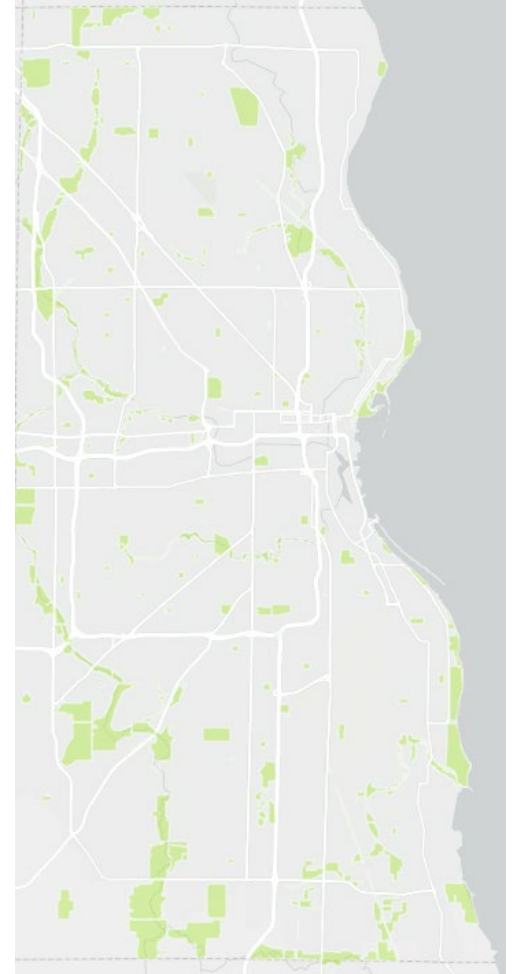


Pictures Worth a Thousand Words: Revisiting Parks from 2009 Shows Almost All Parks Improved Despite Asset Management System Issues

