JOINT PARKS AND RECREATION BOARD
MEETING NOTICE AND AGENDA
Wednesday, December 13, 2023
6:30 PM

Pewaukee City Hall ~ Common Council Chambers

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1. Call to Order and Pledge of Allegiance
2. Public Comment - Please limit your comments to 2 minutes, if further time for discussion is needed please contact the Director prior to the meeting.
3. Approval of the September 13, 2023 meeting minutes.
4. Update regarding Hearts Alive events throughout February.
5. Discussion and possible action regarding synthetic field turf bids for Pewaukee Sports Complex.
6. Update regarding bid for Laimon Park balcony and roof renovation project.
7. Discussion and possible action regarding Laimon Park financials for September, October and November.
8. Update regarding 2024 approved budget.
9. Adjournment

Nick Phalin, CPRP
Parks & Recreation Director

December 7, 2023

NOTICE

It is possible that members of other governmental bodies of the municipality may be in attendance to gather information that may form a quorum. At the above stated meeting, no action will be taken by any governmental body other than the governmental body specifically referred to above in this notice.

Any person who has a qualifying disability under the Americans with Disabilities Act that requires the meeting or materials at the meeting to be in an accessible format must contact the Park and Recreation Director at (262) 691-7275 by 2:00 p.m. the Monday prior to the meeting so that arrangements may be made to accommodate your request.

CITY OF PEWAUKEE
JOINT PARK AND RECREATION BOARD AGENDA ITEM 3.

DATE: December 13, 2023

DEPARTMENT: Parks and Recreation

PROVIDED BY:

SUBJECT:

Approval of the September 13, 2023 meeting minutes.

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

Minutes

MEETING MINUTES
Wednesday, September 13, 2023
6:30 PM

Pewaukee City Hall ~ Common Council Chambers

In attendance:

Trustee B. Rohde, D. Linsmeier, G. Majeskie, D. Kaatz, K. Kreuser.

Also Present:

Director of Parks and Recreation N. Phalin.

1. Call to Order and Pledge of Allegiance

2. Public Comment

3. Approval of minutes from August 9, 2023 meeting.

    A motion was made and seconded, (Dave Linsmeier, Bob Rohde) to approve meeting minutes from August 9, 2023. Motion Passed: 5-For, 0-Against.

4. Update regarding all-inclusive playground and splash pad funding progress.

5. Update regarding project updates for sewage improvements at Kiwanis Village Park.

6. Update regarding the proposed park improvements at Peffer Park.

7. Discussion and possible action regarding Laimon Park financials for July and August 2023.

    A motion was made and seconded, (Dave Linsmeier, Bob Rohde) to approve Laimon Park financials for July and August 2023. Motion Passed: 5-For, 0-Against.

8. Discussion and direction regarding Laimon Park fund balance.

9. Updates regarding the 2024 proposed budget.

10. Adjournment

    A motion was made and seconded, (Gary Majeskie, Bob Rohde) to adjourn. Motion Passed: 5-For, 0-Against.

Respectfully Submitted,
Nick Phalin, CPRP
Parks & Recreation Director

CITY OF PEWAUKEE
JOINT PARK AND RECREATION BOARD AGENDA ITEM 4.

DATE: December 13, 2023

DEPARTMENT: Parks and Recreation

PROVIDED BY:

SUBJECT:

Update regarding Hearts Alive events throughout February.

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

CITY OF PEWAUKEE
JOINT PARK AND RECREATION BOARD AGENDA ITEM 5.

DATE: December 13, 2023

DEPARTMENT: Parks and Recreation

PROVIDED BY: Nick Phalin

SUBJECT:

Discussion and possible action regarding synthetic field turf bids for Pewaukee Sports Complex.

BACKGROUND:

Bids are to be opened on Wednesday, December 13th. I will attach information on 12/13/23 afternoon if possible. Otherwise I will share information at the meeting.

FINANCIAL IMPACT:

RECOMMENDED MOTION:

CITY OF PEWAUKEE
JOINT PARK AND RECREATION BOARD AGENDA ITEM 6.

DATE: December 13, 2023

DEPARTMENT: Parks and Recreation

PROVIDED BY: Nick Phalin

SUBJECT:

Update regarding bid for Laimon Park balcony and roof renovation project.

BACKGROUND:

In our 3rd attempt to bid this project, we only received one bid, which was incomplete.

FINANCIAL IMPACT:

RECOMMENDED MOTION:

CITY OF PEWAUKEE

JOINT PARK AND RECREATION BOARD AGENDA ITEM 7.

DATE: December 13, 2023

DEPARTMENT: Parks and Recreation

PROVIDED BY:

SUBJECT:

Discussion and possible action regarding Laimon Park financials for September, October and November.

