



**VILLAGE OF JACKSON
PARKS AND RECREATION COMMISSION AGENDA**



Tuesday, March 17, 2026 at 6:00 PM

Jackson Municipal Complex
Village Board Room
N168W19851 Main Street
Jackson, WI 53037

1. Call to Order and Roll Call
2. Approval of Minutes of the Parks and Recreation Commission Meeting of December 16, 2025
3. Review 2025 Financial Stat Pak
4. Review Current Financial Stat Pak
5. Director of Parks & Recreation Highlights
6. Introduction of Dog Park Naming Rights Sponsor
7. Introduction of Youth Recreation Supervisor - Beth MacDonald
8. Citizens/Village Staff to Address the Parks & Recreation Committee
9. Adjourn to **FRIENDS MEETING**

**FRIENDS OF JACKSON PARKS & RECREATION
typically meet following the JPR Commission meeting**



Unless emailed with notice, support materials will be provided at the meeting.

Persons with disabilities requiring special accommodations for attendance at the meeting should contact the Administration Department at the Jackson Municipal Complex at least one (1) business day prior to the meeting.

It is possible that members of the Village Board may attend the above meeting. No action will be taken by any governmental body at this meeting other than the governmental body specifically referred to in this meeting notice. This notice is given so that members of the Village Board may attend the meeting without violating the open meeting law.

MINUTES
PARKS AND RECREATION COMMISSION
Tuesday, December 16, 2025 at 6:00 PM



1. Call to Order and Roll Call

The meeting was called to order at 6:00 PM by Chair Casey Latz.

Members Present: Chair Casey Latz, Tr. Wells, Brittany Rathke, and Kim Powers

Members Excused: Brian Mekka,

Members Absent: None

Staff Present: Parks and Recreation Director Tyler Mentzel and Deputy Clerk Pamela Wolf

2. Approval of Minutes for the Parks and Recreation Commission Meeting of September 16, 2025

The motion to approve Minutes of the Parks and Recreation Commission Meeting of September 16, 2025 was made by B. Rathke and seconded by Tr. Wells.

Vote: 4 ayes, 0 nays. Motion carried.

Chair Latz motioned to move agenda item # 5 to be reviewed next and then proceed to remaining agenda items. Tr. Wells seconded.

Vote: 4 ayes, 0 nays. Motion carried.

5. Presentation and Possible Action - Eagle Scout Project

Director Mentzel introduced Eagle Scout Hayden Krause, who then presented his project. Conversation ensued amongst the body regarding materials and maintenance. The motion to recommend the Village Board approve Eagle Scout Project option #1 — Hayden Krause, Jackson Troop # 765 was made by Chair Latz and seconded by K. Powers.

Vote: 4 ayes, 0 nays. Motion carried.

3. Review Current Financial Stat Pak

Director Mentzel provided the body with the financial stat pak with an overview of the documentation provided in the packet.

The motion to put the financial stat pak on file was made by Chair Latz and seconded by Tr. Wells.

Vote 4 ayes, 0 nays. Motion carried.

4. Director's Report

Director Mentzel provided an overview of the events that have taken place, including the Fall Festival of Fun and Tree Lighting Ceremony. He was happy to report that the tree was lit with no issues. However, still troubleshooting some issues with the lights. Working on securing dates and times of 2026 events, including Jackson Jams (Music in the Park) and getting ready for Monte Carlo night with new entertainment of Dualing Pianos. Wrapping up warranty items with Moore Construction on the JCC Expansion project. Dog Park in motion, trees and stumps being removed, mulch to be placed by the end of January, getting things ready for fencing in the Spring.

The motion to put the directors report on file was made by B. Rathke and seconded by K. Powers.

Vote: 4 ayes, 0 nays. Motion carried.

6. Review of 2026 Department Goals

Chair Latz spoke regarding the need to bring more teenage activities to the Village. She's not sure how much the skateboard park is still used, but most of the upgrades have been catered to the younger kids, leaving little activities with the older generation. Director Mentzel agreed and stated he has some ideas from his experience in other communities and this is also an area Jacob is very passionate about and will also be working towards.

The motion to place the 2026 Department Goals on file was made by Tr. Wells and seconded by K. Powers.

Vote: 4 ayes, 0 nays. Motion carried.

7. Citizens/Village Staff to Address the Parks & Recreation Committee

None.

8. Adjourn to **FRIENDS MEETING**

The motion to adjourn the meeting was made by Chair Latz and seconded by Tr. Wells.

Vote: 4 ayes, 0 nays. Motion carried. The meeting adjourned at 6:20 PM.

Respectfully Submitted,

Pam Wolf
Deputy Clerk
Village of Jackson

Persons with disabilities requiring special accommodations for attendance at the meeting should contact the Village Hall at least one (1) business day prior to the meeting.

December 31, 2025
Parks & Recreation Commission
Financial “Stat Pack”
(January – December 2025)

Included:

- *REC DESK – Registration/Scheduling Software:
 To date “Cash Distribution by Account – *In-house Revenue Report*
- *Program/Service Analysis
- *Village Budget Comparison Report – *Village Workhorse Program*
- *Multi-year comparison spreadsheet

Revenue By Period - GL Account Summary

Start Date: 1/1/2025 12:00 AM End Date: 12/31/2025 11:59 PM

Payment Methods: CA, CK, CC, IC, EC, CR

User(s)/Cashier(s): - All -

Regular Revenue

		DEBITS										CREDITS	
<u>**Gross</u>	<u>**Net</u>	<u>Cash</u>	<u>Check</u>	<u>CC (Gross)</u>	<u>CC (Net)</u>	<u>ACH (Gross)</u>	<u>ACH (Net)</u>	<u>Internal CC</u>	<u>Acct Credit</u>	<u>Other</u>	<u>Refunds</u>	<u>Other</u>	
000 - Household Credit Account													
652.50	652.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,722.50	0.00	-2,070.00	
100-00-21150-000-000 - Reimbursable													
626.00	626.00	0.00	626.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100-00-45790 - NSF Fee													
100.00	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
204 - Grants/Sponsorships/Donations													
9,510.13	9,510.13	200.00	8,394.13	916.00	916.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
206 - Adult Programming													
24,460.64	24,460.64	5,276.00	6,076.14	13,382.50	13,382.50	0.00	0.00	0.00	245.00	0.00	-519.00	0.00	
208 - Youth Programming													
43,281.70	43,281.70	1,889.50	15,813.70	30,947.00	30,947.00	0.00	0.00	0.00	676.00	0.00	-6,044.50	0.00	
209 - Senior Program													
3,880.73	3,880.73	2,516.00	719.73	655.00	655.00	0.00	0.00	0.00	60.00	0.00	-70.00	0.00	
210 - Adult Leagues													
6,550.00	6,550.00	400.00	5,050.00	1,400.00	1,400.00	0.00	0.00	0.00	0.00	0.00	-300.00	0.00	
211 - Youth Leagues													
2,550.00	2,550.00	0.00	0.00	2,600.00	2,600.00	0.00	0.00	0.00	0.00	0.00	-50.00	0.00	
214 - Concessions													
6,715.00	6,715.00	6,715.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Revenue By Period - GL Account Summary

Start Date: **1/1/2025 12:00 AM** End Date: **12/31/2025 11:59 PM**

Payment Methods: **CA, CK, CC, IC, EC, CR**

User(s)/Cashier(s): **- All -**

224 - Special Events												
47,672.00	47,672.00	21,984.50	22,305.00	3,367.50	3,367.50	0.00	0.00	0.00	15.00	0.00	0.00	0.00
228 - WPRA Tickets												
2,034.75	2,034.75	1,511.75	256.00	237.00	237.00	0.00	0.00	0.00	30.00	0.00	0.00	0.00
232 - Boys & Girls Club Rentals												
15,000.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
236 - Building/Park Rentals												
46,543.00	46,543.00	1,785.00	28,122.50	17,508.00	17,508.00	0.00	0.00	0.00	282.50	0.00	-1,155.00	0.00
237 - Open Gym Type Programs												
426.00	426.00	366.00	0.00	60.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
238 - Fitness Memberships												
7,795.00	7,795.00	1,582.00	3,279.75	3,048.25	3,048.25	0.00	0.00	0.00	110.00	0.00	-225.00	0.00
240 - Kettlebrook Church Rentals												
22,570.00	22,570.00	0.00	22,570.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243 - Postage and Copier Revenue												
20.87	20.87	9.15	11.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250 - 4K												
76,293.36	76,293.36	500.00	70,409.36	8,481.00	8,481.00	0.00	0.00	0.00	414.00	0.00	-3,511.00	0.00
300 - Deposits For Rentals												
810.00	810.00	0.00	710.00	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONE - Unassigned												
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Revenue By Period - GL Account Summary

