

Analytical  
Study

FINAL  
REPORT



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## Highway Fund Eligibility at the Department of Public Safety – an Analysis of Select Departmental Activities

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Report No. SR-HFUPS-06

a report to the  
**Government Oversight Committee**  
from the  
**Office of Program Evaluation & Government Accountability**  
of the **Maine State Legislature**

February  
**2007**

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## ABOUT OPEGA & THE GOVERNMENT OVERSIGHT COMMITTEE

The Office of Program Evaluation and Government Accountability (OPEGA) was created by statute in 2003 to assist the Legislature in its oversight role by providing independent reviews of the agencies and programs of State Government. The Office began operation in January 2005. Oversight is an essential function because legislators need to know if current laws and appropriations are achieving intended results.

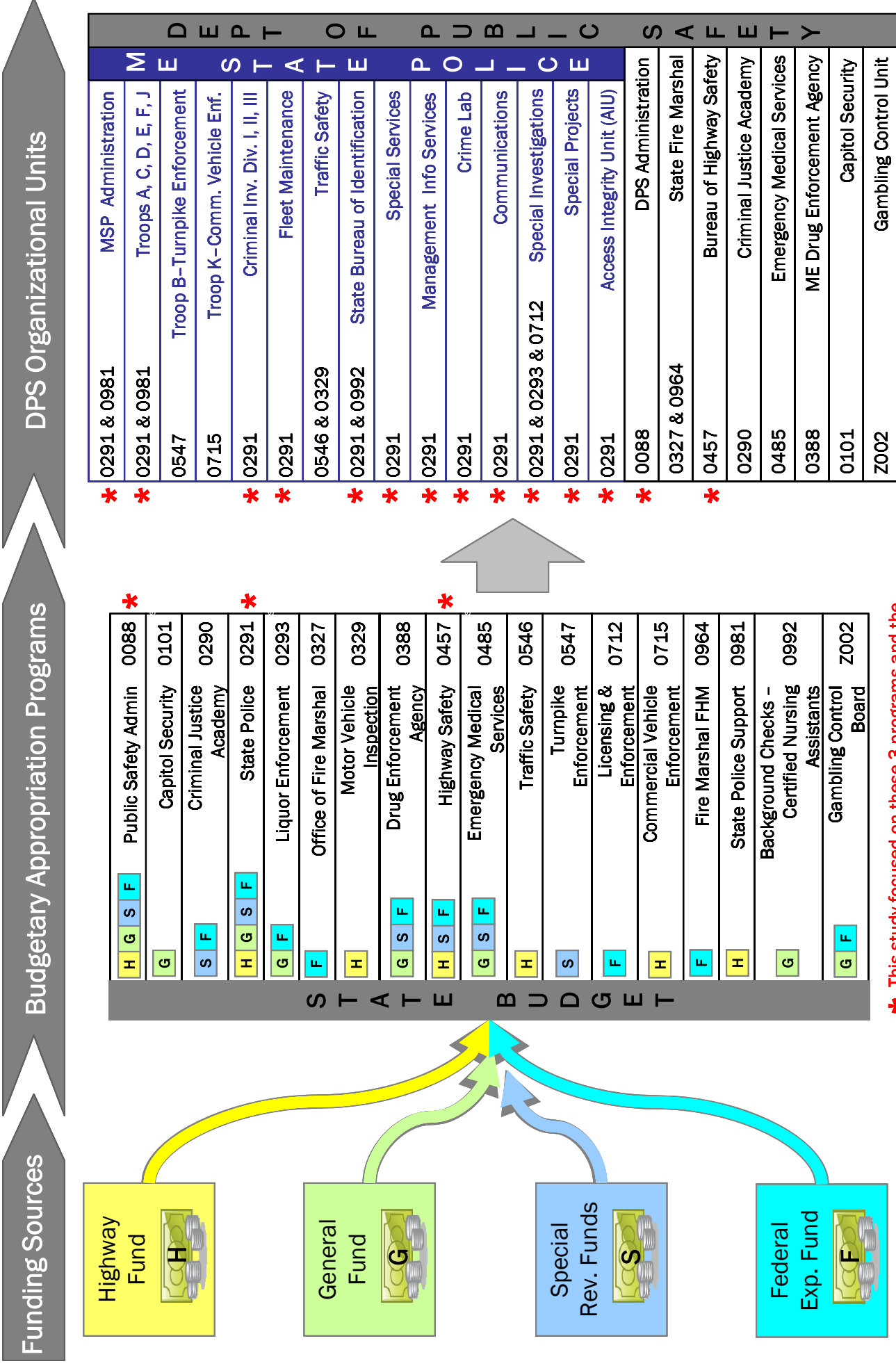
Although the Maine Legislature has always conducted budget reviews and legislative studies, until OPEGA, the Legislature had no independent staff unit with sufficient resources and authority to evaluate the efficiency and effectiveness of Maine government. The joint legislative Government Oversight Committee (GOC) was established as a bipartisan committee to oversee OPEGA's activities.

OPEGA's reviews are performed at the direction of the Government Oversight Committee. Legislators, committees, or members of the public should make their requests for reviews to members of the Committee or OPEGA directly.

