

**MOKENA COMMUNITY PARK DISTRICT  
MOKENA, ILLINOIS**

**ORDINANCE NO. 23-1**

THE COMBINED BUDGET AND APPROPRIATION ORDINANCE OF THE MOKENA COMMUNITY PARK DISTRICT, WILL AND COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING ON THE 1ST DAY OF JULY A.D. 2023 AND ENDING ON THE 30TH DAY OF JUNE A.D. 2024.

WHEREAS, The Board of Commissioners of the MOKENA COMMUNITY PARK DISTRICT, Will County, Illinois, caused to be prepared in tentative form a combined Budget and Appropriation Ordinance, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty (30) days prior to final action thereon, and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the 22<sup>nd</sup> day of August, 2023, and notice of said hearing was given at least one week prior thereto as required by law, and all other legal requirements have been complied with.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE MOKENA COMMUNITY PARK DISTRICT, WILL AND COOK COUNTIES, ILLINOIS AS FOLLOWS:

SECTION 1: That the amounts herein set forth, or so much thereof as may be authorized by law and as may be needed are hereby budgeted and appropriated for the Corporate purposes of the MOKENA COMMUNITY PARK DISTRICT, Will and Cook Counties, Illinois to defray all necessary expenses of said Park District, as specified in Section 2 for the fiscal year.

SECTION 2: The amounts budgeted and appropriated for each object or purpose are as follows:

\*\*\* CORPORATE FUND \*\*\*

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u>
1-00-000	Revenue Carry Forward 7-1-23	\$ 140,340.00
1-00-301	Property Taxes	1,264,332.00
1-00-302	Replacement Taxes	26,479.00
1-00-321	Interest	20,904.00
1-00-397	Miscellaneous Income	1,500.00
	<b>TOTAL REVENUE</b>	<u><u>\$1,453,555.00</u></u>

<u>ACCOUNT #</u>	<u>ADMINISTRATIVE EXPENSES</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
1-50-400	Administrative & Clerical Salaries	\$ 213,854.00	\$ 245,932.10
1-50-403	Employee Health Insurance	24,915.00	28,652.25
1-50-411	Maintenance Office Machines/Software	64,081.00	73,693.15
1-50-434	Telephone	3,778.00	4,344.70
1-50-436	Electricity	18,440.00	21,206.00
1-50-437	Natural Gas	3,124.00	3,592.60
1-50-438	Sewer & Water	4,672.00	5,372.80
1-50-446	Postage	3,452.00	3,969.80
1-50-447	Public Relations	29,500.00	33,925.00
1-50-451	Legal, Fees	30,000.00	34,500.00
1-50-452	Legal, Other	20,000.00	23,000.00
1-50-453	Legal, News Publications	1,130.00	1,299.50
1-50-457	Educational Seminars	9,260.00	10,649.00
1-50-469	Dues & Subscriptions	5,051.00	5,808.65
1-50-470	Bank Fees	3,000.00	3,450.00
1-50-471	Supplies, Office	2,773.00	3,188.95
1-50-474	Travel Reimbursement	1,000.00	1,150.00
1-50-486	Safety Workshops & Materials	4,120.00	4,738.00
1-50-487	Contingency	1,500.00	1,725.00
1-50-488	Professional Consulting Services	6,300.00	7,245.00
1-50-491	\$2,405 Debt Cert. Principal & Interest Payment	229,500.00	263,925.00
	<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>679,450.00</b>	<b>781,367.50</b>