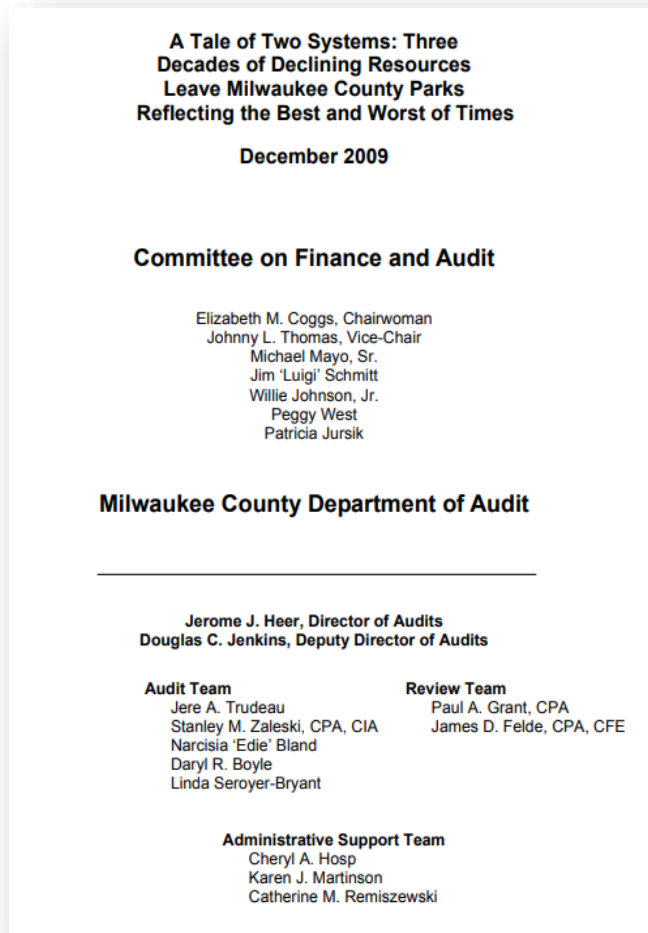


June 2025



Audit Scope and Objectives

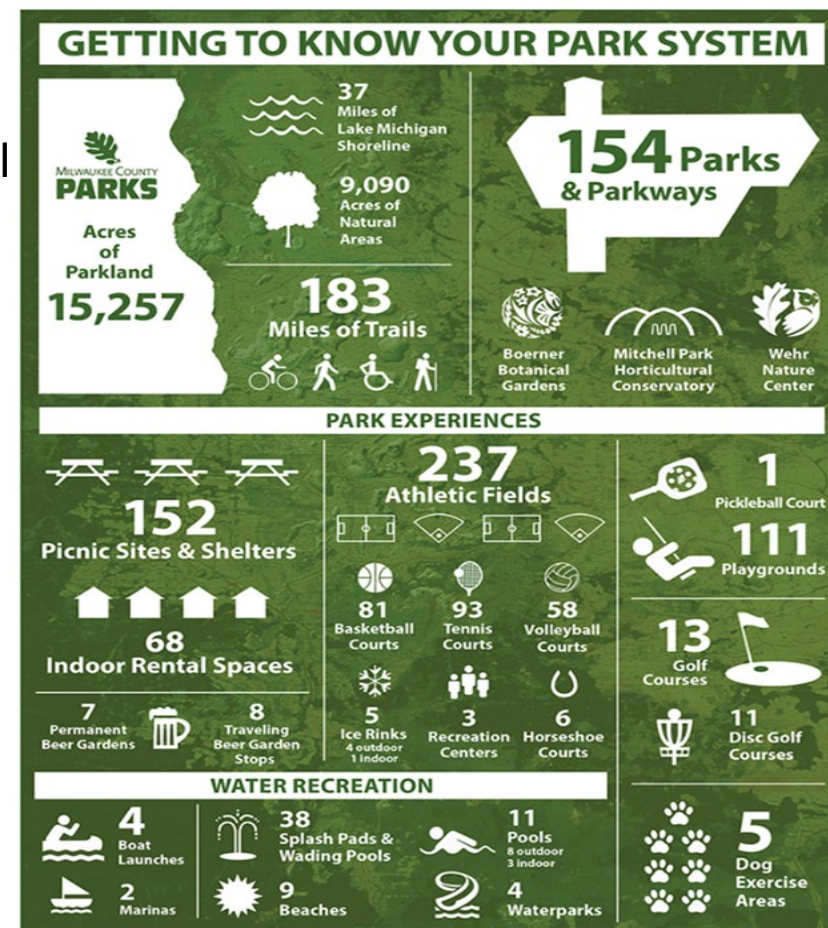
In 2009, the Audit Department issued an audit report with the objective to provide a pictorial depiction of the state of the Milwaukee County Parks system infrastructure. The report identified the need for an improved process for ongoing assessment and prioritization of Parks infrastructure needs.



Our current audit looks:

- to see the change, if any, in the visual condition of our sample
- to determine if Parks continued the infrastructure condition assessment work as identified in the 2009 audit
- to determine major operational asset management changes since 2009

Parks offers similar amenities currently as in 2009 and continues to have a vast array of assets to maintain.



updated 7-24

Parks in the 2009 Audit – Revisited in 2024

The 2009 audit report placed parks into two categories: examples of the best that the Parks system had to offer were deemed “Jewels” and those where physical deterioration was evident were deemed “Eyesores.”

We revisited the same spots and found that 13 of the photographed items showed improvement while nine were the same.

Better <u>2009 Jewels</u>	Same <u>2009 Jewels</u>	Same/Better <u>2009 Eyesores</u>
Boerner Botanical Gardens	Lake Park – North Point Lighthouse	Jacobus Park
McKinley Marina	Bradford Beach	Doctor’s Park
Hoyt Pavilion Interior	Schultz Aquatic Center	
	Lake Park	
	Red Arrow Park	
	Kosciuszko Community Center	
	Sports Complex	
	Noyes Pool	
<u>2009 Eyesores</u>		
Grant Park		
Hoyt Park & Pool		
Kosciuszko Service Building		
Dineen Park		
Lucille Berrien		
Mitchell Pavilion		
Pulaski – Cudahy Pavilion		
St. Martins		
Tiefenthaler		

Only one park within our sample showed a decline, the Domes, which has a well-documented history and a current proposal for rehabilitation and new uses.

How Were Improvements Made?

