

**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	2007 Actual (a)	2008 Adopted Budget	2008 Estimate	2009 Budget	Change From 2008 Adopted Budget	
					\$	%
<b>Revenues</b>						
General Government (a) (b)	\$68,000	\$450,000	\$168,750	\$400,000	(\$50,000)	-11.1%
Charges for Services	\$0	\$0	\$0	\$0	\$0	NA
Other Revenue (a)	\$783,145	\$500,000	\$600,742	\$600,000	\$100,000	20.0%
Appr. Fund Balance (a)	\$187,572	\$50,000	\$50,000	\$0	(\$50,000)	-100.0%
<b>County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>
<b>Total Revenue Sources</b>	<b>\$1,038,717</b>	<b>\$1,000,000</b>	<b>\$819,492</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenditures</b>						
Operating Expenses	\$80,100	\$25,000	\$20,000	\$25,000	\$0	0.0%
Fixed Assets	\$0	\$975,000	\$350,000	\$975,000	\$0	0.0%
<b>Total Expenditures</b>	<b>\$80,100</b>	<b>\$1,000,000</b>	<b>\$370,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>0.0%</b>
Rev. Over (Under) Exp.	\$958,617	-	\$449,492	-	-	NA

**Position Summary (FTE)**

No Positions are Budgeted in this Fund.

- (a) 2007 actual revenue is restated for budget comparison purposes and does not agree to General Ledger CAFR (Comprehensive Annual Financial Statement). After year-end close and completion of the audit, it was found that \$83,700 in revenue from the land sale near County Trunk Highway P (enrolled ordinance 162-66) was misclassified as a State aid revenue, which should have been classified as an Other Revenue.
- (b) General Government revenues consists of State Stewardship reimbursement grants for approximately half of land acquisition cost, and reimbursements are likely to increase with additional land purchases.

**Summary of Tarmann Fund Funding Sources 2006 – 2009**

Revenue Source	2006 Actual (a)	2007 Actual (a)	2008 Budget (a) (b)	2009 Budget	Budget Change
Landfill Siting	\$548,029	\$461,087	\$375,000	\$400,000	\$25,000
Grant Reimbursements	\$994,114	\$68,000	\$450,000	\$400,000	(\$50,000)
Interest Income	\$137,352	\$236,653	\$100,000	\$200,000	\$100,000
Parks Excess Revenue & Other Approp. Fund Balance (a) (b)	\$169,922	\$187,572	\$50,000	\$0	(\$50,000)
Land Sales - (Permits/Sales, Etc.)	\$13,010	\$85,405	\$25,000	\$0	(\$25,000)
<b>Total</b>	<b>\$1,862,427</b>	<b>\$1,038,717</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$0</b>

- (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, for approximately 50% of land acquisition costs, decline by \$50,000 to \$400,000. Other Revenues include interest income, which increases from \$100,000 to \$200,000; and landfill siting revenues, which increase by \$25,000 to \$400,000. For 2009, the Department discontinues budgeting for miscellaneous land sales/permit revenue. Expenditures remain at 2008 budget level of \$1,000,000, which includes \$975,000 for land purchases and \$25,000 for consulting, which include services such as any surveying, appraising, and environmental clean up 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:	2007 Actual (a)	2008 Target	2008 Estimate (a)	2009 Target
# of Acres of parkland greenway lands acquired (a)	0	200	12	200

(a) 2007 Actual and 2008 Estimate only include acres purchased. These figures exclude acres obtained through donations and land dedications.

**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 with adequate non-Tax Levy funding sources.

**Key Outcome Indicator:** Maintain adequate non-levy funding sources to reach the acquisition goals contained in the Waukesha County Park and Open Space Plan.

Performance Measure:	2007 Actual (b)	2008 Target	2008 Estimate	2009 Target
Landfill siting revenue - % of total revenue	44.4%	37.5%	45.8%	40.0%
Grant reimbursement - % of total revenue	6.5%	45.0%	20.6%	40.0%
Interest Income - % of total revenue	22.8%	10.0%	24.4%	20.0%
Parks Rev. Exceeding 30% - % of total rev.	18.1%	5.0%	6.1%	0.0%
Land Permits/Sales - % of total revenue	8.2%	2.5%	3.1%	0.0%
% of expenditures consisting of Stewardship Grant reimbursements(a) (b)	N/A	45.0%	45.6%	40.0%

(a) This measure indicates the ratio of state Stewardship Grant revenue collected in the given year to the amount of expenditures made during that same year. Grant revenue represents reimbursements for land purchases that may have been made in previous years.

(b) There were no expenditures on land acquisitions in 2007, although the program did provide a cash grant of \$80,100 to the Waukesha Land Conservancy to assist this organization with a portion of the funding required to acquire and conserve 27.6 acres of land.