

MORE WAYS TO PLAY:

A Review of Funding Alternatives for Local Park and Recreation Districts.

by Richard P. Burke

EXECUTIVE SUMMARY



Park and recreation services are important to our communities. They give people satisfying ways to relax, play and learn. In today's mobile society where many don't know their neighbors, park and recreational services help bring people together.

As was stated in the November 1996 issue of *Governing*, "Voters may not list parks as their top priority, but their demand for services is insatiable." The challenge for policy makers is to keep up with demand in an environment where local resources may not be adequate. Some communities have met the challenge by expanding their use of user fees and calling on the private sector to stimulate or supplant taxpayer efforts.

The purpose of this paper is to offer information about how communities have turned to competition, tapped the private sector, and instituted user fees to increase and improve the availability of park and recreational services. A community turning toward user fees and the private sector can continue to serve poor and disadvantaged persons as well. Examples presented come from Oregon and across the nation in hopes that readers will find something new to consider for their communities.

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INTRODUCTION

Governments must find creative methods of funding as state and local parks compete with other public services for revenue, and demand for park and recreational services grows. Across the country, officials are rising to the challenge using competition and the private sector. Employing such innovative methods as user fees and competitively-bid contracts, publicly-owned facilities are becoming safer, cleaner, more responsive to the needs of the public, and more financially secure.

This paper includes examples from Oregon and around the country which reveal the benefits of utilizing competition to improve our local public parks and recreational facilities. It also addresses potential problems and suggests possible solutions.

IMPROVED SERVICES THROUGH COMPETITION

This paper does not promote private sector alternatives for their own sake. If public employees can give the public the best value for its park and recreation dollar, it makes no sense to turn away from them. At the same time, a demonstrated willingness to turn to the private sector can act as a catalyst for public officials and employees to find ways to increase productivity, reduce costs, and improve the services they are responsible for delivering. Additional benefits that would follow include freeing tax dollars for other uses, or returning them to taxpayers.

This paper proposes that park and recreation districts systematically put as many of their services up for competitive bid as possible. In each case, public employees should be able to compete for contracts alongside private organizations. When doing so, guidelines must be established to ensure that all candidates, public and private, compete on a level playing field with respect to costs,¹ services provided and guarantees of performance.

The Indianapolis Example

The City of Indianapolis is exemplar in utilizing competition in the provision of public services.² Numerous city activities and services there are provided on a competitive bid basis, from general printing to utility billing, from wastewater treatment to vehicle maintenance. The competitive bidding and outsourcing concept extends to Indianapolis city parks, which are discussed below.

Traditionally, putting a contract out to bid has meant that private businesses and organizations compete to provide services. In Indianapolis, public employees are also engaged in the bidding process. The goal has not been to just turn functions over to the private sector; rather, the goal has been to introduce competition where none previously existed. Competition from

all corners has been a key to better services at lower cost and improved public employee morale in Indianapolis.

In a competitive environment, public employees have found it easier to eradicate inefficiencies than it was when they knew they had a protected monopoly.³ Performance, not politics, has become the engine that drives agencies where competition exists. And private companies that have long delivered public services under contract have been given new incentives to offer even more competitive bids.

Where to start?

To help determine which Indianapolis services should be put up for bid, Mayor Goldsmith applied the “Yellow Pages” test. He looked through the Yellow Pages and if he found three private service providers that performed a service similar to or the same as a public service, he considered it a candidate for competitive bidding. Using this method, one would likely see that numerous companies provide landscape services; this suggests park grounds maintenance would be a good candidate for competitive bidding. In Indianapolis, better parks were a goal and that goal was achieved with the assistance of churches and community groups.

Churches, community groups, better parks and stronger neighborhoods⁴

In his book, *The Twenty-First Century City*, Mayor Goldsmith recounted how crime and decay haunted many of Indianapolis’ 200 city parks. Near a fair number of these troubled parks were churches.

Goldsmith noted, “Often the church represented the most important mediating force in the community, yet it lacked adequate resources to program youth activities. At the same time, the community viewed the park not as theirs, but as the city’s, and therefore did not reach out in a possessive way to protect and preserve the green and play areas.”

Outreach efforts were made to interest these churches in maintaining parks in their neighborhoods. “The city offered small contracts to neighborhood churches and other community groups to see if they could provide better quality services for the money,” Goldsmith wrote. Currently, Indianapolis contracts with ten churches to maintain 29 city parks. The churches are responsible for mowing the grass, sweeping the walks and driveways, and picking up litter; the parks department is responsible for equipment maintenance, capital improvements, and liability on park property.

