



Performance Audit

Pittsburgh Parks Conservancy

Report by the
Office of City Controller

MICHAEL E. LAMB
CITY CONTROLLER

Douglas W. Anderson, Deputy Controller

Gloria Novak, Performance Audit Manager

Bette Ann Puharic, Performance Audit Assistant Manager

Joanne Corcoran, Performance Auditor

Emily Ferri, Performance Auditor

Bill Vanselow, Performance Auditor

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CITY OF PITTSBURGH
OFFICE OF THE CITY CONTROLLER
Controller Michael E. Lamb

July 28, 2020

The Honorable William Peduto, Mayor of Pittsburgh
and Members of Pittsburgh City Council

Dear Mayor Peduto and Members of City Council:

The Office of the City Controller is pleased to present this performance audit of **The Pittsburgh Parks Conservancy** conducted pursuant to the Controller's powers under Section 404(b) of the Pittsburgh Home Rule Charter. Our procedures were conducted in accordance with applicable government auditing standards and are limited to our objectives, scope, and methodology sections of this report.

This audit examines the PPC's role, relationship and communication processes with the City of Pittsburgh and its various departments. In addition, this audit evaluates the various agreements, contracts and leases between the City of Pittsburgh and the Pittsburgh Parks Conservancy. This audit was conducted at the request of City Council for background information about the City's involvement with the Pittsburgh Parks Conservancy due to the passage of a referendum to increase real estate taxes for use in underserved parks in the City. The Pittsburgh Parks Conservancy was instrumental in the passage of the referendum.

EXECUTIVE SUMMARY

The Pittsburgh Parks Conservancy (PPC) is a nonprofit organization that was founded in 1996 by a group of citizens worried about the deteriorating conditions of Pittsburgh's parks. In 1998, an official public-private partnership with the City of Pittsburgh was created to restore the City's 5 regional parks: Frick, Schenley, Highland, Riverview and Emerald View Park. More recently the Parks Conservancy has expanded its improvement projects into the City's 160 smaller community and neighborhood parks or parklets. The PPC also collaborates with the City year round for maintenance and repair work at some of the parks.

The PPC has raised almost \$130 million for park improvements with the largest revenue source coming from private donors and grants. PPC receives smaller amounts of revenue from program services and investments. In 2018, the PPC had \$7,767,974 in revenues and \$6,379,650 in expenses. PPC total assets in 2018 were \$20,595,487.

PPC Agreements, Contracts and Leases with City and Authorities

The auditors found 58 agreements, contracts or leases between the City or other entities with the PPC. Other entities include the Housing Authority, Pittsburgh Water and Sewer Authority (PWSA), Urban Redevelopment Authority (URA) and the Allegheny County Sanitary Authority (ALCOSAN). Some of the agreement types are cooperation, license, maintenance, reimbursements, grant funding, capital improvements, and lease agreements.

These agreements are not in one central location, nor is one specific City employee or department responsible with organizing and keeping track of all the agreements. All agreements had to be researched and requested by the auditors from a variety of sources. The auditors found 11 of the agreements between the City and PPC were executed after the project started.

City Interactions and Collaborations with PPC

The PPC works with 5 different City departments: Department of Public Works (DPW), City Planning, Parks and Recreation, Office of Management and Budget (OMB), and Public Safety (Park Rangers). The auditors met with DPW, City Planning, OMB, and Parks & Recreation to discuss their interactions with the PPC. DPW is the primary department that works with PPC in restoring and maintaining parks and gives approval and oversight to all projects. PPC and DPW have constant communication when working together thru progress reports, site visits, inspections, and shared maintenance agreements.

The language in several of the contracts like the Mellon Park Walled Garden state that the PPC is to give written reports or documentation on the status of the project when requested by the City. The auditors were informed that this was not always practical or needed. Several contracts reviewed listed the “City” and not a specific department, making it unclear to the auditors which department was receiving and reviewing the status reports submitted by PPC.

PPC and City Planning both design master plans for City parks. During interviews with City Planning, they expressed concerns with the lack of communication and coordination they have with PPC and DPW.

The Resolution of 1998 authorized the 2000 cooperation agreement between the City and PPC. It also amended the agreement to define City Council’s role. It states that “Council will be specifically mentioned as a legislative body where it only referred to the Mayor or City previously.”

The 2000 and 2011 cooperation agreements list a number of responsibilities assigned to City Council and PPC. Some project agreements between the City and PPC need to be approved first by City Council. Out of the 58 agreements, the auditors found 31 that were authorized by City Council, 12 were written with public authorities, 6 were written before resolutions became available online in Legistar and 7 are extensions of project agreements that already have an authorizing resolution and do not necessarily require a separate resolution for the extension of

the project. This left 2 agreements without an authorizing council resolution in Legistar that also could not be placed into any of the categories above.

According to PPC, Council has only requested PPC to occasionally appear in front of them with regards to agreements. PPC is supposed to submit its annual report of activities to City Council. PPC provided its 2018 annual report to City Council. City Council is supposed to approve all PPC program fees. The auditors found no resolutions passed by City Council pertaining to any PPC program fees.

The City is entitled to appoint 5 members to the PPC board of directors that are nominated by the Mayor and confirmed by City Council. According to PPC, the City has not appointed its 5 PPC board members.

PPC Grants and Funding Sources

PPC receives a variety of grant funding for park improvements such as: PWSA green infrastructure grants, ALCOSON EPA grants, Redevelopment Assistance Capital Program (RACP) grants, Community Development Block Grant (CDBG) funds and the Neighbor Needs Capital Program grants.

The PPC also receives 85% of the annual earnings from the Henry Clay Frick Trust every year to be used for the operation and maintenance of the Frick Environmental Center. The remaining 15% goes into the general fund for Frick Park Maintenance.

PPC Management of City Parks and Facilities

The PPC is the landlord through master tenant agreements with two city owned facilities and two greenspaces: The Frick Environmental Center (FEC), Schenley Visitor's Center, Schenley Plaza, and Mellon Park Square. Landlord duties allow PPC to staff and operate city-owned facilities, make their own repairs and renovations and provide their own landscaping.

The FEC, Schenley Plaza and Schenley Visitors Center are allowed to charge program fees. All income from fees are used for the operation and maintenance of the facilities. The FEC and the Schenley Visitor Center do not charge admission fees to customers but allow PPC to charge fees for renting space, private events and programs. The Schenley Plaza receives rental income from a number of performances, exhibits, festivals, markets, and other events they host throughout the year. Schenley Plaza also has 5 tenants on the premises that pay rent to the PPC for the upkeep and maintenance of the area.

If City Council votes to increase the City's real estate tax to fund City parks, funding will go to a parks trust fund to be used by DPW to fund park maintenance and a variety of projects in underserved parks. The current city staffing levels will not be adequate to perform these expanded duties.

Our findings and recommendations are discussed in detail beginning on page 8. We believe the information in this audit will inform City Council about the PPC and our recommendations will provide more accountability and improve operation efficiency.

We would like to thank the Pittsburgh Parks Conservancy, DPW, City Planning, and OMB staff for their cooperation and assistance.

Sincerely,

A handwritten signature in black ink that reads "Michael Lamb". The signature is written in a cursive, flowing style.

Michael E. Lamb
City Controller

INTRODUCTION

This performance audit of the Pittsburgh Parks Conservancy was requested by City Council and conducted pursuant to section 404(c) of the Pittsburgh Home Rule Charter. City Council Resolution #825 authorized and directed the City Controller “to perform an audit of all contracts, agreements, and leases between the City of Pittsburgh and the Pittsburgh Parks Conservancy (PPC), as well as the administering agencies, departments, authorities and entities within the Controller’s jurisdiction to do so, pursuant to the powers outlined in the Home Rule Charter.” This is the first performance audit of the Pittsburgh Parks Conservancy.

This audit examines the PPC’s role, relationship and communication processes with the City of Pittsburgh and its various departments. In addition, this audit evaluates the various agreements, contracts and leases between the City of Pittsburgh and the PPC. These agreements include Cooperation Agreements, Project License and Maintenance Agreements, Project and License Agreements, Contribution Agreements, Project Assistance and Payment Agreements, Cost Share Agreements, and Project License and Reimbursement Agreements. The auditors reviewed a total of 58 agreements, contracts and leases.

Tax Ballot Referendum

In the fall of 2019, City administrators supported a PPC citizen-led campaign to vote in favor of a referendum that would increase City real estate taxes by 0.5 mills (\$50 per \$100,000 of assessed real estate value) to boost funding specifically for underserved City parks. People were hired to canvas the city collecting signatures so that the question could be put on the ballot. According to a *Pittsburgh Post-Gazette* article dated, January 21, 2020 titled “Two Council Members Want to Divide Parks Tax Money Equally among Pittsburgh’s 9 Districts,” “the parks conservancy spent \$634,000 in directing funding to the campaign, plus another \$80,000 in in-kind donations. The Pittsburgh Urban Magnet Project, or PUMP, spent \$45,000.”

For a referendum to be placed on the ballot, the Allegheny Code of Ordinances, Chapter 5, Administrative Code, Article 1101.5 Voter referendum, petition requirements states “a Voter Referendum petition must be signed by registered voters of the County comprising at least 5% of the number of registered voters in the County voting for the Office of Governor in the most recent gubernatorial election.”

According to the PPC’s website, 12,467 legal signatures were required for the referendum to be placed on the ballot. In this context, “legal” meant that the person signing the petition had to be a City of Pittsburgh resident and a registered voter. All signatures on the petitions were turned in and reviewed by the Allegheny County Election Division Office. The petition results were not posted online but are available to the public for review in person at the Allegheny County Board of Elections located downtown in the County Office Building, 6th floor.

The referendum appeared on the November 2019 election ballot and read as follows:

Shall the Pittsburgh Home Rule Charter be amended to establish a dedicated Parks Trust Fund beginning in 2020 to: improve, maintain, create and operate public parks; improve park safety; equitably fund parks in underserved neighborhoods throughout Pittsburgh; be funded with an additional 0.5 mill levy (\$50 on each \$100,000 of assessed real estate value); secure matching funds and services from a charitable city parks conservancy; and assure citizen participation and full public disclosure of spending?

This additional tax is projected to generate \$10 million every year creating its own dedicated parks trust fund. This trust fund will be used to address parks' maintenance and capital projects in underserved neighborhoods. As to where and how the money is spent, that will be directed and approved by City Council.

The referendum passed by 52% of the vote. The City's law department determined that despite the referendums passage, City Council must officially pass the tax increase. Some members of Council were for the referendum and some were against. As a result, Council was not comfortable in passing a tax increase without further investigation of the main group that worked to pass the referendum and who will most likely work with the City in revitalizing the parks, the PPC.

The City and the PPC have been working together since 1998, but an evaluation of the relationship, performance and results of projects between the City and the PPC was never conducted. Therefore, City Council asked for a performance audit assessing the effectiveness and efficiency of the PPC and the City partnership. As the auditors discovered and will address later in this audit, the City department that works the most with the PPC is the Department of Public Works (DPW), Bureau of Operations Parks Maintenance Division. Parks Maintenance is responsible for the upkeep and condition of all City parks.

City Parks Maintenance Budgets

The new proposed tax is to be in addition to funds already designated for City park maintenance and projects in the City's operating and capital budgets. The operating budget for DPW's Bureau of Operations includes four divisions: Parks Maintenance, Streets Maintenance, Heavy Equipment and Forestry. The Bureau of Operations budget was \$29,881,133 in 2018, \$22,090,263 in 2019 and \$24,022,352 in 2020. All four divisions' budget expenditures are grouped together and include: personnel salaries and wages, personnel employee benefits, professional and technical services, property services, other services, supplies, and property. **The parks maintenance costs are not separated in the budget; therefore, the actual amount of money the City spends maintaining the parks cannot be determined.**

The capital budget had allocated \$9,572,346 to parks maintenance projects in 2018. This breakdown consists of \$4,937,055 parks reconstruction, \$965,000 Allegheny Regional Asset District (ARAD) parks reconstruction, \$718,087 play area improvements, \$520,000 pool rehabilitation, \$912,315 sports facility improvements, \$409,889 comprehensive plan for Emerald View Sheraden Park Master Plan, and \$1,110,000 at recreation centers located in the Warrington Recreation Center and Brookline Recreation Center.

In 2019, the capital budget had \$10,767,500 allocated to parks maintenance projects. This breakdown consists of \$3,405,000 parks reconstruction, \$1,500,000 ARAD parks reconstruction, \$1,327,000 play area improvements, \$395,000 pool rehabilitation for McBride and Ammon pools, \$1,140,500 sports facility improvements, \$442,000 Lower Heth's Run (Highland Park recreation space and storm water main), \$100,000 comprehensive plan for Kennard Park and Field Master Plan, \$75,000 trail development for Washington Boulevard Trail in Highland Park, and \$2,383,000 at recreation centers located in parks (Robert E. Williams Community Center and Jefferson Recreation Center and Warrington Recreation Center and Olympia Park Building).

For 2020, the City's capital budget has \$13,673,588 allocated to parks maintenance projects. This is broken down as follows: \$8,658,588 parks reconstruction, \$2,300,000 ARAD parks reconstruction \$430,000 play area improvements, \$100,000 splash zones for West End spray park design, \$610,000 sports facility improvements at Chadwick playground, \$325,000 consultant plan and studies (Hays Woods Park and Westinghouse Park Master Plan), and \$1,250,000 at recreation centers located in parks (Robert E. Williams Community Center and Jefferson Recreation Center).