Since the 2009 audit report, Parks has made improvements and enhancements at the parks in our sample using a variety of methods including:

- State and Federal Grants
- Local Government contributions/partnerships
- Public-Private Partnerships
- Non-Profit Donations
- Friends Groups Donations
- American Rescue Plan Act (ARPA) funding

The largest category of spending was in the County’s capital program. We found that total overall capital expenditures from 2009 to 2024 in County Parks’ Projects was \$180,228,929.

From 2009 to 2024 Parks invested over \$50 million dollars into the parks in our sample, primarily funded with County bonds. County funding overall was 71% of all revenues.

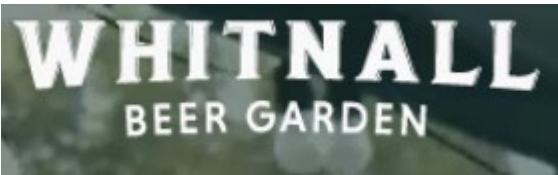
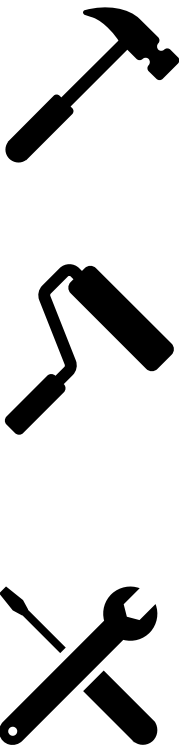


Source of Funding for Capital Projects 2009 – 2024 at Selected Parks		
Revenue Source	Amount	Percentage
County Funding – Bonds, Sales Tax	\$36,612,758	71.2%
Other Governmental	\$14,091,881	27.4%
Gifts, Donations, Private Funding	\$194,420	0.4%
Other	\$557,993	1.1%
Total	\$51,457,053	

Parks Operating Budget

Via its operating budget, the County provides annual major maintenance funds used by Parks to address major and minor facility repairs based on two priorities, public health and safety, and urgent maintenance needs that arise unexpectedly. The amount spent has risen in recent years from \$753,182 in 2020 to over \$2.3 million in 2024.

Major Maintenance		
Year	All Parks Total	Sample Parks Total
2020	753,182	211,219
2021	1,428,077	407,062
2022	1,449,252	281,410
2023	1,591,049	484,841
2024	2,325,997	555,912
Total	7,547,557	1,940,454

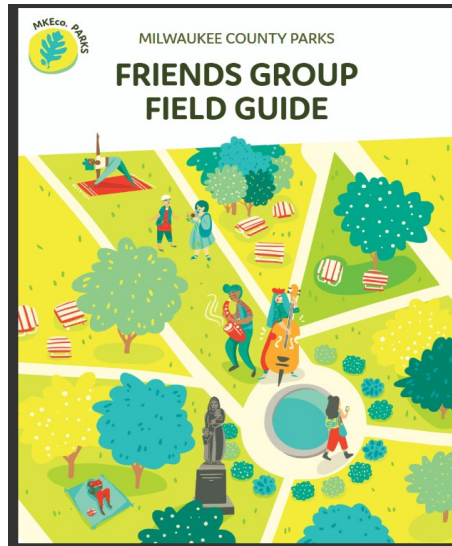


The implementation of beer gardens in Milwaukee County in 2012 has created an additional stream of revenue for Parks. Since 2021, Parks reported collecting revenue of over \$11.6 million.



Friends Groups

Friends Groups have played a role in Milwaukee County Parks for a long time with the umbrella group the Park People serving as a liaison between Parks and Friends Groups. Chapter 13 of the County's ordinances establishes the reporting requirements for Friends Groups. We requested documentation from Parks of the required documents from Friends Groups within our sample from 2020 to 2024. We checked for an annual report or service report, an annual financial document, and evidence of the annual meeting. We found a lack of documentation although Parks showed progress in the collection of documents in 2024 compared to 2020.



Parks should develop a tracking system to ensure receipt of all required documentation occurs from Friends Groups.