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

September Financials

October Financials

November Financials

REVENUE										
Account Number		**9/30/2019**	**9/30/2020**	**9/30/2021**	**9/30/2022**	**9/30/2023**	**Prev Yr to Current**	**2023 YTD Total**	**2023 Budget**	**YTD % to Budget**
960-00-40421-001-000	CONTRIBUTED CAPITAL	-	-	-	-	-	-	-	-	0.00%
960-00-40439-000-000	USE OF FUND BALANCE	-	-	-	-	-	-	-	-	0.00%
960-00-40474-000-000	OTHER REVENUE/GRANTS	-	150.00	-	-	-	-	72.86	-	0.00%
960-00-40622-001-000	GASOLINE SALES	5,247.50	6,183.59	10,365.54	8,880.86	10,771.86	1,891.00	102,870.66	76,500.00	134.47%
960-00-40622-002-000	BOAT LAUNCH FEES	609.00	329.00	939.00	652.00	560.00	(92.00)	6,883.47	7,000.00	98.34%
960-00-40622-003-000	RENTAL REVENUES	-	-	-	-	-	-	71,743.36	70,000.00	102.49%
960-00-40622-004-000	RESIDENTIAL/COMM RENT PYMTS	2,893.55	2,980.15	3,069.56	3,161.65	3,477.82	316.17	30,668.04	38,698.00	79.25%
960-00-40635-000-000	DONATIONS	-	-	-	-	-	-	-	-	0.00%
960-00-40635-000-100	DONATION/DESIGNATED/LAIMONS	-	-	-	-	-	-	-	-	0.00%
960-00-40636-000-000	INTEREST INCOME	67.73	3.93	1.68	76.45	178.89	102.44	1,476.66	75.00	1968.88%
	Monthly Revenue Totals	**$ 8,817.78**	**$ 9,646.67**	**$ 14,375.78**	**$ 12,770.96**	**$ 14,988.57**	**$ 2,217.61**	**$ 213,715.05**	**$ 192,273.00**	**111%**

EXPENSES										
Account Number		**9/30/2019**	**9/30/2020**	**9/30/2021**	**9/30/2022**	**9/30/2023**	**Prev Yr to Current**	**2023 YTD Total**	**2023 Budget**	**YTD % to Budget**
960-00-50403-000-000	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	0.00%
960-00-50427-000-000	PRINCIPAL/INTEREST ON DEBT	-	-	-	-	-	-	40,043.50	40,044.00	100.00%
960-00-51938-000-000	INSURANCE/PROP/LIABILITY/WC	-	-	-	-	-	-	1,624.60	1,600.00	101.54%
960-00-51940-000-000	LAKESIDE PARK LOAN PAYMENT EXP	-	-	-	-	-	-	-	-	0.00%
960-00-51950-000-000	LAND ACQUSITION EXPENSE	-	-	-	-	-	-	-	-	0.00%
960-00-51960-000-000	FISCAL AGENT FEE	-	-	-	-	11.09	11.09	922.47	883.00	104.47%
	GENERAL GOVERNMENT EXPENSE	$ -	$ -	$ -	$ -	$ 11.09	$ 11.09	$ 42,590.57	$ 42,527.00	100%
960-00-55200-000-110	LAKESIDE PARK WAGES	-	-	-	-	-	-	1,339.96	5,250.00	25.52%
960-00-55200-000-130	LAKESIDE PARK FRINGE BENEFITS	-	-	-	-	-	-	-	-	0.00%
960-00-55200-000-140	LAKESIDE PARK UTILITIES EXP	-	-	-	-	(195.98)	(195.98)	366.05	800.00	45.76%
960-00-55200-000-150	GASOLINE EXPENSE	4,082.56	5,429.46	8,198.43	7,719.04	11,024.04	3,305.00	73,581.96	59,500.00	123.67%
960-00-55200-000-155	OPERATING SUPPLIES	2.80	266.50	1.59	-	1,228.83	1,228.83	3,332.34	5,000.00	66.65%
960-00-55200-000-156	GROUNDS & MAINTENANCE	-	-	-	-	-	-	113.55	15,000.00	0.76%
960-00-55200-000-160	EQUIPMENT MAINTENANCE	200.00	800.33	350.00	-	-	-	234.00	5,000.00	4.68%
960-00-55200-000-165	BUILDING MAINTENANCE	-	38.46	-	29.98	-	(29.98)	39.27	5,000.00	0.79%
960-00-55200-000-168	OTHER PROPERTY EXPENSE/TAXES	-	-	-	-	-	-	5,739.18	6,000.00	95.65%
	CULTURE, MAINTENANCE & TAXES	$ 4,285.36	$ 6,534.75	$ 8,550.02	$ 7,749.02	$ 12,056.89	$ 4,307.87	$ 84,746.31	$ 101,550.00	83.45%
960-00-57610-000-000	LAKESIDE PARK CAPITAL OUTLAY	2,785.00	6,846.00	-	-	-	-	18,854.98	76,800.00	24.55%
	CAPITAL OUTLAY	$ 2,785.00	$ 6,846.00	$ -	$ -	$ -	$ -	$ 18,854.98	$ 76,800.00	25%
	Monthly Expense Totals	**$ 7,070.36**	**$ 13,380.75**	**$ 8,550.02**	**$ 7,749.02**	**$ 12,067.98**	**$ 4,318.96**	**$ 146,191.86**	**$ 220,877.00**	**66%**

MONTHLY REVENUES AND EXPENSES TO BUDGET

REVENUE

Account Number		2023 JAN	2023 FEB	2023 MAR	2023 APR	2023 MAY	2023 JUNE	2023 JULY	2023 AUG	2023 SEPT	2023 YTD Total	2023 Budget	YTD to Budget	YTD % to Budget
960-00-40421-001-000	CONTRIBUTED CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-40439-000-000	USE OF FUND BALANCE	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-40474-000-000	OTHER REVENUE/GRANTS	-	-	-	-	-	-	72.86	-	-	72.86	-	72.86	0.00%
960-00-40622-001-000	GASOLINE SALES	-	-	-	-	6,070.86	20,647.57	35,256.86	30,123.51	10,771.86	102,870.66	76,500.00	26,370.66	134.47%
960-00-40622-002-000	BOAT LAUNCH FEES	-	-	-	-	1,960.00	1,994.00	1,186.47	1,183.00	560.00	6,883.47	7,000.00	(116.53)	98.34%
960-00-40622-003-000	RENTAL REVENUES	20,546.14	29,080.00	21,106.00	(2,492.28)	3,675.00	-	(171.50)	-	-	71,743.36	70,000.00	1,743.36	102.49%
960-00-40622-004-000	RESIDENTIAL/COMM RENT PYMTS	3,161.65	3,161.65	3,161.65	316.17	6,955.64	3,477.82	3,477.82	3,477.82	3,477.82	30,668.04	38,698.00	(8,029.96)	79.25%
960-00-40635-000-000	DONATIONS	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-40635-000-100	DONATION/DESIGNATED/LAIMONS	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-40636-000-000	INTEREST INCOME	146.87	141.39	163.31	155.11	168.07	165.80	174.23	182.99	178.89	1,476.66	75.00	1,401.66	1968.88%
	Total Revenues	**$ 23,854.66**	**$ 32,383.04**	**$ 24,430.96**	**$ (2,021.00)**	**$ 18,829.57**	**$ 26,285.19**	**$ 39,996.74**	**$ 34,967.32**	**$ 14,988.57**	**$ 213,715.05**	**$ 192,273.00**	**$ 21,442.05**	**111%**

