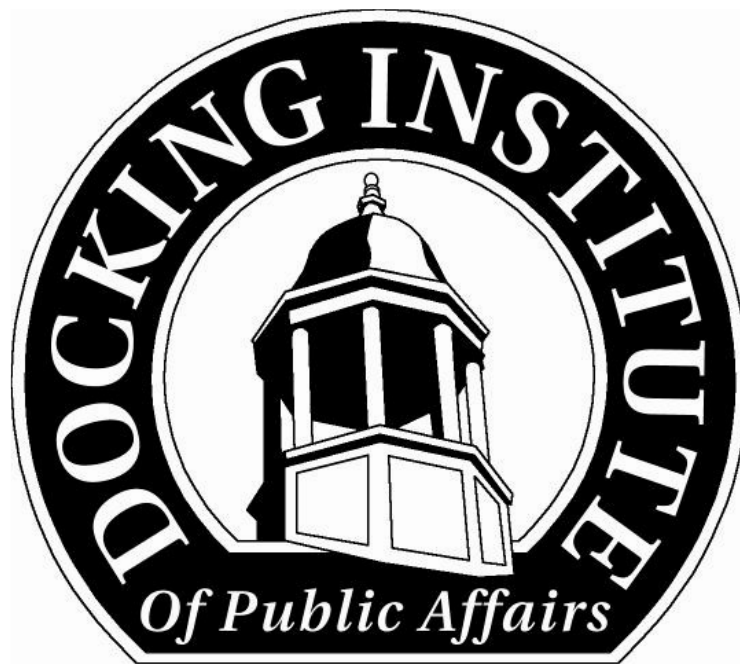
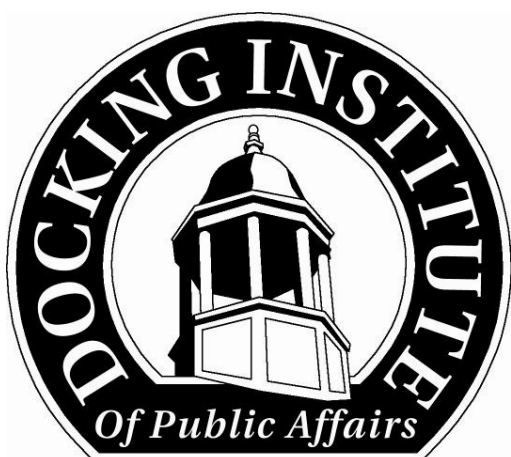


Cimarron Valley Golf Course
Economic Impact on Haskell County
And Feasibility Study



Prepared For
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Prepared By
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Analysis of the Cimarron Valley Golf Course Economic Impact and Feasibility Study

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Executive Summary

- On average (2002 through 2012), \$1.00 of taxes generated \$0.77 of additional economic activity for a total of \$1.77 of economic activity in Haskell County. For 2012, \$1.00 of taxes generated \$1.24 of additional economic activity for a total of \$2.24 of economic activity in Haskell County.
- If the tax base is expanded from U.S.D. 507 to Haskell County, the additional tax burden is \$5.19 per year for the median home (\$90,300) with an assessed valuation of \$10.385.
- The operating income and expenses of the Cimarron Valley Golf Course (CVGC) were fairly stable for the years 2002 through 2012.
- The overall financial health (measured by net income) of the CVGC has gradually weakened.
- There are no significant differences among the population of Haskell County when examined at the zip code level.
- Total out of pocket costs to use any alternative golf course are greater than the costs to use CVGC.
- The survey showed slight majority support (52.6%) among all respondents for a proposal to have Haskell County take over operation of the CVGC.
- Support for the proposal was stronger among respondents who said they would “very likely” vote in a special election (58%), as well as respondent who said they would at least “somewhat likely” vote (57%).
- The researchers urge caution and additional measures to prevent changes in voter opinions or propensity to vote from invalidating the results of this study.

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Economic Impact on Haskell County

Introduction

The report examines the income statements of the Cimarron Valley Golf Association (CVGA) from 2002 through 2012 to determine the stability of operations and possible trends in either revenues or expenses. The goal is to establish a model of the Cimarron Valley Golf Course (CVGC) operations that can be used to develop future projections or scenarios.

Because the CVGC is partially supported by tax revenues and is used by people throughout Haskell County, the report describes and compares the taxes and demographics of Haskell County. The goal is to understand how these may vary by area within Haskell County.

The economic impacts of the CVGC on Haskell County are estimated using economic multipliers derived from IMPLAN® software. These impacts are determined for 2012 and for the average of the study period.

Finally, the report shows a possible scenario for a changed funding structure for the CVGC.

Operations

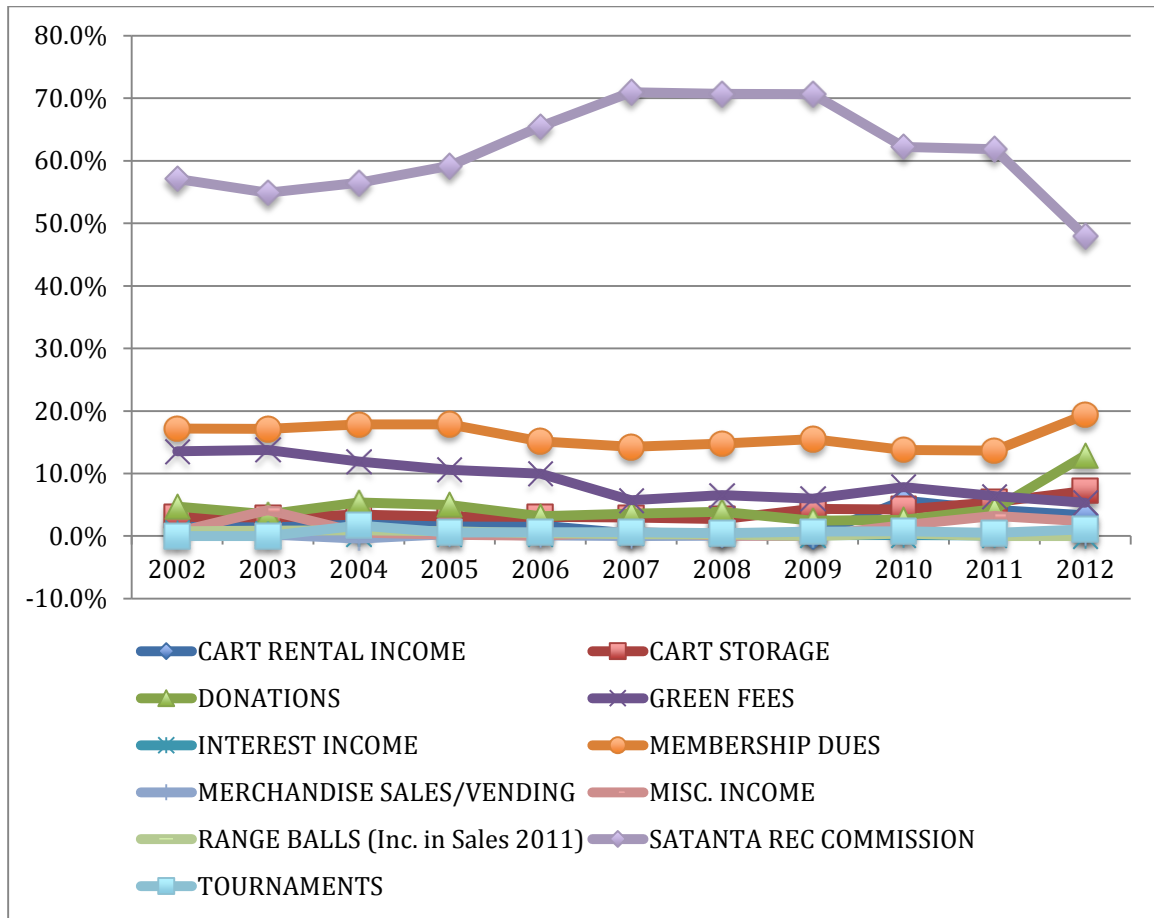
The annual operating income and expenses were taken from the CVGA income statements for 2002 through 2012. Table 1 shows the range (the high and low annual dollar amounts for each income category) and the annual average for each income category. We used the nominal amounts recorded for each year and made no adjustments to a common base year.

Table 1: Income Categories – Range and Average

| Income | High | Low | Average |
|-------------------------------------|---------------------|---------------------|---------------------|
| CART RENTAL INCOME | \$8,192.53 | (\$9.77) | \$2,859.70 |
| CART STORAGE | \$12,083.28 | \$3,071.82 | \$5,056.38 |
| DONATIONS | \$21,566.47 | \$3,130.41 | \$6,175.19 |
| GREEN FEES | \$15,236.82 | \$7,631.86 | \$10,784.44 |
| INTEREST INCOME | \$571.88 | \$54.90 | \$307.73 |
| MEMBERSHIP DUES | \$32,453.26 | \$17,382.96 | \$20,266.67 |
| MERCHANDISE SALES/VENDING | \$838.51 | (\$400.30) | \$246.97 |
| MISC. INCOME | \$4,282.35 | \$41.53 | \$1,600.18 |
| RANGE BALLS (Inc. in Sales 2011) | \$943.00 | \$308.00 | \$691.26 |
| SATANTA REC COMMISSION | \$98,083.51 | \$56,820.48 | \$77,787.17 |
| TOURNAMENTS | \$1,818.00 | \$0.00 | \$822.39 |
| TOTAL INCOME: | \$167,222.56 | \$103,548.79 | \$126,409.55 |

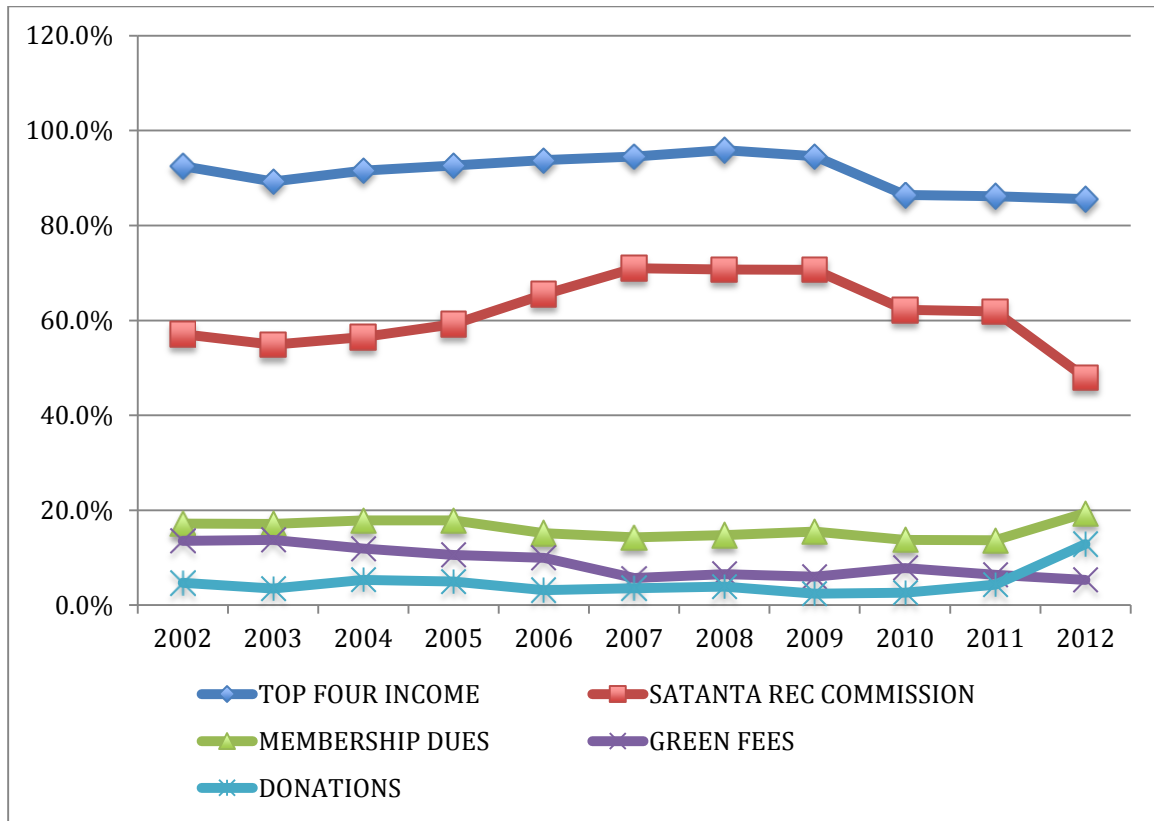
We calculated common size income statements because the data are in nominal dollars and the amounts fluctuate from year to year. In a common size income statement, all the dollar amounts are converted to their respective percentages of total income. That is, each income and expense category for a particular year is divided by the total income for that year. The result shows the proportion of total income that is associated with that category. The following graphs are based on the common size income statements and convert the proportions to percentages.

