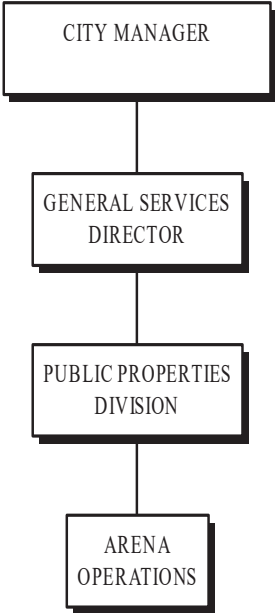


Arena Fund

Mission

To provide a safe, attractive and well-operated multipurpose, multifunctional facility for the citizens of Concord at rates which are competitive with other facilities in the region.

ARENA FUND
ORGANIZATIONAL CHART



CORE RESPONSIBILITIES

- 1. Make and maintain ice for skating and maintain facility for non-ice rentals.

Arena Fund

<u>Fund Summary</u>	2026 Revised	2026 Projected	2027 Budget
Revenue	\$772,480	\$756,593	\$955,218
Expense	\$887,178	\$899,243	\$943,440
Net Income (Loss)		(\$142,650)	\$11,778
Beginning Working Capital		\$135,459	(\$7,191)
Ending Working Capital		(\$7,191)	\$4,587

Reserve

This Fund has a goal to target a working capital reserve that is 20% of operating expenses, debt service, and capital transfers.

Arena Fund

<u>Budget Detail</u>	2025	2026	2026	2026	2027
	Actual	Adopted	Revised	Projected	Budget
Revenue					
Pro Shop Sales	\$46,303	\$50,000	\$50,000	\$44,970	\$51,152
Concession Sales	\$91,032	\$95,000	\$95,000	\$100,930	\$100,500
Rental Income	\$583,026	\$586,960	\$586,960	\$573,273	\$597,816
Investment Income	\$6,855	\$4,000	\$4,000	\$900	\$1,440
Advertising	\$31,900	\$30,000	\$30,000	\$30,000	\$30,000
Finance Charges	\$338	\$500	\$500	\$500	\$500
Other Revenue	\$5,148	\$6,020	\$6,020	\$6,020	\$3,810
Transfer In - General	\$0	\$0	\$0	\$0	\$170,000
Total Revenue	\$764,602	\$772,480	\$772,480	\$756,593	\$955,218

Arena revenue is determined by using historical data for ice and dry-floor rentals. This data is used to determine the anticipated hours (prime and off-peak) that will be sold during the six-month ice-in period. Historical data is also used to project anticipated requests for dry-floor rentals during the late spring and summer period. Many of the vendors that book the arena for a dry-floor venue are repeat customers.

