

Legislative
Budget
&
Finance
Committee



A Joint Committee of the Pennsylvania General Assembly

2011 Annual Report

January 2012



Legislative Budget and Finance Committee

A JOINT COMMITTEE OF THE PENNSYLVANIA GENERAL ASSEMBLY

Offices: Room 400 Finance Building, 613 North Street, Harrisburg

Mailing Address: P.O. Box 8737, Harrisburg, PA 17105-8737

Tel: (717) 783-1600 • Fax: (717) 787-5487 • Web: <http://lbfc.legis.state.pa.us>

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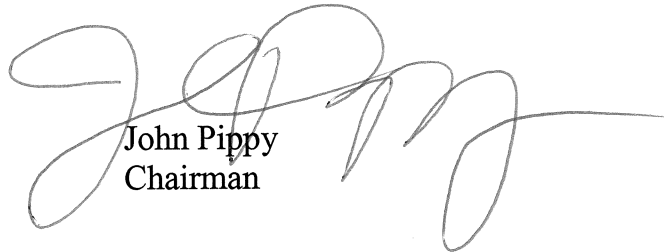
January 2012

TO: All Members of the Pennsylvania General Assembly

This Annual Report of the Legislative Budget and Finance Committee summarizes the eleven reports and performance audits completed by the Committee during calendar year 2011. A list of all reports completed since 1982, categorized by subject area, begins on page 29. The report also describes the duties and responsibilities of the Committee and provides information on the Committee's staff and operations.

The Committee welcomes questions and comments regarding its activities and this report.

Respectfully submitted,



John Pippy
Chairman

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STATUTORY COMPOSITION

STATUTORY COMPOSITION

Act 1959-195 (46 P.S. §70.1 et. seq.) created the Legislative Budget and Finance Committee as a bipartisan, bicameral legislative agency. The act specifies that the Committee is to consist of 12 members, six Senators and six Representatives. The Committee is divided equally between both parties in the House and Senate.

The President Pro Tempore of the Senate, the Speaker of the House of

Representatives, and Majority and Minority Leaders of each House are designated by law to be members of the Committee, but they may designate other members to serve in their stead. The President Pro Tempore of the Senate and the Speaker of the House of Representatives appoint three additional members of their respective Houses, at least two of whom are from the Minority party.

The Committee elects its own Chairman, Vice Chairman, Secretary, and Treasurer.

2011 OFFICERS AND MEMBERS

OFFICERS

Senator John R. Pippy.....	Chairman
Vacant	Vice Chairman
Representative Robert W. Godshall	Secretary
Vacant	Treasurer

MEMBERS

SENATORS

James R. Brewster
Robert B. Mensch
Dominic Pileggi
John R. Pippy
Christine M. Tartaglione
John N. Wozniak

REPRESENTATIVES

Stephen E. Barrar
Jim Christiana
H. Scott Conklin
Robert W. Godshall
Phyllis Mundy
Edward G. Staback

ROLE AND RESOURCES

STATUTORY CHARGES

Under Act 1959-195, as amended by Act 1961-645, the Legislative Budget and Finance Committee (LB&FC) is empowered to review Commonwealth revenues and expenditures to identify unnecessary expenditures, promote economy in state government, and ensure that state funds are expended in accordance with legislative intent and law.

The Committee is charged to report "from time to time, to the members of the Legislature and . . . the standing committees of the Senate and House of Representatives with respect to any of its findings or recommendations"

Act 1981-35 requires the LB&FC to conduct a performance audit of the Department of Transportation every six years. The next audit is due in 2014.

Act 1986-93, as amended by Act 1998-166, requires the LB&FC to conduct a performance audit to examine the PGC's compliance with its strategic plan every three years. The next audit is due in 2012.

Act 1995-17, requires that the Pennsylvania State Police establish a system for conducting instant background checks on prospective firearms purchasers. The act also establishes a \$2 instant background check fee and a \$3 surcharge on each firearms sale, and requires the LB&FC to assess the adequacy of these fees every five years. A summary of the 2011 study is included in this report.

Act 2004-71, requires that the LB&FC issue annual reports to the Legislature analyzing the impact, if any, of the implementation of legalized slots gaming on the Lottery. A summary of the 2011 study is included in this report.

Act 2004-159, amends the Fish and Boat Code to implement a new license fee structure and requires the LB&FC to conduct a performance audit of the Pennsylvania Fish and Boat Commission every three years. The next audit is due in 2013.

Act 2006-81 extends the Access to Justice Act and requires the LB&FC to conduct a performance audit of the act. A summary of that audit is included in this report.

Act 2007-10 extends the Volunteer Fire Company and Volunteer Ambulance Service Grant Act and also requires the LB&FC to conduct a performance audit of the act. A summary of that audit is included in this report.

Act 2007-45, requires the LB&FC to annually submit a report on the financial and academic status of the Duquesne school district. A summary of the 2011 report is included in this report.

A House resolution required the LB&FC to study the costs associated with establishing a Pennsylvania Virtual Learning Program. A summary of the study is included in this report.

Four Senate resolutions gave the LB&FC projects on the following topics: (1) the Medical Assistance Transportation Program for clients in methadone maintenance treatment; (2) the state's real property tax collection system; (3) the state's inventory of real property, roadways, bridges, and waterways, and who owns the mineral rights under such properties; and (4) the state's public community and technical college programs in rural communities. Summaries of these studies are included in this report.

REPORT DEVELOPMENT

The key steps involved in an LB&FC performance audit are outlined below.

Overview of Key Steps in the LB&FC Performance Audit Process

1. AUDIT ADOPTION PHASE

- Audit project initiated by statutory mandate, resolution, or proposal by LB&FC member or other member of the General Assembly.
- Audit project formally adopted by LB&FC officers and/or full Committee.
- Audit assigned to LB&FC staff and incorporated into staff audit schedule.

2. ADMINISTRATION AND PLANNING PHASE

- Develop preliminary audit survey questionnaire.
- Develop audit scope and objectives.
- Develop preliminary survey work plans.

3. PRELIMINARY SURVEY PHASE

- Establish agency reference file.
- Conduct entrance conference.
- Review meeting minutes.
- Conduct initial interviews.
- Obtain audit perspectives (agency staff and "outsiders").
- Review prior reports.
- Test legal compliance.
- Test internal controls.
- Develop non-finding sections.
- Identify audit issues to pursue during fieldwork.