EXPENSES

Account Number		2023 JAN	2023 FEB	2023 MAR	2023 APR	2023 MAY	2023 JUNE	2023 JULY	2023 AUG	2023 SEPT	2023 YTD Total	2023 Budget	YTD to Budget	YTD % to Budget
960-00-50403-000-000	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-50427-000-000	PRINCIPAL/INTEREST ON DEBT	-	-	40,043.50	-	-	-	-	-	-	40,043.50	40,044.00	(0.50)	100.00%
960-00-51938-000-000	INSURANCE/PROP/LIABILITY/WC	1,274.60	-	-	350.00	-	-	-	-	-	1,624.60	1,600.00	24.60	101.54%
960-00-51940-000-000	LAKESIDE PARK LOAN PAYMENT EXP	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-51950-000-000	LAND ACQUSITION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-51960-000-000	FISCAL AGENT FEE	741.98	-	-	-	-	8.65	147.49	13.26	11.09	922.47	883.00	39.47	104.47%
	GENERAL GOVERNMENT EXPENSE	$ 2,016.58	$ -	$ 40,043.50	$ 350.00	$ -	$ 8.65	$ 147.49	$ 13.26	$ 11.09	$ 42,590.57	42,527.00	63.57	100%
960-00-55200-000-110	LAKESIDE PARK WAGES	-	-	-	790.13	-	-	-	549.83	-	1,339.96	5,250.00	(3,910.04)	25.52%
960-00-55200-000-130	LAKESIDE PARK FRINGE BENEFITS	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-55200-000-140	LAKESIDE PARK UTILITIES EXP	(91.58)	-	-	(49.38)	259.87	-	-	443.12	(195.98)	366.05	800.00	(433.95)	45.76%
960-00-55200-000-150	GASOLINE EXPENSE	-	-	-	-	629.65	16,738.58	22,275.59	22,914.10	11,024.04	73,581.96	59,500.00	14,081.96	123.67%
960-00-55200-000-155	OPERATING SUPPLIES	2.31	-	40.00	0.60	1.20	818.12	1,155.73	3.15	1,228.83	3,249.94	5,000.00	(1,750.06)	65.00%
960-00-55200-000-156	GROUNDS & MAINTENANCE	-	-	-	-	-	-	113.55	-	-	113.55	15,000.00	(14,886.45)	0.76%
960-00-55200-000-160	EQUIPMENT MAINTENANCE	-	-	-	-	-	234.00	-	-	-	234.00	5,000.00	(4,766.00)	4.68%
960-00-55200-000-165	BUILDING MAINTENANCE	-	-	-	-	39.27	-	-	-	-	39.27	5,000.00	(4,960.73)	0.79%
960-00-55200-000-168	OTHER PROPERTY EXPENSE/TAXES	5,656.62	-	-	40.27	-	-	42.29	-	-	5,739.18	6,000.00	(260.82)	95.65%
	CULTURE, MAINTENANCE & TAXES	$ 5,567.35	$ -	$ 40.00	$ 781.62	$ 929.99	$ 17,790.70	$ 23,587.16	$ 23,910.20	$ 12,056.89	$ 84,663.91	101,550.00	(16,886.09)	83.37%
960-00-57610-000-000	LAKESIDE PARK CAPITAL OUTLAY	-	-	-	2,143.73	8,811.25	-	-	-	-	10,954.98	76,800.00	(65,845.02)	14.26%
	CAPITAL OUTLAY	$ -	$ -	$ -	$ 2,143.73	$ 8,811.25	$ -	$ -	$ -	$ -	$ 10,954.98	76,800.00	(65,845.02)	14%
	Total Expenses	**$ 7,583.93**	**$ -**	**$ 40,083.50**	**$ 3,275.35**	**$ 9,741.24**	**$ 17,799.35**	**$ 23,734.65**	**$ 23,923.46**	**$ 12,067.98**	**$ 138,209.46**	**$ 220,877.00**	**$ (82,667.54)**	**63%**

