MOKENA COMMUNITY PARK DISTRICT
MOKENA, ILLINOIS

ORDINANCE NO. 26-1

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. 2026 AND ENDING ON THE 30TH DAY OF JUNE A.D. 2027.

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 25th day of August, 2026, 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 ***

ACCOUNT #	REVENUES	BUDGET
1-00-000	Revenue Carry Forward 7-1-26	$ 732,070.53
1-00-301	Property Taxes	1,670,964.15
1-00-302	Replacement Taxes	14,000.00
1-00-321	Interest	63,706.32
1-00-322	Memorial program Income	15,215.00
1-00-331	Grant Income	-
1-00-397	Miscellaneous Income	100.00
	TOTAL REVENUE	**$ 2,496,056.00**

ACCOUNT #	ADMINISTRATIVE EXPENSES	BUDGET	APPROPRIATION
1-50-400	Administrative & Clerical Salaries	$ 215,000.00	$ 247,250.00
1-50-403	Employee Health Insurance	38,000.00	$ 43,700.00
1-50-411	Maintenance Office Machines/Software	75,437.00	$ 86,752.55
1-50-422	Memorial Program Expenses	14,540.00	$ 16,721.00
1-50-434	Telephone	4,288.00	$ 4,931.20
1-50-436	Electricity	31,200.00	$ 35,880.00
1-50-437	Natural Gas	4,700.00	$ 5,405.00
1-50-438	Sewer & Water	5,960.00	$ 6,854.00
1-50-446	Postage	520.00	$ 598.00
1-50-447	Public Relations	37,500.00	$ 43,125.00
1-50-451	Legal, Fees	25,000.00	$ 28,750.00
1-50-452	Legal, Other	12,000.00	$ 13,800.00
1-50-453	Legal, News Publications	1,000.00	$ 1,150.00
1-50-457	Educational Seminars	11,800.00	$ 13,570.00
1-50-459	$2.371 Bond '24 Interest	96,250.00	$ 110,687.50
1-50-462	$2.371 Bond '24 Principal	140,000.00	$ 161,000.00
1-50-469	Dues & Subscriptions	8,176.00	$ 9,402.40
1-50-470	Bank Fees	1,200.00	$ 1,380.00
1-50-471	Supplies, Office	4,000.00	$ 4,600.00
1-50-474	Travel Reimbursement	4,500.00	$ 5,175.00
1-50-486	Safety Workshops & Materials	4,300.00	$ 4,945.00
1-50-487	Contingency	1,000.00	$ 1,150.00
1-50-488	Professional Consulting Services	80,000.00	$ 92,000.00
1-53-400	Recreation Salaries	12,000.00	$ 13,800.00
	TOTAL ADMINISTRATIVE EXPENSES	**828,371.00**	**952,626.65**

* * * CORPORATE FUND CONT.* * *

ACCOUNT #	BUILDING AND GROUNDS		BUDGET		APPROPRIATION
1-51-400	Maintenance Salaries	$	207,000.00		238,050.00
1-51-403	Employee Health Insurance		27,000.00		31,050.00
1-51-408	Purchase/Replacement Facility Equipment		11,800.00		13,570.00
1-51-409	Purchase of Maintenance Equipment		8,360.00		9,614.00
1-51-410	Purchase of Maintenance Tools		2,000.00		2,300.00
1-51-411	Maintenance / Repair of Equipment		15,720.00		18,078.00
1-51-411-1	Maintenance/ Repair of Facility Equipment		12,000.00		13,800.00
1-51-412	Maintenance of Buildings		13,700.00		15,755.00
1-51-413	Maintenance of Grounds		54,200.00		62,330.00
1-51-414	Maintenance/Monitoring of Alarms		4,720.00		5,428.00
1-51-415	Security		900.00		1,035.00
1-51-416	Purchase of Surface Materials		3,900.00		4,485.00
1-51-417	Contractual Maintenance Services		42,000.00		48,300.00
1-51-426	Refuse Service		3,300.00		3,795.00
1-51-442	Equipment Rental		415.00		477.25
1-51-444	Signage		3,000.00		3,450.00
1-51-472	Purchase of Consumables & Supplies		10,500.00		12,075.00
1-51-473	Uniforms		7,750.00		8,912.50
1-51-476	Gas, Diesel and Fluids		7,520.00		8,648.00
1-51-486	Vandalism		10,000.00		11,500.00
1-51-487	Contingency		1,200.00		1,380.00
	TOTAL BUILDING & GROUNDS EXPENSE	$	446,985.00	$	514,032.75

