



## **Audit of Park Management & Planning**

Park planning processes are transparent and comprehensive. While most Park Master Plan goals are not being met, service levels align with expectations compared to similar cities. The Parkland Dedication Ordinance fairly funds new parkland acquisition and development, though proportionality could be improved; fees are assessed accurately. While Parks & Recreation has developed comprehensive park maintenance standards, many park assets are not fully inventoried, and work schedules appear disconnected from these standards. Completed park maintenance activities are generally documented, but reimplementation of a work order system will improve the Parks Maintenance Division's planning and monitoring abilities.

### **Audit Team**

#### **City Auditor**

Madison Rorschach, CIA, CGAP

#### **Audit Staff**

Amber Jackson, MBA, CFE

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## Audit at a Glance

### Why we did this Audit:

Denton maintains over 1,300 acres of developed parkland as well as almost 3,500 acres of natural & undeveloped greenspace. This audit project was included on the City's Fiscal Year 2023-24 and 2024-25 Audit Plans as approved by the City Council.

### What we Recommend:

#### Recommendations 1, 2, & 3

Reevaluate park service-level goals for acreage, amenities, and resource distribution fairness.

#### Recommendation 4

Update the Parkland Dedication Ordinance to improve fee-in-lieu-of-land proportionality.

#### Recommendations 5, 6, & 7

Establish written procedures for acquiring and developing parkland to ensure funds are received and used timely.

#### Recommendations 8 & 9

Connect actual maintenance activities with inventory procedures and established maintenance standards.

#### Recommendations 10, 11, 12, 13, 14, & 15

Improve accountability by standardizing quality assurance processes for internal crew and vendor park maintenance activities.

### What we Found:

This audit generally evaluated the City's park management and planning processes, including park planning, parkland acquisition and development funding, and park maintenance, including vendor management. Our findings are summarized below:

**Planning.** Park planning processes are generally transparent and comprehensive compared to best practices. Some service-level goals have been established for the parks system, but they are generally not being met and may not be feasible without significant additional investment. Still, compared to similar cities, Denton's park system provides similar access levels to parkland and amenities city-wide, though some significant differences across park zones exist. Residents of color and white residents have similar levels of access to parkland. While low-income households have slightly higher rates of access than high-income households, low-income census blocks appear to have less access to parkland than other census blocks.

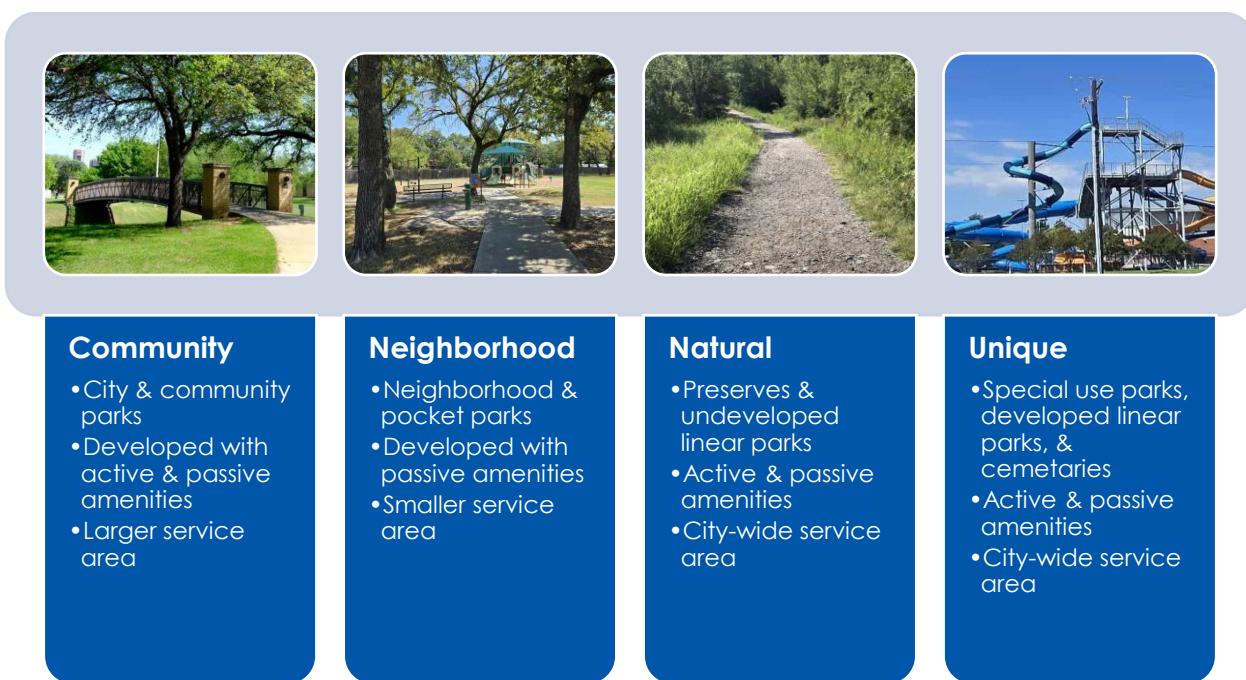
**Funding.** The City has implemented a Parkland Dedication Ordinance that generally funds new parkland acquisition and development fairly; updates to the Ordinance's fee-in-lieu-of-land calculation methodology would improve proportionality and increase available funding. While fees are generally calculated accurately and used per the Ordinance's parameters, Parks & Recreation has generally not established procedures or goals for using these funds timely. City parks and recreation expenditures are subsidized by general taxes at lower rates than peer cities with similar service levels.

**Maintenance.** An inventory of most park assets exists, but additional asset condition and location information would improve maintenance planning. Maintenance service level standards have been established; but these standards are disconnected from actual maintenance activities. Work is generally documented on standard forms, but there is limited supervisor review, and the lack of a work order system limits the usefulness of this information.

## Detailed Findings & Analysis

Parks play a crucial role in urban environments by providing green spaces that promote physical activity, improve mental health, enhance community cohesion, and contribute to economic development by increasing property values and attracting tourism. Local municipalities are generally responsible for creating and maintaining public parks and open spaces in response to community needs. In general, there are four park use categories differentiated by service area, extent of development, and typical amenities as outlined in Figure 1.

**Figure 1:** Simplified Park Use Categories



Within the City of Denton, the Parks & Recreation Department is responsible for planning, acquiring, developing, and maintaining parks and other green spaces. The Parks & Recreation Department became nationally accredited by the Commission for Accreditation of Park and Recreation Agencies as of October 2023. Subsequent annual reports have been submitted in 2024 and 2025.

This audit generally evaluated the City's park management and planning processes, including park planning, parkland acquisition and development funding, and park maintenance, including vendor management.

## Park Planning Efforts are Generally Comprehensive and Generally Provide Expected Service Levels, Despite Goals not Being Met

The National Recreation and Park Association—or NRPA—has developed the Commission for Accreditation of Park and Recreation Agencies—or CAPRA—to deliver quality assurance and improvement to accredited park and recreation agencies throughout the United States. According to CAPRA, planning activities are essential to effective park and recreation agency management. Planning-related standards for parks and recreation agencies published by CAPRA are outlined in Table 1.

**Table 1: Park Planning Standards<sup>1</sup>**

Structural	City-Wide	Park-Specific
2.1 Overall Planning Function within Agency	<b>2.4 Park and Recreation System Master Plan</b>	2.6 Feasibility Studies
<b>2.2 Involvement in Local Planning</b>	<b>2.5 Strategic Plan</b>	2.7 Site Plans
2.3 Planning with Regional, State, and Federal Agencies	2.8 Historical and Cultural Resource Management Plans	
2.3.1 Community Comprehensive Plan with Park and Recreation Component	<b>2.9 Community Involvement</b>	
	2.10 ADA Transition Plan	

Trust for Public Land—or TPL—is a national nonprofit that works with communities to create parks and protect public land. TPL developed the ParkScore index, which measures how well cities are meeting their communities' need for parks using five characteristics:

- Acreage: Median park size and parkland as a percentage of city area;
- Access: Percentage of the population living within a 10-minute walk of a public park;
- Investment: Total spending per resident;
- Amenities: Basketball hoops, dog parks, playgrounds, recreation and senior centers, restrooms, and splashpads per resident; and
- Equity: Differences in parkland acreage and access between neighborhoods of color and white neighborhoods and low-income and high-income neighborhoods.

<sup>1</sup> Standards in bold are fundamental and are required of all agencies seeking accreditation from CAPRA.

**What We Found**

- The City appears to have established an effective strategic planning process related to parks to enhance data collection and the decision-making process through community involvement and coordination with local planning efforts to address underrepresented areas and comply with City goals in accordance with accreditation standards.
  - The Parks & Recreation Department includes a Parks Planning Division that is responsible for managing all aspects of park planning, design, and construction of capital projects and private development and oversees the development and implementation of the Master Plan.
  - The Denton 2040 Comprehensive Plan includes a chapter that discusses the community's vision for parks, open space, and recreational facilities as the city grows and develops. In addition, the City of Denton's Mobility Plan and three 2040 area plans include discussions of park system usage.
  - The City of Denton established a [Parks, Recreation, & Trails System Master Plan](#) in March 2022 to guide the development of parks, recreation, and trails in Denton through 2032 to focus on improving the existing system and expanding the system to meet growing demand, and identified level of service benchmarks used to calculate parkland needs. The Department plans to update the Master Plan in Fiscal Year 2027 if funding is allocated.
  - Both the 2040 Comprehensive Plan and Parks, Recreation, & Trails System Master Plan included community involvement.
- The City utilizes feasibility studies and establishes documented site plans to identify and execute park planning and construction efforts in accordance with accreditation standards.
  - The Parks Planning Division established internal databases to track internal park projects. Further, an individual project folder is established to retain all related documentation and information for each project stage.
  - Once a park location is identified, a community presentation and public survey is administered to local residents to obtain feedback related to park amenities and public comments to be incorporated into the park plans.
  - Additionally, park concept plans must be reviewed and approved by the Parks & Recreation Board and City Council prior to construction.

