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DNR State Parks and Historic Sites

Opportunities exist to generate additional revenue to maintain park assets

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Why we did this review

This audit evaluated the Department of Natural Resources State Parks and Historic Sites Division (PHSD). Specifically, we evaluated whether PHSD has an appropriate process for determining the condition of its assets, whether PHSD maximizes utilization and revenue through appropriate pricing and reservable facilities, whether PHSD golf courses are financially sustainable, the impact of the Friends of Georgia State Parks on the state parks system, and whether PHSD is able to attract and retain staff.

About PHSD

PHSD has a mission to "protect our state's natural beauty and historic integrity while providing opportunities for public enjoyment and education." To this end, PHSD manages 48 state parks and 15 historic sites, many of which have cottages, campsites, and visitor centers. Sites help protect natural habitats and historic areas while providing opportunities for visitors to engage in a variety of activities and educational programming.

In fiscal year 2025, PHSD expended $109.2 million, including $47 million for capital projects. Approximately half of total expenditures ($55.5 million) were funded with self-generated revenue from sources such as park passes, campsite rentals, golf course fees, and gift shop sales. State and bond funds represented 43% ($46.4 million), while federal funds covered 7% of expenditures ($7.2 million).

DNR State Parks and Historic Sites

Opportunities exist to generate additional revenue to maintain park assets

What we found

The State Parks and Historic Sites Division (PHSD) within the Department of Natural Resources already generates significant revenue to partly fund its operations and capital costs. However, we noted additional revenue-generating opportunities related to price adjustments, marketing, and targeted future investments. Generating revenue to staff and maintain parks must be balanced with ensuring Georgians can access these public resources.

Investments in assets have increased, but a capital improvement plan would be useful.

The state has significantly increased capital investments in PHSD assets such as cottages, campsites, and visitor centers—rising from $54.5 million (2010-2014) to $138 million (2020-2024). Staff indicated these investments have led to improvements in facility conditions at many sites.

Despite this progress, PHSD continues to be challenged to address all needs. PHSD would benefit from a capital improvement plan that documents and communicates its infrastructure needs to stakeholders. Its current capital outlay list has some components of a capital improvement plan but lacks others (e.g., expected revenue to be generated from the asset). Without a formalized and transparent capital planning process, PHSD risks underestimating long-term needs and missing opportunities to obtain necessary funding for projects with the greatest need.

Additional revenue can be generated through various methods, including targeted fee changes and investments.

PHSD has several revenue streams that could be adjusted to generate additional funding for operations and asset maintenance. Vehicle entry fees, which have remained unchanged since 2009, are set to increase from $5 to $10 in January 2026, and the annual pass will increase from $50 to $70. Some states have successfully encouraged broader adoption of annual passes—such as bundling with vehicle registration—which could potentially yield millions in new revenue for Georgia parks. These passes are sold at a substantial discount to state residents, with sales volume driving the revenue increase.

Accommodations represent another opportunity to increase revenue. The range of occupancy rates suggests that greater price differentiation is warranted. In addition, while some parks' cottages, campsites, and yurts frequently reach full capacity, recent and planned investments in new accommodations have not always aligned with demand. A more data-driven approach to determining the type and location of new accommodations could maximize return on investment. For example, $3 million could fund 5 cottages, 20 yurts, or 40 campsites, with yurts offering the highest projected annual profit based on current occupancy and pricing.

Golf courses have become a growing revenue stream, with the four we reviewed experiencing increases of 80% to 129% since 2019. However, weekend green fees are slightly lower than comparable courses, and annual memberships are well below other courses. Increasing fees incrementally, restructuring memberships to include monthly payment options and added perks, and implementing industry-standard no-show penalties are reasonable methods to increase revenue while still providing a less costly option. Additionally, enhanced marketing would further boost visibility and utilization.

Finally, the Friends of Georgia State Parks organization provides valuable volunteer and fundraising support but currently receives a significant share of its revenue through discounts provided by PHSD. These discounts reduce revenue to the entity that Friends has a mission to support. In particular, PHSD receives $12.50 for each annual pass sold as part of a Friends' membership, compared to $50 for direct sales. Adjusting the reimbursement amount could preserve the benefits of the partnership while ensuring PHSD retains more of its earned revenue.

PHSD's classification system should be updated to better recognize differences across parks.

PHSD's current park classification system—used to categorize parks into three tiers—has not been updated in years and lacks a documented methodology. This system directly affects site manager salaries, though it does not consistently reflect park operations. A revised classification framework based on quantifiable metrics—such as revenue, visitation, number of accommodations, and presence of special features like golf courses—would better align classifications with operational realities.

Most PHSD positions are part time, with turnover rates above 50%.

Employee turnover at state parks and historic sites was approximately 46% in calendar year 2024. This was mainly driven by part-time employees, which represent most positions at these sites. Certain positions with high turnover—such as housekeeping, maintenance, and clerks—have a significant impact on park operations. PHSD recently implemented regular salary adjustments for part-time staff, and turnover among these positions decreased from 75% to 58% between calendar years 2022 and 2024.

What we recommend

We recommend that PHSD develop a capital improvement plan to address its capital needs. Regarding revenue, we recommend that PHSD increase the vehicle entry fee for parks, target new accommodations to parks with high demand, introduce more price variation in accommodations, increase certain golf-related fees, and adjust the reimbursements for park passes provided to the Friends of Georgia State Parks. Finally, we recommend the park classification system be updated.

See **Appendix A** for a detailed listing of recommendations.

Agency Response: *PHSD agreed with all findings and most recommendations in the report. It disagreed with the recommendation for the General Assembly to consider allowing the sale of a discounted annual park pass during vehicle registration and renewal.*

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Purpose of the Audit

This report examines the Department of Natural Resources (DNR) State Parks and Historic Sites Division (PHSD). Specifically, we set out to determine the following:

- Does PHSD have an appropriate process for determining the condition of assets within the state parks and historic sites?
- Does PHSD maximize utilization and revenue of state parks and historic sites through appropriate prices for reservable facilities and entry?
- Does PHSD maximize utilization and revenue of state parks and historic sites through appropriate reservable facilities, amenities, and recreational opportunities?
- Are PHSD golf courses financially sustainable?
- What impact does the Friends of Georgia State Parks have on the state parks system?
- Is PHSD able to attract and retain staff?

A description of the objectives, scope, and methodology used in this review is included in **Appendix B**. A draft of the report was provided to DNR for its review, and pertinent responses were incorporated into the report.

Background

The mission of DNR's State Parks and Historic Sites Division (PHSD) is to "protect our state's natural beauty and historic integrity while providing opportunities for public enjoyment and education." To this end, PHSD manages more than 60 state parks and historic sites (see **Exhibit 1**). The sites provide opportunities for visitors to engage in a variety of activities and educational programming; they also help protect natural habitats and historic areas.

State Parks

PHSD manages 48 state parks, totaling approximately 84,000 acres. Visitors can access a state park by paying a $5 park pass fee per car or purchasing an annual pass ($50) that allows visitors unlimited access to all state parks for a year. Each state park offers recreational activities, and some offer accommodations for multi-day visits.

- **Amenities –** State parks offer a variety of recreational amenities including hiking, swimming, mountain biking, horseback riding, and mini golf. Amenities generally vary across parks and include group shelters, picnic shelters, playgrounds, and boat rentals.

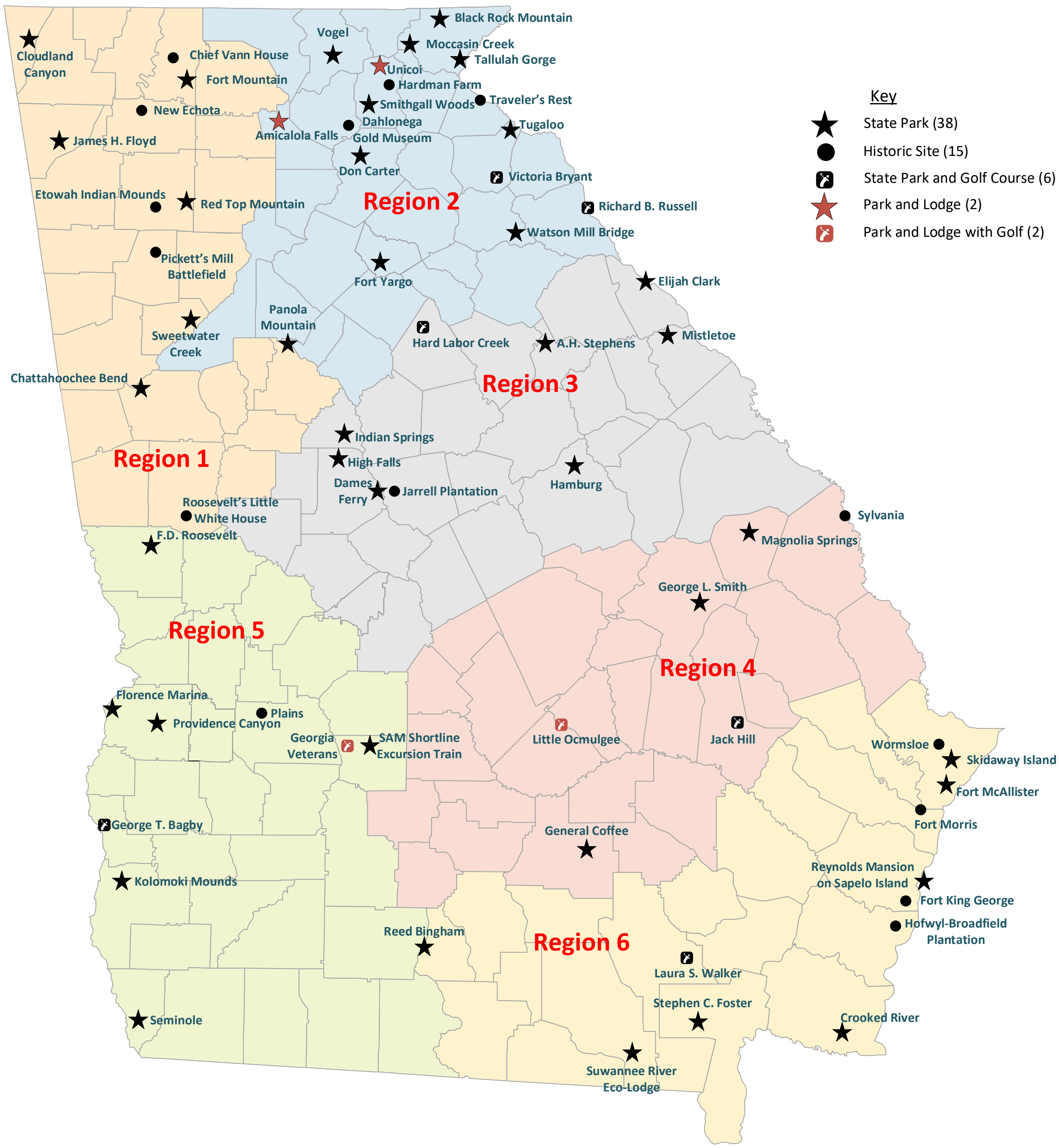
  Eight state parks also include a golf course—six are operated by PHSD and two are managed by an outside contractor.[1] Golfers pay per round or

[1] *The two golf courses managed by an outside contractor are at two of the four state parks with lodges. These four state parks are overseen by the North Georgia Mountain Authority, which uses an outside contractor for on-site management.*

purchase an annual pass that allows discounted play. Annual passes are $150 for juniors (18 and under), $650 for individuals, and $1,000 for a family. Golfers can also book "stay and play" packages for additional discounts.

Exhibit 1

PHSD manages 48 state parks and 15 historic sites[1]



[1]This map includes state parks, historic sites, and historic welcome centers, as denoted by DNR. It does not include outdoor recreation or historic areas, or partner sites that are not operated by DNR.

Source: DNR Website

- **Accommodations –** State parks' overnight accommodations include cottages, campsites, and yurts. As shown in **Exhibit 2**, DNR operates approximately 2,800 reservable facilities, including approximately 2,400 campsites that vary from primitive (i.e., no electricity) to full power and water for recreational vehicles. The number and type of accommodations vary by park. For example, Vogel State Park has 34 cottages and 108 campsites, while High Falls State Park has 6 yurts and 108 campsites.

Exhibit 2
State parks provide a number of overnight accommodations

2,391 Campsites	379 Cottages	47 Yurts

Source: PHSD documents

In addition to the state parks operated by PHSD, four "lodge parks" (Amicalola Falls, Georgia Veterans, Little Ocmulgee, and Unicoi) are operated by a hospitality vendor under a multi-year contract. The contracts are overseen by the North Georgia Mountains Authority (NGMA), which is administratively attached to DNR. Due to their alternative structure, we did not include NGMA properties in this review.

Historic Sites

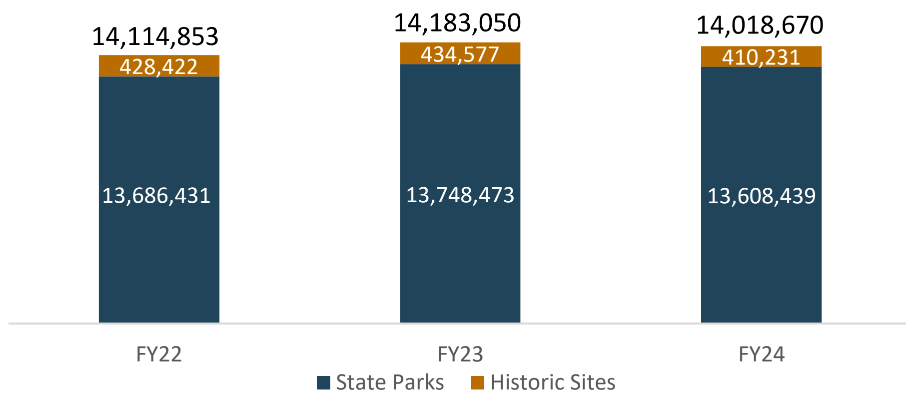
PHSD also manages 15 historic sites, which are typically smaller than state parks and do not offer the same type of recreational opportunities and amenities. Their purpose is to preserve and educate visitors on sites of historical significance, including historic battlefields, Native American sites, and historic properties such as the Little White House. Most historic sites frequently offer tours and have nature trails.

The fee structure for historic sites differs from state parks. Instead of a vehicle fee, historic sites charge entry fees per individual. Entry fees range by site, from $5 per adult (Fort Morris) to $13 (Little White House and Hardman Farm). Entry fees are often lower for children.

Visitation

From fiscal years 2022 to 2024, state parks and historic sites averaged an estimated 14.1 million annual visitors (see **Exhibit 3**). Visitation at the 48 state parks represents more than 97% of the visitors each year, but it varies widely by park. In 2024, estimated visitation ranged from 4,500 at Reynolds Mansion to 970,000 at Sweetwater Creek State Park, with an average of 283,500 per site. Wormsloe was the most-visited historic site, with more than 163,000 visitors in 2024, while Fort Morris had the fewest at 4,260.

Exhibit 3
Sites received more than 14 million visitors annually (FY 2022-2024)

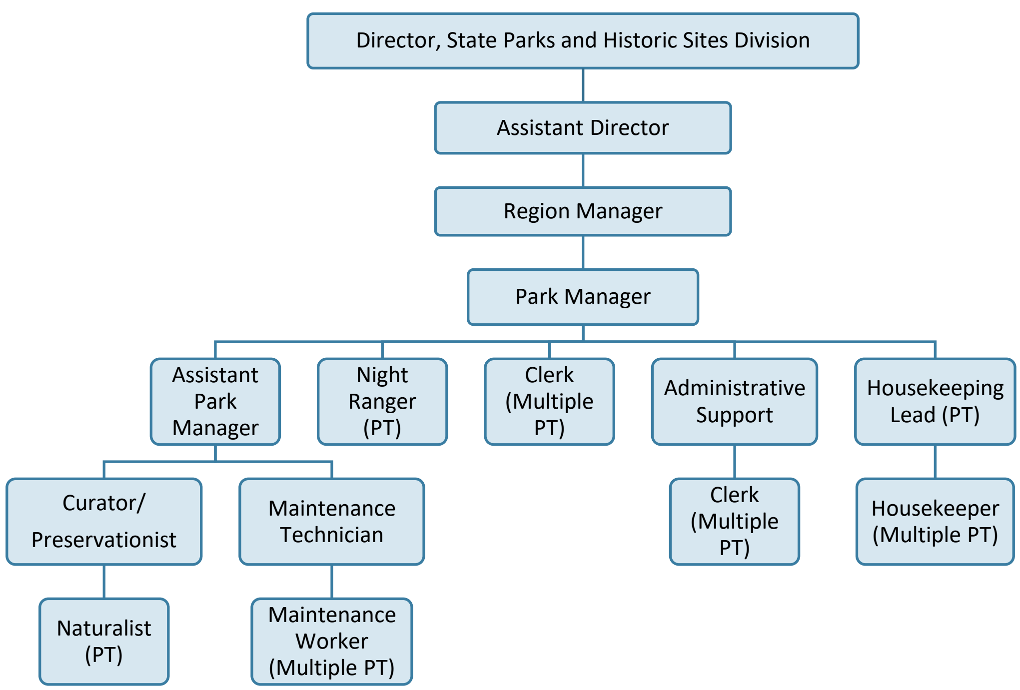


Source: DNR Documents

Staffing

On average, there are approximately 875 employees in the State Parks and Historic Sites Division. More than 90% work in a state park or historic site, while the others provide oversight or support through PHSD headquarters or regional offices. **Exhibit 4** shows an example of staffing for a state park with cottages.

