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State Park Service Budget Report Card

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STATE DOCUMENTS

Introduction and Problem Statement

One issue that often plagues State Park Service Managers is reporting expenditures at the end of a fiscal year in an easy to read format. With the tremendous amount of information required in these reports, along with the chart style formatting associated with this type of information, the development of a clear, concise reporting method would be a large improvement to the current process. Currently, State Park Service finance managers and departmental heads meet annually to discuss upcoming fiscal year budgets with every Park Manager to discuss not only required funding for expenditures that are mandatory, but also to discuss projects that are intended to improve the park rather than just ordinary upkeep, repair, and standard operating costs. Forms are submitted requesting funds in up to 28 different budget categories as shown in **Appendix 001**. Then, after the fiscal year is completed, park managers must compile all spending into individual operating statements, based on the park's different operations. Some parks have as few as one operation, while some may have as many as six to eight and some even more. However, there is not a form that directly links the above referenced budget categories to show requested funding per category compared to spending per category while allowing for room to show outside influences on spending. The area of work flow I wish to improve is shown in **Appendix 002**.

I would like to develop a form that could be used for requesting funds during spring meetings with finance managers as well as used during end of fiscal year financial statement compilation. This would streamline some of the research that is required to determine precisely where funding is going. This form would also provide a summary of a park's spending that would be easily discernible for any interested party in a one page

format. The hope is that the form would become part of not only every park manager's yearly reporting responsibilities, but also become a tool to help those managers see exactly where all funds are going which would help towards the ultimate goal of expenditure savings.

Data Collection

One issue that had to be addressed immediately was the fact that with 47 parks, all offering different activities, amenities, facilities, etc..., some thought had to be given to meeting the needs of every person involved in the processes. However, through the use of the survey shown in **Appendix 003** requesting input from all persons involved, information was gathered that was beneficial in ensuring the forms could be utilized uniformly. I felt it was required to get a lot of input from other managers as to their methods of gathering information and then entering the information into a format that is informative and easily decipherable. I also wanted to be certain that all information that needed to be reported would have a location within the form so that no valuable information would be omitted.

After receiving a few of the surveys back and receiving confused answers, I chose to call managers from around the state by phone to gather information. With the form I am creating being something new for the State Park Service, I felt obliged to speak to people directly to find out their way of reporting information as well as their opinions and concerns because the complexity of the information being recorded made use of a computer or hard copy of a survey hard for some to be able to put into words the information I needed to make this project a success. I feel that asking the questions on

the survey and then allowing respondents to expound on their answers allowed me to collect better and more viable information. The percentage of answers from park managers is shown in **Appendix 004**. This is based on responses or conversations with 40 of the 47 park managers or assistant managers.

Definitions

Operation: An individual component on the park that functions as a source of revenue intake and/or expense outflow.

Annual Park Plan (APP): Yearly budget request submitted from every park in the spring requesting funds for supplies, payroll, equipment, repairs, etc... that the manager has figured will be spent.

Operational Review: Fiscal year operating statement submitted after the fiscal year is complete which takes into account all revenues and expenditures, which are applied to the operation they either were received from or expended through.

Data Analysis

During the course of conversation with respondents, I received a lot of varying ideas and recommendations, but one thing that was a common response was that the managers wanted something they could plug information into without having to create their own forms. Included in the survey were questions requesting information on the size of the operation at the park they were responsible for managing. This line of questioning turned out to be more informative than at first thought because a person's opinions and concerns hinged on the size of the park in which they worked. Through the compilation of the

surveys, I found that the managers of larger parks were more in favor of a summary operational review form than managers of small parks. After finding this information, I phoned a few of the people back and asked what they thought was a reason behind this line of thinking. The overwhelming response was that people on the smaller parks had less information to compile, less information to research through, and the forms that they were turning in were less complex, therefore, they were less concerned with simplification of the process. However, no firm conclusion could be drawn.