Graph 1: Income Categories – 2002 through 2012



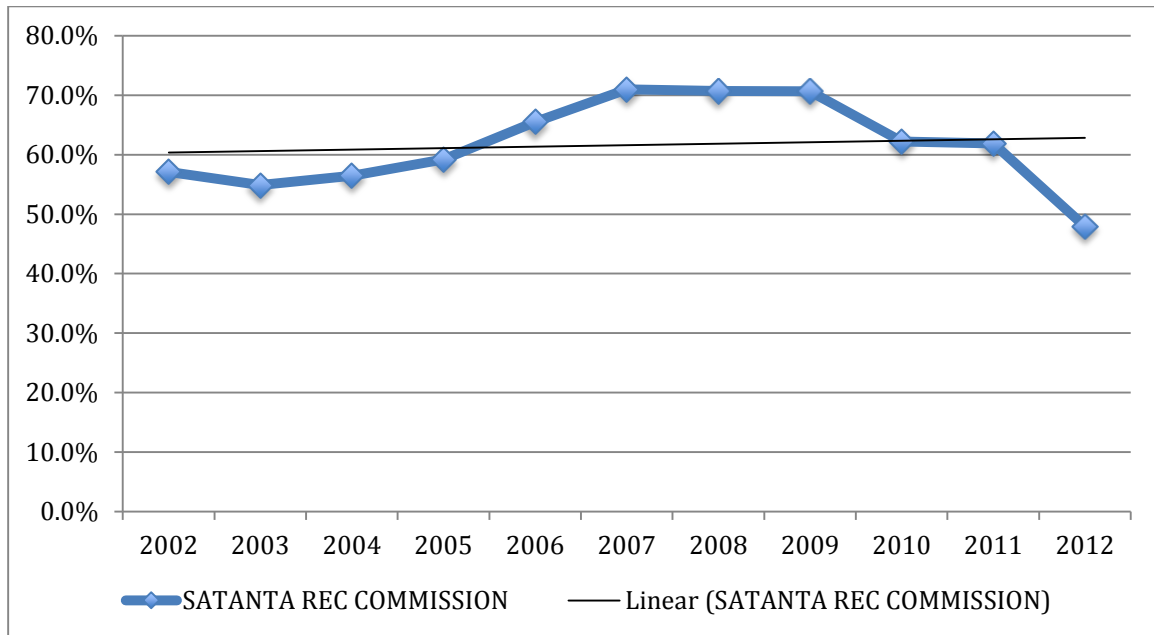
Graph 1 shows all of the income categories for 2002 through 2012. The income from the Satanta Recreation Commission is considerably greater than any of the other sources. However, what is even clearer is that the various income sources are fairly stable over time.

Graph 2: Top Four Income Sources



Graph 2 shows only the four largest sources of income. Again, it is apparent that these sources are quite stable, except for the Satanta Rec Commission category. The top four income sources provided more than 90 percent of the total income for seven of the first eight years. However, for the last three years there is a noticeable drop below this level. This drop mirrors the drop in funding from the Satanta Rec Commission for 2010 and 2011. In 2012, the additional drop in funding from the Satanta Rec Commission was partially offset by increased Membership Dues and Donations.

Graph 3: Largest Income Source



Graph 3 shows the pattern of the Satanta Rec Commission funding for the Golf Course over the eleven years of data. This source, as a percentage of total income, has fluctuated between 70 percent and 50 percent during this time. However, the trend line shows that there is only a slight increase over time from this source of income. Because this income source is derived from taxes paid to School District U.S.D. 507; it is determined in part by changes in the assessed valuation of the district. One way to reduce these fluctuations is to increase the size of the tax base.

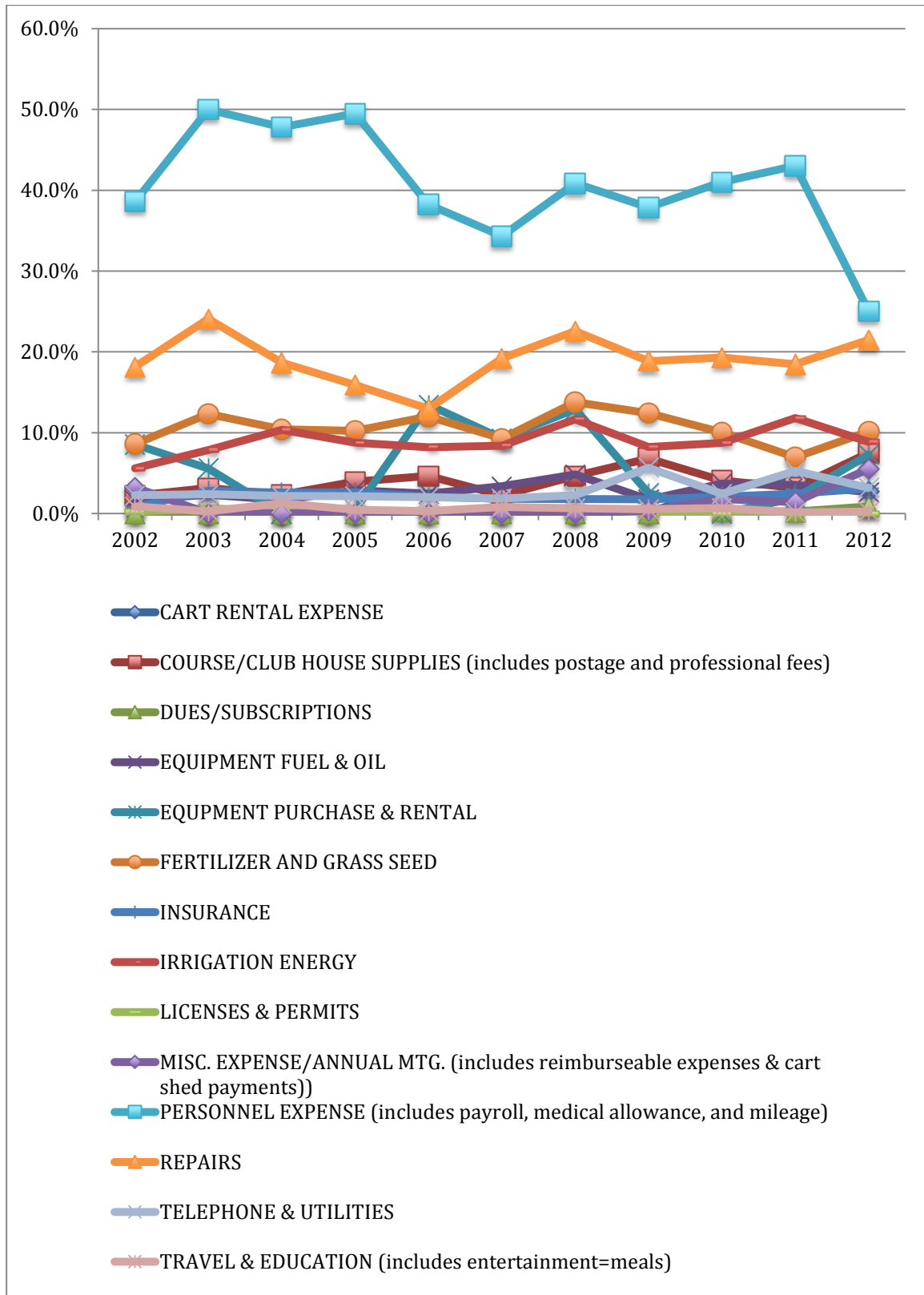
Table 2: Expense Categories – Range and Average

| Expenses | High | Low | Average |
|--|---------------------|--------------------|---------------------|
| CART RENTAL EXPENSE | \$5,126.84 | \$4,560.00 | \$4,908.95 |
| COURSE/CLUB HOUSE SUPPLIES (includes postage and professional fees) | \$12,517.88 | \$2,398.38 | \$5,320.00 |
| DUES/SUBSCRIPTIONS | \$1,440.52 | \$293.00 | \$726.17 |
| EQUIPMENT FUEL & OIL | \$6,031.53 | \$1,715.45 | \$3,593.31 |
| EQUIPMENT PURCHASE & RENTAL | \$16,831.50 | \$0.00 | \$7,217.07 |
| FERTILIZER AND GRASS SEED | \$17,183.12 | \$8,878.25 | \$13,301.50 |
| INSURANCE | \$5,175.00 | \$910.00 | \$2,764.00 |
| IRRIGATION ENERGY | \$15,018.17 | \$6,289.78 | \$11,336.17 |
| LICENSES & PERMITS | \$645.00 | \$0.00 | \$270.64 |
| MISC. EXPENSE/ANNUAL MTG. (includes reimbursable expenses & cart shed payments) | \$9,236.90 | \$0.00 | \$1,607.54 |
| PERSONNEL EXPENSE (includes payroll, medical allowance, and mileage) | \$59,026.40 | \$41,851.17 | \$50,234.38 |
| REPAIRS | \$35,895.77 | \$16,226.45 | \$24,123.64 |
| TELEPHONE & UTILITIES | \$7,249.36 | \$2,243.27 | \$3,672.77 |
| TRAVEL & EDUCATION (includes entertainment + meals) | \$1,315.57 | \$188.73 | \$690.17 |
| INTEREST EXPENSE | \$27.88 | \$0.00 | \$9.29 |
| EQUIPMENT LEASE | \$0.00 | \$0.00 | \$0.00 |
| BUILDING LEASE | \$3,486.00 | \$0.00 | \$1,162.00 |
| Reservoir SERVICE CHARGES | \$2.00 | \$0.00 | \$0.67 |
| TOTAL EXPENSE | \$164,794.36 | \$98,829.90 | \$124,226.33 |

Table 2 shows the range (the high and low annual dollar amounts for each expense category) and the annual average for each expense category. As with the income categories in Table 1, we used the nominal amounts recorded for each year and made no adjustments to a common base year.

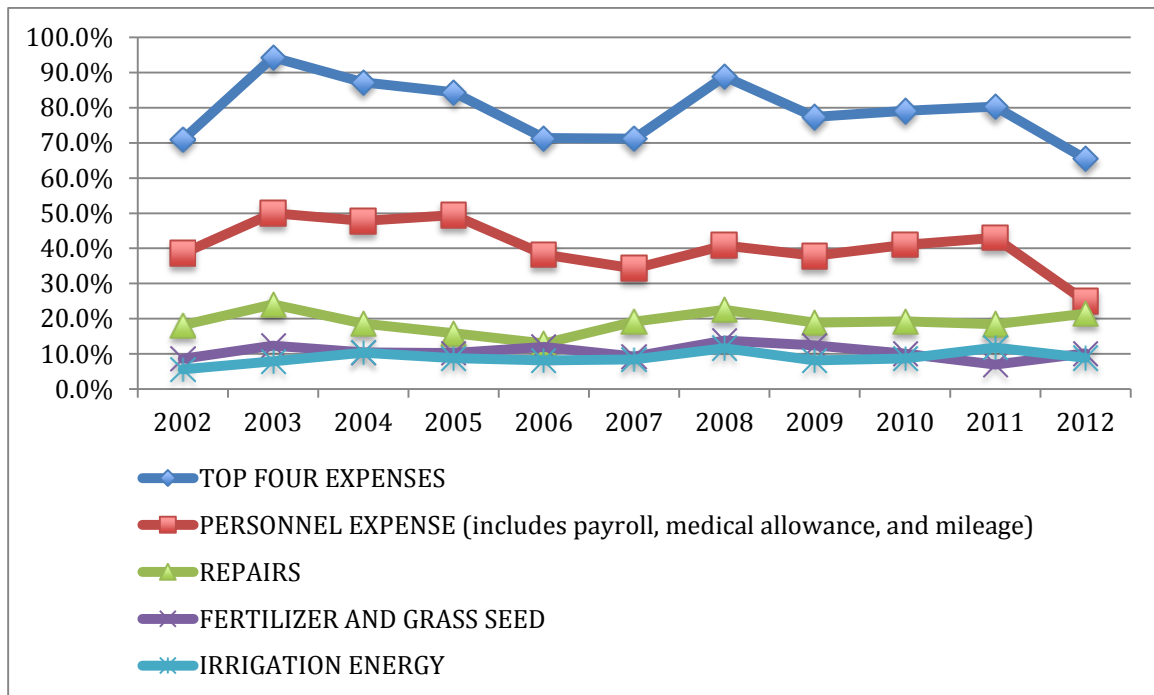
The following graphs use the common size income statements to show the percentage of total income that was used for each expense.

