

**GOLF MAINE PARK DISTRICT
REGULAR SCHEDULED BOARD MEETING
8800 W. Kathy Lane, Niles, IL 60714
847.297.3000**

**April 16, 2026
6:00 PM**

1. Call to Order
2. Roll Call
3. Visitors/Visitor Comment
4. Changes or Additions to the Agenda
5. Approval of the Consent Agenda
 - i. *Minutes of the March 19, 2026 Regular Scheduled Meeting
 - ii. *Treasurer's Report March 2026
 - iii. *Bills Payable March 2026
6. Staff Reports
 - i. *Executive Director
7. Unfinished or Continuing Business
 - i. *Legislative Update
 - ii. *IMRF - Employer Compliance Report
 - iii. *Dee Park OSLAD Playground update
 - iv. Statement of Economic Interest Filing (Deadline May 1, 2026)
 - v. *2026/27 Budget (Second Draft)
8. New Business
 - i. Approval of Alarm System for Dee/ Feldman Park not to exceed \$10,000.00
 - ii. Board Member Comments
9. Closed Session
 - i. 2(c)(3) for the purposes of discussing the discipline, performance or removal of the occupant of a public office, when the public body is given power to remove the occupant under law or ordinance.
10. Action as a result of Closed Session
 - i. Potential action to remove Commissioner Zahirovic from office for violation of Park District Ordinance No. 25-03, Commissioner Meeting Attendance Ordinance.
11. Adjournment

*** - INDICATES ATTACHED**

Our Mission - *To enhance the quality of life for the residents of the Golf Maine Park District, and to promote a strong sense of community, by providing a broad, diverse, and challenging set of cultural and recreational programs, and clean, beautiful and safe parks.*



**MINUTES OF THE REGULAR SCHEDULED MEETING
BOARD OF COMMISSIONERS OF THE GOLF MAINE PARK DISTRICT
MAINE TOWNSHIP, COOK COUNTY, ILLINOIS
HELD ON MARCH 19, 2026
6:00PM**

1. CALL TO ORDER

- a. Commissioner Patel called the meeting to order at 6:11pm.

2. ROLL CALL

- a. Roll was called: Present: Yogesh Patel, Zain Durrani, Jay Shah

Absent: Jasmin Zahirovic, Jamal Liddell

Staff Present: Anthony Silmon, Manny Hernandez

3. VISITORS / VISITOR COMMENTS

- a. None

4. CHANGES OR ADDITIONS TO THE AGENDA

- a. None

5. APPROVAL OF THE CONSENT AGENDA

- a. Discussion: None
b. Commissioner Durrani moved to approve the consent agenda.
c. Seconded by Commissioner Shah.
d. Roll was called: Ayes: 3 Nays: 0

6. STAFF REPORTS

- a. Executive Director (Kevin Hubka)
i. Discussion: A detailed report was submitted in the board packet. Secretary Hubka provided an update on the Master Plan progress to the Board.

7. UNFINISHED or CONTINUING BUSINESS

- a. Legislative
i. Discussion: None
- b. Dee Park OSLAD Playground update
i. Discussion: A detailed schedule was submitted in the board packet. Secretary Hubka informed the board that we are awaiting final inspection for the playground. Once the inspection is completed, we will be able to open.
- c. Statement of Economic Interest Filing
i. Discussion: Secretary Hubka informed the Board members that each of them received an email at the beginning of the month with information that they have to do this filing. The due date is May 1, 2026.

8. NEW BUSINESS

- a. 2026/27 Draft Budget and Appropriation
i. Discussion: Secretary Hubka advised the Board that this is the first draft budget of the new budget year for 2026/27. Commissioner Shah asked if the "raise

pool money" was included in the first draft budget, to which Hubka replied "yes". Hubka added that he overestimated the first draft so that there is adequate room in the budget. Hubka expects the budget to decrease in the second draft budget.

- b. Approval of Item #30 (New exercise equipment for Feld. Track, not to exceed \$22,000)
 - i. Discussion: Secretary Hubka provided the list of equipment that we are proposing to buy for the track. There will be five new pieces of equipment on the track area, as the current equipment is at the end of its life cycle and it continues to break down.
 - ii. Commissioner Patel motioned to approve.
 - iii. Seconded by Commissioner Durrani.
 - iv. Roll was called: Ayes: 3 Nays: 0

- c. Approval of Item #31 (Chairs for Feld. Multi, not to exceed \$9,000)
 - i. Discussion: Secretary Hubka provided the type of chair that we are proposing to buy for the multi purpose room. The current chairs continue to break down as they are 15+ years old. The chairs that are still usable, will be brought to Dee Park and used for rentals.
 - ii. Commissioner Patel motioned to approve.
 - iii. Seconded by Commissioner Shah.
 - iv. Roll was called: Ayes: 3 Nays: 0

- d. Approval of Item #41 (Staff Computer replacement phase 1, not to exceed \$5,000)
 - i. Discussion: Commissioner Shah questioned how many computers need to be replaced, and Secretary Hubka said 3 computers need to be replaced this phase, and in the next two years we will need to update the other seven computers that are in use.
 - ii. Commissioner Patel motioned to approve.
 - iii. Seconded by Commissioner Durrani.
 - iv. Roll was called: Ayes: 3 Nays: 0

- e. Approval of Item #44 (Gaming Equipment/Furniture, not to exceed \$3,000)
 - i. Discussion: Secretary Hubka issued a statement that this will provide new equipment for our game room, which is used heavily by Summer Camp and other Camps that we have during the year.
 - ii. Commissioner Durrani motioned to approve.
 - iii. Seconded by Commissioner Shah.
 - iv. Roll was called: Ayes: 3 Nays: 0

- f. Approval of Item #50 (Backstop Motor replacement/electricity, not to exceed \$38,000)
 - i. Discussion: Secretary Hubka informed the Board that we currently have one backstop that is not working due to the motor being blown out, which we tried to fix, but unfortunately it was not fixable and they installed a new motor, however the motor they installed is not up to code with the electrical. Hubka had a company come out and the type of motor we have now is no longer being made, so the plan is to replace all six motors and have new electrical run to all new motors. Hubka stated that the current motors lasted over thirty years and the hope is with these new motors, that they will last over twenty years.
 - ii. Commissioner Durrani motioned to approve.
 - iii. Seconded by Commissioner Patel.
 - iv. Roll was called: Ayes: 3 Nays: 0