ACCOUNT #	CAPITAL EXPENDITURES		BUDGET		APPROPRIATION
1-52-487	Contingency	$	1,000.00	$	1,150.00
1-52-493	Building Development		492,500.00	$	566,375.00
1-52-494	Park Development		640,100.00	$	736,115.00
1-52-495	Office Equipment		10,300.00	$	11,845.00
1-52-496	Maintenance Equipment		72,800.00	$	83,720.00
1-52-498	Office Furnishings		4,000.00	$	4,600.00
1-52-499	Capital Transfer to Other Funds		-	$	-
	TOTAL CAPITAL EXPENDITURES		1,220,700.00		1,403,805.00

TOTAL CORPORATE EXPENSE	$	2,496,056.00	$	2,870,464.40

* * * RECREATION FUND * * *

ACCOUNT #	REVENUES	BUDGET
2-00-000	Revenue Carry Forward 7-1-26	$ 448,300.07
2-00-301	Property Taxes	939,293.16
2-00-315	Disc Golf Income	600.00
2-00-321	Interest	22,550.77
2-00-353	Program Fees	350,000.00
2-00-353-10	Program Fees- Splash Pad Rentals	15,000.00
2-00-353-11	Program Fees- Spash Pad and Retail	700.00
2-00-353-2	Program Fees- Dog Park	6,000.00
2-00-353-3	Program Fees- Garden Plots	2,000.00
2-00-355	Program Fees- Camps	150,000.00
2-00-356	Program Fees- Preschool	72,000.00
2-00-360	Pop-Up Events	4,050.00
2-00-396	Donations / Sponsorships	10,000.00
2-00-397	Miscellaneous	9,000.00
2-00-398	Rental Income- Outdoors	34,200.00
2-00-398-1	Rental Income- Lights	4,000.00
2-00-398-2	Rental Income-Other	4,000.00
2-00-398-4	Rental Income- Red Barn/ Yunker Farm	80,000.00
2-00-399-1	Special Events- HH/Fall Fest	25,000.00
2-00-399-6	Special Events- Winter	8,100.00
2-00-399-7	Special Events- Spring	4,700.00
2-00-399-8	Special Events- Summer	5,800.00
2-00-399-9	Special Events- Fall	4,500.00
	TOTAL REVENUE	$ 2,199,794.00

