

Fund Purpose

To provide quality ice skating facilities at an affordable rate to the public, while continuing to improve efficiency and quality of services. In addition, to enhance the recreational experience for the user, while maintaining a high level of usage at the facility.

Financial Summary	2007	2008	2008	2009	Change From 2008	
	Actual	Adopted Budget	Estimate	Budget (c)	Adopted Budget \$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	NA
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	NA
Charges for Services	\$952,747	\$933,000	\$955,000	\$993,000	\$60,000	6.4%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	NA
Other Revenue	\$11,536	\$11,000	\$11,000	\$11,000	\$0	0.0%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	NA
County Tax Levy	\$0	\$0	\$0	\$0	\$0	NA
Total Revenue Sources (a)	\$964,283	\$944,000	\$966,000	\$1,004,000	\$60,000	6.4%
Expenditures						
Personnel Costs	\$460,641	\$484,037	\$481,442	\$495,777	\$11,740	2.4%
Operating Expenses (a)(b)	\$481,307	\$496,695	\$500,551	\$528,898	\$32,203	6.5%
Interdept. Charges	\$87,162	\$95,762	\$92,834	\$91,736	(\$4,026)	-4.2%
Fixed Assets(Memo) (c)	\$44,382	\$69,000	\$45,000	\$10,000	(\$59,000)	-85.5%
Interdept. Debt-Prin (Memo) (d)	\$0	\$0	\$0	\$0	\$0	NA
Total Expenditures (a)(c)(d)	\$1,029,110	\$1,076,494	\$1,074,827	\$1,116,411	\$39,917	3.7%
Operating Inc./(Loss) (b)(c)(d)	(\$64,827)	(\$132,494)	(\$108,827)	(\$112,411)	\$20,083	-15.2%
Cash Flow From Operations (a)	\$74,226	\$7,926	\$33,067	\$25,821	\$17,895	225.8%
Position Summary (FTE)						
Regular Positions	5.78	5.70	5.70	5.70	0.00	
Extra Help	4.02	4.02	4.02	4.02	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total	9.80	9.72	9.72	9.72	0.00	

- (a) Cash Flow from Operations displays total operating revenues less expenditures, excluding depreciation expense.
- (b) Budgeted depreciation expense includes only the County's portion of the capital investment, and excludes donations as contributed capital. As a result, the operating income/(loss) differs from the comprehensive annual financial statement, which includes donations as contributed capital.
- (c) Total expenditures and net operating income/(loss) exclude capitalized Fixed Asset purchases and debt principal payments to conform with financial accounting standards. Fixed Asset purchases will be made from cash generated by operating revenues, and are included in the Department's Fixed Assets request.
- (d) Debt service principal is not included in total expenditures or net operating income, in order to conform to financial accounting standards. The General Fund principal repayment for Eble Park and Naga-Waukeee ice arena's loan amounts have been suspended in 2008, until (no later than 2013) or the year in which projections indicate that at least five years of principal payments can be made without exhausting the Ice Arena cash reserves. Interest expense payments for the ice arenas are delayed until the end of the current loan term, at which time annual interest expense payments will be paid in the amount per year originally scheduled.

Major Departmental Strategic Outcomes and Objectives for 2009**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill**

Objective: Provide affordable ice skating opportunities through cost-effective management.

Key Outcome Indicator 1: Percentage of booked prime time (contracted) ice rental based on upon a 34-week season schedule (Sept – April). Hours are based on a 24-hour per day schedule for 56 hours of available prime per week, and 112 hours of non-prime time ice available per week. Prime hours are weekdays from 3 p.m. to 9 p.m. and weekends from 8 a.m. to 9 p.m.

Performance Measure:

	2006 Actual	2007 Actual	2008 Target	2008 Estimate	2009 Target
Naga-Waukee: Prime hours utilized	62%	63%	63%	63%	63%
Eble: Prime hours utilized	55%	57%	63%	60%	63%

Key Outcome Indicator 2: Percentage of non-prime time (contracted) booked ice time based on a calendar year, a 24-hour per day operation (less prime hours as identified above, and considers the time the facility is closed for maintenance).

Performance Measure:

	2006 Actual	2007 Actual	2008 Target	2008 Estimate	2009 Target
Naga-Waukee: Non-prime hours utilized	19%	20%	21%	21%	22%
Eble: Non-prime hours utilized	21%	26%	21%	24%	25%

Naga-Waukee Ice Arena**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill****Program Description**

Provides a quality ice skating facility.

