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A BUDGETARY PROCESS OF MICHIGAN STATE PARKS

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This analysis addresses issues of budgeting in Michigan State Parks. Understanding the budgetary process is key, especially with the current state of the economy. Today, the Michigan State Park system is 4.5 million dollars in debt, and there is no relief in sight. For the last past 3 years, increases in state park fees have been seen. However, these increases can no longer go on forever. Something other than fee increases must occur to save the Michigan State Park system. There is currently discussion about closing some Michigan State Parks because the state cannot afford to keep them open. Hundreds of thousands of acres of natural land may no longer be preserved for future generations. This analysis focuses on the budget of two distinct state parks to determine if something can be changed to budget more efficiently and effectively for the future. This study examines the budget process, revenues, expenditures, internal controls, capital expenditures, budget execution, and makes recommendations for improvement.

INTRODUCTION

This paper will give a history of the Department of Natural Resources (DNR), review literature, compare and contrast the budgetary process of two Michigan State Parks (Park A and Park B), focus on how revenues are collected, the funding of capital expenditures, what internal controls are used, how managers execute their budgets, and make recommendations for improvement. Park managers at these parks answered a questionnaire regarding their budget and budgetary procedures. This paper will point out that there is much room for improvement based on an analysis of the managers' answers to the questionnaire in relation to literature on budgeting. The overall goal of this paper is to see if there is room for improvement in the state Park Budget process, to better understand what really happens during the budget process, and to offer suggestions for improvement.

HISTORY

The agency that will be profiled is the Department of Natural Resources (DNR). The information provided in this section comes from a DNR Human Resources New Employee Orientation Handbook, 2003. The DNR mission statement, "the conservation, protection, management, use and enjoyment of the State's natural resources for current and future generations," shows the DNR's commitment to protect natural resources and provide citizens with outdoor recreational activities. The DNR is always trying new ways to make outdoor recreation popular while teaching citizens, especially children, how to protect the environment and respect wildlife. Since 1859, the State of Michigan has had rules and regulations regarding natural resources. The first state park was created in 1895 when the State of Michigan acquired Mackinac Island from the Federal Government. In 1921, the Department of Conservation, today the Department of Natural Resources, was created. There were originally nine divisions: Game Protection and Propagation, Fish Cultural Operations, Forest Fire Control, Forestry and Silviculture, Public Lands, State Parks, Geology, Predatory Animal Control, and Education. Until 1995, the Department of Environmental Quality was a part of the Department of Natural Resources. In 1995 Governor Engler split the two creating the DNR and the DEQ as separate entities. Today, there are seven divisions within the DNR: Wildlife, Fisheries, Administration, Parks and Recreation, Law Enforcement, Office of Property Management, and Forest, Mineral and Fire Management. The main focus of the paper will be on the Parks and Recreation division.

The State of Michigan has 97 state parks. In 1999, these parks served 27.7 million visitors and have approximately 13,000 campsites. Overall, the DNR has approximately 1,700 full time employees plus over 1,000 seasonal employees working to fulfill the mission of the DNR. Park A was established in 1926 when the State acquired the land from its city. Park A is known for its great beach and campgrounds and has more than 300 campsites which are all occupied from Memorial Day to Labor Day. The camping season starts the end of March and ends on November 1st. Each year Park A has approximately 1.7 million visitors making it one of the busiest state parks in Michigan. Park A employs a park manager, an assistant park manager, secretary, office assistant, janitor, seven park officers, and 15 summer workers.

Park B was established in 1925 and was originally a county park. In 1927 the State of Michigan acquired the land and called the park Huron State Park. In 1944, the park was renamed in the honor of one of Michigan's governors who signed into law the statue that created the Michigan State Park System. Park B is known for its 723 acres of wetlands, ancient dune forests, sandy beach, modern campgrounds, and trail systems. Park B has 226 campsites, which are mainly occupied on weekends during the summer season.

Park B is open for camping from April 15th to December 1st of every year. Each year Park B has 200,000 visitors. Park B employees a park manager, assistant park manager, boating access site crew leader, two park officers, one ranger, and 16 summer workers who work at Park B, Port Austin State Dock, or on the Boating Access Site Lawn and Maintenance crew.

Each park has basically the same structure, a park manager, followed by officers, and then the summer staff. All park managers report to a district supervisor and there are eight districts within the state. District supervisors report to the Parks and Recreation Chief who reports to the Department of Natural Resources Director who reports to the Governor. Everyone from the Governor to the park manager is involved with the budget process.

LITERATURE REVIEW

This review of the literature will focus on line-item budgets, revenues and expenditures, capital expenditures, and internal controls. Although the literature provides useful information on how to properly budget, the fact is that each organization is different and that there is no one type of budget that will fit all organizations. The key is to find which budget works best for an organization and to continually improve upon it for the good of that organization. The literature will also be coupled with current facts concerning Michigan State Parks budgets and procedures.

In America, the US Congress was first to use line-item budgets back when Alexander Hamilton was the Secretary of the Treasury (Lee and Johnson, 1973, p. 6). It was actually Hamilton's lack of respect for Congress which pushed Congress to use financial numbers in "line items" which specified in narrow detail for what purposes money would be spent (Smithies, 1955, p. 50 as cited in Lee and Johnson, 1973, p. 6). Ever since then, the use of line-item budgets has grown. Michigan State Parks use a line-item budget. Bland and Rubin explain that line-item budgets are the most common (1997, p. 12). It must be noted that Michigan State Park's line-item budgets do not define expenditures as "narrowly" as Congress had expressed over 200 years ago. Line item budgets should include lengthy lists of labor, supplies, capital expenditures, and well as other line items (Bland and Rubin, 1997, p. 12). Yet this is not what the line-item budgets of Michigan State Parks entail. This causes a lack of clarity, which leads to confusion and abuse. Rubin states that "openness and clarity" and that the "completeness of the budget takes on incremental importance (1990, as cited in Hyde, 2002, p. 84)." Within the state Park Budget system, more can be done to make the budget clear and easy to understand, like increasing the number of line items and getting rid of large groupings of items, which in turn would make the budget more complete. This would be in line with what the Congress of yesterday expressed, as well as what Bland and Rubin

articulate. It is clear from the literature that there is much room for improvement in Michigan State Park Budgets.

