



2050 Parks & Golf Fiscally Thriving Plan

Washington County, Wisconsin

A guide to a financially sustainable and thriving parks & trails system and golf course for Washington County



Effectively planning for the Quality of Life for Washington County residents and fostering Economic Growth and Vitality

October 2022

Acknowledgements

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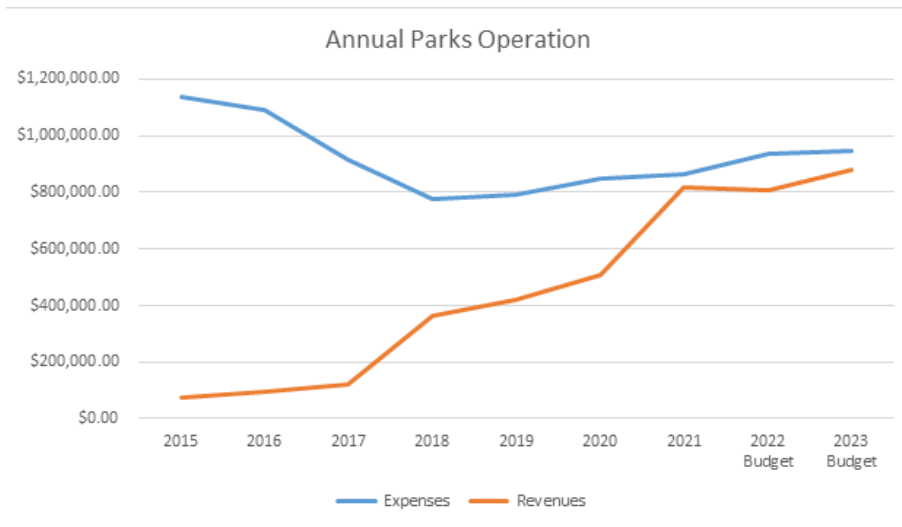
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1 Introduction and Background

Since 2017, the Natural Resources Department, under the advisement of the Land Use and Planning Committee, has developed and refined a plan to achieve financial independence and fiscal sustainability for the Parks. The goals of this initiative are to have a county parks system that is thriving and independent of the property tax levy and to foster our goal of *Economic Growth and Vitality and Well Governed and Administered County*. See Exhibit A for a full list of relevant County priorities. To date, this work has reduced property tax levy funding in the operating budget and has produced investment in new parks amenities for the first time in decades via user fees, rental revenue and donations. Figure 1 below illustrates the historical expense ‘cuts’ facing the park system. The first financial sustainability plan in 2018, which enacted the park entrance fee, began the revenue diversification discussed in Section 2 and reinvestment in the park system. In 2021, park maintenance expenses were not supported by property tax levy for the first time as depicted in Figure 2.

FIGURE 1: CHANGE IN PARKS OPERATING - EXPENSES AND REVENUES 2015- 2023*



*NOTE: Budgeted expenses and revenues do not include County grounds maintenance.

FIGURE 2: PROPERTY TAX LEVY 2016- 2023



During the same time, the Washington County Golf Course became debt free in 2016 and in 2018 began supporting Washington County enterprise financially as one of the revenue streams discussed in Section 2. Hitting its stride in 2021, Washington County Golf Course had a record number of rounds following the COVID-19 pandemic. Staff was awarded the Wisconsin PGA Player Development Award for player development and growth of the game and their net fiscal impact over 10 years on the community was estimated at \$1.2 million dollars. The Washington County Golf Course Celebrated its 25th anniversary season in 2022. Roughly \$3 million dollars in honor of the Silver Jubilee was placed in a permanent endowment fund whose distribution will support the golf course enterprise and County parks forever – community benefactors, again, donated half the fund and the County matched it. Current success at Washington County Golf Course makes the planning for economic downturns and future operational and capital needs more prudent than ever.



Work has now shifted to take Washington County Parks and Golf from a fiscally sustainable operation to fiscally thriving for the foreseeable future. To successfully do this, strategies and initiatives need to be in place to maintain our properties and amenities and seek to add amenities that the citizens desire. Goals of this plan include developing and executing revenue growth strategies that align with rising annual expenses, supporting proper maintenance of existing infrastructure and institutionalizing operation independent of tax levy support through 2050. Once these are achieved, we can begin prioritizing and appropriately planning for the addition of new amenities desired by Washington County Citizens and their ongoing operational and maintenance needs.

This 2050 Parks & Golf Fiscally Thriving Plan contains the following elements for the Parks Enterprise and Golf Enterprise 1) an introduction and background to the 2050 Parks & Golf Fiscally Thriving Plan; 2) a discussion of the current revenue mix and trends; 3) an overview of the 2050 planning process resulting in a breakdown of recommended average annual funding necessary to adequately maintain desired infrastructure; 4) Project Prioritization and 5) Recommendations and Next Steps.

Plan Disclaimer

This plan is subject to budget appropriation in each budget process and is intended to serve as a planning tool. Actual revenues and expenses consistent with the direction outlined in this plan will be approved as recommended by the County Executive and by the full Washington County Board of Supervisors during each budget. This plan is structured around information gathered by the Washington County Natural Resources Department.

2 Revenue Mix and Trends

In 2018, Washington County created an enterprise fund to account for park and trail activities in Washington County. Washington County Golf Course was created as an enterprise fund in 1997. Enterprise fund accounting is a separate accounting and financial reporting mechanism for revenues and expenditures that allow for the separation of these functions. This allows enterprises to operate more independently as businesses.

The Parks Financially Sustainable planning in 2018 emphasized reducing the property tax support and creating diversity in revenues to strengthen the revenue structure of the parks system to reduce its vulnerability to economic cycles. Major revenue streams utilizing 2021 actuals are depicted in Figure 3 and Figure 4 below.