One church “hired residents from its from its homeless shelter to cut the grass in the parks. Now local businesses pay these individuals to cut their lawns as well, and an area bank provides materials and trash can liners for all of the parks in its area.”

According to Goldsmith, “Today in Indianapolis, church

leaders and neighborhood residents work together in the parks, developing a sense of ownership. They cost the city no more money than previous maintenance, take better care of the parks than the city did, and make the parks safer for general use. The city posts signs in each of the parks with the name and phone number of the involved church and the name of the pastor. Reinvigorated churches help provide services that support neighborhood-driven employment and training, social services, recreation, and housing revitalization.”

Tap the creative well to facilitate public sector improvements

By utilizing competition, public park and recreational service providers should be able to tap the creative well that competition inspires. In some cases, public officials may have to let government go out of the business of providing certain services. Park and recreation districts will have to acknowledge that “essential services” can frequently be provided more effectively by private nonprofit as well as for-profit organizations.

Political conflict surrounding these issues will be one of the primary hurdles to implementing competition in park and recreation districts. As various functions performed in park and recreation districts are put up for bid, local agencies or departments will have to change how they function to stay or become competitive. Park and recreation officials should solicit the suggestions of their employees about how to provide more efficient and higher quality service. Once obtained, public officials must be ready and willing to act on those suggestions – even if they appear politically unpopular.

When the City of Indianapolis decided to solicit bids to maintain a section of the city’s streets, transportation workers employed by the city complained their bid could not be competitive because their agency was top heavy with administrative employees. At the time, there were thirty-two politically appointed supervisors in charge of ninety-four street repair workers.⁵

Reducing the number of supervisors was a politically difficult choice for Mayor Goldsmith, because many of them had contributed to and supported his election. Nevertheless, he allowed their removal and the workers were able to submit the winning bid. Empowering workers made them “efficiency experts overnight” and inspired them to submit a bid containing many ways to do more work for less.⁶

OUTSOURCING THE MANAGEMENT OF PARK AND RECREATIONAL FACILITIES

For economically viable park and recreational facilities, scarce tax dollars can be stretched by outsourcing, or contracting out, their management to private firms. The private sector is replete with profitable water parks, amusement centers,

golf courses and health clubs, attesting to its ability to offer efficiently-run facilities that are in demand. By leasing park facilities to private organizations, the public sector can retain ownership of the facilities while simultaneously reducing tax burdens.

When park and recreation districts feel compelled to provide similar facilities, money could be saved by outsourcing their management, or additional revenue could be raised or new services added through efficiencies.

On the other hand, many park and recreation facilities are not economically viable, including open parks, playgrounds and habitat preservation sites. Though the public pays for such facilities through taxes, it values the ability to use them without admission charges. In such cases it can still be worthwhile to contract-out facility maintenance. Lawns still need to be mowed and restroom facilities need to be cleaned, along with countless other maintenance activities. Several local and national examples of outsourcing follow.

Glendoveer Golf Course, Portland, Oregon⁷

The Metro regional government contracts out the management of Glendoveer Golf Course to Glisan Street Recreation, Inc. Concession spaces are also leased to private vendors. Through greens fees, concessions and other revenue sources, Glendoveer generates a profit, of which Metro receives over \$700,000 annually. Metro uses that revenue to subsidize other facilities.

This relationship has been so successful that Glisan Street Recreation’s lease was recently extended for ten years. As part of the contract, Glisan Street Recreation will spend \$1 million on capital improvements to the golf course, and contribute \$115,000 for the project of Metro’s choice at any of the area parks.

Bryant Park, New York City⁸

In 1987, the Bryant Park Restoration Corporation assumed management of Bryant Park in New York City. The corporation, made up of property owners in the area, leased the park for fifteen years from the city’s park and recreation department.

Crime in the park was rampant prior to the lease. Drug dealing was common. Ten rapes and 150 robberies were reported annually. Property values declined in areas adjacent to the park. When the 1987 lease went into effect, the corporation closed the park for five years to renovate and enhance its security and usefulness. Since it reopened in 1992, the public has been able to enjoy a fully renovated park patrolled by security guards. Crime in the park has dropped dramatically, rest room facilities are better maintained, and area property values have risen.