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

ACCOUNT #	PROGRAM EXPENSES	BUDGET	APPROPRIATION
2-50-400	Admin Salaries	135,000.00	$ 155,250.00
2-50-403	Employee Health Insurance	25,000.00	$ 28,750.00
2-53-400	Administrative & Clerical Salaries	$ 320,000.00	$ 368,000.00
2-53-401	Instructor Salaries	10,000.00	$ 11,500.00
2-53-402	Camp Salaries	200,000.00	$ 230,000.00
2-53-403	Employee Health Insurance	67,000.00	$ 77,050.00
2-53-405	Rental Attendant Salaries	20,000.00	$ 23,000.00
2-53-406	Preschool Salaries	30,000.00	$ 34,500.00
2-53-407	Splash Pad Salaries	9,000.00	$ 10,350.00
2-53-434	Telephone	7,230.00	$ 8,314.50
2-53-436	Electric	46,800.00	$ 53,820.00
2-53-437	Natural Gas	7,050.00	$ 8,107.50
2-53-438	Sewer & Water	8,940.00	$ 10,281.00
2-53-446	Postage	6,840.00	$ 7,866.00
2-53-447	Print Brochures/Publicity	21,770.00	$ 25,035.50
2-53-449	Special Events	-	$ -
2-53-449-1	Special Events- Halloween Hallow	25,000.00	$ 28,750.00
2-53-449-6	Special Evenst- Winter	8,100.00	$ 9,315.00
2-53-449-7	Special Events- Spring	4,700.00	$ 5,405.00
2-53-449-8	Special Events- Summer	14,700.00	$ 16,905.00
2-53-449-9	Special Events- Fall	4,500.00	$ 5,175.00
2-53-450	League/Tourney Officials	16,000.00	$ 18,400.00
2-53-451	League Fees	400.00	$ 460.00
2-53-452	League Supplies/Awards	17,000.00	$ 19,550.00
2-53-455	Field Trips	52,000.00	$ 59,800.00
2-53-457	Educational Seminars	15,500.00	$ 17,825.00
2-53-458	Professional Contractual Services	40,000.00	$ 46,000.00
2-53-469	Dues & Subscriptions	12,084.00	$ 13,896.60
2-53-470	Service Fees	18,300.00	$ 21,045.00
2-53-471	Office Supplies	8,000.00	$ 9,200.00
2-53-473	Uniforms & Pictures	1,000.00	$ 1,150.00
2-53-474	Travel Reimbursement	5,500.00	$ 6,325.00
2-53-475	Program Supplies	4,300.00	$ 4,945.00
2-53-475-1	Program Supplies- Splash Pad	1,200.00	$ 1,380.00
2-53-475-2	Program Supplies- Dog Park	1,000.00	$ 1,150.00
2-53-475-3	Program Supplies- Preschool	4,500.00	$ 5,175.00
2-53-475.4	Program Supplies- Camps	14,500.00	$ 16,675.00
2-53-476	Rental Supplies	4,000.00	$ 4,600.00
2-53-476-1	Rental Supplies Red Barn	4,000.00	$ 4,600.00
2-53-487	Contingency	500.00	$ 575.00
2-53-495	Program Equipment	4,600.00	$ 5,290.00
2-53-500	Program Fee Refunds	-	$ -
	TOTAL PROGRAM EXPENSE	1,196,014.00	1,375,416.10

*** RECREATION FUND CONTINUED ***

ACCOUNT #	BUILDINGS AND GROUNDS		BUDGET		APPROPRIATION
2-51-400	Maintenance Salaries	$	305,000.00	$	350,750.00
2-51-403	Employee Health Insurance		44,000.00	$	50,600.00
2-51-408	Purchase/Replacement Facility Equipment		17,400.00	$	20,010.00
2-51-409	Purchase of Maintenance Equipment		12,540.00	$	14,421.00
2-51-410	Purchase of Maintenance Tools		3,000.00	$	3,450.00
2-51-411	Maintenance / Repair of Equipment		30,080.00	$	34,592.00
2-51-411-1	Maintenance/ Repair Facility Equipment		18,000.00	$	20,700.00
2-51-412	Maintenance of Buildings		28,000.00	$	32,200.00
2-51-413	Maintenance of Grounds		91,200.00	$	104,880.00
2-51-414	Maintenance/Monitoring of Alarms		7,080.00	$	8,142.00
2-51-415	Security		1,350.00	$	1,552.50
2-51-416	Purchase of Surface Materials		5,900.00	$	6,785.00
2-51-417	Contractual Maintenance Services		63,000.00	$	72,450.00
2-51-426	Refuse Service		4,950.00	$	5,692.50
2-51-442	Equipment Rental		620.00	$	713.00
2-51-444	Signage		6,000.00	$	6,900.00
2-51-449-1	Special Events- HH/Fall		10,000.00	$	11,500.00
2-51-461	Pop-Up Event Expenses		3,700.00	$	4,255.00
2-51-472	Purchase of Consumables & Supplies		15,000.00	$	17,250.00
2-51-476	Gas, Diesel and Fluids		11,280.00	$	12,972.00
2-51-487	Contingency		1,680.00	$	1,932.00
	TOTAL BUILDING & GROUNDS EXPENSE		679,780.00		781,747.00

Account #	CAPITAL EXPENDITURES		BUDGET		APPROPRIATION
2-52-494	Park Development	$	324,000.00		372,600.00
	TOTAL CAPITAL EXPENDITURES				

TOTAL RECREATION EXPENSE	$	2,199,794.00	$	2,529,763.10

* * * AUDIT FUND * * *

ACCOUNT #	REVENUES	BUDGET
3-00-000	Revenue Carry Forward 7-1-26	$0.00
3-00-301	Property Taxes	16,367.46
3-00-321	Interest	389.81
	TOTAL REVENUE	$ 16,757.27