Since March 2020 the Pittsburgh area has had to deal with the Covid-19 pandemic. This crisis is expected to reduce tax revenue for the City.

Allegheny Regional Asset District (ARAD)

ARAD provides funding for the regional parks in the City. A regional park is a large land mass or trees, natural resources and recreational facilities. The regional parks are Frick (which has its own endowment fund), Schenley, Highland, Riverview and Emerald View Park. There is an extra 1% tax on all sales in Allegheny County. Half of the revenue goes to ARAD to be given to regional assets (including the regional parks); the other half is given to the local governments.

In 2019, ARAD adopted a \$108.6 million budget serving 104 regional assets. Some 31% of the funding will go to support libraries; 31% to parks, trails and other green spaces; 13% to sports and civic facilities; 13% to arts and culture organizations; 8% to regional facilities (Zoo, Aviary, Phipps Conservatory); and 3% to transit. Less than 1% is to be spent on administration. Nine regional assets are contractual assets and have been given guaranteed funding for a period of five years (2015-2019). See the www.radworkshere.org web page under current assets for a complete listing of regional assets.

OVERVIEW

The Pittsburgh Parks Conservancy was founded in December 1996 by a group of citizens worried about the deteriorating conditions of Pittsburgh's parks. In 1998, an official public-private partnership with the City of Pittsburgh was created to restore the City's five regional parks. According to PPC's website, PPC is a non-profit organization that has raised almost \$130 million and has completed 22 major improvement projects. Recently, improvement projects have expanded into the City's smaller community and neighborhood parks.

PPC's bylaws state that it is to operate exclusively for charitable, educational and scientific purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986. PPC's primary purpose is to support, restore and improve public parks in the City of Pittsburgh and to educate the public about these various parks. Their main office is located at 45 South 23rd Street, Suite 101, Pittsburgh, PA 15203.

According to the PPC's 2018 annual report, in addition to the five regional parks there are 160 smaller parks and recreation sites throughout City neighborhoods that encompasses 3,526 acres of land. These parks are listed at the end of this audit.

Regional Parks

Regional parks are larger in size. Frick Park, the largest regional park, encompasses 565 acres through the East End neighborhoods of Point Breeze, Squirrel Hill, Regent Square and Swisshelm Park. Frick Park was a gift from Henry Clay Frick in 1919 and is also the only City Park with an endowment trust fund for its upkeep. The Great Race is held in Frick Park and is maintained by Public Works Eastern Division.

Schenley Park is the second largest regional park with 456 acres in the Squirrel Hill-Oakland area and is maintained by its own Division also called Schenley. It was donated by Mary Schenley in 1889 and is one of the most widely used parks in the City. It hosts a number of yearly events including The Vintage Grand Prix and Race for the Cure.

Highland Park is the third largest regional park with 410 acres and was established by an ordinance in 1889. In 1897, Christopher L. Magee provided funding for a zoo in the park's northwest quadrant that became Pittsburgh's municipal zoo. Since 1994, the City no longer manages zoo operations. The Zoological Society of Pittsburgh is responsible for the zoo and aquarium operations. Highland Park is in the Northeast Division.

Created in 2010, Emerald View Park spans 257 acres and was designated a regional park to preserve Mt. Washington's steep hillsides and views while improving the surrounding land. Encompassing the neighborhoods of Mt. Washington, Duquesne Heights and Allentown, it connects the following: Grandview Park, Grandview Overlook, Mt. Washington Park, Olympia Park, Ream Park, Eileen McCoy Park and Bigbee Field. These individual parks/facilities are part

of Emerald View Park; however, DPW park maintenance service responsibilities are divided between the Southern and Western Divisions.

Riverview Park is the smallest regional park with 251 acres and is maintained by the Northern Division. It was created in 1894 by the City of Allegheny and became part of the City of Pittsburgh in 1907 when the City of Allegheny was annexed into the City of Pittsburgh. Currently Riverview Park is part of the Observatory Hill, Woods Run and Brighton Heights neighborhoods.

Organization and Staffing

As of February 2020, the PPC website shows 35 employees on staff and a 40-member Board of Directors. The Board of Directors have full power to manage the business of the PPC. Each director serves a 3-year term and may not serve more than 3 consecutive terms; unless a Director has been elected an officer, they may continue serving longer. A President/CEO and a Chief Administrative Officer lead the organization through day-to-day operations.

The City is entitled to appoint five board members to be nominated by the mayor and approved by City Council based on the 2000 cooperation agreement between PPC and the City. Several City leaders are also granted ex officio positions on the board, including the Mayor, Director of Public Works and the Director of Parks & Recreation.

The PPC's 990 tax-exempt form for 2018 states there were 34 independent voting members of the governing body; the PPC employed a total of 74 individuals during the calendar year and had an estimate of 706 volunteers. All members of the Board of Directors are required to also serve on a committee. According to the staff of PPC, members are encouraged to actively participating with PPC projects.

OBJECTIVES

1. Evaluate and summarize all PPC agreements, contracts and leases with the City and other entities
2. Analyze revenue/funding sources, expenses and assets of the PPC
3. Evaluate contract processes and contract compliance procedures
4. Assess PPC's cooperation, communication and efficiency of working with City staff
5. Assess City Council's role with PPC
6. Make recommendations for improvement

SCOPE

The scope of this performance audit included all City agreements, contracts and leases with the PPC from May 29, 1998 until December 31, 2019; PPC revenues and expenses from 2015 through 2018; and the City's DPW Bureau of Operations capital and operating budgets in 2018, 2019 and 2020.

METHODOLOGY

In order to make sure that all known copies of all agreements, contracts and leases with the City and the PPC were obtained, requests for these documents were made from the Chief Administration Officer and the President And Chief Executive Officer (CEO) of PPC, the City of Pittsburgh's Department of Law and the City Clerk's Office. Research was also conducted on OpenBook Pittsburgh, a searchable database that is available to the public where all City contracts are recorded.

The auditors found that the City Clerk's Office had no record of any PPC agreements. The other sources yielded a total of 58 agreements which the auditors evaluated and summarized.

Auditors requested financial information from the PPC and received a copy of the 2018 annual report, 990 2018 tax return and financial statements, amended and restated bylaws. Auditors conducted research on the internet and found copies of 990 tax returns for the years 2015, 2016 and 2017.

Auditors met with the acting director of City Planning and two city planners to discuss their role with the PPC, DPW, and the Department of Parks & Recreation. Auditors met with the capital budget manager and assistant director of Office of Management and Budget (OMB), the senior manager of community development, the program manager of community development and the senior planner of community development. All these positions were under City Planning up until December 31, 2017. On January 1, 2018, the Community Development Division moved to the OMB.

Auditors met with the director and two assistant directors of Parks & Recreation to discuss their collaborations and communications with the PPC; specifically the Frick Environmental Center project and its agreements, daily operations, and management.

Auditors met with DPW's director, assistant director of administration, manager of personnel and finance and the parks superintendent to discuss their relationship and communications with PPC on projects happening in any City park and DPW's role and interactions with PPC.

Auditors conducted a telephone interview with the economic and development grants manager of the Urban Redevelopment Authority (URA) for an explanation of the state funding process of the Redevelopment Assistance Capital Program grant programs and their interactions and role with the PPC.

A telephone conference call with the Chief Administrative Officer and the legal counsel of PPC was held to discuss various agreements, policies, procedures, data and financial information.

Auditors requested and received documentation from PPC for the rent revenues collected for Schenley Plaza for the years 2017-2019 and the names of current tenants.

The auditors used the City's OnBase Software system to look up the annual payments the PPC received from the Department of Parks & Recreation. Monies received were 85% of the annual earnings from the Henry Clay Frick Trust that is used to pay for the operation and maintenance expenses at the Frick Environmental Center.

Auditors requested the Controller's Office solicitor review and give an opinion of specific questions posed by a member of City Council. These questions involved the deed restrictions of Mary Schenley's Will in regard to the leasing of Schenley Plaza and Visitors Center and City Council's role with PPC agreements.

Auditors researched the authorizing legislation of PPC project agreements, contracts and leases with the City via the City's Legistar website. This website is the online collection of City Council's resolutions, minutes, and meeting calendar. The auditors were unable to find any documentation of PPC legislation before 2005.

Auditors compared the PPC list of City parks to DPW's list of parks. Differences between the lists were identified.

FINDINGS and RECOMMENDATIONS

PPC has been the City’s private partner since 1998, helping raise funds to improve and restore various City parks. The PPC works most closely with the City’s DPW’s Bureau of Operations. They are responsible for the maintenance and upkeep of all City parks. According to the DPW director, DPW gives approval and has oversight prior to all PPC projects occurring in any park.

PPC Financial Data

This audit includes PPC’s revenues, expenses and assets which were obtained from PPC’s 990 federal tax-exempt forms for the years 2015 through 2018. Tables 1, 2 and 3 summarize revenues, expenses and assets respectively.

PPC Revenues

The PPC’s revenue comes from four main sources:

- Contributions and Grants
- Program Service Revenue
- Investment Revenue
- Other Revenue (not specified in a category above)

Table 1 is a summary of PPC’s revenue sources for the years 2015 through 2018.

TABLE 1

PITTSBURGH PARKS CONSERVANCY REVENUE SOURCE SUMMARY FOR THE YEARS 2015-2018				
REVENUE SOURCE	2018	2017	2016	2015
Contributions and Grants	\$5,270,266	\$5,908,432	\$5,920,577	\$7,477,738
Program Service Revenue	\$1,476,516	\$945,489	\$1,156,453	\$902,345
Investment Revenue	\$922,715	\$155,595	\$158,770	\$234,242
Other Revenue	\$98,477	\$113,574	\$152,568	\$78,995
TOTALS	\$7,767,974	\$7,123,090	\$7,388,368	\$8,693,320

Source: PPC’s Tax-exempt 990 forms

PPC Expenses

PPC’s expenses come from five main sources yearly:

- Grants and Similar Amounts Paid
- Benefits Paid to or for Members
- Salaries, Other Compensation, Employee Benefits
- Professional Fundraising Expenses
- Other Expenses

Table 2 shows the PPC’s expenses for the years 2015, 2016, 2017 and 2018.

TABLE 2

PITTSBURGH PARKS CONSERVANCY EXPENSE SUMMARY FOR THE YEARS 2015-2018				
EXPENSE SOURCE	2018	2017	2016	2015
Grants and Similar Amounts Paid	0	0	0	0
Benefits Paid to or for Members	0	0	0	0
Salaries, Other Compensation, Employee Benefits	\$3,170,224	\$3,245,287	\$3,158,098	\$2,687,781
Professional Fundraising Expenses	\$77,970	0	0	0
Other Expenses*	\$3,131,456	\$2,679,718	\$10,024,633	\$10,449,121
TOTAL EXPENSES	\$6,379,650	\$5,925,005	\$13,182,731	\$13,136,902

Source: PPC 990 Tax-exempt Forms

*The other expenses category listed above may include the following:

Compensation of current officers, directors, trustees and key employees, other salaries and wages, pension plan accruals and contributions, other employee benefits, payroll taxes, accounting, legal, lobbying, investment management fees, professional fundraising services, advertising and promotion, office expenses, information technology, occupancy, travel, conferences, conventions and meetings; interest, depreciation, depletion and amortization; insurance, city park restoration, other expenses, repairs and maintenance, utilities, city park construction, all other expenses.

Finding: PPC 990 federal tax forms show that in 2017 and 2018 PPC’s greatest expenditures were for employee salaries and benefits. Other expenses in 2015 and 2016 included construction costs of the Frick Environmental Center making expenditures for “other expenses” higher than salaries in those years. These construction costs are listed as \$7,848,461 in 2015 and \$8,547,452 in 2016.

PPC Assets

PPC's assets for the years 2015 through 2018 consist of eight categories:

- Cash non-interest bearing
- Savings, temporary investments
- Pledges and grants receivable, net
- Accounts receivable, net
- Prepaid expenses and deferred charges
- Land, buildings and equipment: cost or other basis, less depreciation
- Investments, publicly traded securities
- Other assets

Table 3 lists PPC's assets for 2015, 2016, 2017 and 2018 as reported on their 990 federal tax exempt corporation forms.

TABLE 3

PITTSBURGH PARKS CONSERVANCY ASSETS FOR THE YEARS 2015-2018				
LINE ITEM	2018	2017	2016	2015
Cash non-interest bearing	\$501	\$563	\$424	\$601
Savings, temporary investments	\$1,002,371	\$801,288	\$1,584,693	\$3,077,638
Pledges and grants receivable, net	\$6,323,558	\$6,609,995	\$6,159,402	\$8,212,947
Accounts receivable, net	\$13,843	0	0	0
Prepaid expenses and deferred charges	\$51,490	\$59,408	0	0
Land, buildings and equipment: cost or other basis, less depreciation	\$6,024,466*	\$6,436,946	\$6,753,600	\$6,993,574
Investments, publicly traded securities	\$7,171,677	\$6,875,676	\$5,614,160	\$5,240,815
Other assets	\$7,581	\$7,689	\$8,718	\$8,988
TOTAL ASSETS	\$20,595,487	\$20,791,565	\$20,120,997	\$23,534,563

Source: PPC 990 Tax-exempt Forms

*A breakdown of these assets are shown in Table 4.