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# Flow of Funding from State and Federal Funds to DPS Organizational Units (as of SFY 2006)



## Budgetary Appropriation Programs

S T A T E B U D G E T			
H G S F	Public Safety Admin	0088	*
G	Capitol Security	0101	
S F	Criminal Justice Academy	0290	
H G S F	State Police	0291	*
G F	Liquor Enforcement	0293	
F	Office of Fire Marshal	0327	
H	Motor Vehicle Inspection	0329	
G S F	Drug Enforcement Agency	0388	
H S F	Highway Safety	0457	*
G S F	Emergency Medical Services	0485	
H	Traffic Safety	0546	
S	Turnpike Enforcement	0547	
F	Licensing & Enforcement	0712	
H	Commercial Vehicle Enforcement	0715	
F	Fire Marshal FHM	0964	
H	State Police Support	0981	
G	Background Checks - Certified Nursing Assistants	0992	
G F	Gambling Control Board	Z002	

## DPS Organizational Units

M E T A S T A T E P O L I C E			
D E P T O F P U B L I C S A F E T Y			
* 0291 & 0981	MSP Administration		
* 0291 & 0981	Troops A, C, D, E, F, J		
0547	Troop B-Turnpike Enforcement		
0715	Troop K-Comm. Vehicle Enf.		
* 0291	Criminal Inv. Div. I, II, III		
* 0291	Fleet Maintenance		
0546 & 0329	Traffic Safety		
* 0291 & 0992	State Bureau of Identification		
* 0291	Special Services		
* 0291	Management Info Services		
* 0291	Crime Lab		
* 0291	Communications		
* 0291 & 0293 & 0712	Special Investigations		
* 0291	Special Projects		
* 0291	Access Integrity Unit (AIU)		
* 0088	DPS Administration		
* 0327 & 0964	State Fire Marshal		
* 0457	Bureau of Highway Safety		
0290	Criminal Justice Academy		
0485	Emergency Medical Services		
0388	ME Drug Enforcement Agency		
0101	Capitol Security		
Z002	Gambling Control Unit		

\* This study focused on these 3 programs and the corresponding DPS organizational units.

See reverse for detailed activities of MSP units.

MSP Organizational Units	Primary Activities (during SFY 2005 & 2006)
* MSP Administration	Overseeing the operations of the Maine State Police
* Troops A, C, D, E, F, J	Patrolling roads, responding to citizen calls, conducting traffic and criminal investigations, operating on special teams (for example: bomb team, dive team, or K-9 team)
Troop B-Turnpike Enforcement	Enforcing traffic laws on the Maine Turnpike
Troop K-Commercial Vehicle Enforcement	Enforcing State size and weight laws for commercial vehicles
* Criminal Investigation Divisions I, II, III	Investigating major and complex crimes including homicides, kidnapping, child abuse, burglaries, aggravated assaults, and missing persons
* Fleet Maintenance	Purchasing, maintaining, and disposing of the MSP fleet of vehicles
Traffic Safety	Coordinating focused traffic enforcement efforts throughout the State, regulating motor vehicle inspection stations, performing air search and rescue, providing aerial photography of crash or crime scenes, investigating automobile accidents, performing accident reconstruction
* State Bureau of Identification	Maintaining criminal records for the State of Maine, responding to public and government criminal history requests, storing fingerprint records, maintaining the State's sex offender registry
* Special Services	Overseeing the special teams (including bomb team, K-9 team, crisis negotiations team, tactical team, and dive team), providing criminal intelligence services, facilitating ongoing professional training for MSP personnel, coordinating all homeland security for the DPS, managing supplies required for uniformed MSP personnel
* Management Information Systems	Providing information systems support for all MSP functions
* Crime Lab	Examining and analyzing physical evidence from crash and crime scenes, performing forensic exams of seized computers, performing DNA analysis on material recovered from crash or crime scenes, identifying and processing fingerprints or other impressions left at crash or crime scenes, processing film associated with investigations
* Communications	Providing emergency and business communications for a number of entities (including MSP) via dispatch, managing FBI Uniform Crime Reporting (UCR) statistics for Maine
* Special Investigations	Licensing and enforcing laws regarding non-profit gaming and concealed firearms permits, licensing manufacturers, distributors, and retailers of alcohol, enforcing State liquor license laws, regulating gambling activities at the Hollywood Slots facility, protecting Maine's Governor and any other dignitaries requiring protection
* Special Projects	Overseeing any special projects as needed, implementing an internal quality assurance process
* Access Integrity Unit (AIU)	Providing access, support, and training for all State and federal law enforcement databases

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**EXECUTIVE SUMMARY****Highway Fund Eligibility at the Department of Public Safety – an Analysis of Select Departmental Activities****Introduction**

The Maine State Legislature’s Office of Program Evaluation and Government Accountability (OPEGA) has completed a study of Highway Fund eligibility of select activities at the Department of Public Safety (DPS). This study was originally requested by the Legislature’s Joint Standing Committee on Transportation in the spring of 2005, and was subsequently approved by the Government Oversight Committee and added to OPEGA’s annual work plan.

