name a state agency to administer the fund, which could explain why the agency designated by the Department of Finance and Administration to administer the fund was not expending the revenues contained therein because it was unaware of the fund’s existence (see discussion on page 63).

Significant Amount of Unused Revenues from State Criminal Assessments in FY 2010

PEER identified a significant amount of unused revenues from state criminal assessments in FY 2010--at least \$36 million from the thirty funds that received at least 90% of their revenues from state criminal assessments. While some administering agencies expressed legitimate reasons for needing at least a portion of these revenues for future use, in other cases the revenues did not appear to be needed. While this data is now outdated for purposes of trying to reclaim revenues from the funds, the data indicates the need to monitor funds receiving revenues from state criminal assessments to determine whether there continue to be unused revenues that could be put to a better use.

FY 2010 end-of-year fund balances for the thirty-six special funds receiving revenues from state criminal assessments (i. e., excluding state criminal assessments placed into general operating funds) totaled \$43,658,373⁷ for all funds combined (almost equal to the approximately \$45.3 million in total revenues generated by state criminal assessments in FY 2010) and \$36,189,505 for the thirty funds that received at least 90% of their revenues from state criminal assessments.

While some of the administering agencies for funds receiving revenues from state criminal assessments provided PEER with reasonable explanations as to why they would need at least a portion of their FY 2010 year-end balances, other administering agencies either offered no explanation or an explanation that might not merit retention of their FY 2010 year-end balance. Examples of each follow.

For example, the following administering agencies provided reasonable explanations for keeping at least a portion of their FY 2010 year-end fund balances:

- Staff of the Office of Capital Post-Conviction Counsel stated that it is prudent to maintain a balance in the Capital Post-Conviction Counsel Fund (approximately \$1.9 million at FY 2010 year-end) because the cost of outside counsel can be high and the need for such counsel is unpredictable.
- Staff of the Administrative Office of the Courts stated that while the Drug Court Fund had a large FY 2010 year-end balance (approximately \$8.9 million), drug court programs have expanded to the point where annual fund expenditures are exceeding annual revenues, a situation that will likely result in depletion

⁷ This amount would have been even higher had a significant amount of revenues not already been transferred from certain of these funds in FY 2010. For example, as noted on page 37, the Department of Health transferred \$4 million from the Mississippi Trauma Care Systems Fund in FY 2010 to the State General Fund in response to state agency budget cuts mandated by the Governor.

of the balance and the need for additional revenues in the next few years.

- The Attorney General's Office staff made a similar argument about expenditures in the Crime Victims' Compensation Fund (FY 2010 year-end balance of approximately \$4 million, although only 37.9% of FY 2010 revenues to this fund was from state criminal assessments) now exceeding revenues due to increases in benefit maximums, additional benefits, and the number of benefit requests from the public.
- The Attorney General's Office staff also stated that it would expend the FY 2010 balance in the Law Enforcement Officers and Fire Fighters Disability Benefits Trust Fund (approximately \$2 million) on an increasing number of claims.
- The Attorney General's Office staff also stated that it was using the FY 2010 year-end balance in the Domestic Violence Training Fund (\$442,272) to develop and maintain the Mississippi Domestic Abuse Prevention Order Registry.
- Staff of the Department of Health stated that it uses the year-end balance in the Emergency Medical Services Operating Fund each year (approximately \$2 million in FY 2010) to make awards to localities at the beginning of the next fiscal year.

Staff of the administering agencies for the following funds offered no explanations for FY 2010 year-end balances:

- Federal-State Alcohol Program Fund (\$237,443); and,
- Mississippi Children's Trust Fund (\$585,240, although only 23.8% of FY 2010 revenues to this fund were from state criminal assessments).

Examples of explanations that might not merit retention of FY 2010 year-end balances include the following:

- Staff of the Department of Public Safety stated that the Alcohol or Drug Abuse Treatment and Education Fund carried a balance of \$471,104 because the agency was unaware that the fund existed (see related discussion on page 61).
- Staff of the Office of Indigent Appeals stated that at least a portion of its FY 2010 year-end fund balance of approximately \$1.6 million was due to the fact that it did not receive an appropriation to expend its revenues one year.

While this FY 2010 data is now outdated for purposes of trying to reclaim revenues from the funds, the data indicates the need to monitor certain funds to determine whether there continue to be unused revenues that could be put to a better use.

Insufficient Program Outcome Data to Serve as Basis for Reallocation Decisions

From the performance indicators reported, it is difficult for the Legislature to determine what was accomplished with revenues from state criminal assessments. Thus the Legislature does not have all of the information needed to make decisions regarding possible future reallocation of revenues from state criminal assessments.

Program performance indicators, collected from state agencies by the Legislative Budget Office, are ultimately intended to measure what state agency programs are accomplishing with the resources appropriated to them. The Legislative Budget Office requires state agencies to report annually as part of their budget requests the following three types of performance indicators:

- *program outputs*: measures of the process necessary to carry out the goals and objectives of the program (e. g., how many people served, how many documents generated);
- *program efficiencies*: measures of the cost, unit cost or productivity associated with a given outcome or output (e. g., cost per investigation); and,
- *program outcomes*: measures of the quality or effectiveness of the services provided by the program (e. g., reduction in the number of traffic fatalities due to drunk drivers within a twelve-month period).

While agencies comply with the Legislative Budget Office's performance indicator reporting requirements, the outcome indicators that agencies report are generally more output-oriented instead of conforming to the Legislative Budget Office's example of a good outcome measure as noted above.

Most of the performance data reported in FY 2010 for the funds included in this review focuses on outputs and efficiencies, such as the number of: individuals trained/certified; meetings/conferences/training sessions held; persons served; and the cost of each. While this is important information relative to program activities completed, for most funds,⁸ this type of data does not adequately answer the question of what is being accomplished with revenues in the fund.

With a few exceptions, such as the Administrative Office of Courts reporting the number of babies born drug-free to

⁸ PEER acknowledges that not all government programs are amenable to outcome measurement. For example, the end result of a victim compensation program may be to simply offer some measure of compensation to the affected party, not to achieve a documented societal change. In such cases, output and efficiency indicators measuring the accurate and timely distribution of benefits to eligible individuals are the most appropriate measures of performance.

participants in the state's Drug Court program, little to no outcome data has been presented that documents what is being accomplished with revenues from state criminal assessments, such as documented reductions in:

- DUI and other traffic violations among participants in driver education courses;
- crime against the elderly resulting from the establishment of local elderly crime prevention programs;
- the incidence of drug-related recidivism among participants in the Drug Court program;
- death or long-term disability resulting from improved access to emergency medical services and trauma care; or,
- errors made in legal proceedings resulting from training programs for court personnel.

