

ENROLLED ORDINANCE 180-51

MODIFY THE 2025 BUDGET OF THE DEPARTMENT OF PARKS AND LAND USE TO APPROPRIATE ADDITIONAL EXPENDITURE AUTHORITY FOR THE ICE ARENA FUND

WHEREAS the Eble and Naga-Waukee ice arenas provide quality ice skating opportunities for the public; and

WHEREAS, the Department of Parks and Land Use maintains an Ice Arena Fund designated for managing the financial aspects of operating the Ice Arenas, covering both expenses and revenues; and

WHEREAS, the Ice Arena Fund is not directly supported by County tax levy, and the current 2025 Ice Arena Fund budget was developed through prior year estimations; and

WHEREAS, Eble and Naga-Waukee ice arena revenues are strong and comparable to last year's record-breaking revenues, with a year-to-date total of \$1.13 million for the two ice arenas; and

WHEREAS, the Department anticipates actual revenues received by year-end 2025 will offset the increased 2025 expenditures; and

WHEREAS, ice arena expenditures for 2025 are estimated to be \$95,500 over the 2025 Ice Arena operating budget expenditure authority; and

WHEREAS, preventative maintenance expenditures are projected to surpass budgeted amounts by approximately \$33,000, driven largely by infrastructure-related needs, including HVAC and plumbing systems; and

WHEREAS, projected utility costs are estimated to be \$25,500 over budget, largely due to increased facility usage and rate increases; and

WHEREAS, projected recreational services costs are estimated to be \$20,000 over budget due to the need to hire more referees and instructors to accommodate the increased facility usage; and

WHEREAS, projected temporary extra help costs are estimated to be \$17,000 over budget, largely due to higher seasonal costs associated with increased facility activity; and

WHEREAS, 2025 year-end Ice Arena Fund revenues are anticipated to exceed the 2025 budget by \$105,300; and

WHEREAS, the Department of Parks and Land Use is requesting to appropriate greater than budgeted revenue to provide additional expenditure authority for the additional related expenses.


THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA ORDAINS that the 2025 Department of Parks and Land Use – Ice Arena Fund budget be modified by appropriating expenditures of \$78,500 to operating expenses and \$17,000 to personnel costs to cover additional costs necessary to operate Eble and Naga-Waukee ice arenas that were not reflected in the 2025 County Board Adopted budget, and by increasing charges for service revenues by \$95,500 to offset the additional expenditure authority.


MODIFY THE 2025 BUDGET OF THE DEPARTMENT OF PARKS AND LAND USE TO APPROPRIATE
ADDITIONAL EXPENDITURE AUTHORITY FOR THE ICE ARENA FUND

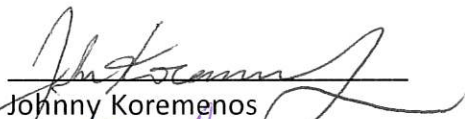
Presented by:
Land Use, Parks & Environment Committee


Christine M. Howard, Chair


Wayne Euclide


John G. Gscheidmeier


Robert L. Kolb


Johnny Koremenos

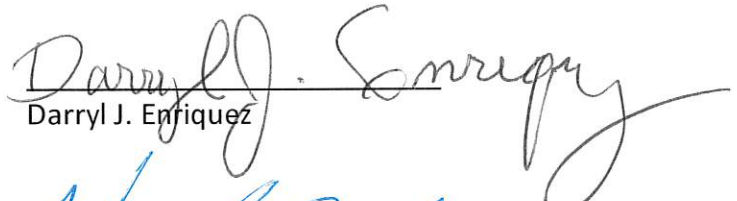

Brian Meier

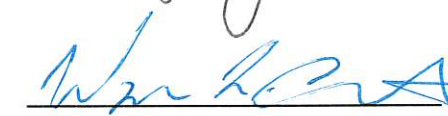

Steve Styza

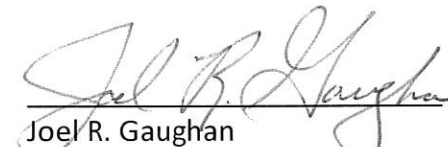
Approved by:
Finance Committee

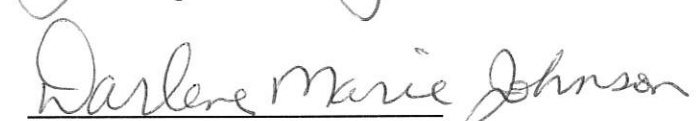

Gary J. Szpara, Chair



Timothy Dondlinger


Darryl J. Enriquez


Wayne Euclide



Joel R. Gaughan


Darlene M. Johnson


Brian Meier

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County, Wisconsin, was presented to the County Executive on:

Date: 12-01-2025


Margaret Wartman, County Clerk

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County, Wisconsin, is hereby:

Approved: X

Vetoed: _____

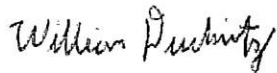
Date: 12-1-2025


Paul Farrow, County Executive

FISCAL NOTE
MODIFY THE 2025 BUDGET OF THE DEPARTMENT OF PARKS AND LAND USE TO
APPROPRIATE ADDITIONAL EXPENDITURE AUTHORITY FOR THE ICE ARENA
FUND

This ordinance appropriates an additional \$95,500 of expenditure authority in the Parks and Land Use – Ice Arena Fund 2025 budget. This figure consists of \$78,500 in operating expenses which includes \$33,000 of higher maintenance expenses, \$25,500 of higher utilities expenses, and \$20,000 of above budget recreational services (i.e., referees, instructors). Additionally, \$17,000 is included for above budget personnel costs associated with higher temporary extra help, related to higher customer activity at the ice arenas.