The corporation is funded by food concessions and park-sponsored events. Bryant Park has become economically viable, and the public has retained the ability to use it without

admission fees — just like most publicly operated parks.

Central Park, New York City⁹

In December 1998, the Central Park Conservancy, a private, nonprofit organization, assumed control of the park's daily operations. The Conservancy has been responsible for the restoration of some of the park's architectural and landscape features over the last ten years, funded by the roughly \$5 million per year it has raised.

For assuming management of the park, it will initially receive \$1-4 million per year from the city. The city retains responsibility for more important decisions such as concert schedules and deployment of police officers, but the Conservancy manages concessions, educational programs, and tree planting.

The State of Georgia¹⁰

The North Georgia Mountains Authority recently contracted out the operation of three park lodges. Maintenance is also outsourced at Georgia's seven state park golf courses. Although these examples pertain to state parks, the principles used can be applied to locally operated facilities such as golf courses, urban forests and large parks.

The corporations running the facilities realize a profit, and state taxpayers save money through a reduced public labor force. In the case of the three North Georgia lodges, capital replacement responsibilities also fall on the contractor, further saving taxpayer dollars.¹¹

Oregon Public Broadcasting (OPB)

OPB, though not a park or recreational facility, provides an example of alternative funding opportunities. Though still partially funded through tax dollars, OPB is now a private entity receiving much of its money from private contributions. During its pledge drives, OPB representatives often present contributions in the light of user fees. The change in status from public to a largely private entity freed OPB from a number of state regulations that limited the ways it could solicit sponsors and specific types of donations.

Following the examples of OPB, Central Park, and Bryant Park, public officials may wish to establish private nonprofit corporations through which they can subsidize the creation and maintenance of park and recreational services. The corporations can lease the park and recreational facilities from the local district and operate according to a charter consistent with the district's mission. Such facilities would enjoy tremendous flexibility as concerns fundraising while maintaining a public mission. Financial institutions could be solicited for support, including private foundations, opening up a wealth of funding possibilities.¹²

PROTECTING THE PUBLIC AGAINST OUTSOURCING PITFALLS

A few elementary, but important, bases must be covered for outsourcing to work successfully. Performing background checks on prospective contractors and lessees seems obvious enough, yet such checks are often overlooked. For example, the City of Manteca, California, operated two restaurants called Bogey's and Topper's on one of its golf courses.¹³ Both facilities lost money on a consistent basis. For this reason, the city sought to lease the restaurants to private operators in hopes of making them financially viable.

A thorough background check was not conducted on the individual who was awarded the Bogey's contract. As it turned out, this person had an alleged history of attracting investors for new restaurants, and in one case a bowling alley, then skipping town with the investors' money.

Unfortunately, this scheme was repeated with the contract for Bogey's. After a court battle the individual was forced to return over \$180,000 in startup money provided by the city, and was sentenced to some prison time. Needless to say, the experience made the City of Manteca suspicious of outsourcing, even though much of the fault seemed to lie with the public officials who failed to exercise due diligence in awarding the contract.

To avoid the same problem with Topper's, the city paid a consultant to investigate prospective contract partners. In this case the individual who was awarded the contract operated Topper's in good faith, but did not possess the management skills needed to make the restaurant profitable. Eventually, Topper's failed for financial reasons.

The City of Manteca's primary mistakes were in failing to conduct adequate background checks, and in not requiring performance bonding of its contract partners. In addition, the city heavily subsidized both contractors, defeating the whole point of privatization.

Well planned negotiations and contracts¹⁴

In many cases the success or failure of an outsourcing venture is predetermined by the way contracts are worded. Care must be taken to cover as many contingencies as possible.

For instance, a municipal government might contract with a company to regularly clean a park, but disputes can arise when vandals strike. In actual cases, contractors have contended they are only responsible for the clutter resulting from normal park use, not for cleaning up after vandals.

Contracts can also be difficult to enforce when a contractor brings in other companies to do work. Questions arise as to whether the primary contractors, or the companies they contract with, are responsible for end performance.

If a contractor simply abandons a job, it is sometimes easier and less expensive for a public agency to write off the experience and finish the job in-house. This would understandably sour any public official on outsourcing, so contracts must be carefully worded, and performance bonds should be required, to avoid pitfalls.