<u>ACCOUNT #</u>	<u>BUILDING AND GROUNDS</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
1-51-400	Maintenance Salaries	\$ 167,629.00	192,773.35
1-51-403	Employee Health Insurance	26,367.00	30,322.05
1-51-408	Purchase/Replacement Facility Equipment	24,964.00	28,708.60
1-51-409	Purchase of Maintenance Equipment	5,040.00	5,796.00
1-51-410	Purchase of Maintenance Tools	1,200.00	1,380.00
1-51-411	Maintenance / Repair of Equipment	22,315.00	25,662.25
1-51-412	Maintenance of Buildings	15,520.00	17,848.00
1-51-413	Maintenance of Grounds	46,636.00	53,631.40
1-51-414	Maintenance/Monitoring of Alarms	4,671.00	5,371.65
1-51-415	Security	820.00	943.00
1-51-416	Purchase of Surface Materials	13,360.00	15,364.00
1-51-417	Contractual Maintenance Services	42,922.00	49,360.30
1-51-426	Refuse Service	2,792.00	3,210.80
1-51-442	Equipment Rental	892.00	1,025.80
1-51-444	Signage	18,200.00	20,930.00
1-51-472	Purchase of Consumables & Supplies	7,744.00	8,905.60
1-51-473	Uniforms	6,600.00	7,590.00
1-51-476	Gas, Diesel and Fluids	11,200.00	12,880.00
1-51-486	Vandalism	4,950.00	5,692.50
1-51-487	Contingency	1,500.00	1,725.00
	<b>TOTAL BUILDING &amp; GROUNDS EXPENSE</b>	<b>\$ 425,322.00</b>	<b>\$ 489,120.30</b>

<u>ACCOUNT #</u>	<u>CAPITAL EXPENDITURES</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
1-52-487	Contingency	\$ 500.00	\$ 575.00
1-52-493	Building Development	108,200.00	124,430.00
1-52-494	Park Development	128,634.00	147,929.10
1-52-495	Office Equipment	24,505.00	28,180.75
1-52-496	Maintenance Equipment	84,644.00	97,340.60
1-52-498	Office Furnishings	2,300.00	2,645.00
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>348,783.00</b>	<b>401,100.45</b>

<b>TOTAL CORPORATE EXPENSE</b>	<b>\$ 1,453,555.00</b>	<b>\$ 1,671,588.25</b>
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\*\*\* RECREATION FUND \*\*\*

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u>
2-00-000	Revenue Carry Forward 7-1-23	\$ 348,985.15
2-00-301	Property Taxes	947,523.00
2-00-353	Program Fees	356,440.00
2-00-321	Interest	28,542.85
2-00-396	Donations / Sponsorships	5,000.00
2-00-397	Miscellaneous	3,200.00
2-00-398	Rental	44,043.00
2-00-399	Special Events	48,941.00
	<b>TOTAL REVENUE</b>	<b><u>\$1,782,675.00</u></b>

<u>ACCOUNT #</u>	<u>PROGRAM EXPENSES</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
2-53-400	Administrative & Clerical Salaries	\$ 406,246.00	\$ 467,182.90
2-53-401	Instructor Salaries	152,717.00	175,624.55
2-53-403	Employee Health Insurance	66,495.00	76,469.25
2-53-434	Telephone	5,667.00	6,517.05
2-53-436	Electric	27,660.00	31,809.00
2-53-437	Natural Gas	4,686.00	5,388.90
2-53-438	Sewer & Water	7,008.00	8,059.20
2-53-446	Postage	5,178.00	5,954.70
2-53-447	Print Brochures/Publicity	18,100.00	20,815.00
2-53-449	Special Events	52,630.00	60,524.50
2-53-450	League/Tourney Officials	20,500.00	23,575.00
2-53-451	League Fees	400.00	460.00
2-53-452	League Supplies/Awards	18,250.00	20,987.50
2-53-455	Field Trips	5,000.00	5,750.00
2-53-457	Educational Seminars	15,340.00	17,641.00
2-53-458	Professional Contractual Services	58,651.00	67,448.65
2-53-469	Dues & Subscriptions	7,577.00	8,713.55
2-53-470	Service Fees	20,026.00	23,029.90
2-53-471	Office Supplies	4,160.00	4,784.00
2-53-473	Uniforms & Pictures	18,425.00	21,188.75
2-53-474	Travel Reimbursement	1,500.00	1,725.00
2-53-475	Program Supplies	40,736.00	46,846.40
2-53-476	Rental Supplies	6,950.00	7,992.50
2-53-487	Contingency	1,000.00	1,150.00
2-53-495	Program Equipment	8,250.00	9,487.50
2-53-500	Program Fee Refunds	1,740.00	2,001.00
	<b>TOTAL PROGRAM EXPENSE</b>	<b><u>974,892.00</u></b>	<b><u>1,121,125.80</u></b>