While there is always the problem of attribution associated with trying to hold individual government programs accountable for achieving outcomes that are affected by many variables outside of the direct control of the program, meaningful outcome data should be made available to state policymakers for holding the administering agencies accountable for achieving intended results with the revenues from criminal assessments and to serve as the foundation for making more informed decisions regarding the allocation of public resources. Without such data, it is not possible for the Legislature to make fully informed decisions regarding the reallocation of revenues from state criminal assessments.

Recommendations

1. The Legislature should amend MISS. CODE ANN. Sections 63-1-71 and 63-11-30(2)(a) (1972) by replacing the language mandating that revenues from these state criminal assessments “be deposited into the State General Fund to the credit of a special fund hereby created in the State Treasury” with language mandating that the revenues “be deposited in a special fund hereby created in the State Treasury and designated the Alcohol or Drug Abuse Treatment and Education Fund.”

Further, the Legislature should amend these CODE sections to specify an agency to administer the fund. While the current statutes impose these assessments, they do not specify which agency should administer the fund. Although Department of Finance and Administration staff have deposited these assessment revenues into a fund under the purview of the Department of Public Safety, the Department of Public Safety reported to PEER that it has not been expending revenues accumulated in this fund since at least FY 1996 (a complete history of the fund, which received its first assessment revenues in FY 1992, is unknown to current staff). Because of the Department of Public Safety’s lack of utilization of revenues in this fund and lack of expertise in the area of alcohol and drug abuse treatment, the Legislature should name the Department of Mental Health as the administering agency for this fund.

2. In order to comply with the mandate in MISS. CODE ANN. Section 49-1-65 (1972) requiring that state criminal assessment revenue allocated to the Hunter Education and Training Program be deposited into a special fund created in the State Treasury and designated the Hunter Education and Training Program Fund, the Department of Wildlife, Fisheries, and Parks should request the Department of Finance and Administration to establish the Hunter Education and Training Program Fund as a special fund in the State Treasury and should transact all program financial activities from this fund.
3. In order to comply with the mandate in MISS. CODE ANN. Section 49-59-61 (1972) requiring that state criminal assessment revenue allocated to the Emergency Medical Services Operating Fund be deposited into a special fund created in the State

Treasury and designated the “Emergency Medical Services Operating Fund,” the Department of Health should request the Department of Finance and Administration to establish a special fund called the Emergency Medical Services Operating Fund in the State Treasury and should transact all program financial activities from this fund.

4. In order to comply with the mandate in MISS. CODE ANN. Section 93-21-117 (1972) requiring that state criminal assessment revenue allocated to the Victims of Domestic Violence Fund be deposited into a special fund created in the State Treasury known as the “Victims of Domestic Violence Fund,” the Department of Health should request the Department of Finance and Administration to establish a special fund called the Victims of Domestic Violence Fund in the State Treasury and should transact all program financial activities from this fund.
5. For purposes of helping to ensure external oversight of revenues from state criminal assessments deposited into the Mississippi Trauma Care Systems Fund, the Legislature should amend the language in MISS. CODE ANN. Section 41-59-75 (1972) stating “The Mississippi Trauma Care Systems Fund is established” to state “The Mississippi Trauma Care Systems Fund is hereby created as a special fund in the State Treasury.” Further, the Department of Health should request the Department of Finance and Administration to establish the Mississippi Trauma Care Systems Fund as a special fund in the State Treasury and should transact all program financial activities from this fund.
6. In order to ensure that state criminal assessments are allocated to specified purposes that adhere to the theory of abuser fees, the Legislature should amend MISS. CODE ANN. Section 99-19-73 subsections (2) Implied Consent Law violations, (3) Game and Fish Law violations, (6) Other misdemeanors, and (7) Other felonies to remove all allocations of state criminal assessments to the State General Fund and reduce the amounts of the assessments accordingly or reallocate the amounts to alternative specific uses that adhere to the theory of abuser fees. The amount of revenues from state criminal assessments lost to the State General Fund could be made up by allocating these assessments to alternative specific uses that adhere to the theory of abuser fees and are currently funded with state general fund revenues.

A similar strategy could be followed to bring the sixteen other funds receiving revenues from state

criminal assessments that are not in line with the theory of abuser fees (refer to the Appendix--i. e., every criminal assessment in a fund where the level of adherence to the theory of abuser fees is a "0") in line with the theory. More specifically, during the annual appropriations process, the Legislature could explore alternative uses of criminal assessments that adhere to the theory (e. g., providing funds to specific components of the state's legal system) and that would make available revenues to fund the uses from which the revenues from state criminal assessments are being taken away.

In the event that the Legislature considers the imposition of additional state criminal assessments in the future, it should make sure that these assessments adhere to the theory of abuser fees in the relationship between the criminal violations generating the assessment revenues and the programs and activities that the assessment revenues are allocated to support.

7. The Legislature should require the Department of Finance and Administration to provide the Speaker of the House and the Lieutenant Governor with a report by September 15th of each year showing for each fund receiving revenues from state criminal assessments:
 - the fund balance at the close of the most recently completed fiscal year; and,
 - the total amount of revenues to and expenditures from the fund for the most recently completed fiscal year.

The Legislature should use this report to identify those funds that are significantly underutilized as evidenced by the accumulation of large unexplained cash balances and/or annual revenues significantly in excess of annual expenditures. In each of these cases, the Legislature should consider whether to:

- reallocate excess balances to other appropriate uses of criminal assessment revenues in accordance with the theory of abuser fees;
- statutorily change the allocation of the assessment from the underutilized purpose to another purpose in line with the theory of abuser fees; and/or,
- statutorily remove the amount of the assessment allocated to an underutilized purpose and reduce the total amount of the assessment imposed on the category of criminal violation generating the revenue.

8. The Office of the State Auditor should redesign its Court Assessment/Fine Settlement Form to facilitate court clerks' reporting of the total number of violations by category from which assessments have been collected. To further ensure that statutorily mandated state assessments on criminal violations are being imposed and collected, the Office of the State Auditor should also require court clerks to maintain an auditable record supporting the state criminal assessment information provided pursuant to the revised Court Assessment/Fine Settlement Form.
9. The state agencies statutorily mandated to administer funds designated to receive state criminal assessments should develop outcome indicators for each fund amenable to outcome measurement. These indicators should measure what is being accomplished with revenues allocated to the fund, mirroring as closely as possible the example provided by the Legislative Budget Office in its budget instructions. In that example, an outcome measure for a program designed to educate drivers about the dangers of driving under the influence would report as an outcome measure "reduction in the number of traffic fatalities due to drunk drivers within a 12-month period."