- Established park service-level goals are generally not being met. Still, Denton's current service levels are about average for acreage, access, and investment, but below average for equity and amenities.
  - Table 2 compares the 2025 service-level goals outlined in the Parks, Recreation, and Trails Master Plan to current service levels. This analysis suggests the City is generally not meeting its established park service-level goals.

**Table 2:** Service Level Metrics & Performance<sup>2</sup>

TPL Characteristic	City of Denton 2025 Goal	2021 Actual	2025 Actual	2040 Goal
Acreage	10.48 Developed Acres per 1,000 Residents	8.15	8.05	17.50
Access	55% of Residents within a 10-Min. Walk	48%	57%	70%
Investment	15.5 Parks & Rec FTE/10,000 Residents	12.08	11.77	16.45
Amenities	5,000 Residents per Playground	5,380	5,063	4,977

- Still, using TPL's ParkServe Index Methodology, the City of Denton's scores for each key metric were estimated as outlined in Table 3. Based on this methodology, Denton's park service quality is about average with an estimated index score of 45 as outlined in Table 3.<sup>3</sup>

<sup>2</sup> The Master Plan presents 12 park system metrics; The City Auditor's Office selected the four metrics that most closely aligned to each of TPL's park characteristics to simplify review. Equity was excluded since there were no equity-related metrics in Denton's Parks Master Plan.

<sup>3</sup> TPL calculates a ParkServe Index score for the 100 most populous cities in the United States. Denton's scores were estimated using the average conversion rates from the cities of Plano (highest score), Irving (lowest score), and Garland (most similar municipality to Denton).

**Table 3:** Denton Estimated ParkServe Index Score

Metric	Est. Value	Score
<b>Acreage</b>		<b>54</b>
Parkland as a % of City area	6%	25
Median Park Size	9.69	84
<b>Access</b>		<b>47</b>
% of Pop. Within a 10-Min. Walk	57%	47
<b>Investment</b>		<b>56</b>
Annual Park Investment per Person (3-Yr. Avg.)	\$181	56
<b>Amenities</b>		<b>32</b>
Sport Fields (per 10,000 residents)	3.39	50
Senior/Rec Centers (per 20,000 residents)	0.74	37
Playgrounds (per 10,000 children)	8.90	32
Dog Parks (per 100,000 residents)	1.23	30
Basketball Hoops (per 10,000 residents)	1.98	26
Restrooms (per 10,000 residents)	0.93	20
Splashpads <sup>4</sup> (per 100,000 residents)	0.64	5
<b>Equity</b>		<b>37</b>
% of POC within a 10-Min. Walk	32%	26
% of Low-Income within a 10-Min. walk	64%	48

- Despite the Master Plan 2025 goal not being met, Denton appears to currently have generally effective developed acreage service levels compared to industry standards. The City's long-term average service-level goal may not be feasible with current resources.
  - The Master Plan uses the level of service ranges outlined in Table 4 for planning purposes based on benchmarking information collected and published by NRPA.

**Table 4:** Master Plan Level of Service Planning Ranges

Park Service Area	Park Use Categories	Level of Service Range
Community	Community & Unique	5-8 Acres per 1,000 Residents
Neighborhood	Neighborhood	1-2 Acres per 1,000 Residents

- As shown in Table 5, based on a review of acreage of parkland within each use category by park zone, City-wide Community and Unique parkland per 1,000 residents is currently about 6.9 acres, which is within the Master Plan's service range. However, three of the five park zones have less than one acre per 1,000 residents of Neighborhood parkland. For Zones C and D, this appears to be primarily due to differences in population, as the total acres of Neighborhood parkland in each zone, except E, is similar. Further, Zones C, D, and E currently have undeveloped Neighborhood parkland; if these parks were currently

<sup>4</sup> As the lowest amenity score, Splashpads was excluded from the Amenities score average per the ParkServe methodology.

developed, all five Zones would have adequate Neighborhood parkland acreage per 1,000 people. Still, total City-wide developed parkland is about 8.1 acres per 1,000 people, which is within the Master Plan service range of six to ten acres.

**Table 5:** Current Parkland Acreage per 1,000 People by Park Zone<sup>5</sup>

Use	A (18,200)	B (20,600)	C (69,500)	D (47,300)	E (6,300)	City-Wide (162,000)
Community	23.15	0.00	1.00	6.72	0.00	<b>5.00</b>
Neighborhood	<b>2.95</b>	<b>2.17</b>	<b>0.63</b>	<b>0.92</b>	<b>0.00</b>	1.15
Natural	0.00	141.66	3.61	3.21	19.13	21.22
Unique	1.35	10.63	0.84	0.17	0.00	<b>1.94</b>
All:	27.44	154.46	6.09	11.02	19.13	29.27
Developed:	27.44	12.79	2.48	7.81	0.00	<b>8.05</b>

- Still, the City's Master Plan long-term acreage goal is to have 17.5 acres of developed parkland per 1,000 residents, which is about double the Master Plan service level planning ranges. Based on existing developed and to-be-developed parkland, as well as the expected amount of parkland acquired through parkland dedication, the City should have about 2,473 acres of developed parkland by 2040, which would provide a service level of 1.1 acres of parkland per 1,000 people in 2040.<sup>6</sup>
- Given this information, it appears unlikely that the 17.5-acre goal is feasible without significant additional investment in parkland acquisition, which would require subsequent development and maintenance expenditures.
- Compared to peer cities, Denton residents have a relatively high level of access to parkland. About half of the City's census blocks currently have adequate parkland access based on Master Plan service ranges (i.e., see Table 4).
  - According to the [Trust for Public Land](#), 57 percent of Denton residents live within a 10-minute walk of a park as of September 2025.<sup>7</sup> Denton has the second-highest City-wide level of access compared to peer

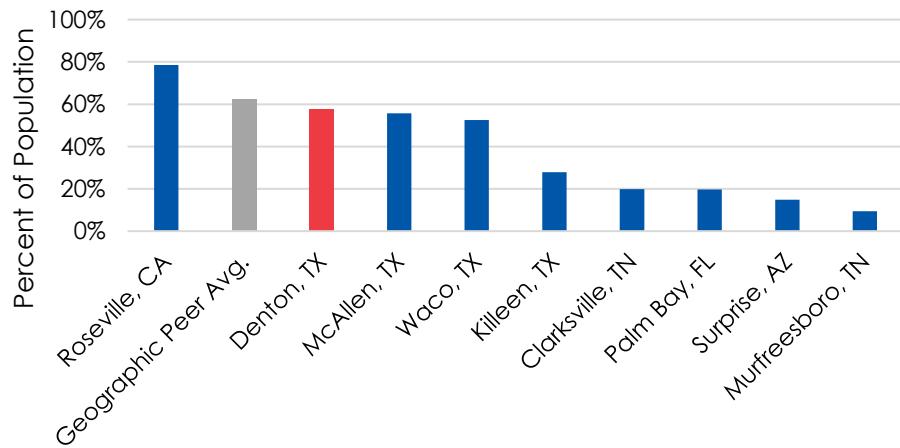
<sup>5</sup> General geographic descriptions of each Park Zone: (A) north of Jim Christal Rd. and Interstate 35 and west of Locust St.; (B) north of University Dr. and west of Locust St.; (C) south of University Drive, North of Interstate 35, and west of Locust Street; (D) south of Interstate 35 East and west of Interstate 35 West; and (E) east of Interstate 35 West and south of Jim Christal Rd.

<sup>6</sup> This estimated service level is based on an expected population of 229,192 as identified in the 2040 Comprehensive Plan.

<sup>7</sup> Trust for Public Land only includes City-owned land in its accessibility metrics, so other parkland (i.e. school parks, neighborhood-owned parks, etc.) is generally excluded from its calculations.

cities, but has slightly lower access than its geographic peer average as shown in Figure 2.

**Figure 2:** Parkland Access Peer Comparison<sup>8</sup>



- Using TPL's ParkServe map, a "parkland availability" metric was calculated for each census block in the City of Denton.<sup>9</sup> Using this metric, about half of the City's census blocks have access to adequate parkland as outlined in Table 6 based on the Master Plan's service ranges (i.e., see Table 4).

**Table 6:** Parkland Availability by Census Blocks

Availability	Parkland Acres within TMW by Density	Total Blocks	Undeveloped Blocks
Very High	Over 40	10	3
High	20 to 40	9	1
Moderate	6 to 20	21	1
Low	1 to 6	30	0
Very Low	0 to 1	12	4
Total:		82	9

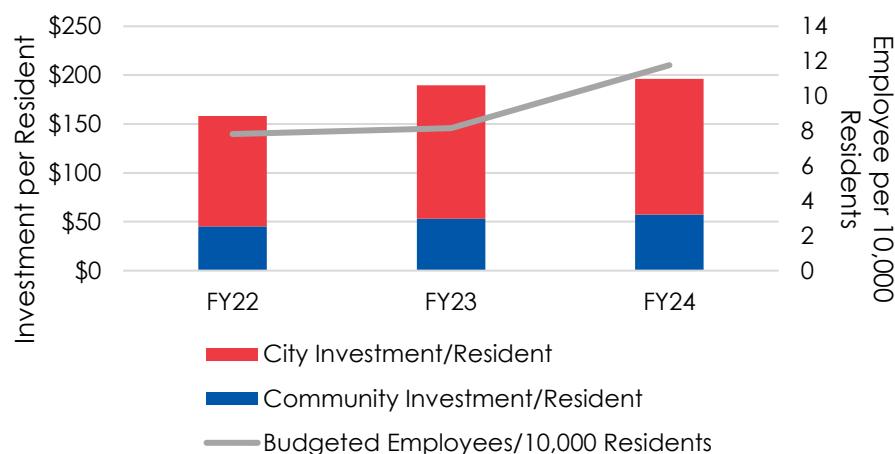
- Despite not meeting the Master Plan's employee per resident goal, Denton's investment in parks and recreation has generally been increasing over the past three fiscal years.