The auditors requested a breakdown of the asset category of land, building and equipment for 2018. Table 4 gives a breakdown of these assets with their respective accumulated depreciation as reported on PPC's 2018 federal tax form 990. The \$60.03 difference in the breakdown of land, buildings and equipment costs minus accumulated appreciation in Table 3 and 4 is most likely due to rounding.

TABLE 4

2018 PPC ASSETS COST SUMMARY BY TYPE WITH ACCUMULATED DEPRECIATION		
Asset Type	Cost	Accumulated Depreciation
Office Supplies/Computer Equipment	\$170,467.32	\$123,066.60
Frick Environmental Center Office Furniture and Equipment	\$242,425.64	\$122,506.22
Leasehold Improvements	\$41,902.00	\$20,951.00
Schenley Park Visitors Center (SPVC) Improvements	\$ 1,573,734.80	\$894,573.58
Software Updates	\$48,246.00	\$22,698.00
Park Equipment/Vehicles (8)	\$195,028.41	\$179,338.73
Schenley Park Plaza Assets	\$7,695,625.80	\$3,388,191.69
Schenley Plaza Carousel	\$426,546.67	\$186,289.69
SPVC Wall Improvements	\$207,188.00	\$99,609.63
Restaurant Development	\$33,628.48	\$7,846.65
Schenley Design	\$757,882.00	\$317,889.35
TOTALS	\$11,392,675.12	\$5,368,269.13
Grand Total: Cost minus Accumulated Depreciation	\$6,024,405.97	

Source: PPC

City-PPC Agreements, Contracts, and Leases

City Council requested this audit to summarize all the agreements, contracts and leases between the City and other entities with the PPC. Council also wanted the auditors to evaluate the communication and cooperation that exists with the PPC and City departments and other entities.

Copies of all agreements, contracts and leases between the City and other entities were requested from the PPC. The PPC provided the auditors with 48 various agreements. To ensure the auditors had an all-inclusive list, the auditors contacted the Law Department and the City Clerk's Office to see what documents they had. The auditors also reviewed OpenBook Pittsburgh, the City's public database of City contracts.

The auditors discovered that there were more agreements in existence than the 48 that the PPC provided. The City Clerk's Office had no agreements with PPC. The City Law Department provided 3 other agreements and 7 more were found on OpenBook. This brings the total to 58 agreements. To show where each of these agreements originated from, the auditors color coded them in Table 5. The entries in **Black** are contracts, agreements or leases given to the auditors by the PPC. Green underlined entries are items given to the auditors by the Law Department and *Orange italicized* entries are items researched on the City's OpenBook database system.

Table 5 lists these 58 agreements, contracts and leases between the City and other entities and the PPC and summarizes the details. Other entities include the Housing Authority, Pittsburgh Water and Sewer Authority (PWSA), Urban Redevelopment Authority (URA) and the Allegheny County Sanitary Authority (ALCOSAN). Contracts and agreements are summarized by: park name and agreement type, dollar amount, date on the contract, a brief description of the project, and its status, if known.

Finding: Agreements between PPC and the City or other entities are not kept in one central location.

According to the DPW director, there previously was an ombudsman that brought in several more departments that were also involved in the planning, operations, and organizations of parks within the City. Communication between PPC and City departments may benefit from the reestablishment of a dedicated role within the City overseeing all internal and external operations in city parks.

RECOMMENDATION 1

A liaison should be appointed within DPW to organize regular meetings and communications with all City departments and outside organizations that operate within City parks. This position should also ensure that all signed contracts with PPC are forwarded to the City Controller's office for proper storage and inclusion into OpenBook Pittsburgh.

TABLE 5

**SUMMARY OF AGREEMENTS, CONTRACTS,
AND LEASES
BETWEEN THE CITY, OTHER ENTITIES, AND PPC**

Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
1. All Parks: A) Cooperation Agreement	Not Applicable (NA)	04/10/2000	Sets up the frame work for future project agreements regarding PPC working in the City’s regional parks. PPC will provide professional advice to the City regarding preservation, maintenance, improvement, and protection of parks, establish and manage projects, obtain revenues to fund capital and operational programming, and solicit funds.	Extended as of 12/12/2011
B) Cooperation Agreement	NA	Extension 12/12/2011	Renews 2000 agreement. Extends agreement to regional parks and “such other parks as may be specified by the City.”	Extended to 12/31/2020, automatically extends one year every year
2. Allegheny Commons A) Project License and Maintenance Agreement	NA	08/08/2018	Improve Allegheny Commons Park Northeast Fountain and Promenade	Not Specified
B) Agreement Community Development Block Grant (CDBG) Funding	\$12,500	08/08/2018	Provide CDBG funding to support PPC’s efforts for Allegheny Commons Park fountain restoration project <ul style="list-style-type: none"> • Agreement was made after work started. 	Term of agreement for provided services 06/1/2017-09/30/2018

TABLE 5 (Continued)

SUMMARY OF AGREEMENTS, CONTRACTS, AND LEASES BETWEEN THE CITY, OTHER ENTITIES, AND PPC				
Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
C) Agreement CDBG Funding	\$12,500	12/21/2016	Provide CDBG funding to support PPC's efforts for Allegheny Commons fountain restoration project <ul style="list-style-type: none"> • Agreement was made after work started. 	Term of agreement for provided services 07/1/2016-06/30/2017
D) Grant Contract with URA	\$250,000	07/18/2017	Redevelopment Assistance Capital Program Grant for improvement and restoration work at the Allegheny Commons North Avenue Promenade. All funds were deposited in a PNC bank account and must be withdrawn by 03/18/2019.	Completed 03/18/2019 (says 18 months)
<u>Allegheny Commons Right of Entry w/PPC</u>	<u>NA</u>	<u>04/14/2015</u>	<u>Agreement allows PPC to conduct 1 infiltration test and core boring in area where Northeast Fountain will be constructed. All test work submitted to PPC by its contractor shall be provided to City at no charge.</u>	<u>Work to be completed in 3 business days from agreement date</u>
<u>Allegheny Commons Agreement CDBG Funding</u>	<u>\$2,500.00</u>	<u>01/31/2019</u>	<u>Provide CDBG funding to support PPC's efforts for Allegheny Commons fountain restoration project.</u> <ul style="list-style-type: none"> • Agreement was made after work started. 	<u>Term of agreement for provided services 07/1/2018-06/30/2019</u>

TABLE 5 (Continued)

SUMMARY OF AGREEMENTS, CONTRACTS, AND LEASES BETWEEN THE CITY, OTHER ENTITIES, AND PPC				
Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
<i>Allegheny Commons Agreement CDBG Funding</i>	<i>\$31,084.67</i>	<i>08/04/2016</i>	<p><i>Provide CDBG funding to support PPC's efforts for Allegheny Commons Park fountain restoration project</i></p> <ul style="list-style-type: none"> • Agreement was made after work started. 	<i>Term of agreement for provided services 01/01/2016-12/31/2016</i>
<p>3. August Wilson Park - (FKA Cliffside Park) A) Project License Agreement</p>		05/29/2014	<p>PPC to create accessible pathways, improve site grading, construct half court, plant trees, shrubs, and groundcover, install play area, drinking fountains, and park signs, and provide two years of maintenance. City provide ongoing maintenance, remove dead trees, install benches, picnic tables, waste receptacles, bollards, and bicycle racks</p>	Completed 12/31/2016
B) Agreement CDBG Funding	\$5,500.00	10/18/2010	<p>Provide CDBG funding to support PPC's efforts to renew Cliffside Park and Supplemental Agreements dated 04/18/2015 and 06/10/2015</p> <ul style="list-style-type: none"> • Agreement was made after work started. 	Term of agreement for provided services 10/01/2010-08/31/2011
C) Indenture Conveying a Parcel Land	NA	12/01/2016	<p>Conveying a parcel known as 1801 Cliff Street from PPC to the City to be part of Cliffside Park.</p>	Transfer complete
D) License Agreement with Housing Authority	NA	01/01/2016	<p>Housing Authority transfers plot to City; City allows PPC to use plot as staging area for vehicles, supplies, and construction equipment.</p>	Ended 07/01/2016

TABLE 5 (Continued)

SUMMARY OF AGREEMENTS, CONTRACTS, AND LEASES BETWEEN THE CITY, OTHER ENTITIES, AND PPC				
Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
E) License Agreement with Housing Authority	NA	08/08/2013	Housing Authority City allows PPC to use plot as staging area for vehicles, supplies, and construction equipment.	Ended 07/31/2014
<i>August Wilson Park CDBG Grant Funding</i>	<i>\$20,500</i>	<i>05/21/2012</i>	<i>Provide CDBG funding for Cliffside Park Project work done from 6/15/11-6/14/12. \$5,000 for PPC Project Management salaries/ benefits and \$15,500 for consultant engineering and design fees</i> <ul style="list-style-type: none"> • Agreement was made after work started. 	<i>Term of agreement for provided services 06/15/2011-06/14/2012</i>
4. Emerald View Park A) Amendment to Cooperation Agreement between Mount Washington Community Development Corporation (MWCDC) and City	NA	06/01/2016	MWCDC and the City confirm their agreement that EVP shall be stewarded by PPC under the PPC Cooperation Agreement, and that the MWCDC Cooperation Agreement shall no longer be applicable to EVP.	The agreement shall be for five (5) years, may be renewed upon mutual written agreement of the parties. Subject to City Council approval.
B) Amendment #1 for PPC to assume Project and License Agreement between MWCDC and City	NA	06/08/2012	MWCDC is providing trail and signage improvements for EVP. MWCDC shall expend funds obtained from private and governmental donors. MWCDC will provide the City with the plans for review and modification, if necessary	11/30/2012 or Completion date of the project

TABLE 5 (Continued)

**SUMMARY OF AGREEMENTS, CONTRACTS,
AND LEASES
BETWEEN THE CITY, OTHER ENTITIES, AND PPC**

Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Anticipated Status
C) Amendment #1 for PPC to assume Project Agreement for License and Maintenance between MWDCDC and City	NA	11/14/2014	MWDCDC and the City confirm their agreement that PPC shall assume MWDCDC's obligations under the Agreement as of 06/06/2016 and MWDCDC's funding obligations under Section 2A of the Agreement were satisfied in full before such date.	12/31/2016 or Completion date of the project
D) Amendment #1 for PPC to assume License and Maintenance Agreement between MWDCDC and City	NA	Effective date: 06/01/2016	MWDCDC and the City confirm their agreement that the Project Work shall be extended indefinitely and governed by the PPC's Cooperation Agreement with the City going forward. The MWDCDC has volunteered its services and offered to provide capital improvements in the form of 3 view and habitat restoration signs in the Grandview Scenic Byway Park at its own cost and expense	Extended indefinitely
E) Amendment #1 for PPC to assume Project and Maintenance Agreement between MWDCDC, City and PWSA	NA	Effective date: 07/30/2015	The City is the owner of certain property. MWDCDC and the City have a Cooperation Agreement. The PWSA has established a Green Infrastructure Matching Grant Program, which MWDCDC had awarded. PPC shall assume MWDCDC's obligations under the Project and Maintenance Agreement.	Conclude on the 15 th anniversary of effective date

TABLE 5 (Continued)

SUMMARY OF AGREEMENTS, CONTRACTS, AND LEASES BETWEEN THE CITY, OTHER ENTITIES, AND PPC				
Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
F) Amendment #2 for PPC to assume Project and License Agreement between MWDC and City	NA	11/31/2012	Per the agreement: MWDC will be responsible for removal of invasive species and overgrown vegetation of park areas along the face of Grandview Area, Bigbee St. and portions of Grandview Park, known as EVP. Work will be done at MWDC's expense.	Extended indefinitely
5. Frick Park				
A) License and Cooperation Agreement for the Construction, Maintenance, and Operation of the Frick Environmental Center	\$5,200,000 - Original Agreement OpenBook shows \$8,721,724.05 to date. The additional monies were from the Trust Fund.	12/18/2013	PPC is to rebuild and restore the Frick Environmental Center. To start the project, the City provided \$5,200,000.00 for construction costs from Henry Clay Frick Trust. Once operational, all staffing, educational programs are provided by PPC. Both the City and PPC have different maintenance tasks required at the FEC that is explained later in audit. All PPC maintenance costs to be paid from 85% of (HCFT) annual earnings.	Construction ended 2016 Maintenance and lease ongoing through 12/18/2028
B) Cooperation Agreement	\$1,590,000 OpenBook shows \$1,344,527 to date	10/14/2015	City is to act as a fiscal sponsor for grant funds from Commonwealth of Pennsylvania. PPC requested the funding to construct the FEC as a USBBC LEED platinum high performance building.	Term of agreement ended on 06/30/2017
C) Project and Maintenance Agreement for Green Infrastructure at FEC between. City, PPC and PWSA	\$45,000	08/08/2018	PPC qualified for a \$45,000 PWSA green infrastructure grant in 2017 for the construction of permeable pavers at the FEC used to reduce storm water run-off. PPC must operate and maintain project for 25 years to receive funding. Agreement also lists City maintenance job duties.	Maintenance ongoing through 08/08/2043

TABLE 5 (Continued)