- g. Approval of Item #52 (Gym Divider replacement, not to exceed \$17,000)
 - i. Discussion: Secretary Hubka provided the Board with feedback on getting a new gym divider, as the current one has tears/rips in it from wear and tear. Hubka also stated that this divider lasted over thirty years and the hope is with this new divider, it will last over twenty years.
 - ii. Commissioner Patel motioned to approve.
 - iii. Seconded by Commissioner Shah.
 - iv. Roll was called: Ayes: 3 Nays: 0
- h. Approval of Item #51 (HVAC Boiler Repair / AHU Valve Repair, not to exceed \$20,000)
 - i. Discussion: Secretary Hubka explained that this is a necessary repair needed for our HVAC system. Commissioner Patel asked if we received other quotes on this, to which Hubka replied that no other quote was needed because this is our contracted vendor that we use year round. Hubka added that we do not get outside vendors to work on our HVAC system.
 - ii. Commissioner Durrani motioned to approve.
 - iii. Seconded by Commissioner Shah.
 - iv. Roll was called: Ayes: 3 Nays: 0
- i. Approval of Item #65 (Park District Passenger Bus/Van, not to exceed \$110,000)
 - i. Discussion: Secretary Hubka provided a quote for a new Park District Bus and also provided feedback on some of the benefits in getting a new bus, which would eliminate the need for a bus company for field trips. Anthony Silmon, Supt. of Recreation added that this bus would enhance all Youth Leisure Camps as they can go on daily field trips. He also added that we can develop new programs that have the ability to take us off site. Commissioner Patel asked if the Bus would be available to the community to rent out, to which Hubka said that this bus would be used for Park District activities only. Commissioner Shah asked about the price of this van and asked if we received other quotes on buses, to which Hubka replied the company we used is part of a co-op purchasing program, so this is the best price. Hubka added that purchasing this bus would add value to the future of the Park District and where we want to see this Park District go in the future with programming needs.
 - ii. Commissioner Patel motioned to approve.
 - iii. Seconded by Commissioner Shah.
 - iv. Roll was called: Ayes: 3 Nays: 0
- j. Approval of Item #73 (Indoor/Outdoor Garbage cans, not to exceed \$6,000)
 - i. Discussion: Secretary Hubka advised the Board that new garbage cans at both facilities are way overdue, as the ones we have indoors currently are over 20 plus years old.
 - ii. Commissioner Patel motioned to approve.
 - iii. Seconded by Commissioner Durrani.
 - iv. Roll was called: Ayes: 3 Nays: 0
- k. Board member comments
 - i. Discussion: None

9. CLOSED SESSION

- a. Commissioner Patel motioned the Board go into closed Executive Session to consider information regarding appointment, employment, compensation, discipline, performance, or dismissal of an officer, an employee or employees pursuant to sections 2(c)(1) and 2(c)(2) of the Open Meetings Act at 6:55pm.
- b. Seconded by Commissioner Shah.
- c. Roll was called: Ayes: 3 Nays: 0
- d. Out of Executive Session at 7:28pm.

10. ADJOURNMENT

- a. Commissioner Durrani moved to adjourn the meeting.
- b. Seconded by Commissioner Shah.
- c. Roll Was Called Aye: 3 Nay: 0
- d. The meeting adjourned at 7:29pm.

