



Fund Purpose

The Waukesha County Legacy Parkland Acquisition Program provides for the acquisition of Parkland and unique natural areas either directly by the County or in partnership with local municipalities, government units or non-profit conservation organizations as identified in the Waukesha County Park and Open Space Plan and Greenway Plans. Specific acquisitions under this program shall be presented as ordinances for consideration by the County Board.

Financial Summary	2008 Actual (b)(d)	2009 Adopted Budget	2009 Estimate (a)(c)(e)	2010 Budget	Change From 2009 Adopted Budget	
					\$	%
Revenues						
General Government (a)	\$0	\$400,000	\$758,000	\$400,000	\$0	0.0%
Charges for Services	\$0	\$0	\$0	\$0	\$0	NA
Other Revenue	\$574,529	\$600,000	\$550,000	\$300,000	(\$300,000)	-50.0%
Appr. Fund Balance (b)(c)	\$25,742	\$0	\$610,000	\$300,000	\$300,000	NA
County Tax Levy	\$0	\$0	\$0	\$0	\$0	NA
Total Revenue Sources	\$600,271	\$1,000,000	\$1,918,000	\$1,000,000	\$0	0.0%
Expenditures						
Operating Expenses (d)	\$12,391	\$25,000	\$23,000	\$25,000	\$0	0.0%
Fixed Assets (a)(c)(d)	\$0	\$975,000	\$1,895,000	\$975,000	\$0	0.0%
Total Expenditures	\$12,391	\$1,000,000	\$1,918,000	\$1,000,000	\$0	0.0%
Rev. Over (Under) Exp.	\$587,880	-	-	-	-	NA

Position Summary (FTE)

No Positions are Budgeted in this Fund.

- (a) General Government revenues consists of State Stewardship reimbursement grants for approximately 40% of land acquisition cost. Reimbursements are likely to increase with additional land purchases. The 2009 Estimate for State Stewardship reimbursements is higher than budget due to the Department estimating higher than budget land acquisitions in 2009.
- (b) 2008 Actual Fund Balance figure consists of prior year Parks revenue exceeding 30% direct costs transferred into the Tarmann Fund. Following 2008, this policy is discontinued.
- (c) The 2009 Estimate for Appropriated Tarmann Fund Balance is due to a carryover of appropriations for a potential land acquisition authorized in the fourth quarter of 2008 (Enrolled Ordinance 163-44).
- (d) 2008 actual expenditures do not agree to General Ledger. After year-end close, it was found that \$4,691 in attorney fees related to potential land purchases were misclassified as fixed assets, but should have been included in operating expenses.
- (e) The 2009 estimated revenues and expenditures exceed budget due to higher than budget land purchases anticipated during 2009, which will require ordinances requesting additional expenditure appropriations and Tarmann Fund Balance to cover purchase costs.

Summary of Tarmann Fund Funding Sources 2007 – 2010

Revenue Source	2007 Actual	2008 Actual	2009 Budget	2010 Budget	Budget Change
Grant Reimbursement	\$68,000	\$0	\$400,000	\$400,000	\$0
Tarmann Fund Balance	\$0	\$0	\$0	\$300,000	\$300,000
Interest Income	\$236,653	\$231,534	\$200,000	\$200,000	\$0
Landfill Siting	\$461,087	\$326,681	\$400,000	\$100,000	(\$300,000)
Parks Excess Revenue ('07 & '08) (a)(b)	\$187,572	\$25,742	\$0	\$0	\$0
Land Sales - Permits/Sales, Etc.	\$85,405	\$16,314	\$0	\$0	\$0
Total Revenues	\$1,038,717	\$600,271	\$1,000,000	\$1,000,000	\$0
Total Expenditures	\$80,100	\$12,391	\$1,000,000	\$1,000,000	\$0
Revenues Over/(Under) Expenditures	\$958,617	\$587,880	\$0	\$0	\$0

- (a) Parks revenue exceeding direct costs has been previously budgeted as appropriated Tarmann Fund Balance. Following 2008, appropriated Fund Balance will no longer include this transfer of excess Parks revenue over 30% of Parks costs policy.
- (b) Based on 2007 Parks revenues and expenditures, the excess Parks revenue that will be transferred into the Tarmann Fund in 2008 totals \$25,742.



Program Highlights

General Government revenues, which consist of State Stewardship grant reimbursements, estimated at approximately 40% of land acquisition costs, remains at the 2009 budget level of \$400,000. Other Revenues include interest income, which remains at the 2009 budget level of \$200,000, and landfill siting revenues, which decline by \$300,000 to \$100,000 in order to shift additional landfill siting revenues to the Parks and Land Use General Fund (to help fund maintenance efforts) and the Land Information System (LIS) Fund, both to help offset significant declines in revenues related to the downturn in the real estate market. Department management plans to phase down use of these landfill siting revenues in the General and LIS funds as the economy recovers and revenues rebound back to more normal levels. Appropriated Tarmann Fund Balance is budgeted at \$300,000 to offset the decrease in landfill siting revenue budgeted in 2010.

Expenditures remain at 2009 budget level of \$1,000,000, of which, \$700,000 is funded with new revenues and \$300,000 is funded with appropriated Tarmann Fund Balance. Expenditures include \$975,000 for land purchases and \$25,000 for consulting, which include services such as any surveying, appraising, and other costs related to land acquisition.

**County-Wide Key Strategic Outcome: An environmentally responsible county
A well-planned county**

Objective 1: Provide a natural resource based park system for self-actualized recreation and create a system of linear corridors along nine of the County’s major rivers, which will protect the high quality natural resource based elements; connect major State, County, and local parkland, and cultural amenities; and provide recreational and educational opportunities.

Key Outcome Indicator: Acquire at least 200 acres of parkland and greenway lands annually through donations, dedications, right of first refusal, easements, fee simple acquisition, or bequeaths.

Performance Measure:	2008 Actual	2009 Target	2009 Estimate	2010 Target
# of Acres of parkland greenway lands acquired	57	200	331	200

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Objective 2: Acquire land identified in the Waukesha County Park and Open Space Plan.

Key Outcome Indicator: Reach the acquisition goals contained in the Waukesha County Park and Open Space Plan.

Performance Measure:	2008 Actual	2009 Target	2009 Estimate	2010 Target
Acres in Parks Plan	5,745	5,745	5,745	5,745
Acres of Parks Plan Acquired	4,858	4,954	4,954	4,954
% of Park Plan Acquired	84.6%	86.2%	86.2%	86.2%
Acres in Greenway Plan	13,941	13,941	13,941	13,941
Acres of Greenway Plan Acquired	2,695	2,977	2,977	3,177
% of Greenway Plan Acquired	19.3%	21.4%	21.4%	22.8%