ACCOUNT #	AUDIT EXPENSE	BUDGET	APPROPRIATION
3-50-452	Accounting Services	$ 16,757.27	$ 19,270.86
TOTAL AUDIT EXPENSE		$ 16,757.27	$ 19,270.86

* * * LIABILITY INSURANCE FUND * * *

ACCOUNT #	REVENUES	BUDGET
4-00-000	Revenue Carry Forward 7-1-26	$56,112.21
4-00-301	Property Taxes	27,095.22
4-00-321	Interest	3,770.49
	TOTAL REVENUE	$ 86,977.92

ACCOUNT #	LIABILITY INSURANCE EXPENSE	BUDGET	APPROPRIATION
4-50-433	Insurance Premiums	$ 86,977.92	$ 100,024.61
	TOTAL LIABILITY INSURANCE EXPENSE	$ 86,977.92	$ 100,024.61

* * * SPECIAL RECREATION FUND * * *

ACCOUNT #	REVENUES	BUDGET
5-00-000	Revenue Carry Forward 7-1-26	$ 117,108.13
5-00-301	Property Taxes	429,062.07
5-00-321	Interest	8,145.28
	TOTAL REVENUE	$ 554,315.48

ACCOUNT #	SPECIAL RECREATION EXPENSE	BUDGET	APPROPRIATION
5-50-460	LWSRA Membership Dues	$ 338,315.48	$ 389,062.80
5-50-494	Accessibility and Special Accommodation	216,000.00	$ 248,400.00
	TOTAL SPECIAL RECREATION EXPENSE	$ 554,315.48	$ 637,462.80

*** PAVING AND LIGHTING FUND ***

ACCOUNT #	REVENUES	BUDGET
6-00-000	Revenue Carry Forward 7-1-26	$ -
6-00-301	Property Taxes	50,738.99
6-00-321	Interest	2,861.01
	TOTAL REVENUE	$ 53,600.00

ACCOUNT #	PAVING AND LIGHTING EXPENSE	BUDGET	APPROPRIATION
6-50-465	Paving and Lighting Repair	$ 53,600.00	$ 61,640.00
	TOTAL PAVING AND LIGHTING EXPENSE	$ 53,600.00	$ 61,640.00

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

ACCOUNT #	REVENUES	BUDGET
7-00-000	Revenue Carry Forward 7-1-26	$6,564.57
7-00-301	Property Taxes	$ 128,451.65
7-00-321	Interest	3,983.78
	TOTAL REVENUE	$ 139,000.00

ACCOUNT #	IMRF EXPENSE	BUDGET	APPROPRIATION
7-50-401	Employer Contribution - Administrative/Clerical	$ 30,000.00	$ 34,500.00
7-51-401	Employer Contribution - Maintenance	48,000.00	$ 55,200.00
7-53-401	Employer Contribution - Recreation	61,000.00	$ 70,150.00
	TOTAL IMRF EXPENSE	$ 139,000.00	$ 159,850.00

*** SOCIAL SECURITY FUND ***

ACCOUNT #	REVENUES	BUDGET
8-00-000	Revenue Carry Forward 7-1-26	$ -
8-00-301	Property Taxes	112,140.90
8-00-321	Interest	2,609.16
	TOTAL REVENUE	$ 114,750.06

ACCOUNT #	FICA EXPENSE	BUDGET	APPROPRIATION
8-50-401	Employer Contribution - Administrative/Clerical	$ 26,750.06	$ 30,762.57
8-51-401	Employer Contribution - Maintenance	35,000.00	$ 40,250.00
8-53-401	Employer Contribution - Recreation	53,000.00	$ 60,950.00
	TOTAL SOCIAL SECURITY EXPENSE	$ 114,750.06	$ 131,962.57

* * * CAPITAL DEVELOPMENT FUND * * *

ACCOUNT #	REVENUES	BUDGET
9-00-000	Revenue Carry Forward 7-1-26	$ -
9-00-351	Developer Donations	0.00
9-00-321	Interest	3,972.39
	TOTAL REVENUE	$ 3,972.39