The ice arenas experienced higher customer activity in 2025 and per the Nine-Month Propriety Fund Status Report, 2025 Ice Arena revenues will finish \$105,300 higher than the budgeted amount. The above budget expenditures will be funded with \$95,500 of above budget ice arena revenues.



William Duckwitz
Budget Manager
11/3/2025

1 MODIFY THE 2025 BUDGET OF THE DEPARTMENT OF PARKS AND LAND USE TO
2 APPROPRIATE ADDITIONAL EXPENDITURE AUTHORITY FOR THE ICE ARENA FUND

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5 the public; and

6
7 WHEREAS, the Department of Parks and Land Use maintains an Ice Arena Fund designated for
8 managing the financial aspects of operating the Ice Arenas, covering both expenses and
9 revenues; and

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11 WHEREAS, the Ice Arena Fund is not directly supported by County tax levy, and the current
12 2025 Ice Arena Fund budget was developed through prior year estimations; and

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14 WHEREAS, Eble and Naga-Waukeee ice arena revenues are strong and comparable to last year's
15 record-breaking revenues, with a year-to-date total of \$1.13 million for the two ice arenas; and

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17 WHEREAS, the Department anticipates actual revenues received by year-end 2025 will offset
18 the increased 2025 expenditures; and

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20 WHEREAS, ice arena expenditures for 2025 are estimated to be \$95,500 over the 2025 Ice
21 Arena operating budget expenditure authority; and

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23 WHEREAS, preventative maintenance expenditures are projected to surpass budgeted amounts
24 by approximately \$33,000, driven largely by infrastructure-related needs, including HVAC and
25 plumbing systems; and

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27 WHEREAS, projected utility costs are estimated to be \$25,500 over budget, largely due to
28 increased facility usage and rate increases; and

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30 WHEREAS, projected recreational services costs are estimated to be \$20,000 over budget due to
31 the need to hire more referees and instructors to accommodate the increased facility usage; and

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33 WHEREAS, projected temporary extra help costs are estimated to be \$17,000 over budget,
34 largely due to higher seasonal costs associated with increased facility activity; and

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36 WHEREAS, 2025 year-end Ice Arena Fund revenues are anticipated to exceed the 2025 budget
37 by \$105,300; and

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39 WHEREAS, the Department of Parks and Land Use is requesting to appropriate greater than
40 budgeted revenue to provide additional expenditure authority for the additional related expenses.

41
42 THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA ORDAINS
43 that the 2025 Department of Parks and Land Use – Ice Arena Fund budget be modified by
44 appropriating expenditures of \$78,500 to operating expenses and \$17,000 to personnel costs to
45 cover additional costs necessary to operate Eble and Naga-Waukeee ice arenas that were not
46 reflected in the 2025 County Board Adopted budget, and by increasing charges for service
47 revenues by \$95,500 to offset the additional expenditure authority.

ORDINANCE ADMINISTRATIVE FACT SHEET

Title of O/R:	Modify the 2025 Budget of the Department of Parks and Land Use to Appropriate Additional Expenditure Authority for the Ice Arena Fund	
Submitting Department:	Parks and Land Use	
Department Contact(s): (Include dept. manager or staff who has worked on this ordinance in addition to the dept. head)	Rebecca Mattano, Dale Shaver, Steve Trimborn	
Who will appear at committee meetings?	Rebecca Mattano and Steve Trimborn	
Date of Co. Board Meeting at which you plan O/R to be considered:	11/25/2025	Fiscal Note by DOA? Yes
Routing Number:	Routing # 100-26-25	

Does this O/R create or abolish any positions or involve other Human Resources issues?

_____ Yes* X No

* If yes, the ordinance should be reviewed by HR prior to submission to Corp. Counsel.

Does this O/R appropriate or transfer expenditure authority, additional resources or change the Budget intent?

 X Yes* _____ No

*If department staff developed a fiscal impact statement, please send to your assigned budget analyst concurrent with forwarding of O/R to Corp. Counsel.

Does this O/R authorize the execution of any new or extended contracts/leases/MOUs or other agreements that obligate the County?

_____ Yes* X No

*If yes, the proposed documents must be forwarded to risk management and Corp. Counsel for approval. The O/R will not be forwarded to the Co. Board until related agreements receive approval. Departments are responsible for putting approved documents on file with the Co. Clerk.

Are there documents (other than contracts, leases or MOUs) that should be included with this O/R before it goes to the County Board office?

_____ Yes* X No

If yes, all documents must be received by Corp. Counsel before the ordinance can be forwarded to DOA for review. Contracts or leases that are affected by or are the subject of an O/R must be provided to Corp. Counsel.

Has this O/R been reviewed by Corporation Counsel?

 X Yes _____ No

Sec. 59.14(1m), Wis. Stats. Summary (for publication purposes): This ordinance appropriates \$95,500 in additional expenditure authority in the Parks and Land Use – Ice Arena Fund and increases charges for services revenues by a corresponding amount for additional costs associated with operating the County's two ice arenas in 2025.