4. FIELDWORK PHASE

- Develop fieldwork audit plans.
- Focused audit activities conducted at central office and field locations.
- Data collection, analysis, and verification carried out in all finding areas.
- Develop draft findings and reference report.

5. REPORT REFERENCING AND INTERNAL QUALITY REVIEW PHASE

- Final referenced copy of draft report prepared and reviewed by audit team.
- Draft report reviewed by Executive Director and/or a project manager not previously involved in the audit for internal quality control review.
- Audit team makes necessary report adjustments.

6. REPORT PRODUCTION, RELEASE, AND POST-RELEASE PHASE

- Confidential draft report sent to the agency for their review.
- Agency response received and final report printed.
- Prepare oral presentation and press release.
- Meeting held and report discussed, released, and distributed.
- Audit files archived.

STAFF RESOURCES

At the end of 2010 the Legislative Budget and Finance Committee had a full-time staff complement of 12. The auditing staff includes persons with graduate degrees in public administration and

business administration. The staff also includes a person with a doctorate degree in social work, two attorneys, and a certified public accountant. The LB&FC organizational structure is shown on the following page.

LEGISLATIVE BUDGET AND FINANCE COMMITTEE STAFF

Terry Beam	Executive Secretary	Rick Jones, JD	Counsel
Patricia Berger, JD .	Senior Counsel/Project Manager	Krista Keisling	Paralegal
Linda Brown.....	Analyst	Randal Mortimore	Analyst
Philip Durgin	Executive Director	Maryann Nardone, Ph.D. .	Project Manager
Peter Halvorsen.....	Analyst	Elizabeth Voras	Project Manager
Tomeka Jenrette.....	Secretary	Anne Witkonis	Analyst

RESEARCH RESOURCES

To support its research activity, the LB&FC staff maintains a research library. Library materials are also available for use by legislators and their staffs.

The LB&FC library includes financial, legislative, and legal resource documents. It also includes books on auditing standards and performance auditing and professional journals and newsletters. Also available are departmental budget presentations.

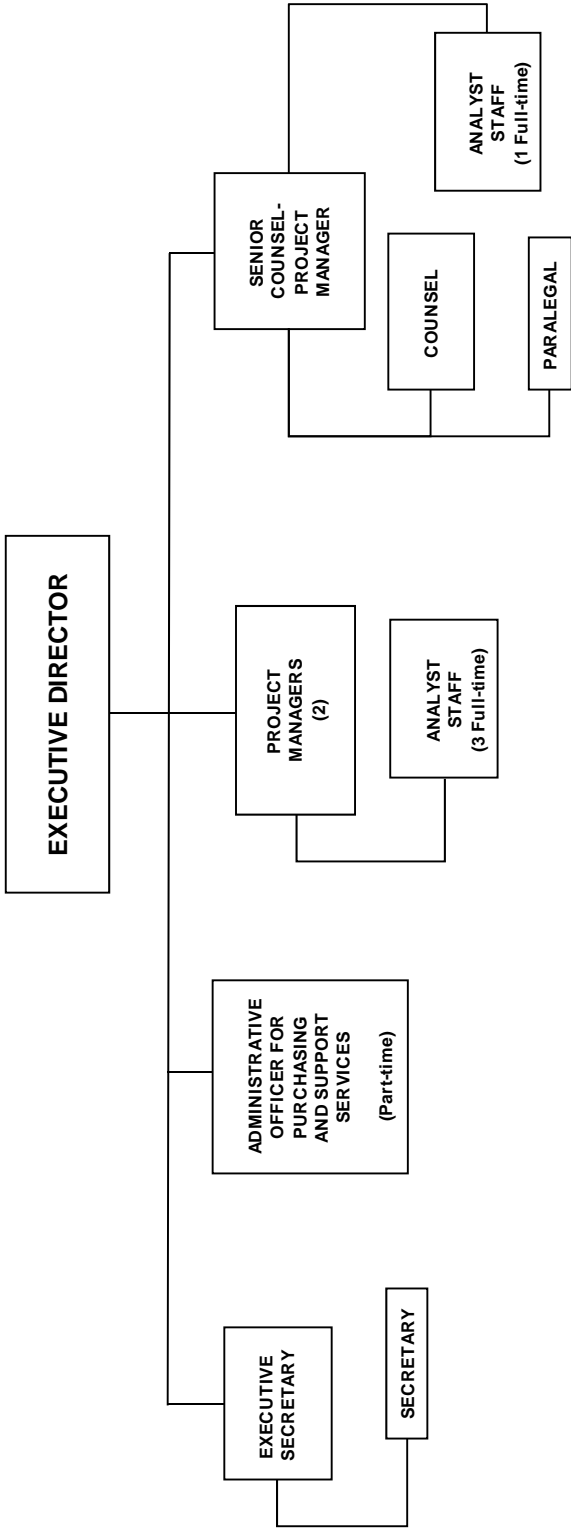
EXPENDITURES

During fiscal year 2010-11, the Committee spent \$1,373,991.

STAFF TRAINING

To maintain and enhance professional proficiency, the LB&FC staff is encouraged to participate in continuing education and training. In 2011, LB&FC auditing staff attended training in areas such as: administrative due process; ethics and professional responsibility; Westlaw next research seminar; reaching out to the neediest among us; collaborating with the judiciary in promoting access to justice; personal security, fees and evidentiary/process RTKL; and emerging issues facing attorneys in the digital age.

LEGISLATIVE BUDGET AND FINANCE COMMITTEE



SUMMARIES OF LB&FC REPORTS COMPLETED IN 2011

The LB&FC is charged with conducting informational and evaluative studies and performance audits as directed by the Committee and as mandated by the General Assembly. Further, the Committee is charged to:

. . . make reports, from time to time, to the members of the Legislature and, upon request, to the standing committees of the Senate and House of Representatives with respect to any of

its findings and recommendations...

Eleven reports were completed in 2011. Summaries of these reports are located on the following pages. Copies of reports can be obtained by contacting our office at 717-783-1600 or 717-787-5487 (fax). Full reports and one-page fact sheets are also available for recent reports via the Committee's website at <http://lbfc.legis.state.pa.us>.

A Performance Audit of Pennsylvania's Medical Assistance Transportation Program for Methadone Maintenance

RELEASE DATE: February 2011

BACKGROUND:

- Senate Resolution 2010-348 directs the Legislative Budget and Finance Committee (LB&FC) to conduct a performance audit of Pennsylvania's Medical Assistance Transportation Program (MATP) for clients in methadone treatment and maintenance programs.
- This 89-page report is divided into four major sections plus appendices.