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This study’s purpose was to determine which DPS activities were eligible to be paid from the State’s Highway Fund.

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OPEGA’s purpose in performing this study was to determine which DPS activities are eligible to be paid from the State’s Highway Fund (HF). The review did not analyze all DPS activities, instead focusing only on those funded by three specific legislative appropriation programs:

1. State Police appropriation program (0291)—currently receives approximately 65% of its State funds from the Highway Fund;
2. Bureau of Highway Safety appropriation program (0457)—currently receives 100% of its State funds from a combination of the Highway Fund and Special Revenue Funds; and,
3. DPS Administration appropriation program (0088)—currently receives Highway Fund monies to support particular positions, representing approximately 64% of its total General and Highway fund appropriations.

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The study focused on the activities funded by three specific appropriation programs: 0088, 0291, and 0457.

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It is critical to recognize that the Legislature appropriates to “programs” that are generally abstract funding mechanisms. Appropriation programs do not directly correspond to Executive Branch activities, programs or units. Thus, as of State fiscal year 2006, DPS was funded through a total of 18 different appropriation programs, the names of which can be a source of confusion—for example, the state police appropriation program (0291) does not fund the entire Bureau of Maine State Police, only a portion of it. See the first page of this report for an overview of the relationship between appropriation programs and organizational units in the DPS.

Based primarily on State fiscal year 2005 data, OPEGA sought to answer three questions with regard to these programs:

- A. Which activities that they fund are eligible to be paid from the State’s Highway Fund?

- B. What cost allocation method would best apply Highway Fund eligibility requirements?
- C. What estimated changes in allocation between the funds would result from applying alternative allocation methods?

## Results of Analysis

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OPEGA gathered and analyzed SFY 2005 and 2006 activity and expenditure data for the three appropriation programs included in the scope of this review. This analysis was performed to estimate what percent of the activities funded by each appropriation program were eligible to be paid from the Highway Fund. No conclusions were drawn about how much Highway Fund money the programs should be receiving now, or in the future.

For each appropriation program, OPEGA developed a range of eligible activities based on two selected interpretations of Maine's constitutional restriction that Highway Fund monies be spent only for, among other things, "state enforcement of traffic laws". OPEGA's estimates are as follows:

- State Police appropriation program – OPEGA estimates that between 17% and 34% of the costs associated with activities funded by the state police appropriation program are eligible to be paid from the HF. Approximately 65% of this program's State funding currently comes from the HF.
- Bureau of Highway Safety appropriation program – This program currently receives 100% of its non-Special Revenue State funds from HF. OPEGA estimates that the program is eligible to receive 82%-100% of its State funding from the HF.
- DPS Administration appropriation program – This program currently receives approximately 64% of its non-Special Revenue State funds from the HF, and OPEGA estimates that the program is eligible to receive between 29% and 41%.

A detailed explanation of the estimates for each of these three programs is included in the text of the full report.

## Conclusions

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In the absence of a clear definition of HF eligibility and reliable activity data, it is not possible to fully and exactly determine which DPS activities are eligible to be paid from the State's Highway Fund.

It is not possible, at this time, to fully and exactly determine which DPS activities and associated costs are eligible to be paid from the State's Highway Fund. OPEGA analyzed available data to arrive at reasonable estimates of HF eligibility, but no decisive eligibility determination or supporting cost allocation can be prepared without two currently unavailable elements:

1. an operational definition of Highway Fund eligibility, and
2. activity data that is closely linked, or can easily be linked, with financial data.

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Without a clear definition of HF eligibility and reliable activity data, HF allocations to the DPS will likely continue to be unrelated to the Department's actual activities.

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Implementing managerial cost accounting would make the costs of specific DPS activities transparent and could significantly simplify the process of identifying the amount of HF monies that should be allocated to those activities.

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The absence of these two critical elements has led to long-standing uncertainty in DPS and the Legislature about which departmental activities are eligible to be attributed to the Highway Fund. If these elements are not put in place, the question of which Departmental activities should be supported by the HF will likely continue to be argued well into the future, with HF allocations to the Department continuing to be unrelated to the actual activities performed. A long term solution to this issue would require creating an operational definition of HF eligibility and implementing a managerial cost accounting model at DPS to make activity-based cost data continuously available.

The goal of managerial cost accounting is to accumulate, measure, analyze, interpret, and report cost information that can be useful to internal and external parties interested in how an organization uses its resources to meet its objectives. The cost information that would result from such an approach would make the costs of specific DPS activities transparent and could significantly simplify the process of identifying the amount of Highway Fund monies that should be allocated to those activities. OPEGA has observed there may also be other State agencies which are not currently collecting this type of cost information and which perhaps could benefit from a move toward cost accounting.

Implementation of a cost accounting model would represent a significant effort, requiring that appropriation programs be clearly linked to activities, that account coding be developed to link costs to activities, and that associated program activity data be collected. Full implementation of these accounting practices would take considerable time, (though they could be phased in incrementally), but would provide for marked improvements in transparency and accountability.