VILLAGE OF PEWAUKEE
PRELIMINARY FUND BALANCES MONTH ENDING
September 30, 2023

FUND	GENERAL	INFRASTRUCTURE	PARK EQUIPMENT	CAPITAL PROJECTS	ARPA	WATER	STORM WATER	TRANSPORTATION	SEWER	CEMETERY	LAKE PATROL	LAIMON
	110	110	110	200	510	600	650	675	700	800	950	960
BEGINNING FUND BALANCE 1/01/2023	$2,820,223	$1,209,799	$47,597	$1,977,395	$805,684	$916,831	($10,213)	$126,420	$2,835,056	$97,333	$25,515	$226,785
(+) REVENUES YTD	231,507			306,258	296,209	1,063,868	175,603	208,691	1,271,184	47,755	79,317	213,715
(-) EXPENDITURES YTD	(692,317)			(979,683)	(263,959)	(1,298,638)	(201,632)	(256,253)	(1,169,757)	(22,982)	(103,105)	(146,192)
PRELIMINARY FUND BALANCE YTD	**$2,359,413**	**$1,209,799**	**$47,597**	**$1,303,971**	**$837,934**	**$682,061**	**($36,242)**	**$78,858**	**$2,936,483**	**$122,106**	**$1,726**	**$294,308**
(-) BUDGETED USE OF RESERVES		(439,000)	-	-	(386,833)	(542,668)	(41,955)	-	(2,056,355)		(2,413)	(28,604)
PROJECTED 12/31/2023 FUND BALANCE	**$2,359,413**	**$770,799**	**$47,597**	**$1,303,971**	**$451,101**	**$139,393**	**($78,197)**	**$78,858**	**$880,128**	**$122,106**	**($687)**	**$265,704**

REVENUE										
Account Number		**10/31/2019**	**10/31/2020**	**10/31/2021**	**10/31/2022**	**10/31/2023**	**Prev Yr to Current**	**2023 YTD Total**	**2023 Budget**	**YTD % to Budget**
960-00-40421-001-000	CONTRIBUTED CAPITAL	-	-	-	-	-	-	-	-	0.00%
960-00-40439-000-000	USE OF FUND BALANCE	-	-	-	-	-	-	-	-	0.00%
960-00-40474-000-000	OTHER REVENUE/GRANTS	800.00	58,262.00	-	-	-	-	72.86	-	0.00%
960-00-40622-001-000	GASOLINE SALES	2,441.93	-	1,561.79	1,166.16	2,141.89	975.73	105,012.55	76,500.00	137.27%
960-00-40622-002-000	BOAT LAUNCH FEES	27.16	(245.81)	556.54	11,084.44	217.15	(10,867.29)	7,100.62	7,000.00	101.44%
960-00-40622-003-000	RENTAL REVENUES	-	(8.47)	756.08	(15.99)	(300.00)	(284.01)	71,443.36	70,000.00	102.06%
960-00-40622-004-000	RESIDENTIAL/COMM RENT PYMTS	2,893.55	2,980.15	3,069.56	3,161.65	-	(3,161.65)	30,668.04	38,698.00	79.25%
960-00-40635-000-000	DONATIONS	-	-	-	-	-	-	-	-	0.00%
960-00-40635-000-100	DONATION/DESIGNATED/LAIMONS	-	-	-	-	-	-	-	-	0.00%
960-00-40636-000-000	INTEREST INCOME	61.97	3.36	1.70	96.37	-	(96.37)	1,476.66	75.00	1968.88%
	Monthly Revenue Totals	**$ 6,224.61**	**$ 60,991.23**	**$ 5,945.67**	**$ 15,492.63**	**$ 2,059.04**	**$ (13,433.59)**	**$ 215,774.09**	**$ 192,273.00**	**112%**

EXPENSES										
Account Number		**10/31/2019**	**10/31/2020**	**10/31/2021**	**10/31/2022**	**10/31/2023**	**Prev Yr to Current**	**2023 YTD Total**	**2023 Budget**	**YTD % to Budget**
960-00-50403-000-000	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	0.00%
960-00-50427-000-000	PRINCIPAL/INTEREST ON DEBT	-	-	-	-	-	-	40,043.50	40,044.00	100.00%
960-00-51938-000-000	INSURANCE/PROP/LIABILITY/WC	-	-	-	-	-	-	1,624.60	1,600.00	101.54%
960-00-51940-000-000	LAKESIDE PARK LOAN PAYMENT EXP	-	-	-	-	-	-	-	-	0.00%
960-00-51950-000-000	LAND ACQUSITION EXPENSE	-	-	-	-	-	-	-	-	0.00%
960-00-51960-000-000	FISCAL AGENT FEE	-	-	601.28	-	8.80	8.80	931.27	883.00	105.47%
	GENERAL GOVERNMENT EXPENSE	$ -	$ -	$ 601.28	$ -	$ 8.80	$ 8.80	$ 42,599.37	$ 42,527.00	100%
960-00-55200-000-110	LAKESIDE PARK WAGES	-	-	-	303.24	232.01	(71.23)	1,571.97	5,250.00	29.94%
960-00-55200-000-130	LAKESIDE PARK FRINGE BENEFITS	-	-	-	-	-	-	-	-	0.00%
960-00-55200-000-140	LAKESIDE PARK UTILITIES EXP	-	172.08	184.36	(262.08)	-	262.08	366.05	800.00	45.76%
960-00-55200-000-150	GASOLINE EXPENSE	981.86	-	1,327.41	1,168.38	978.72	(189.66)	74,560.68	59,500.00	125.31%
960-00-55200-000-155	OPERATING SUPPLIES	599.42	1,009.27	789.96	1,484.82	868.44	(616.38)	4,200.78	5,000.00	84.02%
960-00-55200-000-156	GROUNDS & MAINTENANCE	-	-	-	299.00	2,825.00	2,526.00	2,938.55	15,000.00	19.59%
960-00-55200-000-160	EQUIPMENT MAINTENANCE	2,006.90	-	-	-	-	-	234.00	5,000.00	4.68%
960-00-55200-000-165	BUILDING MAINTENANCE	-	350.00	862.85	1,144.69	-	(1,144.69)	39.27	5,000.00	0.79%
960-00-55200-000-168	OTHER PROPERTY EXPENSE/TAXES	-	-	-	-	-	-	5,739.18	6,000.00	95.65%
	CULTURE, MAINTENANCE & TAXES	$ 3,588.18	$ 1,531.35	$ 3,164.58	$ 4,138.05	$ 4,904.17	$ 766.12	$ 89,650.48	$ 101,550.00	88.28%
960-00-57610-000-000	LAKESIDE PARK CAPITAL OUTLAY	1,551.04	1,362.28	-	8,900.00	-	(8,900.00)	18,854.98	76,800.00	24.55%
	CAPITAL OUTLAY	$ 1,551.04	$ 1,362.28	$ -	$ 8,900.00	$ -	$ (8,900.00)	$ 18,854.98	$ 76,800.00	25%
	Monthly Expense Totals	**$ 5,139.22**	**$ 2,893.63**	**$ 3,765.86**	**$ 13,038.05**	**$ 4,912.97**	**$ (8,125.08)**	**$ 151,104.83**	**$ 220,877.00**	**68%**