<sup>8</sup> Geographic peers include Mesquite, McKinney, Garland, and Grand Prairie, Texas.

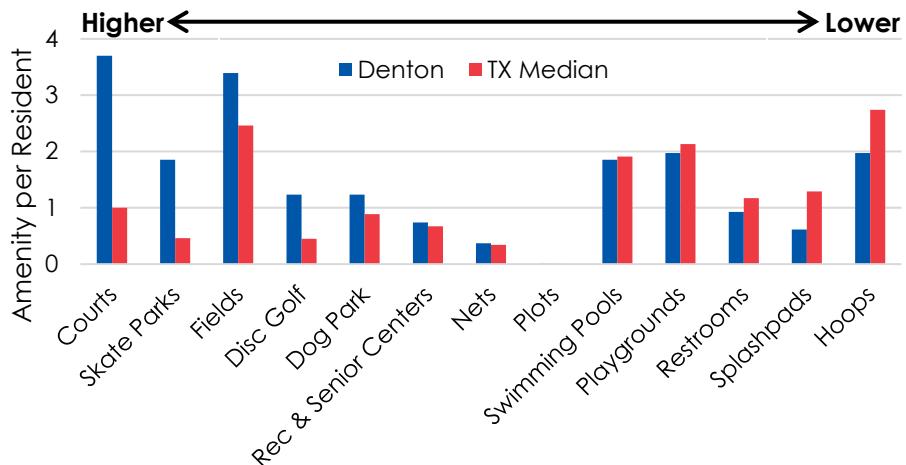
<sup>9</sup> Parkland Availability is the number of parkland acres accessible by a ten-minute walk, divided by the density (i.e., people per acre) of each census block. Developed blocks had a density of at least one person per acre. TPL generally uses a census block to represent a neighborhood. For reference, the "Idiot's Hill" Neighborhood, traditionally bordered by Sherman, Windsor, Nottingham, and University, is made up of two census blocks. Similarly, the Southeast Denton Neighborhood, traditionally bordered by Bell, McKinney, Woodrow, and Shady Oaks, is made up of two census blocks.

- In addition to the City of Denton's spending, the Denton Parks Foundation collects and expends donations, and the Keep Denton Beautiful program provides volunteer hours for park beautification. Community investment includes the time and money donated to these programs as well as City revenues collected from Parks and Recreation services. Investment has generally been increasing over the last three-years as shown in Figure 3.

**Figure 3: Parks & Recreation Investment Trends**



- Expenses on a per-park basis cannot be accurately evaluated due to work order system issues discussed later in the report.
- The Master Plan identifies limited amenities-related service-level goals. Still, most of Denton's amenity service levels are higher or similar to other Texas cities.
  - The Master Plan outlines two playground service level goals: the number of playgrounds and residents per playground. No additional park amenities are listed nor have established service level goals. Further, the Parks & Recreation Department has a list of amenities by location, though it does not currently have an inventory listing out the quantity of existing amenities at each location, except for playgrounds, hindering goal-setting and planning.
  - Using TPL data, the level of service for 13 amenity types was compared between the City of Denton and the median level of service for Texas cities that report to TPL as illustrated in Figure 4. Based on this analysis, it appears the Denton is providing similar or higher levels of amenities to its residents city-wide, except for restrooms, splashpads, and basketball hoops. The Parks Master Plan supports the need for additional restrooms and splash pads, but not basketball hoops.

**Figure 4:** Amenity City-wide Levels of Service

- Still, based on the number of people served per amenity according to TPL, five of the 13 amenity types are not truly City-wide amenities, including playgrounds, sports fields, restrooms, hoops, and community garden plots. There appear to be clear differences between the service levels of these amenities between park zones as outlined in Table 7.

**Table 7:** Current Neighborhood Amenity Service Level by Park Zone

Amenity	A (18,200)	B (20,600)	C (69,500)	D (47,300)	E (6,300)	TX Median
Playgrounds	4.9	2.0	1.4	1.9	0.0	2.1
Sports Fields	12.1	6.3	2.0	1.3	0.0	2.5
Restrooms	1.7	1.5	1.0	0.4	0.0	1.2
Hoops	2.8	1.0	1.6	3.0	0.0	2.7
Garden Sites	0.1	0.0	0.0	0.0	0.0	0.0

- The City's Master Plan does not identify service level metrics related to equity. Still, residents of color have similar levels of access to parkland as white residents. While low-income households have slightly higher rates of access than high-income households, low-income census blocks appear to have less access to parkland than other census blocks.
  - According to TPL's data as of September 2025, more residents of color and low-income households have access to parkland than white residents and high-income households city-wide as outlined in Table 8.

**Table 8:** City-Wide Parkland Access Analysis

Demographic	Percent	Demographic	Percent
People of Color	32%	Low-Income	64%
White	25%	High-Income	56%

- Based on analysis of the City's census block parkland availability by race and income, developed census blocks of color and primarily white census blocks are similarly likely to have inadequate parkland access, but low-income census blocks are more likely to have inadequate parkland access than higher-income census blocks as outlined in Table 10.<sup>10</sup>

**Table 9:** Developed Census Blocks by Demographics & Parkland Availability

	Blocks of Color	White Blocks	Low-Income Blocks	Higher-Income Blocks
No. of Blocks	14	34	11	41
High Parkland	21%	35%	7%	29%
Low Parkland	50%	44%	64%	46%

- Of the City's 14 developed census blocks of color, five are also low-income census blocks (i.e., seven percent of developed census blocks). Three of these five low-income census blocks of color have inadequate parkland availability based on the Master Plan planning service ranges (i.e., see Table 4).

### Why It Matters

Park service level metrics provide a clear and measurable framework for evaluating the effectiveness of a park system, which can assist in the planning and development of current and future parks, support budgeting decisions by providing a baseline for expected service levels and costs and track the performance of a park system over time to allow for comparison to other park systems. Additionally, ensuring park planning efforts are executed in accordance with City goals assists with addressing park development gaps as identified during the City's master planning processes. Considering resource distribution fairness as part of the park planning process is crucial because it ensures that all people in a community have access to the benefits of quality parks and amenities within a city. This access is essential, as parks provide a safe place for all members of a community to gather, play, exercise, and enjoy being outdoors.

<sup>10</sup> A census block was designated as primarily one of color if more than 60 percent of the residents were people of color or was designated a white census block if less than 40 percent of the residents were people of color. A census block was designated as low-income if more than 60 percent of the households were low-income (i.e., make less than 75 percent of the area median income) and was designated as a higher-income census block if less than 40 percent of the households were low-income.

**Recommendations:**

1. Reevaluate long-term acreage and investment level of service goals for feasibility.

**Parks & Recreation Department Comments:** The Parks and Recreation Department recognizes that the current park acreage goals are not feasible under existing conditions. As part of the scheduled Master Plan update in 2026–2027, the department will reassess these goals, taking into consideration long-term funding availability, and will adjust acquisition and development goals so that they are reasonable and attainable.

2. Formally establish level of service goals for key park amenities based on community preferences and formalize a process for evaluating the impact of new projects on these goals. Consider developing park zone-based service level goals for amenities with smaller service areas.

**Parks & Recreation Department Comments:** Parks and Recreation will formalize an evaluation of service levels utilizing GIS analyses that identifies areas of priority investment related to residents' proximity to park amenities by census block and block group to be completed as part of the update to the Parks, Recreation, and Trails System Master Plan in 2026-2027.

3. Consider establishing level of service resource distribution fairness goals for park system acreage, access, investment, and amenities. If goals are established, formalize the process for evaluating the impact of new park projects on these goals.

**Parks & Recreation Department Comments:** Parks and Recreation will evaluate this level of service during the update to the Parks, Recreation, and Trails System Master Plan in 2026-2027. All parkland and park amenities were inventoried and mapped in late FY2024-2025, and that data will provide the ability to properly assess resource distribution fairness goals using GIS tools.

## **New Parkland Acquisition & Development is Generally Funded Fairly; Parkland Dedication Fees are Assessed Accurately**

According to the Government Finance Officers Association, or GFOA, funds to pay for the acquisition of public works, including parks, should be levied fairly.<sup>11</sup> In general, there are two approaches to funding public services fairly that are more efficient in different circumstances:

1. The Benefit Approach: the individual user of the public benefit or services pays the cost. More efficient when direct usage can be easily measured.

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<sup>11</sup> Ensure Fairness is one of six "[First Principles of Public Finance](#)" released by the GFOA in June 2025.

2. The Ability-to-Pay Approach: individuals with greater resources subsidize the cost of public benefits or services for those with fewer resources. More efficient when direct usage can't be easily measured.

The GFOA stresses that future generations should not be responsible for paying for benefits received in the past, such as issuing debt with payback periods longer than the asset's useful life. In practice, park system costs are paid through several methods that generally allocate the cost over the benefit period, as summarized in Table 10. While these methods typically assume the full community benefits from, and therefore should fund, park amenities and repairs, some funding methods recognize residents who live closer to a park benefit more from the park, particularly parkland dedication and development fees are used for this type of funding.