Public Private Partnerships

The 2024 & 2025 Adopted Budgets state that Parks should foster and seek out creative partnerships with outside entities and outside funding sources to sustain and build the fiscal health of the department. Parks has received alternative funding for major projects including ongoing multi-year lower-level funding commitments. Funding received includes:

- Utility and concession commissions
- Donations
- Non-profit organizations contributions
- Revenue from private partners and 3rd party vendor agreements
- Other local governments

In addition to receiving funding to make major improvements, Parks also executes agreements with entities to provide ongoing maintenance. Examples of this include Biggby Coffee at Red Arrow Park, Lake Park Bistro at Lake Park, and North Point Lighthouse.



Lucille Berrien Park – Better due to funding from the County & the Milwaukee Parks Foundation

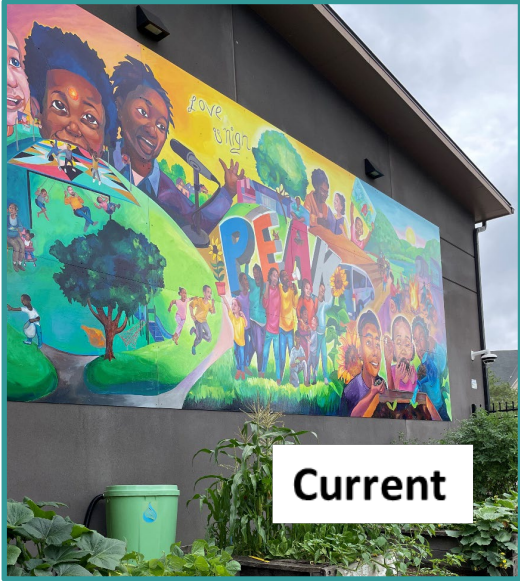


In 2009 there were bullet holes in the door, and the building was closed at Lindberg Park. Major repairs have improved the now named Lucille Berrien Park. Berrien is an activist who worked to eliminate segregation and for supportive welfare programs. She is a long-time foster parent.

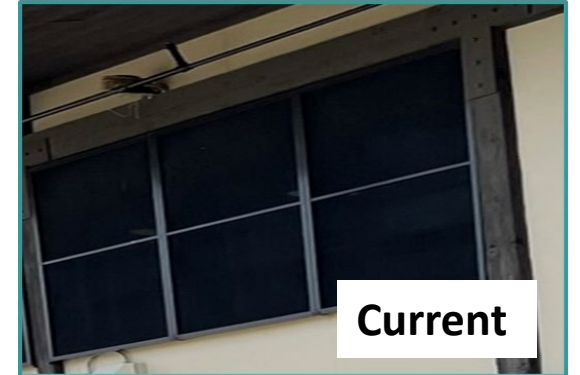
In addition to renaming the park, the County also performed upgrades at the park which included a mural installation and basketball court renovation supported by funding of \$42,096 from the Milwaukee Parks Foundation. Other upgrades by the County totaled \$1.1 million.



Tiefenthaler Park — Better due to execution of a long-term lease



Since 2009 Parks has had a lease for the pavilion in Tiefenthaler Park. In 2020, an agreement between Kellogg PEAK Initiative and Parks was executed because PEAK had outgrown the current facility and was seeking to construct a new community center building.

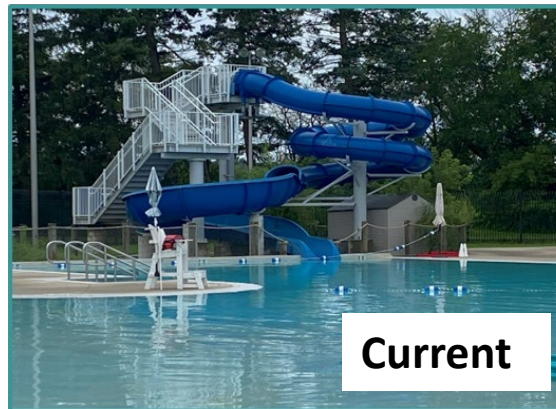


The 10-year initial agreement shifted all operational expenses of the pavilion to PEAK and reducing deferred maintenance by \$753,000. The building constructed by the PEAK initiative includes a new fenced in parking lot and an interior courtyard.