**SUMMARY OF AGREEMENTS, CONTRACTS,
AND LEASES
BETWEEN THE CITY, OTHER ENTITIES, AND PPC**

Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
D) Amendment #1 Project and License Agreement	NA	12/06/2016	This amendment grants PPC a license to use 1 English Lane located in Frick Park to conduct park maintenance and improvement administrative work and store equipment if necessary. The original agreement dated 08/6/2014 allowed the PPC to use 1 English Lane for educational programs while construction was ongoing at FEC.	Lease ongoing through 12/18/2028
E) Memorandum of Understanding to provide office space for PPC	NA	02/14/2003	Agreement allows a PPC employee to use a city owned facility at Frick Park. Employee is to provide consultation on city park's maintenance.	N/A
F) Project Agreement for Capital Improvements at Frick Park Gatehouse between City, PPC and Parks and Recreation	No Amount Stated	03/01/2000	The City agrees to allow the PPC to provide capital improvements to the Frick Park Gatehouse at its own cost and expense. Project involves the restoration of the stone masonry wall, repaving work, resetting city street curbs, site grading, drainage, and to restore stone benches.	Agreement good through 06/30/2000 or whenever project is completed

TABLE 5 (Continued)

SUMMARY OF AGREEMENTS, CONTRACTS, AND LEASES BETWEEN THE CITY, OTHER ENTITIES, AND PPC				
Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
G) Grant Contract w URA for Redevelopment Assistance	\$1,700,000	05/25/2018	The Commonwealth of Pennsylvania approved a Redevelopment Assistance Capital Program grant to the URA. Grant will be used to pay part of construction costs that were incurred at FEC. On 05/23/17 an agreement was made where the PPC agreed to pay the URA \$30,000 administrative fee to submit the grant application.	Ongoing 02/28/2023
<u>Right of Entry with PPC</u>	<u>NA</u>	<u>03/19/2012</u>	<u>Agreement allows PPC to conduct testing for the future rebuild of site. The tests are: geothermal, geotechnical, flow meter, storm and waste water. All test work submitted to PPC by its contractor shall be provided to City at no charge.</u>	<u>Right of entry good for 60 days from agreement date</u>
6. Highland Park A) Heth's Run Restoration Project Three-party Project Assistance and Payment Agreement between City, PPC and D'Appolonia	\$365,605.65	03/07/2016	To provide infrastructure improvements, special care, and restoration for the City's four regional parks. D'Appolonia is the General Contractor to perform the civil engineering and landscape architect services needed for this project. The City and PPC have agreed to share the costs of the entire project: the City has funded \$197,406.65 and PPC funded \$168,200.	Completed

TABLE 5 (Continued)

SUMMARY OF AGREEMENTS, CONTRACTS, AND LEASES BETWEEN THE CITY, OTHER ENTITIES, AND PPC				
Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
B) Project and License Agreement	No Amount Stated	Year 2004 No Date Given	PPC volunteering its services to provide capital improvements in conjunction with funding from City and ARAD to enhance Highland Park Entry Garden at its own cost and expense. City grants access and storage as needed to complete. No Signatures; signed copy is in storage.	Completed
<i>Highland Park Neighborhood Needs Capital Program Grant Agreement</i>	<i>\$10,000</i>	<i>02/07/2000</i>	<p style="color: red;"><i>The PPC's Fall 2007 volunteer program in Highland Park was eligible for the Neighborhood Needs Capital Program Grant. The PPC volunteer program allowed community members to learn ecological principals while restoring park sites. Budget--Staffing \$7,000, trees \$1,700, power equipment \$900, fertilizer \$400.</i></p> <ul style="list-style-type: none"> • Agreement was made after work started. 	<i>Term of agreement ends 1 year from 08/01/2007</i>
7. McKinley Park A) Project License Agreement	No Amount Stated	09/01/2012	This agreement follows the Cooperation Agreement dated 04/10/2000 and renewed and extended on 12/11/2011 for the PPC to provide infrastructure improvements, special care, and restoration for the City's parks. The PPC has obtained and set aside certain funds to improve park and recreational elements at McKinley Park.	Conclude by 03/31/2013

TABLE 5 (Continued)

SUMMARY OF AGREEMENTS, CONTRACTS, AND LEASES BETWEEN THE CITY, OTHER ENTITIES, AND PPC				
Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
B) Project License Agreement	No Amount Stated	07/02/2019	PPC has set aside funds for green infrastructure improvements in McKinley Park; PPC will perform certain specified work and provide materials at its own expense. DPW, will perform certain specified work and provide materials at the City's cost and expense as described in Exhibit "B". This phase will address storm water infrastructure and recreation facilities in that portion of the park bounded by Eldora, Michigan and Delmont streets. Missing signatures from City (PPC only signed).	Conclude by 12/31/2019
C) Cost Share Agreement PWSA; National Recreation & Parks Association (NRPA)	\$300,000 PWSA \$437,500 NRPA	04/19/2017	PWSA agrees to be technical advisor for the storm water components of the McKinley Park Chicken Hill Green Infrastructure Project.	Conclude by 12/31/2019
<i>McKinley Park CDBG Grant Funding</i>	<i>\$4,000</i>	<i>06/01/2012</i>	<i>Provide CDBG funding for McKinley Park Project work done from 06/15/2011-06/14/2012. \$2,500-consultant engineering and design fees \$1500 - PPC Project Management salaries and benefits.</i> <ul style="list-style-type: none"> <i>• Agreement was made after work started.</i> 	<i>Term of agreement for provided services 06/15/2011 - 06/14/2012</i>

TABLE 5 (Continued)

SUMMARY OF AGREEMENTS, CONTRACTS, AND LEASES BETWEEN THE CITY, OTHER ENTITIES, AND PPC				
Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
8. Mellon Park A) Project License, and Reimbursement Agreement between City, PPC and Parks & Recreation	No Amount Specified	10/28/2009	PPC agreed to restore elements of, add seating and new art work to Walled Garden in Mellon Park. PPC provided all the labor and materials costs at its own expense. City will make minor improvements to the project: remove and replace old trees and plants with new ones, pruning work etc.	Agreement good through 06/30/2010 or whenever project is completed
B) License and Cooperation Agreement: Maintenance of Mellon Park Walled Garden	PPC pays \$1 a year for license	02/14/2017	The agreement splits up the general maintenance and seasonal work at Walled Garden Park between both parties. For example, the City will repair and maintain stone paths, brick walls, benches. PPC will repair and maintain fountain and fiber optic lights. Seasonal work will have City cut grass while PPC plants flowers and prune perennials.	Maintenance Ongoing through 02/14/2027
9. Mellon Square C) License, Maintenance and Cooperation Agreement between City, PPC and Parks & Recreation	PPC pays \$1 a year for license Total amount spent was not specified. PPC staff stated that the \$3 million was used to create an endowment fund.	06/18/2013	The PPC agreed to provide capital improvements and renovations at Mellon Square Park at its own expense. PPC received \$3,000,000.00 in donations for capital improvements and maintenance. PPC looking for more funding because estimated construction costs of project are \$7,000,000.00. Contract lists yearly maintenance agreement between PPC and City.	Ongoing through 06/13/2041

TABLE 5 (Continued)

SUMMARY OF AGREEMENTS, CONTRACTS, AND LEASES BETWEEN THE CITY, OTHER ENTITIES, AND PPC				
Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
10. Schenley Park A) Project License Agreement	NA	05/29/2018	PPC received \$400,000 donation to be used to create a Tree Research Grove observation site of locally collected seeds and seedlings. PPC is responsible for maintenance of the site.	Ongoing (10 year term)
B) Schenley Plaza Visitor's Center Lease Agreement	PPC leases premises for \$1 Total amount spent by PPC not specified	01/22/2001	In lieu of rent, PPC will restore, operate, and maintain visitor's center. Permitted use includes trail maps, park tours, restrooms, and incidental food and beverage. Any operating revenue will be used by PPC to offset capital, operational, and administrative costs of operating center. PPC may not charge for admission but may charge nominal fees for programming.	Ongoing (29 years, 364 day term)
C) Schenley Plaza Lease and Management Agreement	PPC leases premises for \$1 Total amount spent by PPC not specified	11/24/2004	City leases Schenley Plaza to PPC to be used as a public park providing provisions such as food services, gardens, restrooms, seating, and open space for programming. PPC may not charge for admission but may charge for special events and programming. Operating revenue will be revenue to PPC. Restoration of Schenley Plaza will be conducted with PPC through a subcontract with University of Pittsburgh. PPC has sole right to select restaurant operator, but will solicit local restaurants. Restaurant lease subject to approval by City Council.	Ongoing (29 years, 364 day term)

TABLE 5 (Continued)

SUMMARY OF AGREEMENTS, CONTRACTS, AND LEASES BETWEEN THE CITY, OTHER ENTITIES, AND PPC				
Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
D) Project and Maintenance Agreements with PWSA	No amount specified	09/23/2016	PWSA awarded grant to PPC to install green infrastructure as part of the Westinghouse Memorial Restoration Project. PPC was to be reimbursed by PWSA upon completion. The City and PPC will perform maintenance require to address storm water runoff.	Ongoing (25 year term)
E) Project License Agreement between City, PPC, ALCOSAN and PWSA	ALCOSAN agreed to up to \$157,500 in EPA funds PPC agreed to \$40,500 PWSA agreed to \$60,000 City agreed to up to \$60,000	07/23/2014	City, ALCOSAN and PWSA approved a restoration plan for the Panther Hollow watershed. PPC volunteered services and financial assistance to implement these plans, with ALCOSAN providing funds from EPA and PWSA providing funding and construction assistance. Funding provided by the City, PWSA, and PPC was submitted to a drawdown account established by PWSA.	12/31/2016 or completion to project
F) Contribution Agreement for Trail Restoration Project at Lower Nine Mile Run	\$18,322.29	07/01/2019	The City's Department of Public Works will provide the labor and repair of the project. PPC will cover the costs of materials, tools, and plantings needed for the project through a pledge from a private donor. Estimated cost of project tools- \$2,376.21 material-\$15,946.08.	Agreement good through 12/31/2019 or whenever project is completed

TABLE 5 (Continued)

**SUMMARY OF AGREEMENTS, CONTRACTS,
AND LEASES
BETWEEN THE CITY, OTHER ENTITIES, AND PPC**

Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
G) Consulting Agreement between PWSA and PPC	PWSA paid PPC \$54,000; PPC secured \$2 million	08/17/2018 WORK BEGAN 05/15/18	Four Mile Run sewer shed for storm water management using green infrastructure components. PPC to assist with community engagement process and implement a public outreach plan related to Schenley Park. See Exhibit A for Scope of work. <ul style="list-style-type: none"> • Signatures not dated • Owners must sign non-disclosure statement because some information “Not for public consumption” 	Concludes 12/31/2019 or could be extended to 12/31/2020
H) Three-party Project Assistance and Payment Agreement with City and KJ Johnston, Ltd. for Westinghouse Memorial Pond Restoration	Not to exceed: \$1,214,100 City to pay \$360,547.50. (Remainder initial investment of \$500,000 - \$139,452.50 paid in design fees to MTR Landscape Architects.) PPC to pay \$853,552.50	11/24/2015	Legislation and contract -- to allow help from PPC in undertaking the Schenley Park Westinghouse Memorial Pond Restoration. Project manager DPW. Invoices sent to Director DPW and PPC’s Parks Management and Maintenance Director. City money will be spent first then PPC money. <ul style="list-style-type: none"> • Contract signatures not dated. Controller’s signature dated. • Legislation and Mayor’s signature dated. 	No Date Given

TABLE 5 (Continued)

SUMMARY OF AGREEMENTS, CONTRACTS, AND LEASES BETWEEN THE CITY, OTHER ENTITIES, AND PPC				
Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
D) Project Assistance and Reimbursement Agreement for capital improvements for Westinghouse Memorial Pond Restoration	\$88,599	05/23/2014	Financial assistance for the development of construction documents to be provided to the City by MTR Landscape Architects. DPW will act as Project Manager and PPC shall act as co-project Partner with full involvement in all stages of the project and review and approval of deliverables. (prior to invoice payment) <ul style="list-style-type: none"> • Contract signatures not dated. Controller’s signature dated. 	06/30/2014 or when done.
<i>Schenley Plaza Neighborhood Needs Capital Program grant agreement</i>	<i>\$5,000</i>	<i>07/26/2011</i>	<i>The costs associated PPC’s outdoor learning cloud project at Schenley Plaza from 5/1/2011 to 4/30/2012 is eligible for NNCP funding. OLC project is a self-guided learning experience similar to cell phone audio tour. The user will access to science education through text imagery, and sound.</i> <ul style="list-style-type: none"> • Agreement was made after work started. 	<i>Term of agreement ends 1 year from 05/01/2011</i>
11. Miscellaneous A) Services Agreement for Naturally Northside Project with City Park Rangers	Not to exceed \$11,520	01/15/2019	PPC has received grant funding with the Buhl Foundation through its Naturally Northside Project to provide 5 th graders at Pittsburgh Northside schools to be connected with local parks and green spaces through City Park Rangers. PPC will review and submit the grant applications and reports, advise program content, order supplies and pay invoices.	End by 01/14/2020

TABLE 5 (Continued)

**SUMMARY OF AGREEMENTS, CONTRACTS,
AND LEASES
BETWEEN THE CITY, OTHER ENTITIES, AND PPC**

Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
B) Grant Agreement: Naturally Northside Project	\$11,520.00	03/01/2018	PPC has received grant funding from the Buhl Foundation for their 2017-2018 Naturally Northside Project. The City will provide park ranger staffing for the project and the PPC will reimburse the City for the staffing expenses. Amount paid \$0.	Agreement good through 06/30/2018 or whenever service required by city completed
C) Fiscal Agent Agreement Naturally Northside Project with City Park Rangers	\$30,000 Grant	04/20/2017	\$30,000 grant from Buhl Foundation to provide funds for Naturally Northside Project with City Park Rangers to connect Northside 5 th graders public parks and green spaces. PPC responsible for reports and fund account. City provides transportation to students will get reimbursed for expenses. PPC paid 10% of grant amount. Unused grand funds spent as agreed by parties. No PPC signature or date.	Program was from March to June 2017
D) Grant Contract with URA for Cliffside and McKinley Parks	\$500,000 Grant	11/29/2012	Redevelopment Assistance Capital Program grant to URA to renovate Cliffside and McKinley Parks.	Contract with Commonwealth of PA from 06/08/2012 ending on 12/31/2016
Administrative Fee Agreement	\$10,000 estimate	02/23/2011	Administrative Fee Agreement between URA and PPC for submitting grant application to state of PA. \$1,000 down \$9,000 receipt of state's agreement.	

