



Dave Yost • Auditor of State

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To the residents, elected officials, management, and stakeholders of Great Parks of Hamilton County,

At the request of the executive management, the Auditor of State's Ohio Performance Team conducted a performance audit of Great Parks of Hamilton County (GPHC) to provide an independent assessment of operations. Functional areas selected for operational review were identified with input from GPHC management and were selected due to strategic and financial importance. Where warranted, and supported by detailed analysis, this performance audit report contains recommendations to enhance GPHC's overall efficiency and effectiveness. This report has been provided to GPHC and its contents have been discussed with the appropriate governance officials and management.

GPHC has been encouraged to use the management information and recommendations contained in the performance audit report. However, it is also encouraged to perform its own assessment of operations and develop alternative management strategies independent of the performance audit report. The Auditor of State has developed additional resources to help Ohio governments share ideas and practical approaches to improve accountability, efficiency, and effectiveness.

SkinnyOhio.org: This website, accessible at <http://www.skinnyohio.org/>, is a resource for smarter streamlined government. Included are links to previous performance audit reports, information on leading practice approaches, news on recent shared services examples, the Shared Services Idea Center, and other useful resources such as the Local Government Toolkit. The Shared Services Idea Center is a searchable database that allows users to quickly sort through shared services examples across the State. The Local Government Toolkit provides templates, checklists, sample agreements, and other resources that will help local governments more efficiently develop and implement their own strategies to achieve more accountable, efficient, and effective government.

This performance audit report can be accessed online through the Auditor of State's website at <http://www.ohioauditor.gov> and choosing the "Search" option.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State
February 25, 2016

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Disclosure Regarding Analysis Correction

Subsequent to the release of the initial version of the final report on February 25, 2016, Lake County Metroparks informed the Auditor of State that the original data provided regarding outdoor educational program attendance and expenditures was inaccurate and that accurate data could not be supplied. As a result, data from Lake County Metroparks was taken out of analyses appearing in **Chart 4-1** through **Chart 4-6**. This change did not alter any analysis outcomes, conclusions, or recommendations. This report reflects the corrected analysis.

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Executive Summary

Purpose and Scope of the Audit

Prior to the formal start of the audit, the Ohio Performance Team (OPT) and Great Parks of Hamilton County (GPHC) engaged in a collaborative planning process which included initial meetings, discussions, and preliminary assessments. Based on these planning activities AOS and GPHC entered into a letter of arrangement, marking the official start of the performance audit, effective April 1, 2015. The letter of arrangement established that the overall goal of the audit was to assess the economy, efficiency, and/or effectiveness of select areas of operations primarily through the use of peer and benchmark comparisons and develop recommendations for possible improvements in these areas where warranted.

The original letter of arrangement led to OPT planning and scoping work, in consultation with GPHC, which identified the following distinct scope areas:

- Recreational asset portfolio;
- Natural resource assets;
- Outdoor education;
- Enterprise functions; and
- Public safety (to include motor vehicle permit sales).

These operational areas comprise the scope of the audit as reflected in this report. Based on the established scope, OPT engaged in supplemental planning activities to develop detailed audit objectives for comprehensive analysis. See **Appendix: Scope and Objectives** for detailed objectives developed to assess operations in each scope area.

Performance Audit Overview

The United States Government Accountability Office develops and promulgates Government Auditing Standards that provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence to provide accountability and to help improve government operations and services. These standards are commonly referred to as generally accepted government auditing standards (GAGAS).

OPT conducted this performance audit in accordance with GAGAS. These standards require that OPT plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. OPT believes that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

This performance audit provides objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Audit Methodology

Audit work was conducted between April and December 2015. To complete this performance audit, auditors gathered data, conducted interviews with numerous individuals associated with the various divisions internally and externally, and reviewed and assessed available information. Expenditure and work load metrics were completed using 2014, the last full year of data available. For other analysis such as staffing and recreational offerings where full year data is not required to complete the assessments, 2015 (point-in-time) data was used. Assessments were performed using criteria from a number of sources including; peer comparison, industry standards, leading practices, statutory authority, and/or applicable policies and procedures.

In consultation with GPHC, the six largest Ohio park districts formed pursuant to Ohio Revised Code (ORC) § 1545 were identified as peers, including: Cleveland Metroparks (Cuyahoga County), Columbus and Franklin County Metro Parks (Franklin County), Five Rivers MetroParks (Montgomery County), Lake County Metroparks (Lake County), Metroparks of Toledo Area (Lucas County), and Summit Metro Parks (Summit County). Subsequent to the planning of the audit, a request to provide operating and financial data was made to these six park districts. All agreed to provide peer information with the exception of Summit Metro Parks.

The primary impetus of GPHC's request for this audit was to gauge how its operations compared to its peer group in select areas. Therefore, within each section, the primary objective developed was to benchmark select GPHC operations to the six park districts listed above. To achieve this, operating and financial data was requested from these entities. With the exception of Summit,¹ all the park districts agreed to supply operating and financial data requested.

Where reasonable and appropriate, the five peer park districts were used for comparison. However, in some operational areas, industry standards or leading practices were used for primary comparison. Sources of industry standards or leading practices used in this audit include: the National Recreation and Park Association (NRPA), the Ohio Department of Natural Resources (ODNR), the Ohio Department of Public Safety (ODPS), the Trust for Public Land, and the University of Florida's Institute of Food and Agricultural Sciences.

The performance audit involved information sharing with GPHC, including drafts of findings and recommendations related to the identified audit areas. Periodic status meetings throughout the engagement informed GPHC of key issues impacting selected areas, and shared proposed recommendations to improve operations. GPHC provided verbal and written comments in response to various recommendations, which were taken into consideration during the reporting process.

AOS and OPT express their appreciation to the Board of Park Commissioners, management, and employees of Great Parks of Hamilton County for their cooperation and assistance throughout this audit.

¹ Summit declined to participate due to being in the midst of a change in executive directorship.

Noteworthy Accomplishments

Noteworthy accomplishments acknowledge significant accomplishments or exemplary practices. The following summarizes four noteworthy accomplishments identified during the course of this audit.

- **Self-sustainability:** GPHC's revenue generation structure allocates a significantly higher portion of cost recovery back to the users of its parks and services (see **Chart 1-3**). Specifically, GPHC generated 40.9 percent of its revenues through its Motor Vehicle Permit (MVP) program and other user fees. This proportion was significantly higher than the peer average of only 7.0 percent. This revenue structure ultimately enables GPHC to provide and maintain operations with a lower tax burden on the non-park using residents of Hamilton County relative to its peers.
- **Data collection:** GPHC displayed advanced data collection methods in relation to the peer park districts. Specifically, in the areas of recreational asset portfolio mix, natural resource acreage breakdown, and public safety operations, GPHC maintained, and readily produced, significant amounts of data. In contrast, similar information in many of these areas was either not available from the peers, not of sufficient detail, or incomplete in comparison to GPHC.
- **Surveying:** GPHC continues to develop and improve upon the user feedback and demographic information that it collects and maintains. In 2013, GPHC revamped its user survey data system. Again in 2015, GPHC took significant steps to improve upon the information it collects by partnering with Northern Kentucky University to install trail and vehicle counters at several property locations. This new data collected, in addition to the data collected as part of its user feedback survey program, will continue to play a vital role in improving operations and is the basis for many of the recommendations contained in the performance audit.
- **Golf Operations:** GPHC's Golf Management function has historically generated significant net profit margins in contrast to similar peer operations and national trends. Specifically, none of the three peer park districts operating golf courses posted a net profit for their respective operations in 2014. In a year when GPHC posted a profit margin of 19.2 percent,² these peers, on average, incurred a negative profit margin of 22.7 percent. GPHC's financially successful operations also compare favorably to the national trend. For example, forecasts put forth by the NRPA predicted that between 5 and 10 percent of all public golf courses are expected to close in the next decade due to poor operating results.³

² GPHC reports net profit or loss internally. Because Golf Operations are accounted for as an internal enterprise function, GPHC is not required to report operations through a business profit and loss statement.

³ *Why Public Golf Courses Are in the Rough*, The Fiscal Times, September 13, 2013

Summary of Recommendations

The following table summarizes the performance audit recommendations.

Summary of Recommendations

Recommendations	
R2.1	Expand asset management planning practices by establishing goals and strategies to align the recreational asset portfolio with stakeholder needs
R3.1	Further develop natural resource management planning practices to communicate the conditions of natural areas and formalize the objectives, goals, and planned activities of Natural Resources
R3.2	Update Land Management Plan to clearly establish overall preservation and conservation goals
R4.1	Formalize system for measuring the effectiveness of outdoor education programs
R4.2	Develop a consistent educational certification plan to determine potential certifications for all educational areas and the cost/benefit of obtaining certifications
R5.1	Reassess current enterprise function classification of Nature's Niche and Riding Center
R6.1	Expand public safety staffing plan to include data-driven staffing and workload metrics to ensure both efficiency and effectiveness of the public safety function
R6.2	Collect, classify and analyze internal dispatch call-volume and call purpose data
R6.3	Upgrade fleet management data collection process for all public safety vehicles

1. Overview

Great Parks of Hamilton County Overview

Great Parks of Hamilton County (GPHC) was created in 1930 under Ohio Revised Code (ORC) Title XV Conservation of Natural Resources. Specifically, ORC § 1545 states that “Park districts may be created which include all or a part of the territory within a county, and the boundary lines of such district shall be so drawn as not to divide any existing township or municipal corporation within such county.”

GPHC is a separate political subdivision of the State of Ohio, governed by a Board of Park Commissioners (the Board). The Board is comprised of five individuals who serve without compensation. Board members are appointed by the Judge of Probate Court, Hamilton County. The Board sets governance policies, approves land acquisitions and annual budgets, and appoints an Executive Director who is responsible for the implementation of park policies and the overall operation of GPHC.

Responsibilities and Mission

GPHC’s mission is “To preserve and protect natural resources and to provide outdoor recreation and education in order to enhance the quality of life for present and future generations.” To this goal, GPHC manages the preservation of approximately 16,700 acres which are divided into 17 distinct park properties and four conservation areas. GPHC mandates that 80 percent of this land be held as conserved areas to preserve and protect natural resources. To enhance the quality of life for present and future generations, GPHC offers over 40 different types of recreational opportunities and almost 800 outdoor education classes annually.

Land

GPHC manages a total of 16,714 acres within Hamilton County. This includes 14,745.8 acres (88.2 percent) within its 17 parks and four conservation areas and 1,968.2 acres of conservation easements⁴ and other owned land parcels throughout Hamilton County.⁵ **Table 1-1** shows the breakdown of GPHC’s acreage within each of the parks and conservation areas. This data provides an indication as to the size of each property in relation to GPHC’s total land holdings.

⁴ GPHC’s conservation easement acreage totaled 1,136.8 in 2014. These conservation easements are legal agreements whereby property owners retain ownership but the land is not permitted to be developed, guaranteeing preservation of open space and protection of various natural resources, often in areas adjacent to or surrounding park locations.

⁵ GPHC owns multiple parcels of land throughout Hamilton County that, while not currently considered a park or conservation area, were purchased to provide future opportunities. For example, 174.2 acres near the Little Miami Golf Course was purchased for potential expansion of the park’s bike trail and connecting this park to Armleder Park. GPHC also owns three large parcels of land on the west side of Hamilton County in close proximity to Miami Whitewater Forest and Shawnee Lookout. While not currently developed parks, these corridors of 696.4 total acres provide opportunity for a potential bike trail, new park, or other developed acreage in the future.

Table 1-1: GPHC Acreage per Park

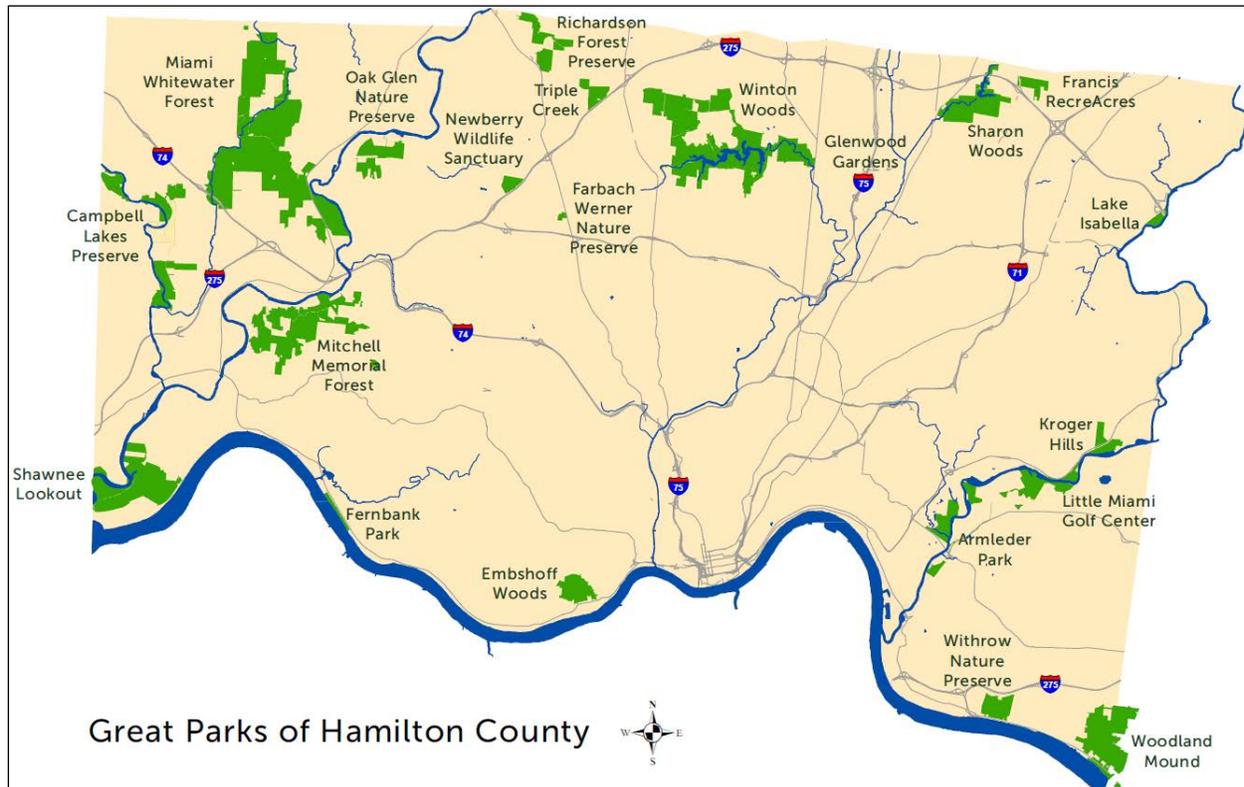
Park/Conservation Area	Total Acres	Percent of Total
Parks		
Campbell Lakes Preserve	182.2	1.2%
Embshoff Woods	323.5	2.2%
Farbach-Werner	22.1	0.1%
Fernbank Park	59.5	0.4%
Francis RecreAcres	147.7	1.0%
Glenwood Gardens	338.1	2.3%
Lake Isabella	73.2	0.5%
Little Miami Golf Center	449.4	3.0%
Miami Whitewater Forest	4,235.5	28.7%
Mitchell Memorial Forest	1,435.0	9.7%
Newberry Wildlife Sanctuary	99.7	0.7%
Otto Armleder	333.0	2.3%
Sharon Woods	722.6	4.9%
Shawnee Lookout	1,316.4	8.9%
Triple Creek	179.7	1.2%
Winton Woods	2,528.9	17.1%
Woodland Mound	1,058.1	7.2%
Conservation Areas		
Withrow Nature Preserve	269.0	1.8%
Richardson Forest Preserve	386.5	2.6%
Oak Glen Nature Preserve	373.8	2.5%
Kroger Hills	211.9	1.4%
Total Acres ¹	14,745.8	

Source: GPHC

¹ Reflects total park and conservation area acreage and excludes conservation easements and other land parcels.

As shown in **Table 1-1**, GPHC has the highest concentration of land allocated to the Miami Whitewater Forest and Winton Woods properties, the only two properties that comprised over 10 percent of GPHC's total acreage.

Chart 1-1 shows the location of GPHC's parks and conservation areas across Hamilton County.

Chart 1-1: GPHC Parks and Conservation Areas

Source: GPHC

As shown in **Chart 1-1**, GPHC's parks and conservation areas are located throughout Hamilton County with the exception of the metropolitan area in the center of the county. The City of Cincinnati operates its own park system (Cincinnati Parks) with approximately 5,000 acres in over 50 parks located within the city boundaries.⁶ Although GPHC and Cincinnati Parks are not a joint district, GPHC does coordinate with the Cincinnati Park Board. For example, Otto Armleder and Fernbank Parks are joint ventures between the Cincinnati Park Board and GPHC, with the agreement for Otto Armleder including the Cincinnati Recreation Commission (CRC).⁷

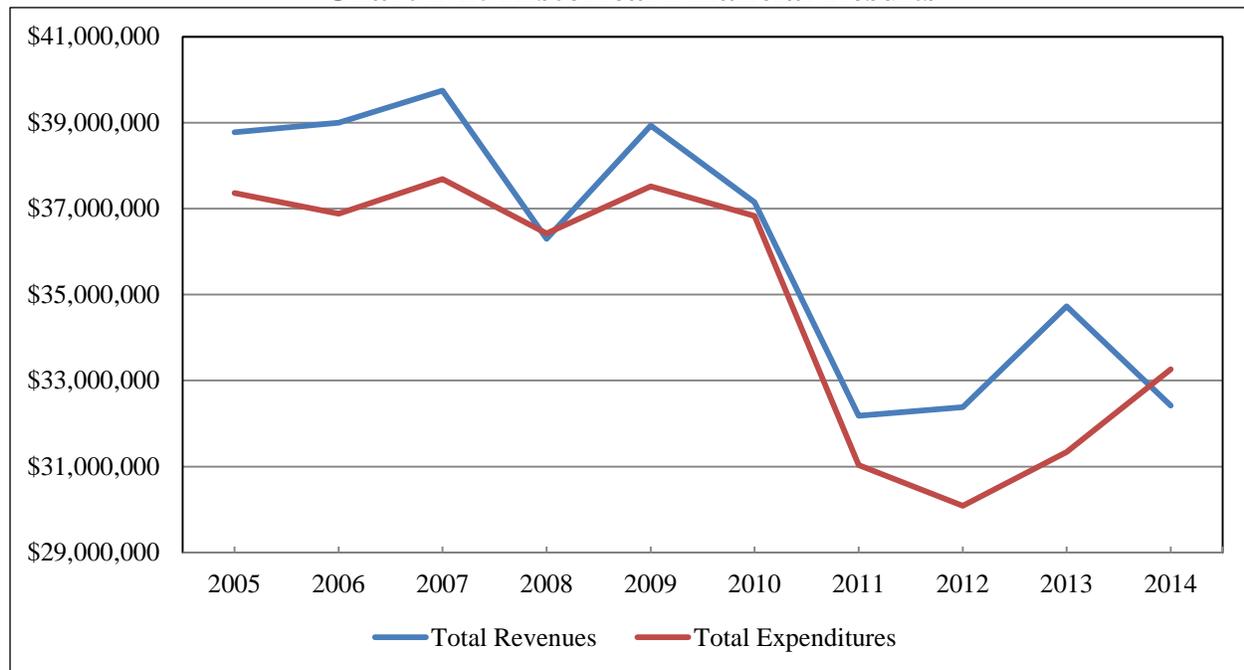
Historical Financial Results

Chart 1-2 shows GPHC's revenues and expenditures for all funds for 2005 through 2014.⁸ An examination of this baseline financial data provides a framework of the economic operating environment of GPHC over the past decade.

⁶ Cincinnati Parks includes both large parks such as Mt. Airy Forest (similar in size to GPHC's Shawnee Lookout or Mitchell Memorial Forest) as well as a number of small neighborhood parks within the city boundaries. A similar map of Cincinnati Parks can be found within the *Cincinnati Park Board Fiscal Year 2015 Annual Report (2015)* at http://www.cincinnatiiparks.com/home/2014-15_CincinnatiParks_AnnualReport.pdf.

⁷ According to this agreement, GPHC maintains the dog park and natural areas at this location and CRC manages the soccer fields and pavilion.

⁸ The last full year of financial data available at the time of the audit.

Chart 1-2: Historical Financial Results

Source: GPHC financial audits

As shown in **Chart 1-2**, total budget size has decreased significantly in the last decade. Specifically, a significant decrease in revenues occurred beginning in 2010 due primarily to lower earned revenue. Declining revenues continued into 2011, as a further decrease of approximately 16 percent resulted from the elimination of tangible personal property taxes. Up until 2014, GPHC was able to successfully manage this significant decrease in revenues with corresponding decreases in expenditures, allowing it to build a total governmental fund balance of approximately \$18.5 million by year-end 2014.

Revenues

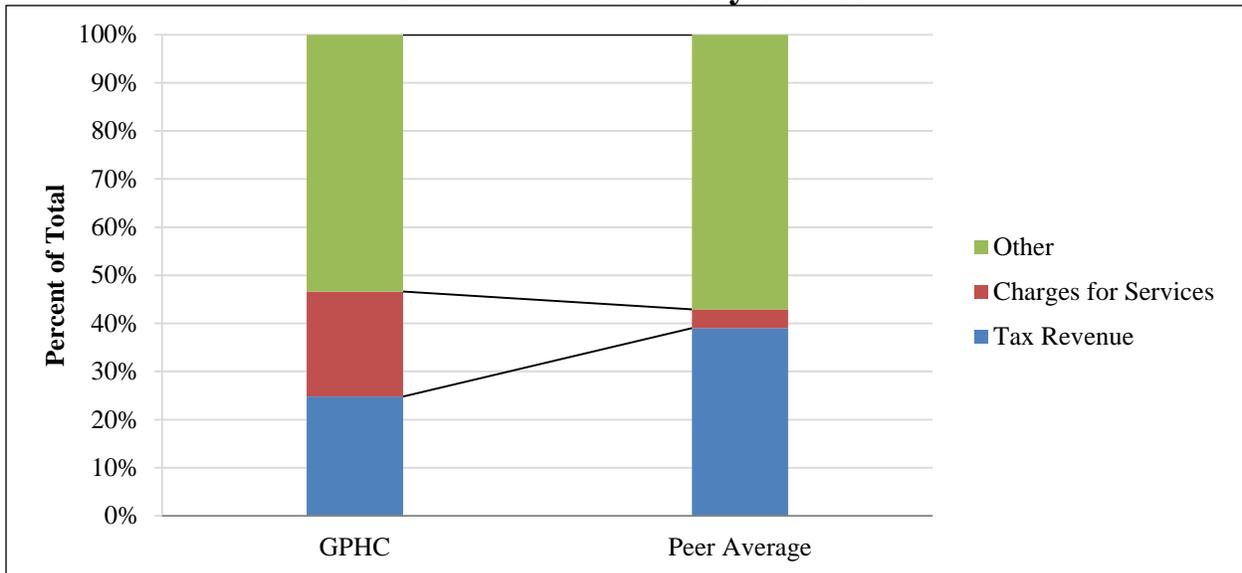
GPHC's largest single source of revenue (approximately \$15.0 million in 2014) is generated from property tax collections. These taxes are assessed based on a total of 1.03 mills broken down as follows: 0.03 mills of continuing inside millage and a 1.00 mill, 15-year replacement levy that will expire in 2017.

Park systems have two general revenue support streams: recoverable and subsidized costs. Recoverable costs refers to the degree to which the operational and maintenance costs of services are supported by user fees and/or applicable funding mechanisms such as grants, partnerships, donations, sponsorships, volunteers, or other alternative funding sources. In contrast, subsidy includes designated parks and recreation or General Fund sources such as sales taxes, property taxes, other taxing mechanisms, or mandatory fees. Subsidy dollars are the community's investment that provide for the cost of parks and recreation services that are not recovered by either user fees or other forms of alternative funding.⁹

⁹ City of Corvallis *Cost Recovery Model, Resource Allocation Philosophy and Policy*, December 2011.

Chart 1-3 compares GPHC's cost recovery to the peer average. This comparison is important as the greater a park district's ability to recover costs from the actual users of its services, the lower the burden is placed on using subsidized dollars to fund operations.

Chart 1-3: Revenue by Source

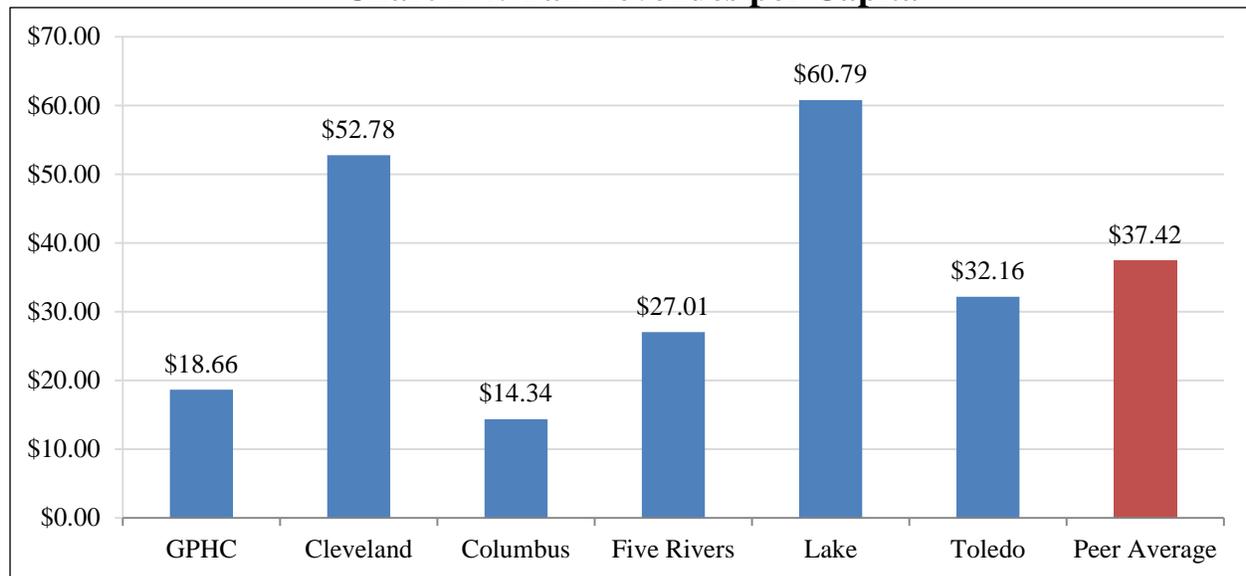


Source: GPHC and peer park district financial audits

Note: Other revenues include intergovernmental revenues, interest and dividends, and miscellaneous revenues.

As shown in **Chart 1-3**, GPHC generated a far greater percentage of revenues through charges for services¹⁰ in comparison to the peer park district average, enabling it to rely less on tax revenues to fund operations. Specifically, GPHC generated 40.9 percent of revenues through user fees compared to the peer average of only 7.0 percent. More importantly, GPHC had a tax revenue base that constituted only 46.4 percent of revenues, significantly lower than the peer average of 67.0 percent. The ability to generate a significant level of revenues from user fees has a direct effect on the per capita tax burden. **Chart 1-4** shows a tax burden comparison for GPHC and the peer park districts based on 2014 data.

¹⁰ Includes motor vehicle permit revenues.