Hoyt Park & Pool — better due to Friend Group Takeover

In 2007, the County entered into a 55-year agreement with the Friends of Hoyt Park & Pool which resulted in the renovated pool opening in May of 2011. The interior and exterior building maintenance, grounds maintenance, security, heating and cooling, utility, water, and sewer costs are the responsibility of the Friends Group.

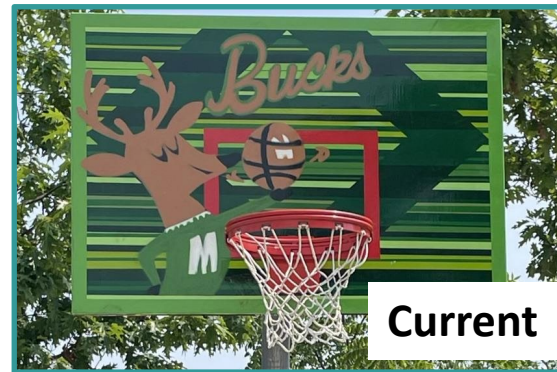
It is an outdoor community pool that features zero-depth entry, competitive lap lanes, shaded areas, and a giant slide. There is a restored 1930s bathhouse, which is available to rent year-round. In 2013 an agreement for a beer garden was added.



Dineen Park – Better due to municipal and County funding

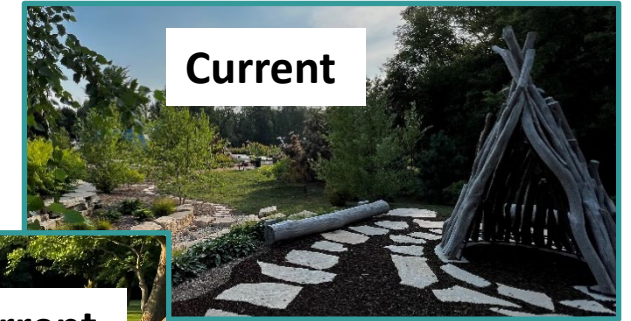


In 2016, Parks entered into a MOU with the City of Milwaukee for the construction of stormwater facilities and park improvements at Dineen Park. The total estimated cost for the upgrades at Dineen was \$6.1 million. The City of Milwaukee funded \$4 million for the improvements associated with the development of the stormwater mitigation facility. From 2009-2023, the County funded \$755,814 in its capital program at Dineen.