Bid acceptance

Some park and recreation departments are required to accept the lowest bidder unless that bidder has failed to perform in the past. Although saving tax dollars is a good thing, accepting the lowest bids can sometimes be more expensive in the long run. Where low-bid acceptance is required, officials should change this restriction and establish other important, objective criteria for prospective bidders to meet. One such criteria would be that each prospective bidder demonstrate proficiency in providing the desired services. Quite simply, any requirements on bid acceptance could be reworded to state that the department is required to accept the lowest *qualified* bidder, and then a list of objective criteria established.

Accountability

When park and recreation district boards decide to outsource the operation or maintenance of their facilities, services and programs, “ensure accountability” should be their catch phrase. The backgrounds of individuals or businesses submitting bids should be well researched; they must be accountable for their past performance. Contracts should be well written to ensure that those selected to perform are accountable for outcome. Laws requiring that park and recreation districts always accept the lowest bids should be reformed to empower officials to demand accountability. With this reform, it is imperative that the bidding and selection process be open to and for public review.

IMPLEMENTING USER FEES IN PUBLICLY AND PRIVATELY-RUN PARKS

Park and recreational facilities, whether publically or privately-run, are increasingly turning to user fees to meet financial shortfalls and exact payment for services. Individuals wishing to participate in high school sports, summer leagues and other activities are frequently charged a fee. Organizations must pay to reserve ball fields and meeting halls. Fees are also charged for participation in art, yoga and aerobics classes, and other activities.

By expanding user fees in a city-run park, more facilities can be made available while fewer tax dollars will be required to create and maintain them. Because the primary customers of the facilities and services will bear more of their costs, “paying to play” should be regarded as a more equitable source of funding. User fees can also serve as a source of feedback to park and recreation districts as they try to determine which facilities and services are truly in demand. Because user fees

should reduce a facility’s reliance on tax dollars, the question of whether or not specific facilities or programs should be provided are less politically charged.

Private companies that manage parks often implement user fees as well. Just as Bryant Park uses food concessions and park-sponsored events to raise funds, other privately operated parks charge entrance or activity fees.

Japanese Gardens, Portland, Oregon¹⁵

The Japanese Garden Society of Portland, Oregon has relied upon a user fee system for many years. In this arrangement, a nonprofit corporation was formed by persons interested in establishing and maintaining the garden. The corporation leases the park from the City of Portland for one dollar per year. The lease is reevaluated every five years. The corporation maintains the park and charges a nominal admission fee.

The lease has proved so successful that its scope has been expanded to encompass the maintenance of surrounding property, and roads leading to the garden and parking areas. Because an admission fee is charged and membership dues are collected, tax revenues are not needed to support the facility. Most importantly, the public has low-cost access to an internationally acclaimed park facility.

Prince William County, Virginia¹⁶

In 1970, approximately 111,000 people lived in Prince William County, Virginia. About that time, the county park authority had two parks, a few wooded areas and ball fields, and some arts and craft programs. By 1996 Prince William County’s population had more than doubled to 253,000. Along with the growth, demand for park and recreation services grew dramatically.

Though the population increased, tax revenues did not keep pace as a result of political pressure to keep property taxes from rising. The county’s park and recreation department had to absorb budget cuts.

In the 1990s, the county realized park and recreational facilities were going to have to pay their own way. Stated differently, consumers of park services would have to pay to use these facilities and programs. Prince William County began to charge for almost every service, including use of baseball diamonds, night lighting, art classes and so on. As the user fee system began to show positive results, the county became bolder in its willingness to develop park and recreation facilities. In 1993, county taxpayers funded 68% of the parks and recreation budget; currently, taxpayers fund less than 50% of the parks budget.¹⁷ Despite decreased taxpayer funding, park and recreational options have expanded for users.

Today, the park authority has multiple facilities ranging from waterparks to fitness centers, golf courses and bicycle paths. Programs including line dancing, dog obedience and

water aerobics now exist along with skeet shooting, tai chi and Isshinryu karate. These programs are largely funded by user fees. Prince William County's widespread adoption of user fees is an example of how growth pays for itself.

Milwaukee Public Museum, Milwaukee, Wisconsin¹⁸

In 1989, faced with a \$2 million cut in real operating dollars, the Milwaukee Public Museum had to fight for its very survival. Officials considered closing its doors, becoming part of the university system, or seeking state or multi-county funding. Finally, they chose to operate the museum independently in a nonprofit capacity.

