



**PLANET ICE
2001 BUDGET**

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PLANET ICE EXPENSES 2001

Persoanl Property Tax	\$ 2,265	\$ 2,265	\$ 2,265	\$ 2,265	\$ 2,265	\$ 2,265	\$ 2,265	\$ 2,265	\$ 2,265	\$ 2,265	\$ 2,265	\$ 2,265	\$ 27,183
Professional Dev.										\$ 1,500			\$ 1,500
Skating Schools													
Skating School Payroll	\$ 1,130	\$ 1,130	\$ 890	\$ 890	\$ 580	\$ 580	\$ 580	\$ 580	\$ 890	\$ 890	\$ 1,130	\$ 1,130	\$ 10,400
Commisions/Incentives	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 696
Operating Expenses	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 2,142
Utilities													
Telephone	\$ 271	\$ 271	\$ 271	\$ 271	\$ 271	\$ 271	\$ 271	\$ 271	\$ 271	\$ 271	\$ 271	\$ 271	\$ 3,253
Electric	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 36,000
Gas	\$ 1,356	\$ 1,356	\$ 1,356	\$ 1,356	\$ 1,356	\$ 1,356	\$ 1,356	\$ 1,356	\$ 1,356	\$ 1,356	\$ 1,356	\$ 1,356	\$ 16,266
Sewer and Water	\$ 537	\$ 537	\$ 537	\$ 537	\$ 537	\$ 537	\$ 537	\$ 537	\$ 537	\$ 537	\$ 537	\$ 537	\$ 6,446
Waste	\$ 406	\$ 406	\$ 406	\$ 406	\$ 406	\$ 406	\$ 406	\$ 406	\$ 406	\$ 406	\$ 406	\$ 406	\$ 4,876
TOTAL EXPENSES	\$ 64,449	\$ 62,630	\$ 60,108	\$ 58,325	\$ 57,465	\$ 58,384	\$ 57,569	\$ 55,809	\$ 57,241	\$ 62,845	\$ 64,297	\$ 66,313	\$ 725,436
Total Income	\$ 97,427	\$ 79,215	\$ 69,186	\$ 62,891	\$ 53,849	\$ 55,697	\$ 64,555	\$ 49,401	\$ 70,936	\$ 79,036	\$ 93,326	\$ 95,310	\$ 870,829
Cost of Goods Sold													
Direct Use Snack Bar	\$ 4,925	\$ 5,445	\$ 3,605	\$ 3,002	\$ 1,849	\$ 1,483	\$ 1,746	\$ 1,769	\$ 2,228	\$ 3,287	\$ 4,766	\$ 4,457	\$ 38,561
Direct Use Pro Shop	\$ 3,587	\$ 3,387	\$ 2,283	\$ 1,813	\$ 1,230	\$ 1,010	\$ 1,167	\$ 1,181	\$ 1,457	\$ 2,092	\$ 2,580	\$ 2,794	\$ 24,580
Direct Use Birthdays	\$ 49	\$ 46	\$ 46	\$ 38	\$ 28	\$ 17	\$ 16	\$ 16	\$ 24	\$ 39	\$ 46	\$ 47	\$ 413
Direct Use Advertising	\$ 579	\$ 579	\$ 579	\$ 579	\$ 579	\$ 579	\$ 579	\$ 579	\$ 579	\$ 579	\$ 579	\$ 579	\$ 6,950
Total COGS	\$ 9,140	\$ 9,457	\$ 6,513	\$ 5,432	\$ 3,686	\$ 3,089	\$ 3,509	\$ 3,545	\$ 4,288	\$ 5,997	\$ 7,972	\$ 7,877	\$ 70,504
Gross Profit	\$ 88,287	\$ 69,758	\$ 62,673	\$ 57,459	\$ 50,164	\$ 52,609	\$ 61,047	\$ 45,856	\$ 66,648	\$ 73,039	\$ 85,354	\$ 87,433	\$ 800,326
Total Expenses	\$ 64,449	\$ 62,630	\$ 60,108	\$ 58,325	\$ 57,465	\$ 58,384	\$ 57,569	\$ 55,809	\$ 57,241	\$ 62,845	\$ 64,297	\$ 66,313	\$ 725,436
Net Income	\$ 23,838	\$ 7,129	\$ 2,565	\$ (866)	\$ (7,301)	\$ (5,776)	\$ 3,477	\$ (9,954)	\$ 9,408	\$ 10,193	\$ 21,058	\$ 21,120	\$ 74,890
Capitalized Investments	\$ 25,000								\$ 5,000				\$ 30,000
	\$ (1,162)	\$ 7,129	\$ 2,565	\$ (866)	\$ (7,301)	\$ (5,776)	\$ 3,477	\$ (9,954)	\$ 4,408	\$ 10,193	\$ 21,058	\$ 21,120	\$ 44,890