**Table 10:** Typical Park Cost Funding Methods

<b>Cost</b>	<b>Benefit Period</b>	<b>Typical Funding Method</b>
Parkland Acquisition	Infinite	Tax-Backed Debt, Parkland Dedication Fees
Park Development	20-40 Years	Tax-Backed Debt, Parkland Development Fees
Amenity Replacement	10-20 Years	Property Tax, Sales Tax, User Fees
Routine Maintenance & Repairs	Immediate	Property Tax, Sales Tax

Parkland dedication and development fees are local development requirements enacted through a municipality's zoning code or subdivision regulations that require a developer to donate land or funding for new parks for the development. While there is a wide range of approaches for how these Parkland Dedication Ordinances can be structured, best practices suggest they be comprised of three elements: (1) a land dedication requirement proportionate to the existing park service level, (2) a fee-in-lieu alternative to the land requirement proportionate to the fair market value of the land dedication requirement, and (3) a park development fee proportionate to the actual cost of developing a new park. Further, a parkland dedication ordinance should consider establishing criteria for accepting dedicated parkland and must meet the following four criteria:

- The method of calculating a parkland dedication requirement must demonstrate that it is proportionate to the need created by a new development;
- The ordinance must adhere to the nexus principle, meaning there must be a connection between the demand created by the development and the park created by the collected fees;
- A time limit must be set for expending the collected fees; and
- The scope and range of the ordinance must be delineated.

Further, the Commission for Accreditation of Park and Recreation Agencies requires accredited agencies to establish procedures for:

- The acquisition of land for park purposes backed by legal authority; and
- The development of parkland and facilities.

## **What We Found**

- The City of Denton has enacted a parkland dedication ordinance that generally aligns with best practices, but a calculation methodology decision makes it significantly cheaper for a developer to pay the fee-in-lieu than dedicate land. While previous Parkland Dedication Ordinance restrictions hindered parkland acquisition and development, the new ordinance structure should alleviate these issues in the future.
  - The City first adopted a parkland dedication requirement in 1998. These requirements were next updated in 2022 and apply to all new residential subdivisions within city limits. Under these ordinances, the parkland dedication requirement is assessed at final plat and must be paid by the developer before receiving notice to proceed if the fee-in-lieu option is selected. In addition, a park development fee is imposed at the building permit application and must be paid in full before the City issues any building permits for the project. The timing of these fee payments, in theory, allows the City to acquire the needed parkland as the development is being built and then develop the park as the houses within the development are being built.
  - Further, the 2022 ordinance establishes criteria for accepting land proposed for dedication, including prohibiting more than 75 percent of dedicated land from being in a floodplain and generally creating a minimum park size of five contiguous acres.
  - Both ordinances established an expenditure period after which the developer was entitled to a refund and included and established a connection between the development's location and where the funds could be expended, as summarized in Table 11.

**Table 11:** Parkland Dedication and Development Fee Expenditure Parameters

<b>Ordinance</b>	<b>Expenditure Period</b>	<b>Refund Process</b>	<b>Nexus Requirement</b>
1998	Ten Years	Request within 365 Days	Within 1 Mile of Dev.
2022	Seven Years	Request within 365 Days	With the Park Zone

- As of February 2025, the City had collected about \$8.6 million in parkland dedication and development fees under the 1998 Ordinance

that had not yet been expended. Per that Ordinance, expenditure of these funds must occur within one mile of the development from which they were collected, severely limiting the City's ability to acquire new parkland due to infill development. If these funds are not used, they will become eligible for refund, further reducing the funds available for new parkland dedication and development.

- In 2022, the new Parkland Ordinance was adopted, which allows for funds to be spent within the park zone in which the development is located. The City has established five park zones, each encompassing about 25 square miles—greatly increasing the range in which these funds can be used to acquire parkland. Similarly, parkland development fees must be spent within the park zone in which the development is located. Since its adoption in 2022, about \$1.4 million has been collected for the acquisition and development of parkland as outlined in Table 12.

**Table 12:** Parkland Dedication and Development Fees Collected (2022-2025)

Zone	Dedication Fees	Development Fees
A	\$141,100	\$181,100
B	\$235,700	\$0
C	\$381,500	\$15,600
D	\$50,000	\$412,600
E	\$0	\$0
All:	<u>\$808,300</u>	<u>\$609,200</u>

- The 2022 Ordinance's parkland dedication requirement calculation methodology is appropriately proportional. Specifically, the requirement was based on the existing acreage service level when the ordinance was adopted as shown in Equation 1. It should be noted that the City's Comprehensive Plan includes small multi-family developments (e.g., duplexes, triplexes, and fourplexes), but the Parkland Dedication Ordinance does not establish a dwelling unit conversion factor for these unit types, meaning that the expected population may be inaccurate for these developments.

**Equation 1:** Parkland Dedication Requirement<sup>12</sup>

$$\text{Parkland Acres Required} = \frac{\text{Dwelling Units Proposed} * \text{Density Factor}}{\frac{\text{City Population}}{\text{Existing Parkland Acres}}}$$

- This calculation provides just under three acres of parkland per 1,000 people, providing about a third to a half of the Master Plan's acreage service ranges (see Table 4). This amount aligns with the Benefit Approach to funding public services as it covers the service ranges for a Neighborhood park (i.e., one to two acres) and provides resources for a portion of a Community park (i.e., five to eight acres).
- That being said, the fee-in-lieu calculation does not provide proportional resources to the land dedication requirement for two reasons: (1) the calculation uses appraised values, which are generally lower than the fair market value—requiring the City to make up the difference to actually acquire parkland to serve the new community; and (2) the calculation uses the value of residential parcels to approximate the cost of acquiring parkland, but parcels are a commodity not a measure of acreage.
- Based on a review of the City Council meeting when this methodology was adopted, Staff recommended using the average parcel value due to concerns about the accuracy of Denton Central Appraisal District acreage data, but this change disrupts the formula's proportionality as acres and parcels are not equivalent. Specifically, the formula assumes the average cost of one parcel is equal to the average cost of one acre of land; however, based on a review of more recent Denton Central Appraisal District records, residential parcels include about one-third of an acre of land on average. This means that the City has been charging developers about a third of the actual cost of the appraised value of an acre of land, making it significantly cheaper for a developer to pay the fee-in-lieu when compared to dedicating actual land.
- The park development fee is based on the average of the estimated cost per acre to develop a four-acre neighborhood park and a 12.5-acre community park. While this cost estimate is based on empirical details, this likely underestimates the actual cost to develop these parks for two reasons: (1) it more heavily weighs the cheaper cost per acre

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<sup>12</sup> Dwelling units are a population estimate tool. The expected population of a development is estimated based on an assumed number of people living within each dwelling (e.g., a single-family home, one unit of a duplex, a single apartment in a complex, etc.) using the density factor for the unit type—specifically 2.6 people for a single-family unit and 1.8 people for a multi-family unit.

of a neighborhood park despite neighborhood parks being smaller; and (2) the assumed acreage of each park type is significantly smaller than the actual average acreage of each of those parks. Specifically, when the Ordinance was adopted, the City's community parks were about 40 acres, and the Neighborhood parks were about 8.5 acres on average. Larger parks generally require more funds to develop, so the estimated costs may not be adequate to fund a new community or neighborhood park the size of similar parks across the City.

- The City has assessed parkland dedication and development fees in accordance with the established ordinances.
  - The Parks & Recreation Department has established a Parkland Dedication & Development Handbook that details how to calculate and use these funds; however, the Department has not established a formal process to manage developer or owner refund requests.
  - Additionally, the Department has established an interactive City mapping tool that allows staff to identify available funds and ensure funds are expended in appropriate areas in accordance with ordinance requirements.
  - The Parks & Recreation Division has established a Park Dedication & Development Fee calculation sheet that helps ensure all projects are calculated consistently.
  - Based on a review of six developer applications and plans, all parkland dedication and development fees were assessed appropriately in accordance with the City's ordinance.
- Park dedication and development fees are generally paid by developers appropriately; however, the Parks & Recreation Department does not have a process to verify payment.
  - Once Park Dedication & Development Fee calculations are complete, a Letter of Fee Determination is prepared and signed by the Director of Parks & Recreation, then provided to the developer through the online development portal. Fee amounts are entered into the online system by the Parks & Recreation Department pending developer payment.
  - Based on a review of six developer park dedication and development fee payments, five developers appropriately paid the park dedication fees; however, one developer had an outstanding balance of approximately \$18,000 due to unpaid park dedication fees from June 2023. According to staff, the City deferred payment due to developer funding that was pending issuance of a building permit; the developer paid the outstanding fees as of September 2025.

- Additionally, one developer was overcharged approximately \$63.00 due to what appears to be an entry error as two numbers were switched based on review of the Letter of Fee Determination and the amount entered into the system as owed.
- City parks and recreation expenditures are subsidized by general taxes at lower rates than peer cities with similar service levels.
  - During Fiscal Year 2024, Denton spent about \$24 less than peer cities with similar levels of park access while generally bringing in higher revenues per resident for parks and recreation services, indicating that less general tax money is needed for similar levels of park access.

**Table 14:** Investment Benchmarking Comparison (FY 2024)

Access Service Level	Cities	Per Resident	
		City Investment	City Revenue
Very High (80-100%)	0	NA	NA
High (60-80%)	4	\$144	\$46
<b>Medium</b> (40-60% of population within a ten-minute walk)	Grand Prairie, TX	\$141	\$89
	Waco, TX	\$210	\$7
	McAllen, TX	\$192	\$11
	<b>Denton, TX</b>	<b>\$139</b>	<b>\$53</b>
Low (20-40%)	1	\$45	\$5
Very Low (0-20%)	4	\$97	\$31

- The Parks & Recreation Department has not established detailed procedures for acquiring new parkland or developing existing greenspaces.
  - The Department has adopted a Land Acquisition for the 10-Minute Walk Strategy and Parkland Acquisition Procedures, which both outline the steps the City intends to take to meet its goal of 100 percent of residents being within a ten-minute walk of a park. While these documents are helpful, they do not identify the legal basis for acquiring parkland or detail how a Parks Planning employee should identify available funding for acquiring parkland. In addition, the Department has established a Park Land Acquisition Tool to evaluate and score potential park land property for use to determine feasibility in future park planning efforts and assess the location of potential new parkland per the City's Parks Master Plan goals; however, the point at which to complete this tool is not clearly outlined in the Procedures.
  - Similarly, the Department has created Design Standards for the parks, recreation, and trails system and an Areas & Facilities Development Procedures. The Design Standards do provide some guidance for determining what and how many amenities should be included when developing parkland, but they have not been finalized. Further, while

the Development Procedures do outline the general process to develop parkland they do not outline the detailed steps to be followed by a Parks Planning employee during the development process.