ACCOUNT #	EXPENSES	BUDGET	APPROPRIATION
9-50-494	Park Development	$ 3,972.39	4,568.25
	TOTAL CAPITAL DEVELOPMENT EXPENSE	$ 3,972.39	$ 4,568.25

* * * DEBT SERVICE FUND * * *

ACCOUNT #	REVENUES	BUDGET
10-00-000	Revenue Carry Forward 7-1-26	$0.00
10-00-301	Property Taxes	641,848.34
10-00-321	Interest	0.00
	TOTAL REVENUE	$ 641,848.34

ACCOUNT #	DEBT SERVICES EXPENSE	BUDGET	APPROPRIATION
10-50-452	Bond Service Charges	$ 10,584.71	12,172.42
10-50-453	Series 2021 Principal ($930,020)	189,685.00	218,137.75
10-50-454	Series 2021 Interest ($930,020)	1,128.63	1,297.92
10-50-455	Series 2015 A & B Principal ($6.5M)	335,000.00	385,250.00
10-50-456	Series 2015 A & B Interest ($6.5M)	105,450.00	121,267.50
	TOTAL DEBT SERVICES EXPENSE	$ 641,848.34	$ 738,125.59

* * * UNEMPLOYMENT INSURANCE FUND * * *

ACCOUNT #	REVENUES	BUDGET
11-00-000	Revenue Carry Forward 7-1-26	$ -
11-00-301	Property Taxes	-
11-00-321	Interest	7,681.20
	TOTAL REVENUE	$ 7,681.20

ACCOUNT #	UNEMPLOYMENT INSURANCE EXPENSE	BUDGET	APPROPRIATION
11-50-401	Unemployment Insurance Premium	$ 7,681.20	$ 8,833.38
TOTAL UNEMPLOYMENT INSURANCE EXPENSE		$ 7,681.20	$ 8,833.38

* * * PROJECT FUND * * *

ACCOUNT #	REVENUES	BUDGET
12-00-000	Revenue Carry Forward 7-1-26	$ 602,140.11
12-00-321	Interest	61,859.89
	TOTAL REVENUE	$ 664,000.00

ACCOUNT #	PROJECT FUND EXPENSE	BUDGET	APPROPRIATION
12-54-494	Park Development	664,000.00	763,600.00
12-54-494.10	Bond Issuance Costs	-	-
	TOTAL PROJECT FUND EXPENSE	$ 664,000.00	$ 763,600.00

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

ACCOUNT #	REVENUES		BUDGET
14-00-000	Revenue Carry Forward 7-1-26	$	17,565.00
14-00-315	Disc Golf Income		1,300.00
14-00-352	Specialty Fitness Programs		86,000.00
14-00-353	Program Fees		200,000.00
14-00-353-42	Program Fees- Adult Programs		13,900.00
14-00-353-43	Program Fees- Youth Programs		109,000.00
14-00-350	Operating Transfer		
14-00-396	Donations / Sponsorships		1,400.00
14-00-397	Miscellaneous Income		3,100.00
14-00-398	Rental Income		72,000.00
14-00-399	Special Events Income		1,000.00
	TOTAL REVENUE	$	505,265.00

ACCOUNT #	BUILDING AND GROUNDS		BUDGET		APPROPRIATION
14-51-400	Maintenance Salaries	$	30,000.00	$	34,500.00
14-51-403	Employee Health Insurance		3,500.00	$	4,025.00
14-51-408	Purchase/Replacement Facility Equipment		5,205.00	$	5,985.75
14-51-410	Purchase of Maintenance Tools		510.00	$	586.50
14-51-411	Maintenance of Equipment		4,090.00	$	4,703.50
14-51-412	Maintenance of Buildings		6,000.00	$	6,900.00
14-51-413	Maintenance of Grounds		2,000.00	$	2,300.00
14-51-414	Maintenance/Monitoring of Alarms		1,610.00	$	1,851.50
14-51-415	Security		330.00	$	379.50
14-51-417	Contractual Maintenance Services		33,125.00	$	38,093.75
14-51-426	Refuse Service		1,200.00	$	1,380.00
14-51-472	Purchase of Consumables & Supplies		7,000.00	$	8,050.00
14-51-487	Contingency		400.00	$	460.00
	TOTAL BUILDING & GROUNDS EXPENSE		94,970.00		109,215.50