**Planet Ice 2001 Budget
Percentage Breakdown**

Income

Admissions		40%
Public	23%	
Skate Rental	9%	
Helmet Rental	.06%	
Freestyles	2%	
Drop in hockey	.4%	
Adult Leagues	6%	
Father & Son	.4%	
Class Lessons -Skating		8%
Learn to Skate	6%	
Skate with Me	1%	
Seminars	.5%	
Skating Schools	.5%	
Class Lessons -Hockey		3%
Learn to Play Hockey	.6%	
Hockey Camps	2%	
Clinics	.05%	
In House Leagues	.45%	
Birthdays		6%
Vending		2%
Snack Machines	.05%	
Video Games	2%	
Locker Rental		.11%
Advertising		8%
Dasher boards	6%	
Wall Advertisements	1.4%	
Scoreboard	.3%	
Zamboni	.3%	
Private Ice Rental		13%
Miscellaneous		.4%
Pro Shop		5%
Sales	4%	
Skate Sharpening	.7%	
Gift Certificate	.3%	
Snack Bar		14%
Sales Tax Income		.5%
Total		100%

Expenses

Payroll		38%
Salaried Employees	16%	
Hourly Staff	18%	
Comm./Incentives	1%	
Payroll Taxes	3%	
Resurfacer Expenses		1%
Advertising		2%

Print	.3%	
Newspaper	.7%	
Promotional	1%	
Auto		.25%
Bank		.2%
Building & Grounds		25%
Lease	24%	
Maintenance	1%	
Sanitation/Janitorial	.3%	
Service Contracts	.2%	
Contributions		.2%
Depreciation		1%
Dues & Subscriptions		.08%
Entertainment		.16%
Equipment		1%
Lease	1%	
Rental	.07%	
Repairs & Main.	.06%	
Holiday Decorations		.04%
Hockey Schools		1%
Payroll	.6%	
Operating Expenses	.6%	
Insurance		3%
Interest		1%
Legal & Accounting		1%
License / Fees		.08%
Miscellaneous		.33%
Officials		1%
Operating Expenses		2%
Expenses	.8%	
Office Supplies	1%	
Postage	.06%	
Uniforms	.16%	
Personal Property Tax		4%
Professional Development		.2%
Skating School		2%
Payroll	1%	
Comm./Incentives	.2%	
Operating Expenses	.4%	
Utilities		10%
Telephone	.4%	
Electric	6%	
Gas	2%	
Sewer & Water	.9%	
Waste	.7%	
Capital Investments		
Bleachers	3%	
Admissions Gate	.7%	
Signage	.07%	
Ceiling Wiring	.5%	
Snack Bar Guard	.1%	
Total		100%

2001 Planet Ice Budget Expenses Breakdown

Payroll

General Payroll

Salaried Employees

General Manager	\$35,000.00
Assistant Manager	\$24,000.00
Assistant Manager/Hockey Director	\$20,000.00
Figure Skating Director	\$20,000.00
Marketing Director	<u>\$18,000.00</u>
	\$118,000.00