TABLE 5 (Continued)

SUMMARY OF AGREEMENTS, CONTRACTS, AND LEASES BETWEEN THE CITY, OTHER ENTITIES, AND PPC				
Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
<i>Arsenal Park CDBG Grant Funding</i>	<i>\$70,000</i>	<i>01/22/2014</i>	<p><i>City is to provide CDBG funds to pay for a professional service team provided by PPC. The team is to develop a master plan for the reconstruction of Arsenal Park. Master plan will include projected staffing and expenses, the community process, park restoration and improvement plan, and park management.</i></p> <ul style="list-style-type: none"> • Agreement was made after work started. 	<i>Term of agreement for provided services 09/01/2013-08/31/2014</i>
<i>McKinley and Cliffside Park CDBG Grant Funding</i>	<i>\$39,500</i>	<i>06/10/2015</i>	<p><i>This contract is for 2 neighborhood parks: McKinley and Cliffside. PPC shall perform gardening work at these sites and the City will pay for these professional services dating back to 06/1/2012 from their 2012 CDBG Program.</i></p> <ul style="list-style-type: none"> • Agreement was made after work started. 	<i>Term of agreement for provided services 06/01/2012-06/30/2016</i>
<p>12. Liberty Green A) Memorandum of Understanding with URA regarding grant support from Colom</p>	\$92,000	04/09/2019	<p>Grant provided by Colcom Foundation. URA shall serve as the developer for Liberty Green Park. PPC shall serve as the grant recipient and administrator, including scheduling, coordination and ensuring communication among parties. PPC will disburse funds to URA</p>	05/31/2020

TABLE 5 (Continued)

**SUMMARY OF AGREEMENTS, CONTRACTS,
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Park Name and Agreement Type	Amount	Agreement Date	Brief Description of Purpose	Status
B) Memorandum of Understanding with URA regarding grant support from McCune Foundation	\$190,000	02/2019	Grant provided by McCune Foundation. URA shall serve as the developer for Liberty Green design work. PPC shall serve as the grant recipient and administrator, including scheduling, coordination and ensuring communication among parties. PPC will disburse funds to URA.	12/31/2019
C) Consultant Agreement with URA for Larimer and East Liberty Park Planning Survey	\$22,370	03/26/2015	URA wishes to retain Consultant to provide community planning and advisory services for Liberty Park Planning Study. The URA will provide the money towards the project. PPC will engage and help advise Consultant.	06/01/2016

Source: PPC, Department of Law and OpenBook Database

Some agreements are made and signed after the project work has started and while the project is under construction. For example, according to PPC staff, CDBG funds are occasionally allocated to projects after they have already started. This happens if there is additional CDBG funds available. Then the mayor or member of council allocates the money to an existing project ensuring that all funding is used.

Finding: Eleven of the agreements between the City and PPC were executed after the project started.

RECOMMENDATION 2

City administration should ensure that all contracts and agreements are signed before work is started. Without the written contract being signed, the City runs the risk of misinterpreting duties, having unclear outcomes and liabilities.

City Interactions and Collaborations with PPC

After reviewing and summarizing the 58 agreements, contracts and leases with the PPC and City, the auditors found that five (5) city departments and four (4) authorities are involved in working with PPC to complete projects. These departments include City Planning, OMB, DPW, Parks & Recreation, and Public Safety (Park Rangers). The authorities are the Housing Authority, URA, PWSA, and ALCOSAN. Each department is responsible for taking care of the parks in varying capacities. The auditors met with City Planning, OMB, DPW and Parks & Recreation to discuss their interactions with the PPC. A brief synopsis of each department's involvement with PPC follows.

Department of Public Works

DPW is the primary department that works with PPC in the restoration and maintenance of City parks. DPW has three options for getting projects completed. The first is to complete the work in house which may or may not involve working with PPC. The second is to plan construction by awarding a contract. Lastly, the department can plan restoration and construction projects that the PPC will complete. This type of project can result in PPC taking over part or all of the parks maintenance.

According to PPC and DPW, when the two entities work together, they have regular contact, both through planning meetings and site visits. Park's masterplans, discussed further below, guides most of the work that PPC and DPW perform together. When a park is selected for a project, PPC meets with relevant city departments before performing any work.

For each new project, the City and PPC draft a maintenance agreement to assign responsibilities between PPC and the City. These agreements are often guided by the employee duties specified in union contracts. If PPC wants additional maintenance, they must do so at their own expense.

Upon notice of work completion, parties will walk through the job site with a checklist in hand. Once verified that work has been finished, parties then sign off on the project's completion. In addition to receiving permission for each project, PPC must also receive City permission to host community events, such as tree plantings or trash pickups.

Finding: Currently, PPC provides horticulturalist services to City parks because DPW does not have any horticulturalists on staff.

The auditors requested evidence of the ongoing communications between the City and PPC. Many times specific modes of communication are part of the contract(s) or agreement(s). The projects chosen for review were the Frick Environmental Center and the Walled Garden in Mellon Park.

Frick Environmental Center

PPC worked with DPW to plan and design the center, hired the contractor and architects and was responsible for all aspects of the construction and payments (agreement 5A in Table 5). Request for communications resulted in receiving voluminous documentation of emails, meeting agendas, project notes and various status reports. The auditors viewed the progress reports and meeting minutes as evidence that very good communication occurred between the contractors, architects, the City and PPC throughout the design and construction of the Frick Environmental Center. The auditors also conducted a telephone interview with the City's senior project architect who confirmed that ongoing strong communication and frequent status reports occurred during this project with all parties involved.

The auditors reviewed all Frick Environmental Center meeting minutes which occurred approximately every two weeks during the course of the project from April 2014 through October 2015. These meetings included the contractor, subcontractor, DPW employees, the architects and the PPC. Meeting notes consisted of the current meeting's agenda with the past two meeting results listed. The senior project architect stated that this was a standard format for construction work.

The Walled Garden in Mellon Park

The Walled Garden in Mellon Park project (agreement 8A in Table 5) required ongoing communication throughout its completion. This project at the Walled Garden began in 2009 and included restoring the fountain as well as adding artwork and new seating areas. According to the contract, the PPC was required to provide the City with written reports on the status of the project as the City may require.

A 10 year maintenance agreement (8B in Table 5) was initiated between the City and PPC dated 02/14/2017. The agreement requires the PPC to coordinate their general and seasonal maintenance work with DPW on a written schedule so it does not interfere with City work and permitted events.

The City and PPC both have 18 job duties listed in the maintenance agreement that includes both general maintenance and seasonal work. For example, the City is required to repair and maintain stone paths, brick walls and benches. The PPC is required to repair and maintain the fountain and fiber optic lights. Seasonal work in the contract requires the City to cut the grass and turn on the fountain while the PPC will plant flowers and clean the fountain filters weekly.

The auditors requested copies of any written reports on the Walled Garden project that the City required from PPC. DPW's Director responded "We did not require it (written reports) because we were in constant communication with various PPC staff on that and many other projects we jointly worked on . . ."

Also requested were copies of any maintenance schedule agreements between PPC and DPW. The Director wrote ". . .this is a very active park and the walled garden is actively used. There are four (4) entities that need to coordinate their activities to ensure that there are no conflicts – Phipps Garden Center, The (Pittsburgh) Center for the Arts (and Media), the PPC and the City of Pittsburgh (DPW/PPC), so most communications are phone calls or verbally done on site".

Finding: Some contracts with PPC specify written documentation when the City makes a request. However, this might not always be possible or practical and status reports and scheduling may be better communicated verbally on-site or via emails.

RECOMMENDATION 3

City and DPW administration should include informal reporting like phone calls and emails of project activity in contracts with PPC as acceptable forms of reporting. This should be in addition to written reports when requested.

Several of the contracts stated that additional reporting must be completed by PPC and submitted to the City at regular intervals. However, the auditors found several of the contracts do not specify which department is to receive these reports only listing the "City" in general. This may be because DPW is the primary department working with PPC and they have the responsibility of oversight. However, it was unclear to the auditors where many of the regular oversight documents were being kept, if they were being kept at all. This practice limits the tracking of documentation of park projects.

RECOMMENDATION 4

City administrators should make sure that all future contracts with PPC name the department responsible for oversight and for collecting required reports.

City Planning

City Planning is responsible for creating master plans for the City's parks system. In 2000, City Planning developed the original parks master plan for the regional parks followed by the Allegheny Commons Master Plan in 2002. Over the years City Planning has developed a Comprehensive Plan for the City of Pittsburgh as a whole. The City's Comprehensive Plan was intended to consist of twelve components such as: open space, historic preservation, urban design, public art, transportation, infrastructure, housing, economic development, education, energy and land use. OpenSpacePGH, part of the City's Comprehensive Plan related to parks, open spaces, and the recreation system, was adopted in 2013. PPC was involved in the drafting of OpenSpacePGH, paying \$55,000 towards hiring a landscape architect consultant.

City Planning and the PPC use the OpenSpacePGH plan to identify new park projects. Both PPC and City Planning fulfill the role of designing master plans for individual parks; however, according to City Planning they do not often work together in that capacity for a single project. The PPC updates plans that have been previously proposed by City Planning because the City was unable to immediately address them. Sometimes plans for PPC can be specifically requested by the City. City Planning employees estimated that they had at least weekly interactions with PPC.

City Planning has two environmental planners on staff. Without additional planners or the presence of outside help, City Planning staff estimates that it would take decades to create needed plans for all City parks. City Planning is also not involved with any park that does not require a master plan as part of its renovations.

City Planning stated to the auditors that their main concern was the lack of communication and coordination with PPC and DPW. Sometimes it is unclear what City Planning's role is. This happens when the PPC and DPW initiate park projects on their own. When this happens there is no clear chain of command between the PPC, DPW and City Planning.

Finding: The Department of City Planning is not always informed of park projects and their role with these projects is unclear.

RECOMMENDATION 5

City and DPW administrators as well as the PPC should keep City Planning informed of any proposed City park improvements. City Planning is responsible for developing the master plans for the City parks system and park improvements should have their planning approval and oversight.

In Recommendation 1, the auditors recommended the creation of a liaison position to coordinate project activity between PPC and all City departments. This would assist in the communication and the coordination process between City Planning, DPW and PPC.

Parks & Recreation (Citiparks)

In Pittsburgh, the Parks & Recreation department is more commonly known as Citiparks. Their mission is to enrich the lives of all city residents and visitors through various programming options. Citiparks is responsible for operating all the recreation centers and active healthy living centers (senior centers) throughout the City. These program options occur at 23 recreation and healthy active living centers; 18 outdoor swimming pools, the Oliver Bath House and 8 spray parks; Mellon tennis bubble, various tennis programs and camps; food programs for kids; community enrichment activities; and sports offerings.

Parks & Recreation is not involved with maintenance or upkeep of any City park. This is a popular misconception and why the public often contacts them to complain about problems with the parks. The care and maintenance of all parks is the responsibility of DPW.

Citiparks has limited involvement with the PPC as a department. Parks & Recreation administrators said they have good interactions with PPC when necessary. Typically, programming provided by PPC and within City parks serve different needs and audiences. The most interaction between the department and PPC is in regards to the Frick Trust Fund, which is explained in further detail on page 41-42 of this audit.

Office of Management and Budget

OMB is responsible for developing the budget for the entire City including parks maintenance. Because DPW is responsible for overseeing and managing all City parks, improvements needed for a City park are determined by DPW. DPW park improvement projects need funding and OMB approves all funding expenditures for the city as well as DPW can enlist the PPC to help with the project. Sometimes the PPC can also propose an improvement or project to DPW (with a monetary commitment). City Planning can also be involved with this process.

PPC will work with the City to secure funding for the proposed project. Following normal award processes, a request for proposal (RFP) is drafted by OMB, DPW and the Law Department and the proposal is advertised for contractors to bid on the project. Interested companies respond and OMB will award the contract to the lowest responsible bidder. If during the renovations there is a shortage of funds (for example, because of cost overruns), DPW will ask PPC to raise more money for the project and PPC will seek funding to complete the work.

