

|              |                                      |        |                    |                   |              |
|--------------|--------------------------------------|--------|--------------------|-------------------|--------------|
| <b>Dept:</b> | Alliant Energy Center of Dane County | 92     | <b>DANE COUNTY</b> | <b>Fund Name:</b> | General Fund |
| <b>Prgm:</b> | Coliseum                             | 508/00 |                    | <b>Fund No:</b>   | 1110         |

Mission:

The Alliant Energy Center of Dane County will manage and operate first rate venues for local, regional, national and international events. The facilities will consistently deliver superior, user-friendly services to all its customers, clients, tenants, visitors, guests and employees. The Center will be properly maintained and professionally and efficiently operated. The Center will benefit the community and citizens of Dane County by providing the economic and quality of life benefits related to its success in the convention, exposition, meeting and trade show industry and hosting entertainment, sporting, livestock exhibition, consumer and social events. The Center shall achieve these objectives with no General Fund operating subsidy.

Description:

The Veterans Memorial Coliseum is a multi-purpose arena with 7,700 permanent seats and a capacity of 10,200. The Coliseum cost center identifies by category the direct revenue and expenses for the facility. Activities and functions conducted in the Coliseum include sporting & entertainment events, touring trade shows, conventions, motor sports events, consumer expositions, major livestock events, concerts, skating shows and retail sales events.

|                                       | Actual<br>2006     | Adopted<br>2007    | 2006 Carry<br>Forward | Board<br>Transfers | Budget<br>As Modified | 2007<br>YTD        | Estimated<br>2007  | Executive<br>Recommended |
|---------------------------------------|--------------------|--------------------|-----------------------|--------------------|-----------------------|--------------------|--------------------|--------------------------|
| <b>PROGRAM EXPENSES</b>               |                    |                    |                       |                    |                       |                    |                    |                          |
| Personal Services                     | \$724,843          | \$857,100          | \$0                   | \$0                | \$857,100             | \$307,692          | \$610,800          | \$934,800                |
| Operating Expenses                    | \$487,560          | \$882,100          | \$0                   | \$0                | \$882,100             | \$271,892          | \$815,300          | \$860,800                |
| Contractual Services                  | \$127,914          | \$133,100          | \$0                   | \$0                | \$133,100             | \$55,034           | \$126,200          | \$135,600                |
| Operating Capital                     | \$202,466          | \$104,800          | \$526,153             | \$0                | \$630,953             | \$6,904            | \$630,953          | \$274,100                |
| <b>TOTAL</b>                          | <b>\$1,542,783</b> | <b>\$1,977,100</b> | <b>\$526,153</b>      | <b>\$0</b>         | <b>\$2,503,253</b>    | <b>\$641,522</b>   | <b>\$2,183,253</b> | <b>\$2,205,300</b>       |
| <b>PROGRAM REVENUE</b>                |                    |                    |                       |                    |                       |                    |                    |                          |
| Taxes                                 | \$0                | \$0                | \$0                   | \$0                | \$0                   | \$0                | \$0                | \$0                      |
| Intergovernmental Revenue             | \$902,279          | \$570,400          | \$0                   | \$0                | \$570,400             | \$435,249          | \$571,400          | \$250,000                |
| Licenses & Permits                    | \$0                | \$0                | \$0                   | \$0                | \$0                   | \$0                | \$0                | \$0                      |
| Fines, Forfeits & Penalties           | \$0                | \$0                | \$0                   | \$0                | \$0                   | \$0                | \$0                | \$0                      |
| Public Charges for Services           | \$1,363,117        | \$1,762,000        | \$0                   | \$0                | \$1,762,000           | \$741,811          | \$1,811,600        | \$1,869,100              |
| Intergovernmental Charge for Services | \$0                | \$0                | \$0                   | \$0                | \$0                   | \$0                | \$0                | \$0                      |
| Miscellaneous                         | \$114,692          | \$112,000          | \$0                   | \$0                | \$112,000             | \$22,863           | \$60,000           | \$70,000                 |
| Other Financing Sources               | \$0                | \$0                | \$0                   | \$0                | \$0                   | \$0                | \$0                | \$0                      |
| <b>TOTAL</b>                          | <b>\$2,380,088</b> | <b>\$2,444,400</b> | <b>\$0</b>            | <b>\$0</b>         | <b>\$2,444,400</b>    | <b>\$1,199,923</b> | <b>\$2,443,000</b> | <b>\$2,189,100</b>       |
| <b>REV. OVER/(UNDER) EXPENSES</b>     | <b>\$837,305</b>   | <b>\$467,300</b>   |                       |                    | <b>(\$58,853)</b>     |                    |                    | <b>(\$16,200)</b>        |
| <b>F.T.E. STAFF</b>                   | <b>5.300</b>       | <b>5.300</b>       |                       |                    |                       |                    | <b>5.300</b>       | <b>5.300</b>             |