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
Staffing (FTE)	4.90	4.86	4.86	4.86	0.00
Charges for Services	\$466,107	\$462,000	\$470,000	\$491,000	\$29,000
Other Revenue (a)	\$11,536	\$11,000	\$11,000	\$11,000	\$0
App. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Revenues (b)	\$477,643	\$473,000	\$481,000	\$502,000	\$29,000
Personnel Costs	\$233,460	\$245,239	\$244,689	\$251,368	\$6,129
Operating Expenses (excl. depr. expen.) (b)	\$206,822	\$201,327	\$204,252	\$220,232	\$18,905
Depreciation Expense (b) (c)	\$63,136	\$63,201	\$63,571	\$64,006	\$805
Interdept. Charges	\$41,467	\$45,102	\$43,492	\$43,041	(\$2,061)
Fixed Assets (Memo) (c)	\$17,392	\$0	\$0	\$10,000	\$10,000
Interdept. Debt-Principal (Memo) (c)	\$0	\$0	\$0	\$0	\$0
Total Expenditures (b)(c)	\$544,885	\$554,869	\$556,004	\$578,647	\$23,778
Operating Inc./Loss (c)	(\$67,242)	(\$81,869)	(\$75,004)	(\$76,647)	\$5,222
Cash Flow From Operations (b)	(\$4,106)	(\$18,668)	(\$11,433)	(\$12,641)	\$6,027

(a) Other revenue is solely investment income.

(b) Cash Flow from Operations displays total operating revenues less expenditures, excluding depreciation expense.

(c) Budgeted depreciation expense includes only the County's portion of the capital investment, and excludes donations as contributed capital. As a result, the operating income/(loss) differs from the comprehensive annual financial statement, which includes donations as contributed capital.



Program Highlights

Naga-Waukee Ice Arena (cont.)

Charges for Service revenues increase by \$29,000, mostly due to a weighted average increase of 2.1% in contracted ice rates, which is estimated to increase revenues by \$8,300 and due to growth in the Waukesha County Adult Hockey League (WCHL), program development and arena advertising, estimated to increase revenues by \$20,700.

Total expenditures increase \$23,778 or 4.3%. Personnel costs increases are \$6,129 to reflect cost to continue for existing staff. Operating expenses (excluding depreciation expense, which increases by \$805 to \$64,006) increase \$18,905 and include the following budgeted utility increases: electric utility charges increase \$4,300 to \$78,800; natural gas increases of \$2,200 to \$42,000; and water utility charges increase \$1,000 to \$15,400. WCHL and arena programming expenses increase \$4,500 to accommodate continued expansion of the WCHL and the development of lesson programming. Operating Expenses also include a \$4,500 increase in budgeted repair and maintenance expenses based on recent historical costs, and a \$2,000 increase in small equipment to replace the ice edger. Concession food for resale and mileage reimburse expenses both increase \$500 reflecting inflationary cost increases.

Interdepartmental Charges decrease by \$2,061, reflecting a decrease in County indirect cost charges by \$8,450 to \$16,000, partially offset by a \$7,083 increase in End User Technology Fund (EUTF) charges for computer and network support. This increase in EUTF Charges is part of a phasing in of full-cost allocations to departments for the new charging method, to better reflect technology resources being used by this program, as recommended by Internal Audit. Since this is an enterprise fund that does not receive tax levy to operate, no Tax Levy is shifted to help absorb this technology cost increases.

Fixed Asset expenses include \$10,000 of improvements to the compressor control panel and temperature sensors that need to be addressed.



Activity	2007	2008	2008	2009	Budget Change
	Actual (a)	Budget (a)	Estimate (a)	Budget (a)	
Contract Ice Hours	1,559	1,565	1,565	1,610	45
Public Skating Attendance (a)	9,316	8,100	8,100	8,400	300
No. of Skate Rentals	4,541	4,700	4,700	4,700	0

(a) Lower budgeted and estimated Public Skating activity is based on lower actual attendance in years prior to 2007.

Naga-Waukee Ice Arena Revenue

	2007	2008	2008	2009	Budget Change
	Actual	Budget	Estimate	Budget	
Public Skating - \$ Receipts	\$37,015	\$36,200	\$36,200	\$37,500	\$1,300
Contracted - \$ Receipts	\$342,556	\$344,000	\$344,000	\$364,500	\$20,500
Concession- \$ Receipts	\$46,207	\$53,000	\$49,000	\$49,000	(\$4,000)
Merch/Bds/Misc* - \$ Receipts	\$40,329	\$28,800	\$39,800	\$40,000	\$11,200
Total	\$466,107	\$462,000	\$470,000	\$491,000	\$29,000

* Misc. includes WCHL revenue collected for referee and scorekeeper expenses and paid directly to referee and scorekeepers.