Chart 1-4: Tax Revenues per Capita

Source: GPHC and peer park district financial audits

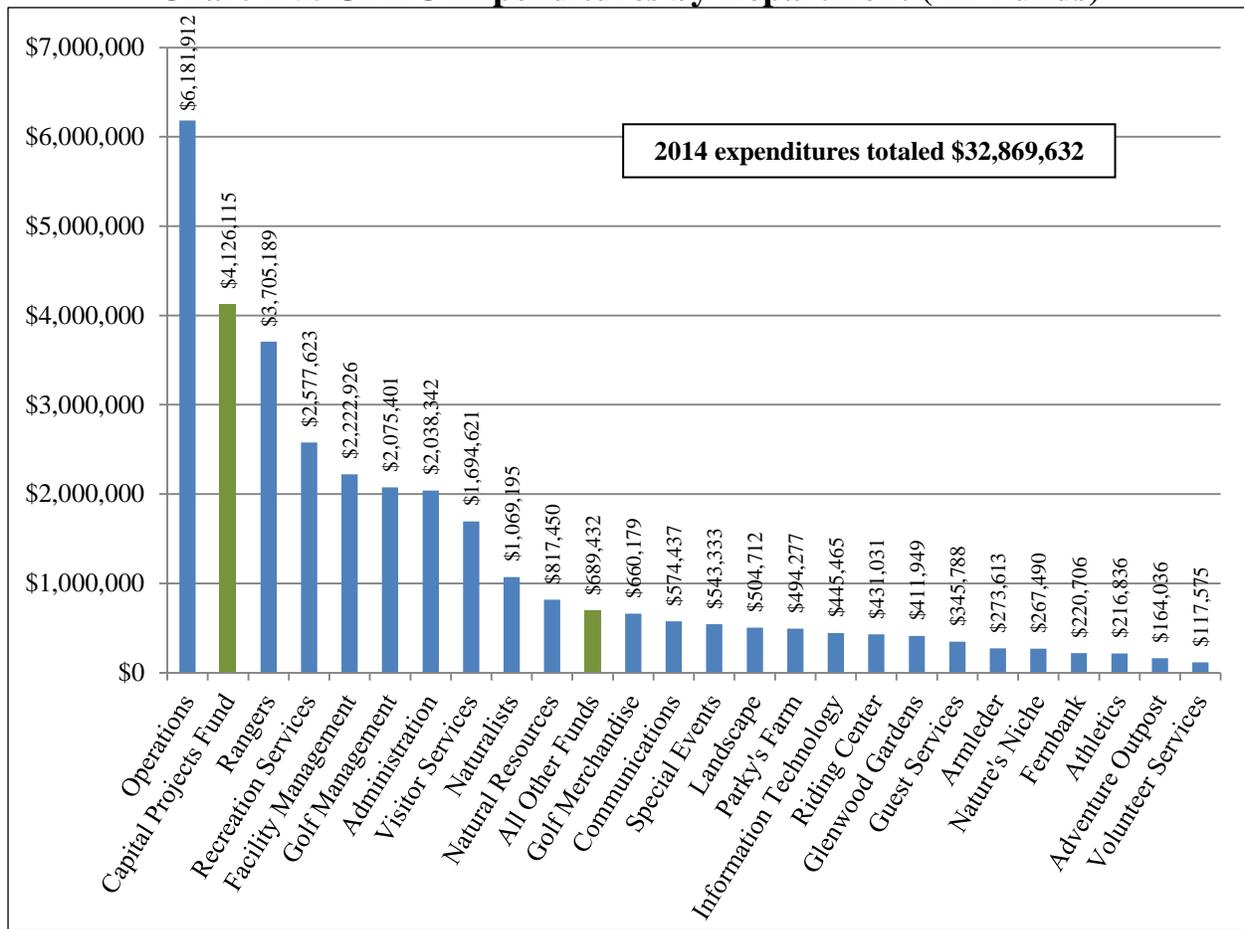
As shown in **Chart 1-4**, tax revenues per capita were over 50 percent lower for GPHC in comparison to the peer park district average.

The concept of leverage is important in the context of tax payer return. An organization that is able to recover a higher level of costs from the actual users of its goods or services is able to maximize the return on tax revenues given that the service provided would be the same regardless of funding structure. Applying the tax burden comparison in the chart above to the estimated economic impact of GPHC shows the effect of leverage. In 2003, *The Economic Impact of the Hamilton County Park District on Hamilton County* (University of Cincinnati Economics Center for Education & Research, June 2004) estimated that GPHC operations had a total annual economic impact of approximately \$80.0 million on Hamilton County. Adjusted for inflation, this economic impact can be estimated at approximately \$103.1 million in 2014. Given a tax base of approximately \$15.05 million in 2014, GPHC's total economic impact would be 6.85 times taxpayer funding; in other words, each tax dollar generated \$6.85 of economic activity within the County. The effect of the differing revenue structures can be seen by hypothetically applying the peer average tax base structure that generated 67.0 percent of revenues to the estimated 2014 economic impact. This would result in an economic multiplier of only 4.63, significantly lower than GPHC's 2014 multiplier.

Expenditures

Within GPHC, departments are created to record and track expenditures related to specific functions. **Chart 1-5** shows 2014 expenditures in all General Fund departments (illustrated in blue) as well as all other funds (illustrated in green). This analysis provides context as to the relative size of departmental expenditures within GPHC.

Chart 1-5: GPHC Expenditures by Department (All Funds)



Source: GPHC

Note: The All Other Funds category includes the Mitchell Memorial Fund, Law Enforcement Education Fund, and the Evergreen Fund.

As shown in **Chart 1-5**, operations and capital projects accounted for slightly less than one third of GPHC's total expenditures.

Peer Overview

Table 1-2 shows a comparison of baseline data for GPHC and the peer park districts. This overview is important as it provides context as to the size of each park district in terms of budget size and population¹¹ for the counties which these entities serve.

¹¹ US Census Bureau 2014 population estimates were used throughout the report.

Table 1-2: Peer Baseline Data Comparison

	GPHC	Peer Average	Difference	% Difference		
Total Expenditures ¹	\$32,870	\$37,811	(\$4,941)	(13.1%)		
County Population	806,631	737,771	68,860	9.3%		
Park Acreage	16,714	17,332	(618)	(3.6%)		
Expenditures per Capita	\$40.75	\$51.73	(\$10.98)	(21.2%)		
Expenditures per Acre	\$1,966.59	\$2,170.31	(\$203.72)	(9.4%)		
	Cleveland	Columbus	Five Rivers	Lake	Toledo	Peer Average
Total Expenditures ¹	\$100,978	\$21,714	\$18,541	\$16,058	\$31,762	\$37,811
County Population	1,259,828	1,231,393	533,116	229,230	435,286	737,771
Park Acreage	23,079	27,399	15,431	8,795	11,957	17,332
Expenditures per Capita	\$80.15	\$17.63	\$34.78	\$70.05	\$72.97	\$51.73
Expenditures per Acre	\$4,375.32	\$792.51	\$1,201.54	\$1,825.81	\$2,656.35	\$2,170.31

Source: GPHC, peer park districts, and the US Census Bureau

¹ Amounts in thousands.

As shown in **Table 1-2**, GPHC expended significantly less per resident and per acre than the peer average. Also evident is the lack of a correlation between the size of the county population, district area, and total expenditures. It would be logical to assume that higher county population level and/or district acreage would result in higher total expenditures. This was not the case, however, as shown above. For example, Columbus serves almost three times the population as Toledo, yet had expenditures that were approximately \$10 million lower. Also, Lake manages 43 percent fewer acres than Five Rivers yet had a budget level only 14 percent lower. This is important, as it signifies that a district's operating structure (its offerings, natural resource conservation, education and programming, and public safety) and the strategies and operations developed around these have a significant effect on the expenditure ratios shown above. As a result, these areas were selected for analysis as part of this audit.

Initial audit development and planning included an intention to complete detailed peer comparisons in all five scope areas. Peer data obtained, however, was unavailable or incomplete for several analyses planned within the recreational asset portfolio, natural resources, and enterprise function scope areas. For example, requests were made for peer natural resources data such as proportion of developed and undeveloped lands, policies and/or management practices regarding the development of park lands, park acreage by habitat and ecosystem type, expenditure detail illustrating the cost to operate natural resource functions, and volunteer hours dedicated to natural resource related operations. It was found that this data was not tracked or unavailable from each of the peers, preventing comparisons from being made in these areas. Other areas where comparisons were made with limited peer data are noted within the detailed analyses of each section.

2. Recreational Asset Portfolio

Section Overview

This section of the performance audit focuses on Great Parks of Hamilton County's (GPHC) recreational asset portfolio (district recreational offerings). Two separate analyses were conducted to assess the appropriateness of offerings and the effectiveness in planning the appropriate width and depth of offerings, including peer comparisons where possible. These analyses were:

- **Variety and Allocation of Outdoor Recreation Offerings:** compares the width and depth of recreational offerings to peer park districts.
- **Determining the Appropriateness of Offering Allocation:** examines GPHC's methods of determining the appropriate mix of recreational offerings.

Findings and Recommendations

Comparative analyses found that GPHC provides a greater range (variety) of recreational offerings than the peer park districts. However, when further examining the number of offerings in relation to county population, the result was much more varied. For example, GPHC provides some offerings far in excess of the peer park districts and other offerings far less. An examination of the top-five offerings showed that GPHC trailed the peer average in only the rate of picnic areas and soccer fields offered. The final comparison found that GPHC significantly trailed the peer average in the amount of trail mileage owned or maintained.

R2.1: GPHC should develop an asset management plan that establishes goals and strategies that enables it to align the recreational asset portfolio with stakeholder needs. Data from user feedback surveys, demographic information mined from operations, and peer park district data comparisons should be used to identify inefficiencies in its current mix of assets.

Background

GPHC offers over 40 distinct recreational opportunities at its 17 park properties and approximately 79 miles of trails at its park properties and nature preserves. Offering types include fee-based (golf courses, boat rentals, snack bars, etc.) and non-fee-based (dog parks, playgrounds, recreation fields, etc.).

Peer Comparison

Recreational Assets

Table 2-1 shows a comparison of total offering types for GPHC and the peer districts using 2015 operating data. In total, there are 53 possible offerings that are currently provided by at least one

of the six park districts. This analysis provides an indication as to the width of offerings provided by each park district and provides context as to the total range of offerings provided by GPHC.

Table 2-1: Offerings by Park District

	GPHC	Cleveland	Columbus	Five Rivers	Lake	Toledo
Archery	•	•			•	
Ball Fields	•					•
Banquet Center	•		•	•	•	
Basketball Courts	•					
Bike Rental	•			•		
Boat Ramps	•		•		•	•
Boat & Kayak Rental/Docks	•	•		•	•	•
Campground	•			•	•	•
Catering	•				•	
Cross-Country Skiing	•	•	•	•	•	
Disc Golf	•		•	•	•	
Dog Park	•		•		•	
Educational Facility	•			•	•	
Fire Pit	•				•	•
Fishing	•	•	•	•	•	•
Fitness/Parcours	•	•				•
Foot Golf	•	•				
Formal Garden	•		•	•		•
Gift Shop	•			•	•	
Golf Course	•	•	•		•	
Golf Driving Range	•	•	•		•	
Historical Site ¹	•			•		•
Horseback Riding Center ²	•			•	•	
Ice Skating				•		
Indoor Playground	•					
Lawn Bowling	•					
Lodge	•		•		•	•
Meeting Room	•		•	•	•	
Miniature Golf	•					
Nature Center	•	•	•	•	•	
Obstacle Course			•			
Overlook	•		•		•	•
Picnic Area	•	•	•	•	•	
Picnic Shelter	•	•	•	•	•	•
Playground	•	•	•	•	•	•
Polo Field		•				
Recreation Field	•					•
Reservable Cottage	•				•	•
Rock Climbing			•			
Self-Service Bike Repair Station				•		•
Ski Warming Shelter					•	•
Sledding Hill	•		•	•	•	•
Snack Bar	•			•	•	
Snowshoeing		•	•	•	•	
Soccer Fields	•					•
Swimming Pool		•				
Toboggan Chute		•				
Tennis Courts						•
Visitor Centers	•	•		•	•	•
Volleyball	•		•		•	•
Wedding Site	•			•	•	
Wet Playground	•			•		
Zip Lines		•				
Percent of Total Offerings Available	79.2%	34.0%	39.6%	47.2%	58.5%	41.5%

Source: GPHC and peer park districts

¹ One historical site is maintained by a not-for-profit organization.² Cleveland offers a horse riding center; however, it is a separate not-for-profit organization.

As shown in **Table 2-1**, GPHC provides a greater range of offerings than any of the peer park districts. Specifically, it provided 42 of the 53 potential offerings, 11 more distinct offering types than Lake, the next highest peer. While the analysis above provides an indication on the range of offerings, it does not provide an indication as to the depth of each offering. For example, a district may provide a greater range of offering types with fewer in each category or specialize in select areas by having a narrower range of offering types with a greater count in each category. **Table 2-2** shows this determination, applying the number of offering units reported in each category to the respective county populations for GPHC and the peer park districts using US Census Bureau estimates for 2014. This comparison provides an indication as to the depth of each offering category. It should be noted that only those categories for which GPHC reported providing offerings are contained in the analysis.

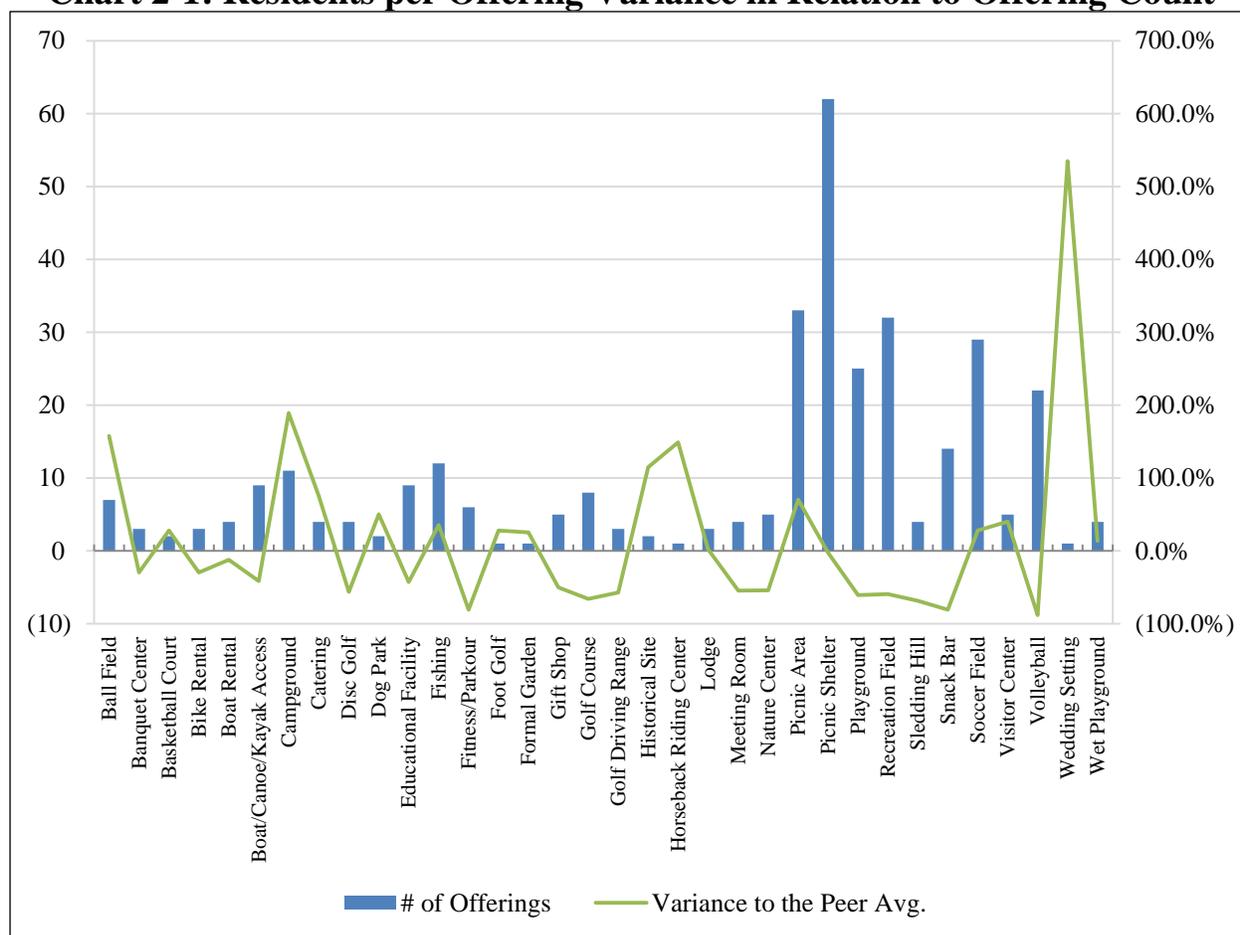
Table 2-2: Residents per Offering (County)

	GPHC	Peer Average	Difference	% Difference
Volleyball	36,665	303,250	(266,585)	(87.9%)
Fitness/Parcours	134,439	694,436	(559,997)	(80.6%)
Snack Bar	57,617	295,212	(237,595)	(80.5%)
Sledding Hill	201,658	636,535	(434,877)	(68.3%)
Golf Course	100,829	295,930	(195,101)	(65.9%)
Playground	32,265	82,117	(49,852)	(60.7%)
Recreation Field	25,207	62,184	(36,976)	(59.5%)
Golf Driving Range	268,877	626,855	(357,978)	(57.1%)
Disc Golf	201,658	459,348	(257,690)	(56.1%)
Meeting Room	201,658	442,797	(241,139)	(54.5%)
Nature Center	161,326	351,774	(190,447)	(54.1%)
Gift Shop	161,326	323,866	(162,539)	(50.2%)
Educational Facility	89,626	156,202	(66,576)	(42.6%)
Boat/Canoe/Kayak Access	89,626	153,310	(63,684)	(41.5%)
Banquet Center	268,877	381,173	(112,296)	(29.5%)
Bike Rental	268,877	381,173	(112,296)	(29.5%)
Boat Rental	201,658	229,230	(27,572)	(12.0%)
Picnic Shelter	13,010	13,330	(320)	(2.4%)
Lodge	268,877	262,540	6,337	2.4%
Wet Playground	201,658	177,705	23,952	13.5%
Formal Garden	806,631	644,412	162,219	25.2%
Soccer Field	27,815	21,764	6,051	27.8%
Basketball Court	403,316	314,957	88,359	28.1%
Foot Golf	806,631	629,914	176,717	28.1%
Fishing	67,219	49,703	17,516	35.2%
Visitor Center	161,326	114,877	46,450	40.4%
Dog Park	403,316	268,539	134,776	50.2%
Picnic Area	24,443	14,361	10,083	70.2%
Catering	201,658	114,615	87,043	75.9%
Historical Site	403,316	187,690	215,626	114.9%
Horseback Riding Center	806,631	324,106	482,525	148.9%
Ball Field	115,233	44,687	70,546	157.9%
Campground	73,330	25,349	47,981	189.3%
Wedding Setting	806,631	127,058	679,573	534.9%

Source: GPHC, peer park districts, and the US Census Bureau

As shown in **Table 2-2**, GPHC's residents per offering varied widely between categories. Specifically, GPHC provided a higher offering rate (i.e., fewer residents per offering) in 18 of the 32 categories shown. **Chart 2-1** takes the data shown above and applies the number of offerings per category. Examining the residents per offering variance and applying the number of offerings in each category provides context as to how GPHC compares to the peer park district average for its most popular offerings.

Chart 2-1: Residents per Offering Variance in Relation to Offering Count



Source: GPHC, peer park districts, and the US Census Bureau

As shown in **Chart 2-1**, GPHC has fewer residents per offering in three of its five highest populated asset categories: picnic shelters, recreation fields, and playgrounds, while trailing the peer park district average in the picnic area and soccer field categories. The categories with the highest number of offerings in their respective categories were singled out for examination as the concept of elasticity affects the ability to change these asset types. Elasticity refers to the ability to change the number of assets provided within each category. GPHC’s most populous offering categories are more elastic in nature; they generally have lower relative cost and greater ease of addition or removal. In contrast, offerings with higher residents per category such as educational facilities, golf courses, and nature centers are less elastic; they generally have a higher cost that require greater lead time to add or remove.

The National Recreation and Park Association (NRPA) actively supports the improvement of parks and recreation by providing tools for agencies to analyze and compare their performance and facilities to other agencies across the country. One such tool is the *PRORAGIS Database Report: Counties* (NRPA, 2015) which provides parks and recreation related operating data drawn from county jurisdictions nationwide. **Table 2-3** shows a comparison of residents per offering between GPHC and the select categories reported by the NRPA. Using NRPA data

provides an indication of how GPHC's categorical offering depth compares to county park systems across the nation.

Table 2-3: Residents per Offering (National)

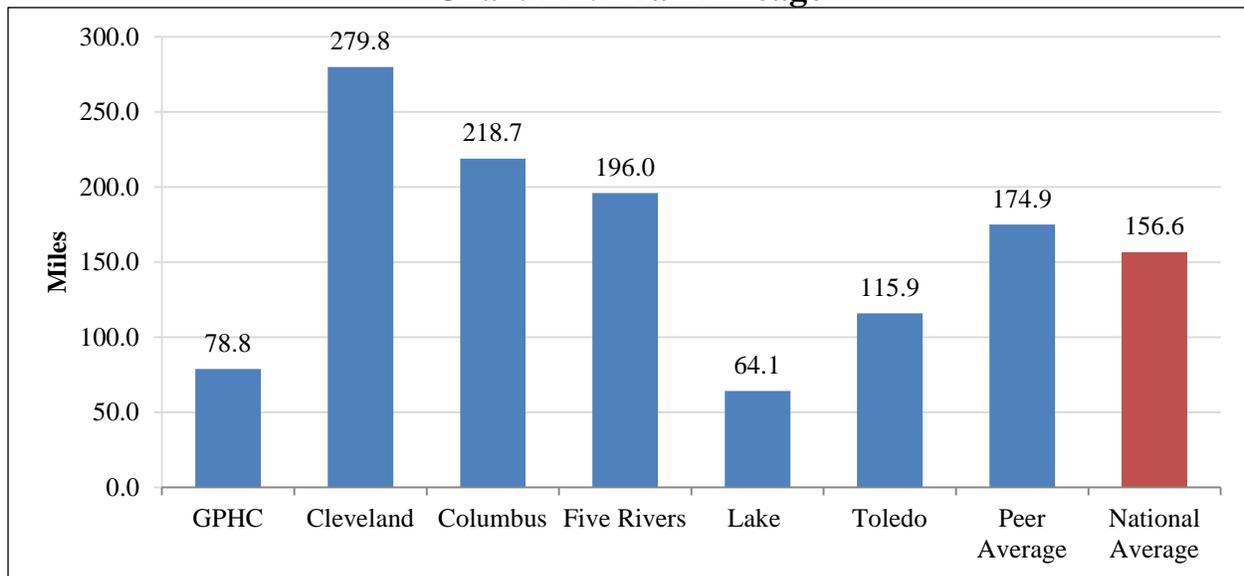
Offering	GPHC	National Average	Difference	% Difference
Baseball Field	115,233	123,857	(8,624)	(7.0%)
Basketball Court	403,316	101,896	301,420	295.8%
Boat Ramp	89,626	448,389	(358,763)	(80.0%)
Boat Rental	201,658	320,914	(119,256)	(37.2%)
Campsite	73,330	44,208	29,122	65.9%
Dog Park	403,316	332,800	70,516	21.2%
Driving Range (Golf)	268,877	735,682	(466,805)	(63.5%)
Nature Center	161,326	468,566	(307,240)	(65.6%)
Playground	32,265	40,760	(8,495)	(20.8%)
Soccer Field	27,815	50,527	(22,712)	(45.0%)

Source: GPHC, US Census Bureau, and the NRPA

As shown in **Table 2-3**, GPHC had fewer residents per offering in seven of the 10 categories reported by the NRPA, signifying it has more offerings relative to population in those classifications than the national average.

Trails

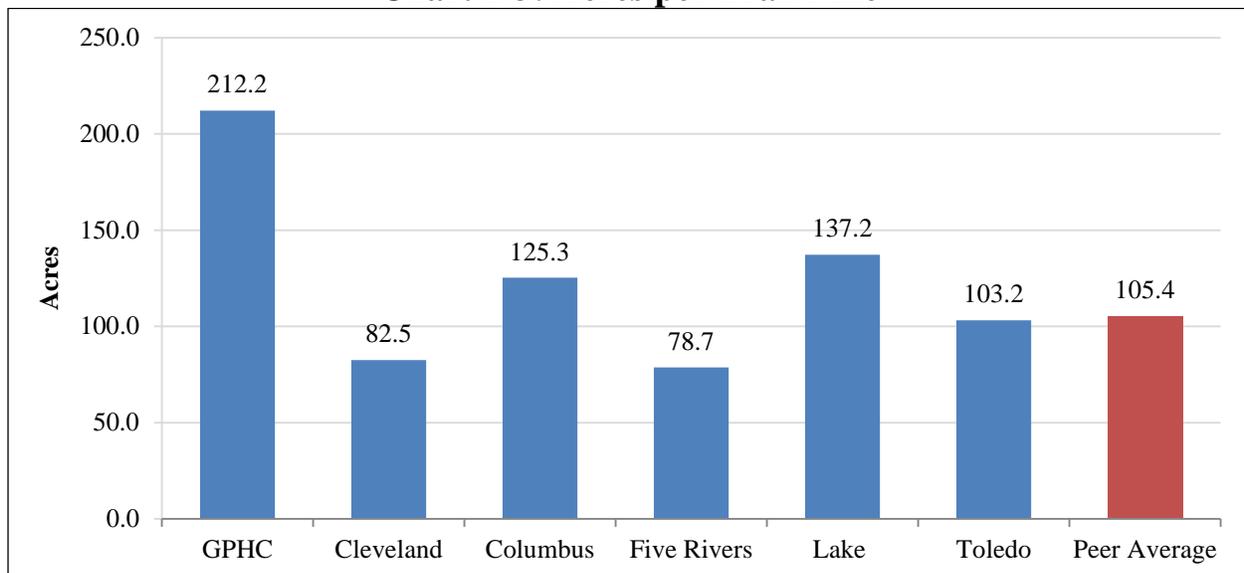
In addition to the offerings analyzed above, GPHC maintains approximately 79 miles of natural (grass and dirt), gravel, and paved trails available to park users. Based on GPHC user survey data, the provision of trails is perhaps the most popular offering provided by park districts. Because of this importance, trail data was singled out of the general offerings for a dedicated analysis. **Chart 2-2** shows a comparison of trail mileage between GPHC, the peer park districts, and the NRPA national average.

Chart 2-2: Trail Mileage

Source: GPHC, peer park districts, and the NRPA

As shown in **Chart 2-2**, trail mileage fluctuated greatly between park districts. On average, GPHC offers less than half the trail mileage in comparison to the peer park district average. Although GPHC did exceed the national average by 5.5 miles, primary importance should be placed on the peer comparison as this takes into consideration regional biases such as the climate, topography, and other demographic traits of the region.

Chart 2-3 shows a comparison of acres per trail mile between GPHC and the peer park districts. This comparison is important as it normalizes trail mileage variances due to park district size.

