

Ice Arenas Fund

Parks & Land Use

Fund Purpose/
Summary

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	2006	2007	2007	2008	Change From 2007	
	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	\$891,865	\$925,000	\$913,000	\$933,000	\$8,000	0.9%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	NA
Other Revenue	\$13,225	\$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	\$905,090	\$936,000	\$924,000	\$944,000	\$8,000	0.9%
Expenditures						
Personnel Costs	\$445,228	\$469,722	\$458,874	\$484,037	\$14,315	3.0%
Operating Expenses (a)	\$465,243	\$475,366	\$477,405	\$496,695	\$21,329	4.5%
Interdept. Charges	\$110,964	\$123,998	\$87,863	\$95,762	(\$28,236)	-22.8%
Fixed Assets(Memo) (b)	\$0	\$0	\$0	\$69,000	\$69,000	NA
Interdept. Debt-Prin (Memo) (c)	\$107,824	\$111,280	\$0	\$0	(\$111,280)	-100.0%
Total Expenditures (b)	\$1,021,435	\$1,069,086	\$1,024,142	\$1,076,494	\$7,408	0.7%
Operating Inc./(Loss) (a) (b)	(\$116,345)	(\$133,086)	(\$100,142)	(\$132,494)	\$592	-0.4%
Position Summary (FTE)						
Regular Positions	5.78	5.78	5.70	5.70	(0.08)	
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	9.80	9.72	9.72	(0.08)	

(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. Cash flow from operations in 2006 totaled \$22,786. In 2007 and 2008, operations are anticipated to generate positive cash flows of \$37,800 and \$7,650 respectively.

(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.

(c) Debt service principal is not included in total expenditures or net operating income, in order to conform to financial accounting standards. A general fund principal repayment for Eble Park and Naga-Waukee Ice Arena loan amounts is 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 is 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 2008**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 based on upon a 34-week season schedule (Sept – April). Hours are based on a 24-hour per day schedule of 56 hours of prime per week, and 112 hours of non-prime per week. Prime hours are weekdays 3 pm to 9 pm and weekends 8 am to 9 pm.Performance Measure 1:

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

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

	2006 Actual	2007 Target	2007 Estimate	2008 Target
Naga-Waukee: Non-prime hours utilized	19%	21%	19%	21%
Eble: Non-prime hours utilized	21%	21%	21%	21%

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.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	4.90	4.90	4.86	4.86	(0.04)
Charges for Services	\$447,015	\$461,000	\$455,000	\$462,000	\$1,000
Other Revenue (b)	\$13,225	\$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	\$460,240	\$472,000	\$466,000	\$473,000	\$1,000
Personnel Costs	\$229,889	\$238,711	\$233,101	\$245,239	\$6,528
Operating Expenses	\$266,220	\$264,629	\$264,230	\$264,528	(\$101)
Interdept. Charges	\$52,862	\$60,000	\$41,718	\$45,102	(\$14,898)
Fixed Assets (Memo) (a)	\$0	\$0	\$0	\$0	\$0
Interdept. Debt-Principal (Memo) (a)	\$66,460	\$69,916	\$0	\$0	(\$69,916)
Total Expenditures (a)	\$548,971	\$563,340	\$539,049	\$554,869	(\$8,471)
Operating Inc./ (Loss) (a)	(\$88,731)	(\$91,340)	(\$73,049)	(\$81,869)	\$9,471

(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. Cash flow from operations in 2006 totaled a negative \$24,864. In 2007 and 2008, operations are anticipated to generate negative cash flows of \$10,348 and \$6,668 respectively.

(b) Other revenue is solely investment income.

Naga-Waukee Ice Arena (cont.)



Program Highlights

Charges for services revenue reflects a weighted 2.2% increase in contract ice rates, and additional hours of increased play due to the increase in the number of teams in the Waukesha County Hockey League. In addition, public skate admissions increase \$1.50 and \$1.00 to \$5.50 and \$4.00 respectively for adult and junior/senior admissions.

Total expenditures decrease \$8,471. Personnel costs increase reflect the cost to continue for existing staff, and a reallocation of 0.04 FTE of the Enterprise Manager to the Parks and Golf Course funds. Operating costs decrease mainly due to a redistribution of \$7,000 in Waukesha County Hockey League referee and scorekeeper expenses to the Eble Ice Arena to reflect the distribution of games. This reduction in operating is offset by a \$2,400 increase in utility costs and a \$4,500 increase in a number of supply and maintenance charges for facility repairs and replacement of rental skates. Interdepartmental expenses decrease \$14,898, reflecting the elimination of \$18,400 of Park's and Land Use management and grounds maintenance charges. The reduction in Parks' management cross charges are partially offset through an increase in Fleet charges of \$2,500, End User Technology fund charges of \$2,026, and Public Works Facility Maintenance charges of \$1,180.