FIGURE 3: PARK REVENUES – 2021 ACTUALS

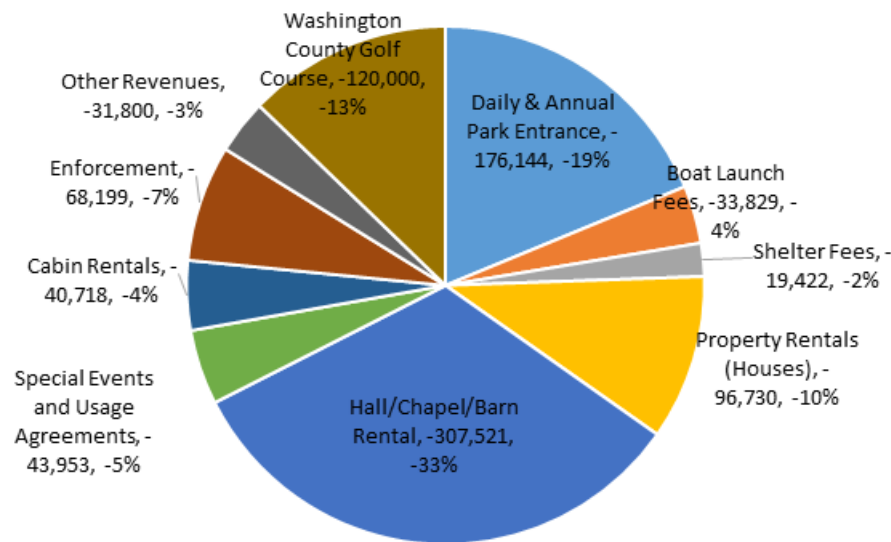
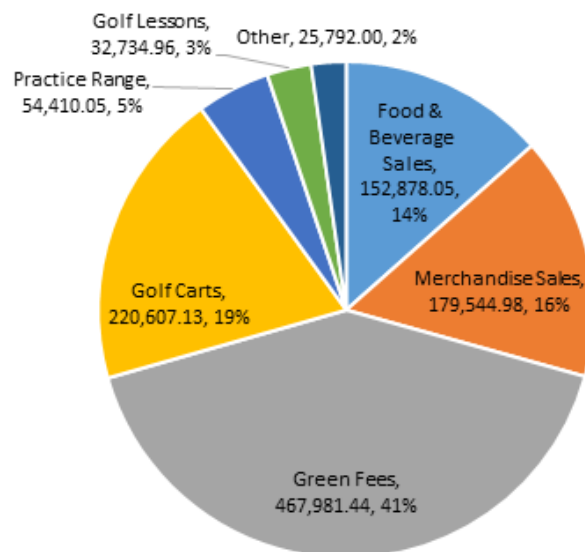


FIGURE 4: GOLF REVENUES – 2021 ACTUALS



PARKS TOP REVENUE SOURCES

• BASED ON 2021 •

VENUE RENTALS

\$307,521 • 33%

Homestead Hollow \$94,607
 Glacier Hills \$143,961
 Sandy Knoll \$68,953

The Barn at Homestead Hollow



Glacier Hills Hall & Chapel



The Barn at Sandy Knoll



PARK ENTRANCE FEES

\$176,144 • 19%

Daily Pass Sales \$32,097
 Annual Pass Sales \$144,047



PROPERTY RENTALS

\$96,730 • 10%

Leonard J. Yahr \$32,398
 Glacier Hills \$34,375
 Sandy Knoll \$29,957

Leonard J. Yahr Ranger House



Glacier Hills Ranger House



Sandy Knoll Ranger House



3 2050 Planning Process

The first step in the process of developing the 2050 Parks and Golf Fiscally Thriving Plan was to thoroughly inventory and document our infrastructure and assets. This was completed by a combination of using ArcGIS to collect assets and structures in the field and map them (Figure 5 – snapshot from ArcGIS). Once they were mapped, a long term maintenance replacement plan was created for each individual asset and structure and cost estimates were completed for those items (Figure 6 – snapshot of inventory spreadsheet per park). Cost estimates were completed using a combination of finding the current costs of like assets (water heaters, windows, paint, etc..), and using per unit numbers from the current year (asphalt replacement per square foot, flooring per square foot, etc...). Cost estimates were then combined with the ArcGIS data and a spreadsheet was generated in order to organize and sort the data.