*** ENTERPRISE FUND CONT.***
*** THE OAKS RECREATION CENTER ***

ACCOUNT #	PROGRAM EXPENSES	BUDGET	APPROPRIATION
14-53-400	Administrative & Clerical Salaries	$ 78,000.00	89,700.00
14-53-401	Oaks Recreation Staff Salaries	100,000.00	115,000.00
14-53-403	Employee Health Insurance	600.00	690.00
14-53-404	FICA Employer Contrib	15,000.00	17,250.00
14-53-315	Disc Golf Supplies	1,200.00	1,380.00
14-53-434	Telephone	2,175.00	2,501.25
14-53-436	Electric	28,500.00	32,775.00
14-53-437	Natural Gas	7,050.00	8,107.50
14-53-438	Sewer & Water	2,550.00	2,932.50
14-53-443	Facility Rental	-	-
14-53-446	Postage	2,670.00	3,070.50
14-53-447	Print Brochures/Publicity	6,660.00	7,659.00
14-53-449	Special Events	500.00	575.00
14-53-450	League Officials	30,000.00	34,500.00
14-53-452	League Supplies / Awards	50,400.00	57,960.00
14-53-457	Educational Seminars	300.00	345.00
14-53-458	Professional Contractual Services	69,380.00	79,787.00
14-53-469	Dues & Subscriptions	1,000.00	1,150.00
14-53-471	Office Supplies	1,500.00	1,725.00
14-53-473	Uniforms	1,950.00	2,242.50
14-53-474	Travel Reimbursement	160.00	184.00
14-53-475	Program Supplies	5,400.00	6,210.00
14-53-476	Rental Supplies	2,000.00	2,300.00
14-53-487	Contingency	300.00	345.00
14-53-495	Program Equipment	3,000.00	3,450.00
14-53-500	Program Refund	-	-
	TOTAL PROGRAM EXPENSE	410,295.00	471,839.25
TOTAL ENTERPRISE EXPENSE		$ 505,265.00	$ 581,054.75

***** ENTERPRISE FUND *****
***** THE OAKS FITNESS CENTER *****

ACCOUNT #	REVENUES	BUDGET
15-00-000	Revenue Carry Forward 7-1-26	$ 234,394.98
15-00-321	Interest	13,955.02
15-00-353	Program Fees	1,500.00
15-00-354	Membership Fees	550,000.00
15-00-354-1	Initiation Fees	1,400.00
15-00-354-2	Guest Fees	2,400.00
15-00-354-3	Personal Training	35,000.00
15-00-354-4	Orientation Fees	60.00
15-00-397	Miscellaneous Income	3,000.00
15-00-397-1	Fitness Center Sales	100.00
	TOTAL REVENUE	$ 841,810.00