Exhibit 4
State parks are overseen by headquarters and their respective region[1]



[1] Exhibit adapted based on the organizational chart for Fort McAllister State Park. Part-time staff are denoted as "PT."

Source: DNR Documents

- **Headquarters –** The PHSD headquarters office sets policies for the division and operates numerous units to support the system. These include administrative services, finance, human resources, volunteer training, marketing and communications, and business services. The headquarters office also sets operational budgets for each site. The PHSD director oversees all park operations, including setting fees for accommodations and amenities. PHSD is headquartered at Panola Mountain State Park.
- **Regional Office –** PHSD is organized into six regions that correspond to those of all DNR divisions. Each regional office includes a manager and other administrative support staff. The region manager oversees park and historic site operations, including budgeting for maintenance and repairs, conducting site assessments, and assisting with hiring park positions. Region managers report to the PHSD assistant director.
- **Parks or Historic Site** – Each site has a variety of staff, with the number largely based on size and the number of overnight accommodations and amenities offered. Parks generally have a site manager, assistant manager, maintenance staff, administrative support, rangers, naturalists, and housekeepers (if cottages). Historic sites have fewer staff but often have interpretative rangers who can provide visitors tours and other education information about the site.

  The number of employees at most sites ranges from approximately 1-5 full-time and 10-20 part-time. Most PHSD employees are part-time.

Volunteers serve an important function within state parks and historic sites. PHSD operates host programs in which individuals provide services in exchange for benefits such as a campsite and utilities. Most campgrounds have a volunteer host to manage campers, while host programs also exist for maintenance and golf. Additionally, many volunteers are affiliated with a state park Friends chapter. These volunteers provide labor (e.g., planting flowers, maintaining trails) and/or raise funds for park initiatives (e.g., new kayaks, fence repairs). A statewide Friends of Georgia State Parks and Historic Sites oversees individual chapters, sells memberships, and raises funds to support the park system.

Financial Information

Exhibit 5 details PHSD’s expenditures and their fund sources for fiscal years 2022-2025. Excluding capital expenditures, expenditures increased from $54.5 million to $62.2 million over the four years. In fiscal year 2025, nearly 75% of expenditures were for personnel or other operational costs at state parks and historic sites, while regional operations were another 7%. Regional offices oversee park operations and provide direct financial support for certain park projects.

Capital expenditures, which are funded by both bonds and state appropriations, vary significantly each year. Capital projects include major repairs or renovations of facilities (e.g., visitor centers, cottages) and other infrastructure (e.g., water lines, roads), as well as construction of additional or replacement facilities.

Exhibit 5
State Parks and Historic Sites expenditures by fund source (FY 2022-25)[1]

Expenditures	FY22	FY23	FY24	FY25
State Parks & Historic Sites	$38,406,760	$42,149,368	$44,908,447	$46,349,835
Headquarter Operations	$5,056,101	$2,749,243	$2,182,568	$2,398,345
Regional Operations	$4,049,096	$4,045,982	$3,707,952	$4,055,876
Marketing	$1,412,841	$1,421,615	$1,404,154	$1,366,569
Grants	$4,740,138	$2,836,295	$8,146,417	$7,150,682
Historic Preservation	$780,004	$780,638	$855,003	$830,728
Other	$81,368	$68,122	$85,206	$75,172
Total	**$54,526,308**	**$54,051,264**	**$61,289,748**	**$62,227,211**
Capital (including bonds)	$61,123,153	$38,173,466	$65,832,063	$46,961,646
Total with Capital	**$115,649,461**	**$92,224,729**	**$127,121,811**	**$109,188,857**
Fund Sources	**FY22**	**FY23**	**FY24**	**FY25**
Other Funds	$51,759,480	$52,007,126	$52,643,353	$55,528,039
State Appropriations[2]	$48,229,554	$27,862,667	$24,294,447	$43,169,074
Bond Funds	$7,921,728	$9,413,869	$40,802,031	$3,249,116
Federal Funds	$4,538,699	$2,941,067	$9,381,979	$7,242,628
Total	**$115,649,461**	**$92,224,729**	**$127,121,811**	**$109,188,857**

[1] Does not include state appropriations provided to PHSD as pass-throughs for other entities. These amounts were $1.9 million for FY 2022, $4.9 million in FY 2023, $10.8 million in FY 2024, and $12.1 million in FY 2025.
[2] Fiscal year 2025 appropriations included $18.1 million that was part of a cash-funded capital package. These funds have the same requirements as bond funds (i.e., capital expenditures, no operating costs) but are not the result of a bond sale.

Source: TeamWorks financials

PHSD operations and capital expenditures are funded by a combination of sources, most notably funds generated by the agency and state funds provided through appropriations. The fund sources are discussed below.

- **Other Funds** – PHSD is expected to generate a significant portion of its revenue. In fiscal year 2025, other funds were the source of approximately half of all program expenditures. Nearly all funds in this category are generated through fees such as park passes, campsite rentals, golf course fees, and gift shop sales. Self-generated funds increased with additional park use during the COVID-19 pandemic and increased again in fiscal year 2025.
- **State Appropriations** – State appropriations fund a portion of operations, though they also have been provided for capital projects. In fiscal years 2022 and 2025, state appropriations were a source for a portion of the capital projects completed.
- **Bond Funds** – Bond funds are provided by the General Assembly for large capital projects. Their use varied significantly over the period, with fiscal year 2024 including many capital expenditures funded with bond funding.

- **Federal Funds** – Federal funds are associated with various grant programs, such as Land and Water Conservation, Federal Highway Administration trails, and the National Park Service.

PHSD has budgets for each park and historic site but operates as a single system. Most sites' budgets require them to generate a certain amount of revenue, but funds are consolidated and distributed as needed. While sites have revenue goals, not every site is expected to generate funding to fully support its operations (e.g., some sites have few or no accommodations that generate revenue). Other sites are expected to generate revenue above their operations.

Findings and Recommendations

Chapter 1 - Assets

Finding 1: Major assets are largely in good condition, but PHSD lacks a process to determine and communicate the extent of future needs.

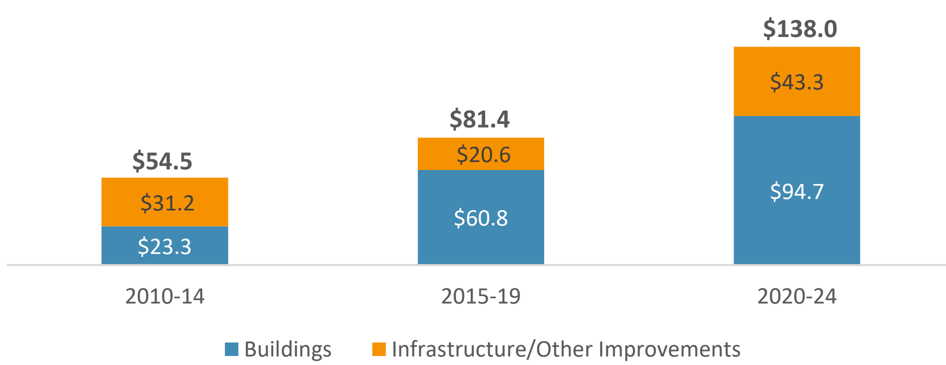
The state has increased investments in state parks and historic sites in recent years. This has improved the condition of major assets, but PHSD faces challenges in addressing aging infrastructure. Additionally, the agency lacks a process to determine total future needs and communicate those needs to stakeholders such as the General Assembly. Without accurate information on future needs, there is a risk the state will not sufficiently invest in PHSD's assets and infrastructure.

PHSD has thousands of assets across more than 60 state parks and historic sites, including cottages, campsites, visitor centers, and group shelters. During our site visits to 12 state parks and 3 historic sites, multiple site managers reported that facility conditions had improved in recent years. We also observed assets that were largely in good condition; while some facilities were clearly newer, those that were older appeared to have been maintained. For example, Fort Yargo and Chattahoochee Bend State Parks had newly constructed cottages, while group shelters at Laura S. Walker and Reed Bingham State Parks were clearly aging (though staff indicated they are still regularly rented by visitors).

Asset maintenance and repair requires significant funding, and the state has increased capital spending on PHSD buildings and infrastructure in recent years. As shown in **Exhibit 6**, capital expenditures[2] totaled approximately $54 million

Exhibit 6

Annual investments in state park assets have increased (FY 2010-2024)[1]



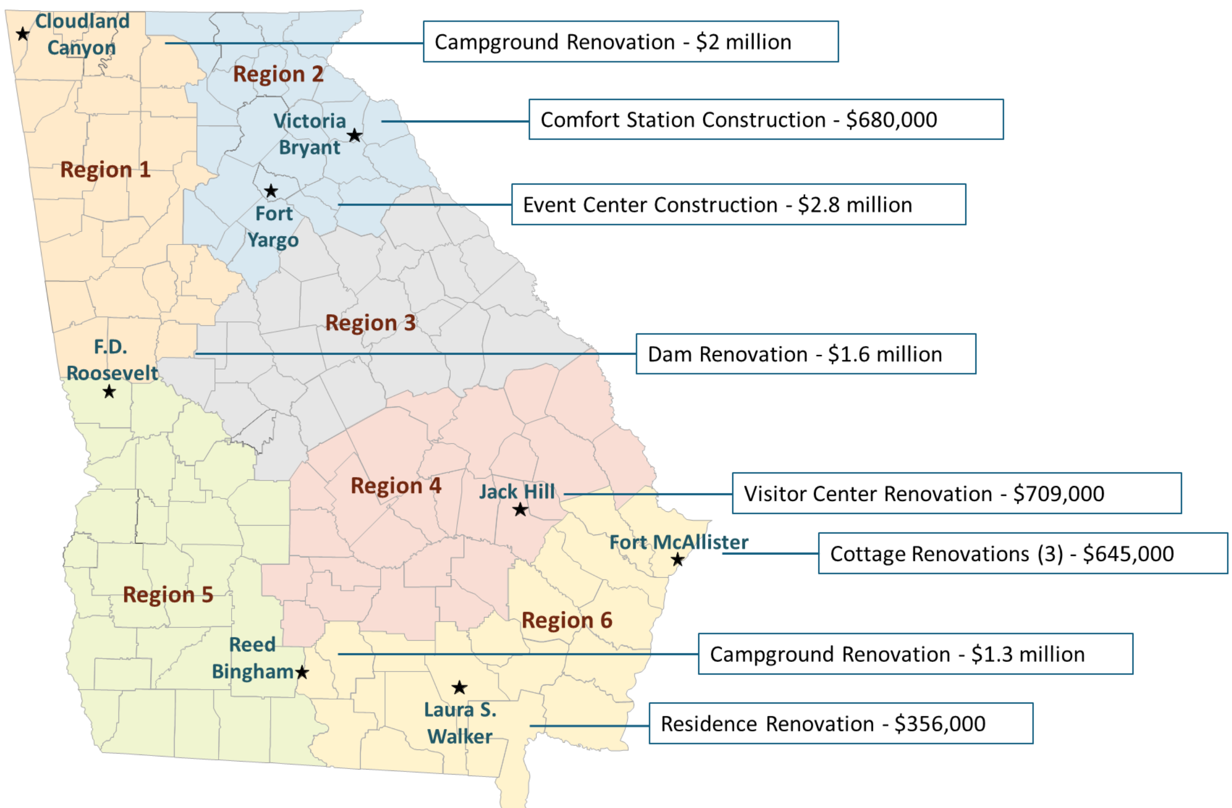
[1] Amount in millions and adjusted for inflation
Source: DNR Documents

[2] *Capital assets are used in operations and have initial useful lives extending beyond a year, such as major government facilities and infrastructure. Improvements are capitalized if they add to the value of the asset or materially extend the asset's life (e.g., building remodel). Capitalized improvements do not include improvements below a certain monetary threshold ($100,000 for buildings) or normal maintenance and repairs. Our analysis only includes improvements that meet the capitalization threshold; some assets may have undergone minor repairs that are not reflected here.*

from 2010 to 2014, $81 million between 2015 and 2019, and $138 million between 2020 and 2024.[3] These totals include major improvements to existing assets, as well as replacements or new assets (e.g., construction of new cottages).

Capital funding has generally been used to improve cottages, comfort stations (i.e., restrooms and showers), campgrounds, and other infrastructure. **Exhibit 7** shows examples of recent capital expenditures at the several state parks visited by the audit team.[4] Expenditures included $1.3 million for a campground renovation at Reed Bingham State Park, $2.8 million to construct an event center at Fort Yargo State Park, and $680,000 for a new comfort station at Victoria Bryant State Park.

Exhibit 7
Significant capital investments occurred at sampled sites (FY 2022-2024)[1]



[1] Items do not represent a comprehensive list of improvements at these parks.
Source: DNR Documents

While capital funding has increased in recent years, PHSD continues to be challenged to address all needs. Between 2005 and 2024, for example, capital improvements were made in less than two-thirds of the cottages (71 of 113) in our state parks sample. Many of the cottages without these investments were cited as

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[3] Amounts include improvements in three categories: buildings, infrastructure, and improvements other than buildings (e.g., campground renovations, trail improvements, etc.). Totals were adjusted for inflation.
*[4] We conducted site visits at 12 state parks and 3 historic sites. See the list in **Appendix B** on page 50.*

Some state park systems are required to conduct capital planning

Some other state park systems in our review are required to conduct multi-year capital planning. For example, North Carolina is required by law to develop a five-year systemwide plan that includes total estimates of construction and repair needs at parks, which are categorized as major renovations or new construction. The estimates included in the systemwide plan are based on general management plans required for each park. The five-year general management plans contain information on project concepts and cost estimates, which allows the division to plan systemwide capital improvement and maintenance projects.

Additionally, Missouri is statutorily required to quantify its unfunded capital improvements. These estimates are then added to a statewide five-year plan outlining the repair, construction, and rehabilitation of all state properties.

needing improvements by third-party or internal facility assessments. This includes 16 of the 20 cottages at Richard B. Russell State Park and 11 of the 19 cottages at Cloudland Canyon State Park (two parks with some of the highest cottage occupancy).

To ensure existing assets are properly maintained and additional services requiring capital investments are provided, the Government Finance Officers Association (GFOA) encourages governments to have multi-year capital plans that are communicated to decision makers. The plans are intended to encourage efficient spending, with a focus on the highest priority needs. Relevant components of capital planning are described below.

Insufficient investment poses a long-term risk to state parks by resulting in asset degradation. This may lead to a cycle of lower park utilization, declining earned revenue, and worsening conditions.

- **Capital Improvement Plans –** Capital planning may have both long-term (25- to 30-year master plans) and shorter-term products (3- to 5-year capital improvement plans). While master plans for the entire park system would be resource intensive and speculative in the absence of dedicated funding sources, capital improvement plans would help guide near-term funding decisions by the agency, governor, and General Assembly.

  A capital improvement plan would include a prioritized list of projects with expected costs, funding sources, operating costs, and revenue (if applicable). Projects are prioritized based on factors such as health and safety, the preservation of existing assets, and the addition of new assets.

  While PHSD lacks a formal capital improvement plan, it has a capital outlay list that includes a brief description and cost estimate for each project (existing asset improvements and potential new assets). The list is prioritized by region. The list has components of a capital improvement plan; however, because it is not designed to be a formal plan, it likely does not provide an accurate estimate of all needs for the near term across parks. For example, the list does not include information on the funding source for all of the projects or information on operating costs or expected revenue. We also identified projects added nearly 10 years ago that may no longer be priorities, projects listed more than once, and items without cost estimates or estimates that were updated at inconsistent intervals.

- **Communication of Needs –** Best practices state that capital asset needs should be communicated to decision makers (e.g., elected officials) in a “plain language” report at least once every three years. Adequate communication of capital needs can help ensure funding is designated for the projects and parks with the greatest aging infrastructure challenges. Such communication can also help decision makers by outlining the multi-year asset and infrastructure needs for the park system, including information on smaller projects that may not require capital funding.

PHSD’s capital outlay list is used to inform a list of requested DNR funding provided to the Governor’s Office of Planning and Budget (OPB). The list to OPB includes many of the items cited by GFOA—park and project type, the type of funding requested, project scope, and a cost estimate. However, at the request of OPB, it only includes projects that would generate revenue (e.g., cabin replacements, visitor center replacements, campground renovations). As such, it does not include needed capital improvements to other types of infrastructure, such as water systems or comfort stations, unless they are part of a larger, revenue-generating project.

PHSD staff recognized the need to better document and communicate capital needs. To that end, they are developing a short list of major needs at each park to share with decision makers. These documents will include descriptions of recently completed projects, projects in progress, and projects that are needed at each park. When completed, these will be combined into a single priority list that could meet the criteria of a capital improvement plan if the elements discussed above are included.

It should be noted that decisions to undertake the construction of new assets must consider the lifecycle costs of its maintenance. Constructing new facilities has a direct impact on existing facilities and must be balanced with funding and staffing constraints. As discussed in Findings 4 and 6, PHSD constructs additional assets as the perceived needs or desires of the public change. Agency staff, the governor, or the General Assembly may identify needs such as additional cottages, new beaches, or new event centers. As PHSD’s inventory of assets grows, so should the budget for maintaining those assets. If maintenance needs are not addressed, the asset loses its value to the park visitors and as a revenue source for the system.

RECOMMENDATION

1. PHSD should develop a capital improvement plan that details all capital asset needs and is made available to the General Assembly and other decision makers as a public document.

PHSD’s Response: *The agency agreed with the recommendation and stated that “a process has begun to create Master Plan Priority Sheets. All 48 Georgia State Parks and 15 Historic Sites will have a Master Plan updated on a yearly basis.”*

Finding 2: While processes exist to inventory and determine the condition of major assets, improvements can be made in how data is captured.