Minutes Approved: 4/16/2026

Jamal Liddell
President

Kevin Hubka
Secretary

INVOICE REGISTER FOR GOLF MAINE PARK DISTRICT

CHECK RUN DATES 03/01/2026 - 03/31/2026

				TOTAL	\$446,174.00		
Vendor ID	Vendor Name	Invoice #	Description	Inv. Date	Amount	Check Number	Check Date
00069	KONE	INV #871958565	MAINT. PERIOD 3/1/2026-5/31/2026	03/01/2026	557.49	5849	03/02/2026
00096	NICOR GAS	FEB 26, 2026-FP	GAS AT FP	02/26/2026	1,882.28	5850	03/02/2026
00370	GROOT, INC.	INV #16029421T092	WASTE PICKUP SERVICES @ DP	03/01/2026	648.56	5848	03/02/2026
00370	GROOT, INC.	INV #16029420T092	WASTE PICKUP SERVICES @ FP	03/01/2026	273.38	5847	03/02/2026
00516	AQUA ILLINOIS, INC.	FEB 25, 2026-3737	ACTUAL READING @ DP	02/25/2026	208.20	5845	03/02/2026
00516	AQUA ILLINOIS, INC.	FEB 25, 2026-3781	ACTUAL READING @ FP	02/25/2026	371.00	5844	03/02/2026
00516	AQUA ILLINOIS, INC.	FEB 25, 2026-3782	ACTUAL READING @ FP (SPRINKLERS)	02/25/2026	151.19	5843	03/02/2026
00522	AIR COMFORT CORPORATION	INV #420896	FP REPAIR BOILER	02/18/2026	2,215.00	5840	03/02/2026
00522	AIR COMFORT CORPORATION	INV #420902	FP TROUBLESHOOT BOILER-BOILER NOT OPERATING	02/18/2026	597.50	5839	03/02/2026
00534	COMCAST	FEB 26, 2026-7511	HIGH SPEED INTERNET @ FP	02/26/2026	155.77	5846	03/02/2026
00604	AMAZON CAPITAL SERVICES	131Q-Y3F6-MQ4G	RECREATION SUPPLIES	02/17/2026	111.20	5842	03/02/2026
00604	AMAZON CAPITAL SERVICES	14GM-DPXC-XWGQ	RECREATION SUPPLIES	02/18/2026	35.87	5841	03/02/2026
00673	SEGAL	MW017552	PROF SRV 2025 ACTUARIAL VALUATION & REVIEW (OPEB) GASB NO.75	02/10/2026	2,750.00	5851	03/02/2026
00490	DESIGN PERSPECTIVES	INV #26-3732E-2	2026 COMP MASTER PLAN	02/27/2026	3,900.00	5864	03/09/2026
00682	ARTISTICALLY A&A	INV #00044	MENS LEAGUE SHIRTS	03/06/2026	924.50	5855	03/09/2026
00682	ARTISTICALLY A&A	INV #00042	VOLLEYBALL JERSEY	03/04/2026	517.50	5854	03/09/2026
00682	ARTISTICALLY A&A	INV #00043	6-8 GRADE BBALL JERSEYS	03/04/2026	677.25	5853	03/09/2026
00538	CALUMET PAINT & WALLPAPER	INV #C0200234	ADVANCE WB SATIN BLK GA	02/25/2026	78.65	5856	03/09/2026
00538	CALUMET PAINT & WALLPAPER	INV #C0199713	PAINT & MATERIALS	02/10/2026	92.34	5857	03/09/2026
00566	COSTPERCOPY CONSULTANTS, INC.	INV #AR67252	FP COPIER COLOR OVERAGE FEE 11/10/2025-11/30/2025	12/28/2025	895.00	5858	03/09/2026
00566	COSTPERCOPY CONSULTANTS, INC.	INV #AR68715	WASTE TONER TANK FOR SHARP BP COLOR UNITS	03/04/2026	12.95	5863	03/09/2026
00566	COSTPERCOPY CONSULTANTS, INC.	INV #AR68657	ONLINE MONTHLY BACKUP FEES 2/28/2026-3/29/2026	02/28/2026	160.00	5862	03/09/2026
00566	COSTPERCOPY CONSULTANTS, INC.	INV #AR68585	MONTHLY PHONE SERVICE 2/15/2026-3/14/2026	02/29/2026	220.40	5861	03/09/2026
00566	COSTPERCOPY CONSULTANTS, INC.	INV #AR68584	DP COPIER COLOR OVERAGE FEE 1/17/2026-2/16/2026	02/28/2026	8.29	5860	03/09/2026
00566	COSTPERCOPY CONSULTANTS, INC.	INV #AR68583	FP COPIER COLOR OVERAGE FEE 1/1/2026-1/31/2026	02/28/2026	841.25	5859	03/09/2026
00592	LAUTERBACH & AMEN, LLP	INV #116554	PROF SRV FEB 2026	03/01/2026	963.00	5865	03/09/2026
00604	AMAZON CAPITAL SERVICES	1WLC-LMT6-NNVP	OFFICE SUPPLIES	02/25/2026	161.49	5852	03/09/2026
00203	TEAM SPORT PRO LTD.	INV #5-5762	5TH-8TH GR. GIRLS VOLLEYBALL LGE.	03/06/2026	21.00	5869	03/09/2026
00203	TEAM SPORT PRO LTD.	INV #5-5755	6-8 GR.B-BALL LGE & 5-8 GIRLS VOLLEYBALL LGE	02/19/2026	104.00	5868	03/09/2026
00116	PDRMA	INV #0226125H	MEMBER MONTHLY CONTRIBUTIONS FEB 2026	02/28/2026	9,150.56	5867	03/09/2026
00116	PDRMA	INV #0226125	PROPLIAB,WORK COMP,EMPL PRAC,POLL,LIAB,CYBER	02/28/2026	2,920.81	5866	03/09/2026
00156	COM ED	INV #MAR 13, 2026-DP	ELECTRICITY @ DP	03/13/2026	865.54	5875	03/16/2026
00449	FAST SIGNS	INV #29-83492	DECALS FOR SPONSORSHIP WALL	03/06/2026	42.01	5877	03/16/2026
00604	AMAZON CAPITAL SERVICES	1KLW-Y4X6-K3WM	JANITORIAL SUPPLIES	04/04/2026	4.77	5870	03/16/2026
00604	AMAZON CAPITAL SERVICES	1MLD-LXQF-M7D9	OFFICE SUPPLIES	03/04/2026	283.18	5871	03/16/2026
00604	AMAZON CAPITAL SERVICES	1TCY-M7XL-WVRT	OFFICE SUPPLIES	03/09/2026	5.86	5872	03/16/2026
00604	AMAZON CAPITAL SERVICES	1C6W-LNRL-DD3V	SPECIAL EVENT SUPPLIES-ST. PATRICKS	03/11/2026	29.99	5873	03/16/2026
00555	ILLINOIS STATE POLICE	INV #20260200680	BACKGROUND-SOTO,DIAZ,PINZON,BACLAAN	02/28/2026	10.00	5878	03/16/2026
00566	COSTPERCOPY CONSULTANTS, INC.	INV #AR68762	TONER FOR COPIERS	03/10/2026	24.95	5876	03/16/2026
00671	CITI CARDS	INV #MAR 11, 2026	DINA, KEVIN & ANTHONY PURCHASES	03/11/2026	1,288.05	5874	03/16/2026
00096	NICOR GAS	MAR 13, 2026-DP	GAS AT DP	03/13/2026	758.68	5879	03/16/2026
00534	COMCAST	MAR 18, 2026-4541	HIGH SPEED INTERNET @ DP	03/18/2026	190.42	5881	03/23/2026
00640	MBD MARTIAL ARTS, INC.	MBD INV #30523259	SESSION #2 2/23/26-3/23-26	03/23/2026	450.00	5887	03/23/2026
00656	H2I GROUP, INC	INV #252461	136215 GOLF MAINE WINCH INSTALL	02/25/2026	1,572.00	5884	03/23/2026
00490	DESIGN PERSPECTIVES	INV #24-717B-16	OSLAD PROJECT CLOSEOUT EXPENSES	03/14/2026	3,047.85	5882	03/23/2026
00156	COM ED	MAR 16, 2026-FP	ELECTRICITY @ FP	03/16/2026	1,573.99	5880	03/23/2026
00171	FSS TECHNOLOGIES	INV #I-91240	DP-FIRE DEPT MONITORING/RADIO SERVICE	03/17/2026	138.00	5883	03/23/2026
00052	HOME DEPOT	INV #FEB 27, 2026	MAINT SUP & BLDG IMPROVEMENT	02/27/2026	851.90	5885	03/23/2026
00069	KONE	INV #1159110311	DP ELEVATOR REPAIR	03/22/2026	695.28	5886	03/23/2026
00030	ANDERSON LOCK	INV #7124199	REPAIR AT FELDMAN	03/25/2026	366.00	5891	03/30/2026
00030	ANDERSON LOCK	INV #7124169	REPAIR AT DEE PARK	03/24/2026	29.93	5892	03/30/2026
00128	RUDIG TROPHIES	INV #98460	CHAMPIONSHIP NIGHT ITEMS	03/18/2026	150.98	5896	03/30/2026
00096	NICOR GAS	MAR 27, 2026-FP	GAS AT FP	03/27/2026	1,070.98	5895	03/30/2026
00533	EXPERT CHEMICAL & SUPPLY, INC.	INV #969376	JANITORIAL SUPPLIES	03/20/2026	1,899.36	5894	03/30/2026
00534	COMCAST	MAR 26, 2026-7511	HIGH SPEED INTERNET @ FP	03/26/2026	155.77	5893	03/30/2026
00604	AMAZON CAPITAL SERVICES	1RL6-PVCK-PJPM	RIBBON CUTTING OPENING OF PLAYGROUND AT DP	03/23/2026	27.71	5889	03/30/2026
00604	AMAZON CAPITAL SERVICES	1C4H-KL9R-JPMN	DP REPAIR & SUPPLIES FOR DP FIELD	03/25/2026	199.01	5890	03/30/2026
00710	D&J LANDSCAPE	2ND PAYMENT	2ND & FINAL PAYMENT FOR PLAYGROUND	3/25/2026	393,309.91	WIRE PYMT	3/25/2026
00714	ALEXIS WUICH	3/26/2026	IMRF REFUND	3/26/2026	53.82	5888	3/26/2026
	IMRF	INV #4810922-K5K8	MONTHLY MEMBER CONTRIBUTIONS	2/28/2026	5,761.63	EFT52	3/4/2026
	NATIONWIDE	NA	MONTHLY PAYROLL CONTRIBUTIONS	2/27/2026	120.00	EFT53	3/4/2026