Start Date: 1/1/2025 12:00 AM End Date: 12/31/2025 11:59 PM

Payment Methods: CA, CK, CC, IC, EC, CR

User(s)/Cashier(s): - All -

317,491.68	317,491.68	44,834.90	199,344.03	82,702.25	82,702.25	0.00	0.00	\$0.00	1,832.50	2,722.50	-11,874.50	-2,070.00
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** Difference between GROSS and NET calculation is that NET uses CC (Net) value instead of CC (Gross) value

Sales Tax

		DEBITS									CREDITS	
**Gross	**Net	Cash	Check	CC (Gross)	CC (Net)	ACH (Gross)	ACH (Net)	Internal CC	Acct Credit	Other	Refunds	Other
		0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00	0.00		0.00

** Difference between GROSS and NET calculation is that NET uses CC (Net) value instead of CC (Gross) value

Convenience Fees

Convenience Fees Assessed	\$2,729.09	CONVENIENCE FEES REFUNDED	\$0.00	NET CONVENIENCE FEES	\$2,729.09
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Service Analysis & Financial Strategies Spreadsheet

Service Analysis & Financial Strategies Spreadsheet

Summer 2025

Social Good
Invest To Capture Market
Invest To Sustain Market
Divest

Service Provided	Total COST	Total Revenue	Meets Mission		Financial Viability		Market Position		Other Providers		% Cost Recovery	Recommended Financial Strategy
			Yes	No	Good	Poor	Strong	Weak	High	Low		
Fitness Center (annually)	approx. \$1,500	\$ 15,493.50	X		X		X		X		100%+	Consider Free Weight Room
Personal Training	\$0		X		X		X		X		100%	restructure
Independent Walking	0	\$ -	X			X	X			X	0	social good
Summer Open Gym	0	\$ 426.00	X		X		X		X		100%	restructure
Youth Fish Derby	\$71.57	\$ 400.00	x		x		x			x	100%	social good
Action in Jackson Events	0	\$ 7,000.00	X		X		X			X	100%	Social Good
Little Authors	\$0	\$ -	X		X		X		X		100%	divest
Mad Science	\$0	\$ -	X		X		X		X		100%	divest
Badges & Bows	\$0	\$ -	X		X		X		X		100%	social good
Beginner Tumbling	\$ (50.00)	\$ 171.00	X		X		X			X	100%	Social Good
BINGO for a Buck	(\$80)	\$ -	X		X		X			X	100%	social good
Cops Rods Reels	\$0	\$ -	X		X		X			X	100%	social good
Pee Wee Tumbling	(\$360)	\$ 630.00	X		X		X		X		100%	invest to sustain
Stock Box	Free	Free	X		X		X			X	100%	Social Good
Movement & Music	(\$72.00)	\$ 120.00	X		X		X			X	100%	invest to sustain
Tiny Tots Sports	(\$324)	\$ 615.00	X		X		X			X	100%	invest to sustain
Tot Time	\$4,000	\$ 9,080.00	X		X		X			X	100%	invest to sustain
Medicare Workshop	FREE	Free	X		X		X		X		100%	Social Good
Senior Card Club	(\$671)	\$ 1,080.00	X		X		X			X	100%	Social Good
Learn to Skate	\$ (192.00)	\$ 250.00	X		X		X		X		100%	invest to sustain
Pee Wee Tennis	\$ (252.00)	\$ 480.00	X		X		X		X		100%	invest to sustain
Peewee Basketball	\$ (450.00)	\$ 712.50	X		X		X		X		100%	invest to sustain
Peewee Baseball - tball	\$ (540.00)	\$ 975.00	X		X		X		X		100%	invest to sustain
Peewee Football	\$ (180.00)	\$ 300.00	X		X		X		X		100%	invest to sustain
Paint Party	\$ -	\$ -	X		X		X			X	100%	restructure
Red Cross Blood Drive	Free	Free	X		X		X			X	100%	Social Good
adventures in art	\$ 40.00	\$ 80.00	X		X			X	X		100%	restructure
Walking	Free	Free	X		X		X			X	100%	Social Good
Cartooning	\$ (64.00)	\$ 165.00	X		X		X			X	100%	restructure
Cardio Lite Tuesday	\$ (960.00)	\$ 1,153.00	X		X		X			X	100%	invest to sustain
Cardio Lite T/TH	\$ (960.00)	\$ 3,082.00										invest to sustain
Pickleball	\$ -	\$ 3,565.00	X		X		X		X		100%	invest to sustain

Piano Lessons	\$ (2,700.00)	\$ 3,775.00	x		x		x		x	100%	invest to sustain
youth tennis	\$ -	\$ -	x		x		x		x	100%	divest
Beer Garden	\$ 10,617.00	\$ 15,201.00	x		x		x		x	100%	Social Good
Slice of Art	\$ 50.00	\$ 50.00	x		x		x		x	100%	restructure
Babysitting-Redcross	\$ -	\$ -	x		x		x		x	100%	restructure
Challenger Soccer Camp	community		x		x		x		x	100%	invest to sustain
Cookie Decorating	\$ 250.00	\$ 315.00	x		x		x		x	100%	divest
art with heart	\$ 75.00	\$ 120.00	X		X		X		X	100%	restructure
parent/child cookie	\$ -	\$ -	x		x		x		x	100	restructure
quality time in the kitchen	\$ -	\$ 148.00	x		x			x	x	100	restructure
Medicare Scams AARP	Free	Free	x		x		x		x	100%	social good
Indoor Youth Archery	\$ -	\$ 100.00	x		x		x		x	100%	invest to sustain
Youth Golf-Bog	\$ -	\$ -	x		x		x		x	100%	invest to sustain
Tech Support Scams AARP	Free	Free	x		x		x		x	100%	social good
parent/tot gardening	\$ 50.00	\$ 63.00	x		x		x		x	100%	restructure
Pre-Ballet (Ages 2-3)	\$ (1,066.56)	\$ 2,395.00	x		x		x		x	100%	invest to sustain
Pre-Ballet (Ages 4-6)	\$ (1,066.88)	\$ 2,570.00	x								invest to sustain
Irish Dance (Ages 7-11)	\$ (466.64)	\$ 300.00	x								divest
need asst with laptop	\$ -	\$ -	x		x		x		x	100%	invest to sustain
ABC'S Computers	\$ -	\$ -	x		x		x		x	100%	invest to sustain
Pickleball League	\$ -	\$ -	x		x		x		x	100%	invest to sustain
Pickleball Clinics	\$ -	\$ 400.00	x		x		x		x	100%	invest to sustain
Pickleball Outdoor Rental	\$ -	\$ -	x		x		x		x	100%	invest to sustain
Enchanted Library	Free	Free	x		x		x		x	100%	Social Good
Body Pump/Pump it Up	\$ (960.00)	\$ 1,339.50	x		x		x		x	100%	invest to sustain
annual youth free throw co	\$ -	\$ -	x		x		x		x	100	social good
momm & me kitchen	\$ -	\$ 195.00	x		x			x	x	100%	restructure
Strike	\$ (400.00)	\$ 700.00	x		x		x		x	100%	invest to sustain
Beginning Yoga	\$ (2,484.00)	\$ 4,507.00	x		x		x		x	100%	invest to sustain
Classic Yoga	\$ (297.00)	\$ 575.00	x		x		x		x		invest to sustain
Smart Sitters	\$ (175.00)	\$ 250.00	x		x		x		x	100%	invest to sustain
Zumba T	\$ (375.00)	\$ 900.00	x		x		x		x	100%	invest to sustain
Zumba T/TH	\$ (930.00)	\$ 1,549.00	x		x		x		x		invest to sustain
AARP Safe Driving	\$ -	\$ -	x		x		x		x	100%	Social Good
CPR Certification	\$ -	\$ -	x		x		x		x	100%	Divest
Fantasy Football	\$ -	\$ -	x		x		x		x	100%	divest
pb Tournament	\$ -	\$ 140.00	x		x		x		x	100%	invest to sustain
Parent Gardening	\$ -	\$ -	x		x		x		x	100%	divest
Fitness orientation	\$ -	Part memb	x		x		x		x	0%	restructure
Arbor Day	free	free	x		x		x		x	0%	social good

