

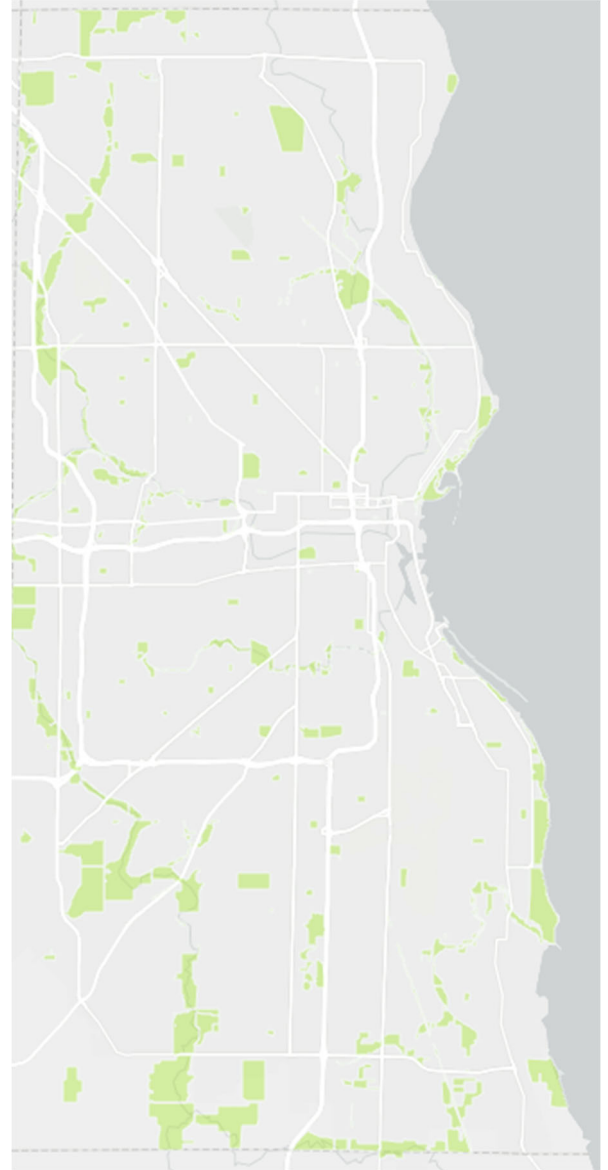
MILWAUKEE COUNTY OFFICE OF THE COMPTROLLER

Comptroller Liz Sumner

Jennifer L. Folliard, Director of Audits
Molly Pahl, Deputy Director

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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To the Honorable Chairwoman
of the Board of Supervisors
of the County of Milwaukee

June 18, 2025

We have completed an audit, *Pictures Worth a Thousand Words: Revisiting Parks from 2009 Shows Almost All Parks Improved Despite Asset Management System Issues*.

We revisited the 19 parks from our 2009 audit report to visually review the conditions of the parks. We found that 13 of the parks were better and nine were the same. The improvement and status quo of the parks was achieved via investment by the County from its capital budget, operating major maintenance funds along with Parks actively entering into agreements with State and local governments, Parks Friends Groups, donations, and public/private partnerships.

Parks has a substantial amount of assets which are tracked in multiple systems both in and outside of the Parks Department which makes creating a comprehensive list of assets challenging. Some of Parks' assets are maintained by third parties and annual walk-through inspections did not always occur. Pools and playgrounds are inspected in-house but lack policies and procedures and record retention. Parks' commonly cited \$500 million in deferred maintenance includes both deferred maintenance and future capital needs and has not been updated since 2019.

Based upon what we found, we included eight recommendations which we believe will assist Parks in improving its asset management.

A response from the Milwaukee County Parks Executive Director is also enclosed. We appreciate the cooperation extended by management and staff from the Parks Departments and the Department of Administrative Services. Please refer this report to the Committee on Audit.

Jennifer L. Folliard
Director of Audits

JLF/mrp

cc: Liz Sumner, Milwaukee County Comptroller
David Crowley, Milwaukee County Executive
Milwaukee County Board of Supervisors
Guy Smith, Executive Director Parks Recreation and Culture, Milwaukee County Parks
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REPORT HIGHLIGHTS

Why We Did This Audit

In 2009, the Audit Department issued an audit with the objective to provide a pictorial depiction of the current 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 objectives were to determine 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, and to determine major operational asset management changes since 2009 including, but not limited to, public-private partnerships, friends' groups and equity efforts within our sample.

What We Found

- We visited and photographed the parks and park amenities from the 2009 audit to see the change over time. We found 13 were better and nine were the same. For the 2009 "eye sores," of the 11, nine were rated Better and two were rated Same/Better.
- Since 2009 in its capital program, Parks has made improvements and enhancements to the parks in our sample, investing over \$53.65 million dollars, primarily funded with County bonds. In addition, the County allocated \$12.5 million in ARPA funding to Parks.
- Parks has received alternative funding for major projects including from Friends groups, other governmental agencies, donations and private partners, and 3rd party vendor agreements. As of October 2024, there are 55 Friends groups who are required to follow County Ordinance Section 13. We found a lack of required documentation for the parks in our sample that had Friends Groups. According to Parks, anticipation of potential changes to the ordinance may have delayed collection of documents.
- We found issues in the asset data systems including duplication and an inability to create a comprehensive list of Parks assets. We limited our sample testing to five categories: impervious surfaces, playgrounds, aquatics, buildings, and athletic courts.
- 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.
- We found that the County, despite challenges, had assessed or inspected over 92.6% of a variety of assets within our sample parks in a timely manner.
- According to Parks staff, assets managed by private partners are supposed to have an annual walk through of the property instead of an assessment or inspection by County staff. The annual check was not consistently occurring for the sample we selected.
- It is often stated publicly that Parks has \$500 million in deferred maintenance, that figure was developed six years ago and included future work and replacement items.

What We Recommended

1. Parks should develop a tracking system to ensure receipt of all required documentation occurs from Friends Groups.
2. 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 or delete duplicate assets.
3. Parks should develop written policies and procedures to regularly produce and then update a list of assets.
4. 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 pool inspections and the electronic retention of inspection records.
5. Parks develop policies and procedures for the playground inspections and the electronic retention of inspection records.
6. 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.
7. Parks should establish policies and procedures that detail the steps to monitor the assets managed by 3rd parties or assessed by contractors.
8. 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.



TABLE OF CONTENTS

| | |
|---------|---|
| Page 5 | Background |
| Page 8 | Section 1: Pictorial Review We performed a reenactment of the pictorial review from the 2009 audit and found 13 of the photographed items showed improvement while nine were the same. For the 2009 “eye sores”, of the 11, nine were rated Better and two were rated Same/Better. |
| Page 65 | Section 2: How Improvements were Made Since the 2009 audit report, Parks has made improvements and enhancements to the 19 parks and park amenities in our sample. County funding from its capital program was the largest contribution. |
| Page 73 | Section 3: How the County Tracks its Infrastructure The County has multiple systems and multiple departments that track and store its infrastructure data. Many of the systems are outside of Parks’ control and there is cross population of the databases which leads to confusion. |
| Page 77 | Section 4: 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. |
| Page 80 | Section 5: The 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. Due to the magnitude of assets owned by Parks, we limited our testing sample review to impervious surfaces, playgrounds, aquatics, buildings and athletic courts. |
| Page 84 | Section 6: \$500 million Deferred Maintenance and Future Capital Needs List Should be Updated It is often stated publicly that Parks has \$500 million in deferred maintenance, that figure was developed six years ago and included future work and replacement items. |
| Page 90 | Exhibit 1: Audit Scope and Methodology |
| Page 94 | Exhibit 2: Response from Parks |



BACKGROUND

In 2009, the Audit Services Division issued an audit, *A Tale of Two Systems: Three Decades of Declining Resources Leave Milwaukee County Parks Reflecting the Best and Worst of Times*. The report concluded that decades of declining resources led to the Parks system's 2009 state of select showcase holdings, but unsustainable infrastructure demands. The report identified the need for an improved process for ongoing assessment and prioritization of Parks infrastructure needs and describes options for consideration by policymakers in choosing the future course of the Milwaukee County Parks system.

The objective of the 2009 audit was to provide a pictorial depiction of the current state of the Milwaukee County Parks system infrastructure. Based on interviews with Parks management, line staff, and members of the non-profit support group Parks People, the audit selected a broad range of locations to photograph within two distinct categories: examples of the best that the Parks system had to offer were deemed "Jewels" and those where physical deterioration from years of deferred maintenance and neglect were evident were deemed "Eyesores."

The 2009 audit report made the following recommendations:

To provide a sound basis for strategic decisions by policymakers, the 2009 audit report recommended that Parks management:

1. Work with Department of Transportation and Public Works (DTPW) to develop a comprehensive, accurate and updated list of Parks infrastructure maintenance needs. This will require completing the inventory and facility condition assessment for all Parks locations.
2. Work with DTPW to develop an appropriate condition assessment cycle for buildings and related equipment contained in the VFA system (the County's system for housing building infrastructure data) and follow it.
3. For reporting of accumulated deferred maintenance, include only amounts that represent current rather than future repair and maintenance needs. Include information on outside revenue sources available to offset reported costs.
4. Work with DTPW to use the VFA system to record the results of pool condition assessments and avoid duplicating the reporting of deferred pool maintenance.

(The functions from 2009 under DTPW are now housed under the Department of Administrative Services.)

Our current audit reviews the visual condition of the 19 parks and park amenities selected in 2009 and their present-day condition. Our objectives were to determine the change, if any, in the visual condition of parks infrastructure since our last audit, and, to determine if Parks has continued the infrastructure condition assessment work as identified in follow-ups to the 2009 *A Tale of Two Systems* audit. We also looked to determine major operational asset management changes since 2009 including but not limited to public-private partnerships, Friends' Groups, and equity efforts within our sample. We also looked at Parks' process for asset management.



Overall, Parks offered similar amenities in 2024 to those it offered in 2009.

Figure 1 includes the current amenities at the Milwaukee County Park system.



Source: Milwaukee County Parks Website



In addition to visiting parks to see visual changes, we did a review of major capital funding or other funding sources within those parks where visual changes have occurred.

Parks, and the County's overall, fiscal challenges have been well documented over the years, as shown by the sample of reports listed in Table 1 that have been issued since 2010. This audit did not attempt to revisit themes which have been sufficiently reported on previously.

| Table 1 List of Reports Documenting Parks Challenges since 2010 | | |
|--|--|---|
| Year | Report Title | Author |
| October 2010 | Milwaukee County Needs to Commit to a Preventive Repair & Maintenance Program to Ensure Public Safety | Milwaukee County Department of Audit |
| December 2013 | Pulling Back the Curtain: Assessing the needs of major arts, cultural, recreational, and entertainment assets in Milwaukee County | Public Policy Forum |
| June 2017 | Joining Forces – Exploring Service Sharing Opportunities for Milwaukee Public Schools | Public Policy Forum |
| September 2017 | Cracks in the Foundation: An Analysis of Building Repair and Replacement Needs at the City and County of Milwaukee | Public Policy Forum |
| September 2018 | Delay of Game: An analysis of repair and replacement needs for Milwaukee County's parks, recreational facilities, and cultural institutions | Wisconsin Policy Forum |
| December 2018 | 2018 - The Domes should evaluate its current admission practices, increase its monitoring of contracts and establish stronger controls, policies, and procedures in order to position itself for success in the future | Milwaukee County Audit Services Division |
| June 2019 | Picking Up the Pieces: What will it take to address local government infrastructure challenges in Metro Milwaukee? | Wisconsin Policy Forum |
| October 2021 | Sinking Treasure: A look at the Milwaukee County Park's troubled finances and potential solutions | Wisconsin Policy Forum |
| February 2022 | A Long-Range Park and Open Space Plan for Milwaukee County | Southeastern Wisconsin Regional Planning Commission |
| February 2024 | Natural Partners: How Local Collaboration Could Help Fix the Milwaukee County Parks | Wisconsin Policy Forum |

Source: Audit Services Division created table based on County legislative files and web-based research.



SECTION ONE: Pictorial Review

SECTION SUMMARY

We performed a reenactment of the pictorial review from the 2009 audit and found 13 of the photographed items showed improvement while nine were the same. For the 2009 “eye sores,” of the 11, nine were rated Better and two were rated Same/Better.

The Southeastern Wisconsin Regional Planning Commission (SEWRPC) has included a classification of the County’s parks based on its regional planning program.

In February of 2022, the Southeastern Wisconsin Regional Planning Commission (SEWRPC) issued *A Long-Range Park and Open Space Plan for Milwaukee County*. In their report SEWRPC included a classification of each park within the County’s park system based on its regional planning program. The classification system uses:

- the size and location of the site
- the site’s service area
- the typical duration of a visit
- the availability of recreational amenities
- the intensity of activity supported by park amenities

Based upon these items, SEWRPC classified each park as a regional park, community park, neighborhood park, mini park, sports complex, special-use facility, greenway, parkway, or as an open space/natural area. Table 2 shows the 157 County parks by type according to SEWRPC.

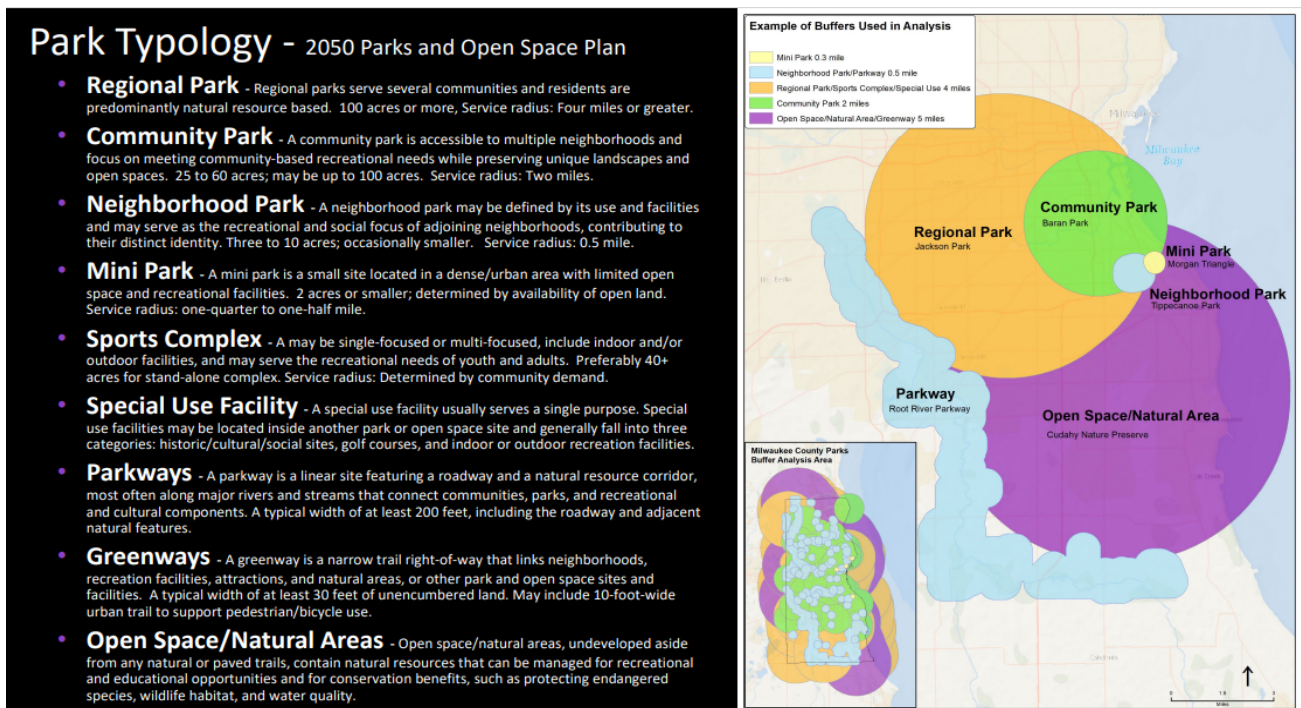
| Type | Description | # Parks |
|-----------------------------|---|----------------|
| Regional Park | Large outdoor recreation site (typically 100 acres or more in size) serving multiple communities or counties. | 30 |
| Community Park | Intermediate-size recreation site (typically 25 to 100 acres in size) serving a community or multiple neighborhood areas. | 31 |
| Neighborhood Park | Smaller Park site (typically 3 to 10 acres in size) serving an individual neighborhood area. | 55 |
| Parkway | Linear Park and open space site that consists of a natural resource corridor along the major rivers and streams in the County or a trail right-of-way linking neighborhoods or other park and open space sites. | 12 |
| Greenway | Typically, a narrow trail right-of-way that links neighborhoods or other park and open space sites and facilities. | 3 |
| Open Space/ Natural Area | Natural resource preservation sites with development typically limited to parking and trails. | 7 |
| Mini Park | Small green space site (typically 2 acres or smaller in size) with limited recreational facilities. | 5 |
| Sports Complex | Sites dedicated to only intensive indoor or outdoor recreational facilities. | 4 |
| Special Use Facility | Sites that provide a single-purpose recreational facility such as a golf course or dog park. | 10 |
| | Total | 157* |

*While the County has a park count of 154, SEWRPC includes in its total count of parks: Mitchell Airport Park, the Northshore Right of Way and War Memorial/O’Donnell.

Source: Audit Services Division table created from data found in the SEWRPC’s *A Long-Range Park and Open Space Plan for Milwaukee County*.



Figure 2: Park Typology



Source: Figure was found in the County's legislative file system, Legistar.

The 2009 audit included 19 County parks from a variety of typologies selected based upon interviews with Parks staff, line staff and member of the Parks People.

Our 2009 audit report included 19 County parks. Four parks, Mitchell, Kosciuszko, Lake, and Hoyt were featured more than once due to the inclusion of both the overall park and an amenity within the park. The selection of the parks was based on interviews with Parks management, line staff and members of the non-profit support group Parks People, to select a broad range of locations to photograph within the two distinct categories of "Jewels" and "Eyesores."

Table 3 shows the typology of the nineteen selected parks from the 2009 audit.

| Regional | Community | Neighborhood | Sports Complex |
|-----------------|------------------|---------------------|---------------------------------|
| Bradford Beach | Dineen | Lucille Berrien* | Milwaukee County Sports Complex |
| Grant | Doctor's | Pulaski (Cudahy) | |
| Lake | Hoyt | Red Arrow | |
| Lincoln | Jacobus | St. Martins | |
| McKinley | Kosciuszko | Tiefenthaler | |
| Mitchell | Noyes | | |
| Whitnall | | | |

*Formerly Lindbergh

Source: Audit Services Division table created from data found in the SEWRPC's *A Long-Range Park and Open Space Plan for Milwaukee County*.

As a part of the fieldwork for our current audit, we took photos that are comparable to the photos in the 2009 audit to visually compare the status of the parks in our sample. The following pages contain the photos from the 2009 audit with the current photo alongside. Because we reviewed a limited number of parks based upon their inclusion in the 2009 audit the results from this sampling approach cannot be applied to all parks. In addition, there are additional improvements and partnerships that occurred within the Parks system outside of our sample so the information within this audit is not a comprehensive review of changes within the County's park system.

Furthermore, it should be noted that this audit primarily focuses on the parks within the sample from the 2009 audit and in some cases only specific amenities within one of the Parks. For example, the David Schultz Aquatic Center was included but the park it resides in, Lincoln Park, was not. Therefore, our review was limited to the aquatic center and did not include the golf course and the remainder of Lincoln Park.

Our review found 13 items showed improvement and nine were the same as in 2009. For the 2009 “eye sores,” of the 11, nine were rated Better and two were rated Same/Better.

Our current pictorial review of items included in the 2009 audit found, based upon a visual review of the 2009 photos compared to current photos, that 13 of the photographed items showed improvement while nine were the same. For the 2009 “eye sores,” of the 11, nine were rated Better and two were rated Same/Better. Some of the most impressive visual change occurred at Hoyt Park and Pool, Tiefenthaler Park, and Lucille Berrien Park when compared to the photos taken in 2009.

At some parks, there were improvements that occurred outside of the photos included in the 2009 audit and we included current photos of those improvements. Table 4 shows the parks, the condition assigned by the 2009 audit and the visual review results from our current fieldwork.

| Table 4 The 2009 Rating of the Parks in our Sample and the Current Status based upon a Visual Review | | |
|---|--|-----------------------|
| Park/Park Amenity | Photos | Current Review |
| Parks classified as “Jewels” in 2009 | | |
| Whitnall – Boerner Botanical Garden | Center, Rose Garden Arbor, Garden Gazebo, Fragrance Garden, Children’s Garden (current) | Better |
| Mitchell – (The Domes) | Exterior of Building, Entryway, Tropical Dome, Desert Dome | Worse |
| Lake – North Point Lighthouse | Lighthouse Exterior and Interior | Same |
| Bradford Beach | Bathhouse, Volleyball Courts, Observation Deck, Concessions | Same |
| Lincoln – Aquatic Center | Aquatic Center Slide, Lazy River | Same |
| Lake | Bistro Exterior, Lions Bridge, Terrace, Bistro Restrooms | Same |
| McKinley Marina | Marina, Boat Slips, Restrooms, Pavilion, Parking Lots (current), Fish Cleaning Station (current) | Better |
| Red Arrow | Coffee Shop, Ice Rink, Memorial Bench (current) | Same |
| Kosciuszko Community Center | Exterior, Gymnasium, Recreation Room, Classroom | Same |
| Hoyt Pavilion Interior | Interior | Better |
| Sports Complex | Exterior, Interior | Same |
| Noyes Pool | Interior | Same |
| Parks classified as “Eyesores” in 2009 | | |



| | | |
|-----------------------------|---|-------------|
| Grant | Clubhouse, Clubhouse Column, Mill Pond Warming House, Bluff Erosion | Better |
| Hoyt Park & Pool | Building, Bridge, Pool Slide, Pool, Pool (current), Building (current), Beer Garden (current) | Better |
| Kosciuszko Service Building | Exterior, Interior, Pole Barns – Exterior and Interior | Better |
| Jacobus | Pavilion, Pool House | Same/Better |
| Doctor's | Beach House, Roadway | Same/Better |
| Dineen | Roadway, Walkway, Basketball Courts (current), Playground (current), Bridge (current), Baseball Diamond (current) | Better |
| Lucille Berrien* | Building, Splashpad (current), Playground (current) | Better |
| Mitchell Pavilion | Ceiling, | Better |
| Pulaski - Cudahy Pavilion | Exterior, Interior | Better |
| St. Martins | Building Exterior, Basketball Court, | Better |
| Tiefenthaler | Building, Interior, Stairway, Exterior Building (current), Playground (current), Building (current) | Better |

*formerly Lindbergh

Source: Audit Services Division table created from information in the 2009 Audit and current fieldwork.