Revenues and Expenditures are important in any type of budget. It is common knowledge that for organizations and people alike, revenues should equal or exceed expenditures. However this is not the case in Michigan State Parks. Bland and Rubin comment on the need for balance between revenues and expenditures, or the need to break even to balance the budget (1997, p. 53), yet this does not happen at Michigan State Parks. For example, Park A supports 6 other parks. Those six parks clearly do not balance their budget and rely mainly on Park A for support. Although Park A can support others in a cooperative effort for the common good, the overall budgetary picture for Michigan State Parks is dismal. Together, the 97 Michigan State Parks do not balance their books. Currently the parks are 4.5 million dollars in debt, with no relief in sight.

There are many reasons why problems are seen in the area of obtaining revenues and properly spending this revenue. Lack of knowledge on how to properly budget, lack of interest in fee-for-service programs, such as camping, increasing expenditures, and hundreds of other reasons could point to the deficit between funds received and expended. An interesting point made by Gianakis and McCue, explains that one purpose of budgeting is to enhance a manager's ability to make resource allocation in a best way possible. They feel that managers need to provide services that "are responsive to the needs of the public, and that they need to do so efficiently, effectively, and economically (1999, p. 5). This makes sense that a manager needs to have control over their budget and make choices that please the population they serve. However, this seems almost impossible for Michigan State Parks, because most managers have not had the training or education to know how to properly and adequately make the right choices for expenditures. Even if they did have the proper education, they would be unable to make these kinds of decisions because there are few, if any choices actually left to the manager to decide. Managers only argue for additions or subtractions to last year's budget. They really have no power in directly serving the public when it comes to spending revenues the way they see fit. This goes directly against Gianakis and McCue's recommendations, and is probably why there are so many problems with Michigan State Park customer satisfaction today. Since satisfaction is down, revenues are most likely going to decrease. This shows the true cycle of how revenues and directly related to expenditures.

One of the most dismal areas of Michigan State Parks is the current infrastructure. More than half of park facilities are over 40 years old, and there are no plans, or money set aside to update this crumbling infrastructure. "Many governments establish a separate reserve for building improvements, which accumulates funds for deferred maintenance, renovations, and repairs to facilities (Bland and Rubin, 1997, p. 55)." The State of Michigan has no such fund, although it is recommended to have in order to have a well-balanced and

accurate budget. Although this is true, Mikesell speaks to the difficulties of maintaining a capital budget. Projects, as well as infrastructure, need to be constantly reevaluated and reappraised to determine which capital projects need to be completed first (1999, p. 236). This can be a daunting task, and one that is commonly pushed to the side because other, seemingly more, important issues arise.

Bowsher also suggests that there needs to be better capital planning and that the facilitation of replacement planning needs to occur (Bowsher 1985 as cited in Hyde, 2002, pp. 527-528). In a perfect world, better accounting in budgeting and budgeting for the replacement of infrastructure would go hand-in-hand; however the state Park Budget system is far from achieving this. Rubin also mentions that there should be warning indicators present in the budget so that early warning can be given when various processes are getting out of balance (Rubin 1990 as cited in Hyde, 2002, p. 85). Currently, the state Park Budget system has no early warning system. In order to achieve this, better calculations for capital expenditures, replacement of equipment, and a more comprehensive consolidated services baseline (CSB) budget needs to be established.

Internal controls are what safeguard the budget from abuse and misuse. Mikesell states that internal controls are necessary to "safeguard assets, check the accuracy and reliability of financial data, promote operational efficiently, and encourage adherence to prescribed policies and procedures of the agency (Heeschen and Sawyer, 1984, p. 36 as cited in Mikesell, 1999, p. 150)." Key ideas to follow are that personnel are properly trained and rotate duties to ensure that fraud and misuse can be found, as well as to provide for the educational needs and training of employees. It is also vitally important to maintain control of security and cash, especially by testing internal-control systems (Mikesell, 1999, pp. 150-151). Unfortunately few if any of the above recommendations are followed in Michigan State Parks. There are policies regarding internal controls, however they are not strictly adhered to. Ideas such as taking mandatory vacations and rotating positions are not common in the workplace.

After reviewing the literature and comparing best budgeting practices to the budgets and processes of Michigan State Parks, it is blatantly obvious that the Michigan State Park Budget system needs a major overhaul. It is accepted that a line item budget maybe the best form of budget to use for the Michigan State Parks. Yet common tenets, such as narrowly defined line items and lengthy lists of expenditures that go into great detail, are not present. Revenues do not meet or exceed expenditures; in fact the organization is in debt. Capital expenditures are not planned for, which leads to an inability to deliver services efficiently and effectively. The infrastructure is literally crumbling to the ground. With all that said, there are little to no internal controls in place to protect the revenues that the parks do bring in. It is clear that the literature

points to the fact that the Michigan State Park Budget system is in need of a miracle.

RESEARCH METHODS

For research purposes, two park managers were asked to fill out questionnaires regarding their budget process. Both responded to a series of questions regarding their budget process, revenues, capital expenditures, internal controls, and execution of the budget. Both managers provided copies of their budgets for reference. It is assumed that since both parks are state parks that the budget should be prepared in the same manner and that both managers would use many of the same techniques to execute their budget. However, after reading the answers to the questions and comparing the budgets themselves, it was apparent that great differences in budgeting existed between the two parks studied.

If one were to visit a Michigan State Park, it would be clear that no two parks are alike. It is the manager's job to interpret policy, execute the budget, train employees, and basically decide how the park is to operate on a day-to-day basis. Although there is room for interpretation and different management styles, it is obvious that park guests expect the same quality of service and the same procedures at all state parks. However, this does not always occur. Some parks will have different rules because of different natural environments, for example at PARK A the amount of dune grass at the Beach Campground prohibits the building of ground fires, yet at Grand Haven State Park ground fires are allowed because of the limited risk of the spreading of fire. Policies that one would assume should be the same from park to park, such as registering campers, alcohol use, and bathroom cleaning schedules, are not the same. This confuses campers and employees alike, who travel around the state using or working at different parks. It is apparent from the answers to the questionnaire that these same inconsistencies exist within the budget process and budget execution.

The following is the result of studying the questionnaire that both the park mangers answered and relating those answers to principles of public administration. The questions that provide for the most discussion have been included in the analysis (all questions and answers can be found in Appendix A). The questions and discussion have been separated into seven different areas: type of budget, budget process, problems with the budget process, revenues and expenditures, capital expenditures, internal controls, and manager's execution of the budget. In Appendix A, commentary and suggestions for improvement will be found for some questions.