SUMMARY OF FINDINGS:

- **Medical Assistance (MA) expenditures for outpatient methadone treatment totaled \$48.8 million in CY 2009, not including transportation.** This included treatment for 18,880 clients at an average per client cost of \$2,585 and included both managed care and fee-for-service expenditures. In addition, Single County Authorities (SCAs) expended \$7.0 million using other public funds in FY 2008-09 for methadone treatment.
- **MA methadone maintenance transportation expenditures totaled \$32.5 million in FY 2009-10.** Over the last three years, methadone maintenance transportation has been 38 percent of all MATP trips reported and 22 percent of total transportation costs. Mileage-reimbursed metha-

done maintenance trips (clients can also be reimbursed for paratransit and mass transit) averaged 25 percent of all methadone trips and 25 percent of the methadone maintenance transportation cost. Total MATP payments were about \$131 million, approximately 1 percent of the total MA budget.

- **The Department of Public Welfare (DPW) projects cost savings of \$1.3 million by restricting mileage reimbursement to the second closest clinic to the client's residence and no more than 50 miles one way.** DPW had each county determine the number and cost of their MA recipient mileage reimbursement requests for methadone maintenance trips for the month of February 2010. Based on this analysis, in fall 2010, DPW restricted mileage reimbursement to MA methadone maintenance clients to either the closest or second closest clinic or a maximum of 50 miles. DPW estimates this policy will result in savings of \$1.3 million. Restricting reimbursement to simply the closest clinic would result in an additional \$500,000 in savings.
- **DPW projects a cost savings of \$560,000 by restricting paratransit services to the second closest clinic.** If restricted to the closest clinic, paratransit savings are projected to be \$1.4 million. Restricting both mileage reimbursement and paratransit services to the closest clinic could therefore

result in total savings of approximately \$3.2 million.

- **MA methadone clients typically are in treatment for about two years.** We surveyed 61 Narcotic Treatment Programs providing services to MA clients. The 33 providers responding serve approximately 8,061 MA methadone clients and reported an average time in treatment of 27.3 months, with about 300 (4 percent) in treatment for more than 10 years. DPW HealthChoices data for clients in or entering methadone treatment in 2003 shows that through CY 2009 clients were in treatment for an average of 26 months, with 13 percent in treatment for six or more years (the time frame was restricted to seven years in treatment).
- **Several options are available to treat opiate addiction but the effectiveness of each depends on the needs of the client.** Studies have found that an informed decision about the best method for detoxification must be made after considering the patient's general health condition, psychological state, external support available to the patient, and length of time addicted. Treatments include detoxification (with or without medication assistance), drug-free treatment, and several medication assisted treatments, i.e., methadone, buprenorphine, naltrexone, and suboxone.

RECOMMENDATION:

- **DPW should develop “best practice” guidelines for its methadone treatment providers to help ensure transportation service reimbursements are appropriate using cur-**

rent provider procedures, including:

- requiring clients to show their previous month's bus pass before receiving a new pass, or randomly asking clients to produce their bus pass (to help prevent selling passes),
- limiting the number of staff members who can fill out reimbursement forms, and
- using a unique stamp on reimbursement forms.

Cost and Funding Models of a State-led Virtual Learning Program

RELEASE DATE: February 2011

BACKGROUND:

- House Resolution 2010-592 directs the Legislative Budget and Finance Committee to conduct a study of the costs associated with the Commonwealth establishing a Pennsylvania Virtual Learning Program to provide supplemental online courses to school districts.
- This 78-page report is divided into four major sections plus appendices.

SUMMARY OF FINDINGS:

- **Many Pennsylvania school districts already offer supplemental virtual learning programs.** Although we found no definitive data, one knowledgeable source estimated that at least 158 school districts have already entered into contracts or other arrangements with for-profit or non-profit providers to offer online courses.
- **Providers of virtual learning courses differ widely in their approach and costs.** Some providers offer only asynchronous courses (stored courses that allow students to work on them any time during the day), while others offer primarily synchronous courses with real-time teachers that must be taken during a specific time period. Some providers offer courses “as is,” while others work with districts to customize their offerings. Providers also vary in the extent to which they use their own in-house teachers versus district teachers. As a result of these and other differences, costs vary widely, from less than \$20 per course enrollment to nearly \$800 per course enrollment.
- **Most states (34) have some type of state-led virtual learning program or online initiative.** Pennsylvania allows cyber charter schools to operate statewide and award high school diplomas, but Pennsylvania does not have a state-led virtual school or virtual learning program. We collected detailed information on 16 states and found:
 - Total funding varied from \$87.3 million (Florida) to \$170,000 (Maryland), with a median of \$3.1 million.
 - Student enrollment varied from 127,609 (Florida) to 366 (Maryland), with a median of 3,880.
 - Funding per course enrollment varied from \$1,200 (Missouri) to \$85 (Michigan), with a median of \$429.
- **A 2006 study by Augenblick et al., entitled *Costs and Funding of Virtual Schools*, estimated a new state-led supplemental program would require start-up costs of \$1.6 million, with ongoing costs of \$304 to \$625 per course.**
- **As in Pennsylvania school districts, virtual learning delivery models vary widely from state to state.** Most (12 of 16) of the states we

reviewed offered supplemental-only programs, meaning students must take most of their courses at a brick-and-mortar school. All but one state used a combination of in-house and purchased courses, but the ratio varied widely. Few states offer virtual courses to elementary students, but several allow middle school students to take online courses.

- **States also vary widely on the percent of funding they receive from their state General Fund.** About half the states reported they receive most or all of their funding directly from a state appropriation. The other half receives the majority of funding through tuition payments, typically from a school district.

- **Governance models used in other states include:**

- *Department of Education-led programs.* Most states operate their virtual school programs through their department of education.
- *A public or private entity not under the direct control of the state department of education.* Michigan's Virtual School, for example, is operated by a private nonprofit corporation.
- *A Department of Education/Intermediate Unit partnership.* Texas and Illinois are examples of states where regional education agencies manage the statewide virtual learning program.
- *A newly created state agency.* The Florida Virtual School is an independent entity with a gubernatorial-appointed board.

- **We estimate likely costs to fund a state-led virtual learning program to be on the order of \$15 million to \$20 million annually.** This estimate, which is based on 50,000 course enrollments, is roughly comparable to the program costs in North Carolina and the per course enrollment costs in Michigan and Connecticut. It is also in line with the Augenblick estimates cited above.