PHSD catalogs assets within the statewide inventory, conducts periodic assessments of all sites, and maintains an internal list of major improvements needed across sites. However, it lacks a system that would allow management to see the current condition of all major assets, and we identified opportunities to clarify processes related to asset inventories and assessments.

GFOA recommends that governments establish a system to inventory and assess their capital assets. This is important to ensure an entity's sustained ability to provide services—for PHSD, deferring essential maintenance or asset replacement could ultimately increase operating costs or present risks to customers' safety or quality of experience. In reviewing PHSD's capital asset management practices, we found improvements are needed in how it inventories assets and assesses their condition. Each area is discussed below.

Asset Inventory

State agencies are required to inventory capital assets in a centralized database known as the Building Land and Lease Inventory of Property (BLLIP), which is managed by the State Properties Commission. The database includes fields that cover general information on the asset, including its location, square footage, original cost, construction/purchase year, and condition of various components (e.g., structure, façade, roof). The Department of Administrative Services (DOAS) uses the BLLIP to determine the state's insurance coverage needs, and DNR staff stated that their annual update to add or remove buildings serves this purpose. The agency updates condition fields only when a building is entered into the BLLIP and after renovation or maintenance has been completed.

Major assets within PHSD are largely included in the BLLIP. However, we identified limited instances where assets were not updated in the BLLIP, including duplicate assets or new assets missing altogether. For example, a new cottage built in 2023 was not added to the BLLIP, and duplicate entries for a manager's residence remained after the new residence was built in 2022. PHSD staff stated there is uncertainty regarding who is responsible for updating BLLIP inventories with newly constructed assets and marking old assets for deletion.

The BLLIP is appropriate for inventorying many PHSD assets, but certain infrastructure requires other methods. Staff indicated inventorying underground infrastructure poses a particular challenge, noting the age of infrastructure and the need to shut off water when a line fails. While some sites had maps of shutoff valves (sometimes created by longer-tenured staff), staff at several sites indicated they lacked a blueprint of the water system and did not know the location of all shutoff valves. Other states we interviewed also expressed challenges in this area and mentioned efforts to map underground infrastructure using GIS technology.

Asset management information systems can be utilized to track asset conditions

Asset management information systems can provide agencies with an inventory of all assets and information on items such as location, value, and condition. They can also outline maintenance tasks and work orders for a given asset, allowing agencies to make data-driven improvements that ultimately prolong asset life spans. For DNR, a system could be used to support the assets of PHSD and other divisions (e.g., Wildlife Resources, Law Enforcement).

While the National Park Service uses an asset management information system, they appear to be less prevalent in state park systems. Tennessee has a GIS-based application that allows park employees and central office staff to view real-time data on information including asset conditions, natural resource management, and trails assessments, among other capabilities. Missouri is currently developing a system that will utilize GIS to inventory every asset in the system and allow users to generate reports showing asset conditions.

Asset Assessments

According to GFOA, government entities should periodically measure the physical condition of their capital assets. Regular assessments identify maintenance and repair needs as early as possible, which can better ensure the assets' continued use.

PHSD has a formal process to review its assets, which was not common among the other states we interviewed. In addition to formal facility assessments,[5] PHSD's region managers conduct periodic site assessments of parks and historic sites within their region. Site assessments are documented in a PDF application, which contains observations on the condition of a sample of assets at a park (cottage, picnic shelter, visitor center, comfort station, etc.). Items identified during site assessments may be added to the internal capital outlay list (discussed in Finding 1).[6]

PHSD's performance management criteria requires region managers to conduct regular assessments[7] to ensure all overnight accommodations, comfort stations, and day-use facilities are "exceptionally clean, safe, and inviting." Given the number of assets at parks, all major assets cannot be reviewed during a single assessment. As such, region managers only examine a sample of assets (e.g., one cottage, one picnic shelter) during their site assessments. However, there is no written guidance on the expected scope of a single assessment or the time period over which all assets should be reviewed (e.g., each cottage within two years).

[5] DNR utilizes 10-year facilities assessments conducted by third-party design professionals to measure facility conditions. The most recent batch was completed more than 10 years ago, with ad hoc assessments completed more recently. DNR plans to update these assessments in the coming years.
[6] While the BLLIP is intended to be an inventory of assets and includes their condition, the capital outlay list is used to rank and prioritize major projects.
[7] Site assessments typically occur twice per year. PHSD leadership stated that an assessment may be missed due to limited circumstances (e.g., park closed due to a natural disaster, vacant region manager position, new region manager training for the position).

RECOMMENDATIONS

1. DNR should clarify processes for updating BLLIP inventories, including who is responsible for adding and removing assets.
2. PHSD should develop a process to track the condition of major assets, which could include documenting the condition of buildings in the BLLIP. DNR should consider the reasonableness of investing in an asset management system that could serve one or more divisions.
3. PHSD should develop a process to map and track underground infrastructure, including water shut-off valves.
4. PHSD should clarify requirements for site assessments, including the scope of single assessments and time period all assets should be reviewed.

PHSD's Response: *The agency agreed with all four recommendations.*

Recommendation 1: *"DNR Leadership and PHSD will clarify the process for updating BLLIP inventories to verify who is responsible for adding and removing assets."*

Recommendation 2: *"We would like to learn more about existing state-wide entities that use a process for documenting major assets and improvements on capturing data in Georgia state government or other state."*

Recommendation 3: *"We would like to learn more about existing state-wide entities that might have mapped underground infrastructure in Georgia state government or other states."*

Recommendation 4: *"PHSD will add assessments to the monthly Due Date Checklist."*

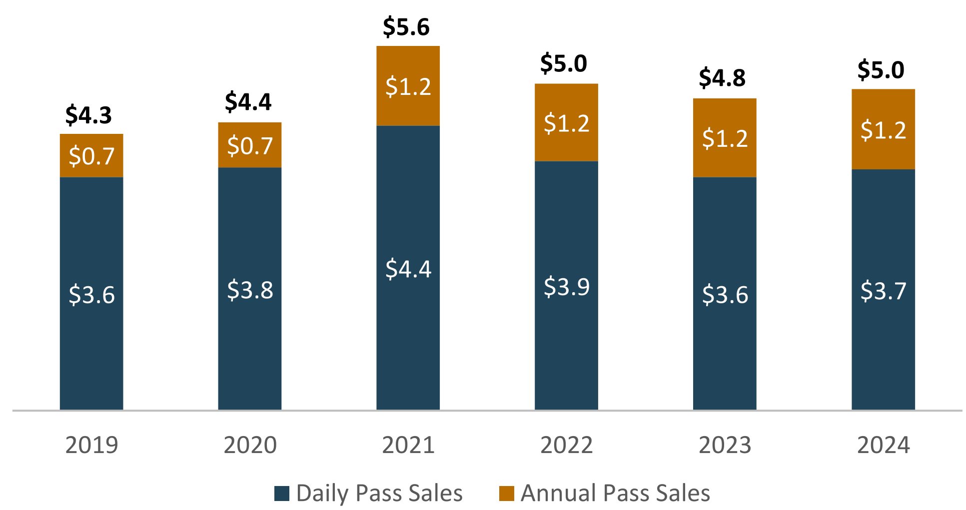
Chapter 2: Park Revenue

Finding 3: Opportunities exist to increase park pass revenue and encourage the sale of annual passes.

Georgia relies on daily and annual parking fees to fund maintenance projects at state parks and historic sites. The fee amounts have not changed since 2009, and most southeastern states that impose fees for park access charge higher amounts. PHSD recently announced a plan to increase the fees, though additional actions could be taken to encourage the purchase of annual passes.

The DNR board sets vehicle entrance fees and requires that they be used to fund park maintenance (e.g., repairing comfort stations, trail maintenance, repainting cottages). In fiscal year 2024, PHSD generated $3.7 million from 722,617 daily passes and $1.2 million from 35,342 annual passes. As shown in **Exhibit 8**, fee revenue of $4.3 million in fiscal year 2019 increased to more than $5.6 million during the pandemic. Sales have declined but were higher in fiscal year 2024 than prior to the pandemic.

Exhibit 8
Park pass sales remain slightly higher than before 2021 spike (FY 2019-2024)

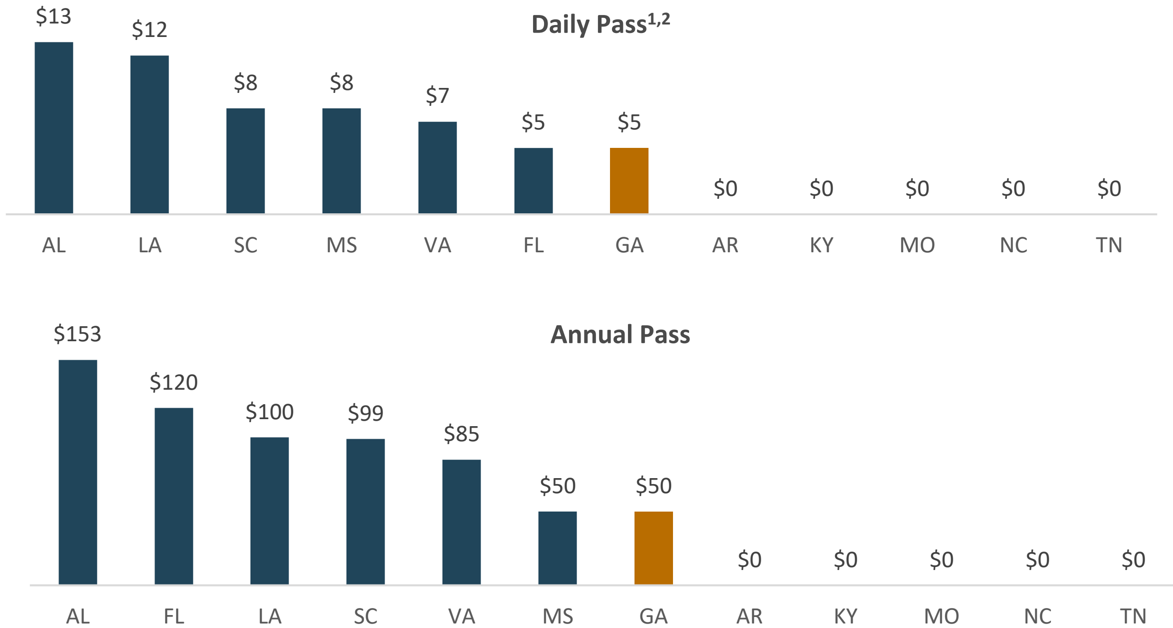


Note: Amounts in millions. Individual totals rounded before adding.

Source: PHSD records

PHSD currently charges $5 per vehicle for a daily park pass, which allows all occupants access to the park. Georgia park visitors can also purchase an annual park pass ($50, equating to 10 visits), which permits unlimited visits to any state park. As shown in **Exhibit 9**, Georgia's daily rate is reasonable compared to other states we reviewed, but the annual pass is lower than most. It should be noted other states' fee structures vary, with some charging per individual or different amounts per park and others charging no daily entry fees.

Exhibit 9
Georgia's park fees are lower than several states reviewed



[1] Median fee based on four occupants in the vehicle. Some states charge per individual (e.g., Mississippi charges $2), while others (like Georgia) charge per vehicle.

[2] North Carolina charges an entry fee for 4 of its 44 parks; three of those only charge for a portion of the year. The daily fee ranges from $10 to $50 and the annual fee ranges from $60 to $92.

Source: DOAA analysis of fees as stated on agency websites

PHSD has proposed increasing vehicle entry fees from $5 to $10 and annual passes from $50 to $70.

The price for a daily pass or annual pass to Georgia parks has not changed since 2009. If adjusted for inflation, the fees would now be approximately $7.50 and $75, respectively. During the course of the audit, PHSD proposed increasing park pass fees in January 2026. In October 2025, the Board of Natural Resources is expected to vote on an increase on the daily park pass to $10 and the annual park pass to $70. Using 2024 visitation, the $10 daily entry fee would increase revenue from $3.7 million to $7.4 million; however, doubling the fee may reduce visitation in the short term, lowering the revenue gain.[8]

While the annual membership increase would better align with inflation, any increase should be balanced with a strategy to encourage its sale—particularly in light of the daily fee increase. Daily passes have been more difficult to track, but as more individuals purchase annual passes, the risk of noncompliance related to the daily passes is reduced (see text box on page 17 for additional discussion). Additionally, more annual pass sales can increase revenue at a higher rate because they are more expensive than a single day pass.

Other states in our review have employed various strategies to increase the number of annual passholders. In particular:

[8] *According to a 2018 study, increasing fees to $8 (seven years ago) would not impact demand.*

- Some states price their annual passes to cover a smaller number of daily visits. For example, Colorado charges $29 per vehicle for their annual pass, which equates to nearly 3 individual visits at the daily rate of $10-$12. Similarly, Oregon's daily park pass is $10, compared to an annual pass of $30.
- Some states offer annual park passes with vehicle renewal,[9] and there is evidence the program has increased utilization and revenue. With participation from 30% of its eligible residents (1.5 million people), Colorado's program raised more than $40 million in fiscal year 2024. Michigan's program has had similar rates of participation—38% of the population has purchased the $14 annual pass to generate $42 million in annual revenue.

  Participation rates similar to Michigan or Colorado would result in a significant increase in annual park pass revenue for Georgia. Annual park pass revenue totaled $1.2 million in fiscal year 2024. If even 10% of Georgia's 8.5 million registered vehicles opted for a discounted park pass of $20, annual park pass revenue would be $17.0 million.

PHSD is testing new collection methods to better ensure payment

To more effectively collect daily park pass revenue, PHSD began testing a new method in August 2025. In three parks, visitors could purchase the pass online and enter their license plate number. Site personnel could periodically check license plates for compliance and issue warnings to those who had not paid. For one park, PHSD officials reported collections approximately $1,000 higher than the same period a year earlier. PHSD officials intend to utilize this method at all parks in October 2025.

The new online system will replace other methods, such as kiosks, collection boxes, and the QR code payment system. While an effective method for ensuring payment, kiosks could not be located at all park entry points and funding did not allow them to be regularly manned at many sites. Collection boxes required cash, and theft was a possibility. Finally, the QR code payment system required the creation of accounts and did not capture the license plates of vehicles, limiting enforcement of payments.

RECOMMENDATIONS

1. DNR should increase daily park vehicle entry fees to recognize the impact of inflation.
2. DNR should ensure that any change to the annual pass price provides an improved value in relation to the daily pass.
3. The General Assembly should consider allowing Georgians to purchase a discounted annual park pass when paying their vehicle registrations.

[9] *These programs can be designed to either require owners to opt in or opt out. An opt-in program would require vehicle owners to choose to purchase a pass, while an opt-out program would charge owners and provide a pass unless they choose to not receive one.*

PHSD's Response: *The agency agreed with recommendations 1 and 2 but disagreed with recommendation 3.*

Recommendations 1 and 2: *PHSD noted that pending board approval, Park Pass increases will occur on January 6, 2026.*

Recommendation 3: *"PHSD is concerned combining the parking pass and the newly approved license plate revenues will reduce or dilute the revenue potential of having them separated."*

Finding 4: Opportunities exist to increase revenue at select state parks through additional overnight accommodations.

While most state parks we reviewed have the appropriate number and types of overnight facilities, developing additional reservable facilities at specific state parks would increase park system revenue and accommodate more overnight visitors. In these parks, occupancy rates suggest that additional accommodations are likely to be utilized.

PHSD officials noted their priority for capital funding is to maintain existing assets rather than construct additional assets. Maintaining existing assets also requires substantial capital expenditures.

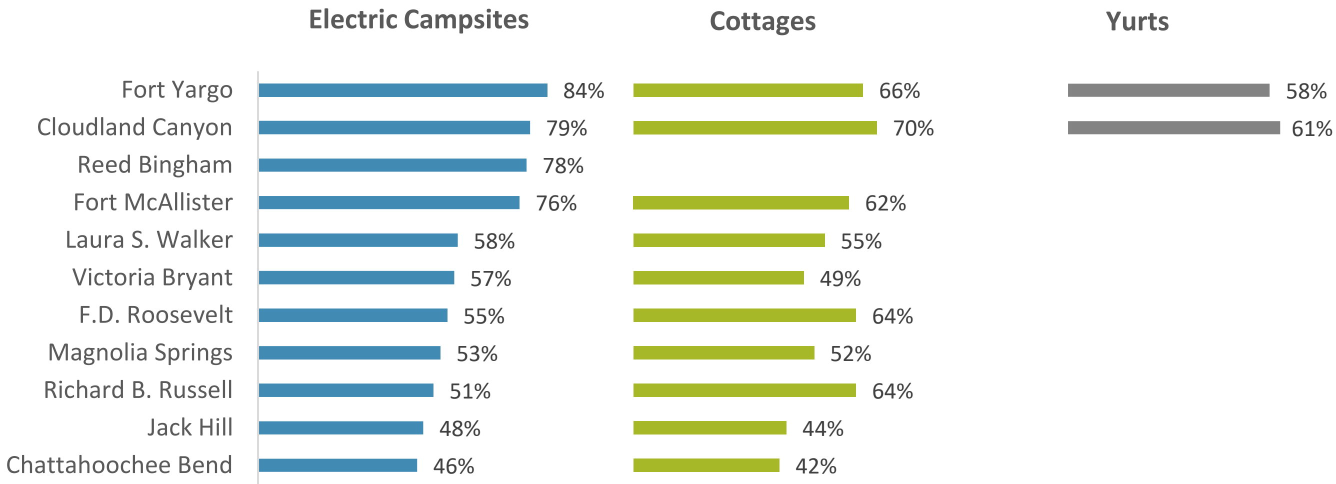
As described on page 8, PHSD operates a number of overnight accommodations to both generate revenue and provide users with the opportunity to spend multiple days in the parks. In total, PHSD operates more than 2,900 overnight accommodations. Between fiscal years 2021 and 2025 (including ongoing construction projects), PHSD spent $22.4 million to renovate accommodations and $39.1 million on new or replacement accommodations.

