



# Ice Arenas Fund

# Parks & Land Use

## 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	2008	2009	2009	2010	Change From 2009	
	Actual	Adopted Budget	Estimate	Budget	\$	%
<b>Revenues</b>						
General Government	\$0	\$0	\$0	\$0	\$0	NA
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	NA
Charges for Services	\$985,275	\$993,000	\$973,300	\$1,011,000	\$18,000	1.8%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	NA
Other Revenue	\$10,863	\$11,000	\$10,000	\$11,000	\$0	0.0%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	NA
<b>County Tax Levy</b>	\$0	\$0	\$0	\$0	\$0	NA
<b>Total Revenue Sources (a)</b>	<b>\$996,138</b>	<b>\$1,004,000</b>	<b>\$983,300</b>	<b>\$1,022,000</b>	<b>\$18,000</b>	<b>1.8%</b>
<b>Expenditures</b>						
Personnel Costs	\$495,613	\$495,777	\$496,391	\$456,018	(\$39,759)	-8.0%
Operating Expenses (a)(b)	\$493,291	\$528,898	\$483,335	\$526,954	(\$1,944)	-0.4%
Interdept. Charges	\$86,689	\$91,736	\$87,132	\$76,064	(\$15,672)	-17.1%
Fixed Assets(Memo) (c)	\$38,253	\$10,000	\$0	\$32,000	\$22,000	220.0%
Interdept. Debt-Prin (Memo) (c)(d)	\$0	\$0	\$0	\$0	\$0	NA
<b>Total Expenditures (a)(c)(d)</b>	<b>\$1,075,593</b>	<b>\$1,116,411</b>	<b>\$1,066,858</b>	<b>\$1,059,036</b>	<b>(\$57,375)</b>	<b>-5.1%</b>
<b>Operating Inc./(Loss) (b)(c)</b>	<b>(\$79,455)</b>	<b>(\$112,411)</b>	<b>(\$83,558)</b>	<b>(\$37,036)</b>	<b>\$75,375</b>	<b>-67.1%</b>
<b>Cash Flow From Operations (a)</b>	<b>\$92,282</b>	<b>\$25,821</b>	<b>\$50,272</b>	<b>\$88,508</b>	<b>\$62,687</b>	<b>242.8%</b>
<b>Position Summary (FTE)</b>						
Regular Positions	5.70	5.70	5.70	4.95	(0.75)	
Extra Help	4.02	4.02	4.02	4.42	0.40	
Overtime	0.00	0.00	0.00	0.00	0.00	
<b>Total</b>	<b>9.72</b>	<b>9.72</b>	<b>9.72</b>	<b>9.37</b>	<b>(0.35)</b>	

- (a) Cash Flow from operations for the 2008 actual is obtained from the County's 2008 Comprehensive Annual Financial Report (CAFR). Cash flow from operation figures for the 2009 budget, 2009 estimate and 2010 budget consist of estimates based on 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) The General Fund principal repayment for Eble Park and Naga-Waukee Ice Arenas' loan amounts have been suspended 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 2010****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 (September – 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:	2007 Actual	2008 Actual	2009 Target	2009 Estimate	2010 Target
Naga-Waukee: Prime hours utilized	63%	60%	63%	60%	60%
Eble: Prime hours utilized	57%	56%	63%	56%	60%

**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:	2007 Actual	2008 Actual	2009 Target	2009 Estimate (a)	2010 Target
Naga-Waukee: Non-prime hours utilized	20%	21%	22%	22%	22%
Eble: Non-prime hours utilized	26%	25%	25%	20%	25%

(a) The reduction in non-prime hours is mainly associated with the five-week closure of Eble for routine major maintenance.

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

Provide a quality ice skating facility.

	2008 Actual	2009 Budget	2009 Estimate	2010 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>4.86</b>	<b>4.86</b>	<b>4.86</b>	<b>4.51</b>	<b>(0.35)</b>
Charges for Services	\$474,367	\$491,000	\$489,800	\$500,000	\$9,000
Other Revenue (a)	\$10,863	\$11,000	\$10,000	\$11,000	\$0
App. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$485,230</b>	<b>\$502,000</b>	<b>\$499,800</b>	<b>\$511,000</b>	<b>\$9,000</b>
Personnel Costs	\$253,238	\$251,368	\$251,773	\$208,129	(\$43,239)
Operating Expenses (excl. depr. expen.)	\$207,886	\$220,232	\$206,641	\$225,013	\$4,781
Depreciation Expense (b)(c)	\$63,571	\$64,006	\$63,506	\$64,202	\$196
Interdept. Charges	\$41,397	\$43,041	\$43,785	\$37,723	(\$5,318)
Fixed Assets (Memo) (c)	\$0	\$10,000	\$0	\$20,000	\$10,000
Interdept. Debt-Principal (Memo)	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures (b)</b>	<b>\$566,092</b>	<b>\$578,647</b>	<b>\$565,705</b>	<b>\$535,067</b>	<b>(\$43,580)</b>
<b>Operating Inc./Loss (b)(c)</b>	<b>(\$80,862)</b>	<b>(\$76,647)</b>	<b>(\$65,905)</b>	<b>(\$24,067)</b>	<b>\$52,580</b>

(a) Other Revenue is solely investment income.

(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.