GOLF MAINE PARK DISTRICT
FISCAL YEAR 2025-26
SUMMARY OF REVENUES, EXPENDITURES & CASH BALANCES
March , 2026

	March 2026	February 2026	March 2025
MONTHLY CASH POSITION	Cash	Prior	Prior FY
	Balance	Month	Cash Balance
Savings Account 1407 Beginning Balance	\$23,750.73	\$173,745.00	\$881,553.07
Checking Account 7604 Beginning Balance	144,825.63	139,812.09	159,250.67
Directors Account 0057 Beginning Balance	1,148.82	1,775.82	2,575.82
Liability Account 7175 Beginning Balance	1,065.53	1,065.53	1,064.53
NorthShore 4331 Beginning Balance	433,933.84	433,900.55	873,906.94
Wintrust Checking 2216 Beginning Balance	7,678.44	10,998.88	66,809.39
Wintrust MaxSafe 1284 Beginning Balance	625,353.53	533,501.19	1,102,619.86
Wintrust MaxSafe 3219 Beginning Balance	NA	NA	17,773.19
Wintrust Savings 2537 BOND Beginning Balance	NA	NA	NA
Wintrust MaxSafe 3892 2026 Bond Beginning Balance	1,963,421.79	1,962,400.00	NA
Illinois Funds Money Market	71,708.40	71,500.24	68,735.49
Real Estate Taxes	NA	NA	479,642.18
Interest	8,653.19	2,105.98	3,340.06
Replacement Taxes	1,486.52	NA	1,810.68
Cash Deposits	16,234.42	22,841.47	10,206.50
Credit Card Transactions	40,527.12	30,035.53	24,516.76
NSF/Merchant & Bank Fees	(972.64)	(766.11)	(784.33)
Vendor/IMRF/Nationwide/IDES Qtr Taxes/ Invoices/Payments	(52,864.09)	(126,475.01)	(57,040.15)
Transfer into Cash Accounts	(258,360.54)	(60,000.00)	(1,215,235.32)
Transfer Out (Wire)	(393,309.91)	(150,000.00)	NA
Bond Payments	NA	NA	NA
Other	NA	NA	NA
Month End Balance	\$2,634,280.78	\$3,046,441.16	\$2,420,745.34
BANK END BALANCES BY ACCOUNT	Bank	Bank	Prior FY
	Balance	Balance	Bank Balance
Savings Account - 1407	\$23,727.11	\$23,750.73	\$261,488.49
Checking Account - 7604	246,787.79	144,825.63	277,675.06
Director's Account - 0057	1,148.82	1,148.82	1,875.82
Liability Account - 7175	1,065.53	1,065.53	1,064.53
NorthShore - OSLAD - 4331	10.87	433,933.84	758,748.01
Wintrust Savings - BOND - 2537	NA	NA	NA
Wintrust Checking - 2216	\$9,296.94	\$7,678.44	\$102,852.84
Wintrust MaxSafe - 3219	NA	NA	\$17,773.19
Wintrust MaxSafe - 1284	\$554,289.82	\$625,353.53	\$1,002,619.86
Wintrust MaxSafe - 3892 2026 Bond	\$1,897,485.65	\$1,962,400.00	NA
Total Cash Accounts	\$2,733,812.53	\$3,200,156.52	\$2,424,097.80
INVESTMENTS BY ACCOUNT	Investment	Investment	Prior FY
	Balance	Balance	Invest Balance
Illinois Funds Money Market	\$71,938.73	\$71,708.40	\$68,994.35
Total Investments	\$71,938.73	\$71,708.40	\$68,994.35
TOTAL CASH AND INVESTMENTS	\$2,805,751.26	\$3,271,864.92	\$2,493,092.15



“IN THE KNOW”

BOARD REPORT – APRIL 2026

(By: Kevin Hubka, Executive Director)

2026-27 BUDGET:

2026-27 BUDGET PREP HAS BEGUN. THE BUDGET SCHEDULE HAS BEEN SET IMPORTANT DATES:

- a) MARCH 19 - FIRST DRAFT BUDGET PRESENTED TO BOARD - COMPLETED
- b) APRIL 16 - SECOND DRAFT BUDGET PRESENTED TO BOARD
- c) MAY 21 - FINAL BUDGET PRESENTED TO THE BOARD FOR APPROVAL

MASTER PLAN:

THE COMMUNITY SURVEY WILL LAUNCH ON APRIL 27. THE WORKPLACE CULTURE SURVEY WENT OUT ON APRIL 7. THE FOLLOWING MEETINGS WILL TAKE PLACE:

- 1) APRIL 21 - COMMUNITY INPUT MEETING @ FELDMAN PARK @ 6PM
- 2) APRIL 23 - STAFF VISIONING MEETING @ FELDMAN PARK @ 1PM
- 3) TBD - PARK BOARD VISIONING MEETING @ FELDMAN PARK (PICK A DATE)

RECREATION UPDATE: (SUBMITTED BY ANTHONY SILMON, SUPT. OF RECREATION)

RECREATION HAD A GREAT MONTH IN MARCH, AS WE HOSTED OUR SPECIAL EVENT, “THE SHAMROCK WORKSHOP” FOR ST. PATRICK’S DAY. ADDITIONALLY, OUR SPRING BREAK LEISURE CAMP HAD A RECORD HIGH OF THIRTY (30) PARTICIPANTS. WE HOPE THE SURPLUS OF PARTICIPANTS MEANS AN INCREASE IN SUMMER CAMP ATTENDANCE THIS COMING SUMMER. LASTLY, WE STARTED OUR HIGH SCHOOL BASKETBALL LEAGUE WHICH HAS 5 TEAMS. WE ARE ALSO GEARING UP FOR THE START OF OUR BASKETBALL AND VOLLEYBALL LEAGUES IN APRIL.