MONTHLY REVENUES AND EXPENSES TO BUDGET

REVENUE

Account Number		2023 JAN	2023 FEB	2023 MAR	2023 APR	2023 MAY	2023 JUNE	2023 JULY	2023 AUG	2023 SEPT	2023 OCT	2023 YTD Total	2023 Budget	YTD to Budget	YTD % to Budget
960-00-40421-001-000	CONTRIBUTED CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-40439-000-000	USE OF FUND BALANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-40474-000-000	OTHER REVENUE/GRANTS	-	-	-	-	-	-	72.86	-	-	-	72.86	-	72.86	0.00%
960-00-40622-001-000	GASOLINE SALES	-	-	-	-	6,070.86	20,647.57	35,256.86	30,123.51	10,771.86	2,141.89	105,012.55	76,500.00	28,512.55	137.27%
960-00-40622-002-000	BOAT LAUNCH FEES	-	-	-	-	1,960.00	1,994.00	1,186.47	1,183.00	560.00	217.15	7,100.62	7,000.00	100.62	101.44%
960-00-40622-003-000	RENTAL REVENUES	20,546.14	29,080.00	21,106.00	(2,492.28)	3,675.00	-	(171.50)	-	-	(300.00)	71,443.36	70,000.00	1,443.36	102.06%
960-00-40622-004-000	RESIDENTIAL/COMM RENT PYMTS	3,161.65	3,161.65	3,161.65	316.17	6,955.64	3,477.82	3,477.82	3,477.82	3,477.82	-	30,668.04	38,698.00	(8,029.96)	79.25%
960-00-40635-000-000	DONATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-40635-000-100	DONATION/DESIGNATED/LAIMONS	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-40636-000-000	INTEREST INCOME	146.87	141.39	163.31	155.11	168.07	165.80	174.23	182.99	178.89	-	1,476.66	75.00	1,401.66	1968.88%
	Total Revenues	**$ 23,854.66**	**$ 32,383.04**	**$ 24,430.96**	**$ (2,021.00)**	**$ 18,829.57**	**$ 26,285.19**	**$ 39,996.74**	**$ 34,967.32**	**$ 14,988.57**	**$ 2,059.04**	**$ 215,774.09**	**$ 192,273.00**	**$ 23,501.09**	**112%**

EXPENSES

Account Number		2023 JAN	2023 FEB	2023 MAR	2023 APR	2023 MAY	2023 JUNE	2023 JULY	2023 AUG	2023 SEPT	2023 OCT	2023 YTD Total	2023 Budget	YTD to Budget	YTD % to Budget
960-00-50403-000-000	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-50427-000-000	PRINCIPAL/INTEREST ON DEBT	-	-	40,043.50	-	-	-	-	-	-	-	40,043.50	40,044.00	(0.50)	100.00%
960-00-51938-000-000	INSURANCE/PROP/LIABILITY/WC	1,274.60	-	-	350.00	-	-	-	-	-	-	1,624.60	1,600.00	24.60	101.54%
960-00-51940-000-000	LAKESIDE PARK LOAN PAYMENT EXP	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-51950-000-000	LAND ACQUSITION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-51960-000-000	FISCAL AGENT FEE	741.98	-	-	-	-	8.65	147.49	13.26	11.09	8.80	931.27	883.00	48.27	105.47%
	GENERAL GOVERNMENT EXPENSE	$ 2,016.58	$ -	$ 40,043.50	$ 350.00	$ -	$ 8.65	$ 147.49	$ 13.26	$ 11.09	$ 8.80	$ 42,599.37	42,527.00	72.37	100%
960-00-55200-000-110	LAKESIDE PARK WAGES	-	-	-	790.13	-	-	-	549.83	-	232.01	1,571.97	5,250.00	(3,678.03)	29.94%
960-00-55200-000-130	LAKESIDE PARK FRINGE BENEFITS	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-55200-000-140	LAKESIDE PARK UTILITIES EXP	(91.58)	-	-	(49.38)	259.87	-	-	443.12	(195.98)	-	366.05	800.00	(433.95)	45.76%
960-00-55200-000-150	GASOLINE EXPENSE	-	-	-	-	629.65	16,738.58	22,275.59	22,914.10	11,024.04	978.72	74,560.68	59,500.00	15,060.68	125.31%
960-00-55200-000-155	OPERATING SUPPLIES	2.31	-	40.00	0.60	1.20	818.12	1,155.73	3.15	1,228.83	868.44	4,118.38	5,000.00	(881.62)	82.37%
960-00-55200-000-156	GROUNDS & MAINTENANCE	-	-	-	-	-	-	113.55	-	-	2,825.00	2,938.55	15,000.00	(12,061.45)	19.59%
960-00-55200-000-160	EQUIPMENT MAINTENANCE	-	-	-	-	-	234.00	-	-	-	-	234.00	5,000.00	(4,766.00)	4.68%
960-00-55200-000-165	BUILDING MAINTENANCE	-	-	-	-	39.27	-	-	-	-	-	39.27	5,000.00	(4,960.73)	0.79%
960-00-55200-000-168	OTHER PROPERTY EXPENSE/TAXES	5,656.62	-	-	40.27	-	-	42.29	-	-	-	5,739.18	6,000.00	(260.82)	95.65%
	CULTURE, MAINTENANCE & TAXES	$ 5,567.35	$ -	$ 40.00	$ 781.62	$ 929.99	$ 17,790.70	$ 23,587.16	$ 23,910.20	$ 12,056.89	$ 4,904.17	$ 89,568.08	101,550.00	(11,981.92)	88.20%
960-00-57610-000-000	LAKESIDE PARK CAPITAL OUTLAY	-	-	-	2,143.73	8,811.25	-	-	-	-	-	10,954.98	76,800.00	(65,845.02)	14.26%
	CAPITAL OUTLAY	$ -	$ -	$ -	$ 2,143.73	$ 8,811.25	$ -	$ -	$ -	$ -	$ -	$ 10,954.98	76,800.00	(65,845.02)	14%
	Total Expenses	**$ 7,583.93**	**$ -**	**$ 40,083.50**	**$ 3,275.35**	**$ 9,741.24**	**$ 17,799.35**	**$ 23,734.65**	**$ 23,923.46**	**$ 12,067.98**	**$ 4,912.97**	**$ 143,122.43**	**$ 220,877.00**	**$ (77,754.57)**	**65%**