*** ENTERPRISE FUND CONT.***
*** THE OAKS FITNESS CENTER ***

ACCOUNT #	PROGRAM EXPENSES		BUDGET		APPROPRIATION
15-51-400	Maintenance Salaries	$	95,000.00		109,250.00
15-51-403	Employee Health Insurance		7,000.00		8,050.00
15-53-315	Fitness Merchandise		65.00		74.75
15-53-400	Administrative & Clerical Salaries		205,000.00		235,750.00
15-53-401	Fitness / Instructor Salaries		47,000.00		54,050.00
15-53-401-2	Fitness Attendent Salaries		84,000.00		96,600.00
15-53-401-3	Personal Training Salaries		22,000.00		25,300.00
15-53-401-4	Assessment/Orientation Salaries		2,000.00		2,300.00
15-53-403	Employee Health Insurance		29,000.00		33,350.00
15-53-404	FICA Employer Contrib		31,000.00		35,650.00
15-53-408	Purchase/Replacement Facility Equipment		18,000.00		20,700.00
15-53-410	Purchase of Maintenance Tools		1,190.00		1,368.50
15-53-411	Maintenance / Repairs Equipment		16,545.00		19,026.75
15-53-412	Maintenance / Repairs Buildings		15,000.00		17,250.00
15-53-413	Maintenance of Grounds		5,000.00		5,750.00
15-53-414	Maintenance/Monitoring of Alarms		1,185.00		1,362.75
15-53-415	Security		770.00		885.50
15-53-417	Contractual Maintenance Services		69,030.00		79,384.50
15-53-426	Refuse Service		2,200.00		2,530.00
15-53-434	Telephone		3,000.00		3,450.00
15-53-436	Electric		66,500.00		76,475.00
15-53-437	Natural Gas		16,450.00		18,917.50
15-53-438	Sewer & Water		5,950.00		6,842.50
15-53-446	Postage		3,490.00		4,013.50
15-53-447	Print Brochures/Publicity		19,520.00		22,448.00
15-53-457	Educational Seminars		1,425.00		1,638.75
15-53-458	Professional Contractual Services		-		-
15-53-469	Dues & Subscriptions		2,700.00		3,105.00
15-53-470	Service Fees		18,300.00		21,045.00
15-53-471	Office Supplies		3,000.00		3,450.00
15-53-472	Purchase of Consumables & Supplies		25,000.00		28,750.00
15-53-473	Uniforms		1,750.00		2,012.50
15-53-474	Travel Reimbursement		240.00		276.00
15-53-475	Program Supplies		3,300.00		3,795.00
15-53-487	Contingency		700.00		805.00
15-53-495	Program Equipment		19,500.00		22,425.00
15-53-499	Operating Transfer		-		-
	TOTAL PROGRAM EXPENSE		841,810.00		968,081.50
TOTAL ENTERPRISE EXPENSE		$	841,810.00	$	968,081.50

Total Revenue	$	8,325,827.66		
Total Expenses	$	8,325,827.66	$	9,574,701.81

SUMMARY OF BUDGET AND APPROPRIATION
FISCAL YEAR
ENDING JUNE 30, 2027
BY FUND

	BUDGET	APPROPRIATION
CORPORATE FUND		
ADMINISTRATIVE	828,371.00	$952,626.65
BUILDING AND GROUNDS	446,985.00	$514,032.75
CAPITAL EXPENDITURES	1,220,700.00	$1,403,805.00
TOTAL CORPORATE FUND	2,496,056.00	2,870,464.40
RECREATION FUND		
PROGRAMS	1,196,014.00	1,375,416.10
BUILDING AND GROUNDS	679,780.00	781,747.00
CAPITAL EXPENDITURES	324,000.00	372,600.00
TOTAL RECREATION FUND	2,199,794.00	2,529,763.10
AUDIT FUND	16,757.27	19,270.86
INSURANCE FUND	86,977.92	100,024.61
SPECIAL RECREATION FUND	554,315.48	637,462.80
PAVING AND LIGHTING FUND	53,600.00	61,640.00
IMRF FUND	139,000.00	159,850.00
SOCIAL SECURITY FUND	114,750.06	131,962.57
CAPITAL DEVELOPMENT FUND	3,972.39	4,568.25
DEBT SERVICE FUND	641,848.34	738,125.59
UNEMPLOYMENT INSURANCE FUND	7,681.20	8,833.38
PROJECT FUND	664,000.00	763,600.00
ENTERPRISE FUND - THE OAKS RECREATION CENTER	505,265.00	581,054.75
ENTERPRISE FUND - THE OAKS FITNESS CENTER	841,810.00	968,081.50
GRAND TOTAL ALL FUNDS	$8,325,827.66	$9,574,701.81

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, 2026	$3,123,090.37
Working Budget Receipts (all sources)	6,111,572.06
Working Budget Expenditures	8,285,827.66
Estimated Cash on Hand, June 30, 2027	$ 948,834.77

ADOPTED THIS 25th DAY OF AUGUST 2026, PURSUANT TO A ROLL CALL VOTE AS FOLLOWS:

AYES 5
NAYS ___
ABSENT 2
ABSTAIN ___

/s/ Mary Louise Knoerzer
Mary Louise Knoerzer, President
Board of Commissioners
MOKENA COMMUNITY PARK DISTRICT

ATTEST:

/s/ Mike Gandy
Mike Gandy, Secretary
Board of Commissioners
MOKENA COMMUNITY PARK DISTRICT