MAINTENANCE UPDATE: (SUBMITTED BY SAMIR KURTOVIC, SUPT. OF MAINTENANCE)

AS SPRING IS UPON US, WE ARE CLOSING OUT OUR INDOOR PROJECTS. WE HAVE RECENTLY COMPLETED INDOOR PAINTING AT DEE PARK, INSTALLING LIGHT SWITCHES IN THE LOCKERROOMS AT DEE PARK, AND REFINISHING THE FLOORS AT DEE PARK. WE HAVE REMOVED THE TREE STUMPS AT THE DEE PARK PLAYGROUND AREA, AS WELL AS CLEANED OUT THE GUTTERS AT DEE PARK. AIR FILTERS HAVE BEEN CHANGED AT BOTH FACILITIES AS WELL. WE ARE PREPARING CHECKLISTS FOR PLAYGROUND MAINTENANCE, AS WELL AS PREPARING OUR RIDING MOWERS AND TRACTOR FOR THE SPRING. OUTDOOR BATHROOMS AT DEE PARK WILL OPEN IN LATE APRIL.

BUSINESS / HR UPDATE: (SUBMITTED BY DINA WEYMOUTH, BUSINESS MANAGER)

Conducted daily banking tasks, transferred payroll funds, and performed month-end bank reconciliations. Completed the Treasurer’s Report, Monthly Invoices Report, and Budget Report. Regularly processed, journalized and entered invoices into BS&A. Processed, prepared and mailed out 61 vendor invoices. IMRF has chosen us to perform an Employer Compliance Review. I had my remote meeting with Lena (IMRF) on Monday, March 23rd, to go over her findings and recommendations. She found two issues that needed to be corrected: The first one was during their review of wages reported to IMRF, they noted that a few selected employees who receive a “cell phone allowance” were included in payroll and reported to IMRF for January 2025 through August 2025. The second one was when she performed a reconciliation of gross 2025 wages (from our payroll reports) to the wages reported to IMRF for several randomly selected employees. As a result of this reconciliation, they noted that a “Fringe Benefit (PDRMA-Path Incentive)” amount was included in payroll and reported to IMRF as wages for one employee. When Lena brought these to my attention, I contacted our third-party payroll provider Lauterbach & Amen for them to correct. Lena said we are doing a great job maintaining records and reporting earnings and found no other issues.

FACILITIES UPDATE: (SUBMITTED BY MANNY HERNANDEZ, OFFICE MANAGER)

I HAVE BEEN ACTIVELY OBTAINING VENDOR QUOTES FOR RENOVATION PROJECTS AT THE FELDMAN LOCATIONS, INCLUDING THE MAIN AND DOWNSTAIRS LOBBY FLOORS AND BATHROOMS. ADDITIONAL QUOTES ARE BEING GATHERING FOR REPLACING SLIDING FRONT DOORS, PURCHASING NEW CHAIRS FOR THE MULTI-PURPOSE ROOM, AND GETTING NEW GARBAGE CANS, WHICH ARE ALL AIMED AT REFRESHING THE INTERIOR OF FELDMAN. OUR TARGET GOAL IS TO HAVE THE CHAIRS AND GARBAGE CANS ORDERED AND DELIVERED BY END OF MAY.

UPCOMING SPECIAL EVENTS:

APRIL 22 - EARTH DAY @ FELDMAN PARK

MAY 2 - SPRING CLEANING GARAGE SALE @ FELDMAN PARK

MAY 7 - MOTHERS DAY WORKSHOP @ DEE PARK

JUNE 2 - BATTLE OF DISTRICT 63 CHALLENGE @ DEE PARK (4TH GRADE STUDENTS)

JUNE 18 - FATHER DAY WORKSHOP @ DEE PARK

MISC:

- 1) OSLAD PROJECT AUDIT HAS OFFICIALLY BEGUN, AS IS NEEDED FOR COMPLIANCE FOR THE STATE. I HAVE COMPLETED THE UPLOAD OF DOCUMENTS NEEDED FOR THE AUDIT. L&A WILL BEGIN THEIR REVIEW IN THE UPCOMING WEEKS.
- 2) WE HAVE SCHEDULED OUT ANNUAL AUDIT FOR THE WEEK OF JULY 13.
- 3) I HAVE REACHED OUT TO SEVERAL ALARM COMPANIES , AND WE WILL BE RECEIVING QUOTES ON GETTING AN ALARM FOR BOTH DEE PARK AND FELDMAN PARK.
- 4) I HAVE RECEIVED OUR PERMIT FOR THE SPRAY PARK FROM IDPH AFTER SUBMITTING THE RENEWAL PAPERWORK.
- 5) I HAVE RENEWED OUR BUSINESS LICENSE FOR FELDMAN PARK FOR NILES, AND WE HAVE RECEIVED THE RENEWAL.

CAPITAL IMPROVEMENT ITEMS:

WITH THE APPROVALS WE RECEIVED AT THE MARCH MEETING, WE ARE IN THE PROCESS OF SCHEDULING PROJECTS AND EQUIPMENT INSTALL FOR MAY. THE LIST IN BELOW.