Easter Egg Hunt	\$ 400.00	\$ 500.00	x		x		x		x		100%	social good
VB Open Gym	\$ -	\$ -	x		x		x		x		100%	restructure
Health CPR	\$ -	\$ -	x		x		x		x		100%	restructure
Pickleball Lessons	\$ (70.00)	\$ 290.00	x		x		x		x		100%	invest to sustain
Summer Volleyball	\$ -	\$ 800.00	x		x		x		x		100%	invest to sustain
Injury Prevention Wkshop	Free	Free	x		x		x		x		100%	social good
Hearing Tests	Free	Free	x		x		x		x		100%	social good
Fitness Drumming	\$ (480.00)	\$ 752.50	x		x		x		x		100%	invest to sustain
Fitness Drumming 60+	FREE	FREE	x		x		x		x		100%	social good
Understanding Medicare	free	free	x		x		x		x		100%	Social Good
Cario Extreme	\$ (960.00)	\$ 1,519.00	x		x		x		x		100%	invest to sustain
Power Sculpt HIIT	\$ (500.00)	\$ 700.00	x		x		x		x		100%	Invest To Capture Mark
Sit and Be Fit	\$ (635.00)	\$ 1,350.00	x		x		x		x		100%	invest to sustain
Kettlebell Fitness	\$ -	\$ -	x		x			x		x	100%	divest
smart starts	\$ -		x		x		x		x		100%	Invest To Capture Mark
passport to retirement	\$ -	\$ 90.00	x		x		x		x		100%	Invest To Capture Mark
financial organization worksh	\$ -	\$ -	x		x		x		x		100%	Invest To Capture Mark
Pee Wee Soccer	\$ (540.00)	\$ 976.00	x		x		x		x		100%	invest to sustain
Youth Flag Football	\$ -	\$ 2,550.00	x		x		x		x		100%	invest to sustain
Safe @ Home	\$ -		x		x			x		x	100%	divest
Indoor Volleyball Leagues	\$ (200.00)	\$ 2,800.00	x		x		x		x		100%	invest to sustain
Strong Bodies	\$ -	\$ 170.00	x		x		x		x		100%	social good
Canvas & Cola	\$ (160.00)	\$ 240.00	x		x		x		x		100%	invest to sustain
Dance & Batons	\$ -	\$ -	x		x		x		x		100%	Invest To Capture Mark
Creative Dance/Poms	\$ (1,110.07)	\$ 1,325.00	x		x		x		x		100%	Invest To Capture Mark
Dance with Me	\$ (428.19)	\$ 490.00	x		x		x		x		100%	Invest To Capture Mark
Hip Hop/Creative Dance	\$ -	\$ -	x		x		x		x		100%	Invest To Capture Mark
Hip Hop/Jazz/Basic Tap	\$ -	\$ -	x		x		x		x		100%	Invest To Capture Mark
Beginner Canvas Painting	\$ -	\$ -	x		x		x		x		100%	divest
Keychain Art	\$ -	\$ -	x		x		x		x		100%	divest
Trivia Nights	\$ -	\$ -	x		x		x		x		100%	Invest To Capture Mark
Story Starts Here	\$ -	\$ -	x		x		x		x		100%	divest
Tiny Pumpkins for Tiny Tots	\$ -	\$ 50.00	x		x		x		x		100%	Invest To Capture Mark
Trails to Wellness	\$ -	\$ -	x		x		x		x		100%	Invest To Capture Mark
Holiday Porch Pot Workshops	\$ -	\$ -	x		x		x		x		100%	Invest To Capture Mark
Ping Pong/Pool League	\$ -	\$ 270.00									100%	invest to sustain
CLASSES THAT HAVE \$0 IN THEM MAY HAVE RUN. Jackson did not have enrollment but Slinger did or Hartford.												

						Amount of Grant left: \$0			
Grant Pograms	Instr Cost		expenses		facility fee		5% admin fee		
Cooking for 1	1549.5		240		150		89.5		Renee Taught
Lets Create	120		0		50		8.5		Sonya Behan
Bingo for a Buck 60+	0		202		50		10.1		Jacob taught/volunteer
Pickleball 60 +	187.46		817		50		135		Jacob supervised
Cardio Drumming 60+	240		0		100		17		Wendy Iverson
Total	2096.96		2961		400		260	6000	

Programs Taken out as of 2025 Fall/Winter Activity Guide

Succulents vs Moss	0	0	x		x		x			100%	divest
Everything your mom....	\$0	\$0	x		x		x		x	100%	divest
Goat Yoga	0	0	X		x		x		x	100%	invest to sustain
Family Archery	0	0	x		x		x		x	100%	invest to sustain
Hand and Foot	0	50	x		x		x		x	100%	invest to sustain
cardio hoop mix lite TH	\$240	\$429	x		x		x		x	100%	invest to sustain
Adult Tennis	\$0	\$0	x		x		x		x	100%	invest to sustain
Pelvic Floor Exercise	\$0	\$0	x		x		x		x	100%	divest
Beg Tennis	\$45	\$78	x		x		x		x	100%	invest to sustain
Only leaves should fall	Free	Free	x		x		x		x	100%	Social Good
Chess Camp	\$0	\$0	x		x		x		x	100%	invest to sustain
Lets Start with a Book	Free	Free	x		x		x		x	100%	restructure
Don't Fear the Fall	Free	Free	x		x		x		x	100%	restructure
ABC'S Computers	\$ -	\$ -	x		x		x		x	100%	invest to sustain
Pickleball Clinics	\$ -	\$ 400.00	x		x		x		x	100%	invest to sustain
Jazzercise	\$ -	\$ -	x		x		x		x	100%	restructure
Parent Gardening	\$ -	\$ -	x		x		x		x	100%	divest
Envelop Decorating	\$ -	\$ -	x		x		x		x	100%	divest
Martin yth baseball	\$ -	\$ -	x		x		x		x	100%	restructure
Martin yth Basketball	\$ -	\$ -	x		x		x		x	100%	restructure
Martin yth Football	\$ -	\$ -	x		x		x		x	100%	restructure
KML Youth Softball	\$ -	\$ 1,000.00	x		x		x		x	100%	invest to sustain
Summer Wed Softball	\$ -	\$ 1,100.00	x		x		x		x	100%	invest to sustain
Container Gardening	\$ -	\$ -	x		x		x		x	100%	restructure

Budget Comparison - Detail
RECREATION DEPARTMENT

Account Number		2025 December	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
500-00-45620-201-000	REC - VILLAGE TRANSFER	0.00	0.00	264,508.00	-264,508.00	0.00
500-00-45620-202-000	REC - TOWN SUBSIDY	0.00	0.00	0.00	0.00	0.00
500-00-45620-204-000	REC - GRANTS/DONATIONS/SPONSRS	700.00	9,895.13	8,500.00	1,395.13	116.41
500-00-45620-206-000	REC - ADULT PROGRAM FEES	2,876.50	24,902.14	24,000.00	902.14	103.76
500-00-45620-208-000	REC - YOUTH PROGRAM FEES	2,852.00	54,934.80	40,000.00	14,934.80	137.34
500-00-45620-209-000	REC - SENIOR PROGRAMS	644.00	5,820.73	3,000.00	2,820.73	194.02
500-00-45620-210-000	REC - ADULT LEAGUES FEES	1,100.00	6,800.00	5,000.00	1,800.00	136.00
500-00-45620-211-000	REC - YOUTH LEAGUE FEES	0.00	2,600.00	2,500.00	100.00	104.00
500-00-45620-214-000	REC - CONCESSIONS	115.00	6,715.00	9,000.00	-2,285.00	74.61
500-00-45620-224-000	REC - SPECIAL EVENTS	367.50	49,008.00	55,000.00	-5,992.00	89.11
500-00-45620-228-000	REC - TICKET SALES	0.00	1,930.75	0.00	1,930.75	0.00
500-00-45620-232-000	REC - BOYS & GIRLS CLUB RENT	0.00	15,000.00	30,000.00	-15,000.00	50.00
500-00-45620-234-000	REC - WASH CTY AGING RENT	0.00	6,574.12	6,000.00	574.12	109.57
500-00-45620-236-000	REC - BLDG / SHELTER RENTALS	3,595.00	55,425.00	50,000.00	5,425.00	110.85
500-00-45620-237-000	REC - OPEN GYM FEES	167.00	426.00	1,000.00	-574.00	42.60
500-00-45620-238-000	REC - FITNESS MEMBERSHIPS	1,932.75	15,493.50	15,000.00	493.50	103.29
500-00-45620-240-000	REC - KETTLEBROK CHURCH RENT	0.00	22,570.00	29,000.00	-6,430.00	77.83
500-00-45620-243-000	REC - POSTAGE / COPY MACHINES	5.75	9.15	600.00	-590.85	1.53
500-00-45620-250-000	REC - WBSC 4K PROGRAM	13,500.00	95,793.22	101,000.00	-5,206.78	94.84
500-00-45620-252-000	REC - VILLAGE WELLNESS PROGRAM	0.00	12.66	1,500.00	-1,487.34	0.84
500-00-45620-260-000	REC - FUND BALANCE APPLIED	0.00	0.00	34,368.00	-34,368.00	0.00
500-00-47210-000-000	REC- GENERAL FUND TRANSFER	22,042.34	264,508.00	0.00	264,508.00	0.00
500-00-49500-000-000	REC-TRANSFER FROM OTHER FUNDS	0.00	0.00	11,000.00	-11,000.00	0.00
RECREATION - REV		49,897.84	638,418.20	690,976.00	-52,557.80	92.39
Total Revenues		49,897.84	638,418.20	690,976.00	-52,557.80	92.39