FIGURE 5: ArcGIS FIELD INVENTORY

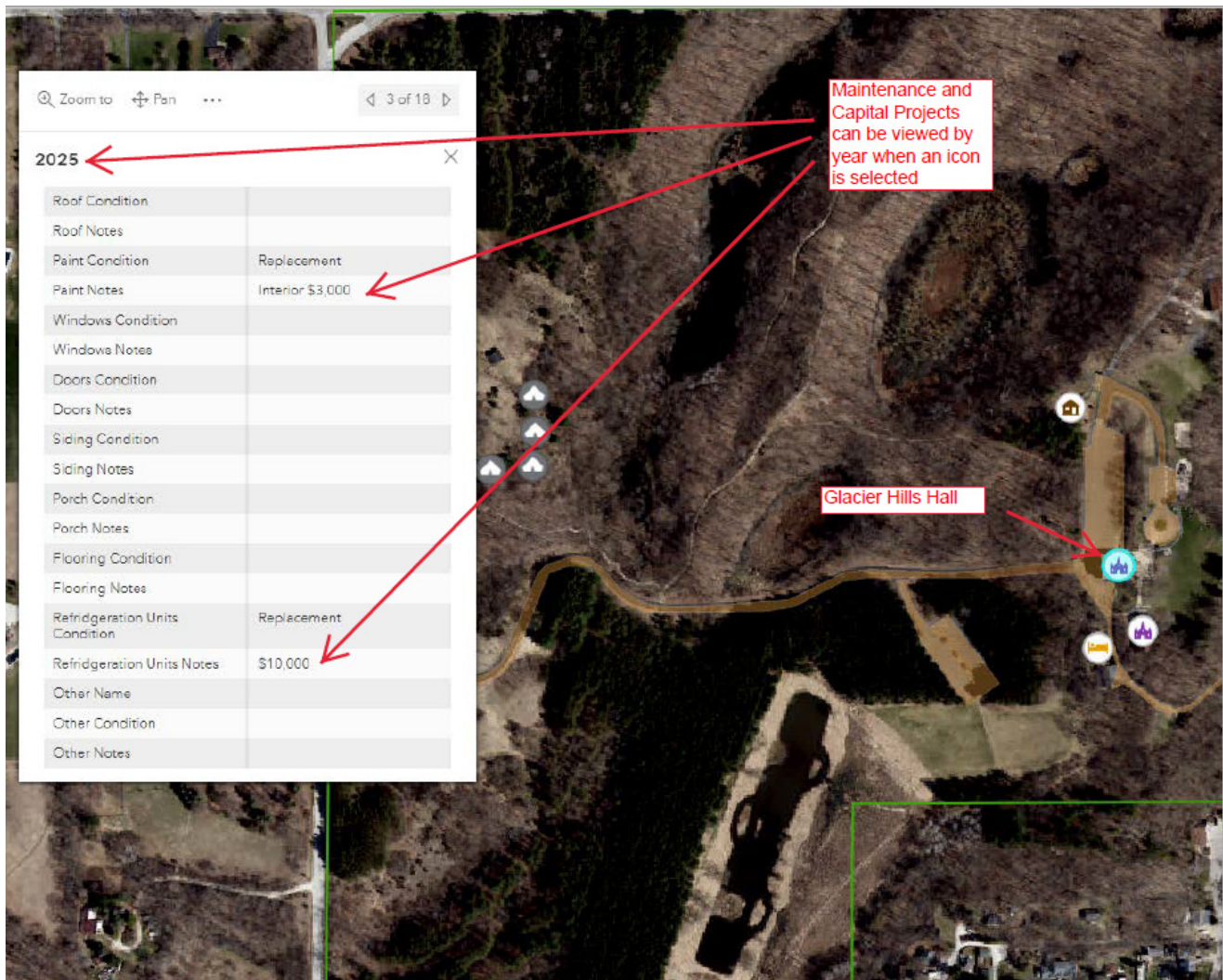


FIGURE 6: PARK INVENTORY

Park	Area	Funding Source	Item Group	Policy	Asset	Item	Rate	Current Cost Estimate	# YEARS OUT	FUTURE COST
Glacier Hills	General Park Recreation		Technology		XC	Cameras	\$8,571	\$8,571	1	\$8,785
Glacier Hills	General Park Recreation				C	Cameras 2030	\$8,571	\$8,571	8	\$10,443
Glacier Hills	General Park Recreation				C	Cameras 2040	\$8,571	\$8,571	18	\$13,368
Glacier Hills	General Park Recreation				C	Cameras 2050	\$8,571	\$8,571	28	\$17,112
Glacier Hills	General Park Recreation	User Fee			M	Picnic Tables 2027	\$2,000	\$2,000	5	\$2,263
Glacier Hills	General Park Recreation	User Fee			M	Picnic Tables 2032	\$2,000	\$2,000	12	\$2,690
Glacier Hills	General Park Recreation	User Fee			M	Picnic Tables 2037	\$2,000	\$2,000	12	\$2,690
Glacier Hills	General Park Recreation	User Fee			M	Picnic Tables 2042	\$2,000	\$2,000	20	\$3,277
Glacier Hills	General Park Recreation	User Fee			M	Picnic Tables 2047	\$2,000	\$2,000	25	\$3,708
Glacier Hills	General Park Recreation				C	Park Lights 2035	\$10,000	\$10,000	13	\$13,785
Glacier Hills	General Park Recreation			Policy	C	Playground Equipment	\$60,000	\$60,000	4	\$66,229
Glacier Hills	General Park Recreation				C	Septic Replacement	\$100,000	\$100,000	12	\$134,489
Glacier Hills	General Park Recreation	Maintenance Fee			M	Fire Pits/Grills 2030	\$4,500	\$4,500	8	\$5,483
Glacier Hills	General Park Recreation	Maintenance Fee			M	Fire Pits/Grills 2040	\$4,500	\$4,500	18	\$7,018
Glacier Hills	General Park Recreation	Maintenance Fee			M	Fire Pits/Grills 2050	\$4,500	\$4,500	28	\$8,984
Glacier Hills	General Park Recreation		Pavement		C	Roadway/Pavement	\$60,504	\$60,504	1	\$62,017
Glacier Hills	General Park Recreation		Asphalt	Policy	C	Access Road Asphalt	\$236,535	\$236,535	5	\$267,618
Glacier Hills	General Park Recreation	User Fee		Policy	CM	Lower Lot Entrance	\$83,184	\$10,315	12	\$13,873
Glacier Hills	General Park Recreation			Policy	C	Upper Lot (Hall and RH)	\$111,612	\$111,612	7	\$132,672
Glacier Hills	General Park Recreation			Policy	C	Upper Lot (Roadway and Hall)	\$73,215	\$73,215	11	\$96,064

Once the data gathering process was completed and cost estimates were assigned, years were assigned for repairs/projects. Routine maintenance items such as bedding replacement, appliances, roof replacement, etc. were placed on timelines based on current industry standards. Other items such as asphalt repairs, playground replacement, etc. were placed in years based on the current condition of the asset and the estimated time it would take for that asset to be replaced. Research was conducted on current industry standards to develop accurate timelines for all items in this plan, and a select few items received current year cost estimates from third party contractors in order to receive accurate data. All prices for this plan were generated using current (2022) pricing. Inflation rates for this plan were set at a standard 3%. While the current inflation rates stand at approximately 7-8%, it is widely believed that these rates are not sustainable and the historical average inflation rate is generally 2-3%.