VILLAGE OF PEWAUKEE
PRELIMINARY FUND BALANCES MONTH ENDING
October 31, 2023

FUND	GENERAL	INFRASTRUCTURE	PARK EQUIPMENT	CAPITAL PROJECTS	ARPA	WATER	STORM WATER	TRANSPORTATION	SEWER	CEMETERY	LAKE PATROL	LAIMON
	110	110	110	200	510	600	650	675	700	800	950	960
BEGINNING FUND BALANCE 1/01/2023	$2,820,223	$1,209,799	$47,597	$1,977,395	$805,684	$916,831	($10,213)	$126,420	$2,835,056	$97,333	$25,515	$226,785
(+) REVENUES YTD	269,452			306,258	309,003	1,515,108	257,400	311,134	1,835,616	48,106	95,635	215,774
(-) EXPENDITURES YTD	(521,876)			(1,105,141)	(276,754)	(1,454,605)	(342,840)	(263,533)	(1,503,757)	(23,679)	(109,113)	(151,105)
PRELIMINARY FUND BALANCE YTD	**$2,567,799**	**$1,209,799**	**$47,597**	**$1,178,512**	**$837,934**	**$977,334**	**($95,653)**	**$174,021**	**$3,166,915**	**$121,760**	**$12,037**	**$291,454**
(-) BUDGETED USE OF RESERVES		(439,000)	-	-	(386,833)	(542,668)	(41,955)	-	(2,056,355)		(2,413)	-
PROJECTED 12/31/2023 FUND BALANCE	**$2,567,799**	**$770,799**	**$47,597**	**$1,178,512**	**$451,101**	**$434,666**	**($137,608)**	**$174,021**	**$1,110,560**	**$121,760**	**$9,624**	**$291,454**

REVENUE

Account Number		11/30/2019	11/30/2020	11/30/2021	11/30/2022	11/30/2023	Prev Yr to Current	2023 YTD Total	2023 Budget	YTD % to Budget
960-00-40421-001-000	CONTRIBUTED CAPITAL	-	-	-	-	-	-	-	-	0.00%
960-00-40439-000-000	USE OF FUND BALANCE	-	-	-	-	-	-	-	-	0.00%
960-00-40474-000-000	OTHER REVENUE/GRANTS	-	-	-	-	-	-	72.86	-	0.00%
960-00-40622-001-000	GASOLINE SALES	-	-	-	-	-	-	105,012.55	76,500.00	137.27%
960-00-40622-002-000	BOAT LAUNCH FEES	-	-	83.00	(11,051.50)	14.00	11,065.50	7,114.62	7,000.00	101.64%
960-00-40622-003-000	RENTAL REVENUES	(4,800.00)	(620.00)	-	-	-	-	71,443.36	70,000.00	102.06%
960-00-40622-004-000	RESIDENTIAL/COMM RENT PYMTS	2,893.55	2,980.15	3,069.56	3,161.65	6,955.64	3,793.99	37,623.68	38,698.00	97.22%
960-00-40635-000-000	DONATIONS	-	-	-	-	-	-	-	-	0.00%
960-00-40635-000-100	DONATION/DESIGNATED/LAIMONS	-	-	-	-	-	-	-	-	0.00%
960-00-40636-000-000	INTEREST INCOME	-	3.86	2.38	119.34	-	(119.34)	1,669.23	75.00	2225.64%
	Monthly Revenue Totals	**$ (1,906.45)**	**$ 2,364.01**	**$ 3,154.94**	**$ (7,770.51)**	**$ 6,969.64**	**$ 14,740.15**	**$ 222,936.30**	**$ 192,273.00**	**116%**