The museum negotiated a 50-year lease from the city for \$10 per year; the lease is reviewed every five years. The museum itself has become more entrepreneurial, finding new ways to generate needed revenue.

Previously, the city provided over 90% of the museum's funding. With the museum's change in status, the city's contribution was reduced to 57%, or \$4.3 million. The first three years of privatization were difficult; some salaries were frozen and layoffs were necessary. According to museum president Dr. William Moynihan, it took time for local citizens to think of the museum as a non-profit and to start contributing money. Likewise, the museum had to learn to raise money and function more like a business.¹⁹

The museum has become successful in raising private dollars to augment its reduced city funding. Today, the city continues its flat rate funding level of \$4.3 million, but this amount represents only 33% of the museum's budget.²⁰ Additional revenues are now generated through a combination of admission fees, retail sales, memberships and charitable giving. Most importantly, the citizens of Milwaukee retained low-cost access to a museum that is more independent, dynamic and financially secure.

Mountain View Ice Arena, Vancouver, Washington²¹

The Portland Winter Hawks are one of eleven private investors in a ice rink complex that opened in September, 1998. The complex features two professional-size rinks. Although the Winter Hawks practice in the facility, the general public may access the ice for a fee. Mountain View Ice Arena is yet another example of the private sector providing recreational services that local officials often feel government must offer.

Ensuring access for all

It is vitally important to ensure that poor and disadvantaged people maintain access to park and recreational facilities under a system of user fees. A variety of options exist to help accomplish this goal, including coupons, vouchers, advertisements and sponsorships, and free and discount days. One method that can be used to determine eligibility for

coupons, vouchers, and free or discount days, is the school lunch standard.

Coupons and vouchers

Coupons provide a way to ensure everyone has access to park facilities and recreational programs. Local businesses could sponsor the distribution of coupons, bearing an advertisement for the business. The coupons would entitle its bearer access to certain park and recreational facilities for free or reduced cost.

In Indianapolis, one of the churches with a contract to maintain parks organized a "trash patrol" for children after school. Participating children who could not afford the cost of park amenities (pools, for example) received vouchers for free admission to these facilities.²²

While making it easier for poor and disadvantaged people to access facilities, coupons and vouchers carry less of a social stigma than alternatives based overtly on poverty. At the same time, they provide a way to engage businesses and other community organizations in the process of making park and recreational facilities available to everyone.

Advertisements and sponsorships

Selling advertising space on the walls or fences of sports facilities and community centers is another way to offset operating costs. If needed, savings can be applied toward lowering user fees or improving the quality of other park facilities.

High schools, particularly in Oregon, already use corporate sponsors to supplement funds. Schools in Hillsboro have signed contracts with Coca Cola, movie ads are displayed in the halls of a high school in the Beaverton School District, and advertising banners hang along the fences of many football and baseball fields. Making wall space in park and recreational facilities available for commercial advertising makes sense.

Park and Recreation districts may also wish to sell "facility sponsorships" to local businesses. For a fee, a sign would be placed in front of a park and recreation facility indicating that a business or group of businesses is sponsoring it.

Sponsorships can be permanent or temporary. While providing money to subsidize the operation of park and recreational facilities, thereby making them more affordable to low income groups, sponsorships create goodwill for businesses throughout the community.

Free and discount days

In addition to coupons, advertising and facility sponsorship, user fee revenue can be used to ensure that low-income individuals maintain access to facilities and programs. The subsidy can come in different forms, among them the designation of particular days or hours as "free" or "discounted." Notice of which days are free or discounted could

be provided through newspapers or public service announcements on radio and television. Movie theaters and museums frequently have such discounted days or times.

School lunch standard

One way to determine who is eligible for the free or reduced rates is to apply the "school lunch standard." According to this standard, all children who qualify for free school lunches would have access to park and recreational facilities for free or at reduced cost. Using a child's qualification for free school lunches as a benchmark, park and recreation districts can formulate a policy to determine whether or not to charge their families.

The user fee test

As was done in Prince William County, Virginia, park and recreation districts should undertake a comprehensive review of every facility, service and program they provide. Officials should determine where it is appropriate to institute or enhance a system of user fees, and make it a goal to do so whenever possible. Determining where user fees should be implemented is fairly simple. As Robert W. Poole, Jr. notes, there are "two criteria by which to judge when a public services is a good candidate for user-charge funding rather than general tax funding. The service must, first of all, have *readily identifiable users* who must benefit substantially more from the service than nonusers. And, second, it must be possible to ensure that *nonusers can be excluded* from the benefits of the service, or that benefits to nonusers are minimal."²³ A third criteria should be that a cost-effective method of fee collection exists.