|                                       |                                      |                    |                           |                 |                  |                |                    |              |                    |              |
|---------------------------------------|--------------------------------------|--------------------|---------------------------|-----------------|------------------|----------------|--------------------|--------------|--------------------|--------------|
| <b>Dept:</b>                          | Alliant Energy Center of Dane County | 92                 |                           |                 |                  |                |                    |              | <b>Fund Name:</b>  | General Fund |
| <b>Prgm:</b>                          | Coliseum                             | 508/00             |                           |                 |                  |                |                    |              | <b>Fund No.:</b>   | 1110         |
|                                       |                                      |                    | <b>Net Decision Items</b> |                 |                  |                |                    |              |                    | 2008 Adopted |
| <b>DI#</b>                            | <b>2008 Base</b>                     | <b>01</b>          | <b>02</b>                 | <b>03</b>       | <b>04</b>        | <b>05</b>      | <b>06</b>          | <b>07</b>    | <b>Budget</b>      |              |
| <b>PROGRAM EXPENSES</b>               |                                      |                    |                           |                 |                  |                |                    |              |                    |              |
| Personal Services                     | \$872,900                            | \$40,100           | \$15,800                  | \$0             | \$6,000          | \$0            | \$0                | \$0          | \$934,800          |              |
| Operating Expenses                    | \$966,000                            | (\$67,100)         | (\$38,000)                | \$0             | \$0              | (\$100)        | \$0                | \$0          | \$860,800          |              |
| Contractual Services                  | \$132,800                            | \$100              | \$2,700                   | \$0             | \$0              | \$0            | \$0                | \$0          | \$135,600          |              |
| Operating Capital                     | \$0                                  | \$274,100          | \$0                       | \$0             | \$0              | \$0            | \$0                | \$0          | \$274,100          |              |
| <b>TOTAL</b>                          | <b>\$1,971,700</b>                   | <b>\$247,200</b>   | <b>(\$19,500)</b>         | <b>\$0</b>      | <b>\$6,000</b>   | <b>(\$100)</b> | <b>\$0</b>         | <b>\$0</b>   | <b>\$2,205,300</b> |              |
| <b>PROGRAM REVENUE</b>                |                                      |                    |                           |                 |                  |                |                    |              |                    |              |
| Taxes                                 | \$0                                  | \$0                | \$0                       | \$0             | \$0              | \$0            | \$0                | \$0          | \$0                |              |
| Intergovernmental Revenue             | \$570,400                            | (\$9,000)          | \$0                       | \$40,000        | \$0              | \$0            | (\$351,400)        | \$0          | \$250,000          |              |
| Licenses & Permits                    | \$0                                  | \$0                | \$0                       | \$0             | \$0              | \$0            | \$0                | \$0          | \$0                |              |
| Fines, Forfeits & Penalties           | \$0                                  | \$0                | \$0                       | \$0             | \$0              | \$0            | \$0                | \$0          | \$0                |              |
| Public Charges for Services           | \$1,762,000                          | \$51,900           | \$55,200                  | \$0             | \$0              | \$0            | \$0                | \$0          | \$1,869,100        |              |
| Intergovernmental Charge for Services | \$0                                  | \$0                | \$0                       | \$0             | \$0              | \$0            | \$0                | \$0          | \$0                |              |
| Miscellaneous                         | \$112,000                            | (\$44,000)         | \$2,000                   | \$0             | \$0              | \$0            | \$0                | \$0          | \$70,000           |              |
| Other Financing Sources               | \$0                                  | \$0                | \$0                       | \$0             | \$0              | \$0            | \$0                | \$0          | \$0                |              |
| <b>TOTAL</b>                          | <b>\$2,444,400</b>                   | <b>(\$1,100)</b>   | <b>\$57,200</b>           | <b>\$40,000</b> | <b>\$0</b>       | <b>\$0</b>     | <b>(\$351,400)</b> | <b>\$0</b>   | <b>\$2,189,100</b> |              |
| <b>REV. OVER/(UNDER) EXPENSES</b>     | <b>\$472,700</b>                     | <b>(\$248,300)</b> | <b>\$76,700</b>           | <b>\$40,000</b> | <b>(\$6,000)</b> | <b>\$100</b>   | <b>(\$351,400)</b> | <b>\$0</b>   | <b>(\$16,200)</b>  |              |
| <b>F.T.E. STAFF</b>                   | <b>5.300</b>                         | <b>0.000</b>       | <b>0.000</b>              | <b>0.000</b>    | <b>0.000</b>     | <b>0.000</b>   | <b>0.000</b>       | <b>0.000</b> | <b>5.300</b>       |              |