PROJECT/CAPITAL ITEM LIST REPORT

<u>PROJECT</u>	<u>STATUS</u>	<u>COMMENTS</u>
DEE PARK PLAYGROUND (OSLAD)	COMPLETED	COMPLETED
BACKSTOP MOTOR REPLACEMENT	IN PROGRESS	SCHEDULED FOR MAY INSTALL
GYM DIVIDER REPLACEMENT	IN PROGRESS	SCHEDULED FOR MAY INSTALL
HVAC REPAIR (BOILER PUMP AND AHU VALVE)	IN PROGRESS	SCHEDULED FOR MAY INSTALL
CHAIRS FOR FELDMAN MULTI	IN PROGRESS	WILL PROCESS ORDER IN MAY
NEW EXERCISE EQUIPMENT FOR TRACK	IN PROGRESS	WILL PROCESS ORDER IN MAY
STAFF COMPUTER REPLACEMENT - PHASE 1	IN PROGRESS	WILL PROCESS ORDER IN MAY/JUNE
GAMING EQUIPMENT REPLACEMENT - PHASE 1	IN PROGRESS	WILL PROCESS ORDER IN MAY
PARK DISTRICT PASSENGER BUS	IN PROGRESS	WILL PROCESS ORDER IN MAY
INDOOR/OUTDOOR GARBAGE CANS	IN PROGRESS	GETTING QUOTES

LEGISLATIVE UPDATE



THE LATEST LEGISLATIVE ISSUES AFFECTING PARKS, RECREATION AND CONSERVATION

Legislative Update #5 (2026) — April 6, 2026

TO: IAPD Members

FROM: Peter Murphy, Esq., CAE, IOM, IAPD President and CEO
Jason Anselment, IAPD General Counsel
Maura Freeman, Director of Advocacy and Strategic Initiatives

RE: Legislative Update after Committee Deadline

Last Friday, March 27, marked a key deadline at the Capitol—the final day for bills to pass out of Committee in their chamber of origin. As you might imagine, that made for a busy week in Springfield, with a flood of committee hearings and a large number of bills that impact park, recreation, and conservation agencies advancing.

Today's legislative update highlights some of the legislation IAPD is tracking that has cleared its first hurdle and can continue to move forward this summer.

IAPD Platform Initiatives

Electronically filing budget and appropriation ordinances. [SB 2102 \(Harriss, E. / Elik, A.\)](#) is on its second of three readings on the House floor. If it receives a favorable vote this year, it will head to the Governor's desk! We are so grateful to the 12 legislators who have signed onto this important initiative as co-sponsors.

Amendment to IAPD's 2025 Bid Limit Increase initiative. Last spring, IAPD successfully passed [SB 1612 \(Murphy, L. / Meyers-Martin, D.\) / P.A. 104-0114](#) to increase the competitive bid threshold for supplies and materials to \$60,000 for park districts, conservation districts, and forest preserve districts organized under the Downstate Forest Preserve District Act. [HB 4512 \(Meyers-Martin, D.\) / SB 3968 \(Guzmán, G.\)](#) would extend the provisions of SB 1612 to the Forest Preserves of Cook County and agencies organized under the River Conservancy District Act. HB 4512 passed unanimously in the House Counties & Townships Committee, and is headed to the House floor for a vote this spring!

Increase the audit threshold under the Government Account Auditing Act. [HB 4545 \(Blair-Sherlock, D.\)](#) met the House Committee deadline when it was heard Wednesday, March 25 in the House Executive Committee. Because of ongoing conversations with committee members about this bill, Representative Blair-Sherlock agreed to hold the bill on "second reading" and come back to the House Executive Committee later this spring.

Child Care and Recreational Programs

On July 1, 2026, the Illinois Department of Children and Family Services (DCFS) will be replaced by the Illinois Department of Early Childhood (IDEC). As a result of this transition, the Illinois General Assembly has seen many bills that transition DCFS responsibilities to IDEC, and legislation introduced to support their new stated goals of streamlining and keeping children safe. One such legislative proposal is [SB 3641 \(Morrison, J.\) / HB 5099 \(Mason, J.\)](#) would simply give IDEC the same background-checking authorities formerly held by DCFS.

Conversely, [SB 3907 \(Morrison, J.\) / HB 5373 \(Mason, J.\)](#) would make sweeping changes to longstanding daycare licensing and exemption standards. It would expand state licensure requirements beyond traditional day care settings to include the recreational programs offered to youth of ALL ages. The bill would eliminate the longstanding special activities exemption that IAPD member agencies have historically relied upon to exempt periodic recreational programs from licensure. **IAPD has been actively negotiating with bill sponsors, IDEC, and other key stakeholders for weeks. We will provide additional information about these identical Senate/House proposals in the near future—including guidance on how to engage with your state legislators at the appropriate time.**

Bills Related to Government Transparency

Where a park district has one or more credit cards, **HB 4196 (DeLuca, A.)** would require the governing boards of school districts, townships, municipalities, community colleges, and park districts to vote to verify the validity of an “itemized statement of all purchases made using the credit card in the preceding month. This itemized statement must include all purchases made using the credit card in the preceding month and may not be redacted in a manner inconsistent with the Freedom of Information Act. The vote can only cover approval of this itemized statement and may not include any other expense approval. **As a direct result of IAPD’s advocacy, a requirement to post this itemized statement on the local government’s website was removed from the bill.**

HB 5391 (Manley, N.) would create the Government Reporting Enhancement and Transparency Act and **substantially overhaul** local government financial reporting and auditing requirements, by eliminating the longstanding two-tier system under the Governmental Account Audit Act. Instead, the longstanding two-tier system would be replaced by four new categories with extensive reporting requirements that would require the services of a certified public accountant (CPA). **This bill would create many new mandates on units of local government, including the annual submission of a spreadsheet with the names, positions, and amounts paid to every recipient of a W-2 or 1099 form during the calendar year—and many other new requirements. IAPD opposes this bill and encourages staff members who currently manage the audit/AFR reporting process to review this legislation. Please direct concerns to Maura Freeman at mfreeman@ilparks.org.**

Bills Related to Parks, Natural Resources, and Recreation Policy

HB 4566 (Hirschauer, M) would create the Natural Resource Restoration Trust Grant Program. Under this grant program, IDNR could administer grants to applicants (like units of local government) that will restore ecosystems affected by pollution events. The grant would be funded using money the state recovers from pollution-related legal cases.

HB 5165 (Walsh, L.) would create the Public Waters Access Act to affirm the public’s right to recreate (kayak, canoe, fish, etc.) in any navigable waterway. The bill does not allow the public to cross or access private property to get to or from the water. There is significant opposition to this bill, including the Illinois Farm Bureau and IDNR with constitutional concerns, the Illinois State Bar Association, and the Illinois

Realtors. **IAPD will continue to meet with the sponsor, and advocate for clarifying language to ensure public bodies may continue to regulate public property that they own and manage.**

HB 5542 (Stephens, B.) would amend the Park District Code to allow, but not require, a park district board to adopt an ordinance waiving any unpaid park district assessments on property subject to a disconnection petition.