Impact of Slots Gaming on the Pennsylvania State Lottery

RELEASE DATE: April 2011

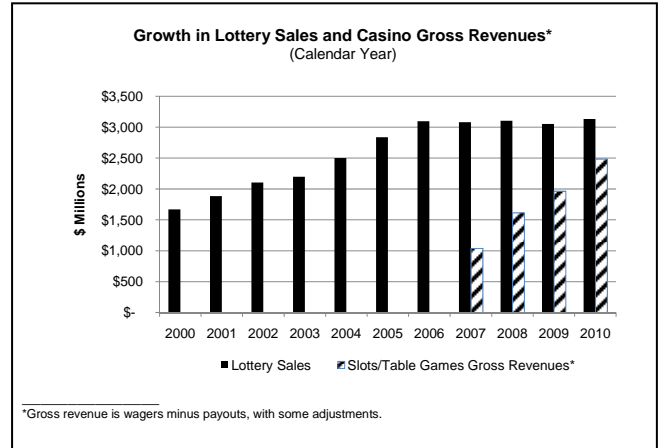
BACKGROUND:

- As a major new entrant into the state's gaming market, many believed that slots gaming could adversely affect sales of the Pennsylvania State Lottery. Recognizing this concern, Act 2004-71 requires the LB&FC to issue annual reports to the General Assembly analyzing the impact, if any, of implementing slots gaming on the Pennsylvania State Lottery.

- This memo report is four pages in length.

SUMMARY OF FINDINGS:

- **Ten slots gaming facilities are now operating in the Commonwealth.** The first slots parlor opened in November 2006. As of October 2010, all ten gaming facilities were also offering table games.
- **Lottery sales have remained stable despite rapid growth in casino wagering.** Part of the slowdown in Lottery sales in recent years can be attributed to the rapid growth of sales in the early 2000s. This growth was due to the substantial expansion of the Lottery retailer network and Pennsylvania's entry into the multi-state Powerball jackpot game.



- **Casino gaming does appear to have suppressed Lottery sales in counties that host casinos.** As shown below, in every year since slots gaming began, host counties have underperformed the statewide growth in Lottery sales, counties adjacent to host counties have performed at levels very close to the statewide average, and non-host/non-adjacent counties have performed at substantially higher levels than the statewide average.

Increase/Decrease in Lottery Sales From	Host Counties	Adjacent Counties	Non-Adjacent Counties	Statewide
2006 to 2007	-5.4%	-0.6%	2.0%	-0.5%
2007 to 2008	-1.7	0.8	1.7	0.7
2008 to 2009	-2.6	-1.7	-1.0	-1.7
2009 to 2010	1.0	3.1	5.8	2.9

A Performance Audit of Pennsylvania's Access to Justice Act

RELEASE DATE: May 2011

BACKGROUND:

- Act 2006-81 directs the Legislative Budget and Finance Committee (LB&FC) to conduct a performance audit of Pennsylvania's Access to Justice Act (AJA) to determine if there is continuing justification for the activities and level of financial support provided for in the act.
- This 80-page report is divided into five major sections plus appendices.

SUMMARY OF FINDINGS:

- **The AJA established a fund to provide civil legal aid to low income people through a fee on filings in state courts** – Act 2002-122 imposed a \$10 fee, with \$2 dedicated to funding civil legal aid. The funds are administered by Interest On Lawyers Trust Account Board (IOLTA) through a grant agreement with PLAN, Inc. Services are provided by eight regional and five specialty legal services programs (LSPs) located throughout the state that handle cases involving, e.g., family law, housing, employment, and economic benefits for individuals whose family income does not exceed 125 percent of poverty guidelines (\$27,938 for a family of four in 2011). LSPs are prohibited from using AJA funds for political activity, fee-generating cases, defense of criminal prosecutions, or where counsel is otherwise statutorily provided.
- **AJA grants have averaged just over \$8.0 million a year and represent about 24 percent of the state and federal funding for civil legal aid** – Federal Legal Services Corporation (LSC) funding represents 36 percent of the total state and federal funding provided from FY 2003 - FY 2009. Funding for the LSPs totaled \$58.2 million in FY 2009-10, and AJA funded 20,000 of the approximately 100,000 cases handled by the LSPs. Since FY 2003-04, overall funding has increased 38 percent in current dollars, in part due to federal stimulus funds, but state and state-appropriated funds have declined in real dollars when inflation is factored in.
- **IOLTA funds awarded through PLAN, Inc. have decreased from a high of \$9.2 million in FY 2007-08 to \$1.7 million in FY 2009-10 due to a decline in interest rates** – This reduction in revenues for LSPs was the impetus for a temporary surcharge imposed by Act 2009-49 that also extended the original fee to ARD and other diversionary programs. The surcharge, to expire in January 2012, provides an additional \$1 for each court filing (except traffic offenses) to AJA.
- **Approximately 50 percent of eligible clients seeking services do not receive services due to resource constraints** – Over a two-month period in 2009, for every applicant receiving services, one applicant was turned away. This mirrors LSC's

nationwide study results. IOLTA reports that only one in five low-income Pennsylvanians is likely to get legal help from any source.

- **Effectiveness measures for LSP services are generally positive –**

Case resolution statistics where the outcome is known for FY 2009-10 show about 74 percent of the AJA-funded cases were successfully resolved and 26 percent were considered unsuccessfully resolved. Case resolution was unknown for the 50 percent of cases that were resolved through advice to clients. Total direct dollar benefits reported for FY 2009-10 were \$18 million. Client satisfaction survey responses showed satisfaction rates of 80 percent to 100 percent.

- **Auditor General audits and program oversight mechanisms have found few problems with the collection and use of AJA funds –**

We reviewed the most recent Auditor General audits of the fee collection function performed by the courts, court officers, and magisterial district judges (MDJ). Although some problems were found with the collection and timely remittance of the fees, the responses generally indicated a correction of the problem identified. Monitoring reports of the 13 LSPs similarly found few ongoing problems and included required actions to address the issues identified.

RECOMMENDATIONS:

- **The General Assembly should consider making the AJA fee and surcharge permanent to provide a more stable funding stream for civil**

legal aid. Although funding is available from several sources, one of the more significant, IOLTA funds, is dependent on interest rates which vary significantly. An unexpected reduction can affect needed services. Federal and other state funding sources also face an uncertain future.

