



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	2009	2010	2010	2011	Change From 2010	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	NA
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	NA
Charges for Services	\$961,519	\$1,011,000	\$1,005,000	\$1,024,000	\$13,000	1.3%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	NA
Other Revenue	\$9,632	\$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	\$971,151	\$1,022,000	\$1,016,000	\$1,035,000	\$13,000	1.3%
Expenditures						
Personnel Costs	\$478,622	\$456,018	\$449,041	\$462,580	\$6,562	1.4%
Operating Expenses (b)	\$482,774	\$526,954	\$481,566	\$527,880	\$926	0.2%
Interdept. Charges	\$88,077	\$76,064	\$73,954	\$73,649	(\$2,415)	-3.2%
Fixed Assets(Memo)	\$0	\$32,000	\$26,700	\$60,000	\$28,000	87.5%
Interdept. Debt-Prin (Memo) (d)	\$0	\$0	\$0	\$0	\$0	NA
Total Expenditures	\$1,049,473	\$1,059,036	\$1,004,561	\$1,064,109	\$5,073	0.5%
Operating Inc./(Loss) (b) (c)	(\$78,322)	(\$37,036)	\$11,439	(\$29,109)	\$7,927	-21.4%
Cash Flow From Operations(a)	\$1,603	\$88,508	\$143,101	\$105,464	\$16,956	19.2%
Position Summary (FTE)						
Regular Positions	5.70	4.95	4.95	4.95	0.00	
Extra Help	4.02	4.42	4.42	4.42	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total	9.72	9.37	9.37	9.37	0.00	

- (a) Cash Flow from operations for the 2009 actual is obtained from the County's 2009 Comprehensive Annual Financial Report (CAFR). Cash flow from operation figures for the 2010 budget, 2010 estimate and 2011 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 higher depreciation expense from all capital investment regardless of the funding source.
- (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 2011**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:	2008 Actual	2009 Actual (a)	2010 Target	2010 Estimate	2011 Target
Naga-Waukee: Prime hours utilized	60%	65%	60%	62%	62%
Eble: Prime hours utilized	56%	54%	60%	60%	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).

Performance Measure:	2008 Actual	2009 Actual (a)	2010 Target	2010 Estimate	2011 Target
Naga-Waukee: Non-prime hours utilized	21%	24%	22%	24%	25%
Eble: Non-prime hours utilized	25%	23%	25%	24%	25%

(a) The reduction in hours at Eble is partially associated with the 2009 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.

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget	Budget Change
Staffing (FTE)	4.86	4.51	4.51	4.51	0.00
Charges for Services	\$489,742	\$500,000	\$500,000	\$507,000	\$7,000
Other Revenue (a)	\$9,632	\$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	\$499,374	\$511,000	\$511,000	\$518,000	\$7,000
Personnel Costs	\$233,063	\$208,129	\$203,242	\$210,732	\$2,603
Operating Expenses (excl. depr. expense)	\$185,907	\$225,013	\$198,142	\$226,119	\$1,106
Depreciation Expense (b)(c)	\$63,506	\$64,202	\$63,821	\$65,202	\$1,000
Interdept. Charges	\$40,682	\$37,723	\$36,593	\$35,512	(\$2,211)
Fixed Assets (Memo) (c)	\$0	\$20,000	\$18,000	\$20,000	\$0
Interdept. Debt-Principal (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures (b)	\$523,158	\$535,067	\$501,798	\$537,565	\$2,498
Operating Inc./(Loss) (b)(c)	(\$23,784)	(\$24,067)	\$9,202	(\$19,565)	\$4,502

(a) Other Revenue is solely investment income.

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

(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.

Naga-Waukee Ice Arena (cont.)



Program Highlights

Charges for services revenue is estimated to increase by \$7,000 mainly reflecting rate increases for public skating fees of \$.50 from \$4.00 to \$4.50 for junior/seniors and \$5.50 to \$6.00 for adults. Contract skating rates are budgeted to increase a weighted average 1.2%. The 2011 budgeted fees may be adjusted as necessary to maintain market position.