Key to PEER's 3 Point Scale:

For each fund, PEER examined the degree to which the relationship between the purpose(s) of the fund and each type of criminal assessment revenue that the fund receives adheres to the theory of abuser fees. The theory of abuser fees holds that an individual who is convicted of violating (abusing) a criminal law should help to finance programs related to: decreasing violations of that law (i. e., crime prevention); addressing the harm inflicted as a direct result of the violation, including the harm to victims (i. e., victim compensation) as well as the "harm" to the legal system in terms of costs incurred in the handling of criminal violations (i. e., compensation for costs to legal system).

PEER categorized each relationship according to the following scale:

- 2: Highest level of adherence to the theory of abuser fees: Both the purpose(s) of the program and all of the criminal offenders bearing the cost of the program adhere to the theory.
- 1: Moderate level of adherence to the theory of abuser fees: The purpose(s) of the program adheres to the theory, but only a likely subset of the criminal offenders bearing the cost of the program should bear the cost according to the theory.
- 0: No adherence to the theory of abuser fees. Either the purpose(s) of the fund and/or the criminal offenders bearing the cost do not adhere to the theory. It should be noted that while some of the funds falling into this category could include side benefits that meet some of the purposes of an abuser fee, these benefits are not the fund's primary purpose. For example, the Crisis Intervention Mental Health Fund that provides funds for the state's mental health crisis centers could result in some crimes being prevented to the extent that serious mental health issues are being addressed among individuals who might have otherwise been prone to commit crimes; however, crime prevention is not a primary purpose of the centers.

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
Alcohol or Drug Abuse Treatment and Education Fund: To fund alcohol or drug abuse treatment and education	Yes. Crime Prevention.	DUI Hardship	Yes. Because everyone convicted of the underlying offense resulting in the petition to restore driving privileges was driving under the influence of alcohol or controlled substances, it is appropriate for persons convicted of a DUI violation who are petitioning to restore driving privileges to bear the cost of an alcohol and drug abuse treatment and education program.	2
		Drug Hardship	Yes. Because everyone convicted of the underlying offense resulting in the petition to restore driving privileges was in possession of a controlled substance, it is appropriate for persons convicted of a drug violation who are petitioning to restore driving privileges to bear the cost of an alcohol and drug treatment and education program.	2

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
<p>Attorney General's Cyber-Crime Unit:</p> <p>To fund the Cyber Crime Unit, which provides investigation, prosecution, training and public awareness on crimes involving the use of a computer and the Internet and investigates cyber tips and educates the public on crimes against children</p>	<p>Yes. Crime Prevention and Compensation for Costs to Legal System.</p>	<p>Traffic</p>	<p>No. Because cyber crimes are not a subset of traffic violations, persons convicted of traffic violations should not bear the cost of a cyber-crime program.</p>	<p>0</p>
		<p>Implied Consent Law</p>	<p>No. Because cyber crimes are not a subset of Implied Consent Law violations, persons convicted of Implied Consent Law violations should not bear the cost of a cyber-crime program.</p>	<p>0</p>
		<p>Game and Fish Law</p>	<p>No. Because cyber crimes are not a subset of game and fish law violations, persons convicted of game and fish law violations should not bear the cost of a cyber-crime program.</p>	<p>0</p>
		<p>Other Misdemeanors</p>	<p>Yes, for a likely subset of persons convicted of other misdemeanors. It is appropriate for persons convicted of other misdemeanors involving cyber crime to bear the costs of a program established to reduce cyber crime and compensate for the costs of cyber crime to the legal system.</p>	<p>1</p>
		<p>Other Felonies</p>	<p>Yes, for a likely subset of persons convicted of other felonies. It is appropriate for persons convicted of other felonies involving cyber crime to bear the costs of a program established to reduce cyber crime and compensate for the costs of cyber crime to the legal system.</p>	<p>1</p>

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
<p>Capital Defense Counsel Fund: To provide representation to indigent parties under indictment for death penalty-eligible offenses</p>	<p>Yes. Compensation for Costs to Legal System</p>	<p>Traffic</p>	<p>No. Because traffic violations are not death-penalty-eligible offenses, persons convicted of traffic violations should not bear the costs of a program to provide representation to indigent parties under indictment for death penalty-eligible offenses.</p>	<p>0</p>
		<p>Implied Consent Law</p>	<p>No. Because Implied Consent Law violations are not death-penalty-eligible offenses, persons convicted of Implied Consent Law violations should not bear the costs of a program to provide representation to indigent parties under indictment for death penalty-eligible offenses.</p>	<p>0</p>
		<p>Game and Fish Law</p>	<p>No. Because game and fish law violations are not death-penalty-eligible offenses, persons convicted of game and fish law violations should not bear the costs of a program to provide representation to indigent parties under indictment for death penalty-eligible offenses.</p>	<p>0</p>
		<p>Other Misdemeanors</p>	<p>No. Because other misdemeanors are not death-penalty-eligible offenses, persons convicted of other misdemeanors should not bear the costs of a program to provide representation to indigent parties under indictment for death penalty-eligible offenses.</p>	<p>0</p>
		<p>Other Felonies</p>	<p>Yes, for a likely subset of persons convicted of other felonies. It is appropriate for persons convicted of other felonies who are eligible for the death penalty to bear the costs of a program to provide representation to indigent parties under indictment for death penalty-eligible offenses.</p>	<p>1</p>

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
Capital Post-Conviction Counsel Fund: To provide representation to indigent parties under sentences of death in post-conviction proceedings	Yes. Compensation for Costs to Legal System	Traffic	No. Because traffic violations are not death-penalty-eligible offenses, persons convicted of traffic violations should not bear the costs of a program to provide representation to indigent parties under sentences of death in post-conviction proceedings.	0
		Implied Consent Law	No. Because Implied Consent Law violations are not death-penalty-eligible offenses, persons convicted of Implied Consent Law violations should not bear the costs of a program to provide representation to indigent parties under sentences of death in post-conviction proceedings.	0
		Game and Fish Law	No. Because game and fish law violations are not death-penalty-eligible offenses, persons convicted of game and fish law violations should not bear the costs of a program to provide representation to indigent parties under sentences of death in post-conviction proceedings.	0
		Other Misdemeanors	No. Because other misdemeanors are not death-penalty-eligible offenses, persons convicted of other misdemeanors should not bear the costs of a program to provide representation to indigent parties under sentences of death in post-conviction proceedings.	0
		Other Felonies	Yes, for a likely subset of persons convicted of other felonies. It is appropriate for persons convicted of other felonies that are eligible for the death penalty to bear the costs of a program to provide representation to indigent parties under sentences of death in post-conviction proceedings.	1