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.

We found that the only park that showed decline is the Mitchell Park Horticultural Conservatory (the Domes). The change is not visible in our photos, however, the decline at the Domes and the uncertainty of the path forward for the facility has been well documented and presented to the County Board in detail. In 2013, the Domes began to develop safety issues resulting from loose concrete and debris falling from the high portions of the Domes' structures, and mitigation efforts were undertaken. In February 2016, continued concrete spalling and cracked glass necessitated the closure of all three Domes and the installation of temporary protective steel mesh netting. All three Domes reopened by November of that year. In 2021, the temporary protective steel mesh netting was repaired.

Between 2016 and 2022, feasibility studies and fiscal analysis were conducted; and in 2022, the County Board adopted a resolution requiring future studies to consider the fiscal, and economic impacts of options, including "demolition, limited scope repairs to address deferred maintenance and code compliance concerns," and a full building renovation including the proposal for a New Urban Botanical Park and Conservatory.

In 2024, Parks worked with the Friends of the Domes (FOD) on the "Domes Reimagined" campaign, which involves historic Domes rehabilitation and new uses for the Domes, as well as expanded services and facility growth. The plan transitions ownership and operations of the Domes to FOD while the County maintains ownership of the property. An amendment to the 2025 Adopted budget authorized Parks to develop an agreement with FOD to implement the "Domes Reimagined" plan. The estimated total project costs are \$133.4 million. The County will allocate \$30 million over a 6-year period toward the project and apply for National Historic Preservation status for the Domes.



Whitnall Park

Amenity: Boerner Botanical Gardens
 2009 Classification: Jewel
 2024 Friends Group: Yes
 Location: Hales Corners (Whitnall Park is also in Franklin), District 9
 Acreage: 627 (Whitnall Park)

2009



Current



Named for Charles Whitnall, the first president of the Milwaukee County Parks Commission and architect of the parkway system. The land for Whitnall Park was acquired in the late 1920s.

Whitnall Park is Milwaukee County's largest park, home to Boerner Botanical Gardens, a golf course, and Wehr Nature Center.

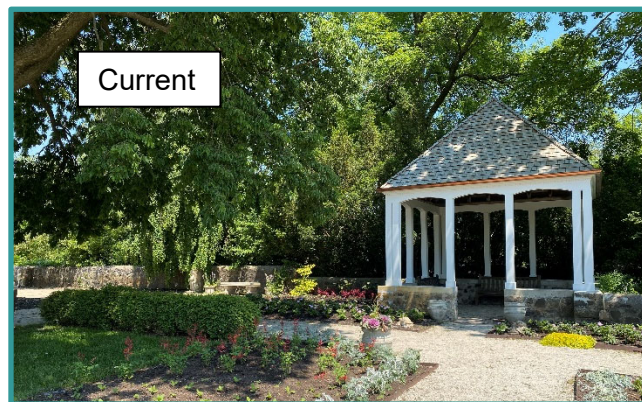
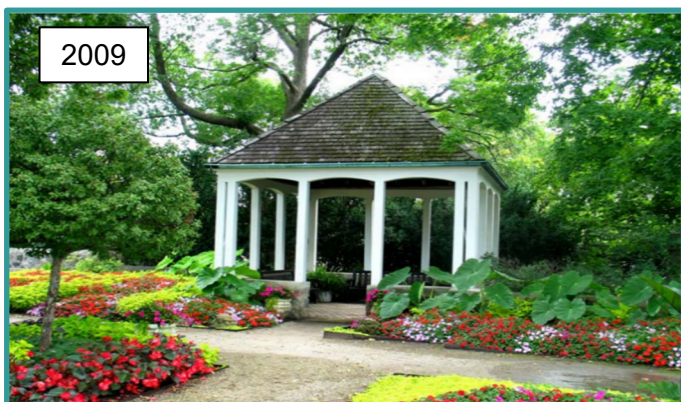
Much of the original labor and artisanship for the Botanical Gardens was provided through the Depression-era Civilian Conservation Corps and Works Progress Administration.

The Education and Visitor Center was built in 2003 via a public/private partnership with its Friends Group.

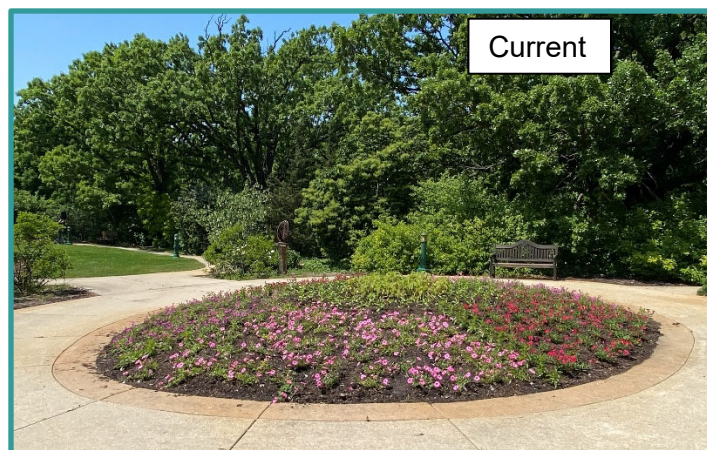
Rose Garden Arbor at Boerner Botanical Gardens –
 (photos taken at different seasons)



Annual Garden Gazebo at Boerner Botanical Gardens –
 (photos taken at different seasons)



Fragrance Garden at Boerner Botanical Gardens –
 (photos taken at different seasons)





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 Smile honors the memory of Margaret Purpero Kezman.



2009



Mitchell Park

Amenity: Mitchell Park Horticulture Conservatory (The Domes)
2009 Classification: Jewel
2024 Friends Group: Yes
Location: Milwaukee, District 12
Acreage: 61 (Mitchell Park)

The land for Mitchell Park was one of the original land purchases by the Milwaukee Parks Commission in 1890 and named for John L. Mitchell.

The Mitchell Park Horticultural Conservatory opened in 1898. Also known as the Domes, it includes three massive dome structures that house year-round displays of desert oasis, a tropical jungle, and special floral gardens.

The Domes has experienced numerous issues in the past 15 years and needs substantial repair. In 2024, a recommendation on the future of the Domes included the endorsement by the County Board of an agreement that would create a long-term lease with the Friends of the Domes. The Friends Group would oversee the operation, and the Domes would be placed on the National Register of Historic Places. Milwaukee County would allocate \$30 million toward the total estimated cost of \$134 million.

Current



Close – Up View of Entry to the Domes



Interior Shot of Tropical Dome



Interior Shot of Desert (Arid) Dome



Lake Park

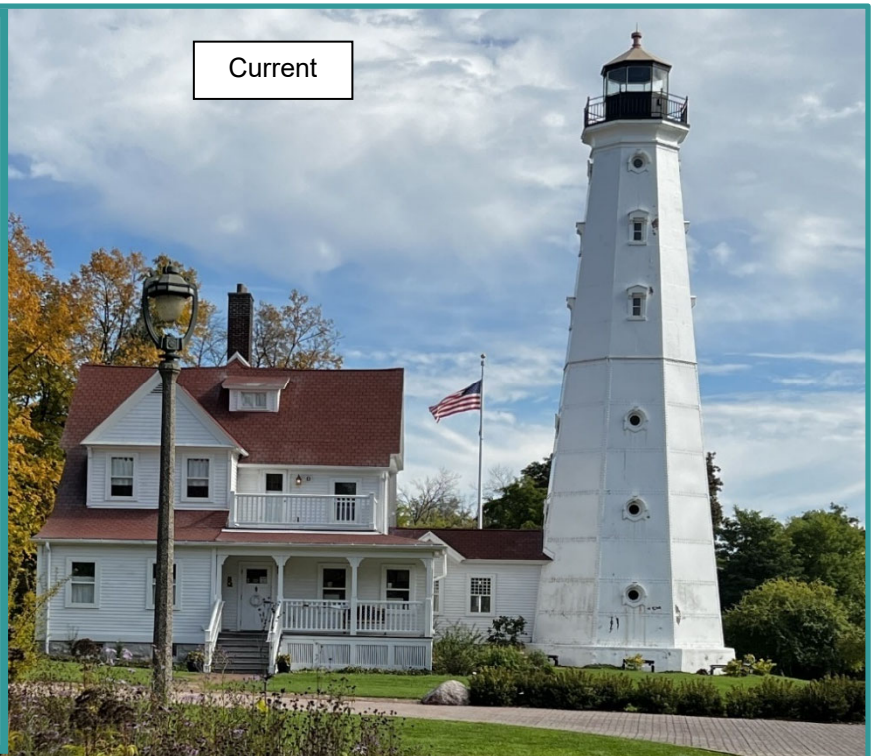
Amenity: North Point Lighthouse
2009 Classification: Jewel
2024 Friends Group: Yes
Location: Milwaukee, District 3
Acreage: 138 (Lake Park)



In 1851, the two-acre site was acquired by the U.S. Lighthouse Service for a cost of \$1,000. In 1855, the original North Point Lighthouse was built with Cream City brick and officially began operation. In 1886, Congress approved \$15,000 to build the present Lighthouse and the beacon was lit on the night of January 10, 1888.

Renovations in 1912 resulted in the beacon at 74 feet from the ground and 154 feet above Lake Michigan. In 1994, since lighthouses were no longer necessary, the North Point Lighthouse was taken out of service. In 2003, the U.S. Coast Guard transferred ownership to Milwaukee County and the lighthouse became part of Lake Park.

In 2004, North Point Lighthouse Friends exercised the option for a long-term lease of lighthouse and grounds from Milwaukee County and in 2007 North Point Lighthouse opened to the public.



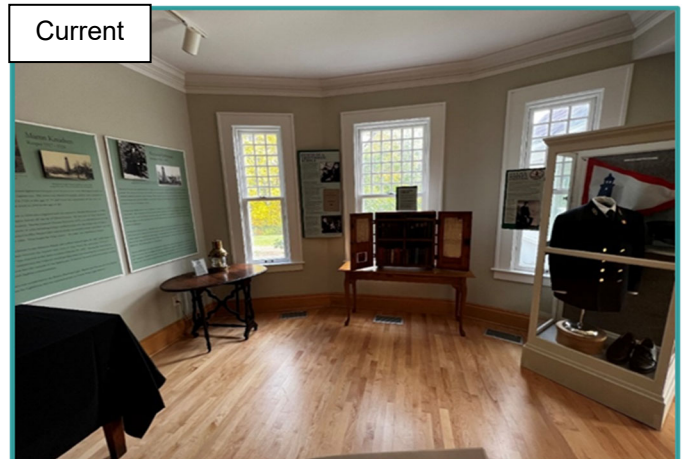
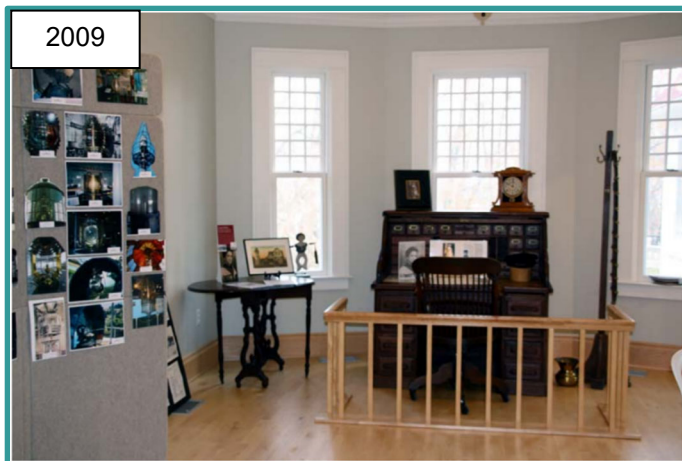
Historical Marker at North Point Lighthouse



Interior at North Point Lighthouse



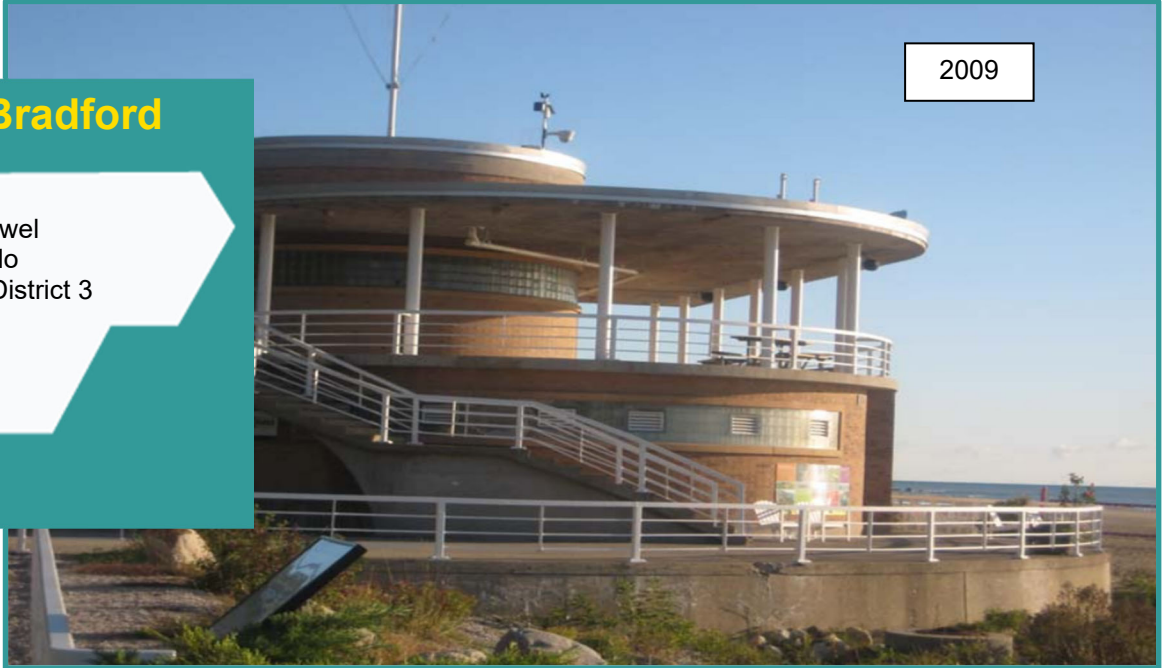
Interior at North Point Lighthouse



Bradford

2009 Classification: Jewel
2024 Friends Group: No
Location: Milwaukee, District 3
Acreage: 28

2009

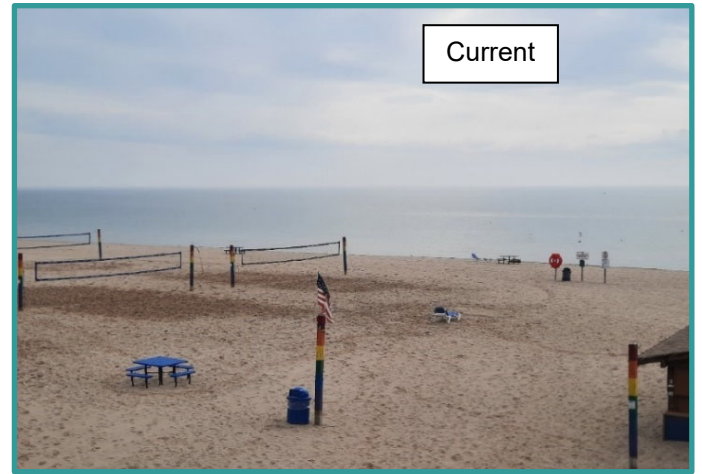


Current

Bradford Beach is named for its location near Bradford Avenue. The beach was created in the 1920s/30s as part of the Lincoln Memorial Drive construction. It is a beach with volleyball courts in front of the historic bathhouse which was designed to look like a steamboat.



Bradford Beach Volleyball Courts



Bradford Beach Boathouse Observation Desk



Concession Stand at Bradford Beach with a Change in Vendor since 2009



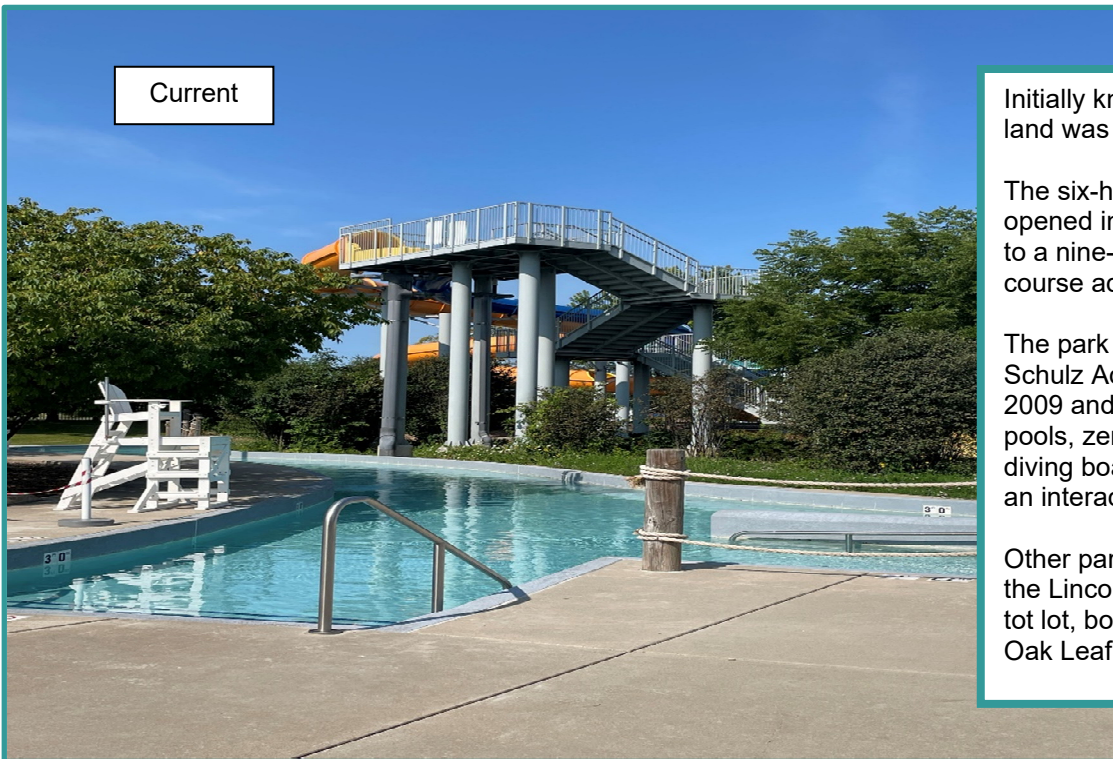
2009



Lincoln

Amenity: Schulz Aquatic Center
2009 Classification: Jewel
2024 Friends Group: Yes
Location: Milwaukee, District 2
Acreage: 313 (Lincoln Park)

Current



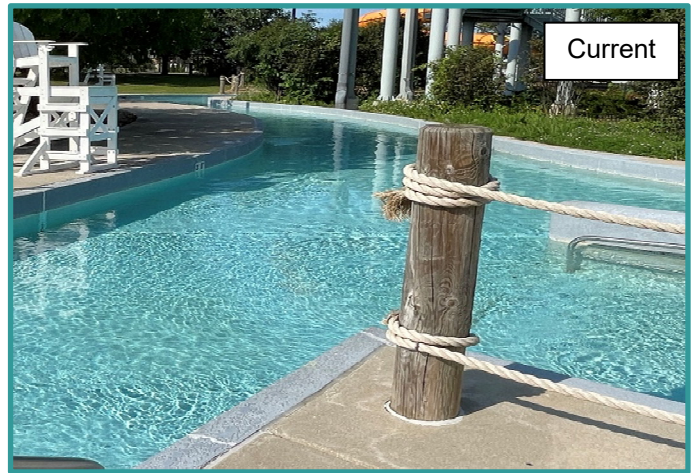
Initially known as Evergreen Park, the land was acquired in 1915.

The six-hole Lincoln Park Golf Course opened in 1916 and was later updated to a nine-hole course, with a foot golf course added in 2014.

The park is home to the David F. Schulz Aquatic Center which opened in 2009 and features a lazy river, heated pools, zero depth entry, lap lanes, diving boards, tub and body slides, and an interactive children's play area.

Other park amenities include baseball, the Lincoln Emil Blatz Pavilion, soccer, tot lot, boat launch, picnic area, and the Oak Leaf Trail.

Lazy River at David Schulz Aquatic Center



2009

Lake Park

Amenity: Lake Park Bistro
2009 Classification: Jewel
2024 Friends Group: Yes
Location: Milwaukee, District 3
Acreage: 138 (Lake Park)



Current

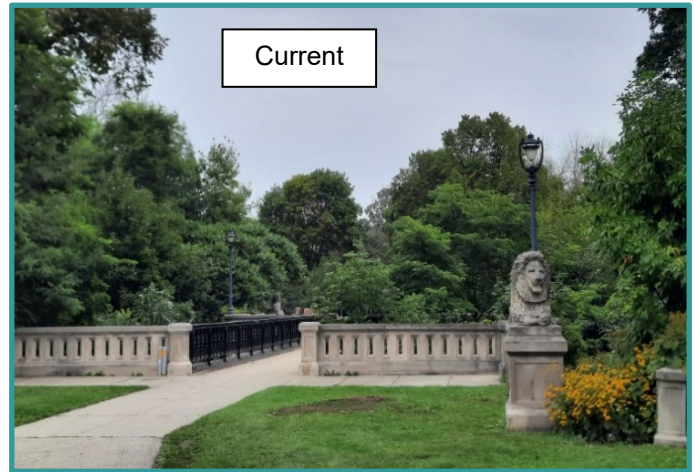


Lake Park was designed by the renowned Frederick Law Olmsted, the designer of New York's Central Park, and was constructed in 1892.