Personnel costs increase \$2,603 reflecting costs to continue existing positions. Operating costs increase \$1,106 reflecting increases in utility costs of \$3,200 offset by reductions in small equipment purchases and equipment maintenance expenses. Depreciation increase \$1,000 reflecting recent fixed asset improvements to locker room showers. Interdepartmental charges decrease \$2,211 mainly due to End User Technology (EUTF) adjustments reflective of the level of technology resources used at Ice Arena Operations.

Fixed assets include \$20,000 to continue locker room flooring renovation.



Activity	2009	2010	2010	2011	Budget Change
	Actual	Budget	Estimate	Budget	
Contract Ice Hours	1,569	1,610	1,610	1,610	0
Public Skating Attendance (a)	9,350	8,900	8,900	8,900	0
No. of Skate Rentals	4,900	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 2009.

Naga-Waukee Ice Arena Revenue

	2009	2010	2010	2011	Budget Change
	Actual	Budget	Estimate	Budget	
Public Skating - \$ Receipts	\$43,116	\$39,400	\$40,700	\$42,900	\$3,500
Contracted - \$ Receipts	\$350,631	\$369,300	\$368,000	\$373,500	\$4,200
Concession- \$ Receipts	\$44,000	\$49,000	\$45,000	\$48,000	(\$1,000)
Merch/Bds/Misc* - \$ Receipts	\$51,995	\$42,300	\$46,300	\$42,600	\$300
Total	\$489,742	\$500,000	\$500,000	\$507,000	\$7,000

* 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.

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget	Budget Change
Staffing (FTE)	4.86	4.86	4.86	4.86	0.00
Charges for Services	\$471,777	\$511,000	\$505,000	\$517,000	\$6,000
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	\$471,777	\$511,000	\$505,000	\$517,000	\$6,000
Personnel Costs	\$245,559	\$247,889	\$245,799	\$251,848	\$3,959
Operating Expenses (excl. depr. expense)	\$159,579	\$176,397	\$151,762	\$167,188	(\$9,209)
Depreciation Expense (a)	\$73,782	\$61,342	\$67,841	\$69,371	\$8,029
Interdept. Charges	\$47,395	\$38,341	\$37,361	\$38,137	(\$204)
Fixed Assets (Memo) (b)	\$0	\$12,000	\$8,700	\$40,000	\$28,000
Interdept. Debt-Principal (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures (a)(b)	\$526,315	\$523,969	\$502,763	\$526,544	\$2,575
Operating Inc./(Loss) (a)(b)	(\$54,538)	(\$12,969)	\$2,237	(\$9,544)	\$3,425

- (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 resulting in higher depreciation expense.
- (b) 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

Charges for services revenue are estimated to increase \$6,000 mainly reflecting rate increases for public skating fees of \$.50 from \$4.00 to \$4.50 for junior/seniors and \$5.50 to \$6.00 for adults. Contract skating rates are budgeted to increase a weighted average 2.5%. The 2011 budgeted fees may be adjusted as necessary to maintain market position.

Personnel costs increase \$3,959 reflecting costs to continue existing positions. Operating costs decrease \$9,209 reflecting projected lower utility costs of \$7,100 and a \$3,000 decrease in budgeted recreation services expenditures to align more closely with historical Hockey League and Lesson expenses. Depreciation expenses increase \$8,029 mainly reflecting the 2009 improvements to the Eble parking lot.

Fixed assets include budgeted at \$40,000 include \$24,000 paint the interior, and seal the exterior of the arena, \$16,000 is budgeted to replace the Bluemound Road Eble Ice Arena sign.

Activity	2009 Actual	2010 Budget	2010 Estimate	2011 Budget	Budget Change
Contract Ice Hours	1,542	1,570	1,570	1,570	0
Public Skating Attendance	11,590	13,300	14,300	13,300	0
No. of Skate Rentals	7,270	7,700	7,220	7,700	0

Eble Ice Arena Revenue

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget	Budget Change
Public Skating- \$ Receipts	\$51,931	\$56,900	\$56,900	\$60,500	\$3,600
Contracted - \$ Receipts	\$328,235	\$355,400	\$355,400	\$359,600	\$4,200
Concession- \$ Receipts	\$43,824	\$53,000	\$47,000	\$50,000	(\$3,000)
Merch/Bds/Misc* - \$ Receipts	\$47,789	\$45,700	\$45,700	\$46,900	\$1,200
Total	\$471,777	\$511,000	\$505,000	\$517,000	\$6,000

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