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
Child Support Prosecution Trust Fund: To fund the prosecution of delinquent child support cases	Yes. Compensation for Costs to Legal System	Traffic	No. Because crimes for failure to pay child support are not a subset of traffic violations, persons convicted of traffic violations should not bear the cost of a program to fund the prosecution of delinquent child support cases.	0
		Implied Consent Law	No. Because crimes for failure to pay child support are not a subset of Implied Consent Law violations, persons convicted of Implied Consent Law violations should not bear the cost of a program to fund the prosecution of delinquent child support cases.	0
		Other Misdemeanors	Yes, for a likely subset of persons convicted of other misdemeanors. It is appropriate for persons convicted of a misdemeanor for failure to pay child support to bear the costs of a program to fund the prosecution of delinquent child support cases.	1
		Other Felonies	Yes, for a likely subset of persons convicted of other felonies. It is appropriate for persons convicted of a felony for failure to pay child support to bear the costs of a program to fund the prosecution of delinquent child support cases.	1
Crime Victims' Compensation Fund: To provide financial assistance to victims of violent crime and their eligible family members in order to reduce the financial burden of crime by repaying out-of-pocket, crime-related expenses not covered by any other source of benefits	Yes. Victim Compensation	Implied Consent Law	Yes, for a likely subset of persons convicted of Implied Consent Law violations. It is appropriate for persons convicted of Implied Consent Law violations resulting in bodily injury to a victim to bear the costs of a program to provide financial assistance to victims of violent crimes and their eligible family members.	1
		Other Misdemeanors	Yes, for a likely subset of persons convicted of other misdemeanors. It is appropriate for persons convicted of other misdemeanors resulting in bodily injury to a victim to bear the costs of a program to provide financial assistance to victims of violent crimes and their eligible family members.	1
		Other Felonies	Yes, for a likely subset of persons convicted of other felonies. It is appropriate for persons convicted of other felonies resulting in violence to a victim to bear the costs of a program to provide financial assistance to victims of violent crimes and their eligible family members.	1

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
Criminal Justice Fund: To defray costs to the state incurred in the administration of the criminal justice system	Yes. Compensation for Costs to Legal System	Other Felonies	Yes. Because every person convicted of a felony imposes costs on the state relative to its administration of the criminal justice system, it is appropriate for persons convicted of other felonies to bear the cost of a program to defray these costs.	2
		Bad Checks	Yes. Because every person convicted of writing bad checks imposes costs on the state relative to its administration of the criminal justice system, it is appropriate for persons convicted of writing bad checks to bear the cost of a program to defray these costs.	2
Crisis Intervention Mental Health Fund To provide funds for mental health crisis centers in Mississippi and a special treatment facility	No.	Traffic	No. It is arguably an unjustified burden for persons convicted of traffic violations to bear the costs of a program to provide funds to mental health crisis centers.	0
		Implied Consent Law	No. It is arguably an unjustified burden for persons convicted of Implied Consent Law violations to bear the costs of a program to provide funds to mental health crisis centers.	0
		Game and Fish Law	No. It is arguably an unjustified burden for persons convicted of game and fish law violations to bear the costs of a program to provide funds to mental health crisis centers	0
		Other Misdemeanors	No. It is arguably an unjustified burden for persons convicted of other misdemeanors to bear the costs of a program to provide funds to mental health crisis centers.	0
		Other Felonies	No. It is arguably an unjustified burden for persons convicted of other felonies to bear the costs of a program to provide funds to mental health crisis centers.	0
Department of Wildlife and Fisheries General Operating Fund: To be credited to the account of the Department of Wildlife, Fisheries and Parks	Yes. Crime Prevention and Compensation for Costs to Legal System	Hunting, Trapping or Fishing without License	Yes. Persons convicted of hunting, trapping, or fishing without a license should have to pay the cost of the license, which fee is used to support the general operations of the Department of Wildlife, Fisheries and Parks, whose responsibility is to educate hunters, trappers, and fishermen and women about the state's game laws and to enforce these laws.	2

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
<p>Domestic Violence Training Fund: To provide training to law enforcement, employees of the court system, and other professionals in the field of domestic violence awareness, prevention, and enforcement.</p>	<p>Yes. Crime Prevention and Compensation for Costs to Legal System</p>	<p>Traffic</p>	<p>No. Because traffic violations are not crimes of domestic violence, persons convicted of traffic violations should not bear the costs of a program to provide training to professionals in domestic violence awareness, prevention, and enforcement.</p>	<p>0</p>
		<p>Implied Consent Law</p>	<p>No. Because Implied Consent Law violations are not crimes of domestic violence, persons convicted of Implied Consent Law violations should not bear the costs of a program to provide training to professionals in domestic violence awareness, prevention, and enforcement.</p>	<p>0</p>
		<p>Game and Fish Law</p>	<p>No. Because game and fish law violations are not crimes of domestic violence, persons convicted of game and fish law violations should not bear the costs of a program to provide training to professionals in domestic violence awareness, prevention, and enforcement.</p>	<p>0</p>
		<p>Other Misdemeanors</p>	<p>Yes, for a likely subset of persons convicted of other misdemeanors. It is appropriate for persons convicted of a misdemeanor for a crime of domestic violence to bear the costs of a program to provide training to professionals in domestic violence awareness, prevention, and enforcement.</p>	<p>1</p>
		<p>Other Felonies</p>	<p>Yes, for a likely subset of persons convicted of other felonies. It is appropriate for persons convicted of a felony for a crime of domestic violence to bear the costs of a program to provide training to professionals in domestic violence awareness, prevention, and enforcement.</p>	<p>1</p>
<p>Driver Training Penalty Assessment Fund: To establish and maintain driver education and training programs for pupils enrolled in the day secondary schools in local school districts</p>	<p>Yes. Crime Prevention</p>	<p>Traffic</p>	<p>Yes. It is appropriate for all persons convicted of traffic violations to bear the costs of a program to establish and maintain driver education and training programs in secondary schools.</p>	<p>2</p>
		<p>Implied Consent Law</p>	<p>Yes. It is appropriate for all persons convicted of Implied Consent Law violations to bear the costs of a program to establish and maintain driver education and training programs in secondary schools.</p>	<p>2</p>