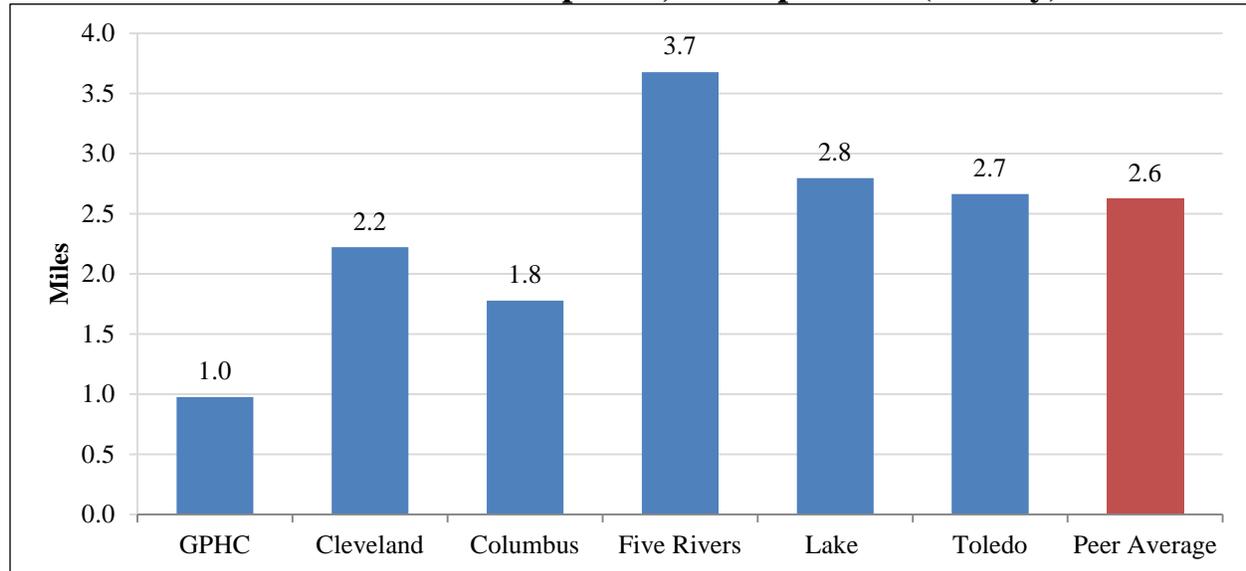
Chart 2-3: Acres per Trail Mile

Source: GPHC and peer park districts

As shown in **Chart 2-3**, GPHC had 26.5 percent more acres per trail mile than the peer average.

Chart 2-4 shows a comparison of trail miles per 10,000 population between GPHC and the peer park districts. This comparison is important as it normalizes trail mileage variances due to county population.

Chart 2-4: Trail Miles per 10,000 Population (County)



Source: GPHC and peer park districts

As shown in **Chart 2-4**, GPHC had 61.5 percent less trail mileage per 10,000 population in relation to the peer park district average. The results of comparisons shown in **Chart 2-3** and **Chart 2-4** signify that the lower raw trail mileage shown in **Chart 2-2** is not due to variations in county area or population.

Table 2-4 shows a comparison of trail mileage by type between GPHC and the peer park districts. This comparison provides an indication whether GPHC's mileage deficit determined above is caused by a deficiency in any certain trail type.

Table 2-4: Trail Mileage Peer Comparison

	GPHC		Peer Average	Difference	% Difference	
Natural (Dirt/Grass)	27.9		66.6	(38.7)	(58.1%)	
Gravel	24.2		39.9	(15.7)	(39.3%)	
Paved	26.7		42.2	(15.5)	(36.7%)	
Total	78.8		148.7	(69.9)	(47.0%)	
	Cleveland	Columbus	Five Rivers	Lake	Toledo	Peer Average
Natural (Dirt/Grass)	N/A	54.9	117.0	10.5	84.1	66.6
Gravel	N/A	61.0	40.0	43.4	15.2	39.9
Paved	N/A	102.8	39.0	10.2	16.6	42.2
Total	279.8	218.7	196.0	64.1	115.9	148.7

Source: GPHC and peer park districts

Note: Cleveland did not provide a trail mileage break-out.

As shown in **Table 2-4**, GPHC allocated its trail mileage relatively evenly between trail types. In contrast, the peer park districts generally allocated more mileage for natural trails as witnessed by the 51.2 percent variance in this category; the highest variance of the three trail types displayed.

Recommendations

R2.1: GPHC should develop an asset management plan that establishes goals and strategies that enables it to align the recreational asset portfolio with stakeholder needs. Data from user feedback surveys, demographic information mined from operations, and peer park district data comparisons should be used to identify inefficiencies in its current mix of assets.

GPHC does not have a formal system that incorporates stakeholder needs into its park offering and trail mileage asset management. Current planning practices take into consideration such factors as user feedback and available resources; however, there is no prescribed structure in place that dictates how these factors should be considered together and how they conform to GPHC's strategic plan.

GPHC displayed advanced efforts to collect user data through surveying and other user feedback methods. For example, a point-of-sale system and online motor vehicle permit (MVP) sales have been implemented that have the ability to collect zip code data, allowing management to determine from what area park users originate.

Prior to 2013, GPHC had a rudimentary park user survey system whereby it distributed approximately 500 surveys, asking volunteers to conduct the surveys wherever they visited within GPHC. Although some user feedback data was obtained, this methodology resulted in a majority of the surveys being conducted at golf courses or trails and very few in other areas such as the snack bars, wet parks, boathouses, or campgrounds. In addition, surveys were administered primarily in the larger park properties with little attention given to the smaller park properties.

In 2013, GPHC revamped its user survey methodology with the goal of obtaining user feedback from a greater swath of park users. The improvements included specifying 39 different locations where data is collected. Also, GPHC increased the number of collection locations, pushing the total possible unique survey responses to 780 per year from virtually every park and every venue type. The park user surveys ask the respondents over 30 questions, primarily pertaining to the perceived value of park experience, a rating of services and programming, visitation habits, and type and numbering of park offerings. In addition, the survey asks for zip code data to provide another user location data point.

In 2015, GPHC further enhanced its operating data collection methods through a joint effort with Northern Kentucky University. Chief among the efforts from this relationship will be the installation of 37 vehicle counters at 17 park properties and nine trail counters that will be fully operational in 2016. In addition, GPHC has allocated 480 seasonal labor hours for data collection coverage at 66 different strategic locations. Through this program, GPHC will be able to accurately collect such vital data as the number of vehicles entering a park location, time of entry, county of origin, and number of vehicle occupants.

In total, GPHC collects valuable user feedback and demographic data from several different points of origin. This data should be used in conjunction with the peer comparison data to create a formal system to manage its park offerings and trail mileage.

The City of Portland, Oregon has developed a plan model that governs the management of parks and recreational assets. *Total Asset Management* (Portland Parks & Recreation, July 2006), details a comprehensive plan to select, implement, and assess an asset portfolio that aligns with the goals of the organization. This plan outlines the following six phases of selecting and maintaining an asset portfolio:

- **Phase One - Collect and Analyze Relevant Data:** involves identifying, collecting, and analyzing all relevant data about the existing assets and the need for assets, including links to service delivery strategies and corporate planning. Information is collected on an on-going basis and reviewed to ensure that all relevant information is available for analysis.
- **Phase Two - Set Direction:** involves developing strategic objectives to meet identified gaps and needs. It recognizes that assets are one of a group of resources (others include human, financial, and information) that support the delivery of services. Objectives and desired outcomes must be compatible with corporate plans and service delivery strategies.
- **Phase Three - Choose a Strategy:** involves identifying, evaluating, and selecting these alternatives. Identification determines the potential ways to achieve the objectives and outcomes, including addressing demand and supply.
- **Phase Four - Implement a Preferred Strategy:** involves ensuring that staffing levels are adequate and personnel is available, appropriate technology systems exist, and organizational and finding systems are in place.
- **Phase Five - Measure Performance:** involves assessing the adequacy of a process or result in qualitative or quantitative terms. Measurements could include establishing that strategies contributed to the achievement of service delivery goals; acknowledgement that consultation with key stakeholders resulted in consideration being given to their asset-related needs; determining the quality of experience of park users; and such quantitative terms as reducing maintenance costs or capital outlays over a specific period.
- **Phase Six - Periodic Review:** involves seeking to determine, among other issues, whether the asset is performing optimally.

As previously detailed, GPHC has a data collection system that provides robust, useful information as described in phase one. This data should be used to set direction and goals and to choose a strategy to achieve this direction. In addition, peer data comparisons like those shown in **Tables 2-1** through **2-4** should be used as a gauge for GPHC operations relative to its peers and to identify any industry shifts or trends that may occur over time.

For example, as part of its user feedback survey, GPHC asks park users to provide an indication on how strongly select programs, services and exhibits connect them to the natural world. In the 2014 and 2015 surveys, respondents overwhelmingly placed trails as the most important possible

selection.¹² Indications from user feedback and trail count data shows a clear importance placed on trail usage; however, a comparison to the peer park district average (see **Chart 2-2**) showed that GPHC owned and/or maintained approximately 50 percent fewer miles of trails. In addition to current assets and activities, users are surveyed on what possible offerings or activities not currently provided by GPHC would be desired. Using data collected in response to these types of inquiries, in addition to peer comparative data showing what other park districts offer, provide GPHC with baseline information to adopt direction and associated strategies described in phases two through four above.

Without a formal asset management plan, GPHC runs the risk of providing an inefficient portfolio mix of assets and offerings. Because most offerings are capital assets, any manipulation of the portfolio mix is a deliberate process that takes place over a span of multiple years. The creation of an effective asset management plan to govern the management of offerings and trail mileage would allow GPHC to effectively utilize user feedback and demographic data gathered over a significant period of time and peer data to ensure that the wants and needs of stakeholders are met.

¹² In 2014 and 2015, almost 70 percent of GPHC survey respondents selected “very important” in reference to trails. No other program, service, or exhibit received a “very important” response rate above 48 percent in either year. Also, in a separate survey question, trails received the most “very important” responses in both years when users were asked what activities were most important to them.

3. Natural Resources

Section Overview

This section of the performance audit focuses on the Natural Resource Division (Natural Resources). Four separate analyses were conducted to assess the efficiency and effectiveness of the planning and management of Natural Resources, including peer comparisons where possible. These analyses were:

- **Land Allocation:** examines GPHC's land size in comparison to the peer park districts including an evaluation of the proportion of developed areas and undeveloped land as well as the categorization of undeveloped land by habitat type.
- **Expenditures:** examines Natural Resources' expenditures historically and as a percentage of GPHC's total operating expenditures.
- **Resource Management:** examines the current system of conservation, preservation and restoration of land and how this structure aligns with the goals and mission of GPHC and the core purpose of Natural Resources.
- **Workforce Strategy:** assesses the effectiveness of Natural Resources' workforce strategy by examining and comparing the mix of full and part-time employees, seasonal workers, and volunteers assigned to the management of undeveloped green space and the cost of functions necessary for preservation.

Findings and Recommendations

Analysis showed that GPHC holds a similar percentage of land in relation to county size when compared to the peer park district average; however, GPHC dedicates a lower percentage of its expenditures to manage and maintain this land. Part of the lower costs may be due to the fact that GPHC has an effective volunteer management system that resulted in it receiving a greater number of volunteer labor hours when compared to the two peers that were able to provide volunteer labor data (i.e., Cleveland and Toledo).

R3.1: GPHC should develop a natural resources management plan to communicate the conditions of its natural areas and formalize the objectives, goals, and planned activity of Natural Resources. The plan should develop a performance management framework that evaluates the results of each activity and informs long-term strategic decision making with the goal of effectively planning and prioritizing conservation efforts. Performance management strategies should inform not only the way that GPHC approaches current resources and activities, but also future actions of Natural Resources.

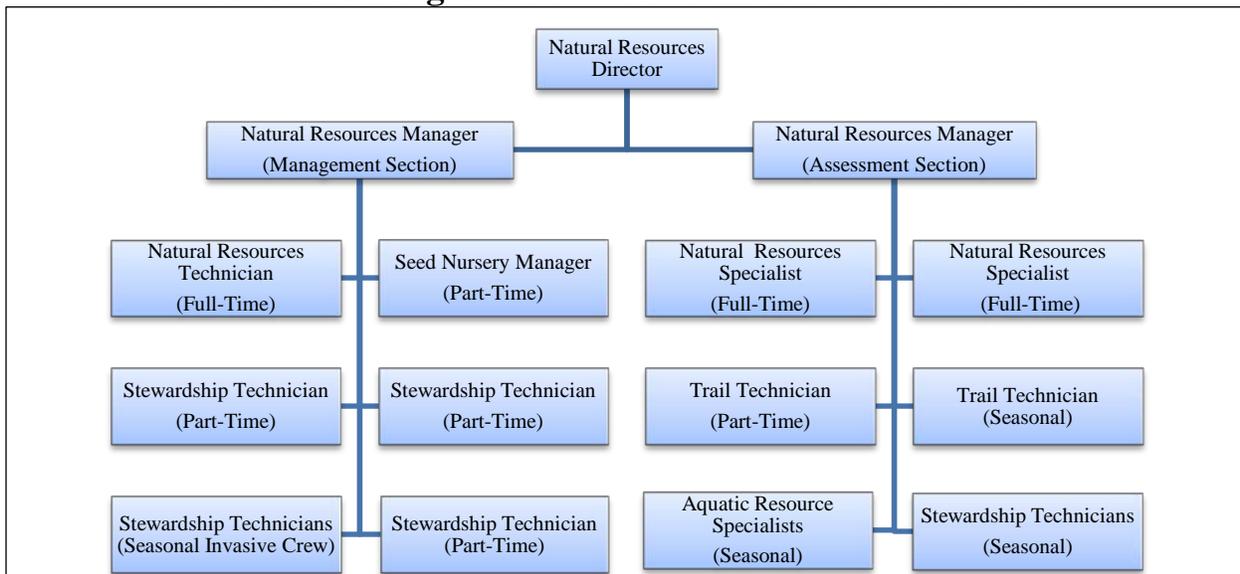
R3.2: GPHC should update its Land Management Policy to clearly establish its overall goal regarding preservation and conservation. The policy should clearly communicate whether land proportion specifications are intended to be managed on the acreage in total or each property individually and include the methodology and factors used to determine these proportions. Planned strategies to keep this commitment within its natural resources management plan (see R3.1) should also be included.

Background

GPHC has developed a core purpose that specifically relates to the preservation of natural resources. This core purpose, as outlined in its Board policy, states that GPHC is committed to the following outcome: “That Hamilton County is a community in which a balanced natural resource system thrives and people enjoy positive outdoor experiences, understanding the value of conservation and preservation of natural resources.” The first priority of this policy is to ensure there is a diverse representation of native plants, animals, and habitats, with the most endangered habitats receiving the highest priority and preservation.

Natural Resources plays a substantial part in achieving this mission and core purpose as it is directly responsible for scientific assessment, restoration, and management of approximately 13,000 acres of undeveloped land and wildlife area. **Chart 3-1** shows Natural Resources’ organizational chart.

Chart 3-1: Organizational Chart - Natural Resources



Source: GPHC

As shown in **Chart 3-1**, Natural Resources is comprised of six full-time, five part-time, and a mix of seasonal employees and volunteers. Led by the Natural Resources Director, it includes a management section responsible for the administration of GPHC’s natural resources, including managing invasive species and reforestation and an assessment section responsible for land and water quality assessment, natural trail conditions (non-paved), stream diversity surveys, and deer management.

Land

Table 3-1 shows GPHC acreage as compared to the peer park districts for 2014. This analysis provides a high level comparison of the acreage of GPHC compared to the peer park districts.

Table 3-1: Total Acreage Comparison

	GPHC	Peer Average	Difference	% Difference		
Land Area (Sq. Miles)	406	404	2	0.5%		
Land Area (Acres) ¹	259,782	258,468	1,314	0.5%		
County Population	806,631	737,771	68,860	9.3%		
Park Acreage	16,714	17,332	(618)	(3.6%)		
Park Acreage as % Total County Acres	6.40%	6.50%	(0.1%)	N/A		
	Cleveland	Columbus	Five Rivers	Lake	Toledo	Peer Average
County	Cuyahoga	Franklin	Montgomery	Lake	Lucas	N/A
Land Area (Sq. Miles)	457	532	462	227	341	404
Land Area (Acres) ¹	292,602	340,602	295,392	145,594	218,150	258,468
County Population ²	1,259,828	1,231,393	533,116	229,230	435,286	737,771
Park Acreage	23,079	27,399	15,431	8,795	11,957	17,332
Park Acreage as % Total County Acres	7.9%	8.0%	5.2%	6.0%	5.5%	6.5%

Source: GPHC, peer park districts, and the US Census Bureau

¹ The US Census Bureau reports land area in square miles. Because there are 640 acres per square mile, total acreage was calculated by multiplying the total square miles by 640.

As shown in **Table 3-1**, GPHC's park acreage accounts for 6.4 percent of the total acreage of Hamilton County, in line with the peer park district average of 6.5 percent.

Land Acquisition

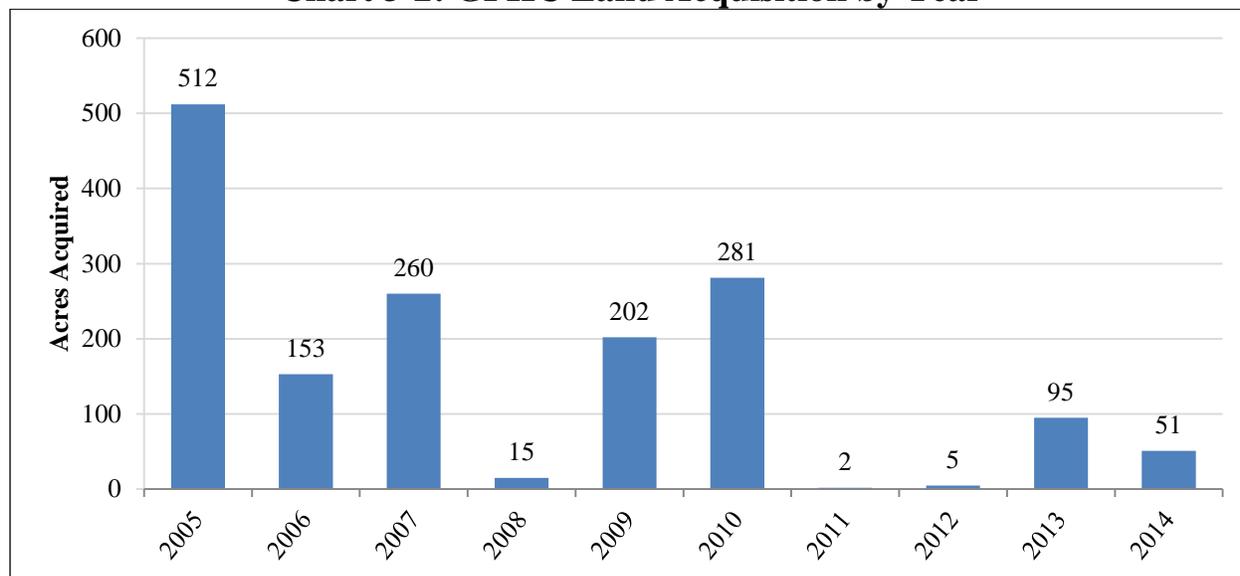
ORC § 1545.11 grants GPHC's Board the power to acquire lands. Specifically, "the board of park commissioners may acquire lands either within or without the park district for conversion into forest reserves and for the conservation of the natural resources of the state, including streams, lakes, submerged lands, and swamplands, and to those ends may create parks, parkways, forest reservations, and other reservations and afforest, develop, improve, protect, and promote the use of the same in such manner as the board deems conducive to the general welfare." Lands may be acquired by gift, purchase for cash, or appropriation. GPHC takes a strategic approach to land acquisition, citing the primary goal of making its boundaries smaller, not larger. For example, it looks for opportunity in acquiring lands that line up on preplanned trails, or parcels that lie between two parks.

The Clean Ohio Green Space Conservation Program, administered by the Ohio Public Works Commission, helps to fund preservation of open spaces, sensitive ecological areas, and stream corridors. This program is dedicated to environmental conservation including acquisition of green space and the protection and enhancement of river and stream corridors. Grant recipients, including GPHC, agree to maintain the properties in perpetuity so that they can be "enjoyed and

cherished for generations to come.” GPHC has received over \$8.2 million in Clean Ohio grants used to acquire 1,272 acres since 2003.¹³

GPHC consistently evaluates opportunities to purchase new land by proactively evaluating opportunities to expand through land purchases and through residents and businesses that approach it with specific land parcels for gift or purchase. **Chart 3-2** shows GPHC’s acquired acreage from 2005 to 2014. This analysis provides context as to the land holdings growth of GPHC over the past decade.

Chart 3-2: GPHC Land Acquisition by Year



Source: GPHC

As shown in **Chart 3-2**, GPHC land acquisitions have ranged from a low of two acres to a high of 512 acres, with an average of 157 acres per year in the ten year period shown.

Management

GPHC uses an ecosystem management approach to guide its management of the biodiversity of natural areas. This approach focuses on particular ecosystem types with emphasis on threatened, endangered, or rare species. This approach seeks to conserve and restore threatened and underrepresented landscapes, and to prevent the loss of most threatened species. GPHC’s internal monitoring report provides the following descriptions, management techniques, and challenges for each ecosystem type:

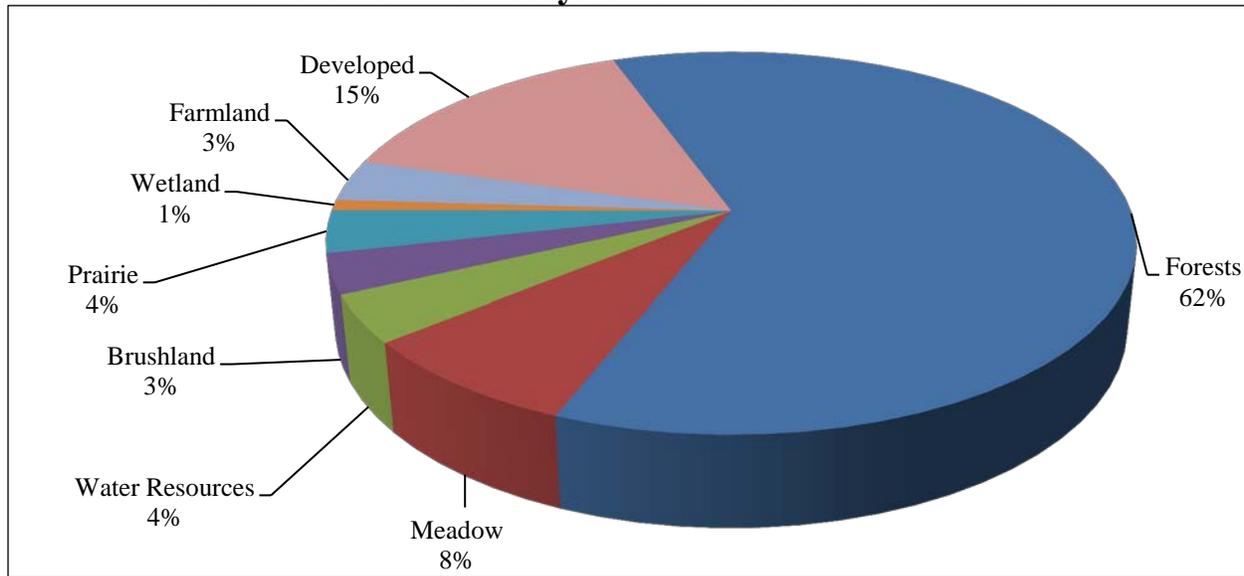
- **Forest:** Large tracts of unfragmented woodland of 100 acres or more that are especially valuable to uncommon forest wildlife. It’s most abundant habitat type, a diverse array of forest types are found throughout GPHC. Challenges to managing forests include the control of white-tailed deer, Amur Honeysuckle, garlic mustard, and other invasive plant species.

¹³ GPHC was awarded other Clean Ohio grants for restoration projects, primarily for streambank restoration.

- **Meadows:** Open fields that are maintained to provide habitat for meadow nesting birds and other wildlife. Management involves annual mowing to control woody growth and herbicide treatment of invasive plants. Similar to forests, large unbroken meadows are much more productive than small isolated ones. Rare and more diverse assemblages of bird species have been attracted to the parks by managing for larger meadow areas.
- **Water Resources:** Riverbank, streambank, and lake edge restoration projects designed to increase diversity in lakes, rivers, and streams. Enhancing plant diversity in these edge environments has improved physical stability of stream banks and lake shores. The result is a corresponding increase in diversity that cascades through the food web including increased insect, waterfowl, mollusk, and fish diversity.
- **Brushland:** Transitional or successional habitat that includes a broad spectrum of plant species, both woody and herbaceous, that attract wildlife species that prefer “edge” habitat. Brushland is a challenge to maintain as it requires periodic cutting or bush-hogging to control succession.
- **Prairie:** A diverse assemblage of native grasses and forbs that attract many wildlife species and support more diverse insect populations than any other local habitat. A large number of plants now rare in Ohio have been propagated and preserved through the restoration of prairie within GPHC. Management involves occasional burning as well as spot treatment with herbicide to control invasive plant species.
- **Wetland:** Lands that are saturated with water, either permanently or seasonally. The Shaker Trace Wetland Restoration Project and the creation of more than 60 vernal pools has provided critical habitat for a wide range of uncommon plants and animals that are found nowhere else within GPHC. According to GPHC, this ecosystem is the most threatened type in Hamilton County, and is considered the highest priority in terms of preserving and recreating habitat.
- **Farmland** – A temporary use of land until restoration can be accomplished, provides limited wildlife benefits by providing open space and an alternative food source. Also provides visual enjoyment for people and income for GPHC through farm rental.¹⁴

Chart 3-3 shows the allocation of acreage between these seven defined ecosystems within GPHC using 2014 data. The portion of developed land has been included to show percentages in relation to total land managed.

¹⁴ GPHC manages 526 acres of land that is rented for agricultural purposes within Hamilton County. This structure not only provides benefit to farmers, but also keeps the land free from invasive species and in better condition if/when GPHC decides to develop or restore the land.

Chart 3-3: GPHC Ecosystems as Percent of Total Land

Source: GPHC

As shown in **Chart 3-3**, forests are GPHC's most abundant habitat type, comprising 62 percent of the total acreage.

The Shaker Trace Nursery was developed in 1992 to harvest, process, and store local genotypes and native species of plants that can thrive in the habitats at GPHC. Native plants are well suited to soils and climate in the areas. The 51 acre property also includes aquaculture ponds that are used to raise hybrid bluegill for stocking of GPHC's fishing lakes. Natural Resources operates the seed nursery and aquaculture ponds and manages the numerous volunteers who assist in these endeavors.¹⁵

To understand the various habitat conditions and assist in prioritizing its resources, Natural Resources undertook a major effort to quantify the quality of GPHC's habitats. In 2012, Natural Resources initiated the Floristic Quality Assessment (FQA) for land and the Headwater Habitat Evaluation Index (HHEI) for headwater streams. The FQA allows Natural Resources to quantifiably estimate the improvement in habitat quality that can be realized by the implementation of best management practices as well as measure the expected ecological benefit from treating for non-native invasive species. Similarly, the HHEI provides a numerical value for relative quality of various headwater streams throughout GPHC and allows Natural Resources to focus attention on those areas that will best influence downstream water quality of streams, ponds, and lakes. These assessment tools assist GPHC in managing natural areas and identifying those areas most in need of protection or improvement. According to GPHC, 751 FQA assessments and 489 HHEI assessments were completed in 2014.