Graph 4: Expense Categories – 2002 through 2012



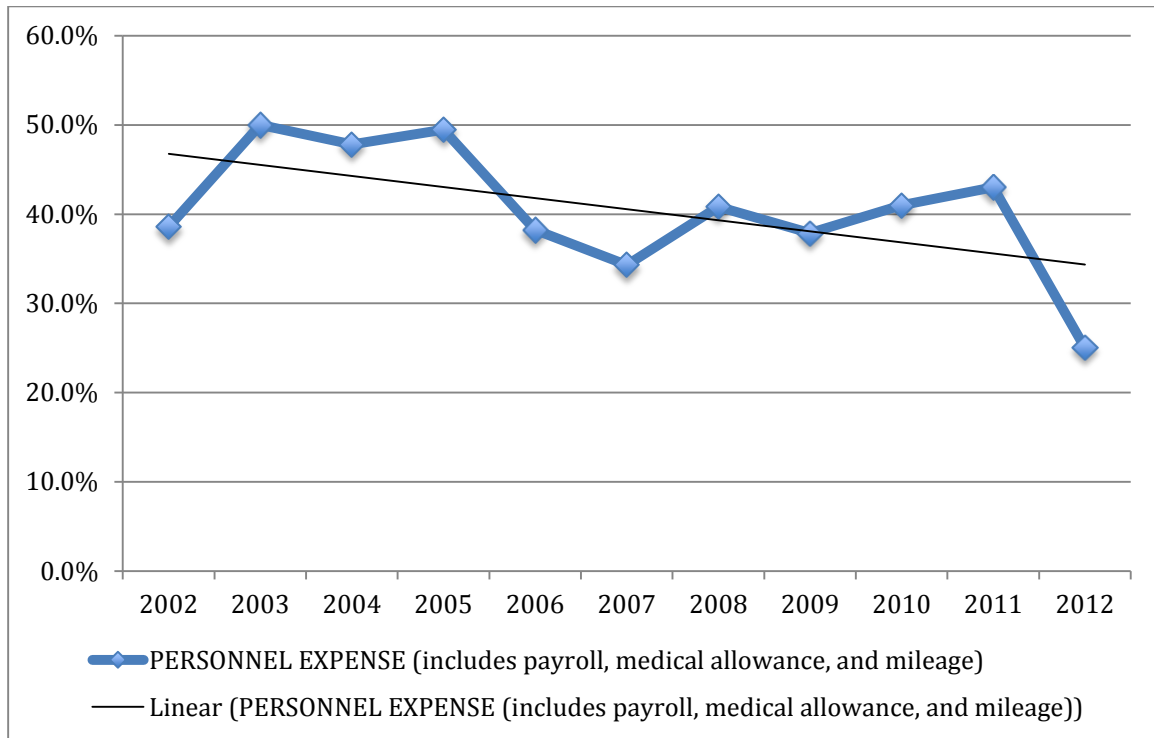
Graph 4 shows all the expense categories. There is not much variation from year to year, and most of the expenses are quite small in relative terms.

Graph 5: Top Four Expense Categories



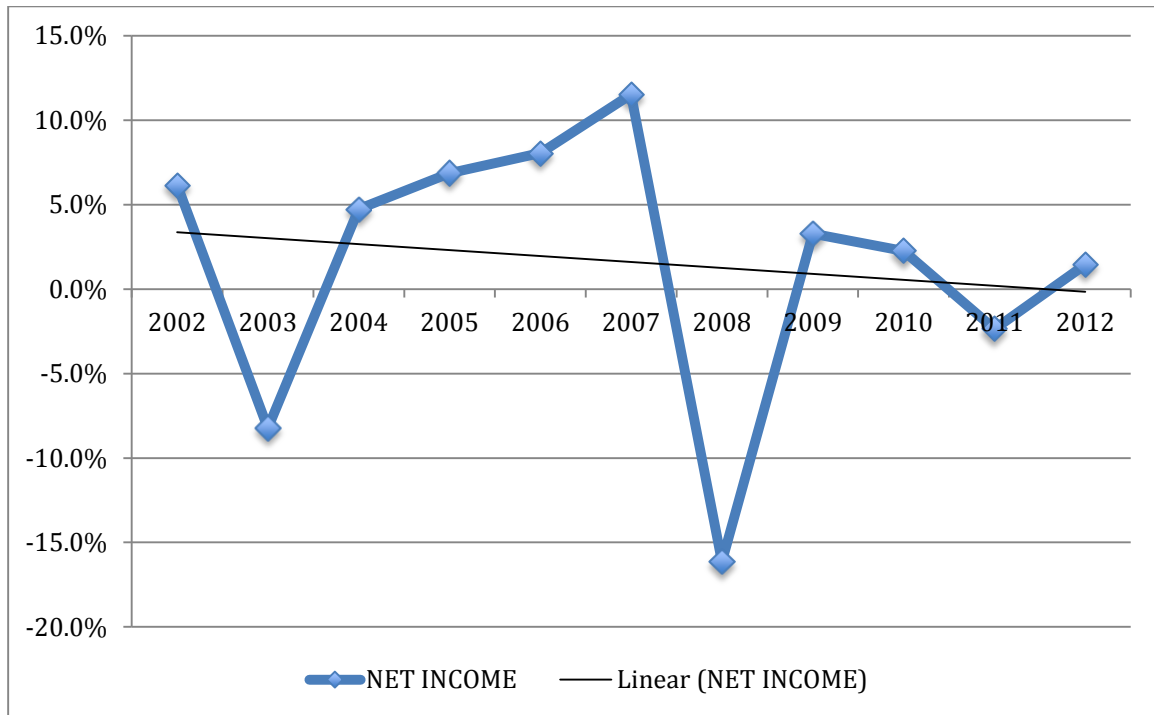
Graph 5 shows the top four expense categories over the eleven-year study period. Although there is some fluctuation in each category from year to year, these expenses constitute between 70 and 90 percent of the total expenses most years.

Graph 6: Largest Expense Category



Graph 6 shows that the largest expense category, Personnel Expense, is following a decreasing pattern.

Graph 7: Net Income

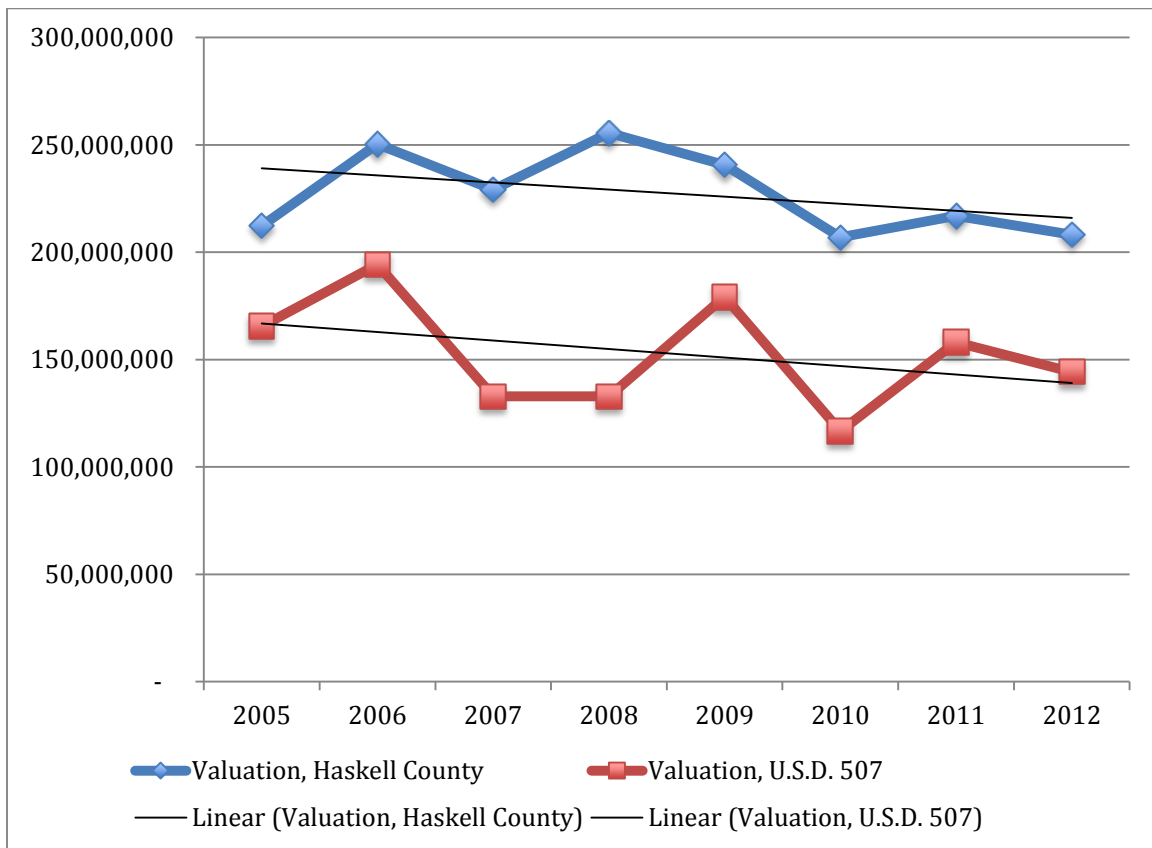


Graph 7 shows that the overall financial health of the Cimarron Valley Golf Course has gradually weakened. The trend line now indicates that the net income is likely to become negative. This means that expenses will be greater than income for the near term unless some substantive changes are made.

Taxes

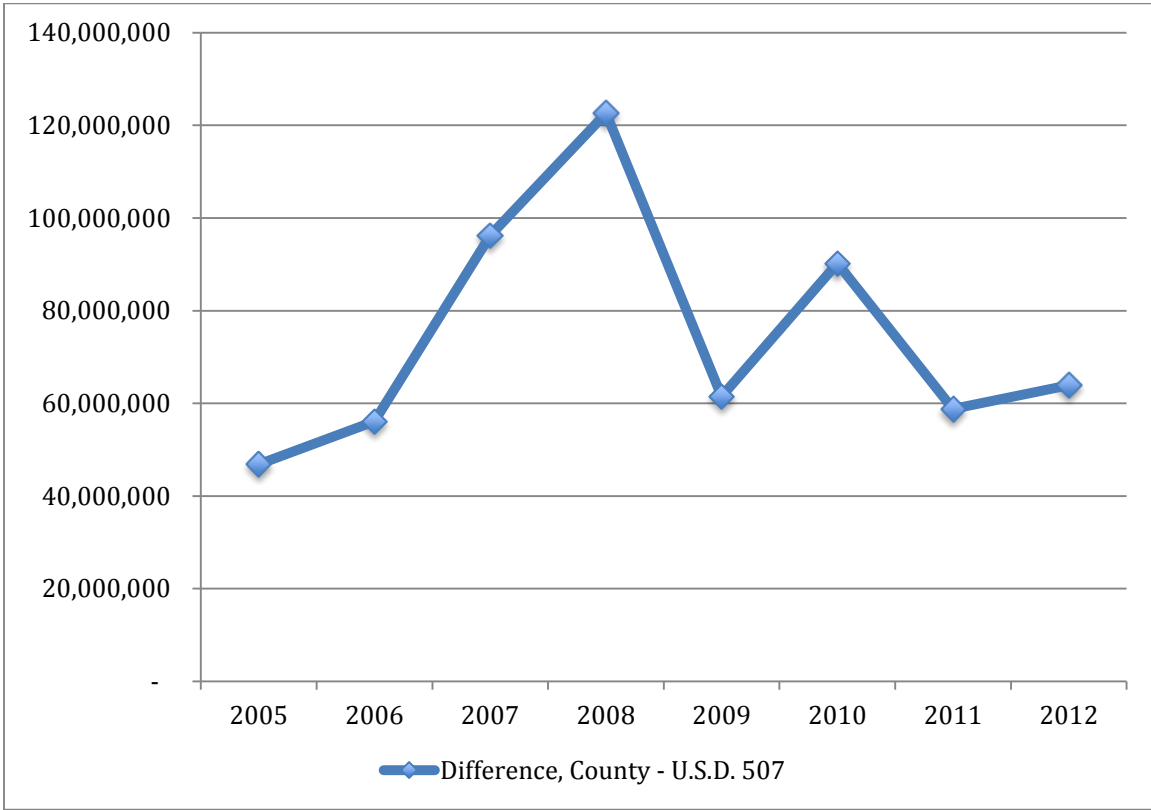
The income to the Cimarron Valley Golf Course (CVGC) comes from both public and private funds. The public funds come through the Satanta Recreation Commission from the Satanta Public Schools (USD # 507). These funds are raised through a 0.5 mil levy that is part of the total school levy on the property located within the school district boundaries. Although the greater part of USD 507 is in Haskell County, it does extend into parts of two adjoining counties.