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
<p>Drug Court Fund:</p> <p>To collect and transfer supplemental funding to all drug courts in the state. Drug courts are designed to address the substance abuse problems that drive people to commit crimes by treating the disease of addiction in an attempt to curb criminal behavior. Drug court programs focus on rehabilitating nonviolent drug offenders.</p>	<p>Yes. Crime Prevention and Compensation for Costs to Legal System</p>	Traffic	<p>No. Because traffic violations are not drug related violations, persons convicted of traffic violations should not bear the costs of a program to address substance abuse problems.</p>	0
		Implied Consent Law	<p>Yes. It is appropriate for persons convicted of Implied Consent Law violations, which all involve substance abuse, to bear the costs of a program to address substance abuse problems.</p>	2
		Game and Fish Law	<p>No. Because game and fish law violations are not drug related violations, persons convicted of game and fish law violations should not bear the costs of a program to address substance abuse problems.</p>	0
		Other Misdemeanors	<p>Yes, for a likely subset of persons convicted of other misdemeanors. It is appropriate for persons convicted of drug-related misdemeanors to bear the costs of a program to address substance abuse problems.</p>	1
		Other Felonies	<p>Yes, for a likely subset of persons convicted of other felonies. It is appropriate for persons convicted of a drug-related felony to bear the costs of a program to address substance abuse problems.</p>	1
<p>Emergency Medical Services Operating Fund:</p> <p>To defray administrative costs of the state's Emergency Medical Services program and to support local emergency medical services programs by providing funds for training EMS and EMT professionals.</p>	<p>No.</p>	Traffic	<p>No. It is arguably an unjustified burden for persons convicted of traffic violations to bear the costs of a program to provide funding to state and local emergency medical services programs.</p>	0
		Implied Consent Law	<p>No. It is arguably an unjustified burden for persons convicted of Implied Consent Law violations to bear the costs of a program to provide funding to state and local emergency medical services programs.</p>	0
<p>Federal-State Alcohol Program Fund:</p> <p>To defray the costs of alcohol and traffic safety programs.</p>	<p>Yes. Crime Prevention</p>	Implied Consent Law	<p>Yes. It is appropriate for persons convicted of Implied Consent Law violations to bear the costs of a program to defray the costs of alcohol and traffic safety programs.</p>	2

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
<p>First Traffic Violation Fee Fund:</p> <p>To defray costs incurred by the Department of Public Safety in maintaining the nonpublic record of persons who are eligible for participation in a traffic safety violator course as a result of misdemeanor violation of Chapters 3, 5 or 7 of Title 63</p>	<p>Yes. Compensation of Costs to Legal System</p>	<p>Fee for Participation in Traffic Safety Violator Course</p>	<p>Yes. It is appropriate for persons convicted of their first traffic offenses to defray the costs of maintaining records for the traffic safety violator course program.</p>	<p>2</p>
<p>Hunter Education and Training Program Fund:</p> <p>To defray the expenses of the Hunter Education and Training Program, the purpose of which is to reduce hunting accidents, teach hunter ethics and responsibility, promote wildlife conservation, and teach firearm safety.</p>	<p>Yes. Crime Prevention</p>	<p>Game and Fish Law</p>	<p>Yes. It is appropriate for persons convicted of game and fish law violations to bear the costs of a program designed to promote hunter safety and reduce violations of the state's game and fish laws.</p>	<p>2</p>

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
<p>Indigent Appeals Fund: To fund the Mississippi Office of Indigent Appeals, which provides legal representation on appeal for indigent persons convicted of felonies, except those under a sentence of death.</p>	<p>Yes. Compensation of Costs to Legal System</p>	<p>Traffic</p>	<p>No. Because a traffic violation is not a felony, persons convicted of traffic violations should not bear the costs of a program to provide legal representation to indigent persons convicted of felonies.</p>	<p>0</p>
		<p>Implied Consent Law</p>	<p>Yes, for a likely subset of persons convicted of Implied Consent Law violations. It is appropriate for persons convicted of Implied Consent Law violations that rise to a felony to bear the costs of a program to provide legal representation to indigent persons convicted of felonies.</p>	<p>1</p>
		<p>Game and Fish Law</p>	<p>No. Because a game and fish law violation is not a felony, persons convicted of game and fish law violations should not bear the costs of a program to provide legal representation to indigent persons convicted of felonies.</p>	<p>0</p>
		<p>Other Misdemeanors</p>	<p>No. Because a misdemeanor is not a felony, persons convicted of other misdemeanors should not bear the costs of a program to provide legal representation to indigent persons convicted of felonies.</p>	<p>0</p>
		<p>Other Felonies</p>	<p>Yes. It is appropriate for persons convicted of other felonies to bear the costs of a program to provide legal representation to indigent persons convicted of felonies.</p>	<p>2</p>
<p>Information Exchange Network Fund: To provide funding for the web-based information sharing network that will allow state and local law enforcement, court personnel, prosecutors and other agencies to exchange and view felony and misdemeanor information on current and former criminal offenders</p>	<p>Yes. Compensation of Costs to the Legal System</p>	<p>Other Misdemeanors</p>	<p>Yes. It is appropriate for persons convicted of other misdemeanors to bear the costs of a criminal offender database that includes misdemeanors.</p>	<p>2</p>

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
<p>Judicial Performance Fund: To provide supplemental funding to the Commission on Judicial Performance, which is charged with the responsibility to receive, investigate and process allegations of judicial misconduct and disability and recommend judicial discipline to the Supreme Court</p>	<p>Yes. Compensation of Costs to the Legal System</p>	<p>Other Misdemeanors</p>	<p>Yes. It is appropriate for persons convicted of other misdemeanors to provide supplemental funding to the Commission on Judicial Performance, whose responsibility is to ensure the integrity of the state's judiciary.</p>	<p>2</p>
<p>Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund: To pay death benefits to the survivors of law enforcement officers and fire fighters killed in the line of duty</p>	<p>Yes. Victim Compensation</p>	<p>Traffic</p>	<p>Yes. Because a law enforcement officer's life is potentially at risk in the enforcement of any law, it is appropriate for persons convicted of traffic law violations to bear the costs of a program to benefit law enforcement officers and fire fighters killed in the line of duty.</p>	<p>2</p>
		<p>Implied Consent Law</p>	<p>Yes. Because a law enforcement officer's life is potentially at risk in the enforcement of any law, it is appropriate for persons convicted of Implied Consent Law violations to bear the costs of a program to benefit law enforcement officers and fire fighters killed in the line of duty.</p>	<p>2</p>
		<p>Game and Fish Law</p>	<p>Yes. Because a law enforcement officer's life is potentially at risk in the enforcement of any law, it is appropriate for persons convicted of game and fish law violations to bear the costs of a program to benefit law enforcement officers and fire fighters killed in the line of duty.</p>	<p>2</p>
		<p>Other Misdemeanors</p>	<p>Yes. Because a law enforcement officer's life is potentially at risk in the enforcement of any law, it is appropriate for persons convicted of other misdemeanors to bear the costs of a program to benefit law enforcement officers and fire fighters killed in the line of duty.</p>	<p>2</p>
		<p>Other Felonies</p>	<p>Yes. Because a law enforcement officer's life is potentially at risk in the enforcement of any law, it is appropriate for persons convicted of other felonies to bear the costs of a program to benefit law enforcement officers and fire fighters killed in the line of duty.</p>	<p>2</p>