Activity

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Contract Ice Hours	1,493	1,585	1,565	1,565	(20)
Public Skating Attendance	12,076	8,300	8,100	8,100	(200)
No. of Skate Rentals	5,540	3,500	4,700	4,700	1,200
Eble Ice Arena Revenue					
	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Public Skating	\$37,595	\$32,000	\$34,500	\$36,200	\$4,200
Contracted	\$335,296	\$335,000	\$338,900	\$344,000	\$9,000
Concession	\$51,372	\$53,000	\$53,000	\$53,000	\$0
Merch/Bds/Misc*	\$22,752	\$41,000	\$28,600	\$28,800	(\$12,200)
Total	\$447,015	\$461,000	\$455,000	\$462,000	\$1,000

* Payout to referees associated with the Waukesha County Hockey League.

Eble Ice Arena

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

Program Description

Provides a quality ice skating facility.

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Staffing (FTE)	4.90	4.90	4.86	4.86	(0.04)
Charges for Services	\$444,850	\$464,000	\$458,000	\$471,000	\$7,000
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	\$444,850	\$464,000	\$458,000	\$471,000	\$7,000
Personnel Costs	\$215,339	\$231,011	\$225,773	\$238,798	\$7,787
Operating Expenses	\$199,023	\$210,737	\$213,175	\$232,167	\$21,430
Interdept. Charges	\$58,102	\$63,998	\$46,145	\$50,660	(\$13,338)
Fixed Assets (Memo) (a)	\$0	\$0	\$0	\$69,000	\$69,000
Interdept. Debt -Principal (Memo) (a)	\$41,364	\$41,364	\$0	\$0	(\$41,364)
Total Expenditures (a)	\$472,464	\$505,746	\$485,093	\$521,625	\$15,879
Operating Inc./(Loss) (a)	(\$27,614)	(\$41,746)	(\$27,093)	(\$50,625)	(\$8,879)

(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. Cash flow from operations in 2006 totaled \$47,650. In 2007 and 2008, operations are anticipated to generate positive cash flows of \$48,172 and \$35,594 respectively.

Eble Ice Arena (cont.)



Program Highlights

Charges for services revenue reflects a weighted 1.1% increase in contract ice rates, and additional hours of increased play due to the increase in the number of teams in the Waukesha County Hockey League. Public skate admissions also increase \$1.50 and \$1.00 to \$5.50 and \$4.00 respectively for adult and junior/senior admissions.

Total expenditures increase \$15,879. Personnel cost increases reflect cost to continue for the existing staff at the arena, and a reallocation of 0.04 FTE of the Enterprise Manager to Park and Golf Course operations. Operating costs increase \$21,430. Eble's Waukesha County Hockey League referee and scorekeeper expenses increase \$14,250 based on expected increases in team participation, and a redistribution of costs between the arenas reflecting the distribution of games. Operating expenses increases also include a \$2,000 increase in depreciation to account for planned fixed asset improvements, including the replacement of rubberized flooring, painting, and replacement of high-bay lighting. Utilities are budgeted to increase \$1,600 and increases in number of supply and maintenance line items to provide for facility repairs and replacement rental skates. Interdepartmental expenses decrease \$13,338 reflecting the elimination of \$17,868 of Parks' and Land Use management and grounds maintenance charges. These reductions in Parks management cross charges are partially offset through increases in End User Technology Fund Charges of \$2,058, which are based on the cost allocation methodology recommended by an internal audit to more appropriately reflect information technology reserves being utilized.

Fixed asset expenses include \$35,000 to begin the replacement of the rubberized flooring surrounding the rink, \$25,000 to repaint the arena, and \$9,000 to invest in heating and air conditioning units.

Activity



	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Contract Ice Hours	1,443	1,530	1,480	1,490	(40)
Public Skating Attendance	17,004	13,100	13,100	13,100	0
No. of Skate Rentals	9,800	4,500	7,300	7,500	3,000

Eble Ice Arena Revenue

	2006 Actual	2007 Budget	2007 Estimate	2008 Budget	Budget Change
Public Skating	\$53,457	\$44,200	\$47,800	\$52,800	\$8,600
Contracted	\$304,724	\$328,800	\$320,100	\$326,000	(\$2,800)
Concession	\$53,802	\$55,000	\$53,800	\$53,800	(\$1,200)
Merch/Bds/Misc*	\$32,867	\$36,000	\$36,300	\$38,400	\$2,400
Total	\$444,850	\$464,000	\$458,000	\$471,000	\$7,000

* Payout to referees associated with the Waukesha County Hockey League.