Hourly Staff

September - March

Accountant	20 hours @ \$8.00/ hour	\$160.00
Cashier 1	91 hours @ \$6.00/ hour	\$546.00
Door Guard 1	23 hours @ \$5.75/ hour	\$132.25
Snack Bar 1	31 hours @ \$5.75/ hour	\$178.35
Snack Bar2	23 hours @ \$5.75/ hour	\$132.25
Hostess 1	23 hours @ \$5.75/ hour	\$132.25
Hostess 2	23 hours @ \$5.75/ hour	\$132.25
Floor Guard 1	23 hours @ \$6.00/ hour	\$132.25
Floor Guard 2	23 hours @ \$5.75/ hour	\$132.25
Skate Rental	23 hours @ \$5.75/ hour	\$132.25
Maint/Zam	94.5 hours @ \$6.25/ hour	\$590.65
DJ	23 hours @ \$6.00/ hour	\$138.25
Chilly Willy	11.5 hours @ \$7.00/hour	<u>\$80.50</u>
		\$2,619.50
	\$2,619.50@ 30 weeks	\$78,585.00

April - August

Accountant	20 hours @ \$8.00/ hour	\$160.00
Cashier 1	70 hours @ \$6.00/ hour	\$420.00
Door Guard 1	22 hours @ \$5.75/ hour	\$126.50
Snack Bar 1	61 hours @ \$5.75/ hour	\$350.75
Hostess 1	46.5 hours @ \$5.75/ hour	\$267.38
Floor Guard 1	22 hours @ \$5.75/ hour	\$126.50
Floor Guard 2	22 hours @ \$5.75/ hour	\$126.50
Maint/Zam	71.5 hours @ \$6.25/ hour	\$446.87
DJ	59.5 hours @ \$6.00/ hour	\$357.00

Chilly Willy	9 hours @ \$7.00/hour	<u>\$63.00</u>
		\$2445.50
	\$2444.50@ 22 weeks	\$53,779.00

Commissions/Incentives

Employee Incentive Program	\$500.00
Commissions on Sales	<u>\$7,159.99</u>
	\$7,659.99

Payroll Taxes

*Estimated 10% of payroll	\$25,802.40
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Total Payroll	\$283,826.38
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Resurfacer Expenses

Blade Sharpening	58 sharpenings @ \$40.00	\$2,320.00
Chipper Sharpening	6 sharpenings @ \$8.00	\$48.00
New Blades	3 @ \$200.00	\$600.00
Towels	7 @ \$35.00	\$245.00
Impeller	1 @ \$50.00	\$50.00
Springs & Hooks	2 @ \$20.00	\$40.00
Bearings	2 @ \$60.00	\$120.00
Chain Sprocket	1 @ 13.00	\$13.00
Emergency	\$1,500.00	<u>\$1,500.00</u>
		\$4,936.00

Gas Propane	12 @ \$171.57	<u>\$2,058.84</u>
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\$6994.84

Advertising

Print

Yellow Pages, Programs, Magazine Adds	\$2,225.00
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Newspaper

Monthly Add \$260.00 @ 12 Months	\$3,120.00
Circulation & copies of schedule – March	\$1,600.00
Circulation & copies of schedule – Dec.	<u>\$1,600.00</u>

\$6,320.00

Promotional

Schedules	2 @ \$1,100.00	\$2,200.00
Fliers	5 @ \$1,100.00	\$5,500.00
Business Cards	4 @ \$200.00	<u>\$800.00</u>

\$8,500.00

Total Advertising \$16,945.00

Auto Expenses

\$.31 per mile @ 500 miles per month \$1,860.00

Bank Charges

\$186.44 average per month @ 12 months \$2,237.28

Buildings & Grounds

Lease

12 months @ \$15,000.00 per month \$204,000.00

Maintenance

Riding Lawn Mower	\$2,000.00
Hedge Trimmer	\$200.00
Benches 2 @ \$	\$400.00
Garbage Cans 2 @ \$	\$800.00
Direction Sign Light	\$100.00
Stucco Repair	\$200.00
Snow Removal	\$3,000.00
Landscaping (Flower beds)	<u>\$2,000.00</u>

\$8,700.00

Sanitation/Janitorial

Cleaning supplies \$2,400.00

Service contracts

Fire and Security Services	\$200.00
Vent cleaning 2 @ \$450.00	<u>\$900.00</u>
	\$1,100.00
Total Building & Grounds	\$216,200.00
 <i>Contributions</i>	
12 months at \$100.00 per month	\$1,200.00
 <i>Depreciation</i>	
Average of \$702.66 per month @ 12 months	\$8,431.92
 <i>Dues & Subscriptions</i>	
Newspaper & Trade Magazines	\$600.00
 <i>Entertainment</i>	
\$100.00 per month @ 12 months	\$1,200.00
 <i>Equipment</i>	
Lease	
Snack Bar Equipment \$761.72 @ 12 months	\$9,140.64
Rental	
	\$600.00
 Repairs & Maintenance	
	\$526.00
Total Equipment	\$10,266.64
 <i>Holiday Decorations</i>	
Halloween & Christmas	\$300.00