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
<p>Law Enforcement Officers and Fire Fighters Disability Benefits Trust Fund: To make payments to covered individuals injured in the line of duty as a direct result of a single incident</p>	<p>Yes. Victim Compensation</p>	<p>Traffic</p>	<p>Yes. Because a law enforcement officer is at risk of injury in the enforcement of any law, it is appropriate for persons convicted of traffic law violations to bear the costs of a program to benefit law enforcement officers and fire fighters injured in the line of duty.</p>	<p>2</p>
		<p>Implied Consent Law</p>	<p>Yes. Because a law enforcement officer is at risk of injury in the enforcement of any law, it is appropriate for persons convicted of Implied Consent Law violations to bear the costs of a program to benefit law enforcement officers and fire fighters injured in the line of duty.</p>	<p>2</p>
		<p>Game and Fish Law</p>	<p>Yes. Because a law enforcement officer is at risk of injury in the enforcement of any law, it is appropriate for persons convicted of game and fish law violations to bear the costs of a program to benefit law enforcement officers and fire fighters injured in the line of duty.</p>	<p>2</p>
		<p>Other Misdemeanors</p>	<p>Yes. Because a law enforcement officer is at risk of injury in the enforcement of any law, it is appropriate for persons convicted of other misdemeanors to bear the costs of a program to benefit law enforcement officers and fire fighters injured in the line of duty.</p>	<p>2</p>
		<p>Other Felonies</p>	<p>Yes. Because a law enforcement officer is at risk of injury in the enforcement of any law, it is appropriate for persons convicted of other felonies to bear the costs of a program to benefit law enforcement officers and fire fighters injured in the line of duty.</p>	<p>2</p>

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
<p>Law Enforcement Officers Monument Fund:</p> <p>To erect and maintain a monument containing the names and paying tribute to all state, county, and municipal law enforcement officers who have given their lives in the performance of their official duties. After construction of monument, the assessment is to be used for a scholarship program for children of deceased or disabled law enforcement officers and firemen</p>	<p>Yes. Victim Compensation</p>	<p>Littering Highways and Private Property with Trash/ Substance Likely to Cause Fire</p>	<p>Yes. Because law enforcement officers are at risk of death or injury in the enforcement of any law, it is appropriate for persons convicted of littering with incendiary materials to bear the costs of a program to memorialize law enforcement officers killed in the line of duty and to benefit the children of deceased or disabled law enforcement officers and fire fighters.</p>	<p>2</p>

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
<p>Law Enforcement Officers Training Fund:</p> <p>To help ensure that the state's law enforcement officers are properly trained by providing funds for administration of the Board on Law Enforcement Officers' Standards and Training and for support of local training programs.</p>	<p>Yes. Compensation of Costs to the Legal System</p>	<p>Traffic</p>	<p>Yes. It is appropriate for persons convicted of traffic law violations to bear the costs of training law enforcement officers.</p>	<p>2</p>
		<p>Implied Consent Law</p>	<p>Yes. It is appropriate for persons convicted of Implied Consent Law violations to bear the costs of training law enforcement officers.</p>	<p>2</p>
		<p>Game and Fish Law</p>	<p>Yes. It is appropriate for persons convicted of game and fish law violations to bear the costs of training law enforcement officers.</p>	<p>2</p>
		<p>Other Misdemeanors</p>	<p>Yes. It is appropriate for persons convicted of other misdemeanors to bear the costs of training law enforcement officers.</p>	<p>2</p>
		<p>Other Felonies</p>	<p>Yes. It is appropriate for persons convicted of other felonies to bear the costs of training law enforcement officers.</p>	<p>2</p>
<p>Mississippi Alcohol Safety Education Program Fund:</p> <p>To increase knowledge and understanding of traffic safety and substance abuse through research and analysis and use research analysis to improve DUI intervention programs.</p>	<p>Yes. Crime Prevention</p>	<p>Implied Consent Law</p>	<p>Yes. It is appropriate for persons convicted of Implied Consent Law violations to bear the costs of a program to improve DUI intervention programs.</p>	<p>2</p>
<p>Mississippi Children's Trust Fund:</p> <p>To encourage and provide financial assistance in the provision of direct services to prevent child abuse and neglect</p>	<p>Yes. Crime Prevention</p>	<p>Crimes Against Children</p>	<p>Yes. It is appropriate for persons convicted of crimes against children to bear the costs of a program to prevent child abuse and neglect.</p>	<p>2</p>

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
<p>Mississippi Crime Laboratory Implied Consent Law Fund:</p> <p>To defray the costs of equipment replacement and operational support of the Mississippi Crime Laboratory related to enforcement of the Implied Consent Law</p>	<p>Yes. Compensation of Costs to the Legal System</p>	<p>Implied Consent Law</p>	<p>Yes. It is appropriate for persons convicted of Implied Consent Law violations to bear the Mississippi Crime Laboratory's operational and equipment costs related to enforcement of the Implied Consent Law.</p>	<p>2</p>
<p>Mississippi Leadership Council on Aging Fund:</p> <p>To assist in training to law enforcement professionals involved in local elderly crime prevention programs</p>	<p>Yes. Compensation of Costs to the Legal System and Crime Prevention</p>	<p>Traffic</p>	<p>No. Because a traffic violation is not a crime against the elderly, persons convicted of traffic violations should not bear the costs of training law enforcement professionals involved in local elderly crime prevention programs.</p>	<p>0</p>
<p>Mississippi Trauma Care Systems Fund:</p> <p>To provide funding for: the Mississippi State Board of Health's administration and implementation of the comprehensive state trauma care plan; the Department of Health's trauma-specific public information and education plan; distribution by the department to designated trauma care regions for regional administration; and hospital and physician indigent trauma care block grants to trauma centers designated by the Department of Health</p>	<p>No.</p>	<p>Traffic</p>	<p>No. It is arguably an unjustified burden for persons convicted of traffic violations to bear the costs of a program to provide funding to improve the state's trauma care system.</p>	<p>0</p>
		<p>Implied Consent Law</p>	<p>No. It is arguably an unjustified burden for persons convicted of Implied Consent Law violations to bear the costs of a program to provide funding to improve the state's trauma care system.</p>	<p>0</p>
		<p>Speeding, Reckless and Careless Driving</p>	<p>No. It is arguably an unjustified burden for persons convicted of speeding, reckless and careless driving violations to bear the costs of a program to provide funding to improve the state's trauma care system.</p>	<p>0</p>