Budget Comparison - Detail
RECREATION DEPARTMENT

Account Number		2025		2025 Budget	Budget Status	% of Budget
		December	Actual 12/31/2025			
500-00-55310-110-000	REC ADMIN - WAGES	23,822.25	249,667.73	257,429.00	7,761.27	96.99
500-00-55310-110-001	REC EVEN/WEEKEND - WAGES	5,573.63	45,435.69	30,000.00	-15,435.69	151.45
500-00-55310-110-002	REC PART-TIME SEASONAL - WAGES	840.00	21,360.30	21,000.00	-360.30	101.72
500-00-55310-110-004	REC WBSD 4K - WAGES	11,923.00	56,573.90	50,000.00	-6,573.90	113.15
500-00-55310-125-000	REC ADMIN - HEALTH/LIFE INSUR	7,226.55	76,417.77	95,918.00	19,500.23	79.67
500-00-55310-125-002	REC PART-TIME/SEAS-HEALTH/LIFE	0.00	43.96	0.00	-43.96	0.00
500-00-55310-130-000	REC ADMIN - WRS	1,655.64	16,754.35	22,564.00	5,809.65	74.25
500-00-55310-130-001	REC EVEN/WEEKEND - WRS	17.21	137.48	2,000.00	1,862.52	6.87
500-00-55310-130-002	REC PART-TIME/SEASONAL - WRS	0.00	137.61	100.00	-37.61	137.61
500-00-55310-130-004	REC WBSD 4K - WRS	513.25	2,592.21	3,500.00	907.79	74.06
500-00-55310-135-000	REC ADMIN - SOCIAL SECURITY	1,344.03	15,334.69	14,884.00	-450.69	103.03
500-00-55310-135-001	REC EVEN/WEEKEND - SOC SEC	345.60	2,817.19	3,200.00	382.81	88.04
500-00-55310-135-002	REC PART-TIME/SEASON - SOC SEC	52.08	1,324.33	1,500.00	175.67	88.29
500-00-55310-135-004	REC WBSD 4K - SOCIAL SECURITY	739.23	3,507.58	4,000.00	492.42	87.69
500-00-55310-140-000	REC ADMIN - MEDICARE	314.35	3,586.50	3,481.00	-105.50	103.03
500-00-55310-140-001	REC EVEN/WEEKEND - MEDICARE	80.84	658.97	650.00	-8.97	101.38
500-00-55310-140-002	REC PART-TIME/SEASON -MEDICARE	12.18	309.75	350.00	40.25	88.50
500-00-55310-140-004	REC WBSD 4K - MEDICARE	172.89	820.35	700.00	-120.35	117.19
500-00-55310-145-000	REC ADMIN - MEDICAL REIMBURSE	129.29	1,092.73	2,000.00	907.27	54.64
500-00-55310-202-000	REC - EDUCATION/TRAVEL/DUES	615.00	3,823.96	5,000.00	1,176.04	76.48
500-00-55310-204-000	REC - PROGRAM / ACCT REFUNDS	135.00	9,182.00	3,000.00	-6,182.00	306.07
500-00-55310-205-000	REC - PROP/LIABLTY INSURANCE	0.00	3,428.76	6,000.00	2,571.24	57.15
500-00-55310-206-000	REC - COMPUTER EQUIPMENT	0.00	2,513.53	4,000.00	1,486.47	62.84
500-00-55310-207-000	REC - GAS / ELECTRIC	2,643.43	29,156.96	45,000.00	15,843.04	64.79
500-00-55310-208-000	REC - OFFICE SUPPLIES	327.10	2,429.61	3,000.00	570.39	80.99
500-00-55310-209-000	REC - WATER / SEWER	0.00	2,435.68	3,000.00	564.32	81.19
500-00-55310-210-000	REC - CELL PHONES	100.86	1,567.22	1,800.00	232.78	87.07
500-00-55310-211-000	REC - PHONE / INTERNET	113.82	5,397.94	3,000.00	-2,397.94	179.93
500-00-55310-212-000	REC - IT SUPPORT	496.25	8,184.59	7,500.00	-684.59	109.13
500-00-55310-213-000	REC - BLDG EQUIPMENT / REPAIRS	349.00	14,864.41	12,000.00	-2,864.41	123.87
500-00-55310-214-000	REC - YOUTH PROGRAM SUPPLIES	87.94	2,885.11	2,500.00	-385.11	115.40
500-00-55310-215-000	REC - JANITORIAL/BLDG SUPPLIES	0.00	3,567.56	3,000.00	-567.56	118.92
500-00-55310-216-000	REC - ADULT PROGRAM SUPPLIES	1,653.94	2,096.05	1,500.00	-596.05	139.74
500-00-55310-217-000	REC - SENIOR PROGRAMS	0.00	3,260.17	1,000.00	-2,260.17	326.02
500-00-55310-220-000	REC - SPECIAL EVENTS	62.64	11,277.61	12,000.00	722.39	93.98
500-00-55310-222-000	REC - PRINTING	0.00	2,824.76	3,300.00	475.24	85.60
500-00-55310-224-000	REC - POSTAGE / COPIER	592.67	3,349.11	4,200.00	850.89	79.74
500-00-55310-228-000	REC - STAFF UNIFORMS	0.00	923.80	1,000.00	76.20	92.38
500-00-55310-230-000	REC - CONCESSIONS-RESALEABLE	0.00	5,718.46	5,000.00	-718.46	114.37
500-00-55310-232-000	REC - SUMMER TICKET SALES	0.00	0.00	0.00	0.00	0.00
500-00-55310-254-000	REC - ADULT LEAGUES	0.00	1,090.27	2,000.00	909.73	54.51
500-00-55310-258-000	REC - CONTRACTUAL SERVICES	3,343.89	39,760.38	35,000.00	-4,760.38	113.60
500-00-55310-262-000	REC - CONTINGENCY	7.00	597.46	500.00	-97.46	119.49
500-00-55310-268-000	REC - CONCESSION STAND MAINT	0.00	807.22	800.00	-7.22	100.90
500-00-55310-269-000	REC - FIRE/SECURITY MONITORING	189.64	2,795.45	5,000.00	2,204.55	55.91
500-00-55310-270-000	REC - SALES & USE TAX	0.00	2,784.05	4,000.00	1,215.95	69.60
500-00-55310-280-000	REC - WBSD 4K PROGRAM SUPPLIES	0.00	1,705.15	2,600.00	894.85	65.58
500-00-55310-282-000	REC - VILLAGE WELLNESS PROGRAM	0.00	316.44	1,000.00	683.56	31.64
RECREATION - EXP		65,480.20	667,316.80	690,976.00	23,659.20	96.58

Budget Comparison - Detail
RECREATION DEPARTMENT

Account Number	2025 December	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
Total Expenses	65,480.20	667,316.80	690,976.00	23,659.20	96.58
Net Totals	-15,582.36	-28,898.60	0.00	28,898.60	

Budget Comparison - Detail
PARKS

Account Number		2025 December	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
800-00-45830-000-000	PARK FUND - FEES COLLECTED	7,067.00	126,227.00	10,000.00	116,227.00	1,262.27
800-00-48110-000-000	PARK FUND - INT ON INVESTMENTS	0.00	7,507.37	500.00	7,007.37	1,501.47
800-00-49200-000-000	TRANSFER FROM CAP PRJTS FUND	0.00	0.00	0.00	0.00	0.00
=====						
	PARK - REV	7,067.00	133,734.37	10,500.00	123,234.37	1,273.66
=====						
	Total Revenues	7,067.00	133,734.37	10,500.00	123,234.37	1,273.66
=====						

Budget Comparison - Detail
PARKS

Account Number		2025 December	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
800-00-55210-420-000	PARK FUND - IMPACT PROJECTS	0.00	0.00	0.00	0.00	0.00
800-00-55210-421-000	PARK FUND - PLAY APPARATUS	0.00	0.00	0.00	0.00	0.00
=====						
	PARK - EXP	0.00	0.00	0.00	0.00	0.00
=====						
	Total Expenses	0.00	0.00	0.00	0.00	0.00
=====						
Net Totals		7,067.00	133,734.37	10,500.00	-123,234.37	1,273.66

Budget Comparison - Detail
HOTEL/MOTEL

Account Number		2025 December	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
150-00-41210-000-000	HOTEL/MOTEL - ROOM TAX	0.00	53,181.72	74,000.00	-20,818.28	71.87
=====						
	HOTEL/MOTEL - REV	0.00	53,181.72	74,000.00	-20,818.28	71.87
=====						
	Total Revenues	0.00	53,181.72	74,000.00	-20,818.28	71.87
=====						