TYPE OF BUDGET

Originally, the thought was that the budget process and type of budget used would be the same across all state parks; however this is not what was found. The good news is that the type of budget, the consolidated services baseline (CSB), is the same for all state parks (see Appendix B for a blank copy). However, after asking both park managers about the type of budget that they used, they both knew that they used the CSB, but the Park A manager did not even know what that CSB stood for or that it was a basic line-item budget. The Park B manager went into great detail about the CSB. He states,

"The reason this document is called a "consolidated services baseline" is because once it is set, the presumption is that, BARRING changes in the operating environment (e.g., more attendance, therefore more toilet paper), these figures would be the same from year to year. Hence, this is a "baseline" that we would change over the years. That is why it comes from up above, though it may be adjusted based on changes in available funding, etc. Once we get the CSB, then it is up to us to tell the powers-that-be whether there have been any changes that justify a revision in the CSB. Again, that is a purely circumstantial process typically, I may submit about a half-dozen requests for changes. Approval for these changes is far from automatic."

Next it is important to look at was the CSB actually entails. Unfortunately, there are only 25 line items total, including four line items for personnel. A line-item budget may work best for Michigan State Parks, however with only 25 line items, it appears as though more lines maybe needed to better serve the budgetary needs of the park. Having only 25 line items and grouping large amounts of expenditures together makes it extremely difficult to determine what areas should be cut, expanded, where possible improvements should be made, and the like. Items that should have their own line are grouped together into enormous line items. How is one to tell what areas need to be reexamined to see if they are getting the best outcome for the money that is put in? For example, one line item is Equipment Repair and Maintenance, which includes replacement parts. Park A estimates \$24,000 and Park B estimates \$35,400. These line items come with no description of what is included in the total. For better clarity, each major tool could have its own separate line item. Granted, some year's equipment would not need maintenance or need to be replaced. However, the line item could also be coupled with information about the useful life of the equipment and expected maintenance costs. So for example a chainsaw could be taken in for repair month after month, suggesting that the useful life of the equipment has been exhausted. Yet nothing in the budget would catch this problem because all equipment and repair is found in one line item. There is no way to look at this line-item budget and see that month after month a piece of equipment has needed constant repair and needs to be replaced. This repair may not even be realized by the employees who work there, since most state parks have two or three shifts, and with employees taking days off for vacation time, an employee may never know that the piece of equipment that just broke on him or her, broke the week before, and the week before that. More accountability and accounting via budgeting is clearly needed.

On the opposite side of the argument, a whole year could go by where little maintenance is required and only a few thousand dollars is spent on equipment. One would think that this extra money would be set aside for the replacement of tools in the future, but this is not the case. Parks must spend the money or lose it. This issue will be explored further in the discussion. Therefore, more equipment is purchased at the end of the year, requiring more maintenance in the future. The system just does not make sense. This is only one of the many problems with the State Park Budget system.

BUDGET PROCESS

Now the focus turns to the actual budget process in the state parks. Asking the state park managers questions about their budget process led to some unique answers. The first question, "Are you in charge of putting together the budget at your state park?" Park B manager answered, "No, I am in charge of submitting recommendations for changing the draft budget that is provided to me." While Park A manager answered, "Yes." From this answer it is clear that Park B manager feels that he has little control over the budget itself and that he is just asked to make suggestions to a draft. Yet Park A manager feels that she does have control over her budget. In actuality, one would think that they should both have the same amount of control. So what actually happens? From the information gathered, it appears as though each district is given a certain amount of money to divide up between the state parks in that district. The district supervisors do hold on to some of the funds for emergency spending and capital expenditures. The state parks basically get the same funding, per line item that they received the previous year. If park managers do not spend all their funds and had money unspent in last years budget, more than likely they would lose that funding. Therefore, managers receive last year's budget with a few cuts or additions. Then park managers argue and make cases for increases in funding to the district supervisor. Park B manager best describes this process in his answers in the questionnaire; Park A manager seems to feel that she decides from a lump sum just where money should be allocated. From a researcher's standpoint, one would tend to disagree with Park A manager's statements because if she indeed "spread" the budget herself, she would seemingly spend more time budgeting. Her answer in the questionnaire speaks

otherwise. When asked, "When does the process begin/end?" Park B manager answered, "September to January, for a fiscal year October 1-September 30." While Park A manager answered, "I start sometime in late September and end at year end closing, which is October 1, but the true process sometimes is not over until sometime in November, by the time all the current fiscal year checks clear the accounts." Park B manager spends almost five months budgeting or really arguing for changes for the next fiscal year, although he admits that he has little control over the budget itself. Park A manager spends not even a month budgeting for the next fiscal year, and she states that she has great control over her budget. Clearly the ratio between time and perceived control is different between the two park managers. This could either suggest that Park B manager has more control than he believes, which would suggest that Park A manager needs to spend more time on the budget process. It could also suggest that Park A manager does not have as much control as she thinks and that Park B manager spends more time going back and forth between his district supervisor in asking for fund adjustments. From looking at the questionnaire answers it is clear that the latter is true, especially after hearing Park B manager's comments on the CSB. The implication for public management is that park managers should knowingly have the same amount of control in the budget process. This would not only decrease resentment between parks and park managers, but also allow more park managers to take the time they currently spend on budgeting and spend it in other areas.

PROBLEMS WITH THE CURRENT BUDGET PROCESS

It is clear from the answers to the questionnaire that park managers are not on the same page when it comes to the budget and the budget process. Much reform can be achieved in this area when combined with reform of the CSB. The fact is that many park managers do not have the education or expertise to be able to effectively budget. Most park managers got their positions by being an officer for 10 or more years and being promoted. No education in management is required, in fact only a high school diploma is required. Therefore, budgeting, or the perceived ability to have control over the budget, should be removed from the state parks. The DNR's central office in Lansing could hire an experienced and educated budget staff that could enact a more detailed CSB. For example, each major piece of equipment would be listed (tractor, mower, chainsaw, etc) with a listing of when the piece of equipment was purchased, what the useful life of the equipment is, what previous work has been done on the equipment, and at what point is the piece of equipment in its useful life. For equipment expenses, one could calculate for example with the chainsaw that one gallon of bar and chain oil, two chains, and one bar needs to be purchased each year in accordance with how much the manufacturer suggests wear and tear with use. Having such a greatly detailed

budget leaves little room for error or incorrect interpretation by a park manager who may not have the skills to know how to budget.

