



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 | 2009 Actual | 2010 Adopted Budget (a) | 2010 Estimate (a)(b) | 2011 Budget (c) | Change From 2010 Adopted Budget | |
|------------------------------|--------------------|-------------------------------|-------------------------|--------------------|------------------------------------|-------------|
| | | | | | \$ | % |
| Revenues | | | | | | |
| General Government (a) | \$0 | \$400,000 | \$104,000 | \$0 | (\$400,000) | -100.0% |
| Charges for Services | \$0 | \$0 | \$0 | \$0 | \$0 | NA |
| Other Revenue | \$479,415 | \$300,000 | \$244,100 | \$300,000 | \$0 | 0.0% |
| Appr. Fund Balance (b)(c) | \$437,400 | \$300,000 | \$1,196,900 | \$700,000 | \$400,000 | 133.3% |
| County Tax Levy | \$0 | \$0 | \$0 | \$0 | \$0 | NA |
| Total Revenue Sources | \$916,815 | \$1,000,000 | \$1,545,000 | \$1,000,000 | \$0 | 0.0% |
| Expenditures | | | | | | |
| Operating Expenses | \$31,323 | \$25,000 | \$20,000 | \$25,000 | \$0 | 0.0% |
| Fixed Assets (b) | \$1,402,592 | \$975,000 | \$1,525,000 | \$975,000 | \$0 | 0.0% |
| Total Expenditures | \$1,433,915 | \$1,000,000 | \$1,545,000 | \$1,000,000 | \$0 | 0.0% |
| Rev. Over (Under) Exp. | (\$517,100) | - | - | - | - | 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.
- (b) The 2010 estimated revenues and expenditures exceed budget due to higher than budget land purchases anticipated during 2010, which will require ordinances requesting additional expenditure appropriations and Tarmann Fund Balance to cover purchase costs.
- (c) In 2011, due to the difficulty in predicting the receipt of State stewardship grants, prior year receipts will be budgeted as appropriated Tarmann Fund Balance.

Summary of Tarmann Fund Funding Sources 2008 – 2011

| Revenue Source | 2008 Actual | 2009 Actual | 2010 Budget | 2011 Budget | Budget Change |
|---|------------------|--------------------|--------------------|--------------------|------------------|
| DNR Stewardship Grant Reimbursements (c) | \$0 | \$0 | \$400,000 | \$0 | (\$400,000) |
| Interest Income | \$231,534 | \$192,174 | \$200,000 | \$200,000 | \$0 |
| Landfill Siting | \$326,681 | \$281,684 | \$100,000 | \$100,000 | \$0 |
| Tarmann Fund Balance | \$0 | \$437,400 | \$300,000 | \$700,000 | \$400,000 |
| Parks Excess Revenue (2008) (a) | \$25,742 | \$0 | \$0 | \$0 | \$0 |
| Land Sales - Permits/Sales, Etc. | \$16,314 | \$5,557 | \$0 | \$0 | \$0 |
| Total Revenues | \$600,271 | \$916,815 | \$1,000,000 | \$1,000,000 | \$0 |
| Total Expenditures | \$12,391 | \$1,433,915 | \$1,000,000 | \$1,000,000 | \$0 |
| Revenues Over/(Under) Expenditures | \$587,880 | (\$517,100) | \$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.



Program Highlights

General Governmental revenues, which consists of State Department of Natural Resources Stewardship Grant reimbursements for approximately half the value of land purchases, is not included in the 2011 budget, due to difficulty predicting the timing of state reimbursements (which are often provided in years after the actual land purchase). Instead, these reimbursement revenues are planned to be appropriated in future year budgets after they have been received. Based on approximately \$1,675,000 in recent (2009 and first quarter 2010) approved land purchases, it is anticipated the Tarmann Fund will receive approximately \$700,000 in Stewardship reimbursements (conservatively estimated at about 40% of the purchase price). In 2011, appropriated Tarmann Fund Balance will increase by \$400,000 to \$700,000 to cover the revenues not budgeted from Stewardship reimbursements.

Other Revenues include \$200,000 in estimated interest to be earned on Tarmann Fund Balance and \$100,000 in landfill siting revenues, both remaining at the 2010 budget level.

Expenditures remain at 2010 budget level of \$1,000,000 which includes \$975,000 for land purchases and \$25,000 for consulting services such as 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: | 2009 Actual | 2010 Target | 2010 Estimate | 2011 Target |
|--|----------------|----------------|------------------|----------------|
| # of Acres of parkland and greenway lands acquired | 359 | 200 | 140 | 300 |

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: | 2009 Actual | 2010 Target (a) | 2010 Estimate | 2011 Target |
|---------------------------------|----------------|--------------------|------------------|----------------|
| Acres in Parks Plan (a) | 4,664 | 4,664 | 4,664 | 4,664 |
| Acres of Parks Plan Acquired | 4,021 | 4,021 | 4,071 | 4,121 |
| % of Park Plan Acquired | 86.2% | 86.2% | 87.2% | 88.4% |
| Acres in Greenway Plan (a) | 8,301 | 8,301 | 8,301 | 8,301 |
| Acres of Greenway Plan Acquired | 3,171 | 3,371 | 3,261 | 3,511 |
| % of Greenway Plan Acquired | 38.2% | 40.6% | 39.3% | 42.3% |

(a) 2010 Target figures are restated since the 2010 Budget Document inadvertently included acres not contained in the Parks and Open Space and Greenway Plans.