\*\*\* RECREATION FUND CONTINUED \*\*\*

<u>ACCOUNT #</u>	<u>BUILDINGS AND GROUNDS</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
2-51-400	Maintenance Salaries	\$ 264,579.00	\$ 304,265.85
2-51-403	Employee Health Insurance	31,990.00	36,788.50
2-51-408	Purchase/Replacement Facility Equipment	37,447.00	43,064.05
2-51-409	Purchase of Maintenance Equipment	7,560.00	8,694.00
2-51-410	Purchase of Maintenance Tools	1,800.00	2,070.00
2-51-411	Maintenance / Repair of Equipment	33,472.00	38,492.80
2-51-412	Maintenance of Buildings	23,280.00	26,772.00
2-51-413	Maintenance of Grounds	69,953.00	80,445.95
2-51-414	Maintenance/Monitoring of Alarms	7,007.00	8,058.05
2-51-415	Security	1,230.00	1,414.50
2-51-416	Purchase of Surface Materials	20,040.00	23,046.00
2-51-417	Contractual Maintenance Services	64,383.00	74,040.45
2-51-426	Refuse Service	4,188.00	4,816.20
2-51-442	Equipment Rental	1,338.00	1,538.70
2-51-444	Signage	27,300.00	31,395.00
2-51-472	Purchase of Consumables & Supplies	11,616.00	13,358.40
2-51-476	Gas, Diesel and Fluids	16,800.00	19,320.00
2-51-487	Contingency	500.00	575.00
	<b>TOTAL BUILDING &amp; GROUNDS EXPENSE</b>	<b>624,483.00</b>	<b>718,155.45</b>
<u>Account #</u>	<u>CAPITAL EXPENDITURES</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
2-52-494	Park Development	\$ 183,300.00	210,795.00
	<b>TOTAL CAPITAL EXPENDITURES</b>		
<b>TOTAL RECREATION EXPENSE</b>		<b>\$ 1,782,675.00</b>	<b>\$ 2,050,076.25</b>

\*\*\* AUDIT FUND \*\*\*

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u>	
3-00-000	Revenue Carry Forward 7-1-23	\$0.00	
3-00-301	Property Taxes	10,608.00	
3-00-321	Interest	592.00	
	<b>TOTAL REVENUE</b>	<b>\$ 11,200.00</b>	
<u>ACCOUNT #</u>	<u>AUDIT EXPENSE</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
3-50-452	Accounting Services	\$ 11,200.00	\$ 12,880.00
<b>TOTAL AUDIT EXPENSE</b>		<b>\$ 11,200.00</b>	<b>\$ 12,880.00</b>

\*\*\* LIABILITY INSURANCE FUND \*\*\*

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u>	
4-00-000	Revenue Carry Forward 7-1-23	\$0.00	
4-00-301	Property Taxes	53,087.00	
4-00-321	Interest	2,093.00	
	<b>TOTAL REVENUE</b>	<b>\$ 55,180.00</b>	
<u>ACCOUNT #</u>	<u>LIABILITY INSURANCE EXPENSE</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
4-50-433	Insurance Premiums	\$ 55,180.00	\$ 63,457.00
<b>TOTAL LIABILITY INSURANCE EXPENSE</b>		<b>\$ 55,180.00</b>	<b>\$ 63,457.00</b>

\*\*\* SPECIAL RECREATION FUND \*\*\*

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u>
5-00-000	Revenue Carry Forward 7-1-23	\$ 213,218.00
5-00-301	Property Taxes	484,026.00
5-00-321	Interest	15,348.00
	<b>TOTAL REVENUE</b>	<b>\$ 712,592.00</b>

<u>ACCOUNT #</u>	<u>SPECIAL RECREATION EXPENSE</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
5-50-460	LWSRA Membership Dues	\$ 272,284.00	\$ 313,126.60
5-50-494	Accessibility and Special Accommodation	440,308.00	506,354.20
	<b>TOTAL SPECIAL RECREATION EXPENSE</b>	<b>\$ 712,592.00</b>	<b>\$ 819,480.80</b>