Budget Comparison - Detail
HOTEL/MOTEL

Account Number		2025 December	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
150-00-51100-395-001	COMMUNITY EVENTS & ADVERTISING	0.00	43,398.22	43,500.00	101.78	99.77
150-00-51100-395-002	WASHINGTON COUNTY SUPPORT	0.00	6,000.00	6,000.00	0.00	100.00
150-00-51100-395-003	VILLAGE TOURISM/PROMOTION	4,337.54	20,966.98	24,500.00	3,533.02	85.58
HOTEL/MOTEL - EXP		4,337.54	70,365.20	74,000.00	3,634.80	95.09
Total Expenses		4,337.54	70,365.20	74,000.00	3,634.80	95.09
Net Totals		-4,337.54	-17,183.48	0.00	17,183.48	

Jackson Parks & Recreation Department

Multi-Year Budget Comparison

		COVID	COVID	Village Only Moving Forward			
		2020*	2021*	2022	2023	2024	2025
Total Budget		546,782	542,174	556,016	552,515.00	617,461	690,976.00
Jan.	Revenue (budget %)	40,290 (7%)	27,761 (5%)	35,695 (6%)	37,877 (7%)	45,741 (8%)	54,764 (8%)
	Expenditures (budget %)	40,746 (7%)	38,890 (7%)	58,528 (11%)	36,590 (10%)	57,582 (9%)	52,629 (7%)
Feb.	Revenue (budget %)	134,263 (25%)	121,009 (22%)	123,856 (22%)	122,615 (22%)	146,228 (24%)	119,345 (18%)
	Expenditures (budget %)	89,248 (16%)	74,429 (14%)	106,862 (19%)	104,146 (19%)	108,434 (18%)	113,030 (16%)
March	Revenue (budget %)	171,686 (31%)	153,720 (28%)	No	177,443 (32%)	201,812 (33%)	173,918 (26%)
	Expenditures (budget %)	138,943 (25%)	134,479 (25%)	Workhorse	158,594 (29%)	163,218 (26%)	181,656 (26%)
April	Revenue (budget %)	193,589 (35%)	191,191 (35%)	207,633 (37%)	220,245 (40%)	256,579 (42%)	240,394 (35%)
	Expenditures (budget %)	177,177 (32%)	176,620 (33%)	188,008 (34%)	203,925 (37%)	199,979 (32%)	239,847.71 (34%)
May	Revenue (budget %)	231,477 (42%)	233,212 (43%)	268,272 (48%)	274,941 (50%)	303,883 (49%)	288,487 (42%)
	Expenditures (budget %)	211,665 (39%)	218,515 (40%)	234,516 (42%)	252,185 (46%)	240,643 (39%)	293,325 (42%)
June	Revenue (budget %)	278,660 (51%)	281,244 (51%)	300,239 (53%)	307,961 (56%)	348,172 (56%)	335,057 (53%)
	Expenditures (budget %)	245,661 (45%)	260,609 (48%)	273,274 (49%)	296,271 (54%)	288,891 (47%)	351,814 (58%)
July	Revenue (budget %)	305,886 (56%)	321,168 (59%)	339,847 (62%)	356,469 (65%)	391,303 (63%)	366,600 (53%)
	Expenditures (budget %)	280,926 (51%)	294,593 (54%)	322,841 (58%)	347,748 (63%)	343,448 (56%)	400,633 (58%)
August	Revenue (budget %)	336,440 (62%)	366,367 (67%)	380,959 (69%)	401,790 (73%)	433,910 (70%)	424,362 (61%)
	Expenditures (budget %)	326,740 (60%)	345,502 (64%)	340,379 (61%)	383,879 (69%)	387,577 (63%)	444,807 (64%)
Sept.	Revenue (budget %)	365,741 (67%)	398,207 (73%)	No	432,466 (79%)	477,889 (77%)	472,681 (68%)
	Expenditures (budget %)	364,768 (67%)	399,460 (74%)	Worshorse	436,536 (79%)	431,560 (70%)	494,157 (72%)
Oct.	Revenue (budget %)	449,107 (82%)	No	475,704 (86%)	527,323 (95%)	527,501 (85%)	533,800 (77%)
	Expenditures (budget %)	403,845 (74%)	Workhorse	467,784 (84%)	486,242 (88%)	485,687 (79%)	554,061 (80%)
Nov.	Revenue (budget %)	473,121 (87%)	531,258 (97%)	No	580,067 (100%)	527,501 (85%)	566,276 (82%)
	Expenditures (budget %)	439,615 (80%)	493,487 (91%)	Workhorse	531,342 (96%)	485,687 (79%)	601,712 (87%)
Dec.	Revenue (budget %)	517,457 (95%)	560,582 (103%)	608,831 (109%)	601,055 (109%)	615,006 (100%)	638,418 (92%)
	Expenditures (budget %)	473,508 (87%)	531,480 (98%)	554,142 (100%)	578,728 (105%)	594,521 (96%)	667,317 (97%)
Year End Village Audit Total:		plus \$33,295	plus \$18,927	plus 34,840	plus 22,327	plus 20,485	waiting on audit

March 17, 2025
Parks & Recreation Commission
Financial “Stat Pack”
(January 2026)

Included:

- *REC DESK – Registration/Scheduling Software:
 To date “Cash Distribution by Account – *In-house Revenue Report*
- *Village Budget Comparison Report – *Village Workhorse Program*
- *Multi-year comparison spreadsheet

Revenue By Period - GL Account Summary

Start Date: 1/1/2026 12:00 AM End Date: 3/10/2026 11:59 PM

Payment Methods: CA, CK, CC, IC, EC, CR

User(s)/Cashier(s): - All -

Regular Revenue

		DEBITS										CREDITS	
<u>**Gross</u>	<u>**Net</u>	<u>Cash</u>	<u>Check</u>	<u>CC (Gross)</u>	<u>CC (Net)</u>	<u>ACH (Gross)</u>	<u>ACH (Net)</u>	<u>Internal CC</u>	<u>Acct Credit</u>	<u>Other</u>	<u>Refunds</u>	<u>Other</u>	
000 - Household Credit Account													
-86.25	-86.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	233.75	0.00	-320.00	
100-00-21150-000-000 - Reimbursable													
1,000.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
204 - Grants/Sponsorships/Donations													
10,175.00	10,175.00	0.00	8,975.00	1,200.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
206 - Adult Programming													
5,714.80	5,714.80	1,782.00	1,212.80	2,660.00	2,660.00	0.00	0.00	0.00	156.00	0.00	-96.00	0.00	
208 - Youth Programming													
15,699.50	15,699.50	182.00	3,022.50	12,420.00	12,420.00	0.00	0.00	0.00	75.00	0.00	0.00	0.00	
209 - Senior Program													
1,103.00	1,103.00	678.00	120.00	265.00	265.00	0.00	0.00	0.00	60.00	0.00	-20.00	0.00	
210 - Adult Leagues													
400.00	400.00	200.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
214 - Concessions													
490.00	490.00	425.00	0.00	65.00	65.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
224 - Special Events													
14,180.00	14,180.00	1,385.00	10,320.00	2,475.00	2,475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
232 - Boys & Girls Club Rentals													
15,000.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Revenue By Period - GL Account Summary

Start Date: 1/1/2026 12:00 AM End Date: 3/10/2026 11:59 PM

Payment Methods: CA, CK, CC, IC, EC, CR

User(s)/Cashier(s): - All -

234 - Washington County Aging and Disability Resource Center Rental												
600.00	600.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
236 - Building/Park Rentals												
12,258.00	12,258.00	930.00	8,590.00	2,950.00	2,950.00	0.00	0.00	0.00	0.00	0.00	0.00	-212.00
237 - Open Gym Type Programs												
498.00	498.00	423.00	0.00	66.00	66.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00
238 - Fitness Memberships												
2,634.50	2,634.50	717.75	930.25	966.50	966.50	0.00	0.00	0.00	20.00	0.00	0.00	0.00
240 - Kettlebrook Church Rentals												
7,500.00	7,500.00	0.00	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243 - Postage and Copier Revenue												
463.70	463.70	0.00	463.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250 - 4K												
51,920.00	51,920.00	1,352.00	36,381.00	14,187.00	14,187.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONE - Unassigned												
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
139,550.25	139,550.25	8,074.75	94,315.25	37,254.50	37,254.50	0.00	0.00	\$0.00	320.00	233.75	-328.00	-320.00

** Difference between GROSS and NET calculation is that NET uses CC (Net) value instead of CC (Gross) value

Sales Tax

Revenue By Period - GL Account Summary

Start Date: 1/1/2026 12:00 AM End Date: 3/10/2026 11:59 PM

Payment Methods: CA, CK, CC, IC, EC, CR

User(s)/Cashier(s): - All -

		DEBITS									CREDITS	
<u>**Gross</u>	<u>**Net</u>	<u>Cash</u>	<u>Check</u>	<u>CC (Gross)</u>	<u>CC (Net)</u>	<u>ACH (Gross)</u>	<u>ACH (Net)</u>	<u>Internal CC</u>	<u>Acct Credit</u>	<u>Other</u>	<u>Refunds</u>	<u>Other</u>
		0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00	0.00		0.00