According to GPHC, two significant threats to preserving the natural habitats within its properties are non-native invasive species and the high population of white-tailed deer in Hamilton County. According to *Fighting Invasive Plants in Ohio* (Ohio Department of Natural

¹⁵ GPHC has one part-time employee dedicated to the management of the seed nursery.

Resources (ODNR), 2015), 78 percent of the approximately 2,300 species of plants known to occur in the wild in Ohio are native (or they occurred in Ohio before the time of substantial European settlement). The other 22 percent, more than 500 species, are not native to Ohio, having been introduced from other states or countries. Non-native plants have been introduced for erosion control, horticulture, forage crops, medicinal use, and wildlife foods as well as by accident. Most of these species do not spread far from where they are introduced (gardens, urban areas, agricultural fields), yet some become very invasive and displace native plants in woodlands, wetlands, prairies, and other natural areas.

While many non-native invasive species exist within GPHC, the primary and most aggressive is Amur Honeysuckle. This shrub creates a canopy, restricting the natural growth of the land, essentially “choking out” the natural habitat. GPHC indicated that assessing and treating this invasive species is the most time consuming function of Natural Resources.¹⁶

Optimal detection of Amur Honeysuckle occurs in late autumn when it is the only green vegetation while most overstory trees are leafless. Natural Resources works diligently the first few weeks in October to remove as much of this invasive species as possible. GPHC prioritizes Amur Honeysuckle management by evaluating the quality levels of infested areas: the first priority is to keep the areas that are not invaded clear, the second is to restore the marginally invaded areas, and the third is to restore the most invaded areas.

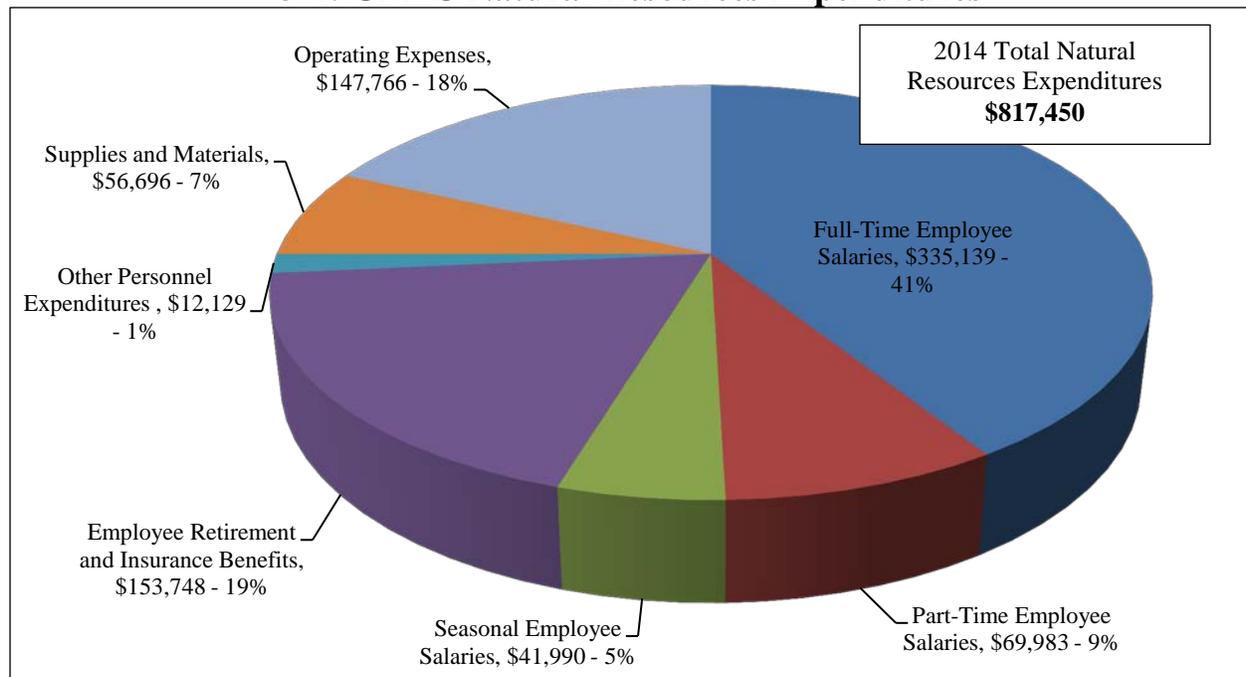
Although white-tailed deer are native to Ohio, the overpopulated species is a threat to local plant and animal species and habitats. GPHC contracts with a third party to conduct infrared count of white-tailed deer in the area and works with ODNR to determine the desired population level for Hamilton County. In 2002, Natural Resources initiated a Deer Management Program in an effort to protect the natural habitats by controlling the deer population within GPHC. This program includes a Bow Hunting Lottery, where hunters are assigned specific hunting boundaries within GPHC to hunt white-tailed deer as well as a deer culling program performed by trained Natural Resources and Ranger Department staff.

Expenditures

Expenses related to specific divisions at GPHC are further tracked by defined objects and descriptions, including employee salaries and benefits, supplies and materials, and operating expenses (such as contractual studies and maintenance services). **Chart 3-4** shows a breakdown of expenditures for Natural Resources for 2014 using these defined object codes.

¹⁶ In 2013, GPHC partnered with Northern Kentucky University’s Department of Computer Sciences to evaluate Amur Honeysuckle distribution using satellite remote sensing. If continued, this method will assist GPHC in tracking the future effect of its treatment of honeysuckle.

3-4: GPHC Natural Resources Expenditures



Source: GPHC

As shown in **Chart 3-4**, 75 percent of Natural Resources' expenditures were dedicated to employee salaries and benefits in 2014. This allocation signifies that the major functions and responsibilities of Natural Resources, including; continuous assessment of land and water, the ongoing control and management of invasive species, and the restoration and preservation of natural habitats, are labor intensive endeavors.

Table 3-2 shows GPHC's expenditures dedicated to natural resources in comparison to the peer park districts for 2014. This comparison provides context as to the relative size of GPHC's natural resources function in relation to its peers.

Table 3-2: Natural Resources Expenditures Comparison

	GPHC	Peer Average	Difference	% Difference
Natural Resources Expenditures	\$817,450	\$1,160,763	(\$343,313)	(29.6%)
Total Expenditures	\$32,869,632	\$50,427,050	(\$17,557,418)	(34.8%)
Natural Resources Expenditures as % of Total	2.50%	3.00%	(0.5%)	N/A
	Cleveland	Five Rivers	Toledo	Peer Average
Natural Resources Expenditures	\$1,751,160	\$869,068	\$862,060	\$1,160,763
Total Expenditures	\$100,978,442	\$18,540,519	\$31,762,188	\$50,427,050
Natural Resources Expenditures as % of Total	1.7%	4.7%	2.7%	3.0%

Source: GPHC and peer park districts

Note: Expenditure data provided by Columbus and Lake did not include detail on expenditures dedicated to natural resources management; as such, these two peers were excluded.

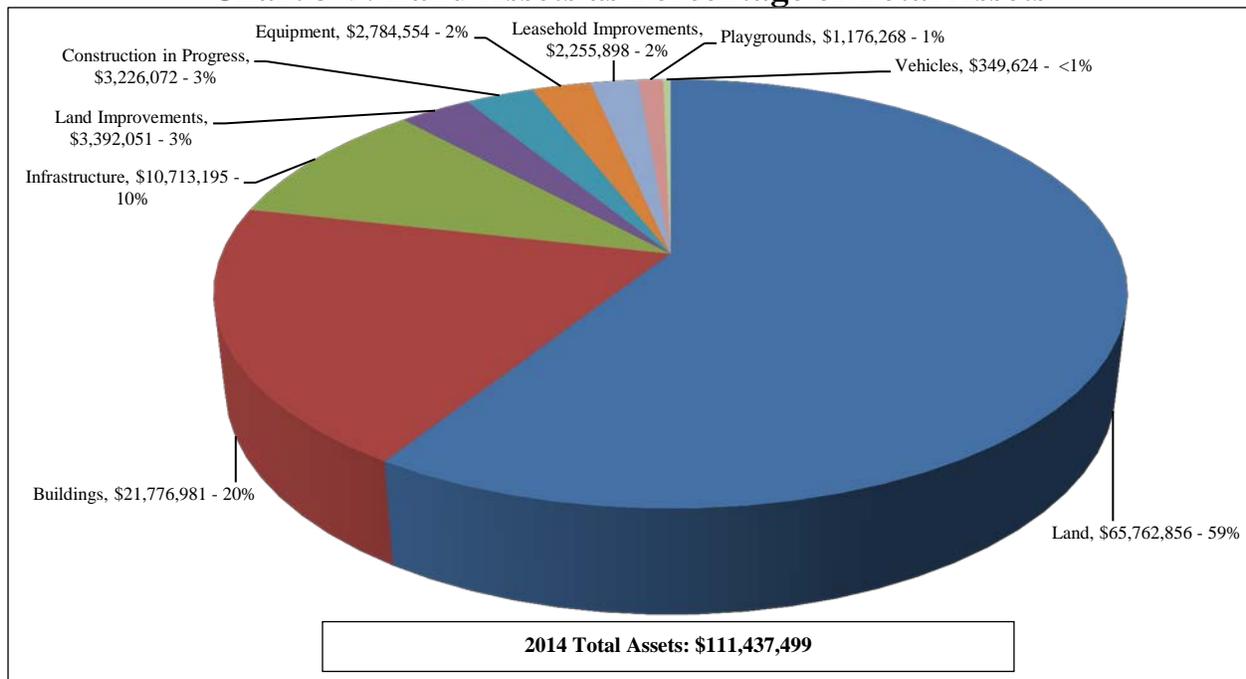
As shown in **Table 3-2**, GPHC's expenditures dedicated to natural resources represented 2.5 percent of total operating expenditures, slightly below the peer average of 3.0 percent and the peer park district median of 2.7 percent.¹⁷ This comparison supports the concept that the cost to operate natural resources, typically a cornerstone of the purpose and mission of park districts, does not commonly make up a large portion of a park district's actual yearly financial responsibilities.

Assets

Although the percentage of expenses related to natural resources management is low in relation to total operating cost, this is not the case when examining total assets. A park district's land is commonly its most valuable asset. **Chart 3-5** shows this concept, displaying GPHC's land as a percentage of total assets based on 2014 data.

¹⁷ Cleveland, one of the three parks included in the peer average of the comparison in **Table 3-2**, operates a zoo with a total operating cost of over \$24 million in 2014 (comprising approximately 24 percent of total operating costs). Cleveland's natural resources expenses as a percent of total were 1.7 percent in 2014. For this reason, the median peer percentage was also examined.

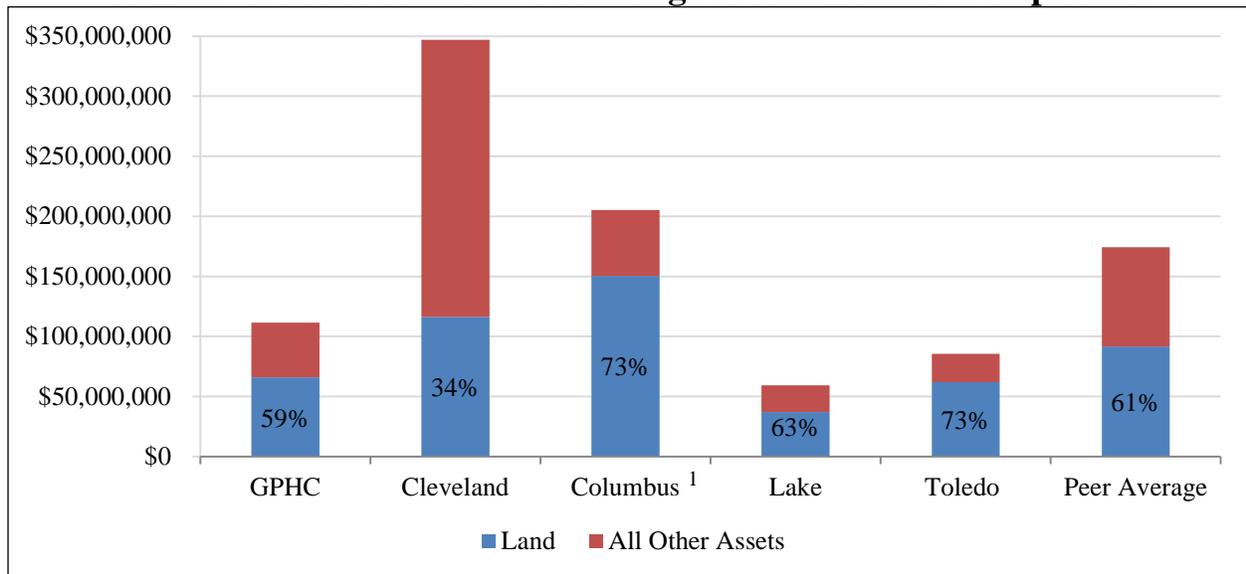
Chart 3-5: Land Assets as Percentage of Total Assets



Source: GPHC

As shown in **Chart 3-5**, GPHC’s land value of \$65.8 million made up 59 percent its total assets in 2014. **Chart 3-6** shows a comparison of this ratio between GPHC and the peer park districts based on 2014 data.

Chart 3-6: Land Assets as Percentage of Total Assets Comparison

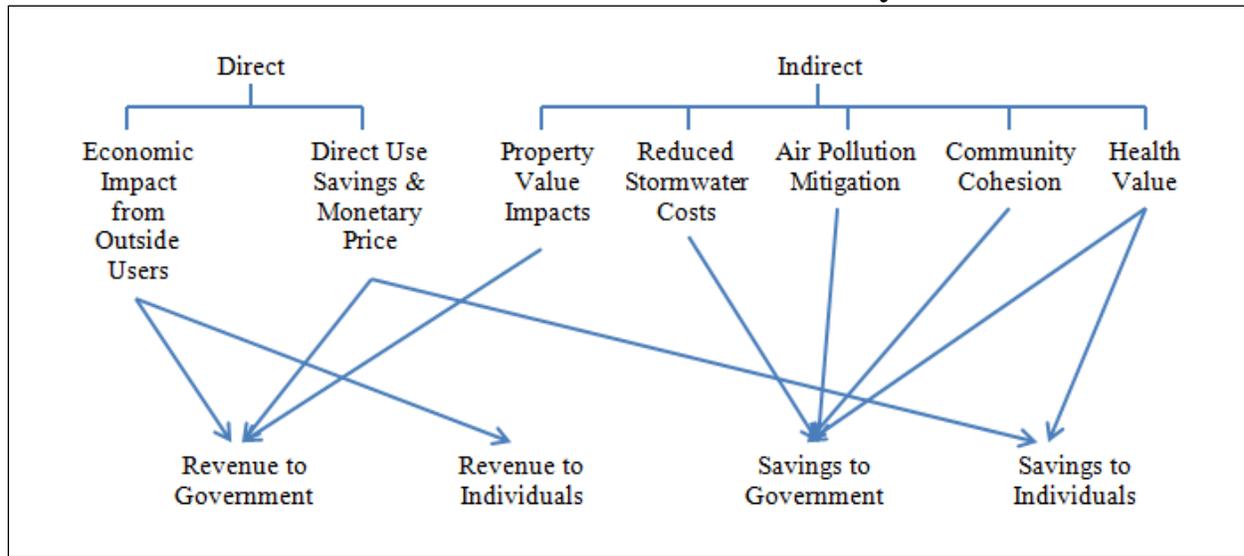


Source: GPHC, Cleveland, Columbus, Lake, and Toledo financial audits

¹ The 2013 financial audit was used for Columbus.

As shown in **Chart 3-6**, GPHC's natural resources asset allocation is in line with the peer average. However, it is critical to understand that measuring the true total economic value of GPHC's undeveloped acres includes more than the valuation of land.

While no standard methodology exists for placing a dollar amount on natural and environmental resources, valuation of natural lands and the corresponding benefits are a common industry discussion. According to Managing Leisure's publication *Measuring the Total Economic Value of a Park System to a Community* (Managing Leisure, 2014), parks and natural areas are sometimes referred to as "natural capital" because they enable nature to perform environmental services that otherwise would have to be provided by costly investments in infrastructure and technology. **Exhibit 3-1** shows the direct and indirect economic impacts a park system can have on its surrounding area.

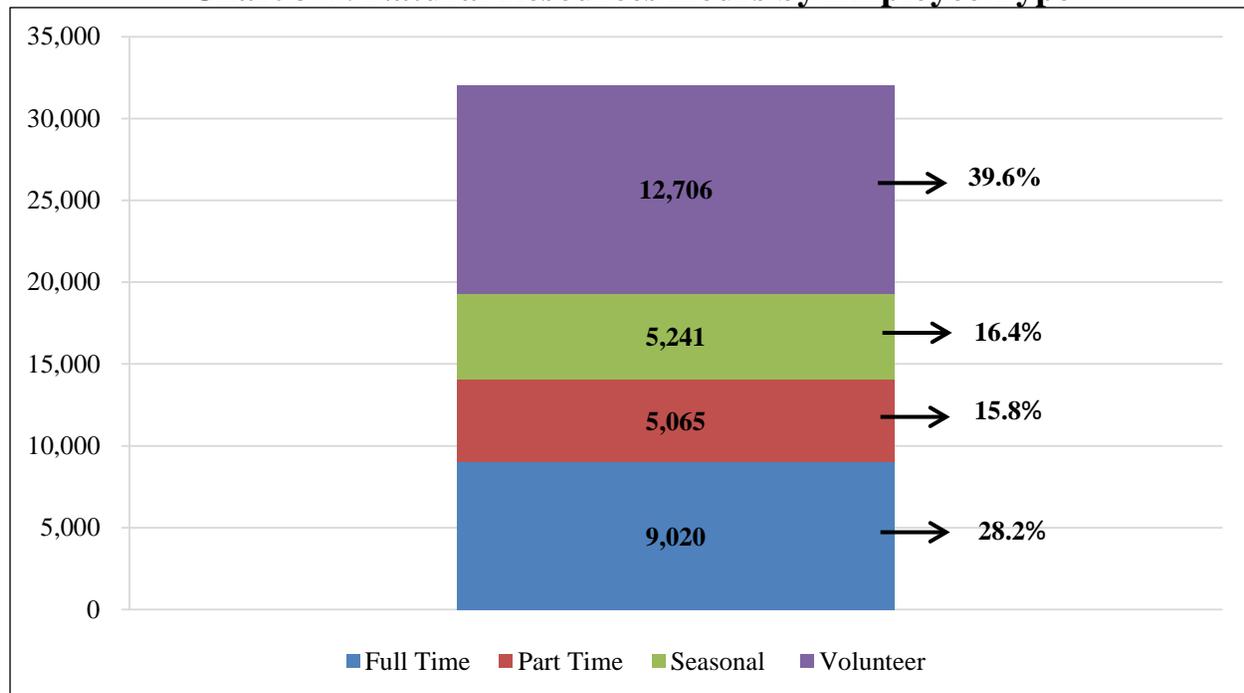
Exhibit 3-1: Economic Value of Park Systems

Source: Managing Leisure

As shown in **Exhibit 3-1**, parks systems can provide a community with direct and indirect economic gains. Direct gains are easy measurable, represented by revenues brought in to the community by outside users and direct use savings and expenditures of community residents. In 2004, GPHC commissioned an economic impact study which estimated direct economic impact its operations had on Hamilton County. In contrast, the indirect economic impact, which primarily comes from natural resource conservation efforts, is much more difficult to quantify. Although it is possible to estimate the economic impact of property value and reduced stormwater costs, it is much more difficult to estimate the impact of air pollution mitigation, community cohesion, and health value. The total economic impact from these areas though may be greater than the more easily measured direct impact.

Workforce

Salaries and benefits for Natural Resources staff accounted for 75.0 percent of total expenditures in 2014 (see **Chart 3-4**). These expenses include the salaries and benefits of six full-time employees, five part-time employees, and eight seasonal employees. In addition to regular and seasonal employees, the function is strongly supported by the donated time of many volunteers. According to GPHC, the current level of service and programs provided to guests would not be possible without the support of volunteers. **Chart 3-7** shows volunteer hours dedicated to natural resources functions by employee type for 2014. This analysis provides context as to the relative size of GPHC's volunteer program in relation to total Natural Resources workforce.

Chart 3-7: Natural Resources Hours by Employee Type

Source: GPHC

Note: Hours reflect time dedicated to natural resources functions (regular, overtime, and training hours) and exclude compensated hours when employees are not performing work (vacation, holiday, sick, and personal leave).

As shown in **Chart 3-7**, GPHC dedicated over 32,000 of manpower to natural resources in 2014. Of this total, GPHC benefited from over 12,700¹⁸ hours sourced from volunteers, 39.6 percent of the total. This was larger than the portion of manpower supplied by full-time employees, highlighting the significant impact that volunteers have on GPHC's operations. Volunteer hours were dedicated to functions such as the removal of invasive plants, stream monitoring, harvesting native seeds at the Shaker Trace Nursery, assistance with prescribed burns of prairie lands, monitoring bluebird nest boxes, reforestation, and tree planting. GPHC estimates the monetary value of volunteer services solely dedicated to Natural Resources at over \$217,780 in 2014.¹⁹

Table 3-3 shows a comparison of volunteer hours dedicated to natural resources functions for GPHC and the peer districts of Cleveland and Toledo for 2014.

¹⁸ Natural Resources volunteer hours reflect 19.1 percent of total volunteer hours (66,572) at GPHC in 2014.

¹⁹ GPHC estimates a volunteer hour to be worth \$17.14.

Table 3-3: Natural Resources Volunteer Hours Comparison

	GPHC	Cleveland	Cleveland Difference	Toledo	Toledo Difference
Acreage	16,714	23,079	(27.6%)	11,957	39.8%
Volunteer Hours	12,706	10,185	24.8%	7,268	74.8%
Full-Time Equivalent (FTE)Employees ¹	6.1	4.9	24.5%	3.5	74.8%
Volunteer Hours per Acre	0.8	0.4	100.0%	0.6	33.3%

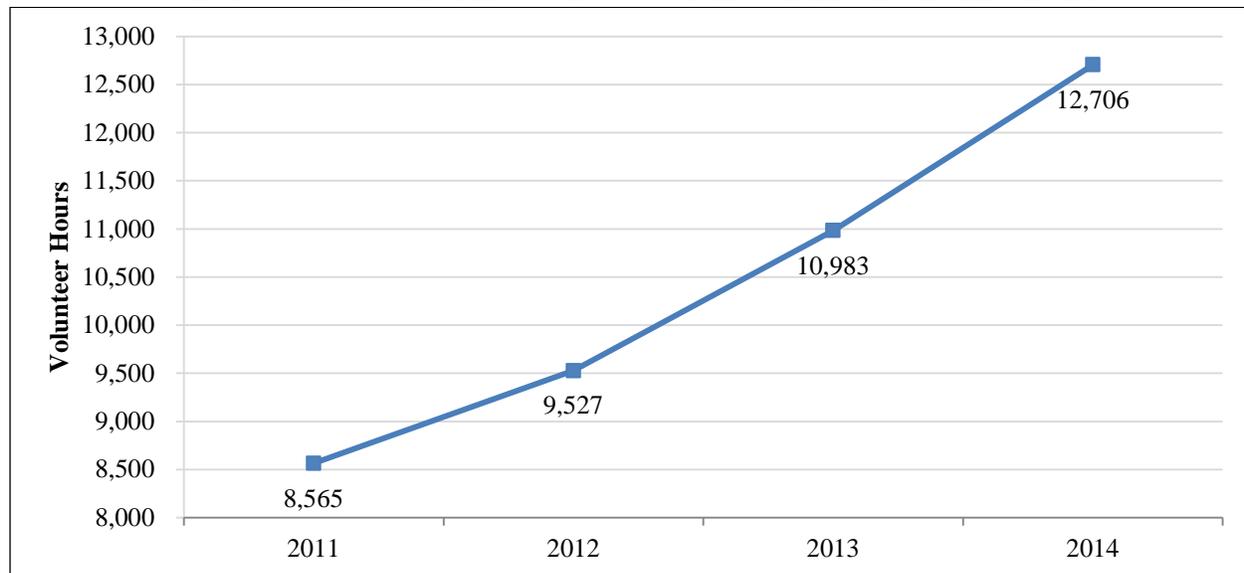
Source: GPHC, Cleveland, and Toledo

Note: Columbus, Fiver Rivers and Lake did not provide volunteer hours separated by department function. As a result, determining those hours designated to natural resources management was not possible.

¹ One FTE is defined as 2,080 hours.

As shown in **Table 3-3**, GPHC's total volunteer hours were equivalent to 6.1 FTEs; 24.8 and 74.8 percent higher than Cleveland and Toledo, respectively.

Chart 3-8 shows GPHC volunteer hours dedicated to Natural Resources between 2011 and 2014. This analysis provides an indication on the growth of GPHC's volunteer program over the last four years.

Chart 3-8: Natural Resources Volunteer Hours 2011 - 2014

Source: GPHC

As shown in **Chart 3-8**, volunteer hours for natural resources functions increased 48.3 percent from 2011 to 2014 (increasing from 8,565 to 12,706 hours). This, along with its favorable comparison to Cleveland and Toledo, signifies that GPHC has an effective process in place that communicates volunteer opportunities, provides an application system, and effectively assesses and assigns volunteers. This program manifests itself in a high relative level of volunteer labor hours that significantly assist GPHC in achieving its overall mission of preserving and protecting natural resources.

Recommendations

R3.1: GPHC should develop a natural resources management plan to communicate the conditions of its natural areas and formalize the goals, objectives, and planned activity of Natural Resources. The plan should develop a performance management framework that evaluates the results of each activity and informs long-term strategic decision making with the goal of effectively planning and prioritizing conservation efforts. Performance management strategies should inform not only the way that GPHC approaches current resources and activities, but also future actions of Natural Resources.

Natural Resources has practices and plans in place which provide guidance and direction in achieving its core purpose and mission. In 2011, GPHC developed the *Stewardship Department Goals, Objectives, Strategies, and Measures* (the Strategic Plan).²⁰ The key goal created from this process was to “create a culture of natural resource sustainability, district-wide, in everything [GPHC] does”. The Strategic Plan includes the following three objectives:

- Objective 1: Support the GPHC Sustainability Program;
- Objective 2: Develop classification of natural resources and habitats; and
- Objective 3: Provide education on Best Management Practices (BMPs) for land use sustainability.

Each objective within the Strategic Plan includes strategies and measures to guide Natural Resources in implementing objectives.