SB 3016 (DeWitte, D.) would direct IDNR to prioritize OSLAD projects that exceed ADA accessibility standards, e. g. universal design playgrounds. **IAPD supports this bill.**

SB 3422 (Ventura, R.) is an IDNR initiative that would amend the Healthy Forests, Wetlands, and Prairies Act to require cost-sharing in future grant awards. As a reminder, the Healthy Forests, Wetlands, and Prairies Grant is subject to appropriation by the General Assembly, but Senator Ellman ensured that forest preserves and park districts are now eligible recipients for grants created under this Act after passing **SB 2314 (Ellman, L. / Yang Rohr, J.) / P.A. 104-0143** last year.

Facilities and Infrastructure

HB 1429 (Olickal, K.) amends the Bill of Rights for the Homeless Act to prohibit state and local governments from enforcing fines or criminal penalties against individuals experiencing unsheltered homelessness for engaging in life-sustaining activities on public property. Exceptions are allowed for maintaining public access and addressing serious health and safety risks, with required notice and efforts to provide services before enforcement. **IAPD will remain opposed until the bill is amended with our proposed language that ensures IAPD member agencies may close their facilities/properties after business hours and remove individuals without notice in the event they are occupying an otherwise reserved space.**

HB 4760 (Mah, T.) would require property owners overseeing construction projects with 10 or more workers to provide a dedicated restroom facility for women or menstruating individuals, along with menstrual hygiene products, and imposes fines for noncompliance (to be determined by the local public health agency).

HB 4925 (Hernandez, B.) / SB 3336 (Villivalam, R.) would amend the Illinois Vehicle Code. In its introduced form, this bill simply provides that a person less than 16 years of age may only ride as a passenger on a Class-3 e-bike if the operator is 18 years of age or older and that e-bike is designed to accommodate passengers. **One of these bills will be the “vehicle” (pun very much intended) for the Secretary of State’s**

large electric/micromobility proposal. IAPD continues to participate in the working group and has submitted language to ensure that IAPD member agencies can adopt more restrictive ordinances (than state statute) on certain trails and paths.

SB 3087 (Villivalam, R.) would amend the Swimming Facility Act to extend the timeframe for conditional licenses from 3 to 5 years, and would allow up to 5 consecutive annual conditional licenses to be issued to facilities working toward full compliance. **IAPD supported this bill to give member agencies additional flexibility through IDPH's processes.**

Local Government Operations and Administration

HB 4262 (Tarver, C.) would create the Civil Remedies for Nonconsensual Recording of Children Act, wherein a civil cause of action is created when a child is secretly recorded without parental consent in a restroom, tanning bed, tanning salon, locker room, changing room, or hotel residence. This bill requires that if a unit of local government is required to conduct bathroom/changing room/locker room inspections, that inspection must also include a search for hidden cameras. If a camera is discovered during this inspection, that unit of local government must notify the public.

HB 4967 (Olickal, K.) would provide that people with disabilities cannot be excluded from or denied access to programs or services that receive federal, state, or local funding. It enables state agencies to enforce the protections for people with disabilities under the bill and gives the Illinois Attorney General authority to take action in cases of discrimination.

HB 4980 (Rashid, A.) would restrict how public bodies and their contractors and subcontractors can use artificial intelligence in employment decisions. It prohibits the use of "automated decision-making" tools without meaningful human review in hiring, firing, performance evaluations, promotions, setting workplace standards, etc. The bill requires impact assessments to be conducted before implementing this AI, every two years throughout its use, and after major changes. HB 4980 empowers the Illinois Department of Labor to investigate violations and assess fines, as well as allowing impacted employees to sue for lost wages, damages, and attorney's fees.

As amended, **HB 5166 (Walsh, L.)** would establish a new method for the dissolution of drainage districts and sanitary districts by a simple majority vote of their governing body. **When it was originally introduced, the bill applied to all special districts—**

including park districts. However, because of IAPD's advocacy, the bill was scaled back to only drainage and sanitary districts.

HB 5068 (Katz Muhl, T.) would streamline the Illinois Department of Human Rights' process for handling discrimination claims by reducing duplicative paperwork between the State and the U.S. Equal Employment Opportunity Commission (EEOC). The bill clarifies timelines and procedures for issuing "right to sue" notices, and allows complainants to move more quickly to court in certain situations.

Workforce and Employment

HB 3762 (González, E.) would create the Workplace Extreme Temperature Safety Act, under which new requirements and regulations would go into effect for outdoor workplaces when the windchill dips below 40°F or the heat index crosses above 80°F. All employers with employees expected to work in these conditions must provide temperature-related trainings, create employee acclimatization policies, and post certain materials. When these "extreme" temperatures are reached, HB 3762 requires the provision of temperature-appropriate and immediately-available potable beverages, the limitation of employee exposure to the "extreme" heat or cold, the postponement of non-essential tasks, etc. There are similar provisions for indoor workplaces, where the temperature is 60°F or lower, or 80°F or higher inside.

HB 4758 (Johnson, G.) would amend the Job Opportunities for Qualified Applicants Act to prohibit employers from requiring a driver's license unless driving is an essential job function or tied to a legitimate business purpose.

HB 5208 (West, M.) would amend the Family Bereavement Leave Act to expand unpaid leave for bereaved employees, with leave amounts varying by employer size (ranging from 5 days up to 12 weeks in the event of a child's death). In addition to this new leave category and pre-existing leave under the Family Bereavement Leave Act, this bill would also add up to 3 days of unpaid leave for funeral arrangements during a 12-month period. Unpaid leave under this bill could be taken by employees intermittently or all at once.

HB 5284 (Morris, Y.) would create the Illinois Menopause Equity and Care Act, thereby expanding access to menopause care and protections for people experiencing menopause. In addition to numerous requirements for the state, this bill provides that it would be a civil rights violation to unlawfully discriminate against a person because of a menopause-related condition, or to fail or refuse to provide reasonable accommodations.

HB 5540 (Weber, T.) would amend the IMRF Article of the Illinois Pension Code and require IMRF to pay 6% interest on retirement annuity payments that are more than one month late. This bill also ensures that when a retiree elects to deduct insurance premiums from her or his pension, the payments are “promptly” remitted to the insurance company—regardless of whether the pension payment itself is delayed.