- **The IOLTA Board and PLAN, Inc. should develop a follow-up process, possibly using a university or law school program, to determine whether telephone services have been effective.** Confidentiality issues would need to be addressed, but such a survey could provide useful feedback.

Adequacy of Fees Charged in Pennsylvania's Instant Check System for Firearm Purchases

RELEASE DATE: May 2011

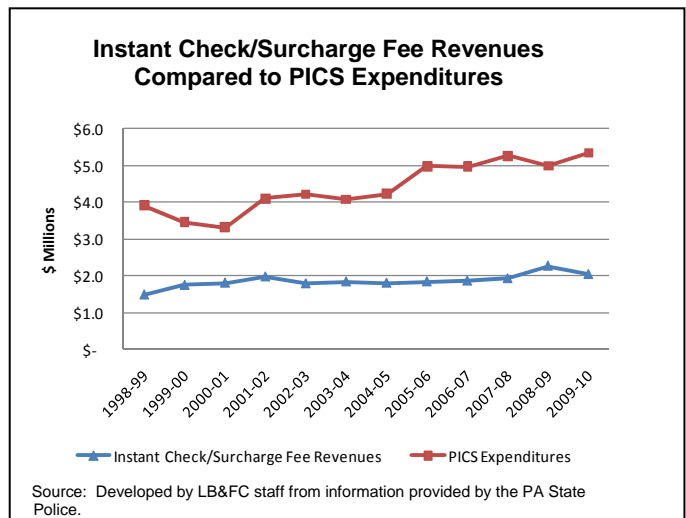
BACKGROUND:

- Act 1995-17 calls on the LB&FC to assess the adequacy of the \$5 fee (\$2 instant check fee and \$3 surcharge fee) charged to conduct a background check when purchasing a firearm in Pennsylvania. This system, known as PICS (Pennsylvania Instant Check System), can conduct an immediate background check on individuals who attempt to purchase a firearm, receive a firearm through a transfer, or apply for a license to carry a firearm. PICS is operated by the Pennsylvania State Police (PSP).
- This 37-page report is divided into four major sections plus appendices.

SUMMARY OF FINDINGS:

- **PICS handled 663,003 calls in 2009, 94 percent of which were approved during the first call.** Of those approved during the first call, 60 percent were approved through the Interactive Voice Response system and 35 percent were approved after being transferred to an operator.
- **Of the 9,449 calls that were initially denied, 3,721 were challenged, resulting in 1,448 being reversed.** Pennsylvania's initial denial rate (1.4 percent) is similar to the national rate (1.5 percent).

- **In recent years, the \$5 instant check fee/surcharge has generated enough revenue to cover about 40 percent of PICS expenditures.** In recent years, PICS expenditures have been about \$5 million annually. The \$5 instant check fee/surcharge has generated about \$2 million annually. The additional costs of the PICS system are covered by General Fund monies.



- **To have fully funded the PICS program in FY 2008-09 and FY 2009-10, the \$5 combined instant check/surcharge fee would need to increase to \$12.** This figure is based on actual historical costs. The PSP has calculated that to have a fully self-sufficient PICS going forward, fees would need to be raised to a combination totaling \$17.
- **Pennsylvania is one of 13 states that use a state agency to conduct**

background checks on all firearm transactions. These 13 states are known as Point of Contact (POC) states. Thirty-five states and territories do not use a POC agency for any firearm transactions; the FBI performs the background checks in these states. The FBI provides this service free of charge.

- **Instant check fees in POC states range from no fee (in two states) to \$25 (Nevada).**

- **Pennsylvania could abandon the PICS system and join the 35 non-POC states and territories that use the FBI to conduct instant background checks, free of charge.** The PSP, however, notes several advantages to continuing as a POC state:

- Currently (October 2010), 1,528 Protection From Abuse (PFA) orders lack sufficient numeric identifiers (e.g., Social Security number) to be entered into the National Crime Information Center. These PFAs are, however, included in PICS and would be recognized on a PICS check.
- Federal policy provides for firearms to be transferred after 3 business days if a potential denial situation cannot be resolved. As a POC state, Pennsylvania is allowed additional time to research checks that cannot be resolved within this 3-day period.
- PICS has been responsible for identifying and capturing 1,323 (as of September 2010) fugitives attempting to acquire a firearm that would not have occurred if Pennsylvania was not a POC state.

- Federal regulations prohibit using National Instant Criminal Background Check System for any purpose other than conducting background checks related to firearm sales. The PSP can, however, use PICS to conduct checks for law enforcement agencies attempting to return seized or confiscated firearms to ensure the owners are allowed to possess firearms. The PSP reports having conducted over 20,000 such evidence returns.
- In POC states, the decisions regarding who can possess a firearm are made at the state level, which many citizens prefer over having the federal government make these decisions.

Pennsylvania's Real Property Tax Collection System

RELEASE DATE: June 2011

BACKGROUND:

- Senate Resolution 2010-250 calls on the LB&FC to conduct a comprehensive study of how property taxes are collected in Pennsylvania and other states, including considering the costs and benefits of consolidating property tax collections at the county or other level.
- This 122-page report is divided into two major sections plus appendices.

SUMMARY OF FINDINGS:

- **Over 90 percent of municipalities have elected or appointed municipal tax collectors.** At times, counties, school districts, and municipalities collect their own property taxes. This may occur due to exceptions permitted by the General Assembly (e.g., for home rule counties and municipalities) or for other reasons (e.g., no one runs for the position).
- **Many local tax collectors also collect other local taxes.** Two-thirds of the local tax collectors responding to our survey reported they collected other local taxes in addition to property taxes, such as per capita and occupational assessment taxes. Many also reported they are responsible for maintaining local per capita rolls, issuing mobile home permits, and various other tasks. If property tax collection was consolidated at, for example, the county level, consideration would need to be given as to how these other tasks would be handled.
- **Property taxes are less costly to collect than other local taxes.** Because real estate does not move and taxing jurisdictions have an effective method to ensure compliance (i.e., sheriff sales), property taxes can be collected at a relatively low cost, particularly when viewed as a percentage of revenue collected (on average, 0.5 percent of collections).
- **Jurisdictions that compensate tax collectors on a per bill basis generally have lower costs than those that compensate based on salaries or percent of revenue collected.** Local tax collectors are compensated in many different ways across the state. Based on our review of 44 counties, counties that collect their own property taxes and those that compensate local tax collectors on a per-bill-collected basis had the lowest average costs (about \$2 per parcel). Counties that compensate based on a flat percentage of revenue collected had the highest average costs (over \$8 per parcel). The percentage of revenue method is used for fewer than 2 percent of parcels statewide, mostly in rural areas.
- **School districts that collect property taxes have relatively high costs.** School districts that collect their own property taxes typically have costs in the range of \$4 to \$7 per parcel,

compared to county costs of \$3 to \$4 per parcel.

consolidate collection of property taxes at the county level.