### **Why It Matters**

Parkland dedication and development fees are intended to more fairly fund park acquisition and development by charging new users for their impact to the park system. For this reason, it is important that requirements be proportional to existing service levels and that the funds collected actually be used to benefit those residents. While the City's Parkland Dedication Ordinance generally meets these requirements, the current fee-in-lieu calculation method does not ensure that funds received to purchase new parkland are proportional to the land dedication requirement and likely requires additional general fund dollars to actually acquire the land the fee is supposed to cover the price of.

Still, the parkland dedication fees are generally calculated in compliance with the established ordinance and are being used in areas that benefit the residents that contributed the fees. That being said, communication could be improved between the Development Services and Parks & Recreation Departments to ensure that fees are paid timely and accurately so that they can be used effectively. Due to the previous Parkland Dedication Ordinance's parameters, the City will likely become liable for refunding developers previously collected funds. For this reason, a process for receiving, verifying, and issuing refunds should be established.

Additionally, refining the standard operating procedures and finalizing the Design Standards to clearly outline the processes for acquiring new parkland and developing existing greenspaces would help ensure parkland is evaluated, acquired, and developed consistently per City standards.

### **Recommendations:**

- 4.** Update the Parkland Dedication Ordinance to ensure fee-in-lieu requirements are proportional to land dedication requirements by calculating fees based on average acreage value instead of average parcel value. Consider using fair market values instead of appraised values to calculate the fee-in-lieu per acre. Consider establishing a density factor for small multi-family dwelling units (i.e., duplexes, triplexes, and fourplexes).

**Parks & Recreation Department Comments:** During the initial phase of updating the Parkland Dedication Ordinance, the Parks and Recreation Department contracted with Dr. John Crompton, Distinguished Professor, Texas A&M, and assembled a volunteer focus group of local developers to assist with re-drafting the ordinance and revising associated fees. This group

of volunteer developers will be re-engaged to provide ongoing guidance and support for future amendments and fee adjustments.

As part of the next steps, the department will conduct a comprehensive evaluation to determine whether parkland dedication calculations should be based on acreage requirements rather than the current ordinance, which bases the assessment on parcels. This research will help ensure that the ordinance aligns with community needs, development trends, and best practices in land use planning.

5. Establish a process for Parks and Recreation Department staff to verify parkland dedication and development fees have been collected by Planning and Development staff.

**Parks & Recreation Department Comments:** Development Services staff have completed ad hoc reporting process to audit the park fees assessed on residential permits issued and are currently developing an automated reporting protocol that will give Parks and Recreation staff the ability to verify that these fees have been assigned and collected.

6. Establish a process for Parks and Recreation Department staff to manage developer or owner parkland dedication and development fee refund requests per the applicable ordinance requirements.

**Parks & Recreation Department Comments** In late 2025, Parks and Recreation plans to start the process to update the parkland dedication and development ordinance. This refund protocol will be reviewed and proposed in the 2026 ordinance update.

7. Refine the written procedures for acquiring and developing parkland and finalize the Design Standards. The finalized Design Standards should inform the expected costs of developing a new park. Consider including timeliness goals for purchasing and developing parks based on the Parkland Dedication Ordinance's parameters.

**Parks & Recreation Department Comments:** Parks and Recreation will implement GIS analysis to identify priority investment zones throughout the city that align with the city's goals of acquisition and operational efficiency. The procedure will align resource allocation with the greatest needs identified throughout the city through an analysis of equitable access to amenities within parks, establish timelines for implementation, and coordinate transparent funding strategies that include current budget resources, potential grant opportunities, and cost projections. By streamlining decision-making, this approach will help Parks and Recreation acquire land in a thoughtful, equitable, and goal-oriented manner.

## Park Assets are Generally Tracked; Maintenance Activities Appear Disconnected from Established Maintenance Standards

The City's Parks and Recreation Department is responsible for maintenance activities within City-owned parks, trails, cemeteries, and athletic fields. These maintenance activities involve overseeing park assets (i.e., bathrooms, playgrounds, tables, etc.) and greenery, and include mowing, area ground checks, trash pick-up, irrigation, and pesticide applications. According to the Commission for Accreditation of Park and Recreation Agencies, accredited agencies must “[establish] maintenance and operations standards that are reviewed periodically for management of all park and recreation areas and facilities.” The park asset maintenance lifecycle generally includes four steps. For parks, these are further described below:

1. **Identify** maintenance needs based on assessed asset condition: requires an inventory of park assets, including green spaces, play equipment, park structures, and wayfinding infrastructure, usually in an asset management system, with regular inspections to identify relevant asset condition information.
2. **Prioritize** maintenance activities to meet service level goals: requires formally adopting service-level standards and determining the most cost-effective method of meeting those goals. Service-level standards for park maintenance typically focus on safety, cleanliness, and aesthetics. Prioritization generally requires long-range planning (i.e., three to five years) since most park assets have decades-long useful lives.
3. **Plan** prioritized maintenance activities based on available resources: requires an understanding of time, labor, equipment, and material costs by activity type compared to available resources, including staff, equipment, and budget, to efficiently schedule tasks, allocate resources, and track activities. Planning on this scale is typically done in the short-term (i.e., one year) to optimize resource availability.
4. **Perform** maintenance activities: requires documentation of who, what, when, where, how, and why the work was performed, typically through a work order system, and appropriate oversight to ensure quality and timeliness standards were met, track and monitor progress, and compare metrics to improve the maintenance process for future cycles.

There are generally five types of park assets as outlined in Table 15; each asset type varies in useful life and maintenance needs, which can be impacted by use (i.e., play equipment at a popular public park may need to undergo more maintenance than a less visited park). Park greenspaces, or the land and vegetation within a park, have an infinite useful life due to the nature of this asset compared to other asset types that depreciate and require rehabilitation,

reconstruction, or replacement through consistent condition monitoring that is not required for parkland.

**Table 15:** Maintenance Best Practices by Asset Type

Asset Category	Asset Types	Useful Life	Condition Monitoring	Maintenance Needs
Greenspaces	Land, flower beds, trees, etc.	Infinite	NA	Mowing; fertilization; pruning & trimming; weed control; pest control; replanting trash collection
Play Equipment	Playgrounds, hoops, courts, nets, goals, etc.	8-20 Years	Regular visual inspections	Repairs; debris removal & cleaning; safety inspections; replacement
Structures	Pavilions, bridges, restrooms	25-40 Years	Periodic inspections	Cleaning; pressure washing; vandalism/graffiti removal; reconstruction
Mechanical Systems	Irrigation, water fountains, lights, etc.	10-25 Years	Regular visual inspections; automated system notifications	Repairs; winterization; replacement
Wayfinding Aids	Trails, sidewalks, parking lots	10-30 Years	Periodic inspections; Post-weather damage reviews	Repairs; sweeping; striping & marking; obstruction clearing; reconstruction

The State of Texas requires pesticide programs to be adequately managed with licensed staff performing applications, and application records being appropriately documented and retained. Further, records of pesticide applications must be maintained for two years and contain specific information related to each application, including location, product name, site treated, and wind direction and velocity.

Per the U.S. Consumer Product Safety Commission Handbook on Public Playground Safety, records of all maintenance inspections and repairs should be retained to ensure compliance with safety regulations. In addition, the NRPA has developed a Certified Playground Safety Inspector certification program that provides training on playground safety issues such as hazard identification, equipment specifications, surfacing requirements, and risk management methods.

## What We Found

- The Parks and Recreation Department maintains an inventory of City-owned parkland and a list of most other park asset locations; however, the condition of these assets is not recorded, hindering condition monitoring and rehabilitation project and replacement planning.
  - The Parks and Recreation Department maintains an inventory of all City-owned parkland, including the location, acquisition date, acreage, population served, and park use category.
  - The Department maintains an automated irrigation management application that monitors all City irrigation systems and provides notifications for automatically sensed irrigation flow issues. This application identifies each irrigation system by location, quantity of stations, and system installation year.
  - The Department maintains a list of the majority of park play equipment and structure assets at each park, but the condition of these assets and the quantity of assets at each location are not recorded. Specifically, while the City records the location of the assets listed in Table 16, no comprehensive information about their age or condition exists. According to Department staff, these assets are observed during periodic area checks and are immediately replaced or repaired when issues are noted; however, these replacements are not recorded. Without this information, routine maintenance and replacement planning for these assets is hindered.

**Table 16:** Summary of Park Assets<sup>13</sup>

Play Equipment	Structures	Mechanical Systems
<ul style="list-style-type: none"> <li>➤ Basketball hoops</li> <li>➤ Sports field goals</li> <li>➤ Baseball &amp; softball diamonds</li> <li>➤ Tennis &amp; pickleball courts</li> <li>➤ Volleyball nets</li> <li>➤ Disc golf courses</li> <li>➤ Splashpads</li> <li>➤ Community garden plots</li> </ul>	<ul style="list-style-type: none"> <li>➤ Restrooms</li> <li>➤ Pavilions</li> <li>➤ <b>Bridges</b></li> <li>➤ <b>Benches</b></li> <li>➤ Picnic tables</li> </ul>	<ul style="list-style-type: none"> <li>➤ Water features</li> <li>➤ Water fountains</li> <li>➤ <b>Ice machines</b></li> </ul>

- The Parks and Recreation Department has established service-level standards for almost all park assets, but some additional clarification is needed.

<sup>13</sup> Park assets in bold are not included in the Department's park asset list.