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
Public Defenders Education Fund: To train public defenders	Yes. Compensation of Costs to the Legal System	Traffic	No. Because public defenders do not defend persons convicted of traffic violations, persons convicted of traffic violations should not bear the costs of training public defenders.	0
		Implied Consent Law	Yes. Because public defenders can be assigned to Implied Consent Law cases, it is appropriate for persons convicted of Implied Consent Law violations to bear the costs of training public defenders.	2
		Game and Fish Law	No. Because public defenders do not defend persons convicted of game and fish law violations, persons convicted of game and fish law violations should not bear the costs of training public defenders.	0
		Other Misdemeanors	No. Because public defenders do not defend persons convicted of other misdemeanors, persons convicted of other misdemeanors should not bear the costs of training public defenders.	0
		Other Felonies	Yes. Because public defenders can be assigned to defend persons charged with other felonies, it is appropriate for persons convicted of other felonies to bear the costs of training public defenders.	2
Spinal Cord and Head Injury Trust Fund: To provide the cost of care for spinal cord and traumatic brain injury as a payer of last resort to residents of the State of Mississippi for a multilevel program of rehabilitation	No.	Traffic	No. It is arguably an unjustified burden for persons convicted of traffic violations to bear the costs of a program to provide funding for the cost of care for spinal cord and traumatic brain injury.	0
		Implied Consent Law	No. It is arguably an unjustified burden for persons convicted of Implied Consent Law violations to bear the costs of a program to provide funding for the cost of care for spinal cord and traumatic brain injury.	0

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
<p>State Court Education Fund: To support the Judicial College, which provides education and training of Mississippi's court-related personnel, including judges, court administrator, court clerks and court reporters; provides technical assistance to the courts; and supplies current and accurate information to the Legislature concerning the courts' needs</p>	<p>Yes. Compensation of Costs to the Legal System</p>	<p>Traffic</p>	<p>Yes. It is appropriate for persons convicted of traffic violations to bear the costs of educating and training Mississippi's court-related personnel.</p>	<p>2</p>
		<p>Implied Consent Law</p>	<p>Yes. It is appropriate for persons convicted of Implied Consent Law violations to bear the costs of educating and training Mississippi's court-related personnel.</p>	<p>2</p>
		<p>Game and Fish Law</p>	<p>Yes. It is appropriate for persons convicted of game and fish law violations to bear the costs of educating and training Mississippi's court-related personnel.</p>	<p>2</p>
		<p>Other Misdemeanors</p>	<p>Yes. It is appropriate for persons convicted of other misdemeanors to bear the costs of educating and training Mississippi's court-related personnel.</p>	<p>2</p>
		<p>Other Felonies</p>	<p>Yes. It is appropriate for persons convicted of other felonies to bear the costs of educating and training Mississippi's court-related personnel.</p>	<p>2</p>
<p>State Crime Stoppers Fund: To provide rewards for individuals who legitimately report crime activity</p>	<p>Yes. Crime Prevention</p>	<p>Other Misdemeanors</p>	<p>Yes. It is appropriate for persons convicted of other misdemeanors to bear the costs of a program designed to report and prevent crimes.</p>	<p>2</p>
<p>State General Fund: To provide revenues to fund the general operations of state government</p>	<p>No.</p>	<p>Implied Consent Law</p>	<p>No. It is arguably an unjustified burden for persons convicted of Implied Consent Law violations to bear the costs of supporting the State General Fund.</p>	<p>0</p>
		<p>Game and Fish Law</p>	<p>No. It is arguably an unjustified burden for persons convicted of game and fish law violations to bear the costs of supporting the State General Fund.</p>	<p>0</p>
		<p>Other Misdemeanors</p>	<p>No. It is arguably an unjustified burden for persons convicted of other misdemeanors to bear the costs of supporting the State General Fund.</p>	<p>0</p>
		<p>Other Felonies</p>	<p>No. It is arguably an unjustified burden for persons convicted of other felonies to bear the costs of supporting the State General Fund.</p>	<p>0</p>

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
State Prosecutor Compensation Fund: To provide compensation for district attorneys' legal assistants	Yes. Compensation of Costs to the Legal System	Traffic	Yes. It is appropriate for persons convicted of traffic violations to bear the costs of providing compensation for district attorneys' legal assistants.	2
		Implied Consent Law	Yes. It is appropriate for persons convicted of Implied Consent Law violations to bear the costs of providing compensation for district attorneys' legal assistants.	2
		Game and Fish Law	Yes. It is appropriate for persons convicted of game and fish law violations to bear the costs of providing compensation for district attorneys' legal assistants.	2
		Other Misdemeanors	Yes. It is appropriate for persons convicted of other misdemeanors to bear the costs of providing compensation for district attorneys' legal assistants.	2
		Other Felonies	Yes. It is appropriate for persons convicted of other felonies to bear the costs of providing compensation for district attorneys' legal assistants.	2
State Prosecutor Education Fund: To defray the cost of providing education, training, technical assistance, and current and accurate information for the Legislature pertaining to the needs of district attorneys, county prosecuting attorneys and municipal prosecuting attorneys	Yes. Compensation of Costs to the Legal System	Traffic	Yes. It is appropriate for persons convicted of traffic violations to bear the costs of providing funding for providing education, training, and technical assistance to district attorneys and county and municipal prosecuting attorneys.	2
		Implied Consent Law	Yes. It is appropriate for persons convicted of Implied Consent Law violations to bear the costs of providing funding for providing education, training, and technical assistance to district attorneys and county and municipal prosecuting attorneys.	2
		Game and Fish Law	Yes. It is appropriate for persons convicted of game and fish law violations to bear the costs of providing funding for providing education, training, and technical assistance to district attorneys and county and municipal prosecuting attorneys.	2
		Other Misdemeanors	Yes. It is appropriate for persons convicted of other misdemeanors to bear the costs of providing funding for providing education, training, and technical assistance to district attorneys and county and municipal prosecuting attorneys.	2
		Other Felonies	Yes. It is appropriate for persons convicted of other felonies to bear the costs of providing funding for providing education, training, and technical assistance to district attorneys and county and municipal prosecuting attorneys.	2