Finding: PPC can be a valuable asset to the City because it can provide funding for projects as well as raise additional funds when needed.

OMB's Community Development Division is also responsible for the application process for CDBG funds. Funds can be requested by the PPC, or any other non-profit organization or community group. The division receives and reviews all invoices for projects using CDBG funds. The CDBG process is explained later on in this audit on page 42-43.

City Council

The original Cooperation Agreement between the City and the PPC was authorized by legislation in 1998. That authorizing legislation contained several amendments to the 2000 Cooperation Agreement between the City and the PPC, which clarified the role that Council was to have with PPC. Referring back to the Cooperation Agreement and the clauses that are referenced, the second amendment to the agreement states that Council will be specifically mentioned as a legislative body where it only referred to the Mayor or City previously. The sections affected by this amendment relate to informing the City of expenditures and disbursements, the City's right of final approval for all projects, the preparation of a strategic plan for the Regional Parks, and the approval of proposed programming fees within the Regional Parks.

The resolution in 1998 served two purposes: it authorized the 2000 Cooperation Agreement between the City and the PPC and it amended the agreement by defining the role of Council. The renewed 2011 Cooperation Agreement included those amendments, stating explicitly that the terms in the original were to remain in effect and referring to that authorizing resolution. According to the Controller's office attorney, there is no conflict between the current Cooperation Agreement and the authorizing resolution.

Both the original 2000 agreement as well as the 2011 extension contain the language "The mayor shall obtain such approval of City Council to the extent required by Resolution 285 of 1998, effective May 29, 1998, attached hereto as Exhibit 'A'." City Council's defined role according to that exhibit, the General Project Protocol, states that the Conservancy will "Coordinate with affected City department(s) that will be drafting/presenting a resolution to City Council authorizing the relevant Project Agreement."

The auditors used Legistar (the online collection of City Council's resolutions, minutes, and meeting calendar) to search for related council resolutions approving the agreements between PPC and the City.

Finding: Out of the 58 agreements that the auditors examined for this audit, 31 agreements were found to have resolutions that were approved by City Council.

There were 27 agreements that the auditors could not find a resolution authorizing an agreement with PPC. Of these 27, 12 were pertaining to agreements made with a local authority, such as PWSA or the Housing Authority, and may not have been subject to City Council approval. Six (6) agreements were from before 2005, the year when many resolutions became available to view online in Legistar. Seven (7) are extensions of project agreements that already have an authorizing resolution and do not necessarily require a separate resolution for the extension of the project. This left two (2) agreements without authorizing council resolutions in Legistar that could not be placed into any of the categories above.

Finding: Council oftentimes passes resolutions permitting the City to enter into new agreements with PPC.

According to the original 2000 agreement, section I.A.1.a., "At Council's request, the Conservancy will appear before it during the annual operating and capital budget proceedings to comment on Council's proposed operating and capital budgets as they relate to the Regional Parks." PPC has occasionally appeared in front of City Council at Council's request regarding agreements, according to their chief administrative officer. However, agreements are frequently approved by City Council without the request that the PPC appears.

PPC provided a 2018 annual report to City Council. They are intending to create their next annual report for the 2020 fiscal year, which will cover activities from January 2019-September 2020. This is due to PPC changing its fiscal year in 2019 from January-December to October-September.

The 2000 agreement specifies that the PPC should get City Council approval for program fees at regional parks for different educational program. No resolutions were found authorizing program fees.

Finding: PPC has not gone before City Council for approval of any program fees.

The City is entitled to appoint five members to the PPC board. These members are to be nominated by the mayor and then confirmed by Council. In conversations with PPC, the auditors learned that the City has not appointed their five PPC board members for a number of years. The City does have representation on the board through ex-officio members from City staff (for example, the Mayor, the DPW director and the director of Parks and Recreation).

RECOMMENDATION 6

The Mayor should nominate and work with City Council to approve the five board members the City is entitled to appoint as part of the Cooperation Agreement with PPC. This would fulfill the terms of the 2000 Cooperation Agreement as well as increase the oversight and influence of the City.

In certain contracts, Council is provided with additional powers of review and approval. Examples of these contracts include:

- Contract between MWCDC and the City (4A in Table 5): Each project may involve a lease or license that will require prior approval from City Council
- Schenley Park Visitors Center Lease Agreement (10B): City Council may review and approve plans for restoration project, future capital improvements, and repairs by tenant, as well as payment for utility costs if ARAD funding is unavailable
- Schenley Plaza Lease and Management Agreement (10C): City Council may be required to review or approve the creation of a special vending district, future restaurant, and repairs, restorations, and rebuilding by PPC
- Agreement between ALCOSAN, PWSA, PPC, and the City (10E): If the funding or in-kind contribution provided by the City for the project was at a deficit, any payment to remediate or pro-rata fees in the case of arbitration must be approved by Council.

No additional leases nor any licenses were identified pertaining to the Contract between MWCDC and the City. City Council approved the lease for the Porch Restaurant at Schenley Plaza (10C in Table 5) on 12/20/2010.

City Council is involved in two types of grants for park projects: CDBG and the Neighborhood Needs Capital Program Grant. While City Council is not specifically mentioned in our reviewed contracts, frequently they play a role in CDBG and Neighborhood Needs grant agreements.

Neighborhood Needs Capital Program Grants were available using the same award process as CDBG funds.

PPC Grants and Funding Sources

PPC has been the recipient of a variety of grants that passed through the City or authority control. Grants have been provided through PWSA, ALCOSAN, URA and the CDBG program. Other funding sources include tax increment financing, payment as a contracted partner and

collaboration with the URA as a PPC subgrantee. Funding is also provided through the Frick Trust Fund.

These grants and funding sources are described below, followed by the CDBG funding award process and invoice testing.

PWSA Grants

PPC has applied and received green infrastructure grants from PWSA to help fund their construction projects. A green infrastructure grant is a program PWSA offers to public and government agencies, private property owners, and non-profit organizations interested in constructing green infrastructure on their premises. Homeowners would not qualify for the grant because the project needs to be large in scale and engage a significant amount of people. These grants are offered only if the project provides cost savings to PWSA, reduces a significant amount of storm water run-off, and improves water quality and the environment. Other goals of the grant program focus on getting more companies to use green infrastructure in the City and to use the infrastructure as an educational tool.

PPC received a green infrastructure grant from PWSA through an agreement they entered into with the City and PWSA on 8/18/2018 (5C in Table 5). In the agreement PPC was to install two uncovered permeable pavers and two monitoring wells outside the front entrance of the Frick Environmental Center to manage storm water run-off. PPC must operate and maintain the project for 25 years.

The second green infrastructure grant that PPC received from PWSA added green elements to the Westinghouse Memorial Pond and Landscape Restoration project (10D in Table 5). These additions were intended to intercept storm water, reduce runoff, provide a wildlife habitat, and include piping and plumbing to manage the storm water. This was accomplished by creating a large meadow with rain gardens, modifying the flow of existing water, and installing new storm drain piping to allow for larger flows. This project must be operated and maintained for a 25 year term beginning September 23, 2016.

ALCOSAN - EPA Grants

In 2014, PPC participated in a project funded in part from ALCOSAN and an Environmental Protection Agency (EPA) grant for the Panther Hollow Watershed Restoration Project in Schenley Park (10E from Table 5). Like the grants from the previous section, these grants are used to better address storm water runoff.

According to the agreement, ALCOSAN agreed to provide up to \$157,500 in EPA funds for the project, or up to 55% of the project costs. Additionally, the City agreed to provide \$60,000 to the project, PWSA agreed to provide \$60,000, and PPC agreed to provide \$40,500.

Work on the project was divided between PWSA, the City, ALCOSAN, and PPC. PPC's scope of work included overseeing the design, holding collaboration meetings, developing signage language, overseeing scientific monitoring, leading in third party fundraising, and working with DPW on the assigned maintenance tasks.

Redevelopment Assistance Capital Program Grants (RACP)

PPC has received two RACP grants. This program is run and funded through the Commonwealth of Pennsylvania Office of the Budget. The purpose is to increase investment in regional economic, cultural, civic, recreational, and historical improvement projects. Organizations or types of projects are required to have state legislative authorization before receiving RACP funds. Locally, the URA oversees the application and disbursement of the grant. After it is applied for, the state grants the money to the URA, then the URA creates another agreement with PPC as the subgrantee. PPC has received RACP grants for funding related to the Frick Environmental Center and Allegheny Commons.

In order to be granted RACP funds, an organization must commit to spending matching funds at least a 1:1 match. For example, in order to receive a \$1.7 million RACP grant for the Frick Environmental Center, PPC committed to spend \$3.8 million towards the project from other sources. RACP funds are granted as a reimbursement for money already spent. Once the RACP grant work is completed, the state may audit the project or the organization.

Tax Increment Financing

In 2017, URA authorized the use of tax increment financing (TIF) from the Federal North TIF. TIF funds are raised by estimating the increase of new tax revenue as a result of the improvement to a certain district or area. The difference between the old tax revenue and the new estimated tax revenue may then be spent or granted by the governing body of the TIF district to fund improvements, thus attracting more future tax refunds for the designated area. These funds were used for the restoration and improvements of Allegheny Commons North Avenue Promenade. The total grant amount PPC received from TIF funds was \$250,000.

PPC as a Contracted Partner

On several occasions, a City authority has hired and paid PPC to serve in a consulting role for a project. Auditors found examples of PPC serving in planning, technical, and community engagement roles in these agreements.

In the consultant agreement between the URA and PPC (12C in Table 5), the URA hired PPC to be a consultant to provide community planning and advisory services for the Larimer/East Liberty Park Planning Study. The URA agreed to pay PPC up to \$22,730 for its services. PPC's tasks on this project included aiding in RFP development, consultant selection, community outreach processes, park design and plan, and a management and maintenance program.

In another agreement between PWSA and PPC for the implementation of a green infrastructure project in McKinley Park, PWSA hired PPC as the primary contractor to see the design and implementation of the project (7C in Table 5). PWSA continued to serve as a technical advisor to the project. In addition to the \$300,000 payment for professional services from the PWSA, PPC also secured an additional \$437,500 from the National Recreation and Park Association for the project.

PWSA also hired PPC to assist with community engagement as part of their agreement implanting green infrastructure for the Four Mile Run M-29 watershed (10G in Table 5). PWSA agreed to pay PPC no more than \$54,000 to create a public outreach plan throughout the design process. As part of the scope of work, PPC participated in owners meetings, stakeholder meetings, public meetings, and charrettes, and prepared the public outreach plan. They also served as a technical advisor and secured \$2 million in funding from private foundations and others for the project.

URA as a PPC Subgrantee

There are also examples of the PPC providing funding for a City authority in the redevelopment of a park. An example of this are two memoranda of understanding between PPC and the URA for the redevelopment of Liberty Green. In both of these contracts, URA acted as a subgrantee for private foundation funds used for the redevelopment project. PPC disbursed \$92,000 from the Colcom Foundation and \$190,000 from the McCune Foundation to the URA (contracts 12A and 12B from Table 5).

The URA and PPC worked together to complete this project with their roles outlined in the two memoranda. The URA served as the project manager and developer, was responsible for park infrastructure design and the installation of trees, and provided information for grant reports. PPC served as the initial grant recipient and administrator, provided technical assistance on planting, disbursed grant funds, produced necessary grant reports, and advised on the project as needed.

City's Frick Trust Fund

A trust fund was established privately by Henry Clay Frick for the use of maintaining Frick Park. Although, it is not a public fund, its use is overseen by the City. The City of Pittsburgh's Frick Trust Fund receives yearly payments from the Henry Clay Frick Trust at BNY Mellon, usually in late January or early February. OMB contacts BNY Mellon to ascertain the value of the Trust and what payment the City will receive. OMB receives the payment via wire transfer and forwards the payment to the Department of Finance who transfers the money into the City's Frick Park Trust Fund.

As per the agreement with the City of Pittsburgh and the PPC (5A listed in Table 5 above), the Frick Environmental Center receives 85% of the annual earnings from the Henry Clay Frick Trust every year to be used for the operation and maintenance of the Center.

To receive the 85% funding, the PPC must send the Department of Parks & Recreation a formal letter requesting the money along with the Frick Environmental Center’s budget. The budgeted information lists the Center’s previous year’s budget and actual expenditures/revenues and the proposed expenditures and revenues for the upcoming year. The Frick Environmental Center received \$729,725 in 2019. Table 6 shows the amounts PPC received from the Henry Clay Frick Trust for the years 2015-2019.

TABLE 6

85% OF THE ANNUAL EARNINGS FROM HENRY CLAY FRICK TRUST RECEIVED BY THE PPC 2015 - 2019	
Year	Dollar Amount
2019	\$729,725.00
2018	\$718,250.00
2017	\$697,000.00
2016	\$680,566.10
2015	\$716,860.45
TOTAL	\$3,542,401.55

Source: City’s OnBase Software System

The remaining 15% of the annual earnings from the Trust is deposited into the City’s general fund. That money is used for the general maintenance of the park’s lawns, playground equipment, benches, etc.

Finding: The Henry Clay Frick Trust Fund monies are designated for the maintenance, care and programs associated with Frick Park and are used accordingly.