- In 2023, the Parks and Recreation Department adopted Park Maintenance and Operations Management Standards. These standards generally outline four maintenance service levels: Level One—Parks and Open Spaces; Level One—Park Amenities; Level Two—Park Amenities; and Level Three—Undeveloped or Natural Areas.
- Within these maintenance service levels, greenspaces are assigned to one of five classes: Class AA, Class A, Class B, Class C, and Class D. These classifications generally assign maintenance quality standards for grass, trees and shrubs, flowerbeds, and litter control; however, maintenance classifications have not been clearly associated with each park in a centralized inventory. Still, developed parks seem to generally fall into Class A or Class B.

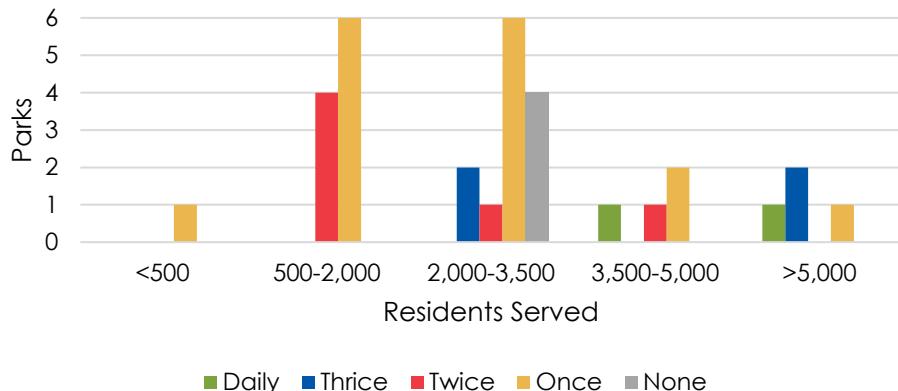
**Table 17:** Simplified Maintenance Standards Activities for Developed Parks

Asset Type	Maintenance Activity	Class A Stnd.	Class B Stnd.
Greenspace	Mow <sup>14</sup>	Every 7 days	Every 14 days
	Trees	Remove Low Limbs for Safety	Remove Hazardous Limbs
	Trash & Litter Pickup	5 Days a Week	Warm Season: Twice a Week Cold Season: Once a Week
Play Equipment	Playgrounds Nets, Backboards, Striping	Weekly Inspection Monthly Inspection	
Structures	Restrooms	Clean & Restock Daily Repair within 24 Hours	
	Pavilions	Inspect & Clean Weekly	
	Benches, Tables, Grills	Inspect Monthly	
	Fences Bridges	Inspect Quarterly	Inspect Quarterly
Mechanical Systems	Irrigation Systems	Repair within 48 hours	No expectation
	Drinking Fountains	Warm Season: Inspect Weekly	
	Water Features	Inspect Weekly	
	Lighting	Inspect Monthly	

- The Maintenance Standards assign inspection timeliness goals for all play equipment, structure, and mechanical system assets except splashpads and community gardens. Repair timeliness expectations are not clearly outlined except for playgrounds, restrooms, and irrigation systems. Despite having two Park Amenities service levels, there is generally no differentiation outlined in the Maintenance Standards for play equipment, structures, and mechanical system assets located in different greenspace classes as outlined in Table 17.

<sup>14</sup> Mowing of developed parks is completed by contractors, not City staff.

- The Parks & Recreation Department has established an Integrated Pest Management plan to manage pests effectively and sustainably, minimizing the need for chemical pesticides and reducing risks to human health and the environment.
- The Parks and Recreation Department has established several schedules to allocate resources to inspections and routine maintenance activities, including a playground replacement plan; however, these schedules do not clearly align with maintenance levels of service.
  - The primary park maintenance function performed by the Parks & Recreation Department is “area checks,” which involve numerous activities for all asset types generally grouped into two categories: (1) routine cleaning or aesthetic upkeep and (2) condition inspections that may lead to a repair or replacement.
  - Based on a comparison of Audit’s park inventory to the current park “area check” schedule, six developed parks do not appear on the schedule, including Mack Park, Evers Park, Township II Park, Cooper Glen Park, Sherman Park, and Jimmy Carter Park. According to Department staff, Mack Park and Evers Park are athletic complexes, so Athletics crews are present daily, and Township II Park, Cooper Glen Park, Sherman Park, and Jimmy Carter Park have minimal activity and are observed quarterly. While this frequency may be appropriate based on the amount of activity at these parks, this service level is not clearly outlined in the maintenance standards.
  - Appropriateness of area check frequency per the Maintenance Standards cannot be verified because individual park classifications have not been identified. Still, there is no clear link between the number of people served by a developed park (i.e., within a ten-minute walk) and the frequency of scheduled area checks as illustrated in Figure 5.

**Figure 5:** Frequency of Area Checks by Residents Served

- Area checks are performed at least weekly for most developed parks; however, most inspections and routine upkeep activities do not require weekly performance per the maintenance standards, indicating resources may not be allocated economically (see Table 17) or standards of service may not be accurate.
- In addition, the Department has established a standard playground safety inspection schedule that outlines playground safety inspection locations weekly. This schedule includes all existing City playgrounds.
- Based on a review of a statistical sample of 77 playground work orders covering 210 inspections, playgrounds were generally inspected per the established playground type and inspection frequency schedule; however, eight inspection forms could not be located.
- While schedules are an effective resource allocation tool for routine maintenance activities, annual work plans are generally more effective for allocating resources to rehabilitation or replacement projects. For instance, Parks has established a playground replacement plan that generally identifies when a playground will need replacement, but this type of planning tool has not been developed for other types of park assets with high replacement costs like irrigation systems.
- Standard forms have been designed to record needed performance information for inspections and routine maintenance activities, and visual quality standards have been established for all park asset types. Still, written guidance on documentation completion practices and the repair tracking process are generally lacking.
  - The Maintenance Standards provide some information on quality standards, and the Parks Maintenance Division has developed a training manual that illustrates the quality expectations of all park

assets. According to Division management, this training is provided to new employees and all staff annually.

- Still, the Parks Maintenance Division has created standardized forms for all assets that provide staff guidance on which condition inspections and routine maintenance activities should be performed, as outlined in Table 18.

**Table 18:** Summary of Documentation of Maintenance Activities

	Area Check Form	Trash Route Form	Large Area Mowing Form	Playground Inspection Form	Pesticide Application Form
<b>Greenspace</b>	Routine Inspection		Routine		Routine
<b>Play Equipment</b>	Inspection			Inspection	
<b>Structures</b>	Routine Inspection		Routine		
<b>Mechanical Systems</b>	Inspection				

- While these forms are effectively designed to record necessary work order information, this information is not consistently recorded for all forms as outlined in Table 19.

**Table 19:** Summary of Form Completeness<sup>15</sup>

	Area Check Form	Trash Route Form	Large Area Mowing Form	Playground Inspection Form
<b>Forms Reviewed:</b>	50	50	6	210
<b>Forms Missing Information</b>				
Who Staff Assigned	2	0	0	7
What Activities Completed	13	11	NA	0
When Time Spent	5	50	1	31
Where Asset Maintained	0	0	0	0
How Equipment Used	NA	0	NA	NA

- Further, staff did not consistently use the pesticide application form recommended by the Texas Department of Agriculture, which ensures all statutorily required information is recorded. Specifically, 10 of 50 application forms were incomplete (i.e., missing at least one component of the TDA requirements) as summarized in Table 20.

<sup>15</sup> As these forms all cover periodic condition inspections or routine maintenance, the why requirement for effective work order documentation was excluded from this review.

**Table 20:** Pesticide Application Records

Requirement	Quantity
<b>Records Complete</b>	40
<b>Records Incomplete</b>	10
Equipment Used	5
EPA Registration No.	1
Site Treated	1
Total Volume of Acre Treated	1
Licensed Applicator's Name/License No.	2
<b>Total:</b>	<b>50</b>

- Additionally, of the 50 reviewed application forms, 28 were missing the recorded business name for whom the pesticide application was made as required by State regulations. Although presumably all City pesticide applications are made on behalf of the City, retention issues increase the possibility that an application made on behalf of the City is lost or misplaced.
- A standardized retention process for these forms has not been established resulting in (1) forms being retained in different locations, including with Park employees, in the Parks Managers' offices, or the Department's filing cabinet; (2) area ground check forms from before 2025 being disposed of despite State retention requirements;<sup>16</sup> and (3) pesticide application forms being completed inconsistently by staff, including completing all forms at the end of the week versus as applications are completed.
- These standardized forms allow condition issues identified during inspections to be documented,<sup>17</sup> but written instructions or guidance on tracking the resolution of these issues (i.e., completing repairs) have not been established. Specifically, of 50 area check forms reviewed, 41 had a crew comment requiring additional follow-up, but only seven relevant follow-up tasks were located in the Department's planning application. Similarly, of the six 2024 large area mowing forms reviewed, one form had a crew comment regarding cracks observed in a dam; however, no relevant follow-up tasks were located.
- All employees involved in pesticide applications (20 employees) and playground inspections (four employees) are appropriately licensed by the Texas Department of Agriculture and certified by the National

<sup>16</sup> Based on discussion with the City Secretary's Office, work orders for general public works, including parks and playgrounds, must be retained for at least two years per Texas State Library and Archives Commission retention schedule PW5200-02.

<sup>17</sup> According to staff, needed playground repairs are completed same day, so issues are not noted on the inspection form.