What is in a Natural Resource Management Plan (University of Florida’s Institute of Food and Agricultural Sciences, 2013) suggests that while a natural resources management plan does not have to be complicated, it is important that the plan include the following key elements:

- **Objectives:** Objectives are the most important part of the management plan as they state the desired outcome for the future condition of property. Objectives should reflect true desires and must be compatible with available resources.
- **Property Location and History:** Management plans should include a description of land as recorded in the legal deed for the property (in county records) as well as maps showing its location relative to land features and roads. If possible, it is also helpful to document the management history of the property to provide an idea and support for land’s potential.
- **Resource Assessment:** This section of the management plan should include descriptive information about the natural resources on the property. It may include information such as dominant species, water bodies, historical features, wildlife uses, and recreational opportunities. The assessment can be used to help determine what the land is capable of producing in terms of timber and/or wildlife, and will help further clarify objectives.
- **Management Recommendations:** Based on the resource assessment and specific objectives, recommendations can be made for an entire tract or individual areas. Recommendations should outline a general set of treatments or operations over a long term, with a discussion of the expected results of each management sequence. The general recommendations should be supplemented with specific recommendations, which

²⁰ Prior to 2015, GPHC’s Natural Resource Division was referred to as the Stewardship Department.

are usually designated for five to ten year blocks of time. Specific recommendations may include the forest regeneration method(s) to use, where to plant wildlife food plots, when and where to burn, which areas to harvest, and the best management practices that apply to each.

- **Activity Schedule:** An activity schedule lists when each recommended treatment will take place. It may also include projected costs and revenues for each operation. As management activities take place, a continuous record should be kept of the dates, times, places, expenses, and income associated with each activity. Records should also include details about the specific activities, such as types of seedlings or herbicides, weather conditions, contractors, and results of follow-up monitoring. These records will be a great help in the future when evaluating successes, planning additional activities and updating the management plan.
- **Supplemental Information:** Appendices provide other types of information and can be included at the end of the plan. This information may include an overall financial summary that describes the costs and revenues mentioned in the Activity Schedule section. Extension or research publications containing information relating to specific practices in the plan can also be included as an appendix.

The information within a natural resources management plan can be simple, but should include enough detail to be useful. The *Conservation Manual* developed by Five Rivers in 2015 meets many of the key elements of a natural resources management plan. The introduction section provides a history of the park district, an overview of governance board policies, and descriptions of land management, conservation planning, cover mapping, and wildlife management. The second section discusses the various habitats across Montgomery County including general physical descriptions of the lands and research regarding specific plant and animal life found in each. Finally, the plan includes a detailed habitat management plan for each of its 13 parks and 13 conservation areas. Each habitat management plan includes acreage, description of the land, map of the area showing the habitats, and location-specific goals. Supplemental information includes various policies, guidelines, and manuals related to natural resource management.²¹

A Performance Management Framework for State and Local Government: From Measurement and Reporting to Management and Improving (The National Performance Management Advisory Commission²² (NPMAC), 2010) defines performance management in the public sector as “an ongoing, systematic approach to improving results through evidence-based decision making, continuous organizational learning, and a focus on accountability for performance.” NPMAC explains that performance management uses evidence from measurement to support governmental planning, funding, and operations. Better information enables elected officials and managers to recognize success, identify problem areas, and respond with appropriate actions – to learn from experience and apply that knowledge to better serve the public.

²¹ Examples of supplemental information within the *Conservation Manual* include Land Management Policy, Deer Management Policy, Nuisance Wildlife Policy, Nest Box Guidelines, Honeysuckle Control Methods, and Prescribed Burn Manual.

²² The National Performance Management Advisory Commission (NPMAC) includes, but is not limited to, organizations such as the National Association of State Budget Officers, Government Finance Officers Association, National Association of State Auditors, Comptrollers, and Treasurers, and National Conference of State Legislatures.

Natural Resources has a number of key elements of an effective natural resources management plan already in place. Descriptions, habitat identification, and maps of each park can be found in the Go Guides²³ and on the GPHC website. Natural Resources has initiated objective development within its Strategic Plan and results are collected from activities including, but not limited to, prescribed prairie burns, biological surveys, success of invasive species control, and the impact of fish stocking efforts. GPHC also has well organized project plans for specific projects that outline the staff, supplies, and volunteers needed to complete projects, however, it may not be using this information to the fullest capacity in order to refine or prioritize the goals and objectives of Natural Resources.

By using evidence from the outcomes and successes of its projects and strategies, Natural Resources will be able to make better informed management decisions to prioritize future conservation efforts. Preservation and conservation is a primary function and cornerstone of the overall mission of GPHC and a well-designed and organized natural resource management plan will assist it in ensuring effective management and ongoing success of these key operations. Incorporating performance management strategies into this plan will enable GPHC to evaluate performance in relation to objectives so information on past performance can inform and help improve future performance. Collecting valuable information and measuring success in regard to defined goals will enable Natural Resources to recognize success, identify problem areas, and respond with appropriate actions.

R3.2: GPHC should update its Land Management Policy to clearly establish its overall goal regarding preservation and conservation. The policy should clearly communicate whether land proportion specifications are intended to be managed on the acreage in total or each property individually and include the methodology and factors used to determine these proportions. Planned strategies to keep this commitment within its natural resources management plan (see R3.1) should also be included.

In May 1975, GPHC adopted its Land Management Policy to serve as a guide for future operations and to ensure that a majority of park properties remain as undeveloped open space. The Land Management Policy emphasizes the priority placed on the preservation of land in a natural state and the conservation of natural resources. To accomplish this goal, it states that “a high percentage of the existing park land and park land acquired in the future will be deliberately and permanently retained in a natural state because it has been scientifically proven that the preservation of natural areas improve the quality of our natural environment insuring the health and well-being of present and future generations.” The policy specifically states that recreation facilities should not utilize over 20 to 25 percent of the total acreage existing in each park and approximately 75 to 80 percent of the total existing acreage in each park must be preserved in a natural state and must never be developed.

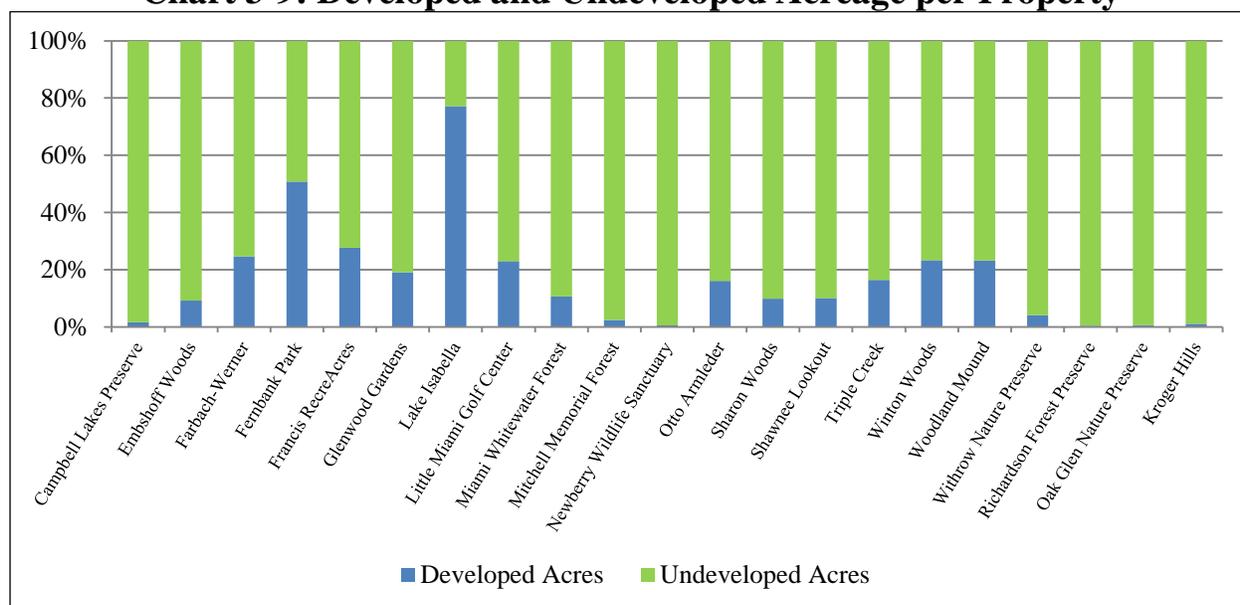
While this policy stipulates an acreage range specific to each property, the current administrative team interprets this policy as at least 80 percent of land should remain undeveloped. Data developed by GPHC’s Geographic Information System (GIS) showed that 15 percent of total

²³ GPHC’s quarterly newsletter and programming publication.

acreage in 2014 was developed; leaving 85 percent undeveloped natural areas (see **Chart 3-3** for breakdown of acreage percentages by ecosystem).²⁴

Chart 3-9 shows a breakdown of developed and undeveloped acreage classified by GPHC property. This analysis provides detail as to GPHC's adherence to the literal interpretation of its Land Management Policy.

Chart 3-9: Developed and Undeveloped Acreage per Property



Source: GPHC

As shown in **Chart 3-9**, three of the 17 parks had developed acreage that exceeded the 25 percent guideline included in the Land Management Policy. These parks include Fernbank Park (50.8 percent developed), Francis RecreAcres (27.7 percent developed), and Lake Isabella (77.1 percent developed). As noted, the distribution of total developed and undeveloped land is in line with GPHC's current interpretation of its Land Management Policy, but not in line with the literal interpretation for "each park district park".

The proportion of developed and undeveloped land ranges from one park district to another, as these decisions reflect the goals and purpose of each individual park. On a national scale, *PRORAGIS Database Report: Counties* (NRPA, 2015) reports the median percentage of undeveloped acreage was 63 percent, with the lower and upper quartiles being 37 percent and 90 percent, respectively. In June 2010, Five Rivers approved a revised policy that commits the park district to maintaining 90 percent of managed land as natural area. The previous policy was established in 1965 and required 80 percent of park district lands to remain in a natural state.

²⁴ Although Columbus does not have a policy in place governing the proportion of developed and undeveloped lands, it was the only peer park to provide data on the ratio. Based on this data, its developed acreage equated to 4.7 percent of total acres.

Five Rivers' 2010 policy and stated ratio reflects total park acreage and does not specifically note requirements for each of its parks.

GPHC's Land Management Policy was established in 1975 and has not been updated or revised in over 40 years. GPHC should assess its current proportion stated within its Land Management Policy to determine if it continues to meet its current mission and purpose. A revised Land Management Policy should clearly state whether or not developed and undeveloped proportions are intended for the land in total or for each park individually, and GPHC should ensure it meets the provisions of the policy.

4. Outdoor Education

Section Overview

This section of the performance audit focuses on the programming and efficiency of the Outdoor Education Division (Outdoor Education). Four separate analyses were conducted to assess the appropriateness of offerings and the efficiency and effectiveness of operations, including peer analyses where possible. These analyses were:

- **Educational Offering Comparison:** an examination of the level of educational offerings using key performance indicators.
- **Educational Effectiveness:** an examination of the effectiveness of the methods used to measure the quality and success of programming.
- **Educational Certification Level:** an examination of staff certifications in relevant educational and recreational fields.
- **Fee Payment Reconciliation:** an examination of the effectiveness of procedures for reconciling program fees/dues with attendance.

Findings and Recommendations

This analysis found that although GPHC offers fewer unique programs, these programs offer a significantly higher number of hours of programming than the peer park district average. In addition, GPHC provides educational offerings at a lower cost per attendee and per hour than the peer park district average. Also, an examination of the fee payment reconciliation process found it to adequately reconcile fees with program attendance.

R4.1: GPHC should develop a system for measuring effectiveness in its educational program. The system should provide appropriate insights on the strengths and weaknesses of each educational program and include methods to effectively communicate those results to stakeholders. Importance should be placed on developing qualitative and quantitative methods to measure developmental skills such as: leadership, self-concept, academics, personality, interpersonal skills, and sense of adventure.

R4.2: GPHC should develop a consistent plan to determine potential certification available for all educational areas and the cost/benefit of obtaining these certifications. For each area, the plan should consider whether an increase in staff education, skills, and knowledge will: provide a benefit to its relevant field; better prepare staff for increased responsibilities; and demonstrate increased commitment, achievement, and credentials to stakeholders.

Background

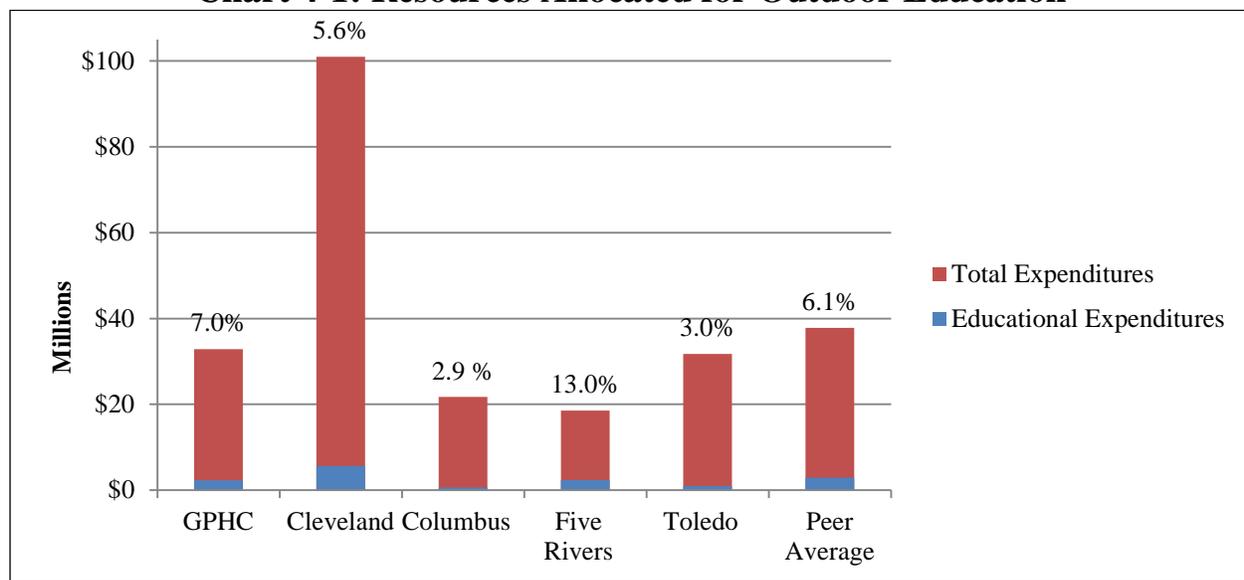
Outdoor Education is divided into the following four departments:

- **Adventure Outpost:** This department offers outdoor adventure-based programs such as kayaking, canoeing, wall climbing, archery, survival and camping skills, confidence and low-ropes courses, disc golf, biking, and backpacking. This department offered 42 unique programs with 1,186 hours of programming in 2014 with programming primarily conducted on location at Winton Woods.
- **Naturalists:** This department offers a wide array of programs, with topics including: animal behaviors, the natural environment, geology, ecology, astronomy, bodies of water, flora and fauna, and nature and discovery hikes. Programs are conducted at different park locations and throughout communities within Hamilton County. This department offered 654 unique programs with 2,189 hours of programming in 2014.
- **Park's Farm:** This department offers educational programs designed primarily for school-aged visitors including barn animal behaviors and maintenance, gardening and farm handing, historical farm chores and activities, and homesteading skills. Park's Farm is located at Winton Woods, on property that is shared with the Winton Woods Riding Center. This department offered 72 unique programs with 1,783 hours of programming in 2014.
- **Winton Woods Riding Center:** This department offers horseback riding lessons and trail riding sessions as well as horse camps, equine competitions, and other related programs. Operations are based at Winton Woods on property that is shared with Park's Farm. This department offered 21 unique programs with 4,707 hours of programming in 2014.

Peer Comparison

Chart 4-1 shows GPHC's expenditures for educational programming relative to total expenditures as compared to the peers for 2014. This comparison is important as it provides a relative measure of the prioritization of outdoor education between GPHC and its peers.

Chart 4-1: Resources Allocated for Outdoor Education

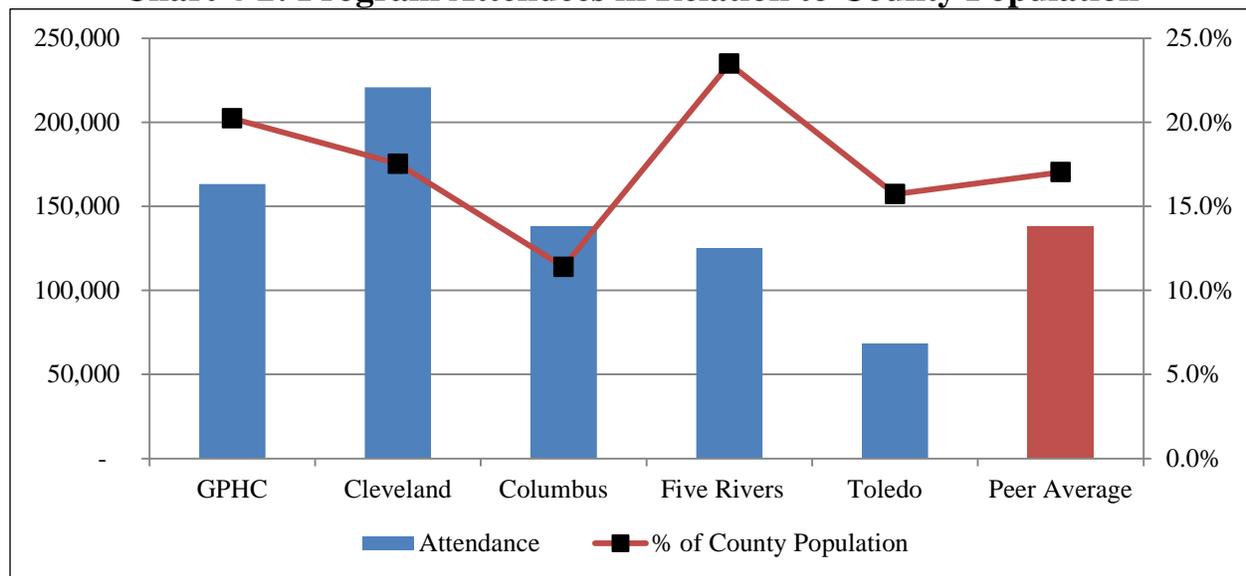


Source: GPHC and peer park districts

As shown in **Chart 4-1**, expenditure allocation for outdoor education varied widely between park districts. Although GPHC's 7.0 percent was slightly higher than the peer average of 6.1 percent, the total range between the six districts compared was 10.0 percentage points. Because of this range, the median allocation of 4.3 percent was also used for comparison, of which GPHC exceeded by 2.7 percentage points.

Chart 4-2 shows total outdoor education program attendees relative to county population for GPHC and the peers based on 2014 data. This comparison provides a relative gauge on the outreach of educational programming.

Chart 4-2: Program Attendees in Relation to County Population

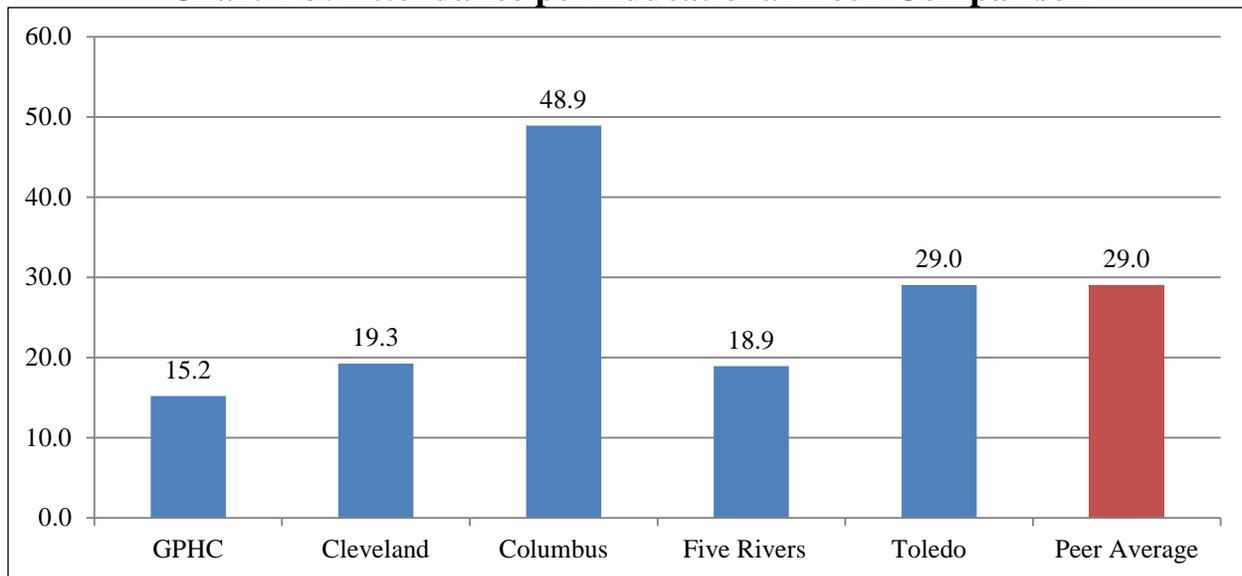


Source: GPHC and peer park districts

As shown in **Chart 4-2**, GPHC had higher attendance than every peer park district with the exception of Cleveland. In relation to respective county population, GPHC's educational programming attendance was slightly higher than the peer average (20.2 percent versus the peer average of 17.0 percent).

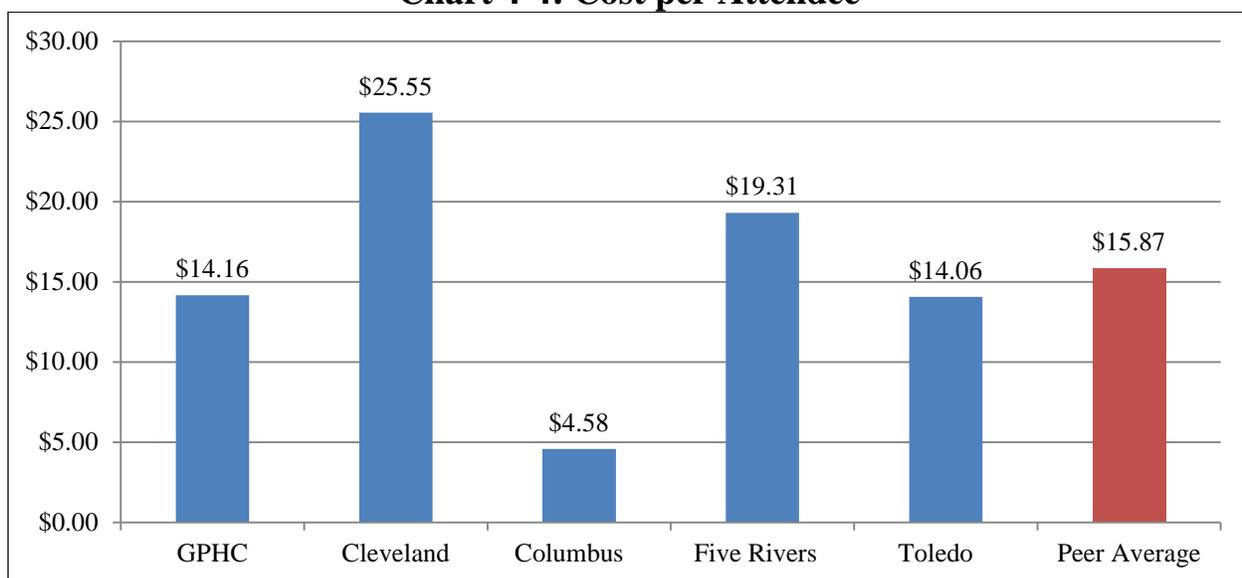
Performance Metrics

Chart 4-3 shows a comparison of GPHC's attendance per educational program hour to the peer park districts for 2014. This comparison provides context as the educational programming philosophy and the efficiency of offerings.

Chart 4-3: Attendance per Educational Hour Comparison

Source: GPHC and peer park districts

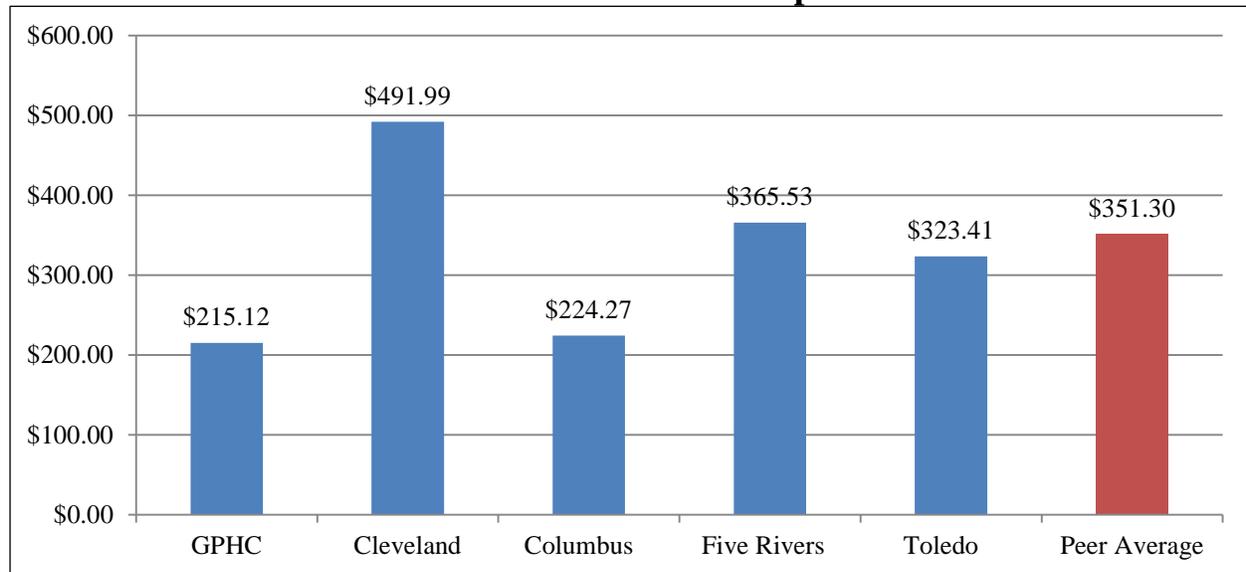
As shown in **Chart 4-3**, various educational strategies can be drawn from the range of attendees per program hour. For example, Columbus had the highest ratio, signifying class offerings that are tailored for large group instruction. GPHC's attendees per hour ratio was significantly lower than the peer average, signifying an approach designed around small class instruction. Applying the metrics of cost per educational hour and per attendee to this baseline data can provide a gauge on the cost efficiency of programming. It is reasonable to assume that an educational philosophy of larger, less specialized class size would result in lower cost per attendee due to economies of scale. **Chart 4-4** shows a cost per attendee comparison between GPHC and the peer park districts for 2014.

Chart 4-4: Cost per Attendee

Source: GPHC and peer park districts

As shown in **Chart 4-4**, the programming philosophy of larger class sizes used by Columbus resulted in the lowest cost per attendee of the park districts displayed. This is important in context to GPHC, as it diverged from this expectation and provided programming for fewer attendees per hour (higher specialization) at a lower cost. A greater indication of cost efficiency, however, is the actual cost per educational hour. **Chart 4-5** further examines costs, showing educational cost per hour for GPHC and the peers for 2014.

Chart 4-5: Educational Costs per Hour



Source: GPHC and peer park districts

As shown in **Chart 4-5**, GPHC's cost per educational hour was lower than any peer park district and 38.8 percent lower than the peer average.

In sum, GPHC provides outdoor educational programming more efficiently than the peer park districts. The missing variable, however, is a gauge on the quality of the programming; whether GPHC is meeting the wants and needs of attendees. In order to determine this, GPHC should focus on developing a more comprehensive system with which to measure educational attainment in its programming (see **R4.1**). Developing such a system would allow GPHC to weigh the cost of educational programming with reliable data assessing attendee benefits to ensure an optimal blend of the two is maintained.