Community Development Block Grant Agreements with PPC

The CDBG is an ongoing federal program funded by the U.S. Department of Housing and Urban Development (HUD) that provides support to low income neighborhoods. Under the program, eligible community organizations can receive grants for a wide range of projects that address housing, economic, and human service needs of low-income residents and neighborhoods. If the project is not in a CDBG eligible neighborhood, the community

organization can receive funding if they manage a food bank, senior center, adult day care center, battered spouses center, or children's home.

The City sets aside a certain portion of CDBG funds received each year in the Capital Budget called "Unspecified Local Option" that is used by City Council and the Mayor's Office to fund eligible non-profit organization projects. All Unspecified Local Option expenditures are equally distributed among council member districts. They also fund five city initiatives as a group together: Greater Pittsburgh Community Food Bank, Pittsburgh Community Services-Hunger, Pittsburgh Community Services-Safety, Center for Victims/Pittsburgh Mediation Center, and Pittsburgh Action Against Rape. City Council and the Mayor's Office decide what community organizations and projects receive the funding.

While reviewing the PPC/City agreements the auditors found nine agreements that had project funding through CDBG funds. City Council awarded funding in six agreements and three were awarded by both City Council and the Mayor's Office according to the resolutions attached to each agreement listed in OpenBook.

The agreements list the Department of City Planning or OMB as the City department that can approve any minor changes requested in the project scope by the community group. The auditors met with both the Department of City Planning and OMB to learn the CDBG process.

CDBG Funding Process

To start the process, all community groups requesting CDBG project funding must submit an application online or in person to OMB's Community Development Division. The division will review the application for eligibility and then forward it to HUD for their approval. Once approved the project is presented to both City Council and the Mayor's Office who may or may not decide to fund the project. With approval, the OMB Community Development Division will prepare the contract for the community organization submitting the application. The contract is then put on councils' legislative agenda to be passed by resolution; once passed the contract is signed by all involved parties and the project can begin.

All CDBG funds are administered through a reimbursement process. This means a community organization must submit invoices for work completed to OMB's Community Development Division before receiving the allocated funds.

CDBG Invoice Testing

The PPC applied for and received CDBG funds in nine different agreements with the City: Allegheny Commons (four agreements), August Wilson Park (two agreements), McKinley Park, Arsenal Park, and McKinley and August Wilson Park for Personnel and Professional Gardening Fees.

Invoices were requested for all nine agreements from OMB's Community Development Division. The auditors checked to see if the PPC was in compliance with the CDBG rules and that all invoices provided by PPC matched the CDBG funds provided in the agreement.

Eight out of nine CDBG agreements had invoices. According to OMB, August Wilson Park agreement (3B in Table 5) dated 10/18/2010 for \$5,500 did not have an invoice because the agreement was absorbed into the other August Wilson Park agreement dated 5/21/2012 for \$20,500.

Finding: The auditors found that PPC was in compliance with CDBG rules by providing accurate invoices for all nine CDBG projects.

PPC Management of City Parks and Facilities

The PPC is the landlord through master tenant agreements with two city owned facilities and two greenspaces: Frick Environmental Center, Schenley Visitor's Center, Schenley Plaza, and Mellon Park Square. A brief summary of each of these four PPC managed facilities and greenspaces follows.

Landlord duties allow PPC to staff and operate city-owned facilities, charge private rental fees, license property space for fees, provide programming, make their own repairs, and provide their own landscaping. Various vendors will often attend events held at the Frick Environmental Center, Schenley Plaza and Schenley Visitors Center. According to PPC staff, outside vendor are rare at the Frick Environmental Center.

Conversations with the PPC administrators indicated that the various vendors will be charged a fee for space rental but they do not verify if they have a valid license. Any vendor, performer, exhibit, or other renter of Schenley Plaza is required to obtain the necessary licenses and permits from the City.

RECOMMENDATION 7

PPC administrators should verify that all vendors have a valid City of Pittsburgh license before space is rented to anyone.

Frick Environmental Center

The PPC operates and manages the Frick Environmental Center located in the Squirrel Hill neighborhood at 2005 Beechwood Boulevard on 115 acres of the Frick Nature Reserve portion of Frick Park. The PPC, in partnership with the City of Pittsburgh, opened the new Frick

Environmental Center to the public in September 2016. A fire had destroyed the original building in 2002 and required a complete rebuild that took 12 years due to the lack of available funding; construction began in September of 2014. Approximately \$2 million of construction funding came from the Henry Clay Frick Trust Fund held by BNY Mellon. The Trust Funds are described in more detail on pages 41-42 of this audit. The Frick Environmental Center maintenance agreement between the City and PPC runs from 2013 to 2028, a 15 year commitment.

One goal of the PPC was to create a green infrastructure in their construction projects. Green infrastructures seek to build *with* nature and endeavors to efficiently use resources, protect health and reduce waste in every phase of the project from design, construction, operation and maintenance. The Frick Environmental Center was constructed as a green building.

In 2018, the Center was certified as a Living Building and was granted Leadership in Energy and Environmental Design (LEED) Platinum status. There are only about a dozen Certified Living Buildings in the world making this a prestigious designation for the City and the PPC. The Frick Environmental Center is the only building in the world that is owned by a municipality and is free to the public.

The Center follows LEED's seven categories throughout its design and concept: energy, materials, beauty, health, site, water and equity. The building uses water and energy resourcefully and carefully considers materials used, discourages waste and encourages proper disposal of any waste. For example, they don't use paper products, uses rain water and engages in composting. A certified Living Building is self-sustainable; using solar panels and geothermal heat. In some very cold months, the Frick Environmental Center uses electricity from Duquesne Light. Other than when it is cold, there are no other utilities being used.

The PPC provides all staffing, educational programming, repairs, upgrades, and the majority of the routine maintenance work done at the Frick Environmental Center. This includes all structure, roof, windows, HVAC, plumbing, and custodial work. The PPC and City split the outdoor work. The PPC provides all garden cultivation around the facility in the 115-acre Frick Nature Reserve portion of Frick Park, while the City cuts grass, collects leaves, provides snow removal, installs mulch, cleans up graffiti, and empties garbage cans.

The Frick Environmental Center is free to the public however, various programs offered may charge fees to participant. According to the License and Cooperation Agreement (5A listed in Table 5), the PPC "may retain any fees charged for special events permitted by the City, private events, and educational programming user fees at the Center to offset a portion of the costs of operating the Center. Monies received must be dedicated to the maintenance and operations of the facility."

The Frick Environmental Center received \$18,372 in rental income in 2018 and \$7,470 in 2019. No rental income was collected in 2017. According to the PPC's chief administration officer, the PPC chose not to rent out the Center in 2017 during its first year of operation because

they were seeking to achieve Living Building accreditation. Part of that accreditation process was closely monitoring and managing the net zero energy output in the first year. The PPC prioritized public use of the building during that first year, and did not have any private rental income.

Table 8 at the end of this section summarizes the rental income that PPC receives when they rent the green spaces and facilities.

Schenley Park Deeded to the City

There was a question posed to the auditors by a member of Council as to the legality of renting commercial space in Schenley Plaza and specifically if this violated the original terms of the will of Mary Schenley who deeded the park to the City. The Controller's office attorney gave the following legal opinion:

. . . [Mary Schenley] left a true and correct copy of her Last Will and Testament that specifically outlined what to do with the substantial amount of property that she owned, including directions for the usage of Schenley Park. Her Last Will and Testament, dated July 6, 1898 . . . that the land be used for the citizens of Pittsburgh in the manner of a public park. The will states:

For the use of the people of said City and the public...to be of easy access to the whole population and...to be adapted to the purposes of a public park, to be forever kept and maintained as such...For the use of the people of Pittsburgh and the Public as a Public Park and place of free attractive and healthful resort and open air recreation for the people of Pittsburgh and the Public and perpetually keeping and maintaining the same for such uses and purposes and for no other use or purpose whatsoever.

Renting out spaces in parks is something that is commonly done and generally accepted in parks throughout the city and area parks. Groves and picnic areas can be reserved and utilized for a variety of purposes and events such as parties, reunions, community events; all for a fee that helps maintain the respective parks. The language in the deed states that the property is for the use of the people of Pittsburgh as a "Public park and a place of free attractive and healthful resort and open air recreation for the people of Pittsburgh". Renting out a portion of the park for a private event does not restrict access to the rest of the park since the rest of the park is still available, for free, to the general public for their use and enjoyment. A rental portion of a park would seem consistent with the common use today of all or most public parks in general. Therefore, it is my opinion that the renting of this space does not conflict with even the most liberal interpretation of the restrictions in the deed.

In addition to the above legal opinion, the Controller's Office attorney stated that if anyone that believed that "deed restrictions were broken" that person could bring an action in Civil Court.

Schenley Plaza

Schenley Plaza is a five-acre greenspace located adjacent to University of Pittsburgh's Hillman Library and the Cathedral of Learning as well as the main branch of the Carnegie Library of Pittsburgh, near the entrance to Schenley Park. Formally a surface parking lot, the area now hosts a large public lawn as well as a restaurant, four food kiosks, a carousel, restrooms, and a tented area with tables and chairs. Schenley Plaza also serves as a location for a number of performances, exhibits, festivals, markets, and other events throughout the year. According to the Lease and Management agreement (10C in Table 5), PPC pays the City \$1 yearly rent for the area as well as the obligation to restore, operate, and maintain the area in good repair. This agreement is for 29 years, 364 days and started on November 24, 2004.

The original restoration to Schenley Plaza was completed in 2006 and included \$5 million contribution from the Commonwealth of Pennsylvania and \$3 million contribution from the Oakland Investment Committee of the Allegheny Conference. The University of Pittsburgh also served as a partner in the project and was responsible for the design process, bidding, and construction through the university. PPC was required in the contract to raise an additional \$2 million for the operation and maintenance of the plaza. According to PPC \$2,478,467 was actually raised. Initial project cost for the plaza estimates totaled \$5,970,270 with an additional \$1,180,730 for street improvements. Combined with the construction claims contingency of \$600,000, the total project costs were initially set at \$7,751,000. The City was not a funding source for this project.

The City provides routine landscape maintenance, such as cutting the grass, as well as refuse collection. Any additional services beyond the predetermined level of service from the City is paid for by PPC. PPC is responsible for specialized landscaping, service, repairs, and maintenance work, and is responsible for the cost of any alteration, additions, or improvements to the area.

There is one restaurant, the Porch (operated by Parkhurst Dining, the same company as local restaurant chain Eat'n Park) and four food kiosks tenants (PGH Halal, TSwirl, Asia Tea House and Mesa) located on site. The restaurant and vendors in Schenley Plaza pay rent to PPC to help fund the restoration and upkeep of the area. Lease term-lengths for each vendor renting the kiosks vary based on the vendor's success, the location and whether the vendor wants to extend for a longer term. PPC works to ensure that the kiosks are filled with new vendors as quickly as possible in the case of any vacancies.

City Council was specifically interested in learning more about the rental income the Schenley Plaza generated for the PPC. The auditors requested a breakdown of rental revenue

received at the Schenley Plaza. PPC provided a copy of their accounting software Quickbooks' Transaction Detail by Account Report for the years 2017-2019. PPC tracks the Schenley Plaza rental revenues in two categories: tenant rentals and event rentals. Table 7 shows the PPC rental revenues for Schenley Plaza for the years 2017, 2018 and 2019 from this report.

TABLE 7

PPC SCHENLEY PLAZA RENTAL REVENUES 2017-2019		
Year	Tenant Rentals	Event Rentals
2017	\$189,826	\$19,672
2018	\$220,708	\$26,500
2019	\$199,918	\$60,700
TOTAL	\$610,452	\$106,872

Source: PPC Quickbooks' Transaction Detail by Account

The increase in event rental revenues in 2019 was due to \$24,000 collected from a 3-day meditation event held at the plaza.

Schenley Visitors Center

Schenley Park Café and Visitor's Center is a smaller building located across the street from Phipps Conservatory, near the entrance of Schenley Park. Before its renovation in 2001, the Visitor's Center had been closed to the public since the 1980s. The structure was originally built between 1903 and 1904 and served as a picnic shelter along with two other similar buildings that have since been demolished. PPC is currently renting the Visitor's Center from the City for \$1 a year according the rental agreement (10B in Table 5). The PPC is responsible for restoring, operating, and maintaining the building. The length of the contract is 29 years, 364 days starting on January 22, 2001.

PPC is required to keep reasonable hours of operation of the Visitor's Center based on the use of Schenley Park. PPC is permitted to use the Visitor's Center to provide trail maps, park tours, restroom facilities, and incidental food and beverage service. PPC may not charge for admission, but may charge for related programming located within the Visitor's Center. PPC may also rent the Visitor's Center for private events. Most events held at the Visitor's Center are conducted and rented by The Porch restaurant, located nearby in Schenley Plaza. Revenues help offset the cost of operating and maintaining the building. The City is not responsible for funding the renovations and maintenance to the property, but to the extent ARAD funds allow, will pay for sewage, electricity, water, and telecommunication costs. The City is only responsible for the removal of snow from the sidewalks, stairs, and roadways. All other maintenance, including landscaping and trash removal, is the responsibility of PPC.