| <b>NARRATIVE INFORMATION ABOUT DECISION ITEMS SHOWN ABOVE</b> |  | Expenditures | Revenue     | Revenue Over/(Under) Expenses |
|---|--|--------------|-------------|-------------------------------|
| <b>2008 BUDGET BASE</b>                                       |  | \$1,971,700  | \$2,444,400 | \$472,700                     |
| DI #  | AEC-COLS-1 Event Changes   |              |             |                               |
| DEPT  | This decision item reflects the changes in the events that have occurred over the last year for 2007 and the projected changes for 2008.       | \$315,900    | (\$1,100)   | (\$317,000)                   |
| EXEC  | Approve the department request. In addition, remove Principal & Interest on Debt related to new Video Boards that will no longer be purchased. | (\$68,700)   | \$0         | \$68,700                      |
| ADOPTED   | Approved as Recommended  | \$0          | \$0         | \$0                           |
| NET DI # AEC-COLS-1   |  | \$247,200    | (\$1,100)   | (\$248,300)                   |

|  |                                |
|--|--------------------------------|
| <b>Dept:</b> Alliant Energy Center of Dane County 92 | <b>Fund Name:</b> General Fund |
| <b>Prgm:</b> Coliseum 508/00                         | <b>Fund No.:</b> 1110          |

| NARRATIVE INFORMATION ABOUT DECISION ITEMS SHOWN ON PREVIOUS PAGE |   |                             | Expenditures | Revenue  | Revenue Over/(Under) Expenses |
|---|---|-----------------------------|--------------|----------|-------------------------------|
| DI #  | AEC-COLS-2  | Inflation                   |              |          |                               |
| DEPT  | This decision item increases the rental rates 4%, rental equipment & electrical rates 4% and some expenses 3%.                          |                             | (\$19,500)   | \$57,200 | \$76,700                      |
| EXEC  | Approved as Requested   |                             | \$0          | \$0      | \$0                           |
| ADOPTED   | Approved as Recommended   |                             | \$0          | \$0      | \$0                           |
| NET DI # AEC-COLS-2   |   |                             | (\$19,500)   | \$57,200 | \$76,700                      |
| DI #  | AEC-COLS-3  | Facility Maintenance Charge |              |          |                               |
| DEPT  | Arena and multipurpose entertainment facilities place a surcharge on ticket sales to help fund capital improvements at the facilities.  |                             | \$0          | \$40,000 | \$40,000                      |
| EXEC  | Approved as Requested   |                             | \$0          | \$0      | \$0                           |
| ADOPTED   | Approved as Recommended   |                             | \$0          | \$0      | \$0                           |
| NET DI # AEC-COLS-3   |   |                             | \$0          | \$40,000 | \$40,000                      |
| DI #  | AEC-COLS-4  | Living Wage                 |              |          |                               |
| DEPT  | This decision item adjusts all Alliant Energy Center LTE usher staff to at least \$9.15/hr per Sub 1 to Ordinance Amendment 3, 2007-08. |                             | \$6,000      | \$0      | (\$6,000)                     |
| EXEC  | Approved as Requested   |                             | \$0          | \$0      | \$0                           |
| ADOPTED   | Approved as Recommended   |                             | \$0          | \$0      | \$0                           |
| NET DI # AEC-COLS-4   |   |                             | \$6,000      | \$0      | (\$6,000)                     |

|              |                                      |        |                   |              |
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| <b>Prgm:</b> | Coliseum                             | 508/00 | <b>Fund No.:</b>  | 1110         |

| NARRATIVE INFORMATION ABOUT DECISION ITEMS SHOWN ON PREVIOUS PAGE |   |                  | Expenditures | Revenue     | Revenue Over/(Under) Expenses |
|---|---|------------------|--------------|-------------|-------------------------------|
| DI #  | AEC-COLS-5  | Munis Changes    |              |             |                               |
| DEPT  | These items are housekeeping items for AEC in the MUNIS General Ledger.   |                  | (\$100)      | \$0         | \$100                         |
| EXEC  | Approved as Requested   |                  | \$0          | \$0         | \$0                           |
| ADOPTED   | Approved as Recommended   |                  | \$0          | \$0         | \$0                           |
| NET DI # AEC-COLS-5   |   |                  | (\$100)      | \$0         | \$100                         |
| DI #  | AEC-COLS-6  | UW Lease Payment |              |             |                               |
| DEPT  | The lease settlement payment from the UW is being reduced by \$351,400 from the amount in the 2008 base budget. |                  | \$0          | (\$351,400) | (\$351,400)                   |
| EXEC  | Approved as Requested   |                  | \$0          | \$0         | \$0                           |
| ADOPTED   | Approved as Recommended   |                  | \$0          | \$0         | \$0                           |
| NET DI # AEC-COLS-6   |   |                  | \$0          | (\$351,400) | (\$351,400)                   |

|                            |             |             |            |
|----------------------------|-------------|-------------|------------|
| <b>2008 ADOPTED BUDGET</b> | \$2,205,300 | \$2,189,100 | (\$16,200) |
|----------------------------|-------------|-------------|------------|