After cost estimates, timelines, and inflation rates were established, the total data set was initially broken down into two generic categories, maintenance items, and capital expense items. Total costs for these items were then analyzed on a per year basis by taking the total cost through 2050, and dividing that number by the total years in order to achieve an “annual average cost” on a per year basis. Some items were moved to different years, within reason (1-5 years), in order to equal out the annual impact to the Parks Budget. For example, if one year saw expenses total \$150,000, and the following year only saw \$50,000 in expenses, some items would be moved in order to equal out those annual expenses and get both years closer to the annual average cost. This exercise was completed for both Maintenance Expense Items and Capital Expense Items.

After these expenses were calculated through 2050, cash balances in the enterprise funds and depreciation of capital expenses were applied to the annual average costs. After inserting and analyzing baseline calculations, the Parks Cash Balance would have been depleted within five years and Washington County Golf Course, although healthier, would also require intentional management decisions to become fiscally thriving.

4 Project Prioritization

For parks, a sizeable gap required a discussion of both project cuts and added revenue strategies. First, projects were changed or removed from the initial data set and placed in a category of “unfunded projects” not to be included in the plan. After projects were removed, the plan was still not fully funded through 2050. Additional revenue would be necessary to fully fund the Parks Enterprise through 2050. New maintenance fees, venue rate increases, user fee increases, and future endowment revenues were discussed as strategies to fully fund the plan while maintaining a healthy cash balance as outlined in the recommendations section of this plan.

Routine Maintenance

The Washington County parks and golf systems contain numerous buildings, shelters, houses, and natural areas which require annual and scheduled routine maintenance. Most of these items individually are rather inexpensive, however, cumulatively they add up to a large expense each year and throughout the entirety of this plan. Items in this category include windows, appliances, paint, doors, flooring, etc... A majority of these have been inserted into this plan according to industry standard replacement cycles with cost estimates reflective of 2022 pricing. While the goal is to replace these items on their intended cycles, it is expected that some items will need replacing before their intended dates, and some will last longer. This is expected and this plan is designed to accommodate for changes in timing for routine maintenance projects

Playgrounds

Washington County Parks contain 7 playground units in 6 different parks. Replacing the playgrounds is a large expense totaling \$915,694. During the exercise of prioritizing projects from the plan, it was determined that in some cases replacing the playground systems would be a project that sources of funding not outlined in this plan would be sought for if they were to be replaced. Cost estimates for new playgrounds were obtained in January of 2022 by contacting a vendor and receiving a quote. Figure 7 outlines playgrounds included and excluded from the current plan.

FIGURE 7: Playground/Recreation Equipment Replacement

Description	Year	Estimated Cost
Glacier Hills Playground	2026	\$66,229
Yahr Park Playground	2031	\$74,932
Homestead Hollow Playground	2032	\$76,805
Unfunded		
Ackerman’s Grove Playground	2032	\$76,805
Heritage Trails Playground	2024	\$63,038
Homestead Hollow Dog Park Fence	2035	\$13,785
Sandy Knoll Playground	2033	\$78,725
Sandy Knoll Dog Park Fence	2030	\$12,184



Ackerman's Grove Playground



Homestead Hollow Playground

Asphalt

Asphalt replacement is one of the largest maintenance expenses in the plan as every park in the Washington County Parks System contains both asphalt access roads and parking lots. Cost estimates for these projects were calculated using a price per square foot estimate based on current rates in 2022 (Figure 8). Once the total amount for asphalt replacement was calculated, it was clear this was an enormous expense and it needed to be evaluated. In the paving industry, a widely used alternative is crushing the existing asphalt into a base, and then compacting it. This method is considerably cheaper, however, winter snow removal is an issue as the crushed material will not stay on the ground. Parks Management was able to determine there were 14 areas that could be converted to crushed asphalt instead of entirely re-paving. By using this method, the total savings through 2050 is approximately \$767,026. The remaining 17 areas still need to be considered for re-paving, this expense remains large at a total of \$2,174,202 through 2050.

FIGURE 8: ASPHALT PROJECTS

Park	Section Name	Asphalt Cost	Gravel Cost	Difference
Yahr	Access Road Asphalt	\$125,400		
Yahr	VRBO Lot Asphalt	\$50,553	\$6,300	\$44,253
Yahr	Upper Lot Asphalt	\$55,620	\$6,900	\$48,720
Yahr	Lake Lot Asphalt	\$32,490		
Yahr	Shelter Lot Asphalt	\$48,495	\$6,013	\$42,482
Sandy Knoll	Access Road Asphalt	\$381,630		
Sandy Knoll	Dog Park Lot Asphalt	\$54,000	\$6,696.000	\$47,304
Sandy Knoll	VRBO Lot Asphalt	\$9,690	\$1,201.560	\$8,488
Sandy Knoll	Disc Golf Lot Asphalt	\$27,015	\$3,349.860	\$23,665
Sandy Knoll	Shelter 2 Lot Asphalt	\$36,195	\$4,488.180	\$31,707
Sandy Knoll	Beach Lot Asphalt	\$40,200	\$4,984.800	\$35,215
Sandy Knoll	Restroom Lot Asphalt	\$16,845		
Sandy Knoll	Barn Lot Asphalt	\$66,036		
Ackermans	Access Road Asphalt	\$347,400		
Ackermans	Upper Lot Entrance Road Asphalt	\$69,630		
Ackermans	Upper Lot Asphalt	\$219,000		
Ackermans	Restroom Lot Asphalt	\$19,200		
Ackermans	Beach Lot Asphalt	\$26,070	\$3,232.680	\$22,837
Ackermans	Boat Parking Lot Asphalt	\$43,320		
Ackermans	Lower Lot Parking Lot	\$29,670	\$3,679.080	\$25,991
Heritage Trails	Access Road Asphalt	\$275,340		
Heritage Trails	Lower Lot Asphalt	\$61,785	\$7,661.340	\$54,124
Heritage Trails	Upper Lot Asphalt	\$233,985	\$29,014.140	\$204,971
Homestead Hollow	Access Road Asphalt	\$22,050		
Homestead Hollow	Dog Park/Soccer Lot Asphalt	\$119,178	\$14,778.072	\$104,400
Homestead Hollow	Main Parking Lot Asphalt	\$110,280		
Homestead Hollow	Barn Lot Asphalt	\$24,219		
Glacier Hills	Access Road Asphalt	\$236,535		
Glacier Hills	Lower Lot Entrance	\$83,184	\$10,314.816	\$72,869
Glacier Hills	Upper Lot (Hall and RH)	\$111,612		
Glacier Hills	Upper Lot (Roadway and Hall)	\$73,215		
	Total Asphalt	\$2,174,202		
	Total Crushed Gravel		\$108,613.53	