Arena Fund

Expense	2025 Actual	2026 Adopted	2026 Revised	2026 Projected	2027 Budget
Full Time	\$229,448	\$246,194	\$246,194	\$244,460	\$261,112
Part Time	\$180	\$0	\$0	\$300	\$0
Temporary	\$72,055	\$85,330	\$85,330	\$85,000	\$87,630
Overtime	\$10,569	\$6,210	\$6,210	\$10,910	\$10,420
Allowance	\$600	\$600	\$600	\$600	\$600
Retirement	\$32,486	\$32,181	\$32,181	\$32,720	\$34,111
FICA	\$23,209	\$25,352	\$25,352	\$25,570	\$27,166
Beneflex	\$61,274	\$57,284	\$57,284	\$61,340	\$63,650
Worker's Compensation	\$4,420	\$3,640	\$3,640	\$3,630	\$9,750
Unemployment Insurance	\$299	\$362	\$362	\$360	\$304
Professional Development	\$1,966	\$2,350	\$2,350	\$2,350	\$2,550
Business Expense	\$1,148	\$1,460	\$1,460	\$1,460	\$1,510
Repairs and Maintenance	\$54,291	\$30,220	\$30,220	\$30,220	\$30,220
Professional Services	\$44,900	\$26,020	\$26,020	\$25,270	\$26,020
Advertising	\$0	\$0	\$0	\$0	\$975
Communications	\$1,718	\$2,163	\$2,163	\$1,770	\$400
Office Supplies	\$759	\$550	\$550	\$950	\$950
Departmental Supplies	\$1,521	\$2,400	\$2,400	\$2,400	\$2,400
Auto Parts	\$2,622	\$5,750	\$5,750	\$5,120	\$5,750
Building Supplies	\$13,310	\$16,420	\$16,420	\$16,420	\$16,420
Uniforms	\$588	\$1,180	\$1,180	\$1,180	\$1,210
COGS	\$36,315	\$41,250	\$41,250	\$41,250	\$41,250
Electricity	\$65,497	\$66,380	\$66,380	\$69,360	\$76,540
Natural Gas and Propane	\$31,226	\$27,960	\$27,960	\$32,230	\$30,300
Water and Wastewater	\$8,208	\$8,620	\$8,620	\$7,070	\$8,120
Property and Auto Insurance	\$3,650	\$3,770	\$3,770	\$3,770	\$4,469
Liability Insurance	\$2,390	\$2,430	\$2,430	\$2,430	\$3,453
Principal	\$75,030	\$75,000	\$75,000	\$75,000	\$75,000
Interest	\$25,810	\$22,847	\$22,847	\$22,847	\$19,830
Transfer Out - General	\$89,920	\$88,406	\$88,406	\$88,406	\$96,230
Transfer Out - Solid Waste	\$4,850	\$4,850	\$4,850	\$4,850	\$5,100
Total Expense	\$900,259	\$887,178	\$887,178	\$899,243	\$943,440

Arena Fund

<u>Service Indicators</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Estimated</u>	<u>2027</u> <u>Projected</u>
1. Ice Rental Attendance (Spectators, Players, Coaches)*	-	-	-	67,995
2. Dry Floor Events (Shows, Roller Skating, etc.)*	-	-	-	20,425
3. Public Ice Session Attendance (Public Skate and Recreation Hockey)	13,112	13,385	12,740	12,950
4. Pro Shop and Concession Sales	\$134,986	\$137,355	\$142,900	\$151,650

* New for FY 2027.

2027 Goals

1. Track attendance of ice customers and their attendees using sample data from the 2026 - 2027 ice skating season.
2. Track attendance of event customers, including vendor count and the number of their attendees, using sample data from the 2026 - 2027 dry floor event season.
3. Work with existing event promoters to expand their events and explore co-promotion opportunities for new events.

2026 Goals Status

1. Develop a plan to install a new skid-mounted ice plant. Investigate replacement of the 1950's compressors, while integrating recent EPA requirements for ammonia safety.
9-Month Status: Engineering work is underway with The H.L. Turner Group and American Refrigeration that includes the mechanical room footprint design, refrigeration package and parking lot impacts. This portion is anticipated to be complete in April 2026.
2. Narrow Arena deficit. Look at new ice-related opportunities such as new adult leagues. Investigate staffing alignments that will reduce payroll costs.
9-Month Status: For the FY 2026 ice skating season, the arena redistributed a portion of the Concord Youth Hockey Association's ice allocation to start a fall Monday evening public skating session and a winter Junior Varsity Hockey League. The arena also added a Thursday night adult skills session and a Friday night adult hockey group.
3. Capitalize on opportunities provided by the plans for a renewed Kiwanis Park. Work with show promoters for more outside events that will not interrupt existing shows or revenue programs such as roller skating.
9-Month Status: The arena added one outside event in FY 2026, a Motorcycle/Truck/Car show. The arena also lost one outside event, the New Hampshire Brewers Festival. The festival decided to downsize and hold their event at a participating brewery to save costs. The arena will continue to seek out other promoters for outside events in the park.