** Difference between GROSS and NET calculation is that NET uses CC (Net) value instead of CC (Gross) value

Convenience Fees

Convenience Fees Assessed	\$1,198.10	CONVENIENCE FEES REFUNDED	\$0.00	NET CONVENIENCE FEES	\$1,198.10
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Budget Comparison - Detail
RECREATION DEPARTMENT

Account Number		2026	2026	2026	Budget Status	% of Budget
		January	Actual 01/31/2026	Budget		
500-00-45620-201-000	REC - VILLAGE TRANSFER	0.00	0.00	0.00	0.00	0.00
500-00-45620-202-000	REC - TOWN SUBSIDY	0.00	0.00	0.00	0.00	0.00
500-00-45620-204-000	REC - GRANTS/DONATIONS/SPONSRS	2,000.60	2,000.60	10,000.00	-7,999.40	20.01
500-00-45620-206-000	REC - ADULT PROGRAM FEES	2,206.81	2,206.81	24,000.00	-21,793.19	9.20
500-00-45620-208-000	REC - YOUTH PROGRAM FEES	6,481.40	6,481.40	45,000.00	-38,518.60	14.40
500-00-45620-209-000	REC - SENIOR PROGRAMS	646.00	646.00	3,000.00	-2,354.00	21.53
500-00-45620-210-000	REC - ADULT LEAGUES FEES	500.00	500.00	5,000.00	-4,500.00	10.00
500-00-45620-211-000	REC - YOUTH LEAGUE FEES	0.00	0.00	2,500.00	-2,500.00	0.00
500-00-45620-214-000	REC - CONCESSIONS	178.00	178.00	9,000.00	-8,822.00	1.98
500-00-45620-224-000	REC - SPECIAL EVENTS	4,155.00	4,155.00	70,000.00	-65,845.00	5.94
500-00-45620-228-000	REC - TICKET SALES	0.00	0.00	0.00	0.00	0.00
500-00-45620-232-000	REC - BOYS & GIRLS CLUB RENT	0.00	0.00	30,000.00	-30,000.00	0.00
500-00-45620-234-000	REC - WASH CTY AGING RENT	0.00	0.00	6,000.00	-6,000.00	0.00
500-00-45620-236-000	REC - BLDG / SHELTER RENTALS	7,538.55	7,538.55	55,000.00	-47,461.45	13.71
500-00-45620-237-000	REC - OPEN GYM FEES	171.00	171.00	1,000.00	-829.00	17.10
500-00-45620-238-000	REC - FITNESS MEMBERSHIPS	1,233.11	1,233.11	15,000.00	-13,766.89	8.22
500-00-45620-240-000	REC - KETTLEBROK CHURCH RENT	7,500.00	7,500.00	30,000.00	-22,500.00	25.00
500-00-45620-243-000	REC - POSTAGE / COPY MACHINES	475.42	475.42	600.00	-124.58	79.24
500-00-45620-250-000	REC - WBSC 4K PROGRAM	15,611.50	15,611.50	115,000.00	-99,388.50	13.58
500-00-45620-252-000	REC - VILLAGE WELLNESS PROGRAM	0.00	0.00	1,500.00	-1,500.00	0.00
500-00-45620-260-000	REC - FUND BALANCE APPLIED	0.00	0.00	15,000.00	-15,000.00	0.00
500-00-47210-000-000	REC- GENERAL FUND TRANSFER	0.00	0.00	284,871.00	-284,871.00	0.00
500-00-49500-000-000	REC-TRANSFER FROM OTHER FUNDS	0.00	0.00	11,000.00	-11,000.00	0.00
RECREATION - REV		48,697.39	48,697.39	733,471.00	-684,773.61	6.64
Total Revenues		48,697.39	48,697.39	733,471.00	-684,773.61	6.64

Budget Comparison - Detail
RECREATION DEPARTMENT

Account Number		2026	2026	2026	Budget Status	% of Budget
		January	Actual 01/31/2026	Budget		
500-00-55310-110-000	REC ADMIN - WAGES	16,832.08	16,832.08	231,913.28	215,081.20	7.26
500-00-55310-110-001	REC EVEN/WEEKEND - WAGES	3,568.14	3,568.14	43,750.00	40,181.86	8.16
500-00-55310-110-002	REC PART-TIME SEASONAL - WAGES	2,149.70	2,149.70	21,000.00	18,850.30	10.24
500-00-55310-110-004	REC WBSD 4K - WAGES	7,738.56	7,738.56	95,040.00	87,301.44	8.14
500-00-55310-125-000	REC ADMIN - HEALTH/LIFE INSUR	7,390.61	7,390.61	77,805.71	70,415.10	9.50
500-00-55310-125-002	REC PART-TIME/SEAS-HEALTH/LIFE	15.96	15.96	0.00	-15.96	0.00
500-00-55310-130-000	REC ADMIN - WRS	1,158.78	1,158.78	16,697.76	15,538.98	6.94
500-00-55310-130-001	REC EVEN/WEEKEND - WRS	11.53	11.53	164.70	153.17	7.00
500-00-55310-130-002	REC PART-TIME/SEASONAL - WRS	0.00	0.00	0.00	0.00	0.00
500-00-55310-130-004	REC WBSD 4K - WRS	362.88	362.88	3,888.00	3,525.12	9.33
500-00-55310-135-000	REC ADMIN - SOCIAL SECURITY	992.32	992.32	14,378.62	13,386.30	6.90
500-00-55310-135-001	REC EVEN/WEEKEND - SOC SEC	221.21	221.21	3,208.78	2,987.57	6.89
500-00-55310-135-002	REC PART-TIME/SEASON - SOC SEC	133.29	133.29	1,302.00	1,168.71	10.24
500-00-55310-135-004	REC WBSD 4K - SOCIAL SECURITY	479.80	479.80	5,892.48	5,412.68	8.14
500-00-55310-140-000	REC ADMIN - MEDICARE	232.09	232.09	3,362.74	3,130.65	6.90
500-00-55310-140-001	REC EVEN/WEEKEND - MEDICARE	51.76	51.76	634.38	582.62	8.16
500-00-55310-140-002	REC PART-TIME/SEASON -MEDICARE	31.18	31.18	304.50	273.32	10.24
500-00-55310-140-004	REC WBSD 4K - MEDICARE	112.21	112.21	1,378.08	1,265.87	8.14
500-00-55310-145-000	REC ADMIN - MEDICAL REIMBURSE	76.92	76.92	1,000.00	923.08	7.69
500-00-55310-202-000	REC - EDUCATION/TRAVEL/DUES	0.00	0.00	5,500.00	5,500.00	0.00
500-00-55310-204-000	REC - PROGRAM / ACCT REFUNDS	0.00	0.00	5,000.00	5,000.00	0.00
500-00-55310-205-000	REC - PROP/LIABLT Y INSURANCE	3,875.56	3,875.56	6,500.00	2,624.44	59.62
500-00-55310-206-000	REC - COMPUTER EQUIPMENT	4,389.74	4,389.74	5,000.00	610.26	87.79
500-00-55310-207-000	REC - GAS / ELECTRIC	0.00	0.00	48,000.00	48,000.00	0.00
500-00-55310-208-000	REC - OFFICE SUPPLIES	139.61	139.61	3,500.00	3,360.39	3.99
500-00-55310-209-000	REC - WATER / SEWER	0.00	0.00	3,500.00	3,500.00	0.00
500-00-55310-210-000	REC - CELL PHONES	100.86	100.86	1,800.00	1,699.14	5.60
500-00-55310-211-000	REC - PHONE / INTERNET	72.98	72.98	3,500.00	3,427.02	2.09
500-00-55310-212-000	REC - IT SUPPORT	495.50	495.50	8,000.00	7,504.50	6.19
500-00-55310-213-000	REC - BLDG EQUIPMENT / REPAIRS	169.98	169.98	15,000.00	14,830.02	1.13
500-00-55310-214-000	REC - YOUTH PROGRAM SUPPLIES	10.70	10.70	3,000.00	2,989.30	0.36
500-00-55310-215-000	REC - JANITORIAL/BLDG SUPPLIES	220.81	220.81	3,500.00	3,279.19	6.31
500-00-55310-216-000	REC - ADULT PROGRAM SUPPLIES	0.00	0.00	1,500.00	1,500.00	0.00
500-00-55310-217-000	REC - SENIOR PROGRAMS	0.00	0.00	1,200.00	1,200.00	0.00
500-00-55310-220-000	REC - SPECIAL EVENTS	1,070.90	1,070.90	25,000.00	23,929.10	4.28
500-00-55310-222-000	REC - PRINTING	0.00	0.00	3,500.00	3,500.00	0.00
500-00-55310-224-000	REC - POSTAGE / COPIER	0.00	0.00	4,500.00	4,500.00	0.00
500-00-55310-228-000	REC - STAFF UNIFORMS	0.00	0.00	1,000.00	1,000.00	0.00
500-00-55310-230-000	REC - CONCESSIONS-RESALEABLE	0.00	0.00	5,000.00	5,000.00	0.00
500-00-55310-232-000	REC - SUMMER TICKET SALES	0.00	0.00	0.00	0.00	0.00
500-00-55310-254-000	REC - ADULT LEAGUES	0.00	0.00	2,000.00	2,000.00	0.00
500-00-55310-258-000	REC - CONTRACTUAL SERVICES	774.00	774.00	38,000.00	37,226.00	2.04
500-00-55310-262-000	REC - CONTINGENCY	0.00	0.00	750.00	750.00	0.00
500-00-55310-268-000	REC - CONCESSION STAND MAINT	0.00	0.00	1,000.00	1,000.00	0.00
500-00-55310-269-000	REC - FIRE/SECURITY MONITORING	94.82	94.82	6,000.00	5,905.18	1.58
500-00-55310-270-000	REC - SALES & USE TAX	0.00	0.00	4,500.00	4,500.00	0.00
500-00-55310-280-000	REC - WBSD 4K PROGRAM SUPPLIES	71.85	71.85	5,000.00	4,928.15	1.44
500-00-55310-282-000	REC - VILLAGE WELLNESS PROGRAM	0.00	0.00	1,000.00	1,000.00	0.00
RECREATION - EXP		53,046.33	53,046.33	733,471.03	680,424.70	7.23