Hockey Schools

Payroll

LTPH, Hockey Camps, In House Programs \$4,560.00

Operating Expenses

Manuals	10 @ \$20.00	\$200.00
Lunch	10 @ \$3.00	\$30.00
Instructor copies	10 @ \$3.50	\$35.00
Jerseys (Hockey Camp)	100 @ \$20.00	\$2,000.00
Brochures	200 @ \$5.00	\$1,000.00
Jerseys (Squirt/ Pee Wee)	20 @ \$20.00	\$400.00
Officials (Squirt/Pee Wee)	10 @ \$20.00	\$200.00
Emt's	10 @ \$15.00	\$150.00
Jerseys (In House Program)	20 @ \$20.00	<u>\$400.00</u>

\$4,415.00

Total Hockey School Expenses \$8,975.00

Insurance

Average of \$1,715.25 per month @ 12 months \$20,583.00

Interest

Average of \$381.55 per month @ 12 months \$4,578.60

Legal & Accounting

Average of \$545.00 per month @ 12 months \$6,540.00

License & Fees

\$200.00 @ 3 times per year \$600.00

Miscellaneous

Average of \$200.00 per month @ 12 months \$2,400.00

Officials

250 games @ \$40.00 per game	\$10,000.00
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Operating Expenses

Expenses

Walkie Talkies	\$700.00
Skate Sharpener	
Diamond Tips (tsm-699) 4 @ \$43.50	\$174.00
Skate holder (sh-2000) 1 @ \$315.00	\$315.00
Sharpening Stones (pink) 12 @ \$20.00	\$240.00
Sharpening Stones (blue) 12 @ \$20.00	\$240.00
Glide Pads (ug-2006) 6pk @ \$35.50	\$35.50
Dauber Pads (tsm-4032) 12 @ \$2.00	\$24.00
Finishing Oil (tsm-4030) 6 @ \$9.00	\$54.00
Filter (tsm-6360) 1 @ \$50.00	\$50.00
Hand Stones (tsm-5004) 12 @ \$3.00	\$36.00
Snack Bar	
Spit Guard	\$700.00
Ice arena supplies	
Glass 5 pieces @ \$120.00 each	\$600.00
Nets 1 set @ \$88.50	\$88.50
Net protectors 1 set @ \$26.20	\$26.20
Pads 1 set @ \$70.00	\$70.00
Back Pads 1 set @ \$42.00	\$42.00
Pucks 4 cases @ \$65.00 each	\$260.00
Clock & Consol (model 8374)	<u>\$450.00</u>
	\$4,105.20

Office Supplies

\$600.00per month @ 12 months	\$7,200.00
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Postage

\$40.00 @ 12 months	\$480.00
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Uniforms

Full Time Staff 6 @ \$125.00	\$750.00
Part Time Staff Shirts 20 @ \$15.00	<u>\$300.00</u>
	\$1,050.00

Total Operating Expenses \$14,835.60

Personal Property Tax

Average of \$2,265.28 @ 12 months \$27,183.36

Professional Development

Seminars \$1,500.00

Skating School

Payroll

594 coaching hours @ \$17.50 an hour \$10,400.00

Commission & Incentives

Average \$58.00 per month @ 12 months \$696.00

Operating Expenses

New Coaching Books	7 @ \$6.00 each	\$42.00
Learn to Skate Medals	200 @ \$1.20 each	\$240.00
Treasure Chest Awards	1,500 visits @ .30	\$450.00
Bring a Friend Party	\$30.00 per party @ 12/year	\$360.00
Coaches Picture Display		\$70.00
Competition Medals	120 @ \$2.95 each	\$354.00
Stock Ribbons	60 @ .85 each	\$51.00
Tot Class Name Tags	40 @ .75 each	\$30.00
Certificates	14 packs @ \$7.00	\$98.00
Seals for certificates	14 packs @ \$7.00	\$98.00
Achievement Badges	800 @ .23 each	\$184.00
Mailings		\$120.00
Freestyle Trophies	15 @ \$3.00 each	<u>\$45.00</u>