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

Program Description

Provides a Quality Ice Skating Facility

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
Staffing (FTE)	4.90	4.86	4.86	4.86	0.00
Charges for Services	\$486,640	\$471,000	\$485,000	\$502,000	\$31,000
Other Revenue	\$0	\$0	\$0	\$0	\$0
App. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Revenues (a)	\$486,640	\$471,000	\$485,000	\$502,000	\$31,000
Personnel Costs	\$227,181	\$238,798	\$236,753	\$244,409	\$5,611
Operating Expenses (excl. depr. expen.) (a)	\$135,432	\$154,948	\$154,405	\$170,434	\$15,486
Depreciation Expense (a)	\$75,917	\$77,219	\$78,323	\$74,226	(\$2,993)
Interdept. Charges	\$45,695	\$50,660	\$49,342	\$48,695	(\$1,965)
Fixed Assets (Memo) (b)	\$26,990	\$69,000	\$45,000	\$0	(\$69,000)
Interdept. Debt-Principal (Memo) (b)	\$0	\$0	\$0	\$0	\$0
Total Expenditures (a)	\$484,225	\$521,625	\$518,823	\$537,764	\$16,139
Operating Inc./(Loss) (b)	\$2,415	(\$50,625)	(\$33,823)	(\$35,764)	\$14,861
Cash Flow From Operations (a)	\$78,332	\$26,594	\$44,500	\$38,462	\$11,868

(a) Cash Flow from Operations displays total operating revenues less expenditures, excluding depreciation expense.

(b) Budgeted depreciation expense includes only the County's portion of the capital investment, and excludes donations as contributed capital. As a result, the operating income/(loss) differs from the comprehensive annual financial statement, which includes donations as contributed capital.



Program Highlights

Charges for Service revenues increase by \$31,000, mostly due to a weighted average increase of 2% in contracted ice rates, which is estimated to increase revenues by \$6,500 and due to growth in the Waukesha County Adult Hockey League (WCHL), program development and arena advertising, estimated to increase revenues by \$24,500.

Total expenditures increase \$16,139 or 2.5%. Personnel Costs increases \$5,611 to reflect cost to continue for existing staff. Operating Expenses increase \$15,486 (excluding depreciation expense, which decreases by \$2,993 to \$74,226) and include the following budgeted utility cost increases: electric utility charges increase \$8,300 to \$56,800, and natural gas increases of \$800 to \$34,300. WCHL and arena programming expenses increase \$6,000 to accommodate continued expansion of the WCHL and the development of lesson programming. Concession food for resale and mileage reimburse expenses increase \$500 and \$540 respectively reflecting inflationary cost increases. These increases are partially offset by a decrease in budgeted repair and maintenance expenses by \$1,900, based on recent historical cost experience.

Interdepartmental Charges decrease \$1,965. End User Technology increases by \$7,119 for computer and network support are more than offset by \$8,450 decrease in County indirect cost charges. This increase in EUTF Charges is part of a phasing in of full-cost allocations to departments for the new charging method, to better reflect technology resources being used by this program, as recommended by Internal Audit. Since this is an enterprise fund that does not receive tax levy to operate, no tax levy is shifted to help absorb this technology cost increases.

Activity	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
Contract Ice Hours	1,535	1,490	1,540	1,567	77
Public Skating Attendance	13,377	13,100	13,300	13,300	200
No. of Skate Rentals	7,790	7,500	7,500	7,700	200

Eble Ice Arena Revenue

	2007 Actual	2008 Budget	2008 Estimate	2009 Budget	Budget Change
Public Skating- \$ Receipts	\$49,808	\$52,800	\$52,800	\$52,800	\$0
Contracted - \$ Receipts	\$340,948	\$326,000	\$338,200	\$350,500	\$24,500
Concession- \$ Receipts	\$48,733	\$53,800	\$50,000	\$52,000	(\$1,800)
Merch/Bds/Misc* - \$ Receipts	\$47,151	\$38,400	\$44,000	\$46,700	\$8,300
Total	\$486,640	\$471,000	\$485,000	\$502,000	\$31,000

* Misc. includes WCHL revenue collected for referee and scorekeeper expenses and paid directly to referee and scorekeepers.