Graph 8: Taxable Valuation

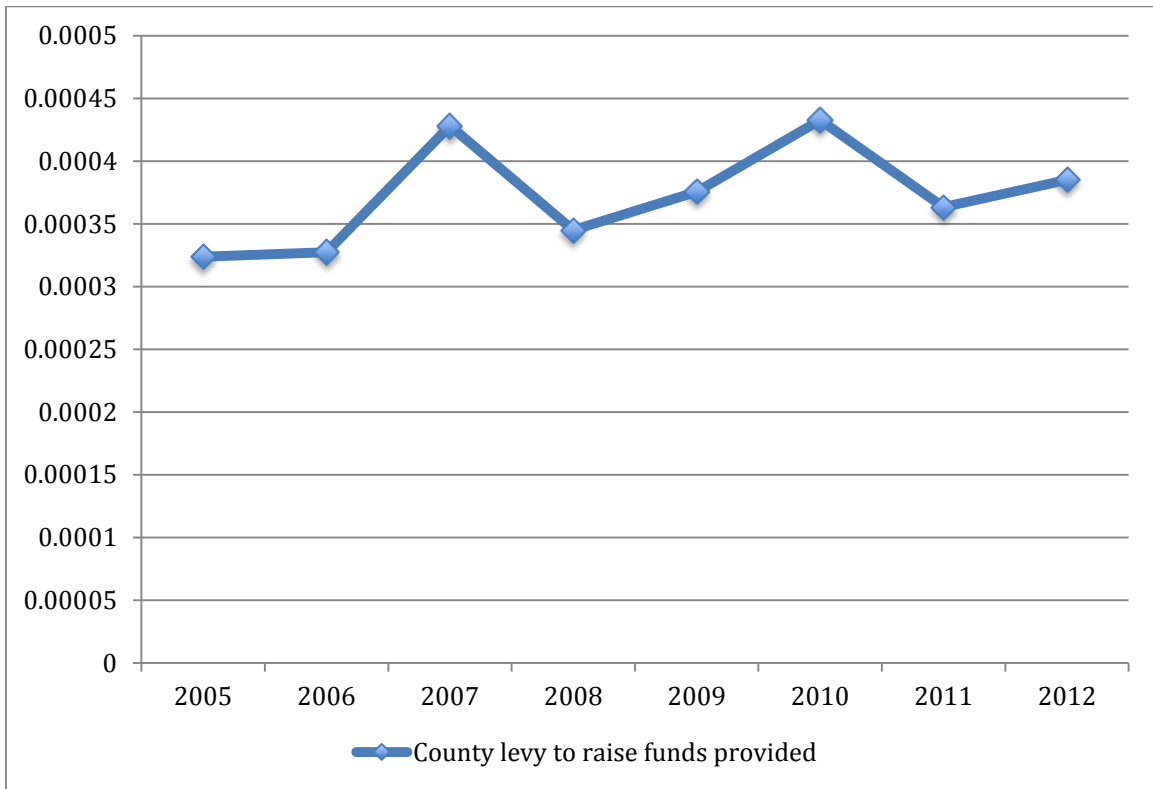


Graphs 8 and 9 show that the Taxable Valuation of U.S.D. 507 is more variable than the Taxable Valuation of Haskell County. But, the trend lines for both series of data are almost parallel. The increase in variability has a negative impact on planning and budgeting for the future.

Graph 9: Difference In Taxable Valuation



Graph 10: County Levy, Hypothetical



Graph 10 shows the hypothetical Haskell County levy that would have been required to raise the same amount of funds for the CVGC that were provided by the U.S.D. 507 levy.

Figure 1: Haskell County, East

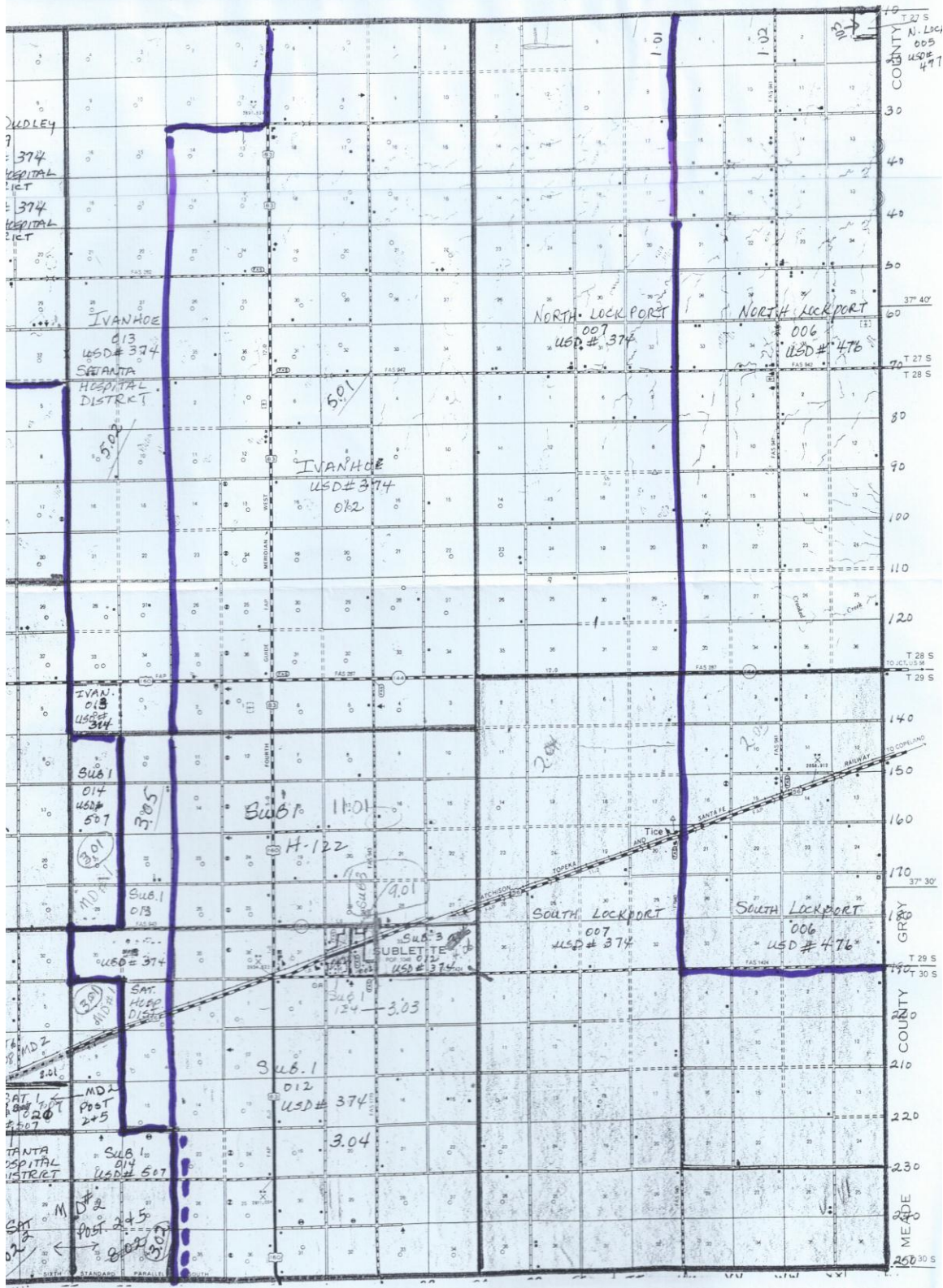
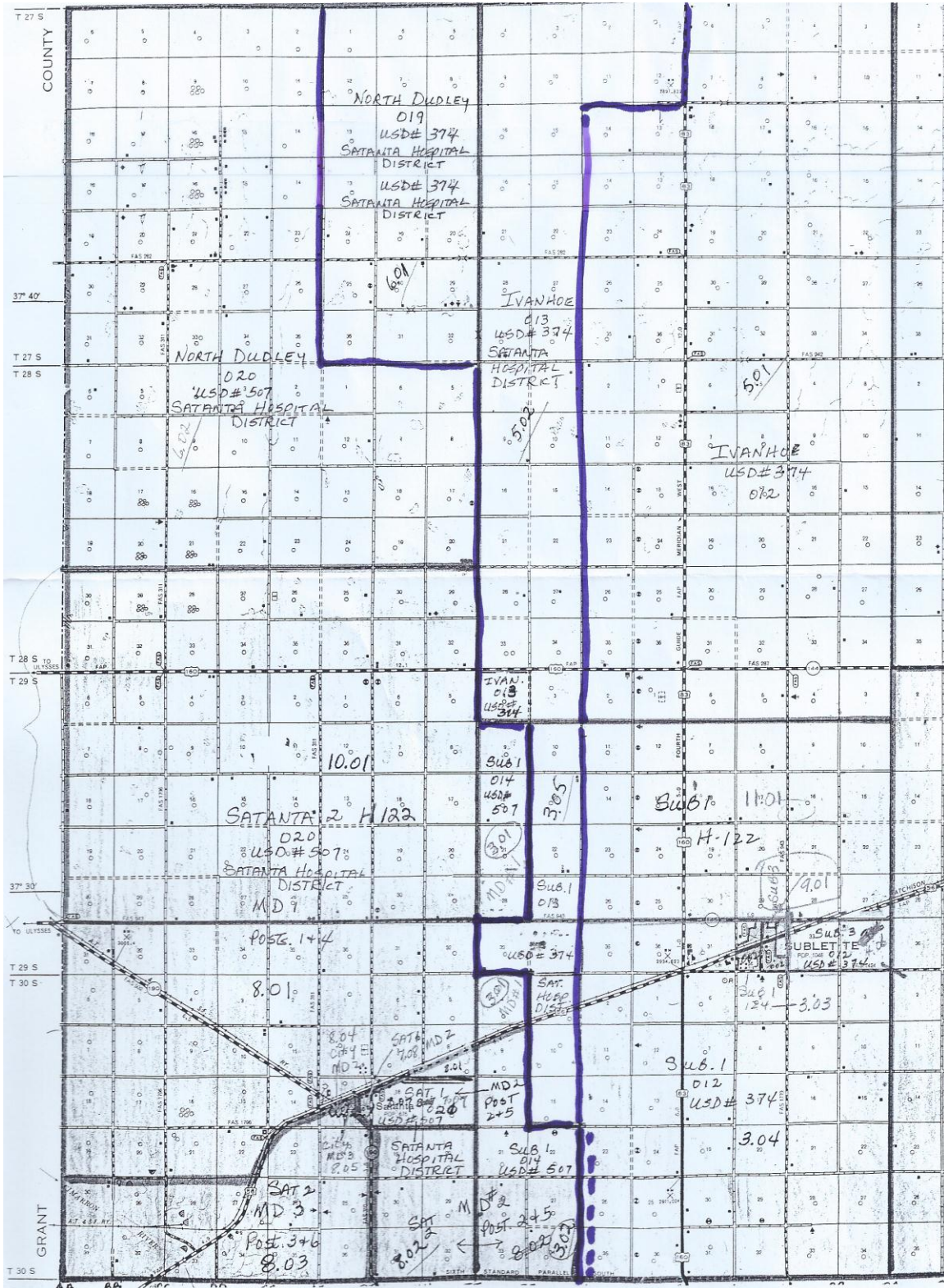