Recreation and Park Association, respectively, helping to ensure quality.<sup>18</sup>

- Quality assurance documentation for park maintenance activities, including supervisor reviews of standardized forms, is limited. Work order system access issues hinder resource usage tracking and analysis.
  - Based on review of the Department's area check forms, trash route forms, and large area mowing forms, there did not appear to be a consistent process to record Park Maintenance management's review of completed forms. Specifically, only four of the 50 area check forms reviewed appeared to be reviewed by management, and none of the trash route or large area mowing forms had been reviewed. Further, of the 210 playground inspection forms, 31 were not reviewed by a supervisor to verify completion of safety inspections and repairs, and none of the 50 pesticide application records were reviewed.
  - According to Department staff, documentation for park maintenance activities is reviewed for quality assurance on a sampling basis; however, there is no written guidance for supervisors on how frequently quality assurance reviews should be completed or how these should be documented.
  - Parks Maintenance has an outdated work order system that is not consistently used by all employees due to access issues. According to Department staff, the Department stopped renewing the contract for this system in 2022 due to the City's Enterprise Application Replacement Project, which, as of July 2025, was paused for at least two years. As the system has not been recently updated, it is not accessible on all devices, so some employees, including Park Managers, cannot access the system. Parks & Recreation recently identified an existing City software solution and has begun reimplementing an electronic work order system.
  - Due to system access issues, work order data is not comprehensive and is likely inaccurate, hindering tracking and analysis of resource usage data by crew and park, except for playgrounds.
- In addition to park maintenance, the Parks & Recreation Department is responsible for overseeing activities to prepare for City events; however, these activities are not adequately tracked to assess actual Department resources used.

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<sup>18</sup> The City of Denton's registered pesticide applicator account information had not been updated since January 2019 and included the incorrect county and the contact name of a former City employee.

- The Parks & Recreation Department assists with City events, including Denton Halloween, Arts & Jazz Fest, preparation for sports tournaments, internal City employee event preparation, and more.
- Currently, the Department uses an internal database to informally track special events and related estimated costs; however, there is no process to centrally record or track all special event tasks, including total employee time and materials used, further hindering analysis of resource optimization.

### **Why It Matters**

The Parks & Recreation Department is responsible for managing and overseeing assets City-wide, with various maintenance tasks completed daily, in addition to completing activities for City special events. While an inventory of most assets exists, more consistent tracking of asset condition could improve replacement and rehabilitation project planning. Further, while maintenance standards and levels of service have been established, it is not clear which parks have been classified under which standard, and either way, many inspection tasks appear to be occurring more frequently than required by the standards, making it unclear if resources are completely optimized.

This issue is further hindered by work order documentation inconsistencies and format. While standard forms and schedules help ensure inspections and routine activities are completed, this information cannot be easily used to analyze asset condition or resource usage because they are completed physically and inconsistently retained. These issues are especially critical for pesticide applications and playground safety inspections given their potential impact on public health and safety. Implementation of an electronic work order system should help to address these documentation and data analysis issues in the future.

Further, while Parks Maintenance staff are completing work, few standard operating procedures have been developed to provide clear guidance on quality expectations for inspection and routine activities. Further, while Parks Maintenance managers indicated that they occasionally perform drive-by quality checks, there is limited documentation of these activities, and most standard forms were not reviewed, indicating that quality assurance activities are limited.

### **Recommendations:**

- 8.** Establish a standard process to record and monitor the condition of park assets to facilitate rehabilitation project and asset replacement planning. An

annual work plan to address these needs should be established once adequate data is collected.

**Parks & Recreation Department Comments:** Parks and Recreation has recently completed an asset inventory for all city-owned parkland and will use the information gathered to inspect parks and the assets therein on a quarterly basis. This will be a manual process until asset management and work order software can be implemented.

*In addition, staff are actively working to implement CityWorks as the department's asset management and work order system, providing a structured platform for tracking maintenance activities and service delivery. To support this transition and ensure effective system management, the department also plans to request an additional full-time equivalent (FTE) position or reclassify an existing role to align with operational needs and strategic goals.*

- 9.** Evaluate how the Maintenance Standards have been operationalized by Parks Maintenance managers to ensure the Standards are met and resources are used efficiently and economically; Clearly classify all park assets per the established Maintenance Standards.

**Parks & Recreation Department Comments:** Parks and Recreation will evaluate the current maintenance standards to ensure they are reflective of the current level of services, staffing, and operational expectations. As a CAPRA accredited agency, this process will be fully reviewed every 5 years as part of reaccreditation.

*In addition, staff are actively working to implement CityWorks as the department's asset management and work order system, providing a structured platform for tracking maintenance activities and service delivery. To support this transition and ensure effective system management, the department also plans to request an additional full-time equivalent (FTE) position or reclassify an existing role to align with operational needs and strategic goals.*

- 10.** Track actual costs for maintaining park assets, including expenses for labor, equipment, and materials, at least on a park-by-park basis. Methods for recording actual resource usage for special events and other non-park maintenance activities should also be established.

**Parks & Recreation Department Comments:** Staff are actively working to implement CityWorks as the department's asset management and work

order system, providing a structured platform for tracking maintenance activities, costs, and service delivery. Having electronic work orders that tie assets and their maintenance activities together will be valuable in keeping financial records and estimating budgetary needs. To support this transition and ensure effective system management, the department also plans to request an additional full-time equivalent (FTE) position or reclassify an existing role to align with operational needs and strategic goals.

**11.** Implement a documented quality control and assurance process for park maintenance activities, including (1) written guidance such as standard operating procedures that explain how inspections and routine maintenance tasks should be performed; and (2) expectations for supervisors on how frequently they should verify crew work quality and how this should be documented to ensure accountability.

**Parks & Recreation Department Comments:** Parks and Recreation will formalize written guidance and standard operating procedures as requested. This will all be operationalized in the new work order application.

**12.** Implement an electronic work order system to improve maintenance activity and resource usage documentation. If an electronic work order system is not implemented, ensure that existing physical work order documentation (i.e., standardized forms) is consistently retained per required retention schedules and consider aggregating this information to allow for cost tracking and analysis.

**Parks & Recreation Department Comments:** Staff are actively working to implement CityWorks as the department's asset management and work order system, providing a structured platform for tracking maintenance activities and service delivery, with an expected implementation date of spring 2026.

## **Vendors Appear to be Paid per Contract Terms; Vendor Service Monitoring Could be Improved**

Best practices suggest organizations set up a clear vendor management policy that details the scope, roles and responsibilities, evaluation criteria, and performance monitoring elements. There should also be clear communication and regular meetings to review progress, discuss challenges, and adjust plans as needed while completing assigned tasks.

Further, as documented in the City's [Audit of Vendor Management](#), as part of the vendor management process, best practices recommend organizations

establish a documented agreement detailing both vendor and organization expectations for fulfilling their promises as laid out in the contract. In general, these promises include: 1) delivering goods or services within a set time, 2) meeting the quality standards in the agreement, and 3) paying for the goods or services at the agreed-upon rate. To ensure that the vendor meets these obligations, the Office of Federal Procurement Policy suggests that an organization have a strong contract management program, including:

- Clearly defined duties, tasks, and authority for individuals involved in the contract management process.
- Contract administration plans specifying critical performance outputs and the quality assurance methodology used to verify each.

Best practices also suggest that organizations establish controls over payments to ensure that a purchase is authorized, received, and billed accurately before a payment is made using the three-way match concept. This concept relies on individuals separately verifying that what was provided was received and billed accurately using different documents or methods of verification.

Similarly, organizations should have an established invoice approval workflow process that details the steps taken to review and pay an invoice, including requesting proper signatures for approval after verification of accuracy. Invoice verification assists with preventing overpayment or duplicate payments, reduces the risk of fraud, and assists with improving compliance with contractual terms. Invoice verification should also include review of supporting documents such as the invoice, purchase order, contract, and service confirmation.

Ensuring organizations maintain updated standard operating procedures detailing the vendor management process, including assigning tasks and processing invoices, assists with ensuring consistency and improved employee onboarding in the event of staff turnover or temporary leaves of absence.

## **What We Found**

- City vendors appear to be completing outsourced mowing and tree trimming maintenance activities in accordance with established contracts; however, the Parks & Recreation Department has not established procedures to ensure proper management oversight of vendor activities as recommended by three-way match control best practices.
  - Mowing vendors currently complete maintenance activities in accordance with the established City contract that details expected mowing cycles (i.e., areas to be mowed and mowing frequency), and tree trimming vendors complete maintenance activities when notified by the Department.

- The Parks & Recreation Department's practice to monitor vendor activities is to periodically observe (drive-by) areas where the vendor communicated they would be completing maintenance tasks, but this review is informal and not recorded hindering verification of the services provided.
- The Parks & Recreation Department does not have documented standard operating procedures detailing the process to assign and monitor maintenance activities completed by vendors.
- Payments made to vendors for outsourced maintenance tasks were generally accurate; however, development of standard procedures could further enhance the vendor oversight process.
  - Based on a review of a statistical sample of 79 vendor payments and related invoices, all vendor activities were billed in accordance with contract terms, and 78 payments were processed and paid accurately in accordance with the vendor invoice.
  - Vendor invoices are provided to Parks & Recreation Management detailing activities completed, but no supporting documentation or images are required to provide assurance that tasks were completed appropriately in accordance with three-way match control best practices.
  - The Parks & Recreation Department maintains an internal Tree Maintenance & Planting database to track tree maintenance tasks completed by vendors; however, this spreadsheet is updated to record a task as 'Done' but does not detail the date of completion or associated invoice number to formally track completion and payment of vendor work.
  - Additionally, the Parks & Recreation Department does not have documented standard operating procedures detailing the process to review and pay vendor invoices.

### **Why It Matters**

Vendors appear to be performing City-outsourced maintenance tasks per contract, however, there is no formal process to track and monitor each identified maintenance task to ensure completion and account for vendor invoices, as a formal work order system could assist with verifying all maintenance tasks, including vendor outsourced tasks, are appropriately completed. Further, the current process to review vendor invoices is informal and management reviews are not documented increasing the risk of an inaccurate or duplicate payment to a vendor.

Additionally, establishing standard operating procedures to specify the process to manage vendor activities and process invoices would help ensure vendors are fulfilling contract expectations and assist the Department with tracking maintenance activities. This formal guidance would provide Parks & Recreation Department staff with institutional knowledge, facilitate consistency, and help navigate emergency situations.