Using the information that was collected, I was able to develop some ideas that would be of assistance both to the park managers who go through the processes yearly, as well as the person who receives and disseminates the information to those affected. All persons I surveyed were in favor of the common form because of its potential to be not only a report that clarifies spending by budget code, but also as a tool for planning for the future. Currently, as I was made aware through several respondents, there is not a way to link that information together on a one page format.

I was also able to learn some other valuable information from discussing the surveys via telephone that I didn't even pick up on until I was loading the results into table form. Having been a part of the State Park Service for over 11 years now, I am familiar with or have knowledge of all 46 other park managers currently employed. While looking through the results, I noticed that managers who have been employed for longer periods were more likely to be hesitant for someone to develop another form that they would ultimately be responsible for completing. I would speculate that this could be directly attributed to the desire for things to "be done the way they always have." However, all the managers that were somewhat hesitant were relieved to know that their concerns

would be addressed during development and that the form would follow closely to existing forms and would merely be a mix of the current formats to which they were accustomed.

The original thought process has also been altered as far as the information to be contained in the form due to results from surveys taken. According to the information received, a larger majority of managers would have some trouble directly relating all of their revenue to a specific budget category because of the fact that expenses in one budget code can affect several operational revenue intake areas. Therefore, I have decided to keep the form purely an expenditure tracking/reporting method.

Another question on the survey that lead to an important decision being made concerning the new form was the format that would be used. Most forms that we currently utilize are in Microsoft Excel format, which has caused a lot of people to become accustomed and comfortable with this program. When the idea of creating the new form in a different software application came up, there was a lot of concern present. Another part of this question that also made the decision to choose an Excel format was that using this particular format would enable users to enter in multiple figures that would be calculated by the software and automatically entered into the reporting aspect of the new program. With the alternate software programs being considered, the task of entering multiple numbers while maintaining the desired easiness of usability would be made more difficult. Therefore, to maintain the desired level of ease of use, while still providing the maximum amount of flexibility of information provided, Microsoft Excel was the overwhelming choice of those surveyed.

From the data collected, the plan for the report card development is as follows. The form will follow the pattern of those that are now a part of normal activities. It will be made so that all information is clear and the flow is easy to follow and the form will be maintained to a one page maximum, and it will also allow for multiple figures to be input with the form calculating totals, all in Microsoft Excel format. Following this pattern will allow for the new form to address almost all concerns that were brought forward in the surveys while still providing beneficial information for both park managers and State Park Service Central office management and Section Chiefs.

Implementation Plan

This first step in the implementation plan has already been started. This is the development of the form which will serve as the State Park Service report card. The form then must be submitted to the State Park Service Finance office for final approval. As part of the form development, the form is being made so that the completion is as easy as possible and for the most part self explanatory, almost a fill in the blank approach. However, using the format requested by survey respondents will allow for simple instructions to be hidden in the form that will be available for persons completing the paperwork.

After approval by the Finance Office on the information contained in the form, I will then submit the form to the Technology Services office, which supports all technological aspects of the State Park Service. Before the form is distributed for use by park managers, Technology Services would need to review the form to make certain that they have no concerns with the accuracy of formulas or other formatting issues contained within. To try to prevent issues from arising at this point in the development,

Technology Services staff have been contacted to make sure that any issues or problems they have had in the past are addressed in the development stage. The State Park Service Finance office has also been a valuable resource in getting the development to flow as smooth as possible. The report will include information needed by finance to provide answers to political figures who frequently call upon budget managers to see where funds are going at the park they are either getting information requests on or a park which they may represent as an elected official. The report would also be able to be used as a summary of all parks budget spending if needed. All that would be required to make this possible is entering each individual forms' figures into one collective form. This would then be representative of all 47 properties in the State Park Service.