Figure 2: Haskell County, West

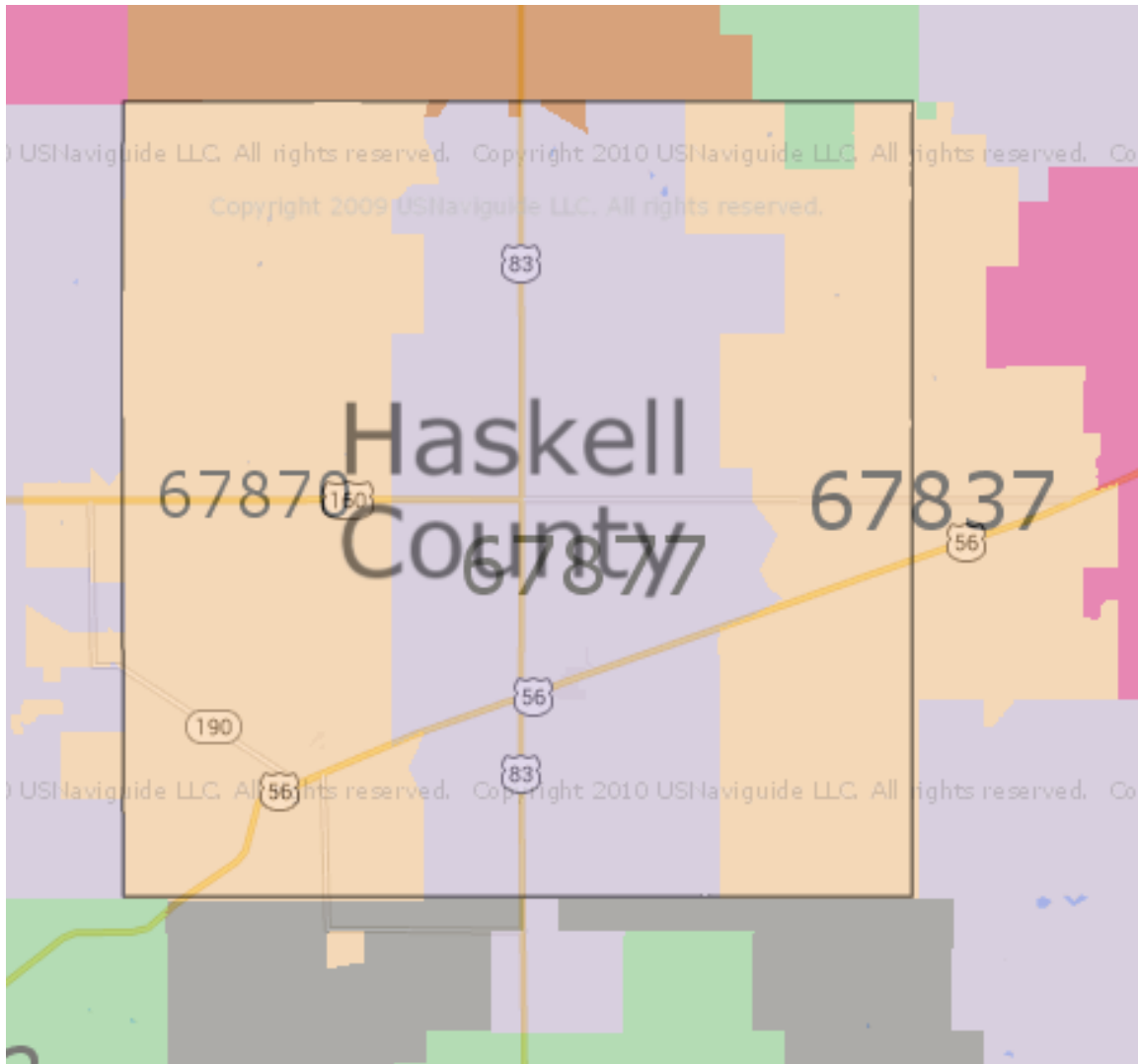


Figures 1 and 2 show the taxing districts within Haskell County. The figures are slightly overlapping. Closer examination shows that the various taxing districts are uniquely formed. The only taxing entity that covers the entire county is the county itself.

Demographic Profile

The demographic profile examines Haskell County and then the zip codes for Sublette (67877), Satanta (67870) and the eastern portion (67837) of Haskell County.

Figure 3: Haskell County Zip Codes



Source: Google Map

Figure 3 shows the boundaries of the five zip codes that are found in Haskell County. There is no zip code that lies entirely within the boundaries of the county. The demographic information based on zip code should be considered with care because it encompasses both rural and town residents, as well as, some people from the surrounding counties.

Table 3: Demographic Profile, Haskell County

| Characteristic | Value |
|--|--------------|
| Land area in square miles, 2010 | 577.52 |
| Population, 2012 estimate | 4,256 |
| Persons $\geq 5 < 18$, percent 2012 | 22.5% |
| Persons ≥ 65 , percent 2012 | 10.7% |
| Female Persons, percent 2012 | 50.4% |
| Housing units, 2011 | 1,663 |
| Homeownership rate, 2007-2011 | 76.2% |
| Median value of owner-occupied housing units | \$90,300 |
| Households | 1,397 |
| Median household income, 2007-2011 | \$49,760 |
| Private nonfarm establishments, 2011 | 117 |
| Private nonfarm employment 2011 | 833 |
| Retail sales, 2007 | \$13,723,000 |

Source: U.S. Census Bureau, QuickFacts

Table 3 provides an overview of the residents of Haskell County. Median values for homes and income are used because when the mean value (average) is used, both measures can be distorted by a few outliers.

Table 4: Top Ten Sectors by Employment, Haskell County

| Sector | Description | Employment | Average Income |
|--------|---|------------|----------------|
| 11 | Cattle ranching and farming | 485 | \$42,417.84 |
| 437 | * Employment and payroll only (state & local govt, non-education) | 286 | \$35,377.80 |
| 2 | Grain farming | 285 | \$94,238.46 |
| 438 | * Employment and payroll only (state & local govt, education) | 268 | \$40,185.78 |
| 400 | Individual and family services | 256 | \$12,980.98 |
| 358 | Insurance agencies, brokerages, and related activities | 158 | \$22,480.19 |
| 19 | Support activities for agriculture and forestry | 146 | \$37,410.26 |
| 335 | Transport by truck | 119 | \$45,565.39 |
| 319 | Wholesale trade businesses | 112 | \$55,504.70 |
| 401 | Community food, housing, and other relief services, including rehabilitation services | 109 | \$8,697.84 |

Source: IMPLAN Software

Table 4 shows the number of people employed and the average income by economic sector. The top ten sectors employ 2,224 (63.1%) of the 3,527 people employed in Haskell County.

Table 5: Demographic Profile, Zip Code 67877 (Sublette)

| Characteristic | Value |
|--|----------|
| Population, 2010 | 1,453 |
| Persons $\geq 5 < 20$, percent 2010 | 25.1% |
| Persons ≥ 65 , percent 2010 | 12.3% |
| Female Persons, percent 2010 | 50.3% |
| Housing units, 2010 | 626 |
| Homeownership rate, 2010 | 77.5% |
| Median value of owner-occupied housing units | \$98,100 |
| Households | 556 |
| Median household income, 2010 | \$57,857 |

Source: U.S. Census Bureau, American Community Survey

Table 6: Demographic Profile, Zip Code 67870 (Satanta)

| Characteristic | Value |
|--|----------|
| Population, 2010 | 1,133 |
| Persons $\geq 5 < 20$, percent 2010 | 23.5% |
| Persons ≥ 65 , percent 2010 | 14.8% |
| Female Persons, percent 2010 | 50.8% |
| Housing units, 2010 | 699 |
| Homeownership rate, 2010 | 72.4% |
| Median value of owner-occupied housing units | \$72,200 |
| Households | 594 |
| Median household income, 2010 | \$51,250 |

Source: U.S. Census Bureau, American Community Survey

Table 7: Demographic Profile, Zip Code 67837

| Characteristic | Value |
|--|----------|
| Population, 2010 | 903 |
| Persons $\geq 5 < 20$, percent 2010 | 27.8% |
| Persons ≥ 65 , percent 2010 | 11.0% |
| Female Persons, percent 2010 | 49.2% |
| Housing units, 2010 | 343 |
| Homeownership rate, 2010 | 75.2% |
| Median value of owner-occupied housing units | \$97,900 |
| Households | 302 |
| Median household income, 2010 | \$48,125 |

Source: U.S. Census Bureau, American Community Survey

Tables 5 through 7 show that, although there is some variation among the people living in these three zip code areas in Haskell County, it is not significant. The largest variation is in the median value of owner-occupied housing units. This value is about \$25,000 higher in the zip code areas 67837 and 67877 than it is in the zip code area 67870. However, median household income varies by less than \$10,000 with zip code 67837 the lowest and 67877 the highest.

Alternative Golf Courses

In this section, we look at alternative golf courses within reasonable driving distance for Haskell County residents. Table 8 shows the approximate (rounded to nearest mile) mileage from city center to city center for Satanta and Sublette. The transportation costs associated with a golf outing to any of these alternative venues depends upon the distance, as well as, the number of passengers, efficiency of the vehicle, current fuel prices and driving speed, among others.

Although we bring this issue to the analysis, we make no estimate of the transportation costs, except to note that they are not negligible.

Table 8: Approximate Mileage, One Way

| To | From Satanta | From Sublette |
|--------------|--------------|---------------|
| Cimarron | 50 | 42 |
| Elkhart | 63 | 70 |
| Garden City | 41 | 37 |
| Johnson City | 50 | 57 |
| Lakin | 56 | 64 |
| Liberal | 38 | 34 |
| Syracuse | 78 | 85 |
| Ulysses | 29 | 35 |

Source: Maps GPS software

Tables 9A – E show the membership and playing costs associated with some of the alternative golf courses within driving distance of Haskell County. It is clear that the costs to play at CVGC are in line with those costs at these alternative courses.

Table 9A: Comparison of Annual Membership Fees

| | Single | Family | Students |
|--------------|--------|--------|----------|
| CVGC | \$250 | \$350 | \$190 |
| Ulysses | | | |
| Syracuse | \$300 | \$375 | N/A |
| Lakin | \$275 | \$375 | \$50 |
| Johnson City | \$175 | \$200 | \$50 |
| Cimarron | \$400 | \$520 | \$100 |
| Elkhart | \$300 | \$350 | \$40 |

Table 9B: Comparison of Adult Green Fees / 18 Holes

| | Weekday | Weekend / Holiday | Twilight |
|--------------|---------|-------------------|----------|
| CVGC | \$13 | \$15 | \$8 |
| Ulysses | \$18 | \$20 | N/A |
| Syracuse | \$11 | \$13 | N/A |
| Lakin | \$13 | \$17 | \$5 |
| Johnson City | \$10 | \$15 | N/A |
| Cimarron | \$16 | \$20 | \$12 |
| Elkhart | \$13 | \$18 | \$8 |

Table 9C: Student Green Fees

| | Weekday | Weekend / Holiday |
|--------------|---------|-------------------|
| CVGC | \$8 | \$11 |
| Ulysses | \$10 | \$10 |
| Syracuse | N/A | N/A |
| Lakin | N/A | N/A |
| Johnson City | N/A | N/A |
| Cimarron | \$10 | \$10 |
| Elkhart | \$1 | \$1 |

Table 9D: Cart Storage, Annual

| | Gas | Electric |
|--------------|-------|----------|
| CVGC | \$170 | \$200 |
| Ulysses | | |
| Syracuse | \$200 | \$200 |
| Lakin | \$225 | \$225 |
| Johnson City | | |
| Cimarron | \$375 | \$375 |
| Elkhart | \$200 | \$200 |

Table 9E: Cart Rental

| | 18 Holes | Daily |
|--------------|----------|-------|
| CVGC | \$20 | N/A |
| Ulysses | \$22 | \$20 |
| Syracuse | \$20 | \$10 |
| Lakin | \$15 | \$4 |
| Johnson City | | \$5 |
| Cimarron | \$22 | \$5 |
| Elkhart | \$18 | \$5 |

Economic Impact

The economic impact of the Cimarron Valley Golf Course (CVGC) is determined by the direct impact of the CVGC as measured by its annual expenditures; and, by the indirect and induced impacts. These two secondary impacts are measured by expenditures that may occur because of the operation of the CVGC. The indirect impacts are those expenditures made by other businesses in response to demand for their goods or services because of the operation of the CVGC. The induced impacts occur through those expenditures made by individuals who derive income because of the CVGC operations.

Table 10: Direct Economic Impact

| 2012 | Average | High | Low |
|--------------|----------------|--------------|--------------|
| \$164,794.36 | \$125,916.17 | \$164,794.36 | \$102,069.12 |

Table 10 shows the direct economic impact of the CVGC for 2012. It also shows the average direct impact for the period from 2002 through 2012, as well as the high and low direct impact for that time interval. It is important to remember that we are reporting the nominal dollars over this eleven year interval. That means that the earlier years expenditures have not been adjusted to reflect changes in the value of money over time. The low number, \$102,069, occurred in 2002; the high in 2012.

Table 11: Percentage of Direct Economic Impact from Taxing Entity

| | High | Low | Average |
|-------------------------------|-------------|------------|----------------|
| Satanta Recreation Commission | 71.0% | 47.9% | 61.6% |

Table 11 shows the percentage of the direct economic impact that comes from funding by the Satanta Recreation Commission. On average this source has provided 61.6 percent of the funds to support the operations of the CVGC. The remaining 38.4 percent of the funds have come from private sources. Graph 2 showed that the three largest sources of private funds were memberships, greens fees, and donations.

Table 12: Economic Multipliers

| Industry Code | Description | Direct Effects | Indirect Effects | Induced Effects | Total |
|---------------|---|----------------|------------------|-----------------|----------|
| 410 | Other amusement and recreation industries | 1.000000 | 0.025954 | 0.065987 | 1.091940 |

Source: IMPLAN Software

Table 13: Economic Impacts, 2012

| Direct Impact | Indirect Impact | Induced Impact | Total Impact |
|---------------|-----------------|----------------|--------------|
| \$164,794.36 | \$4,277.00 | \$10,874.23 | \$179,945.59 |

Table 13 shows that the CVGC generated \$179,945.59 in economic activity during 2012. The Satanta Recreation Commission's contribution to this activity was \$80,179.38. Thus, \$1.00 of taxes generated \$1.24 of additional economic activity for a total of \$2.24 of economic activity in Haskell County.

