

Typical Max Twin Rink Project Construction Cost

Line item costs are categorized by depreciation term. Figures are based upon a 70,000 square foot arena project and actual costs of past projects factored by line items for current construction cost indexes as compared against RS Means and McGraw Hill ENR Cost Index indicators. These amounts are based on the higher end of the RS Means index. Mid-America lower cost locations could be as 20% less for building and general construction trades bringing this project down to approximately 6.5 million.

Figures are based on two state-of-the-art high performance ice rink systems will all modern features. Figures were compiled in January 2009 by John Burley in cooperation with several rink experience architects and general contractors who have tabulated estimates from actual real past project costs and a typical rink model.

ICE RINKS & SHORT TERM DEPRECIATION ITEMS	MACRS Term	Line Item Cost Projection
Ice Resurfacing Machines & Accessories	5	138,468
Ice Making System, Floor & DasherBoards	7	939,607
Computer Control System For Ice Making	5	33,628
Special Low - "E" Rink Ceiling/Rink Insulation System	7	44,508
Sports Equipment Flooring & Installation	5	125,017
Process Electrical Ice Rink System	7	16,814
Special Computerized Rink Lighting Package	5	18,792
Skate Sharpener Machine	5	9,891
Specialty Computerized Sound System	5	41,936
Rental Skates	5	69,234
Skate Storage Racks	7	13,451
Ice Rink Viewing Enclosure	7	102,862
Specialty Counter Furniture	7	47,475
Specialty Locker Room Furnishings	7	17,111
Pro Shop Displays & Fixtures	7	24,726
Concession Dining Tables	7	36,892
Ice Rink Environmental Process System – Dehum	7	128,578
Ice Edger	7	2,769
Computer Based Telephone Equipment	5	36,595
Building Computer System Network	5	29,672
Hockey Goals	7	2,374
Concession Equipment	7	76,158
Computerize Scoreboard Timing System	5	10,088
Sports Equipment Lighting	7	55,387
Coin- Operated Lockers	7	8,902
Specialty Signage	7	12,858
Specialty Trash Receptacles	7	9,099
Decorations – Flags	5	9,594
Changing Room Partitions	7	5,143
Protective Netting Systems	7	15,429
Protective Box Backing	7	5,242
Goal Light Systems	7	3,165
Assorted Flooding Hoses & Ice Maintenance Tools	7	2,868
Computerized Registers	5	3,561
Computers	5	6,923
Process Boilers For Zamboni & Snow Pit Water	7	56,574
Arena Benches	7	12,660

ITEMS CONTINUED	MACRS Line Item Cost	
	Term	Projection
Spectator Seating	7	24,726
Modular Office Partitions	7	5,934
Desks, Chairs, Etc.	7	2,967
Carpeting	7	29,672
SITE WORK LINE ITEMS		
Various Site Improvements	15	311,637
Parking Lot, Curbing System & Striping	15	288,426
Site Concrete	15	122,307
Landscaping	15	16,881
Exterior Lighting	15	25,320
BUILDING GENERAL CONSTRUCTION ITEMS		
PROPERTY DEVELOPMENT		
Land Acquisition Fee	0	by owner
Building Permits	39	39,007
Sewer Tap Fees	39	58,996
License Fees	39	by owner
Legal Fees	39	91,533
Accounting Fees	39	8,461
Applicable Taxes	39	by owner
Municipal Inspection Fees	39	by owner
Utility Cost During Construction	39	36,560
Construction Insurance	39	7,212
Construction Interest	39	340,197
Title Insurance & Transfer Fees	39	17,317
GENERAL BUILDING CONSTRUCTION		
Building Architectural Fees	39	187,921
Civil Engineering Fees	39	49,453
Structural Engineering Fees	39	25,716
Pre-Engineered Metal Building & Accessories	39	712,123
Building Erection	39	300,674
Building Insulation Package	39	71,212
Exterior Masonry & Foundation	39	306,609
Building Internal Concrete	39	557,830
Interior Masonry	39	130,556
Interior Painting	39	107,214
Exterior Painting	39	above
General Carpentry	39	79,125
Acoustical Tile Ceilings/EFIS/Gypsum	39	385,733

ITEMS CONTINUED	MACRS Line Item Cost	
	Term	Projection
H.M. Doors	39	106,818
Overhead Doors	39	39,167
Facility Plumbing & Hot Water Systems	39	229,462
Facility Boiler/Heating & HVAC Systems	39	447,055
Radiant Heaters For Bleacher Areas	39	above
Facility Electrical & Lighting	39	565,742
Restroom Fixtures & Accessories	39	above
Underground Drainage	39	above
Restroom Partitions	39	25,716
Glass & Glazing Systems	39	45,497
Caulking	39	above
Fire Extinguisher & Cabinets	39	above
Sprinkler System	39	above
Internal Fire Protection	39	above
Smoke Detectors	39	above
Elevator/Chair Lift	39	55,387
Sand For Rink Floor	39	above
Canopies	39	above
Parking Lot & Curbing	39	above
Parking Lot Painting & Stripping	39	above
Landscaping	39	19,781
Exterior Lighting	39	above

Combined Project Total } 8,050,000

Total Project Projection Cost Per Foot } \$115