Input from State Park Service budget managers have made it possible to be able to design the form to make it possible for all parks budget spending information to be able to be compiled into the same form. This would allow for the standardization of the format for the style of information being requested, whether it was for a particular park, a particular region of parks, or even all the parks.

The State Park Service Report card would ideally be introduced at the upcoming Annual Park Plan meetings, which start in the spring. This would give each manager an opportunity to sit down with finance section chiefs and review the form. This would also give each manager the opportunity to ask any questions they may have. Ideally, the forms would be located on one of the State Park Service's accessible centralized computer drives so that park managers would have access to it prior to the initial meetings to review the document. The form located in this place would serve as the original master copy in case any future adaptations would need to be made. This would make it easier

than having to send out new copies of the form when changes or updates are made. Rather, the master copy could be changed and when the time came for people to fill in the form to be turned in, they would simply go to the assigned computer drive, download the form, and then input their information. Storage of the form on a central computer drive accessible by all State Park Service employees would also allow for comparisons by park managers of their parks spending compared to other parks, which may lead to savings down the road, as well as access by budget managers to see where spending stands at any time.

Evaluation Method:

The evaluation of the report card success will not occur soon. Rather, it will be an ongoing evaluation. To judge the success and any improvements the form makes, I think it needs at least 2 cycles of annual park plan meetings and operational reviews. The first year would allow for users to be able to get a feel for what the form will provide and how it can be used as a tool. And then the second year, managers would be able to use it more effectively having some experience and knowing exactly what information you can get and how that information can be used to benefit in the management of the park's expenses.

The simplest way to measure the effectiveness of the report card will be by asking one question: "Has this system improved the ease and accuracy of managing expenditures, whether it is one park, a group of parks, or the entire State Park Service?" This will be reflected by the use the form gets by park managers in their day to day management of their park's fiscal resources. As a part of this ease of management increase, part of the improvement would be that the report has made it easier for someone who isn't familiar

with typical State Park Service reports to be able to ask for a report and then make sense of the information contained within. For example, the politician who has concerns that a park in his constituency isn't receiving enough funding for park improvements would need to be able to ask State Park management for this report and be able to interpret that information and understand how the numbers he is looking at impact that park's overall operation..

Another way to judge the success is that if after the second use of the form, managers are reluctant to use it or whether they have adopted the form as a part of their normal park expenditure monitoring functions. If the form is easy to use, easy to pull information from and makes managing expenses even a little easier, then managers should be eager to complete the information. However, if they see it as more of a chore and are reluctant to fill in the information rather than be able to utilize the form as a tool for expenditure tracking, then the form would not be a success and may be taken out of the normal operating procedures.

Summary and Recommendations:

This report card could improve many things that are now done with expenditure tracking and reporting in the State Park Service. While being developed so that those at the park level can use this as a tool to monitor and report expenditures at the individual park, with the slight changes and formatting already being made, the form will also make reporting these expenditures to outside interested parties a lot easier and less confusing for budget managers. Rather than having 47 different forms as we do now, there would

be one form that would not only be representing all parks individually, but allow for reporting by park group or the entire state.

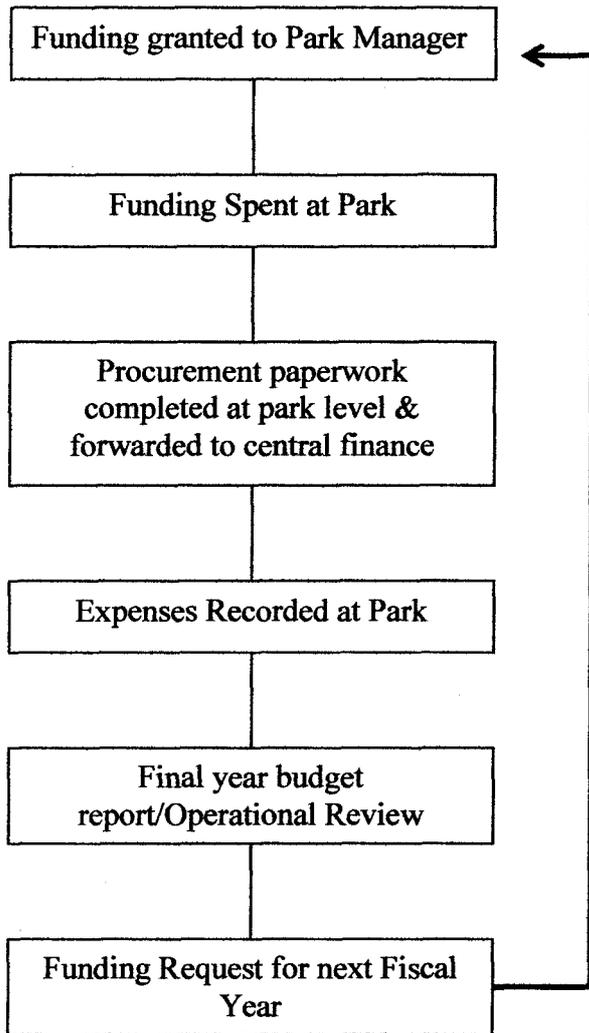
As a next step, I would like to see the form developed into what I had originally aimed at producing, with revenue and expenses both being on the same form. Also, with the State Park Service intranet being as easily accessible as it is and with the steadily increasing focus on improving net operating cost being in the spotlight, an expanded report card which takes into account revenue and expenses could be kept on-line for all park employees, either those who are already budget managers or those desiring to reach that level, to review for ideas to improve their park operation or for training for the future.

The development of the form was influenced heavily by current State Park Service Park Managers. With the large number of ideas shared both through suggestions and concerns, the form took shape by matching desired outcomes with requested features, thereby making the form both user friendly as well as informative. These type suggestions will hopefully continue as the report card is introduced, continuing to improve the form.

Annual Park Plan--Budget Request-FY 07-08

Dreher Island State Recreation Area

Description	Project Code	Budget Request 2008
Approved Maintenance Projects	CNST	\$ 57,295
Temporary Employees	TEMP	\$ 101,550
Operation of offices and visitor centers	OFFC	\$ 3,800
Lodging-Overnight	LODG	\$ 17,820
Group Camps	GRCP	\$ -
Restaurants	REST	\$ -
Community Buildings	COMM	\$ 200
Golf Course Maintenance	GOLF	\$ -
Discover Carolina Programs	DC08	\$ -
Parkview Programs	PDFP	\$ -
Non-DC School Programs	EDPG	\$ -
General Education and Recreation	GENP	\$ -
Training	TRAN	\$ -
Trails	TRAL	\$ 200
Exhibits	EXHB	\$ 400
Safety and Compliance	SAFE	\$ 2,100
Cultural Resource Management	CURE	\$ -
Forest Land and Arboricultural Management	FORS	\$ 350
Special Events and Festivals	PROG	\$ -
Archaeology	ARCH	\$ -
Landscape Management	BIOL	\$ 1,500
Species Management	BIOS	\$ -
Campground Operations	CAMP	\$ 3,300
General Park Grounds	GRDS	\$ 4,600
Tools (items less than \$1000)	TOOL	\$ 1,808
Pest	PEST	\$ 2,200
Equipment (single item greater than \$1000)	EQUF	\$ -
Retail Expenditures	O901	\$ 115,000
	Total	\$ 312,123



The chart to the left shows how expenditures are monitored; from the time funding is granted until a new request is completed for future funds. The improvements I wish to be accomplished will be directly from the Operational review step. This will, in turn, affect the step below by providing information in a concise format, eventually affecting the ease by which both expenditures are granted, requested, and recorded at the park level.

Attachment: State Park Service Report Card

- 1. What park do you currently manage?**
- 2. How many operations, including your core operation, does your operational review include?**
- 3. Do you feel that the State Park Service using a consolidated operational review would assist you in managing your park?**
- 4. In what application would you feel most comfortable completing your operational review and quarterly budget report?**
 - Excel
 - Access
 - Other (please specify)
- 5. What concerns do you have with a consolidated operational review?**
- 6. Which of the following does your park have the most in common with as far as revenue and expense is concerned?**
 - Hunting Island
 - Dreher Island
 - Hamilton Branch
 - Hampton Plantation
- 7. When completing financial forms, do you?**
 - Feel more comfortable completing the information directly on the form.
 - Feel more comfortable filling information on a sheet that a form pulls information from.
 - Other (please specify)
- 8. When figuring expenses that affect more than one operation where you are not billed separately, such as a water or sewer bill, how do you decide how much of each expense goes on each operation?**
 - Logical estimate
 - By using percentage visitation
 - Not sure
 - Other (please specify)
- 9. In preparing for your operational review, how do you manage your expenses that you put in?**
 - I keep records of every expense as they are incurred.
 - I wait till I get my expense ledger from Mike Davidson.
 - I go through all paperwork when doing the operational review.
 - Other (please specify)
- 10. I would like to recommend that the following considerations be taken when planning to develop an operational review that is commonplace throughout the State Park Service:**

1. What park do you currently manage?
2. How many operations, including your core operation, does your operational review include? 1-6% 2-4 42% 5-7 46% 7 or more 6%
3. Do you feel that the State Park Service using a consolidated operational review would assist you in managing your park? Yes: 53% No: 22% Some: 25%
4. In what application would you feel most comfortable completing your operational review and quarterly budget report? Excel 94% Access 5% Other (please specify) 1% Microsoft Word
5. What concerns do you have with a consolidated operational review? -being able to incorporate it into my park -more work for me to complete -being able to figure out how it works (8) -that it will capture all the information I need -if something goes wrong with it, who will help me -how will I know if I filled in the correct information
6. Which of the following does your park have the most in common with as far as revenue and expense is concerned? Hunting Island 16% Dreher Island 26% Hamilton Branch 32% Hampton Plantation 26%
7. When completing financial forms, do you? Feel more comfortable completing the information directly on the form. 42% Feel more comfortable filling information on a sheet that a form pulls information from. 58% Other (please specify)
8. When figuring expenses that affect more than one operation where you are not billed separately, such as a water or sewer bill, how do you decide how much of each expense goes on each operation? Logical estimate 38% By using percentage visitation 52% Not sure Other (please specify) 10% percentages used by previous manager
9. In preparing for your operational review, how do you manage your expenses that you put in? I keep records of every expense as they are incurred. 43% I wait till I get my expense ledger from Mike Davidson. 37% I go through all paperwork when doing the operational review. 8% Other (please specify) 12% Gather figures using combination A & B or estimate expenses
10. I would like to recommend that the following considerations be taken when planning to develop an operational review that is commonplace throughout the State Park Service: -make as simple as possible (11) -make useful for my park as well as other parks -make sure it goes on 1 page (4) -make sure there are some directions/guidelines -make it so I can modify for what I want to report -have a training so I will be able to know what I can do and can't do to maximixe the use -protect formulas so I can't delete anything that I am not supposed to

Operational Review Summary and Annual Park Plan Request

Dreher Island State Recreation Area

2008

Budget Request	Approved Budget	Budget Spent	Project Code	% Budget Spent	Comments	Budget Request 2010
			CNST			
			TEMP			
			OFFC			
			LODG			
			GRCP			
			REST			
			COMM			
			GOLF			
			DC08			
			PDFP			
			EDPG			
			GENP			
			TRAN			
			TRAL			
			EXHB			
			SAFE			
			CURE			
			FORS			
			PROG			
			ARCH			
			BIOL			
			BIOS			
			CAMP			
			GRDS			
			TOOL			
			PEST			
			EQU			
			O901			