- **Opportunities exist for reducing the cost to collect property taxes, but the potential savings are relatively modest.** If taxing districts (excluding Philadelphia and Allegheny Counties and certain municipalities) could realize potential savings identified in our study samples, we estimate that savings of approximately \$10 million (10 percent of county, 30 percent of municipal, and 20 percent of school district) compensation costs may be possible. In contrast, Act 32 anticipated additional tax revenue as a result of regional consolidation of earned income tax collection of \$237 million for all school districts and municipalities with such taxes. In part, the difference in impact is because people often work and live in different municipalities, so regionalizing earned income tax collections has inherently more efficiencies than regionalizing property tax collections.

RECOMMENDATIONS:

- The General Assembly may wish to consider legislation to:
 - Require background checks of candidates running for tax collector to ensure they can qualify for required bonding.
 - Facilitate the temporary appointment of a county treasurer to collect property taxes when a local collector cannot do so.
 - Permit counties, municipalities, and school districts to regularly enter into voluntary agreements to

Summary of the Financial and Academic Status of the Duquesne City School District

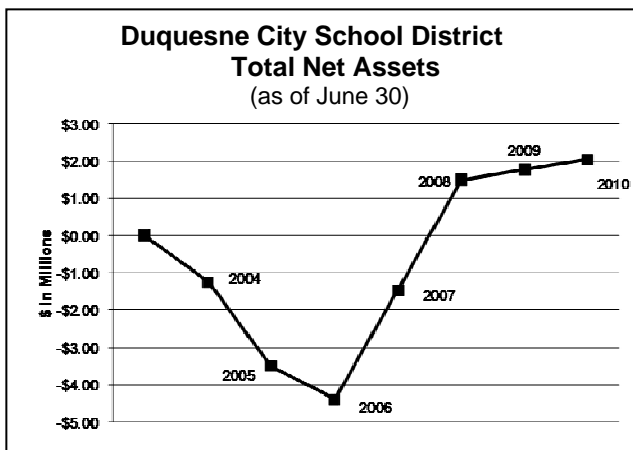
RELEASE DATE: June 2011

BACKGROUND:

- Act 2007-45 called on the LB&FC to provide summary information on the financial and academic status of the Duquesne City School District (Duquesne). The report is to include a financial audit of the most recently completed school year.¹
- This 9-page report is divided into two sections.

SUMMARY OF FINDINGS:

- **Duquesne’s net assets improved to \$2.04 million in FY 2009-10.**



- **Duquesne received an unqualified (clean) audit opinion on its FY 2009-10 financial statements.** In an audit report,

an unqualified, or clean, opinion is positive. The auditors also found no material weaknesses in the district’s internal controls.

- **Duquesne’s General Fund balance improved to \$1.58 million.** Duquesne’s unreserved/undesignated General Fund balance, a key measure of financial health, improved to \$1.58 million as of June 3, 2010, or about 10 percent of total General Fund expenditures.
- **Duquesne received \$11.27 million in state funds for the 2009-10 school year, or 70.8 percent of its total revenue.** Only one other district (Blacklick Valley) received a higher percentage of its revenue from state funds.
- **Duquesne’s debt service expense is comparable to the statewide average.** As of 6/30/2010, Duquesne had outstanding bond debt totaling \$15.5 million, with debt service expense in 2009-10 of \$1.6 million, or just under 10 percent of total expenditures. Duquesne’s debt service expense is comparable to other districts as a percent of total expenditures.
- **Duquesne’s student PSSA scores are among the lowest in the state.** Student academic performance at Duquesne is well below the statewide average at all grade levels tested.

¹Rather than conduct our own financial audit, we relied on the financial audit conducted as required under the Pennsylvania School Code. Readers who would like a copy of the FY 2009-10 audit report may contact our office.

- **Duquesne Consolidated School did not meet its 2009-10 Adequate Yearly Progress (AYP) goals.** Through a variety of alternative methods, the Duquesne City School District was able to meet its Adequate Yearly Progress goals for the 2009-10 school year. The Duquesne Consolidated School, however, has not met its AYP goals for the past two years. (Districts and schools have different AYP standards.)
- **Duquesne High School has closed.** Beginning in the 2007-08 school year,

students from grades 9-12 were sent to attend either West Mifflin Area High School (about 140 Duquesne students) or East Allegheny High School (about 70 Duquesne students). Duquesne continues to educate about 410 students in grades K-8.

- **Since October 2000, the Duquesne City School District has been governed by a three-member, state-appointed Board of Control.** The Allegheny Intermediate Unit manages day-to-day operations. Duquesne paid the AIU \$500,000 for these services in the 2009-10 school year.

An Inventory of State-owned Real Property and Subsurface Mineral Rights

RELEASE DATE: October 2011

BACKGROUND:

- Senate Resolution 2010-383 called on the LB&FC to conduct a comprehensive review of the Commonwealth's inventory of real property, including roadways, bridges, waterways, and who owns the mineral rights under such properties.
- This 40-page report is divided into four major sections plus appendices.

SUMMARY OF FINDINGS:

- **The Department of General Services (DGS) has an extensive, though not yet complete, inventory of the state-owned property and structures.** DGS's Enterprise Facility Management System (EFMS) includes fairly comprehensive descriptive data on most Commonwealth property and structures, but does not include market value information.
- **It is up to the various agencies to identify and report surplus property.** However, DGS has not issued guidelines or criteria for agencies to use to identify surplus or underutilized property, and typically only one or two such properties a year are sold through the Disposition Plan process.
- **The EFMS lists approximately 30 vacant properties consisting of 180**

vacant structures. Most of these vacant structures are owned by the Department of Public Welfare, primarily on the grounds of former state hospitals.