\$2,142.00

Total Skating School Expenses \$13,238.00

Utilities

Telephone

Average of \$271.10 @ 12 months \$3,252.20

Electric

Average of \$3,000.00 @ 12 months \$36,000.00

Gas

Average of \$1,355.52 @ 12 months \$16,266.24

Sewer & Water

Average of \$537.15 @ 12 months \$6,445.80

Waste

Average of \$406.31 per month @ 12 months \$4,875.72

Total Utilities

\$66,839.96

Total Expenses

\$725.436.00

Capital Investments

Bleachers

\$25,000.00

Admissions Gate

\$5,000.00

**PAYROLL BUDGET ESTIMATE
2000**

SHIFT	MON	TUES	WED	THURS	FRI	SAT	SUN	TOTAL HOURS	TOTAL COST	
CASHIER	14.5	14.5	14.5	14.5		16	16.5	11	101.5	691.21
SNACK BAR						13	31	14	58	394.98
FLOOR						19.5	28.5	14	62	422.22
SKATE RENTAL						6.5	14	7	27.5	187.28
DOOR						6.5	10.5	7	24	163.44
SCORE	5				5				10	68.1
MISC. / ZAM	6.5	6.5	6.5	6.5				11	37	251.97
MAINT.	8	8	8	8		8	8	8	40	272.4
DJ						6.5	15	7	28.5	194.08
TOTAL HOURS	34	29	29	34		76	115.5	71	388.5	2645.68

PAYROLL PER HR WORKED = \$6.81

TOTAL ANNUAL INCOME ASSUMED AT = \$700,000.

TOTAL	WEEKS	ANNUAL COST
2645.68		52
		137,575.36
	SALARIED STAFF	128,000.00
	TOTAL	265575.36
		% OF TOTAL INCOME
		37%

INCOME

Admissions

Public Skating – Admissions from patrons attending a public skating session.

Skate Rental – Fees collected for the rental of skates.

Helmet Rental – Fees collected for the rental of helmets.

Freestyles – Admissions collected for the use of freestyle ice time by figure skaters for practice.

Drop In Hockey – Admissions collected for the use of ice time allotted for pick-up style hockey.

Adult Leagues – Seasonal or nightly admissions collected for the participation in recreational hockey leagues.

Father & Son Hockey – Admission collected for Father & Son Hockey Sessions.

Skating School

Learn to Skate Classes – Fees collected for group style instructional class consisting of multiple week sessions.

Mommy & Me/Skate with Me – Fees collected for joint participation between child and Parent or guardian in group style classes consisting of multiple week sessions.

Seminars – Fees collected for participation in figure skating seminars.

Skating Schools – Fees collected for the participation in multiple day, short term, skating instructional classes.

Hockey School

Learn to Play Hockey – Fees collected for group style instructional classes consisting of multiple week sessions.

Camps – Fees collected for the participation in multiple day, short term, hockey instructional classes.

Clinics – Fees collected for specialty clinics such as officiating certifications.

In House Leagues – Fees for the participation in a private, organized, in house hockey league.

Birthday Parties – Fees collected for specialized style birthday party goods and services conducted during a public skating session.

Vending

Snack – A direct portion of proceeds collected from coin operated vending machines.

Games – A direct portion of fees collected from coin operated games.

Locker Rental – Fees collected for the privilege of renting a coin operated locker.

Advertising (In House) – Fees collected for the purchase of batterboard, wall, scoreboard, Zamboni, and other in-house advertising.

Private Ice – Ice time that is rented on an occasional basis for private use.

Spectator Admissions - The net revenue that the rink collects as a spectator fee.

Miscellaneous - A catch all for many other small sources of income.

Pro Shop

Sales – All income received from the sale of physical goods.

Skate Sharpening – The income received for the service of sharpening and repairing skates and equipment.