Trails

The Eisenbahn State Trail is an iconic trail feature not only for the Washington County Parks System, but for the State of Wisconsin. The trail starts on the south end of West Bend and travels north through the County into Fond du Lac County. The trail consists of 9 bridge features and 30 Legacy Signs along the route through Washington County. Additionally, there have been numerous requests from patrons who use the trail to have mile markers installed. Not only are mile markers essential for those who use the trail for exercise, but they also can aid in an emergency when someone needs to communicate their location to first responders. All of these features will need to be replaced within the first ten years of this plan and total an estimated \$81,745. All of these replacement items can be accomplished in-house and these cost estimates are for materials only.



Natural Areas Management

The Washington County Parks System contains over 1,200 acres of land throughout 6 parks and consists of many different types of ecosystems such as upland grasslands, woodlands, shrub-carr, and wetlands. Some of these areas have received notice in the last few years as there have been confirmed sightings of Threatened and Endangered Species (T/E Species) such as the Rusty Patched Bumblebee. At one point in time, the Parks System had completed land restoration of select tracts of land within multiple parks as can be seen by remnants of native plant communities. However, routine management of these areas has not occurred which has led to these areas becoming infested with invasive species such as buckthorne, honeysuckle, wild parsnip, Canada thistle, and others, leading to a decline in desirable native habitat. Over the course of this plan it is proposed to perform natural resources work on select locations every 5 years. Projects will range from full scale 5-year restoration projects, to simple projects such as buckthorne clearing and select invasive species control. In total, it is proposed in this plan to spend approximately \$358,651 through 2050. These projects have been set aside as unfunded as strategic funding will be necessary to complete them. Smaller projects may be completed with in-house resources and volunteers. Funding possibilities include, but are not limited to, revenue performance above projected levels, endowment contributions, grants, and sponsorships. These projects are not only important for the overall health of the ecosystem, but they can have a positive economic impact for the Quality of Life in Washington County. There are many organizations such as iNaturalist and eBird where members of these organizations spend time in natural areas and record observations of species and share them with other members. By enhancing the natural areas within our parks system, and advertising them, we can attract more users to our parks and increase our pass sales. Birding and data collection of T/E Species is a multibillion dollar past time in the United States and the Washington County Parks System can benefit by attracting users to high quality natural areas.



Other Projects for Future Consideration

As previously discussed, there were other projects removed from the total list of both maintenance and capital projects. These projects were the lowest priorities and placed in an unfunded category. Additionally, some of the projects in this category are going to be evaluated as to whether or not it is financially responsible for the Department to continue with maintenance based on their overall condition and how much revenue they generate. The total dollar amount of unfunded projects in the Parks & Golf Fiscally Thriving 2050 plan comes to \$2,753,577. Figure 9 shows a sample of what some of these projects consist of, additionally, a summary can be found below:

- *Ackerman's Grove*
 - The sidewalk that crosses to the east of the beach is in need of repair. There are substantial erosion issues in this area due to the hill east of the beach. The asphalt path needs to be replaced and some soil weirs need to be constructed close to the hill in order to slow the water down and limit the erosion occurring around the asphalt path. Additionally, the sand on the beach needs to be replaced on a reoccurring schedule as this too erodes into the lake. This project is one that needs consideration and thought pertaining to how much usage the beach area receives throughout the year and will be noted as a policy discussion.
- *Glacier Hills Lakefront Development*
 - The Glacier Hills Lakefront Development Project is a major project that will require substantial funding and careful planning. The first step of this project is to have a design created which will include reshaping the hillside in order to accommodate ADA access needs, replacing the old drainage infrastructure that is currently failing, and constructing a large permanent dock complex that can accommodate users who want to swim and participate in water sports. Both the design phase and construction phase will need to be completed by a third party contractor. This project will be a substantial benefit to patrons who use the park for leisure and camping.

- *Glacier Hills Chapel*

- The historic Chapel at Glacier Hills is due for some much needed maintenance in both the near future and over the course of this 2050 plan. These items include, broadly speaking, flooring, paint, windows and roofing. The current flooring in the chapel is in need of replacement as it has begun to chip and break off in large sections. The initial removal and reinstallation of new flooring is more expensive than in future years as the current flooring contains asbestos which will require a more expensive disposal method and additional safety measures to be taken. The exterior of the chapel will need to be painted as the exterior paint is beginning to chip off and expose the material underneath leaving the building vulnerable to excessive wear. Repainting the chapel is an item that should be completed every 10 years per industry standards and is noted in this plan. The roof is another item that needs to be addressed shortly. The shingles are degrading and leaking has occurred. In 2021 cost estimates were calculated to complete the flooring, painting, and roof of the chapel and the pricing reflected in the plan is based off of those numbers with inflation added.



- *Sandy Knoll Green Trail Boardwalk*

- The Green Trail Boardwalk at Sandy Knoll is the longest boardwalk in The Washington County Parks System spanning over 300 feet in length. The boardwalk is in need of immediate repairs as it has deteriorated over time. Over the last two years, the Department has received numerous requests from local Boy/Girl Scout Troops to perform service projects. These troops have completed three new boardwalks in the park system and this one is on the list of projects for a scout troop. The issue has historically been that it will require a troop with a high number of participants to complete as it is very labor intensive.