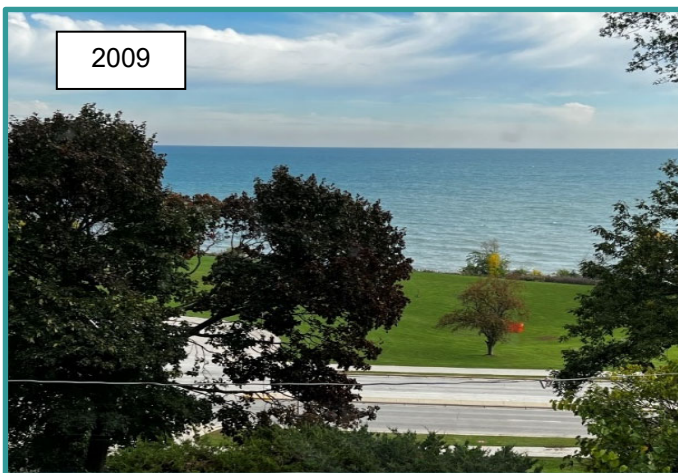
This park has a historic lighthouse and five decorative bridges. It features ravines, wooded areas, softball, golf, tennis, soccer, restrooms, lawn bowling, a picnic area, and a playground. Lake Park is guarded by four sandstone lion sculptures.

Since 1995, the Lake Park Bistro Restaurant, a fine-dining venue, has been operated by a private vendor in the park building originally constructed in the 1900s. The public/private partnership leverages private capital to maintain and upgrade the facility which includes a free-access community room.

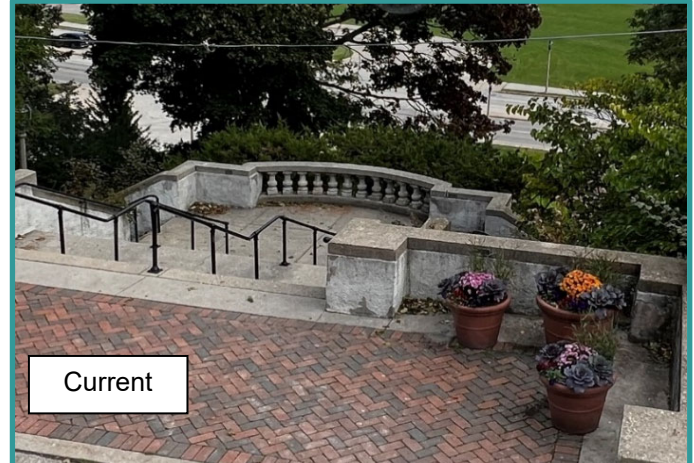
The 2009 Audit Report Included a Photo of the Recently Renovated Lions Bridge at Lake Park Which Was Originally Built in 1896-1897



Lakefront View from Terrace at Lake Park



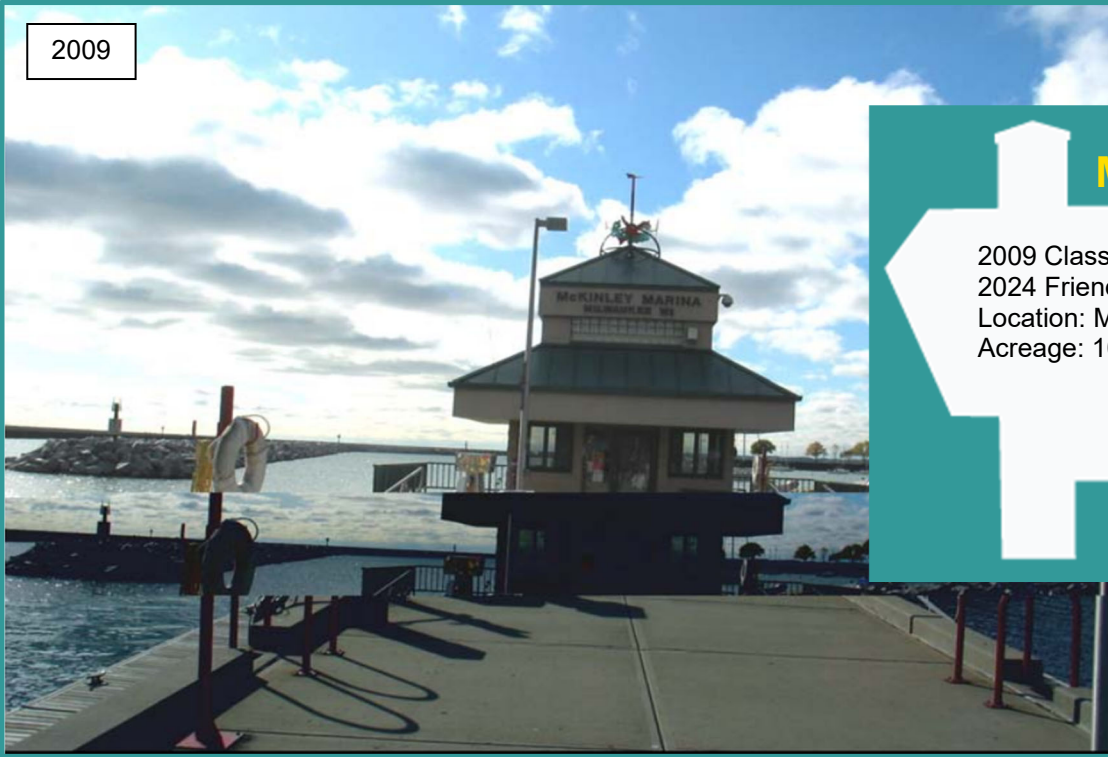
Terrace at Lake Park Overlooking Lincoln Memorial Drive



The 2009 Audit included a Photo of the Remodeled Restroom at Lake Park Bistro



2009



McKinley Park

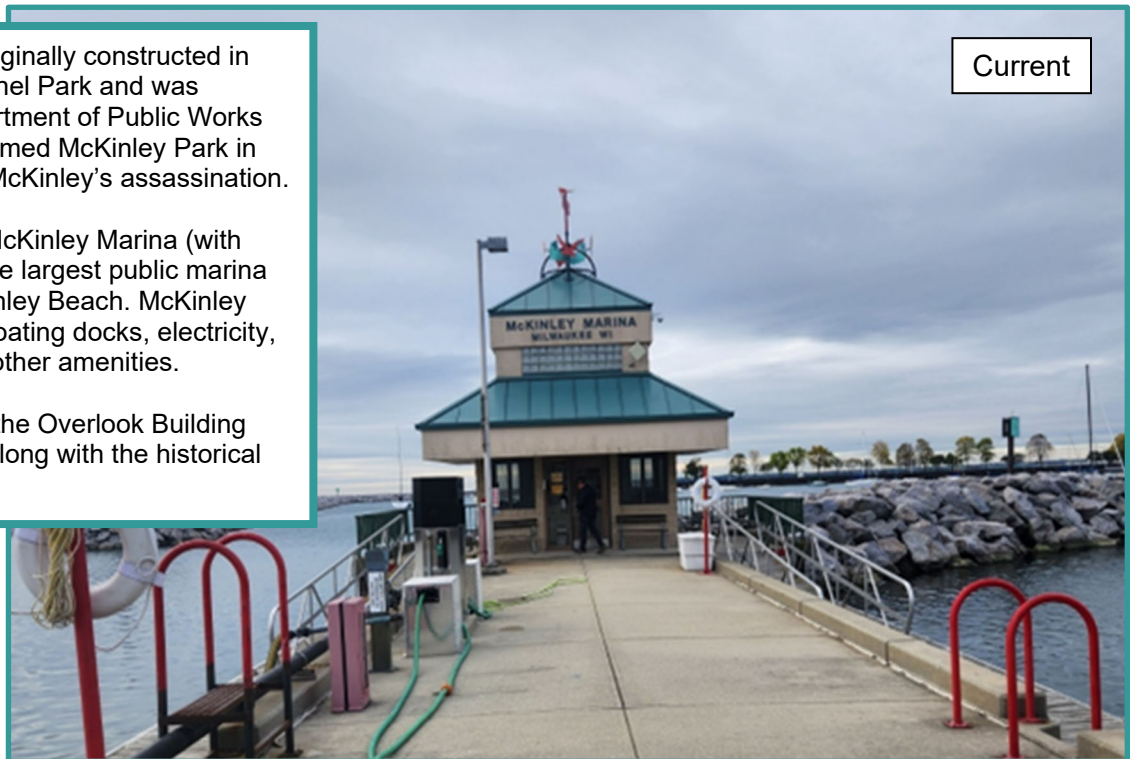
2009 Classification: Jewel
2024 Friends Group: No
Location: Milwaukee, District 3
Acreage: 102 (McKinley Park)

McKinley Park was originally constructed in 1887 as Flushing Tunnel Park and was operated by the Department of Public Works until 1901. It was renamed McKinley Park in 1901 after President McKinley's assassination.

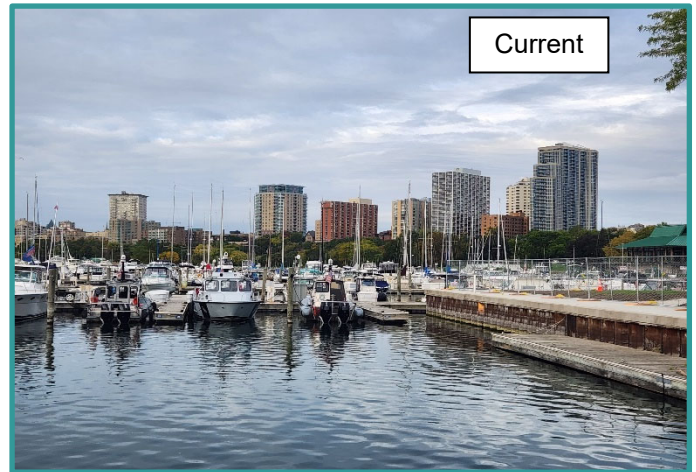
The park is home to McKinley Marina (with over 600 boat slips, the largest public marina in the area) and McKinley Beach. McKinley Marina slips include floating docks, electricity, security, and various other amenities.

McKinley Marina has the Overlook Building available for rentals, along with the historical Roundhouse site.

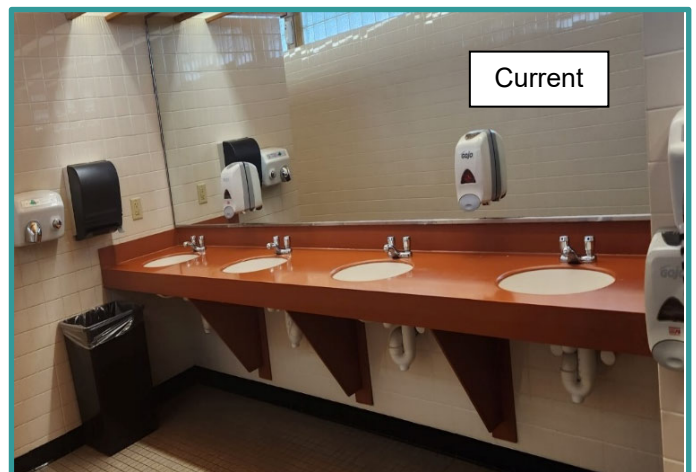
Current



Boat Slips at McKinley Marina



Restroom Facilities in Shower & Comfort Building at McKinley Marina



Pavilion at McKinley Park



Construction of a three-phase marina redevelopment project at McKinley Marina included the completion in 2020 and 2021 of reconstructed parking areas, a new entry drive, lighting, utilities, and enhanced stormwater management. Phase 2 includes additional stormwater features and reconstructed boat trailer parking, boat storage area, underground fuel tanks, and fuel delivery system in addition to the reconstruction of the fish cleaning facility and a new boat washdown area along with updated walkways. As of 2023, the County had spent \$10.2 million in expenses financed with \$9.5 million in bonds, \$100,000 in Gifts and Donations, State funding of \$90,000, and \$373,903 in miscellaneous revenue.



Current updated pathways and parking lots at McKinley Marina



Current updated Fish Cleaning Station at McKinley Marina



2009



Red Arrow Park

Amenity: "Slice of Ice" Skating Rink
 2009 Classification: Jewel
 2024 Friends Group: No
 Location: Milwaukee, District 3
 Acreage: 1 (Red Arrow Park)

Current



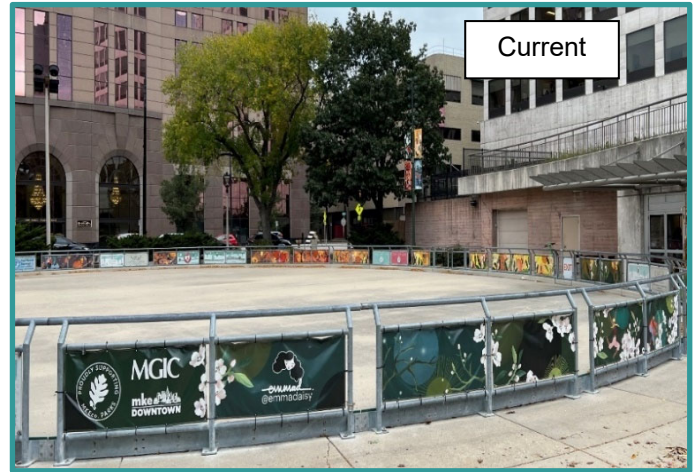
The history of Red Arrow Park dates to 1916. Originally called Kneeland Park, it was a famous downtown recreation area. Named after the 32nd Red Arrow Division, this park hosts the Slice of Ice – "Downtown Milwaukee's Rockefeller Center." Constructed and completed in 1999 with public and private funding, the rink can accommodate up to 100 skaters with a 128-by-95 foot refrigerated oval rink open during winter months.

A private vendor leases the warming house serving hot beverages and snacks to skaters and downtown customers throughout the year.

Red Arrow Park Skating Rink



2009



Current

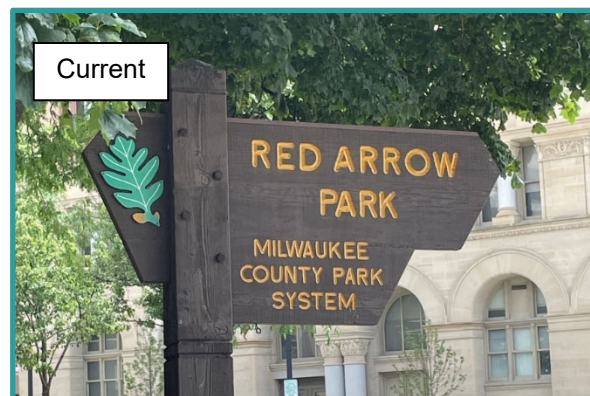
Between 2002 - 2023 Red Arrow Park was maintained with the help of its partnership with Starbucks Coffee.

In May 2024 Parks entered into a 5-year partnership with Biggby Coffee which took over coffee shop operations on November 25, 2024.

In June of 2021, the County Board authorized the installation of a memorial bench and plaque honoring the life of Dontre Hamilton and the importance of mental health care.



Current



Current

2009



Kosciuszko Park

Amenity: Community Center
2009 Classification: Jewel
2024 Friends Group: No
Location: Milwaukee, District 14
Acreage: 34 (Kosciuszko Park)

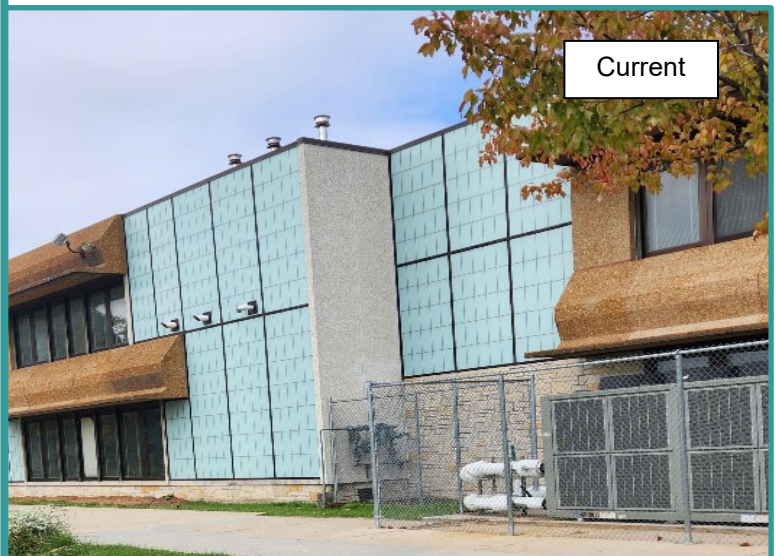
In 1890, the land was purchased from the Coleman family and was originally named Coleman Park. In 1900, it was renamed for General Thaddeus Kosciuszko who was a Polish general, military engineer, and revolutionary who fought in the American Revolutionary War.

The Kosciuszko Community Center is a two-floor, 58,000 square foot building that was built in 1981. The Center houses a fitness center/weight room, boxing ring, gym and community programs provided by third-party partners.

The Community Center has two leases. Summit Education Association renewed their lease in 2024, and the Milwaukee Christian Center renewed in 2023. Both lessees have provided programming for over 15 years.

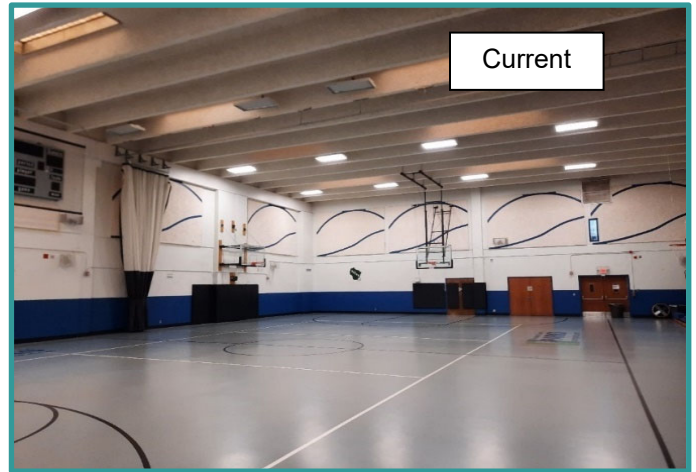
Additional amenities at the park include an aquatic center, tennis, and tot lot.

Current



In May 2022, the Parks Department presented a comprehensive plan to renovate the Kosciuszko Community Center to the County Board that included extensive community engagement, but Parks indicated that efforts to implement the phased plan have been delayed. Per the 2025 Adopted Budget, Parks shall continue to seek funding support, both public and private, to help move forward with the next phase of the rehabilitation of the Kosciuszko Community Center.

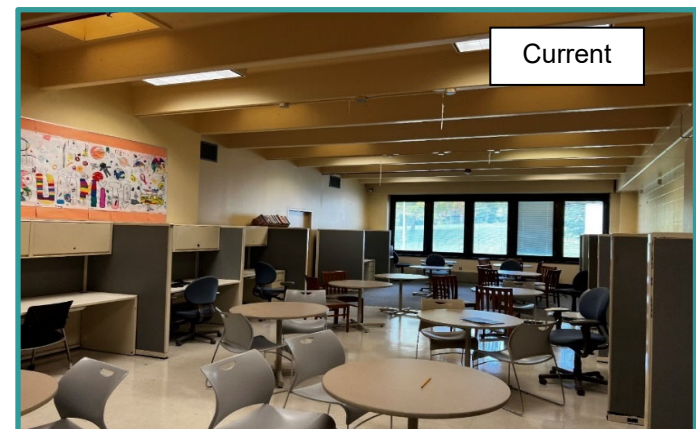
Gymnasium at Kosciuszko Community Center



Recreation Room at Kosciuszko Community Center



Classroom at Kosciuszko Community Center



2009



Hoyt Park

Amenity: Hoyt Park Pavilion - Interior
 2009 Classification: Jewel
 2024 Friends Group: Yes
 Location: Wauwatosa, District 6
 Acreage: 20 (Hoyt Park)

Current

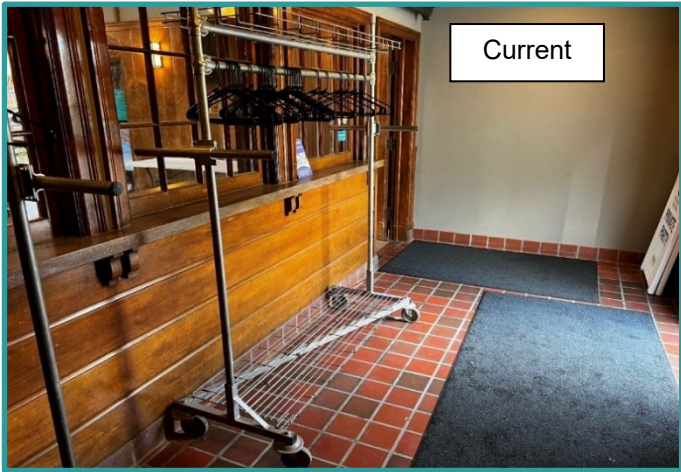


The park is named after Emerson D. Hoyt, the first Wauwatosa mayor, who served on the County park board.

Hoyt Park is located along the Menomonee River Parkway. Amenities include soccer, sand volleyball, a picnic area, a tot lot, the Oak Leaf Trail, and the Forked Aster Hiking Trail for walking, running, and hiking.

The Hoyt Park Pool and the Landing at Hoyt Park Beer Garden are located within the park but are operated by the Friends of Hoyt Park & Pool.