\*\*\* PAVING AND LIGHTING FUND \*\*\*

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u>
6-00-000	Revenue Carry Forward 7-1-23	\$ 8,970.73
6-00-301	Property Taxes	58,066.35
6-00-321	Interest	1,118.92
	<b>TOTAL REVENUE</b>	<b>\$ 68,156.00</b>

<u>ACCOUNT #</u>	<u>PAVING AND LIGHTING EXPENSE</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
6-50-465	Paving and Lighting Repair	\$ 68,156.00	\$ 78,379.40
	<b>TOTAL PAVING AND LIGHTING EXPENSE</b>	<b>\$ 68,156.00</b>	<b>\$ 78,379.40</b>

\*\*\* ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF) \*\*\*

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u>
7-00-000	Revenue Carry Forward 7-1-23	\$0.00
7-00-301	Property Taxes	\$ 120,528.29
7-00-321	Interest	2,084.71
	<b>TOTAL REVENUE</b>	<b>\$ 122,613.00</b>

<u>ACCOUNT #</u>	<u>IMRF EXPENSE</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
7-50-401	Employer Contribution - Administrative/Clerical	\$ 20,289.00	\$ 23,332.35
7-51-401	Employer Contribution - Maintenance	40,800.00	\$ 46,920.00
7-53-401	Employer Contribution - Recreation	61,524.00	\$ 70,752.60
	<b>TOTAL IMRF EXPENSE</b>	<b>\$ 122,613.00</b>	<b>\$ 141,004.95</b>

\*\*\* SOCIAL SECURITY FUND \*\*\*

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u>
8-00-000	Revenue Carry Forward 7-1-23	\$ 3,886.78
8-00-301	Property Taxes	87,108.00
8-00-321	Interest	1,189.22
	<b>TOTAL REVENUE</b>	<b>\$ 92,184.00</b>

<u>ACCOUNT #</u>	<u>FICA EXPENSE</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
8-50-401	Employer Contribution - Administrative/Clerical	\$ 16,360.00	\$ 18,814.00
8-51-401	Employer Contribution - Maintenance	33,064.00	\$ 38,023.60
8-53-401	Employer Contribution - Recreation	42,760.00	\$ 49,174.00
	<b>TOTAL SOCIAL SECURITY EXPENSE</b>	<b>\$ 92,184.00</b>	<b>\$ 106,011.60</b>

\*\*\* CAPITAL DEVELOPMENT FUND \*\*\*

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u>
9-00-000	Revenue Carry Forward 7-1-23	\$ 154,427.76
9-00-351	Developer Donations	3,754.00
9-00-321	Interest	3,855.24
	<b>TOTAL REVENUE</b>	<b>\$ 162,037.00</b>

<u>ACCOUNT #</u>	<u>EXPENSES</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
9-50-494	Park Development	\$ 162,037.00	186,342.55
	<b>TOTAL CAPITAL DEVELOPMENT EXPENSE</b>	<b>\$ 162,037.00</b>	<b>\$ 186,342.55</b>

\*\*\* DEBT SERVICE FUND \*\*\*

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u>
10-00-000	Revenue Carry Forward 7-1-23	\$0.00
10-00-301	Property Taxes	629,320.00
10-00-321	Interest	7,036.00
	<b>TOTAL REVENUE</b>	<b>\$ 636,356.00</b>

<u>ACCOUNT #</u>	<u>DEBT SERVICES EXPENSE</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
10-50-452	Bond Service Charges	\$ 1,150.00	1,322.50
10-50-453	Series 2021 Principal (\$930,020)	184,105.00	211,720.75
10-50-454	Series 2021 Interest (\$930,020)	7,026.00	8,079.90
10-50-455	Series 2015 A & B Principal (\$6.5M)	305,000.00	350,750.00
10-50-456	Series 2015 A & B Interest (\$6.5M)	139,075.00	159,936.25
	<b>TOTAL DEBT SERVICES EXPENSE</b>	<b>\$ 636,356.00</b>	<b>\$ 731,809.40</b>