Not all programs offered by GPHC and the peer park districts were included in this analysis, although programs both on-, and off-park are included. Examples of entries listed as programs by park districts that were omitted from the analysis include: programs intended exclusively for staff and/or volunteer orientation training; or meetings of private groups for private purposes where no staff or representative of the park was involved.

Programs

Programs and program hours (and the attendance for these hours), were split into two distinct categories based on the nature of the program: guided educational and facilitated recreational. Programs were categorized as guided educational if they fit one of the following definitions:

- The program is designed to teach a skill (e.g., chocolate making, kayaking, horse riding, maintaining farm animals, accurately identifying local flora or fauna, public speaking, etc.); or
- The program is designed to teach about animals, nature, or outdoor apparatus that cannot easily be realized solely by looking at the animal, nature, or apparatus.

Programs were categorized as facilitated recreational if they did not fit into the categories above but fit one of the following definitions:

- The program was designed for enjoyment or exercise and was guided or initiated by a staff member or representative of the park;
- The program was designed to provide a competition in a skill or sport, and was facilitated, staffed, and/or judged by staff members or representatives of the park;²⁵
- The program did not aim to encourage the attendees to work (e.g., plant trees, sell flowers, clean up the park, etc.) or provide an orientation for volunteers or staff members; or
- The purpose of the program was not to provide training or reward to any park staff member or representative of the park.

Table 4-1 shows a comparison of these two educational programming categories for GPHC and the peer park districts based on 2014 data. This analysis provides a relative gauge as to the number of unique educational programs offered by GPHC and its peers.

Table 4-1: Range of Educational Programs

	GPHC	Peer Average	Difference	% Difference	
Number of Unique Educational Programs	752	954	(202)	(21.2%)	
Number of Unique Recreational Programs	37	228	(191)	(83.8%)	
Total Different Programs	789	1,182	(393)	(33.2%)	
	Cleveland	Columbus	Five Rivers	Lake	Peer Average
Number of Unique Educational Programs	1,521	846	888	560	954
Number of Unique Recreational Programs	421	172	200	119	228
Total Different Programs	1,942	1,018	1,088	679	1,182

Source: GPHC and peer park districts

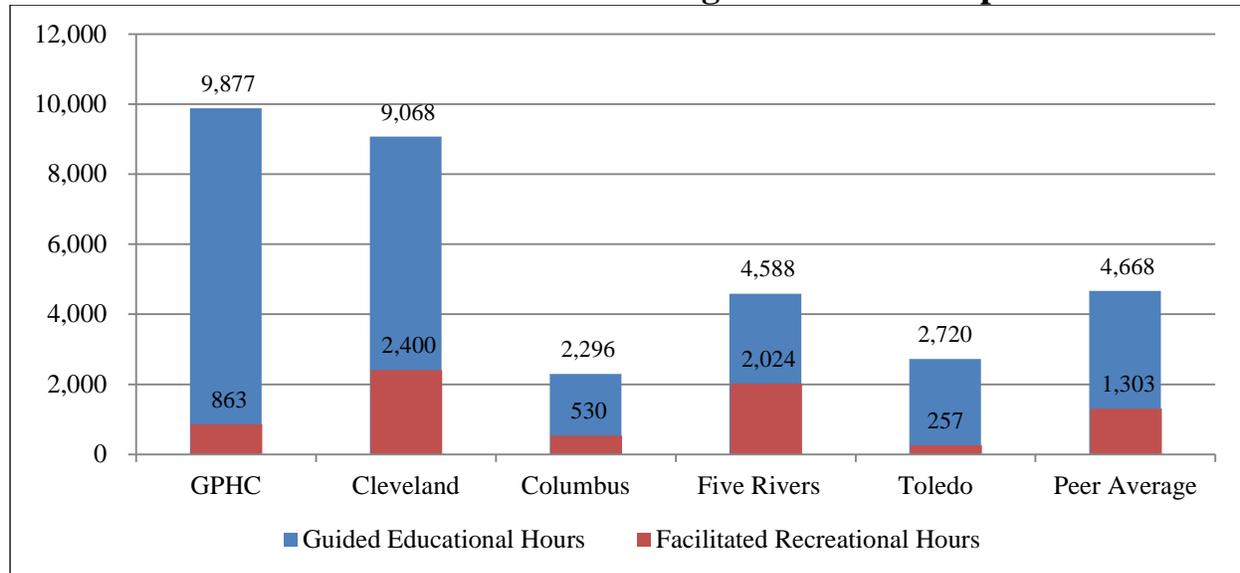
Note: Toledo did not provide educational program data.

²⁵ Examples include physical races, horse riding competitions, archery competitions, etc., where staff must be present and facilitate the event.

As shown in **Table 4-1**, GPHC offered 33.2 percent fewer unique programs relative to the peer park district average. The breakdown of programs between educational and recreational shows that GPHC focuses on providing educational programs. This is a further deviation from the peers which, on average, showed a higher allocation of recreational programs.

Chart 4-6 shows a comparison of the number of guided educational and facilitated recreational program hours between GPHC and peers using 2014 data. This analysis provides context as to the level of programming hours relative to the peer park districts.

Chart 4-6: Guided/Facilitated Program Hours Comparison



Source: GPHC and peer park districts

As shown in **Chart 4-6**, GPHC provided more staff guided hours than every peer park district. Looking within these hours, GPHC offered significantly more guided educational hours than the peer average and approximately 33 percent less facilitated recreational hours. This breakdown of hours between the two types of educational programming mirrors the breakdown of program types offered by GPHC.

Recommendations

R4.1: GPHC should develop a system for measuring effectiveness in its educational programs. The system should provide appropriate insights on the strengths and weaknesses of each educational program and include methods to effectively communicate those results to stakeholders. Importance should be placed on developing qualitative and quantitative methods to measure developmental skills such as: leadership, self-concept, academics, personality, interpersonal skills, and sense of adventure.

Each of GPHC's four outdoor education departments independently tracks expenditures, attendance, and programming. **Table 4-2** provides a comparison of each department's expenditures and attendance in 2014. This internal comparison provides a gauge on the total size and related costs of each educational department.

Table 4-2: GPHC Outdoor Education Overview

	Adventure Outpost	Naturalists	Park's Farm	Riding Center	Total
Attendance	9,206	75,598	59,818	18,020	162,642
Program Hours	1,186.0	2,788.9	1,783.3	4,707.5	10,465.7
Expenditures	\$164,036	\$1,211,827	\$503,424	\$431,031	\$2,310,318
Attendees per Hour	7.8	27.1	33.5	3.8	15.5
Cost per Hour	\$138.31	\$434.52	\$282.30	\$91.56	\$220.75
Cost per Attendee	\$17.82	\$16.03	\$8.42	\$23.92	\$14.20

Source: GPHC

As shown in **Table 4-2**, the Riding Center provided the most highly specialized programming (instructing the same attendees over multiple hours) based on having an average of 3.8 attendees per programming hour, while Park's Farm provided the least specialized at 33.5 attendees per hour. In total, GPHC allocates a majority (52.5 percent) of total outdoor education expenditures to the Naturalists department which provided programming to the greatest number of attendees. Despite the higher attendance, these classes were more expensive to provide on a cost per hour basis.

There is no standard method within Outdoor Education of administering, collecting, and analyzing feedback from attendees. Although attendee surveying is completed by three of the four departments, the employment and tracking of this feedback method is not consistent. The methods for each department are as follows:

- **Adventure Outpost:** This department has no formal process for measuring the effectiveness of its programs. Adventure Outpost staff informally seek to explain the purpose of activities as well as gauge attendee learning through informal, verbal quizzes. There is no formal or consistent method, however, of recording these inputs. Participants in Adventure Outpost programs are sent surveys to solicit feedback which aid in the formation of new programs or the altering of existing programs.
- **Naturalists and Park's Farm:** These two departments have no formal process for measuring the effectiveness of their programs. Staff provides an evaluation form to attendees in order to solicit voluntary feedback. Like in Adventure Outpost, this feedback

is used to help form new programs or alter existing programs, but the results of the surveys do not feed into a process for tracking the effectiveness of programs. It should be noted that the curriculum developed at Parky's Farm was done so based on Common Core State Standards²⁶ which provides this department with a base level gauge of effectiveness.

- **Riding Center:** Instructors in this department provide horseback riding lessons to attendees with the goal of increasing their skills in different disciplines of horseback riding. To this end, staff administers evaluations tracking the progression of skills on a session-to-session basis.

Administering surveys, conducting brainstorming sessions, and researching in-demand topics, are all consistent actions among the four outdoor education departments. These actions are designed to be used to initiate a new program or improve an existing program. Surveys also ask questions to gauge how the attendees felt about the effect of the program, such as:

- Did the lesson increase your appreciation of the topic?
- Did the lesson encourage you to learn more?
- Did you learn anything?
- Do you have suggestions?

Regarding staff evaluations throughout Outdoor Education, managers evaluate select sessions and provide feedback to the instructor in order to ensure accountability and a level of quality. These actions do not provide for an effective method to track how the attendees are affected by the program. Except for the Riding Center, which offers programs that have an instituted method of tracking effectiveness, Outdoor Education as a whole does not have a consistent method for measuring the effectiveness of its educational programs.

According to *Meta-Analytic Research on the Outcomes of Outdoor Education* (University of New Hampshire, 2008), professional outdoor educators should know more about educational effectiveness research results and outdoor education entities must be able to communicate those effects to all stakeholders with an interest in outdoor education programs. A prevalent method of the past has been to ask students how valuable the program was to personal growth (the only method consistently employed by GPHC). According to this research, this method is a problematic and insufficient indicator of educational effectiveness as post-hoc (i.e., conducted only after the event) surveys face great risk of being inflated or distorted by post-program euphoria, group-think, post-commitment justification, or other problems related to not remembering or sufficient attention during the program. These factors skew the precision of post-hoc surveys, making them the least reliable when measuring educational effectiveness.

The research outlines an alternative approach to examining the educational effectiveness which entails gathering the self-perception of participants before and after the program and measurement of the differences identified. Practically, this approach would not have to be implemented for every session, but still could consist of an adequate sample of the educational programs. The effectiveness of this tool depends on the quality of the measurement questions

²⁶ Common Core State Standards is a set of high-quality academic standards in mathematics and English language arts/literacy (ELA) which outline what a student should know and be able to do at the end of each grade.

and the use of comparison groups. For example, in order to test for a change in confidence, participants would have to answer surreptitiously phrased questions in regards to a perceived confidence level both before and after a session in order to measure any change in confidence level as a result of the session.

Because GPHC does not implement a formal and consistent method for measuring the effectiveness of its educational programs, it cannot gain appropriate insight on the strengths and weaknesses of each program. As a result, Outdoor Education cannot use insights on the effectiveness of its programs to guide future decision making. Furthermore, Outdoor Education cannot accurately communicate the educational effectiveness of its programs to its visitors, administrators, or its stakeholders. Developing a formal method to measure educational effectiveness will help provide GPHC with empirical data on program effectiveness. This data can be used to guide Outdoor Education in improving programs that will ensure the effective development of each attendee. Having a formal process will also enable GPHC to communicate real results, and enable it to market the effects and stakeholder benefits of educational efforts.

R4.2: GPHC should develop a consistent plan to determine potential certifications available for all educational areas and the cost/benefit of obtaining these certifications. For each area, the plan should consider whether an increase in staff education, skills, and knowledge will: provide a benefit to its relevant field; better prepare staff for increased responsibilities; and demonstrate increased commitment, achievement, and credentials to stakeholders.

Staff members throughout the entirety of Outdoor Education take part in guiding, educating, and/or facilitating program participants to some extent. Whether this time is spent teaching, leading, assisting, or instructing, each GPHC staff member may have the opportunity to play a vital role in influencing program participants.

Common outdoor related certifications are the National Association for Interpreters (NAI) and Wilderness First Responder (WFR) certifications. The following is a summary of these certifications:

- **NIA certification** – shows that the holder has achieved a certain number of hours in the field, and demonstrates the knowledge required to perform as an interpreter in the profession. The certification course teaches the principles of interpretation; making programs purposeful, enjoyable, relevant, organized, and thematic; using real objects to connect students to universal concepts; and presentation and communication skills.
- **WFR certification** – is designed to provide the educator with the tools to make critical medical and evacuation decisions in remote locations.

Table 4-3 shows outdoor education/recreation certifications in relation to attendance using 2014 data.

Table 4-3: Instructor Certification and Attendance Comparison

	Adventure Outpost	Naturalist	Parky's Farm	Riding Centre
Attendance	9,200	75,600	59,800	18,600
Instructor Certifications	15	0	0	1

Source: GPHC

As shown in **Table 4-3**, there is an inconsistent level of staff certified in their relevant field. While the three staff members in Adventure Outpost have multiple outdoor education/recreation certifications, the Riding Center has only one staff member with such certification and the staff of the Naturalists and Parky's Farm have no certified instructors. The relationship between the number of staff certifications and the number of attendees is not held in the same proportion in regards to the other departments of Outdoor Education. Adventure Outpost staff had a total of 15 certifications and guided or facilitated 9,200 attendees while the Riding Center staff had one certification compared to 18,000 attendees. Naturalists and Parky's Farm both had no certifications but the highest number of attendees of the four departments. This structure resulted in over 80% of 2014 program attendees being guided or facilitated by an uncertified staff member.

An examination of staff certifications was made to the peer park districts that also showed varying results:

- **Columbus** – All outdoor education staff had CPR or WFR certifications and as many as 13 naturalists held an NAI certification.
- **Five Rivers** – The outdoor education department held 14 CPR certifications and 10 WFR certifications. Multiple staff members in the department also held NAI or naturalist related certifications.
- **Toledo** – No CPR or wilderness first responder certifications were reported.

Adventure Outpost has specific plans to continue certifying its staff in the various educational and recreational activities (kayaking, rowing, climbing, low ropes course, etc.), and to also gain additional certifications. The remaining three departments do not have a formal plan to guide the staff certification process, and there is no GPHC policy mandating certification for those instructors. GPHC does adhere to the standard that water-based courses (e.g., kayaking, canoeing, life-guarding, etc.) must be taught by certified staff that is CPR certified.

While staff certification does not guarantee successful programming or teaching methods, not certifying instructors may increase the risk of providing the stakeholders with education that does not completely conform to industry standards. Uncertified instructors may face additional challenges with keeping up-to-date on key modern teaching concepts. GPHC should ensure that this dedication to educational programming is matched by an appropriate investment in the personnel associated with the success of its voluminous amount of programming hours. To this end, GPHC should develop a consistent plan used by all educational departments that identifies potential certifications in all educational areas and determines the cost/benefit of each certification.

It should be noted that due to the level of interaction between department staff and children in an outdoor environment, there is an inherent need to ensure that an appropriate number of staff are

certified in CPR. According to *Who Should Be CPR Certified?* (Response Institute, 2015), emergency response teams aren't always going to be able to arrive in time and dispatch operators sometimes have difficulty identifying a victim's precise location. Because of the locations of some of the outdoor programs at GPHC, it may be more difficult for medical response teams to intervene in case of an emergency. In 2014, 43 percent of all Outdoor Education staff was CPR/first aid certified. Ensuring that an adequate number of staff members receive this certification helps to ensure that outdoor education instructors are able to quickly take appropriate life-saving steps in certain emergencies.

5. Enterprise Functions

Section Overview

This section of the performance audit focuses on GPHC's enterprise functions. Two separate analyses were conducted to assess the effectiveness of this operating structure, including peer comparisons where available. These analyses were:

- **Enterprise Function Administration:** an assessment of the effectiveness of enterprise function administration.
- **Enterprise Function Classification:** an assessment of effectiveness in the identification of mission and non-mission related programs and the cost/benefit of reporting operations using enterprise function financial reporting.

R5.1: GPHC should reassess the enterprise function classification of Nature's Niche Gifts and Books and the Winton Woods Riding Center. This reassessment should verify if the management and structure of these operations aligns with the distinct goal of complete cost recovery.

Background

Prior to 2011, each of the six functions examined in this section operated as a true enterprise fund. An enterprise fund may be used to account for any activity for which a fee is charged to external users for goods or services. An entity, however, can only spend the money in these funds for costs relating to the "business" of the fund. Setting up fee generating functions as enterprise funds allows an organization to ensure that net gains in these funds are used only to perpetuate the operations of that function.

In 2011, GPHC reclassified its enterprise fund as enterprise functions; defined as functions that provide goods or services for which a fee is charged. Despite being reclassified, these functions still operate as business-like activities, operated with the goal of recouping costs. Structuring operations in this manner allows management to determine the portions of total costs that are recovered through user charges while enabling revenues generated by these activities to support other organizational needs. At year-end, the performance of an enterprise function is measured in terms of positive and negative operations. Results are reported internally by reporting activity revenues, associated direct and indirect costs, net profit, and profit margin.

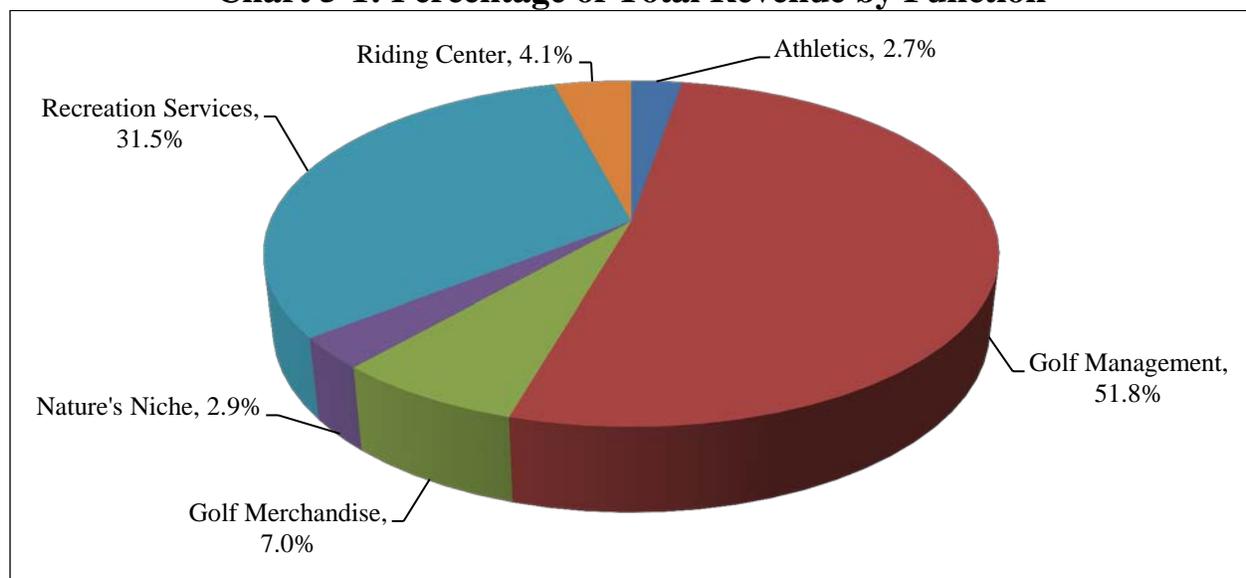
GPHC policies require the following six enterprise functions to annually report operating profit and loss:

- **Athletics** – responsible for the coordination of softball leagues and the management of field rentals for third-party leagues and tournaments.
- **Golf Management** – responsible for the management of GPHC's seven golf courses.
- **Golf Merchandise** – responsible for purchasing and stocking golf related merchandise for sale at each golf course location.

- **Nature's Niche Gifts and Books (Nature's Niche)** – responsible for purchasing and stocking gifts and books at the main store and four satellite stores.
- **Recreation Services** – responsible for support type services at park locations including, but not limited to, the management of the park boathouses, campgrounds, and banquet centers; and various other activities such as harbor, golf course, and soccer field concessions/snack bars.
- **Winton Woods Riding Center (the Riding Center)** – responsible for management of the stable and providing riding lessons, camps, and competitions.

Chart 5-1 shows the six enterprise functions in relation to the combined revenue of these functions in 2014. This analysis provides an indication of the relative size of each function.

Chart 5-1: Percentage of Total Revenue by Function



Source: GPHC

As shown in **Chart 5-1**, Golf Management was by far the largest enterprise function, accounting for a higher total of revenue than the remaining five functions combined. **Table 5-1** shows a breakdown of operating results for the six functions for 2014. This analysis provides detail on the success of the individual functions on a net profit basis.

Table 5-1: Enterprise Function Operating Results

	Athletics	Golf Management	Golf Merchandise	Nature's Niche	Recreation Services	Riding Center	Total
Activity Revenue	\$271,908	\$5,264,546	\$712,182	\$298,162	\$3,200,950	\$414,575	\$10,162,323
Total Direct Operating Expenditures	\$216,836	\$2,075,401	\$660,179	\$267,490	\$2,577,623	\$431,031	\$6,228,560
Total Indirect Expenditures	\$29,595	\$2,176,353	\$7,761	\$65,943	\$552,870	\$30,903	\$2,863,425
Total Expenditures	\$246,431	\$4,251,754	\$667,940	\$333,433	\$3,130,493	\$461,934	\$9,091,985
Net Profit (Loss)	\$25,477	\$1,012,792	\$44,242	(\$35,271)	\$70,457	(\$47,359)	\$1,070,338
Profit Margin	9.4%	19.2%	6.2%	(11.8%)	2.2%	(11.4%)	10.5%

Source: GPHC

As shown in **Table 5-1**, the combined enterprise functions had a net profit of over \$1.0 million. Golf Management, the largest function, also had the highest profit margin; more than double the next most profitable function. Although Nature's Niche and the Riding Center both posted sizable negative profit margins, the success and size of Golf Management allowed the functions as a whole to generate a 10.5 percent profit margin.

Peer Comparison

As part of this analysis, peer information pertaining to enterprise functions and/or funds was requested from each peer park district. Limited information was received and is discussed as needed and where relevant to the analysis.

Golf Management

Because of the relative size of Golf Management in relation to the other functions, added emphasis was placed on the analysis of this area. Three of the peer park districts operate golf courses: Columbus, Cleveland, and Lake. **Table 5-2** shows a comparison of golf course operations for GPHC and these three peers based on 2014 data. This analysis provides a gauge of the relative financial results of each park district's golf operation.

Table 5-2: Golf Management Financial Comparison

	GPHC	Peer Average	Difference	% Difference
Activity Revenue	\$5,264,546	\$2,690,985	\$2,573,561	95.6%
Total Expenditures	\$4,251,754	\$3,197,492	\$1,054,262	33.0%
Net Profit	\$1,012,792	(\$506,506)	\$1,519,298	(300.0%)
Profit Margin	19.2%	(27.7%)	47.0%	N/A
	Columbus	Cleveland	Lake	Peer Average
Activity Revenue	\$922,117	\$5,880,061	\$1,270,778	\$2,690,985
Total Expenditures	\$1,126,301	\$6,568,676	\$1,897,498	\$3,197,492
Net Profit	(\$204,184)	(\$688,615)	(\$626,720)	(\$506,506)
Profit Margin	(22.1%)	(11.7%)	(49.3%)	(27.7%)

Source: GPHC, Columbus; and Cleveland and Lake financial audits

As shown in **Table 5-2**, in contrast to GPHC, each of the three peers sustained significant net losses from golf operations in 2014. These losses ranged from approximately 12 percent of revenues for Cleveland up to almost 50 percent of revenues for Lake. In contrast, GPHC's operations produced a 19.2 percent profit margin.

Riding Center

Horse stable operational data was received from Five Rivers, the only peer district that owns and operates a riding center. Although Cleveland has a horse stable operating within its property holdings, it is a separate non-profit organization. Therefore, **Table 5-3** shows a comparison between GPHC's Riding Center operations and Carriage Hill MetroPark Riding Center (Five Rivers) for 2014.

Table 5-3: Riding Center Financial Comparison

Results of Operations	GPHC	Five Rivers	Difference	% Difference
Activity Revenue	\$414,575	\$63,611	\$350,964	551.7%
Total Expenditures	\$461,934	\$159,281	\$302,653	190.0%
Net Profit/(Loss)	(\$47,359)	(\$95,670)	\$48,311	(50.5%)
Profit Margin	(11.4%)	(150.4%)	139.0%	N/A
Operating Expenditures Distribution	GPHC	Five Rivers	Difference	
Labor and Benefits	83.4%	81.5%	1.8%	
Supplies and Services	14.5%	18.0%	(3.5%)	
Travel and Training	0.1%	0.5%	(0.4%)	
Fixed Costs	1.8%	0.0%	1.8%	
Capital Outlays	0.2%	0.0%	0.2%	
Total	100.0%	100.0%	N/A	

Source: GPHC and Five Rivers

As shown in **Table 5-3**, both riding centers had significant operating losses in 2014. Although GPHC's operation was much larger in scale, its net loss of approximately \$47,300 represented a negative profit margin of 11.4 percent, significantly outperforming Five Rivers. An examination

of historical operations showed the Riding Center posting sizable negative profit margins from 2012 through 2014, an average of approximately \$54,700 per year (see **Table 5-4**).

Recommendations

R5.1: GPHC should reassess the enterprise function classification of Nature’s Niche Gifts and Books and the Winton Woods Riding Center. This reassessment should verify if the management and structure of these operations align with the distinct goal of complete cost recovery.

From 2012 through 2014, the Riding Center and Nature’s Niche were the only two functions to record a net loss for any one operating year. **Table 5-4** shows the results of operations for these two functions for this period.

Table 5-4: Historical Financial Results – Riding Center and Nature’s Niche

	2012	2013	Annual Change	2014	Annual Change
Riding Center					
Activity Revenue	\$382,524	\$375,884	(1.7%)	\$414,575	10.3%
Total Expenditures	\$418,411	\$456,868	9.2%	\$461,934	1.1%
Net Profit	(\$35,887)	(\$80,984)	125.7%	(\$47,359)	(41.5%)
Profit Margin	(9.4%)	(21.5%)	N/A	(11.4%)	N/A
Nature’s Niche					
Activity Revenue	\$284,852	\$285,961	0.4%	\$298,162	4.3%
Total Expenditures	\$324,737	\$342,311	5.4%	\$333,433	(2.6%)
Net Profit	(\$39,885)	(\$56,350)	41.3%	(\$35,271)	(37.4%)
Profit Margin	(14.0%)	(19.7%)	N/A	(11.8%)	N/A

Source: GPHC

As shown in **Table 5-4**, the Riding Center and Nature’s Niche consistently incurred net losses for the three year period shown. Although results fluctuated, the Riding Center posted an average negative profit margin of 14.1 percent for the period shown, while Nature’s Niche posted an average negative profit margin of 15.2 percent.

In operating an enterprise or business-type function, operations are dependent on the amount of revenue available. For functions that do not turn a profit, an adjustment to revenues or expenditures is needed. In the parks and recreation setting, however, some areas are simply not self-sustainable, or have historically been classified as services related to the parks and recreation mission. These areas are provided with the realization that some, to all of the associated cost will be subsidized by other areas of operations. At GPHC, these functions are referred to as mission based functions.

Mission based functions at GPHC could be described as functions or services provided to users that promote its overall mission or goals with a lesser emphasis placed on the recapturing of costs. GPHC has several mission based services that it provides which are primarily operated out of its Special Events Department. Given their historical operating results, Nature’s Niche and the Riding Center should be re-examined to determine if they should be classified and operated as enterprise functions or mission based operations.