Hoyt Park Pavilion Interior Renovation Which Occurred in 2009



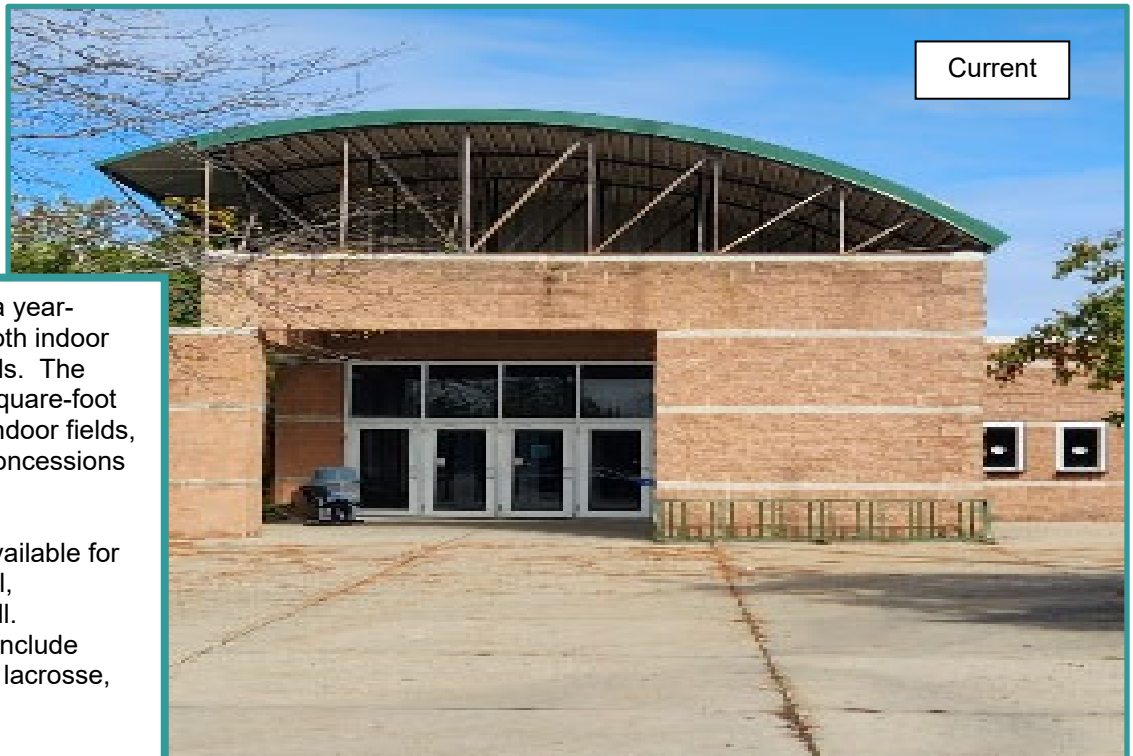
2009



Sports Complex

Amenity: Sports Complex
2009 Classification: Jewel
2024 Friends Group: No
Location: Franklin, District 9
Acreage: 117

Current

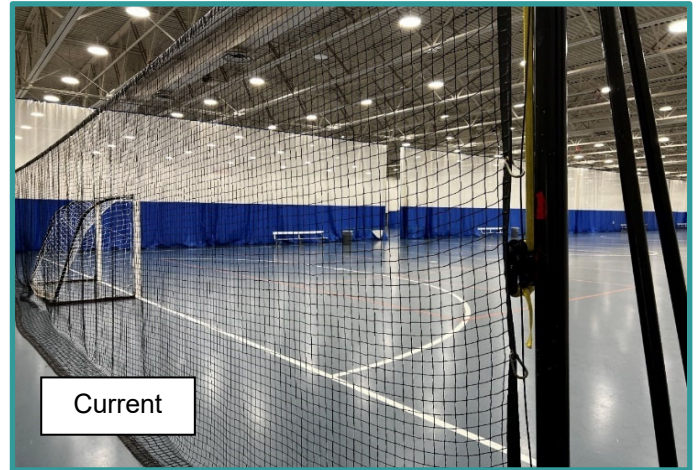


The Sports Complex is a year-round sports hub with both indoor and outdoor athletic fields. The property has a 55,000-square-foot facility that houses the indoor fields, meeting rooms, and a concessions area.

Indoor rental space is available for soccer, baseball, softball, basketball, and volleyball. Outdoor rental facilities include fields for rugby, football, lacrosse, disc golf, and soccer.

The complex is also available to rent for large-scale events and exhibitions.

Interior All-Purpose Space at Sports Complex



2009



Noyes Park

Amenity: Indoor Swimming Pool
 2009 Classification: Jewel
 2024 Friends Group: No
 Location: Milwaukee, District 18
 Acreage: 72 (Noyes Park)

Current

Named for Haskell Noyes, a Park Commissioner, the land was acquired between 1955 and 1963.

The park has a nine-hole golf course, which is maintained by First Tee, a youth development program that integrates the game of golf with life skills curriculum.

The park also has an eight-lane indoor pool that is housed in a fully air-conditioned handicap accessible building that offers locker rooms, private shows, meeting rooms, and offices. Additional park amenities include hiking trails, tennis courts, and a tot lot.



Heated Indoor Pool at Noyes Park



2009



Grant Park

2009 Classification: Eyesore
2024 Friends Group: Yes
Location: South Milwaukee, District 8
Acreage: 381

Originally named County Park, this large area was one of the first purchases of the newly created Milwaukee County Parks. Land for the park was purchased in 1845.

The clubhouse was built as a home for Horace Fowle in 1982. The golf course opened in 1920 as a 9-hole course and was later converted into an 18-hole course.

Other park amenities include a beach on Lake Michigan, the 7 Bridges Hiking Trail, the Oak Leaf Trail, disc golf, soccer, tennis, a tot lot, and picnic area.

Current



2009 Close-Up View of Clubhouse Reveals State of Disrepair. In Current Photos, Decorative Piece Replaced with Plain Wood Column.



The 2009 Audit included the Closed Oak Creek Mill Pond Warming House at Grant Park which has since been Repaired and Reopened as shown in Current Photos.



Bluff at Grant Park with Substantial Erosion in 2009 that has been Repaired



2009



Hoyt Park

Amenity: Hoyt Park Pool,
Landing Beer Garden
2009 Classification: Eyesore
2024 Friends Group: Yes
Location: Wauwatosa, District 6
Acreage: 20 (Hoyt Park)



Current

The park is named after Emerson D. Hoyt, the first Wauwatosa mayor, who served on the County Park Board. The land was transferred to the County in 1937.

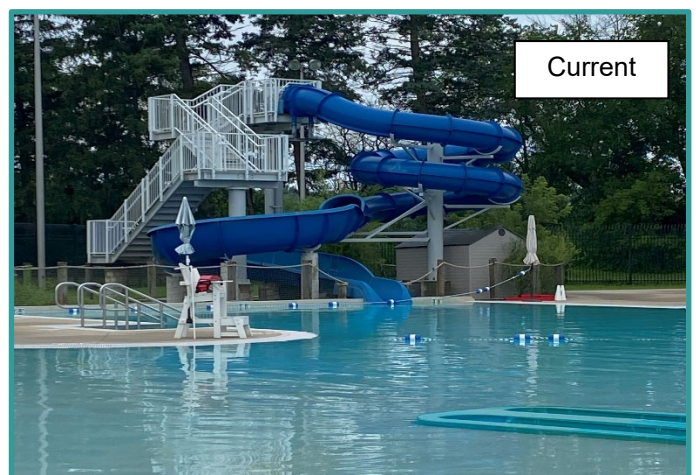
Park Amenities include a pool, beer garden, volleyball, soccer, hiking, and a tot lot.

The outdoor pool was renovated in 2011, and the beer garden was added in 2013. Both are operated by the Friends of Hoyt Park & Pool.

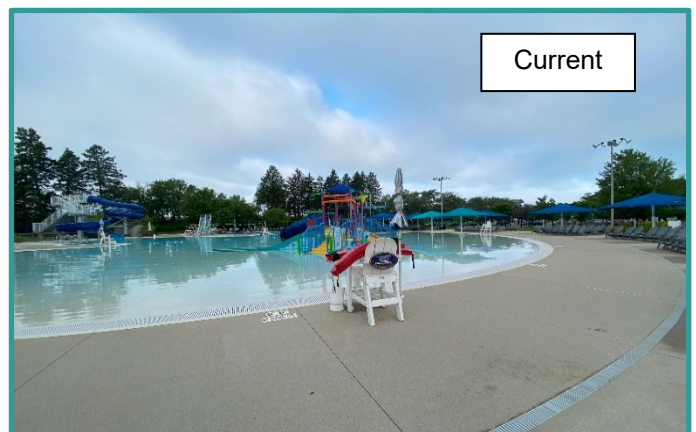
In 2009, Hoyt Park Pavilion and Grounds Showed Years of Neglect including an Unusable Bridge which has been Replaced with Signage and Landscaping



In 2009, the Hoyt Park Pool Slide was closed but has been Reopened



In 2009, the Hoyt Park Pool was closed but has been Reopened



Current



In 2007, the County entered into a 55-year agreement with the Friends of Hoyt Park & Pool. The Friends Group plan was to raise 100% of the costs of the new pool which was estimated to be \$6,000,000. In addition, the group was to create a \$1,000,000 endowment fund for maintenance and operation of the property funded by operational revenues. Annual rent is \$1.00. The interior and exterior building maintenance, grounds maintenance, security, heating and cooling, utility, water, and sewer costs are the responsibility of the Friends Group.

In 2013 an agreement for a beer garden was added, effective until 2029.

The renovated TOSA POOL at Hoyt Park opened in May of 2011 and is named in honor of the project's lead donor, The TOSA Foundation. 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.

Current



Current



2009



Kosciuszko Park

Amenity: Service Building
2009 Classification: Eyesore
2024 Friends Group: No
Location: Milwaukee, District 14
Acreage: 34 (Kosciuszko Park)

Current

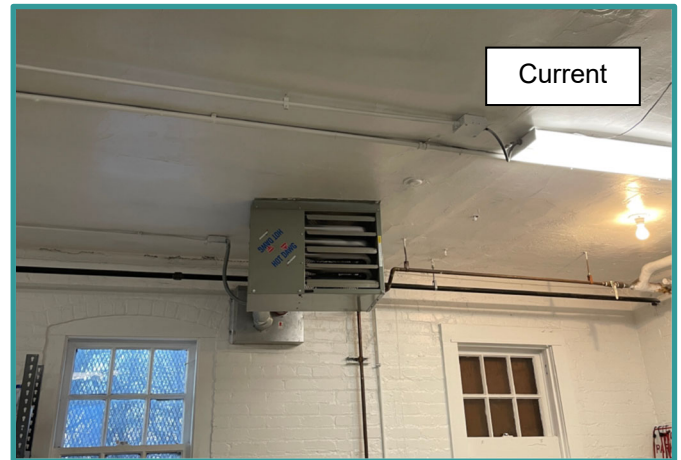


In 1890, the land was purchased from the Coleman family and was originally named Coleman Park. In 1900, it was renamed for General Thaddeus Kosciuszko who was a Polish general, military engineer, and revolutionary who fought in the American Revolutionary War. The development included the excavation of a two-acre lagoon and the construction of an adjacent boathouse.

The building is used by the Parks Operation Kosciuszko Unit for maintaining Kosciuszko and eight other parks.

Park amenities include an Aquatic Center, tennis, basketball, picnic area, and a tot lot.

2009 Photos Inside Kosciuszko Service Building Show Peeling Paint which has been Repaired



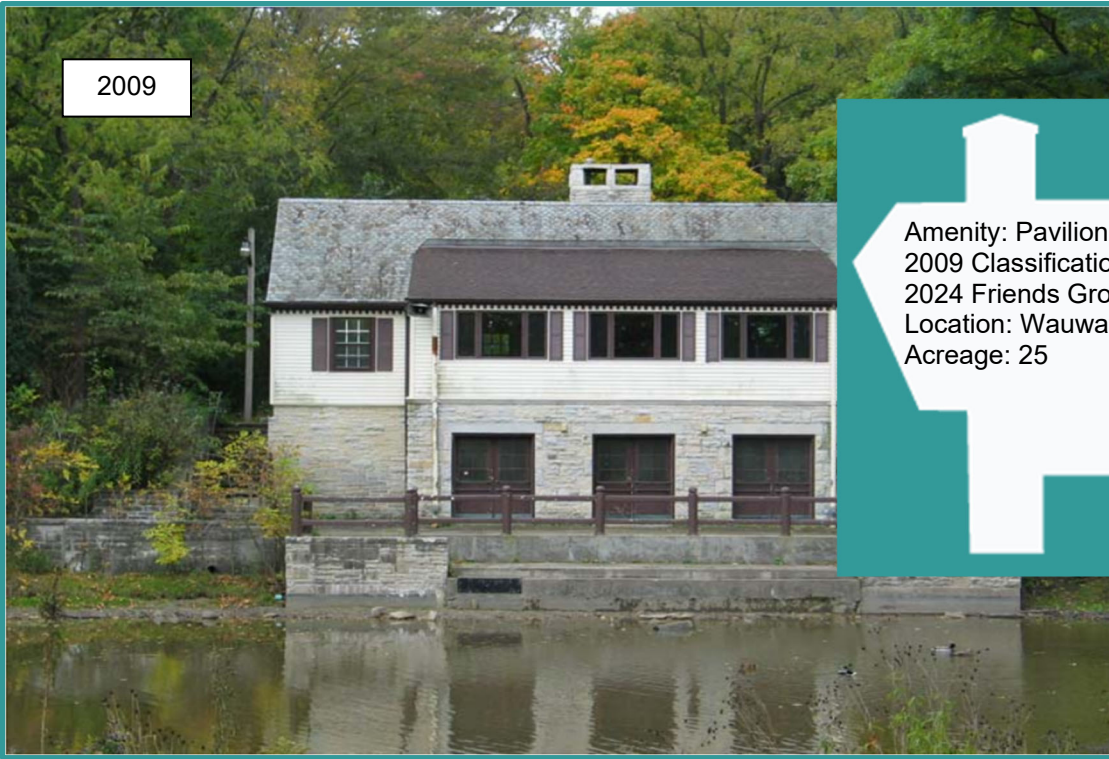
'Pole Barns' Used for Storage at Kosciuszko replaced with Containers



Interior Shot of Pole Barn at Kosciuszko and External Shot of Containers



2009



Jacobus Park

Amenity: Pavilion
2009 Classification: Eyesore
2024 Friends Group: Yes
Location: Wauwatosa, District 6
Acreage: 25

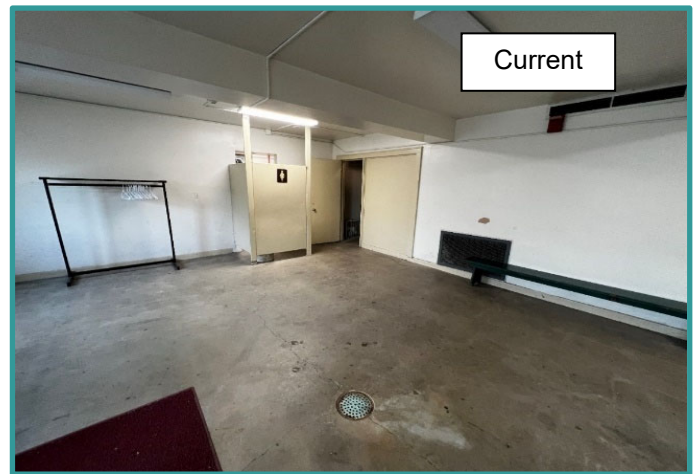
Current



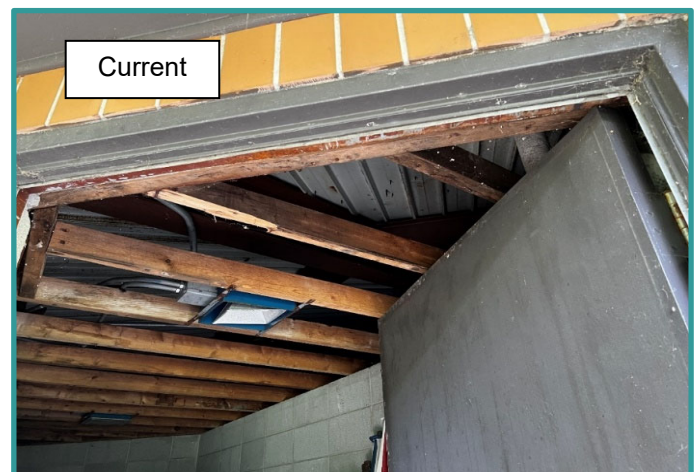
Acquired in 1910 as one of the original land purchases of the new Milwaukee County Parks Commission. In 1932, the site was renamed Jacobus Park in recognition of Charles C. Jacobus, a former county supervisor, for his role in developing the park system.

Park amenities include the Oak Leaf Trail, hiking trails, wading pool, picnic area, and a tot lot.

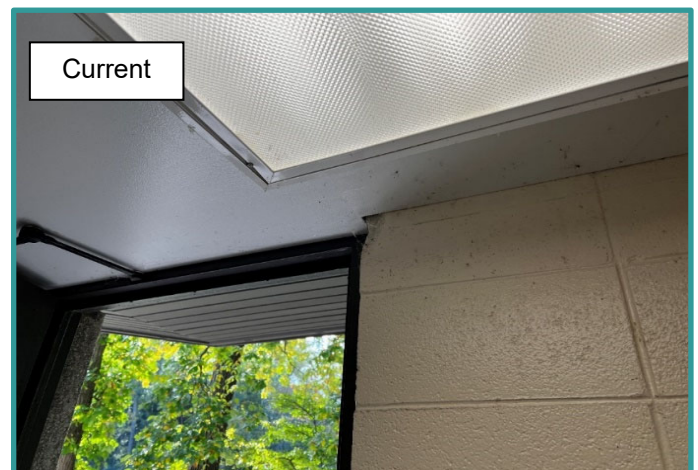
2009 Flood Damage in the Jacobus Pavilion Basement has been Repaired.



Mold in Jacobus Park Pool House ceiling from 2009 was removed but ceiling was not replaced



Additional Damage from Roof Leak at Jacobus Park Pool House has been Repaired



2009



Doctor's Park

2009 Classification: Eyesore
2024 Friends Group: Yes
Location: Fox Point, District 1
Acreage: 55

Current



Doctor's Park was named for Doctor Joseph Schneider, who donated the land in 1928.

Amenities include a beach on Lake Michigan, disc golf, a tot lot, and a picnic area. This park has trails through ravines and wooded areas that open onto Lake Michigan's shore.

Deteriorated Roadway in 2009 at Doctor's Park has been Repaired.

2009



Current



Current



The County spent \$651,206 between 2015 – 2018 to build a new comfort station at Doctor's Park.

Current



When we visited the Doctor's Park beach house there was a sign stating that renovations were planned by the Friends of Doctor's Park. The former bathhouse at Doctor's Park was constructed as part of a WPA project in 1939-1940. It provided a place to change into a swimsuit and shower off sand before heading for home. With its former use no longer needed, it is time to modify the building to a multi-purpose pavilion to serve the needs of today.

The Friends of Doctor's Park stated on their website that a structural engineer has determined the building is sound and a local architect has developed a plan that preserves the building's WPA-era esthetics and fine joinery and adapts the building for the future as an open-air beach shelter/pavilion within the original footprint.

2009



Dineen Park

2009 Classification: Eyesore
2024 Friends Group: Yes
Location: Milwaukee, District 7
Acreage: 64

Current



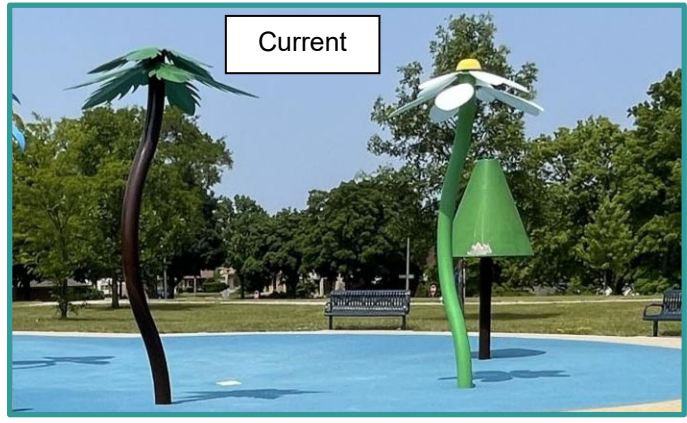
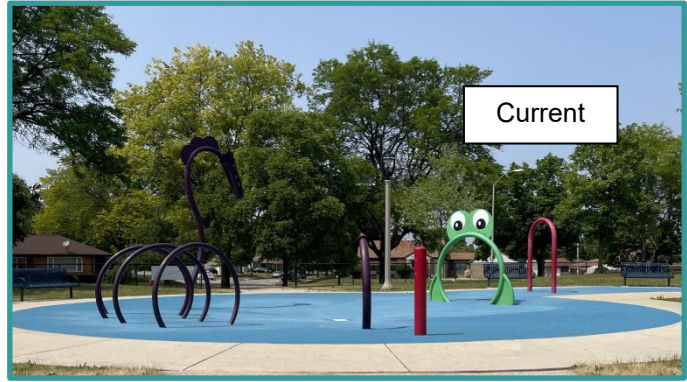
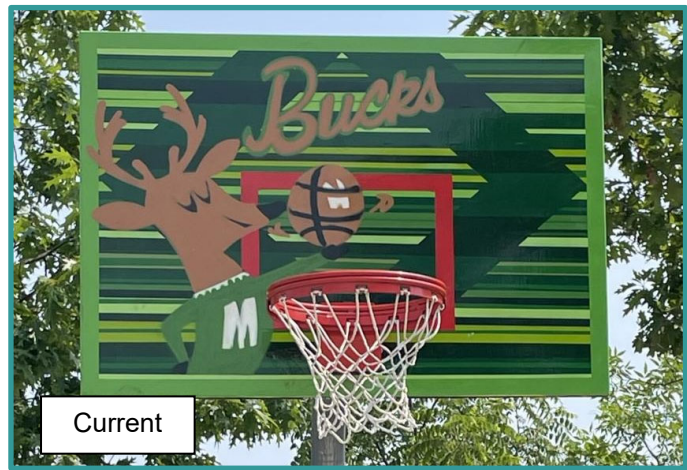
The park is named in honor of Cornelius R. Dineen, a former park commissioner. The land was acquired in 1951.

This park has two rental spaces: the Dineen Community Room and the Dineen Park Pavilion.

Other amenities include a tot lot, basketball and tennis courts, fishing, soccer fields, a disc golf course, splash pad, baseball, and picnic area.

2009 Photos showed Deteriorating Walkway at Dineen that has been Updated





In 2016, Parks entered into a Memorandum of Understanding 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 \$6,054,000. 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.

2009

Lucille Berrien

2009 Classification: Eyesore
2024 Friends Group: No
Location: Milwaukee, District 13
Acreage: 3

The City of Milwaukee acquired the land in 1922 and conveyed it to the County in 1937 with a provision that the park be named Lindbergh Park.

In 2021, the County Board approved renaming the Park after Lucile Berrien. Berrien is an activist who worked to eliminate segregation and for supportive welfare programs. She is a long-time foster parent.

Park amenities include a basketball court, tot lot, and splash pad.

Current

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



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.