- **State-owned property is often transferred at no cost to another state agency or local government.** We identified 58 legislative acts authorizing real property conveyances in the past three years. Over half of these conveyances were to another state agency or local government, often with little or no monetary benefit to the Commonwealth. DGS also reports having sold or conveyed 34 properties in the past three years, generating \$17.8 million.
- **PennDOT maintains an inventory of the approximately 40,000 miles of state-owned roads and 25,300 state-owned bridges.** PennDOT does not specifically track ownership of mineral rights, but reports it generally does not own mineral rights under roadways or within its rights-of-way except as necessary for support of the road surface.
- **Streambeds of navigable waterways and the mineral rights under them are owned by the Commonwealth.** The Department of Conservation and Natural Resources (DCNR) has recently leased land under the Susquehanna River for Marcellus Shale gas development.

- **DCNR owns the mineral rights under about 85 percent of its 2.2 million acres of land.** The Game Commission owns the mineral rights under about 30 percent of its land in the Marcellus Shale region. Little information is available, however, on who owns the mineral rights under the other 70 percent of Game Commission land or the property owned by other Commonwealth agencies.
- **Revenues generated by oil and gas leases on Commonwealth property generally must be deposited into the Oil and Gas Lease Fund.** This can discourage state agencies from entering into lease agreements.

RECOMMENDATIONS:

- DGS should develop criteria for Executive Branch agencies to use to identify surplus and underutilized property and develop a more strategic approach toward managing surplus and underutilized property.
- The General Assembly should consider allowing certain Executive Branch agencies to deposit at least a portion of their lease revenue into accounts which benefit those agencies.
- If the above recommendation is adopted, DGS should take the lead in assisting these agencies in developing natural gas lease agreements.
- Counties in the Marcellus Shale region should take steps to update their title records.

Volunteer Fire Company and Volunteer Ambulance Service Grant Program

RELEASE DATE: October 2011

BACKGROUND:

- Act 2007-10 calls on the LB&FC to conduct a performance audit of the Volunteer Fire Company and Volunteer Ambulance Service (VFCVAS) Grant Program. Act 10 also established a termination date of June 30, 2012, for the program unless reauthorized by the General Assembly.
- This 11-page report is divided into two sections plus an appendix.

SUMMARY OF FINDINGS:

- **Approximately \$125 million has been awarded to over 2,700 volunteer fire, rescue, and ambulance companies across Pennsylvania.** Over the past five years, \$25 million a year has been transferred from the State Gaming Fund for VFCVAS grants.
- **Of the 13,400 projects that have received a grant award, most (53 percent) have been for equipment purchases.** Other allowed uses for VFCVAS grants are debt reduction (34 percent of projects), construction (12 percent), and training (2 percent).
- **Our review of 20 grantee files found no significant problems.** We reviewed grantee files to assess (1) if the applications had been reviewed by

Office of the State Fire Commissioner (OSFC) staff prior to the grant award, (2) if the proposed expenditures were allowed under the act, (3) if all outstanding Final Reports had been submitted prior to the award of the grant, and (4) if there was evidence that the Final Reports included the required supporting documentation and had been reviewed by OSFC staff.

- **The VFCVAS grant program expires on June 30, 2012, unless reauthorized by the General Assembly.** The State Fire Commissioner has expressed concern that, especially if the new reauthorizing legislation requires substantial changes to the application process, it might be difficult to implement the new legislation if the program is not reauthorized prior to February 2012.
- **Act 10 specifically bars any of the grant fund allocation from being used for administrative support purposes.** The State Fire Commissioner estimates it costs about \$377,500 annually in personnel and operating costs to administer this program. The Commissioner reports they have had to transfer one full-time position from the Volunteer Fire Company loan program and use annuitants and other OSFC staff on an as-needed basis to support the VFCVAS grant program.
- **\$25 million is insufficient to meet the allowable award limits.** Act 10

limits the amount a volunteer fire company can receive to \$15,000 annually (\$10,000 for ambulance companies). If all grants were funded at this maximum level, it would have required an appropriation of \$36.7 million in FY 2010-11.

- **Volunteer fire companies that have been decertified by their municipalities can continue to receive a VFCVAS grant.** Act 10 does not require grant recipients to be certified by their municipalities.
- **Volunteer fire companies have been slow to participate in the Pennsylvania Fire Information Reporting System (PFIRS).** Active participation in the PFIRS is a requirement to be eligible for a VFCVAS grant. The OSFC has been reluctant to enforce this requirement due to difficulties in providing adequate training to fire companies. The OSFC now believes the on-line reporting system is sufficiently user-friendly to begin enforcing this requirement, which they intend to do over the next two years.

RECOMMENDATIONS:

- The General Assembly consider allowing up to 2 percent of the VFCVAS grant funds to be used for OSFC administrative costs.
- The General Assembly consider prohibiting volunteer fire companies that are decertified by their municipalities from receiving a VFCVAS grant.

Economic Contributions of Sunday Hunting Alternatives in Pennsylvania: 2010 Update

RELEASE DATE: October 2011

BACKGROUND:

- The LB&FC contracted with Southwick Associates to update information on the economic impact of Sunday hunting, as first reported in our 2005 report entitled *A Study of the Potential Economic, Social, and Other Impacts of Expanding Sunday Hunting in Pennsylvania*.
- This is a 9-page report update.

SUMMARY OF FINDINGS:

- **Southwick Associates estimates the total economic impact of Pennsylvania hunting currently (without Sunday hunting) to be about \$2.98 billion.** This level of output would support an estimated 27,552 jobs and generate \$210 million in state and local taxes.
- **Deer hunting alone generates about \$1.73 billion in economic impacts.** Deer hunting in all seasons (firearm, muzzleloading, and bow-hunting) generates about 60 percent of the total economic impact of hunting in Pennsylvania.
- **The economic contribution of Sunday hunting could be as high as \$804 million, depending on the assumptions used in the analysis.** If Sunday hunting was allowed on all

Sundays throughout the hunting season, Southwick estimates that it could generate \$460 million in retail sales. Using the accepted output multiplier effect for hunting (1.7 for species other than deer and 1.8 for deer hunting) yields a total economic impact of \$804 million, a level sufficient to support 7,439 jobs and generate \$56.8 million in state and local taxes.

- **Deer hunting, even if limited to only the two Sundays of the general rifle season, could generate \$317 million in economic impacts.** This level of economic impact would support 3,301 jobs and generate \$23.2 million in state and local taxes.
- **Southwick also estimated the impact of Sunday hunting using more conservative assumptions.** The economic impact model used by Southwick allows for the exclusion of certain expenditures. So in addition to using the model that includes all expenditures, we asked Southwick to estimate the economic impact of Sunday hunting under two other scenarios: (1) exclude additional travel expenditures (to address concerns that hunters who simply stay an additional night at hunting camp to hunt on a Sunday may incur few additional travel costs) and (2) exclude both additional travel expenditures and additional purchases of hunting equipment (to address concerns that allowing Sunday hunting also may not result in significant new

purchases of firearms or other hunting-specific equipment).