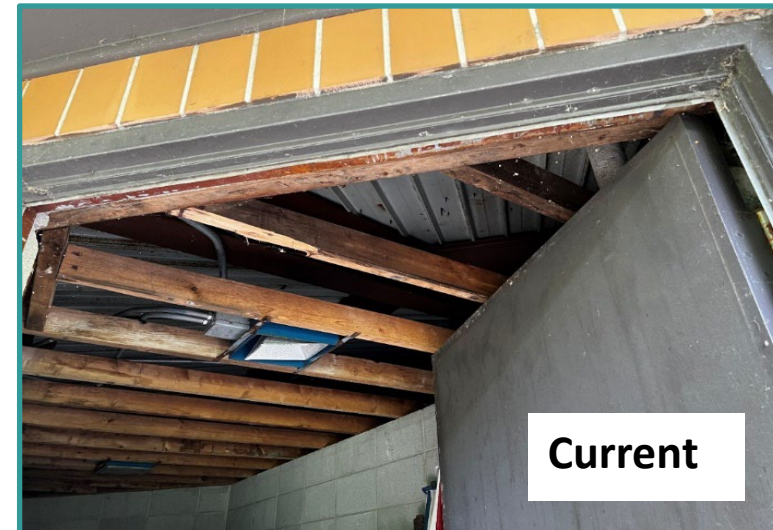


Margie's Garden – Nonprofit donated garden

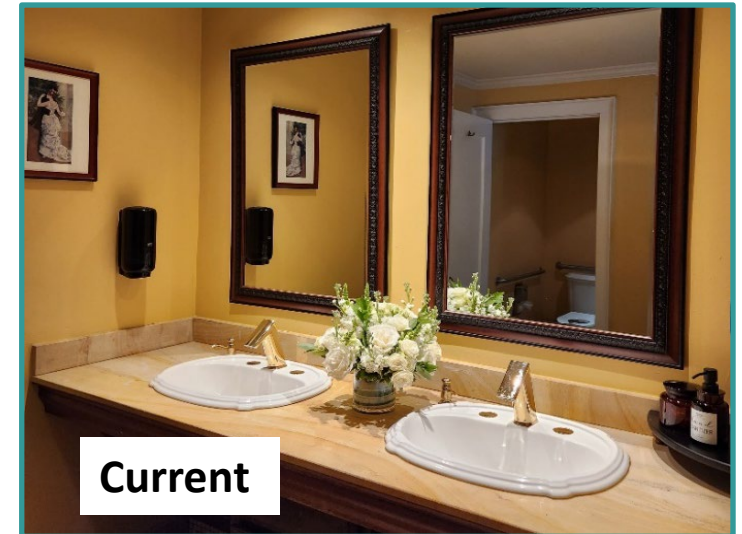
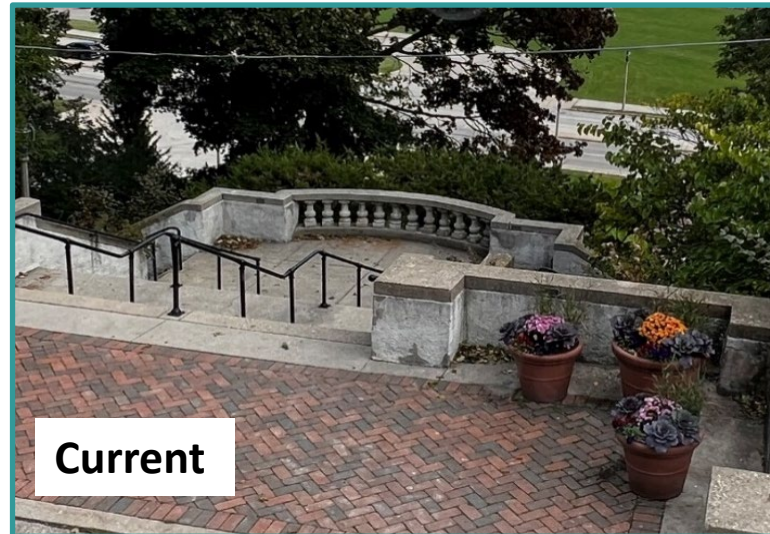
In 2020, Parks entered into a development agreement with Margie's Smile Inc., to fund the installation and ongoing maintenance of a new children's garden at Boerner Botanical Gardens. The preliminary budget for the project was \$1.7 to \$2.0 million dollars for construction covered by the donor. Margie's Garden honors the memory of Margaret Purpero Kezman.



Jacobs Park – Same/Better due to some upgrades



Lake Park – Same as 2009



How the County Tracks its Infrastructure

The 2009 audit report recommended Parks to complete the inventory and facility condition assessment for all Parks locations.

We conducted a review of Parks’ overall asset list. The County maintains its assets in multiple systems including: the VFA system (primarily for buildings and includes 480 buildings), GIS (used for many types of assets and includes 449 buildings) and excel spreadsheets.

Many of the systems are outside of Parks control and there is both cross population of the databases and inconsistent asset numbers. The GIS system includes over 40,000 assets for Parks.

GIS Assets for Parks by Type and Count as of October 2024					
Asset Type	Count	Asset Type	Count	Asset Type	Count
Park sites	154	Marina Piers	24	Poles – light, sign, utility	8,114
Trails-miles	184	Scoreboards	31	Pavement walk segments	4,069
Buildings	449	Signs	1,424	Pavement roads	312
Bridges	234	Benches	1,378	Parking lots, steps, service yards	543
Athletic Fields	238	Planters	380	Permeable Pavers	61
Athletic Courts	134	Bleachers	250	Other Stormwater features	278
Playgrounds	112	Picnic Areas	155	Monuments/Public Art	50
Golf Courses	13	Bike Racks	110	Marina Components	16
Aquatics	53	Goal Posts	13	Dog Exercise Areas	6
Dugouts	25	Piers	12	Exercise Stations	30
Beaches	8	Trees	22,049		
Total					40,909

How the County Tracks its Infrastructure continued

We limited our review to five categories: impervious surfaces, playgrounds, aquatics, buildings, and athletic courts. We compared the different databases for those Parks’ assets to see if Parks had a complete inventory report. We found that the number of assets does not align across the databases.