\*\*\* UNEMPLOYMENT INSURANCE FUND \*\*\*

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u>
11-00-000	Revenue Carry Forward 7-1-23	\$ 109,904.72
11-00-301	Property Taxes	-
11-00-321	Interest	<u>2,805.28</u>
	<b>TOTAL REVENUE</b>	<b><u>\$ 112,710.00</u></b>

<u>ACCOUNT #</u>	<u>UNEMPLOYMENT INSURANCE EXPENSE</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
11-50-401	Unemployment Insurance Premium	\$ 112,710.00	\$ 129,616.50
	<b>TOTAL UNEMPLOYMENT INSURANCE EXPENSE</b>	<b><u>\$ 112,710.00</u></b>	<b><u>\$ 129,616.50</u></b>

\*\*\* PROJECT FUND \*\*\*

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u>
12-00-000	Revenue Carry Forward 7-1-23	\$1,434,302.26
12-00-321	Interest	<u>24,073.74</u>
	<b>TOTAL REVENUE</b>	<b><u>\$1,458,376.00</u></b>

<u>ACCOUNT #</u>	<u>PROJECT FUND EXPENSE</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
12-54-494	Park Development	<u>1,458,280.00</u>	<u>1,677,022.00</u>
	<b>TOTAL PROJECT FUND EXPENSE</b>	<b><u>\$1,458,280.00</u></b>	<b><u>\$ 1,677,022.00</u></b>

\*\*\* ENTERPRISE FUND \*\*\*  
 \*\*\* THE OAKS RECREATION CENTER \*\*\*

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u>	
14-00-000	Revenue Carry Forward 7-1-23	\$ 66,440.18	
14-00-315	Disc Golf Income	2,165.00	
14-00-353	Program Fees	302,310.82	
14-00-350	Operating Transfer	52,000.00	
14-00-396	Donations / Sponsorships	500.00	
14-00-397	Miscellaneous Income	790.00	
14-00-398	Rental Income	48,142.00	
14-00-399	Special Events Income	5,750.00	
	<b>TOTAL REVENUE</b>	<b>\$ 478,098.00</b>	

  

<u>ACCOUNT #</u>	<u>BUILDING AND GROUNDS</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
14-51-400	Maintenance Salaries	\$ 13,137.00	\$ 15,107.55
14-51-403	Employee Health Insurance	2,762.00	3,176.30
14-51-408	Purchase/Replacement Facility Equipment	31,160.00	35,834.00
14-51-410	Purchase of Maintenance Tools	240.00	276.00
14-51-411	Maintenance of Equipment	1,590.00	1,828.50
14-51-412	Maintenance of Buildings	8,456.00	9,724.40
14-51-413	Maintenance of Grounds	1,331.00	1,530.65
14-51-414	Maintenance/Monitoring of Alarms	943.00	1,084.45
14-51-415	Security	1,072.00	1,232.80
14-51-417	Contractual Maintenance Services	39,112.00	44,978.80
14-51-426	Refuse Service	1,006.00	1,156.90
14-51-472	Purchase of Consumables & Supplies	4,144.00	4,765.60
14-51-487	Contingency	500.00	575.00
	<b>TOTAL BUILDING &amp; GROUNDS EXPENSE</b>	<b>105,453.00</b>	<b>121,270.95</b>

  