Budget Comparison - Detail
RECREATION DEPARTMENT

Account Number	2026 January	2026 Actual 01/31/2026	2026 Budget	Budget Status	% of Budget
Total Expenses	53,046.33	53,046.33	733,471.03	680,424.70	7.23
Net Totals	-4,348.94	-4,348.94	-0.03	4,348.91	

Budget Comparison - Detail
PARKS

Account Number		2026 January	2026 Actual 01/31/2026	2026 Budget	Budget Status	% of Budget
800-00-45830-000-000	PARK FUND - FEES COLLECTED	1,247.00	1,247.00	10,000.00	-8,753.00	12.47
800-00-48110-000-000	PARK FUND - INT ON INVESTMENTS	0.00	0.00	1,000.00	-1,000.00	0.00
800-00-49200-000-000	TRANSFER FROM CAP PRJTS FUND	0.00	0.00	0.00	0.00	0.00
=====						
	PARK - REV	1,247.00	1,247.00	11,000.00	-9,753.00	11.34
=====						
	Total Revenues	1,247.00	1,247.00	11,000.00	-9,753.00	11.34
=====						

Budget Comparison - Detail
PARKS

Account Number		2026 January	2026 Actual 01/31/2026	2026 Budget	Budget Status	% of Budget
800-00-55210-420-000	PARK FUND - IMPACT PROJECTS	0.00	0.00	100,000.00	100,000.00	0.00
800-00-55210-421-000	PARK FUND - PLAY APPARATUS	0.00	0.00	0.00	0.00	0.00
=====						
	PARK - EXP	0.00	0.00	100,000.00	100,000.00	0.00
=====						
	Total Expenses	0.00	0.00	100,000.00	100,000.00	0.00
=====						
Net Totals		1,247.00	1,247.00	-89,000.00	-90,247.00	-1.40

Budget Comparison - Detail
HOTEL/MOTEL

Account Number	2026 January	2026 Actual 01/31/2026	2026 Budget	Budget Status	% of Budget
150-00-41210-000-000 HOTEL/MOTEL - ROOM TAX	9,504.49	9,504.49	61,385.58	-51,881.09	15.48
HOTEL/MOTEL - REV	9,504.49	9,504.49	61,385.58	-51,881.09	15.48
Total Revenues	9,504.49	9,504.49	61,385.58	-51,881.09	15.48

Budget Comparison - Detail
HOTEL/MOTEL

Account Number		2026 January	2026 Actual 01/31/2026	2026 Budget	Budget Status	% of Budget
150-00-51100-395-001	COMMUNITY EVENTS & ADVERTISING	0.00	0.00	30,885.58	30,885.58	0.00
150-00-51100-395-002	WASHINGTON COUNTY SUPPORT	0.00	0.00	6,000.00	6,000.00	0.00
150-00-51100-395-003	VILLAGE TOURISM/PROMOTION	0.00	0.00	24,500.00	24,500.00	0.00
=====						
	HOTEL/MOTEL - EXP	0.00	0.00	61,385.58	61,385.58	0.00
=====						
	Total Expenses	0.00	0.00	61,385.58	61,385.58	0.00
=====						
Net Totals		9,504.49	9,504.49	0.00	-9,504.49	

Jackson Parks & Recreation Department

Multi-Year Budget Comparison

COVID

Village Only Moving Forward

		2021*	2022	2023	2024	2025	2026
Total Budget		542,174	556,016	552,515.00	617,461	690,976.00	733,471.00
Jan.	Revenue (budget %)	27,761 (5%)	35,695 (6%)	37,877 (7%)	45,741 (8%)	54,764 (8%)	48,697 (7%)
	Expenditures (budget %)	38,890 (7%)	58,528 (11%)	36,590 (10%)	57,582 (9%)	52,629 (7%)	53,046 (7%)
Feb.	Revenue (budget %)	121,009 (22%)	123,856 (22%)	122,615 (22%)	146,228 (24%)	119,345 (18%)	
	Expenditures (budget %)	74,429 (14%)	106,862 (19%)	104,146 (19%)	108,434 (18%)	113,030 (16%)	
March	Revenue (budget %)	153,720 (28%)	No	177,443 (32%)	201,812 (33%)	173,918 (26%)	
	Expenditures (budget %)	134,479 (25%)	Workhorse	158,594 (29%)	<u>163,218 (26%)</u>	181,656 (26%)	
April	Revenue (budget %)	191,191 (35%)	207,633 (37%)	220,245 (40%)	256,579 (42%)	240,394 (35%)	
	Expenditures (budget %)	176,620 (33%)	188,008 (34%)	203,925 (37%)	199,979 (32%)	239,847.71 (34%)	
May	Revenue (budget %)	233,212 (43%)	268,272 (48%)	274,941 (50%)	303,883 (49%)	288,487 (42%)	
	Expenditures (budget %)	218,515 (40%)	234,516 (42%)	252,185 (46%)	240,643 (39%)	293,325 (42%)	
June	Revenue (budget %)	281,244 (51%)	300,239 (53%)	307,961 (56%)	348,172 (56%)	335,057 (53%)	
	Expenditures (budget %)	260,609 (48%)	273,274 (49%)	296,271 (54%)	<u>288,891 (47%)</u>	351,814 (58%)	
July	Revenue (budget %)	321,168 (59%)	339,847 (62%)	356,469 (65%)	391,303 (63%)	366,600 (53%)	
	Expenditures (budget %)	294,593 (54%)	322,841 (58%)	347,748 (63%)	343,448 (56%)	400,633 (58%)	
August	Revenue (budget %)	366,367 (67%)	380,959 (69%)	401,790 (73%)	433,910 (70%)	424,362 (61%)	
	Expenditures (budget %)	345,502 (64%)	340,379 (61%)	383,879 (69%)	387,577 (63%)	444,807 (64%)	
Sept.	Revenue (budget %)	398,207 (73%)	No	432,466 (79%)	477,889 (77%)	472,681 (68%)	
	Expenditures (budget %)	399,460 (74%)	Worshorse	436,536 (79%)	431,560 (70%)	494,157 (72%)	
Oct.	Revenue (budget %)	No	475,704 (86%)	527,323 (95%)	527,501 (85%)	533,800 (77%)	
	Expenditures (budget %)	Workhorse	467,784 (84%)	486,242 (88%)	485,687 (79%)	554,061 (80%)	
Nov.	Revenue (budget %)	531,258 (97%)	No	580,067 (100%)	527,501 (85%)	566,276 (82%)	
	Expenditures (budget %)	493,487 (91%)	Workhorse	531,342 (96%)	485,687 (79%)	601,712 (87%)	
Dec.	Revenue (budget %)	560,582 (103%)	608,831 (109%)	601,055 (109%)	615,006 (100%)	638,418 (92%)	
	Expenditures (budget %)	531,480 (98%)	554,142 (100%)	578,728 (105%)	594,521 (96%)	667,317 (97%)	
Year End Village Audit Total:		plus \$18,927	plus 34,840	plus 22,327	plus 20,485	<i>waiting on audit</i>	