**Recommendations:**

- 13.** Establish standard operating procedures detailing the vendor management process, including activity assignment, oversight, and invoice processing to verify tasks are adequately completed.

**Parks & Recreation Department Comments:** To ensure consistency and accountability in vendor relationships, Parks and Recreation will establish standard operating procedures that clearly define the vendor management process. These procedures will outline key components such as activity assignment, oversight responsibilities, and invoice processing protocols to verify that contracted tasks are completed satisfactorily. In collaboration with the Purchasing Department, Parks and Recreation will identify which city department currently demonstrates the most effective and efficient vendor management practices. This benchmark will serve as a foundation for developing and implementing a tailored process within Parks and Recreation, ensuring operational excellence and alignment with citywide standards.

- 14.** Formally record management review of vendor invoices to verify accuracy and approval prior to issuing payment.

**Parks & Recreation Department Comments:** To ensure consistency and accountability in vendor relationships, Parks and Recreation will establish standard operating procedures that clearly define the vendor management process. These procedures will outline key components such as activity assignment, oversight responsibilities, and invoice processing protocols to verify that contracted tasks are completed satisfactorily. In collaboration with the Purchasing Department, Parks and Recreation will identify which city department currently demonstrates the most effective and efficient vendor management practices. This benchmark will serve as a foundation for developing and implementing a tailored process within Parks and Recreation, ensuring operational excellence and alignment with citywide standards.

- 15.** Establish a standard process to manage assignment and completion of all park maintenance tasks, including tasks outsourced to vendors. Consider utilizing a formal work order system.

**Parks & Recreation Department Comments:** Staff are actively working to implement CityWorks as the department's asset management and work order system, providing a structured platform for tracking maintenance activities and service delivery, with an expected implementation date of spring 2026.

## Audit Project Background

The Internal Audit Department is responsible for providing: (a) an independent appraisal<sup>19</sup> of City operations to ensure policies and procedures are in place and complied with, inclusive of purchasing and contracting; (b) information that is accurate and reliable; (c) assurance that assets are properly recorded and safeguarded; (d) assurance that risks are identified and minimized; and (e) assurance that resources are used economically and efficiently and that the City's objectives are being achieved.

## Auditing Standards

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Management Responsibility

City management is responsible for ensuring that resources are managed properly and used in compliance with laws and regulations; programs are achieving their objectives; and services are being provided efficiently, effectively, and economically.

## Objectives, Scope, and Methodology

The City Auditor's Office has completed an audit of the City's park management and planning processes, including park planning, parkland acquisition and development funding, and park maintenance, including vendor management. This report is intended to provide assurance that the City's park planning processes are transparent, effective, and equitable; parkland acquisition and development funding practices are fair, economical, and calculated accurately; and park maintenance activities are effective, efficient, and economical.

Audit fieldwork was conducted during February, March, April, May, June, July, August, and September 2025. The scope of review varied depending on the procedure being performed. The following list summarizes major procedures performed during this time:

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<sup>19</sup> The City of Denton Internal Auditor's Office is considered structurally independent as defined by generally accepted government auditing standard 3.56.

- Reviewed documentation to develop criteria including documented policies, industry standards, State of Texas regulations, City requirements, and best practices;
- Developed process narratives to identify current control activities in the park maintenance, vendor management, park land development, and construction planning processes;
- Interviewed staff from the Parks & Recreation Department, Finance Department, Development Services Department, Technology Services Department and Fleet Services Division;
- Conducted ride-along visits with Parks & Recreation staff to obtain an understanding of management oversight processes for maintenance activities;
- Reviewed a judgment sample of four City park planning projects to ensure needed planning documents were completed;
- Created an inventory of current parks and related acreage, facilities, and amenities to assess existing park system service levels for comparison to Master Plan goals, with peer cities, and across park zones;
- Estimated a ParkServe score for the City of Denton based on Trust for Public Land's methodology;
- Calculated a parkland availability metric for census blocks within Denton's city limits using geographic data provided by Trust for Public Land to determine if disparities in parkland access existed between census blocks of color and white census blocks, and low-income census blocks and higher-income census blocks;
- Estimated future developed park acreage service level based on the 2040 Comprehensive Plan, expected parkland dedication based on existing ordinance requirements, and existing undeveloped parkland to evaluate the feasibility of the Master Plan's 2040 goal;
- Compared the 1998 and 2022 Parkland Dedication Ordinance to best practices to assess the fairness of the City's park acquisition and development funding practices, including evaluating the acreage dedication and fee-in-lieu of dedication requirement calculation methodologies for proportionality to the existing parkland acreage service-level;
- Reviewed a sample of parkland dedication and development fee assessments and City park projects to ensure fees were accurately calculated and paid based on the corresponding ordinance;

- Compared Denton parks and recreation expenses to peer cities with similar park access service levels to evaluate general park system economy;
- Conducted multiple on-site visits to the Parks Department to review judgment samples of 50 pesticide application records, 50 area check forms, and 50 trash route forms, and reviewed the total population of internal large area mowing forms for 2024;
- Reviewed the Parks Department overtime report for fiscal year 2024 to determine the quantity and total costs of employee overtime;
- Verified Parks & Recreation Department licensing and certification requirements for Pesticide Control Licenses and Certified Playground Safety Inspectors;
- Reviewed Texas Department of Agriculture pesticide application reports from January 2023; and
- Reviewed statistical samples of 77 playground inspection work orders and 79 vendor payments to ensure proper documentation and review.<sup>20</sup>

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<sup>20</sup> Each sample size provides with 95% confidence that the true population statistic is with  $\pm 10\%$  of the sample statistic using this calculator: <https://www.surveysystem.com/sscalc.htm>.

## Appendix A: Management Response Summary

The following summarizes the recommendations issued throughout this report. The auditors found that staff and the Department were receptive and willing to make improvements to controls where needed. Management has provided their response to each recommendation.

1	Reevaluate long-term acreage and investment level of service goals for feasibility.	Agree
Responsibility:	<b>Director &amp; Assistant Director-Park Planning</b>	Expected Completion:
2	Formally establish level of service goals for key park amenities based on community preferences and formalize a process for evaluating the impact of new projects on these goals.	Agree
Responsibility:	<b>Director &amp; Assistant Director-Park Planning</b>	Expected Completion:
3	Consider establishing level of service resource distribution fairness goals for park system acreage, access, investment, and amenities.	Agree
Responsibility:	<b>Director &amp; Assistant Director-Park Planning</b>	Expected Completion:
4	Update the Parkland Dedication Ordinance to ensure fee-in-lieu requirements are proportional to land dedication requirements by calculating fees based on acreage requirements instead of dwelling units.	Agree
Responsibility:	<b>Director &amp; Assistant Director-Park Planning</b>	Expected Completion:
5	Establish a process for Parks and Recreation Department staff to verify parkland dedication and development fees have been collected by Planning and Development staff.	Agree
Responsibility:	<b>Director &amp; Administration Manager</b>	Expected Completion:
6	Establish a process for Parks and Recreation Department staff to manage developer or owner parkland dedication and development fee refund requests per the applicable ordinance requirements.	Agree
Responsibility:	<b>Director &amp; Administration Manager</b>	Expected Completion:
7	Refine the written procedures for acquiring and developing parkland and finalize the Design Standards.	Agree

Responsibility:	<b>Director &amp; Assistant Director-Park Planning</b>	Expected Completion:	<b>FY26, Q4</b>
8	Establish a standard process to record and monitor the condition of park assets to facilitate rehabilitation project and asset replacement planning.		<b>Agree</b>
Responsibility:	<b>Assistant Director-Park Planning &amp; Parks Managers</b>	Expected Completion:	<b>FY26, Q4</b>
9	Evaluate how the Maintenance Standards have been operationalized by Parks Maintenance managers to ensure the Standards are met and resources are used efficiently and economically; Clearly classify all park assets per the established Maintenance Standards.		<b>Agree</b>
Responsibility:	<b>Assistant Director-Park Planning &amp; Parks Managers</b>	Expected Completion:	<b>FY27, Q1</b>
10	Track actual costs for maintaining park assets, including expenses for labor, equipment, and materials, at least on a park-by-park basis.		<b>Agree</b>
Responsibility:	<b>Assistant Director-Park Planning &amp; Parks Managers</b>	Expected Completion:	<b>FY27, Q1</b>
11	Implement a documented quality control and assurance process for Park Maintenance activities, including (1) written guidance such as standard operating procedures that explain how inspections and routine maintenance tasks should be performed; and (2) expectations for supervisors on how frequently they should verify crew work quality and how this should be documented to ensure accountability.		<b>Agree</b>
Responsibility:	<b>Assistant Director-Park Planning &amp; Parks Managers</b>	Expected Completion:	<b>FY26, Q4</b>
12	Implement an electronic work order system to improve maintenance activity and resource usage documentation.		<b>Agree</b>
Responsibility:	<b>Assistant Director-Park Planning &amp; Parks Managers</b>	Expected Completion:	<b>FY26, Q4</b>
13	Establish standard operating procedures detailing the vendor management process, including activity assignment, oversight, and invoice processing to verify tasks are adequately completed.		<b>Agree</b>
Responsibility:	<b>Assistant Director-Park Planning &amp; Administration Manager</b>	Expected Completion:	<b>FY26, Q3</b>

14	<i>Formally record management review of vendor invoices to verify accuracy and approval prior to issuing payment.</i>	<b>Agree</b>
	<b>Responsibility:</b> <b>Assistant Director-Park Planning &amp; Administration Manager</b>	<b>Expected Completion:</b> <b>FY26, Q3</b>
15	<i>Establish a standard process to manage assignment and completion of all park maintenance tasks, including tasks outsourced to vendors.</i>	<b>Agree</b>
	<b>Responsibility:</b> <b>Assistant Director-Park Planning &amp; Parks Managers</b>	<b>Expected Completion:</b> <b>FY26, Q4</b>