Table 14: Economic Impacts, Average

| Direct Impact | Indirect Impact | Induced Impact | Total Impact |
|---------------|-----------------|----------------|--------------|
| \$125,916.17 | \$3,267.97 | \$8,308.78 | 137,492.93 |

Table 14 shows that the CVGC generated \$137,492.93 annually on average in economic activity from 2002 through 2012. The Satanta Recreation Commission's average annual contribution to this activity was \$77,877.17. Thus, \$1.00 of taxes generated \$0.77 of additional economic activity for a total of \$1.77 of economic activity in Haskell County.

Beyond the economic activity that resulted from the CVGC, there are personal and social benefits. These benefits may include physical and mental health, activities for youth, social and business contacts, and recruitment of professionals to the County. We did not attempt to estimate the monetary value of these benefits.

Possible Funding Scenario

The analysis of the Cimarron Valley Golf Course, based on the financial information of the CVGA, showed that there were no significant opportunities to cut costs in the operation of the CVGC. The CVGC is the closest course for most citizens throughout Haskell County. An expansion of the tax base from U.S.D. 507 to the entire County would provide a larger and more stable source of funding for the CVGC. The current funding comes from a 0.5 mil levy. This is \$0.50 per \$1,000.00 of assessed valuation. Assuming that the median home (\$90,300) has an assessed valuation of \$10.385; then the additional tax burden is \$5.19 per year. Moreover, if the current tax paid to U.S.D. 507 is reduced by the same 0.5 mil levy amount the tax burden on property located in the district would have no change in the total tax burden.

The calculation of the potential property tax burden on agricultural land is a bit more complex. The following discussion and examples are intended only as guidance.

The property taxes on agricultural land are calculated from the Agricultural Use Value (AUV). The AUV is determined by the soil type and condition for dry crop land; for irrigated land the well depth is also considered; and native grass land is treated as a separate category.

The AUV is calculated on a per acre basis. Thus, for a quarter section the AUV is multiplied by 160 acres. The resulting number is the use value for that quarter section. This number is multiplied by 0.3 in order to determine the assessed value for that particular quarter section. The assessed value is then multiplied by the mil levy to determine the taxes for that quarter section.

Table 15 shows the additional property taxes for an “average” quarter section in Haskell County under three different uses. Of course, each land parcel will have its own AUV. The examples are only for demonstration purposes to show the additional tax liability from a .5 mil increase in county property tax.

Table 15: Average AUV Quarter Section Property Tax Liability

Increase

| | Dry Crop Land | 300 foot well | Native Grass |
|----------------------|---------------|---------------|--------------|
| Average AUV | \$33.15 | \$213.74 | \$10.00 |
| times 160 acres | | | |
| equals | \$5,304.00 | \$34,198.40 | \$1,600.00 |
| times 0.3 | | | |
| equals | \$1,591.20 | \$10,259.52 | \$480.00 |
| times 0.005 | | | |
| equals tax liability | \$7.96 | \$51.30 | \$2.40 |

Source: Calculated by author

Table 16 shows the additional property taxes for a “minimum” quarter section in Haskell County under the same three uses. Please note that the soil types associated with the irrigated land (300 foot well) is either clay, silty clay, or sloping and is unlikely to actually be under irrigation.

Table 16: Minimum AUV Quarter Section Property Tax Liability

Increase

| | Dry Crop Land | 300 foot well | Native Grass |
|----------------------|---------------|---------------|--------------|
| Minimum AUV | \$10.00 | \$10.00 | \$10.00 |
| times 160 acres | | | |
| equals | \$1,600.00 | \$1,600.00 | \$1,600.00 |
| times 0.3 | | | |
| equals | \$480.00 | \$480.00 | \$480.00 |
| times 0.005 | | | |
| equals tax liability | \$2.40 | \$2.40 | \$2.40 |

Source: Calculated by author

Table 17 shows the additional property taxes for a “maximum” quarter section in Haskell County under the same three uses.

Table 17: Maximum AUV Quarter Section Property Tax Liability

| Increase | | Dry Crop Land | 300 foot well | Native Grass |
|----------------------|--|---------------|---------------|--------------|
| Maximum AUV | | \$75.00 | \$278.00 | \$10.00 |
| times 160 acres | | | | |
| equals | | \$12,000.00 | \$44,480.00 | \$1,600.00 |
| times 0.3 | | | | |
| equals | | \$3,600.00 | \$13,344.00 | \$480.00 |
| times 0.005 | | | | |
| equals tax liability | | \$18.00 | \$66.72 | \$2.40 |

Source: Calculated by author

Table 18 provides the AUV for agricultural land in Haskell County. This table can be used to more accurately calculate the possible increased tax if the user knows the soil type, well depth, and acres of a particular parcel of ground.

Table 18: Agricultural Use Value, 2012

| Dry Crop Land \$/Acre | Irrigated Land \$/Acre by Well Depth | | | | | | | Native Grass \$/Acre | Soil Type Symbol |
|--------------------------|--------------------------------------|----------|----------|----------|----------|----------|----------|-------------------------|---------------------|
| | 100 feet | 200 feet | 300 feet | 400 feet | 500 feet | 600 feet | 700 feet | | |
| 10 | 374 | 304 | 238 | 160 | 76 | 14 | 10 | 10 | 1159 |
| 16 | 396 | 326 | 259 | 182 | 98 | 36 | 16 | 10 | 1327 |
| 16 | 311 | 241 | 175 | 97 | 16 | 16 | 16 | 10 | 1572 |
| 11 | 374 | 304 | 238 | 160 | 76 | 14 | 11 | 10 | 1608 |
| 10 | 286 | 216 | 150 | 72 | 10 | 10 | 10 | 10 | 1610 |
| 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 1665 |
| 33 | 410 | 340 | 273 | 196 | 112 | 50 | 33 | 10 | 1667 |
| 28 | 401 | 331 | 264 | 187 | 103 | 41 | 28 | 10 | 1668 |
| 10 | 266 | 197 | 130 | 52 | 10 | 10 | 10 | 10 | 1712 |
| 30 | 392 | 322 | 256 | 178 | 94 | 32 | 30 | 10 | 1713 |
| 54 | 410 | 340 | 273 | 196 | 112 | 54 | 54 | 10 | 1754 |
| 59 | 410 | 340 | 273 | 196 | 112 | 59 | 59 | 10 | 1761 |
| 59 | 401 | 331 | 264 | 187 | 103 | 59 | 59 | 10 | 1762 |
| 56 | 410 | 340 | 273 | 196 | 112 | 56 | 56 | 10 | 1808 |
| 54 | 401 | 331 | 264 | 187 | 103 | 54 | 54 | 10 | 1809 |
| 66 | 410 | 340 | 273 | 196 | 112 | 66 | 66 | 10 | 1810 |
| 47 | 401 | 331 | 264 | 187 | 103 | 47 | 47 | 10 | 1854 |
| 47 | 410 | 340 | 273 | 196 | 112 | 50 | 47 | 10 | 1856 |
| 42 | 401 | 331 | 264 | 187 | 103 | 42 | 42 | 10 | 1857 |
| 23 | 374 | 304 | 238 | 160 | 76 | 23 | 23 | 10 | 1867 |
| 23 | 356 | 286 | 220 | 142 | 58 | 23 | 23 | 10 | 1868 |
| 10 | 248 | 179 | 112 | 34 | 10 | 10 | 10 | 10 | 1982 |
| 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 1985 |
| 10 | 311 | 241 | 175 | 97 | 13 | 10 | 10 | 10 | 1986 |
| 11 | 374 | 304 | 238 | 160 | 76 | 14 | 11 | 10 | 1987 |
| 75 | 415 | 345 | 278 | 201 | 117 | 75 | 75 | 10 | 2612 |
| 59 | 410 | 340 | 273 | 196 | 112 | 59 | 59 | 10 | 2686 |
| 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 2714 |
| 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 2715 |
| 56 | 410 | 340 | 273 | 196 | 112 | 56 | 56 | 10 | 2801 |
| 63 | 415 | 345 | 278 | 201 | 117 | 63 | 63 | 10 | 2814 |
| 60 | 401 | 331 | 264 | 187 | 103 | 60 | 60 | 10 | 2815 |
| 39 | 346 | 276 | 210 | 132 | 48 | 39 | 39 | 10 | 2822 |
| 10 | 401 | 331 | 264 | 187 | 103 | 41 | 10 | 10 | 5240 |
| 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 9983 |
| 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 9994 |
| 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 9999 |
| 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | WST |

Source: Kansas Division of Property Valuation

Table 19 shows the minimum, maximum, and average AUV for agricultural ground in Haskell County. It is provided to show the range of AUV.

Table 19: Agricultural Use Value, Average and Range, 2012

| | Dry Crop Land | Well Depth | | | | | | | Native Grass |
|---------|------------------|------------|----------|----------|----------|----------|---------|---------|-----------------|
| | | 100 ft | 200 ft | 300 ft | 400 ft | 500 ft | 600 ft | 700 ft | |
| Minimum | \$10.00 | \$10.00 | \$10.00 | \$10.00 | \$10.00 | \$10.00 | \$10.00 | \$10.00 | \$10.00 |
| Maximum | \$75.00 | \$415.00 | \$345.00 | \$278.00 | \$201.00 | \$117.00 | \$75.00 | \$75.00 | \$10.00 |
| Average | \$33.15 | \$334.26 | \$272.56 | \$213.74 | \$145.44 | \$75.06 | \$35.97 | \$33.15 | \$10.00 |

Source: Calculated by author from Table 17

Feasibility of Haskell County Government Assuming Operation of CVGC

Introduction

The primary purpose of this study is to determine the feasibility of garnering public (voter) support for the Haskell County government assuming control and operation of the Cimarron Valley Golf Course (CVGC). The economic impact analysis was primarily for generating accurate projections of what the benefits to the community and tax liabilities on property owners would be in Haskell County. In order to assess the public's aggregated support for this proposal, the Docking Institute conducted a postal mail survey of all registered voters in Haskell County. The results of the survey and policy conclusions are presented below.

Methodology

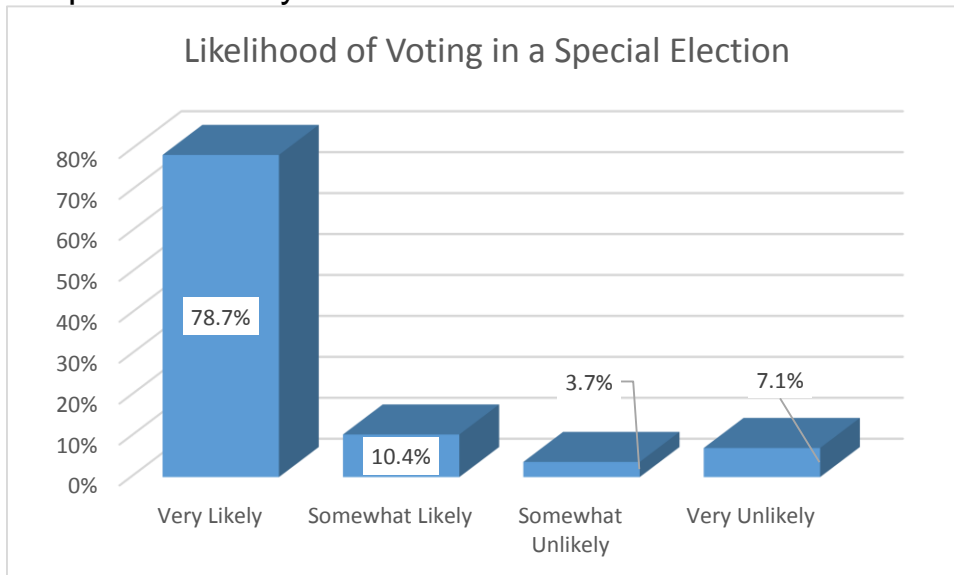
The survey questionnaire (Appendix A) was developed in consultation with client to produce an instrument that would provide the respondent with critical information needed to provide an opinion on whether they would support or oppose the County assuming operation of CVGC. The survey was introduced with a cover letter explaining the purpose of the study and presenting the key findings of the economic impact study; specifically a summary of CVGC's economic and social impact on the Haskell County population and an estimate of how the implemented proposal would impact the typical taxpayer. Since only actual voters will determine whether the proposal will be accepted by the County, the first survey question asked respondents how likely they would be to vote in a tentative special election to decide this issue. These survey data allow greater weight to be attributed to respondents indicating they would be likely to vote. The second question asked the respondent to, given the information provided in the cover letter, indicate whether they would most likely vote for or against it. For those indicating that they oppose the proposal, follow-up questions asked them to indicate the primary reasons they opposed it. Respondents were requested to return the completed questionnaire in an enclosed business-reply envelope.

A total of 2,395 surveys were mailed on February 7, 2014. Data collection was cut off on March 14, 2014, at which time 566 complete surveys had been returned (response rate = 23.6%). This is actually a relatively high response rate for a postal survey of this type. Standard practice assumes that those who return such a survey will be more likely to participate in a civic decision, so the opinions of the approximately $\frac{1}{4}$ of the registered voters participating in the survey should provide an accurate estimate of overall sentiments of likely voters. Since all members of the target population were surveyed, and no random sampling was

performed, there is no margin of error in the resultant statistics. Of course, the response rate does create the potential for response bias. The results of the survey are presented below.