<u>ACCOUNT #</u>	<u>PROGRAM EXPENSES</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
14-53-400	Administrative & Clerical Salaries	\$ 74,044.00	85,150.60
14-53-401	Instructor Salaries	74,349.00	85,501.35
14-53-403	Employee Health Insurance	8,850.00	10,177.50
14-53-404	FICA Employer Contrib	12,357.00	14,210.55
14-53-315	Disc Golf Supplies	3,265.00	3,754.75
14-53-434	Telephone	1,224.00	1,407.60
14-53-436	Electric	21,198.00	24,377.70
14-53-437	Natural Gas	6,182.00	7,109.30
14-53-438	Sewer & Water	1,685.00	1,937.75
14-53-443	Facility Rental	4,500.00	5,175.00
14-53-446	Postage	155.00	178.25
14-53-447	Print Brochures/Publicity	6,550.00	7,532.50
14-53-449	Special Events	7,700.00	8,855.00
14-53-450	League Officials	69,250.00	79,637.50
14-53-452	League Supplies / Awards	17,225.00	19,808.75
14-53-457	Educational Seminars	225.00	258.75
14-53-458	Professional Contractual Services	36,575.00	42,081.25
14-53-469	Dues & Subscriptions	680.00	782.00
14-53-471	Office Supplies	510.00	586.50
14-53-473	Uniforms	13,830.00	15,904.50
14-53-474	Travel Reimbursement	100.00	115.00
14-53-475	Program Supplies	2,328.00	2,677.20
14-53-476	Rental Supplies	1,775.00	2,041.25
14-53-487	Contingency	300.00	345.00
14-53-495	Program Equipment	5,645.00	6,491.75
14-53-500	Program Refund	2,143.00	2,464.45
	<b>TOTAL PROGRAM EXPENSE</b>	<b>372,645.00</b>	<b>428,541.75</b>

  

<b>TOTAL ENTERPRISE EXPENSE</b>	<b>\$ 478,098.00</b>	<b>\$ 549,812.70</b>
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\*\*\* ENTERPRISE FUND \*\*\*  
 \*\*\* THE OAKS FITNESS CENTER \*\*\*

<u>ACCOUNT #</u>	<u>REVENUES</u>	<u>BUDGET</u>
15-00-000	Revenue Carry Forward 7-1-23	\$ 288,640.00
15-00-321	Interest	11,875.00
15-00-354	Membership Fees	456,798.00
15-00-354-1	Initiation Fees	1,850.00
15-00-354-2	Guest Fees	1,340.00
15-00-354-3	Personal Training	25,840.00
15-00-397	Miscellaneous Income	<u>1,456.00</u>
<b>TOTAL REVENUE</b>		<b><u>\$ 787,799.00</u></b>

<u>ACCOUNT #</u>	<u>PROGRAM EXPENSES</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
15-51-400	Maintenance Salaries	\$ 26,274.00	30,215.10
15-51-403	Employee Health Insurance	5,523.00	6,351.45
15-53-315	Fitness Merchandise	350.00	402.50
15-53-400	Administrative & Clerical Salaries	186,736.00	214,746.40
15-53-401	Fitness / Instructor Salaries	149,635.00	172,080.25
15-53-403	Employee Health Insurance	23,234.00	26,719.10
15-53-404	FICA Employer Contrib	27,742.00	31,903.30
15-53-408	Purchase/Replacement Facility Equipment	4,730.00	5,439.50
15-53-410	Purchase of Maintenance Tools	560.00	644.00
15-53-411	Maintenance / Repairs Equipment	16,170.00	18,595.50
15-53-412	Maintenance / Repairs Buildings	17,342.00	19,943.30
15-53-413	Maintenance of Grounds	3,103.00	3,568.45
15-53-414	Maintenance/Monitoring of Alarms	2,200.00	2,530.00
15-53-415	Security	168.00	193.20
15-53-417	Contractual Maintenance Services	81,721.00	93,979.15
15-53-426	Refuse Service	2,347.00	2,699.05
15-53-434	Telephone	2,856.00	3,284.40
15-53-436	Electric	49,462.00	56,881.30
15-53-437	Natural Gas	14,422.00	16,585.30
15-53-438	Sewer & Water	3,931.00	4,520.65
15-53-446	Postage	250.00	287.50
15-53-447	Print Brochures/Publicity	20,450.00	23,517.50
15-53-457	Educational Seminars	3,525.00	4,053.75
15-53-458	Professional Contractual Services	1,050.00	1,207.50
15-53-469	Dues & Subscriptions	2,654.00	3,052.10
15-53-470	Service Fees	10,378.00	11,934.70
15-53-471	Office Supplies	1,190.00	1,368.50
15-53-472	Purchase of Consumables & Supplies	21,100.00	24,265.00
15-53-473	Uniforms	2,320.00	2,668.00
15-53-474	Travel Reimbursement	150.00	172.50
15-53-475	Program Supplies	4,185.00	4,812.75
15-53-487	Contingency	500.00	575.00
15-53-495	Program Equipment	49,075.00	56,436.25
15-53-499	Operating Transfer	52,000.00	59,800.00
15-53-500	Program Refund	466.00	535.90
<b>TOTAL PROGRAM EXPENSE</b>		<b><u>787,799.00</u></b>	<b><u>905,968.85</u></b>
<b>TOTAL ENTERPRISE EXPENSE</b>		<b><u>\$ 787,799.00</u></b>	<b><u>\$ 905,968.85</u></b>