Occupancy rates in fiscal year 2024 varied significantly across the state parks in our sample. As shown in **Exhibit 10**, electric campsites were occupied more than 75% of the time at four parks while two were just below 50%. Cottages, which generally have lower occupancy rates, were occupied more than 60% of the time in five parks. In two of those parks, the cottages were more popular than the campsites. Yurts at the two relevant parks in our sample were similarly popular.

A review of occupancy rates at a sample of sites suggests some parks are likely forgoing revenue and visitation. Additional revenue is generated when overnight accommodations are added to sites where existing accommodations can no longer meet demand.[10] We reviewed daily occupancy rates in fiscal year 2024 to determine how often a park was likely to have no availability for an additional party. In these cases, the park system may be forgoing revenue.[11] As discussed below the exhibit, some parks are much more likely to fill an additional campsite or cottage than others, particularly on weekends.

[10] When sites are added to a park with low occupancy, reservations for newly constructed sites are likely to lead to an existing site being unused.
[11] We calculated how often the occupancy rate exceeded 90% for cottages, yurts, and electric campsites in a sample of 11 state parks. Cottages or electric campsites were considered fully occupied for each day that 90% or more of sites were reserved. This accounts for instances in which an accommodation may be available for one night, but users may have wanted multiple nights or needed multiple sites for their party (cottages and most electric campsites have a two-night minimum). We also adjusted calculations to account for electric campsites that were tent-only or had other limitations due to the size of the site.

Exhibit 10
Overnight accommodations at sample parks were frequently occupied (FY 2024)[1]



[1] Of the 15 parks in our sample for review, 11 operated at least one type of overnight accommodation. Two parks operated yurts, 10 operated cottages, and 11 operated electric campsites. Results sorted based on electric campsite occupancy rate.

Source: DOAA Analysis of PHSD Occupancy Data

- **Electric Campsites** – Electric campsites at Cloudland Canyon, Fort Yargo, Reed Bingham, and Fort McAllister were fully occupied for more than 120 days in fiscal year 2024. As expected, weekend occupancy was higher, with 80% or more of weekends fully booked at two parks and more than 60% at three others (the four listed above and Victoria Bryant).
- **Cottages** – Cottages were fully occupied for 180 days at Victoria Bryant and more than 130 days at both Fort Yargo and Richard B. Russell. None of the three parks had an available cottage for at least 70% of weekend nights.
- **Yurts** – Cloudland Canyon and Fort Yargo were the only two sites in our sample with yurts, and both parks saw full occupancy more than 70% of weekends. Cloudland Canyon's yurts were fully occupied 91% of weekends (95 of 104 days).

Recently completed and planned new construction of overnight facilities have not always aligned with areas most likely to generate the most revenue based on occupancy data. For example, three of the five state parks that have added cottages in the past five years (Chattahoochee Bend, George L. Smith, and Jack Hill) have occupancy rates of only 40% to 43%.[12] In addition, some sites with planned additional overnight cottages on PHSD's capital outlay list (e.g., A.H. Stephens) have lower occupancy than sites without prioritized additional cottages.

[12] *Funding for additional accommodations may be tied to legislative directives.*

Demand should be considered before fully replacing existing sites

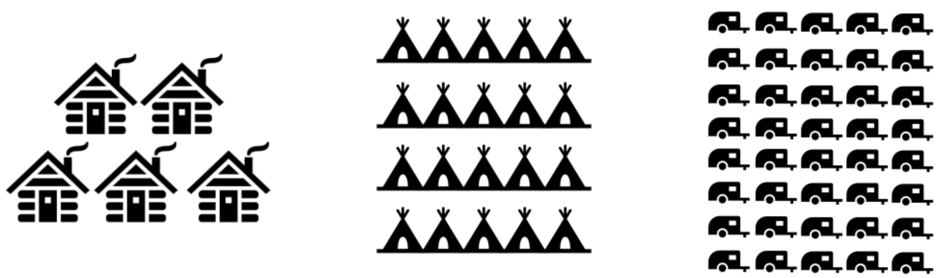
Occupancy data can also be useful when determining whether to fully replace an existing accommodation. For example, a park with a cottage in need of replacement may have an occupancy rate that suggests fewer cottages may better align with its demand. In this scenario, evaluating finances for the system—rather than an individual park—may result in a decision to add a cottage to a park with higher occupancy rates instead of replacing the existing cottage.

In addition to occupancy rates, initial construction costs should be considered when determining whether and what types of additional overnight facilities to build. In the last three years, costs have ranged from $450,000 to $720,000 for a new cottage and approximately $75,000-for a campsite, while a yurt costs approximately $150,000. Based on these initial costs, $3 million available to add accommodations could finance approximately 5 cottages, 20 yurts, or 40 campsites. As shown in **Exhibit 11**, assuming each has a similar occupancy rate of 60%, the annual operating profit can widely vary.

Exhibit 11

Overnight accommodations offer varying rates of return

Three Options for $3 million in Capital Funding[1]		
5 Cottages	20 Yurts	40 Campsites



Estimated Annual Operating Profit at 60% Occupancy		
$170,000	$420,000	$310,000

[1] Illustration is not intended to suggest that each option must be associated with a single park (i.e., 40 campsites may be 20 additional sites at two parks). Based on recent costs to construct and operate each type of accommodation. 60% occupancy was deemed reasonable for each type of accommodation at many parks.

Source: DOAA analysis of 2022 to 2025 construction costs and 2024 occupancy and nightly rates

It should be noted that a review of occupancy rates is a starting point for determining what overnight accommodations should be built and where. Other considerations may include whether a park with high demand has available space for new accommodations or the desire to provide the public with a variety of accommodations in a region, regardless of its likelihood to generate new revenue. An accommodation's ability to result in additional revenue for other park operations (e.g., golfers in a cottage paying golf fees for multiple days) may also be a consideration.

RECOMMENDATIONS

1. PHSD should determine the number and types of reservable facilities that would maximize revenue within the park system.
2. PHSD should share its prioritized list of facilities and return on investment calculations with the decisionmakers, including the General Assembly.

PHSD's Response: *The agency agreed with both recommendations.*

Recommendation 1: *"PHSD determines the number and types of reservable facilities with the Aspira Platform."*

Recommendation 2: *"A process has begun to create Master Plan Priority Sheets. All 48 Georgia State Parks and 15 Historic Sites will all have a Master Plan updated on a yearly basis."*

Finding 5: Opportunities exist to increase accommodation revenue through additional pricing differentiation.

While accommodation prices in Georgia state parks are generally comparable to those in other states, other data suggests opportunities for revenue enhancement. Though nightly rates in some parks differ between weekends and weekdays, pricing within PHSD parks is generally driven by a preference for consistency rather than demand. Greater price differentiation—both seasonally and within individual parks—could increase revenue for the system.

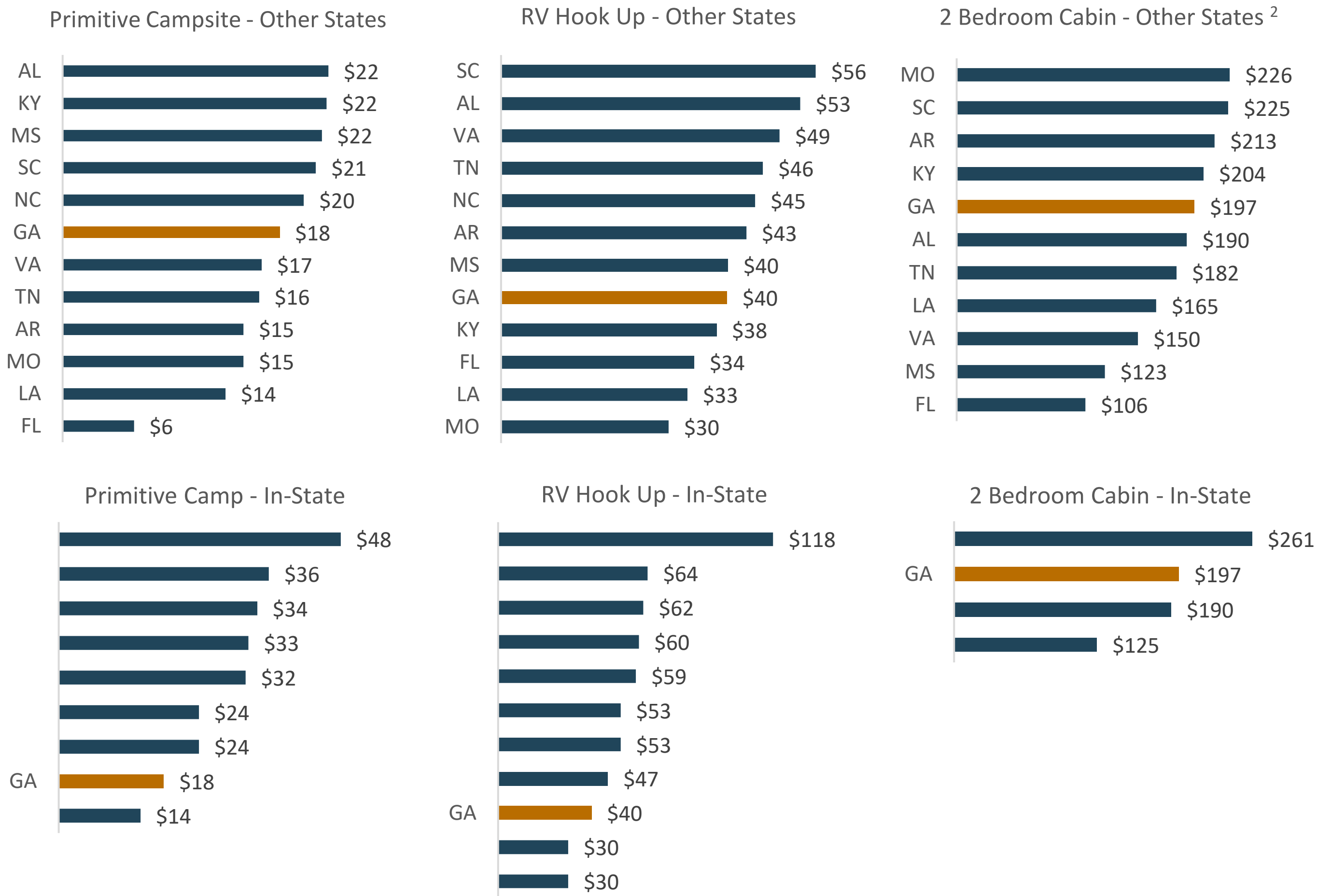
As previously noted, PHSD operates 379 cottages and more than 2,300 campsites. Accommodation prices are set by the State Parks director based on the PHSD revenue manager's annual review of occupancy rates and pricing at nearby destinations. Site managers may suggest price changes if market conditions change during the year.

In fiscal year 2024, PHSD pricing averaged $197 per night for two-bedroom cottages, $40 for full RV hookup campsites, and $18 for primitive campsites.[13] As shown in **Exhibit 12**, these prices were generally consistent with accommodations in other states or similar sites in Georgia. PHSD's rates for campsites with a full hookup were lower than average when compared to most other states and most in-state sites reviewed, while the primitive campsite price was comparable to other states but less than nearly all in-state sites. The rate for a two-bedroom cabin in a Georgia state park was comparable to most other state cabins and to other in-state sites reviewed.[14]

[13] The amounts are an average rate that includes weekdays and weekend rates.
[14] Individuals visiting state parks may also choose to rent cabins through online services like Airbnb, VRBO, and others. Given the wide variation in rental accommodation quality and prices, we did not include them in our analysis

Exhibit 12

PHSD accommodation prices consistent with other states and below other in-state campsites[1]



[1] Other state prices are based a sample of state parks in each state, while in-state prices are based on a sample of comparable sites in Georgia. The prices are based on a review of rates for selected dates in the summer of 2025.
[2] North Carolina's two-bedroom cabins do not include kitchens and bathrooms. They were not included in this comparison.

Source: Review of state websites

In reviewing other state park agencies, we noted some have greater variation in accommodation prices. These parks use strategies that consider the demand for specific cottages or campsites within a park, while still ensuring that options at base prices continue to be available. South Carolina and Alabama use reservation systems that automatically increase rates based on occupancy, up to a maximum set by the park division. South Carolina's automatic increases occur when park accommodations are occupied certain thresholds. Some parks are working on a solution to work similarly when occupancy goes down.

PHSD pricing recognizes differences in demand to a limited extent. Most notably, in fiscal year 2025 PHSD began charging rates up to 20% higher on weekends for cottages. Additionally, seasonal rates are charged for two months at Cloudland Canyon and for Master's week at six parks in East Georgia. Finally, most parks have slightly higher rates for cottages and campsites labeled as premium versus standard.[15]

Our review of Georgia's pricing strategy suggested three scenarios in which PHSD would generate additional funding and better align prices with demand. Each scenario includes an example; however, it likely applies to multiple parks.

- **No Variation for Seasonal Changes** – Occupancy rates at Richard B. Russell change significantly during the year, but rates generally remain the same. For example, a two-bedroom cottage costs $185 during the summer when occupancy exceeds 80%. It remains $185 in December (when occupancy drops to 51%) and January (when it drops below 20%).
- **Limited Classifications** – At F.D. Roosevelt, a premium campsite occupied for nearly 90% of fiscal year 2024 currently has a daily rate of $42. The daily rate is also $42 for other campsites that are classified as premium but were much less desirable (i.e., occupancy rates of less than 50%). Two classifications may not be sufficient to capture the differences in quality and demand.
- **Minimal Variation between Classifications** – At Jack Hill, a standard campsite occupied only 30% of fiscal year 2024 has a daily rate of $36. A premium campsite on the water had an occupancy rate of nearly 82% but cost just $4 more.

According to PHSD, there is a desire to maintain consistency in prices across the system and ensure that the parks are accessible to the public. As a result, any methodology used to create variation in accommodation pricing should balance revenue maximization with the division's mission of serving the public good.

RECOMMENDATION

1. PHSD should develop a policy that permits greater variation in pricing based on the season and the demand for individual accommodation sites. To ensure affordability, the policy should limit the number of sites and the percent increase from the base rate.

PHSD's Response: *PHSD agreed with this recommendation.*

[15] Premium cottages or campsites are those more recently updated. While premium sites often have higher demand, some standard sites may have a more desirable location and greater resulting demand.

Finding 6: Additional public engagement can ensure that park investments are targeted toward amenities desired by park users.

Georgia state parks offer a range of recreational opportunities and amenities. Periodic investments are made to replace or expand existing amenities, as well as introduce new recreational features. However, these investments are generally made without the public engagement found in other states' park systems. As a result, it is difficult to determine whether each park's amenities include those most desired by park users.

Georgia parks offer recreational opportunities and amenities similar to those found in other southeastern state parks. Some exist at nearly every park (each offers some level of hiking/walking, and most include bike trails and kayak/boat rentals), while others exist at only limited sites (e.g., pools, splashpads, minigolf). While all are used to some extent,[16] the amount of use for more costly amenities, such as minigolf courses and swimming pools, is particularly important. For example, two state parks operate a swimming pool, with usage (and revenue) varying substantially.[17]

As shown in **Exhibit 13** on the following page, DNR has invested or intends to invest approximately $25 million in 7 of our 16 sample sites since 2015 (excluding implementation costs for the Victoria Bryant concept plans). Typically, PHSD adds planned improvements for recreational opportunities and amenities to its capital outlay list.[18] For some improvements, DNR engineering and construction procures concept plans based on conversations with PHSD leadership. The concept plans allow PHSD to quickly make improvements as state funding becomes available. However, some projects are legislatively directed, and the funding in the state budget is specifically for those improvements.

PHSD's most expensive project ($11.6 million day use renovation at Fort Yargo) came from the site's new master plan, which included a public meeting to receive public comments. However, most investments to expand existing or build new amenities are not the result of a master plan and do not result from formal public planning. While none of the improvements appear unreasonable, the investments may or may not reflect the highest needs and wants of the public. For example, the public may desire a less expensive visitor center in favor of additional trails or other amenities. In some parks, decisions must be made between investments in additional horse trails, mountain bike trails, or hiking trails.