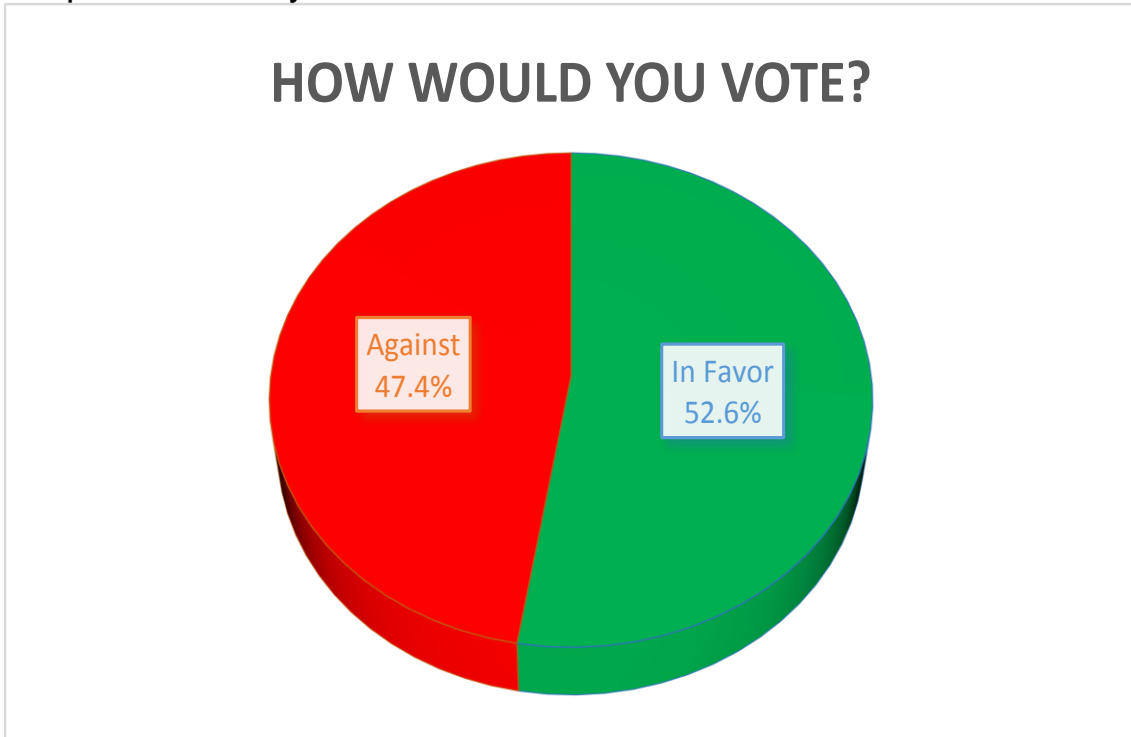
Survey Results

Graph 11: Survey Question 1



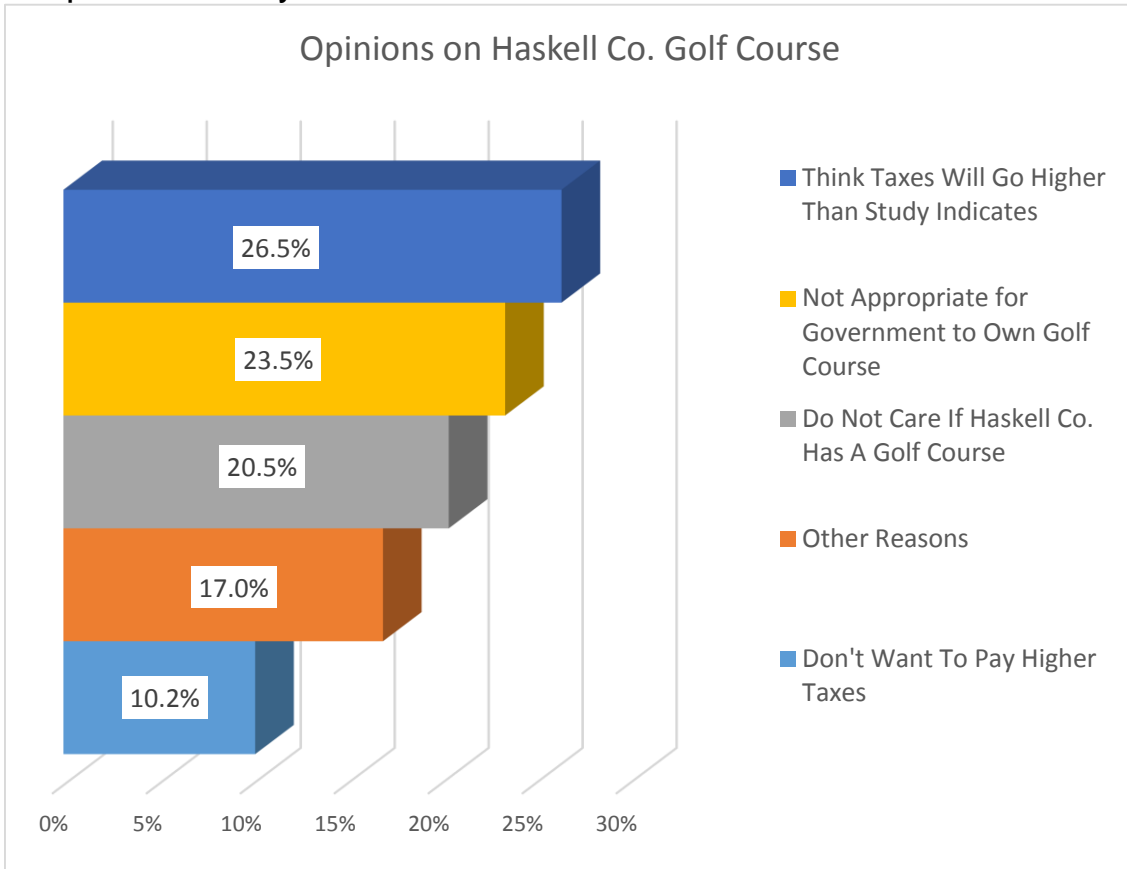
Survey question 1 asked the respondent to indicate the likelihood that they would go to the polls and vote in a special election to determine if the Haskell County government should take over operation of the CVGC. Graph 11 shows that just over three-quarters of respondents indicated they would “very likely” vote in the proposed election, with another 10 indicating they would be “somewhat likely” to do so. This would be a high turnout among the general population of voters, suggesting that people who typically vote were also more likely to take the survey and that the survey results should be fairly representative of the voting population.

Graph 12: Survey Question 2



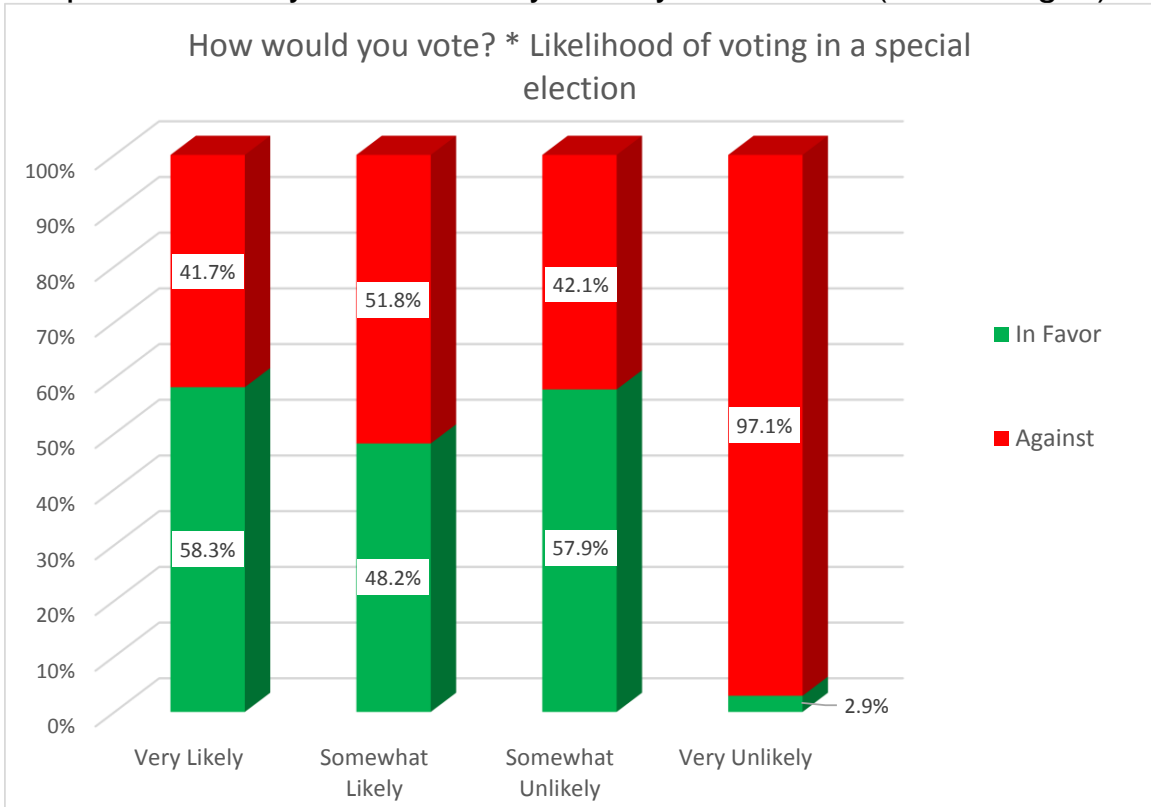
The second survey question asked respondents to indicate, given the information provided in the cover letter regarding the economic benefits to the County and the likely changes in taxation, whether they would likely vote in favor or against the proposed takeover of CVGC. Graph 12 shows that a slight majority of respondents favored the proposal.

Graph 13: Survey Question 3



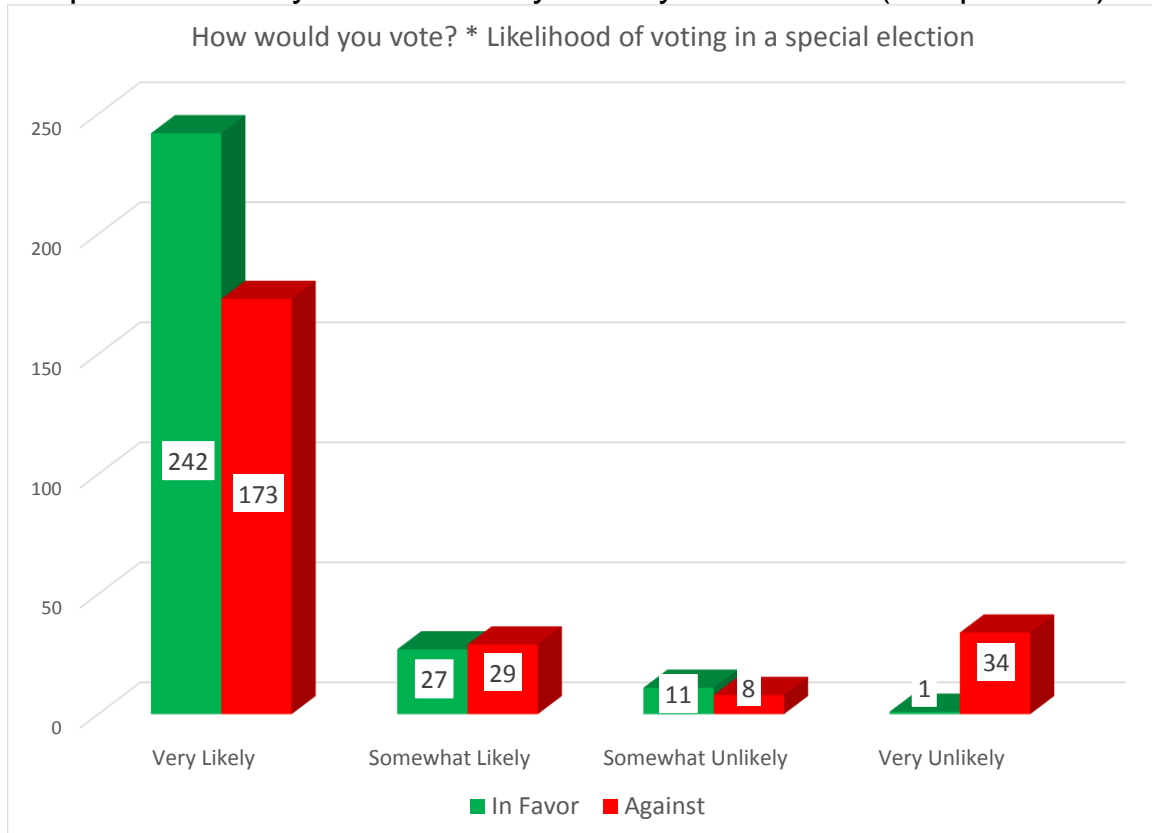
Graph 13 shows, for respondents indicating they opposed the proposal, the primary reason(s) they oppose it. The various “other” reasons are presented in Appendix B.

Graph 14: Survey Question 2 by Survey Question 1 (Percentages)



Graph 14 shows the proportions of respondents favoring the proposal, but separated by their self-reported likelihood of voting in a special election. It indicates that those most likely to vote are also most likely to favor the proposal. Since likely voters comprised three-quarters of the respondents, it suggests strong support for the measure in a special election.

Graph 15: Survey Question 2 by Survey Question 1 (Frequencies)



Graph 15 shows the same data as Graph 14, but graphed in absolute numbers, rather than category percentages. It depicts a clearer picture of the ratio of support to opposition among likely voters. Note that, among “very likely” votes, 58% of respondents support the proposal, as opposed to 52.6% among all respondents. Among respondents who indicated at least being “somewhat likely” to vote in a special election, 57% favor the proposal.

Conclusions of the Feasibility Analysis

The survey data show that a slight majority of respondents favor the proposal to have Haskell County assume operation of and responsibility for the Cimarron Valley Golf Course. The results also showed that, among those indicating they would likely vote on this issue in a special election, support is stronger. At face value, this would suggest that the issue would have a high probability of passing in a special election. Docking Institute school bond surveys with similar response rates have predicted the outcome of subsequent special elections by within 9 percentage points, which is very close to the margin of separation for this study. The researchers conclude that the measure would have a reasonably good chance of passing, but caution that the marginal difference is not wide enough to be strongly confident in this projection. We point out three factors that may invalidate the conclusions of this report.

First, although the study solicited a relatively high response rate, and it is highly intuitive that likely voters would be more likely to take the survey, the study incorporated the opinions of about one-fourth of registered voters. This does create a potential for significant response bias.

Second, perusing the narrative comments of respondents opposed to the measure in Appendix B suggests very strong sentiments among those against the measure. Most indicate a feeling that the facility is not a critical component of the community or that persons who choose to use CVGC should shoulder the brunt or entirety of the costs to maintain it.

Third, political activism leading up to a scheduled special election could alter opinions, levels of support and propensity to vote in the election, making the survey data effectively obsolete. The relatively narrow margin of support and highly adamant comments by those opposed to the proposal make this scenario particularly possible. Consequently, the researchers urge caution in relying too heavily on the conclusions of this survey

If a decision is made to present this proposal to the voters of Haskell County, the researchers make the following recommendations to maximize the likelihood of passing. 1) The proposal should be presented in a special election, as opposed to a general election. 2) A campaign of support for the proposal that at least equals in its impact any activism to campaign against it might be necessary. 3) The proposal and subsequent campaign to support the measure should be structured/written to present the impression that users of CVGC are providing the lion's share of financial support for the facility. These measures will address the primary weaknesses of the methodology, counter likely activism opposing the proposal and maximize the chance that the opposing factors will not invalidate the conclusions of this study.

Appendix A
Survey Cover Letter and Questionnaire

January 27, 2014

Dear First Name Last Name,

A group of Haskell County citizens are concerned that the County may soon lose one of its primary sources of recreation and tourism, the Cimarron Valley Golf Course. These concerned citizens believe that this facility is one of the few popular recreational activities available to County residents, and that it also plays a critical role in attracting needed teachers, physicians and other professionals to Haskell County. They have asked the Docking Institute, a research facility at Fort Hays State University, to conduct a study to measure how the voters residing in Haskell County would feel about the County assuming ownership and operation of the golf course.

Participation in the study is completely voluntary, but as a registered voter, we would greatly appreciate you taking a few minutes to tell us whether you would favor or oppose this change. Your opinions will remain completely confidential. The results of the study will determine whether a similar proposal would be placed on the ballot of an upcoming election.

Whether you enjoy visiting the golf course often, occasionally or never, it is important to get everyone's opinions on this issue to get an accurate estimate of support and avoid wasting voters' time and taxpayers' money on an unnecessary election, so we hope everyone will respond.

An independent economic impact study was conducted by Dr. Preston Gilson, an economist and senior research fellow of the Docking Institute at Fort Hays State University. The results showed:

- Operation of the golf course has a positive effect on the Haskell County economy. Closing the golf course will hurt the local economy.

- It will cost more money for the Haskell County resident to use any of the alternative golf courses in the region.
- Operation of the golf course is currently funded from user fees and the USD 507 budget.
- If Haskell County assumes ownership of the golf course, and you
 - A. live within USD507, no additional tax will be required.
 - B. do not live within USD507, an additional tax will be required. Examples would be as follows:
 - \$5.19 for the median home owner of \$90,300
 - \$7.96 for quarter section of dry land farm ground (average)

Based on your assessment of these findings, please answer the questions below.

If a special election were held on just this one issue, how likely would you be to go to the polls and cast a vote?

- Very Likely
 Somewhat Likely
 Somewhat Unlikely
 Very Unlikely

Given the estimated costs to you as a taxpayer, if an election were held today, would you vote **in favor of** or **against** Haskell County assuming ownership and operation of the Cimarron Valley Golf Course?

- I would vote **in favor of** Haskell County assuming ownership
 I would vote **against** Haskell County assuming ownership



If you indicated that you would vote **against** Haskell County assuming ownership of the golf course, please indicate your reason(s).

Select all that apply:

- I do not care whether or not Haskell County has a golf course
 I want Haskell County to have a golf course, but not enough to pay the required tax increase

- I want Haskell County to have a golf course, but do not feel it is appropriate for the County government to own and operate it
- I think taxes will go up more than the study indicates
- Other Reason? _____

Thank you for taking the time to participate in our study. Please place survey in the business reply envelope and mail to the Docking Institute. No postage is needed.

Appendix B

Narrative Response from Those Opposed to the Proposal

This is a need for a county to grow.
All Haskell uses the golf course.
No doubt they will.
School-use golf course!
County would be better served to support a county hospital.
If we are going to support anything, the hospital makes more sense.
If people want it open, let them fund it, not everyone else. I don't care about it. To me, it should be a private funded deal for the select few that want it.
Don't need it.
Don't need this money.
Limited use for it.
How much money did they pay you to do this study?
Must pay to play!
I would like an indoor swimming pool, but don't expect tax payers to pay for my recreation.
Any one or any organization needs to pay to play. I think indoor pool could be used more.
I have never and will never use the golf course.
Why should I have to pay for their recreation, if those that play golf don't pay for my recreation? If you play golf, you should have to pay to play. Those who do not play golf shouldn't have to pay for things that they don't use.
I don't use the golf course nor do I ever intend to use it! What do I get out of this? Taxes are too high now. Money doesn't grow on trees. The present golfers are investing enough; they can pay a little more.
I don't use it! Therefore I pay enough taxes already. Didn't want it in the first place. They wanted it, they got it, now they can pay for it. Just because people own property doesn't mean they should have to pay more taxes all the time! It doesn't mean they have the money.
Never use it ever. Why should I pay?
Only the well-to-do use it. It is a social club. Not open to everyone!
I think it is foolish to spend tax money on a leisure activity. If it can't support itself privately, then it is stupid for government to hold it up. I am strongly against it!
Why should the poor work more so the rich can play more?
I can't pay any more taxes!
Do not care. Do not play golf.
It should be user supported.
Not a golfer, but Haskell Co. needs this to attract doctors, etc. to our rural community.
The tax rate always goes up in following years.
Should be user supported as in past years.
The ones that play should pay.
We don't provide hobbies for others that have a hobby.
We have voted this down two or three times. What part of no don't they understand?
I don't care for golf.
Should be paid for with user fees, not tax dollars.

I hate sports. This is not something the government should ever fund!
No one pays for my recreation interest. I don't golf so I don't want to pay for those that golf!
Local high school golf teams do not practice there. Why have it if it's not used by our high school? Also, I did not see the county want to step up and offer to do the same thing with our local bowling alley. Same argument could be made with it.
Taxes would go up as they are on everything else.
Property owners seem to pay for everything.
Let those who play pay. It would cost be over a \$100.00 more tax. I don't want it.
We all pay too much in taxes already! I don't feel it is appropriate for the government to own it.
I farm ground for tax paying landowners who live 800 miles away and feel they shouldn't pay for a golf course. Fund it with user fees, that's the fair way. I don't ever pay golf. If it is now needing money, they should change, move, or go broke.
Tired of property owners having to always pay more taxes.
All citizens should not pay for the entertainment of a few.
When the golf course was originally presented, everyone was told it would be self-sustainable in 5 yrs. That was a lie! Poor business management on their end shouldn't mean higher taxes for me.
Don't want to pay them for a golf course.
Let the golfers pay higher green fees for golf course.
Don't want to pay them for a golf course.
Should be supported totally by user fees or abandoned!
I'd rather have a Nascar race track in Haskell County.
Over time, this will grow out of hand, just like everything else.
We have enough taxes.
I think the county has more serious dealings to consider such as roads, water, etc.
Taxes always go up.
Ha ha! They use them now. That is what they wanted.
Those that play, pay.
No more taxes.
City of Santana could pay for this, but not all of Haskell County. Very few residents benefit. Even our high school golf team practices at Garden City, not Santana.
This is a Santana course, not Haskell County, and Santana should pay for it.
Let the golfer pay higher golf green fees.
Why do we have to pay extra taxes when we don't live in USD 507?
People living in USD 507 should also pay the tax. People who use it should pay extra fees and take care of it themselves.
I would have to drive 33 miles round trip to vote.
I don't want to pay taxes on something that I don't use.
I don't use it.
This issue was already voted no.
This issue was already voted down no.
Let the people who use it, pay for it. I own lots of property and I don't use it all, so I don't want to pay for it.

I don't ask others to pay when I take my family bowling, etc. I don't want to pay for other people's recreational outings. Looks like they are already getting tax dollars from USD 507. What a ridiculous idea!

I don't play golf. Let those who play pay. I'm trying to figure out ways to reduce taxes, not add to them.

For seemingly well-educated people, you are exceedingly dense. I am not a Haskell County voter and I care not a whit what the people of the Haskell community do with their public works.

It would cost me over \$80.00 a year and I would not use it.

Won't attract teachers, doctors, or professional people. If you think they will move here to play golf, you are wrong. Your additional tax is just the start of the tax that would be added on. No more taxes.

I do not want to pay for it.

Could this come under Obamacare so that it would be free?

Pay to play!

"If you build it, they will come?" Well, they didn't.

Land owners will, as usual, pay the most taxes!

How many teachers and doctors go to the golf course today?

Everyone would be expected to pay, yet only a few would actually use the golf course.

A few will use and many will pay the taxes for it.

They have never had a membership drive to get more people to make it self-sustaining!

It has already been voted on and was defeated. End of story!

The people using the golf course currently do not average a significant percent of population to warrant expense to all county residents.

Fairness would dictate the county should pay for other purely recreational facilities if they do this. Where does it stop? Golfers should pay for the golf course.

I don't golf. Let those that golf pay for it. Most of the people I know that golf go to Garden City to golf. If we are going to pay for a golf course then we need bicycle trails all over the county. More people ride bicycles than golf.

We are large land owners who do not golf. We are interested in other recreational activities. We don't feel it's fair to put one recreational activity on the tax roll above another. Nor do we feel it's fair to "force" one to pay to supplement activity against our will. Up the user fees.

Why doesn't it pay its own way?

Disagree strongly with study results of Dr. Gilson.

Those who choose to golf should pay.

They can pay higher fees to play.

I feel that those who play golf should pay to keep it going.

Pay to play.

They need to pay higher rates to golf.

Let the players pay for their own hobby. I pay for mine!

If you want to play, you can pay.

People that golf can pay for their fun. I pay for my own recreation. Golfers should pay for theirs.

Don't golf and don't care to.

If there isn't enough to keep it going now, I don't figure that will change if the county takes over.

Can't afford any more taxes.

I think private individuals who care about the golf course will maintain it better than the county.

All the donations & it still won't work. We don't need it. Let it go.

Let the ones who use it pay for using it.

The value to Haskell County is not recreation per se, it is a symbol and example of bringing the whole county together on a project.

Those who play should pay!

I don't think it's the county's obligation to supply recreation outlets such as this. The golf course should raise fees to match the cost suggested using a different course in the region.

Many golfers I know in the county choose to golf elsewhere already including USD 374 golfers. All golf courses should be privately owned in my opinion.

I think if someone would plan activities at the golf course, it would be used more. Maybe tournaments and lessons for various age groups.

I don't want to pay tax on something my family won't use.

Don't want to pay for something we won't use.