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
Statewide Litter Prevention Fund: To implement a statewide litter prevention program	Yes. Crime Prevention	Litter	Yes. It is appropriate for persons convicted of litter law violations to bear the costs of a program to prevent littering.	2
Statewide Victims' Information and Notification System Fund: To fund the Statewide Victims' Information and Notification System, which automatically notifies a registered victim regarding the status of criminal offenders	Yes. Victim Compensation	Implied Consent Law	Yes, for a likely subset of persons convicted of Implied Consent Law violations. It is appropriate for those persons convicted of an Implied Consent Law violation resulting in a victim of the crime to bear the costs of creating and maintaining a statewide victims' information and notification system.	1
		Other Misdemeanors	No. Because misdemeanors do not result in convicted persons serving time under the supervision of the Department of Corrections, persons convicted of other misdemeanors should not bear the costs of creating and maintaining a statewide victims' information and notification system.	0
		Other Felonies	Yes. Because the majority of convicted felons serve time in the state correctional system, it is appropriate for those persons convicted of other felonies to bear the costs of creating and maintaining a statewide victims' information and notification system.	2
Victims of Domestic Violence Fund: To fund and administer domestic violence shelters	Yes. Victim Compensation	Traffic	No. Because traffic violations are not crimes of domestic violence, persons convicted of traffic violations should not bear the costs of a program to fund and administer domestic violence shelters.	0
		Implied Consent Law	No. Because Implied Consent Law violations are not crimes of domestic violence, persons convicted of traffic violations should not bear the costs of a program to fund and administer domestic violence shelters.	0
		Game and Fish Law	No. Because game and fish law violations are not crimes of domestic violence, persons convicted of game and fish violations should not bear the costs of a program to fund and administer domestic violence shelters.	0
		Other Misdemeanors	Yes, for a likely subset of persons convicted of other misdemeanors. It is appropriate for persons convicted of a misdemeanor for a crime of domestic violence to bear the costs of a program to fund and administer domestic violence shelters.	1
		Other Felonies	Yes, for a likely subset of persons convicted of other felonies. It is appropriate for persons convicted of other felonies for a crime of domestic violence to bear the costs of a program to fund and administer domestic violence shelters.	1

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
<p>Vulnerable Persons Training, Investigation and Prosecution Trust Fund</p> <p>To provide funding for the Vulnerable Persons Unit in the Attorney General's Office to assist in training of law enforcement officers, judges, district attorneys, state agencies and investigators at the Department of Human Services and to assist in the investigation and prosecution of statewide offenders who abuse, neglect, or exploit vulnerable persons.</p>	<p>Yes. Compensation of Costs to the Legal System</p>	<p>Traffic</p>	<p>No. Because traffic violations are not violations of the Vulnerable Persons Act, persons convicted of traffic violations should not bear the costs of a program to fund the Vulnerable Persons Unit in the Attorney General's Office.</p>	<p>0</p>
		<p>Implied Consent Law</p>	<p>No. Because Implied Consent Law violations are not violations of the Vulnerable Persons Act, persons convicted of Implied Consent Law violations should not bear the costs of a program to fund the Vulnerable Persons Unit in the Attorney General's Office.</p>	<p>0</p>
		<p>Game and Fish Law</p>	<p>No. Because game and fish law violations are not violations of the Vulnerable Persons Act, persons convicted of game and fish violations should not bear the costs of a program to fund the Vulnerable Persons Unit in the Attorney General's Office.</p>	<p>0</p>
		<p>Other Misdemeanors</p>	<p>Yes, for a likely subset of persons convicted of other misdemeanors. It is appropriate for persons convicted of a misdemeanor for a violation of the Vulnerable Persons Act to bear the costs of a program to fund the Vulnerable Persons Unit in the Attorney General's Office.</p>	<p>1</p>
		<p>Other Felonies</p>	<p>Yes, for a likely subset of persons convicted of other felonies. It is appropriate for persons convicted of other felonies for a violation of the Vulnerable Persons Act to bear the costs of a program to fund the Vulnerable Persons Unit in the Attorney General's Office.</p>	<p>1</p>

<i>Funds that Did Not Receive Revenue from State Criminal Assessments During FY 2010</i>				
Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
Crime Laboratory DNA Identification System Fund: To defray the costs of DNA identification	Yes. Compensation of Costs to the Legal System	Other Felonies	Yes. It is appropriate for persons convicted of other felonies to bear the cost of a program to defray the costs of DNA identification.	2
District Attorneys Operation Fund: To assist district attorneys as determined necessary by the Attorney General	Yes. Compensation of Costs to the Legal System	Filing Fee for Petition to Expunge Certain Misdemeanor First Offense Convictions	Yes. It is appropriate for persons convicted of misdemeanors to bear the cost of a program to provide assistance to district attorneys.	2
Drug Evidence Disposition Fund: To provide funding for costs associated with the acquisition, storage, destruction, or other disposition of evidence related to offenses under the Uniform Controlled Substances Act	Yes. Compensation of Costs to the Legal System	Trafficking in Controlled Substances	Yes. It is appropriate for persons convicted of trafficking in controlled substances to bear the cost of a program to provide funding for the handling of evidence related to offenses under the Uniform Controlled Substances Act.	2
Judicial System Operation Fund: To be used for the purpose of the operation of the judicial system in the state as determined necessary by the Supreme Court	Yes. Compensation of Costs to the Legal System	Filing Fee for Petition to Expunge Certain Misdemeanor First Offense Convictions	Yes. It is appropriate for persons convicted of misdemeanors to bear the cost of a program to provide funding for the operation of the judicial system.	2

Appendix: Analysis of Relationships between FY 2010 State Criminal Assessments and Programs They Fund

Fund Name and Purpose	Does the purpose of the fund adhere to one or more of the purposes of an abuser fee?	Type of Violation Generating the Assessment	Are the persons convicted of the offense upon which the assessment is imposed the offenders who should bear the cost of this program, according to the theory of abuser fees?	Level of Adherence to the Theory of Abuser Fees
<p>Operation Lifesaver Fund:</p> <p>To provide funding for the Operation Lifesaver Program, which is administered by MS Operation Lifesaver, Inc., a nonprofit public safety organization, that oversees the program and is committed to reducing the number of tragic incidents at highway-rail grade crossing intersections and trespassing on railroad rights-of-way</p>	<p>Yes. Crime Prevention</p>	<p>Obedience to Signal Indicating Approach of Train</p>	<p>Yes. It is appropriate for persons convicted of violating the law requiring obedience to the signal indicating the approach of a train to bear the cost of a program to provide funding for a program designed to reduce the incidence of this crime.</p>	<p>2</p>

SOURCE: PEER analysis of listed sections of MISSISSIPPI CODE ANNOTATED (1972).

PEER Committee Staff

Max Arinder, Executive Director
James Barber, Deputy Director
Ted Booth, General Counsel

Evaluation

David Pray, Division Manager
Linda Triplett, Division Manager
Kim Cummins
Matthew Dry
Brian Dickerson
Lonnie Edgar
Barbara Hamilton
Matthew Holmes
Kevin Mayes
Angela Norwood
Jennifer Sebren
Julie Winkeljohn

Editing and Records

Ava Welborn, Chief Editor/Archivist and Executive Assistant
Tracy Bobo

Administration

Rosana Slawson
Gale Taylor

Information Technology

Larry Landrum, Systems Analyst

Corrections Audit

Louwill Davis, Corrections Auditor