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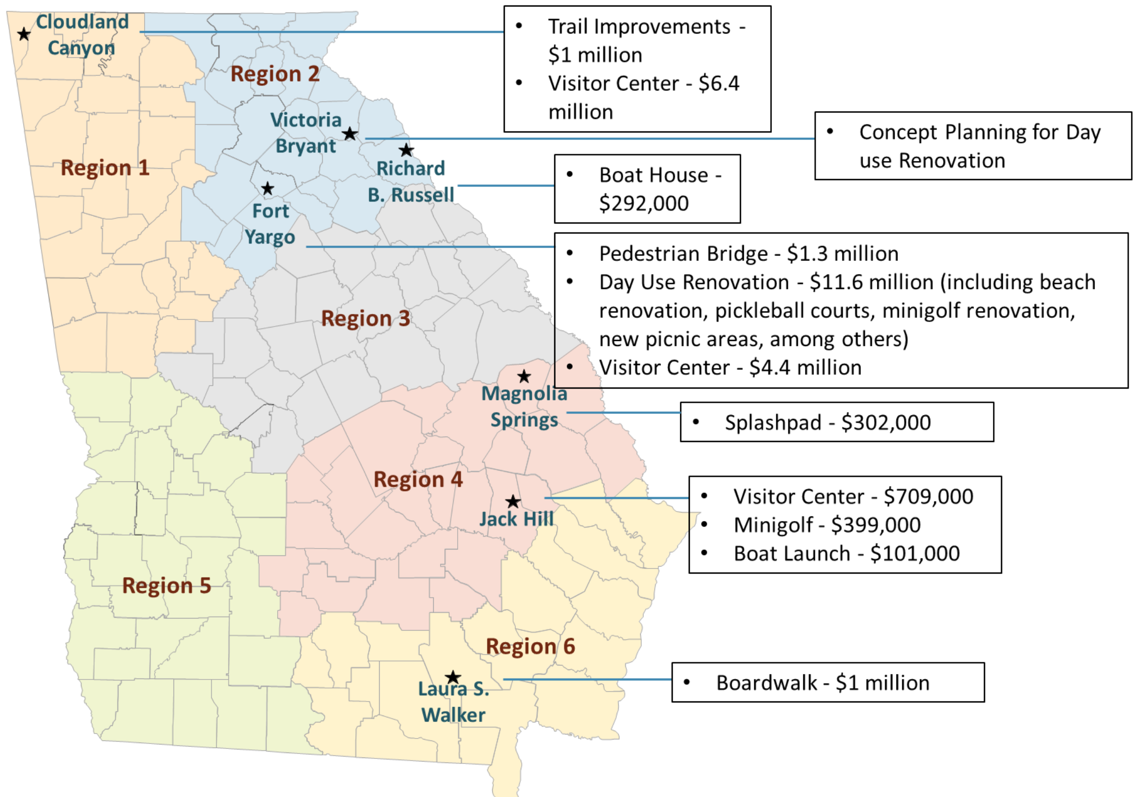
[16] Georgia estimates the number of park visitors with traffic counters but cannot track the utilization of all amenities. Utilization of paid amenities (e.g., kayak rentals) can be tracked via revenue; however, not all costly amenities charge a user fee (e.g., splashpads, trail systems).
[17] The swimming pool at F.D. Roosevelt is a historic landmark and generally breaks even with annual revenue of approximately $90,000. The pool at Victoria Bryant often operates at an annual loss because the approximately $25,000 in revenue is insufficient to cover operating cost. In addition, the pool at Victoria Bryant is in need of substantial repairs soon.
[18] The capital outlay list is discussed in more detail in Finding 1.

Exhibit 13

Examples of complete and in-progress investments in recreational opportunities and amenities at sampled sites (FY 2015-2024)[1]



[1] These investments include large maintenance projects as well as new and additional amenities.

Source: DNR Major Facility Improvements List

Other states we interviewed emphasized the importance of information and feedback from the public when planning for the introduction or improvement of recreational amenities and opportunities. Officials in North Carolina, Missouri and Florida develop formal plans for each state park that are informed by public input obtained through advisory committees, online surveys, in-person engagement sessions, and/or open forums. The frequency of such updates varies from every 5 to 15 years. We also noted that some cities in Georgia share a park's concept plans prior to adoption, allowing the public to select from several plans and/or suggest changes to a plan prior to its adoption.

It should be noted that DNR prepares some documents related to recreational opportunities and amenities, but their utility is limited. The State Comprehensive Outdoor Recreation Plan (SCORP)[19]—required to receive federal funds—includes a public engagement component; however, this plan looks more broadly across the state (including municipal recreation opportunities) and is not focused on

[19] The SCORP is intended to assess demands for recreational opportunities and facilities for outdoor recreation in Georgia. and is not limited to the state parks. In developing the plan, states are required to include public engagement (through a statewide demand survey, public meetings, and written comments) in its method for identifying opportunities and challenges. The most recent SCORP, for example, found growing demand for hiking, camping, and biking.

PHSD. PHSD also drafts Interpretive Recreation Plans that serve as guidance regarding the interpretive uses[20] of the park's amenities; however, these do not identify additional or needed recreational opportunities.

According to PHSD staff, attempts to create business plans for each site following the 2008 recession included planning for recreational opportunities and amenities. The plans were designed to increase the financial sustainability of each site. The process was found to be time consuming, and the plans were largely unfunded; as such, staff have been hesitant to recreate them given the resources required. However, public engagement can be achieved through more basic methods such as ongoing online or in-person surveys, which would not require as much staff time or resources to understand the desires of current or potential visitors.

RECOMMENDATION

1. PHSD should establish a formal public engagement process for sites to determine what recreational opportunities and amenities are desired and direct future public investments to those demands. This should occur every 5 to 10 years or before significant investments are made at a site.

PHSD's Response: *The agency agreed with the recommendation. "PHSD can encourage public engagement when funding is provided for additional or new investments." It also noted that it has "a facility rating report and comment card process that allows for public engagement. Additionally, the DNR Board procedures do establish a public comment opportunity at DNR Board meetings."*

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[20] Interpretive programs are scheduled educational activities in which visitors learn about the natural, cultural, or historical resources in the park. Examples include a guided hike led by a park employee or volunteer.

Chapter 3 – Golf Courses

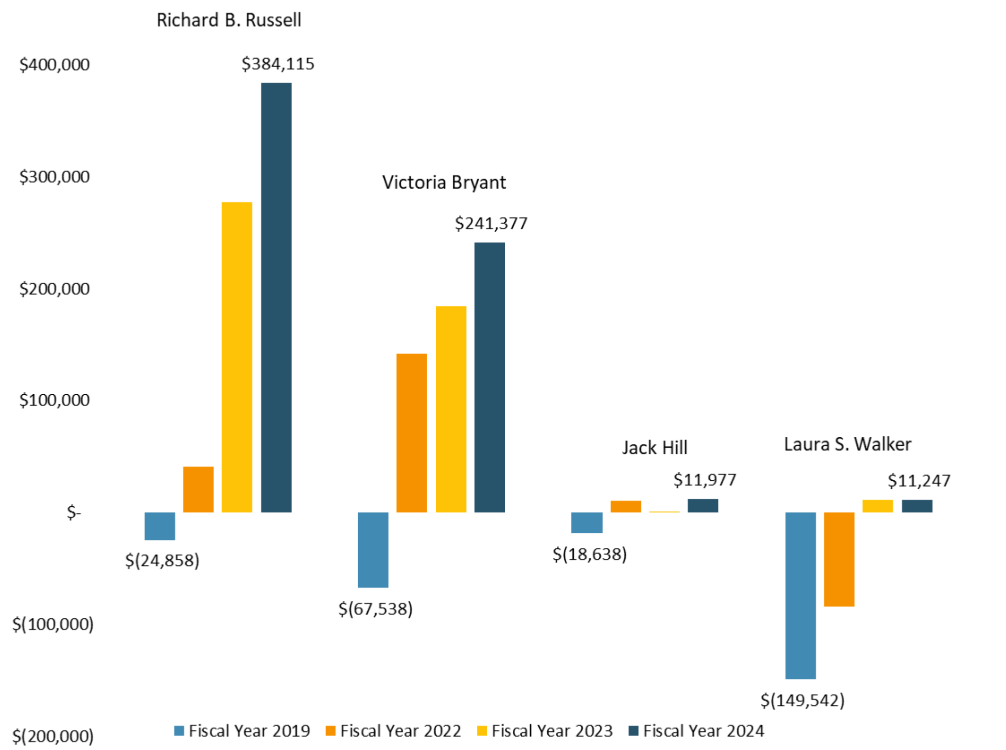
Finding 7: State park golf courses are largely financially sustainable, though varying risks exist across sites.

State park golf courses have varying financial performance, but revenue in the four courses we reviewed has significantly increased in recent years and was sufficient to fund operating and routine maintenance in fiscal year 2024. The courses are in good condition, and operational and maintenance costs are relatively low. However, risks to financial sustainability exist due to older irrigation systems at specific sites and limited staff across all golf courses.

Our review focused on FY 2019-2024. However, the upward trend of revenue at state park golf courses continued through FY 2025.

PHSD owns eight state park golf courses (two are operated by private concessionaires). Each of the four PHSD-operated courses we reviewed experienced financial improvements between fiscal years 2019 and 2024 (see **Exhibit 14**).[21] Revenue increased by 80%-141% across the courses, while expenditures only grew 4%-67% (costs will increase in fiscal year 2025 for the course with a 4% increase due to a golf cart lease other courses already pay).

Exhibit 14
State park golf courses' financial sustainability has improved (FY 2019-2025)[1]



[1] Expenditures were estimated based on a review of data from site budgets and interviews with site and golf management.

Source: Review of PHSD Financial Records and Site Budgets

[21] *The audit team's sample of 15 PHSD sites included four state parks with golf courses. Because they were not part of our original sample, we did not review the golf courses at Hard Labor Creek or George T. Bagby.*

State park golf courses provide other benefits to PHSD and the general public

In addition to the direct revenue collected by PHSD from golf courses, the courses attract visitors to state parks and increase the use of overnight accommodations. For example, we estimated 5,000 rounds of golf were associated with stay and play packages across all six PHSD-operated courses in fiscal year 2024. This increases park use and revenue generated from cottages. In addition, the courses serve as a public good when located in communities that lack a public golf course, providing access to a quality golf course at an affordable price. Most courses are also used by multiple high school golf teams for practices and competitions.

As expected, golf courses near population centers generate significantly more revenue than those in less populated areas; however, the expenditures do not vary to the same degree due to many fixed costs. While those in lower populated areas likely struggle to remain "profitable," PHSD operates as a system that does not require every course (or each park) to fully cover expenses.

Nationally, participation in golf has substantially increased since the COVID-19 pandemic, financially benefiting many golf courses. While beyond PHSD's control, it is important to leverage the national trend to ensure that it realizes the benefits. This includes maintaining quality golf courses (discussed below), as well as implementing rate adjustments and improving marketing (discussed in Findings 8 and 9).

The degradation of golf course conditions is one of the biggest risks to financial sustainability. Poor conditions lead to fewer golfers, which leads to less revenue, less maintenance, and a cycle of decline as course conditions deteriorate and golfers choose to play elsewhere. Based on course inspection reports and audit staff visits, PHSD golf courses are currently in good condition. Continued quality can be largely attributed to investments, staffing, and maintenance; each are discussed below.

- **Course Investments** – The state has made major investments recently in each of the state park golf courses. These include:
  - Bunker renovations at Jack Hill (approximately $245,000);
  - Bunker and tee renovations at Richard B. Russell (approximately $570,000);
  - New greens at Laura S. Walker and Hard Labor Creek (approximately $315,000 and $730,000, respectively); and
  - New irrigation at Hard Labor Creek (approximately $1.5 million).

  Over the next 5-10 years, course conditions at several state park golf courses will be at risk due to the age of major course components. For example, the greens at Richard B. Russell and Victoria Bryant are approximately 25 years old, nearing the 30-year typical maximum life span. In addition, the irrigation system at Victoria Bryant's original 9 holes is over 40 years old and Laura S. Walker's is 35 years old, both exceeding the typical irrigation maximum 30-year life span and may need replacement soon. Typically, new greens can range from $300,000 to more than $700,000 and new irrigation systems can exceed $1 million.

- **Golf Course Staffing** – PHSD currently depends on a single retired state employee to periodically inspect the major components of each golf course (e.g. greens, irrigation, tees, fairways, and facilities). The individual also maintains lists for future equipment and major component needs. While an economical method to meet these responsibilities, the activities would be at risk if the retiree decides to leave.

  Most golf courses also have fewer staff than typical public golf courses. Two of PHSD's six golf courses lacked a mechanic during our review, and managers indicated the position is challenging to fill due to its uncompetitive salary. Additionally, each golf course typically has only one staff member (the course superintendent) to spray fertilizer and apply other chemical applications, which places the necessary activity at risk. PHSD has recognized the risks of the current staffing and has discussed establishing a "golf course superintendent in training" program to create redundancy and assist with succession planning.

- **Maintenance Equipment** – Equipment such as mowers and tractors are vital to maintaining golf courses. In fiscal year 2024, PHSD estimated equipment needs at the four courses in our sample at $817,000. These included 42% of the needs on the fiscal year 2019 list still remaining. Most notably, four of eight mowers from the 2019 list remained five years later (and an additional six were added). Mowers are typically used daily and are particularly essential to golf course maintenance.

  Like some other golf courses, PHSD is considering leasing equipment to ensure the availability of adequate equipment. (PHSD already leases golf carts, which allows the fleet to be replaced every five years.) While leasing ensures courses have functional equipment, it may not always be the most cost-effective solution (though reducing the risk associated with older equipment may be worth the additional cost). Alternatively, PHSD could ensure an adequate amount of equipment exists across the system, providing the ability to shift mowers or other equipment to a golf course that needs permanent or temporary replacement.

RECOMMENDATIONS

1. PHSD should include major golf lifecycle improvements, particularly related to irrigation, in its capital improvement requests to the General Assembly.
2. PHSD should evaluate the cost and benefits of establishing a manager in training program for golf course superintendents and/or managers.
3. PHSD should evaluate salaries for critical golf course positions that are difficult to fill, such as mechanics.

4. PHSD should evaluate whether to lease certain high use equipment or alternatively ensure there is redundant equipment across the system.

PHSD's Response: *The agency agreed with all the recommendations.*

Recommendation 1: *"A process has begun to create Master Plan Priority Sheets. All 48 Georgia State Parks and 15 Historic Sites will all have a Master Plan updated on a yearly basis. All state parks, golf courses and historic sites will have their own individual plans."*

Recommendation 2: *"An MIT program is contingent on having the appropriate housing and funding to fill these positions."*

Recommendation 3: *"An evaluation can be conducted to determine the typical salary for similar golf course positions such as mechanics."*

Recommendation 4: *"An evaluation can be conducted to determine if high use equipment can be leased."*

Finding 8: State Park golf courses can generate additional revenue through targeted fee increases and restructuring memberships.

While State Park golf course revenue has grown in recent years, opportunities exist to generate additional revenue. Weekend rates and membership fees at golf courses are generally below those of comparable courses, and memberships can be restructured with additional payment options and benefits to increase sales. Finally, a cancellation or "no-show" fee consistent with industry practices would increase revenue and open unused tee times for other customers.

In addition to providing the public access to quality courses at reasonable prices, state parks' golf courses should generate revenue that allows PHSD to fund course maintenance and general park operations. Like most state park fees, green fees and annual membership prices are set by the division director, though there is not a consistent process for determining the appropriate price or timeline for price changes. Golf course managers have varied approaches to recommending price changes to division headquarters, with some more likely to research nearby courses and request changes than others.

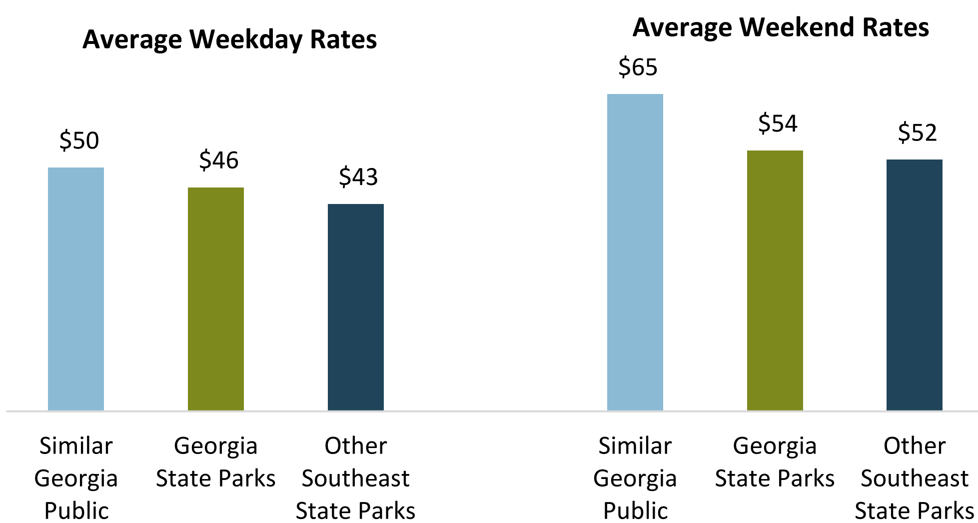
State parks' green fees and annual memberships fees are periodically changed, but prices are generally below market rate. As described below, adjusting rates, increasing membership sales, and implementing "no-show" fees could raise significant revenue. However, any changes in fee structure should balance revenue maximization with providing affordable access.

Green Fees

Golfers' payments for a single round of golf are known as "green fees." Revenue from green fees accounts for a significant portion of state golf courses' total fee revenue—approximately $1.4 million, or 40% of the $3.6 million earned in fiscal year 2024, second only to golf cart fees (approximately $1.9 million). Ensuring green fees are reasonable in comparison to the market is critical for golf courses to maximize revenue.

In the fall of 2024, Georgia's state park golf courses charged an average of $46 for weekday green fees with golf cart and nearly $54 on weekends.[22] As shown in **Exhibit 15**, weekday rates with golf cart were similar to those charged by comparable, nearby public golf courses[23] in Georgia, but weekend rates were approximately $11 lower on average. Georgia state parks' weekend and weekday rates were generally similar to those charged by other state park systems in the southeast.