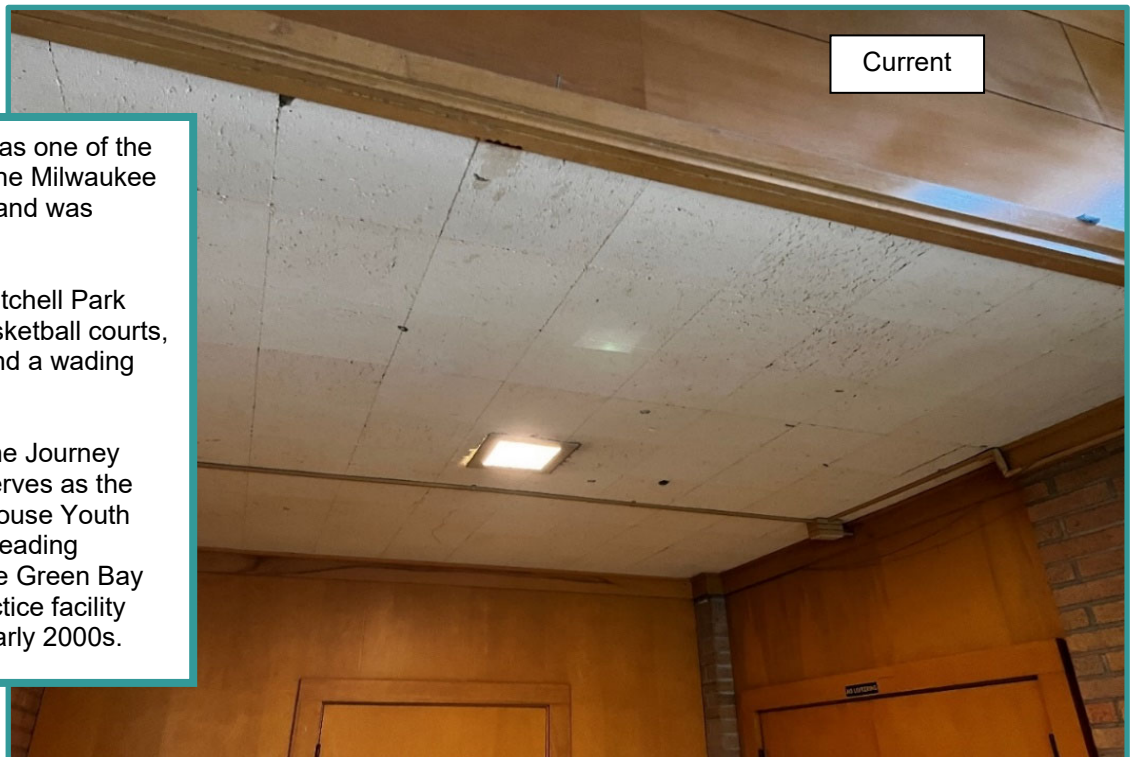
2009



Mitchell Park

Amenity: Pavilion
 2009 Classification: Eyesore
 2024 Friends Group: No
 Location: Milwaukee, District 12
 Acreage: 61 (Mitchell Park)

Current

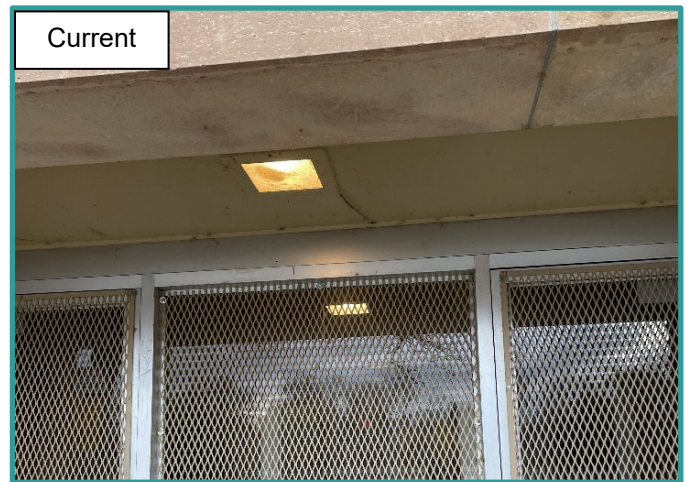


The land for Mitchell Park was one of the original land purchases by the Milwaukee Parks Commission in 1890 and was named for John L. Mitchell.

In addition to the Domes, Mitchell Park includes a park pavilion, basketball courts, volleyball courts, a tot lot, and a wading pool.

Located at Mitchell Park is the Journey House Packers Field that serves as the home field of the Journey House Youth Football League and Cheerleading Program. It was used by the Green Bay Packers as part of their practice facility during the late 1990s and early 2000s.

Fire Damage from Vandals at Mitchell Pavilion Entrance has been Repaired



2009

Pulaski-Cudahy

Amenity: Pavilion
2009 Classification: Eyesore
2024 Friends Group: Yes
Location: Cudahy, District 8
Acreage: 16 (Pulaski Cudahy)

Pulaski Park – Cudahy is a neighborhood park that was named for Count Casimir Pulaski. The park was transferred to the County from the City of Cudahy in 1937.

The park contains a monument to Casimir Pulaski who was a Revolutionary War cavalry officer born in Poland. He is praised for his contributions to the U.S. military in the American Revolution.

The park has a pavilion, softball diamonds, little league diamonds, a tot lot, picnic area, and a wading pool.

Current



In 2009, the Interior of the Building had Water Damage from a Roof Leak which has been Repaired



Current



St. Martins Park

2009 Classification: Eyesore
2024 Friends Group: No
Location: Franklin, District 9
Acreage: 20

In 1997, Parks executed a lease with the Franklin Public School District for the use of St. Martins Park and Southwood Glen Park for park and recreational purposes with rent of \$1.00. The initial term was for 5 years with automatic 10-year renewals until either party submits a written modification or cancellation.

Franklin is responsible for day-to-day minor maintenance and management while Parks is responsible for maintenance beyond day-to-day maintenance as well as utilities.

Park amenities include trails, soccer, and baseball.



The pavilion at St. Martin's was recommended for demolition as a part of the Parks 2024 capital budget.

In 2009, the Basketball Court showed neglect; the Court has been removed and will be restored to natural space.

2009



Current



Current

2009



Tiefenthaler Park

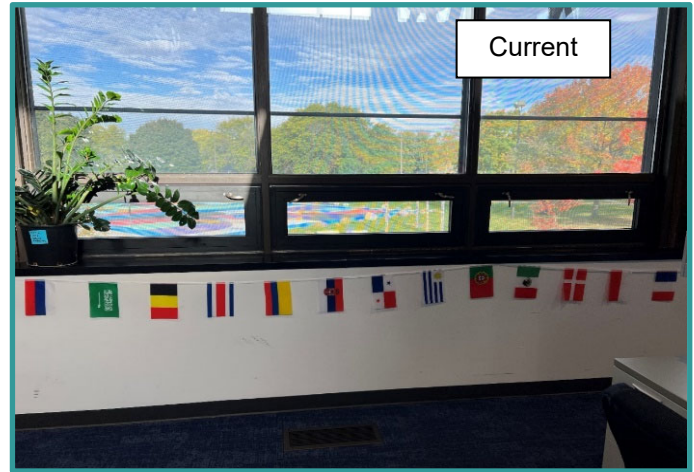
2009 Classification: Eyesore
2024 Friends Group: Yes
Location: Milwaukee, District 10
Acreage: 11

Current

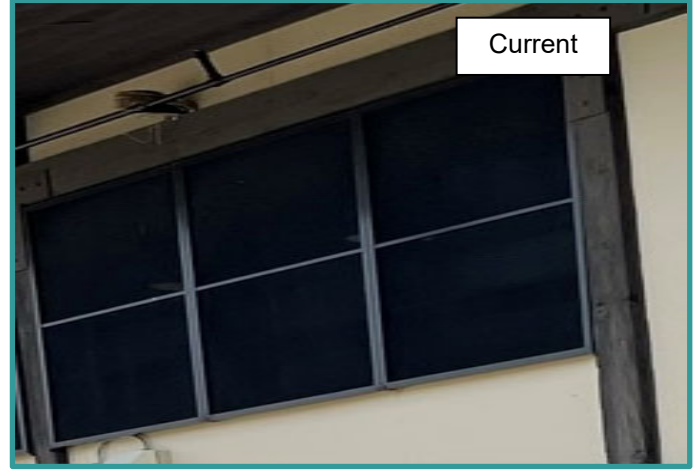
The land for the park was transferred to the County in 1975 and was possibly named for the Tiefenthaler family. This neighborhood park is in the City of Milwaukee and is now home to the Kellogg PEAK Initiative. The building has undergone substantial renovations and upgrades.



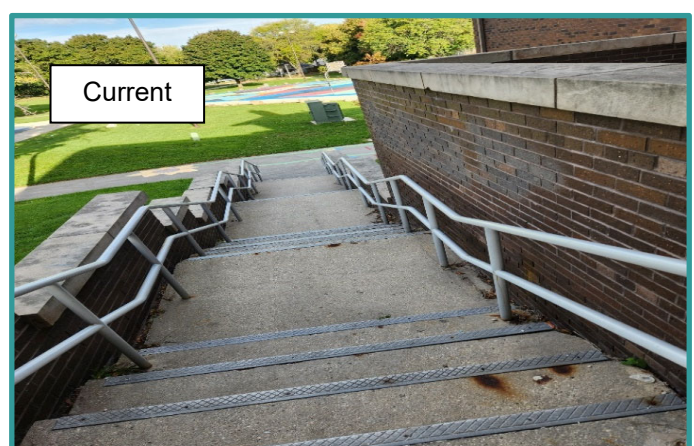
2009 Interior View of Window Damage from Vandals that has been Repaired



In 2009, Complete Set of 2nd Story Windows Broken for 3rd Time in Recent Years now Repaired



Stairway of Building at Tiefenthaler destroyed by Vandals, Apparently with Sledge or Jack Hammer now Repaired



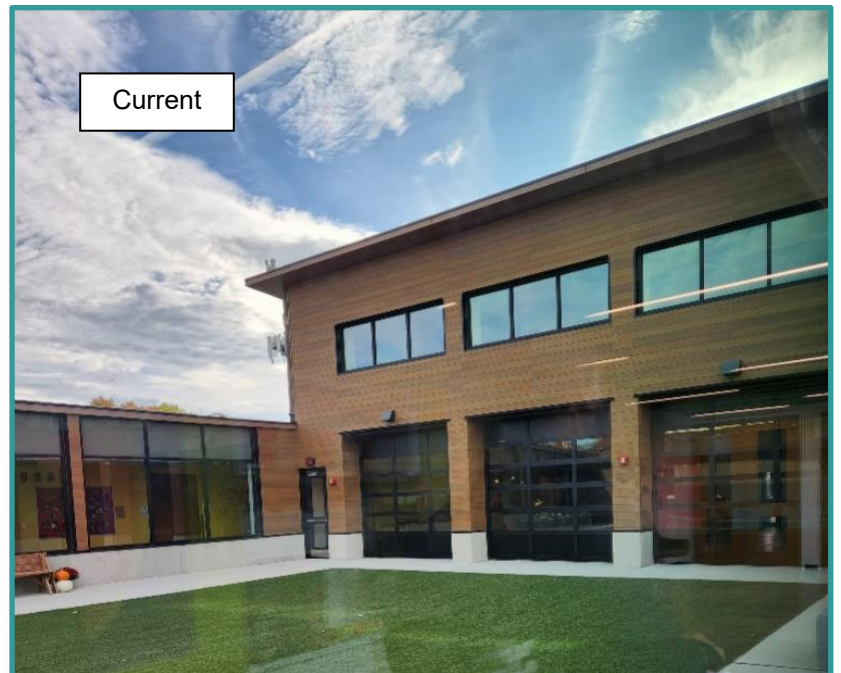
Since 2009 Parks has had a lease agreement with Lake Valley Camp for the pavilion in Tiefenthaler Park. In 2018, Lake Valley Camp rebranded as Kellogg PEAK Initiative.

PEAK had outgrown the current facility at the park and was seeking to construct a new community center building. To do so, Parks entered into a lease agreement with PEAK shifting all operational expenses of the pavilion to PEAK and reducing deferred maintenance by \$753,000 over ten years.

The agreement was executed in 2020 between Parks and Kellogg Peak Initiative, LLC (PEAK) with an initial term of ten years with potential for an additional 40 years.

In the agreement Parks agrees to no rental payments in lieu of payment of utilities and maintenance of the building and premises for the term of the agreement. A \$40,000 maintenance fund is to be established and maintained by PEAK for use at the park.





The building constructed by the PEAK initiative includes a new fenced in parking lot and an interior courtyard.



SECTION TWO: How Improvements Were Made

SECTION SUMMARY

Since the 2009 audit report, Parks has made improvements and enhancements to the 19 parks and park amenities in our sample. County funding from its capital program was the largest contribution.

Park funding for improvements came from a variety of sources.

Since the 2009 Audit, Parks has made improvements and enhancements at the parks in our sample using a variety of methods. Funding sources included capital project funding and alternative revenue funding from various sources including:

- State and Federal Grants
- Local Government contributions/partnerships including Franklin Public Schools, MMSD and other municipalities
- Public-Private Partnerships
- Non-Profit Donations
- Friends Group Donations
- American Rescue Plan Act (ARPA) funding

The largest category of spending was in the County's capital program. From 2009 to 2024 Parks invested over \$53.6 million dollars into the parks in our sample, primarily funded with County bonds.

We reviewed expenditure and revenue data provided by the Office of the Comptroller for capital projects from 2009 to 2024. From that data we isolated those expenses and revenues that were exclusively at the parks within our sample. When the capital project funded an improvement at a park beyond the amenity included in the 2009 audit, we did not include the costs. For example, projects within Whitnall Park were not included unless they were at the Boerner Botanical Gardens.

We found that total overall capital expenditures from 2009 to 2024 in the County Parks was \$180,228,929. Of those expenditures, 30% were spent at the parks within our sample. Table 5 shows the capital spending within our sample and the percentage of the total spending.

| Table 5 Capital Spending Included in our Sample of 19 Parks (excluding ARPA) | | |
|---|---------------|------------|
| In Sample Selection or Out of Sample | Expenditures | % of total |
| In - 19 Parks or Park Amenities | \$53,599,159 | 30% |
| Out | \$126,627,770 | 70% |
| Total | \$180,228,929 | |

Source: Audit Services Division table created from data provided by the Office of the Comptroller's Capital Finance staff.

In addition to the capital funding noted above, the County allocated \$12.5 million in ARPA funding to projects in Parks.

The County received \$183.7 million in ARPA State and Local Fiscal Recovery funds. In its final allocation of the funds as of December 31, 2024, \$12.5 million was allocated to Parks



projects along with \$7.1 million in tax levy funding for total Parks project funding of \$19.6 million. Funds are to be fully expended by December 31, 2026.

The County spent \$53,599,159 in its capital program from 2009 to 2024 at the parks within our sample. The largest expense was at the Mitchell Park Domes with \$16.5 million in spending for the relocation of the County Greenhouses and included \$11.8 million in State funding. McKinley Marina had the second highest amount of capital spending at \$11.6 million of which \$11.1 million was County bonds and sales tax. Because we reviewed a judgment sample of parks, the capital spending results cannot be universally applied to all parks. Table 6 includes the amount of capital spending by park from 2009 to 2024 for the parks within our sample.

| Table 6 | | | |
|--|-------------------------|------------------|-------------------------|
| Amount of Capital Spending By Park within our Sample 2009 to 2024 | | | |
| Park | Capital Expenses | Park | Capital Expenses |
| Bradford Beach | \$358,981 | Hoyt | \$2,051,270 |
| Grant | \$133,606 | Jacobus | \$51,161 |
| Lake | \$10,985,719 | Kosciuszko | \$454,829 |
| Lincoln | \$6,241,044 | Noyes | \$1,489,127 |
| McKinley | \$11,556,746 | Lucille Berrien* | \$1,056,031 |
| Domes | \$16,540,775 | Pulaski (Cudahy) | \$228,668 |
| Mitchell | \$301,725 | Red Arrow | \$0 |
| Boerner Botanical | \$476,331 | St. Martins | \$0 |
| Dineen | \$755,814 | Tiefenthaler | \$119,188 |
| Doctor's | \$651,206 | Sports Complex | \$146,939 |
| Total | | | \$53,599,159 |

*formerly Lindberg

Source: Audit Services Division table created from data provided by the Office of the Comptroller's Capital Finance staff.

When reviewing the capital spending by type of park within our sample, we found that 86.9% of the funding was spent at regional parks as found in Table 7.

| Table 7 | | |
|---|-------------------------|--|
| Capital Spending by Type of Park 2009 - 2024 | | |
| Type of Park | Capital Expenses | Percentage of total Funding in Sample |
| Regional | \$46,594,927 | 86.9% |
| Community | \$5,453,407 | 10.2% |
| Neighborhood | \$1,403,886 | 2.6% |
| Sports Complex | \$146,939 | 0.3% |
| Total | \$53,599,160 | |

Source: Audit Services Division table created from data provided by the Office of the Comptroller's Capital Finance staff and data found in the SEWRPC's *A Long-Range Park and Open Space Plan for Milwaukee County*.

The County's capital program includes funding from County sources such as bonds and sales tax, governmental funding including state and federal funds, gifts, donations, and private funding and other miscellaneous sources. From 2009 to 2024 for the parks within our sample, County funding of \$36.6 million accounted for 71.2% of total revenues.



Table 8 shows the breakdown by revenue source.

| Table 8 Source of Funding for Capital Projects 2009 – 2024 at Selected Parks | | |
|---|---------------------|-----------------------------|
| Revenue Source | Amount | Percentage of Total Funding |
| 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 | |

Source: Audit Services Division table created from data provided by the Office of the Comptroller's Capital Finance staff. Percentage may not add to 100% due to rounding.

In addition to capital funding that the County has allocated to maintain and improve parks, major maintenance spending by Parks has increased in recent years.

The County provides annual major maintenance funds in the operating budget which is used by Parks on an annual basis. The amount spent has risen in recent years from \$753,182 in 2020 to over \$2.3 million in 2024.

The maintenance budget is used by Parks throughout the year to address major and minor facility repairs throughout the park system. Use is based on two priorities. The first is major investment for public health and safety, addressing issues that pose imminent threats or danger to the public. The second priority is urgent maintenance needs that arise unexpectedly.

Table 9 shows the breakdown by year of major maintenance spending within the operating budget from 2020 to 2024.

| Table 9 Annual Operating Major Maintenance Expenditures at Parks from 2020 to 2024 | | | | | | |
|---|-----------|-------------|-------------|-------------|-------------|-------------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | Total |
| All Parks Total | \$753,182 | \$1,428,077 | \$1,449,252 | \$1,591,049 | \$2,325,997 | \$7,547,557 |
| Sample 19 Parks Total | \$211,219 | \$407,062 | \$281,410 | \$484,851 | \$555,912 | \$1,940,454 |

Source: Audit Services Division table created from data from the County's financial system.

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.

Beginning in 2012, with the opening of the Estabrook Beer Garden, Parks has expanded this offering to seven fixed beer gardens and one traveling beer garden. While some beer gardens are operated by a private entity, revenue sharing with the County occurs. From 2021 to 2024, Parks received over \$11.6 million in revenue.

Parks operated beer gardens are:

- Traveling Beer garden, began in 2014
- Humboldt Park, opened in 2014, Parks operations began in 2019



- South Shore Park, opened in 2015
- Whitnall, opened in 2017
- Juneau, opened in 2023

3rd Party operated beer gardens are:

- Estabrook, opened in 2021
- Hoyt, opened in 2014
- McKinley, opened in 2023

Starting in 2020, Parks used its Parks Equity Index to assess the needs of the communities residing near parks.

The Parks Equity Index was first officially used in 2020. According to the Parks Planning and Development Manager, the goal of the index is to address the needs of the community living near a park. The index is not based on the physical conditions of the park. The equity score is generated by the service area of the park and the equity needs of the people who live in the service area. In 2023, the stated planned applications for the Equity Index were capital project planning, major maintenance funding allocations, project proposal requests from third parties, and possible workforce allocations for use by the Milwaukee Parks Foundation to prioritize and focus investments. Table 10 includes the variables used in the index, and the value associated with each variable. Each park receives a score from 1-10.

| Table 10 | | |
|---|---|----------------------------|
| Parks Equity Variables and % Weighted in Index | | |
| Variable Name | What it Measures | % Weighted in Index |
| Centers for Disease Control (CDC) and Prevention Social Vulnerability Index (SVI) | CDC SVI ranks each county and tract on 15 social factors, including poverty, lack of vehicle access, and crowded housing, and groups them into four related themes: Socioeconomic Status, Household Characteristics, Racial & Ethnic Minority Status, and Housing and Transportation. | 70% |
| 2022 Personal Crime Index | The Personal Crime Index provides an assessment of the relative risk of four major crime types: murder, rape, robbery, and assault. It is modeled using data from the FBI Uniform Crime Report and demographic data from the Census and Applied Geographical Solutions. | 10% |
| Tree Canopy | Relative to County average | 10% |
| 10-minute walk areas, The Trust for Public Lands, 2022 | 10-minute walk metric is average distance most people are willing to walk to reach a destination. | 10% |

Source: Audit Services Division table created from data provided by Parks staff.

In March of 2025, Milwaukee County Ordinances were updated to reflect that racial equity is one of the established scoring criteria to evaluate and prioritize annual capital project requests.

The Milwaukee Parks Foundation was created in 2019 to support Milwaukee County Parks by engaging the community through partnerships.

The Milwaukee Parks Foundation (MPF) is a nonprofit organization founded in 2019 to work with and support Parks by engaging the community through partnerships. Using the Parks Equity Index, MPF funds projects on a Seeds (long-term) and Sprouts (short-term) level in



areas with a history of disinvestment as well as ideas from grassroots and community groups and park leaders. As of August 2024, per MPF, the foundation has pledged or invested over \$1.3 million into the parks. These funds include over \$545,000 for Seeds and Sprouts projects in areas of youth enrichment, environmental sustainability and justice, and capital projects benefiting parks in areas with a history of disinvestment. In addition, MPF has provided \$275,000 for Parks to hire a special project manager and a forestry coordinator to manage projects and tree canopy.

Parks' Strategic Plan includes a goal to increase investments and partnerships with community, friends, and nonprofit groups. We found evidence of this both within our sample and at large in the parks system.

Parks' strategic plan includes a goal to increase investments and partnerships with community and Friends' Groups, engage Parks Foundation, Park People, and other philanthropic organizations and businesses. 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
- Revenue from Friends Groups
- Revenue from trusts
- Revenue from grants
- State/Federal/Local government funding
- Donations
- Non-profit organizations contributions
- Revenue from private partners and 3rd party vendor agreements

In addition to receiving funding to make major improvements at parks, Parks executes agreements with entities to provide ongoing maintenance at Parks. Examples of this include Biggby Coffee at Red Arrow Park, Lake Park Bistro at Lake Park, and North Point Lighthouse. Agreements for major improvements at Parks often include an ongoing maintenance agreement. We found evidence of this at Tiefenthaler, Hoyt, and Margie's Smile at Boerner Botanical Gardens.

The transformation of the Wisconsin Avenue Park into Moss Universal Park, a fully inclusive park for people with disabilities of all ages, is an example of a major initiative at Parks funded through alternative funding.

Parks is working with the Ability Center to transform Wisconsin Avenue Park into Moss Universal Park, a \$18 million, fully inclusive park for people with disabilities of all ages. As of June 2023, Moss Universal Park had raised \$2,500,000 from the George F. Moss Charitable Trust and \$1,162,325 from the Milwaukee Metropolitan Sewage District (MMSD). As of December 2024, the Ability Center has received \$2,041,202 in donations.



Parks will also work with other local government agencies to provide enhancements at parks. A recent example was partnering with the Milwaukee Metropolitan Sewerage District at Pulaski-Milwaukee Park.

The Pulaski-Milwaukee Park falls within a section of MMSD's Kinnickinnic River watershed flood management plan zone. Work needed to help manage flooding and improve public safety along the Kinnickinnic River watershed resulted in MMSD performing \$23.5 million in improvements in the area including at Pulaski – Milwaukee Park during years 2018 – 2020. The improvements included new park assets such as a futsal court, a playground, and a basketball court at the park.

As shown in our pictorial review, Hoyt Pool has undergone a transformation since 2009, largely through the efforts of the Friends of Hoyt Park and Pool.

In 2007, the County entered into a 55-year agreement with the Friends of Hoyt Park & Pool. The Friends Group's plan was to raise 100% of the costs of the new pool which was estimated to be \$6,000,000. In addition, the group was to create a \$1,000,000 endowment fund for maintenance and operation of the property funded by operational revenues. Annual rent is \$1.00. The interior and exterior building maintenance, grounds maintenance, security, heating and cooling, utility, water, and sewer costs are the responsibility of the Friends Group. In 2013 an agreement for a beer garden was added, effective until 2029. The renovated TOSA POOL at Hoyt Park opened in May of 2011 and is named in honor of the project's lead donor, The TOSA Foundation. 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.

Table 11 includes examples of parks that have received alternative funding since 2009. The list is not inclusive of all alternative funding received by Parks.

| Table 11 | | | |
|---|---|---|-------------------------------|
| Examples of Alternative Funding received by Parks since 2009 | | | |
| Park | Source | Improvement | Projected Contribution |
| Moss Universal Park | Charitable Trust/MMSD | Fully inclusive park for people with disabilities of all ages | \$18.9 million |
| Pulaski – Milwaukee | Metropolitan Milwaukee Sewerage District | Redesign of the bridge and basketball court; futsal court and playground | \$23.5 million |
| Dineen | City of Milwaukee – Stormwater mitigation | Paths, playground, picnic shelter, baseball field, 18-hole disc golf course, ADA access for fishing | \$4 million |
| Hoyt | Friends Group | Pool, bathhouse, and beer garden | \$7 million |
| Tiefenthaler | PEAK Initiative | Addition to the exiting building and parking lot | \$5 million |
| Lucille Berrien* | Milwaukee Parks Foundation | Mural of Milwaukee Activist Lucille Berrien and basketball court | \$42,096 |
| Harley** | Harley Davidson Foundation via the Milwaukee Parks Foundation | Shade structure, lighting, and pathways | \$250,000 |
| Whitnall | Margie's Smile, Inc. | Children's Garden at Boerner Botanical Gardens | \$1.7 to \$2.0 million |

*Formerly Lindberg Park

**Formerly Highland Park

Source: Audit Services Division table created from data found within the County's legislative system, information provided by Parks, the Metropolitan Milwaukee Sewerage District website, the Milwaukee Parks Foundation website and Milwaukee County contracts.



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 found a lack of documentation for the groups in our sample.

According to Parks as of October 2024, there are 55 Friends Groups. Friends Groups often provide alternative funding to Parks from donations the groups receive from events and private donations. Friends Groups raise funds for renovation and fixing critical Park infrastructure. The groups are also a source of alternative maintenance including weed out events and trash collection days.

Milwaukee County Code of Ordinances Section 13 governs the County's relationship with Friends Groups and states that acceptance of all gifts to the County shall be conditioned upon approval of the County Executive and County Board. Contingent upon the fiscal standing of the Friends Group, Chapter 13 requires them to submit one of the following:

- State form 308 – Charitable Organization Annual Report
- IRS form 990 – Return of Organization Exempt from Income Tax
- A certified, independently audited, financial statement reporting an audit performed in accordance with generally accepted accounting principles

In addition, the Parks website included a 2022 Friends Group Field Guide that stated that all Friends Groups recognized by Milwaukee County Parks are required to complete an Annual Service Report and conduct an annual planning meeting with Parks staff. The Annual Service Report helps summarize Friends Groups' accomplishments over the past year, including contributed volunteer hours, completed projects, and hosted events.

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. Table 12 shows the results of the documents Parks was able to provide. Parks showed progress in the collection of documents in 2024 from 2020. According to Parks, the anticipation of potential changes to the ordinance may have delayed the collection of documents.

| Table 12 | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|
| Results of Testing for Receipt of Friends Group Required Documents | | | | | |
| | 2020 | 2021 | 2022 | 2023 | 2024 |
| Hoyt | | | | | |
| Annual Meeting | No | No | Yes | Yes | Yes |
| Annual Service Report | No | No | No | No | No |
| Annual Financial Report | No | No | No | No | No |
| Boerner | | | | | |
| Annual Meeting | No | No | No | No | Yes |
| Annual Service Report | No | No | Yes | No | No |
| Annual Financial Report | No | Yes | Yes | No | No |
| Domes | | | | | |
| Annual Meeting | No | No | No | No | Yes |
| Annual Service Report | No | No | No | Yes | Yes |
| Annual Financial Report | No | Yes | Yes | No** | No** |
| North Point, Dineen, Doctor's, Lincoln (Schultz), Jacobus, Pulaski – Cudahy, Grant | | | | | |
| Annual Meeting | No | No | No | No | Yes*/No |
| Annual Service Report | No | No | No | No | No |
| Annual Financial Report | No | No | No | No | No |



| | | | | | |
|-----------------------------------|-----|-----|-----|-----|-----|
| Lake Park | | | | | |
| Annual Meeting | No | No | No | Yes | No |
| Annual Service Report | Yes | Yes | No | No | No |
| Annual Financial Report | No | No | Yes | No | No |
| Milwaukee Parks Foundation | | | | | |
| Annual Meeting | No | No | No | Yes | Yes |
| Annual Service Report | No | No | No | Yes | No |
| Annual Financial Report | No | No | Yes | No | No |

*Yes for North Point only

**For 2023 and 2024, a fund statement was submitted.

Source: Audit Services Division table created from data provided by Parks staff.

We found that Parks did not collect documentation required by ordinances and their Field Guide for Friends Groups, therefore we recommend:

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



SECTION THREE: How the County Tracks its Infrastructure

SECTION SUMMARY

The County has multiple systems and multiple departments that track and store its infrastructure data. Many of the systems are outside of Parks' control and there is cross population of the databases which leads to confusion.

Parks' infrastructure items are maintained in a variety of systems, but Parks does not oversee the systems and relies on other County departments for that data.

There are three primary sources used by Parks to track infrastructure: the County's VFA system which tracks buildings, the Geographic Information system (GIS), and a spreadsheet maintained by DAS-Architecture, Engineering and Environmental Services and housed in SharePoint. In addition, maintenance orders are processed in the CityWorks system at Parks.

The VFA system is the responsibility of DAS-Facilities Management and its Facilities Condition Assessment Program Team. It is the proprietary facility condition assessment database used to store basic information on County facilities and sites and condition assessment findings, and to generate reports. VFA can calculate asset values, deferred maintenance, and replacement values to estimate maintenance cost projections for capital planning. However, Parks staff expressed a concern that the figures in VFA do not reflect current or accurate asset valuation and deferred maintenance costs. The main reason cited was that the Parks maintenance system, CityWorks, and VFA do not talk to one another. Parks does not notify DAS-Facilities of maintenance and repair updates in the VFA system unless it is a capital project. The DAS-Facilities team does not assess pools, filter systems, or elevators due to a lack of expertise.

Maintenance of the overall GIS system is the responsibility of DAS-IMSD. The DAS-Land Information Office as well as Parks staff input data into the system. The GIS system provides a more itemized version of the asset and what components comprise the asset, but it does not have the capabilities to calculate the deferred maintenance, annual maintenance, and replacement value. The GIS system, as of October 2024, listed over 40,000 assets for Parks alone, including over 22,000 trees.



Table 13 shows the listing of Parks assets within the GIS system by Type and Count.

| Table 13 Assets Found within the GIS system 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 | Pavement polygons – 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 |

Source: Audit Services Division table created from data from the GIS system provided by Parks.

According to Parks, impervious surfaces including asphalt pavement, which is used for playgrounds, ballcourts, roads, walkways, trails, and hardscape polygons are assessed by DAS-Architecture, Engineering and Environmental Services. They assess the hard surfaces using the modified version of the PASER rating system. Assessments are completed on the hard surfaces every three years by surveyors. The surveyor's data is shared with Parks via Microsoft Teams in SharePoint in a file called "pavement inspections" which can be accessed by Parks, DAS-Architecture, Engineering and Environmental Services, and DAS-Land Information Office. An additional step in the process requires the DAS-Land Information Office to update the GIS system based upon updates to a spreadsheet. Currently, DAS-Architecture, Engineering and Environmental Services is only evaluating asphalt surfaces. Concrete and permeable pavers are not being evaluated although according to Parks staff, there have been recent talks between Parks and DAS-Architecture, Engineering and Environmental Services to have the concrete and pavers assessed. Once access is granted to the spreadsheet, a user may make changes which leaves the data unsecure.

Table 14 shows the 13 categories of infrastructure and what system of record retention is used to store information on that infrastructure. This table shows on a high level the complexity of Parks' asset management and the sharing of responsibility Parks has with other departments. Asset management for Parks includes assessments and inspection and the maintaining and storing of data in various document forms and in various databases. Most software, vendor contracts, and other related database items are overseen by IMSD as a part of its overall County IT function.



| Table 14 Listing of Infrastructure Categories, the Responsible Party for Inspection or Assessment | | |
|--|--|---|
| Capital Project Infrastructure Items* | Department Responsible for Inspection or Assessment | Record Retention system for Inspection or Assessment |
| Impervious Surfaces includes asphalt (1) | DAS - A&E | Excel/GIS |
| Pedestrian and Vehicular Bridges | Parks/MCDOT | GIS |
| Playgrounds | Parks | Excel/GIS |
| Aquatics | Parks | GIS |
| Buildings & Systems | DAS - Facilities | VFA |
| Utility Infrastructure & Services (2) | DAS - A&E | GIS |
| Shoreline Assets | DAS - A&E | GIS |
| Green Space – Water Bodies | DAS - A&E | GIS/County Network |
| Green Space – Golf | Parks | GIS |
| Natural Areas | Parks | GIS |
| Green Space – Rec Fields | Parks | GIS/County Network |
| Green Space – Athletic Courts | Parks/DAS-A&E | Excel/GIS/County Network |

*The 13th category, Planning Studies & Technology Assets does not have assessments conducted.

(1) Overall inventory management of segments of pavements is under discussion between DAS, IMSD, and Parks.

(2) Sanitary and Storm sewers only. There is not currently a complete dataset for electric, fiber, septic or water.

Source: Audit Services Division table created from data provided by Parks staff and fieldwork interviews.

We found issues in the multiple systems including duplication and a lack of ability to easily create a comprehensive list of Parks assets. We limited our review to five categories: impervious surfaces, playgrounds, aquatics, buildings, and athletic courts.

One of our objectives in this audit was to evaluate if Parks had continued the work identified within the 2009 audit report. The 2009 audit report included the following recommendation: *Parks should work with Department of Transportation and Public Works (now DAS) to develop a comprehensive, accurate and updated list of Parks infrastructure maintenance needs. This will require completing the inventory and facility condition assessment for all Parks locations.*

We compared the different databases for Parks assets to review if Parks had a complete inventory report. We found that the number of assets does not align across the databases. Depending on which database you use, there are different totals. Since assets may appear in more than one database, assets may be duplicated if the lists are combined. Some examples of the inconsistencies are building totals listed in GIS at 449 and the VFA at 480, and playground totals of 112 in GIS and 84 in VFA. Parks also published on its website lists of its capital assets which does not align with the GIS or VFA systems. For example, it lists aquatics as 46 in total while GIS and VFA list 53.

According to interviews with Parks, they must visit multiple systems and get help from other departments every year to generate the requested capital budget. Because the data for parks assets is held in the VFA system, the GIS system and spreadsheets, Parks is unable to easily produce an accurate and comprehensive asset list with current asset values and deferred maintenance costs as needed. This hinders long-range planning and capital budget preparation. According to interviews, there has been a lack of communication between the departments which has resulted in the systems being outdated, inaccurate, and missing assets, therefore, we recommend:



2. 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 or delete duplicate assets.
3. Parks should develop written policies and procedures to regularly produce and then update a list of assets.



SECTION FOUR: Pools and Playgrounds are Different

SECTION SUMMARY

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.

According to Parks staff, assessments of pools are not performed but pools are inspected at least twice a year; records of the inspections are not retained.

According to Parks staff, two pool inspections are conducted each year: a pre-assessment for pools opening that season and a deeper assessment at the end of the season. This is done primarily for pools that were in operation that season. Parks does not have an in-house inspection form to be filled out or retained when the inspections do occur.

The first inspection occurs during the last few weeks of April until the middle of June, when staff members from the Parks trades visit the aquatic sites to prepare it for the upcoming season. This process includes going through the facility, looking for safety and maintenance issues, and correcting what needs to be done to allow the pool to operate.

According to Parks staff, inspections also occur at the pools at the end of the season. A walkthrough of each pool takes place with the trades team including painters, carpenters, electricians, plumbers, ironworkers, and the Aquatics Maintenance Coordinator. The only record that results from the inspection is when a service request is submitted for a work order to fix something.

For the deep well and aquatic facilities, the trades staff meet with the Aquatics Maintenance Coordinator at the end of the season to identify issues or concerns that need to be addressed prior to the next season. This has, at times, led to a year-end report but that does not always happen.

The Parks' last Aquatics Master Plan study was conducted in 2002. A new report is anticipated to be released in 2025.

In September of 2022, Parks began the process to develop an Aquatics Master Plan. The contract was for a not-to-exceed amount of \$250,000 and was paid for by the Metropolitan Milwaukee Sewerage District under capital budget project WP0724-Aquatics Master Plan.

Due to the termination of the previous consultant, in September of 2024, Parks executed a new contract with Williams Associates Architects, LTD, to complete the aquatic study. The report will be crafted to assist with planning decisions for existing and potential future aquatic facilities. According to Parks, the Aquatics Master Plan is anticipated to be completed in 2025.

Lacking a standard form for pool inspections leaves staff with unclear steps to process inspections and does not provide a history of the pool's condition. The 2009 audit report recommended the use of VFA for pools.



The 2009 audit report included the following recommendation: *Work with DTPW (now DAS) to use the VFA system to record the results of pool condition assessments and avoid duplicating the reporting of deferred pool maintenance.*

There is not currently a standard form to be completed when bi-annual pool inspections occur, and no policies and procedures are in place to ensure the proper electronic retention of the forms if they were to be used. While the previous audit report identified VFA as the system to use for recording of pools assessments, at this point, Parks management should identify what electronic system of record is most appropriate for pool inspection records. For example, consideration for retention should be given to creating a PDF version of the inspection records saved in a shared folder.

The last Master Aquatics Plan was adopted in 2002 and the latest update to that plan is anticipated for this summer. A 15-year gap between major aquatics planning highlights why creation and retention of annual inspections forms should be of value to Parks management, therefore, we recommend:

4. 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 performs two types of inspections at Playgrounds, but record retention is an issue and does not align with best practices.

According to the National Playground Safety Institute and the U.S. Consumer Product Safety Commission, Parks should keep on file records of playground inspections with signed and dated forms that list repairs and when surface replenishment is needed. The low-frequency inspections should be done annually at a minimum.

According to Park staff, there are two types of playground inspections that occur. In Tier 1 inspections: Operations staff performs a general review, looking for things such as breaks in mulch and tree limbs hanging too low. Tier 2 inspections are detailed inspections performed by the Parks Playground Technician and occur twice yearly for each playground, usually at the beginning and end of the season.

The Parks Playground Technician checks safety standards, and searches for things like loose bolts and strangulation risks at each playground. The Technician also conducts a safety inspection. These inspections are recorded in writing, but as of our fieldwork, the inspection forms are currently being kept in the Technician's desk so the forms can be updated with any repairs or maintenance issues. According to the Technician, prior staff did not keep sufficient records. The Technician indicated a plan to add the inspections to the CityWorks database in the future.

Out of our sample, we were provided the inspection form for 15 parks. Four parks within our sample do not have playgrounds.



According to the Parks Assistant Director of Planning, playground useful lives are typically between 20 to 22 years and Parks reviews playgrounds every ten years.

Reviews are done every ten years for each play unit or playground. Parks staff meet at the beginning of the year and go through all the playgrounds to determine which playgrounds may be tear-downs and which may need new poured-in-place concrete. The playgrounds are reviewed based on volume of attendees the playground gets, the age of the structure, and the potential cost of repairs versus the potential cost to tear it down and replace it. Parks staff estimated that there are about four teardowns per year. Playground costs are calculated at the time of a capital request. The playground list provided by Parks does not document playground replacement or maintenance costs. Maintenance and repairs are documented with work orders in CityWorks.



Source: Photo taken by Audit Services Division staff.

While we found that all playgrounds within our sample had been inspected, there was a lack of record retention in the past and no system has been established for electronic retention of the records.

Best practices call for at least annual inspections of playgrounds, which Parks is following. Standards also state that Parks should keep on file records of playground inspections with signed and dated forms that list repairs, and surface replenishment details. According to interviews with Parks staff, the inspections are occurring, but the files are not sufficient. Parks management should identify what electronic system of record is most appropriate for playground inspection records. For example, consideration for retention should be given to creating a PDF version of the inspection records saved in a shared folder; therefore, we recommend:

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

SECTION FIVE: The Timely Assessment of the Parks Infrastructure

SECTION SUMMARY

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. Due to the magnitude of assets owned by Parks, we limited our testing sample review to imperious surfaces, playgrounds, aquatics, buildings, and athletic courts.

DAS-Facilities has a team that is responsible for the assessment of Parks' Buildings and Systems.

DAS-Facilities Condition Assessment Program identifies and documents all County owned assets and systems, facility construction, and facility deficiencies including priority and estimated costs. The goal of the DAS-Facilities team is to provide asset data for facility managers, facility maintenance teams, facility planning teams, and architecture and engineering teams. The assessors look at the existing systems, their issues, and how long they are anticipated to last. They are not looking at solutions for conditions that are not up to code, functional improvements to buildings, or wish-list items of building occupants.

The DAS-Facilities Condition Assessment Program consists of three assessors that have site-specific assessment processes related to their areas of expertise in mechanical, electrical, and architectural features of a building. Assessors are checking for life safety issues and code violations. The DAS-Facilities team typically has three assessors who input data into the VFA system. The VFA System is updated immediately when the assessors input information into their computer. There are only five County employees from the DAS-Facilities Team that can make changes to the VFA System.

The DAS-Facilities team has an internal policy and procedure that should be followed when performing assessments that includes defining of mission categories to standardize the frequency of assessments, which fulfills an audit recommendation from 2009.

Facilities has an internal administrative drafted procedure that is used to inform the DAS-Facilities team of field assessments and reporting of results to customer departments. The objective of the policy and procedures states that it is meant, "to establish County procedures for field assessments and reporting of results to customer departments." The overview includes general information on the DAS-Facilities, condition assessment tasks, condition assessment database, reporting of condition assessment findings, and other DAS-Facilities data responsibilities.

DAS-Facilities identifies and documents all Milwaukee County owned assets and systems. Using the term "assets" refers to a built structure with a roof or an entire site. A system refers to the component of an asset, such as the roof, doors, furnace, panels, etc. The facility construction includes system descriptions, such as the age of the facility, replacement cost, system condition, and anticipated system replacement date. Facilities deficiencies includes



repair priorities and the estimated cost of these repairs relating to safety, code violations, visual improvements, and energy efficiency of buildings.

The Director of Facilities Planning and Development provided the following mission categories and timeframes used by DAS-Facilities as shown in Table 15.

| Table 15 DAS-Facilities Mission Categories and Assessment Frequency | | | |
|--|--|--|----------------------|
| Mission Category and Description | | Size | Assessment Frequency |
| 1 | Critical Buildings – includes Courthouse, Jail, Community Resource Center, Airport, Medical Services, Radio Equipment locations. Over 100 County Employees | More than 5,000 square feet | 5 years |
| 2 | Other Airport Buildings, Zoo, Recreation Centers, or locations with up to 100 County Employees | More than 5,000 square feet | 5 years |
| 3 | Seasonal facilities like park shelters, concession stands, outdoor aquatic facilities, minor maintenance functions | More than 5,000 square feet Less than 5,000 square feet | 5 years 10 years |
| 4 | Temporary workspace for employees, like ticket and toll booths, minor public shelter, large storage functions | Less than 5,000 square feet | 10 years |
| 5 | Small storage function (sheds, etc.) | Less than 5,000 square feet | 10 years |

Source: Audit Services Division table created from data provided by DAS-Facilities.

The 2009 audit report included the following recommendation:

Work with DTPW (now DAS) to develop an appropriate condition assessment cycle for buildings and related equipment contained in the VFA system (the County's system for housing building infrastructure data) and follow it. With the implementation and use of mission categories we found this objective to fully implemented.

DAS-Architecture, Engineering and Environmental Services assesses or inspects the Parks' impervious surfaces including asphalt. Data is eventually recorded into the GIS system from updates entered on a spreadsheet.

DAS-Architecture, Engineering and Environmental Services assesses the conditions of the County's linear asphalt assets including roads, park walks, parking lots, and service yards every three years. Inspection records are not kept. While in the field, assessors write down the assessment condition number on a sheet of paper and transfer information to a spreadsheet once in the office. The spreadsheet is not directly connected to the GIS system. After being notified that the spreadsheet has been populated, DAS-Land Information Office enters the condition ratings into GIS. We were provided access to the spreadsheet and performed a test to see if we were able to make changes which we were.

In 2021, the County Board authorized the creation of one Engineering Tech - Surveyor position for Facilities to ease the surveyal of Milwaukee County Parks properties and other County projects. The surveyors are responsible for the following services:

- Demarcating property lines and staking where features are to be constructed
- Topographical surveys of proposed design work including construction sites, roads, runways, sewers, lighting, and tree lines
- Inspecting the condition of asphalt pavement and sanitary sewer facilities



We found that 92.6% of the inspections or assessments were performed on time fulfilling an audit recommendation from 2009.

We obtained the data to see when the last assessment was documented and when the relevant database was updated. We limited our review to five categories: impervious surfaces, playgrounds, aquatics, buildings, and athletic courts. Due to the use of sampling, the conclusions cannot be universally applied to other park assets.

Multiple systems were used: the VFA system for buildings, playgrounds were based upon the playground inspection forms provided by Parks, and a spreadsheet was used for linear asphalt pavements and athletic courts.

In our sample, 433 assets were reviewed and 401 or 92.6% of those assets were assessed or inspected on time. However, only 62.4% of the assessments or inspections were recorded into a database on time. Our fieldwork found that the condition assessments for linear asphalt assets and athletic courts were not updated from May of 2023 to February of 2025 in the GIS System. According to an interview with the DAS-Land Information Office, it is notified when the spreadsheet is complete, and the new records are copied into their tables. If DAS-Land Information Office is not notified by DAS-Architecture, Engineering and Environmental Services that the spreadsheet has updated information, the GIS system will not be updated. Table 16 shows the breakdown of the assessments and their timeliness.

| Asset Type | Responsible Department | Total Assets | Total Assessed on time | Total Inspected on time | On time | % assessed or inspected on time | Recorded in database | % Recorded in database on time |
|-------------------|-------------------------------|---------------------|-------------------------------|--------------------------------|----------------|--|-----------------------------|---------------------------------------|
| Building | Facilities | 158 | 144 | 0 | 144 | 91.1% | 144 | 91.1% |
| Courts | A&E | 16 | 0 | 10 | 10 | 62.5% | 4 | 25.0% |
| Linear | A&E | 228 | 0 | 226 | 226 | 99.1% | 122 | 53.5% |
| Playground | Parks | 21 | 0 | 21 | 21 | 100% | 0 | 0.0% |
| Aquatics | Parks | 10 | 0 | 0 | 0 | 0% | 0 | 0.0% |
| Total | | 433 | 144 | 257 | 401 | 92.6% | 270 | 62.4% |

Source: Audit Services Division table created from data found in the GIS system provided by Parks, the VFA system, spreadsheet provided by A&E and information provided by Parks staff.

We found that 92.6% of assessments were conducted on time which fulfils a 2009 audit recommendation. There was a lag in the updating of the asphalt data within the GIS system. In addition, the spreadsheet that is used to hold asphalt data until updates in GIS are performed can be modified by multiple users which results in unsecured data; therefore, we recommend,

6. 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.



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. The annual check was not consistently occurring in the sample we selected.

According to the Parks Director of Operations and Skilled Trades and two other staff members, for assets not managed by Parks such as Hoyt pool, the Peak building at Tiefenthaler, or the North Point Lighthouse, there are annual check-ins with the 3rd parties, including an annual walk-through of the property. 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. Table 17 shows the results of our request for documentation of an annual meeting at the Park locations that included a discussion of the asset.

| Table 17 | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|
| Results of Testing for Annual Asset Inspection for 3rd Party Operators | | | | | |
| | 2020 | 2021 | 2022 | 2023 | 2024 |
| Hoyt | | | | | |
| Annual Meeting w/ Asset Discussion | No | No | Yes | Yes | Yes |
| Tiefenthaler | | | | | |
| Annual Meeting w/ Asset Discussion | No | No | Yes | Yes | No |
| North Point Lighthouse | | | | | |
| Annual Meeting w/ Asset Discussion | No | No | No | No | Yes |
| Red Arrow | | | | | |
| Annual Meeting w/ Asset Discussion | No | No | No | No | Yes |
| North Point Snack | | | | | |
| Annual Meeting w/ Asset Discussion | No | No | No | No | No |
| Boerner – Margie’s Smiles (contract effective March of 2021) | | | | | |
| Annual Meeting w/ Asset Discussion | N/A | N/A | Yes | No | Yes |
| Lake Park Bistro | | | | | |
| Annual Meeting w/ Asset Discussion | No | No | No | Yes | Yes |
| St. Martins | | | | | |
| Annual Meeting w/ Asset Discussion | No | No | Yes | No | No |
| Milwaukee Yacht Club | | | | | |
| Annual Meeting w/ Asset Discussion | No | No | Yes | No | No |

Source: Audit Services Division created table based on information from Parks.

Parks indicated that inspection of assets that are currently managed by 3rd parties are done via an annual walk through. We selected a sample of nine assets managed by 3rd parties and asked for documentation of an annual review of the assets. We found that in 2024 five of the nine had a documented review of the assets, however that was an improvement over the results in 2020 and 2021 where no documentation was provided, therefore, we recommend:

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



SECTION SIX: \$500 Deferred Maintenance and Future Capital Needs List Should be Updated

SECTION SUMMARY

It is often stated publicly that Parks has \$500 million in deferred maintenance; that figure was developed six years ago and includes future work and replacement items.

In 2019 Parks developed a deferred maintenance 30-year cost projection of \$487,748,087. According to interviews, Parks has no plans to update the 30-year deferred maintenance spreadsheet because it was labor intensive to capture all the information. The calculations were projected outward based on similar buildings. The 30-year deferred maintenance spreadsheet was generated by using VFA data, estimates on asset replacement and repair costs, and extrapolations from past projects of similar scope.

According to a former Parks Director of Administration and Planning, to generate a comprehensive list of all Parks assets, they would start with VFA data, then pull GIS data and combine all of that with the Parks internal spreadsheets of playgrounds and pavements. However, there are no procedures outlining this process and it has not been performed since the 2019 Open Space Plan.

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.

We found that the amount of deferred maintenance, sometimes with an included capital needs tag, is stated at \$500 million. We will refer to the list as \$500 million in this section for clarity. Since May 2023, the Parks deferred maintenance/capital improvements total has been listed between \$496M and \$500M in at least 10 documents presented to the Milwaukee County Board committees, other entities' research papers and in public reporting.

In the 2023 Annual Report for Parks, a goal related to deferred maintenance is included. Goal #3 states that Parks will reduce its deferred maintenance backlog by \$1,000,000 by the end of 2023. It notes that the amount is approximately 1/500th (0.2%) of the total amount of deferred maintenance that exists in Parks' facilities. 1/500th of \$500 million equates to the \$1.0 million in deferred maintenance costs which indicates that as of 2023 Parks was still using the \$500 million deferred maintenance list.

There are six categories used to separate out the deferred maintenance costs. They are Demolition, Inspection, Maintenance, New, Renovation, and Replacement. Items classified by Parks as Replacement costs were \$353 million or 72.4% of the total projected \$500 million.

Table 18 shows the breakdown of the \$500 million by type of category and the projected expense.



| Table 18 \$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 | |

Source: Audit Services Division table created from data provided by Parks staff.

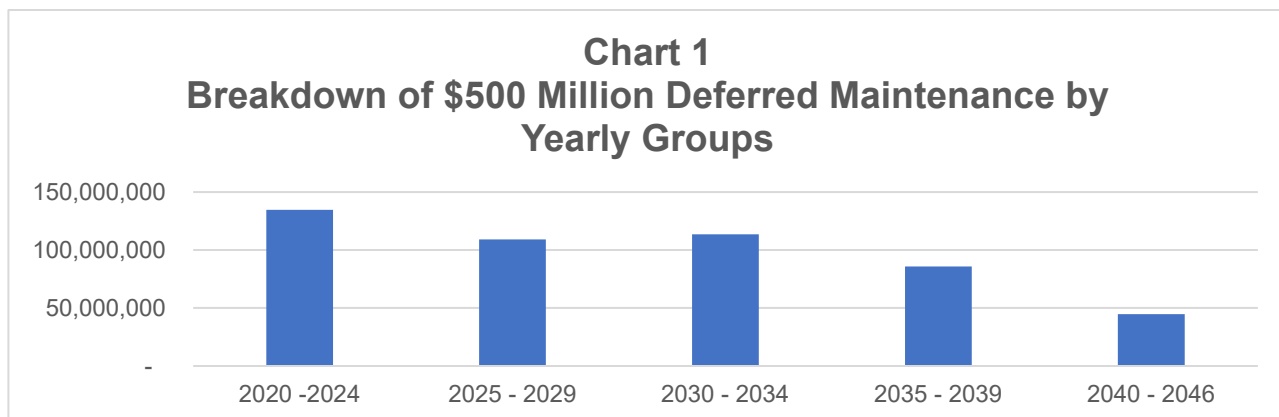
Of the funding for replacement items, \$214 million or 61% is for the replacement of impervious surfaces which include roads, trails, and parking lots.

Developed in 2019 with projections from 2020 to 2046, 73% of the costs were for the first 15 years and 27% for the final 12 years.

The timeframe for the projects spanned from 2020 to 2046 a 27-year period. Table 20 shows the breakdown for every five-year period. Seventy-three percent of the costs are projected for the first 15-year period while only 27% are for the final 12 years. Table 19 shows the breakdown by yearly groups.

| Table 19 Breakdown of \$500 million Deferred Maintenance by yearly groups | | | | |
|--|------|---------------|------------|------------|
| Start | End | Amount | # of years | % of total |
| 2020 | 2024 | \$134,671,435 | 5 | 28% |
| 2025 | 2029 | \$109,160,980 | 5 | 22% |
| 2030 | 2034 | \$113,551,254 | 5 | 23% |
| 2035 | 2039 | \$85,730,716 | 5 | 18% |
| 2040 | 2046 | \$44,633,701 | 7 | 9% |
| | | TOTAL | 27 | |

Source: Audit Services Division table created from data provided by Parks staff.



Source: Audit Services Division table created from data provided by Parks staff.



Forty-four percent of the funding included in the \$500 million plan is for impervious surfaces, which include Parkway Roads, Multiuse Trails, Internal Park Roads, Parking Lots, and Park Walks.

According to Parks staff, Parks places their deferred maintenance and future capital needs into 13 project categories with 34 project types. There were 2,598 projects included in the list with a total cost of \$487 million. Table 20 shows the 13 categories, the number of projects, the projected funding, and the % share of total funding.

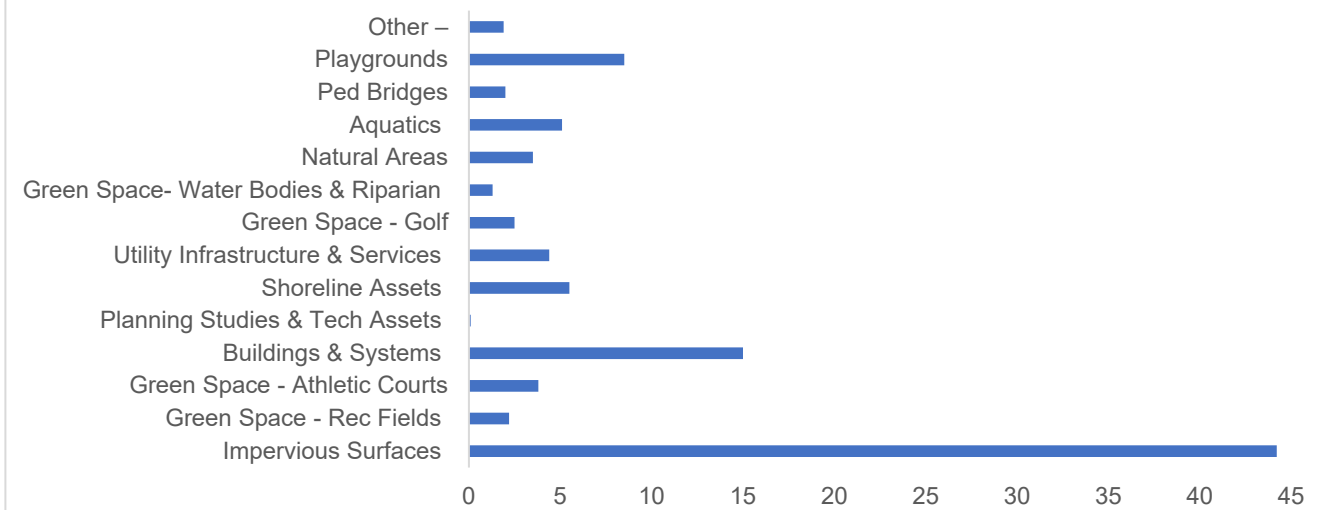
| Table 20 Parks Infrastructure Categories, Number of Projects, Funding, and % of Total Funding | | | | |
|--|---|-----------------|----------------------|---------------------------|
| Parks Infrastructure/Categories | | Projects | Funding | % of Total Funding |
| 1 | Impervious Surfaces (Parkway Roads, Multiuse Trails, Internal Park Roads, Parking Lots, Park Walks) | 567 | \$215,741,577 | 44.2% |
| 2 | Green Space - Rec Fields (DEAs, Athletic Fields) | 232 | \$10,710,000 | 2.2% |
| 3 | Green Space - Athletic Courts | 74 | \$18,555,000 | 3.8% |
| 4 | Buildings & Systems (Buildings, Building Demolitions, Restroom Renovations, Roofing & Exterior Improvement, HVAC, Security and Fire Protection) | 913 | \$73,008,000 | 15.0% |
| 5 | Planning Studies & Tech Assets (Technology, ADA Upgrades) | 2 | \$400,798 | 0.1% |
| 6 | Shoreline Assets (Marinas & Boat Launches, Bluff Stabilization, Beaches) | 22 | \$26,710,000 | 5.5% |
| 7 | Utility Infrastructure & Services (New Electrical Services, Park Outdoor Lighting, Telephone & POS; Sanitary Sewers, Storm Sewers, Landfill) | 109 | \$21,636,550 | 4.4% |
| 8 | Green Space - Golf | 15 | \$12,250,000 | 2.5% |
| 9 | Green Space- Water Bodies & Riparian (Rivers & Creeks, Lagoons) | 1 | \$6,330,000 | 1.3% |
| 10 | Natural Areas | 1 | \$17,115,000 | 3.5% |
| 11 | Aquatics (Aquatic Centers, Wading & Splashpads, Indoor & Deep Wells) | 135 | \$25,075,000 | 5.1% |
| 12 | Pedestrian Bridges | 155 | \$9,689,000 | 2.0% |
| 13 | Playgrounds | 112 | \$41,285,000 | 8.5% |
| | Other | 260 | \$9,242,162 | 1.9% |
| | Total | 2,598 | \$487,748,087 | |

Source: Audit Services Division table created from data provided by Parks staff.

Forty-four percent is for impervious surfaces which include Parkway Roads, Multiuse Trails, Internal Park Roads, Parking Lots, and Park Walks.



Chart 2
Share of Funding by Category



Source: Audit Services Division table created from data provided by Parks staff.

Of the funding for impervious surfaces, 99.5% or \$214 million is slated for the projects that Parks classified as replacement of those surfaces.

Table 21 shows the breakdown of the projected spending for the impervious surfaces within the \$500 million plan. Of the items classified for replacement, 74 items have a useful life of 15 years and 493 have a useful life of 20 years.

| Table 21 Impervious Surfaces by Type of Expense | | |
|--|----------------------|------------|
| Type | Amount | % of Total |
| Demolition | 0 | 0.00% |
| Inspection | 0 | 0.00% |
| Maintenance | 0 | 0.00% |
| New | \$49,019 | 0.02% |
| Renovation | \$963,314 | 0.45% |
| Replacement | \$214,729,244 | 99.53% |
| Total | \$215,741,577 | |

Source: Audit Services Division table created from data provided by Parks staff.

The process to secure funding for a capital project involves many layers and Parks does not determine what is ultimately funded. We compared over a five-year period Parks capital at the varying stages and found that the amount adopted for parks was 39% of the request submitted by Parks to the Capital Improvement Committee (CIC).

The County's budget process for capital projects has many steps. First, Parks develops and submits a requested capital budget. This list is reviewed, and items are approved by the Capital Improvement Committee. The County Executive selects which projects are funded within the annual Recommended Budget. The Recommended Budget is reviewed, possibly amended, and then adopted by the County Board. The County Executive can either sign the



updated budget or veto any items they do not approve of and send it back to the Board for veto override. The final product is the annual Adopted Budget at the County.

We did a comparison from 2020 to 2024 of:

- What was in the 30-year deferred maintenance and future capital needs plan
- What Parks submitted to the Capital Improvement Committee
- What was included in the adopted capital budget
- What was actually expended during the five-year period

We found that the request for expenses submitted by Parks from 2020 to 2024 to the CIC was in excess of the amount projected in the 30-year deferred maintenance and future capital needs plan. The amount that was adopted by the County was 39% of the Parks request to the CIC as shown in Table 22. While we included the actual expenses by year and the annual adopted budget, it should be noted that expenses adopted in one year may not be spent until future years.

| Table 22 Comparison of Expense Amounts 2020 to 2024 for Capital Budget Process | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|---------------|
| Category | 2020 | 2021 | 2022 | 2023 | 2024 | Total |
| 30-year Deferred maintenance future capital needs plan | \$47,583,924 | \$23,325,816 | \$21,102,452 | \$20,831,370 | \$21,827,874 | \$134,671,435 |
| CIC Requested | \$21,211,902 | \$6,520,267 | \$42,757,451 | \$44,933,748 | \$58,510,945 | \$173,934,313 |
| Adopted Capital Budget | \$7,838,347 | \$8,111,606 | \$14,175,733 | \$17,478,819 | \$20,430,955 | \$68,035,460 |
| Actual Capital | \$7,709,281 | \$8,341,852 | \$9,881,050 | \$12,691,515 | \$22,961,247 | \$61,584,945 |

Source: Audit Services Division table created from data provided by Parks staff.

As a part of the 2024 Budget, \$500,000 in funding was provided to Parks to dispose of capital assets. One project was included from our sample.

In the 2024 Capital Budget, Parks received \$500,000 in funding through the Parks Building Demolitions – Phase 1 Capital Project. This project calls for Parks to prioritize the demolition of buildings, assets, or areas of pavement no longer in use. In June of 2024, the Executive Director of Parks appeared before the County Board to request authorization to dispose of various capital assets to promote the long-term sustainability of the Parks system. Included in the request was the demolition of the pavilion at St. Martins Park. Parks stated in their report that the building is not used by Parks and has significant safety concerns, including a failing roof. Removing this 1,190 square foot structure would complement the already removed asphalt pad at this location and provide additional green space at this park adding more recreational space adjacent to a school.

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.

The 2009 audit report included the following recommendation: For reporting of accumulated deferred maintenance, include only amounts that represent current rather than future repair and maintenance needs. Include information on outside revenue sources available to offset reported costs. Our review in this section showed that Parks has continued to use a list that includes both deferred maintenance and future capital needs. There is value in planning for



future needs, therefore, we are no longer recommending that the list be modified to focus solely on deferred maintenance.

However, the list was created in 2019, it is outdated in 2025. There has been five years of both capital and major maintenance expenses at Parks without an update of the list. It should be noted that it is not anticipated that the deferred maintenance and future capital needs of Parks will have diminished since the last calculation in 2019 due to several factors including rising construction costs, adopted funding levels at the County and shifting needs. The continued labeling of the list as “deferred maintenance” causes confusion over what the list is comprised of, therefore, we recommend:

8. 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.



AUDIT SCOPE AND METHODOLOGY

In 2009 our audit “A Tale of Two Systems: Three Decades of Declining Resources Leave Milwaukee County Parks Reflecting the Best and Worst of Times” identified the need for Parks to improve its process for asset management and the prioritization of infrastructure needs. We sought to follow-up on the status of the findings and recommendations from 2009. The objectives of the audit are to determine the change in the visual condition of parks infrastructure since our last audit; to determine if Parks has continued the infrastructure condition assessment work as identified in the 2009 *A Tale of Two Systems* audit; and to determine system-wide major operational asset management changes, including but not limited to, public-private partnerships, friends group and equity efforts which have occurred since 2009.

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.

Our review was limited to the areas specified in this Scope and Methodology Section. During the duration of our audit we:

- Reviewed relevant County Board proceedings, Resolutions, Administrative Manual of Operating Procedures (AMOPs), ordinances, and budgets, regarding issues, concerns, recommendations, and procedures related to Parks and Friends Groups
- Reviewed MCO Chapter 13 - Guidelines for County Departments Establishing Partnership with Support Groups.
- Reviewed MCO Chapter 32.8 – Due Diligence as it relates to Parks and 3rd Party financial reporting systems and controls
- Reviewed Wisconsin State Statute Chapter 59.52 (19) regarding the County Board’s authority for accepting donations, gifts, and grants.
- Reviewed the 2014 Green Book - Internal Control Standards for relevant internal controls.
- Reviewed MCO 56.14 Records Management ordinance for reference to retainment of inspection records.
- Reviewed Department of Agriculture, Trade and Consumer Protection Chapter 76 – Safety, Maintenance and Operation of Public Pools and Water attractions for reference to annual maintenance inspection requirements and form retention.
- Reviewed the 2023 Model Aquatic Health Code for reference to annual maintenance inspection requirements and form retention.