Mellon Square Park

Mellon Square Park opened in 1955. The park covers 1.37 acres and is located downtown Pittsburgh above the Pittsburgh Parking Authority's Mellon Square garage between Smithfield Street and William Penn Place.

The park slowly deteriorated over the years and needed major repairs. The PPC decided to take on the project and entered into a License, Maintenance and Cooperation Agreement with the City on June 18th, 2013 (9A in Table 5) which detailed the capital improvements and maintenance at Mellon Square. The PPC pays the City \$1 a year to restore and maintain the licensed premises for 30 years, extending to the year 2043. The PPC does not pay property taxes on the property because the City owns Mellon Square Park.

PPC provided all the landscape restoration and capital improvements with funding from the Richard King Mellon Foundation, the Colcom Foundation, the Eden Hall Foundation, BNY Mellon and a mix of corporate and private sponsors. Ten (10) million dollars was raised with \$7 million used on capital improvements that included newly reconstructed cascade fountains, steps and handrail repairs, new cost efficient wall light fixtures, renovated planters, two new walkways, and improved storefront lighting. The remaining \$3 million was used to create an endowment fund for the future.

PPC installed a new technology "green roof" that replaced the concrete overhang that extended across the retail frontage on Smithfield Street. The green roof is a living roof covered with vegetation and a water-proof membrane that provides insulation, regulates temperature, and provides cost savings to the store fronts located underneath. The storefronts are city-owned and leased to the Pittsburgh Parking Authority.

The Mellon Square Park project was completed and reopened on May 29th, 2014. The Mellon Square agreement between the City, PPC and Parks & Recreation has a yearly maintenance plan for both the City and PPC. PPC pays for their own labor costs. Some of the PPC and DPW job duties at Mellon Square Park as outlined in the agreement are listed below.

The City: mow all turf areas 19 times a season, prune/fertilize/cultivate all perennial plants, provide leaf collection, mulching, empty trash every day, snow removal, maintain and operate the fountain, and maintain all park lighting.

The PPC: design, purchase, and install all flowers and plants, design, purchase, and install all tree and flower containers, remove graffiti, install holiday lighting, and provide technical assistance to City parks crews in turf/planting maintenance.

The PPC does not manage or select any of the food vendors, live entertainment, or other events held at Mellon Square Park during the spring and summer months. All events held at Mellon Square Park are coordinated, organized, and produced by the Department of Public

Safety’s Office of Special Events. The PPC does not collect any rental or licensing space fees from the events.

Summary of PPC Rental Income

The PPC provided the auditors with a detailed breakdown of all rental income for the four City green spaces and facilities that they manage. Table 8 is a summary of all PPC rental income for the years 2017, 2018 and 2019. Schenley Plaza is broken down by rental income received from tenants and rental income received from events held at the plaza.

TABLE 8

PPC SUMMARY OF RENTAL INCOME 2017-2019				
	2017	2018	2019	TOTAL
Schenley Park Visitor Center	\$14,800	\$16,500	\$18,000	\$49,300
Mellon Square	--	--	--	--
Schenley Plaza Tenants	\$189,826	\$220,708	\$199,918	\$610,452
Schenley Plaza Event Rentals	\$19,767	\$26,500	\$60,700	\$106,872
Frick Environmental Center	--	\$8,372	\$7,470	\$15,842
TOTALS	\$224,393	\$282,080	\$286,088	\$782,466

Source: PPC

Park Conditions

There have been two studies evaluating the condition of the parks over the years. One study was conducted by the City Controller’s Office and the other was completed by the City and PPC.

City Controller’s Park Maintenance Performance Audit

In 2015, the City of Pittsburgh Controller’s Office completed a performance audit of the Department of Public Works Bureau of Operations Park Maintenance Division. The auditors visited 32 parks in the City representing a sample size of 20%. A checklist and a rating scale of good, fair and poor was developed to evaluate park conditions. Evaluated were: playground equipment, safety surface, park accessibility, park conditions (basketball, tennis/multi and hockey), field conditions (baseball, football and soccer), graffiti, shelter conditions and other park conditions. Other park conditions included seating, drinking fountains, lighting, trash receptacles, fencing, restrooms/port-a-johns, litter, outdoor furniture and park aesthetics.

This audit identified 17 of the 32 parks (53%) in the sample that were in poor condition or in need of major repairs. Recommendations included but were not limited to the need to

allocate money for major repairs for the parks and/or have neighborhood groups adopt a park or parklet and be responsible for its repair and maintenance. The complete audit can be found at https://apps.pittsburghpa.gov/co/Department_of_Public_Works_Parks_Maintenance_November_2015.pdf.

Restoring Pittsburgh Parks Initiative

Recently, the PPC and the City began a new initiative called Restoring Pittsburgh Parks to develop a transparent, equitable investment strategy for the park system. Five major elements were considered in determining which parks were in the poorest condition and had the greatest need for improvement: park sites, people served, poor health conditions of population, communities experiencing lack of investment and safety concerns and those parks with poor air and water quality. Specific data on the conditions of the City's 165 parks was collected. An overall rating system was assigned to each park based on the physical conditions along with the other elements listed above. These conditions categorized the parks into four groups: excellent, good, fair or poor.

Other community information such as vacancy and violent crime rate were taken into consideration, as well as community factors such as race, poverty, youth and senior populations. Neighborhood meetings were conducted for input. Health factors such as asthma, diabetes, obesity, anxiety and depression were also studied as well as environmental factors such as tree canopy, black carbon emissions and sewer water shed priorities. This entire initiative is explained in a video presentation on the PPC webpage.

Tax Dollar Usage

There is a misconception that any tax increase would go directly to the PPC. Any tax increase would be collected by the City and directed into a separate parks trust fund only to be used for park restoration in underserved neighborhoods. The City is under no obligation to use these tax dollars as payment to outside organizations, though the resolution that was passed asks that the home rule charter be changed to include "secure matching funds and services from a charitable city parks conservancy; and assure citizen participation and full public disclosure of spending."

While the funding can be used for park maintenance, expansion, and a variety of projects located in parks, current City staffing levels are not adequate to perform these duties. After discussions with City departments, the auditors were made aware of the lack of the following positions:

- Environmental planners: currently there are only two environmental planners on staff within City Planning
- Landscape architects: DPW only has one landscape architect on staff
- Horticulturalists: DPW has no horticulturalists on staff but would like to hire them.

This is not an exhaustive list of possible new hires; indeed, as capacity increase across the City, additional staff may be required in a variety of positions across City departments. The auditors were informed after speaking with a number of staff across City departments that at current staffing levels, it would take decades to properly renovate, redesign, and maintain the City parks system.

RECOMMENDATION 8

If City Council passes the tax increase, they should meet with all City departments that work with PPC to create a plan for the disbursement of any new tax funds. City Council should determine where additional staffing will be needed to accomplish goals in all related City departments. Increasing staffing in only one or two departments while other departments maintain the same levels of staffing may result in unaccomplished projects in the parks system.

City Park Lists

In the last Controller's performance audit of the parks released in 2015, it was noted that the parks list on the web page did not correspond to the written list given to the auditors. The PPC web page states that there are 165 parks in the City. Because lists were not compatible in the past, the auditors wanted to verify if PPC and DPW agreed on the names and number of parks throughout the City. A request was made to PPC for a list of all their City parks. A list of parks was found on the DPW web page.

PPC's list included 8 senior recreation centers, the Oliver Bath House and Devlin field which shouldn't be listed as parks. The PPC list had Tree Plaza listed twice.

PPC's list included the following parks which were not found on DPW's list: McBride Park, Lincoln Place Park, Liberty Green, Tree Plaza, The Cap, Mellon Square Park, Curtain Call Park, Market Square Park, Southside Market House, Monongahela Wharf Landing Park, Point State Park, Loraine Street Park, Mellon Park Island, Venson Park, Frankfort Park, and South Shore Riverfront Park.

Devlin Field is listed on the PPC list and Fineview Field is listed on DPW's list. These are "fields" and should not be listed with "parks". Some fields are located within a park. There are many fields, such as Fowler Field, throughout the City that were not included in either list.

The DPW list included the following parks that were not found on the PPC list: East Liberty Park, Linden School, Sterrett School, Fineview Field, Spring Garden School, Emerald View Park (Eileen McCoy Park), Emerald View Park (Mt. Washington Park), Emerald View Park (Olympia Park), Emerald View Park (Ream Park), Emerald View Park (Shiloh Street Park),

Emerald View Park (Stratmore Park), Emerald View Park (Bigbee Field), Phillip Murray Park, Community Park, and Blair Street Park.

Table 9 is a list of all City parks from the Department of Public Works Parks Maintenance web page as of April 2020. There are 156 parks listed. The bolded parks are parks that matched the PPC list. Bolded italicized park names were parks whose names did not exactly match what was on the PPC list. For example there was a ‘Dallas Park’ on the PPC list but the DPW lists ‘Crescent School Dallas Park’. They probably are the same park but the names do not exactly match. Un-bolded parks are parks not found on the PPC list.

TABLE 9

PARKS OF PITTSBURGH FROM DPW WEBSITE		
Eastern Division	Northeast Division	Northern Division
Baxter Park	Arsenal Park	Alcoa Park
Chadwick Park	Denny Park	Allegheny Commons
<i>Crescent School Dallas Park</i>	Dinan Park	Allegheny Landing Park
Davis Park	Duncan Park	Allegheny Riverfront Park
East Hills Park	Enright Park	Alpine Gardens Park
East Liberty Park	Fifty-Seventh Street Park	Brighton Heights Park
Frick Park	Fort Pitt Park	Buhl Community Park at Allegheny Square
Homewood Park	Friendship Park	Catalano Park
Larimer Park	Garland Park	Cowley Park
<i>Liberty School</i>	Heth's Park	Cross and Strauss Park
Linden School	Highland Park	Fineview Park
Mellon Park	Joe Natoli Park	Fineview Field
Paulson Park	Kite Hill Park	Fowler Park
Sterrett School	Leslie Park	Gardner Park
Swisshelm Park	McCandless Park	Garvin Park
Westinghouse Park	Morrow Triangle Park	Jefferson Park
Wightman Park	Nelson Mandela Peace Park	Legion Memorial Park
	Osceola Park	Leister St Park
	Paul J. Sciuлло II Memorial Park	Lookout Street Park
	Sullivan Park	Manchester Park
	West Penn Park	Manchester School Park
17 Total	21 Total	

TABLE 9 (Continued)

PARKS OF PITTSBURGH FROM DPW WEBSITE		
Eastern Division	Northeast Division	Northern Division
		Marmaduke Park Marshall-California Park McKnight Park Northshore Riverfront Park Riverview Park Scherer Park Spring Garden Park Spring Garden School Spring Hill Park Thomas Park Troy Hill Citizen's Park Washburn Square Park Washington's Landing Park Woods Run Park Young Field Park 36 Total

Finding: According to the DPW website the Divisions with the most parks to maintain are the Northern Division with 36 and the Western Division with 34.

TABLE 9 (Continued)

PARKS OF PITTSBURGH FROM DPW WEBSITE		
Western Division	Southern Division	Schenley Division
Able Long Park	Arlington Park	Albert "Turk" Graham Park
Alton Park	Armstrong Park	Ammon Park
Banksville Park	Bon Air Park	August Wilson Park
Banksville School Park	Brookline Memorial Park	Blair St. Park
Beechview Senior Center Park	Cobden Street Park	Boundary St Park
Chartiers Park	Devlin Park	Bud Hammer Park
Crafton Heights Park	Eleanor Street Park	Burgwin Park
Dunbar Park	Emerald View Park (Bigbee Field)	Four Mile Run Park
East Carnegie Park	(Grandview Overlook)	Frank Curto Park
Emerald View Park (Eileen McCoy Park)	Hays Park	Frazier Park
Emerald View Park (Mt. Washington Park)	Leolyn Park	Gladstone Park
Emerald View Park (Olympia Park)	McKinley Park	Granville Park
Emerald View Park (Ream Park)	Monongahela Park	Kennard Park
Emerald View Park (Shiloh Street Park)	Moore Park	Lawn and Ophelia Park
Esplen Park	Ormsby Park	Lewis Park
Fairywood Park	Phillip Murray Park	Magee Park
Herschel Park	Phillips Park	Martin Luther King Park
McGonigle Park	Roland Lockridge Community Park	Niagara Park
Mutual Park	Southside Park	Robert E Williams Park
Oakwood Park	Southside Riverfront Park	Saline St Park
Pauline Park	Volunteers Park	Schenley Park
Sheraden Park	Warrington Park	Shalane's Play Yard PARK
Stratmore Park	Winters Park	Tustin Park
Shiloh St. Park		Vincennes Park
Stratmore Park		Zulema Passive Area
Townsend Park		
Tropical Park		
Tuxedo Street Skate Park		
Vanucci Park		
Wabash Park		
	23 Total	25 Total

TABLE 9 (Continued)
PARKS OF PITTSBURGH
FROM DPW WEBSITE

PARKS OF PITTSBURGH FROM DPW WEBSITE		
Western Division	Southern Division	Schenley Division
West End Park West End-Elliot Overlook Park Westwood School <i>Emerald View Regional Park</i> 34 Total		

RECOMMENDATION 9

DPW administration should get together with PPC and decide on one complete list of parks in the City. Whether the tax is passed or not by City Council, PPC and DPW need an up to date and compatible parks list to work from.