Exhibit 15
Georgia state parks charge less than comparable courses on weekends



Source: Review of Rates on Respective Golf Course Websites, January 2025 and Master Rate List from PHSD

Given the gap between state parks and comparable courses, it is likely weekend fees could be modestly increased to generate more revenue without impacting demand.[24] For example, PHSD sold approximately 34,000 18-hole rounds on weekends in fiscal year 2024. If the fee was increased by $5, an additional $170,000 could be collected annually across all courses. To maintain access goals, PHSD could limit increases to periods with the highest demand (e.g.,

[22] *Green fees vary by state park golf course and range from $42 with cart for the weekday at Jack Hill to $62 with cart during the weekend at Hard Labor Creek.*
[23] *Courses near state park golf courses with similar golf course reviews and similar golf course lengths.*
[24] *Golf course rates have been found to be relatively price inelastic. A study of pricing in the golf course industry found that changes in prices, both up and down, do not have a significant impact on demand (Enz, C. and Canina, L., "Competitive Pricing in the Golf Industry," November 2016).*

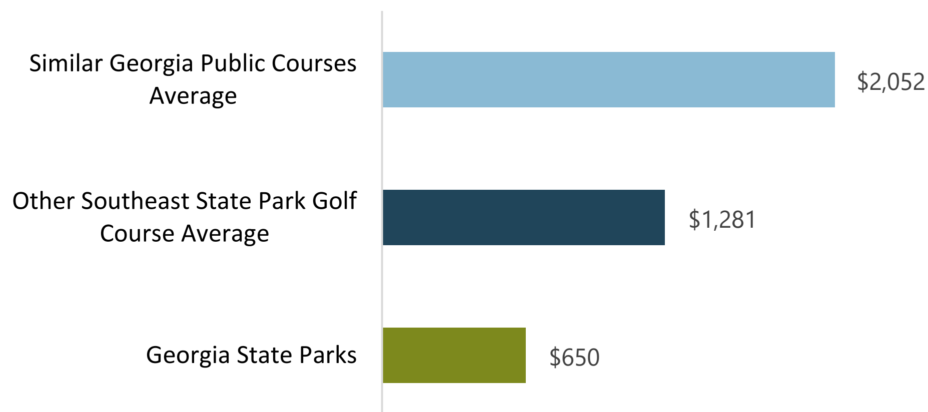
weekend mornings), which would increase overall revenue by a lesser amount while maintaining more affordable options when demand is typically lower.

Annual Memberships

Annual memberships allow members to play unlimited golf at any of the eight state park golf courses with no additional green fees for each round. Members are still required to pay $25 per round if they choose to take a golf cart.

As shown in **Exhibit 16**, the $650 charged for memberships to Georgia State Park golf courses is significantly less than the comparable public courses or other southeastern state parks. Increasing membership prices by $100 a year could generate approximately $33,000 annually in additional revenue, while increasing to a level comparable to other state park systems ($1,300) would generate approximately $212,000 in additional annual funds. It should be noted that an increase of this magnitude ($1,300 would be double the current membership fee) would likely decrease membership sales. Any increases to membership fees should be incremental and seek to narrow the gap with market rates over time, not in a rapid manner. PHSD indicated it is considering increases to membership prices.

Exhibit 16
Georgia state park annual golf memberships cost significantly less than those at comparable golf courses



Source: Review of Rates on Respective Golf Course Websites, January 2025

While Georgia State Parks prices are comparatively low, this has not resulted in a significant number of annual golf memberships. In total, only 326 memberships were sold in fiscal year 2024, ranging from 3 to 124 per park. Based on our interviews of golf managers and our review of other park membership strategies, potential improvements described below could increase sales.

- **Monthly versus Annual Fee** – While it is common for other golf courses in Georgia to sell memberships for a monthly fee, PHSD requires a full single payment for its annual membership. State park golf personnel noted this can be financially challenging for some golfers, and a monthly fee can offer more flexibility and a lower barrier of entry. For example, if the current $650 annual membership was offered at a monthly rate, it would only cost $54 a month.

- **Increased Perks** – Georgia offers only a basic annual membership, unlike other courses observed. For example, some courses offer memberships for the driving range and/or carts or include them with the course membership. Members could also be permitted to book tee times a day before the option is open to non-members. According to state park golf personnel, some golf courses used to include range balls with the membership, which helped drive membership sales.
- **Increased Marketing** – PHSD does not appear to market its golf course memberships, and it is not mentioned in marketing plans we reviewed. As described in Finding 9, improvements in state park marketing could increase awareness of annual memberships (and golf opportunities overall).

Cancellation Fees

Within the industry, it is standard practice to charge golfers a fee if they book a tee time but fail to show up (this is known as a cancellation or "no-show" charge). These fees can range and golf courses can charge up to the full green fee amount. The fee ensures golfers do not take tee times that could otherwise be used by paying customers.

PHSD does not charge golfers for their tee times unless they use their reservation, and there is no penalty if they do not show up. Because PHSD does not track cancellations, it is not possible to estimate the amount of revenue lost when this occurs. However, PHSD staff have indicated they believe this is an issue and are looking at ways to address it. In addition, a recent study of 500 golf courses found that 9% of all tee time reservations result in "no-shows" at public golf courses in the U.S. If 10% of tee times in Georgia state parks were "no-shows" in fiscal year 2024, a full cancellation fee would have resulted in fees of $336,000.

It should be noted that the current Aspira point-of-sale system does not allow PHSD to save credit card information and charge golfers after the fact for failure to show up. However, golfers could be charged in advance for a partial or full amount to make the golf reservation.

RECOMMENDATIONS

1. PHSD should increase the green fee rates for periods of peak demand (all weekend or weekend mornings) to align more closely with comparable, nearby public golf courses.
2. PHSD should increase the annual membership rates to align closer to comparable public golf courses.
3. PHSD should establish a formal process to ensure that green and cart fees more closely align to comparable public golf courses.
4. PHSD should establish a plan to market annual memberships and evaluate changes to the membership structure. This could include:

- Offering a monthly payment plan for annual memberships and/or
- Determining whether any additional benefits should be included with memberships or added as membership options.

5. PHSD should charge a “no-show” or cancellation fee to golfers who book a tee time and fail to show up.

PHSD’s Response: *The agency agreed with all recommendations.*

Recommendations 1 and 2: *“There is currently a review process in place for determining weekday/weekend rates for golf courses as well as restructuring memberships.”*

Recommendation 3: *“There is currently a review taking place to align closer to comparable, nearby golf courses. The Revenue Manager position for PHSD has recently been filled.”*

Recommendation 4: *“Annual membership options are currently under consideration.”*

Recommendation 5: *“PHSD is working with DNR accounting to establish a “no-show” cancellation fee for the Golf Now Platform. Discussions are currently taking place to determine if this is a possibility.”*

Finding 9: Opportunities exist to enhance and expand marketing efforts for state park golf courses.

While effective marketing can attract golfers and increase revenue, practices specific to PHSD golf courses are limited. Web pages for the golf courses are dated in appearance and difficult to find. Additionally, few courses have an active social media presence and no email marketing has been conducted. Finally, print and digital marketing related to golf is limited.

Given PHSD’s competitive green fees and good course conditions, the relatively low number of rounds played suggests many golfers may be unaware of the courses. Park managers noted it was likely that visitors were unaware of the golf course prior to arrival. Potential visitors may also be unaware of the golf stay and play packages (which offer golf and accommodations at each state park golf course) and golf membership plans.

Marketing is critical to inform the public of the existence of PHSD golf courses, investments that have led to quality course conditions, and the availability of offers like stay-and-play packages and golf memberships. Effective marketing requires multiple channels, discussed below.

- **Web Marketing** – Effective web marketing includes various practices in which PHSD could improve (see **Exhibit 17**). While each golf course has a dedicated web page, they are difficult to find within the broader PHSD website. Further, the sites contain little detail regarding each course, such as the condition, course improvements, and history—characteristics relevant to potential golfers. Finally, we found the websites were out of date compared to those of other public golf courses, which often used higher quality pictures and videos with modern websites that make information more accessible. DNR's marketing department has noted that the larger PHSD website is difficult to use and does not effectively convey important information to users (see text box for additional discussion).

Exhibit 17
PHSD could improve web presence for golf courses[1]

Web Marketing Practice	Best Practice Description	Georgia PHSD
Modern Design	• Pages include high quality videos and photos • Information easily found through navigable drop-down menus and buttons	• Dated template utilized by all DNR divisions • Limited ability to modify to effectively convey information and visuals
Mobile-Friendly Design	• Pages display correctly on mobile devices	• Pages are mobile friendly
High Quality Visuals	• Effectively highlights courses' appearance and condition • Taken during optimal sunlight conditions • Full or nearly full screen	• Smaller images of golf courses included • Photos do not adequately convey course quality • No videos
Detailed Information on Course & Facilities	• Pages include course layout and design, history, practice facilities and prices, dress code, food and beverage options	• Limited information on courses and facilities • Most have course layout but vary in quality • Most have park hours but not course hours • One has information on food and beverages
Course Conditions & Improvements	• Provided via high quality, accurate imagery • Includes course improvements (e.g., new greens, bunker renovations, irrigation)	• No information on course improvements despite recent investments (new greens and bunker renovations at multiple courses)

[1] Examples of public course websites that exhibit the practices shown above include University of Georgia Golf Course (https://golfcourse.uga.edu/), Montauk Downs State Park Golf Course (https://montaukdownsgolfcourse.com/) and Highland Park Golf Course (https://www.highlandparkgolf.com/)

Source: Review of best practices from Golf Technology Review, Lightspeed, 45RPM and review of publicly owned golf course websites

Opportunities and challenges for State Parks marketing beyond golf

While reviewing golf marketing, we identified opportunities to enhance and expand PHSD's marketing efforts overall. PHSD has an active social media presence and leverages free media to inform the public about activities and new events at state parks and historic sites. However, the impact of these efforts has been limited by turnover within the division's small marketing staff and the short contract extensions for paid marketing and media efforts that provide inadequate time to evaluate the effectiveness of marketing campaigns. Furthermore, the PHSD website appears dated compared to those of state park agencies in some states (PHSD's website is consistent with the DNR website). Finally, the current reservation website is not integrated with the existing website or marketing efforts, making it impossible for PHSD to determine whether marketing efforts result in a customer action (or conversion). Conversions can track when a customer uses a link to reserve a cottage or book a round of golf, and the information obtained is vital to understanding marketing efforts' success.

- **Email Marketing** – Best practices from the National Golf Foundation (NGF) and similar organizations emphasize the importance of capturing data on golfers who use the course and continuing to engage with them through email marketing. While PHSD emails its division mailing list about the annual Georgia Golf Cup, there is no email marketing specific to the golf courses or targeted to golfers. PHSD's contract with GolfNow (for online booking of course tee times) includes email marketing, which could be leveraged to inform golfers of leagues, events, retail sales, and golf course improvements or enhancements. However, parks staff would need to create and send emails through the platform.[25]

- **Social Media Marketing** – Best practices from the NGF and National Golf Course Owners Association note the importance of posting frequently to all applicable social media platforms and using paid social media campaigns to supplement regular posts. PHSD has not used social media extensively—only two state park golf courses have active Facebook pages, and none have an active Instagram account. In addition, while PHSD's primary social media accounts have conducted paid social media campaigns for golf, these are aimed at golf broadly rather than highlighting specific golf courses.

  PHSD has acknowledged the opportunities to improve social media marketing in its fiscal year 2025 marketing plan—for example, better content creation, including partnering with content creators for YouTube videos.

- **Print and Digital Marketing** – News coverage (e.g., articles in the Atlanta Journal-Constitution, Golf Georgia magazine, and local TV stations) should be used to highlight golf courses, especially recent substantial changes and improvements that would be of interest to golfers. PHSD earned more than 500 instances of broadcast, print, or digital coverage in fiscal year 2024; however, golf courses were the subject of only three stories.

[25] *GolfNow collects the email addresses of all golfers who book a tee time through its online platform.*

RECOMMENDATIONS

1. PHSD should ensure golf courses are promoted in future marketing plans. This includes marketing recent golf course improvements, stay and play packages, and membership plans.
2. PHSD should expand its email marketing and consider opportunities to use existing platforms.
3. PHSD should establish and maintain active social media accounts for each state park golf course.
4. DNR should work with PHSD to improve the State Parks website's presentation and accessibility of golf course web pages.

PHSD's Response: *The agency agreed with all recommendations.*

Recommendation 1: *"PHSD includes golf in marketing and will continue to make efforts to promote golf improvements and opportunities."*

Recommendation 2: *"PHSD has a golf newsletter and will continue to encourage subscriptions."*

Recommendation 3: *"PHSD will inventory which Golf Courses have a social media presence. Courses without social media pages will be encouraged to create at least a Facebook page. Golf course and park managers have been encouraged to post more frequently and share more content on their accounts."*

Recommendation 4: *"PHSD continues to improve State Park websites to improve accessibility. Golf course web pages will be assessed for presentation."*

Chapter 4 - Staffing

Finding 10: While PHSD has relatively low turnover in full-time positions, most positions are part-time with turnover rates above 50%.

Turnover of employees assigned to state parks and historic sites was approximately 46% in calendar year 2024. This is mainly driven by the turnover among part-time employees, which represent the majority of positions at these sites. Staff indicated pay is a challenge in hiring and retaining part-time employees, which PHSD has worked to improve with periodic pay increases.

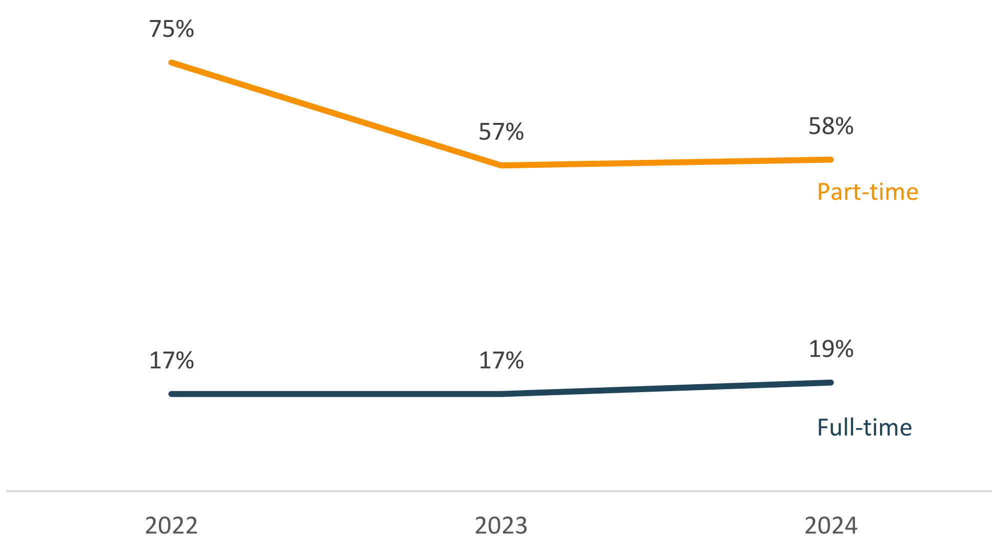
In addition to part-time employees, sites also fill seasonal positions (e.g., lifeguards, clerks, naturalists). Between 2022 and 2024, State Parks employed an average of 20 seasonal employees per year.

Between calendar years 2022 and 2024, PHSD employed an average of approximately 530 part-time and 250 full-time employees. [26] According to PHSD staff, a funding reduction beginning in fiscal year 2009 led to the elimination of many positions and the conversion of others to part time. As a result, the division shifted from primarily full time to primarily part time. Today, part-time employees are typically in positions such as clerks, housekeepers, maintenance, and rangers, while all site managers and assistant managers are full time.

While having more part-time employees reduces salaries and benefits for PHSD, their turnover rate is significantly higher than the rate among full-time employees. As shown in **Exhibit 18,** turnover for part-time positions was 58% in 2024, compared to 19% among full-time positions.

Exhibit 18

Turnover at state parks and historic sites was higher among part-time employees (CY 2022-2024)



Source: TeamWorks Financials Data

[26] *Turnover analysis is limited to employees within state parks and historic sites. It does not include staff at division headquarters or region offices.*

While individual staffing challenges can vary across parks, certain positions experience higher turnover across the system than others. As shown in **Exhibit 19**, functional areas that require part-time employees generally have higher turnover rates, while lower turnover is generally seen in full-time functional areas.

Exhibit 19

Turnover is higher in areas that primarily employ part-time workers (CY 2022-2024)[1]

Functional Area	Average Annual Employees: Full-Time	Average Annual Employees: Part-Time	Average Annual Turnover
Housekeeping	8	94	72%
Kiosk	0	40	70%
Ranger	0	25	67%
Clerk	0	154	58%
Other[2]	7	2	51%
Maintenance	54	79	48%
Golf	12	27	44%
Groundskeeping	0	36	43%
Park Services Worker[3]	0	14	43%
Programming	22	62	42%
Golf Groundskeeping	14	7	39%
Administration	44	1	16%
Assistant Park Manager	41	0	13%
Park Manager	49	0	12%

[1] The exhibit does not include seasonal employees or functional categories where the only employees were seasonal (e.g., pool).

[2] We combined functional areas with five or fewer average employees into the "Other" category. The combined categories include Food Service, Intern, Retail, Customer Service, and Natural Resources Program.

[3] No employees were classified as park services workers after 2022; therefore, the turnover rate includes only 2022 activity.

Source: TeamWorks Financials Data

Vacancies and high turnover can be particularly impactful in positions that require a large number of employees. As described below, pay was often cited as the reason employees leave both part-time and full-time positions in these—and other—functional areas.

- **Housekeeping** – Managers frequently expressed challenges related to open housekeeping positions. For example, one park manager we interviewed had to forgo their other duties to help with cleaning and preparing cottages before the next reservations. In rare circumstances, staff noted having to employ an outside cleaning company or taking a cottage offline because it could not be cleaned and prepared with existing staff.