**SUMMARY OF BUDGET AND APPROPRIATION  
FISCAL YEAR  
ENDING JUNE 30, 2024  
BY FUND**

	BUDGET	APPROPRIATION
CORPORATE FUND		
ADMINISTRATIVE	\$679,450.00	\$781,367.50
BUILDING AND GROUNDS	425,322.00	489,120.30
CAPITAL EXPENDITURES	<u>348,783.00</u>	<u>401,100.45</u>
TOTAL CORPORATE FUND	1,453,555.00	1,671,588.25
RECREATION FUND		
PROGRAMS	974,892.00	1,121,125.80
BUILDING AND GROUNDS	624,483.00	718,155.45
CAPITAL EXPENDITURES	<u>183,300.00</u>	<u>210,795.00</u>
TOTAL RECREATION FUND	1,782,675.00	2,050,076.25
AUDIT FUND	11,200.00	12,880.00
INSURANCE FUND	55,180.00	63,457.00
SPECIAL RECREATION FUND	712,592.00	819,480.80
PAVING AND LIGHTING FUND	68,156.00	78,379.40
IMRF FUND	122,613.00	141,004.95
SOCIAL SECURITY FUND	92,184.00	106,011.60
CAPITAL DEVELOPMENT FUND	162,037.00	186,342.55
DEBT SERVICE FUND	636,356.00	731,809.40
UNEMPLOYMENT INSURANCE FUND	112,710.00	129,616.50
PROJECT FUND	1,458,280.00	1,677,022.00
ENTERPRISE FUND - THE OAKS RECREATION CENTER	478,098.00	549,812.70
ENTERPRISE FUND - THE OAKS FITNESS CENTER	<u>787,799.00</u>	<u>905,968.85</u>
GRAND TOTAL ALL FUNDS	<u>\$7,933,435.00</u>	<u>\$9,123,450.25</u>

SECTION 3: That all sums of money not needed for immediate specific purposes may be invested in the purchase of tax anticipation warrants issued by this District, in the purchase of municipal bonds issued by the District, and other interest bearing obligations of the United States or of the State of Illinois, including savings certificates of deposit of any State or National Bank, provided that they are fully insured by the Federal Deposit Corporation.

SECTION 4: That this Ordinance shall take effect and be in full force on the date of passage.

SECTION 5: All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance be, and the same hereby repealed to the extent of such conflict. If any item or portions of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remainder of the Ordinance.

SECTION 6: That the following is a true and correct accounting of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during the fiscal year from all sources, an estimate of the expenditures contemplated for the fiscal year, and an estimate of the cash expected to be on hand at the end of this fiscal year.

Cash on Hand as of July 1, 2023	\$4,272,363.03
Working Budget Receipts (all sources)	5,164,319.42
Working Budget Expenditures	<u>7,933,435.00</u>
Estimated Cash on Hand, June 30, 2024	<u>\$1,503,247.45</u>

ADOPTED THIS 22<sup>nd</sup> DAY OF AUGUST 2023, PURSUANT TO A ROLL CALL VOTE AS FOLLOWS:

AYES	<u>6</u>
NAYS	<u>0</u>
ABSENT	<u>1</u>
ABSTAIN	<u>0</u>

/s/ Steve Jacobson  
Steve Jacobson, President  
Board of Commissioners  
MOKENA COMMUNITY PARK DISTRICT

ATTEST:

/s/ Dan Gilbert  
Dan Gilbert, Secretary  
Board of Commissioners  
MOKENA COMMUNITY PARK DISTRICT