CONCLUSION

As our communities find their park and recreational budgets in competition for limited taxpayer dollars, it is wise to consider systemic alternatives sooner, rather than later. These alternatives should: provide the best possible services at the lowest possible cost; make growth pay for itself; and incorporate a better way to determine the priorities of park and recreation service consumers. These three objectives can be accomplished with the implementation of competitive bidding and user fees.

Competition between and among the public and private sectors, outsourcing, and user fees are not new ideas. As indicated in the examples provided in this paper, these ideas have been successfully implemented throughout the country with documented positive results; a few communities have implemented these ideas systematically, most notably Indianapolis, with respect to competition, and Prince William County, Virginia, with respect to user fees.

It is important to strengthen those institutions and services which give people a sense of community. Services offered by park and recreation departments, whether provided by the private or public sector, are a tremendous community-building asset. By allowing the public and private sectors to

competitively bid for services, and by expanding the application of user fees, we can have and enjoy the best parks and recreational facilities.

ENDNOTES

¹ For greater discussion of cost comparison, see Lawrence Martin, "How to Compare Costs Between In-house and Contracted Services," Privatization Guide 4, a joint project of Cascade Policy Institute (Portland, OR) and The Reason Foundation (Los Angeles, CA).

² The Honorable Steven Goldsmith, *The Twenty-First Century City*, Regenery Publishing, Washington, 1997.

³ *Ibid.*, pp. 17-22.

⁴ *Ibid.*, pp. 185-186.

⁵ *Ibid.*, p. 20.

⁶ *Ibid.*, p. 21.

⁷ Interview with Charles Ciecko, Director, Regional Parks and Greenspaces Department, Metro, June 1998 and March 1999.

⁸ Julia Vitullo-Martin, "The Private Sector Shows How to Run a City," *The Wall Street Journal*, May 20, 1998.

⁹ Douglas Martin, "Management of Central Park is Going Private," *The New York Times*, February 12, 1998.

¹⁰ Interview with Kim Hatcher, Public Information Specialist, Marketing and Public Information, Georgia Parks, Recreation and Historic Sites, March 1999. See also, Cheryl Crabb, "State Pushes Ahead with Parks Privatization Plan: Lodges, Golf Courses Targeted for Takeover by Private Industry," *Atlanta Business Journal*, October 28, 1996.

¹¹ Interview with Bob Newsome, North Georgia Parks Authority, March 1999.

¹² In San Diego, Joan B. Kroc, widow of McDonald's magnate Ray Kroc, recently donated \$80 million to Salvation Army for a new 12-acre community center to serve low-income individuals. "Salvation Army gets \$80 million," *The Oregonian*, September 26, 1998.

¹³ Interview with Jay Smart, City Councilor, City of Manteca, California, June 1998.

¹⁴ Interview with Nan Evans, Senior Policy Analyst, Office of the Interior, Oregon Parks and Recreation

Department, June 1998. See also, John Rehfuss, "Designing an Effective Bidding and Monitoring System to Minimize Problems in Competitive Contracting," Privatization Guide 3, a joint project of Cascade Policy Institute (Portland, OR) and The Reason Foundation (Los Angeles, CA).

¹⁵ Maureen Yandell Sanches, The Japanese Garden Society of Oregon, Inc., "Parks Privatization Began 30 Years Ago with the Japanese Garden," Letter to the Editor, *The Oregonian*, February 17, 1994.

¹⁶ Charles Mahtesian, "Reinventing the Rec Department," *Governing*, November 1996.

¹⁷ Interview with Rick Artenian, Prince William County Parks Authority, March 1999.

¹⁸ John Mcliquham, "Museums Turn to Nonprofit Status for Survival," *Nonprofit Times*, January, 1993.

¹⁹ Interview with Dr. William Moynihan, President, Milwaukee Public Museum, March 1999.

²⁰ Ibid.

²¹ Brian Lanz, "Rinks Opening for Skating, Hockey," *The Oregonian*, September 11, 1998.

²² *The Twenty-First Century City*, p. 186.

²³ Robert W. Poole, Jr., *Cutting Back City Hall*, Universe Books, 1980, pp. 30-35.