- Reviewed The U.S. Consumer Product Safety Commission (CPSC) Playground Safety Book and The Benefits of a Playground Safety Audit pdf for reference to annual maintenance inspection requirements and form retention.
- Assessed internal controls relevant to the audit objectives. This included the review of Parks policies, procedures, and practices regarding asset management, including asset monitoring, condition assessments, and data system storage. We did not find any internal control findings significant to our audit objectives.
- Performed judgment samples for the selection of Parks to review based upon the 2009 audit, for the asset types for review and alternative funding for improvements at some parks. As such our findings cannot be applied to the universe of Parks, Parks' assets or Parks' alternative funding.
- Assessed whether the audit had any aspects of diversity, equity, inclusion and accessibility throughout the planning and fieldwork and identified the Parks usage of the Racial Equity Index for both capital and major maintenance project planning.
- Conducted internet research to identify studies and audits that provide useful background information, relevant industry standards, performance measures, best practice comparisons, and recommendations concerning asset management and compliance.
- Reviewed the 2009 Audit report "*A Tale of Two Systems*" and the Follow Up Status Reports regarding the implementation of the audit recommendations and their potential impact on the current audit.
- Reviewed the 2010 Audit report "2010 Maintenance & Repair Audit – Milwaukee County Needs to Commit to a Preventive Repair & Maintenance Program to Ensure Public Safety" and the Follow Up Status Reports regarding the implementation of the audit recommendations and their potential impact on the current audit.
- Reviewed Wisconsin Policy Forum reports, SEWRPC – Open Space Plan and other public references regarding the Milwaukee County Parks' system, Parks' capital infrastructure and deferred maintenance, as well as references to Parks' \$500M in deferred maintenance/capital improvements.
- Researched best practices and guides for playground and aquatics recordkeeping practices from the CPSC and the CDC websites.
- Reviewed County Legislative Information System, various County reports, departmental interviews, and emails to compile a listing of new revenue streams, alternative sources of funding, alternatives to asset maintenance and a high-level review of a history of the Milwaukee County Mitchell Horticultural Domes since 2009.
- Reviewed the Parks website for current and upcoming capital improvement projects, the status of the projects, funding sources and amounts, and associated expenditures.



- Using a judgmental sample, visited 50 parks and conducted a physical inspection. Visual and photographic evidence was documented. Based on the visual and photographic evidence, the 19 parks reported on in the 2009 audit report were selected to be the focus of the current audit.
- Reviewed current photographic evidence of the 19 parks selected and revisited sites to document status in photos and documented changes that have occurred since 2009.
- Reviewed Parks Adopted Operating Budget and Adopted Capital Budget information for the years 2009 – 2024 for capital projects completed at the parks selected for this project.
- Using reports from the County Legislative Information System, obtained and reviewed the Capital actuals reported within the Capital Improvements Program and compared against actuals reported within the County's financial system.
- Corresponded with the Comptroller's Office and obtained financial data relating to Parks Capital Projects for the years 2009 – 2024. Completed a review of the data provided.
- Obtained and reviewed financial data for the years 2009 - 2024 from the County's Financial Systems PowerBI and INFOR for Capital Outlay and Major Maintenance Accounts as well as Capital Project expenses.
- Corresponded with the Parks Financial Department to obtain the financial data for Capital Outlay and Major Maintenance Accounts as well as Capital Project expenses for the years 2009 - 2024. Completed a review of the data provided.
- Obtained and reviewed Parks working 30-year Deferred Maintenance Spreadsheet which projects out Parks capital outlay and deferred maintenance costs.
- Corresponded with the Parks Financial Department to obtain the revenue data for the Parks Beer Gardens for the years 2009 - 2024. Completed a review of the data provided.
- Obtained and reviewed revenue data for the years 2009 - 2024 from the County's Financial Systems PowerBI and INFOR for the Parks Beer Gardens.
- Interviewed and corresponded with key Milwaukee County Parks staff to gain an understanding of their roles and responsibilities regarding Parks assets and infrastructure, asset management, asset tracking and decision making, and future strategic plans.
- Obtained Parks Maintenance Standards and Inspection Checklists used by the Parks Maintenance department and reviewed for asset assessment procedures.
- Obtained and reviewed Parks Playground Inspection forms from the Parks Playground Technician. Reviewed playground asset assessment data on the relevant 19 parks documenting compliance with established assessment frequencies and that management process is occurring.



- Obtained access to the Parks GIS Viewer and the CityWorks excel spreadsheets in SharePoint. Reviewed asphalt asset assessment data on the relevant 19 parks documenting compliance with established assessment frequencies and that management process is occurring.
- Interviewed key and corresponded with key Milwaukee County DAS – Facility Maintenance departmental staff to gain an understanding of their role in Parks asset management and how linear assets are assessed and maintained.
- Interviewed key and corresponded with key Milwaukee County DAS - Architecture, Engineering & Environmental Services departmental staff to gain an understanding of their role in Parks asset management and how linear assets are assessed and maintained.
- Obtained access to Milwaukee County's VFA facility condition assessment system. Reviewed and analyzed facility condition assessment data for the 19 parks documenting compliance with established assessment frequencies.
- Reviewed and tested asset inventory/infrastructure management data and property condition life cycle documented in the VFA system. Reviewed building assessment data on the relevant 19 parks documenting compliance with established assessment frequencies and that management process is occurring.
- Obtained and reviewed DAS - Architecture, Engineering & Environmental Services SOPs relating to Parks Asphalt asset assessments.
- Interviewed and corresponded with key Milwaukee County DAS – IMSD departmental staff to gain an understanding of their role in Parks asset management and how, and when, asset assessment information is added to the GIS system.
- Used the County Legislative Information System, DocUSign, and various County reports, obtained, reviewed, and analyzed numerous County agreements between Parks and 3rd party partners and Friends' groups for contract language regarding alternatives to Parks asset management, maintenance requirements, alternative funding sources, and maintenance fund obligations.
- Corresponded with the Parks Planning Department and Contracts Department to obtain the final expense data for high profile alternative funded projects at various parks.
- Reviewed documentation of Friend's Group and 3rd Party ventures (for property not managed by Parks) annual service reports, annual meetings, and annual financial reports as required by MCO Chapter 13
- Reviewed the requirements of MCO Chapter 32.88 for the County's due diligence requirements.





Milwaukee County Parks
9480 Watertown Plank Rd.
Wauwatosa, WI 53226

Date: June 17, 2025
Subject: Milwaukee County Parks Department Response to “Pictures Worth a Thousand Words: Revisiting Parks from 2009 Shows Almost All Parks Improved Despite Asset Management System Issues”

Milwaukee County Parks staff work tirelessly to improve our parks and facilities despite resource constraints and the challenges of maintaining a legacy park system. Our ability to sustain the 153 parks is incredibly important to Milwaukee County residents and visitors as the park system is a major quality of life amenity that supports healthy lives while also being an ecological asset that is on the front lines against climate change. As a park system that is simultaneously urban, suburban, and rural, Milwaukee County is tasked with providing facilities that most park systems do not. In addition to the basic park and recreation services that our community expects, Milwaukee County Parks also provides two horticultural facilities in the Mitchell Park Domes and Boerner Botanical Gardens, 13 golf courses, 31 splash pads and wading pools, a lakefront marina with 655 boat slips, 11 pools and aquatic parks, a 220-acre nature center, 135 miles of paved trails, and over 9,000 acres of natural areas.

This audit report, “Pictures Worth a Thousand Words: Revisiting Parks from 2009 Shows Almost All Parks Improved Despite Asset Management System Issues”, focuses primarily on Parks’ performance in maintaining certain buildings and grounds. When reviewing this report, it is important to consider that the Milwaukee County Parks Department is responsible for maintaining 1.37 million square feet of building space spread across 440 buildings. This report offers a window into this vast universe of building maintenance responsibility. Due to a desire to improve services and also a shrinking maintenance budget, Parks has formed partnerships with dozens of agencies and organizations for the management of park assets. This dispersed model of management has its limitations when trying to instill system-wide asset management principles, but in the end, forming partnerships is the best option that we have to actually improve park services and facilities.



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The Milwaukee County Parks system has dozens of facilities that have suffered from deferred maintenance, but that lack of investment is not due to a lack of care from Parks staff. A lack of investment is the result of competing interests within the annual capital budget where the replacement of facilities is needed, but since that investment competes with higher priorities at Milwaukee County then Parks staff is left responsible for maintaining increasingly aging assets. We appreciate our hardworking, dedicated staff and believe that they deserve the admiration of park users and the community for doing their jobs with less resources and less staff than is actually needed to be truly successful. Creativity, collaboration, and an appreciation for the value of public service guide our daily work ethic and it has produced great results.

While in recent years we have maintained what we have inherited from prior generations and preserved them for future generations, major changes are needed in order for the parks system to become more sustainable. Beginning in 2024, Milwaukee County Parks established a 3-year strategic plan. That plan is attached at the end of this letter for reference, in it are priority actions that are meant to reduce the maintenance responsibilities of the park system and to transition to a new vision for how parks are provided in our community. Concepts such as converting parkway roads to bicycle and pedestrian trails have the dual benefit of reducing capital and operating expense while also encouraging healthy activities in support of the County's Vision. Reducing the footprint of parks facilities and implementing recommendations from the Aquatics Facility Plan will bring greater sustainability to our ability to provide these services. Transitioning actively mowed grass to natural areas will reduce operational burdens over time while also enhancing habitat.

Since 2009, when the first audit referenced in this report was completed, a lot has changed within Milwaukee County and its Parks system.

- 2019 – Milwaukee County declares racism a public health crisis. One impact of this is the creation of Chapter 108 of Milwaukee County General Ordinances which directs Departments to establish a strategic framework of establishing actions in support of the County's Vision.
- 2019 – The Milwaukee Parks Foundation is established which supports the Parks Department financially through philanthropy and also strategically through the development of key partnerships. Financial support from the Milwaukee Parks Foundation has grown to provide \$1,350,340 in direct philanthropic support for parks in addition to their organizing of over 4,000 volunteers to help improve parks.
- 2020 – The global coronavirus pandemic begins, public health resource distribution within public spaces such as Milwaukee County Parks becomes increasingly important. The use of outdoor recreation spaces also reaches new heights with historic levels of use on Milwaukee County trails, parks, golf course, natural areas, beaches, and other outdoor areas. Increasing usage of parks facilities is a positive development and it has helped to dramatically increase the activity on Milwaukee



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County Parks golf courses. This change in use does also brings new challenges with enhanced maintenance and improvement expectations.

- 2020 – Parks creates the Park Equity Index, an objective ranking of all Milwaukee County Parks which prioritizes racial and health equity to produce a score that helps prioritize investment in these spaces in support of the County’s Vision.
- 2020 – the Milwaukee Estuary Area of Concern (AOC) begins receiving financial support from the Great Lakes Restoration Initiative to support the remediation and restoration of waterways and beaches throughout Milwaukee County. Over time, the AOC has provided over \$30 million to partner agencies carrying out this work including over \$13 million in contributions to Milwaukee County Parks’ efforts to relocate South Shore Beach and to improve habitat and water quality in the Milwaukee River and Menomonee River watersheds.
- 2021 – the Wisconsin Policy Forum releases its report [Sinking Treasure: A look at the Milwaukee County Parks’ troubled finances and potential solutions](#). This report “considered options for creating a sustainable financial path for Milwaukee County Parks. Its focus was on both steps needed to promote fiscal viability and also the imperative to update parks assets and offerings to meet the needs and expectations of citizens in the 2020s (and beyond) to further Milwaukee County’s strategic emphasis on racial equity.” An update and follow-up to this report was completed in 2024 titled [Natural Partners: How Local Collaboration Could Help Fix the Milwaukee County Parks](#). This second report recommends expanded partnerships with other public agencies to sustain park services in areas where there is strategic overlapping interest between agencies’ missions.
 - The following strategic partnerships have been established since the 2009 Audit report was completed. Some of these partnerships have been established with the intention of implementing the Policy Forum report recommendations, while others have naturally developed between partner organizations and the County.
 - Friends of Hoyt Park and Pool begin operations of the Tosa Pool at Hoyt Park. (2011)
 - City of Oak Creek and Milwaukee County swap parkland to enable development and preservation of natural areas at S. 13th St. and Ryan Rd. (2018)
 - City of Milwaukee improves Dineen Park amenities as part of a stormwater management project (2019)
 - City of Greenfield leases Kulwicki Park under a 15-year management agreement to enable park improvements (2019)
 - Milwaukee Metropolitan Sewerage District (MMSD) improves Pulaski Park amenities as part of a stormwater management and de-channelization project on the Kinnickinnic River (2020)



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- Kellogg PEAK Initiative completes construction on a new youth services and community center in Tiefenthaler Park (2021)
- Milwaukee Beach Ambassador Program begins operation to provide water safety support on the lakefront in the absence of Milwaukee County lifeguards (2022)
- The Ability Center of Wisconsin breaks ground on a new universally accessible park to improve Moss Universal Park, formerly known as Wisconsin Avenue Park (2023)
- City of Milwaukee provides significant funding through Tax Incremental Financing Districts for improvements to Juneau, Cathedral Square, Zeidler Union Square, Red Arrow, Pere Marquette, and Walker Square Parks (2024)
- The Harley Davidson Foundation and Milwaukee County enter into a 10-year partnership for naming rights and improvement to Harley Park, formerly known as Highland Park (2024)
- City of Glendale improves the Oak Leaf Trail through the Milwaukee River Parkway (2024)
- Two Weathervanes LLC enters into a Lease with Milwaukee County for the maintenance and improvement of the Loomis barn in the Root River Parkway (2024)
- Village of Greendale and Milwaukee County collaborate to swap parkland to enable park improvements to the Dale Creek and allow for continued preservation of Grootemaat Woods (2025)
- MMSD begins construction to improve Jackson Park amenities as part of a stormwater management and de-channelization project on the Kinnickinnic River (2025)
- Urban Ecology Center completes construction on a new Washington Park branch including a new community center and naturalization of parkland (2025)
- Beginning in 2021 and continuing into 2022, Milwaukee County was fortunate to receive received American Rescue Plan Act (ARPA) funding through the federal government's State and Local Fiscal Recovery Fund. Milwaukee County Parks received over \$21 million worth of investment through ARPA and this funding was applied to projects that help improve energy efficiency of buildings and facilities thereby reducing the long-term operating costs of the parks system.
 - Crime Prevention Through Environmental Design public safety improvements - \$1,149,500
 - Safe routes to parks pedestrian improvements - \$1,287,000
 - Lake Michigan Bluff stability study - \$267,850
 - Boat launch electronic pay stations - \$69,300



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- Parkway conversion to bicycle and pedestrian trails - \$2,648,800
- Fuel inventory management system update - \$695,048
- Building occupancy control updates - \$274,560
- Energy efficient light fixture upgrades - \$3,000,000
- King Community Center building exterior improvements - \$3,015,000
- Golf course irrigation and cart path construction - \$6,435,000
- Steam boiler replacements - \$1,474,000
- Sherman Park reimagined collaboration with Mary Ryan Boys and Girls Club - \$962,303
- TOTAL ARPA INVESTMENT - \$21,278,361

This report makes certain recommendations on process improvements related to building and facility asset management. Milwaukee County has made a lot of investment in asset management systems such as VFA or the County Facility Planning Steering Committee. Improvements to documentation and process are worth considering, but third-party asset management is a model that Milwaukee County has become increasingly reliant upon to provide service enhancements. Through the examples and timeline listed above, we are intending to show that these new and expanded partnerships reflect a Parks system that has embraced creativity in trying to bring in new resources to offset declining public support for parks amenities.

The photographs within the report focus on aesthetics at some facilities and we are proud of the progress that has been made. Aesthetics are important, curb appeal can be the thing that draws in a person to use a park or it could deter them from ever stepping foot in one. Having to maintain the aesthetics of a facility directly draws from other facility investment that could occur and maintaining high quality aesthetics can hide the fact that building mechanical systems and other back of the house functionality is severely underfunded.

This report and response letter focus on the physical condition of buildings and the financial reality of the Milwaukee County Parks Department. All of this content is focused on our ability to sustain a parks system that is facility-rich but one that does not, in a significant way as compared to our peers, provide direct programming and support to community members. Our inability to fund improvements to the park system also extends to our lack of funding to provide social services and recreational services that our community severely needs. As we look to improve the parks system, we will consider the recommendations of this audit report, but we are also firmly rooted in answering the question “what does a thriving park system look like?” In response, we would offer that a focus on these recommendations would produce meaningful growth of the parks system in the direction that is needed to support our community’s needs –



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- Milwaukee County Parks is able to invest upstream to address health outcomes, where health and human services' "no wrong door" approach is applied in new and existing facilities to meet the community's needs.
- Our parks system, which has for over a century been the environmental backbone of the County, serves as a bulwark against the threats of climate change – resilient to surging storm strength, protected from eroding Lake Michigan bluffs, home to an inventory of resilient trees providing habitat for birds and animals as well as shelter for all from increasing heat, and has clean freshwater resources for all to enjoy.
- The Parks Department is financially sustainable and has adequate funding to not just focus on maintaining what we have, but to build new amenities that meet current and future needs of the community.

Sincerely,

Guy Smith
Executive Director, Milwaukee County Parks



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MISSION, VISION & VALUES

MISSION

To steward a thriving park system that positively impacts every Milwaukee County Park visitor.

VISION

To foster dynamic connections through our land and community, heighten the quality of life in the county, and lead as a model park system.

VALUES

FUN: We provide unique spaces for people of all abilities to play and enjoy life.

INCLUSIVE: We strive toward racial equity, supporting all abilities, and reflect the people we serve.

GREEN: We care about the world around us and our impact on it.

RESOURCEFUL: We cultivate partnerships & stewardship opportunities.

YOUR BACKYARD: We provide parks for all.

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3-YEAR STRATEGIC PLAN : PRIORITY ACTIONS

STRATEGIC PLAN

01

EQUITABLY BALANCE
THE PARKS SYSTEM TO
BE SUSTAINABLE

02

ADVANCE RACIAL
EQUITY AND ENHANCE
ACCESSIBILITY

03

INVIGORATE
COMMUNITY HEALTH
AND WELLNESS
TO HEIGHTEN
QUALITY OF LIFE

04

ACTIVELY ENGAGE
COMMUNITY AND
CULTIVATE CREATIVE
PARTNERSHIPS AND
VOLUNTEERISM

05

GROW AND RETAIN A
DIVERSE WORKFORCE

PRIORITY ACTIONS

- ✓ Complete a comprehensive parks system study that determines how to prioritize and balance park services as a sustainable (environmental, fiscal) portfolio

- ✓ Develop long-range (20+ year) plans for individual parks

- ✓ Encourage and empower staff to identify unsustainable practices and implement new ways of doing things to save costs. Share success stories across Parks to implement more widely

- ✓ Transition to more natural areas - reinvest in forestry, tree canopy, and non-maintained areas; use environmentally sustainable techniques

- ✓ Assess and reduce barriers for different users through an equity review; identify changes needed to make processes more accessible

- ✓ Develop sister friends groups to increase investment and programming in high equity need parks

- ✓ Innovate and increase number of accessible facilities above and beyond ADA compliance

- ✓ Provide multi-lingual signage in targeted areas and multi-lingual options for external communications and processes

- ✓ Expand trail system with a focus on sustainable maintenance and maximum usage

- ✓ Assess recreation gaps and make investments based on Level of Service data

- ✓ Transform less used recreational spaces and experiences based on user demand and preferences

- ✓ Prioritize healthy activity through our capital planning and investments

- ✓ Increase awareness, outreach, promotion, and education about parks by creating a new liaison position in each region

- ✓ Increase investments and partnerships with community and friends groups

- ✓ Engage Parks Foundation, Park People, and other philanthropic organizations and businesses to communicate our needs and increase funding

- ✓ Increase the number of volunteers helping with specific and meaningful improvements (invasive species removal, trails, clean-up, etc.)

- ✓ Increase direct engagement with communities of color for recruitment efforts

- ✓ Improve training, support, coaching for hiring managers to reduce bias in personnel management (hiring, coaching, promotions, etc.)

- ✓ Increase retention through focused training for entry level and seasonal employees.

- ✓ Create career pathing with mentoring and shadowing to increase diversity of leadership

- ✓ Identify and remove all potential barriers and biases for hiring (CDL, driver's licenses, associate degree, redacting personal info, restrooms, etc.)

3-YEAR STRATEGIC PLAN : KEY PERFORMANCE INDICATORS

STRATEGIC PLAN

01

EQUITABLY BALANCE THE PARKS SYSTEM TO BE SUSTAINABLE

02

ADVANCE RACIAL EQUITY AND ENHANCE ACCESSIBILITY

03

INVIGORATE COMMUNITY HEALTH AND WELLNESS TO HEIGHTEN QUALITY OF LIFE

04

ACTIVELY ENGAGE COMMUNITY AND CULTIVATE CREATIVE PARTNERSHIPS AND VOLUNTEERISM

05

GROW AND RETAIN A DIVERSE WORKFORCE

KEY PERFORMANCE INDICATORS

- ✓ Completed Parks Facility Action Plan (Capital Project)
- ✓ Complete long-range plans for 3 identified parks
- ✓ Reduce actively maintained building space by 5% on per square footage basis
- ✓ Identify \$500,000 in cost savings based on smart portfolio management
- ✓ Reduce actively managed lands by 100 acres and increase designated Natural Areas by 100 acres
- ✓ Increase tree plantings above existing planned amounts by 1,350

- ✓ Increase free picnic sites and fields by 8-10 in each region
- ✓ Complete equity review of processes
- ✓ Remove at least 3 user barriers
- ✓ Foster 3 collaborations between friends groups to support high equity need parks
- ✓ Create 1 fully accessible playground
- ✓ Upgrade or replace 3 facilities or amenities with full accessibility
- ✓ Create a multi-lingual signage plan (Spanish and Hmong)

- ✓ Complete Trail comprehensive plan
- ✓ Increase trail system by 10 miles
- ✓ Establish a baseline of trail usage
- ✓ Create 3 pickleball court sites with one in each region
- ✓ Improve the condition of 20 basketball courts and construct 1 new marquee court
- ✓ Implement 3 recommendations from the Aquatics facility plan

- ✓ Hire 3 full-time engagement staff
- ✓ Increase active friends groups by 20%
- ✓ Leverage \$300,000 annually from philanthropy (Milwaukee Parks Foundation) with at least \$100,000 addressing deferred maintenance
- ✓ Increase number of volunteers and hours served from 900 and 16,000 to 1,350 and 24,000

- ✓ Identify current baseline of diversity among workforce and track progress
- ✓ Increased number of diverse applicants to better reflect county demographics
- ✓ Increase mentorship, training, and development opportunities for staff
- ✓ Create discrete, measurable career path with competencies by area or position
- ✓ Increase rate of conversion of seasonal staff to full-time
- ✓ Reduce at least 3 barriers to hiring

MILWAUKEE COUNTY

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BY MILWAUKEE COUNTY EMPLOYEES,
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IT'S DISHONEST • IT'S UNFAIR • IT'S WRONG

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