All in all, it is clear that the CSB needs to be revised and power needs to be centralized in Lansing in an experienced budget team. It would be a great undertaking to change the CSB, however the outcome and savings realized would be well worth the hardships getting there. The greatest challenge would be taking away the perceived control that park managers currently have. More than likely they will see this as a threat to their employment with the state. However it must be realized that if the state does not enact budgetary reforms now, the loss of jobs is inevitable. Michigan State Parks must learn to be proactive, responsible, and efficient.

REVENUES AND EXPENDITURES

Revenues come from permit sales, concession revenues, boating program funds, trust funds for park use, camping fees, and shelter rentals/use permits. These are the only revenues that are available to state parks. No general tax revenue supports Michigan State Parks. The revenue is divided up between parks based on their CSB. Expenditures include, personnel, travel, safety items, equipment, utilities, etc. Although this topic seems pretty cut and dry, the issue is more complicated than it seems. Park A pulls in the most revenue of any state park, actually double of what the second most revenuemaking park, Grand Haven, pulls in. Park A sees about two million visitors each year and officers write about 350 tickets. Park B does not make anything near what Park A makes. They see 200,000 visitors a year and officers write about 20 tickets a year. Yet, Park A gets \$690,000 each year for their expenditures, where Park B gets \$500,000. This does not seem very equitable considering the popularity and frequent used of Park A. An interesting point is that Park B has a security system on their headquarters building, yet Park A has none. This makes absolutely no sense considering the location and revenues each Park B brings in.

Currently there is no way to accurately account for expenditures because the line item categories are so broad. A manager would literally have to create their own internal budget and tracking system to see just where their revenues are being spent and to see where money could be saved. How come managers do not do this? For those who are trained to do this, there is no incentive. Even if managers could save thousands of dollars, they would not be able to keep the money for improvements in their own park they would lose it, so why spend the time to properly budget.

CAPITAL EXPENDITURES

Park managers get funding for capital expenditures from two main sources: left over money given from their district supervisor and the Clean Michigan Initiative (CMI) project. The CMI projects are financed through a bond program that was approved in 1998. The projects entail campground renovations, electrical systems upgrades, replacement of toilet and shower facilities, upgraded well water systems, etc. Park A manager stated in her answers that most of the state park infrastructure is over 40 years old. However, up until 1998 there was no plan for replacement. Park A manager stated that the CMI project provided \$50 million for improvements manager stated that only about 30-50 parks actually received funding for improvements, which leaves more than half of the state parks not receiving any funding, yet still have a deteriorating infrastructure. At Park A, the Lake Macatawa Boating Access Site got a complete makeover and was repaved, Lake Macatawa Campground received new sewer and electric, the Beach Campground was newly constructed from the sewer up, and the Beach parking area was removed, reconfigured, and replaced. It was also in the plans to get new roads, offices, signs, etc., yet money ran out. Today the park roads are crumbing, signs that were required to be replaced three years ago have not been, and the day use building is literally falling to the ground. At Park B, a new sewer system was put in, new bathroom facility, and new electrical lines throughout the campground, yet more needs to be done. However the situation at Park B is much better than at Park A. This yet again does not make sense since Park A is the busiest park in the state and brings in the most revenue. Since the CMI money has run out, park managers are forced to turn to their district supervisors. The amount of money that district supervisors hang on to each year for emergencies is not enough to rebuild the state park system. So what is the answer? Parks have a very simple infrastructure. There are roads, electrical boxes on campsites, a campground office, and a few toilet & shower buildings. Each last for a certain amount of time, and replacement is inevitable. This replacement should be budgeted for each year. Money should be set aside each year for improvements. Currently, buildings are literally falling apart and there is no money to replace them because the state has not been proactive in their planning. If the parks want visitors to continue to come to state parks, they need to maintain what they have. Better budgeting could provide for this.

INTERNAL CONTROLS

Once again, one would assume that state parks would mandate that parks use the same internal control systems. However, this is not the case. The

best way to explain the inconsistencies lies in the answers the park managers gave to the questionnaire. When asked, "What do you do to ensure that supplies (cleaning supplies, tools, office supplies) are not stolen by employees and how often do you inventory those supplies?" Park B manager answered, "Inventory is taken on a routine basis (once a year for tools and equipment, cleaning supplies are inventoried once a week). Integrity is a competency we look for in the interviewing process when hiring new employees. We also have an alarm system that track when employees come and go after-hours." Park A manager answered, "We do an inventory once a year unless there is clear evidence of missing supplies. We try to hire honest employees, offer use of equipment when available, self govern, and address issues as they arise with appropriate discipline. I have also provided personally for toilet paper on one occasion." Once again, it is interesting that Park B has an alarm system and Park A does not. Would it not make the most sense to have the park that brought in the most revenue to have an alarm system? Another flaw in public management occurs with Park A manager, although she is trying to help, purchased supplies for the park out of her pocket. If a park runs out of toilet paper and there is no additional money to purchase it, this should send a signal to Lansing that they need to reevaluate their budget. More importantly it should send a signal to park managers that more internal controls are needed to prevent waste and theft.

A key issue for internal controls in state parks is the inventory and upkeep of equipment. At Park A there are files upon files of equipment. None of these files are updated, and there is no master list of equipment or supplies. Equipment sits in boxes hidden in corners and goes unused for years. Equipment could be stolen easily and no one would notice. A solution to this problem would be to sell unused equipment or trade equipment between parks so that it would see use. On the bright side, Park B does an excellent job of calculating what cleaning supplies are necessary for they year ahead of them. However, Park A constantly runs out of supplies and some less used supplies have been sitting in storage for years. In fact, cases of cleaning supplies needed to be thrown away because of years of sitting idle and freezing during the winter has made them solidify. Theft and misuse is prevalent because of the Michigan State Park's weak internal control policy and lack of good purchasing procedures.

It must be noted yet again that it is vitally important to have a system that recognizes that value of a proper inventory. This can be accomplished through revising the CSB to incorporate an inventory of equipment and capital. It is quite disappointing to find that such inconsistencies exist statewide in an area as important as internal controls.