As the legislature returns to Springfield, we'll be in touch again soon with some specific next steps—including outreach we'll need you to make to your state legislators.

In the meantime, you can always check the status of all bills we are tracking on the **[IAPD bill tracker](#)**, and we will continue to provide you with regular legislative updates as the legislative session continues. As always, please reach out to Maura, Jason, or Peter if you have questions about any legislative issues. We're here to help!

**Dedicated to helping our members thrive through
Advocacy, Education & Research**



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www.imrf.org

**Legal Department
Employer Compliance Report
Of
#5161 Golf Maine Park District
March 20, 2026**

FINDINGS AND RECOMMENDATIONS

#	Finding	Recommendation	Due Date
1	<p>During our review of wages reported to IMRF, we noted that a "cell phone allowance" amount was included in payroll and reported to IMRF for January 2025 through August 2025. Expense allowances, even if they are taxable income to the member, are generally not considered IMRF earnings. However, an employer may elect, by governing body resolution, to report taxable expense allowances as IMRF earnings.</p> <p>[Note: Resolved prior to report issuance. No further action required.]</p>	<p>If the governing body chooses to report expense allowances as IMRF earnings, please submit IMRF "Suggested Resolution to Include Taxable Expense Allowances as IMRF Earnings" with an effective date of when your employer started reporting this way. The employer will be required to submit wage adjustments for the months that the cell phone allowance was not reported to IMRF as wages.</p> <p>Please contact Employer Services if further direction is needed to complete the resolution.</p> <p>If the governing body chooses not to pass the "Suggested Resolution to Include Taxable Expense Allowances as IMRF Earnings", please file wage adjustments for ALL IMRF members impacted for the past 4 years.</p> <p>Please use Employer Access to adjust the wages and contributions for each impacted wage period (for amounts exceeding \$200 a year). For the Adjusting wages and contributions fields, enter the difference of the amounts that are being adjusted. If decreasing the wages and contributions enter a negative (-) before the amount (for example, if the previously reported wages were \$1,000 and what should have been reported is \$800, the adjusting wages would be -\$200). Also, please select "IMRF Audit Finding" as the "adjustment reason".</p> <p>Please see the Wage Adjustment Procedures in the Employer Access Learning Center at imrf.org.</p>	N/A

#	Finding	Recommendation	Due Date
2	<p>We performed a reconciliation of gross 2025 wages (from your payroll reports) to the wages reported to IMRF for several randomly selected employees. As a result of this reconciliation, we noted that a "Fringe Benefit" amount was included in payroll and reported to IMRF as wages for Kevin Hubka.</p> <p>Your response to our inquiry regarding the nature of this benefit indicated that the "Fringe Benefit" was for "PDRMA" a wellness incentive.</p> <p>[Note: Resolved prior to report issuance. No further action required.]</p>	<p>Section 3.96 (F) of the IMRF Authorized Agent's Manual states that "cash given to an employee under a wellness program is not reportable to IMRF."</p> <p>Please make wage adjustments for all IMRF members who were impacted by this reporting requirement for at least the past 4 years. Going forward, please exclude "health and wellness incentives" from IMRF earnings.</p> <p>Please use Employer Access to adjust the wages and contributions for each impacted wage period (for amounts exceeding \$200 a year). For the Adjusting wages and contributions fields, enter the difference of the amounts that are being adjusted. If decreasing the wages and contributions enter a negative (-) before the amount (for example, if the previously reported wages were \$1,000 and what should have been reported is \$800, the adjusting wages would be -\$200). Also, please select "IMRF Audit Finding" as the "adjustment reason".</p> <p>Please see the Wage Adjustment Procedures in the Employer Access Learning Center at imrf.org. If member contributions were withheld on the over-reported wages, please refund the excess contributions to the member and email IMRF to provide the expected refund date.</p>	N/A

DEE PARK OSLAD PROJECT UPDATE (AS OF 3/27/2026)

PHASES COMPLETED: 1 / 2 / 3 / 4 / 5 / 6 / 7 / 8 / 9 / 10 / 11 / 12 / 13 / 14

PHASE 1 - MOBILIZATION

PHASE 2 - DEMOLITION & GRADING

PHASE 3 - CONCRETE

PHASE 4 - DRAINAGE

PHASE 5 - EQUIPMENT INSTALL

PHASE 6 - SHELTER INSTALL

PHASE 7 - ELECTRICAL

PHASE 8 - WATER WORK

PHASE 9 - POUR IN PLACE

PHASE 10 - FENCING

PHASE 11 - SITE FURNISHINGS

PHASE 12 - LANDSCAPING

PHASE 13 - RESTORATION

PHASE 14 - PUNCH LIST

PROJECT COMPLETED: 3/27/2026

RIBBON CUTTING TOOK PLACE ON FRIDAY, MARCH 27, AND THE PARK IS OFFICIALLY OPEN TO THE PUBLIC.

ALL REPORTS AND EXPENSES HAVE BEEN SUBMITTED TO "IDNR" FOR REIMBURSEMENT ON FRIDAY, MARCH 27.



Golf Maine Park District
 Fiscal Year 2026/27 Budget
 Summary Page



Presented on
 April 16, 2026

<u>FUNDING SOURCES</u>	<u>Amount - \$1,764,700</u>
Fees and Admissions	\$645,000
Property Tax	\$1,044,500
Other Taxes	\$30,200
Investment/Misc	\$45,000

<u>EXPENDITURES</u>	<u>Amount - \$3,428,100</u>
Workers Compensation Fund	\$12,500
Corporate Fund	\$368,000
Audit Fund	\$9,600
Recreation Fund	\$1,068,000
Illinois Municipal Retirement Fund (IMRF)	\$61,000
Liability Insurance Fund	\$24,000
Social Security Fund	\$75,000
Unemployment Insurance Fund	\$21,000
Capital Improvement Fund	\$1,100,000
Handicapped Recreation Fund	\$95,000
Police Fund	\$3,000
Bond & Interest Fund	\$590,000
Paving & Lighting Fund	\$1,000

OVERVIEW

Revenue	\$1,764,700	
	TOTAL REVENUE	<u>\$1,764,700</u>

Expenses	\$3,428,100	
	(Less Capital Improvement @ \$1,100,000)	
	(Less Bond & Interest @ \$590,000)	
	TOTAL EXPENSES	<u>\$1,738,100</u>

Revenue Over Expenses **\$26,600**