- **Even if travel expenditures are excluded, Sunday hunting (all seasons) could generate \$677 million in economic impacts.** Allowing Sunday hunting only on the two Sundays of the general deer season would generate estimated impacts of \$262 million under this scenario.
- **If both travel and hunting equipment expenditures are excluded, Sunday hunting (all seasons) could generate \$496 million in economic impacts.** Allowing Sunday hunting only on the two Sundays of the general deer season would generate estimated impacts of \$211 million under this scenario.

The Need for Public Community College Programs in Rural Pennsylvania

RELEASE DATE: December 2011

BACKGROUND:

- Senate Resolution 2011-147 calls on the LB&FC to examine Pennsylvania's public community college (PCC) programs in rural counties (Bedford, Bradford, Cameron, Clarion, Clearfield, Clinton, Crawford, Elk, Forest, Fulton, Greene, Huntingdon, Jefferson, Juniata, Lycoming, McKean, Perry, Potter, Somerset, Sullivan, Susquehanna, Tioga, Venango, Warren, Wayne, and Wyoming).
- This 105-page report is divided into two major sections plus appendices.

SUMMARY OF FINDINGS:

- **PCCs help meet the demand for increased workforce skills required to compete in the global economy, and increase economic opportunity.** Most jobs in 2018 will require postsecondary education training. For Pennsylvania working age adults with an associate degree, their median income is 50 percent higher than those with just a high school diploma.
- **Most (25 of 26) rural counties have no community college.** Rural students have little opportunity to attend a PCC. For example, rural counties had only 0.43 residents per high school graduate enrolled in a community college or publicly supported

associate's degree program vs. 1.37 residents per high school graduate in such programs in non-rural counties. Measured another way, 21 of Pennsylvania's 26 rural counties had 50 or fewer full-time students enrolled in a PCC.

- **Associate programs at PCCs and other public colleges are varied (business, health care, technology, etc.) but due to the absence of PCCs, such offerings are much more limited in rural counties.** For example, nearly 60 percent (23 of 41) of non-rural counties have nursing programs, and about 30 percent (11 of 41) have engineering, compared to rural counties, where fewer than 20 percent (5 of 26) have a nursing program and only one has engineering.
- **In the 1960s, a Pennsylvania State Board of Education consultant recognized rural counties would be unable to meet the Board's student (minimum 500 full-time equivalent students, optimum 1,500 after two years) and financial (1/3 of operating costs) criteria to be a PCC.** Today, none of the rural counties have sufficient high school graduates to reach the minimum full-time equivalent students (FTEs), and only two have taxable property that could support 1,500 FTEs with a 1 mill tax levy. As a result, the Commonwealth has developed only 14 of the 28 community colleges envisioned in the Board of Education's original master plan.

- **Rural youth are in a difficult situation, living in communities unable to establish PCCs, and if they do enroll in a PCC, they must typically pay twice the tuition of those from areas with a PCC.** Annual tuition for out-of-district students (i.e., students who live in a county without a PCC) averages about \$6,000. This is a heavy burden on rural students and their families, for whom postsecondary education is often least affordable. It is also about twice the cost charged to in-district students.
- **Almost all states provide statewide coverage of community colleges.** They do this through state community colleges, local districts that levy taxes, and state funding policies, including use of “chargeback methods.”

to the actual value of existing sponsors’ contribution per local FTEs, and permitting use of less stringent student criteria when feasible.

- If a state community college is not established, require the student surcharge from areas without a college be based on the actual local contribution.

RECOMMENDATIONS:

- **We recommend the General Assembly enact legislation to:**
 - Establish a public community college in rural counties through creation of a “state community college” affiliated with the Pennsylvania State System of Higher Education, with multiple campuses or learning centers based in designated regions, with a separate appropriation, and student tuition linked to that of existing colleges.
 - Allow a defined period when rural counties may choose to join with or form a new independent community college.
 - Promote such regional college formation by permitting new local sponsor contributions to be related

PROJECTS IN PROCESS/ASSIGNED AT YEAR'S END

911 and Wireless E-911 Funding Systems: Act 2010-118 requires the LB&FC to complete a cost benefit study of the 911 and wireless E-911 systems. The report is expected to be released in early 2012.

The Outlook for Lottery-funded Programs: House Resolution 106 directs the LB&FC to study the Pennsylvania Lottery relating to its ability to continue to support programs and services for older Pennsylvanians. The report is expected to be released in early 2012.

Pennsylvania Game Commission: Act 1986-93, 34 Pa.C.S.A. §522(b), as amended by Act 1998-166, requires the LB&FC to conduct a performance audit to examine the PGC's compliance with its strategic plan. The performance audit is required every three years no later than February 28. The next report is scheduled to be released in February 2012.

Distressed School Districts: Act 2010-123 requires the LB&FC to submit an annual report (due in February) summarizing the financial and academic status of a third-class distressed school district and including an audit of its accounts for the immediately preceding school year.

Study of the Impact of Slots Gaming on the Pennsylvania Lottery: Act 2004-71 requires the LB&FC to conduct an annual study (due in March) analyzing the impact of the slots legislation on the Pennsylvania Lottery.

County Mandate Relief: House Resolution 177 calls on the LB&FC to do a study of county human services program mandate relief. A report is due by June 2012.

Economic Impact of Commonwealth Water Trails: Senate Resolution 143 directs the LB&FC to study the economic impact of recreational water trails on local communities in the Commonwealth. A report is due by November 2012.

LIHEAP: Senate Resolution 165 calls on the LB&FC to study the efficiency of the administrative functions and operations of the Low Income Home Energy Assistance Program (LIHEAP) and make recommendations on how the program can increase efficiency. A report is due by November 2012.

Teacher Continuing Professional Education: Act 2011-24 requires the LB&FC to conduct a study of the costs and benefits of the continuing professional education program under the Public School Code. The report is due by March 2013.

Property Tax Reassessment Task Forces: House Resolutions 343 and 344 establish task forces to develop a set of uniform standards for county reassessment contracting, develop standards for disclosing the county's system of property valuation and assessment, and among other tasks, direct that the LB&FC provide assistance to the task forces.

REPORTS COMPLETED SINCE 1982

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