EXECUTION

It is clear that the park managers themselves are the ones responsible for the execution of the budget. They ensure that funds are spent in appropriate areas, or at least they should. The question in this area that sheds the most light on the state Park Budget system is, "What are the ramifications for overspending/under spending?" Park B manager answered, "One year, we received less of an allotment when we under spent in one category (summer worker hours)." Park A manager answered, "If you turn money in too often you will not get the money you need later. If you overspend a large amount consistently you will be talked to by the district supervisor or even the budget team in Lansing and asked to justify expenditures. To be within \$500 is considered on budget." Managers are punished for saving money. This does not make sense. When a park manager does try to be proactive and save money, they are punished. There are clearly no incentives for saving money, as seen in many other areas of the public sector. This needs to be changed. It is apparent from this study that innovative ideas are not welcomed and that many employees try to find ways to be inefficient...it is always said that they are paid by the hour. Most new employees start out working hard and make suggestions for improvements, but soon find out that change is hard to come by and in most cases not welcomed. One would assume that the same is true for park managers and budgeting. If a park manager did try to account for costs and find ways to improve the budget, they would not be allowed to. Most importantly, if they had a suggestion, it would more than likely be seen as a threat to whoever was above them and did not realize that they could save money first. In Michigan State Parks, there are no rewards for being innovative in public service, and because of this, many employees are moving over to the private sector.

RECOMMENDATIONS

It is clear from the discussion that there are numerous areas where change needs to occur in the state Park Budget system. Purchasing reform, equipment transfers, and clear accounting practices would strengthen the state parks budgets. Regarding purchasing reform, Park B manager mentioned that he must first approve all purchases, yet this does not occur at Park A. At Park A in 2004, summer staff went to the hardware store and purchased over \$250 in paint, and nothing was ever said about it. Many organizations require that all purchases need to be signed off on by the department administrator. Along with having a supervisor's signature, ideas such as purchasing in bulk, and revisiting the state's purchasing agreement needs to occur. Park B buys many chemicals for cleaning in large 5-gallon pails to save money, yet Park A purchases

cleaning supplies in normal handheld bottles, which costs much more. Should not all state parks purchase goods in bulk to save money? Moreover, the state has a purchasing agreement with many companies so that the parks get a discount for purchasing supplies through certain vendors. The fact of the matter is that almost everything that a state park could ever need is available for purchase through the agreement, yet many parks are not proactive in their planning and end up needing supplies right away and just go to the local hardware for them. By planning projects a week in advance, parks could order the supplies from the state agreement and save money, yet this does not occur.

Another idea would be to have better budgeting in the area of equipment purchases, while enacting equipment transfers. Each park could post a list of supplies that they needed or had available for other parks to use. The state parks have no system like this, even though many parks have equipment that would come in handy for some other parks. Instead, the state ends up renting equipment or purchasing equipment that may only be used once a year. Additionally, many parts lie around for years stuffed in lockers and boxes, and go unused. If these parts were inventoried and placed on a trading list at least parts would be used and be less likely to be stolen.

Better inventorying is key, which cannot be stressed enough. Currently, state parks may say that they do inventories, but by walking through a state park storage facility, one can see that this is not true. The idea would entail that all state parks conduct similar inventories, but in reality this should be already occurring. Moreover, this accurate inventory would allow for better budgeting for future expenditures, useful life of equipment, prevent loss or theft, etc. Park managers may grimace at having to take an accurate inventory, but in reality, it is not that much of a daunting task. State parks do not have that much to inventory in the first place, a few chainsaws, hammers, drills, sanders, shovels, and some electrical equipment. With very few items one may think that theft or loss of equipment would be minimal, sadly this is not the case. Items like those listed above are purchased constantly from the local hardware store (no approval is needed). Then the money used comes off a huge line item of thousands of dollars, so it is virtually impossible to detect theft. The importance of accurate inventories with reconciling what is purchased is of utmost importance. The State of Michigan would be shocked at the outcome if this actually occurred.

CONCLUSION

Overall, the state Park Budget system and process is very dismal. Any student of public administration could point out obvious problems in the area of budget process and type, revenues and expenditures, capital expenditures, internal controls, and budget execution, yet nothing is being done to fix these obvious problems. It is clear from the answers to the questionnaire that the park

managers themselves are not even on the same page. It maybe true that they try to do their best with what they are given. However, the fact of the matter is that most managers do not have the education to know how to properly budget, enact internal controls, monitor expenditures, and keep a detailed inventory. Unless the state changes their hiring practices of park managers, control over the budget needs to be centralized. Even with this centralization, the current state plan for budgeting is ineffective, confusing, and unworkable. Lansing needs to overhaul their system and enact reforms. If Lansing sets up a budget team, reforms the CSB, conducts proper inventories, and promotes equity in expenditures and revenues via budgeting, they will be well on their way to having a successful park system.

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APPENDIX A

Questions are in italics, answers in bold, commentary in standard Times New Roman. Some of the answers were shortened.

Explain your Budget Process

Are you in charge of putting together the budget at your state park?

Park B manager: No, I am in charge of submitting recommendations for changing the draft budget that is provided to me.

Park A manager: Yes

It is clear from the answer to this question and other questions that Park B manager feels that he has little control over the budget itself (he is just asked to make suggestions to a draft). Yet Park A manager feels that she does have control over her budget. In actuality, they should both have the same amount of control.

Who is involved in the budget process (do you have a budget team)?

Park B manager: There is no budget team per se, but the budget process involves the district supervisor, the park manager, and the section head in charge of program services (The program services department works in coordination with the district supervisor).

Park A manager: The district supervisor is given money from the state for his/her district. He/she then spreads the money out among the parks in his/her District. If a park manager has a need for additional funds then they inform the district supervisor of their need or possible surplus of funds. If a need is apparent, the district supervisor can ask Lansing's budget team for additional funding. So yes and no, there is a budget team in Lansing that works with the district supervisor. The park manager and the district supervisor discuss and spread the actual line items.

With whom do you consult?

Park B manager: The district supervisor.

Park A manager: Past budgets, secretary (incase I miss an employee, payment account), district supervisor, and my plans for park improvements for the fiscal year.

When does the process begin/end?

Park B manager: September – January (current fiscal year), for fiscal year Oct 1-Sept 30.

Park A manager: Start sometime in late September and ends at Year End closing (sometimes in November, by the time all the current FY checks clear the accounts).

Park B manager spends almost 5 months budgeting for the next fiscal year (although he admits that he has little control over the budget itself). Park A manager spends not even a month and a half budgeting for the next fiscal year, and she states that she has great control over her budget. Clearly the ratio between time and perceived control is different between the two park managers.

This could either suggest that Park B manager has more control than he believes, which would suggest that Park A manager needs to spend more time on the budget process. It could also suggest that Park A manager does not have as much control as she thinks and that Park B manager spends more time going back and forth between his district supervisor in asking for fund adjustments. Who approves the budget?

Park B manager: I would guess that is a collaborative effort between the program services section chief and the park manager.

Park A manager: They give me a starting point in which to spread the money. I spread the money I am given across the line items and make adjustments in areas where I feel shortfalls will occur. This is submitted to the district supervisor. He/she looks at it and can make some adjustments between other parks in his/her district or he can go to the budget team in Lansing to ask for more money (which is usually the case)

Who is in charge of executing the budget?

Park B manager: I am.

Park A manager: Ultimately the park manager is responsible for executing the budget. The district supervisor is responsible for the districts budget and so forth up the line. If a manager knows they will have need additional funds he/she lets the district supervisor know as soon as a problem is noticed. For example, one year we had a very hot July and the August electric bills for the park were \$4000 more than projected. I went to the district supervisor and he had money in one of his accounts to give me an extra \$6000 knowing that the first part of August was hot as well and I would need the funds.

Is there a specific type of budget that you use (line-item, performance based, zero-based)?

Park B manager: Line item.

Park A manager: The CSB (cost spread budget) is used to spread the budget. The attached form (she is referring to the budget that she gave me) is used to show the district supervisor where the money went. But each bill is coded and electrically submitted so the budget people in Lansing can pull up accounts and know where the budget stands at any given moment (other than the outstanding bills at the local level.) Bills are code to Index (location, which park, district, bureau, department), PCA (type of purchase like service, camping, day use, project, equipment repair, maintenance and so forth) and Commodity (what it is, mower part, screw, broom, toilet repair, etc).

This could be the most important answer in the series of questions that was asked. If each park expenditure is recorded and categorized in Lansing, then this is the key to accounting for expenditures. Park B manager was contacted to clarify what the CSB exactly was. His answer:

This may help you understand our budget process a little better. The reason this document is called a "consolidated services baseline" is because once it is set, the presumption is that, BARRING changes in the operating environment (e.g., more attendance, therefore more toilet paper), these figures would be the same from year to year. Hence, this is a "baseline" that we would over the years. That is why it comes from up above, though it may be adjusted based on changes in available funding, etc. Once we get the CSB, then it is up to us to tell the Power-that-be whether there have been any changes that justify a revision in the CSB.

Again, that is a purely circumstantial process - typically, I may submit about a half-dozen requests for changes. I do that in the gray box at the bottom of the CSB. Approval for these changes is far from automatic. For example, this year, I asked for 150 hours more STW hours; after I sent that, instead of getting an increase, the CSB was revised to give me 340 hours LESS than the original allotment!! In effect, from my perspective, I am now down 490 from what I judge I need. The easiest changes to get approval for are utilities and vehicle line-item change requests, because of the easier ability to document those needs. Payroll and discretionary costs are practically impossible.

Park A manager commented on her ease in getting additional funds for utilities in the previous question. From the answers to the last past three questions, it's clear that Park A manager feels that she receives an allocation from the district supervisor and that she literally decides what line items to put those funds into. Park B manager feels that be basically gets a completed budget from his district supervisor that is the same from year to year and the only way Park B manager can manipulate the funds is to make arguments for change. These perceived or actual differences may come from district supervisors exercising more or less control over the budget. If this were the case, one would assume that once again district supervisors should have the same amount of control, but this does not appear to be the case.

Do you look at last year's budget when creating the new budget, or do you consider what you need for the upcoming year and base the budget on those considerations?

Park B manager: It is used as the basis of the first draft before it is submitted to me for recommendations for changes.

Park A manager: Both, sometimes I go back 2-3 years to see if I can find any trends.

If Park A manager previous statement is true that Lansing categorizes all expenditures, than she would not have to do this trending herself.

Do you make a budgetary wish list and pick what makes sense, or wait to see what you can get (this question basically asks do you only ask for what is necessary, or do you ask for everything you can think of and see what gets approved)?

Park B manager: My recommendations for changes to the first draft consist of what is necessary. The fact that you have to work from an existing draft budget to determine what should be changed precludes you from doing too much else.

Park A manager: I put into my request everything I can think of when requesting. Then when I get the budget I get whatever I can with the money given and I also try to get other funding sources to fill in the needs. I used Boating Access Site funds from district to buy 2 kiosks, tool sheds, fence replacement, and some tools. I hope to use District funds to replace some toilet partisans, get 3-4 new roofs, and put in additional ADA picnic pads. From these answers, it seems as though Park B manager feels that he only gets what is necessary, where Park A manager seems to ask for everything. The

what is necessary, where Park A manager seems to ask for everything. The reason for this could be that Park A has far more visitors and makes much more revenue than Park B and therefore may be able to request more funding.

Does the state give you a budget template to follow?

Park B manager: Yes Park A manager: Yes

This is the CSB that was mentioned previously. Do all state parks plan their budget the same way?

Park B manager: Yes

Park A manager: We all use the same form but we all use our own way of coming up with what is needed.

Is any training offered/required by the state to those who put together the individual state Park Budgets?

Park B manager: NO

Park A manager: NO! We were never given any training (it would have helped, but now it is second nature.)

Once again, if Park A manager answer were true that Lansing does all recording of expenditures and presumably does the analysis, then no training would be needed. This would explain Park B manager's comments that he basically just makes recommendations based on what he sees happen on a day-to-day basis. Which would give the park managers more time to deal with the parks operations, instead of spending time doing their own analysis and budget. If you have questions about your budget, whom do you ask (do you have a mentor)?

Park B manager: The district supervisor.

Park A manager: I used to ask my district supervisor but now I just do the budget and share it with the secretary before it goes on to the district supervisor.

This could be why Park B manager spends so much time with the budget process, continually going back and forth with the district supervisor over changing the line items. Park A manager just makes her suggestions and presents them.

Do you feel that some parks suffer or have bad financial management because of a poorly put together budget (why)?

Park B manager: Only to the extent that last year's budget is used as a draft for this year's budget and no attempt was made to document or justify why there should be changes for the new budget. (What Park B manager is stating is that some park managers use the same budget year after year and never justify or make cases for change).

Park A manager: Yes. When I first got here the budget was a mess. We were using a different system. I came in May and more than ½ my budget was gone, yet I had ¾ of the spending season ahead of me. Some managers cut themselves short and do not do a very good job of predicting the needs of their unit. Others plan the other game and pad their budget so much that they can buy equipment with the extra money left over, which is supposed to be purchased through the District or Lansing's equipment budgets. Is there anything else I should know about your budget process?

Park A manager: One of our biggest issues is the type of FY we have. With the budgets starting in October we have almost 2/3 of out budget expenses in the last quarter. It is difficult at times to know just where you are and where you need to be in those last 3 months when you are also your busiest with people. You build a "sense" for where you are and where you will be and what you can and cannot spend. You also have others doing most of your spending for you and predictable cost can change in mid season (like the increase in Vehicle cost when gas prices went up) The process takes time to go up the chain of command and return and there is a loss of continuity and basic information on the process.

Revenues

Where does the revenue come from?

Park B manager: Money comes from permit sales, concession revenues, boating program funds, and trust funds for park use.

Park A manager: Permits sales, Camping Fees, shelter rentals/use permits, concession operator's contracts

How does the state divide up the revenue (is there a formula)?

Park B manager: All this money is dedicated to the Park & Recreation Bureau.

Park A manager: No, it all goes into the general fund and then each Division/Bureau through their accounting office pulls from there the money made that is to go to operations of their Divisions/Bureau's.

This year the state cut all general revenue funding, did you see a decline in available funds?

Park B manager: It is too early in the cycle to tell for my particular level. Just because the Bureau knows what it is getting, it still takes considerable

amount of time for that to filter down in terms of dollar cuts/increases at the unit level.

Park A manager: Yes, state parks were 100% self funded this year with the exception of grants and proposal ballot money. We all receive bank leave time in order to cut back the cost of personnel and we did not do some of the projects that needed doing.

If so, how do you plan on making up the difference?

Park B manager: Cut back purchases and possibly some summer worker positions. Possibly cut back on power usage by the sewage lagoon. Park A manager: We were more available this year to collect fund at our permit booth. We opened the booth 2 week early and kept it open a month later. We hold fall festivals and use volunteer to organize events that bring in campers and their \$. We hold off on trash pickups until vital to cut the cost of that service. We strive to work our employee more effectively and efficiently. We just continue to do more with less but are coming to a point where that will no longer be possible. We utilize volunteers, solicit donations from groups, organizations and individuals and use the talents and skills of the staff to make needed repairs when possible. We are looking into adding things like cabins, more full hookup sites, WiFi connections, and such to attract more customers.

Who decides what money goes where (this question also entails who decides how many SW4's you employ, who decides how much toilet paper will be ordered, etc.)?

Park B manager: I do Park A manager: I do.

Does the state earmark (mark for a particular purpose) some of the revenues you receive?

Park B manager: No.

Park A manager: BAS site \$ goes back to BAS, ½ of the MVP fees goes into an account for land acquisition and bond repayment, otherwise all collections go into the general fund and are extracted for total department/bureau operations.

Is there anything else I should know about the revenue you receive?

Park A manager: Park A is one of the most profitable parks in the system along with Silver Lake and Grand Haven. Last year, 2003, PARK A was the most profitable park in the state, having double the revenue as the park that came in second.

Overall, the revenues are pretty cut and dry. Park fees equal the revenue that is available. The only ways to increase revenue are to either increase fees or provide more services so that more people are attracted to state parks.

Capital Expenditures

How much longer with the CMI (Clean Michigan Initiative) money last?

Park B manager: At my unit, all the CMI money has been spent.

Park A manager: Good Question! I'm not sure there is much left but it was

to be spread through 2005

Will your Park Benefit from any additional CMI projects?

Park B manager: no

Park A manager: We got 4.7 M and we won't be getting any more.

Can you give a short summary of all CMI improvements that you have received? Park B manager: Lagoon and sewer repairs, replace shower building and electrical upgrade.

Park A manager: Lake Macatawa BAS is all new and paved. Lake Macatawa Campground has new sewer and electric, Beach Campground was newly constructed from the sewer up, and the Beach parking area was removed, reconfigured, and replaced.

Will each state Park Benefit from the CMI?

Park B manager: No – it is a selected group of about 30-50 units that have received this funding.

Park A manager: In a way yes, because the rest of the capital outlay \$ from Lansing was spread out to others but like CMI the money, it didn't go very far and not everyone got something and even those who got CMI \$ didn't get everything it needed. State Parks have been on the decline since Blanchard left office and it will take a great deal more than \$50 M to bring it back. Most of our infrastructure was built pre 1960.

How do you plan for the replacement of major items (tractors, office buildings, radios, etc)?

Park B manager: That money would come from capital outlay and equipment funding. Generally, every year, a request is made for what items we need and a justification. Those items are prioritized statewide and then funding is awarded based on that priority list and the available funding. Park A manager: Every year the Bureau holds back money for what they call Capital outlay, which is used for these types of purchases. At Park A we try to keep what we have running well and under repair as best we can. We purchased radios a few each year until now when all of our officers have a newer radio. We make swaps with other Departments (State/County Police) other Bureau's (Law division, FMFM and such) and other parks that are changing over to the newer system or have extra equipment.

This is where great changes can be made. Most state parks do not have huge capital expenditures, when compared to many other public organizations. Buildings need to be replaces, roads repaved and new equipment purchased. These expenditures should be budgeted for every year and money should be setaside for the future. As Park A manager states, most of the infrastructure is over

40 years old. The fact is that many buildings are literally falling apart...and there is no money to fix them. Something shouldn't be built unless it can be repaired or replaced, but the state hasn't been proactive in their planning.

Internal Controls

What do you do to ensure that supplies (cleaning supplies, tools, office supplies) are not stolen by employees?

Park B manager: Inventory is taken on a routine basis. Integrity is a competency we look for in the interviewing process when hiring new employees. We also have an alarm system that tracks when employees come and go after-hours.

Park A manager: We try to hire honest employees, offer use of equipment when available, self govern, and address issues as they arise with appropriate discipline. I have also provided personally for individuals who were in need of \$ for lunch or even toilet paper on one occasion.

It is interesting that Park B has an alarm system and Park A doesn't. It seems like the state would want the park that brought in the most revenue to have an alarm system. Although Park A manager was trying to help, she should not have purchased supplies for the park. If a park runs out of toilet paper and there is no additional money to purchase it, this should send a signal to Lansing that they need to reevaluate their budget. A few years ago, parks were running out of cleaning supplies and toilet paper, and there was no money to go around. Parks with surpluses ended up sharing with those who had run out. In 2004 Park A went without hot water in a bathroom building because a part had broke and they did not have the money to fix it. The building was without hot water for almost a month until Lansing had received so many complaints that they decided to give Park A money for the part.