EXPENSES

Account Number		11/30/2019	11/30/2020	11/30/2021	11/30/2022	11/30/2023	Prev Yr to Current	2023 YTD Total	2023 Budget	YTD % to Budget
960-00-50403-000-000	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	0.00%
960-00-50427-000-000	PRINCIPAL/INTEREST ON DEBT	-	-	-	-	-	-	40,043.50	40,044.00	100.00%
960-00-51938-000-000	INSURANCE/PROP/LIABILITY/WC	-	-	-	-	-	-	1,624.60	1,600.00	101.54%
960-00-51940-000-000	LAKESIDE PARK LOAN PAYMENT EXP	-	-	-	-	-	-	-	-	0.00%
960-00-51950-000-000	LAND ACQUSITION EXPENSE	-	-	-	-	-	-	-	-	0.00%
960-00-51960-000-000	FISCAL AGENT FEE	-	-	-	-	13.60	13.60	944.87	883.00	107.01%
	GENERAL GOVERNMENT EXPENSE	$ -	$ -	$ -	$ -	$ 13.60	$ 13.60	$ 42,612.97	$ 42,527.00	100%
960-00-55200-000-110	LAKESIDE PARK WAGES	-	-	-	-	-	-	1,571.97	5,250.00	29.94%
960-00-55200-000-130	LAKESIDE PARK FRINGE BENEFITS	-	-	-	-	-	-	-	-	0.00%
960-00-55200-000-140	LAKESIDE PARK UTILITIES EXP	-	-	-	451.37	559.78	108.41	925.83	800.00	115.73%
960-00-55200-000-150	GASOLINE EXPENSE	-	-	-	-	-	-	74,560.68	59,500.00	125.31%
960-00-55200-000-155	OPERATING SUPPLIES	1.50	-	1.06	474.91	41.28	(433.63)	4,245.84	5,000.00	84.92%
960-00-55200-000-156	GROUNDS & MAINTENANCE	333.00	2,325.00	-	-	3,369.00	3,369.00	6,307.55	15,000.00	42.05%
960-00-55200-000-160	EQUIPMENT MAINTENANCE	-	157.50	-	-	-	-	234.00	5,000.00	4.68%
960-00-55200-000-165	BUILDING MAINTENANCE	-	-	-	571.22	-	(571.22)	39.27	5,000.00	0.79%
960-00-55200-000-168	OTHER PROPERTY EXPENSE/TAXES	-	-	-	-	-	-	5,739.18	6,000.00	95.65%
	CULTURE, MAINTENANCE & TAXES	$ 334.50	$ 2,482.50	$ 1.06	$ 1,497.50	$ 3,970.06	$ 2,472.56	$ 93,624.32	$ 101,550.00	92.20%
960-00-57610-000-000	LAKESIDE PARK CAPITAL OUTLAY	-	207,597.28	-	-	-	-	18,854.98	76,800.00	24.55%
	CAPITAL OUTLAY	$ -	$ 207,597.28	$ -	$ -	$ -	$ -	$ 18,854.98	$ 76,800.00	25%
	Monthly Expense Totals	**$ 334.50**	**$ 210,079.78**	**$ 1.06**	**$ 1,497.50**	**$ 3,983.66**	**$ 2,486.16**	**$ 155,092.27**	**$ 220,877.00**	**70%**

MONTHLY REVENUES AND EXPENSES TO BUDGET

REVENUE

Account Number		2023 JAN	2023 FEB	2023 MAR	2023 APR	2023 MAY	2023 JUNE	2023 JULY	2023 AUG	2023 SEPT	2023 OCT	2023 NOV	2023 YTD Total	2023 Budget	YTD to Budget	YTD % to Budget
960-00-40421-001-000	CONTRIBUTED CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-40439-000-000	USE OF FUND BALANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-40474-000-000	OTHER REVENUE/GRANTS	-	-	-	-	-	-	72.86	-	-	-	-	72.86	-	72.86	0.00%
960-00-40622-001-000	GASOLINE SALES	-	-	-	-	6,070.86	20,647.57	35,256.86	30,123.51	10,771.86	2,141.89	-	105,012.55	76,500.00	28,512.55	137.27%
960-00-40622-002-000	BOAT LAUNCH FEES	-	-	-	-	1,960.00	1,994.00	1,186.47	1,183.00	560.00	217.15	14.00	7,114.62	7,000.00	114.62	101.64%
960-00-40622-003-000	RENTAL REVENUES	20,546.14	29,080.00	21,106.00	(2,492.28)	3,675.00	-	(171.50)	-	-	(300.00)	-	71,443.36	70,000.00	1,443.36	102.06%
960-00-40622-004-000	RESIDENTIAL/COMM RENT PYMTS	3,161.65	3,161.65	3,161.65	316.17	6,955.64	3,477.82	3,477.82	3,477.82	3,477.82	-	6,955.64	37,623.68	38,698.00	(1,074.32)	97.22%
960-00-40635-000-000	DONATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-40635-000-100	DONATION/DESIGNATED/LAIMONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-40636-000-000	INTEREST INCOME	146.87	141.39	163.31	155.11	168.07	165.80	174.23	182.99	178.89	192.57	-	1,669.23	75.00	1,594.23	2225.64%
	Total Revenues	**$ 23,854.66**	**$ 32,383.04**	**$ 24,430.96**	**$ (2,021.00)**	**$ 18,829.57**	**$ 26,285.19**	**$ 39,996.74**	**$ 34,967.32**	**$ 14,988.57**	**$ 2,251.61**	**$ 6,969.64**	**$ 222,936.30**	**$ 192,273.00**	**$ 30,663.30**	**116%**