A concept to consider when deciding how to classify a function is direct use value. *Measuring the Economic Value of a City Park System* (The Trust for Public Land, 2009) uses the concept of direct use value as a method to assign value to a park system or activity. This concept, developed by the Army Corps of Engineers, attempts to determine value by assigning a dollar value to an activity by economists familiar with prices in the private marketplace. For activities for which a fee is charged, like golf or ice skating, only the “extra value” (if any) is assigned. For example, if a round of golf costs \$20 on a public course and \$80 on a private course, the direct use value of the public course would be \$60.

Direct use value is important when examining Riding Center operations as there are contextual price points readily available to determine the level of direct use value GPHC is providing the users of this service. **Table 5-5** shows the potential direct use value of the Riding Center based on an examination of price points for similar services available in the surrounding Ohio counties.²⁷

Table 5-5: Riding Center Direct Use Value

Activity Type	Riding Center	Survey Avg.	Difference	% Difference
Group Lesson (1 hour)	\$30.00	\$39.00	(\$9.00)	(23.1%)
Semi-Private Lesson (1 hour)	\$45.00	\$45.00	\$0.00	0.0%
Private Lesson (1 hour)	\$75.00	\$56.00	\$19.00	33.9%
Private Lesson (1/2 hour) ¹	\$45.00	\$65.00	(\$20.00)	(30.8%)
Summer Horse Camp (5 days 7hrs/day)	\$350.00	\$379.00	(\$29.00)	(7.7%)
Scout Badge (per scout)	\$35.00	\$12.00	\$23.00	191.7%
Trail Rides (1 hour 15 minutes)	\$40.00	\$24.00	\$16.00	68.4%

Source: GPHC and area riding center price point survey group

¹ Only one entity provides ½ hour lessons, resulting in the survey average for ½ hour private lessons being priced higher than the one hour private lesson.

As shown in **Table 5-5**, the Riding Center provides direct use value to the users of many of its base services (group and private lessons). The presence of direct use value in and of itself does not automatically signify the need to classify a service or activity as mission based. However, the current pricing structure in relation to the historical net losses of this function warrants an examination of the classification of this operation as an enterprise function.

Similar price point comparisons were not available for Nature’s Niche as this function focuses on the sale of locally made, highly customized art, books, and gifts. As a result, there are no comparative operations available in the area.

Not reassessing the enterprise function classification of Nature’s Niche and the Riding Center increases the possibility that GPHC will continue to operate these business type activities at a loss. A reassessment of these functions should indicate whether a change in their revenue or expenditure structures would allow them to entirely recoup costs without affecting the mission

²⁷ Price point survey group for the Riding Center consists of Bridle Path Stables; Dancing Horse Farm; Derbyshire Stables; East Fork Stable and Trails; Flying Hoofs Stables; First Farm Inn; Lochmoor Stables; Old Stone Riding Center; Muddy Waters Equestrian Park; NCM Equestrian; Phoenix Equestrian Centre; Spencer Family Ranch; Watson Quarter Horses; and Win Row Farm.

based goals of these two areas. If these needed changes are not possible, GPHC should classify these operations as mission based functions and operate them accordingly.

6. Public Safety

Section Overview

This section of the performance audit focuses on the Ranger Division (Public Safety), including the motor vehicle permit (MVP) program. Five separate analyses were conducted to assess the efficiency and effectiveness of operations, including peer comparisons where available. These analyses were:

- **Public Safety Resources:** an examination of the appropriateness of the allocation of resources for Public Safety.
- **Public Safety Staffing:** an examination of the appropriateness of staffing levels through a comparison to peer park districts.
- **Public Safety Vehicle Fleet Management:** an examination of the efficiency and effectiveness of fleet management.
- **MVP Program Plan:** an examination of the appropriateness of the fee structure in relation to overall revenue generation through a comparison to peer park districts.
- **MVP Fee Collection Process:** an examination of the efficiency of MVP fee collection and a comparison to alternative delivery methods if applicable.

Findings and Recommendations

Analysis found that GPHC rangers were responsible for fewer acres per sworn FTE, however, the number of activities per FTE was significantly higher than the peer park district average. Also, the MVP analysis showed GPHC was the only park district in the comparison set to require fee-based daily and annual vehicle permits to enter park properties while a comparison to a nationally selected set showed GPHC's price points to be lower.

R6.1: GPHC should develop a data-driven, public safety staffing plan that aligns with and supports achievement of its mission. The plan should develop staffing strategies that ensure both efficiency and effectiveness of the public safety function and use activity and peer data to gauge the success of these strategies.

R6.2: GPHC should track internal dispatch call volume over time to determine proper staffing levels. In addition, data points such as call time and call location as well as call purpose should be recorded for every call and compared along with GPHC's other park user survey and demographic data to identify and rectify any issues that are identified and improve the overall park experience for users.

R6.3: GPHC should ensure that all vehicle maintenance and other associated vehicle costs are accurately recorded allowing it to use this data as part of a plan to size its patrol vehicle fleet with a consideration of industry standards. Required cost data should include all direct and indirect costs for maintenance, repairs and fuel for each vehicle.

Background

Public Safety is comprised of 37.1 full-time equivalent (FTE) rangers (law enforcement officers), 2.5 FTE clerk/dispatchers,²⁸ 1.0 FTE fleet mechanic, and 21.2 FTE seasonal safety techs. Rangers are state-certified peace officers with the ability to make arrests and issue citations in order to enforce federal, State, and local laws as well as the GPHC bylaws. Rangers also provide customer service to park visitors and may sell MVPs. Rangers patrol by foot, police cruiser, bicycle, and occasionally by all-terrain vehicle (ATV) and boat. For patrol operation purposes, Public Safety divides GPHC into five districts.

The MVP program is the responsibility of Public Safety. This program requires that all park-user vehicles entering park properties purchase either a daily or annual permit. Permit pricing is uniform for in- and out-of-county users; however, Hamilton County residents have a mail-in rebate option which provides discount coupons for park services with the purchase of an annual permit. Current pricing structure is \$3.00 for a daily permit and \$10.00 for an annual permit. This pricing structure has remained unchanged since 2011.

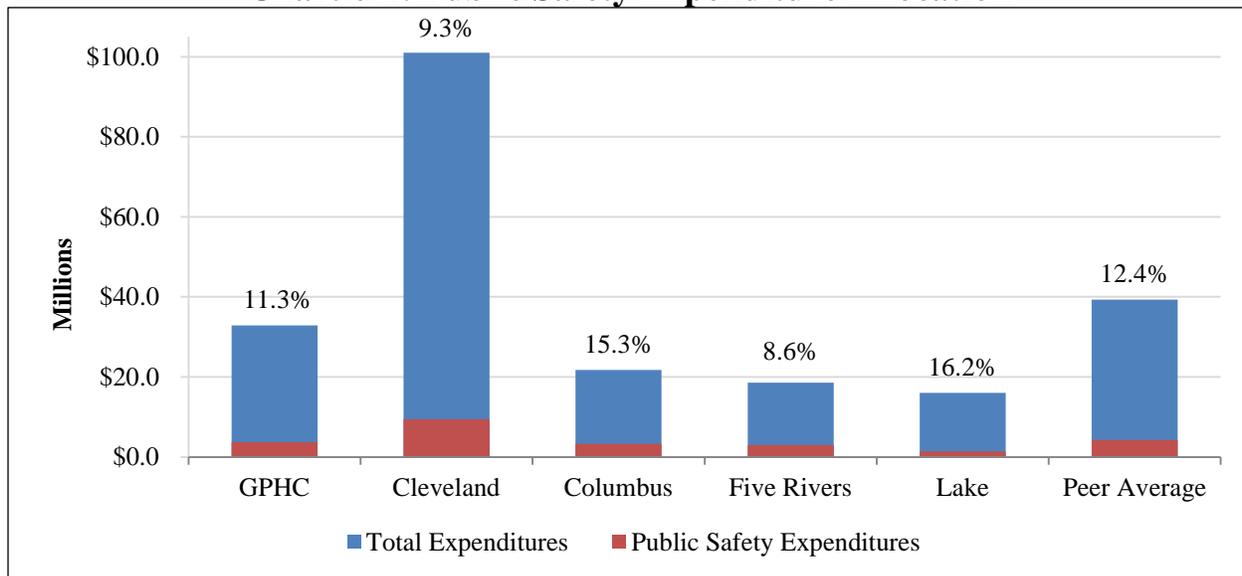
Peer Comparison

Public Safety

Peer staffing comparisons were made to provide GPHC with an indication of relative efficiencies based on operating and performance ratios. The results of a single year of comparative data provides context as to operations at a point in time to a set of similar organizations. Of primary importance, however, is the relative change in indicators as compared to this peer set, as operating conditions and staffing strategies shift over time. Therefore, peer comparisons based on 2014 should be used as baseline indicators and should be tracked and compared over time. Fluctuation in variances identified over multiple periods provide a useful tool to identify changes in the operating environment, allowing GPHC to actively manage public safety staffing and change philosophies and strategies over time.

Chart 6-1 shows total expenditures allocated to the public safety function for GPHC and the peer park districts for 2014. This analysis provides a high level indicator of the prioritization of public safety between GPHC and its peers.

²⁸ GPHC dispatch unit takes non-emergency calls.

Chart 6-1: Public Safety Expenditure Allocation

Source: GPHC and peer park districts

Note: Toledo did not report separate public safety expenditures.

As shown in **Chart 6-1**, GPHC's public safety expenditure allocation was slightly lower than the peer average. It should be noted for subsequent peer comparisons that Columbus does not operate its own law enforcement functions. Instead, it contracts for law enforcement from the Franklin County Sheriff and employs a staff of park rangers that are not certified peace officers. As a result, Columbus did not report law enforcement activity data.

Table 6-1 shows public safety staffing in relation to district size for GPHC and the peer park districts for 2014. This examination provides a gauge on whether a district's available manpower is appropriate given the area necessary to secure.

Table 6-1: Public Safety Staffing - Coverage

	GPHC	Peer Average	Difference	% Difference
Full-Time	32.0	35.5	(3.5)	(9.9%)
Part-Time/Seasonal	5.1	2.6	2.5	96.2%
Total	37.1	38.1	(1.0)	(2.6%)
Acres	16,714	14,816	1,898	12.8%
Acres per Ranger	420.9	452.0	(31.1)	(6.9%)

	Cleveland	Five Rivers	Lake	Toledo	Peer Average
Full-Time	77.0	30.0	13.0	22.0	35.5
Part-Time/Seasonal	3.5	1.5	3.5	2.0	2.6
Total	80.5	31.5	16.5	24.0	38.1
Acres	23,079	15,431	8,795	11,957	14,816
Acres per Ranger	286.7	489.9	533.0	498.2	452.0

Source: GPHC and peer park districts

As shown in **Table 6-1**, GPHC's rangers covered fewer acres per FTE ranger than the peer average. Although this comparison takes into consideration the size of a district, it ignores actual activity within the park. Therefore, **Table 6-2** shows public safety staffing and acreage in relation to law enforcement activity for GPHC and the peer park districts for 2014. This examination provides context for activity levels in relation to manpower and district size.

Table 6-2: Public Safety Staffing - Activity

	GPHC	Peer Average	Difference	% Difference	
Total FTEs	37.1	38.1	(1.0)	(2.7%)	
Total Acreage	16,714	14,686	2,028	13.8%	
Total Offenses/Citations	816	1,075	(259)	(24.1%)	
Total Offenses/Citations per FTE	22.0	18.7	3.3	17.4%	
Total Offenses/Citations per 1,000 Acres	48.8	53.5	(4.7)	(8.8%)	
	Cleveland	Five Rivers	Lake	Toledo	Peer Average
Total FTEs	80.5	31.5	16.5	24	38.1
Total Acreage	23,079	15,858	8,794	11,728	14,686
Total Offenses/Citations	3,467	561	146	125	1,075
Total Offenses/Citations per FTE	43.1	17.8	8.8	5.2	18.7
Total Offenses/Citations per 1,000 Acres	150.2	36.4	16.6	10.9	53.5

Source: GPHC and peer park districts

As shown in **Table 6-2**, GPHC had significantly higher activity levels per ranger FTE than the peer average but lower offense activity levels when considering area. It should be noted that Lake and Toledo did not report traffic citations, significantly skewing the peer averages. When just considering activity levels in comparison to Cleveland and Five Rivers, GPHC still had a higher level of activity per FTE.

Table 6-3 shows a comparison of patrol vehicle fleet size between GPHC and the peer park districts based on 2015 data.

Table 6-3: Public Safety Fleet Comparison

	GPHC	Peer Average	Difference	% Difference
Total FTEs ¹	37.1	42.8	(5.7)	(13.4%)
Total Acreage	16,714	15,768	946	6.0%
Patrol Vehicles	20	19.3	0.7	3.5%
Rangers per Vehicle	0.54	0.53	0.01	1.9%
Acres per Vehicle	835.7	835.4	0.3	<0.1%
	Cleveland	Five Rivers	Lake	Peer Average
Rangers ¹	80.5	31.5	16.5	42.8
Total Acreage	23,079	15,431	8,795	15,768
Patrol Vehicles	31	15	12	19.3
Rangers per Vehicle	0.39	0.48	0.73	0.53
Acres per Vehicle	744.5	1028.7	732.9	835.4

Source: GPHC and peer park districts

¹ Sworn law enforcement officers, including administrators.

As shown in **Table 6-3**, GPHC operated with a higher vehicles per ranger ratio in comparison to the peer average. Keeping all other factors constant, a higher ratio signifies greater efficiency in fleet size. In addition to a peer comparison, GPHC's vehicle fleet size in relation to the Ohio Department of Public Safety (ODPS) practice was also considered. ODPS uses a ratio of two patrol vehicles for every three patrol officers, or 0.67 cruisers per patrol officer, to determine the correct size of its patrol fleet.²⁹ **Table 6-4** shows GPHC's vehicle use per district in comparison to this benchmark.

Table 6-4: Public Safety Vehicle Need

District	Ranger FTEs¹	Actual Vehicles	Calculated Vehicle Need²	Difference
District 5	7	4	5	(1)
District 6	7	4	5	(1)
District 7	6	4	4	0
District 8	7	4	5	(1)
District 9	5	4	3	1
Totals	32	20	22	(2)

Source: GPHC and ODPS

¹ Includes only rangers that are typically assigned to routine patrol tasks and excludes supervisors and managers that are assigned vehicles (those specific assigned vehicles have also been excluded).

² Vehicle needs were calculated by multiplying the number of rangers by 0.67. All vehicle needs were rounded up to the next whole number.

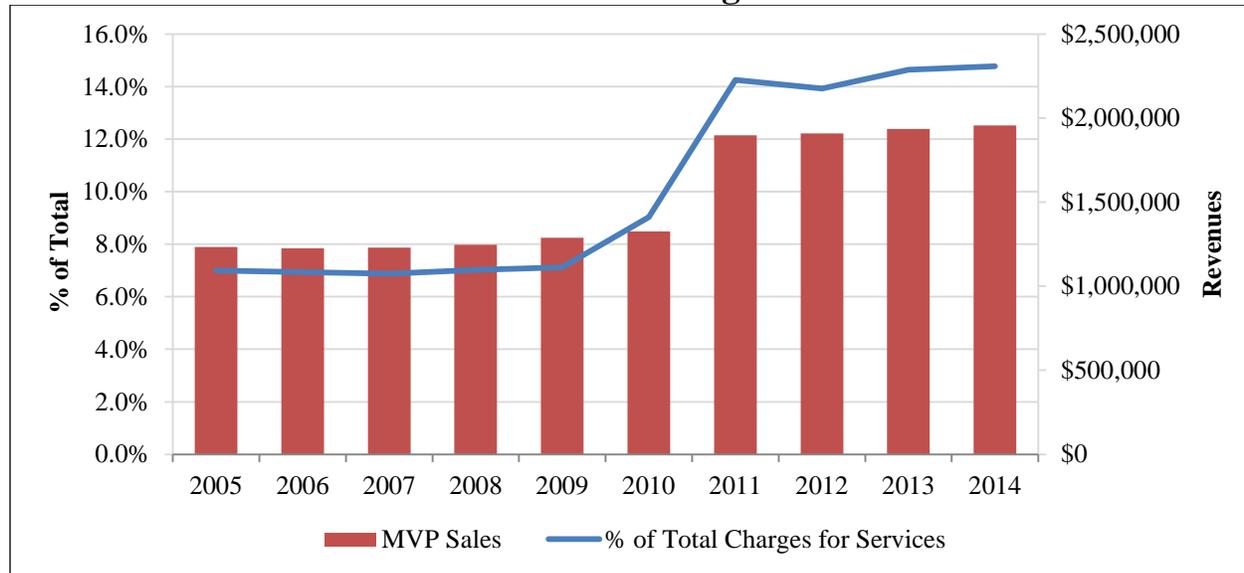
As shown in **Table 6-4**, applying the ODPS standard of 0.67 patrol vehicles per officer to its vehicle use by district showed that GPHC operated more efficiently than the benchmark. Specifically, GPHC operated with two fewer vehicles than the ODPS benchmark would suggest.

²⁹ ODPS troopers with special assignments (e.g., supervisors or investigators) are typically assigned personal (take home) vehicles and are excluded from the calculation of 0.67 cruisers per patrol officer.

MVP Pricing Structure

In 2014, the MVP program generated over \$1.9 million from the sale of over 272,000 daily and annual permits. In this same year, MVP sales represented 14.8 percent of charges for services revenues.³⁰ However, the importance of MVP sales has increased in recent years. **Chart 6-2** shows MVP sales data for 2005 through 2014 and the percentage of charges for services revenues that MVP sales represent. Examining historical levels provides context as to the increasing importance of MVP revenue generation.

Chart 6-2: Historical MVP and Charges for Services Revenues



Source: GPHC

As shown in **Chart 6-2**, MVP sales have represented an increasing portion of total charges for services since 2005. In addition, the last price increase that occurred in 2011 can be seen with an increase in total charges for services as well as an increase in the percentage of these revenues that MVP sales represented.

A price point comparison to the peer park districts was unavailable, as none of the peers require a vehicle permit for park entry.³¹ Therefore, research was completed to identify parks across the country that required vehicle permit fees for entry. This research identified a set of 30 park jurisdictions³² that charge vehicle permit fees allowing an additional comparison point. This

³⁰ MVP sales were included with GPHC's charges for services revenues for this analysis.

³¹ Lake requires a parking permit for one property - Fairport Harbor Lakefront Park.

³² Price point survey group consist of Alaska State Parks; Anne Arundel County Department of Recreation and Parks (Maryland); Anoka County Parks and Recreation (Minnesota); City of Boulder Parks (Colorado); Colerain Township Parks (Ohio); Eaton County Parks Department (Michigan); Huron-Clinton Metroparks (Michigan); Idaho State Parks; Ingham County Parks (Michigan); Kansas State Parks; Lake Acton Park Wegwick County (Kansas); Lake County MetroParks (Ohio); Larimer County Parks (Colorado); Marinette County Parks (Wisconsin); MetroParks of Butler County (Ohio); Minnesota Department of Natural Resources (State Parks); Montana State Parks; Muskegon County Parks and Recreation (Michigan); Nebraska State Parks; New Mexico State Parks; Oakland County Parks and Trails (Michigan); Ottawa County Parks & Recreation (Michigan); Robert Moses State

sample includes all jurisdiction types (state, county, city, and township). **Table 6-5** shows this comparison.

Table 6-5: Price Point Survey

Permit Type	GPHC	Group Avg.	Difference	% Difference
Daily Resident	\$3.00	\$4.69	(\$1.69)	(36.0%)
Daily Non-resident	\$3.00	\$5.42	(\$2.42)	(44.6%)
Annual Resident	\$10.00	\$28.03	(\$18.03)	(64.3%)
Annual Non-resident	\$10.00	\$32.97	(\$22.97)	(69.7%)

Source: GPHC and price point survey group

As shown in **Table 6-5**, GPHC's MVP price point was significantly below the survey group average for all four price points shown. Specifically, the greatest variance occurred in the annual permit pricing, of which, GPHC was priced over 60 percent lower than the resident and non-resident permits.

Because the survey group includes all park jurisdiction types, a separate analysis was completed using only county park districts from the survey data. **Table 6-6** shows this comparison.

Table 6-6: Price Point Survey - Counties

Permit Type	GPHC	Counties Avg.	Difference	% Difference
Daily Resident	\$3.00	\$4.00	(\$1.00)	(25.0%)
Daily Non-resident	\$3.00	\$5.00	(\$2.00)	(40.0%)
Annual Resident	\$10.00	\$27.00	(\$17.00)	(63.0%)
Annual Non-resident	\$10.00	\$33.00	(\$23.00)	(69.7%)

Source: GPHC and price point survey group

As shown in **Table 6-6**, similar to the comparison to all surveyed jurisdictions, GPHC was significantly lower for all price points.

GPHC prices MVPs uniformly between residents and non-residents. Governmental entities commonly structure prices for services differently between these groups with the belief that residents of the jurisdiction subsidize a portion of the operations through assessed taxes. An examination of the price point survey group found the following:

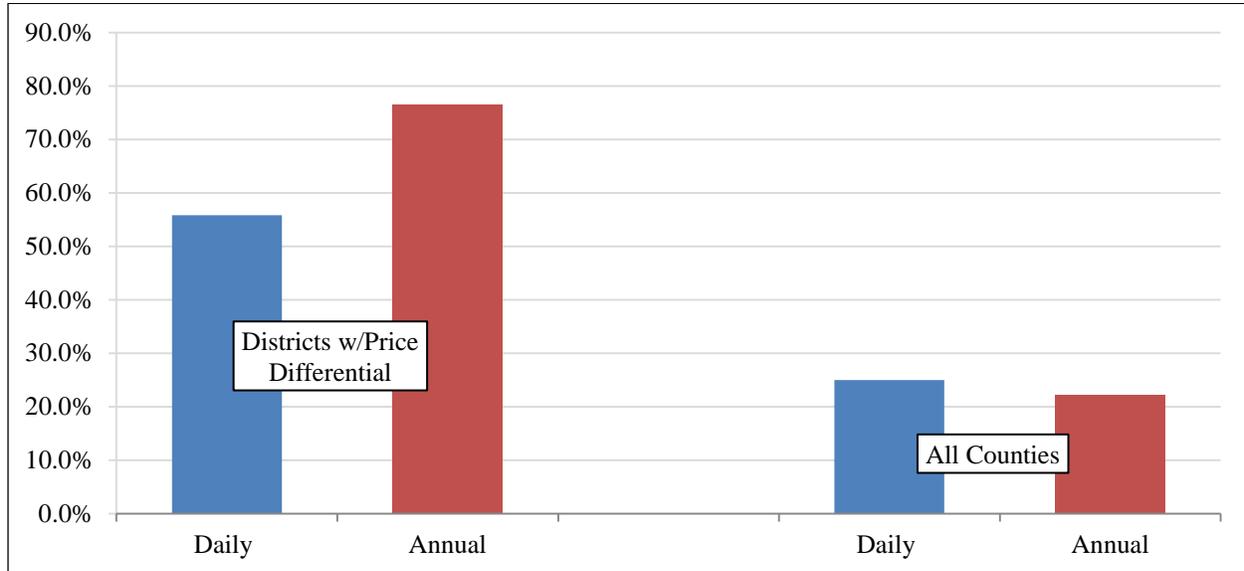
- Six of the 30 jurisdictions (20.0 percent) assessed a higher daily fee for non-residents;
- Ten of the 30 jurisdictions (33.3 percent) assessed a higher annual fee for non-residents;
- Four of the 15 county jurisdictions (26.7 percent) assessed a higher daily fee for non-residents; and
- Eight of the 15 county jurisdictions (53.3 percent) assessed a higher annual fee for non-residents.

Chart 6-3 shows a further examination of these price differentials, showing the average differential between resident and non-resident pricing for the survey group and the county sub-

Park (New York); Shelby Township Parks and Recreation (Michigan); Washington County Parks (Minnesota); Waukesha County Parks (Wisconsin); Wisconsin State Parks; and Wyoming State Parks.

set. This comparison provides important context of price point structures of those jurisdictions that charge residents and non-residents differently.

Chart 6-3: Resident/Non-Resident Price Differential



Source: Price point survey group

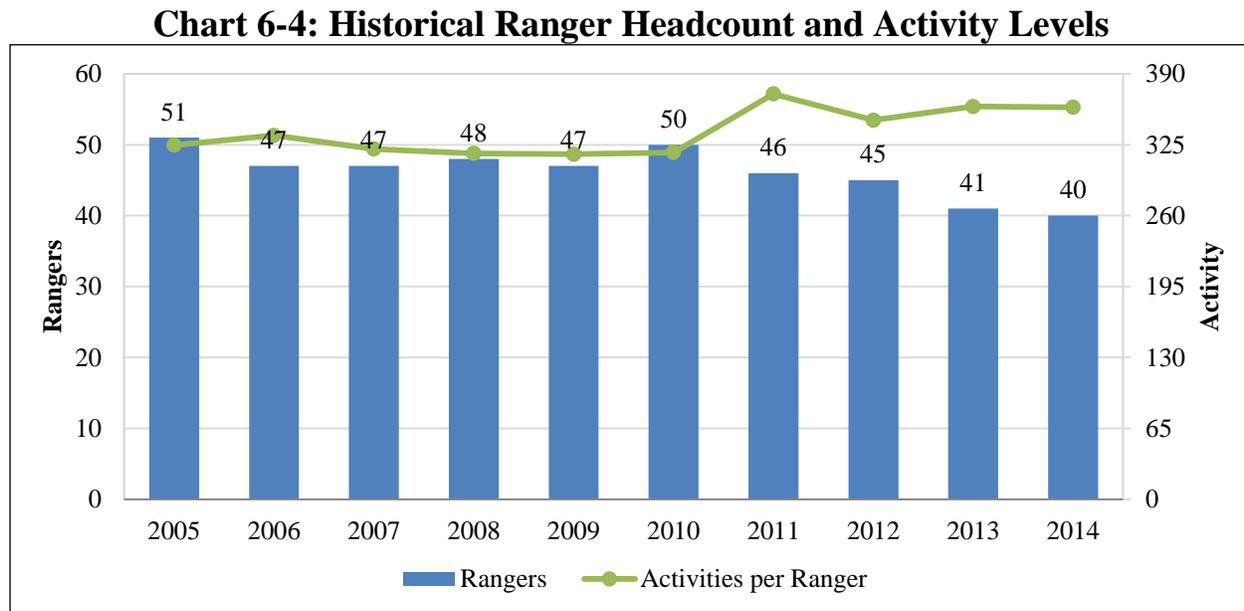
As shown in **Chart 6-3**, for those jurisdictions in the survey group that had a resident/non-resident price differential, daily permit prices averaged approximately 55 percent higher for non-residents and annual prices averaged approximately 76 percent higher for non-residents. When examining just the county subset of this survey group (counties with a resident/non-resident price differential), it was found that county jurisdictions had a higher differential for daily permits compared to annual permits. Specifically, daily permit prices averaged approximately 25 percent higher for non-residents and annual prices averaged approximately 22 percent higher for non-residents.

Recommendations

R6.1: GPHC should develop a data-driven, public safety staffing plan that aligns with and supports achievement of its mission. The plan should develop staffing strategies that ensure both efficiency and effectiveness of the public safety function and use activity and peer data to gauge the success of these strategies.

GPHC collects a substantial amount of operating data to record law enforcement and public safety activity. Rangers are required to log over 60 different activities types on a daily basis. Although Public Safety is advanced in its collection of operational data, there is no clear evidence that this data is routinely used to guide administrative decision making. GPHC should seek to use collected data to develop a systematic approach to staffing based on activity ratios and/or performance metrics.

Chart 6-4 shows the historical ranger head count in relation to logged activity for 2005 through 2014.³³



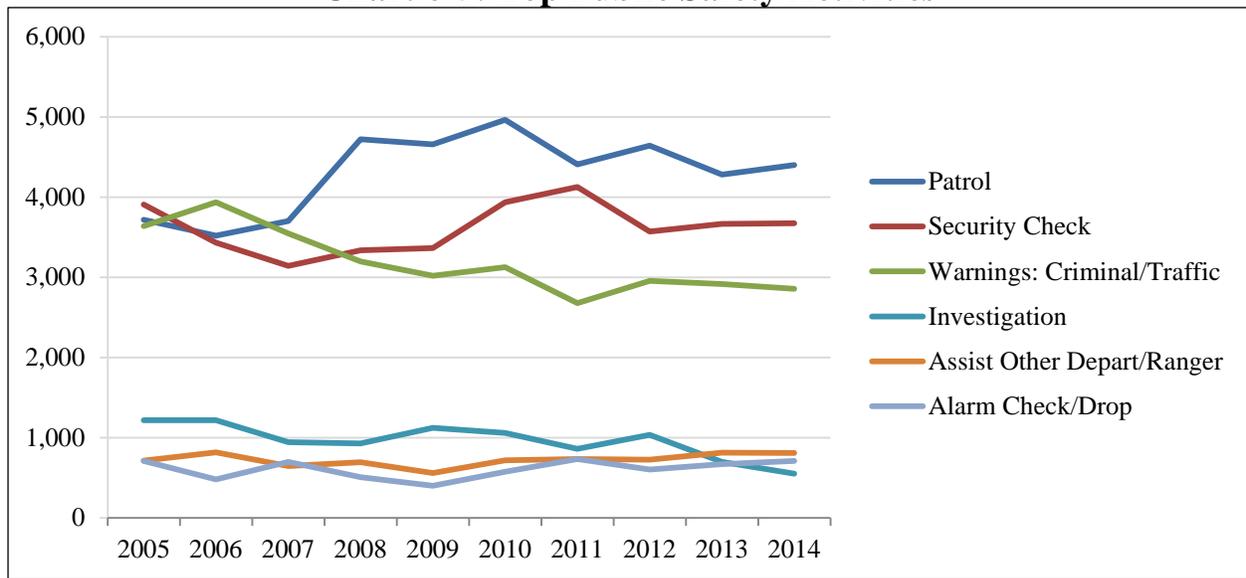
Source: GPHC

As shown in **Chart 6-4**, a significant decrease in ranger staffing has resulted in increased activity levels per ranger. Specifically, an approximate 22 percent reduction in ranger staffing has resulted in an increase of approximately 11 percent in activity.

Chart 6-5 shows the top logged activity categories, on average, for 2005 through 2014. In total, the six activities shown below represent almost 80 percent of the daily ranger activity as reported by Public Safety. Examining the type of activities performed provides context into the common procedures and methods employed by Public Safety.

³³ Historical FTE data was not available for the ten year period.

Chart 6-5: Top Public Safety Activities

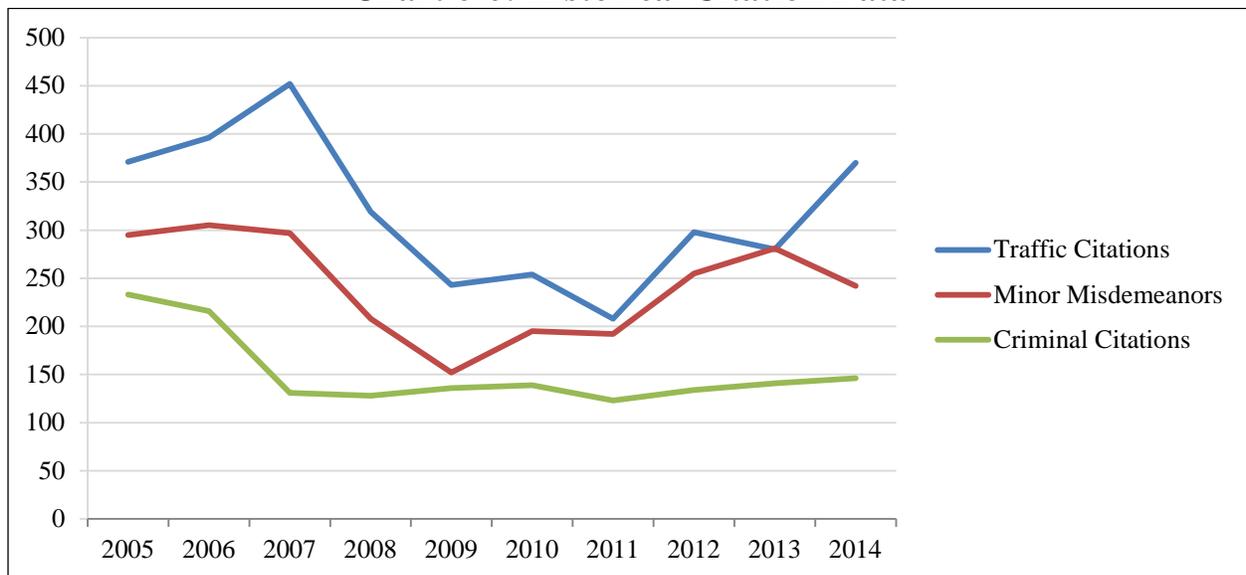


Source: GPHC

As shown in **Chart 6-5**, patrol related activities was the only category that showed an appreciable gain in the period shown. Specifically, this activity category experienced an 18.3 percent increase from 2005 to 2014 showing a possible movement towards a more proactive policing strategy.

Chart 6-6 shows the three citation categories reported by GPHC for 2005 through 2014. It is important to examine these activities as they may provide an indication as to the effect of staffing reductions on law enforcement activity.

Chart 6-6: Historical Citation Data



Source: GPHC

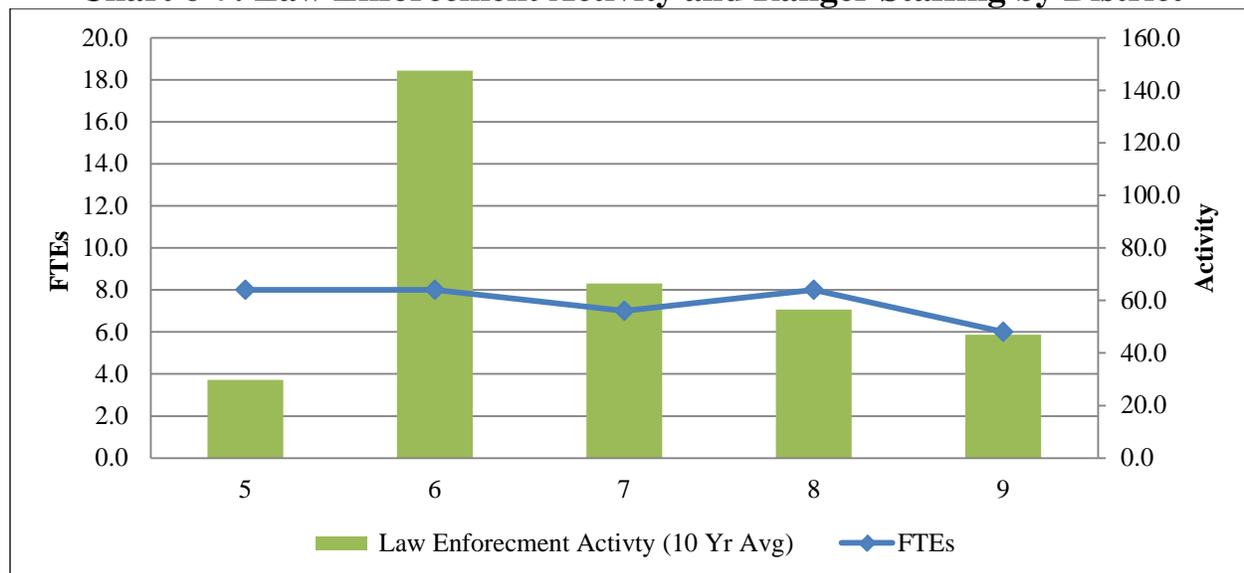
As shown in **Chart 6-6**, an increase in proactive law enforcement measures such as patrol activity and security checks has resulted in a decrease in criminal citations during the same time period.

A Performance-Based Approach to Police Staffing and Allocation (Wilson and Weiss, August 2012) outlines four commonly used approaches to staffing by police agencies:

- **Per Capita** - Using population to determine an estimate of police officers needed and comparing this rate to that of other regional jurisdictions or to peer agencies of similar size;
- **Minimum Manning** - Estimating the sufficient number of officers that must be deployed at all times;
- **Authorized Level** - Basing staffing on available resources and budget allocation levels; and
- **Workload Based** - Basing staffing on actual police workload.

Of the four methods, GPHC's is most closely aligned with the authorized level of staffing with its authorized level of manpower allocated across five districts. However, this staffing approach results in disproportionate activity across the districts. **Chart 6-7** shows the average annual law enforcement activity for each district in relation to current staffing allocation for 2014.

Chart 6-7: Law Enforcement Activity and Ranger Staffing by District



Source: GPHC

As shown in **Chart 6-7**, there is a clear disconnect between staffing and activity levels within each GPHC district. Specifically, rangers assigned to District 6 experienced approximately twice as much average annual activity per FTE as the next highest district (District 7); however, staffing is uniform across Districts 5, 6, and 8.

Further lending credence to the need for manpower reallocation between its districts is park attendance data. Although GPHC has newly implemented vehicle counters to more accurately

track park attendance going forward, tracking the sales of MVPs between parks has been a method previously used to gauge park attendance. In examining MVP sales, it can be seen that attendance numbers may have some effect on historical law enforcement activity seen above, although there does not appear to be a direct positive correlation between attendance and law enforcement activity. For 2014, the breakdown of MVP sales was as follows:

- District 6 (Winton Woods) – 36 percent;
- District 8 (Sharon Woods) – 26 percent;
- District 7 (Miami Whitewater) – 19 percent;
- District 9 (Woodland Mound) – 14 percent; and
- District 5 (Shawnee Lookout) – 6 percent.

This MVP sales data, and attendance levels inferred from it, show that District 6 accounted for over one third of GPHC's total 2014 attendance, the highest of any other district. As shown in **Chart 6-7**, this district also had the highest historical law enforcement activity. In contrast, District 7 accounted for 19 percent of total GPHC attendance, the third most popular district, but had the second highest level of historical law enforcement activity. As GPHC develops its staffing plan, it should use its more accurate district attendance data in conjunction with other operating metrics to determine an accurate correlation between park attendance and law enforcement activity and set staffing levels and public safety strategies accordingly

Wilson and Weiss suggest that allocation models based on actual workload and performance objectives are preferable to other methods that might not account for environmental and agency-specific variables. GPHC could benefit from using an authorized level as its basis for staffing and implement the use of key performance indicators and workload in allocating rangers across districts. This would enable GPHC to establish goals, allocate staffing to meet these goals and have the ability to swiftly change allocated staffing across districts as goal progress is tracked.

In 2014, GPHC compiled a patrol staffing analysis which examined its staffing levels in relation to allocation between districts. The basis of this staffing analysis was calls for service data received from the Hamilton County Communications Center (HCCC). This study found that staffing was more than adequate based solely on these emergency calls for service. However, this lone metric does not accurately account for a majority of the actions and responsibilities of rangers. In actuality, GPHC provides a high level of preventive patrol and other actions (displayed in **Chart 6-5**) not captured in calls for service data.

In considering data-driven staffing decisions, GPHC has a unique opportunity to create a comprehensive ranger staffing plan due to its advanced data collection practices. The large amount of data collected allows GPHC to consider a wide range of metrics when formulating staffing decisions. When establishing staffing levels and allocating staff, GPHC should analyze the data it already collects such as patrols, alarm checks, warnings, and citations, and overlay this with newly collected park vehicle count data to correlate district attendance and police activity given a day of the week, time of day, and/or specific event. Analyzing and tracking these results over multiple time periods will allow GPHC to effectively manage staffing levels based on its operating environment.

GPHC management should be cognizant of the fact that benchmarks and metrics utilized can and should change as operating conditions evolve. For example, *A Performance-Based Approach to Police Staffing and Allocation*, recognizes that when agencies were asked what staffing benchmarks were used for determining staffing levels, many respondents noted that the use of specific benchmarks is fluid. Therefore, although GPHC should focus on internal operating metrics to guide staffing levels, it should periodically benchmark its public safety function to peers or relevant standards to ensure industry-wide environmental factors are considered.

By not incorporating data collected from the most important actions and responsibilities of its ranger staff when considering staffing decisions, GPHC runs the risk of allocating staffing inefficiently (see **Chart 6-7**). Developing a staffing plan that incorporates ranger activity, in addition to other districtwide operating metrics would allow GPHC to set and allocate staffing levels effectively and manage changes to these levels quickly and decisively as operating conditions change.

R6.2: GPHC should track internal dispatch call volume over time to determine proper staffing levels. In addition, data points such as call time and call location as well as call purpose should be recorded for every call and compared along with GPHC’s other park user survey and demographic data to identify and rectify any issues that are identified and improve the overall park experience for users.

GPHC operates a dispatch unit that is staffed at 90 hours per week between April 1st and October 31st (requiring a minimum staffing of 2.25 FTEs) and 80 hours per week between November and March (requiring a minimum staffing of 2.0 FTEs). Coverage is provided by 1.0 FTE dispatcher and 1.0 FTE clerk as well as seasonal staff and part-time rangers. This dispatch unit takes incoming calls that are more customer service in nature, such as questions or directions concerning a park offering or event and nonemergency calls such as vehicle trouble. Emergency calls are handled by HCCC. GPHC does not provide compensation for emergency dispatch service because HCCC operates communication towers on park property.

Table 6-7 shows a comparison of dispatch operations between GPHC and the peer districts.

Table 6-7: Dispatch Operating Structure Comparison

	GPHC	Cleveland	Columbus	Lake	Five Rivers
Dispatch FTEs	2.25	9.5	N/A	1.5	N/A
County Usage	County for Emergency Calls	County for Call Routing	Full County Service	County for Emergency Calls	Full County Service

Source: GPHC and peer park districts

As shown in **Table 6-7**, Five Rivers uses its county dispatch system for all its dispatching needs. This function costs Five Rivers an estimated \$40,000 annually. In comparison, GPHC expended approximately \$146,800 on personnel expenditures including benefits for its full-time staff.

Internal dispatch call-volume is not tracked by GPHC. As a result, analysis comparing its dispatch workload could not be compared to the peers or on a historical basis leaving GPHC with no sound indicator as to appropriate staff size. In order to determine the size of its in-house dispatching operation, GPHC should develop metrics that analyze call-volume and the nature of

those calls. Doing so will allow GPHC to track not only the nature of calls, but the time and location of the calls.

In addition, the collection of this data could supplement the other operational and demographic data collected via other methods used by GPHC to enhance park operations. For example, GPHC may track several calls pertaining to the same issue over time that may or not be a law enforcement related issue. Collecting and maintaining this call data over time would place GPHC in a better position to identify the issue and communicate between departments to address the issue or improve operations in this area.

R6.3: GPHC should ensure that all patrol vehicle maintenance and other associated costs are accurately recorded allowing it to use this data as part of a plan to size its public safety fleet with a consideration of industry standards. Required cost data should include all direct and indirect costs for maintenance, repairs and fuel for each vehicle.

Public Safety holds a law enforcement fleet of 20 cars, vans, and trucks. In addition, rangers patrol using bicycles, an ATV, and three boats. The Chief Ranger oversees the fleet with the assistance of an assigned public safety mechanic and in consultation with GPHC's fleet manager.

GPHC has two separate fleets: a larger, district-wide fleet managed centrally and a smaller fleet devoted to Public Safety. The district-wide fleet serves all other GPHC departments and is managed by a fleet manager aided by software that tracks preventative maintenance schedules and the associated costs.

The Public Safety fleet is managed without the aid of fleet management software. Instead maintenance and repair data is recorded using a paper based system with rangers notifying the mechanic via email when preventative maintenance is needed. A mechanic is assigned to Public Safety that also has responsibility for a third of the operations fleet. Fuel usage is tracked by ranger, not by vehicle. As a result of this system, accurate lifecycle costs per vehicle could not be determined.

Five Rivers' fleet management system was examined for comparison purposes because all of its vehicles (both operational and public safety patrol vehicles) are under the management of a central fleet management function. Five Rivers uses a fleet management system called Emerge that tracks all vehicle information including repair schedules, mileage, and condition. In addition, this system is able to track the lifecycle costs of each vehicle.

In order to accurately determine the efficiency of the cycling of a fleet, accurate lifecycle costs need to be determined. According to *Replacement Mileage Creeping Up for Public Safety Agencies* (Government Fleet 2007), lifecycle costing is recommended to determine the usefulness of a vehicle as it approaches the end of its cycle. Furthermore, the Ohio Department of Administrative Services (DAS) uses lifecycle costing to recommend the cycling out of vehicles after six years and/or 90,000 miles of service. The variables used to calculate this lifecycle parameter include: maintenance costs, fuel use, operating expenses, downtime, and depreciation; all variables that are not currently being tracked by Public Safety. Other park districts in Ohio have also used data collection to make fleet management decisions. Cleveland

determined the proper lifecycle for its fleet to be nine years and/or 135,000 miles by tracking the costs of repairs at each mileage interval as well as the number of shifts the vehicle was unviable due to repair. Doing so allowed it to develop an objective, data-driven lifecycle plan.

Without an accurate account of the full cost of vehicle maintenance, including labor, it is difficult to measure the exact cost of fleet operations. The historical practice of recording only limited maintenance information using paper-based records and not tracking fuel expenditures by vehicle has hampered GPHC's ability to determine if the fleet is being managed with optimal efficiency and effectiveness.

Table 6-8 shows the years in service and mileage at salvage for the ranger fleet from 2014 to 2015. This analysis helps to identify actual age and mileage at the time of the disposal.

Table 6-8: Disposed Vehicles 2014 to 2015

Vehicle ID #	Type	Year Replaced	Years in Service	Mileage
750	2008 Chevrolet Impala	2014	6.0	128,737
849	2008 Chevrolet Impala	2014	6.0	130,646
604	2008 Chevrolet Impala	2014	6.0	122,962
850	2008 Chevrolet Impala	2014	6.0	112,541
945	2009 Chevrolet Impala	2015	6.0	128,489
944	2008 Ford Expedition	2015	7.0	145,344
616	2009 Chevrolet Impala	2015	6.0	116,868
Average at Salvage			6.1	126,512

Source: GPHC

As shown in **Table 6-8**, for the two-year period shown, GPHC replaced its fleet consistently after six years of service and an average mileage of 126,512. GPHC does not have a written replacement plan, but replaces vehicles on an as needed basis. The Chief Ranger uses a formula developed by Ford Motor Company in which mileage is multiplied by a factor of three to represent the wear and tear placed on police vehicles. It is unclear if this standard is efficient, as there is no correlation contained in this technique to ensure that the multiplication factor used aligns with actual vehicle life cycle costs.

Without maintaining detail life cycle costing for its vehicle fleet, GPHC runs the risk of replacing vehicles at a non-optimal time in the vehicles life cycle. Tracking life cycle costing for each vehicle, coupled with salvage value data will allow GPHC to determine if its replacement mileage standard is efficient.

Appendix: Scope and Objectives

Generally accepted government auditing standards require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. Objectives are what the audit is intended to accomplish and can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

The original letter of arrangement led to OPT planning and scoping work, in consultation with GPHC, which identified the following distinct scope areas:

- Recreational asset portfolio;
- Natural resource assets;
- Outdoor education;
- Enterprise functions; and
- Public safety (to include motor vehicle permit sales).

Based on the agreed upon scope, OPT developed objectives designed to identify improvements to economy, efficiency, and/or effectiveness. **Table A-1** illustrates the objectives assessed in this performance audit and references the corresponding recommendation when applicable.

Table A-1: Audit Objectives and Recommendations

Objective	Recommendation
Recreational Asset Portfolio	
How does the District's variety and allocation of capital assets dedicated to outdoor recreation compare to peer data, local offerings, and measured usage?	R2.1
Does the district have an effective process that evaluates the appropriateness of these assets to meet its primary goal?	R2.1
Natural Resource Assets	
Is GPHC's total land size appropriate? <ul style="list-style-type: none"> How does land (including the proportion of developed and undeveloped acres) compare to peer parks? How does the proportion of managed natural areas and compare with peer parks? How does land acquisition and use of available grants compare to peer parks? 	N/A
Do resources dedicated to conservation, preservation, and restoration of land align with the goals and mission of Great Parks and core purpose of Natural Resources?	R3.1
How do Natural Resources' conservation, preservation, and restoration expenditures compare historically and/or to peer parks?	N/A
How does the workforce strategy compare with peers and does this mix of full-time employees, part-time employees, seasonal employees, and volunteers provide the optimal resources to meet the goals and mission of GPHC and the core purpose of Natural Resources?	N/A
Outdoor Education	
Does the District offer an appropriate level of program offerings/hours?	N/A
Does GPHC have an effective method of measuring the impact/success of its educational programs?	R4.1
Are outdoor education program offerings cost effective relative to peers and/or attendance levels?	N/A
Are outdoor education staff certifications appropriate?	R4.2
Does the District have an effective process for reconciling payments of program dues with program attendance?	N/A
Enterprise Function	
Has GPHC accurately identified and classified all enterprise type functions?	R5.1
Does GPHC have an effective method of identifying mission related and non-mission related programs/services?	R5.1
Is the administration of enterprise type functions effective?	R5.1
Public Safety	
Does the motor vehicle permit (MVP) program maximize revenues in relation to the current revenue structure and park usage/attendance?	N/A
Does the MVP sales/collection processes and procedures maximize efficiency?	N/A
Are resources dedicated to public safety appropriate and do they align with the goals and mission of GPHC?	N/A
Is total public safety staffing and coverage appropriate?	R6.1 and R6.2
Is the patrol fleet size and life cycle appropriate for the operational characteristics of the public safety function?	R6.3

Note: Although assessment of internal controls was not specifically an objective of this performance audit, they were considered and evaluated when applicable to scope areas and objective.

Client Response

The letter that follows is GPHC's official response to the performance audit. Throughout the audit process, staff met with GPHC management to ensure substantial agreement on the factual information presented in the report. When management disagreed with information contained in the report, and provided supporting documentation, revisions were made to the audit report.



February 10, 2016

David Yost
Auditor of State
88 East Broad Street
Columbus, Ohio 43215

Dear Auditor Yost,

On behalf of the Great Parks of Hamilton County Board and staff, I would like to thank you and your staff for partnering with us to conduct this performance audit. As an agency, we felt this self-imposed audit was the next step in continuing our strategic focus on efficiency and excellence.

As noted in the Executive Summary, Great Parks has many noteworthy accomplishments. Our Board of Park Commissioners and staff are proud of the work we do in delivering services and protecting the assets entrusted to us by the citizens of Hamilton County.

Our Leadership Team is in the process of reviewing and evaluating the recommendations provided in the report. It is our intention to implement all of the recommendations unless the review process defines a negative cost/benefit ratio or a change in offerings to the public. In these cases, we will seek to find an appropriate alternative, with input from the community, to realize the potential efficiencies as noted by the report.

With the recommendations being comprehensive in nature, we have assigned a member of our Leadership Team to each recommendation, as it relates to their area of discipline. Oversight of the review and implementation process has been assigned to our Deputy Director.

R2.1 recommends expanding our asset management plan to align our recreational asset portfolio with stakeholder needs. As noted in the report, Great Parks displayed advanced efforts in collecting user data through surveying and other user feedback methods. Developing an asset management plan that incorporates this valuable data will ensure we are prioritizing our offerings as identified by our stakeholders.

R3.1 recommends further developing our natural resources management plan to formalize goals, objectives and planned activity of Natural Resources. As noted in the report, our Natural Resources division has practices and plans in place which provide guidance and

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direction in achieving its core purpose and mission, including an active strategic plan. The recommendation does identify added value of a comprehensive management plan and provides resources for our staff to research in developing such a plan.

R3.2 recommends Great Parks update its Land Management Policy to clearly establish its overall goal regarding preservation and conservation. As with all policies, it is important to monitor and revise over time. A policy of this nature is imperative to the mission of Great Parks and allows for stability with the change in Boards and staff. While our current policy has provided valuable guidance for over forty years, we agree with the auditor's recommendation. We will review the current policy and make recommendations to our Board for appropriate revisions that provide clarity in specific areas.

R4.1 recommends formalizing our system for measuring effectiveness in our educational programs, including developing qualitative and quantitative methods to measure developmental skills. We agree with the value of developing this type of system. We plan to research other similar agencies to identify best practices to assist in developing a comprehensive system for Great Parks.

R4.2 recommends the development of a consistent plan to determine potential certifications available for all educational areas and the cost/benefit of obtaining these certifications. Over the past two years, we have focused on increasing the number of staff certified in CPR/First-Aid. At the end of 2015, we reached 71% of all full and part-time Outdoor Education staff certified in CPR/First-Aid. In the past, we have reviewed the certification process through the National Association of Interpreters for our Naturalists staff and found it to be cost prohibitive. We will complete a review of the NAI certification in 2016 and determine if the cost/benefit is favorable for Great Parks.

R5.1 recommends the reassessment of the enterprise function classification of Nature's Niche and Riding Center. Great Parks has been researching the benefits of transitioning our enterprise function classification of six departments to a cost recovery model that would encompass additional departments and offerings. Our research is showing greater value in a cost recovery model that better aligns with the services of a governmental entity.

R6.1 recommends expanding our public safety staffing plan. As the report noted, Great Parks compiled a patrol staffing analysis in 2014. While this analysis focused on calls for service, we find value in the perspective of the auditors with regard to utilizing additional data we compile including the high level of preventive patrol and other actions. The report also notes that due to the large amount of data we currently collect, we are in a unique position to create a comprehensive Ranger staffing plan.

R6.2 recommends tracking internal dispatch call volume over time to determine proper staffing levels. We are reviewing the details of the recommendation and will research peer

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park districts to compare the full range of duties assigned to each agency's dispatch function. This should provide us the information needed to understand the full benefit of implementing a tracking system.

R6.3 recommends assurance that all patrol vehicle maintenance and other associated costs are accurately recorded allowing use of the data as part of a plan to size the public safety fleet with a consideration of industry standards. While all expenditures followed our internal control processes for purchasing, we do not have a fleet management software that provides an efficient process to monitor lifecycle costs per vehicle. We plan to research the Emerge software, as mentioned in the report, as well as others available on the market and determine the cost/benefit of implementing.

Again, we would like to thank your team and acknowledge their efforts to thoroughly understand the complex nature of the differing areas of focus for this audit including education, law enforcement, natural resources and recreation. These efforts were key to providing meaningful and applicable recommendations for the benefit of our agency and the citizens of Hamilton County.

Sincerely,



Jack Sutton
Executive Director

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Dave Yost • Auditor of State

GREAT PARKS OF HAMILTON COUNTY

HAMILTON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
FEBRUARY 25, 2016**