PROGRAM & EVENT HIGHLIGHTS & UPDATES

- Administrative Update** – Our Operations Manager, Jessica Loomans, has officially resigned after 14 years with the department. She has taken another position. The department thanks Jessica for all she has done for the department and wishes her good luck in her future endeavors. After her resignation, an evaluation of departmental needs was completed, we decided to fill the vacancy with a second Recreation Supervisor. Jacob Caltagerone will continue to serve the Village of Jackson but as the Adult Recreation Supervisor. Additionally, we have hired a Youth Recreation Supervisor. We are currently recruiting to fill a part-time, paid internship position to fill the role of Operations Manager to start in May. The position of Operations Manager has been re-classified as permanent part-time. We will look to fill that role with a long-term professional once the internship has concluded or later this year if we are unable to fill the internship role.
- Monte Carlo** – Jackson Parks and Recreation’s first event of the year and our largest fundraiser took place February 28, 2026. Over 100 tickets were sold for the first time since 2020. An additionally 60 tickets were given to our incredible sponsors. 129 tickets were collected at admission. For the first time, we allowed guests to come to listen to music free admission. This resulted in an additional 20 attendees. Approximately \$8,000.00 was raised for the department. Thank you to our sponsors and attendees for supporting our department!
- Programs** – Currently we are running multiple programs. This includes Pickleball 60+ (41), two Pre-Ballet classes (5), Indoor Volleyball (18 teams), Fitness Drumming 60+ (11), Senior Card Club (64), Bingo for a Buck 60+ (13), Cardio Lite T (2), Cardio Lite T/Th (9), Cardio Extreme (5), Pump it Up(6), Learn to Skate (4), Basic 1 or Hockey 1 (3), Beginning Yoga (10), Classic Yoga (8), Zumba (7), Zumba T/Th (5), Pee Wee Tumbling (16), Intro to Cartooning S4 (4), Let’s Create S3 60+ (6), and Sit & Be Fit S6 (17).

Summer Events	
Saturday, March 21	Annual Pickleball Tournament 8:00 am
Friday, March 27	Easter Egg Hunt! 12 years old and under at 6:00 pm
Thursday, April 16	Tiny Tuxes and Tiaras - Preschool Prom 5:00 - 6:30 pm at the Jackson Community Center.
Friday, May 1	Scotty Schoen Fish Derby 5:30 - 7:30 at Hasmer Lake
Saturday, May 16	Village Wide Rummage
Friday - Saturday June 5, 6, 7	Action in Jackson Jackson Park Friday 4:30 - 11:30 pm Saturday 8:00 am - 11:30 pm FIREWORKS!! Sunday 11:00 am - 3:00 pm
Thursday, June 18	Jackson Jams! - Father's Day Celebration Live Music, Food, and Beer in Jackson Park from 5:00 pm - 9:00 pm
Thursday, July 2	Jackson Jams! - Independence Day Celebration Live Music, Food, and Beer in Jackson Park from 5:00 pm - 9:00 pm
Thursday July 16	Jackson Jams! - Touch - A - Truck Live Music, Food, and Beer in Jackson Park from 5:00 pm - 9:00 pm
Thursday & Friday, July 30 & 31	Jackson Jams! - Beer Garden Live Music, Food, and Beer in Jackson Park from 5:00 pm - 9:00 pm
Thursday, August 6	National Night Out - Jackson Police Department 5:00 - 8:00 pm in Hickory Lane Park
Thursday, August 13	Jackson Jams! - Dog Days of Summer Live Music, Food, and Beer in Jackson Park from 5:00 pm - 9:00 pm
Thursday, August 27	Jackson Jams! - Football Kickoff Live Music, Food, and Beer in Jackson Park from 5:00 pm - 9:00 pm
Thursday, September 10	Jackson Jams! - Back to School Live Music, Food, and Beer in Jackson Park from 5:00 pm - 9:00 pm
Wednesday, October 7	Jackson Fire Department Open House 5:00 - 9:00 pm at the Jackson Municipal Complex
Thursday, October 8	Fall Festival of Fun 6:30 - 9:00 pm at the Jackson Community Center
Friday, December 4	Village Christmas Tree Lighting 5:30 - 7:00 pm at the Jackson Municipal Complex
Saturday, December 5	Holiday Craft Fair 9:00 am - 1:00 pm at the Jackson Community Center

Looking ahead for the rest of March and all of April we have some programs to look out for. Our Youth Dance programs have taken off with 34 total registrations for the upcoming sessions starting this week. We have 10 people or 5 teams registered so far for our Pickleball tournament on Saturday, March 21st at the Jackson Community Center. March will also see, Power Sculpt HIIT S6, Piano Lessons S5, Passport to Retirement S2, Cardio Extreme S4, Cardio Lite S4, and Badges, Bows, & Arrows.

Little Shooters, a youth basketball skills program, starts on April 7th. April will see Fitness Drumming 60+ S3, Pre-Ballet S2, Pump it Up S4, Let’s Create 60+ S4, Story Starts Here-Writing Workshop, Volleyball Open Gyms, Piano Lessons, Beginning & Classic Yoga, Zumba, Sit and Be Fit, Pickleball Lessons, Power Sculpt HIIT and Canvas & Cola.

The Spring/Summer Activity guide will come out beginning of April with exciting traditional and NEW programs for the community to try.

- **2026 Events** – After a strong Monte Carlo, we are looking forward to more community events this year. The next event will be our Easter Egg Hunt on March 27. In addition to our event calendar, we are working on several events at the dog park later this year.

PARK AND PROJECT UPDATES

- **Cedar Run Dog Park Project** – After a mistake was made in the plans impacting the wetland boundary, we have decided to adjust the fence to exclude the wetlands completely from the dog park. Lowe Underground has submitted plans for wetland restoration. Additional tree work was required both because of the error and to clear dead trees. The project saw additional delays due to extreme cold temperatures last month. With the warmer temperatures we have seen recently, the project has resumed and all tree work and walking paths are expected to be completed by the end of March weather permitting. Fence, landscaping, and concrete work will follow. We are still on track for full completion in June. We continue fundraising for the project and will be announcing a naming rights sponsor later this evening.
- **Hasmer Lake** - The Hasmer Lake Park project is scheduled to be the next major park development for the department and Village. We are currently evaluating funding sources for the projects, with hopes of completing grant writing and beginning park engineering in 2026. Our goal is to begin construction in 2027 provided funding can be secured. The project did have a setback recently with the announcement that the Knowles-Nelson Stewardship Grant does not have current plans for funding.
- **The Village Parks, Recreation & Open Space Plan** – With the recent turnover in our department, the upcoming plan has been delayed. We will resume planning once our staff returns to full strength and onboarding for the new Youth Recreation Supervisor has been completed.

Submitted by: Tyler Mentzel

Jackson Parks & Recreation
N165 W20330 Hickory Lane
Jackson, WI 53037
(262) 677-9665
parkrec@villageofjacksonwi.gov



MEMO DATE 3/17/2026

TO	FROM	REGARDING
Park and Recreation Commission	Tyler Mentzel Jackson Parks & Recreation Director tyler.mentzel@villageofjacksonwi.gov Phone Ext: (262) 677-9665 x113	Agenda Item #6 Cedar Run – Dog Park Project Naming Rights Sponsor

In 2025, the Village Board awarded Lowe Underground, Inc. the bid for the Cedar Run Park – Dog Park Project. The project included tree removal, seeding, paths, fence installation, and concrete path/entry from the parking lot.

Other Park essentials such as agility equipment, benches, dog waste receptacles, and future maintenance were not included in the project. Village staff evaluated and identified funding strategies for the park to raise money for park needs, future upgrades, and maintenance.

Staff look forward to announcing the name of the sponsor at meeting.

Jackson Parks & Recreation
N165 W20330 Hickory Lane
Jackson, WI 53037
(262) 677-9665
parkrec@villageofjacksonwi.gov



MEMO DATE 3/17/2026

TO	FROM	REGARDING
Park and Recreation Commission	Tyler Mentzel Jackson Parks & Recreation Director tyler.mentzel@villageofjacksonwi.gov Phone Ext: (262) 677-9665 x113	Agenda Item #7 Youth Recreation Supervisor – Beth MacDonald

After evaluating departmental needs and recruitment strategies to fill the open Operations Manager position, it was decided it would be best to go in a different direction and re-organize our department by hiring a full-time Youth Recreation Supervisor rather than an Operations Manager.

We posted the position and conducted interviews with a panel including Traci Wells, Casey Latz, Debi Zeinert, Jacob Caltagerone, Jon Saftrom, and I. After careful consideration, I am excited to announce that Beth MacDonald has been chosen to fill the role of Youth Supervisor with the Jackson Parks and Recreation Department.

Beth comes to us after serving the City of Port Washington as the Recreation Supervisor for the Recreation Department for five years. During her time there she oversaw youth sports programs, summer camp, theatre, and other recreational programming. Additionally, she organized several community events including the Easter Egg Hunt and Community Campout.

We are so excited to have her join our team and I am thrilled to be introducing her to you this evening.