FIGURE 9: TABLE OF UNFUNDED PROJECTS

<u>Asset</u>	<u>Description</u>	<u>Project Year</u>	<u>Total</u>
Glacier Hills Chapel	Flooring Replacement	2024	\$35,669
Glacier Hills Chapel	Flooring Replacement	2034	\$22,863
Glacier Hills Chapel	Flooring Replacement	2044	\$28,966
Glacier Hills Chapel	Paint	2024	\$26,266
Glacier Hills Chapel	Paint	2035	\$41,355
Glacier Hills Chapel	Paint	2050	\$69,877
Glacier Hills Chapel	Windows	2027	\$22,628
Glacier Hills Chapel	Roof	2024	\$51,481
Glacier Hills Chapel	Roof	2050	\$119,790
Ackerman's Grove	Replace sidewalk and install new sand	2029	\$17,830
Glacier Hills	Lakefront design and Engineering	2027	\$113,141
Glacier Hills	Lakefront project implementation	2028	\$405,893
Sandy Knoll	Green Trail Boardwalk Replacement	2023	\$12,505
Total			\$968,264

Infrastructure

Full restroom replacements are included in the plan in the years 2040 through 2045. The total replacement cost of the six restrooms facilities is estimated to be around \$3.4 million. Having flushable restroom facilities in the six major parks is an important and necessary amenity for Park Patrons. The financial requirement of these projects towards the end of this plan stresses the importance of not overspending in prior years.

The Washington County Golf Course irrigation system replacement is a major upcoming expense essential to the long term success of the operation.

5 Recommendations and Next Steps

We have included the 2050 Recommended Parks and Trails Plan for Washington County as Exhibit B – and the 2050 Recommended Washington County Golf Course Plan as Exhibit C.

The recommendations of this 2050 Parks & Golf Fiscally Thriving Plan have been structured to provide a 28-year time frame that will help Washington County Parks and Golf Course achieve the goal of having a fiscally thriving Parks and Trails System as well as understand financial decisions, investments and added amenities in the context of the needs of the entire system. This plan is intended to be flexible and to serve as a guide when adding amenities and the funding required. It is intended to complement the 2035 Parks and Open Space Plan, Bike and Trail Network Plan as well as the work of the County Executive and Endowment Committee in adding amenities to this system.

Not all projects will have ample support from decision makers or the public. Projects may be rescheduled or removed from the plan due to lack of support and/or funding. Others may be fast tracked due to overwhelming support, funding, or unforeseen need. Adopting this plan supports the notion to execute the recommended funding changes and borrow funds to execute large cash outlay projects in future years but does not serve as a formal decision on these topics.

Short Term Recommended Actions

- Implement a Parks Maintenance Fee for shelter rentals, cabin rentals and house rentals. An accompanying fee policy should be reviewed and adopted that discusses full-cost and return on investment pricing.
- Execute management strategies in Parks and at Washington County Golf Course to maintain the annual margin shown in the recommended plan. This must include annual rate increases that cover rising 'costs to do business.'
- Hire a consultant to plan for the WCGC irrigation replacement project and its components.
- Discuss with the appropriate County Board oversight committees regarding cash balance policies, thresholds and desires for parks and WCGC. Establish cash balance policies where appropriate.
- Solicit input from the Parks, Trails and Golf Endowment Committee and develop a strategy for public input on added amenities and project priorities for endowment funds.
- Annually review project decisions and recommendations as circumstances change – ongoing. Begin work to develop a tool to update the plan annually.
- Continue with the practice of allocating sales tax to support equipment purchases.

Mid-Term Recommended Actions

- Evaluate park annual entrance and daily fee amounts to determine if an increase is necessary to support capital allocations shown in the 2050 Parks Fiscally Thriving Plan.
- Institutionalize a process to work collaboratively with the Parks, Trails and Golf Endowment Committee.
- Expand the Parks 2050 Fiscally Thriving Plan to include added amenities.

Long-Term Recommended Actions

- Issue debt for large-scale improvements where saving cash is not prudent. The plan currently shows debt issuances for the Washington County Golf Course Irrigation System and future replacement of select Parks Restroom Facilities.
 - Consider transfers to the Parks, Trails and Golf Endowment Fund when excess cash exists.
-

The following exhibits include a series of charts and tables that provide data-driven reasoning and timeframes in which improvements and maintenance projects are anticipated to occur as well as estimated costs.

This information is subject to change.