Gift Certificates – Fees collected for the purchase of a gift certificate.

Snack Bar – The income received from the sale of food service.

Sales Tax Income – Income received from sales tax returns.

EXPENSES

Payroll

General Payroll – Total payroll for all rink staff personnel excluding the Skating School Director, Coaches, and Teachers. This includes the General Manager, Shift Managers, as full time employees and the balance made up of mostly part-time employees.

Commissions and Incentives – All payroll paid in addition to normal wages and salaries.

Payroll Taxes / Workers Comp. – The employer's liability for payroll taxes, which includes any state, local and federal taxes, as well as state worker's compensation.

Resurfacers Expenses

Resurfacers R/M – The cost of maintaining the ice resurfacing machine including Blade sharpening, replacing and repairing parts.

Resurfacers Gas – The cost of supplying fuel (propane) to run the resurfacers.

Advertising

Print – The cost of all promotional print advertisements run including magazines, programs, and other print media.

Radio – All costs of purchasing air time for promotional purposes.

TV – All costs to develop and purchase television airtime for promotional purposes.

Newspaper – The cost of the purchasing newspaper advertisements.

Promotional – The cost to develop and print in-house promotional materials including fliers, schedules, posters, and other promotional material.

Auto Expenses – The costs associated with the reimbursing employees for the use of their personal vehicles to run business errands.

Bank Charges – The charges from the bank for the customers use of Master Card / Visa / and other bank charges.

Building / Grounds

Lease – Fee for the contractual use of the facility with the owner.

Maintenance– Costs of repairs and maintenance of the building

Sanitation and Janitorial – The cost of supplies and periodic additional services (carpet cleaning) that is needed by the facility.

Service Contracts – Regularly contracted services needed to legally operate the facility. These include inspections, fire prevention services, etc.

Consulting Fees – Fees paid for the assistance in the operation of the facility.

Contributions – Costs for the donations of merchandise, services or money to local charities, for promotional purposes.

Depreciation – The value of depreciation on the facility and items based on a set schedule.

Dues and Subscriptions – Annual fees due to association memberships and subscriptions.

Entertainment – Costs associated with the entertaining of clients or important individuals. This will includes meals, hotel accommodations, and other expenses.

Equipment

Lease – The lease for major equipment being used by the facility.

Rental – Fees for the rental of equipment used by the facility.

R/M – The cost of repairs and maintenance of mechanical equipment in the Building.

Holiday Decorations – The costs to seasonally decorate the facility.

Hockey School

Hockey School Payroll – Payroll to administer the hockey school program. This includes all part-time teachers and coaches.

Commissions and Incentives – All payroll paid in addition to normal wages and Salaries for hockey school teachers and coaches.

Operating Expense- All expenses for the operation of the hockey school other than payroll and commissions.

Insurance – The cost of general liability, property, contents, and other business insurance.

Interest – Expense accrued on the lease of the facility.

Legal and Accounting – Costs for additional legal advice and accounting throughout the year.

License / Fees – Impact fees, business taxes, and license fees.

Miscellaneous – The catchall for all small expenses associated with the running of the rink.

Officials – Payments made for the service of officiating a hockey game.

Operating Expenses – The expense of items essential for operating the facility.

Expenses – The expense of items essential for operating the facility.

Office Supplies – The cost of operational office supplies.

Postage – The expense for mail outs.

Uniforms – Cost for the supply of company uniforms for its employees.

Personal Property Tax – Cost of taxes on the property.

Professional Development – Costs for professional in the field development of facility staff. This will include classes, courses, and certifications received by employees.

Skating School – All additional costs to operate the skating school excluding payroll.

Skating School Payroll – Payroll to administer the skating school program. This includes the Skating Director (full time) and part-time teachers and coaches.

Commissions and Incentives – All payroll paid in addition to normal wages and salaries.

Operating Expense- All expenses for the operation of the skating school other than payroll and commissions.

Utilities

Telephone – Costs to operate and maintain phone service.

Electric – Cost to maintain and utilize electricity for the facility.

Gas - cost to maintain and utilize gas for the facility.

Sewer and Water – Cost to maintain and utilize water and sewer services by the Facility.

Waste – Cost of trash removal from the facility.