## Program Highlights

## Naga-Waukee Ice Arena (cont.)

Personnel costs decrease \$43,239 reflecting a change in staffing and vacancy and turnover. Changes include the unfunding of a 0.75 (1,560 hours) FTE Clerk I position, partially offset by a 0.40 FTE (830 hours) increase in temporary extra help. The objective is to consolidate clerical duties through automation activities such as cashiering. Vacancy and turnover savings also occur reflecting the turnover of the Ice Arena Coordinator position anticipated for 2009.

Operating costs increase \$4,781 or 2.1% reflecting slight increases in supplies and equipment, which include air testing equipment and a skate sharpening equipment replacement. Interdepartmental charges decrease \$5,318 mainly due to End User Technology (EUTF) adjustments reflective of the level of support provided to Ice Arena operations.

Fixed assets include \$20,000 to replace rubberized flooring and plumbing repairs within the rink's locker rooms.



Activity	2008	2009	2009	2010	Budget
	Actual	Budget	Estimate	Budget	Change
Contract Ice Hours	1,567	1,610	1,570	1,610	0
Public Skating Attendance (a)	8,968	8,400	8,400	8,900	500
No. of Skate Rentals	4,461	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

	2008	2009	2009	2010	Budget
	Actual	Budget	Estimate	Budget	Change
Public Skating - \$ Receipts	\$37,490	\$37,500	\$37,500	\$39,400	\$1,900
Contracted - \$ Receipts	\$344,500	\$364,500	\$353,400	\$369,300	\$4,800
Concession- \$ Receipts	\$45,600	\$49,000	\$48,000	\$49,000	\$0
Merch/Bds/Misc* - \$ Receipts	\$46,777	\$40,000	\$50,870	\$42,300	\$2,300
<b>Total</b>	<b>\$474,367</b>	<b>\$491,000</b>	<b>\$489,800</b>	<b>\$500,000</b>	<b>\$9,000</b>

\* Misc. includes Waukesha County Hockey League (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

Provide a quality ice skating facility.

	2008 Actual	2009 Budget	2009 Estimate	2010 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>4.86</b>	<b>4.86</b>	<b>4.86</b>	<b>4.86</b>	<b>0.00</b>
Charges for Services	\$510,908	\$502,000	\$483,500	\$511,000	\$9,000
Other Revenue (a)	\$0	\$0	\$0	\$0	\$0
App. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$510,908</b>	<b>\$502,000</b>	<b>\$483,500</b>	<b>\$511,000</b>	<b>\$9,000</b>
Personnel Costs	\$242,375	\$244,409	\$244,618	\$247,889	\$3,480
Operating Expenses (excl. depr. expen.)	\$144,012	\$170,434	\$142,864	\$176,397	\$5,963
Depreciation Expense	\$77,822	\$74,226	\$70,324	\$61,342	(\$12,884)
Interdept. Charges	\$45,292	\$48,695	\$43,347	\$38,341	(\$10,354)
Fixed Assets (Memo) (b)	\$38,253	\$0	\$0	\$12,000	\$12,000
Interdept. Debt-Principal (Memo) (b)	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures (b)</b>	<b>\$509,501</b>	<b>\$537,764</b>	<b>\$501,153</b>	<b>\$523,969</b>	<b>(\$13,795)</b>
<b>Operating Inc./Loss (b)</b>	<b>\$1,407</b>	<b>(\$35,764)</b>	<b>(\$17,653)</b>	<b>(\$12,969)</b>	<b>\$22,795</b>

- (a) 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

Personnel costs reflect costs to continue for existing position. Operating expenses include increases in recreation services and supplies, including new goal nets and replacement ice skates. Depreciation expenses decrease due to accelerated recognition of depreciation in 2008 relating to the replacement of the arena's rubberized floor. Interdepartmental charge decreases include \$5,132 in End User Technology Fund (EUTF) charges to better reflect the level of support provided to Ice Arena operations, \$2,470 in vehicle replacement charges, \$1,484 in central fleet charges and \$1,000 in administrative overhead.

Fixed assets include \$6,000 for the replacement of lobby/concession furniture and \$6,000 for repairs to front entrance doors.



Activity	2008 Actual	2009 Budget	2009 Estimate	2010 Budget	Budget Change
Contract Ice Hours	1,627	1,567	1,530	1,570	3
Public Skating Attendance	12,909	13,300	12,130	13,300	0
No. of Skate Rentals	8,191	7,700	7,220	7,700	0

#### Eble Ice Arena Revenue

	2008 Actual	2009 Budget	2009 Estimate	2010 Budget	Budget Change
Public Skating- \$ Receipts	\$61,290	\$52,800	\$52,000	\$56,900	\$4,100
Contracted - \$ Receipts	\$351,409	\$350,500	\$340,200	\$355,400	\$4,900
Concession- \$ Receipts	\$52,850	\$52,000	\$48,500	\$53,000	\$1,000
Merch/Bds/Misc* - \$ Receipts	\$45,359	\$46,700	\$42,800	\$45,700	(\$1,000)
<b>Total</b>	<b>\$510,908</b>	<b>\$502,000</b>	<b>\$483,500</b>	<b>\$511,000</b>	<b>\$9,000</b>

\* Misc. includes Waukesha County Hockey League (WCHL) revenue collected for referee and scorekeeper expenses and paid directly to referee and scorekeepers.