According to interviews with Parks, they must visit multiple systems and get help from other departments every year to generate the requested capital budget.

Count of Assets in County Systems			
Asset Type	VFA	GIS	Parks Website
Building	480	449	N/A
Playground	84	112	111
Aquatics	53	53	46

- Parks meet with the DAS divisions and review all databases and spreadsheets for their current list of Parks assets and determine if assets are missing. Parks should work with DAS to add missing assets or delete duplicate assets.
- Parks should develop written policies and procedures to regularly produce and then update a list of assets.

Pools and Playgrounds are Different

Inspections of pools and playgrounds are handled by Parks internally. We found a lack of policies and procedures on how to conduct the inspections and that proper retention of the documentation of inspections is not occurring.



Parks establish a standard form to be used when conducting pool inspections that includes a signature and date by the inspector. Parks should also develop policies and procedures for the pool inspections and the electronic retention of inspection records.

Parks develop policies and procedures for the playground inspections and the electronic retention of inspection records.

Timely Assessment of the Parks Infrastructure

We found that the County assessed over 92.6% of assets within our sample parks in a timely manner which showed full implementation of a 2009 audit recommendation. However, some of the information experienced a delay in the recording of the data of the inspections into the GIS system from updates entered on a spreadsheet. The spreadsheet is not directly connected to the GIS system and the DAS-Land Information Office enters the condition once they have been notified the spreadsheet has been populated.

Timeliness of Inspection or Assessment within our Sample Parks						
Asset Type	Responsible Department	Total Assets	On time	% assessed or inspected on time	Recorded in database	% Recorded in database on time
Building	Facilities	158	144	91.1%	144	91.1%
Courts	A&E	16	10	62.5%	4	25.0%
Linear	A&E	228	226	99.1%	122	53.5%
Playground	Parks	21	21	100%	0	0.0%
Aquatics	Parks	10	0	0%	0	0.0%
Total		433	401	92.6%	270	62.4%

Parks should develop policies and procedures to work with DAS divisions to ensure inspections and assessments that are conducted are recorded timely in a secure manner.

Annual Walk Throughs of 3rd Party managed assets

Assets not managed by Parks are supposed to have an annual walk through of the property instead of an assessment or inspection by County staff. Information regarding these check-ins is kept with the Parks Contract staff.

We requested documentation for the check-ins from 2020 to 2024 for nine assets managed by 3rd parties. We found that when annual meetings took place, discussions occurred regarding any maintenance issues that were resolved during the prior year along with any plans for the 3rd party for the upcoming year. Five out of the nine assets had a documented on-site review of the assets.



Parks should establish policies and procedures that detail the steps to monitor the assets managed by 3rd parties or assessed by contractors.

Deferred Maintenance and Future Capital Needs List

It is commonly cited that Parks has \$500 million in deferred maintenance costs. That figure was calculated in 2019 and has not been updated in part due to the multiple systems that houses Parks asset data. There are six categories used to separate out the deferred maintenance costs. 72% of the costs are listed by Parks as Replacement items.

44% of the costs are for impervious surfaces which includes parkway roads, multiuse trails, internal park roads, parking lots, and park walks.

The County's park system has a wide variety of deferred maintenance and future capital needs and maintaining an updated list would provide a sound basis for strategic decisions by policymakers and management.

Parks should develop written policies and procedures on generating a comprehensive list of deferred maintenance and future capital needs at a minimum of every five years. Parks should include clarification that the list is inclusive of both deferred maintenance and future capital needs.

\$500 Million by Type of Expense		
Type	Amount	% of Total
Demolition	\$905,000	0.2%
Inspection	\$350,000	0.1%
Maintenance	\$30,393,162	6.2%
New	\$844,817	0.2%
Renovation	\$102,330,314	21.0%
Replacement	\$352,924,794	72.4%
Total	\$487,748,087	

Pictures Worth a Thousand Words: Revisiting Parks from 2009 Shows Almost All Parks Improved Despite Asset Management System Issues

June 2025

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