  Park managers stated it can be difficult to fill housekeeping positions due to pay, particularly in areas popular with tourists. The starting salary for a housekeeping supervisor is $29,100, and part-time positions start at $13 per hour. Staff noted that these salaries are generally less than what can be earned working at resorts or for vacation rental companies.

- **Maintenance** – Site managers expressed difficulty with filling maintenance positions, noting challenges with finding candidates who possess the requisite skill set. For example, manager at two state parks stated that a full-time maintenance position had been vacant for more than a year at the time of our interview. Vacancies and turnover in maintenance positions can also cause disruptions for other staff when they have to be pulled from their regular job functions to focus on maintenance.

  Similar to housekeepers, park managers stated it can be difficult to hire full-time maintenance positions due to the low starting pay. The entry salary for a parks maintenance technician is $29,400, and part-time skilled maintenance positions start at $13.50 per hour. According to managers, the low pay attracts candidates with limited experience and competition from higher-paying positions in surrounding areas is also a factor.

- **Clerks** – Clerks work at park offices and visitor centers and typically answer phones, check in overnight guests, and sell retail. Staff noted clerks can be college students who leave after graduation and the position can be hard to fill because it requires specialized knowledge. Managers also expressed challenges due to pay, particularly in areas where there is competition for higher-paying positions. The starting pay for a part-time park office clerk is $11 per hour.

PHSD has taken some steps to improve pay in recent years. While there have been no across-the-board market adjustments for full-time positions, PHSD offers 5% pay increases for full-time employees in certain positions after 2, 5, and 10 years of service.[27] Additionally, in December 2022 PHSD implemented a process in which part-time employees are eligible for $0.50 pay increases every six months until they reach the cap for that position (two years, or four $0.50 increases). Staff indicated this has helped with recruitment and retention (part-time turnover decreased from 75% to 58% between 2022 and 2024). The process was adjusted in May 2025 to allow for an additional $1.00 to the maximum hourly pay for each position.

[27] *The 5% increases became available to eligible full-time PHSD employees after 2 and 5 years of continuous service as of December 2020. Effective March 2025, PHSD employees are also eligible for a 5% increase in base pay after 10 years of continuous service. The positions eligible for this increase include those that are found at state parks and historic sites (housekeepers, site managers, maintenance, etc.).*

Finding 11: PHSD should reevaluate park classifications to better align with visitation and revenue.

PHSD's categorization of state parks and historic sites does not align with park usage, revenue, and facilities. The methodology used is unclear and has led to confusion among site managers whose pay is tied to their park's classification. PHSD should update classifications based on a set of identified metrics and periodically determine whether classifications should be updated.

Similar to other states, DNR classifies its state parks and historic sites into tiers intended to recognize the relative complexity of the site's operations. DNR's 51 sites[28] are designated one of three tiers, with Tier 1 generally representing smaller sites and Tier 3 representing larger sites. According to staff, the classifications have been in place for years and should be updated, though the methodology was not documented and current staff are unsure of the method. Staff believe the classifications are based on metrics such as revenue, expenditures, visitation, acreage, facilities, and the presence of a satellite operation.

Based on metrics most frequently cited as important by PHSD personnel, fiscal year 2024 park data indicates that current classifications may be inconsistent. Some higher tier parks earn less revenue than those classified in a lower tier, and some sites have a combination of revenue, visitation, and facilities that align more closely with parks in other tiers. In particular:

- Skidaway Island, a Tier 2 park, collected approximately $1.7 million in revenue, compared to an average of $700,000 among other Tier 2 parks and $1.4 million among Tier 3 parks. By contrast, Smithgall Woods is a Tier 3 park that collected $591,000 in revenue.
- Victoria Bryant is a Tier 2 park with more visitors than many Tier 3 sites. The park had nearly 400,000 visitors, compared to an average of 224,000 for Tier 2 sites and 309,000 for Tier 3 sites.
- Moccasin Creek and James H. Floyd are Tier 1 parks with revenue and visitation that exceed some Tier 2 sites. For example, Moccasin Creek had more than 140,000 visitors, compared to Chattahoochee Bend, a Tier 2 park with 86,000 visitors. James H. Floyd had $382,000 in revenue, compared to Kolomoki Mounds, a Tier 2 park with $246,000 in revenue.

Additionally, the number of tiers may need to be expanded given the wide range of parks within each classification. For example, Stephen C. Foster and Fort Yargo are both Tier 3 parks, with visitation of 118,000 and 475,000, respectively. Smithgall Woods and Vogel are also Tier 3 parks with wide variation in revenue—nearly $3 million at Vogel versus $591,000 at Smithgall Woods. DNR staff we interviewed agreed that additional tiers may be needed.

[28] *This number includes state parks and historic sites that have a designated classification. Satellite sites (5), welcome centers (2), and parks managed by the North Georgia Mountain Authority (4) do not receive a classification.*

Because park classifications are tied to park managers' salaries, pay may be inconsistent with the amenities and operations that the park managers oversee. The starting salary for a Tier 1 manager is $40,995, compared to $44,272 for Tier 2 (an 8% increase from Tier 1) and $57,200 for Tier 3 (a 29% difference from Tier 2). Additionally, classifications can impact a manager's promotion opportunities, with managing a lower tier park being a pathway to managing a higher tier park.

PHSD officials we interviewed indicated the methodology used in the past should be updated. Many site managers we interviewed indicated the most important criteria in classifying parks include financials (i.e., revenue and expenditures), visitation, and the number of accommodations.[29] As shown in **Exhibit 20**, one classification method could score parks relative to the maximum data point in

Exhibit 20
Potential methodology classifies parks based on their data relative to other parks

	State Park A (Currently Tier 3)	State Park B (Currently Tier 1)
Accommodations[1] Max: 39 sites 40 points	65 campsites + 20 cottages = 23 accommodations 24 points	53 campsites = 3 accommodations 3 points
Visitation Max: 968,567 35 points	191,318 visitors 7 points	140,483 visitors 5 points
Financials[2] Max: $2,342,211 25 points	$2,235,543 24 points	$400,913 4 points
Special Features[3] 10 points	Includes a golf course 10 points	No special features 0 points
Total Points and Potential Tier Max: 78 points[4]	64 points **Tier 5**	12 points **Tier 2**

[1] Accommodations include cottages, campsites, and yurts. Because not all accommodations require the same level of maintenance and care, we weighted them when totaling the number of sites. Each cottage (which requires the most upkeep) equaled one site, while a campsite was given a weight of 0.05 (i.e., 20 campsites for every cottage). Yurts were given a weight of 0.2.

[2] Average of revenue and expenditures.

[3] Special features may include operating a golf course, maintaining significant historic artifacts, operating a satellite facility, or requiring permits for access to parts of the park.

[4] While the max amounts in the three categories total 100, the highest score received by a state park was 78.

Source: DNR Data

[29] *These factors are among those used by Missouri, which has a policy for classifying its parks into five tiers. Missouri uses multiple criteria in its methodology, including visitation, expenditures, number of structures and amenities, and staffing levels (among others).*

each area. For example, State Park A received 24 of the maximum 25 points for Financials because it incurs the most expenses and is among the top five revenue generating parks. Other factors could also be included in the final designation—for example, providing additional points if the park has exceptional operations, such as a golf course or a regular permit process for park access.

The methodology also expands the number of tiers to better distinguish among the parks.[30] For example, the Tier 5 classification includes six parks that generate the most revenue, incur the highest expenses, and operate the most accommodations, while Tier 4 includes 12 parks—some with more visitation but less revenue and expenditures because they do not operate as many accommodations. Similarly, the three state parks classified as Tier 1 have the fewest visitors, no accommodations, and few finances to manage, while the 12 Tier 2 parks generate significantly more revenue than the Tier 1 parks.

It should be noted that changes in visitation and revenue patterns across sites would necessitate periodic classification updates for sites. For example, Missouri's policy states that the classification and ranking system should be reviewed and updated every five years.

RECOMMENDATION

1. PHSD should develop a formal process for classifying state parks and review classifications on a periodic basis.

PHSD's Response: *The agency agreed with the recommendation. "PHSD agrees that a formal process needs to take place to determine and align visitation and revenue with park classifications. A committee is being formed to address this finding."*

Finding 12: Friends of Georgia State Parks provides several benefits to the state park system; however, much of those benefits are funded by the sale of discounted PHSD passes.

Friends of Georgia State Parks has a mission to support and serve Georgia state parks, which it accomplishes through direct financial support, organizing volunteers, and marketing. Much of the organization's funding is a result of the membership sales that provide discounts for park passes, accommodations, and gift shop purchases, all of which reduce revenue for the state park system.

Friends of Georgia State Parks (Friends) is a nonprofit organization that operates statewide under a cooperation agreement with PHSD. The statewide group

[30] Missouri also notes in its methodology that a bell curve should be used in determining the number of parks within each tier. It is referred to as an "industry standard" that helps "ensure the fairest and most equitable salary distributions." As such, Tiers 1 and 5 have the fewest parks, while Tier 3 has the most.

oversees approximately 50 Friends chapters that are connected to a specific park.[31] The central organization is governed by a board of directors and has six employees (five full-time and one part-time), while local chapters are made up of volunteers.

In calendar year 2024, the Friends organization expended approximately $2.5 million.[32] Approximately $500,000 (20%) was staff compensation for the central organization. The remaining expenditures were for activities and initiatives intended to support state parks, as discussed below.

- **Fundraising** –Friends raises funding to support specific parks' projects. Larger fundraising efforts include securing grants from organizations like the National Park Service and Callaway Foundation, from whom they were able to raise $500,000 and $200,000, respectively. Friends also raises funds from individual contributions, special events, advertising, and the sales of merchandise.
- **Overseeing Local Chapters** – The statewide Friends organization serves as a single 501(c)3 for the entire Friends network and handles certain administrative issues as a result (e.g., filing IRS Form 990 as a nonprofit organization). It also works to resolve issues that might arise within the chapter or between the chapter and the park; the resolution may even include dissolving the chapter.
- **Managing Volunteer Hours** – The statewide Friends organization assists local chapters with volunteer management. Friends chapters reported volunteer hours of approximately 70,000 in calendar year 2024, with the number varying from 20 to more than 11,000 per park. Friends encourages local volunteering by providing the chapter with funds based on the volunteer hours reported.
- **Supporting Local Chapters** – Friends provides revenue to local chapters to support parks' programming, projects, and equipment. Local chapters spent approximately $543,000 to support parks in 2024, while the central organization reported that its support to chapters is approximately $300,000 annually.[33] Interviews with park officials in other states revealed that most do not have as many local Friends chapters as Georgia.
- **Marketing/Promotion** – Friends publishes "Georgia Great Places" magazine about state parks twice a year. It also has an active social media presence to promote the park system and promotes specific events, like the Your State Park Day and the Georgia State Parks Golf Tournament.

[31] *The Friends organizational structure in Georgia is unique compared to other southeastern states reviewed. Few states have a statewide organization, only independent local chapters. When statewide organizations were identified, they did not provide oversight for the local chapter but instead had a primary role of raising funds for the park system.*
[32] *Local chapters have accounts and spend funds in support of their parks. Because chapters are part of the larger organization, chapter revenue and expenditures are included in Friends' financial reports.*
[33] *The difference is funds raised by the chapters, though they may also use funds provided or raised in prior years.*

- **Passport Grant** – Friends operates a grant program that raises money through the sale of park "passports" to fund maintenance projects for individual parks.[34] In fiscal year 2024, grants totaled $113,000, with $59,000 from the central organization and the remainder from chapter funding. Grants have been used for projects such as replacing bridge beams and purchasing kayaks, archery equipment, and dog waste stations.

While Friends provides benefits to the park system, PHSD indirectly funds a significant portion of those benefits, making the ultimate benefit to the park system difficult to measure. Approximately 71% of Friends 2024 revenue ($1.7 million of $2.3 million) was derived from membership sales.[35] Membership benefits vary by level, with most including significant discounts on a number of fees at the state park (e.g., free camping nights, percentage off lodging).

As shown in **Exhibit 21,** PHSD sells annual park passes for $50 but receives only $12.50 when the pass is part of a Friends membership, thus losing approximately $38 in revenue.[36] The exhibit also shows the discounts provided by PHSD for the $70 Friends membership level, which includes one free night of camping and discounts on lodging (the 10% on gift shop items is not included). If the Friends Explorer member took advantage of all benefits available, PHSD would lose nearly $110.

Given that the mission of Friends is to support the park system, increasing reimbursements to PHSD for park pass sales or discounts would provide more direct funding. While doing so would decrease revenue to the Friends organization, it would not decrease the revenue for the parks system. Because membership purchasers would see no difference in the benefits they receive, any changes to the reimbursement structure should not impact membership sales. However, any adjustments should consider Friends continued ability to serve the local chapters and parks.

[34] *All Georgia State parks are eligible to apply to receive passport grant funds regardless of if they have an active Friends chapter.*
[35] *The remaining calendar year 2024 revenue was gained from individual contributions (16% or $370,076), advertising in the Friends magazine (5% or $106,200) and product sales (3% or $74,325).*
[36] *PHSD is paid a discounted rate of $12.50 by any organization that purchases at least 10,000 annual park passes. However, other organizations do not resell (or have PHSD staff sell) park passes. All Friends membership levels include one or two annual park passes; PHSD receives $12.50 for each annual pass.*

Exhibit 21
PHSD forgoes revenue when individuals purchase Friends memberships[1]

	Funding to PHSD		Potential Loss to PHSD
	Traditional Park Pass[2] *Direct Payment to PHSD: $50*	Friends Explorer Membership[3] *Direct Payment to Friends: $70*	
Regularly visit park	$50	$12.50 *Friends pays PHSD $12.50 for membership annual pass*	$37.50
+ 1-night camping	$88 *Average cost for 1 night at electric campsite: $38*	$20.50 *Member receives 1 night free. Friends pays PHSD $8 per camping night*	$67.50
+2-night cottage stay	$482 *Average cost for 2 nights in 2-bedroom cottage: $394*	$375.10 *Member receives 10% off cottage stay*	$106.90

[1] Analysis assumes that a person purchasing this Friends membership would have reserved a campsite or cottage even if they did not have a membership. Some members may not take advantage of the discounts; this would result in PHSD receiving no revenue and incurring no potential loss. Friends also has a membership level ($55) that provides a park pass without any discounted campsites or cottages.

[2] Electric campsite and 2-bedroom cottage rates based on average in fiscal year 2024.

[3] Friends offers multiple membership tiers of varying cost (ranging from $55 to $155) and benefits. The Explorer membership is among the most common purchased.

Source: Calculations based on Friends and PHSD documents

RECOMMENDATION

1. PHSD should adjust the amount of the reimbursement paid by Friends for park passes. In doing so, PHSD should ensure its indirect support of Friends remains sufficient for the organization to provide the services most beneficial to PHSD.

PHSD's Response: *The agency agreed with the recommendation and stated that it "will be addressed once the Park Pass increase has been approved by the DNR board on October 28, 2025."*

Friends of Georgia State Parks & Historic Site's Response:
"We recognize that our partnership with the Division involves balancing the benefits Friends provides with the membership discounts offered, and we value the collaborative approach taken in this process." It further noted that increases in reimbursements to PHSD would likely result in Friends membership price increases so that the organization could continue its mission, but it recognized that this could impact membership sales.