How often do you inventory those supplies?

Park B manager: Once a year for tools and equipment. Cleaning supplies are inventoried once a week.

Park A manager: Once a year unless there is clear evidence of missing supplies.

At Park A there are files upon files of equipment. None of these files are updated, and there is no master list of equipment. Equipment sits in boxes hidden in corners and goes unused for years. To be quite honest, equipment could be stolen easily and no one would notice for years. Equipment that is not used could be sold to purchase new equipment or equipment could be traded between parks so that the equipment would see use. Park B does an excellent job of calculating what cleaning supplies are necessary for they year ahead of them. Park A constantly runs out of supplies and some less used supplies have been sitting in storage for years. Park A needs to revisit how they order supplies at Park A.

Do you look at the previous years budget when you determine how much money to set aside for supplies?

Park B manager: If I believe factors have changed that warrant a departure from the draft budget that is provided to me, I would look at supply amounts. Otherwise, that is not a factor in my part of the budgeting process.

Park A manager: Yes and even account for cost increases with the cost of living adjustments when we can.

When you notice a spike in spending in a particular area (i.e....50% more toilet bowl cleaner purchased this year as compared to last year) how do you determine why that increase happened?

Park B manager: If it is something major, I would conduct an informal investigation as to why the spike occurred. This would involve asking questions of the staff, looking at attendance reports to see if attendance also spiked, etc.

Park A manager: I will look at the cleaning logs to see if there was an increase in cleaning, I will ask employees if supplies are being stored elsewhere, I will check my order record to be assured what was ordered was received, I will ask PRR officers if they have witnesses any abuse with the supplies such as overuse, waste, or theft. Then if nothing is found out of the ordinary I will ask all employees to keep an eye out for any abuse with the supplies such as overuse, waste, or theft.

Do you have mechanisms in place (internal control systems) to ensure the appropriate use of resources?

Park B manager: Yes

Park A manager: We have cash handling procedures, checks and balances, and very few employees' work alone. This keeps the honest people honest but those who are bent on stealing will and can find away. It is usually their own greed or self-confidence that does them in.

If so, what are some examples?

Park B manager: With exceptions of very minor items, any purchasing must have my approval. Also I use a payroll tracking spreadsheet to make sure we do no over- or under-spend our payroll allotment.

Park A manager: One year we had 5 employees involved in a scam to sell senior annual permits to their friends. We noticed an increase in the sale of these permits, noted vehicles with senior annuals that belonged to kids. We took the serial #'s off several of these permits and traced them back to the employees. We then checked all employee vehicles and found several Senior Annuals on these same employee cars. Employees involved were all run through the disciplinary procedures and let go.

This shows that Park B manager has to micromanage because his funding is so limited. He states that basically all purchases must go through him. At Park A, just the opposite is true. Unless there is a spending freeze (put in place by

Lansing and employees literally cannot buy anything except vehicle fuel) employees at Park A buy almost anything they want. There are contracts that should be followed for cleaning supplies, etc. However, this does not happen in actuality. Because of improper planning, employees are always running up to the hardware to purchase tools, gloves, paint, etc. A perfect example is that one day more yellow paint we needed for gates at the parks entrance. The summer staff went to the store and purchased over \$200 worth of paint...and the park manager, assistant manager, and secretary never questioned the purchase. It was possible to get a discount through a vendor; however, proactive planning would have been needed to receive that benefit. If the park manager reviewed all purchases, things would be greatly different.

Do you do an internal audit?

Park B manager: Motor Vehicle Permits must be audited once a month though we inventory them once a week.

Park A manager: Yes many!

Budget Execution

Do you inherently overspend, hit your target, or spend less than what you were given?

Park B manager: Inherently I hit the mark except for the last two years due to the Governor's spending freezes we under-spent.

Park A manager: I tend to always overspend in my personal service account (every year so far anyway) and under spend in my CSSM. The first two years I managed this park I overspent in both and fought for more money and was even assigned another manager to oversee my position. Now when asked to I can turn in money at the end of the year like last year I was under budget almost \$8000 this year it was about \$3700. The 3 years before that I was within \$100-500. For an operation budget of \$600,000 that isn't too bad.

What are the ramifications for overspending/under spending?

Park B manager: One year, we received less of an allotment when we under spent in one category (summer worker hours).

Park A manager: If you turn money in too often you won't get the money you need later. If you overspend a large amount consistently you will be talked to by the district supervisor or even the budget team in Lansing and asked to justify expenditures. To be within \$500 is considered on budget.

The answers to this question just make me sick. Managers are punished for saving money. It just doesn't make sense.

Is there any area where you feel you can improve upon to ensure that your funding is being put to the best use?

Park B manager: I need to track expenses better in the early part of the fiscal year so that getting necessary purchases done at the last minute does not overwhelm me.

Park A manager: Employees consist of over 50% of my budget and it is through their proper use of equipment, care in accounting, integrity on the job, honesty in dealings with the resources available, and teamwork that things can either improve or disintegrate. By supporting my employees and giving them the tools they need to properly perform their jobs budget saves can and do occur. I am very proud of most of my staff and what they are able to accomplish within the resources limit.

What is the biggest problem with your budget?

Park B manager: Inadequate summer worker hours allotment.

Park A manager: Besides the fact that our budget year ends in September and it is difficult to gauge spending when you are at your peak of spending, lack of funding is a real problem. Getting the money men to realize it takes people and money to make money is a hindrance. We need to re-evaluate and plan for a future without outside funding sources and make adjustments. We do an excellent job with what we have here at Park A but parks that are always busy could raise so much more money. Parks like Park A should do everything they can up to be exploited to increase revenue over and above the expenditures. With several parks like Grand Haven, Silver Lake, Sterling, and a handful of others increasing their offerings to the general public and increasing revenue there would be more money to support those parks that protect our natural resources and hold for all the beauty of the past.

How do you expect to solve it?

Park B manager: Repeated documentation of inadequate staff coverage and request to increase allotment may eventually resolve this but that is not ensured.

Park A manager: I continue to provide information to the powers that be and offer up my opinions as to what changes could be for the better.

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