Exhibit A: Washington County Strategic Priorities

Exhibit A.1: Economic Growth and Vitality



Exhibit A.2: Effective Mobility and Reliable Infrastructure

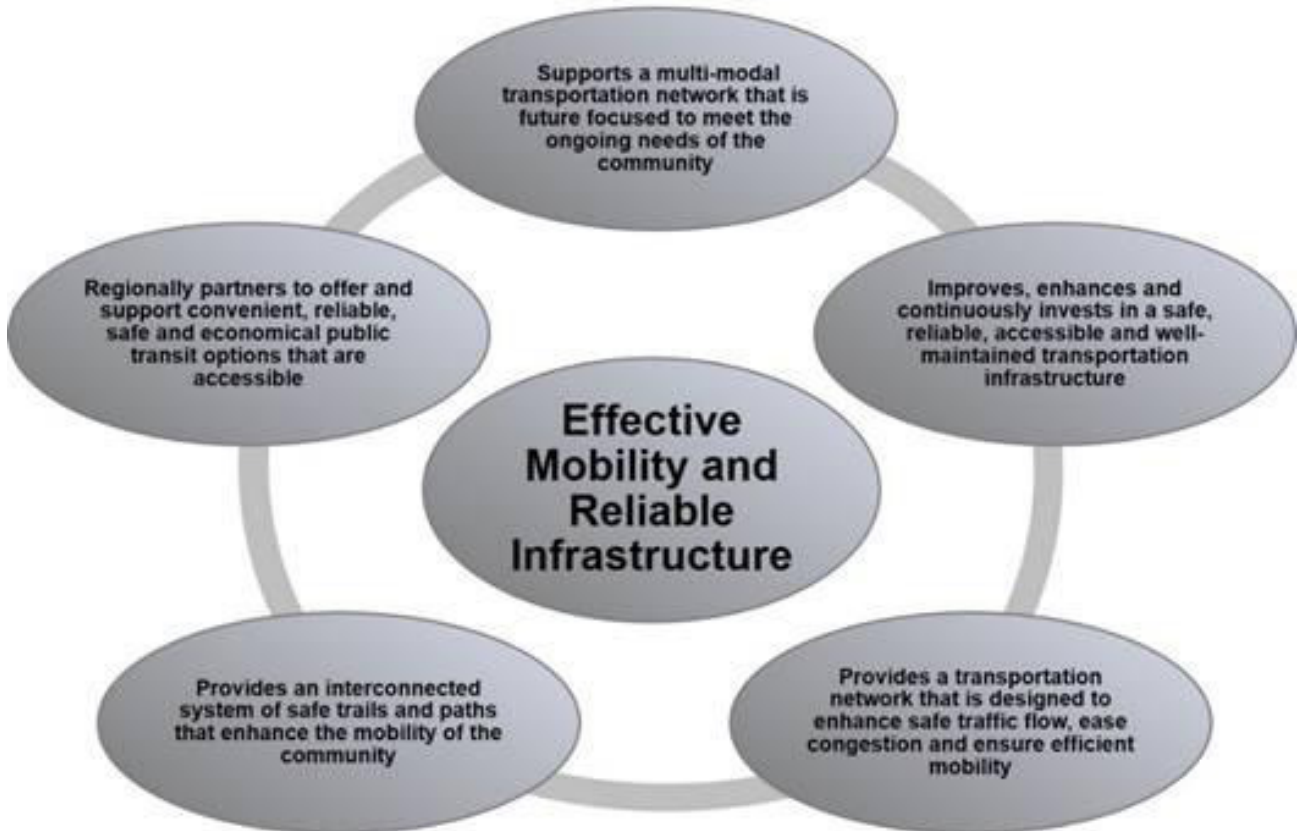


Exhibit A.3: Well-Governed and Administered County



Exhibit B: Parks & Trails 50 Year Plan

Exhibit B.1: Parks & Trails 50 Year Plan, 2022 - 2031

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Cash Balance BOY	\$ 896,861	\$1,004,227	\$1,021,236	\$ 981,309	\$ 731,849	\$ 800,763	\$ 692,805	\$ 871,034	\$ 748,810	\$ 577,376
Needs:										
Maintenance (above base budget)	14,000	30,425	6,023	66,461	38,335	93,164	8,745	45,990	42,035	24,852
Capital	40,000	174,767	266,907	421,743	169,816	295,019	84,658	358,581	431,037	348,807
Debt payments										
Offsets:										
Depreciation	161,366	132,850	143,653	149,394	112,716	115,875	107,282	117,997	137,287	158,273
NEW REVENUE										
Maintenance fee revenue		\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350
User fee revenue		\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520
Rate increase revenue		\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480
Target/Discuss Projects Eligible for Endowment Funding**				\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Debt proceeds received										
Annual Change	\$ 107,366	\$ 17,008	\$ (39,927)	\$ (249,460)	\$ 68,915	\$ (107,958)	\$ 178,229	\$ (122,224)	\$ (171,435)	\$ (51,037)
Balance	\$1,004,227	\$1,021,236	\$ 981,309	\$ 731,849	\$ 800,763	\$ 692,805	\$ 871,034	\$ 748,810	\$ 577,376	\$ 526,339
*NOTE: The debt proceeds of \$3M in 2040 is \$316,227 less than the total cost of the projects anticipated for the debt funding.										
Cost (interest) on 8 year financing is estimated to be \$394,718										
** Future discussions regarding project determination and eligibility will be required for any use of endowment revenues										

Exhibit B.2: Parks & Trails 50 Year Plan, 2032 - 2041

	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Cash Balance BOY	\$ 526,339	\$ 523,537	\$ 495,932	\$ 404,594	\$ 384,788	\$ 288,433	\$ 334,396	\$ 644,687	\$ 968,054	\$ 3,718,461
Needs:										
Maintenance (above base budget)	23,042	46,973	33,622	11,028	24,509	59,351	46,268	81,338	74,974	3,197
Capital	315,878	338,605	438,280	408,235	490,867	326,994	78,679	30,432	572,616	559,528
Debt payments									43,858	457,233
Offsets:										
Depreciation	171,767	193,622	216,214	235,108	254,672	267,958	270,887	270,788	277,506	293,195
NEW REVENUE										
Maintenance fee revenue	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350
User fee revenue	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520
Rate increase revenue	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480
Target/Discuss Projects Eligible for E	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Debt proceeds received									\$ 3,000,000	
Annual Change	\$ (2,802)	\$ (27,605)	\$ (91,338)	\$ (19,806)	\$ (96,355)	\$ 45,963	\$ 310,290	\$ 323,367	\$ 2,750,408	\$ (562,413)
Balance	\$ 523,537	\$ 495,932	\$ 404,594	\$ 384,788	\$ 288,433	\$ 334,396	\$ 644,687	\$ 968,054	\$ 3,718,461	\$ 3,156,048
*NOTE: The debt proceeds of \$3M in 2040 is \$316,227 less than the total cost of the projects anticipated for the debt funding.										
Cost (interest) on 8 year financing is estimated to be \$394,718										
** Future discussions regarding project determination and eligibility will be required for any use of endowment revenues										

Exhibit B.3: Parks & Trails 50 Year Plan, 2042 - 2050

	2042	2043	2044	2045	2046	2047	2048	2049	2050
Cash Balance BOY	\$ 3,156,048	\$ 2,548,522	\$ 1,951,762	\$ 1,371,428	\$ 778,037	\$ 722,661	\$ 769,124	\$ 796,723	\$ 1,294,413
Needs:									
Maintenance (above base budget)	54,074	29,393	37,875	3,529	7,235	49,130	83,613	21,919	64,886
Capital	589,902	639,921	649,032	723,490	198,960	63,034	53,208	16,695	602,652
Debt payments	446,268	435,304	424,340	413,375	402,411	391,447	380,482		
Offsets:									
Depreciation	318,368	343,507	366,563	382,654	388,880	385,724	380,553	371,953	371,967
NEW REVENUE									
Maintenance fee revenue	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350	\$ 44,350
User fee revenue	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520
Rate increase revenue	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480	\$ 36,480
Target/Discuss Projects Eligible for E	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Debt proceeds received									
Annual Change	\$ (607,526)	\$ (596,760)	\$ (580,334)	\$ (593,391)	\$ (55,376)	\$ 46,463	\$ 27,600	\$ 497,689	\$ (131,222)
Balance	\$ 2,548,522	\$ 1,951,762	\$ 1,371,428	\$ 778,037	\$ 722,661	\$ 769,124	\$ 796,723	\$ 1,294,413	\$ 1,163,191
*NOTE: The debt proceeds of \$3M in 2040 is \$316,227 less than the total cost of the projects anticipated for the debt funding.									
Cost (interest) on 8 year financing is estimated to be \$394,718									
** Future discussions regarding project determination and eligibility will be required for any use of endowment revenues									

Exhibit C: Golf Course 50 Year Plan

Exhibit C.1: Golf Course 50 Year Plan, 2022 - 2031

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Cash Balance BOY	\$ 409,779	\$ 600,147	\$ 604,273	\$ 616,055	\$ 534,335	\$ 767,898	\$ 490,452	\$ 917,420	\$ 1,328,602	\$ 1,621,784
Needs:										
Maintenance (above base budget)	0	20,806	3,713	0	3,939	0	0	0	5,067	24,138
Capital	207,202	319,300	358,584	488,493	191,899	723,155	29,851	42,554	2,652,617	300,098
Debt Service Payments									39,447	571,004
Offsets:										
Fees (above base budget)										
Depreciation	222,570	244,232	274,079	306,772	329,401	345,709	356,819	353,736	390,312	438,914
Debt Proceeds received									2,500,000	
Annual Margin	\$ 295,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000
Transfer to Parks	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Margin for Fiscally Thriving Plan	\$ 175,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Annual Change	\$ 190,368	\$ 4,126	\$ 11,782	\$ (81,721)	\$ 233,563	\$ (277,446)	\$ 426,967	\$ 411,183	\$ 293,181	\$ (356,326)
Balance	\$ 600,147	\$ 604,273	\$ 616,055	\$ 534,335	\$ 767,898	\$ 490,452	\$ 917,420	\$ 1,328,602	\$ 1,621,784	\$ 1,265,458
<p>*NOTE: The debt proceeds of \$2.5M in 2030 is intended to help fund the irrigation system. Cost (interest) on 5 year financing is estimated to be \$236,679</p>										

Exhibit C.2: Golf Course 50 Year Plan, 2032 - 2041

	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>
Cash Balance BOY	\$ 1,265,458	\$ 1,036,584	\$ 1,063,731	\$ 963,631	\$ 980,959	\$ 1,413,174	\$ 1,805,743	\$ 1,985,155	\$ 2,176,818	\$ 2,423,137
Needs:										
Maintenance (above base budget)	0	0	0	0	0	0	0	0	13,960	0
Capital	231,154	0	142,576	22,028	98,318	12,464	160,471	148,756	85,122	17,535
Debt Service Payments	555,225	539,447	523,668	507,889						
Offsets:										
Fees (above base budget)										
Depreciation	457,505	466,593	466,144	447,245	430,533	305,033	239,882	240,419	245,401	244,658
Debt Proceeds received										
Annual Margin	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000
Transfer to Parks	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Margin for Fiscally Thriving Plan	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Annual Change	\$ (228,873)	\$ 27,146	\$ (100,100)	\$ 17,328	\$ 432,215	\$ 392,569	\$ 179,412	\$ 191,663	\$ 246,319	\$ 327,123
Balance	\$ 1,036,584	\$ 1,063,731	\$ 963,631	\$ 980,959	\$ 1,413,174	\$ 1,805,743	\$ 1,985,155	\$ 2,176,818	\$ 2,423,137	\$ 2,750,260
*NOTE: The debt proceeds of \$2.5M in 2030 is intended to help fund the irrigation system.										
Cost (interest) on 5 year financing is estimated to be \$236,679										

Exhibit C.3: Golf Course 50 Year Plan, 2042 - 2050

	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>	<u>2047</u>	<u>2048</u>	<u>2049</u>	<u>2050</u>
Cash Balance BOY	\$ 2,750,260	\$ 2,883,266	\$ 3,198,533	\$ 3,354,927	\$ 3,495,074	\$ 3,622,184	\$ 3,762,428	\$ 4,092,040	\$ 4,391,021
Needs:									
Maintenance (above base budget)	0	0	0	0	0	10,469	0	0	0
Capital	216,733	40,926	182,030	177,623	203,279	196,396	21,566	55,532	18,303
Debt Service Payments									
Offsets:									
Fees (above base budget)									
Depreciation	249,739	256,194	238,424	217,770	230,389	247,109	251,178	254,514	256,064
Debt Proceeds received									
Annual Margin	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000
Transfer to Parks	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Margin for Fiscally Thriving Plan	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Annual Change	\$ 133,006	\$ 315,268	\$ 156,394	\$ 140,147	\$ 127,110	\$ 140,244	\$ 329,612	\$ 298,982	\$ 337,761
Balance	\$ 2,883,266	\$ 3,198,533	\$ 3,354,927	\$ 3,495,074	\$ 3,622,184	\$ 3,762,428	\$ 4,092,040	\$ 4,391,021	\$ 4,728,782
*NOTE: The debt proceeds of \$2.5M in 2030 is intended to help fund the irrigation system.									
Cost (interest) on 5 year financing is estimated to be \$236,679									