Appendix A: Table of Findings and Recommendations

	Agree, Partial Agree, Disagree	Implementation Date
Finding 1: Major assets are largely in good condition, but PHSD lacks a process to determine and communicate the extent of future needs. (p. 8)	Agree	**N/A**
1.1 PHSD should develop a capital improvement plan that details all capital asset needs and is made available to the General Assembly and other decision makers as a public document.	Agree	Ongoing to be updated yearly
Finding 2: While processes exist to inventory and determine the condition of major assets, improvements can be made in how data is captured. (p. 12)	Agree	**N/A**
2.1 DNR should clarify processes for updating BLLIP inventories, including who is responsible for adding and removing assets.	Agree	March 1, 2026
2.2 PHSD should develop a process to track the condition of major assets, which could include documenting the condition of buildings in the BLLIP. DNR should consider the reasonableness of investing in an asset management system that could serve one or more divisions.	Agree	July 1, 2026
2.3 PHSD should develop a process to map and track underground infrastructure, including water shut-off valves.	Agree	January 1, 2027
2.4 PHSD should clarify requirements for site assessments, including the scope of single assessments and time period all assets should be reviewed.	Agree	January 1, 2026
Finding 3: Opportunities exist to increase revenue and encourage the sale of annual passes. (p. 15)	Partial Agree	**N/A**
3.1 DNR should increase daily park vehicle entry fees to recognize the impact of inflation.	Agree	January 1, 2026
3.2 DNR should ensure that any change to the annual pass price provides an improved value in relation to the daily pass.	Agree	January 1, 2026
3.3 The General Assembly should consider allowing Georgians to purchase a discounted annual park pass when paying their vehicle registrations.	Disagree	N/A
Finding 4: Opportunities exist to increase revenue at select state parks through additional overnight accommodations. (p. 18)	Agree	**N/A**
4.1 PHSD should determine the number and types of reservable facilities that would maximize revenue within the park system.	Agree	Ongoing
4.2 PHSD should share its prioritized list of facilities and return on investment calculations with the decisionmakers, including the General Assembly.	Agree	Ongoing

Finding 5: Opportunities exist to increase accommodation revenue through additional pricing differentiation. (p. 21)	Agree	**N/A**
5.1 PHSD should develop a policy that permits greater variation in pricing based on the season and the demand for individual accommodation sites. To ensure affordability, the policy should limit the number of sites and the percent increase from the base rate.	Agree	January 1, 2026
Finding 6: Additional public engagement can ensure that park investments are targeted toward amenities desired by park users. (p. 24)	Agree	**N/A**
6.1 PHSD should establish a formal public engagement process for sites to determine what recreational opportunities and amenities are desired and direct future public investments to those demands. This should occur every 5 to 10 years or before significant investments being made at a site.	Agree	January 1, 2027
Finding 7: State park golf courses are largely financially sustainable, though varying risks exist across sites. (p. 27)	Agree	**N/A**
7.1 PHSD should include major golf lifecycle improvements, particularly related to irrigation, in its capital improvement requests to the General Assembly.	Agree	Ongoing
7.2 PHSD should evaluate the cost and benefits of establishing a manager in training program for golf course superintendents and/or managers.	Agree	July 1, 2026
7.3 PHSD should evaluate salaries for critical golf course positions that are difficult to fill, such as mechanics.	Agree	July 1, 2026
7.4 PHSD should evaluate whether to lease certain high use equipment or alternatively ensure there is redundant equipment across the system.	Agree	July 1, 2026
Finding 8: State Park golf courses can generate additional revenue through targeted fee increases and restructuring memberships. (p. 30)	Agree	**N/A**
8.1 PHSD should increase the green fee rates for periods of peak demand (all weekend or weekend mornings) to align more closely with comparable, nearby public golf courses.	Agree	January 1, 2026
8.2 PHSD should increase the annual memberships rates to align closer to comparable public golf courses.	Agree	January 1, 2026
8.3 PHSD should establish a formal process to ensure that green and cart fees more closely align to comparable public golf courses.	Agree	July 1, 2026
8.4 PHSD should establish a plan to market annual memberships and evaluate changes to the membership structure. This could include: • Offering a monthly payment plan for annual memberships and/or • Determining whether any additional benefits should be included with memberships or added as membership options.	Agree	July 1, 2026
8.5 PHSD should charge a “no-show” or cancellation fee to golfers who book a tee time and fail to show up.	Agree	July 1, 2026

Finding 9: Opportunities exist to enhance and expand marketing efforts for state park golf courses. (p. 34)	Agree	**N/A**
9.1 PHSD should ensure golf courses are promoted in future marketing plans. This includes marketing recent golf course improvements, stay and play packages, and membership plans.	Agree	July 1, 2026
9.2 PHSD should expand its email marketing and consider opportunities to use existing platforms.	Agree	July 1, 2026
9.3 PHSD should establish and maintain active social media accounts for each state park golf course.	Agree	July 1, 2026
9.4 DNR should work with PHSD to improve the State Parks website's presentation and accessibility of golf course web pages.	Agree	July 1, 2026
Finding 10: While PHSD has relatively low turnover in full-time positions, most positions are part-time with turnover rates above 50%. (p. 39)	N/A	**N/A**
No Recommendations		
Finding 11: PHSD should reevaluate park classifications to better align with visitation and revenue. (p. 42)	Agree	**N/A**
11.1 PHSD should develop a formal process for classifying state parks and review classifications on a periodic basis.	Agree	July 1, 2026
Finding 12: Friends of Georgia State Parks provides several benefits to the state park system; however, much of those benefits are funded by the sale of discounted PHSD passes. (p. 45)	Agree[1]	**N/A**
12.1 PHSD should adjust the amount of the reimbursement paid by Friends for park passes. In doing so, PHSD should ensure its indirect support of Friends remains sufficient for the organization to provide the services most beneficial to PHSD.	Agree[1]	January 1, 2026

1. PHSD agreed with the finding and recommendation. A response from Friends of Georgia State Parks can be found on page 46.

Appendix B: Objectives, Scope, and Methodology

Objectives

This report examines the Department of Natural Resources (DNR) State Parks and Historic Sites Division (PHSD). Specifically, our review set out to determine the following:

1. Does PHSD have an appropriate process for determining the condition of assets within the state parks and historic sites?
2. Does PHSD maximize utilization and revenue of state parks and historic sites through appropriate prices for reservable facilities and entry?
3. Does PHSD maximize utilization and revenue of state parks and historic sites through appropriate reservable facilities, amenities, and recreational opportunities?
4. Are PHSD golf courses financially sustainable?
5. What impact does the Friends of Georgia State Parks have on the state parks system?
6. Is PHSD able to attract and retain staff?

Scope

This performance audit generally covered activity related to the State Parks and Historic Sites Division that occurred from fiscal years 2022 to 2024, with consideration of earlier or later periods when relevant.

Government auditing standards require that we also report the scope of our work on internal control that is significant within the context of the audit objectives. We reviewed internal controls as part of our work on objectives 1 through 4. Specific information related to the scope of our internal control work is described by objective in the methodology section below.

Methodology

Information used in this report was obtained by conducting site visits, interviewing agency officials and staff from DNR, analyzing data and reports, reviewing best practices, reviewing relevant laws, rules, and regulations, and conducting interviews of other state park systems.

Several methodologies were used to address multiple objectives:

- Most objectives focused on a sample of 12 state parks and three historic sites.[37] For each site in the sample, we analyzed data (see objectives below for analyses) and conducted a site visit. Site visits generally included interviews with site managers and other staff, as well as site tours. Sample sites were chosen in collaboration with PHSD officials and intended to represent a range of geographic locations, visitation, revenue, and amenities, including sites with golf courses. Results cannot be extrapolated to the entire park system, which consists of 48 state parks and 15 historic sites.

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[37] *The 12 state parks in our review were Chattahoochee Bend, Cloudland Canyon, Franklin D. Roosevelt, Fort McAllister, Fort Yargo, Jack Hill, Laura S. Walker, Magnolia Springs, Panola Mountain, Reed Bingham, Richard B. Russell, and Victoria Bryant. The three historic sites were Fort King George State, Little White House, and New Echota.*

- We also reviewed data from Aspira, PHSD's point-of-sale system, to determine usage of overnight facilities and golf course sales. This data was reviewed with PHSD's reservations manager and compared to site budgets to assess data reliability.
- We interviewed state park system officials from Alabama, Florida, Missouri, North Carolina, and South Carolina. We intended to interview all contiguous states but were unable to reach Tennessee officials; Missouri was added to discuss known information about its management practices. Topics of all interviews included asset management, pricing strategies for park entry/vehicles and accommodations, and their relationship with volunteer organizations.

To determine whether PHSD has an appropriate process for determining the condition of assets within state parks and historic sites, we interviewed DNR staff on how the division tracks assets, measures their conditions, and evaluates aging infrastructure needs across sites. We reviewed DNR documents, including region manager site assessments, third-party facility assessments, and internal tracking sheets showing capital outlay needs across sites. We also reviewed major capital expenditures at state parks and historic sites to determine where capital funding was allocated and how funding has increased to address aging infrastructure. In addition to observing assets during site visits, we interviewed site managers on the condition of assets at their site, their process for inventorying assets and tracking aging infrastructure, and challenges related to aging infrastructure. We attended and observed a region manager site assessment at Fort Yargo State Park. We also reviewed the Building, Land, and Lease Inventory of Property (BLLIP) inventories for the sites in our sample to determine whether and how major assets are inventoried.

We reviewed best practices related to asset management and capital assets published by the Government Finance Officers Association (GFOA) and conducted research on asset management information systems and their use in other state parks systems and the National Park Service (NPS). We interviewed staff from five other state park systems on their process for inventorying state park assets and tracking aging infrastructure. Finally, we interviewed staff from the Governor's Office of Planning and Budget (OPB) on DNR's capital budget requests.

To determine the extent to which PHSD maximizes utilization and revenue of state parks and historic sites through appropriate prices for reservable facilities and entry, we interviewed state park managers at our sample sites about their ability to set prices and suggest pricing adjustments. We also interviewed park system staff from several states, including Alabama, Florida, North Carolina, South Carolina, and Missouri, to determine their pricing strategies and reservation systems.

We conducted research to compare prices of other public and private sites in the state of Georgia. This included franchises like KOA, other private sites, and public sites operated by the Army Corp of Engineers, the U.S. Forest Service (USFS) and local municipalities. We also reviewed the accommodation prices in 11 other states' park systems (Alabama, Arkansas, Florida, Kentucky, Louisiana, Mississippi, Missouri, North Carolina, South Carolina, Tennessee, and Virginia). Finally, we researched how pricing is handled at the federal level by reviewing the policies put forth in the USFS handbook.

To determine the extent to which PHSD maximizes utilization and revenue of state parks and historic sites through appropriate reservable facilities, amenities, and recreational opportunities, we analyzed the daily occupancy data for reservable facilities from the PHSD Aspira point-of-sale system and associated operating cost data to determine how frequently sites in our sampled parks are fully occupied (for this analysis, defined as any site type with at least 90% occupancy) and whether opportunities exist to increase revenue through additional facilities. We also adjusted calculations to account for certain electric campsites that were tent-only or had other limitations due to the size of the site. We reviewed planned and recently completed major capital improvement projects to determine costs associated with construction and compare location selection to occupancy data. We interviewed management about processes related to determining where to add facilities, the rationale behind recent projects, and the cost structure for recent projects. We interviewed the other states listed on page 53 about their processes to determine the number and type of reservable facilities, amenities, and recreational opportunities to have at state parks. We reviewed Georgia's Statewide Comprehensive Outdoor Recreation Plan to see the demand or plans for recreational amenities and opportunities across the state.

To determine whether PHSD golf courses are financially sustainable, we reviewed golf course financial information at four of the six golf courses owned and operated by PHSD. These were the courses that were within the sample of 12 state parks reviewed[38] for the other report objectives. The financial review included pulling golf course sales data from PHSD's Aspira point-of-sale system and reviewing each courses' site budget, all from fiscal years 2019-2024. We assessed the data reliability of site budget data for our purposes through comparing revenue figures to that reported in TeamWorks Financials, and interviewing site managers when relevant. We reviewed the golf course inspection process and reports and recent infrastructure investments to assess overall golf course conditions and future needs for infrastructure and major equipment. We interviewed PHSD management, golf managers, and golf course superintendents about golf course financial sustainability and future golf course needs. Finally, we conducted site visits to the four golf courses in our sample.

To identify opportunities to increase golf course financial sustainability, we compared golf course rates to comparable public golf courses in Georgia and other state park systems in the Southeast. We interviewed PHSD golf personnel about opportunities to generate additional revenue. We also reviewed best practices for golf marketing from the National Golf Foundation, National Golf Course Owners Association, and performance audits of municipal golf courses, and compared them to the marketing conducted by PHSD.

To determine the impact of the Friends of Georgia State Parks on the state parks system, we reviewed the Friends website and interviewed Friends staff and PHSD staff. We reviewed the organization's financial audits from 2019 to 2024, as well as the cooperative agreement between PHSD and Friends. We analyzed park pass and Friends membership sales, as well as the discounts available to Friends members. We also interviewed site managers at the parks within our sample to determine how the Friends organization has impacted their parks. Finally, we interviewed staff from park systems within the Southeast about similar organizations or networks in their states.

To determine the extent to which opportunities exist to increase revenue and improve the collections process, we interviewed PHSD staff about the rate-setting process. We collected data from the 11 southeastern states noted on page 16 to determine how entrance fees were collected and

[38] The golf courses in our sample were located at the following state parks: Jack Hill, Laura S. Walker, Richard B. Russell, and Victoria Bryant. There were two PHSD-operated courses not in our sample of state parks. Based on their reported revenue, it is likely their operating profit would have been both higher and lower than those in our sample. Hard Labor Creek State Park had the most rounds played of any course, while the course at George T. Bagby State Park had the fewest rounds.

compare rates for entrance fees to Georgia's rates. Additionally, we used data from states that combine park pass sales with car registration to determine how much revenue could be generated if Georgia were to switch to this method. We also analyzed park pass sales data to determine trends in pass sales.

To determine whether PHSD is able to attract and retain staff, we interviewed site managers at parks and historic sites in our sample on the positions that are the hardest to fill and retain, the impact on park operations from having fewer full-time staff, and other challenges related to staffing. We also interviewed headquarters staff on methods to reduce turnover.

We conducted a turnover analysis of employees at state parks and historic sites using payroll data from TeamWorks Financials for calendar years 2022-2024. To do this, we calculated the time, in days, between an employee's current paycheck and the next paycheck received. We considered an employee to have ended their employment if they had a gap of employment of more than 62 days, which was then considered turnover. We were able to distinguish based on the data whether an employee was full-time, part-time, or seasonal, as well as the employee's functional category (housekeeping, assistant manager, ranger, maintenance, etc.). Employee counts shown in Finding 10 represent the average number of employees in that category in a given pay period per year. The turnover rates do not include turnover for seasonal employees.

To determine the impact of the state park classification model on site operations and staffing, we interviewed the managers in our sampled sites. We analyzed DNR documents to determine whether state parks classifications were aligned with visitation, revenue, and facilities. We also interviewed staff from other state park systems on how they classify their state parks and reviewed policies provided by one state (Missouri). Using this policy and DNR data on visitation, revenue, expenditures, and facilities, we created an example classification system for PHSD to utilize when revising their classification system.

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

If an auditee offers comments that are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, auditing standards require us to evaluate the validity of those comments. In cases when agency comments are deemed valid and are supported by sufficient, appropriate evidence, we edit the report accordingly. In cases when such evidence is not provided or comments are not deemed valid, we do not edit the report and consider on a case-by-case basis whether to offer a response to agency comments.

Appendix C: State Parks and Historic Sites[1]

Site Name	Tier	Visitation	Cottages	Campsites	Yurts
Region 1					
Sweetwater Creek State Park	2	968,567	-	5	10
Red Top Mountain State Park	3	443,046	20	88	6
Cloudland Canyon State Park*	3	376,166	19	105	10
Fort Mountain State Park	3	245,080	15	80	-
James H. Floyd State Park	1	220,434	4	25	-
Chattahoochee Bend State Park*	2	86,261	6	57	-
Etowah Indian Mounds State Historic Site	*Satellite Site*	33,655	-	-	-
Pickett's Mill Battlefield State Historic Site	2	31,925	-	-	-
New Echota State Historic Site*	2	14,630	-	-	-
Chief Vann House State Historic Site	1	10,364	-	-	-
Region 2					
Tallulah Gorge State Park	3	893,137	-	52	-
Fort Yargo State Park*	3	474,628	17	63	6
Unicoi State Park	*NGMA*	*471,459*	*29*	*82*	-
Amicalola Falls State Park	*NGMA*	*453,201*	*14*	*24*	-
Victoria Bryant State Park*	2	397,648	1	34	-
Vogel State Park	3	350,619	34	108	-
Tugaloo State Park	3	313,321	20	116	6
Richard B. Russell State Park*	3	282,435	20	27	-
Black Rock Mountain State Park	2	226,080	10	56	-
Don Carter State Park	2	214,883	8	60	-
Panola Mountain State Park*	2	209,376	-	5	-
Watson Mill Bridge State Park	*Satellite Site*	190,984	-	31	-
Moccasin Creek State Park	1	140,483	-	53	-
Smithgall Woods State Park	3	62,972	6	-	-
Dahlonega Gold Museum State Historic Site	2	29,969	-	-	-
Hardman Farm State Historic Site	2	19,375	-	-	-
Traveler's Rest State Historic Site	1	4,295	-	-	-
Region 3					
Indian Springs State Park	3	530,426	10	62	-
High Falls State Park	3	388,466	-	108	6
Mistletoe State Park	2	312,984	11	96	-
Elijah Clark State Park	3	302,375	20	182	-
Hard Labor Creek State Park	3	191,318	20	65	-
Hamburg State Park	*Satellite Site*	124,158	-	32	-
Dames Ferry Campground	3	102,338	-	37	-
A.H. Stephens State Park	2	87,999	4	54	-
Jarrell Plantation State Historic Site	1	10,165	-	-	-
Region 4					
Jack Hill State Park*	2	368,533	10	30	-
General Coffee State Park	2	351,701	6	64	-

Site Name	Tier	Visitation	Cottages	Campsites	Yurts
Magnolia Springs State Park*	2	155,808	9	29	-
Little Ocmulgee State Park	*NGMA*	*142,268*	*10*	*54*	-
George L. Smith State Park	2	89,468	10	30	-
Sylvania Welcome Center	*Welcome Center*	82,467			
Region 5					
F. D. Roosevelt State Park*	3	471,854	21	116	-
Reed Bingham State Park*	2	366,094	-	47	-
Georgia Veterans State Park	*NGMA*	*364,050*	*10*	*82*	-
Providence Canyon State Park	*Satellite Site*	339,594	-	-	-
Florence Marina State Park	2	124,193	15	43	-
Seminole State Park	2	97,424	14	50	-
Kolomoki Mounds State Park	2	63,933	-	25	-
George T. Bagby State Park	3	61,925	6	-	-
Little White House State Park*	3	49,017	-	-	-
SAM Shortline	2	18,212	-	-	-
Plains Welcome Center	*Welcome Center*	33,331			
Region 6					
Skidaway Island State Park	2	576,367	-	91	3
Crooked River State Park	2	331,927	11	63	-
Fort McAllister State Park*	2	290,835	7	67	-
Laura S. Walker State Park*	3	211,303	6	44	-
Wormsloe State Historic Site	2	163,097	-	-	-
Stephen C. Foster State Park	3	117,569	19	65	-
Hofwyl-Broadfield State Historic Site	2	22,624	-	-	-
Fort King George State Historic Site*	1	16,850	-	-	-
Reynolds Mansion	3	4,537	-	-	-
Fort Morris State Historic Site	*Satellite Site*	4,265	-	-	-

[1] Exhibit generally uses data from fiscal year 2024.
[*]Denotes sites in our sample.

Source: DNR Records

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