EXPENSES

Account Number		2023 JAN	2023 FEB	2023 MAR	2023 APR	2023 MAY	2023 JUNE	2023 JULY	2023 AUG	2023 SEPT	2023 OCT	2023 NOV	2023 YTD Total	2023 Budget	YTD to Budget	YTD % to Budget
960-00-50403-000-000	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-50427-000-000	PRINCIPAL/INTEREST ON DEBT	-	-	40,043.50	-	-	-	-	-	-	-	-	40,043.50	40,044.00	(0.50)	100.00%
960-00-51938-000-000	INSURANCE/PROP/LIABILITY/WC	1,274.60	-	-	350.00	-	-	-	-	-	-	-	1,624.60	1,600.00	24.60	101.54%
960-00-51940-000-000	LAKESIDE PARK LOAN PAYMENT EXP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-51950-000-000	LAND ACQUSITION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-51960-000-000	FISCAL AGENT FEE	741.98	-	-	-	-	8.65	147.49	13.26	11.09	8.80	13.60	944.87	883.00	61.87	107.01%
	GENERAL GOVERNMENT EXPENSE	$ 2,016.58	$ -	$ 40,043.50	$ 350.00	$ -	$ 8.65	$ 147.49	$ 13.26	$ 11.09	$ 8.80	$ 13.60	$ 42,612.97	42,527.00	85.97	100%
960-00-55200-000-110	LAKESIDE PARK WAGES	-	-	-	790.13	-	-	-	549.83	-	232.01	-	1,571.97	5,250.00	(3,678.03)	29.94%
960-00-55200-000-130	LAKESIDE PARK FRINGE BENEFITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
960-00-55200-000-140	LAKESIDE PARK UTILITIES EXP	(91.58)	-	-	(49.38)	259.87	-	-	443.12	(195.98)	-	559.78	925.83	800.00	125.83	115.73%
960-00-55200-000-150	GASOLINE EXPENSE	-	-	-	-	629.65	16,738.58	22,275.59	22,914.10	11,024.04	978.72	-	74,560.68	59,500.00	15,060.68	125.31%
960-00-55200-000-155	OPERATING SUPPLIES	2.31	-	40.00	0.60	1.20	818.12	1,155.73	3.15	1,228.83	872.22	41.28	4,163.44	5,000.00	(836.56)	83.27%
960-00-55200-000-156	GROUNDS & MAINTENANCE	-	-	-	-	-	-	113.55	-	-	2,825.00	3,369.00	6,307.55	15,000.00	(8,692.45)	42.05%
960-00-55200-000-160	EQUIPMENT MAINTENANCE	-	-	-	-	-	234.00	-	-	-	-	-	234.00	5,000.00	(4,766.00)	4.68%
960-00-55200-000-165	BUILDING MAINTENANCE	-	-	-	-	39.27	-	-	-	-	-	-	39.27	5,000.00	(4,960.73)	0.79%
960-00-55200-000-168	OTHER PROPERTY EXPENSE/TAXES	5,656.62	-	-	40.27	-	-	42.29	-	-	-	-	5,739.18	6,000.00	(260.82)	95.65%
	CULTURE, MAINTENANCE & TAXES	$ 5,567.35	$ -	$ 40.00	$ 781.62	$ 929.99	$ 17,790.70	$ 23,587.16	$ 23,910.20	$ 12,056.89	$ 4,907.95	$ 3,970.06	$ 93,541.92	101,550.00	(8,008.08)	92.11%
960-00-57610-000-000	LAKESIDE PARK CAPITAL OUTLAY	-	-	-	2,143.73	8,811.25	-	-	-	-	-	-	10,954.98	76,800.00	(65,845.02)	14.26%
	CAPITAL OUTLAY	$ -	$ -	$ -	$ 2,143.73	$ 8,811.25	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,954.98	76,800.00	(65,845.02)	14%
	Total Expenses	**$ 7,583.93**	**$ -**	**$ 40,083.50**	**$ 3,275.35**	**$ 9,741.24**	**$ 17,799.35**	**$ 23,734.65**	**$ 23,923.46**	**$ 12,067.98**	**$ 4,916.75**	**$ 3,983.66**	**$ 147,109.87**	**$ 220,877.00**	**$ (73,767.13)**	**67%**

VILLAGE OF PEWAUKEE
PRELIMINARY FUND BALANCES MONTH ENDING
November 30, 2023

FUND	GENERAL	INFRASTRUCTURE	PARK EQUIPMENT	CAPITAL PROJECTS	ARPA	WATER	STORM WATER	TRANSPORTATION	SEWER	CEMETERY	LAKE PATROL	LAIMON
	110	110	110	200	510	600	650	675	700	800	950	960
BEGINNING FUND BALANCE 1/01/2023	$2,820,223	$1,209,799	$47,597	$1,977,395	$805,684	$916,831	($10,213)	$126,420	$2,835,056	$97,333	$25,515	$226,785
(+) REVENUES YTD	111,863			308,928	324,891	1,524,269	257,420	312,737	1,866,694	51,790	95,636	222,936
(-) EXPENDITURES YTD	(535,571)			(1,126,289)	(288,926)	(1,565,045)	(361,252)	(269,797)	(1,847,053)	(26,082)	(110,242)	(155,092)
PRELIMINARY FUND BALANCE YTD	**$2,396,515**	**$1,209,799**	**$47,597**	**$1,160,034**	**$841,649**	**$876,055**	**($114,044)**	**$169,360**	**$2,854,697**	**$123,040**	**$10,909**	**$294,629**
(-) BUDGETED USE OF RESERVES		(439,000)	-	-	(386,833)	(542,668)	(41,955)	-	(2,056,355)		(2,413)	-
PROJECTED 12/31/2023 FUND BALANCE	**$2,396,515**	**$770,799**	**$47,597**	**$1,160,034**	**$454,816**	**$333,387**	**($155,999)**	**$169,360**	**$798,342**	**$123,040**	**$8,496**	**$294,629**

CITY OF PEWAUKEE
JOINT PARK AND RECREATION BOARD AGENDA ITEM 8.

DATE: December 13, 2023

DEPARTMENT: Parks and Recreation

PROVIDED BY:

SUBJECT:

Update regarding 2024 approved budget.

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION: