McHenry Public Library District
809 Front Street
McHenry, Illinois 60050
Phone: 815.385.0036
www.mchenrylibrary.org

McHenry Public Library District
Board of Library Trustees Regular Meeting
Tuesday, November 18, 2025, 7:00 p.m.
Meeting Rooms #135 & #136

AGENDA

I. CALL TO ORDER – Charles Reilly, President

II. ROLL CALL – Monica Leccese, Secretary
A. Roll Call

III. PLEDGE OF ALLEGIANCE

IV. CORRECTIONS OR ADDITIONS TO THE AGENDA

V. PUBLIC COMMENT AND RECOGNITION OF VISITORS

VI. SECRETARY'S REPORT – Monica Leccese, Secretary
A. Approval of Minutes of the October 21, 2025, Regular Meeting

VII. TREASURER'S REPORT – Terry Weingart, Treasurer
A. Approval of Monthly Financial Statements, Interim Check Report, and Bill Reports for October/November 2025, Additional Bills, and Petty Cash and Credit Card Reports

VIII. NEW BUSINESS
A. Fiscal Year 2024/2025 Audit
1. Presentation of audit from Abdullah Khan; Illinois NFP Audit & Tax, LLP
2. Review and acceptance
B. Annual Statement of Receipts and Disbursements for Fiscal Year Beginning July 1, 2024, and ending June 30, 2025
C. Ordinance No. 2025/2026-03: An Ordinance Providing for the Levy and Assessment of Taxes for the Fiscal Year Beginning July 1, 2025, and Ending June 30, 2026
D. Proposal for Topographical Land Survey
E. Library Cards and Borrowing Privileges-Staff- Policy
F. Library Outreach Vehicle
G. City of McHenry Preliminary Information regarding new TIF Districts

IX. OLD BUSINESS

X. COMMUNICATIONS
A. Greg McCormmick, Director Illinois State Library, Senate Resolution 104

B. Julie Tappendorf, Ancel Glink, letter regarding changes to special legal counsel

XI. LIBRARIAN'S REPORT

A. Librarian's Report
B. Staff Continuing Education Reports
C. Project Updates
D. Illinois Library Standards: Standards 9-12

XII. EXECUTIVE SESSION

XIII. ACTION TAKEN AS A RESULT OF EXECUTIVE SESSION

XIV. ANY AND ALL OTHER BUSINESS THAT MAY PROPERLY COME BEFORE THE BOARD

XV. ADJOURNMENT

FINAL VOTE OR ACTION MAY BE TAKEN AT THE MEETING ON ANY AGENDA ITEM SUBJECT MATTER LISTED ABOVE UNLESS THE AGENDA LINE ITEM SPECIFICALLY STATES OTHERWISE.

The MPLD will ensure all board meetings are accessible to individuals with physical disabilities according to current ADA standards. Anyone with a physical disability can contact the MPLD at 815-385-0036 at least four (4) hours before a meeting to request special accommodations.

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McHenry Public Library District
Board of Library Trustees Regular Meeting
MINUTES

Date: Tuesday, October 21, 2025
Time: 7:00 p.m.
Location: Meeting Rooms #135 & #136

I. **CALL TO ORDER – Charles Reilly, President**

II. **ROLL CALL – Monica Leccese, Secretary**
A. Roll Call

Members Present: Bud Alexander, Monica Leccese, Jim O'Hagan, Charles Reilly, Terry Weingart

Members Absent: Victor Jimenez Carrillo, Vickie Schutze

Also Present: Tom Coughlin, Governmental Accounting, Inc.
Lesley Jakacki, Executive Director
Jennifer May, HR Generalist
Sandra Mendez Barradas, Administrative Assistant
Kathy Milfajt, Technical Services Manager

III. **PLEDGE OF ALLEGIANCE**

IV. **CORRECTIONS OR ADDITIONS TO THE AGENDA**

V. **PUBLIC COMMENT AND RECOGNITION OF VISITORS**

VI. **SECRETARY'S REPORT – Monica Leccese, Secretary**
A. Approval of Minutes of the September 16, 2025, Regular Meeting.

Secretary Leccese stated that she reviewed the Minutes of the September 16, 2025, Regular Meeting and found no changes necessary.

O'Hagan moved, and Weingart seconded the motion to approve the Secretary's Report.

Roll Call Vote:
Ayes: Alexander, Leccese, O'Hagan
Nays: None
Abstain: Reilly, Weingart
Absent: Jimenez Carrillo, Schutze
Motion Passed

VII. **TREASURER'S REPORT – Terry Weingart, Treasurer**

A. Quarterly Review of Finances with Tom Coughlin, Governmental Accounting, Inc.

Tom Coughlin from Governmental Accounting Inc. provided a quarterly review of the Library's finances to the Board. During the first quarter of the 2025/2026 fiscal year, the Library has brought in just over $4 million in revenue (68% of budget), which is an increase of 6% from last year. Operating expenses to date were about $738,000 (16% of budget), an increase of 15% from this time last year due to increased personnel costs. Capital expenses so far were $16,341 and the current surplus is $3,270,012. The ending fund balance is $8,654,679. Tom stated that the library's financials overall are in good shape.

B. Approval of Monthly Financial Statements, Interim Check Report, and Bill Reports for September/October 2025, Additional Bills, and Petty Cash and Credit Card Reports

O'Hagan moved, and Leccesse seconded the motion to approve the Treasurer's Report.

Roll Call Vote:
Ayes: Alexander, Leccese, O'Hagan, Reilly, Weingart
Nays: None
Abstain: None
Absent: Jimenez Carrillo, Schutze
Motion Passed

VIII. **COMMUNICATIONS**

A. El Vado Mexican Restaurant - Recognition of Donation

Our Hispanic Outreach Committee dropped off flyers at many Hispanic owned businesses in McHenry to promote a resource fair they were doing during Hispanic Heritage Month. When they stopped at El Vado Mexican Restaurant, the owner gifted the committee two $25 gift cards for them to use as raffle prizes to help encourage people to attend the event.

IX. **LIBRARIAN'S REPORT**

A. Librarian's Report

Director Jakacki shared that in the statistical infographic, there was an almost 30% increase in library card registrations, a 21% increase in physical item use, an 11% increase in library attendance and a 5% increase in use of e-materials compared to this time last year. There was a storytime that went viral on YouTube which helped increase our program attendance by 80%. Computer sessions went up by almost 15% and database sessions went up by 144%.

Director Jakacki shared the following updates from the Librarian's Report:

- With September being National Library Card Sign Up Month, one of the Library's big initiatives was to get out into the community and get more people to sign up for or renew their library card. We were at a variety of event and in total, we had 215 new library card sign ups and 252 library card renewals.
- Baker & Taylor, which is the Library's biggest book supplier and primary source for print materials, is closing. Staff have been working with other vendors.
- The Friends of the Library held their meeting on September 18. Board Vice President Alexander was in attendance to read the Board's Proclamation for the National Friends of the Library Week and expressed the Board's gratitude for all the Friends do to support the Library. The Friends discussed the upcoming book sale and appointed a new Vice President, Kaye Hathaway. They also generously voted to fund Library Lovers Expedition 2026 and our staff holiday appreciation luncheon.
- For the first time in years, Adult Services has volunteers working at the Library again to perform helpful tasks like shelf reading, program reminder calls, and pulling items for outreach services.
- Director Jakacki shared with the Board pictures from some of the Hispanic Heritage Month events we held.

B. Illinois Library Standards

1. Standard 4: Collection Management
2. Standard 6: Governance and Administration
3. Standard 7: Human Resources
4. Standard 8: Information Services

This is the replacement for the *Serving Our Public 4.0* standards. These are the standards we need to revise in order to apply for the Illinois Per Capita Grant annually. During the September Board meeting, Director Jakacki went over standards 1, 2, 3, and 5. The Library's management team also reviewed standards 4, 6 ,7, and 8, checked what they thought was applicable, and made a note of things that have been accomplished and things that still need to be worked on.

X. **OLD BUSINESS**

A. Capital Projects

Director Jakacki informed the Board that the main focus at the moment is trying to get everything together for the parking lot capital project. The Library has been working with the City of McHenry to go over exactly what they would need to see addressed for a parking lot rehab. The City inspector came out and went over the map from IDOT to review what changes were needed and how they would affect different areas of the Library.

John Shales, who is working on the building facilities plan, will be coming in with a few experts in different areas to do a full examination of the building, and, over the coming months, he will go over the improvement plan as he puts it together, which will help us understand the scope of repairs that the building will need over the next ten years.

XI. **NEW BUSINESS**

A. FY 2025/2026 Budget

1. Levy

Tom Coughlin presented the levy projections for the 2026-2027 fiscal year to the Board for their consideration. He stated that we built in a 2.9% CPI, with an additional EAV of over $1.7 million, and new growth of about $23 million. A 4.99% levy increase is recommended.

The Board reviewed a recent history of levy figures as well an estimated property tax calculation with a tax levy at 4.99% for the 2026-2027 fiscal year and will bring a 4.99% levy increase recommendation to the next Board meeting for approval.

B. Civil Engineering and Site Electrical Design Services Proposal

Proposal from Eriksson Engineering for the Civil Engineering and Site Electrical Design Services for the parking lot project. The proposal is to help prepare plans for the removal of the 9 easternmost parking spaces, relocation of the storm catch basin at the southeast corner, moving the curb and the gutter, replacement of the northwest parking lot, extending the concrete pad at the trash dumpster, removal and replacement of the light poles and fixtures on the north side of the main entrance, moving some of the ADA parking, restriping plans, and removal and replacement of all the surface and binder asphalt. John Shales, our capital project manager, looked at the proposal and said that it is in line with what he would expect of this type of proposal.

President Reilly stated that he would also like a proposal to be drafted for the movement of the monument sign. Upon further discussion the Board agreed that they would like to see both a proposal for the monument as well as a proposal for a topographical survey from Eriksson Engineering. Director Jakacki said that she would work on getting both proposals from them.

Alexander moved, and Weingart seconded the motion to approve the Civil Engineering and Site Electrical Design Services Proposal.

Roll Call Vote:
Ayes: Alexander, Leccese, O'Hagan, Reilly, Weingart
Nays: None
Abstain: None
Absent: Jimenez Carrillo, Schutze
Motion Passed

C. Policies

1. Employee Benefits

A revised statement that combines what was in our "Benefits Statement" and the "Employee Benefits" section in the Employee Manual.

2. Illinois Municipal Retirement Fund (IMRF)

The language in the policy was updated to be a lot more concise and easier to read.

3. Workers' Compensation Insurance

The language in the policy was updated and policy and procedure areas where there were some redundancies were removed.

4. Group Health Insurance

The language in the policy was updated and policy and procedure areas where there were some redundancies were removed.

5. Supplemental Health Insurance

The language in the policy was updated.

6. Life Insurance

Expanded information was added to the policy to state that employees can purchase additional life insurance on top of what the Library is already covering and that the plan is portable when leaving the Library's employ.

7. Employee Assistance Program

The Library has had an Employee Assistance Program for six years; however, no official policy had been written yet. The proposed policy outlines the services the program provides and states that this is a voluntary program we offer at no cost to employees.

O'Hagan moved, and Weingart seconded the motion to approve all of the employee policies listed on the agenda.

Roll Call Vote:
Ayes: Alexander, Leccese, O'Hagan, Reilly, Weingart
Nays: None
Abstain: None
Absent: Jimenez Carrillo, Schutze
Motion Passed

XII. EXECUTIVE SESSION

Weingart moved, and Alexander seconded the motion to enter into an Executive (closed) Session at 8:29 p.m. for the following purpose:

To discuss the appointment, employment, compensation, discipline, performance or dismissal of specific employees of the public body in compliance with the Open Meetings Act 5 ILCS 120/2 section 2(c)(1).

Roll Call Vote:
Ayes: Alexander, Leccese, O'Hagan, Reilly, Weingart
Nays: None
Abstain: None
Absent: Jimenez Carrillo, Schutze
Motion Passed

Weingart moved, and Leccese seconded the motion to leave Executive (closed) Session at 8:40 p.m.

Roll Call Vote:
Ayes: Alexander, Leccese, O'Hagan, Reilly, Weingart
Nays: None
Abstain: None
Absent: Jimenez Carrillo, Schutze
Motion Passed

XIII. **ACTION TAKEN AS A RESULT OF EXECUTIVE SESSION**

A. Executive Director Compensation

Weingart moved, and Leccese seconded the motion to approve the Executive Director's compensation of a 3% merit increase to base salary retroactive to anniversary date.

Roll Call Vote:
Ayes: Alexander, Leccese, O'Hagan, Reilly, Weingart
Nays: None
Abstain: None
Absent: Jimenez Carrillo, Schutze
Motion Passed

XIV. **ANY AND ALL OTHER BUSINESS THAT MAY PROPERLY COME BEFORE THE BOARD**

Director Jakacki provided the Board with a list of elected of officials in our district which trustee O'Hagan had requested at the previous Board meeting.

Every year, the Illinois Library Association holds library legislative meetups to encourage library officials, trustees, executive directors, and state legislators to come together to discuss issues affecting libraries. The meeting scheduled for our area will be on November 19, 2025, and Director Jakacki shared the invite with all Board members.

XV. **ADJOURNMENT**

Alexander moved, and Leccese seconded the motion to adjourn the meeting at 8:45 p.m.

Roll Call Vote:
Ayes: Alexander, Leccese, O'Hagan, Reilly, Weingart
Nays: None

Abstain: None
Absent: Jimenez Carrillo, Schutze
Motion Passed

APPROVED by the Board of Trustees this _______ day of __________________, 2025

AYES:

NAYS:

ABSTAIN:

ABSENT:

Respectfully Submitted,

____

Monica Leccese, Secretary

Financial Report

For the 4 Month(s) Ended October 31, 2025
FISCAL YEAR 2026

McHENRY PUBLIC LIBRARY DISTRICT
WISDOM · KNOWLEDGE · DREAMS

McHenry Public Library District

Actual vs Budget Summary
For the 4 Month(s) Ended October 30, 2025

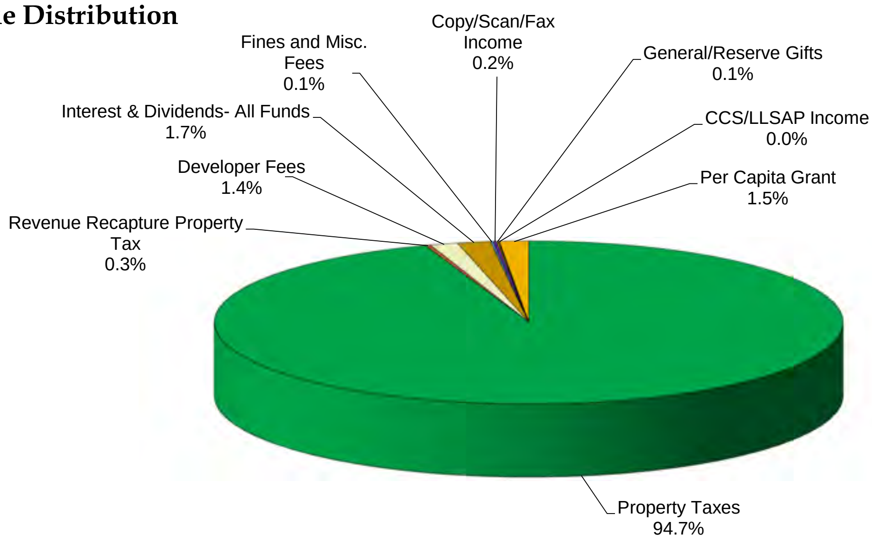
33% of Fiscal Year

Account Description	Total Actual	Total Budget	% of Budget	Last Year	Inc/(Dec) from Last Year
REVENUE					
Property Taxes	3,900,726	3,977,112	98.1%	3,711,440	5%
Revenue Recapture Property Tax	11,259	11,480	98.1%	9,623	17%
Developer Fees	58,740	175,000	33.6%	22,428	162%
Interest & Dividends- All Funds	69,843	257,500	27.1%	81,838	-15%
Fines and Misc. Fees	5,335	154,500	3.5%	5,722	-7%
Copy/Scan/Fax Income	8,004	18,500	43.3%	5,864	36%
General/Reserve Gifts	3,025	180,000	1.7%	10,630	-72%
Annexation & Impact Fees	-	25,000	0.0%	-	0%
Retiree/Cobra Insurance Payment	455	16,000	2.8%	-	0%
Misc. Sales & Income	187	75,500	0.2%	1,456	-87%
Lost & Damaged Materials	1,581	6,500	24.3%	1,522	4%
CCS/LLSAP Income	-	10,500	0.0%	1,313	-100%
Solar Credits	-	2,500	0.0%	-	0%
Per Capita Grant	61,732	65,000	95.0%	62,150	-1%
Over/Short	(2)	500	-0.4%	(9)	-78%
Miscellaneous Grants	-	65,000	0.0%	-	0%
Transfer from General Fund	-	850,000	0.0%	-	0%
Actual Revenues	4,120,886	5,890,592	70.0%	3,913,977	5%
Budgeted Revenues	5,890,592				
% of Budget	70%				

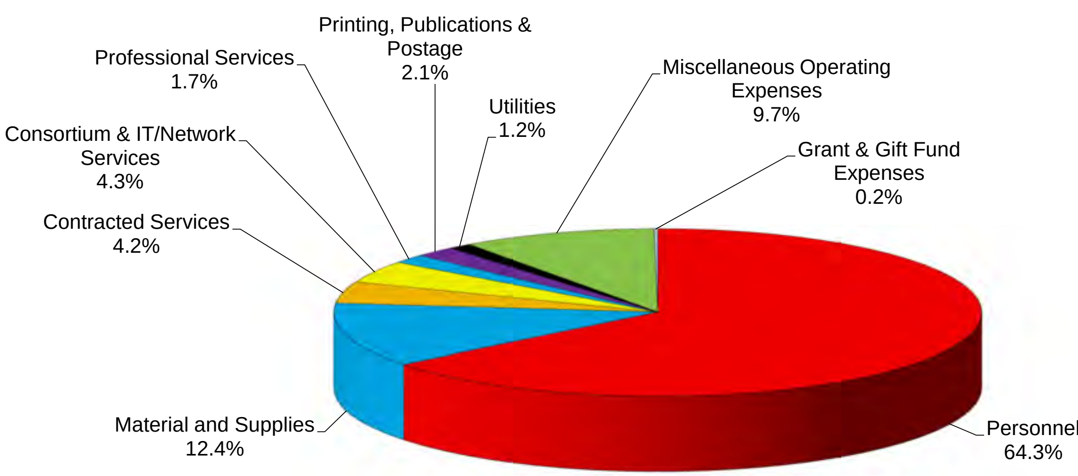
Account Description	Total Actual	Total Budget	% of Budget	Last Year	Inc/(Dec) from Last Year
OPERATING EXPENDITURES					
Personnel	616,831	2,690,825	22.9%	610,674	1%
Material and Supplies	118,941	767,725	15.5%	146,593	-19%
Contracted Services	40,099	342,450	11.7%	35,534	13%
Consortium & IT/Network Services	41,146	138,000	29.8%	41,794	-2%
Professional Services	16,247	173,500	9.4%	14,916	9%
Printing, Publications & Postage	19,667	105,850	18.6%	16,510	19%
Utilities	11,102	62,750	17.7%	13,067	-15%
Miscellaneous Operating Expenses	93,363	258,750	36.1%	94,133	-1%
Grant & Gift Fund Expenses	1,870	160,000	1.2%	-	0%
Actual Expenditures	959,268	4,699,850	20.4%	973,222	-1%
Budgeted Expenditures	4,699,850				
% of Budget	20%				
SURPLUS / (DEFICIT) FROM OPERATIONS	3,161,618	1,190,742	265.5%	2,940,755	8%
CAPITAL EXPENDITURES & DEBT SERVICE					
Capital Expenses	17,339	902,500	1.9%	31,073	-100%
Debt Services	-	-	N/A	-	0%
Transfer to Reserve Fund	-	850,000	0.0%	-	0%
Actual Expenditures	17,339	1,752,500	1.0%	31,073	-100%
Budgeted Expenditures	1,752,500				
% of Budget	1%				
TOTAL SURPLUS / (DEFICIT)	**3,144,279**	**(561,758)**		**2,909,682**	
BEGINNING FUND BALANCE	5,278,231				
ENDING FUND BALANCE	8,422,510				

McHenry Public Library District
Actual vs Budget Summary
For the 4 Month(s) Ended October 30, 2025

Revenue Distribution



Operational Expenditure Distribution



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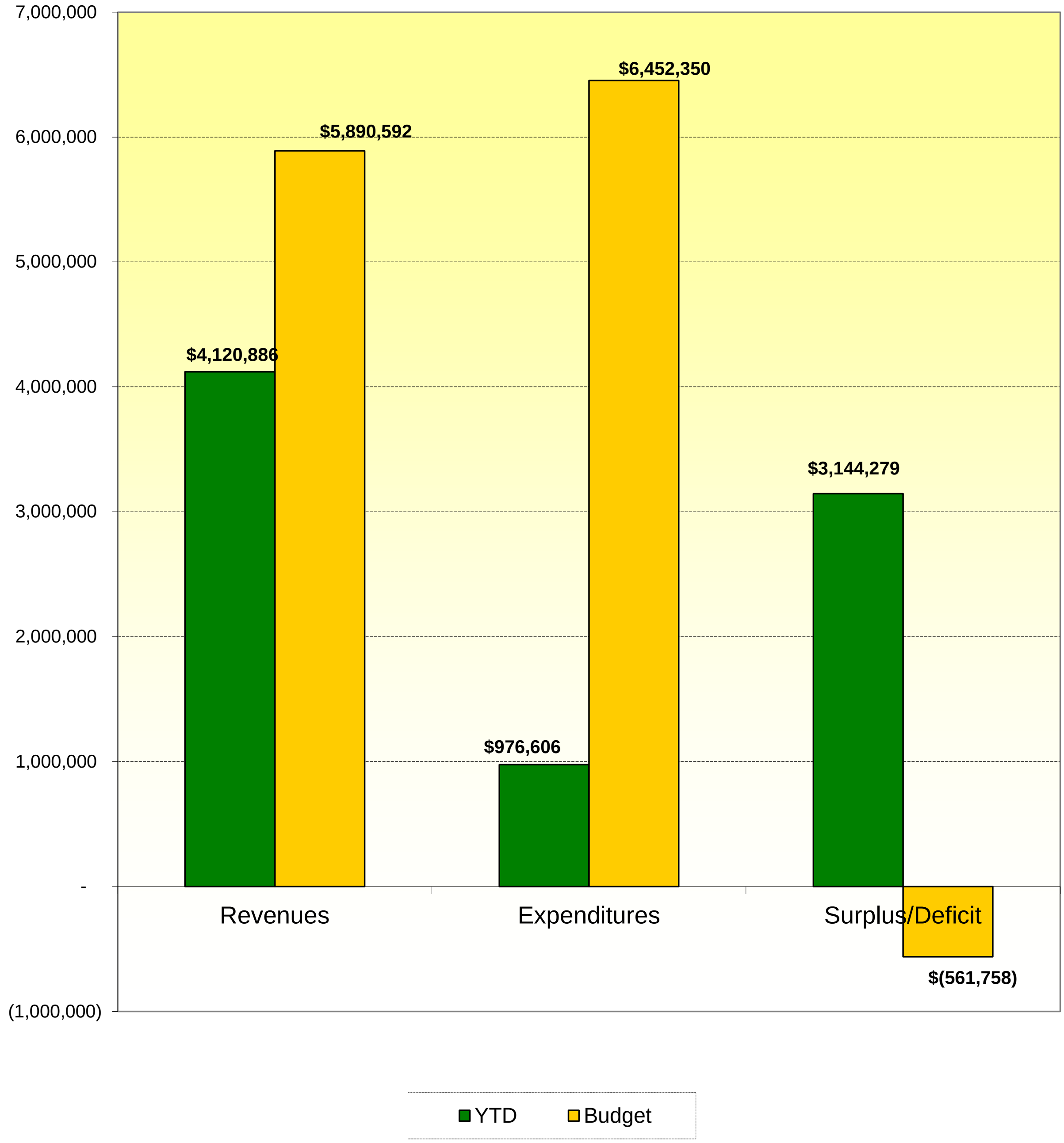
McHenry Public Library District
Actual vs Budget Summary
For the 4 Month(s) Ended October 30, 2025



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McHenry Public Library District
Actual vs Budget Summary
For the 4 Month(s) Ended October 31, 2025

33% of Fiscal Year

Account Description	General	Spec Reserve	Grant/Gift Fund	Total Actual	Total Budget	% of Budget
REVENUE						
Property Taxes	3,900,726	-	-	3,900,726	3,977,112	98%
Revenue Recapture Property Tax	11,259	-	-	11,259	11,480	98%
Developer Fees	-	58,740	-	58,740	175,000	34%
Interest and Dividends	38,406	24,965	6,473	69,843	257,500	27%
Fines and Misc Fees	5,335	-	-	5,335	154,500	3%
Copy/Scan/Fax Income	8,004	-	-	8,004	18,500	43%
General/Reserve Gifts	-	-	3,025	3,025	180,000	2%
Annexation & Impact Fees	-	-	-	-	25,000	0%
Retiree/Cobra Insurance Payment	455	-	-	455	16,000	3%
Misc. Sales & Income	187	-	-	187	75,500	0%
Lost & Damaged Materials	1,581	-	-	1,581	6,500	24%
CCS/LLSAP Income	-	-	-	-	10,500	0%
Solar Credits	-	-	-	-	2,500	0%
Per Capita Grant	-	-	61,732	61,732	65,000	95%
Over/Short	(2)	-	-	(2)	500	0%
Miscellaneous Grants	-	-	-	-	65,000	0%
Transfer from General Fund	-	-	-	-	850,000	0%
Actual Revenues	3,965,951	83,705	71,230	4,120,886	5,890,592	70%
Budgeted Revenues	4,442,592	1,115,500	332,500	5,890,592		
% of Budget	89%	8%	21%	70%		
OPERATING EXPENDITURES						
Personnel	616,831	-	-	616,831	2,690,825	23%
Material and Supplies	114,230	-	4,711	118,941	767,725	15%
Contracted Services	40,099	-	-	40,099	342,450	12%
Consortium & IT/Network Services	41,146	-	-	41,146	138,000	30%
Professional Services	16,247	-	-	16,247	173,500	9%
Printing, Publications & Postage	19,667	-	-	19,667	105,850	19%
Utilities	11,102	-	-	11,102	62,750	18%
Miscellaneous Operating Expenses	93,363	-	-	93,363	258,750	36%
Grant & Gift Fund Expenses	-	-	1,870	1,870	160,000	1%
Actual Expenditures	952,687	-	6,581	959,268	4,699,850	20%
Budgeted Expenditures	4,314,850	-	385,000	4,699,850		
% of Budget	22%	0%	2%	20%		
SURPLUS / (DEFICIT) FROM OPERATIONS	3,013,265	83,705	64,649	3,161,618	1,190,742	266%
CAPITAL EXPENDITURES & DEBT SERVICE						
Capital Expenses	14,861	2,478	-	17,339	902,500	2%
Transfer to Reserve Fund	-	-	-	-	850,000	0%
Actual Expenditures	14,861	2,478	-	17,339	1,752,500	1%
Budgeted Expenditures	977,500	775,000	-	1,752,500		
% of Budget	2%	0%	0%	1%		

Account Description	General	Spec Reserve	Grant/Gift Fund	Total Actual	Total Budget
TOTAL SURPLUS / (DEFICIT)	**2,998,404**	**81,227**	**64,649**	**3,144,279**	**(561,758)**
BEGINNING FUND BALANCE	2,004,333	2,718,663	555,235	5,278,231	
ENDING FUND BALANCE	5,002,737	2,799,890	619,884	8,422,510	
Fund Balance as % of Total Expenditures	517%	n/a	n/a	862%	

McHenry Public Library District
Financial Report Detail by Fund
For the 4 Month(s) Ended October 31, 2025

	Monthly Total	Monthly Budget	General	Spec Reserve	Grant/Gift Fund	YTD Total	Annual Budget	$ Over Budget	% of Budget
Revenues									
6010100 · Property Taxes	71,686.69	331,426.02	3,900,726.18	0.00	0.00	3,900,726.18	3,977,112.26	-76,386.08	98.1%
6015100 · Revenue Recapture Property Tax	206.93	956.63	11,258.72	0.00	0.00	11,258.72	11,479.50	-220.78	98.1%
6020200 · Developer Fees	0.00	14,583.33	0.00	58,740.00	0.00	58,740.00	175,000.00	-116,260.00	33.6%
6030100 · Interest Income - General	10,377.70	12,083.33	38,405.80	0.00	0.00	38,405.80	145,000.00	-106,594.20	26.5%
6030200 · Special Reserve Fund Interest	6,106.43	7,083.33	0.00	24,964.69	0.00	24,964.69	85,000.00	-60,035.31	29.4%
6030300 · Grant/Gifts Fund Interest	1,603.21	2,291.67	0.00	0.00	6,472.63	6,472.63	27,500.00	-21,027.37	23.5%
6035100 · Dividends	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.0%
6040100 · Nonresident/Enhanced Fee Cards	0.00	104.17	50.00	0.00	0.00	50.00	1,250.00	-1,200.00	4.0%
6050100 · Fines and Fees	1,167.47	1,458.33	4,939.55	0.00	0.00	4,939.55	17,500.00	-12,560.45	28.2%
6055100 · Collection Agency Fees	30.00	41.67	30.75	0.00	0.00	30.75	500.00	-469.25	6.2%
6060100 · Copy/Scan/Fax Income	1,942.50	1,541.67	8,003.70	0.00	0.00	8,003.70	18,500.00	-10,496.30	43.3%
6070200 · Reserve Fund Gifts	0.00	416.67	0.00	0.00	0.00	0.00	5,000.00	-5,000.00	0.0%
6070300 · General Fund Gifts	3,000.00	14,583.33	0.00	0.00	3,025.30	3,025.30	175,000.00	-171,974.70	1.7%
6090100 · Annexation & Impact Fees	0.00	2,083.33	0.00	0.00	0.00	0.00	25,000.00	-25,000.00	0.0%
6105100 · Retiree/Cobra Insurance Payment	0.00	1,333.33	454.88	0.00	0.00	454.88	16,000.00	-15,545.12	2.8%
6110100 · Program Fees/Misc. Fees	0.00	166.67	0.00	0.00	0.00	0.00	2,000.00	-2,000.00	0.0%
6120100 · Meeting Room Fees	65.00	187.50	315.00	0.00	0.00	315.00	2,250.00	-1,935.00	14.0%
6125100 · License Plate Renewal Fees	0.00	10,916.67	0.00	0.00	0.00	0.00	131,000.00	-131,000.00	0.0%
6130100 · Misc.	46.00	6,250.00	187.00	0.00	0.00	187.00	75,000.00	-74,813.00	0.2%
6130200 · Misc. Income SR	0.00	41.67	0.00	0.00	0.00	0.00	500.00	-500.00	0.0%
6150100 · Lost & Damaged Materials	318.25	541.67	1,581.49	0.00	0.00	1,581.49	6,500.00	-4,918.51	24.3%
6157100 · CCS/LLSAP Income	0.00	875.00	0.00	0.00	0.00	0.00	10,500.00	-10,500.00	0.0%
6160100 · Solar Credits	0.00	208.33	0.00	0.00	0.00	0.00	2,500.00	-2,500.00	0.0%
6170300 · Per Capita Grant	0.00	5,416.67	0.00	0.00	61,731.70	61,731.70	65,000.00	-3,268.30	95.0%
6200100 · Over/Short	-9.70	41.67	-1.89	0.00	0.00	-1.89	500.00	-501.89	-0.4%
6210300 · Miscellaneous Grants	0.00	5,416.67	0.00	0.00	0.00	0.00	65,000.00	-65,000.00	0.0%
9100200 · Transfer from General Fund	0.00	70,833.33	0.00	0.00	0.00	0.00	850,000.00	-850,000.00	0.0%
Total Revenues	96,540.48	490,882.65	3,965,951.18	83,704.69	71,229.63	4,120,885.50	5,890,591.76	-1,769,706.26	5.29
Total Revenues	96,540.48	490,882.65	3,965,951.18	83,704.69	71,229.63	4,120,885.50	5,890,591.76	-1,769,706.26	70.0%
Expenditures									
Personnel Expenses									
8910100 · Salaries	111,955.08	161,250.00	470,862.55	0.00	0.00	470,862.55	1,935,000.00	-1,464,137.45	24.3%
8920100 · FICA/Medicare	8,345.03	12,916.67	35,070.15	0.00	0.00	35,070.15	155,000.00	-119,929.85	22.6%
8930100 · IMRF	20,706.56	19,166.67	56,919.08	0.00	0.00	56,919.08	230,000.00	-173,080.92	24.7%
8940100 · Health & Life Insurance	11,464.06	26,250.00	48,738.99	0.00	0.00	48,738.99	315,000.00	-266,261.01	15.5%
8945100 · Recruiting/Preemployment Screen	251.55	291.67	716.54	0.00	0.00	716.54	3,500.00	-2,783.46	20.5%
8950100 · Tuition Reimbursement	0.00	416.67	0.00	0.00	0.00	0.00	5,000.00	-5,000.00	0.0%
8955100 · Telecommute Reimbursements	0.00	208.33	0.00	0.00	0.00	0.00	2,500.00	-2,500.00	0.0%
8960100 · Memberships & Dues	664.25	631.25	1,071.82	0.00	0.00	1,071.82	7,575.00	-6,503.18	14.1%
8970100 · Travel	318.00	1,458.33	666.82	0.00	0.00	666.82	17,500.00	-16,833.18	3.8%
8980100 · Continuing Education (Mtg/Conf)	1,227.45	1,645.83	2,785.45	0.00	0.00	2,785.45	19,750.00	-16,964.55	14.1%
Total Personnel	154,931.98	224,235.42	616,831.40	0.00	0.00	616,831.40	2,690,825.00	-2,073,993.60	22.9%

McHenry Public Library District
Financial Report Detail by Fund
For the 4 Month(s) Ended October 31, 2025

	Monthly Total	Monthly Budget	General	Spec Reserve	Grant/Gift Fund	YTD Total	Annual Budget	$ Over Budget	% of Budget
Materials and Supplies									
8010100 · Adult Books	2,586.50	5,625.00	8,814.27	0.00	0.00	8,814.27	67,500.00	-58,685.73	13.1%
8020100 · Youth Books	2,418.83	4,166.67	8,752.25	0.00	0.00	8,752.25	50,000.00	-41,247.75	17.5%
8025100 · Professional Resources	0.00	208.33	0.00	0.00	0.00	0.00	2,500.00	-2,500.00	0.0%
8028100 · Administrative Resources	0.00	291.67	57.50	0.00	0.00	57.50	3,500.00	-3,442.50	1.6%
8030100 · Magazines & Newspapers	65.00	1,437.50	1,622.19	0.00	0.00	1,622.19	17,250.00	-15,627.81	9.4%
8040300 · Operating Fund Gifts(Donations)	225.16	18,750.00	13.29	0.00	4,711.08	4,724.37	225,000.00	-220,275.63	2.1%
8050100 · Adult AV Materials	1,263.24	2,083.33	4,511.67	0.00	0.00	4,511.67	25,000.00	-20,488.33	18.0%
8060100 · Youth AV Materials	1,196.88	1,083.33	2,349.75	0.00	0.00	2,349.75	13,000.00	-10,650.25	18.1%
8070100 · Library of Things	6.99	1,416.67	834.90	0.00	0.00	834.90	17,000.00	-16,165.10	4.9%
8080100 · Video Games	1,440.00	1,500.00	5,290.00	0.00	0.00	5,290.00	18,000.00	-12,710.00	29.4%
8090100 · Digital Media Services	5,785.29	12,125.00	38,560.79	0.00	0.00	38,560.79	145,500.00	-106,939.21	26.5%
8095100 · Electronic Resources	0.00	7,500.00	32,053.50	0.00	0.00	32,053.50	90,000.00	-57,946.50	35.6%
8120100 · Library Supplies	120.81	583.33	778.12	0.00	0.00	778.12	7,000.00	-6,221.88	11.1%
8130100 · Tech Services Supplies	141.50	2,727.08	1,111.40	0.00	0.00	1,111.40	32,725.00	-31,613.60	3.4%
8135100 · Bindery	0.00	62.50	0.00	0.00	0.00	0.00	750.00	-750.00	0.0%
8140100 · Adult Programs & Supplies	135.90	1,333.33	4,255.28	0.00	0.00	4,255.28	16,000.00	-11,744.72	26.6%
8142100 · Special Events	0.00	229.17	0.00	0.00	0.00	0.00	2,750.00	-2,750.00	0.0%
8145100 · Circulation Supplies	0.00	625.00	8.93	0.00	0.00	8.93	7,500.00	-7,491.07	0.1%
8147100 · Reading Club	0.00	750.00	1,232.54	0.00	0.00	1,232.54	9,000.00	-7,767.46	13.7%
8150100 · Youth Programs & Supplies	526.31	1,479.17	3,983.89	0.00	0.00	3,983.89	17,750.00	-13,766.11	22.4%
Total Material and Supplies	15,912.41	63,977.08	114,230.27	0.00	4,711.08	118,941.35	767,725.00	-648,783.65	15.5%
Contracted Services									
8215100 · Collection Agency Fees	103.00	104.17	267.80	0.00	0.00	267.80	1,250.00	-982.20	21.4%
8245100 · IT/Comp/Copier/Equip-Outsourced	7,242.50	12,708.33	31,269.39	0.00	0.00	31,269.39	152,500.00	-121,230.61	20.5%
8247100 · Automation--Staff	822.25	3,600.00	7,909.48	0.00	0.00	7,909.48	43,200.00	-35,290.52	18.3%
8250-100 - Vehicle Expenses	0.00	458.33	14.00	0.00	0.00	14.00	5,500.00	-5,486.00	0.3%
8260100 · Misc. Contracted Services	0.00	1,541.67	0.00	0.00	0.00	0.00	18,500.00	-18,500.00	0.0%
8270100 · Library Bank/Finance/Late Fee	30.00	125.00	121.47	0.00	0.00	121.47	1,500.00	-1,378.53	8.1%
8275100 · Public Pmt Processing Fees	99.56	416.67	517.25	0.00	0.00	517.25	5,000.00	-4,482.75	10.3%
8285100 · License Plate Fees Settlement	0.00	9,583.33	0.00	0.00	0.00	0.00	115,000.00	-115,000.00	0.0%
Total Contracted Services	8,297.31	28,537.50	40,099.39	0.00	0.00	40,099.39	342,450.00	-302,350.61	11.7%
Consortium & IT/Network Services									
8310100 · Automation--Circulation/Catalog	15,926.04	8,916.67	34,224.58	0.00	0.00	34,224.58	107,000.00	-72,775.42	32.0%
8320100 · VOIP Phone Service	1,053.55	1,666.67	4,277.82	0.00	0.00	4,277.82	20,000.00	-15,722.18	21.4%
8325100 · Internet Services	657.83	916.67	2,643.74	0.00	0.00	2,643.74	11,000.00	-8,356.26	24.0%
Total Consortium & IT/Network Services	17,637.42	11,500.00	41,146.14	0.00	0.00	41,146.14	138,000.00	-96,853.86	29.8%
Professional Services									
8410100 · Accounting/Payroll/Audit Service	3,416.45	5,416.67	14,028.13	0.00	0.00	14,028.13	65,000.00	-50,971.87	21.6%
8420100 · Legal Services	0.00	2,083.33	0.00	0.00	0.00	0.00	25,000.00	-25,000.00	0.0%
8430100 · Other Consulting Fees	0.00	6,291.67	0.00	0.00	0.00	0.00	75,500.00	-75,500.00	0.0%
8440100 · In Service/Staff Training/LMS	0.00	666.67	2,219.33	0.00	0.00	2,219.33	8,000.00	-5,780.67	27.7%
Total Professional Services	3,416.45	14,458.33	16,247.46	0.00	0.00	16,247.46	173,500.00	-157,252.54	9.4%
Printing, Publications & Postage									
8510100 · Printing Services Outsourced	0.00	4,791.67	8,713.86	0.00	0.00	8,713.86	57,500.00	-48,786.14	15.2%
8530100 · Public Notices & ADS (Legal & Job)	0.00	187.50	698.00	0.00	0.00	698.00	2,250.00	-1,552.00	31.0%
8540100 · Postage/Shipping	3,122.19	2,175.00	9,227.47	0.00	0.00	9,227.47	26,100.00	-16,872.53	35.4%
8545100 · Printing/Copier Supplies	0.00	375.00	0.00	0.00	0.00	0.00	4,500.00	-4,500.00	0.0%
8550100 · Public Relations/Promotions	292.54	1,291.67	1,027.78	0.00	0.00	1,027.78	15,500.00	-14,472.22	6.6%
Total Printing, Publications & Postage	3,414.73	8,820.83	19,667.11	0.00	0.00	19,667.11	105,850.00	-86,182.89	18.6%

McHenry Public Library District
Financial Report Detail by Fund
For the 4 Month(s) Ended October 31, 2025

	Monthly Total	Monthly Budget	General	Spec Reserve	Grant/Gift Fund	YTD Total	Annual Budget	$ Over Budget	% of Budget
Utilities									
8610100 · Electricity	0.00	3,125.00	9,621.35	0.00	0.00	9,621.35	37,500.00	-27,878.65	25.7%
8620100 · Gas	169.97	1,625.00	488.47	0.00	0.00	488.47	19,500.00	-19,011.53	2.5%
8640100 · Water & Sewer	992.36	479.17	992.36	0.00	0.00	992.36	5,750.00	-4,757.64	17.3%
Total Utilities	1,162.33	5,229.17	11,102.18	0.00	0.00	11,102.18	62,750.00	-51,647.82	17.7%
Miscellaneous Operating Expenses									
8720100 · Building & Auto Insurance	1,325.20	4,750.00	35,608.92	0.00	0.00	35,608.92	57,000.00	-21,391.08	62.5%
8730100 · Bonding & Officers Liability	0.00	208.33	1,013.00	0.00	0.00	1,013.00	2,500.00	-1,487.00	40.5%
8740100 · Janitorial Services & Supplies	6,743.60	5,875.00	25,580.41	0.00	0.00	25,580.41	70,500.00	-44,919.59	36.3%
8745100 · Grounds Maintenance	6,599.47	3,958.33	14,685.47	0.00	0.00	14,685.47	47,500.00	-32,814.53	30.9%
8750100 · Building Operations/Maintenance	1,495.31	6,041.67	14,948.37	0.00	0.00	14,948.37	72,500.00	-57,551.63	20.6%
8760100 · Hospitality	731.77	562.50	1,919.43	0.00	0.00	1,919.43	6,750.00	-4,830.57	28.4%
8770100 · Library Lost & Damaged Materials	0.00	83.33	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%
8795100 · Miscellaneous	-392.87	83.33	-392.87	0.00	0.00	-392.87	1,000.00	-1,392.87	-39.3%
Total Miscellaneous Operating Expenses	16,502.48	21,562.50	93,362.73	0.00	0.00	93,362.73	258,750.00	-165,387.27	36.1%
Grant & Gift Fund Expenses									
8800300 · 2020/21 Per Capita Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8800311 · Adult Materials - Per Capita	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8800321 · Youth Materials - Per Capita	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8800331 · Staff Software - Per Capita	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8040350 · Per Capita Grant; Current FY	0.00	5,416.67	0.00	0.00	1,870.00	1,870.00	65,000.00	-63,130.00	2.9%
8040355 · Per Capita Grant; Previous FY	0.00	2,083.33	0.00	0.00	0.00	0.00	25,000.00	-25,000.00	0.0%
8800332 · Public Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8800333 · Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8800341 · Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8800342 · Additional Expenses (Personnel)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9030300 · Misc. Grants	0.00	5,416.67	0.00	0.00	0.00	0.00	65,000.00	-65,000.00	0.0%
9200300 · Additional Expenses	0.00	416.67	0.00	0.00	0.00	0.00	5,000.00	-5,000.00	0.0%
Total Grant & Gift Fund Expenses	0.00	13,333.33	0.00	0.00	1,870.00	1,870.00	160,000.00	-158,130.00	1.2%
Capital Expenses									
9060100 · Library Furnishings	0.00	2,083.33	0.00	0.00	0.00	0.00	25,000.00	-25,000.00	0.0%
9070100 · Library Equipment	0.00	2,083.33	5,503.98	0.00	0.00	5,503.98	25,000.00	-19,496.02	22.0%
9080100 · Small Equipment under $250	0.00	416.67	69.99	0.00	0.00	69.99	5,000.00	-4,930.01	1.4%
9090100 · Adtl. Capital Projects & Equipment	998.00	6,041.67	9,286.53	0.00	0.00	9,286.53	72,500.00	-63,213.47	12.8%
9050200 · Library District Act	0.00	18,750.00	0.00	2,478.00	0.00	2,478.00	225,000.00	-222,522.00	1.1%
9060200 · Special Reserve Expenditures	0.00	45,833.33	0.00	0.00	0.00	0.00	550,000.00	-550,000.00	0.0%
Total Capital Expenses	998.00	75,208.33	14,860.50	2,478.00	0.00	17,338.50	902,500.00	-885,161.50	1.9%
Transfer to Reserve Fund									
9100100 · Transfer to Reserve Fund	0.00	70,833.33	0.00	0.00	0.00	0.00	850,000.00	-850,000.00	0.0%
Total Transfer to Reserve Fund	0.00	70,833.33	0.00	0.00	0.00	0.00	850,000.00	-850,000.00	0.0%
	222,273.11	537,695.83	967,547.18	2,478.00	6,581.08	976,606.26	6,452,350.00	-5,475,743.74	15.1%
Total Expenditures	222,273.11	537,695.83	967,547.18	2,478.00	6,581.08	976,606.26	6,452,350.00	-5,475,743.74	15.1%
Net Total	**-125,732.63**	**-46,813.19**	**2,998,404.00**	**81,226.69**	**64,648.55**	**3,144,279.24**	**-561,758.24**	**3,706,037.48**	

McHenry Public Library District
Financial Report Detail by Month
For the 4 Month(s) Ended October 31, 2025

	July	August	September	October	November	December	January	February	March	April	May	June	YTD Total
Revenues													
6010100 · Property Taxes	2,107,669.90	261,505.73	1,459,863.86	71,686.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,900,726.18
6015100 · Revenue Recapture Property Tax	6,083.38	754.80	4,213.61	206.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,258.72
6020200 · Developer Fees	0.00	0.00	58,740.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,740.00
6030100 · Interest Income - General	9,027.93	8,821.28	10,178.89	10,377.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,405.80
6030200 · Special Reserve Fund Interest	6,676.16	6,511.43	5,670.67	6,106.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,964.69
6030300 · Grant/Gifts Fund Interest	1,637.73	1,748.72	1,482.97	1,603.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,472.63
6035100 · Dividends	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
6040100 · Nonresident/Enhanced Fee Cards	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
6050100 · Fines and Fees	1,341.75	1,538.85	891.48	1,167.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,939.55
6055100 · Collection Agency Fees	0.75	0.00	0.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.75
6060100 · Copy/Scan/Fax Income	1,682.75	2,084.50	2,293.95	1,942.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,003.70
6070200 · Reserve Fund Gifts	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
6070300 · General Fund Gifts	1.51	0.00	23.79	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,025.30
6080200 · Bond & Debt Certificate Sale	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
6090100 · Annexation & Impact Fees	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
6090200 · Transfers From Other Funds (9100-100)	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
6105100 · Retiree/Cobra Insurance Payment	0.00	454.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	454.88
6110100 · Program Fees/Misc. Fees	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
6120100 · Meeting Room Fees	10.00	115.00	125.00	65.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	315.00
6125100 · License Plate Renewal Fees	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
6130100 · Misc.	49.00	46.00	46.00	46.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	187.00
6130200 · Misc. Income SR	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
6150100 · Lost & Damaged Materials	450.37	591.36	221.51	318.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,581.49
6157100 · CCS/LLSAP Income	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
6160100 · Solar Credits	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
6170300 · Per Capita Grant	0.00	61,731.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,731.70
6200100 · Over/Short	1.55	-0.14	6.40	-9.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.89
6210300 · Miscellaneous Grants	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
9100200 · Transfer from General Fund	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
Total Revenues	2,134,632.78	345,954.11	1,543,758.13	96,540.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,120,885.50
Expenditures													
Personnel Expenses													
8910100 · Salaries	103,127.58	153,316.92	102,462.97	111,955.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	470,862.55
8920100 · FICA/Medicare	7,630.90	11,397.58	7,696.64	8,345.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,070.15
8930100 · IMRF	9,823.03	15,636.27	10,753.22	20,706.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,919.08
8940100 · Health & Life Insurance	22,981.31	5,873.04	8,420.58	11,464.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,738.99
8945100 · Recruiting/Preemployment Screen	79.21	327.90	57.88	251.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	716.54
8950100 · Tuition Reimbursement	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
8955100 · Telecommute Reimbursements	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
8960100 · Memberships & Dues	0.00	55.20	352.37	664.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,071.82
8970100 · Travel	76.50	100.71	171.61	318.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	666.82
8980100 · Continuing Education (Mtg/Conf)	0.00	1,108.00	450.00	1,227.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,785.45
Total Personnel	143,718.53	187,815.62	130,365.27	154,931.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	616,831.40

McHenry Public Library District
Financial Report Detail by Month
For the 4 Month(s) Ended October 31, 2025

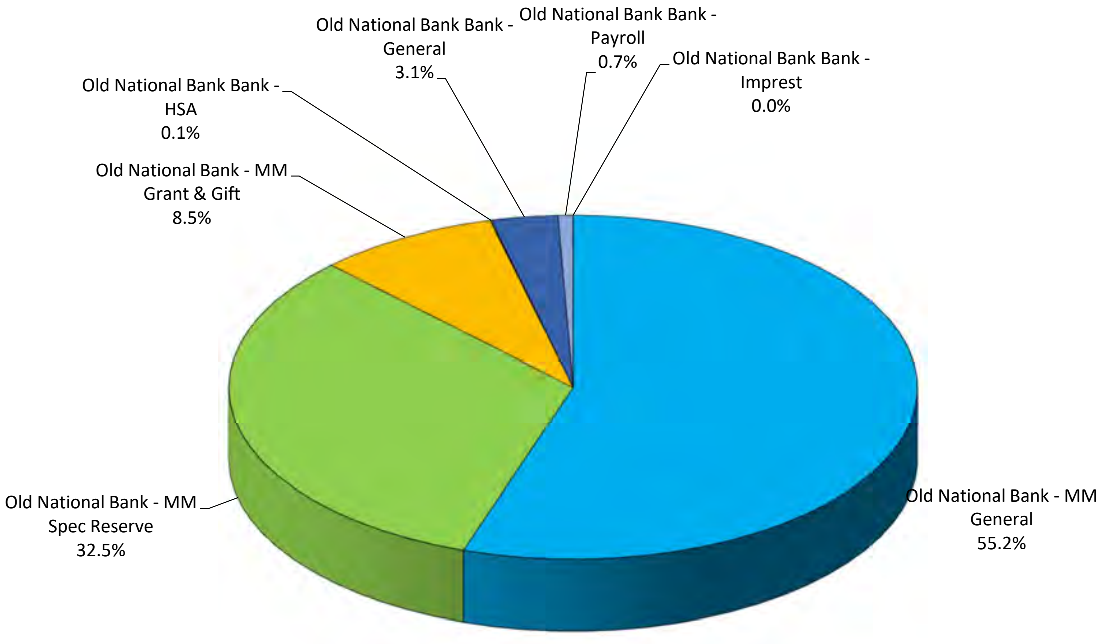
	July	August	September	October	November	December	January	February	March	April	May	June	YTD Total
Materials and Supplies													
8010100 · Adult Books	1,126.71	3,413.96	1,687.10	2,586.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,814.27
8020100 · Youth Books	1,545.72	2,372.52	2,415.18	2,418.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,752.25
8025100 · Professional Resources	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
8028100 · Administrative Resources	0.00	0.00	57.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.50
8030100 · Magazines & Newspapers	0.00	228.29	1,328.90	65.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,622.19
8040300 · Operating Fund Gifts(Donations)	1,605.00	620.41	2,273.80	225.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,724.37
8050100 · Adult AV Materials	0.00	1,986.38	1,262.05	1,263.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,511.67
8060100 · Youth AV Materials	403.67	517.14	232.06	1,196.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,349.75
8070100 · Library of Things	0.00	189.80	638.11	6.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	834.90
8080100 · Video Games	1,250.00	1,145.00	1,455.00	1,440.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,290.00
8090100 · Digital Media Services	24.98	6,502.57	26,247.95	5,785.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,560.79
8095100 · Electronic Resources	28,366.04	2,757.09	930.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,053.50
8120100 · Library Supplies	41.82	493.80	121.69	120.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	778.12
8130100 · Tech Services Supplies	197.99	490.85	281.06	141.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,111.40
8135100 · Bindery	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
8140100 · Adult Programs & Supplies	1,656.72	1,539.66	923.00	135.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,255.28
8142100 · Special Events	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
8145100 · Circulation Supplies	0.00	0.00	8.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.93
8147100 · Reading Club	323.32	909.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,232.54
8150100 · Youth Programs & Supplies	886.70	1,465.78	1,105.10	526.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,983.89
Total Material and Supplies	37,428.67	24,632.47	40,967.80	15,912.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,941.35
Contracted Services													
8215100 · Collection Agency Fees	0.00	92.70	72.10	103.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	267.80
8245100 · IT/Comp/Copier/Equip-Outsourced	2,254.56	15,957.34	5,814.99	7,242.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,269.39
8247100 · Automation--Staff	0.00	1,152.83	5,934.40	822.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,909.48
8250-100 - Vehicle Expenses	0.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00
8260100 · Misc. Contracted Services	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
8270100 · Library Bank/Finance/Late Fee	30.00	31.47	30.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.47
8275100 · Public Pmt Processing Fees	132.47	133.30	151.92	99.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	517.25
8285100 · License Plate Fees Settlement	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
Total Contracted Services	2,417.03	17,381.64	12,003.41	8,297.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,099.39
Consortium & IT/Network Services													
8310100 · Automation--Circulation/Catalog	2,372.50	15,926.04	0.00	15,926.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,224.58
8320100 · VOIP Phone Service	1,049.93	1,125.67	1,048.67	1,053.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,277.82
8325100 · Internet Services	653.26	475.89	856.76	657.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,643.74
Total Consortium & IT/Network Services	4,075.69	17,527.60	1,905.43	17,637.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,146.14
Professional Services													
8410100 · Accounting/Payroll/Audit Service	474.09	3,363.50	6,774.09	3,416.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,028.13
8420100 · Legal Services	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
8430100 · Other Consulting Fees	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
8440100 · In Service/Staff Training/LMS	0.00	150.00	2,069.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,219.33
Total Professional Services	474.09	3,513.50	8,843.42	3,416.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,247.46
Printing, Publications & Postage													
8510100 · Printing Services Outsourced	7,739.59	0.00	974.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,713.86
8530100 · Public Notices & ADS (Legal & Job)	63.00	0.00	635.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	698.00
8540100 · Postage/Shipping	2,658.55	301.57	3,145.16	3,122.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,227.47
8545100 · Printing/Copier Supplies	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
8550100 · Public Relations/Promotions	350.00	181.70	203.54	292.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,027.78
Total Printing, Publications & Postage	10,811.14	483.27	4,957.97	3,414.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,667.11

McHenry Public Library District
Financial Report Detail by Month
For the 4 Month(s) Ended October 31, 2025

	July	August	September	October	November	December	January	February	March	April	May	June	YTD Total
Utilities													
8610100 · Electricity	0.00	3,391.08	6,230.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,621.35
8620100 · Gas	0.00	156.24	162.26	169.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	488.47
8640100 · Water & Sewer	0.00	0.00	0.00	992.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	992.36
Total Utilities	0.00	3,547.32	6,392.53	1,162.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,102.18
Miscellaneous Operating Expenses													
8720100 · Building & Auto Insurance	1,049.26	700.81	32,533.65	1,325.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,608.92
8730100 · Bonding & Officers Liability	0.00	1,013.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,013.00
8740100 · Janitorial Services & Supplies	7,152.98	5,604.16	6,079.67	6,743.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,580.41
8745100 · Grounds Maintenance	1,625.00	4,836.00	1,625.00	6,599.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,685.47
8750100 · Building Operations/Maintenance	3,550.27	2,238.94	7,663.85	1,495.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,948.37
8760100 · Hospitality	84.74	270.10	832.82	731.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,919.43
8770100 · Library Lost & Damaged Materials	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
8795100 · Miscellaneous	0.00	0.00	0.00	-392.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-392.87
Total Miscellaneous Operating Expenses	13,462.25	14,663.01	48,734.99	16,502.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,362.73
Grant & Gift Fund Expenses													
8800300 · 2020/21 Per Capita Grant	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
8800311 · Adult Materials - Per Capita	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
8800321 · Youth Materials - Per Capita	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
8800331 · Staff Software - Per Capita	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
8040350 · Per Capita Grant; Current FY	0.00	0.00	1,870.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,870.00
8040355 · Per Capita Grant; Previous FY	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
8800332 · Public Software	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
8800333 · Computer Equipment	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
8800341 · Other Equipment	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
8800342 · Additional Expenses (Personnel)	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
9030300 · Misc. Grants	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
9200300 · Additional Expenses	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
Total Grant & Gift Fund Expenses	0.00	0.00	1,870.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,870.00
Capital Expenses													
9060100 · Library Furnishings	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
9070100 · Library Equipment	5,503.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,503.98
9080100 · Small Equipment under $250	0.00	0.00	69.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.99
9090100 · Adtl. Capital Projects & Equipment	0.00	6,912.53	1,376.00	998.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,286.53
9050200 · Library District Act	0.00	0.00	2,478.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,478.00
9060200 · Special Reserve Expenditures	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
Total Capital Expenses	5,503.98	6,912.53	3,923.99	998.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,338.50
Transfer to Reserve Fund													
9100100 · Transfer to Reserve Fund	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
Total Transfer to Reserve Fund	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
	217,891.38	276,476.96	259,964.81	222,273.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	976,606.26
Total Expenditures	217,891.38	276,476.96	259,964.81	222,273.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	976,606.26
Net Total	**1,916,741.40**	**69,477.15**	**1,283,793.32**	**-125,732.63**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,144,279.24**

McHenry Public Library District
Investments
For the 4 Month(s) Ended October 31, 2025

Bank	Current Rate		Book Balance
Old National Bank - MM General	3.94%		4,593,584
Old National Bank - MM Spec Reserve	3.94%		2,702,952
Old National Bank - MM Grant & Gift	3.94%		709,645
Old National Bank Bank - HSA	n/a		4,404
Old National Bank Bank - General	n/a		259,118
Old National Bank Bank - Payroll	n/a		58,085
Old National Bank Bank - Imprest	n/a		707
	Total	**$**	**8,328,495**



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McHenry Public Library District
INTERIM CHECKS ISSUED - October 2025
(NOT INCLUDED ON BILL REPORT)

Account - Money Market

VENDOR	DESCRIPTION	AMOUNT	ACCT#	DATE	CHECK
	(no checks written on this account)				
	subtotal for account	**$ -**			

Account - General Fund

VENDOR	DESCRIPTION	AMOUNT	ACCT#	DATE	CHECK
MDC Environmental Services	Waste	$ 700.20	8745-100	10/02/25	EFT
First Communications	Phone	$ 1,053.55	8320-100	10/03/25	EFT
Bankcard Processing	Credit Card	$ 7,419.38	Various	10/22/25	EFT
Sam's Club	Supplies	$ 282.48	Various	10/22/25	EFT
Comcast	Internet	$ 458.90	8325-100	10/30/25	EFT
AT&T	Internet	$ 198.93	8325-100	10/30/25	EFT
	subtotal for account	**$ 10,113.44**			

Account - HSA/Building

VENDOR	DESCRIPTION	AMOUNT	ACCT#	DATE	CHECK
Old National Bank	Employee contributions HSA	$ 475.79	8940-100	10/02/25	EFT
Old National Bank	Employer contributions HSA	$ 250.00	8940-100	10/16/25	EFT
Old National Bank	Employee contributions HSA	$ 475.79	8940-100	10/16/25	EFT
Old National Bank	Employee contributions HSA	$ 475.79	8940-100	10/30/25	EFT
	subtotal for account	**$ 1,677.37**			

Account - Payroll

VENDOR	DESCRIPTION	AMOUNT	ACCT#	DATE	CHECK
	subtotal for account	**$ -**			

Account - Imprest

VENDOR	DESCRIPTION	AMOUNT	ACCT#	DATE	CHECK
Michael Schaak	Program	$ 100.00	8150-100	10/03/25	1299
Michael Schaak	Program	$ 100.00	8150-100	10/03/25	1300
	subtotal for account	**$ 200.00**			

GRAND TOTAL CHECKS ISSUED $ 11,990.81

Reimbursement Report

October 2025

Employee	Amount
Martinez, Larissa	$12.79
Totals for REIPC -- Petty Cash Reimbursement 1 Employees	**$12.79**

Employee	Amount
Freidenfelds, Barbara A.	$11.76
Jakacki, Lesley E.	$62.44
Jimenez, Ceilidh	$9.10
Johnson, Kimberly M.	$4.36
Kimbrel, Kevin M.	$25.20
Kordistos, Skye	$15.54
Martinez, Larissa	$46.36
Mendez Barradas, Sandra V.	$7.60
Milfajt, Kathryn A.	$69.44
Salazar, Bertha A.	$3.90
Stansbury, Alie A.	$38.56
Toto, Patrick	$10.95
Totals for REITR -- Travel Reimbursement 12 Employees	**$305.21**

Report Totals

Code	Description	Employees	Amount
REIPC	Petty Cash Reimbursement	1	$12.79
REITR	Travel Reimbursement	12	$305.21
Totals		**12**	**$318.00**

NOVEMBER 2025 (FY 2025-2026)				Bankcard Transactions - Sorted By Account		
NAME	**TRANSACTION DATE**	**MERCHANT NAME**	**AMOUNT**	**NOTES**	**ACCOUNT**	**ACCOUNT TOTALS**
MILFAJT	11/5/2025	THE HORN BOOK	$49.00	Prepaid 3/30/26-3/29/27	8030-100	$203.00
MILFAJT	11/3/2025	SHAW SUBURBAN MEDIA	$65.00		8030-100	
MILFAJT	10/29/2025	LIBRARYJOURNALS LLC	$89.00	Prepaid 1/1/26-12/31/26	8030-100	
JAKACKI	10/23/2025	VISPERO 00 OF 00	$684.00	Prepaid 11/1/25-10/31/27	8040-300	$811.35
STANSBURY	10/11/2025	IMAGESTUFF.COM	$127.35	Friends Gift - Tag Along Readers	8040-300	
STANSBURY	10/11/2025	SP YOTO USA	$49.64		8060-100	$49.64
MAY	10/29/2025	Disney Plus	$13.00		8090-100	$169.91
MAY	10/28/2025	HLU*HULUPLUS	$18.99		8090-100	
MAY	10/22/2025	HLU*HULUPLUS	$18.99		8090-100	
MAY	10/21/2025	Hulu	$18.99		8090-100	
MAY	10/21/2025	Disney Plus	$12.00		8090-100	
MAY	10/12/2025	DISNEYPLUS	$12.00		8090-100	
MAY	10/8/2025	discovery+	$9.99		8090-100	
MAY	10/8/2025	APPLE.COM/BILL	$12.99		8090-100	
SPAARGAREN	10/28/2025	HLU*HULUPLUS	$18.99		8090-100	
SPAARGAREN	10/16/2025	PARAMOUNT+	$5.99		8090-100	
SPAARGAREN	10/9/2025	Disney Plus	$12.00		8090-100	
STANSBURY	11/2/2025	Amazon Kids+*NK0B768H1	$7.99		8090-100	
STANSBURY	10/8/2025	Amazon Kids+*NF6LV0ZG1	$7.99		8090-100	
SPAARGAREN	11/5/2025	WALMART.COM 8009256278	$163.05		8140-100	$163.05
STANSBURY	10/31/2025	ILLINOIS LIBRARY ASSOC	$15.00		8147-100	$15.00
STANSBURY	10/14/2025	JEWEL OSCO 3464	$15.37		8150-100	$15.37
JAKACKI	10/15/2025	TECHSOUP	$46.00	Prepaid 10/15/25-10/14/26	8245-100	$46.00
JAKACKI	10/31/2025	ZOOM.COM 888-799-9666	$629.90	Prepaid 10/31/25-10/30/26	8247-100	$651.90
SPAARGAREN	10/22/2025	WP*WORDPRESS A3LLJBL7X	$22.00	Prepaid 11/21/25-11/21/26	8247-100	
JAKACKI	10/16/2025	AHW WAUCONDA	$478.68		8250-100	$478.68
JAKACKI	10/14/2025	TWILIO INC	$65.04		8320-100	$65.04
JAKACKI	10/27/2025	VISTAPRINT	$26.54		8510-100	$60.54
JAKACKI	10/25/2025	THE UPS STORE 4064	$34.00		8510-100	
JAKACKI	10/25/2025	USPS PO 1646800050	$101.38		8540-100	$101.38
JAKACKI	11/7/2025	SQ *MCHENRY COUNTY LIV	$385.00		8550-100	$827.41
JAKACKI	10/31/2025	FACEBK *HVFVW5M5S2	$57.41		8550-100	
JAKACKI	10/15/2025	SQ *MCHENRY COUNTY LIV	$385.00		8550-100	
JAKACKI	10/18/2025	BP#9151747BULL VALLQPS	$5.68		8760-100	$62.32
JAKACKI	10/15/2025	WALMART.COM	$56.64		8760-100	
MAY	11/3/2025	NATIONAL CRIME SEARCH	$65.90		8945-100	$125.90
MAY	10/23/2025	WISCONSIN LIBRARY ASSO	$60.00		8945-100	
JAKACKI	10/25/2025	AMERICAN LIBRARY ASSOC	$382.00	Prepaid	8960-100	$382.00
JAKACKI	10/10/2025	AMTRAK .COM	$138.00		8970-100	$138.00
JAKACKI	11/7/2025	ILLINOIS LIBRARY ASSOC	$80.00		8980-100	$974.00
JAKACKI	10/11/2025	AFP*Library Marketing	$550.00		8980-100	
STANSBURY	11/4/2025	NIU OUTREACH	$35.00		8980-100	
STANSBURY	10/14/2025	AMERICAN LIBRARY ASSOC	$309.00		8980-100	
JAKACKI	10/17/2025	CITY OF MCHENRY	$45.00		9090-100	$45.00
		TOTAL BANKCARD TRANSACTIONS:	$5,385.49			

McHenry Public Library District

McHenry County, Illinois

Annual Financial Report

For the Year Ended June 30, 2025

McHenry Public Library District
Table of Contents

Illinois NFP Audit & Tax, LLP
Certified Public Accountants

Independent Auditors' Report

To the Board of Trustees
McHenry Public Library District
McHenry County, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the McHenry Public Library District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the McHenry Public Library District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the McHenry Public Library District, as of June 30, 2025, and the respective changes in financial position and cash flows, where applicable, thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of McHenry Public Library District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about McHenry Public Library District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

• Exercise professional judgment and maintain professional skepticism throughout the audit.

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of McHenry Public Library District's internal control. Accordingly, no such opinion is expressed.

• Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

• Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about McHenry Public Library District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major fund budgetary schedules, and certain pension and post-employment benefit disclosures be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the McHenry Public Library District basic financial statements. The combining and individual fund financial statements and schedules for non-major funds, and other non-required supplemental schedules as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements schedules for non-major funds and other non-required supplemental schedules as listed in the table of contents are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

Management is responsible for the other information included within the audit report. The other information comprises of the introductory and statistical sections, as listed in the table of contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Chicago, Illinois
October 17, 2025

As management of McHenry Public Library District (Library), we offer readers of the Library's statements this narrative overview and analysis of the financial activities of the Library for the fiscal year ended June 30, 2025.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Library's basic financial statements. The Library's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements - The government-wide financial statements are designed to provide readers with a broad overview of the Library's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Library's assets and deferred outflows of resources, less its liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Library is improving or deteriorating.

The Statement of Activities presents information showing how the Library's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements present functions of the Library that are principally supported by taxes and intergovernmental revenues (governmental activities). The Library does not have any functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Library include general government and library operations.

Fund Financial Statements - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Library, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Library are governmental funds.

<u>Governmental Funds</u> - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Library's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Library maintains three individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Special Reserve Fund, and Grant and Gift Fund, all of which are considered to be major funds.

The Library adopts an annual appropriated budget for the General Fund, Special Reserve Fund, and Grant and Gift Fund. A budgetary comparison schedule has been provided for each of these funds to demonstrate compliance with this budget.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Library's progress in meeting its obligation to provide as fully adequate as possible library services to its residents.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Library, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $9,916,870 at the close of the most recent fiscal year. By far the largest portion of the Library's net position reflects its investment in capital assets (e.g., land, fine art, building, equipment and furnishings, and collection) less any related debt used to acquire those assets that is still outstanding. The Library uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

A condensed version of the Statement of Net Position at June 30, 2025 and 2024 follows:

McHenry Public Library District's Net Position

	Governmental Activities	
	2025	2024
Assets		
Current and Other Assets	$ 9,430,809	$ 8,340,563
Net Pension Asset – IMRF	0	0
Capital Assets	5,313,769	5,155,889
Total Assets	14,744,578	13,496,452
Deferred Outflows of Resources		
Pension Expense - IMRF	268,557	551,914
Total Deferred Outflows of Resources	268,557	551,914
Liabilities		
Long-Term Liabilities Outstanding	879,380	1,077,546
Current Liabilities	207,876	216,092
Total Liabilities	1,087,256	1,293,638
Deferred Inflows of Resources		
Unavailable Revenue - Property Taxes	3,988,592	3,786,161
Pension Revenue - IMRF	20,417	3,970
Total Deferred Inflows of Resources	4,009,009	3,790,131
Net Position		
Investment in Capital Assets	5,313,769	5,155,889
Restricted	-	-
Unrestricted/(Deficit)	4,603,101	3,808,708
Total Net Position	$ 9,916,870	$ 8,964,597

The balance of unrestricted net position, $4,603,101, may be used to meet the Library's ongoing obligations to citizens and creditors.

The Library's net position increased by $952,273 during the current fiscal year.

Governmental Activities - Governmental activities increased the Library's net position by $966,430. Key elements of this increase are as follows:

McHenry Public Library District's Change in Net Position

	Governmental Activities	
	2025	2024
Revenues		
Program Revenues		
Charges for Services	$ 49,655	$ 53,525
Operating Grants and Contributions	88,318	79,462
General Revenues		
Property Taxes	3,772,397	3,521,825
Impact Fees	-	-
Developer Fees	113,208	67,640
Investment Earnings	206,562	204,367
Other	0	0
Total General Revenues and Transfers	4,092,167	3,793,832
Expenses		
General Government	123,017	108,271
Library Operations	3,154,850	2,852,118
Total Expenses	3,277,867	2,960,389
Increase/(Decrease) in Net Position	952,273	966,430
Net Position - Beginning	8,964,597	7,998,167
Net Position Adjustment	0	0
Net Position - Ending	$ 9,916,870	$ 8,964,597

- Total revenues increased $298,335 from the prior year mainly due to the increase of Operating Grants and Contributions, Property Taxes, Developer Fees, and Other Revenues.
- Total expenses increased $317,478 from the prior year, which was mainly attributable to the increase in Library Operations of $302,732. This includes increases in the various areas in comparison to the prior year.

FINANCIAL ANALYSIS OF THE LIBRARY'S FUNDS

As noted earlier, the Library uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds - The focus of the Library's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Library's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Library's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Library's governmental funds reported combined ending fund balances of $5,278,231.

The General Fund is the chief operating fund of the Library. At the end of the current fiscal year, unassigned fund balance of the General Fund was $2,004,333. The total fund balance of the Library's General Fund decreased by $508,715, which includes an interfund transfer of $(1,650,000).

The Special Reserve Fund has a total fund balance of $2,718,663. The Special Reserve Fund reports a $1,413,427 increase in fund balance which includes an interfund transfer of $1,650,000.

The Grant and Gift Fund has a total fund balance of $555,235. The Grant and Gift Fund reports a $35,209 increase in fund balance. The Library received more gifts and donations during the year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Library did not amend its budget for the fiscal year ended June 30, 2025; therefore, the amounts shown as original and final budget are the same.

Significant differences between the budget and the actual revenues and expenditures are summarized as follows:

- The difference between the estimated revenues and the actual revenues for all funds was $592,021 (unfavorable) and was primarily attributable to collecting less than anticipated property taxes, impact fees and grants/donations.
- The difference between the estimated expenditures and the actual expenditures for all funds was $1,850,406 (favorable) and was primarily attributable to less than expected library general government, library operations, and capital outlay expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets - The Library's investment in capital assets for its governmental activities as of June 30, 2025 amounts to $5,313,769 (net of accumulated depreciation). This investment in capital assets includes land, parking lot, fine art, building, landscaping, equipment and furnishings, and collection. The Library reports a $157,880 change in the Library's investment in capital assets i.e. capital asset acquisitions less depreciation expense.

The following table presents a summary of capital assets for the years ended June 30, 2025 and 2024:

McHenry Public Library District's Capital Assets
(net of depreciation)

	Governmental Activities	
	2025	2024
Land	$ 1,245,836	$ 1,245,836
Fine Art	18,600	18,600
Parking Lot	128,385	146,785
Building	2,786,133	2,494,224
Landscaping	4,219	4,952
Equipment and Furnishings	209,725	247,412
Collection	920,871	998,080
Total	5,313,769	$ 5,155,889

Additional information on the Library's capital assets can be found in Note 4 to the financial statements.

The Library had no outstanding debt as of June 30, 2025.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The equalized assessed valuation (EAV) for the Library for tax year 2024 is $1,596,592,637. This represents an EAV increase of $187,919,409 (13.3%) from the prior year. This increase will affect the calculation of the Library's property tax revenue and was considered in preparing the Library's budget for the 2026 fiscal year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of McHenry Public Library District's finances for all those with an interest in the Library's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, McHenry Public Library District, 809 North Front Street, McHenry, IL 60050-5578.

McHenry Public Library District
Statement of Net Position
June 30, 2025

	Governmental Activities
Assets	
Cash and Investments	$ 7,258,103
Receivables	
Property Taxes	2,008,058
Developer Fees and Other	58,740
Prepaid Items	105,908
Capital Assets	
Capital Assets Not Being Depreciated	1,264,436
Other Capital Assets, Net of Depreciation	4,049,333
Total Capital Assets	5,313,769
Total Assets	14,744,578
Deferred Outflows	
Deferred Items - IMRF	268,557
Total Deferred Outflows	268,557
Liabilities	
Accounts Payable	91,345
Accrued Payroll	72,641
Long-term Liabilities	
Due Within One Year	
Compensated Absences	43,890
Due in More than One Year	
Net OPEB Liability	59,159
Net Pension Liability - IMRF	820,221
Total Liabilities	1,087,256
Deferred Inflows	
Deferred Property Taxes	3,988,592
Deferred Items - IMRF	20,417
Total Deferred Inflows	4,009,009
Net Position	
Net Investment in Capital Assets	5,313,769
Unrestricted	4,603,101
Total Net Position	$ 9,916,870

Draft

See Accompanying Notes to the Financial Statements

McHenry Public Library District
Statement of Activities
For the Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental Activities				
General Government	$ 123,017	$ 0	$ 0	$ (123,017)
Library Operations	3,154,850	49,655	88,318	(3,016,877)
Total Governmental Activities	$ 3,277,867	$ 49,655	$ 88,318	(3,139,894)
	General Revenues			
	Taxes			
	Property Taxes			3,772,397
	Developer Fees			113,208
	Investment Income			206,562
	Total General Revenues			4,092,167
	Change in Net Position			952,273
	Net Position,			
	Beginning of Year			8,964,597
	End of Year			$ 9,916,870

See Accompanying Notes to the Financial Statements

McHenry Public Library District
Balance Sheet
Governmental Funds
June 30, 2025

	General Fund	Capital Projects Fund	Grant and Gift Fund	Total
Assets				
Cash and Investments	$ 4,042,925	$ 2,659,923	$ 555,255	$ 7,258,103
Receivables				
Property Taxes	2,008,058	0	0	2,008,058
Developer Fees and Other	0	58,740	0	58,740
Prepaids Items	105,908	0	0	105,908
Total Assets	6,156,891	2,718,663	555,255	9,430,809
Total Deferred Outflows	0	0	0	0
Total Assets and Deferred Outflows	6,156,891	2,718,663	555,255	9,430,809
Liabilities				
Accounts Payable	91,325	0	20	91,345
Accrued Payroll	72,641	0	0	72,641
Deferred Grant Advance	0	0	0	0
Total Liabilities	163,966	0	20	163,986
Deferred Inflows				
Deferred Property Taxes	3,988,592	0	0	3,988,592
Total Deferred Inflows	3,988,592	0	0	3,988,592
Fund Balance				
Nonspendable	105,908	0	0	105,908
Committed	0	2,718,663	555,235	3,273,898
Unassigned	1,898,425	0	0	1,898,425
Total Fund Balance	2,004,333	2,718,663	555,235	5,278,231
Total Liabilities, Deferred Inflows and Fund Balance	$ 6,156,891	$ 2,718,663	$ 555,255	$ 9,430,809

See Accompanying Notes to the Financial Statements

McHenry Public Library District
Reconciliation of Fund Balances of the Governmental Funds to the Governmental Activities in the Statement of Net Position
June 30, 2025

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position:

Amounts reported in the Statement of Net Position are different because:	
Fund Balance - Balance Sheet of Governmental Funds	5,278,231
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	5,313,769
Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds:	
Deferred items related to changes in pension assumptions and differences between expected and actual pension plan experience:	
Deferred Outflows - IMRF	268,557
Long-term liabilities, including notes and capital leases payable, are not due and payable in the current period and, therefore, are not reported in the funds:	
Compensated Absences	(43,890)
Net OPEB Liability	(59,159)
Net Pension Liability - IMRF	(820,221)
Deferred items related to difference between projected and actual earnings on pension plan investments and difference between expected and actual pension plan experience:	
Deferred Inflows - IMRF	(20,417)
Net Position of Governmental Activities	$ 9,916,870

See Accompanying Notes to the Financial Statements

McHenry Public Library District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

	General Fund	Capital Projects Fund	Grant and Gift Fund	Total
Revenues				
Property Taxes	$ 3,772,397	$ 0	$ 0	3,772,397
CCS/LLSAP	5,252	0	0	5,252
Developer Fees	0	113,208	0	113,208
Fines and Fees	15,792	0	0	15,792
Interest	133,816	51,339	21,407	206,562
Photocopier Income	18,415	0	0	18,415
Program Fees/Miscellaneous Fees	135	0	0	135
Staff Cobra/Insurance Payments	4,910	0	0	4,910
Meeting Room Fees	990	0	0	990
Lost or Damaged Materials	4,005	0	0	4,005
Collection Agency Fees	156	0	0	156
Gifts and Donations	0	0	19,949	19,949
Per Capita Grant	0	0	62,150	62,150
Miscellaneous Income	6,219	0	0	6,219
Total Revenues	3,962,087	164,547	103,506	4,230,140
Expenditures				
Current				
General Government	123,017	0	0	123,017
Library Operations	2,292,169	0	68,297	2,360,466
Capital Outlay	405,616	401,120	0	806,736
Total Expenditures	2,820,802	401,120	68,297	3,290,219
Excess (Deficiency) of Revenues over Expenditures	1,141,285	(236,573)	35,209	939,921
Other Financing Sources (Uses)				
Transfer In	0	1,650,000	0	1,650,000
Transfer Out	(1,650,000)	0	0	(1,650,000)
Total Other Financing Sources (Uses)	(1,650,000)	1,650,000	0	0
Net Change in Fund Balance	(508,715)	1,413,427	35,209	939,921
Fund Balance,				
Beginning of Year	2,513,048	1,305,236	520,026	4,338,310
End of Year	$ 2,004,333	$ 2,718,663	$ 555,235	$ 5,278,231

See Accompanying Notes to the Financial Statements

McHenry Public Library District
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Governmental Activities in the Statement of Activities
For the Year Ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$ 939,921
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlays	(459,948)
Depreciation expense	617,828
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Change in the following deferred items related to pension investment experience, changes in pension assumptions, and difference between expected and actual pension plan experience:	
Deferred Outflows - IMRF	(283,357)
Deferred Outflows - OPEB	0
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Change in Compensated Absences	1,982
Change in OPEB Liability	62,672
Change in Net Pension Liability - IMRF	89,622
Change in the following deferred items related to difference between expected and actual pension plan experience:	
Deferred Inflows - IMRF	(16,447)
Deferred Inflows - OPEB	0
Change in Net Position of Governmental Activities	$ 952,273

See Accompanying Notes to the Financial Statements

1. Summary of Significant Accounting Policies

The McHenry Public Library District (the "District") is incorporated in McHenry County, Illinois. The District provides a variety of library services to its residents. Through its collections, services, programs, and policies, the District aspires to be an equitable, diverse, inclusive community resource that strives to meet the needs of all community members. The District operates under the trustee-director form of government.

The financial statements of the District, have been prepared in conformity with Generally Accepted Accounting Principles as applied to local governments. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below:

Financial Reporting Entity

The accompanying financial statements present the District's primary government and any component units over which the District exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the District (as distinct from legal relationships). Management has considered all potential component units and has determined that there are no entities outside of the primary government that should be blended into or discretely presented with the District's financial statements.

Government-Wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the District as a whole (except for fiduciary activities) and distinguish between the governmental and business-type activities of the District. Governmental activities, which are normally supported by taxes and governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's library operations function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements

Separate fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds include non-major Special Revenue funds and non-major Capital Projects funds. The combined amounts for these funds are reflected in a single column titled "Other Governmental Funds" in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for non-major funds are presented with Combining and Individual Fund Statements and Schedules in the supplemental schedules of the financial statements.

Funds are organized as major funds or non-major funds within the governmental statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

> Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures and expenses of the individual governmental fund or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type and;
>
> Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures and expenses of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements when applicable. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are those which governmental functions of the District finance. The acquisition, use, and balances of the District's expendable resources and the related liabilities are accounted for through governmental funds. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government does *not* consider revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recognized when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences, claims, and judgments are reported only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

1. Summary of Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting (Continued)

Property taxes, fees, licenses, charges for service, amounts due from other governments, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period if applicable. Charges for sales and services and miscellaneous revenues are generally recorded as revenue when received in cash because they are generally not measurable until actually received.

Basis of Presentation

The accounts of the District are organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. The various funds are summarized by type within the financial statements.

The District reports the following major governmental funds:

> The ***General Fund*** is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Expenditures from this fund provide basic District services, such as such as finance and data processing, personnel, and general administration of the District. Revenue sources include taxes, which include property taxes, interest income and other income.
>
> The ***Capital Projects Fund***, also referred to as the Special Reserve Fund, accounts for the District's financial resources that are restricted, committed, or assigned to expenditure for capital outlays such as building improvements and land acquisitions.
>
> The ***Grant and Gift Fund***, a special revenue fund, accounts for activity related to the District's donations and per capita grant.

The District reports no non-major governmental funds.

Fiduciary fund level financial statements are custodial in nature and are merely clearing accounts for assets held by the District as an agent for individuals, private organization, or other governments. Fiduciary funds are excluded from government-wide financial statements. The District reports no fiduciary funds.

Proprietary fund level financial statements are used to account for activities, which are similar to those found in the private-sector. The measurement focus is upon determination of net income, financial position, and cash flows. The District reports no proprietary funds.

1. Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

When applicable, on the proprietary fund financial statements, operating revenues are those that flow directly from the operations of the activity, i.e., charges to customers or users who purchase or use the goods or services of that activity. Operating expenses are those that are incurred to provide those goods or services. Non-operating revenues and expenses are items such as investment income and interest expense that are not a result of the direct operations of the activity.

Cash and Investments

For purpose of the Statement of Net Position, the District's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have any established market, if any, are reported at estimated fair value.

Pooled Cash

Cash resources of the individual governmental fund types are combined to form a pool of cash and, when applicable, investments. At June 30, 2025, the District's cash was deposited in demand accounts and money market savings accounts.

Interfund Activity

During the course of normal operations, the District has transactions between funds, including expenditures and transfers of resources to provide services and construct assets. Legally authorized transfers are treated as transfers and are included in the results of operations of Governmental Funds and, when applicable, Proprietary Funds. Transactions between funds that are representative of cash overdrafts from pooled cash and investing are reported as interfund receivables or payables. Short-term amounts owed between funds are classified as "Due to/from other funds".

Receivables

Receivables consist of all revenues earned at year-end that are not yet received as of June 30, 2025. Major receivable balances for governmental activities include property taxes. The District carries its receivables at cost less an allowance for doubtful accounts. On a periodic basis, the District evaluates its receivables and establishes the amount of its allowance for doubtful accounts based on a history of past write-offs and collections. The allowance for doubtful accounts amounts to $0 for property taxes receivable.

1. Summary of Significant Accounting Policies (Continued)

Prepaid Items and Prepaid Expenditures

Payments made to vendors for services that will benefit periods beyond June 30, 2025 are recorded as prepaid items/expenditures using the consumption method of recognition.

Inventory

Inventory is valued at cost which approximates the lower of cost or net realizable value using the first-in/first-out (FIFO) method. The District reports no inventory as of June 30, 2025.

Deferred Revenue/Unearned Revenue

When applicable, the District reports unearned revenues on its Statement of Net Position and deferred revenues on its Governmental Funds Balance Sheet. For governmental fund financial statements, deferred revenues occur when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period or when resources are received by the District before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the Governmental Funds Balance Sheet and revenue is recognized accordingly.

Compensated Absences

Accumulated vacation, that is expected to be liquidated with expendable available financial resources, is reported as an expenditure and a fund liability of the governmental fund that will pay it. Accumulated vacation of proprietary funds, when applicable, is recorded as an expense and liability of those funds as the benefits accrue to employees. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements. The General Fund is used to liquidate the compensated absences liability.

Full-time District employees are entitled to paid vacation time in varying amounts based on years of service. Unused vacation time is payable upon resignation or retirement. The District’s compensated absences liability at June 30, 2025 comprises of accumulated vacation amounting to $43,890.

Capital Assets

Capital assets, which include land, buildings and improvements, equipment, and when applicable, infrastructure assets, are reported in the applicable government or business-type activities columns in the government-wide statements. Capital assets are defined as assets with a cost of $1,000 or more. Capital assets are recorded at historical cost if purchased or constructed, or at estimated historical cost if actual historical cost is not available.

1. Summary of Significant Accounting Policies (Continued)

Capital Assets (Continued)

Donated capital assets, donated works of art and similar items, and capital assets received in a service arrangement are reported at acquisition value rather than fair value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation on all assets is computed using the straight-line method over the following estimated lives:

Building	10 - 50 Years
Collection	4 - 10 Years
Equipment and Furnishings	5 - 20 Years
Parking Lot	20 Years
Landscaping	20 Years

Finance Leases

Leases that span more than twelve months that are material in nature to the financial statements, and that do not transfer ownership are recognized as a right-of-use asset and finance lease liability. The right-of-use assets are measured at an amount equal to the present value of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-of-use assets are amortized on a straight-line basis over the life of the related lease. Finance leases that transfer ownership that are material in nature to the financial statements are recognized as capital assets at cost and a related lease liability. The District reports no finance leases.

Subscription-Based Information Technology Arrangements

A Subscription-Based Information Technology Arrangements ("SBITAs") is a contract that conveys control of the right to use another party's information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction. SBITAs that span more than twelve months that are material in nature to the financial statements are recognized as a subscription right-of-use asset and subscription liability. The right-of-use assets are measured at an amount equal to the present value of the related subscription liability. The right-of-use assets are amortized on a straight-line basis over the life of the related subscription. The District reports no material long-term SBITAs.

1. Summary of Significant Accounting Policies (Continued)

Long-Term Liabilities

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations, when applicable, are accounted for in those funds.

Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources.

Non-spendable fund balance - The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories; or (b) legally or contractually required to be maintained intact. The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance - Amounts can only be used for specific purposes pursuant to constraints imposed by ordinances of the District Board of Trustees - the government's highest level of decision-making authority. These committed amounts cannot be used for any other purpose unless the District Board of Trustees removes the specified use by ordinance. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance - This classification reflects assets constrained by the expressed written intent of the District Board of Trustees for ambulance services, capital equipment and/or capital projects.

Unassigned fund balance - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first, then unrestricted resources - committed, assigned, and unassigned - in order as needed. The District does not have a stabilization policy established.

The District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. If different levels of unrestricted funds are available for spending, the District considers committed funds to be expended first followed by assigned and, lastly unassigned funds.

1. Summary of Significant Accounting Policies (Continued)

<u>Net Position Classifications</u>

In the government-wide financial statements, equity is shown as net position and classified into three components:

Net investment in capital assets - These amounts consist of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Net investment in capital assets excludes unspent bond or other debt proceeds.

Restricted net position - These amounts consist of net position with constraints placed on its use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Unrestricted net position - These amounts consist of all other net position that does not meet the definition of "restricted" or "net investment in capital assets".

<u>Budgets</u>

The Board of Trustees follows these procedures in establishing the budget:

1. The Executive Director and budget committee prepare a proposed operating budget which is submitted to the Board of Trustees for their approval. The budget document is made available for public inspection for at least 30 days prior to Board action.
2. The Board of Trustees is required to hold at least one public hearing prior to passage of the annual Budget and Appropriation Ordinance. The budget is an estimate of actual expenditures and the appropriation represents the legal spending limit.
3. The Budget and Appropriation Ordinance must be enacted into law prior to the end of the first quarter of the fiscal year (September 30).
4. The Board of Trustees has the power to: Amend the Budget and Appropriation Ordinance in the same manner as its enactment, transfer between line items of any fund an amount not exceeding in the aggregate the total amount appropriated for that fund, and transfer any appropriation item it anticipates being unexpended to any other appropriation item.
5. Expenditures legally may not exceed the total appropriations at the fund level. All unspent budgetary amounts lapse at year-end. The budget information in the financial statements includes adjustments made during the year.

The budget is prepared for all funds on the same basis as the basic financial statements and is consistent with GAAP. The budget is derived from the annual Budget and Appropriation Ordinance of the District. All budgetary funds are controlled by an integrated budgetary accounting system in accordance, with various legal requirements, which govern the District.

1. Summary of Significant Accounting Policies (Continued)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Property Taxes

Property taxes become an enforceable lien on property as of January 1. Taxes are levied each year and are payable in two installments, due in June and September of the following year. McHenry County bills and collects all property taxes and remits them to the District. The District recognizes property taxes in the year in which they attach as an enforceable lien and are available.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources, or expenses/expenditures, until then. The District has deferred changes in proportion dealing with pensions and contributions made after the measurement date, and where applicable, deferred charges on refunding debt. These represent a consumption of net position that applies to future periods and is not recognized as an outflow of resources until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources, or revenues, until that time. A deferred inflow of resources dealing with pension is reported for the differences between expected and actual experience, the net difference between projected and actual earnings on pension investments, and changes of assumptions.

2. Deposits

Deposits

At June 30, 2025, the carrying amount of the District’s demand deposits in financial institutions was $7,258,103 and the bank balance is $7,271,216.

Custodial Credit Risk - Deposits

In case of cash deposits, this is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. At June 30, 2025, all District bank deposits are insured or covered by collateral.

3. Investments

Policies for Investments

It is the policy of the District to invest public funds in a manner to conform to all state and local statutes governing the investment of public funds; ensure prudent money management; provide for daily cash flow requirements; and meet the objectives, in priority order, of safety, liquidity, return on investment and public trust. The District's general credit risk policy is to apply the prudent person rule: Investments shall be made with the exercise of judgment and care, under circumstances then prevailing, which individuals of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

The District's investment policy permits the District to invest in: bonds, notes, certificates of indebtedness, treasury bills or other securities which are guaranteed by the full faith and credit of the United States of America as to principal and interest, bonds, notes debentures or similar obligations of the agencies of the United States of America; interest-bearing savings accounts, certificates of deposit, time deposits or other investment constituting direct obligations of a bank as defined by the Illinois Banking Act; short-term obligations (maturing within 180 days of dates of purchase) of corporations with assets exceeding $500 million (such obligations must be rated at the time of purchase as AAA by at least two standard rating services); money market mutual funds registered under the Investment Company Act of 1940 which invest only in bonds, notes, certificates of indebtedness, treasury bills and other securities which are guaranteed by the full faith and credit of the United States of America as to principal and interest and agrees to repurchase such obligations; state and local government obligations or operated and administered by a bank and other securities as allowed by the Illinois Public Funds Investment Act.

Fair Value Measurements

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District reports no investment balances at June 30, 2025.

4. Capital Assets

Capital asset activity for the year ended June 30, 2025, consisted of the following:

	Balance June 30, 2024	Additions	Retirements	Balance June 30, 2025
Governmental Activities				
Assets Not Subject to Depreciation				
Land	$ 1,245,836	$ 0	$ 0	$ 1,245,836
Fine Art	18,600	0	0	18,600
Assets Subject to Depreciation				
Building	4,583,398	418,030	0	5,001,428
Collection	2,479,902	170,781	(350,876)	2,299,807
Equipment and Furnishings	1,592,128	29,017	0	1,621,145
Parking Lot	368,003	0	0	368,003
Landscaping	14,653	0	0	14,653
Subtotal	10,302,520	617,828	(350,876)	10,569,472
Less - Accumulated Depreciation				
Building	(2,089,174)	(126,121)	0	(2,215,295)
Collection	(1,481,822)	(247,990)	350,876	(1,378,936)
Equipment and Furnishings	(1,344,716)	(66,704)	0	(1,411,420)
Parking Lot	(221,218)	(18,400)	0	(239,618)
Landscaping	(9,701)	(733)	0	(10,434)
Subtotal	(5,146,631)	(459,948)	350,876	(5,255,703)
Net Capital Assets	$ 5,155,889	$ 157,880	$ 0	$ 5,313,769

Depreciation expense was charged to the functions/programs of the primary government as follows:

Governmental Activities – Library Operations $ 459,948

5. Long-term Liabilities

The District enters into debt transactions to finance additions of machinery and equipment and major construction, improvements or land acquisitions. The District reports no debt commitments as of June 30, 2025. Other long-term liabilities activity is as follows:

	Balance June 30 2024	Additions and Other Changes	Retirements	Balance June 30 2025	Amount Due Within One Year	Debt Retired By Fund
Other Long-term Liabilities						
Compensated Absences	$ 45,872	$ 43,890	$ (45,872)	$ 43,890	$ 43,890	General
Net Pension Liability						
IMRF	909,843	348,955	(438,577)	820,221	0	General
Total OPEB Liability	121,831	(56,330)	(6,342)	59,159	0	N/A
	$ 1,077,546	$ 336,515	$ (490,791)	$ 923,270	$ 43,890	

6. Compliance and Accountability

At June 30, 2025, none of the District's funds had deficit fund balances.

None of the District funds report an excess of actual expenditures over legally enacted budgeted amounts for the year ended June 30, 2025.

7. Interfund Transactions

In general, transfers are used to (1) move revenues from the fund that collects the money to the fund that expends the money and (2) use unrestricted revenues collected in a fund to provide operating advances to other funds in accordance with budgetary authorizations.

At June 30, 2025, no interfund receivables and payables exist.

During the year ended June 30, 2025, the following transfers occurred:

Fund	Transfer from Other Funds	Transfer to Other Funds
General	$ 0	$ 1,650,000
Capital Projects	1,650,000	0
	$ 1,650,000	$ 1,650,000

8. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District purchases commercial insurance to handle these risks of loss. During June 30, 2025, there were no significant reductions in insurance coverage for any category. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The District is insured under a retrospectively-rated policy for workers' compensation coverage. Whereas, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2025, there were no significant adjustments in premiums based on actual experience.

9. Commitments and Contingencies

At June 30, 2025, the District had no material payable commitments and no contingencies with the exception of the general obligation bonds discussed in Note 5.

10. Evaluation of Subsequent Events

The District has evaluated subsequent events through October 17, 2025, the date which the financial statements were available to be issued.

11. Governmental Accounting Standards Board (GASB) Statements

Recently Implemented GASB Statements Relevant to the District

Statement No. 100, *Accounting Changes and Error Corrections*, issued in June 2022, was adopted by the District during the year ended June 30, 2025.

Statement No. 101, *Compensated Absences*, issued in June 2022, was adopted by the District during the year ended June 30, 2025.

Upcoming GASB Statements Relevant to the District

Statement No. 102, *Certain Risk Disclosures*, issued in December 2023, will be adopted by the District during the year ended June 30, 2026.

Statement No. 103, *Financial Reporting Model Improvements*, issued in April 2024, will be adopted by the District during the year ended June 30, 2027.

The District management has not yet determined the effect these Statements will have on the District's financial statements.

12. Other Post-Employment Benefits

The net other postemployment health care benefits ("OPEB") liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions, between an employer and its employees, of salaries and benefits for employee services. OPEB are provided to an employee on a deferred-payment basis as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability represents the District's proportionate share of its OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB liability calculation is dependent on critical future (long-term) variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually. GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The proportionate share of each plan's unfunded benefits is presented as a long-term net OPEB liability on the accrual basis of accounting. Any liability for the contractually-required OPEB contribution outstanding at the end of the year is included in due to other governments on both the accrual and modified accrual basis of accounting.

Plan Description. The District provides other postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue a separate report. The plan's latest actuarial valuation is June 30, 2025.

Benefits Provided. The District provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with ILCS, which creates an implicit subsidy of retiree health insurance. To be eligible for benefits, an employee must qualify for retirement under the District's retirement plan. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan but can purchase a Medicare supplement plan from the District's insurance provider. For certain disabled employees who qualify for health insurance benefits under the Public Safety Employee Benefits Act (PSEBA), the District is required to pay 100% of the cost of basic health insurance for the employee and their dependents for their lifetime.

12. Other Post-Employment Benefits (Continued)

OPEB Disclosures.

Actuarial Valuation Date	July 1, 2025
Measurement Date of the OPEB Liability	June 30, 2025
Fiscal Year End	June 30, 2025
Membership	
Number of	
- Retirees and Beneficiaries	0
- Inactive, Non-Retired Members	0
- Active Members	15
- Total	15

Deferred Outflows and Deferred Inflows of Resources by Source
(to be recognized in Future OPEB Expenses)

	Deferred Outflows of Resources	Deferred Inflows of Resources
1. Difference between expected and actual experience	$ 0	$ 0
2. Assumption Changes	0	0
3. Net Difference between projected and actual earnings on OPEB plan investments	0	0
4. Total	$ 0	$ 0

Deferred outflows and deferred inflows of resources will be recognized in future OPEB expense as follows:

Plan Year Ending June 30	Net Deferred Inflows of Resources
2026	$ 0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
	$ 0

12. Other Post-Employment Benefits (Continued)

OPEB Disclosures (Continued).

The Discount Rate is 5.20%, which is the S&P Municipal Bond 20 Year High-Grade Rate Index as of the Plan measurement date. The following is a sensitivity analysis of total OPEB liability to changes in the discount rate:

Sensitivity of Net OPEB Liability/(Asset) to the Single Discount Rate Assumption

	1% Decrease 4.20%	Current Single Discount Rate Assumption 5.20%	1% Increase 6.20%
Total OPEB Liability	$ 63,335	$ 59,159	$ 55,255
Plan Net Position	0	0	0
Net OPEB Liability/(Asset)	$ 63,335	$ 59,159	$ 55,255

The North American health care rate is 5.00% to 8.30%. The following is a sensitivity analysis of total OPEB liability to changes in the healthcare cost trend rate.

Sensitivity of Net OPEB Liability/(Asset) to the Health Care Rate Assumption

	1% Decrease (4.00% to 7.30%)	Current Health Care Rate Assumption (5.00% to 8.30%)	1% Increase (6.00% to 9.30%)
Total OPEB Liability	$ 52,946	$ 59,159	$ 66,548
Plan Net Position	0	0	0
Net OPEB Liability/(Asset)	$ 52,946	$ 59,159	$ 66,548

12. Other Post-Employment Benefits (Continued)

OPEB Disclosures (Continued).

Summary of Actuarial Methods and Assumptions
Used in the Calculation of the Total OPEB Liability

Methods and Assumptions Used to Determine Total OPEB Liability:

Actuarial Cost Method	Entry-Age Normal, Lower Percentage of Pay
Asset Valuation Method	N/A
Price Inflation	2.50%
Discount Rate	5.20%
Investment Rate of Return	N/A
Health Care Cost Rate	Medical: 8.30% - 5.00%
Mortality	PubG-2010(B) Improved Generationally using MP-2021 Improvement Rates
Other Information:	There were no benefit changes during the year.

Schedule of Changes in Net OPEB Liability and Related Ratios
Current Period
June 30, 2025 Measurement Date

A. Total OPEB liability		
1.Service cost	$	19,121
2.Interest on the total OPEB liability		4,663
3.Changes of benefit terms		0
4.Difference between expected and actual experience of the total OPEB liability		(65,025)
5.Changes of assumptions		(15,089)
6.Benefit payments, including refunds of employee contributions		(6,342)
7.Other Charges		0
8.Net change in total OPEB liability		(62,672)
9.Total OPEB liability– beginning		121,831
10.Total OPEB liability – ending	$	59,159
B. Plan net position		
1.Plan fiduciary net position – beginning		0
2.Plan fiduciary net position – ending	$	0
C. Net OPEB liability/(asset)	$	59,159
D. Plan net position as a percentage of the total OPEB liability		0.00%

13. Retirement Fund Commitments – Illinois Municipal Retirement Fund

Plan Description. The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org. The plan's latest actuarial valuation is December 31, 2024.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date). All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Funding Policy. As set by statute, the District Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate from fiscal year 2025 was 9.97 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Commissioners, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. The required contribution for the fiscal year 2025 was $140,240.

13. Retirement Fund Commitments – Illinois Municipal Retirement Fund (Continued)

IMRF Pension Disclosures.

Actuarial Valuation Date		December 31, 2024
Measurement Date of the Net Pension Liability		December 31, 2024
Fiscal Year End		June 30, 2025
Membership		
Number of		
- Retirees and Beneficiaries		35
- Inactive, Non-Retired Members		68
- Active Members		32
- Total		135
Covered Valuation Payroll	$	1,328,282
Net Pension Liability		
Total Pension Liability/(Asset)	$	8,025,105
Plan Fiduciary Net Position		7,204,884
Net Pension Liability/(Asset)	$	820,221
Plan Fiduciary Net Position as a Percentage of Total Pension Liability		89.78%
Net Pension Liability as a Percentage of Covered Valuation Payroll		61.75%
Development of the Single Discount Rate as of December 31, 2024		
Long-Term Expected Rate of Investment Return		7.25%
Long-Term Municipal Bond Rate		4.08%
Last year December 31 in the 2025 to 2124 projection period for which projected benefit payments are fully funded		2124
Resulting Single Discount Rate based on the above development		7.25%
Single Discount Rate Calculated using December 31, 2023 Measurement Date		7.25%
Total Pension Expense/(Income)	$	350,010

13. Retirement Fund Commitments – Illinois Municipal Retirement Fund (Continued)

IMRF Pension Disclosures (Continued).

Deferred Outflows and Deferred Inflows of Resources by Source
(to be recognized in Future Pension Expenses)

	Deferred Outflows of Resources	Deferred Inflows of Resources
1. Difference between expected and actual experience	$ 27,189	$ 18,732
2. Assumption Changes	0	1,685
3. Net Difference between projected and actual earnings on pension plan investments	169,788	0
4. Subtotal	196,977	20,417
5. Pension contributions made subsequent to the measurement date	71,580	0
6. Total	$ 268,557	$ 20,417

Deferred outflows and deferred inflows of resources will be recognized in future pension expense as follows:

Plan Year Ending December 31	Net Deferred Outflows of Resources
2025	$ 100,399
2026	206,201
2027	(89,666)
2028	(40,374)
2029	0
Thereafter	0
	$ 176,560

13. Retirement Fund Commitments – Illinois Municipal Retirement Fund (Continued)

IMRF Pension Disclosures (Continued).

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	35.50%	6.50%
International Equity	18.00%	7.60%
Fixed Income	25.50%	4.90%
Real Estate	10.50%	6.20%
Alternative Investments	9.50%	6.25% - 9.90%
Cash Equivalents	1.00%	4.00%
	100.00%	

The single discount rate is calculated in accordance with GASB Statement No. 68. GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a “risk-free” rate is required, as described in the following paragraph. The single discount rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 4.08%; and the resulting single discount rate is 7.25%.

Sensitivity of Net Pension Liability/(Asset) to the
Single Discount Rate Assumption

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability	$ 8,932,235	$ 8,025,105	$ 7,297,972
Plan Fiduciary Net Position	7,204,884	7,204,884	7,204,884
Net Pension Liability/(Asset)	$ 1,727,351	$ 820,221	$ 93,088

13. Retirement Fund Commitments – Illinois Municipal Retirement Fund (Continued)

IMRF Pension Disclosures (Continued).

Summary of Actuarial Methods and Assumptions
Used in the Calculation of the Total Pension Liability

Methods and Assumptions Used to Determine Total Pension Liability:

Actuarial Cost Method	Entry-Age Normal
Asset Valuation Method	Market Value of Assets
Price Inflation	2.25%
Salary Increases	2.75% to 13.75%
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Other Information: There were no benefit changes during the year.

13. Retirement Fund Commitments – Illinois Municipal Retirement Fund (Continued)

IMRF Pension Disclosures (Continued).

Schedule of Changes in Net Pension Liability and Related Ratios
Current Period
December 31, 2024 Measurement Date

A. Total pension liability		
1.Service cost	$	111,979
2.Interest on the total pension liability		555,805
3.Changes of benefit terms		0
4.Difference between expected and actual experience of the total pension liability		(33,673)
5.Changes of assumptions		0
6.Benefit payments, including refunds of employee contributions		(438,577)
7.Net change in total pension liability		195,534
8.Total pension liability– beginning		7,829,571
9.Total pension liability – ending	$	8,025,105
B. Plan fiduciary net position		
1.Contributions – employer	$	131,766
2.Contributions – employee		59,767
3.Net investment income		688,922
4.Benefit payments, including refunds of employee contributions		(438,577)
5.Other (net transfer)		(156,722)
6.Net change in plan fiduciary net position		285,156
7.Plan fiduciary net position – beginning		6,919,728
8.Plan fiduciary net position – ending	$	7,204,884
C. Net pension liability/(asset)	$	820,221
D. Plan fiduciary net position as a percentage of the total pension liability		89.78%
E. Covered Valuation Payroll	$	1,328,282
F. Net pension liability as a percentage of covered valuation payroll		61.75%

REQUIRED SUPPLEMENTARY INFORMATION

Multiyear Schedule of Changes in Net OPEB Liability and Related Ratios - Last 10 Plan Years (When Available)

Measurement Date June 30,	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability								
Service cost	$ 19,121	$ 19,017	$ 5,239	$ 6,711	$ 9,885	$ 1,398	$ 11,601	$ 11,169
Interest on the OPEB Liability	4,663	3,885	7,947	7,317	8,772	12,975	14,056	14,176
Difference between expected and actual experience of the OPEB Liability	(65,025)	0	(116,734)	0	(61,985)	900,607	0	0
Changes of assumptions	(15,089)	(2,602)	3,303	(106,075)	15,970	(849,907)	13,512	0
Benefit payments, including refunds of employee contributions	(6,342)	(9,823)	(25,762)	(18,657)	(42,999)	(34,761)	(28,541)	(28,339)
Other Changes	0	0	0	0	0	0	0	0
Implicit Benefit Payments	0	0	0	0	0	0	0	0
Net change in total OPEB liability	(62,672)	10,477	(126,007)	(110,704)	(70,357)	30,312	10,628	(2,994)
Total OPEB liability– beginning	121,831	111,354	237,361	348,065	418,422	388,110	377,482	380,476
Total OPEB liability – ending	$ 59,159	$ 121,831	$ 111,354	$ 237,361	$ 348,065	$ 418,422	$ 388,110	$ 377,482
Plan fiduciary net position								
Plan fiduciary net position - Beginning	0	0	0	0	0	0	0	0
Plan fiduciary net position - Ending	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Net OPEB liability / (asset)	$ 59,159	$ 121,831	$ 111,354	$ 237,361	$ 348,065	$ 418,422	$ 388,110	$ 377,482
Plan fiduciary net position as a percent of the OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Valuation Payroll ("CVP")	$ 1,372,085	$ 1,001,934	$ 1,258,901	$ 600,740	$ 477,627	$ 465,978	$ 293,563	$ 286,403
Net OPEB liability as a % of CVP	4.31%	12.16%	8.85%	39.51%	72.87%	89.79%	132.21%	131.80%

Notes to the Multiyear Schedule of Changes in Employer's Net OPEB Liability:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

REQUIRED SUPPLEMENTARY INFORMATION

Multiyear Schedule of Contributions - Last 10 Fiscal Years

Fiscal Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
6/30/2016	$ 174,334	$ 174,334	$ 0	$ 1,495,144	11.66%
6/30/2017	179,311	179,311	0	1,544,455	11.61%
6/30/2018	186,873	186,873	0	1,636,546	11.42%
6/30/2019	204,703	204,703	0	1,582,867	12.93%
6/30/2020	186,332	186,332	0	1,753,423	10.63%
6/30/2021	192,184	192,184	0	1,513,570	12.70%
6/30/2022	154,756	149,852	4,904	1,323,156	11.33%
6/30/2023	117,687	117,687	0	1,209,760	9.73%
6/30/2024	122,773	122,773	0	1,260,121	9.74%
6/30/2025	140,240	140,240	0	1,406,529	9.97%

Notes to the Multiyear Schedule of Contributions:

The information presented was determined as part of the actuarial valuations as of January 1 of the prior calendar year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 19 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of 7.25% annually and projected salary increases assumption of 2.75% to 13.75% plus 2.25% for inflation compounded annually.

REQUIRED SUPPLEMENTARY INFORMATION

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios - Last 10 Plan Years

Measurement Date December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability ("TPL")										
Service cost	$ 111,979	$ 111,840	$ 110,042	$ 144,516	$ 180,751	$ 174,998	$ 167,256	$ 179,171	$ 172,857	$ 167,731
Interest on the TPL	555,805	533,815	510,400	488,383	480,669	449,284	420,121	405,595	370,239	335,182
Difference between expected and actual experience of the TPL	(33,673)	100,899	125,309	107,615	(135,796)	66,133	50,178	(10,876)	98,135	90,749
Changes of assumptions	0	(6,255)	0	0	(48,104)	0	182,340	(167,659)	(22,040)	6,836
Benefit payments, including refunds of employee contributions	(438,577)	(435,555)	(411,815)	(427,351)	(278,670)	(242,121)	(214,585)	(198,617)	(142,883)	(112,637)
Net change in total pension liability	195,534	304,744	333,936	313,163	198,850	448,294	605,310	207,614	476,308	487,861
Total pension liability– beginning	7,829,571	7,524,827	7,190,891	6,877,728	6,678,878	6,230,584	5,625,274	5,417,660	4,941,352	4,453,491
Total pension liability – ending	$ 8,025,105	$ 7,829,571	$ 7,524,827	$ 7,190,891	$ 6,877,728	$ 6,678,878	$ 6,230,584	$ 5,625,274	$ 5,417,660	$ 4,941,352
Plan fiduciary net position										
Contributions – employer	$ 131,766	$ 115,629	$ 128,152	$ 149,852	$ 192,184	$ 186,332	$ 204,702	$ 186,873	$ 179,311	$ 174,334
Contributions – employee	59,767	54,488	58,466	59,380	75,288	77,639	77,675	71,326	69,501	79,434
Net investment income	688,922	700,042	(964,955)	1,070,653	803,378	880,790	(240,691)	699,400	259,968	18,808
Benefit payments, including refunds of employee contributions	(438,577)	(435,555)	(411,815)	(427,351)	(278,670)	(242,121)	(214,585)	(198,617)	(142,883)	(112,637)
Other (net transfer)	(156,722)	192,035	28,565	24,231	35,544	28,319	89,067	(27,125)	15,516	(61,120)
Net change in plan fiduciary net position	285,156	626,639	(1,161,587)	876,765	827,724	930,959	(83,832)	731,857	381,413	98,819
Plan fiduciary net position - Beginning	6,919,728	6,293,089	7,454,676	6,577,911	5,750,187	4,819,228	4,903,060	4,171,203	3,789,790	3,690,971
Plan fiduciary net position - Ending	$ 7,204,884	$ 6,919,728	$ 6,293,089	$ 7,454,676	$ 6,577,911	$ 5,750,187	$ 4,819,228	$ 4,903,060	$ 4,171,203	$ 3,789,790
Net pension liability / (asset)	$ 820,221	$ 909,843	$ 1,231,738	$ (263,785)	$ 299,817	$ 928,691	$ 1,411,356	$ 722,214	$ 1,246,457	$ 1,151,562
Plan fiduciary net position as a % of TPL	89.78%	88.38%	83.63%	103.67%	95.64%	86.10%	77.35%	87.16%	76.99%	76.70%
Covered Valuation Payroll ("CVP")	$ 1,328,282	$ 1,217,715	$ 1,294,460	$ 1,346,874	$ 1,658,189	$ 1,725,293	$ 1,700,189	$ 1,585,013	$ 1,544,455	$ 1,495,144
Net pension liability as a % of CVP	61.75%	74.72%	95.15%	-19.58%	18.08%	53.83%	83.01%	45.57%	80.71%	77.02%

McHenry Public Library District
General Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues				
Property Taxes	$ 3,786,161	$ 3,786,161	$ 3,772,397	$ (13,764)
CCS/LLSAP	10,500	10,500	5,252	(5,248)
Fines and Fees	17,500	17,500	15,792	(1,708)
Interest	145,000	145,000	133,816	(11,184)
Photocopier Income	18,500	18,500	18,415	(85)
Program Fees/Miscellaneous Fees	3,250	3,250	135	(3,115)
Staff Cobra/Insurance Payments	18,000	18,000	4,910	(13,090)
Meeting Room Fees	2,250	2,250	990	(1,260)
Lost or Damaged Materials	6,500	6,500	4,005	(2,495)
Collection Agency Fees	500	500	156	(344)
Special Credits	4,500	4,500	0	(4,500)
Miscellaneous Income	231,500	231,500	6,219	(225,281)
Total Revenues	4,244,161	4,244,161	3,962,087	(282,074)
Expenditures				
Current				
General Government				
Professional Services	172,100	172,100	65,806	106,294
Printing, Publications & Postage	94,750	94,750	57,211	37,539
Total General Government	266,850	266,850	123,017	143,833
Library Operations				
Utilities	52,500	52,500	43,659	8,841
Contracted Services	313,000	313,000	134,309	178,691
Catalog and Network	151,750	151,750	118,685	33,065
Personnel Expense	2,532,625	2,532,625	1,781,821	750,804
Miscellaneous Operating	242,075	242,075	213,695	28,380
Total Library Operations	3,291,950	3,291,950	2,292,169	999,781
Capital Outlay				
Library Operations				
Materials and Supplies	511,825	511,825	376,729	135,096
Library Furnishings	25,000	25,000	1,942	23,058
Library Equipment	25,000	25,000	542	24,458
Small Equipment	5,000	5,000	110	4,890
Additional Capital Projects	80,000	80,000	26,293	53,707
Total Capital Outlay	646,825	646,825	405,616	241,209
Total Expenditures	4,205,625	4,205,625	2,820,802	1,384,823
Excess of Revenues over Expenditures	38,536	38,536	1,141,285	1,102,749
Other Financing Uses				
Transfers Out	(1,650,000)	(1,650,000)	(1,650,000)	0
Total Other Financing Uses	(1,650,000)	(1,650,000)	(1,650,000)	0
Net Change in Fund Balance	$ (1,611,464)	$ (1,611,464)	(508,715)	$ 1,102,749
Fund Balance, Beginning of Year			2,513,048	
End of Year			$ 2,004,333	

See Independent Auditors' Report

McHenry Public Library District
Grant and Gift Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues				
Interest	$ 27,500	$ 27,500	$ 21,407	$ (6,093)
Gifts and Donations	175,000	175,000	19,949	(155,051)
Per Capita Grant	65,000	65,000	62,150	(2,850)
Miscellaneous Grants	65,000	65,000	0	(65,000)
Total Revenues	332,500	332,500	103,506	(228,994)
Expenditures				
Current				
Library Operations				
Operating Fund Gifts	225,000	225,000	15,952	209,048
Per Capita Grant				
Capital Outlay	90,000	90,000	52,345	37,655
Miscellaneous Grants and Other	70,000	70,000	0	70,000
Total Library Operations	385,000	385,000	68,297	316,703
Total Expenditures	385,000	385,000	68,297	316,703
Net Change in Fund Balance	$ (52,500)	$ (52,500)	35,209	$ 87,709
Fund Balance,				
Beginning of Year			520,026	
End of Year			$ 555,235	

See Independent Auditors' Report

McHenry Public Library District
Notes to Required Supplementary Information
For the Year Ended June 30, 2025

Budgets are adopted on a basis consistent with generally accepted accounting principles. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year end.

McHenry Public Library District
Capital Projects Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Developer Fees	$ 175,000	$ 175,000	$ 113,208	$ (61,792)
Interest	65,000	65,000	51,339	(13,661)
Gifts and Donations	5,000	5,000	0	(5,000)
Miscellaneous Income	500	500	0	(500)
Total Revenues	245,500	245,500	164,547	(80,953)
Expenditures				
Capital Outlay				
Various Capital Outlay	550,000	550,000	401,120	148,880
Total Capital Outlay	550,000	550,000	401,120	148,880
Total Expenditures	550,000	550,000	401,120	148,880
Excess (Deficiency) of Revenues over Expenditures	(304,500)	(304,500)	(236,573)	67,927
Other Financing Sources				
Transfers In	1,650,000	1,650,000	1,650,000	0
Total Other Financing Sources	1,650,000	1,650,000	1,650,000	0
Net Change in Fund Balance	$ 1,345,500	$ 1,345,500	1,413,427	$ 67,927
Fund Balance,				
Beginning of Year			1,305,236	
End of Year			$ 2,718,663	

Annual Statement of Receipts and Disbursements for Fiscal Year 2024-2025	
Beginning July 1, 2024 and ending June 30, 2025	
McHenry Public Library District	
McHenry County, McHenry IL	
General Fund Receipts	**Totals**
6010100 · Property Taxes	3,762,641.64
6015100 · Revenue Recapture Property Taxes	9,755.41
6030100 · Interest Income - General	133,816.54
6040100 · Nonresident/Enhanced Cards	135.00
6050100 · Fines and Fees	15,792.10
6055100 · Referral/Collection Fees	155.98
6060100 · Copy/Scan/Fax/Notary Income	18,414.61
6105100 · Retiree Insurance Payments	4,910.32
6120100 · Meeting Room Fees	990.00
6130100 · Misc Income-General(Sales/Fees)	6,071.02
6150100 · Lost & Damaged Materials	4,004.86
6157100 . CCS/LLSAP Income	5,251.60
6160100 · Solar Panel Credits	0.00
6200100 · Over/Short	147.51
General Fund Receipts Total	**3,962,086.59**
Special Reserve Fund Receipts	**Totals**
6020200 · Developer Fees	76,896.00
6030200 · Interest Income - Spec Reserve	51,339.57
Special Reserve Fund Total	**128,235.57**
Grant & Gift Receipts	**Totals**
6030300 · Interest Income - Grant & Gifts	21,406.12
6070300 · General Fund Gifts	19,948.98
6170300 · Per Capita Grant	62,150.22
Grant & Gift Fund Total	**103,505.32**
Total Receipts for FY 2024-2025	**4,193,827.48**
General Fund Disbursements	**Totals**
A to Z Database	2,964.00
Aflac	3,378.48
AJ Services	66,450.00
Amazon Capital Services	16,273.68
Aramark Refreshment Services, LLC	3,062.82
AT&T	3,553.52
Baker & Taylor Books	80,407.63
Baker & Taylor Yearly Subscription	3,806.90
Bankcard Processing Center	83,715.10
Blue Cross Blue Shield of Illinois	144,072.84
Brodart Co.	6,727.27
CCS Cooperative Computer Services	62,567.20
CDW Government, Inc	31,078.16
Cengage Learning Inc.	6,007.51

Children's Plus Inc.	5,110.56
City of McHenry	3,152.82
CivicPlus LLC	7,188.00
Comcast	6,752.20
Constellation	28,532.14
Countryside Industries, Inc.	29,295.00
Demco, Inc.	3,950.74
DME Elevators & Lifts	4,205.00
EBSCO	4,143.00
Eccezion Technology	74,679.55
Equipment Depot of Illinois, Inc.	3,957.60
e-Source Capital Inc.	8,672.00
Ethan Blumenthal DBA Knuckleball Comedy	2,750.00
FICA/Medicare	101,200.90
First Communications	16,226.67
Governmental Accounting, Inc.	34,800.00
Grainger	3,450.85
HDi-Horizon Distributors, Inc.	11,479.06
hoopla - Midwest Tape	37,634.50
IL Income Tax	60,597.43
Illinois NFP Audit & Tax, LLP.	9,500.00
IMAGETEC	9,264.00
IMRF	140,240.39
Infobase	16,255.03
Jansen Electronics	3,443.31
Kanopy, Inc.	2,585.00
KnowBe4, Inc.	2,668.00
Lopez Alvidrez, Elizabeth	2,925.00
McHenry Heating and Air	17,789.45
McHenry Plumbing Inc.	9,860.98
McHenry Public ACH/HAS	3,625.00
MDC Environmental Services	5,336.89
MetLife Small Business Center	21,868.01
Midwest Tape	40,744.56
mk Solutions, Inc	28,470.32
NewsBankinc	4,836.00
Niche Academy	2,900.00
Nicor Gas	11,187.22
OverDrive Inc	33,500.00
Park Ridge Public Library	20,250.00
Paylocity	5,732.71
Playaway Products	4,722.96
Proquest LLC	7,082.22
RAILS	4,685.00
Scholastic Library Publishing	7,816.00
TBS Today's Business Solutions, Inc	4,569.94
Tee Jay Service Company, Inc	7,849.00
Thomas Klise/Crimson Multimedia	12,994.63
Toshiba America Business Solutions	3,187.30
USPS	10,200.00
Utica National Insurance Group	39,608.00
Value Line	5,815.00
Vogue Printers	30,900.53
WT Cox Information Services	6,758.21

Misc Vendors Under $2,500.00	85,822.69
General Expense Total	**1,586,836.48**
Salaries	
Jakacki, Lesley E	108,464.73
Total Salaries: $100,000-124,999	**108,464.73**
Milfajt, Kathryn A	83,738.37
May, Jennifer S	75,099.33
Stansbury, Alie A	71,540.15
Schnaebele, Michael P	70,633.82
Spaargaren, Marla C	67,999.90
Hillier, Thomas E	59,039.08
Kimbrel, Kevin M	56,810.15
Michalski, Brent	55,273.95
Total Salaries: $50,000-$99,999	**540,134.75**
Krewer, Kevin	48,553.44
Kordistos, Skye	46,714.61
Terrill, Zach T	45,169.55
Mesino, Adrian	43,052.05
Einoris, Jen E	42,815.03
Baseley, Steffanie L	42,631.94
Roitberg, Shirley	42,073.95
Salazar, Bertha A	39,012.70
Meadows, Kimberly K	35,544.72
Meads, Alesha A	35,177.05
Moreno Lomeli, Araceli M	32,833.51
Total Salaries: $25,000-$49,999	**453,578.55**
Nowalk, Stephanie M	24,393.80
Johnson, Kimberly M	21,512.45
Podborny, Anna R.	20,412.56
Sullivan, Bonnie E	18,762.88
Maifield, Ashlyn D	18,461.58
Sullivan, Joseph M	17,544.40
Culp, Steffanie M	17,363.29
Ortmeyer, Maggie N.	16,544.00
Colgan, Alisha D.	14,525.02
Krater, Chris L	13,617.48
Deasey, Deirdre	12,918.07
Rangel, Myriam	12,497.95
Montoya-Campos, Evelyn A	10,282.83
Acuna-Rojo, Guadalupe	8,663.06
Freidenfelds, Barbara A.	6,913.02
Castillo Rodriguez, Kevin	6,693.09
Urgo, Jessica L.	5,568.75
Velasco Olarte, Jenny X.	5,124.10
Pedroza, Gisselle	4,819.50
Bach, Silvia I.	3,288.75
Romano, Carlo	3,227.88
Mendez Barradas, Sandra V.	2,950.00
Delfino, Brian J.	2,078.06
Massheimer, Jacklynn M.	1,379.09
Lombardo, Jordan L	245.00

Thomas, Carol D.	120.80
Total Salaries: Under $25,000	**269,907.41**
Total Cost of Salaries	**1,372,085.44**
General Fund Disbursements Totals	**2,958,921.92**
Special Reserve Fund Disbursements	**Totals**
CDW Government, Inc	3,049.33
Countryside Industries, Inc.	2,750.00
Custom Roofing Contracting Ltd.	11,995.00
Eccezion Technology	5,764.50
McHenry Excavating	12,772.51
McHenry Heating and Air	6,475.00
Shales McNutt LLC	312,984.85
SMC Construction Services	1,500.00
Tee Jay Service Company, Inc	6,529.00
Special Reserve Fund Disbursements Total	**363,820.19**
Grant & Gift Fund Disbursements	**Totals**
31 North Banquets/CEC Events	943.8
Amazon Capital Services	775.94
Baker & Taylor Books	626.55
Bankcard Processing Center *6354	3567.54
Brian Holt	300.00
Bright Star Children's Theatre, LLC	495.00
CDW Government, Inc	20,741.72
Children's Plus Inc.	127.20
Countryside Industries, Inc.	6,230.00
Demco, Inc	2,135.16
EBSCO	500.00
Eureka Escape Games LLC	500.00
Gaylord Bros., Inc	1,465.11
hoopla - Midwest Tape	16,358.97
mk Solutions, Inc	9,093.75
Playaway Products	1,329.85
Quill Corporation	1,085.80
RAILS	1,375.00
Spring Book Center	190.50
Starr Chief Eagle	800.00
Talewise	400.00
TranslateLive LLC	8,206.14
Grant & Gift Fund Disbursements Totals	**77,248.03**
Total Disbursements for FY 2024/2025	**3,399,990.14**

McHenry Public Library District
809 North Front Street
McHenry, Illinois 60050
Phone: 815.385.0036

I, Terry Weingart, DO HEREBY CERTIFY that I am the duly qualified and acting Treasurer of the Board of Library Trustees of the McHENRY PUBLIC LIBRARY DISTRICT of McHenry County, McHenry, Illinois, and as such, I am the chief fiscal officer of said Library District.

I DO FURTHER CERTIFY that the following Annual Statement of Receipts and Disbursements for the Fiscal Year beginning July 1, 2024, and ending June 30, 2025, for the McHenry Public Library District, is true and correct to the best of my knowledge and belief.

DATED this _____ day of ________________, 20___

____
Terry Weingart, Treasurer
McHenry Public Library District
Board of Trustees

Subscribed and sworn before me
This _____ day of ________________, 20___

____
Notary Public

My commission expires: ________________

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STATE OF ILLINOIS)
COUNTY OF McHENRY)
CITY OF McHENRY)

ORDINANCE NO. 2025/2026-03
AN ORDINANCE PROVIDING FOR THE LEVY
AND ASSESSMENT OF TAXES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025
AND ENDING JUNE 30, 2026,
FOR THE McHENRY PUBLIC LIBRARY DISTRICT
McHENRY, McHENRY COUNTY, ILLINOIS

WHEREAS, applicable statutes authorize the Board of Trustees to levy taxes for library purposes,

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Library Trustees of the McHENRY PUBLIC LIBRARY DISTRICT, McHENRY, McHENRY COUNTY ILLINOIS, as follows:

Section One: Ordinance No. 2025/2026-02 Combined Annual Budget And Appropriation Ordinance For The McHenry Public Library District For The Fiscal Year Beginning July 1, 2025 and Ending June 30, 2026, passed by the Board on August 19, 2025, is incorporated by reference

Section Two. A tax in the sum of **$4,175,172.45** is levied upon all taxable property with the Library District, said tax levied to defray expenses and liabilities of the Library District for the fiscal year beginning July 1, 2025 and ending June 30, 2026, for the specific objects and purposes indicated as follows:

GENERAL FUND ESTIMATED EXPENSES

1. MATERIALS & SUPPLIES	APPROPRIATION	LEVY
a. Adult Books	$ 84,375.00	$ 68,670.00
b. Youth Books	$ 62,500.00	$ 55,953.50
c. Professional Resources	$ 3,125.00	$ 2,531.00
d. Administrative Resources	$ 4,375.00	$ 3,543.00
e. Magazines and Newspapers	$ 21,575.00	$ 15,185.00
f. Adult AV Materials	$ 31,250.00	$ 31,383.00
g. Youth AV Materials	$ 16,250.00	$ 13,160.50
h. Library of Things	$ 21,250.00	$ 15,691.50
i. Video Games	$ 22,500.00	$ 15,185.00
j. Digital Media Services	$ 181,875.00	$ 117,095.50
k. Electronic Resources	$ 112,500.00	$ 86,049.50
l. Library Supplies	$ 8,750.00	$ 7,086.50
m. Tech. Services Supplies	$ 40,900.00	$ 33,129.00
n. Bindery Services	$ 950.00	$ 506.00
o. Adult Programs & Supplies	$ 20,000.00	$ 16,197.50

p. Special Events	$ 3,450.00	$ 6,580.50
q. Circulation Supplies	$ 9,375.00	$ 7,592.50
r. Summer Reading Club	$ 11,250.00	$ 7,086.50
s. YS Programs & Supplies	$ 22,200.00	$ 16,703.50

2. CONTRACTED SERVICES	**APPROPRIATION**	**LEVY**
a. Collection Agency Fees	$ 1,575.00	$ 1,265.50
b. IT/Computer, Copier & Equip.Outsourcing	$ 190,625.00	$ 131,605.50
c. Automation—Staff	$ 54,000.00	$ 35,432.00
d. Vehicle Expenses	$ 6,875.00	$ 7,592.50
e. Misc. Contracted Services	$ 23,125.00	$ 18,728.50
f. Library Bank/Finance/Late Fee	$ 1,875.00	$ 759.50
g. Public Pmt Processing Fees	$ 6,250.00	$ 5,061.50
h. License Plate Fee Settlement	$ 143,750.00	$ 0.00

3. CONSORTIUM & IT NETWORK SERVICES	**APPROPRIATION**	**LEVY**
a. Automation- Circulation & Catalog	$ 133,750.00	$ 115,154.50
b. VOiP Phone and Texting Service	$ 25,000.00	$ 24,802.50
c. Internet Service	$ 13,750.00	$ 13,666.50

4. PROFESSIONAL SERVICES	**APPROPRIATION**	**LEVY**
a. Accounting, Payroll & Audit Services	$ 81,250.00	$ 62,006.50
b. Legal Services	$ 31,250.00	$ 25,308.50
c. Other Consulting Fees	$ 94,375.00	$ 78,963.00
d. In-Service/Staff Training/LMS	$ 10,000.00	$ 7,947.00

5. PRINTING, PUBLICATIONS & POSTAGE	**APPROPRIATION**	**LEVY**
a. Printing Services Outsourced	$ 71,875.00	$ 55,679.00
b. Public Notices & Ads	$ 2,825.00	$ 2,289.00
c. Postage & Shipping	$ 32,625.00	$ 23,031.00
d. Printing/Copier Supplies	$ 5,625.00	$ 4,555.50
e. Public Relations/Promotions	$ 19,375.00	$ 10,376.50

6. UTILITIES	**APPROPRIATION**	**LEVY**
a. Electricity	$ 46,875.00	$ 30,520.00
b. Gas	$ 24,375.00	$ 17,803.50
c. Water & Sewer	$ 7,200.00	$ 5,086.50

7. MISCELLANEOUS OPERATING EXPENSES	**APPROPRIATION**	**LEVY**
a. Building & Auto Insurance	$ 71,250.00	$ 55,678.00
b. Bonding & Officers Liability	$ 3,125.00	$ 2,531.00
c. Janitorial Services & Supplies	$ 88,125.00	$ 62,259.50
d. Grounds Maintenance	$ 59,375.00	$ 45,785.00
e. Building Operations & Maintenance	$ 90,625.00	$ 70,864.50
f. Hospitality	$ 8,450.00	$ 6,757.50
g. Library Lost & Damaged Materials	$ 1,250.00	$ 1,012.50
h. Miscellaneous	$ 1,250.00	$ 1,012.50

8. PERSONNEL EXPENSES	**APPROPRIATION**	**LEVY**
a. Salaries	$2,418,750.00	$1,855,517.45
b. FICA/Medicare	$ 193,750.00	$ 143,125.00
c. IMRF	$ 287,500.00	$ 219,799.50

d.	Health & Life Insurance	$ 393,750.00	$ 323,951.50
e.	Recruitment & Employment Screenings	$ 4,375.00	$ 4,049.50
f.	Tuition Reimbursement	$ 6,250.00	$ 10,123.50
g.	Telecommute Reimbursements	$ 3,125.00	$ 2,531.00
h.	Memberships & Dues	$ 9,475.00	$ 6,808.00
i.	Travel	$ 21,875.00	$ 13,616.00
j.	Continuing Education	$ 24,700.00	$ 16,147.00

9.	**CAPITAL EXPENSES**	**APPROPRIATION**	**LEVY**
a.	Library Furnishings	$ 31,250.00	$ 25,308.50
b.	Library Equipment	$ 31,250.00	$ 25,308.50
c.	Small Equipment under $250	$ 6,250.00	$ 5,061.50
d.	Adtl. Capital Projects & Equipment	$ 90,625.00	$ 80,988.00

10.	**Transfer to Reserve Fund**	$ 1,062,500.00	$ 0.00

TOTAL GENERAL FUND EXPENSES	**$ 6,615,550.00**	**$4,175,172.45**

GRANT and GIFT FUND ESTIMATED EXPENSES

	APPROPRIATION	**LEVY**
1. Operating Fund Gifts	$ 281,250.00	$ 0.00
2. Per Capita Grant; Current FY	$ 81,250.00	$ 0.00
3. Per Capita Grant ; Previous FY	$ 31,250.00	$ 0.00
4. Additional Fund Expenses	$ 6,250.00	$ 0.00
5. Misc. Grants	$ 81,250.00	$ 0.00
TOTAL GRANT and GIFT FUND EXPENSES	**$ 481,250.00**	**$ 0.00**

RESERVE FUND ESTIMATED EXPENSES

	APPROPRIATION	**LEVY**
1. Debt Service	$ 0.00	$ 0.00
2. Improvements not related to Expansion/Renovation	$ 281,250.00	$ 0.00
3. Expenditures Pursuant To Statutory Guidelines of the LIBRARY DISTRICT ACT, 75 ILCS 16/40-50	$ 687,500.00	$ 0.00
TOTAL SPECIAL RESERVE FUND EXPENSES	**$ 968,750.00**	**$ 0.00**

SUMMARY OF FUNDS TO BE LEVIED:

	APPROPRIATION	**LEVY**
TOTAL GENERAL FUND EXPENSES	**$ 6,615,550.00**	**$ 4,175,172.45**
TOTAL GRANT FUND EXPENSES	**$ 481,250.00**	**$ 0.00**
TOTAL SPECIAL RESERVE FUND EXPENSES	**$ 968,750.00**	**$ 0.00**
TOTAL	**$ 8,063,550.00**	**$ 4,175,172.45**

Section Three: The Board Secretary shall file with the County Clerk of McHenry County, Illinois, a certified copy of this Tax Levy Ordinance no later than the fourth Tuesday of December, 2025.

Section Four: This Ordinance is in full force and effect from and after its passage.

PASSED by the Board of Library Trustees of the McHenry Public Library District, McHenry Counties, Illinois, on this __________th day of ______________________, 2025 pursuant to a roll call vote as follows:

AYES:

NAYS:

ABSTAIN:

ABSENT:

____
Charles Reilly, President
McHENRY PUBLIC LIBRARY DISTRICT
BOARD OF LIBRARY TRUSTEES

ATTEST: ______________________________
Monica Leccese, Secretary
McHENRY PUBLIC LIBRARY DISTRICT
BOARD OF LIBRARY TRUSTEES

McHenry Public Library District
809 North Front Street
McHenry, Illinois 60050
Phone: 815.385.0036
www.mchenrylibrary.org

STATE OF ILLINOIS)
COUNTY OF McHENRY)

CERTIFICATE OF COMPLIANCE
WITH THE TRUTH IN TAXATION ACT

I, Monica Leccese, the duly qualified and acting Secretary of the McHENRY PUBLIC LIBRARY DISTRICT, McHenry, McHenry County, Illinois, HEREBY CERTIFY that the Levy Ordinance adopted on November 18, 2025, complies with the provisions of the Truth in Taxation Law 35 ILCS 200/18-55 et seq. in that the Library District's aggregate levy does not exceed a 5% increase over the prior year's extension and a notice and a hearing were not necessary.

N WITNESS WHEREOF, I have placed my official signature this _____th day of _____________, 2025.

____
Monica Leccese, Secretary
McHENRY PUBLIC LIBRARY DISTRICT
BOARD OF LIBRARY TRUSTEES

State of Illinois
County of McHenry

This instrument was acknowledged before me on _________________ (date) by (name of person) __________________________ as (authority/officer) ______________________________ of (name of entity on behalf of whom instrument was executed) ____________________________________.

Seal

____
Notary Public

McHenry Public Library District
809 North Front Street
McHenry, Illinois 60050
Phone: 815.385.0036
www.mchenrylibrary.org

STATE OF ILLINOIS)
COUNTY OF McHENRY)
CITY OF McHENRY)

CERTIFICATE

I, Monica Leccese, DO HEREBY CERTIFY that the above attached "ORDINANCE PROVIDING FOR THE LEVY AND ASSESSMENT OF TAXES FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND EXPIRING JUNE 30, 2026" is a true and correct copy of said Ordinance which was presented and passed, and recorded by said Library Board at their Regular Board Meeting on November 18, 2025.

____
Monica Leccese, Secretary
McHENRY PUBLIC LIBRARY DISTRICT
BOARD OF LIBRARY TRUSTEES

State of Illinois
County of McHenry
This instrument was acknowledged before me on ________________ (date) by (name of person) __________________________ as (authority/officer) ______________________________ of (name of entity on behalf of whom instrument was executed) ____________________________________.

Seal

____
Notary Public

Library Cards And Borrowing Privileges - Staff-REVISED

(Approved 09/2014; Revised XX/XX/2025)

Staff Card for Personal Use

A McHenry Public Library District (MPLD) card is issued to each active employee upon employment at the Library for personal use as a courtesy. Staff who currently reside in the district and have an MPLD card will be given a staff designation. The staff designation cannot be assigned to anyone other than the employee.

Library employees are subject to the same borrowing limits, holds, and fine and fee rules that govern public patrons. Staff may not use their knowledge of library operations to circumvent normal borrowing restrictions. Prohibited conduct includes extending loan periods, manipulating hold queues, exceeding renewal limits, taking materials without checking them out, removing unprocessed materials from Technical Services shelves, overriding blocks, or waiving associated fines and fees.

Materials for personal use should be taken to the Circulation Services Desk or self-check for proper checkout. Circulation Services staff should ask another department member to check out their materials or use a self-check station.

Overdue fines are waived for all actively employed staff, though overdue notices will continue to be sent. When materials remain overdue for two or more months, the library will take appropriate action to recover them. Fees for lost or damaged materials will still be charged in accordance with current policy.

Staff members who abuse borrowing privileges are subject to MPLD's Disciplinary Policy. The Executive Director may revoke privileges, including the no-fines benefit, on a case-by-case basis.

When an employee leaves the Library's employ, all checked-out materials must be returned by their last day of employment, and all fines and fees must be paid (either at termination or through paycheck deduction). The staff designation will be removed on the employee's last day. Former employees who are current district residents may retain their library cards as resident borrowers; non-residents' cards will be revoked.

Staff and Department Work Use Cards

Selected staff and departments are issued library cards for work-related activities such as collection management, preparing displays and bibliographies, and program and outreach activities. These cards may not be used for personal borrowing. Department managers should consider item popularity and potential patron disruption when scheduling these projects. Staff and department work use cards must be requested by the department manager and returned upon the employee's termination. All materials must be checked out using a staff or departmental card and are generally kept at the library for job-related purposes. Managers must approve any extended loan periods for items checked out to these cards.

Library Cards And Borrowing Privileges - Staff-CURRENT

Policy
Employees who are residents of the MPLD shall generally use their personal library card for borrowing most materials. Employees who are residents of another library service area are generally required to use the card from their home library for most materials. Employees who do not reside in a library service area may request a temporary personal card for use as long as they remain an employee of the library.

Guidelines And Practices For Implementation
Temporary cards for staff residing in an area without library service must be returned to the department manager or Executive Director when an individual terminates employment. The same loan policies that govern the public shall govern the staff. All fines and fees are also generally paid when an individual terminates employment. An employee may opt to have any fines and fees deducted from their final paycheck.

Staff Cards/Departmental Cards

Policy
From time to time, a work-related project might require that an employee check out library materials for an extended period of time. These materials may be checked out on a departmental staff card.

Guidelines And Practices For Implementation
Examples include gathering materials for an upcoming display, preparing bibliographies and presenting book talks. In these instances, the employee should generally use a staff card or a departmental card. All materials used for work related projects must be checked out and are generally kept at the library for the employee's use in carrying out the responsibilities of their jobs. Department Managers are responsible for scheduling these projects and should take into account the popularity of the items used and any potential disruption to patron use of library materials when scheduling these projects. All staff cards and/or departmental cards should be requested in writing by the department manager and are to be returned to the department manager or Executive Director when an individual terminates employment. The employee's supervisor needs to approve extended loan periods for items checked out to a staff or departmental card.

Borrowing Privileges - Staff

Policy
The borrowing and fine rules that bind members of the public bind library employees.

Guidelines And Practices For Implementation
Staff must not use their knowledge of the library's operations to circumvent restrictions on normal borrowing privileges. Examples of such abuse include, but are not limited to: extending loan

periods, shuffling hold queues, exceeding limits on renewals, taking materials without checking them out, or taking unprocessed materials from the Technical Services shelves.
Materials for personal use should be taken to the Circulation Services Desk and checked out to the employee by a member of the Circulation Services staff. A staff member working in Circulation Services should generally ask another department member to check out their materials.
Any abuse of borrowing privileges will result in a written reprimand. Subsequent abuse may result in further disciplinary action including unpaid disciplinary leave and termination of employment.

Fines and Fees - Staff "No Fines Privilege"

Overdue fines will be waived for all actively employed staff of the MPLD. However, all staff will still receive overdue notices. When a staff member has an overdue that is two (2) months or more overdue, action will be taken to recover the materials plus possible loss of the "No Fines Privilege" as determined by the Executive Director on a case-by-case basis. Lost/damaged materials fees will still be assessed as per current policy.

Employee Reserves

Policy
Employees may place reserves on library materials but may not use their position to give themselves priority in the hold queue unless the priority has been approved by the department manager in conjunction with a work related project. Holds for work related projects approved by the employee's supervisor must be placed with a staff card or departmental card. All reserves for personal use or interest must be made using the employee's personal library card. Holds for staff members are kept in an area separate from holds for the public. Staff is expected to pick up holds promptly.

MEMORANDUM

TO: Library Board of Trustees
FROM: Lesley Jakacki, Executive Director; Marla Spaargaren, Adult Services Manager; and Alie Stansbury, Youth Services Manager
DATE: November 12, 2025
RE: Proposal to Purchase Used Vehicle for Mobile Outreach Services Pilot Program

---

Program Purpose

I am writing to propose the purchase of a used cargo van, such as a Ford Transit or similar model, from the surplus market to start a pilot mobile outreach services program. This plan would let us test mobile library services for 2-3 years before investing significant funds in a custom-built outreach vehicle.

Background

Mobile library services have proven effective in reaching underserved populations, including homebound patrons, and areas without convenient library access. However, new commercial cargo vans suitable for conversion start at $55,000 before any customization, and purpose-built bookmobiles can exceed $200,000—representing substantial capital investments with limited flexibility if program needs change.

The library currently operates several outreach initiatives that would benefit immediately from a dedicated vehicle:

- **Homebound delivery services** - delivering materials to patrons unable to visit the library
- **Senior and assisted living center visits** - bringing collections and programming to residential facilities
- **Community event participation** - transporting tents, chairs, tables, and outreach materials to festivals, fairs, and neighborhood events
- **Programming equipment transport** - moving supplies for off-site programs and presentations
- **Fiesta Days Parade** - will be featured in our parade entry, either towing the float or serving as a secondary vehicle for staff and supplies.

Staff currently use personal vehicles for these activities, resulting in ongoing mileage reimbursements and liability concerns, and the amount of supplies we need to take to various outreach events exceeds the capacity of many staff members' cars. A library-owned van would professionalize these services while providing the cargo capacity needed for efficient operations. The vehicle would also serve as a highly visible, mobile advertisement for the library. Branded with library graphics and messaging, it would increase community awareness everywhere it travels and act as a cost-effective promotional tool.

Expanded Services

Increase collection access - While not a full bookmobile, this would allow us to bring small parts of the collection to specific outreach events for patrons to check out, such as picture and board books, to our summer Stories in the Parks events.

Pop-up Library Stops - Enables testing of pop-up Library Stops throughout the district for activities and checkouts before the Route 31 construction actually impacts access.

Lastly, our Building Services Department can utilize the van for equipment and supply pickups.

Proposal

Purchase a used commercial cargo van from government or commercial surplus auctions for approximately $7,500-$15,000.

Recommended vehicles include:

- Ford Transit (high roof, extended length)
- Mercedes Sprinter
- RAM ProMaster
- Chevrolet Express (extended van)

Target vehicles with under 175,000 miles and in good mechanical condition as verified by pre-purchase inspection.

Minimal initial modifications could include:

- Basic shelving units (removable)
- Ramp
- Secure storage containers for materials
- Wi-Fi hotspot equipment (Library already owns)
- Library branding/decals/wrap
- Safety equipment

Advantages of This Approach

Financially Responsible Investment

- Reduces initial capital outlay by 67-82% compared to new vehicles, with potential savings of $41,500-$69,500
- Used surplus vans may already include shelving, partitions, or other modifications that align with our outreach needs.
- Reduces reliance on staff personal vehicles and associated mileage reimbursements
- A library-owned vehicle provides better liability protection than staff's personal vehicles.
- Funds saved can support programming, staffing, and collection development

Operational Flexibility

- Supports existing outreach programs immediately (homebound delivery, senior center visits, community events)

- Provides adequate cargo capacity for equipment, materials, and supplies
- Enables testing of pop-up Library Stops throughout the district for activities and checkouts
- Allows us to anticipate operational needs before the Route 31 construction project creates a barrier to visiting the library
- Determine actual space and equipment needs through real-world use
- Adjust or discontinue experimental programs without significant sunk costs
- Learn staff preferences and patron usage patterns
- Professional appearance enhances library visibility at community events

Faster Implementation

- New vehicle orders and customization require significant lead time and dealer availability.
- A used van could be operational within 1-2 months, especially if pre-equipped
- Begin serving patrons sooner and building community awareness

Pilot Phase Benefits

- Validates demand before major investment
- Identifies unforeseen operational challenges
- Tests seasonal usage patterns and maintenance requirements
- Provides data for grant applications and future funding requests

Timeline

- **Months 1-3:** Vehicle procurement and basic outfitting
- **Months 3-30:** Pilot program operation and assessment
- **Month 24:** Comprehensive program evaluation
- **Months 30-36:** Decision point for custom vehicle or program adjustment

Proposed Funding Sources

The library has identified sufficient funding for this initiative without impacting operational budgets:

Kriese and Waldman Bequests (Grant and Gift Fund)

- Unrestricted funds available for library priorities
- The outreach van pilot represents a strategic investment in expanding community access
- Estimated allocation: $20,000-$30,000

Friends of the Library

- Preliminary discussions indicate potential funding assistance.
- Friends have historically supported community outreach initiatives
- Estimated contribution: $5,000-$10,000

This funding strategy ensures the pilot program proceeds without reducing resources for existing library services or collections.

Budget Estimate

Item	Estimated Cost
Used cargo van (surplus)	$7,500-$15,000
Additional modifications (if needed)	$3,500-$5,500
Technology (Wi-Fi, laptop)	$0 (Library already owns)
Vehicle wrap/branding	$2,500-$5,000
Safety equipment/inspection	$1,500-$3,500
Pre-purchase mechanical inspection	$150-$300
Total Initial Investment	**$15,150-$29,300**
Comparison:	
New Van (Ford Transit 250)	$55,000+ MSRP
Plus customization	$30,000-$45,000
Total New Vehicle Cost	**$85,000-$100,000**
Estimated Savings	**$55,700-$84,850**

Annual operating costs: approximately $5,000-$10,000. We budgeted $5,500 this year in anticipation of making a purchase.

- **Fuel:** Uses regular gas; approx. 25-gallon tank with a combined mpg of around 16
    - For reference, our longest outreach routes this year have been:
        - Visits to 6 assisted living facilities in one day, monthly: 9 miles round trip
        - Visits to 6 homebound residents in one day, monthly: 27 miles round trip
        - Wonder Lake Farmers Market: 17 miles round trip
- **Maintenance and repairs:**
    - Oil Change: $100-$250 (regular vs synthetic)
    - Other miscellaneous services: $2,000-$5,000 annually
- **Title and registration:**
    - If registered as a municipal vehicle, the registration is exempt from fees
    - If registered as a "B" Plate truck:
        - Newly acquired vehicle/first-time issuance: $316 ($165 title fee + $151 registration fee)
        - Annual renewal: $151
- **Auto insurance and named drivers:** Estimate pending

Annual cost offset: The library-owned vehicle will reduce our reliance on staff using personal vehicles for outreach events, significantly decreasing mileage reimbursement expenses. Current annual mileage reimbursements for outreach activities could be redirected to offset a portion of van operating costs.

Staff Drivers & Safety

- Any staff member with a standard Illinois driver's license could drive this; no CDL required
- Drivers would be covered under the Library's Utica Auto Insurance Plan
- Staff drivers of library-owned vehicles must consent to a DMV records check as part of our Fleet Safety Policy and have a clean record. We already have copies of the driver's licenses of any staff member who drives for library business
- Our staff compliance training software includes driving modules that staff can complete to reinforce good driving practices

Success Metrics

The pilot program would be evaluated based on:

- Patron visits and circulation statistics
- Geographic coverage and community penetration
- Cost per patron served
- Staff feedback and operational efficiency
- Community feedback and demonstrated need
- Partnership opportunities identified

Recommendation

I request that the Library Board authorize staff to identify and purchase an appropriate surplus vehicle within the following parameters:

- **Vehicle purchase budget:** Not to exceed $15,000
- **Total project budget:** Not to exceed $35,000 (including modifications, equipment, and first-year operating costs)
- **Vehicle criteria:** Cargo van suitable for conversion, under 175,000 miles, and in acceptable mechanical condition as verified by a pre-purchase inspection

Authorization for Timely Purchase

Because surplus vehicles become available unpredictably and are often sold within days, I also request that the Board grant staff the authority to complete a purchase that meets the above criteria without requiring an additional Board meeting. Staff will provide complete documentation of any purchase at the meeting following the purchase. This approach enables timely acquisition, maintains fiscal responsibility, and supports data gathering needed for future decisions about long-term mobile services.

I welcome the opportunity to discuss this proposal in detail and answer any questions.

Attachment:

- Example of a surplus vehicle listing of a currently listed vehicle that meets our criteria

2016 Ford Transit 250 – 3.7L V6 | RWD | Great Condition | New Transmission

R railslibraries.org/classifieds/123351

Listing Open

For sale to any interested library, a well-maintained **2016 Ford Transit 250** with a **3.7L V6 engine** and **rear-wheel drive**. This Ford Transit is in excellent mechanical condition and ready to work. Oil changes were performed at every service interval, along with general preventative maintenance when recommended by Ford Dealership. The decals on the van will be included from the previous use of the Barrington Area Library and must be removed by the buyer.

Photos of 2016 Ford Transit 250 – 3.7L V6

Asking Price: $7,500 or Best Offer. Offers may be submitted through November 19, 2025.

Vehicle Details

- **Year:** 2016
- **Make/Model:** Ford Transit 250
- **Engine:** 3.7L V6
- **Transmission:** Automatic (New transmission installed early 2025)
- **Drivetrain:** Rear-Wheel Drive (RWD)
- **Exterior Color:** Black

- **Interior:** Gray cloth
- **Title:** Clean
- **Mileage:** 165K
- **Tires:** Purchasedin2025 with 9/32” on all 4 tires

Key Features
✅ 3.7L V6 engine.
✅ Automatic transmission. (brand new in 2025)
✅ Power windows, locks, and mirrors.
✅ Bluetooth, USB, AUX connectivity, and Power Inverter.
✅ Backup camera.
✅ A/C and Heat in the front cab and rear cargo.

✅ Installed front cab bulkhead with door to rear cargo for climate control comfort.
✅ Cruise control.
✅ Large, clean cargo area with metal shelves — ideal for tools, equipment, or upfitting.
✅ Grey cloth seats.

McHENRY PUBLIC LIBRARY DISTRICT
WISDOM • KNOWLEDGE • DREAMS

MEMO

To: Board of Trustees
From: Lesley Jakacki, Executive Director
Re: City of McHenry Investigation of Two Tax Increment Financing (TIF) Districts
Date: November 18, 2025

This memo is to inform the Board that the City of McHenry is investigating the establishment of two Tax Increment Financing (TIF) districts within our library district boundaries. There is an active TIF district in downtown McHenry that will expire in 2037.

Background
The City has shared preliminary information (following) with all local taxing bodies, including the library district, regarding the TIF investigation process. At this stage, they are evaluating the feasibility and potential parameters of these districts.

Next Steps
If the City decides to move forward with the TIF districts, they will formally request the Library Board's support. The Board will need to review the proposed district plans and determine whether to provide written support.

Financial Impact
TIF districts freeze the assessed value of property within the district boundaries at the current level for all taxing bodies. For up to 23 years, any increase in property tax revenue from new development or property value appreciation within the TIF districts would be redirected to fund the TIF projects rather than flowing to the library district's general revenue.

This means the library district would not receive incremental tax revenue from developed property within these TIF districts during the life of the agreements.

Recommendation
The Board should be prepared to stay informed on the proposed TIF district plans, ask questions, and carefully review the proposed TIF district plans when formally presented, including:

- The specific boundaries and properties involved
- The projected development and timeline
- The estimated impact on library district revenues
- The public benefits of the proposed development

No action is required at this time. I will keep the Board informed as the City provides additional information. I encourage the Board to stay engaged and share any questions or concerns regarding the TIF districts as we move forward.

Department of Economic Development
Douglas Martin, Director of Economic Development
McHenry Municipal Center
333 Green Street
McHenry, Illinois 60050
Phone: (815) 363-2110
Fax: (815) 363-2128
dmartin@cityofmchenry.org

November 4, 2025

Lesley Jakacki
McHenry Public Library District
809 Front Street
McHenry, IL 60050

Re: City Council Approval – TIF Eligibility Study with Teska Associates, Inc.

Dear Lesley:

At its meeting on October 20, 2025, the City Council authorized the approval of a Professional Services Agreement with Teska Associates, Inc. to conduct a Tax Increment Financing (TIF) Eligibility Study for the two designated areas shown on Exhibit A (attached).

This represents the initial phase of the process to determine whether these areas qualify as blighted or conservation areas in accordance with the Illinois Tax Increment Allocation Redevelopment Act.

For your reference, I've attached the materials that were presented to the City Council, as well as the appproved minutes from that meeting.

If you have any questions or need additional information, please don't hesitate to contact me.

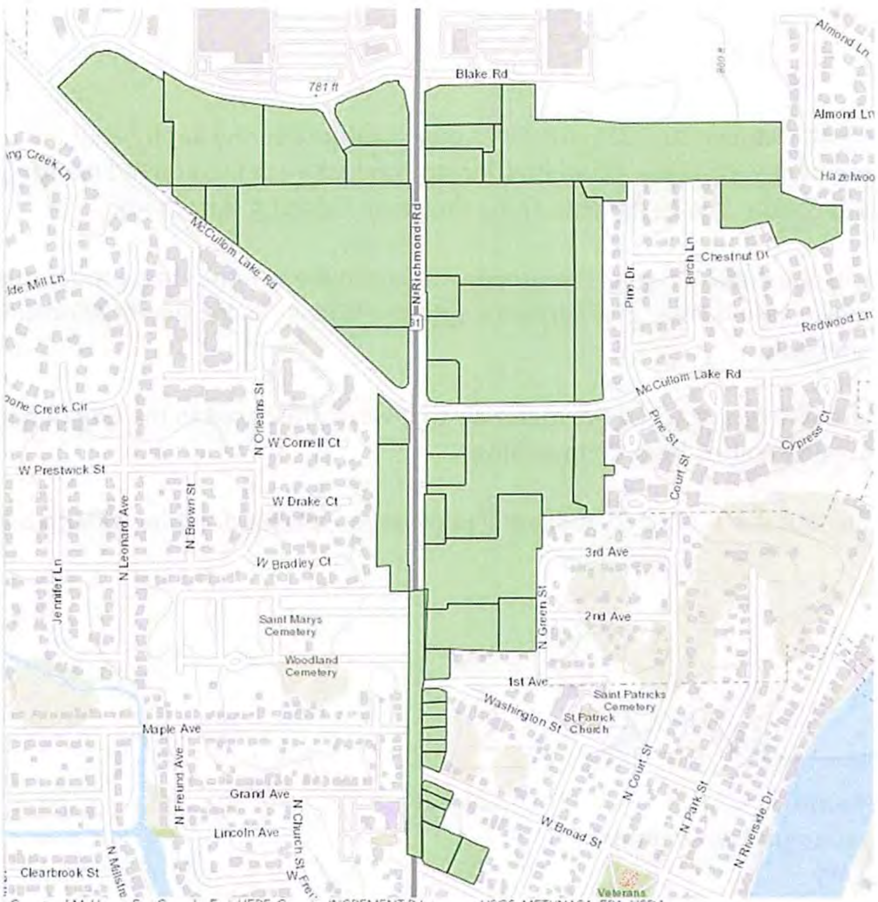
Best Regards,

Douglas P. Martin
Director of Economic Development
City of McHenry

Department of Economic Development
Douglas Martin, Director of Economic Development
McHenry Municipal Center
333 Green Street
McHenry, Illinois 60050
Phone: (815) 363-2110
Fax: (815) 363-2128
dmartin@cityofmchenry.org

Exhibit A

Richmond Road Corridor and McCullom Lake Road Redevelopment Project Area: Extends north from the City's existing Downtown TIF District at Pearl Street and Richmond Road along the east side of Richmond Road, extending north to Blake Boulevard, a distance east and south of Blake Boulevard, including the park at Oaks of McHenry, west on Blake Boulevard to McCullom Lake Road and east to the Oaks of McHenry. Includes the former Wal-Mart/U-Haul shopping center, McHenry Commons, McHenry Plaza and McHenry Grounds shopping centers.



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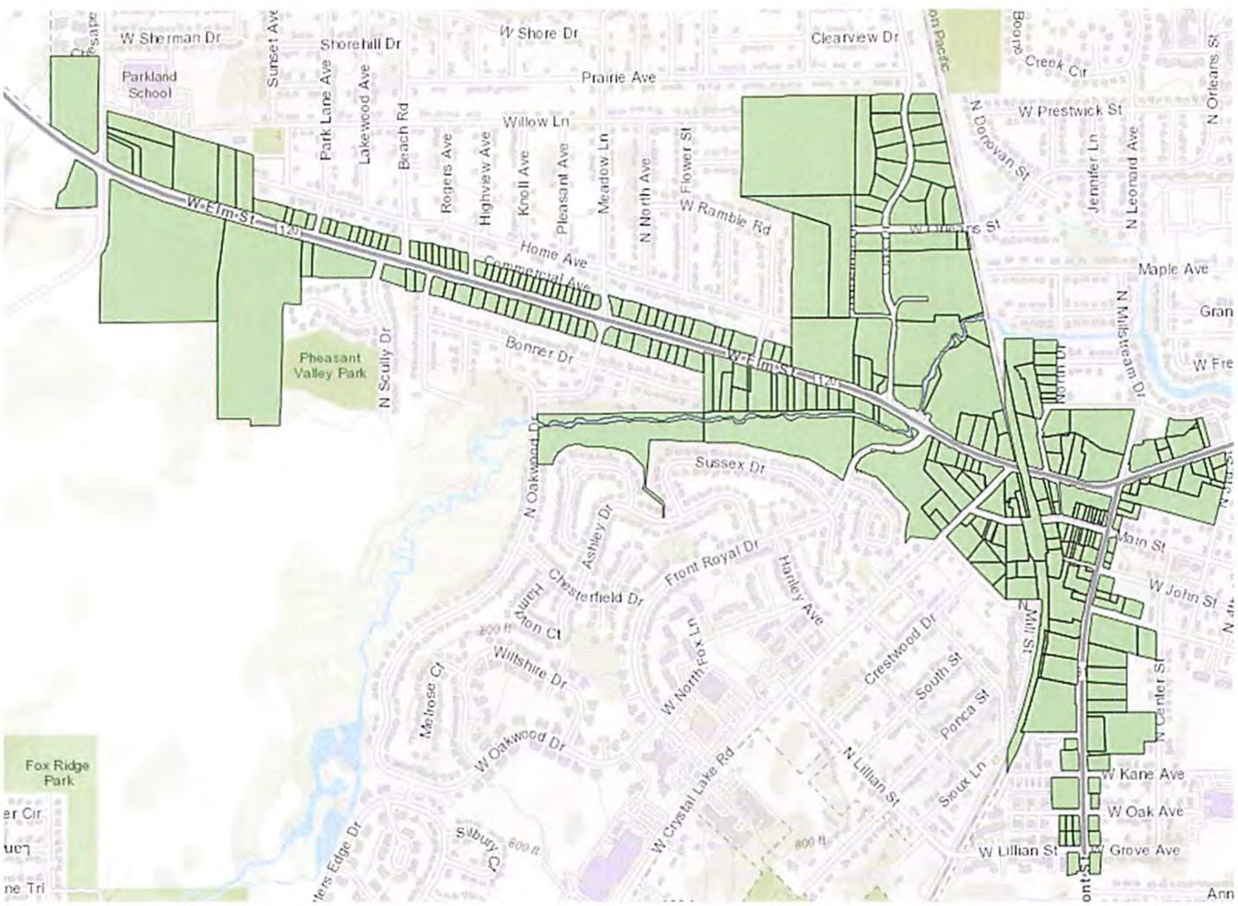
Main Street, West Illinois Route 120 Corridor and Elm Street Redevelopment Project Area: Includes Downtown Main Street south to Mill Street, east past Front Street and west past Crystal Lake Road, taking in Boone Creek Plaza and McHenry Market Place Shopping Centers and various commercial properties located along Illinois Route 120 to just west of Ringwood Road, and also east along Elm Street past the intersection of Illinois Route 120 and Illinois Route 31 (South Front Street), extending south along Front Street immediately south of Lillian Street and to the east along Elm Street, connecting to the City's existing Downtown TIF District along Elm Street on the north side at Verlo Mattress west of Millstream Drive and on the south side immediately west of Third Street.



MINUTES
REGULAR CITY COUNCIL MEETING
Monday, October 20, 2025, 7:00 p.m.
City Council Chambers, 333 S Green St, McHenry, IL 60050

Roll Call: Mayor Jett opened with the roll call.

Members present: Alderwoman Baehne, Alderman Glab, Alderman Doherty, Alderwoman Bassi, Alderman Davis, Alderman Koch-absent, Alderwoman Miller, and Mayor Jett. Others present: Attorney McArdle, Administrator Ostrovsky, Director of Community Development Polerecky, Finance Director Lynch-absent, Director of Parks and Recreation Hobson, Director of Economic Development Martin, Chief of Police Birk-absent, City Planner Sheriff-absent, Director of Public Works Adams, Deputy Clerk Johnson, and City Clerk Ramel.

Pledge of Allegiance: Mayor Jett led the Pledge of Allegiance.

Public Comment: None

Consent Agenda: Motion to Approve the following Consent Agenda Items as presented:

B. Resolution Establishing the Schedule of Meetings of the McHenry City Council for the Period
of January 1, 2026, through December 31, 2026 (Deputy Clerk Johnson)

C. Accept the Offsite Public Improvements for the Fox Meadows Development, and Approve a Reduction of the Current Bond and Allow Cunat Inc. to be Placed on a Two-Year Maintenance Bond for the Public Improvements (Director Polerecky)

D. Authorize the Mayor to Sign the Fifth Addendum to Tolling Agreement with the other Designated Parties for the Purpose of Tolling the Video Gaming Push Tax through April 30, 2026 (Attorney McArdle)

E. October 6, 2025 City Council Meeting Minutes

F. Issuance of Checks in the amount of $666,857.21

G. As Needed Checks in the amount of $1,366,987.69

A motion was made by Alderwoman Miller and seconded by Alderman Doherty to approve the Consent Agenda Item as presented: Roll Call: Vote: 6-ayes: Alderwoman Baehne, Alderman Glab, Alderman Doherty, Alderwoman Bassi, Alderman Davis, Alderman Koch-absent, Alderwoman Miller. 0-nays 0-abstained. Motion carried.

**Clerk's note:* This item was pulled by Alderman Glab, as he asked if Mayor Jett could please read the proclamation during the meeting.

A. Proclamation – Month of November as United States Marine Corps Month in the City of McHenry (Deputy Clerk Johnson)

A motion was made by Alderman Gab and seconded by Alderman Davis to approve the Consent Agenda Item as presented: Roll Call: Vote: 6-ayes: Alderwoman Baehne, Alderman Glab, Alderman Doherty, Alderwoman Bassi, Alderman Davis, Alderman Koch-absent, Alderwoman Miller. 0-nays 0-abstained. Motion carried.

Individual Action Item Agenda

A. Red Rose Banquets Liquor License
Motion to Approve a Class A Liquor License for Red Rose Banquets LLC, Located at 1501 S IL Route 31 (Deputy Clerk Johnon)

A motion was made by Alderman Doherty and seconded by Alderwoman Miller to approve the Individual Agenda Item as presented: Roll Call: Vote:6-ayes: Alderwoman Baehne, Alderman Glab, Alderman Doherty, Alderwoman Bassi, Alderman Davis, Alderman Koch-absent, Alderwoman Miller. 0-nays 0-abstained. Motion carried.

B. TIF Professional Services Agreement
Motion to authorize the Mayor to execute a Professional Services Agreement with Teska Associates, Inc. for the Completion of a TIF Eligibility Study for the Proposed Areas Identified in Exhibit A, in an Amount not to exceed $20,000 (Director Martin)

Alderman Glab opened by stating that TIFs are another way of taxing property taxes. It is not a lot of money for residents, but it affects the residents, because somebody must pay the money. We need to have a good vision of what we want to see before the TIF is created. He thinks it is way too large and not a good vision to see what we would like.

Alderwoman Bassi is not in support of the TIF zone because it does not satisfy the but-for requirements. Building improvements and developments are currently happening in both proposed TIF zones without the use of TIF financing; therefore, the but-for requirement is not being met. Alderwoman Bassi also stated that she would like to see the downtown TIF zone ended early, since it has been a TIF zone for 23 years, and it is no longer blighted, with $900,000.00 yearly that should be paid to the taxing bodies and not kept in the downtown TIF zone.

Mayor Jett commented that this discussion has been brought back with most of the Council already in agreement to do so. He also asked Director Martin to expand on this, and it was commented that this is the first step to see what buildings are eligible or/cannot be used in the TIF.

Alderman Doherty stands by it. Needed in both areas, the Kmart building has been vacant for years. The whole areas need a refresh.

Alderwoman Miller supports the TIF on both sides, etc.

A motion was made by Alderwoman Baehne and seconded by Alderwoman Miller to approve the Individual Agenda Item as presented; Roll Call: Vote:4-ayes: Alderwoman Baehne, Alderman Doherty, Alderman Davis, Alderman Koch-absent, Alderwoman Miller. 2-nays Alderman Glab, Alderwoman Bassi, 0-abstained. Motion carried.

C. **Oaks at Irish Prairie Unit 2**
Motion to Pass an Ordinance to Enter into a Development Agreement with ADL & Associates for the Development of Unit 2 in the Oaks at Irish Prairie Subdivision (Director Polerecky)

Director Polerecky explained the project. Andy Tegan, ADL Associates, local since 2025, land development specialist. Would complete the remaining infrastructure. Contract purchaser, Barriville Road turning lane improvements will also be included, during 2026. There will not be any amendments needed with the HOA. The process has been started for the design process with ComEd and others. 350-450K is the price point, consistent with the last two years of data, and each home will have a basement. Wanted to thank the staff for the development agreement approvals and all in the background. The staff has been great to work with.

Alderman Glab wanted to know what type of siding, regarding thickness, is in the weeds question per the developer, which will need to be confirmed. The windows were confirmed of vinyl, in the color white.

Alderman Davis wanted to know if there is an ordinance for standard clean-up. It was confirmed that it is per Director Polerecky.

Alderwoman Miller has worked with them as builders and is strict that the same combination is not used continuously. It has been nice to see that there is variance with Ryan Homes.

Alderwoman Bassi is glad to see new homes being built, not putting excess strain on roads, schools, etc. When doing her research on Ryan Homes, she discovered they have a history of requiring homeowners to sign a non-disclosure agreement before they will address warranty claims related to faulty or defective home construction. This information is from a 2019 USA Today News Network report.

Public Comment: is Marty Kampmeier , resident, wanted to know if there are any SSAs involved in fixing the unit. There is not.

A motion was made by Alderwoman Miller and seconded by Alderman Davis to approve the Individual Agenda Item as presented: Roll Call: Vote:6-ayes: Alderwoman Baehne, Alderman Glab, Alderman Doherty, Alderwoman Bassi, Alderman Davis, Alderman Koch-absent, Alderwoman Miller. 0-nays 0-abstained. Motion carried.

D. Shamrock Farms Park Playground Replacement
Motion to Approve the Purchase of New Playground Structures for Shamrock Farms Park from Team Reil, Inc., for $157,415, to be Allocated from the Asset Maintenance and Replacement Fund in FY2026/27 (Director Hobson)

Alderwoman Bassi stated that she will be voting yes on both the park motions, but had some questions. Currently, if the $1.3 million in the Developer Donation Fund, assuming that the OSLAD grant is awarded, it would leave a balance of $700,000, and she wanted to know why the funding is not coming out of developers' fees. Over the last five years, the fund has paid for playground equipment and repairs at Pebble Creek, Knox Park, and Galway Park.

Director Hobson explained that these funds are typically not used for that due to the state statutes that address operational maintenance protocol. The Developer Funds are not used in parks for maintenance; however, the Galway Park was new, so it was used for that. Also mentioning the home rule community as well. The funds are reserved for expanded or new projects, typically.

Alderwoman Bassi also wanted to know what the plan is for the parks that are still in need of improvement and how the remaining $700,000 in the Developer Fund would be used.

Director Hobson stated that there are no specifics at this time, but some things are being worked towards. He also stated that he likes to be protective of the fund and financially responsible for the fund.

Alderwoman Bassi wanted to know if those new opportunities could potentially be land purchases. Per Director Hobson, there are none to consider currently, but a possible land donation is under discussion.

To recap, Alderwoman Bassi would like the Council to be kept informed on those projects since there are so many current parks that could use some freshening up with the remaining money. It was agreed by Director Hobson that some of the parks are due for a freshening up.

In conclusion, Alderwoman Bassi stated that she is a huge advocate for safe and usable parks, and in turn, Director Hobson stated he is as well. Regarding the project, such as Miller Point, it was commented that the project utilized several funds to be able to get the project completed, such as the General Fund, TIF, and Developer Funds.

Alderman Doherty mentioned some of the vandalism and wanted to know if some cameras would be placed to help with that. There are some areas where there is connectivity, but in some parks, such as the skate park, there is an opportunity for better connectivity.

Alderwoman Miller wanted to know if the new park equipment has a longer life than the old park equipment, since there is much being put together. Director Hobson stated that there is more wear and tear from the sun, and they are made of plastic, which cannot be used with metal anymore due to safety standards. It is inspected regularly to check the parks. Thank you to the Sourcewell discounts as well for the parks.

Alderman Glab wanted to bring up the financing for the park …

A motion was made by Alderman Doherty and seconded by Alderwoman Baehne to approve the Individual Agenda Item as presented: Roll Call: Vote:6-ayes: Alderwoman Baehne, Alderman Doherty, Alderwoman Bassi, Alderman Davis, Alderman Koch-absent, Alderwoman Miller. 1-nays-Alderman Glab. 0-abstained. Motion carried.

E. Althoff Park Playground Replacement
Motion to Approve a Proposal from Cunningham Recreation for the Replacement of Playground Equipment at Althoff Park for $74,961.80 (Director Hobson).

Alderman Glab stated he cannot support this item for the same reasons as the item above.

A motion was made by Alderwoman Baehne and seconded by Alderman Doherty to approve the Individual Agenda Item as presented: Roll Call: Vote:5-ayes: Alderwoman Baehne, Alderman Doherty, Alderwoman Bassi, Alderman Davis, Alderman Koch-absent, Alderwoman Miller. 1-nays, Alderman Glab. 0-abstained. Motion carried.

Discussion Item Agenda

Staff Reports
Provided the 1st meeting of each month.

Director Adams wanted to provide an update regarding the water main shutdown. The work was done in under two hours instead of the four hours that they had explained to the businesses, and commended them for a job well done, and to the contractor.

Mayor's Report: None

City Council Comments: None

Executive Session if needed: Not needed

Adjourn: A motion was made by Alderman Glab and seconded by Alderwoman Miller to adjourn the meeting at 7:41. Roll Call: Vote: 6-ayes: Alderwoman Baehne, Alderman Glab, Alderman Doherty, Alderwoman Bassi, Alderman Davis, Alderman Koch-absent, Alderwoman Miller. 0-nay-, 0-abstained. Motion carried.

X Wayne Jett

Mayor Wayne Jett

X Trisha Ramel

City Clerk Trisha Ramel

Department of
Economic Development
333 Green Street
McHenry, Illinois 60050
Phone: (815) 363-2110
Fax: (815) 363-2128
www.cityofmchenry.org

AGENDA SUPPLEMENT

TO: Mayor and City Council

FOR: October 20, 2025 Regular City Council Meeting

FROM: Douglas Martin, Director of Economic Development

RE: **Approval of a Professional Services Agreement with Teska Associates, Inc. to conduct a Tax Increment Financing (TIF) Eligibility Study for the two designated areas included on attached Exhibit A**

ATT:
1. Map of two proposed Tax Increment Financing (TIF) Areas connected to the existing Downtown TIF.
2. City Council Minutes dated February 18, 2025
3. City Council Minutes dated May 5, 2025
4. Request for Proposals for Tax Increment Financing Eligibility Study
5. Proposal submitted by Teska Associates, Inc. for TIF Eligibility Analysis
6. Professional Services Agreement between the City of McHenry and Teska Associates in an amount not to exceed $20,000

Background

Attached as **Exhibit A** is a map depicting two *proposed* Tax Increment Financing (TIF) Districts, along with the existing Downtown TIF District. Together, the proposed TIFs encompass approximately 353 parcels.

- **Northern Richmond Road TIF:** Extends south from Pearl Street to Blake Boulevard, west to Blake Boulevard, and east to the Oaks of McHenry.

- **Southern and Western Route 120/Main Street TIF:** Extends west of Millstream Drive to just west of Ringwood Road, along both sides of Illinois Route 120, including Main Street, and south to Mill Street and Front Street (Illinois Route 31), continuing just south of Lillian Street and north to the northern boundary of Althoff Park and City Center Business Park.

These boundaries are preliminary and may be adjusted slightly during the eligibility review process.

On February 18, 2025 (minutes attached), staff presented an overview of potential TIF districts to the City Council, identifying areas where additional districts could be beneficial to the City of

Department of
Economic Development
333 Green Street
McHenry, Illinois 60050
Phone: (815) 363-2110
Fax: (815) 363-2128
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McHenry. Following Council consensus, staff was directed to engage a consultant to determine whether these proposed areas would qualify for TIF designation.

On May 5, 2025 (minutes attached), Pete Iosue from Teska Associates, Inc., a planning and landscape architecture consulting firm with offices in Evanston and Plainfield, provided a preliminary presentation to the City Council regarding the potential viability of the proposed TIF areas. Following this presentation, the Council directed staff to issue a Request for Proposals (RFP) for TIF eligibility studies.

The RFP was finalized and posted to various professional websites on June 18, 2025, with a submittal deadline of August 15, 2025. Based on consultant feedback, the initial proposed TIF boundaries—particularly along the Route 120/Main Street corridor—were slightly modified and no longer extend as far south as Bull Valley Road.

Analysis

Staff received six proposals in response to the RFP, with eligibility study costs ranging from $20,000 to $58,000. Director Martin prepared a summary of all submissions, and following a review with Administrator Ostrovsky, three firms were eliminated based on factors including cost and firm location.

References were then contacted for each of the three remaining firms, and the proposals were distributed to an internal review committee consisting of:

- Deputy City Clerk/Assistant to the City Administrator Johnson
- City Planner Sheriff
- Economic Development Director Martin
- City Administrator Ostrovsky

The committee reviewed and discussed the remaining proposals, ultimately narrowing the selection to two firms. Final interviews were conducted with both firms, after which the committee unanimously selected Teska Associates, Inc. to move forward and recommend the award of the contract. Teska Associates submitted the lowest-cost proposal and received positive recommendations from all parties City staff contacted.

The proposed scope includes completion of TIF eligibility studies for both the Richmond Road and Route 120/Main Street areas at a not-to-exceed cost of $20,000, billed at an hourly rate of $155. The eligibility analysis is anticipated to take 45–60 days, concluding in early December 2025.

Department of
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If either or both areas are found to qualify for TIF designation, staff will return to the City Council to request authorization for additional services included in Teska's proposal, including preparation of the Redevelopment Plan, Housing Study (if required), Legal Description, and facilitation of the public hearing and adoption process.

The subsequent phase would include an additional not-to-exceed cost of $20,000 if the Council opts to move forward with both new TIF areas. This amount would be reduced to $15,000 if no Housing Impact Study is required. A Housing Impact Study must be completed if either of the following applies:

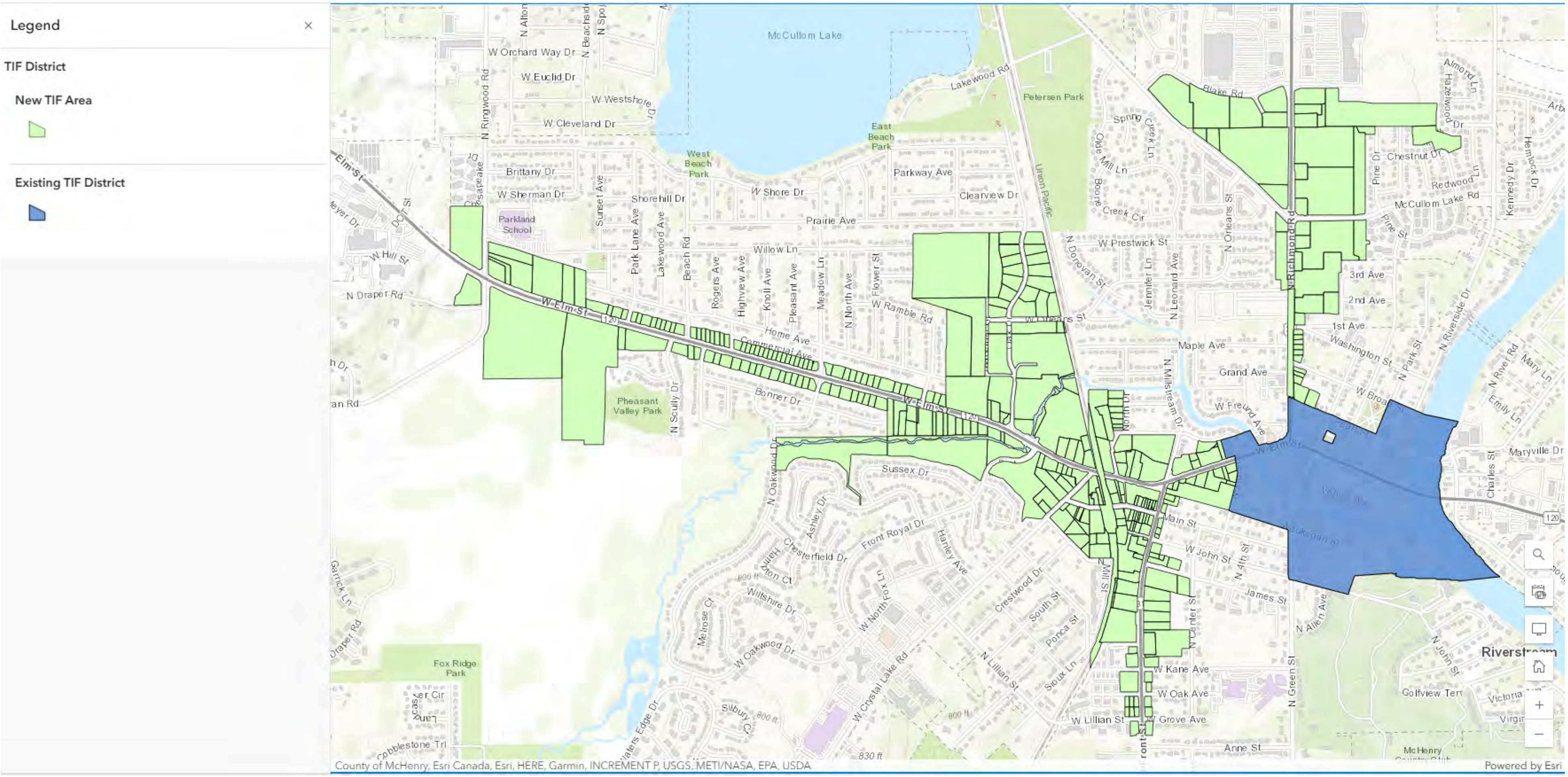
1. The redevelopment plan results in the displacement of 10 or more inhabited residential units; or
2. The project area contains 75 or more inhabited residential units, and the City cannot certify that fewer than 10 units will be displaced.

The eligibility study cost will be funded through the General Fund (Administration).

Recommendation

Staff recommends that the City Council approve and authorize the Mayor to execute the attached Professional Services Agreement with Teska Associates, Inc. for the completion of a TIF Eligibility Study for the proposed areas identified in Exhibit A, in an amount not to exceed $20,000.

Exhibit A
Proposed New TIF Districts and Existing Downtown TIF District



MINUTES
REGULAR CITY COUNCIL MEETING
Tuesday, February 18, 2025, 7:00 p.m.
City Council Chambers, 333 S Green St, McHenry, IL 60050

Discussion Item Agenda

A. TIF Districts

Administrator Ostrovsky presented the TIF District Financial discussion.

Why So Many Vacancies
- Obsolete big-box stores
- Non-conforming lots
- Legacy industrial uses
- Disinvested Property owners
- Economic Environment

Why a strong commercial base supports the entire community
- Offsets residential property taxes
- Offers employment opp.
- Creates spaces for small businesses
- Allows residents to spend tax dollars on their own
- Helps create a place where businesses want to locate and residents want to live.

Tax increments Financing
- Defined areas for growth and reinvestment
- Fills the financial gap for developers, making development possible.

There was a visual added defining the TIF, how it works, and the facts of it.
There are TIF requirements, and the allowable uses for the funding were also explained.

Downtown TIF
- Created in 2002 for 23 years
- Recently extended to 2037
- 900,000 a year for TIF-eligible projects

Downtown Tif Projects were broken down from 2019-2025, per request by Alderwoman Bassi. For example, Phases I-IV of the Riverwalk were included with this.

There is nothing final regarding the TIF; this is the first conversation. A visual of the maps was brought in front of the Council of what the TIF could be like. It takes time to create a TIF.
3 general areas: Richmond Road, West IL Rte. 120, and Main Street.

There are no plans at this time; this is just a discussion, as emphasized by the Administrator Ostrovsky.

The TIF Creation Process was covered next.

This presentation went on for some time.

Alderman Glab wanted to know why there is no discussion on how this will affect the taxpayer. He asked Finance Director Lynch what the taxes would be on an average of a 300,000 home, for example. It will be a hard sell without a total concept in mind.

This conversation went on for some time, ending with a decision to do a Committee of the Whole meeting with a professional overview from an outside consultant to help explain the TIF.

MINUTES
REGULAR CITY COUNCIL MEETING
Monday, May 5, 2025, 7:00 p.m.
City Council Chambers, 333 S Green St, McHenry, IL 60050

Discussion Item Agenda

A. TIF Presentation
Director Martin talked about the Feb 11th City Council meeting and the proposed TIF districts. The consensus at the end of the meeting was that staff would work with a consultant to see how feasible it would be. We were fortunate to have a presentation from Pete from Teska Associates.

Reviewed what a TIF is (Tax Increment Financing)TIF is not new or unique to Illinois
Tax Increment Financing Goals
TIF Funding and what it is used for
How TIF Generates Revenue
Blighted vs. Conservation
Improved vs. Unimproved

Criteria:
1. Dilapidation
2. Obsolescence- Structural / Economic
3. Deterioration
4. Illegal Uses
5. Below is the Standards code
6. Excessive Vacancies
7. Lack of Ventilation
8. Inadequate Utilities
9. Excessive Land Coverage
10. Deleterious Land Usage
11. Environmental Remediation (EPA)
12. Lack of Planning
13. Declining in EAV

Eligibility plan & Redevelopment plan would be the next steps moving forward, usually done in a step plan. Following that, notify taxing districts, hold a public hearing, and notify businesses with certified mail.

Administrator Ostrovsky gave a summary and discussed route 31 improvements and how that may be something that needs to be held off on. I wanted to know what areas would be of interest for the TIF. Afterward, an RFP would then be done after and move on from there. This discussion went on for some time. Most of the Council wanted to move forward and then have the committee of the whole.

CITY OF MCHENRY ECONOMIC DEVELOPMENT DEPARTMENT

REQUEST FOR PROPOSALS

TAX INCREMENT FINANCING CONSULTANT SERVICES

Response Due Date: August 15, 2025

Submit Proposals to:
Douglas Martin, Director of Economic Development
333 S. Green Street
McHenry, IL 60050
dmartin@cityofmchenry.org

OVERVIEW

Request for Proposals

The City of McHenry (Community Profile attached) (hereinafter "City"), located in McHenry County, Illinois, is seeking proposals from qualified firms for work related to the potential creation of Tax Increment Financing (TIF) Districts, under Illinois State Statute 65 ILCS 5/11-74.4, to promote the development and revitalization of two areas: Both of the proposed TIF areas connect to the City's existing Downtown TIF District.

Specifically, the City is considering the financial and land use development feasibility of establishing TIF Districts in two geographic areas within the City, as illustrated in the maps included in this link:

https://mchenry.maps.arcgis.com/apps/mapviewer/index.html?webmap=c0ad8a9eb3d548e2a4859e9db1a602fd.

Generally, the TIF areas to be considered are described below. Individual parcel data information is also included with this proposal.

Geographic Areas to be Evaluated:

1. **Richmond Road Corridor and McCullom Lake Road**– Includes the McHenry Plaza, McHenry Commons, McHenry Grounds, and former Wal-Mart shopping centers, and adjacent properties along McCullom Lake Road extending west to the intersection with Blake Road and east to the extent of the McHenry Plaza and McHenry Commons Shopping Centers and then south along Richmond Road, connecting to the City's existing Downtown TIF District at Richmond Road and Pearl Street.
2. **Main Street, West Illinois Route 120 Corridor and Elm Street** – Includes Downtown Main Street south to Mill Street, east past Front Street and west past Crystal Lake Road, taking in Boone Creek Plaza and Market Place Shopping Centers and various commercial properties located along Illinois Route 120 to just west of Ringwood Road, and also east along Elm Street past the intersection of Illinois Route 120 and Illinois Route 31 (South Front Street), extending south along Front Street immediately south of Lillian Street and to the east along Elm Street, connecting to the City's existing Downtown TIF District along Elm Street on the north side at Verlo Mattress west of Millstream Drive and on the south side immediately west of Third Street.

SCOPE OF SERVICES

- Review potential TIF qualifying factors and document a TIF qualification factor file.
- Recommend and refine boundaries for the TIF District(s) in accordance with statutory requirements.
- Investigate the desirability, feasibility, and timing implications of using TIF as a funding mechanism. Confirm the rationale for utilizing TIF.
- The City requests a detailed timeline, cost breakdown, and an explanation of whether a housing study is necessary for either or both areas under consideration.
- Identify and recommend the most economical TIF structure and prepare estimates of potential tax increment financing revenues and supportable public debt.
- Review development/redevelopment costs and assess impacts on affected taxing districts.
- Attend 2-3 meetings (virtual or in-person), including public presentations as necessary, to discuss findings.

DELIVERABLES

- Provide a cost/benefit analysis illustrating how the City can maximize incremental financial benefit relative to associated costs for each recommended TIF District.
- Provide the most economical TIF structure and estimates of potential TIF revenues and supportable public debt.
- Provide impacts on affected taxing districts.
- Provide a housing study relocation plan if required.
- Prepare a TIF Eligibility Report and supporting documentation to substantiate eligibility findings.
- Provide an updated boundary area for each of the two TIF District areas in accordance with statutory requirements.

PROPOSAL PACKAGE

Proposals must include the following:

a. **Cover Letter** – Indicating interest and signed by an authorized representative.
b. **Statement of Understanding** – Including project understanding and awareness of time sensitivity.
c. **Scope & Timeline** – Outline of how the Consultant will complete the work, including timeline.
d. **Fee Proposal** – Include a not-to-exceed professional service fee broken down by task. Include

hourly rates for all employees assigned and detail all reimbursable expenses.
e. **Staff Background** – Names, roles, professional experience, hourly rates, and estimated hours of those assigned to the project.
f. **Firm Background** – General background on the Consultant.
g. **Financial Stability & Insurance** – Proof of insurance and a statement of financial stability to ensure performance over the project duration.
h. **References** – A list of communities for which the firm has conducted a TIF Eligibility Study similar in scope. Include contact names, emails, and phone numbers.

SUBMITTING A PROPOSAL

Consultants intending to submit a proposal must do so to the City no later than **5:00 p.m. on August 15, 2025**. Proposals may be submitted:

- By email to **Douglas Martin** at: **dmartin@cityofmchenry.org**, or
- By sending or dropping a sealed envelope off, **Attn: Douglas Martin**, **333 S Green Street, McHenry, IL 60050**

RELEVANT DOCUMENTS

Additional City information and resources are available at www.cityofmchenry.org and www.mchenry2050.com, including:

1. **City of McHenry Zoning Ordinance**
2. **McHenry Vision 2050 Comprehensive Plan**
3. **McHenry Vision 2050 Downtown Plan**

Certification

I hereby certify that the information contained in this Proposal, including all attachments thereto, is true and accurate to the best of my knowledge.

Name: ____

Signature: ____

Title: ____

Firm: ____

Date: ____

City of McHenry – Community Profile

The City of McHenry is located in east-central McHenry County, Illinois, along the Fox River. It is approximately 55 miles northwest of downtown Chicago, 35 miles from O'Hare International Airport, 50 miles south of Milwaukee, and 45 miles east of Rockford. Encompassing 15 square miles, the City is centered around two major state highways, Illinois Route 31 and Illinois Route 120.

McHenry is home to approximately 28,117 residents, with 11,228 households averaging 2.4 persons per household. The median household income is $83,651, and the median age is 43.1. Among residents aged 25 and older, 26.9% hold a bachelor's degree or higher. The City's three largest employment sectors are Healthcare (19.9%), Manufacturing (11.8%), and Retail Trade (11.6%).*

Real Estate Overview

Despite broader economic uncertainties, McHenry's real estate market has remained resilient, with steady activity. Inventory has been limited over the past year, leading to modest price increases, while higher mortgage rates have discouraged some buyers. However, competitively priced, move-in-ready homes continue to sell quickly. As mortgage rates decline or stabilize, McHenry is well-positioned to attract renewed interest, particularly from individuals relocating from more urban areas.

The median home sales price is $292,680—up 10.4% over the past 12 months. Homes currently average 31 days on the market, compared to 17 days last year, yet it remains a sellers' market. In 2024, there were 536 total residential sales in the 60050 ZIP code.**

Economic Base and Employment

McHenry supports a robust industrial and service economy, with more than 70 businesses located in various business parks throughout the City. Major employers include:

- Northwestern McHenry Hospital
- McHenry School District #15
- Follett Content
- Medela
- First Brands/Brake Parts
- McHenry School District #156
- City of McHenry
- Jewel
- Meijer
- Pioneer Center for Human Services
- Fabrik Molded Plastics
- Superior Felt and Filtration

- McHenry Township Fire Protection District

Retail and Commercial Corridors

McHenry features a wide variety of retail, office, and service-oriented businesses located along Elm Street (IL Route 120), Richmond Road (Route 31 North), and Front Street (Route 31 South). The North Richmond Road corridor serves as a retail destination for both northern Illinois and southern Wisconsin, with a mix of major national retailers and smaller brand-name stores.

Downtown and Riverwalk District

One of McHenry's defining features is its charming downtown, anchored by Green Street, Riverside Drive, Main Street, and the Riverwalk District. Spanning from the Fox River to the west side of the Union Pacific Railroad tracks, downtown McHenry offers a mix of retail, dining, services, residences, and recreational spaces, combining historic charm with modern amenities.

Recognizing downtown as the economic heart of the community, the City has invested in revitalization efforts, including the creation of a downtown Tax Increment Financing (TIF) District and phased development of a scenic Riverwalk that extends through downtown shopping areas.

Education

Education is a cornerstone of McHenry's community strength and appeal. McHenry Community High School District 156 and McHenry County College collaborate to offer advanced learning opportunities such as the *Project Lead the Way* Career Pathways. District 156 features a 70,000-square-foot Center for Science, Technology, and Industry, 40 Advanced Placement and Dual Credit pathways, and over 80 athletic teams and extracurricular activities—preparing students for a dynamic future.

In 2023, McHenry School District 15 received multiple accolades from the National School Public Relations Association (NSPRA), including:

- **Award of Excellence** – Video (Produced In-House) for their Strategic Plan Infomercial
- **Award of Merit** – Strategic Plan Pamphlet
- **Award of Excellence** – Job Fair Brochure

Additionally, Board of Education President Chad Mihevc was honored with a **Distinguished Service Award of Excellence** from the Illinois Chapter of NSPRA for his dedication to transparent, two-way communication and advocacy for public education.

Parks, Recreation, and Natural Assets

McHenry is a premier recreational destination in the region, offering access to the Fox River, Moraine Hills State Park, Glacial Park Nature Preserve, and Miller Point Park and the McHenry Riverwalk in downtown McHenry. The City maintains nearly 40 parks and 650 acres of public open space. The 18,200-square-foot Recreation Center, located just west of the City's Municipal Center, offers fitness and personal training services to residents of McHenry and surrounding communities.

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* Source: McHenry Community Data Snapshot – Chicago Metropolitan Agency for Planning, August 2024
** Source: Silviu Marinca, VP/Branch Manager, Cross Country Mortgage LLC, Antioch, IL

OBJECTID	PIN	parcel_num	parcel_yea	tax_status	parcel_del	last_name	first_name	middle_ini	suffix	address1	address2	city	state_code	zip_code	house_numb	house_nu_1	prefix_dir	street_nam	street_suf	post_direc	location	community_	state	zip	zip_four	trust_numb	Shape_Length	Shape_Area
1	09-35-101-005	09-35-101-005	2023	E		METRA REAL ESTATE DEPT				REAL ESTATE MGR	547 W JACKSON BLVD	CHICAGO	IL	606615717	NA								IL	606615717			190.4986576	2163.991922
2	09-34-228-002	09-34-228-002	2023	T		TAYLOR PL APTS MCHENRY LLC				230 OHIO ST	STE 200	OSHKOSH	WI	54902				MILL	ST			MCHENRY	IL	54902			337.045762	6121.729475
3	09-34-228-003	09-34-228-003	2023	E		METRA REAL ESTATE DEPT				REAL ESTATE MGR	547 W JACKSON BLVD	CHICAGO	IL	606615717				MILL	ST			MCHENRY	IL	606615717			223.9764701	2146.696927
4	09-35-153-018	09-35-153-018	2023	T		CHGO TITLE LAND TR 3156				PO BOX 313		MCHENRY	IL	60051	609		N	LILLIAN	ST		609-615	MCHENRY	IL	60051			158.4656021	1345.125054
5	09-26-201-015	09-26-201-015	2023	T		DYN MCHENRY COMMONS LLC				6801 SPRING CREEK RD		ROCKFORD	IL	61114	2000		N	RICHMOND	RD		2000-2078	MCHENRY	IL	61114	5424		1074.520437	68186.10886
6	09-23-376-014	09-23-376-014	2023	T		FIFTH THIRD BK	MD GRLM8E CORP			1701 GOLF RD		ROLLING MEADOWS	IL	60008	2121		N	RICHMOND	RD			MCHENRY	IL	60008	5421		428.782354	10829.77226
7	09-26-381-001	09-26-381-001	2023	T		CENTURY PROP 1112				CENTURY PLAZA	3723 W ELM	MCHENRY	IL	60050	1112			FRONT	ST			MCHENRY	IL	60050	5219		174.8345998	1801.753667
8	09-26-352-009	09-26-352-009	2023	E		METRA REAL ESTATE DEPT				REAL ESTATE MGR	547 W JACKSON BLVD	CHICAGO	IL	606615717	NA								IL	606615717			342.3206344	1954.830934
9	09-26-351-012	09-26-351-012	2023	T		SMART DOG LLC				1302 BORDEN ST		MCHENRY	IL	60050	1302			BORDEN	ST			MCHENRY	IL	60050			310.4502457	3987.657417
10	09-35-153-009	09-35-153-009	2023	T		MCHENRY REAL ESTATE LLC				1180 HEATHER DR		LAKE ZURICH	IL	60047				OAK	AVE			MCHENRY	IL	60047			158.3452069	1341.843437
11	09-27-330-019	09-27-330-019	2023	T		4606 ELM ST LLC				2 DURANGO CT		LAKE ZURICH	IL	600478032	4606			ELM	ST			MCHENRY	IL	600478032	4096		189.7900025	2039.976602
12	09-27-303-002	09-27-303-002	2023	T		KALFUS	MICHAEL J JR GAY P			915 RIVER RD		MCHENRY	IL	60050	5005		W	ELM	ST			MCHENRY	IL	60050	4022		189.2097049	2032.734229
13	09-35-153-008	09-35-153-008	2023	T		MCHENRY REAL ESTATE LLC				1180 HEATHER DR		LAKE ZURICH	IL	60047				OAK	AVE			MCHENRY	IL	60047			158.3390732	1341.782786
14	09-27-480-007	09-27-480-007	2023	T		KDM FOCUS LLC				22285 N PEPPER RD	UNIT 101	LAKE BARRINGTON	IL	60010				MAIN	ST			MCHENRY	IL	60010			418.3814155	2964.064444
15	09-27-304-001	09-27-304-001	2023	T		BENJAMIN	CODY			16 LORRAINE CT		OAKWOOD HILLS	IL	60013	5021		W	ELM	ST			MCHENRY	IL	60013			213.4661399	2421.554449
16	09-27-302-025	09-27-302-025	2023	T		LAVIN	THOMAS J			4509 E LAKE SHORE DR		WONDER LAKE	IL	60097	4720		W	ELM	ST			MCHENRY	IL	60097	4057		151.8147674	1400.34294
17	09-27-302-020	09-27-302-020	2023	T		LAVIN	THOMAS J			4509 E LAKE SHORE DR		WONDER LAKE	IL	60097	NA								IL	60097			24.69705665	28.58198218
18	09-27-331-006	09-27-331-006	2023	T		OREILLY AUTO PARTS				PO BOX 9167		SPRINGFIELD	MO	658019167	4611		W	ELM	ST			MCHENRY	IL	658019167	4014		189.8729689	2042.410435
19	09-28-400-005	09-28-400-005	2023	T		MCHENRY SVGS BK				353 BANK DR		MCHENRY	IL	60050	5101		W	ELM	ST			MCHENRY	IL	60050	4062		291.3048053	5024.899238
20	09-27-405-004	09-27-405-004	2023	T		GRAHAM ENT INC DRLC 104				750 BUNKER HILL CT	STE 100	VERNON HILLS	IL	60061			W	ELM	ST			MCHENRY	IL	60061			189.9195473	2044.098719
21	09-27-330-015	09-27-330-015	2023	T		HRYNIEWIECKI	MARK			4618 W ELM ST		MCHENRY	IL	600504015	4618		W	ELM	ST			MCHENRY	IL	600504015	4015		189.7896031	2039.935185
22	09-27-303-016	09-27-303-016	2023	T		G A EUROPEAN QUALITY PROS LLC				4702 RIPON RD		CRYSTAL LAKE	IL	60012	4805		W	ELM	ST			MCHENRY	IL	60012	4018		189.8282082	2042.882593
23	09-27-303-014	09-27-303-014	2023	T		SUNNYSIDE AUTO FIN CO				WESTMONT AUTO PARTS	4811 W ELM ST	MCHENRY	IL	60050	4811		W	ELM	ST			MCHENRY	IL	60050			189.7395402	2041.431953
24	09-27-330-018	09-27-330-018	2023	T		RYD	STEPHEN TRS			ATTN ACCOUNTING	8935 N MILWUAKEE AVE	NILES	IL	60714	4610		W	ELM	ST			MCHENRY	IL	60714	4015		189.7890237	2039.955159
25	09-27-330-017	09-27-330-017	2023	T		RYD	STEPHEN TRS			ATTN ACCOUNTING	8935 N MILWAUKEE	NILES	IL	60714			W	ELM	ST			MCHENRY	IL	60714			189.7934311	2040.083558
26	09-27-330-016	09-27-330-016	2023	T		VENEGAS RENTAL LLC				4614 W ELM ST		MCHENRY	IL	60050	4614		W	ELM	ST			MCHENRY	IL	60050			189.7977613	2040.164951
27	09-27-303-017	09-27-303-017	2023	T		FITZGERALD	MICHAEL J TR			4721 W ELM ST		MCHENRY	IL	60050	4721		W	ELM	ST			MCHENRY	IL	60050	4056		189.8747759	2043.66117
28	09-27-303-015	09-27-303-015	2023	T		SUNNYSIDE AUTO FIN CO				4810 W ELM ST		MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			189.786871	2042.206826
29	09-27-331-005	09-27-331-005	2023	T		OREILLY AUTO PARTS				PO BOX 9167		SPRINGFIELD	MO	658019167			W	ELM	ST			MCHENRY	IL	658019167			189.8811641	2042.66355
30	09-27-331-004	09-27-331-004	2023	T		VENUS INC				4621 W ELM ST		MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			189.8682486	2042.321085
31	09-27-303-009	09-27-303-009	2023	T		WILBORN	TERRY DOREEN			PO BOX 7246		ALGONQUIN	IL	60102	4907		W	ELM	ST			MCHENRY	IL	60102	4020		189.5187444	2037.811534
32	09-27-303-008	09-27-303-008	2023	T		WILBORN	TERRY DOREEN			PO BOX 7246		ALGONQUIN	IL	60102	4909		W	ELM	ST			MCHENRY	IL	60102	4020		189.4822603	2037.268951
33	09-35-151-014	09-35-151-014	2023	T		REESE REAL EST LLC				805 FRONT ST		MCHENRY	IL	60050	805			FRONT	ST			MCHENRY	IL	60050	5578		169.3155889	1733.16792
34	09-26-308-008	09-26-308-008	2023	T		IMOD LLC				4203 SOUTH ST		MCHENRY	IL	60050	1313			NORTH	DR		1313 1315	MCHENRY	IL	60050	4329		147.313875	990.3860004
35	09-35-151-023	09-35-151-023	2023	T		WESTBANK 3616				803 FRONT ST		MCHENRY	IL	60050	803			FRONT	ST			MCHENRY	IL	60050			273.3907347	4634.162751
36	09-26-351-004	09-26-351-004	2023	T	R	DORETTI ENT LLC				484 W WEGNER RD		LAKEMOOR	IL	60051			W	ELM	ST			MCHENRY	IL	60051			377.6753045	4997.593258
37	09-35-104-013	09-35-104-013	2023	T		RUBINO II LLC				1515 W RIVER TERRACE DR		JOHNSBURG	IL	60051	920			FRONT	ST			MCHENRY	IL	60051	5214		325.9018351	3695.007079
38	09-26-308-006	09-26-308-006	2023	T		FERNSTROM	CHARLES R			1519 FLOWER ST		MCHENRY	IL	60050	1315			NORTH	DR			MCHENRY	IL	60050			195.4750696	2129.467681
39	09-35-156-001	09-35-156-001	2023	T		THEODORE	RT JL			3913 OAK AVE		MCHENRY	IL	60050	3913			OAK	AVE			MCHENRY	IL	60050	5532		182.7705242	2009.398166
40	09-35-156-007	09-35-156-007	2023	T		HIERA	KENNETH J			3912 GROVE AVE		MCHENRY	IL	60050	3912			GROVE	AVE			MCHENRY	IL	60050	5521		186.686062	2116.012712
41	09-35-103-001	09-35-103-001	2023	T		ZANK	JOEL KATHLEEN			1002 FRONT ST		MCHENRY	IL	600505217	1002			FRONT	ST			MCHENRY	IL	600505217	5217		95.99593203	567.1356948
42	09-26-308-015	09-26-308-015	2023	T		1401 NORTH DR LLC				7903 CHERRY VAIL WAY		WOODSTOCK	IL	60098	1401			NORTH	DR			MCHENRY	IL	60098			251.4442824	3582.019243
43	09-35-157-001	09-35-157-001	2023	T		HUQ	AIJAZ JOAN G			4220 STEEPLE RUN		CRYSTAL LAKE	IL	600146583	3911			GROVE	AVE			MCHENRY	IL	600146583	5520		234.7269334	3126.10086
44	09-26-100-037	09-26-100-037	2023	T		HUY	STEVEN			C/O BRIAN PROPERTIES	2045 S ARLINGTON HGTS STE 100	ARLINGTON HGTS	IL	60005	1807		N	RICHMOND	RD			MCHENRY	IL	60005	5415		319.2920404	5329.161333
45	09-35-104-011	09-35-104-011	2023	T		RUBINO II LLC				1515 W RIVER TERRACE DR		JOHNSBURG	IL	60051				FRONT	ST			MCHENRY	IL	60051			249.7654399	3836.469307
46	09-26-201-036	09-26-201-036	2023	T		MITCHELL	DAWN			7310 SWANSEA LN		CORNELIUS	NC	28031	1920		N	RICHMOND	RD			MCHENRY	IL	28031	5467		320.0857534	6120.063284
47	09-35-104-014	09-35-104-014	2023	T		RUBINO II LLC				1515 W RIVER TERRACE DR		JOHNSBURG	IL	60051	924			FRONT	ST		APT B	MCHENRY	IL	60051	4588		108.7139373	738.6584924
48	09-35-153-020	09-35-153-020	2023	T		CHGO TITLE LAND TR 3156				PO BOX 313		MCHENRY	IL	60051			N	LILLIAN	ST			MCHENRY	IL	60051			158.457423	1344.933177
49	09-35-104-012	09-35-104-012	2023	T		RUBINO II LLC				1515 W RIVER TERRACE DR		JOHNSBURG	IL	60051	922			FRONT	ST			MCHENRY	IL	60051	5214		163.2020909	1481.621278
50	09-26-352-013	09-26-352-013	2023	T		BKLS SVCS LLC				7752 BERRY CREST AVE		RALEIGH	NC	27617				MAIN	ST			MCHENRY	IL	27617			234.4616995	1983.802599
51	09-26-352-011	09-26-352-011	2023	T		BKLS SVCS LLC				7752 BERRY CREST AVE		RALEIGH	NC	27617	NA								IL	27617			44.3372154	83.99851085
52	09-26-352-007	09-26-352-007	2023	T		BKLS SVCS LLC				7752 BERRY CREST AVE		RALEIGH	NC	27617	4012			MAIN	ST			MCHENRY	IL	27617	5245		210.6879606	2065.276201
53	09-35-104-001	09-35-104-001	2023	T		RUBINO II LLC				1515 W RIVER TERRACE DR		JOHNSBURG	IL	60051	926			FRONT	ST			MCHENRY	IL	60051	5214		218.0232417	2970.857746
54	09-27-407-028	09-27-407-028	2023	T		MCDONALDS USA LLC				PO BOX 182571		COLUMBUS	OH	432182571			W	ELM	ST			MCHENRY	IL	432182571			293.3562035	2362.716858
55	09-27-407-030	09-27-407-030	2023	T		AUTOZONE INC				P O BOX 2198 DEPT 8700		MEMPHIS	TN	38101			W	IL RT 120				MCHENRY	IL	38101			220.3556884	2734.160238
56	09-27-407-027	09-27-407-027	2023	T		MCDONALDS USA LLC				PO BOX 182571		COLUMBUS	OH	432182571	4411		W	ELM	ST			MCHENRY	IL	432182571	4011		336.6149935	5229.547617
57	09-27-407-003	09-27-407-003	2023	T		10390 LARGO LLC				TRIVEDI JAYKUMAR	3775 W ARTHUR AVE	LINCOLNWOOD	IL	60712			W	ELM	ST			MCHENRY	IL	60712			340.7998028	4723.38488
58	09-27-407-023	09-27-407-023	2023	T		10390 LARGO LLC				TRIVEDI JAYKUMAR	3775 W ARTHUR AVE	LINCOLNWOOD	IL	60712	4507		W	ELM	ST			MCHENRY	IL	60712	4012		508.7254596	7663.726054
59	09-27-407-022	09-27-407-022	2023	T		CHAVEZ	ELISEO			36W461 BINNIE RD		DUNDEE	IL	601189327	4509		W	ELM	ST			MCHENRY	IL	601189327	4060		470.6100885	6639.94704
60	09-35-153-010	09-35-153-010	2023	T		MCHENRY REAL ESTATE LLC				1180 HEATHER DR		LAKE ZURICH	IL	60047				OAK	AVE			MCHENRY	IL	60047			158.3431774	1341.74024
61	09-27-407-008	09-27-407-008	2023	T		MCDONALDS USA LLC				PO BOX 182571		COLUMBUS	OH	432182571			W	ELM	ST			MCHENRY	IL	432182571			282.7909972	2641.826546
62	09-27-407-019	09-27-407-019	2023	T		AUTOZONE INC				P O BOX 2198 DEPT 8700 2198		MEMPHIS	TN	381012198	4313		W	IL RT 120				MCHENRY	IL	381012198	4004		246.8293561	3342.223062
63	09-27-407-009	09-27-407-009	2023	T		KIMBAR 2 LLC				425 HUEHL RD	BLDG 3	NORTHBROOK	IL	60062	4405		W	ELM	ST			MCHENRY	IL	60062	4011		302.6994642	4491.676442
64	09-27-476-036	09-27-476-036	2023	T		DACZEWITZ	DANIEL J			5303 JOHNSBURG RD		JOHNSBURG	IL	60051			W	CRYSTAL LAKE	RD			MCHENRY	IL	60051			531.4933719	12529.53974
65	09-27-476-011	09-27-476-011	2023	T		POLTERA	STEPHEN			2616 CUHLMAN RD		MCHENRY	IL	600519684	4113		W	ELM	ST			MCHENRY	IL	600519684	4033		157.1122316	1386.673227
66	09-35-153-019	09-35-153-019	2023	T		CHGO TITLE LAND TR 3156				PO BOX 313		MCHENRY	IL	60051			N	LILLIAN	ST			MCHENRY	IL	60051			158.4594034	1344.972124
67	09-27-407-025	09-27-407-025	2023	T		FQSR LLC				10950 GRANDVIEW DR STE 300		OVERLAND PARK	KS	66210			W	IL RT 120				MCHENRY	IL	66210			184.6912286	670.7573893
68	09-27-276-005	09-27-276-005	2023	E		MCHENRY CO CONSERV DIST				18410 US HWY 14		WOODSTOCK	IL	600988836			W	ORLEANS	ST			MCHENRY	IL	600988836			144.1507733	524.3721162
69	09-27-404-008	09-27-404-008	2023	T		ALEXANDROS KARAS PROP LLC				4512 W ELM ST		MCHENRY	IL	60050	4506		W	ELM	ST			MCHENRY	IL	60050	4013		189.8366478	2041.44996
70	09-27-404-007	09-27-404-007	2023	T		ALEXANDROS KARAS PROP LLC				4512 W ELM ST		MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			189.8382877	2041.506836
71	09-27-330-014	09-27-330-014	2023	T		OLSON	JAMES J			5311 US HWY 14		HARVARD	IL	60033			W	ELM	ST			MCHENRY	IL	60033			189.7960625	2040.124829
72	09-27-303-040	09-27-303-040	2023	T		DABBAGH	YOUSEF			2438 FEN VIEW CIR		ISLAND LAKE	IL	600428827	4719		W	ELM	ST			MCHENRY	IL	600428827	4045		191.8478634	2211.05842
73	09-27-303-013	09-27-303-013	2023	T		SUNNYSIDE AUTO FIN CO				4810 ELM ST		MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			189.6900552	2040.618832
74	09-27-407-005	09-27-407-005	2023	T		LV MGMT LLC				8448 E HOMESTEAD CIR		SCOTTSDALE	AZ	85266	NA								IL	85266			278.6889958	4719.310367
75	09-27-476-040	09-27-476-040	2023	T		DACZEWITZ	DANIEL J			5303 JOHNSBURG RD		JOHNSBURG	IL	60051				IL RT 120				MCHENRY	IL	60051			293.2907794	5207.924515
76	09-27-331-003	09-27-331-003	2023	T		VENUS INC				4621 W ELM ST		MCHENRY	IL	60050	4621		W	ELM	ST			MCHENRY	IL	60050	4014		255.774437	4084.830491
77	09-27-405-005	09-27-405-005	2023	T		GRAHAM ENT INC DRLC 104				750 BUNKER HILL CT	STE 100	VERNON HILLS	IL	60061	4410		W	ELM	ST			MCHENRY	IL	60061			193.6310767	2094.481921
78	09-27-476-019	09-27-476-019	2023	T		CONLON	MICHAEL			4104 W CRYSTAL LAKE RD		MCHENRY	IL	600504204	4104		W	CRYSTAL LAKE	RD			MCHENRY	IL	600504204	4204		412.4452555	8153.816422

79	09-27-476-010	09-27-476-010	2023	T		POLTERA	STEPHEN JEFFREY			2616 CUHLMAN RD		MCHENRY	IL	600519684	4115		W	ELM	ST			MCHENRY	IL	600519684	4033		164.3854724	1471.429724
80	09-27-476-020	09-27-476-020	2023	T		TRUCKENBROD	SE KM TR			7320 BARNARD MILL RD		WONDER LAKE	IL	60097	4108		W	CRYSTAL LAKE	RD			MCHENRY	IL	60097	4204		207.9434786	2412.897692
81	09-27-331-007	09-27-331-007	2023	T		OREILLY AUTO PARTS				PO BOX 9167		SPRINGFIELD	MO	658019167			W	ELM	ST			MCHENRY	IL	658019167			189.8896144	2042.973049
82	09-27-480-006	09-27-480-006	2023	T		TAYLOR PL APTS MCHENRY LLC				230 OHIO ST	STE 200	OSHKOSH	WI	54902			N	MILL	ST			MCHENRY	IL	54902			324.7289866	5322.084363
83	09-27-476-015	09-27-476-015	2023	T		DACZEWITZ	DANIEL J			5303 JOHNSBURG RD		JOHNSBURG	IL	60051				IL RT 120				MCHENRY	IL	60051			223.0511168	1968.898382
84	09-27-331-008	09-27-331-008	2023	T		LAORQUIDEA LLC				4605 W ELM ST		MCHENRY	IL	600504014	4605		W	ELM	ST			MCHENRY	IL	600504014	4014		265.7750978	4327.541585
85	09-27-303-039	09-27-303-039	2023	T		QUEEN HLDGS LLC				1005 FRONT ST		MCHENRY	IL	60050	4915		W	ELM	ST			MCHENRY	IL	60050	4055		222.3505576	3052.807369
86	09-27-476-016	09-27-476-016	2023	T		STEPHENS	GLENN			PO BOX 563		MCHENRY	IL	60050				CRYSTAL LAKE	RD			MCHENRY	IL	60050			250.3907433	2666.387453
87	09-27-330-013	09-27-330-013	2023	T		OLSON	JAMES J			5311 US HWY 14		HARVARD	IL	60033	4704		W	ELM	ST			MCHENRY	IL	60033	4017		255.6160275	4079.921997
88	09-27-331-002	09-27-331-002	2023	T		BADEN TAX MGMT LLC				6920 POINTE INVERNESS WAY	STE 301	FORT WAYNE	IN	46804	4705		W	ELM	ST			MCHENRY	IL	46804	4016		231.0618844	3318.893887
89	09-27-407-017	09-27-407-017	2023	T		LATRINIDAD RESTAURANT INC				2085 EASTWOOD DR		WOODSTOCK	IL	60098	4401		W	ELM	ST			MCHENRY	IL	60098	4011		270.3657829	3824.214049
90	09-28-251-011	09-28-251-011	2023	T		KURCHINA	WAYNE J LIV TR			4104 W LAKE SHORE DR		WONDER LAKE	IL	60097				IL RT 120				MCHENRY	IL	60097			531.6102034	12630.12279
91	09-26-381-011	09-26-381-011	2023	T		WARRANTS TO TREEHORN ENT LLC				301 E CONGRESS PKWY		CRYSTAL LAKE	IL	600393519	3816			MAIN	ST			MCHENRY	IL	600393519	5241		161.2347018	1449.05818
92	09-26-351-001	09-26-351-001	2023	T		ALLIED DIE CASTING CORP				3923 WEST AVE		MCHENRY	IL	60050	3923		W	WEST	AVE			MCHENRY	IL	60050	4395		346.5108063	7441.015991
93	09-26-308-004	09-26-308-004	2023	T		LAKESIDE NORTH LLC				2316 N ORCHARD BEACH RD		MCHENRY	IL	60050	1319			NORTH	DR			MCHENRY	IL	60050	4329		230.7743679	2896.206598
94	09-26-308-005	09-26-308-005	2023	T		FERNSTROM	CHARLES R			1519 FLOWER ST		MCHENRY	IL	60050	1317			NORTH	DR			MCHENRY	IL	60050			200.123477	2051.953372
95	09-26-381-002	09-26-381-002	2023	T		CENTURY PROP 1112				CENTURY PLAZA	3723 W ELM	MCHENRY	IL	60050				FRONT	ST			MCHENRY	IL	60050			269.5478371	2548.074584
96	09-26-308-007	09-26-308-007	2023	T		IMOD LLC				4203 SOUTH ST		MCHENRY	IL	60050				NORTH	DR			MCHENRY	IL	60050			149.1783716	904.2517059
97	09-35-152-021	09-35-152-021	2023	T		SK PARTNERS				C/O TED SCHWEDER	4005 H KANE AVE	MCHENRY	IL	60050	4005		W	KANE	AVE			MCHENRY	IL	60050	6305		415.3793023	10754.55572
98	09-27-407-029	09-27-407-029	2023	T		LV MGMT LLC				8448 E HOMESTEAD CIR		SCOTTSDALE	AZ	85266				IL RT 120				MCHENRY	IL	85266			460.3118091	11605.68911
99	09-27-331-020	09-27-331-020	2023	T		RAHYL PETROLEUM LLC				4713 W ELM ST		MCHENRY	IL	60050	4713		W	ELM	ST			MCHENRY	IL	60050	4016		221.4351005	3186.239216
100	09-27-480-001	09-27-480-001	2023	T		TAYLOR PL APTS MCHENRY LLC				230 OHIO ST	STE 200	OSHKOSH	WI	54902				CRYSTAL LAKE	RD			MCHENRY	IL	54902			153.1703786	1210.5504
101	09-27-429-015	09-27-429-015	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050				IL RT 120				MCHENRY	IL	60050			994.0728725	9760.552766
102	09-27-476-002	09-27-476-002	2023	T		CWK PROP MCHENRY LLC				7949 W 79TH ST		BRIDGEVIEW	IL	60455	4213		W	ELM	ST			MCHENRY	IL	60455	4044		206.8865661	2062.983829
103	09-27-283-009	09-27-283-009	2023	T		MUSCAT	JEAN TR			4108 ORLEANS ST		MCHENRY	IL	60050	4108		W	ORLEANS	ST			MCHENRY	IL	60050	3972		395.2078638	8299.998699
104	09-27-283-010	09-27-283-010	2023	T		MUSCAT	JEAN TR			4108 ORLEANS ST		MCHENRY	IL	60050	4102		W	ORLEANS	ST			MCHENRY	IL	60050			368.5400298	7486.152783
105	09-27-281-004	09-27-281-004	2023	T		VESTERGAARD CO INC				P O BOX 280		MCHENRY	IL	600519004	1717			OAK	DR		1717-1723	MCHENRY	IL	600519004	306		323.2679343	5743.246634
106	09-27-155-012	09-27-155-012	2023	T		TANNER WILLIAM	RISTIC ALLEN			5010 W ELM ST		MCHENRY	IL	60050	5010		W	ELM	ST			MCHENRY	IL	60050	4023		191.6825369	1752.717352
107	09-27-302-015	09-27-302-015	2023	T		MBD PROP GRP LLC				4806 W ELM ST		MCHENRY	IL	60050	4806		W	ELM	ST			MCHENRY	IL	60050			153.0025929	1283.505428
108	09-27-301-003	09-27-301-003	2023	T		5000 W ELM ST LLC				2009 BULL RIDGE DR		MCHENRY	IL	60050	5000		W	ELM	ST			MCHENRY	IL	60050	4027		199.3862193	2019.210616
109	09-27-302-016	09-27-302-016	2023	T		MBD PROP GRP LLC				4806 W ELM ST		MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			152.992562	1283.314432
110	09-27-302-009	09-27-302-009	2023	T		SUNNYSIDE AUTO FIN CO				WESTMONT AUTO PARTS CO	4811 W ELM ST	MCHENRY	IL	600504018			W	ELM	ST			MCHENRY	IL	600504018			152.9937803	1283.331514
111	09-27-302-011	09-27-302-011	2023	T		SUNNYSIDE AUTO FIN CO				WESTMONT AUTO PARTS CO	4811 W ELM ST	MCHENRY	IL	600504018			W	ELM	ST			MCHENRY	IL	600504018			152.9965578	1283.378807
112	09-27-302-004	09-27-302-004	2023	T		VIKING ENT LLC				3109 CHRISTOPHER CT		JOHNSBURG	IL	60051			W	ELM	ST			MCHENRY	IL	60051			153.0052163	1283.544611
113	09-28-284-015	09-28-284-015	2023	T		POLTERA	JEFFREY STEPHEN			2616 CUHLMAN RD		MCHENRY	IL	600519684	5220		W	ELM	ST			MCHENRY	IL	600519684	4058		161.8394116	1450.215372
114	09-28-285-015	09-28-285-015	2023	T		RJDC INVSTMNTS LLC				5116 W ELM ST		MCHENRY	IL	60050	5116		W	ELM	ST			MCHENRY	IL	60050	4025		162.264192	1455.652588
115	09-27-302-024	09-27-302-024	2023	T		HUDA S CORP				625 REGENCY DR		DES PLAINES	IL	60016	4916		W	ELM	ST			MCHENRY	IL	60016	4021		188.8669926	2160.744993
116	09-28-287-801																										353.7150414	6420.632944
117	09-28-285-012	09-28-285-012	2023	T		OLESUK	FRANK D PATRICIA S			5206 W ELM ST		MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			162.0966244	1453.354886
118	09-28-285-011	09-28-285-011	2023	T		OLESUK	FRANK D PATRICIA S			7706 WOODED SHORE DR		WONDER LAKE	IL	60097	5206		W	ELM	ST			MCHENRY	IL	60097	4000		166.1712194	1564.564088
119	09-27-301-002	09-27-301-002	2023	T		TABIN	DIANA	D		1112 DAMASK ST		CELEBRATION	FL	347474301	5002		W	ELM	ST			MCHENRY	IL	347474301	4023		190.7585504	1729.02152
120	09-27-301-001	09-27-301-001	2023	T		TABIN	DIANA	D		1112 DAMASK ST		CELEBRATION	FL	347474301			W	ELM	ST			MCHENRY	IL	347474301			190.8115649	1730.140469
121	09-27-302-019	09-27-302-019	2023	T		SR CR LLC				611 PRAIRIE RIDGE DR		WOODSTOCK	IL	60098	4802		W	ELM	ST			MCHENRY	IL	60098			159.1890223	1254.894671
122	09-27-302-010	09-27-302-010	2023	T		SUNNYSIDE CO				4810 W ELM ST		MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			152.996695	1283.421779
123	09-27-302-008	09-27-302-008	2023	T		SUNNYSIDE AUTO FIN CO				WESTMONT AUTO PARTS CO	4811 W ELM ST	MCHENRY	IL	600504018			W	ELM	ST			MCHENRY	IL	600504018			152.9991457	1283.453808
124	09-27-155-010	09-27-155-010	2023	T		DECARLO	PAUL	A		23894 N MIDLOTHIAN RD		LAKE ZURICH	IL	60047	5016		W	ELM	ST			MCHENRY	IL	60047	4023		178.2615214	1581.952497
125	09-27-302-014	09-27-302-014	2023	T		SUNNYSIDE AUTO FIN CO				WESTMONT AUTO PARTS CO	4811 W ELM ST	MCHENRY	IL	600504018			W	ELM	ST			MCHENRY	IL	600504018			152.9997299	1283.416512
126	09-27-302-012	09-27-302-012	2023	T		SUNNYSIDE AUTO FIN CO				WESTMONT AUTO PARTS CO	4811 W ELM ST	MCHENRY	IL	600504018			W	ELM	ST			MCHENRY	IL	600504018			153.002491	1283.494069
127	09-27-302-006	09-27-302-006	2023	T		FERNSTROM	CHARLES			1519 FLOWER ST		MCHENRY	IL	60050	4904		W	ELM	ST			MCHENRY	IL	60050			152.9978008	1283.399177
128	09-27-302-003	09-27-302-003	2023	T		VIKING ENT LLC				3109 CHRISTOPHER CT		JOHNSBURG	IL	60051			W	ELM	ST			MCHENRY	IL	60051			152.9973917	1283.380899
129	09-27-302-007	09-27-302-007	2023	T		SUNNYSIDE AUTO FIN CO				WESTMONT AUTO PARTS CO	4811 W ELM ST	MCHENRY	IL	600504018			W	ELM	ST			MCHENRY	IL	600504018			152.9954368	1283.36753
130	09-27-302-023	09-27-302-023	2023	T		HUDA S CORP				625 REGENCY DR		DES PLAINES	IL	60016			W	ELM	ST			MCHENRY	IL	60016			153.0024428	1283.496322
131	09-28-284-020	09-28-284-020	2023	T		NALLEY	JAY S BARBARA J			5214 W ELM ST		MCHENRY	IL	60050	5214		W	ELM	ST			MCHENRY	IL	60050	4058		215.5064238	2902.547874
132	09-27-476-038	09-27-476-038	2023	T		STEPHENS	GLENN			BOX 563		MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			80.91675511	106.5137354
133	09-27-281-007	09-27-281-007	2023	T		300 MARQUARDT DR LLC				1627 OAK DR		MCHENRY	IL	60050	1627			OAK	DR		1627-1639	MCHENRY	IL	60050			315.7470599	5929.675223
134	09-28-426-014	09-28-426-014	2023	T		HOFBAUER KURT R CAROL S TR				311 N RIVER RD		MCHENRY	IL	60051	5213		W	ELM	ST			MCHENRY	IL	60051	4026		322.8215039	4834.800173
135	09-28-285-016	09-28-285-016	2023	T		SALINAS SS	RIVERA VT			5114 W ELM ST		MCHENRY	IL	60050	5114		W	ELM	ST			MCHENRY	IL	60050			162.3156392	1456.287465
136	09-27-480-008	09-27-480-008	2023	T		KDM FOCUS LLC				22285 N PEPPER RD	UNIT 101	LAKE BARRINGTON	IL	60010	4019			MAIN	ST			MCHENRY	IL	60010	5244		229.8336247	2912.114559
137	09-27-476-017	09-27-476-017	2023	T		HOMEWOOD CUSTOMS LLC				709 GREENWOOD AVE		GLENVIEW	IL	60025	4016		W	CRYSTAL LAKE	RD			MCHENRY	IL	60025	4202		278.1704124	4020.185015
138	09-27-330-020	09-27-330-020	2023	T		ALEXANDROS KARAS PROP LLC				4512 W ELM ST		MCHENRY	IL	60050	4512		W	ELM	ST			MCHENRY	IL	60050			288.6438531	5103.556804
139	09-27-480-009	09-27-480-009	2023	T		BUSS	MARITA A TR			4905 W CRYSTAL LAKE RD		MCHENRY	IL	60050				MAIN	ST			MCHENRY	IL	60050			150.3938977	185.8728797
140	09-27-407-024	09-27-407-024	2023	T		FQSR LLC				10950 GRANDVIEW DR STE 300		OVERLAND PARK	KS	66210	4503		W	IL RT 120				MCHENRY	IL	66210	4012		282.4146978	4683.956688
141	09-27-476-012	09-27-476-012	2023	T		ROHNER	JANET			PO BOX 819		MCHENRY	IL	60051			W	ELM	ST			MCHENRY	IL	60051			148.8409804	1283.600753
142	09-28-284-005	09-28-284-005	2023	T		ROLING	MARK			601 VINCENT PL		ELGIN	IL	60123	4101		W	ORLEANS	ST			MCHENRY	IL	60123			205.742415	2485.930327
143	09-27-155-009	09-27-155-009	2023	T		KUNKEL	ANDREW T JESSICA L			5018 W ELM ST		MCHENRY	IL	60050	5018		W	ELM	ST			MCHENRY	IL	60050	4023		180.819683	1807.630153
144	09-28-285-019	09-28-285-019	2023	T		BIGGERSTAFF	KATHLEEN REV TR			5104 W ELM ST		MCHENRY	IL	600504025	5104		W	ELM	ST			MCHENRY	IL	600504025	4025		162.4702283	1458.354871
145	09-28-285-018	09-28-285-018	2023	T		KETCHUM	MA RE JNT TEN TR			4808 W BONNER DR		MCHENRY	IL	600504180	5110		W	ELM	ST			MCHENRY	IL	600504180	4025		162.4190919	1457.727394
146	09-28-285-017	09-28-285-017	2023	T		KETCHUM	MA RE JNT TEN TR			4808 W BONNER DR		MCHENRY	IL	600504180			W	ELM	ST			MCHENRY	IL	600504180			162.3699047	1457.083392
147	09-28-285-020	09-28-285-020	2023	T		KOELLER	JAY JUDY E			2610 FOREST RUN DR		MELBOURNE	FL	32935	5102		W	ELM	ST			MCHENRY	IL	32935	4025		212.9492916	2778.950095
148	09-28-284-018	09-28-284-018	2023	T		ALEKSA R	ALEKSIENE S			4808 JEFFERY ST		MCHENRY	IL	60050	NA								IL	60050			166.1271003	1564.193415
149	09-28-251-010	09-28-251-010	2023	T		ELM ST EAST LLC				5320 W ELM ST		MCHENRY	IL	600504029	5320		W	ELM	ST			MCHENRY	IL	600504029	4029		535.3373541	12774.30571
150	09-26-353-002	09-26-353-002	2023	E		METRA REAL ESTATE DEPT				REAL ESTATE MGR	547 W JACKSON BLVD	CHICAGO	IL	606655717	4011			MAIN	ST			MCHENRY	IL	606655717			400.016905	9509.458752
151	09-27-155-013	09-27-155-013	2023	T		TABIN	DIANA DUENOW TR			1112 DAMASK ST		CELEBRATION	FL	347474301			W	ELM	ST			MCHENRY	IL	347474301			190.8573765	1731.041768
152	09-27-155-011	09-27-155-011	2023	T		SANCHEZ	AMG			14677 PONY TAIL CT		VICTORVILLE	CA	92392	5012		W	ELM	ST			MCHENRY	IL	92392	4023		186.4085784	1682.596521
153	09-27-302-013	09-27-302-013	2023	T		SUNNYSIDE AUTO FIN CO				WESTMONT AUTO PARTS CO	4811 W ELM ST	MCHENRY	IL	600504018	4810		W	ELM	ST			MCHENRY	IL	600504018	4088		153.0000593	1283.461906
154	09-27-302-005	09-27-302-005	2023	T		VIKING ENT LLC				3109 CHRISTOPHER CT		JOHNSBURG	IL	60051	4910		W	ELM	ST			MCHENRY	IL	60051	4021		153.0057288	1283.534294
155	09-28-285-021	09-28-285-021	2023	T		TWIN CITY CAPITAL LLC				206 W FOURTH ST		WINSTON SALEM	NC	27101	5200		W	ELM	ST			MCHENRY	IL	27101			215.7496406	2909.137072
156	09-23-451-004	09-23-451-004	2023	T		KOOKALOO II LLC				2150 N RICHMOND RD		MCHENRY	IL	600515421				IL RT 31				MCHENRY	IL	600515421			331.4548115	3650.899804
157	09-27-303-042	09-27-303-042	2023	T		STAR HOME TEAM PROP LLC				402 S SLUSSER ST		GRAYSLAKE	IL	60030	4817		W	ELM	ST			MCHENRY	IL	60030	4009		222.6324755	3059.729921
158	09-27-303-043	09-27-303-043	2023	T		REISER	KENNETH T REV TR			6102 WHITEOAK DR		MCHENRY	IL	60050	4921		W	ELM	ST			MCHENRY	IL	60050	4061		255.2603129	4067.705711

159	09-27-406-012	09-27-406-012	2023	T		4310 4400 MCHENRY PLAZA LLC				5277 TRILLIUM BLVD		HOFFMAN ESTATES	IL	60192	4300		W	ELM	ST		4300-4334	MCHENRY	IL	60192	4003		161.8802829	1312.974505
160	09-23-451-002	09-23-451-002	2023	T		THOMAS ENGLISH RETAIL REAL EST				841 E 64TH ST	STE 201	INDIANAPOLIS	IN	46220	2100		N	RICHMOND	RD			MCHENRY	IL	46220			391.3773001	8922.892497
161	09-27-303-041	09-27-303-041	2023	T		DUFFLYN LLC				4901 W ELM ST		MCHENRY	IL	600504059	4901		W	ELM	ST			MCHENRY	IL	600504059	4059		222.5645507	3058.062344
162	09-26-308-019	09-26-308-019	2023	T		4004 W ELM ST LLC				832 RIDGE DR		GLENDALE	CA	91206	4004		W	ELM	ST			MCHENRY	IL	91206	4302		507.6388772	11099.36357
163	09-27-281-001	09-27-281-001	2023	T		312 SPACE LLC				1E ERIE ST	STE 525	CHICAGO	IL	60611	NA								IL	60611			806.0730135	21809.40857
164	09-27-406-001	09-27-406-001	2023	T		1600 INDUSTRIAL DR OWNER LLC				10275 W HIGGINS RD	UNIT 810	ROSEMONT	IL	60018	1600			INDUSTRIAL	DR			MCHENRY	IL	60018			956.5757604	45679.50186
165	09-26-351-023	09-26-351-023	2023	T		3926 W ELM LLC				1611 E 53RD ST		CHICAGO	IL	60615			W	ELM	ST			MCHENRY	IL	60615			395.5725757	6605.523058
166	09-35-101-006	09-35-101-006	2023	E		METRA REAL ESTATE DEPT				REAL ESTATE MGR	547 W JACKSON BLVD	CHICAGO	IL	606615717	NA								IL	606615717			375.2324462	8483.634573
167	09-23-451-003	09-23-451-003	2023	T		KOOKALOO II LLC				2150 N RICHMOND RD		MCHENRY	IL	600515421	2150		N	RICHMOND	RD			MCHENRY	IL	600515421	5421		417.0289663	7881.595734
168	09-27-404-015	09-27-404-015	2023	T		DUNKIN BRANDS INC PC 337724				130 ROYALL ST STE 100	MS 3 WB	CANTON	MA	20211010	4502		W	ELM	ST			MCHENRY	IL	20211010	4013		296.6534491	5542.434738
169	09-27-283-005	09-27-283-005	2023	T		MUSCAT	JEAN TR			4108 ORLEANS ST		MCHENRY	IL	60050	1646			OAK	DR			MCHENRY	IL	60050			441.6048679	10948.08001
170	09-27-283-004	09-27-283-004	2023	T		JACOBS	PETER M TR			1031 PRAIRIE AVE		DEERFIELD	IL	60015	1702			OAK	DR			MCHENRY	IL	60015			382.5994971	8021.380104
171	09-27-281-006	09-27-281-006	2023	T		VESTERGAARD CO INC				PO BOX 280		MCHENRY	IL	60051	1645			OAK	DR			MCHENRY	IL	60051			346.5062991	7202.084947
172	09-27-283-006	09-27-283-006	2023	T		MUSCAT	JEAN TR			4108 ORLEANS ST		MCHENRY	IL	60050	1634			OAK	DR			MCHENRY	IL	60050			322.7442866	6659.880814
173	09-27-281-005	09-27-281-005	2023	T		VESTERGAARD CO INC				PO BOX 280		MCHENRY	IL	60051	1703			OAK	DR			MCHENRY	IL	60051			334.4496448	6292.753361
174	09-26-201-039	09-26-201-039	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050	2007			PINE	DR			MCHENRY	IL	60050	7900		271.3027315	3481.146624
175	09-27-291-801																										311.3640807	6019.462487
176	09-27-303-044	09-27-303-044	2023	T		MOOS	JOHN SHERRI			4900 W BONNER DR		MCHENRY	IL	60050	4911		W	ELM	ST			MCHENRY	IL	60050			222.4113937	3054.19945
177	09-26-354-023																										111.9232536	131.7445242
178	09-26-201-038	09-26-201-038	2023	T		BET INVESTMENTS INC				BT MCHENRY LLC	200 DRYDEN RD STE 2000	DRESHER	PA	19025	1900		N	RICHMOND	RD		1900-1918	MCHENRY	IL	19025	5402		1143.947532	70543.06133
179	09-26-201-037	09-26-201-037	2023	T		MCDONALDS CORP				PO BOX 182571		COLUMBUS	OH	432182571	1904		N	RICHMOND	RD			MCHENRY	IL	432182571	5402		312.828544	6319.186644
180	09-26-100-045	09-26-100-045	2023	T		CASEYS RETAIL CO				PO BOX 54288		LEXINGTON	KY	40555	1901		N	RICHMOND	RD			MCHENRY	IL	40555	5417		502.9421347	12177.32934
181	09-26-251-053	09-26-251-053	2023	T		3311 ARTS BLDG LLC				3311 W CARROLL AVE		CHICAGO	IL	60612	1850		N	RICHMOND	RD			MCHENRY	IL	60612			313.0771943	6329.091006
182	09-27-283-003	09-27-283-003	2023	T		OAK ORLEANS LLC				2885 SANFORD AVE SW	UNIT 30396	GRANDVILLE	MI	49418	1716			OAK	DR			MCHENRY	IL	49418			353.3511699	6911.98387
183	09-27-283-001	09-27-283-001	2023	T		OAK ORLEANS LLC				2885 SANFORD AVE SW	UNIT 30396	GRANDVILLE	MI	49418	1740			OAK	DR			MCHENRY	IL	49418			345.2778335	7092.776455
184	09-27-281-003	09-27-281-003	2023	T		KREISCHER	TINA SUE LIV TR			3119 CHELLINGTON DR		JOHNSBURG	IL	60051	1729			OAK	DR			MCHENRY	IL	60051	306		334.0903592	6399.167758
185	09-27-283-002	09-27-283-002	2023	T		OAK ORLEANS LLC				2885 SANFORD AVE SW	UNIT 30396	GRANDVILLE	MI	49418	1728			OAK	DR			MCHENRY	IL	49418			333.9806268	5811.467832
186	09-27-281-010	09-27-281-010	2023	T		KREISCHER	TINA SUE LIV TR			3119 CHELLINGTON DR		JOHNSBURG	IL	60051	1743			OAK	DR			MCHENRY	IL	60051			355.841576	7136.748905
187	09-26-354-018	09-26-354-018	2023	T		HART	DAN			222 N MAIN ST		WOODSTOCK	IL	60098	3932			MAIN	ST			MCHENRY	IL	60098	5275		133.9914355	724.1408139
188	09-26-354-038	09-26-354-038	2023	T		WALGREEN CO REAL EST TAX DEPT				PO BOX 1159		DEERFIELD	IL	600156002	3925		W	ELM	ST			MCHENRY	IL	600156002	4361		581.9110317	12831.78221
189	09-26-354-019	09-26-354-019	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050	3926			MAIN	ST			MCHENRY	IL	60050			156.1822414	1316.784073
190	09-26-354-007	09-26-354-007	2023	T		BDSA LLC				2505 RAYCRAFT RD		WOODSTOCK	IL	60098	3940			MAIN	ST			MCHENRY	IL	60098			131.0506632	895.0293151
191	09-26-354-033	09-26-354-033	2023	T		MICULINICH	EDWARD	J		2714 LAUDERDALE CT		MCHENRY	IL	600513701	4005		W	ELM	ST			MCHENRY	IL	600513701	4302		258.3697908	3741.944314
192	09-26-354-032	09-26-354-032	2023	T		MICULINICH	EDWARD			2714 LAUDERDALE CT		MCHENRY	IL	60051	4002			MAIN	ST			MCHENRY	IL	60051			202.8636321	2508.800456
193	09-26-354-017	09-26-354-017	2023	T		HART	DANIEL			222 MAIN ST		WOODSTOCK	IL	60098				MAIN	ST			MCHENRY	IL	60098			107.7021347	21.91975944
194	09-26-354-030	09-26-354-030	2023	T		KUZNIEWSKI HLDGS LLC				3922 MAIN ST		MCHENRY	IL	60050	3922			MAIN	ST			MCHENRY	IL	60050	5243		134.0415505	724.4040541
195	09-26-354-029	09-26-354-029	2023	T		3918 MAIN LLC				9212 PINE AVE		WONDER LAKE	IL	60097	3918			MAIN	ST			MCHENRY	IL	60097	5243		134.0637426	724.6076285
196	09-26-354-022	09-26-354-022	2023	T		LARSEN	FRITZ L			2405 W JOHNSBURG RD		JOHNSBURG	IL	60051	3914			MAIN	ST			MCHENRY	IL	60051	5243		129.1569687	592.9390152
197	09-26-354-024	09-26-354-024	2023	T		LOUD	KEVIN D HOLLY M			993 WESTSHORE DR		FOX LAKE	IL	60020	3910			MAIN	ST			MCHENRY	IL	60020	5243		134.1051624	724.8432889
198	09-26-354-036	09-26-354-036	2023	T		HAINESVILLE PROP LLC				4525 CARLISLE DR		PRAIRIE GROVE	IL	60012				MAIN	ST			MCHENRY	IL	60012			168.4979486	659.8040095
199	09-26-354-035	09-26-354-035	2023	T		WIRTZ	ANTHONY P LAURA A			3717 MAPLE AVE		MCHENRY	IL	60050				MAIN	ST			MCHENRY	IL	60050			46.06132296	109.1245209
200	09-26-354-026	09-26-354-026	2023	T		HAINESVILLE PROP LLC				4525 CARLISLE DR		PRAIRIE GROVE	IL	60012	3902			MAIN	ST			MCHENRY	IL	60012	5243		132.5101489	681.2028884
201	09-26-354-039	09-26-354-039	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			293.2528673	1763.866276
202	09-26-351-021	09-26-351-021	2023	T	R	DORETTI ENT LLC				484 W WEGNER RD		LAKEMOOR	IL	60051	3932		W	ELM	ST			MCHENRY	IL	60051	4362		232.8778059	3333.830816
203	09-26-354-040	09-26-354-040	2023	T		JENSEN	THEODORE E BERTHA A			3931 W ELM ST		MCHENRY	IL	60050	3931		W	ELM	ST			MCHENRY	IL	60050			195.1899143	1825.640109
204	09-35-158-801																										246.8797497	3476.939801
205	09-26-308-002	09-26-308-002	2023	T		NEUMANN	EDWARD J JR TR			308 N COUNTRY CLUB DR		MCHENRY	IL	60050				BORDEN	ST			MCHENRY	IL	60050			500.7195893	8772.69546
206	09-26-351-002	09-26-351-002	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050	NA								IL	60050			698.6547981	27221.96806
207	09-28-251-017	09-28-251-017	2023	E		MCHENRY COMM CONS SCH DIST 15				1011 N GREEN ST		MCHENRY	IL	600505796			N	RINGWOOD	RD			MCHENRY	IL	600505796			612.8437441	13910.15859
208	09-35-102-013	09-35-102-013	2023	T		PADOVA PROP LLC 917 SERIES				1427 DUNHEATH DR		INVERNESS	IL	60010	NA								IL	60010			49.46260003	114.862579
209	09-35-102-011	09-35-102-011	2023	E		HABITAT HUMANITY MCHENRY CO				PO BOX 1166		MCHENRY	IL	60051	903			FRONT	ST			MCHENRY	IL	60051	5211		425.0861661	10733.89725
210	09-35-102-010	09-35-102-010	2023	E		MONICA	RJ JERRY			907 FRONT ST		MCHENRY	IL	60050	907			FRONT	ST			MCHENRY	IL	60050			392.5792865	8420.627231
211	09-35-102-017	09-35-102-017	2023	T		PADOVA PROP LLC RESTAURANT				1427 DUNHEATH DR		INVERNESS	IL	60010				FRONT	ST			MCHENRY	IL	60010			81.6456174	370.7171174
212	09-35-102-024	09-35-102-024	2023	E		HABITAT HUMANITY MCHENRY CO				PO BOX 1166		MCHENRY	IL	60051	NA								IL	60051			185.4642663	848.4478922
213	09-35-102-022	09-35-102-022	2023	T		BAGGIO	ERNESTO			1427 DUNHEATH DR		INVERNESS	IL	60010	909			FRONT	ST			MCHENRY	IL	60010			350.5928182	5958.502991
214	09-35-102-023	09-35-102-023	2023	E		MONICA	RJ JERRY			907 FRONT ST		MCHENRY	IL	60050	NA								IL	60050			175.5399828	794.0480016
215	09-35-102-025	09-35-102-025	2023	T		PADOVA PROP LLC RESTAURANT				3860 VALLEY VIEW RD		PRAIRIE GROVE	IL	60012	929			FRONT	ST			MCHENRY	IL	60012			196.6898784	2022.02384
216	09-26-356-002	09-26-356-002	2023	T		ZANK	JOEL KATHLEEN			1002 FRONT ST		MCHENRY	IL	600505217	1004			FRONT	ST			MCHENRY	IL	600505217	4589		122.8831643	929.7147592
217	09-35-105-030	09-35-105-030	2023	T		CHGO TITLE LAND TR CO				B8000226456	10 S LASALLE ST STE 2750	CHICAGO	IL	60603	908			FRONT	ST			MCHENRY	IL	60603	5274		426.3213821	9862.684672
218	09-35-105-029	09-35-105-029	2023	T		THENNES	KAREN R REV TR			4620 N SPRING GROVE RD		MCHENRY	IL	60051	904			FRONT	ST			MCHENRY	IL	60051	5592		403.9526988	8141.232995
219	09-26-379-033	09-26-379-033	2023	T		CENTURY PROP 3817				CENTURY PLAZA	3723 W ELM	MCHENRY	IL	60050	3817		W	ELM	ST			MCHENRY	IL	60050	4373		120.9223435	840.111251
220	09-35-105-014	09-35-105-014	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050			N	CENTER	ST			MCHENRY	IL	60050			333.1459512	6541.206446
221	09-28-253-801																										751.532801	33841.30858
222	09-28-251-018	09-28-251-018	2023	T		GRAHAM ENT INC RCI 138				750 BUNKER HILL CT	STE 100	VERNON HILLS	IL	60061	NA								IL	60061			776.7918247	20677.88178
223	09-35-105-008	09-35-105-008	2023	T		SOUTHGATE BUSINESS CTR LLC				810 N FRONT ST		MCHENRY	IL	60050	810			FRONT	ST			MCHENRY	IL	60050			370.5407193	7797.202055
224	09-35-105-007	09-35-105-007	2023	T		WELLS	CARL	R		814 N FRONT ST		MCHENRY	IL	60050	814			FRONT	ST			MCHENRY	IL	60050	5540		375.2026589	6089.146263
225	09-35-105-031	09-35-105-031	2023	T		THENNES	THOMAS E REV TR			4620 N SPRING GROVE RD		MCHENRY	IL	60051	818			FRONT	ST			MCHENRY	IL	60051			407.5071065	8453.241545
226	09-27-281-011	09-27-281-011	2023	T		KREISCHER	TINA SUE LIV TR			3119 CHELLINGTON DR		JOHNSBURG	IL	60051				OAK	DR			MCHENRY	IL	60051			219.4568073	265.9899684
227	09-28-126-028	09-28-126-028	2023	T		SPEEDWAY LLC				539 S MAIN ST		FINDLAY	OH	45840	2009		N	RINGWOOD	RD			MCHENRY	IL	45840	1300		958.8475993	51905.95572
228	09-35-105-001	09-35-105-001	2023	E		MCHENRY CITY OF				333 GREEN ST		MCHENRY	IL	60050	914			FRONT	ST			MCHENRY	IL	60050	5214		545.2796941	16904.83323
229	09-35-102-028	09-35-102-028	2023	E		BOARD TRS MCH PUB LIB DIST				809 FRONT ST		MCHENRY	IL	60050	809			FRONT	ST			MCHENRY	IL	60050			704.3517379	29461.50853
230	09-35-105-025	09-35-105-025	2023	T		FIRST MIDWEST BK TR 7215360				1149 E 9TH ST		LOCKPORT	IL	60441	804			FRONT	ST			MCHENRY	IL	60441	5522		262.3523742	4179.699835
231	09-28-251-015	09-28-251-015	2023	T		GRAHAM ENT INC 138				750 BUNKER CT	STE 100	VERNON HILLS	IL	60061			W	ELM	ST			MCHENRY	IL	60061			470.2204715	4140.567883
232	09-23-400-035	09-23-400-035	2023	T		TOMS KING RE IL LLC				335 COMMERCE DR		CRYSTAL LAKE	IL	600143502	2180		N	RICHMOND	RD			MCHENRY	IL	600143502	5421		488.1489902	13795.14383
233	09-28-251-013	09-28-251-013	2023	T		GRAHAM ENT INC 138				750 BUNKER CT	STE 100	VERNON HILLS	IL	60061	5520		W	ELM	ST			MCHENRY	IL	60061	4006		383.407866	8355.271886
234	09-26-377-029	09-26-377-029	2023	T		MCHENRY 1ST NATL BK				3814 W ELM ST		MCHENRY	IL	60050	3814		W	ELM	ST			MCHENRY	IL	60050	4374		398.7600244	9136.948649
235	09-27-330-022	09-27-330-022	2023	T		PERLIN	JOSEPH	M		4710 W ELM ST		MCHENRY	IL	600504017	4710		W	ELM	ST			MCHENRY	IL	600504017	4017		213.0932565	2508.515317
236	09-26-251-039	09-26-251-039	2023	T		MILLCO MCHENRY LLC				5215 OLD ORCHARD RD	STE 130	SKOKIE	IL	60077	1742		N	RICHMOND	RD			MCHENRY	IL	60077			391.9108471	9339.180023
237	09-26-251-038	09-26-251-038	2023	T		DAVCO HEIGHTS 2 LLC				4403 15TH AVE	STE 310	BROOKLYN	NY	112191604	1700		N	RICHMOND	RD		1700-1728	MCHENRY	IL	112191604	5414		520.0542489	15305.73543
238	09-26-251-035	09-26-251-035	2023	T		DAVCO HEIGHTS LLC				4403 15TH AVE	STE 310	BROOKLYN	NY	11219	1700		N	RICHMOND	RD		1750-1792	MCHENRY	IL	11219	5414		995.4855547	41578.11904

239	09-26-100-046	09-26-100-046	2023	T		LASALLE NATL BK TR 131445				3190 DOOLITTLE DR		NORTHBROOK	IL	600622409	1701		N	RICHMOND	RD		1701-1755	MCHENRY	IL	600622409	5413		761.8695918	18906.63019
240	09-26-351-022	09-26-351-022	2023	T		CVS HEALTH CORP				ALTUS GRP US INC	PO BOX 1610	COCKEYSVILLE	MD	21030	3900		W	ELM	ST			MCHENRY	IL	21030			546.0143362	16216.5702
241	09-26-355-022	09-26-355-022	2023	T		BUCKEYE GAS PRODUCTS CO L P				%FERRELLGAS INC	ONE LIBERTY PLAZA	LIBERTY	MO	64068				MILLSTREAM	DR			MCHENRY	IL	64068			303.6848554	5419.232752
242	09-35-102-026	09-35-102-026	2023	T		BAGGIO PROP LLC AUTO CENTER				3860 VALLEY VIEW RD		PRAIRIE GROVE	IL	60012	913			FRONT	ST			MCHENRY	IL	60012			770.8602105	16179.27022
243	09-35-102-027	09-35-102-027	2023	T		BAGGIO PROP LLC CAR WASH				3860 VALLEY VIEW RD		PRAIRIE GROVE	IL	60012	919			FRONT	ST			MCHENRY	IL	60012			355.0328095	5594.713543
244	09-35-502-003																										1578.948147	20287.7159
245	09-35-155-020	09-35-155-020	2023	T		POON LE LLC				1925 N STATE ST		BELVIDERE	IL	61008	700			FRONT	ST			MCHENRY	IL	61008			169.2038727	1638.116559
246	09-35-155-001	09-35-155-001	2023	T		CHANG	YONG S YEON S			23078 N PINEHURST DR		KILDEER	IL	60047	712			FRONT	ST			MCHENRY	IL	60047			197.0687588	2398.697164
247	09-27-252-005	09-27-252-005	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050				INDUSTRIAL	DR			MCHENRY	IL	60050			1518.50615	143067.5977
248	09-27-406-002	09-27-406-002	2023	T		1600 INDUSTRIAL DR OWNER LLC				10275 W HIGGINS RD	UNIT 810	ROSEMONT	IL	60018	1600			INDUSTRIAL	DR			MCHENRY	IL	60018			1553.424571	50083.88395
249	09-23-300-027	09-23-300-027	2023	T		SCHAEFER	DONNA	M		3022 SCOTT AVE		MCHENRY	IL	600502879	3810			MCCULLOM LAKE	RD			MCHENRY	IL	600502879	1545		854.5208699	40485.84205
250	09-26-352-017	09-26-352-017	2023	T		MARTINES	STEPHEN	L		1400 POWIS RD		WEST CHICAGO	IL	60185	NA								IL	60185			288.8420844	4030.397887
251	09-27-429-004	09-27-429-004	2023	T		KALFUS	MICHAEL JR GAY			915 RIVER RD		MCHENRY	IL	60050	NA								IL	60050			246.6581164	3337.319143
252	09-27-429-005	09-27-429-005	2023	T		PRODEHL FAM INVSTMNTS LLC				1149 E 9TH ST		LOCKPORT	IL	60441	4104		W	ELM	ST			MCHENRY	IL	60441	4043		288.7843794	4455.355944
253	09-27-429-011	09-27-429-011	2023	T		NNN REIT LP				450 S ORANGE AVE	STE 900	ORLANDO	FL	32801	4112		W	ELM	ST			MCHENRY	IL	32801			326.9605408	5658.16297
254	09-27-405-003	09-27-405-003	2023	T		GRAHAM ENT INC DRLC 104				750 BUNKER HILL CT	STE 100	VERNON HILLS	IL	60061	4416		W	ELM	ST			MCHENRY	IL	60061			199.2874762	2525.058506
255	09-27-429-016	09-27-429-016	2023	E		ZION EVANG LUTH CH INC				4206 W ELM ST		MCHENRY	IL	60050	4206		W	ELM	ST			MCHENRY	IL	60050	4001		1103.921984	59612.06088
256	09-27-429-010	09-27-429-010	2023	T		TOMMYS REAL EST LLC				PO BOX 1132		WAYNE	IL	60184	4116		W	ELM	ST			MCHENRY	IL	60184			313.7983558	5555.535427
257	09-27-406-009	09-27-406-009	2023	T		4310 4400 MCHENRY PLAZA LLC				5277 TRILLIUM BLVD		HOFFMAN ESTATES	IL	60192				ELM	ST			MCHENRY	IL	60192			207.632369	2156.810572
258	09-27-407-032	09-27-407-032	2023	T		NIMROUZI AA TR	NIMROUZI K TR			5433 N FOREST GLEN AVE		CHICAGO	IL	60630	4305		W	ELM	ST			MCHENRY	IL	60630	4004		271.8867749	4156.635079
259	09-27-407-012	09-27-407-012	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			160.4359703	1112.034334
260	09-27-407-031	09-27-407-031	2023	T		BYKOWSKI	ROBERT			1217 N EASTWOOD LN		MCHENRY	IL	60051				IL RT 120				MCHENRY	IL	60051			217.7985325	2886.243658
261	09-27-428-023	09-27-428-023	2023	T		BOONE	CREEK PLAZA			C/O MARGOSIAN CHARLES S	1 E 22ND ST STE 201	LOMBARD	IL	60148	4228		W	ELM	ST			MCHENRY	IL	60148	4001		337.3805252	7068.815847
262	09-27-429-012	09-27-429-012	2023	T		MIRSKI	CHRISTOPHER			820 W LAKE ST	STE 210	ROSELLE	IL	60172	4110		W	ELM	ST			MCHENRY	IL	60172	4002		316.4896051	4787.891591
263	09-27-476-039	09-27-476-039	2023	T		ROHNER	JANET			PO BOX 819		MCHENRY	IL	60051	NA								IL	60051			294.011686	4255.00827
264	09-28-176-023	09-28-176-023	2023	T		IL STATE BK				1689 N CURRAN RD		MCHENRY	IL	60050	1689		N	CURRAN	RD			MCHENRY	IL	60050	6520		550.9698151	17492.69341
265	09-28-400-010	09-28-400-010	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050	NA								IL	60050			1718.904758	175305.2385
266	09-26-201-021	09-26-201-021	2023	T		BET INVESTMENTS INC				BT MCHENRY LLC	200 DRYDEN RD STE 2000	DRESHER	PA	19025				MCCULLOM LAKE	RD			MCHENRY	IL	19025			1055.303176	27757.11759
267	09-26-228-009	09-26-228-009	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050			W	CHESTNUT	DR			MCHENRY	IL	60050			762.4883734	24098.99119
268	09-26-100-038	09-26-100-038	2023	T		BERTRAM	JAMES KATHLEEN			4907 MCCULLOM LAKE RD		MCHENRY	IL	60050	3830		W	MCCULLOM LAKE	RD			MCHENRY	IL	60050			253.1827699	3251.220758
269	09-26-129-001	09-26-129-001	2023	T		HARTMANN	MARK KRISTIN LIV TR			7127 BURNING TREE DR		MCHENRY	IL	600502212	3800			MCCULLOM LAKE	RD			MCHENRY	IL	600502212	1545		356.3864364	6886.160117
270	09-23-376-016	09-23-376-016	2023	T		MEIJER STORES LTD PARTNERSHIP				ATTN PROP TAX MANAGER	2929 WALKER AVE NW	GRAND RAPIDS	MI	49544	2149		N	RICHMOND	RD			MCHENRY	IL	49544	5421		501.9366993	16790.43165
271	09-23-376-009	09-23-376-009	2023	T		CEDARHURST MCHENRY REAL EST				300 HUNTER AVE	LEGAL DEPT STE 200	SAINT LOUIS	MO	63124	3801			BLAKE	BLVD			MCHENRY	IL	63124			861.8898796	39726.94789
272	09-27-406-003	09-27-406-003	2023	T		4310 4400 MCHENRY PLAZA LLC				5277 TRILLIUM BLVD		HOFFMAN ESTATES	IL	60192	4400		W	ELM	ST			MCHENRY	IL	60192	4036		862.5082472	44586.53502
273	09-27-406-005	09-27-406-005	2023	T		4310 4400 MCHENRY PLAZA LLC				5277 TRILLIUM BLVD		HOFFMAN ESTATES	IL	60192				ELM	ST			MCHENRY	IL	60192			248.3748028	2048.958961
274	09-27-406-006	09-27-406-006	2023	T		4310 4400 MCHENRY PLAZA LLC				5277 TRILLIUM BLVD		HOFFMAN ESTATES	IL	60192				ELM	ST			MCHENRY	IL	60192			310.1443076	4916.767376
275	09-27-406-011	09-27-406-011	2023	T		4310 4400 MCHENRY PLAZA LLC				5277 TRILLIUM BLVD		ROLLING MEADOWS	IL	60192	4310		W	ELM	ST		4310-4400	MCHENRY	IL	60192	4003		621.4837848	20259.46193
276	09-26-129-002	09-26-129-002	2023	T		AREC 38 LLC				PO BOX 29046		PHOENIX	AZ	85038	2019		N	RICHMOND	RD			MCHENRY	IL	85038	5418		1246.140065	95001.81163
277	09-23-376-008	09-23-376-008	2023	T		MEIJER STORES LTD PARTNERSHIP				ATTN PROP TAX MANAGER	2929 WALKER AVE N W	GRAND RAPIDS	MI	49544				MCCULLOM LAKE	RD			MCHENRY	IL	49544			641.1010264	25928.90417
278	09-27-376-001	09-27-376-001	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050	NA								IL	60050			3256.236605	68819.93071
279	09-26-355-021	09-26-355-021	2023	T		RIVERSIDE HOUSE PRNTR ELGIN				418 MORNINGSTAR LN		WAUCONDA	IL	600841502				MAIN	ST			MCHENRY	IL	600841502			178.841372	1943.666502
280	09-26-355-011	09-26-355-011	2023	T		MATCHEN	BERNARD M MARLENE E			3808 W MAPLE AVE		MCHENRY	IL	60050	3910		W	JOHN	ST			MCHENRY	IL	60050	5235		152.1350686	1189.60883
281	09-26-355-014	09-26-355-014	2023	T		ANZINGER	ROBERT	E		38880 N ACKERMAN RD		ANTIOCH	IL	600027105	3908		W	JOHN	ST			MCHENRY	IL	600027105	5235		166.52284	1534.107128
282	09-26-355-018	09-26-355-018	2023	T		RIVERSIDE HOUSE PRTNR ELGIN				418 MORNINGSTAR LN		WAUCONDA	IL	600841502	4003			MAIN	ST			MCHENRY	IL	600841502	5244		218.4928643	2932.820216
283	09-26-355-013	09-26-355-013	2023	T		ANZINGER	ROBERT	E		38880 N ACKERMAN RD		ANTIOCH	IL	600027105			W	JOHN	ST			MCHENRY	IL	600027105			138.8659412	761.5202265
284	09-26-355-012	09-26-355-012	2023	T		MCHENRY CITY OF				3931 W MAIN ST		MCHENRY	IL	60050			W	JOHN	ST			MCHENRY	IL	60050			137.1606595	710.7609246
285	09-26-355-005	09-26-355-005	2023	T		POLTERA	STEPHEN JEFFREY			2616 CUHLMAN RD		MCHENRY	IL	600519684	3929			MAIN	ST			MCHENRY	IL	600519684	5213		138.9232608	763.1000213
286	09-26-355-006	09-26-355-006	2023	T		AKERS	DIANNA DRURY			2330 MELROSE ST	UNIT 4	ROCKFORD	IL	61103	3925			MAIN	ST			MCHENRY	IL	61103	5298		129.3571617	497.4100433
287	09-26-355-004	09-26-355-004	2023	T		OLIVER	MICHAEL DIANE M TRS			1717 WOODLAWN PARK		MCHENRY	IL	60050				MAIN	ST			MCHENRY	IL	60050			139.3377731	773.3401004
288	09-26-355-019	09-26-355-019	2023	T		GRIFF LLC				2725 RABBIT CT		SPRING GROVE	IL	60081				MAIN	ST			MCHENRY	IL	60081			47.93557781	28.06151014
289	09-26-355-003	09-26-355-003	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050				MAIN	ST			MCHENRY	IL	60050			160.4557883	1224.672006
290	09-26-355-007	09-26-355-007	2023	T		DICK	CAROL			PO BOX 1437		MCHENRY	IL	600519023	3923			MAIN	ST			MCHENRY	IL	600519023	5242		148.478107	1031.547131
291	09-26-355-008	09-26-355-008	2023	T		YOUMAN	GUY R PENELOPE AC			4306F W CRYSTAL LAKE RD		MCHENRY	IL	60050	3917			MAIN	ST			MCHENRY	IL	60050	5242		138.7234057	761.2455983
292	09-26-355-009	09-26-355-009	2023	T		GNS PROP LLC				27979 N CONVERSE RD		ISLAND LAKE	IL	600428103	3909			MAIN	ST			MCHENRY	IL	600428103	5291		138.6644478	760.8510982
293	09-26-355-002	09-26-355-002	2023	T		GRIFF LLC				2725 RABBIT CT		SPRING GROVE	IL	60081	3937			MAIN	ST		3937 & 3939	MCHENRY	IL	60081			180.645884	1622.234436
294	09-26-251-052	09-26-251-052	2023	T		DIETRICH MEADOWS LLC				2509 WOODBERRY CT		COLUMBIA	MO	65203			N	RICHMOND	RD			MCHENRY	IL	65203			302.0365445	5635.456184
295	09-26-308-014	09-26-308-014	2023	T		1403 NORTH DR LLC				124 TELLURIDE LN		VOLO	IL	60020	1403			NORTH	DR			MCHENRY	IL	60020			253.6400961	3605.543989
296	09-26-308-001	09-26-308-001	2023	T		NEUMANN	EDWARD J JR TR			308 N COUNTRY CLUB DR		MCHENRY	IL	60050	1309			BORDEN	ST			MCHENRY	IL	60050	4352		780.670134	18669.83785
297	09-26-379-034	09-26-379-034	2023	T		CENTURY PROP 3817				CENTURY PLAZA	3723 W ELM	MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			158.996711	1358.624034
298	09-26-251-051	09-26-251-051	2023	T		1860 RICHMOND LLC ET AL				2207 PATRIOT BLVD		GLENVIEW	IL	60026	1860		N	RICHMOND	RD			MCHENRY	IL	60026			1291.335369	54632.84599
299	09-27-304-002	09-27-304-002	2023	T		BENJAMIN	CODY			16 LORRAINE CT		OAKWOOD HILLS	IL	60013	5017		W	ELM	ST			MCHENRY	IL	60013	4038		197.625413	2236.530832
300	09-27-303-001	09-27-303-001	2023	T		CHIOVARI	DOMINIC			4944 TRILLIUM TRL		LONG GROVE	IL	60047	5009		W	ELM	ST			MCHENRY	IL	60047	4022		221.6729926	3183.537369
301	09-28-426-015	09-28-426-015	2023	T		WEST GRANT DEVELOP INC				PO BOX 345		ROCKTON	IL	610720345	NA								IL	610720345			626.3408435	19596.43507
302	09-23-479-001	09-23-479-001	2023	T		VANTAGE MCHENRY HLDGS LLC				25 S WALKUP AVE		CRYSTAL LAKE	IL	60014			N	RICHMOND	RD			MCHENRY	IL	60014			1610.617945	81941.64516
303	09-27-285-801																										606.4421158	15073.69742
304	09-27-286-802																										425.4040083	10866.16052
305	09-26-251-048	09-26-251-048	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050				MCCULLOM LAKE	RD			MCHENRY	IL	60050			591.9507662	13773.80388
306	09-26-355-015	09-26-355-015	2023	T		QUEEN HLDGS LLC				1005 FRONT ST		MCHENRY	IL	60050	1005			FRONT	ST		1005-1007	MCHENRY	IL	60050	5216		220.22781	3030.844573
307	09-26-355-023	09-26-355-023	2023	T		KNAPIK	PATRICIA M			3711 W FREUND AVE		MCHENRY	IL	60050	3901			MAIN	ST			MCHENRY	IL	60050			164.7258189	1484.319999
308	09-26-251-028	09-26-251-028	2023	T		KANNA QSR LLC				7304 YORKSHIRE ST		JOLIET	IL	60431	1800		N	RICHMOND	RD			MCHENRY	IL	60431	5416		298.683739	4658.534572
309	09-27-428-025	09-27-428-025	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050	1415			INDUSTRIAL	DR			MCHENRY	IL	60050	3850		1372.973656	70248.56709
310	09-27-428-022	09-27-428-022	2023	T		BOONE	CREEK PLAZA			C/O MARGOSIAN CHARLES S	1 E 22ND ST STE 201	LOMBARD	IL	60148	4222		W	ELM	ST		4222-4226	MCHENRY	IL	60148	4093		916.5140592	39711.538
311	09-27-281-008	09-27-281-008	2023	T		JDGT HLDG CO				4131 W ORLEANS ST		MCHENRY	IL	60050	1615			OAK	DR			MCHENRY	IL	60050	305		306.2097917	4985.622632
312	09-27-428-016	09-27-428-016	2023	T		1600 INDUSTRIAL DR OWNER LLC				10275 W HIGGINS RD	UNIT 810	ROSEMONT	IL	60018	NA								IL	60018			663.0547044	22889.40591
313	09-27-281-009	09-27-281-009	2023	T		JDGT HLDG CO				4131 W ORLEANS ST		MCHENRY	IL	60050	1601			OAK	DR			MCHENRY	IL	60050	305		306.372942	5661.223707
314	09-28-400-016	09-28-400-016	2023	T		CIESLAK	SYLVESTER ET AL			5215 W ELM ST		MCHENRY	IL	60050	5215		W	ELM	ST			MCHENRY	IL	60050			1928.354532	170066.0875
315	09-27-480-003	09-27-480-003	2023	T		BUSS	MARITA A TR			4905 W CRYSTAL LAKE RD		MCHENRY	IL	60050	4021			MAIN	ST			MCHENRY	IL	60050			192.2362157	1846.319452
316	09-27-479-003	09-27-479-003	2023	T		MARTINES	STEPHEN	L		1400 POWIS RD		WEST CHICAGO	IL	60185	4030			MAIN	ST			MCHENRY	IL	60185	5245		388.0331736	7003.644637
317	09-26-352-012	09-26-352-012	2023	T		BKLS SVCS LLC				7752 BERRY CREST AVE		RALEIGH	NC	27617				MAIN	ST			MCHENRY	IL	27617			160.9353886	1143.11212
318	09-35-101-003	09-35-101-003	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050	NA								IL	60050			293.9454036	4177.563773

319	09-27-480-002	09-27-480-002	2023	T		HOFFMANN FINANCIAL LLC				4025 MAIN ST		MCHENRY	IL	60050	4025			MAIN	ST			MCHENRY	IL	60050			214.9132164	2670.331408
320	09-27-480-005	09-27-480-005	2023	T		TAYLOR PL APTS MCHENRY LLC				230 OHIO ST	STE 200	OSHKOSH	WI	54902	812		N	MILL	ST			MCHENRY	IL	54902			388.4709381	8912.454203
321	09-26-502-004																										1528.415571	25809.21911
322	09-27-451-001	09-27-451-001	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050				FRONT ROYAL	DR			MCHENRY	IL	60050			2530.261903	76309.73614
323	09-27-476-001	09-27-476-001	2023	E		MCHENRY CITY OF				333 S GREEN ST		MCHENRY	IL	60050				FRONT ROYAL	DR			MCHENRY	IL	60050			2307.932127	68877.66423
324	09-26-356-008	09-26-356-008	2024	T		HEANEY	CHRISTIAN M			PO BOX 1		RINGWOOD	IL	60072	3819			MAIN	ST			MCHENRY	IL	60072			164.9881478	1451.574502
325	09-35-105-032	09-35-105-032	2024	T		CUNAT EXCHNGE I SOUTHGATE DST				5400 W ELM ST		MCHENRY	IL	60050	812			FRONT	ST			MCHENRY	IL	60050			903.9033827	26231.18062
326	09-35-102-029	09-35-102-029	2024	T		PADOVA PROP LLC 917 SERIES				1427 DUNHEATH DR		INVERNESS	IL	60010	917			FRONT	ST			MCHENRY	IL	60010			161.8884492	1466.110042
327	09-26-377-021	09-26-377-021	2023	T		CENTURY PROP 3710				3723 W ELM ST		MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			251.1229259	2168.00515
328	09-26-377-024	09-26-377-024	2023	T		CENTURY PROP 3800				CENTURY PLAZA	3723 W ELM	MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			159.3194805	1570.565004
329	09-26-377-020	09-26-377-020	2023	T		CENTURY PROP 3714				CENTURY PLAZA	3723 W ELM	MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			91.28234158	304.760352
330	09-26-402-038	09-26-402-038	2023	T		KOLENO	MARIAH M			1512 N RICHMOND RD		MCHENRY	IL	60050	1512		N	RICHMOND	RD			MCHENRY	IL	60050	1410		154.2178263	1468.136088
331	09-26-402-039	09-26-402-039	2023	T		KOLENO	MARIAH M			1512 N RICHMOND RD		MCHENRY	IL	60050			N	RICHMOND	RD			MCHENRY	IL	60050			159.1593222	1429.904754
332	09-26-402-040	09-26-402-040	2023	T		NETTLETON DEVELOP LLC				PO BOX 307		GENOA CITY	WI	53128	1506		N	RICHMOND	RD			MCHENRY	IL	53128	1410		159.4721393	1434.693052
333	09-26-402-041	09-26-402-041	2023	T		MCMANUS	LAWRENCE J SUSAN R			1504 N RICHMOND RD		MCHENRY	IL	60050	1504		N	RICHMOND	RD			MCHENRY	IL	60050	1410		159.4682897	1434.784832
334	09-26-402-042	09-26-402-042	2023	T		CONLEY CA	PAISLEY RE			1502 N RICHMOND RD		MCHENRY	IL	60050	1502		N	RICHMOND	RD			MCHENRY	IL	60050			167.9724387	1685.871585
335	09-26-405-026	09-26-405-026	2023	T		BARKER	JUSTICE A			1416 N RICHMOND RD		MCHENRY	IL	60050	1416		N	RICHMOND	RD			MCHENRY	IL	60050			176.8598167	1433.899656
336	09-26-405-022	09-26-405-022	2023	T		POPOVICH	GINELLE			508 GREEN ST		MCHENRY	IL	60050	1412		N	RICHMOND	RD			MCHENRY	IL	60050	1408		167.4391332	1285.870544
337	09-26-405-029	09-26-405-029	2023	T		PEARL STREET COMMONS LLC				310 S PEORIA ST	STE 500	CHICAGO	IL	60607	3512			PEARL	ST			MCHENRY	IL	60607			291.1285828	5195.191466
338	09-26-405-028	09-26-405-028	2023	T		PEARL STREET COMMONS LLC				310 S PEORIA ST	STE 500	CHICAGO	IL	60607				PEARL	ST			MCHENRY	IL	60607			325.0405252	6380.694855
339	09-26-377-009	09-26-377-009	2023	T		CENTURY PROP 3714				CENTURY PLAZA	3723 W ELM	MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			314.2956593	4907.273636
340	09-26-251-047	09-26-251-047	2023	T		ADAMS	ETTA	M		3520 WASHINGTON ST		MCHENRY	IL	600504457	3520			WASHINGTON	ST			MCHENRY	IL	600504457	4457		243.7000665	3689.24137
341	09-26-405-023	09-26-405-023	2023	T		POPOVICH	THOMAS J			3416 ELM ST		MCHENRY	IL	60050	1408		N	RICHMOND	RD			MCHENRY	IL	60050	1408		184.1055725	2022.286724
342	09-26-377-023	09-26-377-023	2023	T		CENTURY PROP 3714				CENTURY PLAZA	3723 W ELM	MCHENRY	IL	60050	3714		W	ELM	ST		3714-3726	MCHENRY	IL	60050	4360		408.0122192	9192.445767
343	09-26-379-035	09-26-379-035	2023	T		CENTURY PROP 3729				3723 W ELM	CENTURY PLAZA	MCHENRY	IL	60050	3729		W	ELM	ST		3729-3745	MCHENRY	IL	60050	4372		407.5820563	7542.363187
344	09-26-379-038	09-26-379-038	2023	T		CENTURY PROP 3717				3723 W ELM ST		MCHENRY	IL	600504359			W	ELM	ST			MCHENRY	IL	600504359			195.3456692	1548.402309
345	09-26-379-012	09-26-379-012	2023	T		FIRST MIDWEST BK TR 758				1213 N 3RD ST		MCHENRY	IL	60050	1213			3RD	ST			MCHENRY	IL	60050	4350		194.2344413	2275.209122
346	09-26-379-036	09-26-379-036	2023	T		WIMMER	RICHARD W KRISTIE A			3406 TURNBERRY DR		MCHENRY	IL	60050				3RD	ST			MCHENRY	IL	60050			147.5801055	1097.648694
347	09-26-379-037	09-26-379-037	2023	T		CENTURY PROP 3719	CENTURY PLAZA			3723 W ELM ST		MCHENRY	IL	600504359			W	ELM	ST			MCHENRY	IL	600504359			213.6136027	2539.447366
348	09-26-379-032	09-26-379-032	2023	T		CENTURY PROP 3815				CENTURY PLAZA	3723 W ELM	MCHENRY	IL	60050			W	ELM	ST			MCHENRY	IL	60050			116.1307309	679.5312435
349	09-26-379-039	09-26-379-039	2023	T		T E FAM LLC				3709 W ELM ST		MCHENRY	IL	60050	3709		W	ELM	ST			MCHENRY	IL	60050			203.5556939	2518.421818
350	09-26-379-008	09-26-379-008	2023	T		CENTURY PROP 3807				3723 W ELM ST		MCHENRY	IL	60050	3807		W	ELM	ST			MCHENRY	IL	60050	4373		271.8984877	4167.217863
351	09-26-379-041	09-26-379-041	2023	T		CENTURY PROP 3817				3723 W ELM ST		MCHENRY	IL	600504359	3811		W	ELM	ST			MCHENRY	IL	600504359			183.3609775	1861.721758
352	09-26-377-025	09-26-377-025	2023	T		HEIDNER PROP MGMT CO				5277 TRILLIUM BLVD		HOFFMAN ESTATES	IL	601923602	3808		W	ELM	ST			MCHENRY	IL	601923602	4374		173.5681778	1878.632233
353	09-26-402-037	09-26-402-037	2023	T		WOOLLEY	CHRISTOPHER C LISA D			1508 N RICHMOND RD		MCHENRY	IL	60050	1508		N	RICHMOND	RD			MCHENRY	IL	60050	1410		159.3990358	1433.497289

October 7, 2025

Douglas Martin, Director of Economic Development
City of McHenry
333 S. Green Street
McHenry, IL 60050

RE: TIF Consulting Services

Director Martin:

Please accept the following proposal for services relating to the evaluation/creation of a new Tax Increment Financing (TIF) District(s) in the City of McHenry. I am excited about the possibility of working with the City to put in place the tools needed to see this area redeveloped.

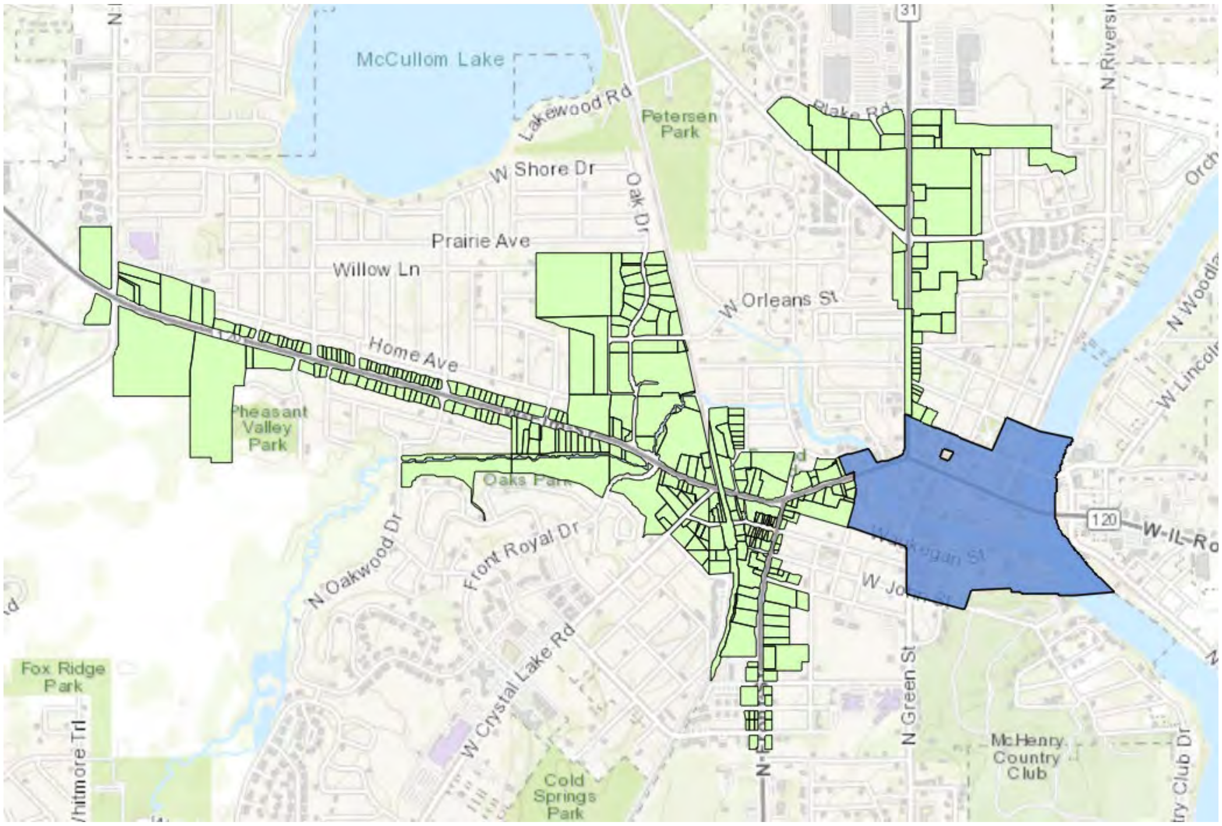
The proposed Study Area will focus primarily on parcels located in the: 1) Richmond Road Corridor / McCullom Lake Road area, and 2) Main Street / West Illinois Route 120 Corridor / Elm Street area. The project will involve evaluation of these two areas for TIF eligibility, the creation of associated redevelopment plans including a projection of potential increment and budget for the proposed districts, and assistance through the adoption process. As we have previously discussed when I presented my initial evaluation to the City Council, proving eligibility of undeveloped parcels will be more challenging than developed areas within the proposed Study Areas, and may require coordination with the City Engineer or a designated engineering consultant.

We understand the confidential nature of this project and are committed to working with you to quickly evaluate eligibility and develop a redevelopment plan (or plans) and program for the study area. We would estimate an approximate four (4) to six (6) month time frame from project initiation to approval of a new TIF district, and a not-to-exceed fee of **$40,000** (excluding mailing costs and legal description). If a Housing Impact Study is determined to be required (which is unlikely), an additional fee of $5,000 would be required.

Attached is a recommended scope of services, following all requirements of the Illinois TIF Act. I have personally worked with communities throughout the State (including many of your neighboring communities such as Harvard, Woodstock, Fox Lake and Wauconda, among others) on the creation of over 100 TIF districts, and I would be happy to provide you with additional references or recent TIF project summaries as desired. Should you have any questions, feel free to give me a call at 847-563-9741 or e-mail at PIosue@TeskaAssociates.com.

Sincerely,

Pete Iosue, AICP
Associate Principal



Proposed Study Areas

CONTACT INFORMATION:

Firm Name:	Teska Associates, Inc.
Address:	24103 W. Lockport Street #107
City/State/Zip Code:	Plainfield, IL 60544
Contact Person:	Pete Iosue, AICP, Associate Principal
FEIN Number:	36-3051497
Phone Number:	847-563-9741
Email:	piosue@teskaassociates.com

Teska Associates, Inc.

Teska Associates, Inc., founded in 1975 is a planning, landscape and urban design firm based in Evasnton and Plainfield, Illinois. We specialize in community planning, development economics, landscape architecture and site design Having completed dozens of comprehensive plans, corridor and sub-corridor plans, special are and downtown plans, zoning and transit-oriented/urban redevelopment projects - we strive for all to incorporate cutting edge designs, new media, and visualization graphics to enhance the clarity and usability of the plans. Our practice includes both public and private sector clients - so we understand the perspectives from both sides of the development business. That diversity informs and strengthens our work in making plans, crafting development regulations and reflecting market realities.

Teska believes strongly in commynity participation and stakeholder processes that inspire community consensus. A key to that public input is using design techniques and interactive media to communicate goals for the built environment, development scenarios and plan alternatives - as well as supporting creative brainstorming and discussions. Our processes breathe life into projects by creating a pictorial sens of place that residents can see and relate to. These processes are used throughout our work, from developing ideas and inspiring community input, to creating plan strategies and implementing projects.

Services

Community Planning
Development Economics
Site Design
Landscape Architecture
Technology

The planners, landscape architects, and designers at Teska believe in the following values:

- Building Livable Communities
- Creating Memorable Places
- Delivering Market-Savvy Solutions
- Building Client Capacity
- Building Relationships
- Going the Extra Mile
- Using Appropriate Technology
- Giving People Choices
- Providing Honest Answers
- Ensuring Economic Sustainability

Contact

Evanston
627 Grove Street
Evanston, IL 60201
(847) 869-2015

Plainfield
24103 W. Lockport Street, Unit 107
Plainfield, IL 60544
(815) 436-9485

Online

Visit us at: www.TeskaAssociates.com

Find us on Facebook

Teska Associates, Inc.

VALUES

The planners, landscape architects, and designers at Teska believe in the following values:

Building Livable Communities
We are passionate about creating livable communities; places with a strong economy, walkable and safe streets, and great venues to play and interact with neighbors.

Creating Memorable Places
We strive to craft exceptional people places that fit their environment while helping to create a positive buzz about your project or community.

Using Appropriate Technology
We admit to a fondness for the latest tech tools and tricks. We also stay true to simple approaches like hand sketches and building block exercises.

Building Client Capacity
We equip clients for success; sharing our expertise, leadership, and creativity while educating communities on the what, where, how, and why of win-win development solutions.

Building Relationships
We cherish long-term client-consultant relationships built by listening intently to client needs, maintaining clear and frequent contact, providing timely and responsive service, and exceeding expectations.

Ensuring Economic Sustainability
We believe that profit and strong communities are intertwined. Developments and local infrastructure must meet community demands while producing fiscally responsible impacts on municipalities and profits for the development team.

SELECTED EXPERIENCE

Mr. Iosue's focus has been on helping small to medium sized communities with review of current development proposals, development of appropriate zoning regulations, development of comprehensive plans, and the creation and maintenance of Tax Increment Financing (TIF) districts. Mr. Iosue serves as the Village Planner for the Village's of Beecher and Broadview, and is currently working on a wide variety of special projects including: Tax Increment Financing districts for Villa Park, Blue Island, Bedford Park, Monee, and Gilman; Business Improvement District for Hodgkins; update of the Rochelle Comprehensive Plan; Corridor Plan for St. Charles Road in Berkeley; and update of the Beecher Zoning Ordinance.

Prior to joining Teska Associates, Inc., Mr. Iosue spent over four years serving as the Assistant City Planner for the City of Hammond, IN. He provided staff support for the Hammond City Plan Commission, Board of Zoning Appeals and Historic Preservation Commission, and was responsible for compiling and maintaining census information for the City.

PETE IOSUE, AICP
Associate Principal

EDUCATION

B.A. Urban and Regional Planning
University of Illinois (Urbana-Champaign)

PROFESSIONAL AWARDS + AFFILIATIONS

American Institute of Certified Planners (AICP)
American Planning Association (APA)

Tax Increment Financing

- Village of Arthur
- Village of Bedford Park
- Village of Beecher
- Village of Berkeley
- Village of Broadview
- Village of Chicago Ridge
- City of Crystal Lake
- Village of Diamond
- Village of Elizabeth
- Village of Evergreen Park
- Village of Fox Lake
- Village of Fox River Grove
- Village of Hillside
- Village of Hodgkins
- Village of Lake Villa
- Village of Lake Zurich
- Village of Lyons
- Village of McCook
- Village of Monee
- Village of Montgomery
- Village of North Aurora
- Village of Oak Lawn
- Village of Olympia Fields
- City of Peoria
- City of Rochelle
- Village of Savoy
- Village of Schaumburg
- City of Warrenville
- Village of Western Springs
- City of Woodstock

Zoning Regulations

- Village of Itasca (historic downtown)
- Village of North Aurora (sign ordinance, lighting ordinance, etc.)
- Village of Elburn (sign ordinance)
- City of Rochelle

Business Development Districts

- Village of Fox River Grove
- Village of Lake Villa

Comprehensive Plan Updates

- Village of Beecher
- Village of Broadview
- Village of Braceville
- City of Coal City (mapping)
- DeWitt County
- Village of Matteson (mapping)
- City of Morris
- Village of North Aurora
- City of Palos Heights
- City of Rochelle

Continuing Services/Development Review

- Village of Bedford Park
- Village of Beecher
- Village of Berkeley
- Village of Broadview
- City of Kankakee
- Kendall County
- City of Morris
- Village of North Aurora
- Village of Olympia Fields

Tax Increment Financing (TIF)
PROJECT UNDERSTANDING

Teska will perform TIF consulting services for the City relating to the two (2) proposed study areas, including:

1. Richmond Road Corridor / McCullom Lake Road
2. Main Street / West Illinois Route 120 Corridor / Elm Street

Teska has performed an initial evaluation of the proposed study areas and presented findings to the City Council on May 5, 2025. If selected by the City, Teska will perform a complete and in-depth analysis of the two (2) proposed study areas and prepare a comprehensive eligibility report for each of the proposed areas in Phase 1. At this point the City can review the findings and either move on to Phase 2 or stop the process if the eligibility findings demonstrate that the study areas do not qualify for TIF designation, at no further expense to the City.

In Phase 2, Teska will prepare a redevelopment plan for each of the proposed districts that are shown to qualify in Phase 1. The redevelopment plans will comply with all requirements of the Illinois TIF Act, including a proposed budget, compliance with the City's comprehensive plan, impact on taxing districts, etc.

There is the potential for a housing impact study (Phase 3) to be performed if there are significant residential properties within one (or both) of the proposed Study Areas. This would require a separate analysis of comparable relocation housing, and an additional public meeting for the affected residents. It is unlikely that this additional phase will be required, but this will need to be determined when the field study is conducted and an accurate count of housing units is identified.

Finally, Teska will assist the City with the adoption of one or both redevelopment plans in Phase 4. This will require a Joint Review Board meeting with the taxing districts as well as a public hearing for each proposed TIF district. These meetings can be conducted on the same days to save on time and costs to the City. Teska will also coordinate with the City attorney to prepare the required notices and ordinances, and filings with the County.

Teska can handle all of these tasks but will require assistance from the City with the mailing of required notices and publications in the newspaper. The City will also be responsible for preparation of a legal description for each TIF area.

Teska can also assist the City with the filing of annual TIF reports, and evaluation of potential redevelopment projects once the proposed districts are established.

Tax Increment Financing (TIF)
SCOPE OF SERVICES

The process for creating a new TIF district for the Study Area is clearly defined in Illinois Statutes and typically takes approximately four (4) to six (6) months. The process involves evaluation of the area for eligibility, creation of a redevelopment plan, and a Joint Review Board meeting with affected taxing districts and a public hearing.

We propose a multi-phase approach, including the following steps:

PHASE 1: ELIGIBILITY FINDINGS REPORT

1.1 Kick-0ff Meeting.

Teska will meet with the City to discuss the project. Discussion topics will include the proposed Study Area boundary, coordination with the City Engineer regarding potential flooding issues, infrastructure, potential redevelopment projects, project phasing, meeting schedules, process (public notices, etc.) and adoption.

1.2 Eligibility Field Inventory.

Teska will conduct a field survey of all parcels (and structures) within the designated Study Area in order to identify the existing land uses, vacancies, site conditions, above ground public infrastructure conditions, and the characteristics of any existing buildings in accordance with the eligibility criteria contained in the Act. A selective photographic inventory of the properties covered in the field survey of the Study Area will be prepared.

1.3 Background Data Collection and Analysis.

Teska will work with the City (and the appropriate McHenry County departments) to obtain supplemental information from official records related to the eligibility of the proposed Study Area. Supplemental information includes base maps with tax identifiers, ages of structures, presence of illegal uses, documented code violations, occupancy and vacancy status of structures, infrastructure deficiencies, equalized assessed values, and tax delinquencies. The information obtained through the field survey and through the review of pertinent documents will be tabulated and analyzed to ensure that the proposed Study Areas are eligible as a Redevelopment Project Area in accordance with the Act.

1.4 Eligibility Findings Report(s).

A draft report (or reports) will be prepared for the Study Areas which will outline the eligibility status of the parcels included in the proposed TIF districts. The report will include maps to show the proposed TIF boundaries, and any documented eligibility criteria existing within the Study Areas.

1.5 Eligibility Review Meeting.

Teska will meet with the City, either at a City Council meeting or at a more informal staff level meeting, to review the draft Eligibility Findings Report(s), determine the final boundaries for the new TIF district(s), and discuss the process of moving forward with the preparation of Redevelopment Plans, and plan adoption.

Note: If the Eligibility Findings Reports conclude that one or both of the Study Areas are ***not*** *eligible for TIF designation, or for any other reason as determined by the City, the process can be ended at this point and we will not proceed on to Phase 2, at no additional expense to the City.*

PHASE 2: PROJECT REDEVELOPMENT PLAN

2.1 Plan Preparation.

Teska will prepare a Redevelopment Plan(s) for the Project Areas, as determined in Phase 1.5, that will include all required plan elements as outlined in the Tax Increment Allocation Redevelopment Act (Chapter 65 ILCS 5/11-74.4-1, et seq.) of the Illinois Statutes as amended. Highlights of the Redevelopment Plan's elements will include:

- Project Area boundary description, and corresponding maps and related exhibits;
- Redevelopment Plan and Program goals and objectives;
- Proposed Project Area land use plan, infrastructure, and public improvements;
- Examination of key redevelopment sites within the Project Area; and
- Proposed TIF Budget based on projected incremental revenue through the life of the TIF.

2.2 Identification of Public Notice of Meetings.

Teska will identify the property owners of record and subsequent public notice lists for all properties located within the Redevelopment Project Area, and all residential properties located within the Project Area, and within 750 feet, as required by the Act. Teska will prepare all required notice letters. <u>The City will be responsible for executing all mailed and published public notices.</u>

2.3 Report Submittal and Review.

A draft Redevelopment Plan (or plans) will be prepared and submitted for review by the City. Teska will attend one (1) meeting to review and discuss the draft Redevelopment Plan. Teska will revise the draft Redevelopment Plans as necessary and create a Final Draft version of the Redevelopment Plans suitable for the TIF adoption process outlined in Phase 3.

PHASE 3: HOUSING IMPACT STUDY (IF REQUIRED)

Teska will prepare a Housing Impact Study, if required. The Act requires that a Housing Impact Study be prepared if there are ten (10) or more residential units to be relocated, or seventy-five (75) or more residential units in total, located within the Project Area. If it is determined that a housing impact study is required, Phase 3 will be conducted simultaneously with Phase 1 and Phase 2. Teska's initial review of the Study Areas suggests that this is possible for Main Street/Route 120 area, although unlikely.

3.1 Housing Field Inventory.
Teska will conduct a field survey of the parcels in the proposed Project Area(s) (as identified in Task 1.2) to identify all residential properties within the Project Area(s) and the approximate number of residents affected by the Redevelopment Plan. (This field inventory will be combined with the eligibility field study to reduce on costs to the City).

3.2 Housing Impact Study.
A draft Housing Impact Study will be prepared which will outline the type of residential units (single-family, multi-family, etc.), number of bedrooms (if available), occupancy, and racial/ethnic background of residents. The most recent data from the federal census, American Community Survey will be the primary source of the demographic data, except for occupancy, which will be based on field observations and direct contact, where possible, with landlords for multi-family properties. The Housing Impact Study will also focus on any potential removal of housing units, potential relocation assistance, and the availability of replacement housing.

3.3 Public Meeting.
One (1) additional public meeting is required if the proposed Project Area(s) necessitate preparation of a Housing Impact Study. This meeting would occur prior to mailing notice of the public hearing. Teska will assist the City in preparation of required notices and attend the public meeting to present the proposed redevelopment plan and answer questions from the public.

PHASE 4: ADOPTION OF REDEVELOPMENT PROJECT

4.1 Coordinate with City/TIF Attorney.

Teska will coordinate with the City Attorney (or consultant TIF attorney) to create a timeline for the adoption of the TIF and assist with the preparation of all required public notices and approval ordinances.

4.2 Joint Review Board Meeting.

The City will convene a Joint Review Board (JRB) meeting for the affected taxing districts for the Project Area as required by TIF statute. Teska will provide written notification along with a copy of the draft documents to the affected taxing districts and attend the meeting of the JRB to present the findings of the Redevelopment Plan and associated Eligibility Findings Report.

4.3 Public Notice of Meeting.

In advance of this task, Teska will have prepared and will provide to the City, a taxpayer of record list for each Property Identification Number (PIN) within the Redevelopment Project Area.

4.4 Public Hearing.

Teska will participate in one (1) formal public hearing as required by Illinois Revised Statutes to discuss the proposed TIF Plan and Program, discussion points from the Joint Review Board Meeting, and respond to questions from the public.

4.5 City Council Deliberation.

Teska will participate in one (1) City Council meeting to answer any remaining questions and assist with the TIF adoption process.

4.6 Revisions.

Teska will perform revisions to the draft Eligibility Study and draft Redevelopment Plan(s) as necessary, based on comments from the public hearing, Joint Review Board meeting, and City Council recommendations. Teska will submit final Redevelopment Plans and associated Eligibility Findings Reports, in print and electronic format.

4.7 Filing of Required Documents.

Teska will assist the City in submitting all required forms and data to McHenry County and the Illinois Department of Commerce and Economic Opportunity.

***Required Public Notices**. The City will be responsible for executing all required mailed and published public notifications of the Joint Review Board, public hearing and any other required public meetings and notices as described in state statutes and will keep complete records of these notices. Teska has an ongoing relationship with a mailing house that can handle the mailings for an additional nominal fee plus postage costs if the City desires.*

***Continuing TIF Services**. Teska can assist the City of McHenry with required annual Joint Review Board meetings and/or the filing of required annual TIF reports to the Illinois Department of Commerce and Economic Opportunity as required by the Act. Teska can also assist the City with review of proposed TIF projects and requests for TIF assistance by property owners and developers within the newly established redevelopment project area.*

COST ESTIMATE:

The project may be terminated after Phase 1 if the eligibility report(s) indicate eligibility is not sufficient to accomplish the City's goals, at no additional cost to the City. If the City decides to proceed with only one (1) district, costs will be reduced accordingly. Tasks relating to both proposed TIF Districts (field work, research, mapping, required meetings, etc.) can be conducted simultaneously to save on time and expenses to the City.

In addition, costs related to the establishment of a TIF district are considered as eligible TIF expenditures and can be reimbursed to the City by the TIF fund after the TIF(s) are approved.

PHASE	COST
Phase 1 – Eligibility Findings Reports (two reports)	$20,000
Phase 2 – Project Redevelopment Plans (two reports) (including TIF increment projections)	$15,000
Phase 3 – Housing Impact Study (If necessary)	*$5,000*
Phase 4 – Adoption of Redevelopment Plans	$5,000
Total *	**$40,000**
Total (with Housing Study) **	***$45,000***

** Total cost **excludes** costs for preparation of a **legal description** and **mailing costs** for required notices. Teska has relationships with local engineers and a mailing company that can be utilized at the City's direction to accomplish these tasks. Additional development advisory services can be provided at an hourly rate of $155/hr. for Pete Iosue (or $125/hr. for Associate level support).*

*** Housing Impact Study is dependent on number of residential units and may or may not be required. However, after Teska's initial review (and presentation to the City Council) it is not anticipated that a Housing Impact Study will be required for either proposed district).*

RECENT TIF PROJECTS:

Teska has worked with many Illinois communities in the creation of TIF districts, including neighboring communities to McHenry such as Harvard, Woodstock, Wauconda, Fox Lake, Lake Zurich, Crystal Lake, and Fox River Grove. Teska has helped with the creation of over 100 TIF districts in the Chicagoland area and has extensive experience in the creation of new districts, amending existing districts, reviewing TIF eligible projects and required annual reporting.

Local TIF references include:

Allison Matson, Village Administrator
Village of Wauconda
847-526-9600 ext. 1118
amatson@wauconda-il.gov

Kathryn Cowlin, Community Development Director
City of Crystal Lake
815-356-3798
kcowlin@crystallake.org

Derek Soderholm, Village Administrator
Village of Fox River Grove
847-639-3170
d.soderholm@foxrivergrove.org

Donovan Day, Community and Economic Development Director
City of Harvard
815-943-6468
day@cityofharvard.org

Sarosh B. Saher, Community Development Director
Village of Lake Zurich
847-540-1754
Sarosh.Saher@LakeZurich.org

The following sample TIF projects represent Teska's wide range of TIF expertise from smaller more targeted commercial districts, to larger districts including multiple corridors and land uses, and reconfiguration of existing TIF district boundaries (see detailed project sheets on following pages):

Village of Hodgkins
Example of an amended TIF district. Teska worked with the Village to create a new TIF district and then amended the district to adjust the district boundary to accommodate new redevelopment. (contact: John O'Connell 708-579-6700)

Village of Bedford Park
Example of ongoing TIF relationship. Teska has worked with the Village for roughly 20 years to create multiple TIF districts and has an ongoing relationship with Village to review proposed redevelopment projects. Recent projects include review of the newly opened Wintrust event center and the recently approved training facility for the Chicago Sky. (contact: Larry Gryzczewski 708-403-5600)

Village of Broadview
Example of ongoing TIF relationship. Teska has worked with the Village for roughly 20 years to create multiple TIF districts and has an ongoing relationship with Village to review proposed redevelopment projects. Currently working on updating the Village's comprehensive plan. (contact: David Upshaw 708-345-8174)

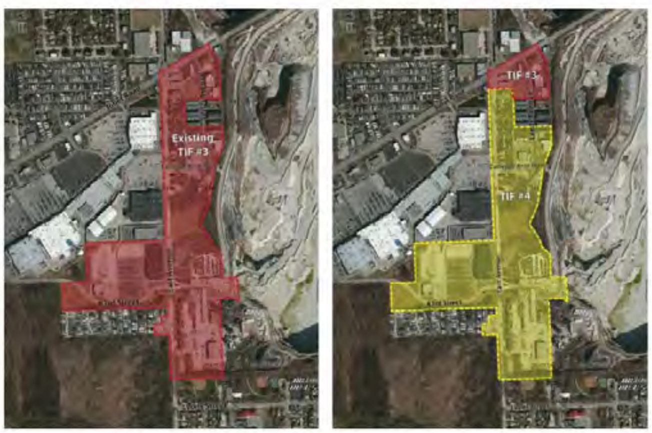
Village of Lake Villa
Worked with the Village to develop the downtown plan, downtown TIF district, and downtown Business Development District. Currently working on evaluation of a new TIF district in the Village's industrial area. (contact: Michael Strong 847-356-6100)

Village of Monee
Worked with the Village to create a new combined TIF district to replace multiple existing smaller districts, which allowed for the development of the new Amazon distribution center. Teska has an ongoing relationship with Village to review proposed redevelopment projects. Currently working with the Village to amend the existing TIF district to include new parcels for future planned redevelopment. (contact: Bill Barnes 815-641-8740)

TAX INCREMENT FINANCING
EAST AVENUE TIF DISTRICT
HODGKINS, IL

TAX INCREMENT FINANCING

The Village of Hodgkins establish TIF District #3 in 2011. Due to a down economy and decreasing property values within the Village since the establishment of the District , the Village initiated reconfiguration of the existing District and the creation of the new East Avenue Tax Increment Financing District #4. This process allowed for the new TIF district to establish a lower base property value to compensate for the unanticipated decrease resulting from the recent downturn in the economy, and allows the Village to capture additional incremental revenue that was anticipated by the original TIF plan.



The old (left) and new (right) TIF District boundaries.

New construction within the TIF district.

Vacant land suitable for industrial development

Vacant retail center (currently fully occupied)

Teska Associates, Inc.
www.TeskaAssociates.com

teska

65TH STREET TAX INCREMENT FINANCING DISTRICT

BEDFORD PARK, IL

The Village of Bedford Park has a small residential population and a relatively large industrial base, along with several successful existing tax increment financing districts. Teska was retained to evaluate a large industrial area including several vacant and underutilized properties for TIF eligibility. The eligibility study and accompanying redevelopment plan was approved and adopted by the Village in July 2010, and will complement the Village's existing commercial TIF districts.

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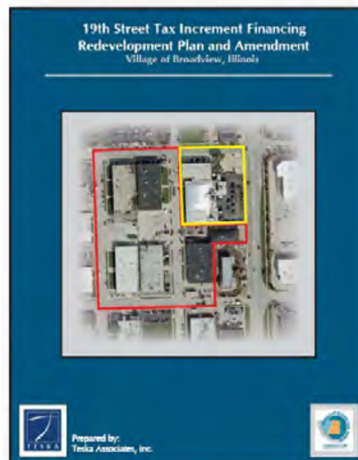
19TH STREET TAX INCREMENT FINANCING DISTRICT
BROADVIEW, IL

Mature suburbs face a number of challenges when it comes to redevelopment. The Village of Broadview Comprehensive Plan, developed by Teska, identified a number of sites throughout the community that were underutilized. One key underutilized area was a 10 acre area at the southwest corner of 19th Street and 17th Avenue. This site contained an old bowling alley and several other vacant or declining properties. The Village retained Teska to determine eligibility, create a redevelopment plan, and assist in negotiation and plan review for a new commercial development. Despite a difficult economy, a Chase Bank recently opened and the developer, Heritage Companies, is actively marketing the remainder of the Center.

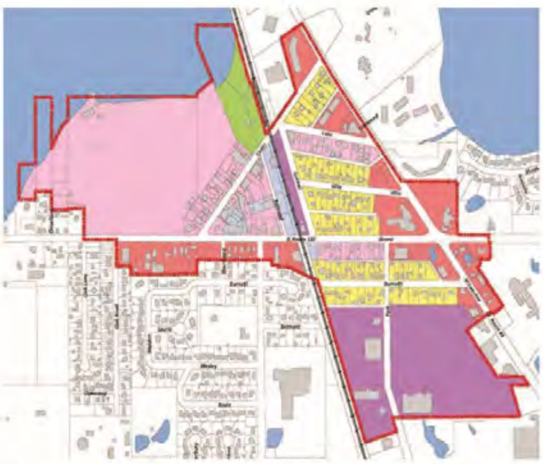

19th Street Tax Increment Financing
Redevelopment Plan and Amendment
Village of Broadview, Illinois

Prepared by:
Teska Associates, Inc.

Teska Associates, Inc.
www.TeskaAssociates.com

TAX INCREMENT FINANCING + BUSINESS DISTRICT

Lake Villa, IL



In 2012, Teska Associates led a consulting team to work with the Village of Lake Villa to develop a Transit Oriented Development (TOD) plan which created an economic development strategy for the downtown business district. One of the key recommendations in the plan was to create incentives for public private partnerships to support economic development.

In 2015-2016 Teska led two parallel efforts to put in place a Tax Increment Finance (TIF) District and Business District to implement the recommendations in the Plan. The goal of the Downtown TIF is to support private investment in the downtown commercial district and nearby industrial park. Various development sites have been identified including the 60-plus acre Sherwood Park property located on Cedar Lake, which has been vacant since the privately-owned park closed in 1991 as well as opportunities for redevelopment of older buildings in the downtown.

Teska also worked with the Village to create a Downtown Business District to expand the financial incentives to raise funds for matching grants, support private investment, and make public improvements to the downtown.

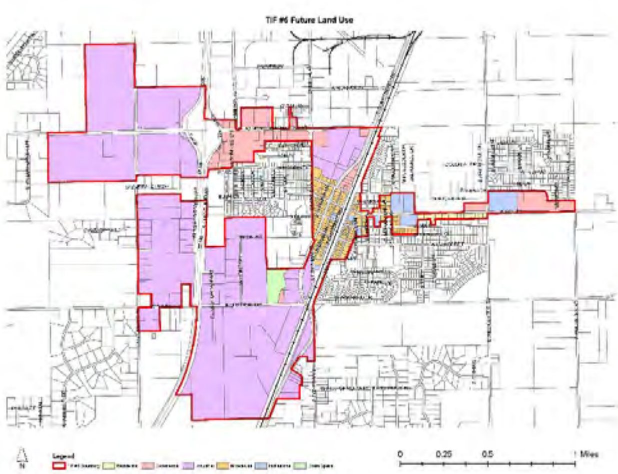
Teska Associates, Inc.
www.TeskaAssociates.com

TAX INCREMENT FINANCING
TIF DISTRICTS #5 and #6
MONEE, IL

TAX INCREMENT FINANCING

In 2015, the Village of Monee had three active TIF districts that were all underperforming. Teska was hired to help the Village evaluate the existing TIF districts, and to help address the underlying issues relating to the TIFs. The Village's comprehensive approach to evaluating their TIF districts lead to the removal of parcels from the existing TIF districts, and the creation of a new, expanded TIF district in their place. This new TIF District #5 incorporates the downtown area as well as the heavily industrial areas to the west along Monee-Manhattan Road, and to the south along I-57. This new TIF district was instrumental in the Village's negotiations to secure a new 850,000 square foot Amazon Fulfillment Center providing hundreds of jobs within the Village.

TIF District #6 was created in 2017 to compliment and further incentivize industrial areas adjacent to the new Amazon Fulfillment Center and the I-57 interchange at Monee-Manhattan Road.



Teska Associates, Inc.
www.TeskaAssociates.com

PROOF OF INSURANCE

See attached

Professional Services Contract
Between The City Of McHenry
And TESKA ASSOCIATES, Inc.
For
TAX INCREMENT FINANCING
ELIGIBILITY STUDY

Revised 10/6/25

This contract (the "*Contract*") is dated as of this 20th day of October 2025 by and between the City of McHenry, an Illinois municipal corporation (the "*City*"), and Teska Associates, Inc. (the "*Consultant*"). In consideration of the mutual covenants and promises contained herein, the parties agree as follows:

ARTICLE 1. THE SERVICES

1.1 Intent. It is the intent of the parties that this Contract govern the relationship of the parties.

1.2 Services. The Consultant will perform for the City the services referenced in its scope of work dated October 2, 2025, and attached hereto as Exhibit A (the "*Scope of Services*") and Exhibit A-1 (the "Study Area Boundaries"). All of the Services will be fully completed no later than December 10, 2025 (the "*Completion Date*").

1.3 Responsibility of Consultant to Perform. The Consultant must provide all personnel necessary to complete the Services. The Consultant must perform the Services with its own personnel and under the management, supervision, and control of its own organization. No subcontracts will be permitted without amendment of this Agreement.

ARTICLE 2. COMPENSATION AND PAYMENT

2.1 Compensation. As compensation for the performance of the Services ("*Compensation*") during the term of this Agreement and before the Completion Date, the City will pay the Consultant a not-to-exceed price of $20,000, to be billed at an hourly rate not to exceed $155/hour. Payments will be based on monthly billings. Except for the Compensation, the City will have no liability for any expenses or costs incurred by the Consultant.

2.2 Suspension or termination of Services. The City, at any time and for any reason, may suspend or terminate work on any or all Services by issuing a written work suspension or termination notice to the Consultant. The Consultant must stop the performance of all Services within the scope of the suspension or termination notice until the City directs the Consultant in writing to resume performance, if at all. The Consultant shall only be paid through the date of suspension or termination.

2.3 Time of the Essence. Time is of the essence for the Services and all activities with regard to the performance of the Services.

2.4 Taxes. Consultant is responsible for all applicable federal, State of Illinois, and local taxes of every kind and nature related to the services provided by the Consultant including all taxes, contributions, and premiums for unemployment insurance, old age or retirement benefits, pensions, annuities, or other similar benefits. The Consultant will never have a claim or right to claim additional compensation by reason of the payment of any such tax, contribution, premium, costs, royalties, or fees.

2.5 Final Payment. The Services will be considered complete on the date of final written acceptance by the City of the Services or the relevant phase of the Services. Services related to a submission of the Consultant will be deemed accepted by the City if the City does not object to those Services in writing within 30 days after the submission by the Consultant of an invoice for final acceptance and payment The City will make final payment to the Consultant within 30 days after final acceptance of the Services, after deducting therefrom charges, if any, as provided in this Contract ("*Final Payment*"). The acceptance by the Consultant of Final Payment will operate as a full and complete release of the City by the Consultant of and from any and all lawsuits, claims, or demands for further payment of any kind for the Services encompassed by the Final Payment.

2.6 Deductions. Notwithstanding any other provision of this Contract, the City may deduct and withhold from any payment or from Final Payment such amounts as may reasonably appear necessary to compensate the City for any loss due to (1) Services that are defective, nonconforming, or incomplete, (2) liens or claims of lien, (3) claims against the Consultant or the City made by any of the Consultant's sub-consultants or suppliers or by other persons about the Services, regardless of merit, (4) delay by the Consultant in the completion of the Services, the cost to the City, including reasonable attorneys' fees, of enforcing the terms of this Contract. The City will notify the Consultant in writing of the City's determination to deduct and withhold funds, which notice will state with specificity the amount of, and reason or reasons for, such deduction and withholding. Deductions are limited to the not-to-exceed budget detailed in Section 2.1.

2.7 Use of Deducted Funds. The City will be entitled to retain any and all amounts withheld pursuant to Section 2.5 above until the Consultant either has performed the obligations in question or has furnished security for that performance satisfactory to the City. The City will be entitled to apply any money withheld or any other money due to the Consultant to reimburse itself for any and all costs, expenses, losses, damages, liabilities, suits, judgments, awards, and reasonable attorneys' fees (collectively "*Costs*") incurred, suffered, or sustained by the City and chargeable to the Consultant under this Contract.

2.8 Keeping Books and Accounts. The Consultant must keep accounts, books, and other records of all its billable charges and costs incurred in performing Services in accordance with generally accepted accounting practices, consistently applied, and in such manner as to permit verification of all entries. The Consultant will make all project-related material available for time and material projects by the City, at the office of the Consultant during normal business hours during the Term and for a period of five years after termination of this Contract. Copies of such material will be furnished to the City at the City's request and expense.

ARTICLE 3. PERFORMANCE OF SERVICES

3.1 Standard of Performance. The Consultant must perform the Services in a manner consistent with the degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances in the Chicago Metropolitan Region ("*Standard of Performance*"). The Consultant is fully and solely responsible for the quality, technical accuracy, completeness, and coordination of all Services. All plans and other documents furnished by the Consultant shall be endorsed and stamped with professional seals when such seals are required by law.

3.2 Correction of Defects. The Consultant must provide, for no additional

Compensation and at no separate expense to the City, all work required to correct any defects or deficiencies in the performance of Services.

ARTICLE 4. INTENTIONALLY DELETED

ARTICLE 5. INSURANCE

5.1 Insurance. The Consultant must procure and maintain, for the duration of this Contract, insurance as provided in this Article 5.

5.2 Scope of Coverage; Minimum Limits of Coverage.

(a) Commercial General Liability. Insurance Services Office ("*ISO*"), or reasonable equivalent, Commercial General Liability occurrence form CG 0001, with the City and its officials, officers, employees, and agents named as additional insured on Insurance Services Office (ISO) Additional Insured Endorsement CG 2010 (Exhibit A) or CG 2026 (Exhibit B). Coverage must be at least $1,000,000 combined single limit per occurrence for bodily injury and for property damage, and $1,000,000 per occurrence for personal injury. The general aggregate must be twice the required occurrence limit. Minimum General Aggregate must be no less than $2,000,000 or a project- contract specific aggregate of $1,000,000.

(b) Automobile Liability. Insurance Service Office Business Auto Liability coverage form number CA 0001, Symbol 01 "Any Auto." Coverage must be at least $1,000,000 combined single limit per accident for bodily injury and property damage.

(c) Professional Liability. Indemnification and for injury or damage arising out of negligent acts, errors, or omissions in providing professional services, including without limitation: (i) preparing, approving, or failure to prepare or approve maps, drawings, opinions, report, surveys, designs or specifications and (ii) providing direction, instruction, supervision, inspection, or engineering services or failing to provide them, if that is the primary cause of injury or damage. Coverage must be at least $1,000,000 each claim with respect to negligent acts, errors, and omissions in connection with all professional services to be provided under this Contract.

(d) Workers' Compensation and Employers' Liability. Workers' Compensation as required by the Workers' Compensation Act of the State of Illinois, and Employers' Liability insurance. Coverage must be at least Workers' Compensation Coverage with statutory limits and Employers' Liability limits of $500,000 per accident.

5.3 Deductibles and Self-Insured Retentions. Any deductibles or self-insured retentions shall be set forth in the insurance certificate that the Consultant provides to the City.

5.4 Additional Requirements. The insurance policies must contain, or be endorsed to contain, the following provisions:

(a) Commercial General Liability and Automobile Liability Coverage. The City and its officials, officers, and employees must be covered as additional insured as respects: liability arising out of the Consultant's work, including without limitation activities performed by or on behalf of the Consultant and automobiles owned, leased, hired, or borrowed by the Consultant. Coverage must contain no special limitations on the scope of protection afforded to the City or its officials, officers, employees, and agents.

(b) Primary Coverage. The insurance coverage must be primary with respect to the City and its officials, officers, and employees. Any insurance or self-insurance maintained by the City and its officials, officers, employees, and agents will be in excess of the Consultant's insurance and will not contribute to it.

(c) Severability of Interests/Cross Liability. The insurance must contain a Severability of Interests/Cross Liability clause or language stating that the insurance will apply separately to each insured against whom a claim is made or suit is brought, except with respect to the limits of the insurer's policy.

(d) Occurrence Form. All general liability coverage must be provided on an occurrence policy form. Claims-made general liability policies are not acceptable.

(e) Workers' Compensation and Employers' Liability Coverage. The insurer must agree to waive all rights of subrogation against the City and its officials, officers, employees, and agents for losses arising from work performed by the Consultant.

(f) Professional Liability. If the policy is written on a claims-made form, the retroactive date must be equal to or preceding the effective date of this Contract. If the policy is cancelled, non-renewed, or switched to an occurrence form, then the Consultant must purchase supplemental extending reporting period coverage for a period of not less than three years after the date of substantial completion.

(g) All Coverage. Each insurance policy required must have the City expressly endorsed onto the policy as a Cancellation Notice Recipient. If a policy is canceled before the expiration date of that policy, then notice must be delivered to the City at least 30 days prior to the expiration date.

(h) Acceptability of Insurers. Insurance must be placed with insurers with a Best's rating of no less than A-, VII, and licensed to do business in the State of Illinois.

(i) Waiver of Limitation. The Consultant hereby agrees to waive any limitation as to the amount of contribution recoverable against it by the City. This specifically includes any limitation imposed by any state statute, regulation, or case law, including any Workers' Compensation Act provision that applies a limitation to the amount recoverable in contribution, such as *Kotecki v. Cyclops Welding*. Each sub-consultant also must agree to this waiver.

5.5 Verification of Coverage. The Consultant must furnish the City with certificates of insurance naming the City and its officials, officers, employees, and agents as additional insured and with original endorsements affecting coverage required by this Article 5. The certificates and endorsements for each insurance policy must be signed by a person authorized by that insurer to bind coverage on its behalf. The certificates and endorsements may be on forms provided by the City or may be ISO Additional Insured Endorsements CG 2010 or CG 2026, or a reasonable equivalent, and in any event must be received and approved by the City before any work commences. The City reserves the right to request a copy of each insurance policy and endorsement, with confidential and sensitive information redacted by the Consultant.

ARTICLE 6. ARBITRATION

6.1 Arbitration. Any controversy or claim arising out of or relating to this Contract, or the breach thereof, shall be settled by binding arbitration administered by the American Arbitration Association under its Construction Industry Arbitration Rules or JAMS Dispute Resolution, as determined in the exclusive discretion of the City, at 333 N. Green St. McHenry, Illinois, and judgment on the award rendered by the arbitrator may be entered in any court having jurisdiction thereof. The parties agree that an arbitration award by default may be entered upon the party failing to appear or defend itself in any arbitration proceeding. In the event of any arbitration or litigation of this Contract, the non-prevailing party, as determined by the arbiter or court, shall pay all expenses incurred by the prevailing party, including, but not limited to (a) attorney's fees, (b) filing costs, (c) witness fees, and (d) other general expenses of arbitration or litigation.

ARTICLE 7.... INTENTIONALLY DELETED

ARTICLE 8. TERMINATION

8.1 Contract is At-Will. This Contract is at-will and may be terminated by the City at any time at the City's convenience, without reason or cause. If the City terminates this Contract without reason or cause, then the Consultant will be entitled to Compensation for all Services performed by the Consultant up to the date of termination. The Consultant is not entitled to any consequential damages, including, without limitation, for lost profit, for any Services not performed by the Consultant.

8.2 Termination by City for Breach. The City, at any time, by written notice providing Consultant with 10 days to cure any alleged breach hereof, may terminate this Contract of breach by the Consultant and of one or more terms of this agreement. "*Breach*" by the Consultant includes (a) failure of the Consultant to adhere to any terms or conditions of this Contract, (b) failure of the Consultant to properly perform Services, (c) or failure of the Consultant to maintain progress in the performance of Services so as to endanger proper performance of the Services within the Project Schedule, (d) failure of the Consultant to have or maintain adequate resources to complete any Services.

8.3 City Remedies. If the City terminates this Contract for Breach by the Consultant, then the City will have the right, at its election and without prejudice to any other remedies provided by law or equity, to pursue any one or more of the following remedies:

(a) The City may recover from the Consultant any and all costs, including, without limitation, reasonable attorneys' fees, incurred by the City as a result of any Breach or as a result of actions taken by the City in response to any Breach.

(b) The City may withhold any or all outstanding Compensation to reimburse itself or pay for any and all costs, including, without limitation, reasonable attorneys' fees, incurred by the City as a result of any Breach or as a result of actions taken by the City in response to any Breach. In that event, the City will pay any excess funds to the Consultant, if any, after all of the City's costs are reimbursed or paid. If the Compensation withheld by the City is insufficient to reimburse the

City for, or pay, all costs, then the City will have the right to recover directly from the Consultant a sum of money sufficient to reimburse itself, or pay, all remaining costs.

8.4 Termination by Consultant for Breach. The Consultant at any time, by written notice, terminate this Contract on account of failure by the City to properly pay the Consultant and failure of the City to cure the breach within 10 days after that written notice or such further time as the Consultant may agree, in the Consultant's sole discretion, in response to a written notice from the City seeking additional time to cure.

ARTICLE 9. LEGAL RELATIONSHIPS AND GENERAL REQUIREMENTS

9.1 Consultant as Independent Consultant. For purposes of this Contract, the Consultant is an independent consultant and is not, and may not be construed or deemed to be an employee, agent, or joint venturer of the City.

9.2 Ownership of Data and Documents. All data and information, regardless of its format, developed or obtained under this Contract (collectively "*Data*"), other than the Consultant's confidential information, will be and remain the sole property of the City. The Consultant must promptly deliver all Data to the City at the City's request. The Consultant is responsible for the care and protection of the Data until its delivery. The Consultant may retain one copy of the Data for the Consultant's records, subject to the Consultant's continued compliance with the provisions of this Article. The City hereby indemnifies the Consultant for damages caused by the City's misuse or reuse of Data not originally intended.

9.3 Notices. Any notice or communication required by this Contract will be deemed sufficiently given if in writing and when delivered personally or upon receipt of registered or certified mail, postage prepaid, with the U.S. Postal Service and addressed as follows:

If to the City:
City Administrator
City of McHenry
333 S. Green Street
McHenry, Illinois 60050

with a copy to:
Director of Economic Development
City of McHenry
333 S. Green Street
McHenry, Illinois 60050

If to the Consultant:

Pete Iosue
Teska Associates, Inc.
24103 W Lockport Street
Unit 107
Plainfield, IL 60544

or to such other address as the party to whom notice is to be given has furnished in writing.

9.4 No Waiver by City. No act, order, approval, acceptance, or payment by the City, nor any delay by the City in exercising any right under this Contract, will constitute or be deemed to be an acceptance of any defective, damaged, flawed, unsuitable, nonconforming, or incomplete Services or operate to waive any requirement or provision of this Contract or any remedy, power, or right of the City.

9.5 No Third-Party Beneficiaries. This Contract is for the benefit of the City and the Consultant only and there can be no valid claim made or held against the City or the Consultant by any third party to be a beneficiary under this Contract.

9.6 Survival of Terms. The following sections will survive the termination of this Contract: 3.2, 6.1, 8.4, 9.7, 9.8, and 9.9.

9.7 Assignments. The Consultant may not assign or transfer any term, obligation, right, or other aspect of this Contract.

9.8 Amendments. This Contract may be amended only in writing executed by the City and the Consultant.

9.9 Governing Law. The validity, construction, and performance of this Contract and all disputes between the parties arising out of or related to this Contract will be governed by the laws of the State of Illinois without regard to choice or conflict of law rules or regulations.

WHEREFORE, the City and the Consultant have caused this Contract to be executed by their duly authorized representatives as of the Effective Date.

CITY OF MCHENRY

By: ______________________

Name: ______________________

Title: ______________________

Date: ______________________

FIRM NAME

By: [signature]

Name: Scott Goldstein

Title: President

Date: 10/10/2025

Exhibit A
DATED OCTOBER 2, 2025
SCOPE OF WORK
PHASE 1: ELIGIBILITY FINDINGS REPORT

1.1 Kick-Off Meeting.

Teska will meet with the City to discuss the project. Discussion topics will include the proposed Study Area boundary-attached hereto and incorporated and Exhibit A-1, coordination with the City Engineer regarding potential flooding issues, infrastructure, potential redevelopment projects, project phasing, meeting schedules and processes.

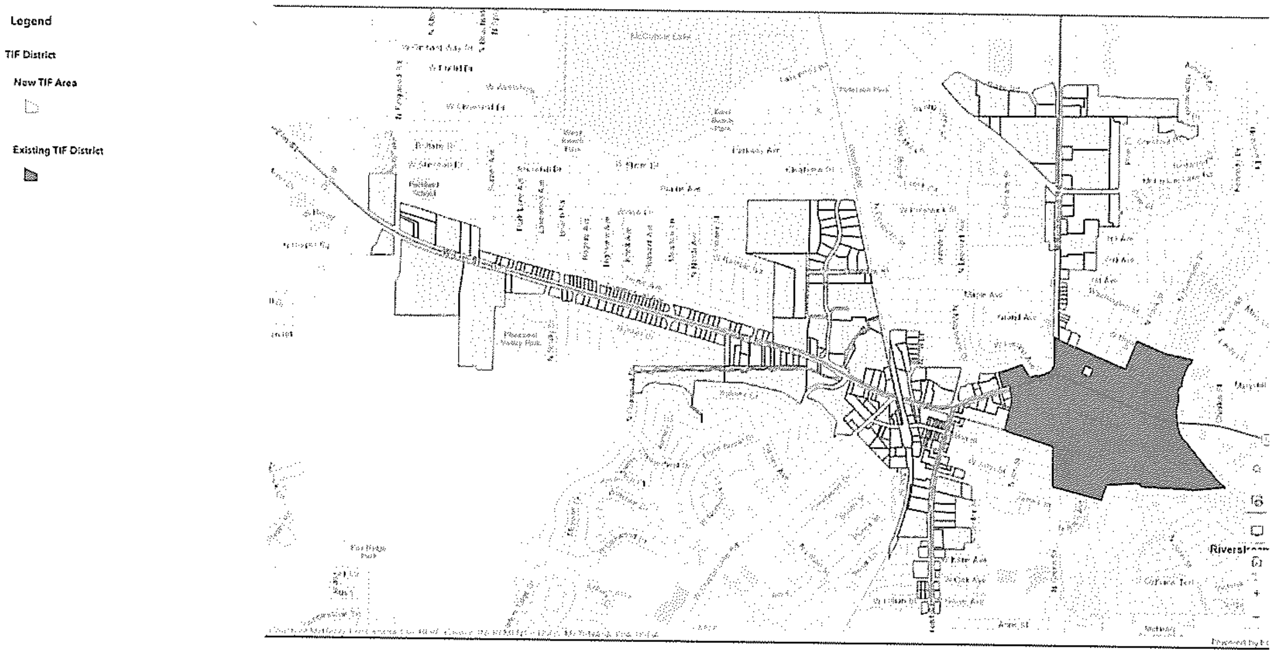
1.2 Eligibility Field Inventory.

Teska will conduct a field survey of all parcels (and structures) within the designated Study Area in order to identify the existing land uses, vacancies, site conditions, above ground public infrastructure conditions, and the characteristics of any existing buildings in accordance with the eligibility criteria contained in the Act. A selective photographic inventory of the properties covered in the field survey of the Study Area will be prepared.

1.3 Background Data Collection and Analysis.
Teska will work with the City (and the appropriate McHenry County departments) to obtain supplemental information from official records related to the eligibility of the proposed Study Area. Supplemental information includes base maps with tax identifiers, ages of structures, presence of illegal uses, documented code violations, occupancy and vacancy status of structures, infrastructure deficiencies, equalized assessed values, and tax delinquencies. The information obtained through the field survey and through the review of pertinent documents will be tabulated and analyzed to ensure that the proposed Study Areas are eligible as a Redevelopment Project Area in accordance with the Act.

1.4 Eligibility Findings Report(s).
A draft report (or reports) will be prepared for the Study Areas which will outline the eligibility status of the parcels included in the proposed TIF districts. The report will include maps to show the proposed TIF boundaries, and any documented eligibility criteria existing within the Study Areas.

Exhibit A-1
The Study Area Boundaries



Lesley Jakacki <ljakacki@mchenrylibrary.org>

Senate Resolution 104 Adopted October 15, 2025

'ISLServices' via Director <director@mchenrylibrary.org> Thu, Oct 23, 2025 at 4:21 PM
Reply-To: ISLServices <ISLServices@ilsos.gov>

On behalf of the Secretary of State and State Librarian, Alexi Giannoulias, I would like to share with you a copy of Senate Resolution 104, adopted by the Illinois Senate on October 15, 2025. The resolution, sponsored by Senator Laura Murphy, recognizes the vital role of library trustees in operating our great public libraries across the state. It also recognizes the importance of library trustees getting the training and support needed to perform their trustee functions to the best of their abilities.

Please share this resolution with your board of trustees and also share this link to the iLEAD Trustee Training portal, iLEAD Trustee | iLEAD TRUSTEES, developed through the Illinois Heartland Library System with funding from this office.

Greg McCormick

Director, Illinois State Library

Secretary of State Alexi Giannoulias

Gwendolyn Brooks Building, 300 South Second St., Springfield, IL 62701

217.782.2994 (o)

ILSOS.gov

Keep Informed! Learn more about the products and services the Secretary of State's Office provides throughout Illinois by signing up for our newsletter by clicking **here**.

Senate Resolution 104 104th General Assembly.pdf
656K

State of Illinois Senate Resolution

ONE HUNDRED FOURTH GENERAL ASSEMBLY

Senate Resolution No. 104

Offered by Senator Laura M. Murphy

WHEREAS, Public libraries serve as essential community institutions that provide access to information, education, and cultural resources to all residents; and

WHEREAS, The governance and oversight of public libraries is entrusted to library trustees who play a critical role in ensuring that libraries operate efficiently, equitably, and in the best interests of the public; and

WHEREAS, Library trustees must navigate complex legal, financial, and policy matters, including issues of intellectual freedom, budgeting, and community engagement; and

WHEREAS, The Office of the Illinois Secretary of State provides training and educational resources for library trustees to enhance their knowledge of their responsibilities and the best practices in library governance; and

WHEREAS, Continuing education and training for library trustees is vital to maintaining strong and well-functioning libraries that serve the diverse needs of Illinois residents; therefore, be it

RESOLVED, BY THE SENATE OF THE ONE HUNDRED FOURTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, that we urge all public library trustees to participate in ongoing training programs provided by the Illinois Secretary of State to strengthen their ability to effectively oversee library operations and services; and be it further

RESOLVED, That we encourage the Illinois Secretary of State to expand and enhance library trustee training opportunities, ensuring that all library board members have access to comprehensive education on governance, ethics, and policy matters; and be it further

RESOLVED, That suitable copies of this resolution be delivered to Illinois Secretary of State Alexi Giannoulias, the Illinois State Library, and all public library boards in the State of Illinois.

Adopted by the Senate, October 15, 2025.

President of the Senate

Secretary of the Senate

October 9, 2025

Via Email: ljakacki@mchenrylibrary.org
Lesley Jakacki, Executive Director
McHenry Public Library District
809 Front St.
McHenry IL 60050

Re: Retirement and transition

Dear Lesley:

It has been my pleasure to serve as special counsel to the McHenry Public Library District. I wanted to reach out to you personally to let you know that I will be retiring at the end of the year (December 31, 2025). As you can imagine, this has not been an easy decision for me to make as I have enjoyed working with you and all of the firm's clients and the practice of local government law.

As you know, Ancel Glink has a very deep bench, with more than 45 lawyers who have extensive experience and expertise in all areas of local government law, including library law. The firm would welcome the opportunity to continue to serve as your lawyer, and my colleagues Kurt Asprooth and Erin Monforti are ready to continue the excellent service you have come to expect from Ancel Glink. Over the next three months, I will be active in assisting in the transition process, and I have also agreed to stay on at Ancel Glink in 2026 as a consultant so I can be a resource to the firm and its attorneys in ensuring a smooth transition. I will also continue to author the Municipal Minute blog, a resource that so many of the firm's clients and others rely on for updates on local government issues.

If you have any questions about this letter or the transition, please do not hesitate to reach out to me. Again, it has been my pleasure to work with you and the Library.

Sincerely yours,

Julie A. Tappendorf

cc: Kurt Asprooth (kasprooth@ancelglink.com) and Erin Monforti (emonforti@ancelglink.com)

McHENRY PUBLIC LIBRARY DISTRICT

OCTOBER 2025

BY THE NUMBERS

PEOPLE

11,549 Library Attendance

407 New Card Registrations

300 Hours Open To Public

2,177 Program Attendance

10.0 Volunteer Hours

CIRCULATION

19,342 PHYSICAL ITEMS

- **12,330** Books
- **4,398** Videos
- **828** Video Games
- **799** Music (CDs)
- **502** Audiobooks/Playaways
- **414** Magazines
- **71** Library Of Things

7,653 eMATERIALS

- **2,439** eBooks
- **3,639** eAudiobooks
- **1,023** eMagazines
- **446** Video Streaming
- **86** Music Streaming

RESOURCES

Computer Sessions	Database Searches	Database Sessions	Simple Scan & Fax Uses	WiFi Uses (in Library)
1,430	22,647	1,574	277	1,242

ONLINE

4,104 EMAIL SUBSCRIBERS

SOCIAL MEDIA FOLLOWERS

Facebook	Instagram	YouTube	TikTok	Instagram (Teen)	Facebook (Esp.)
3.4K	195	544	1.3K	551	65

466,924 WEBSITE VIEWS

OCTOBER 2024 COMPARISON

Library Attendance: **9,675**
Program Attendance: **2,702**
Hours Open: **304**

Registrations: **357**
Volunteer Hours: **11**

Items In Circulation (Physical): **21,137**
Items In Circulation (eMaterials): **6,624**
Website Views: **363,315**

Computer Sessions: **1,528**
Database Searches: **8,741**

Database Sessions: **684**
Simple Scan Uses: **289**
WiFi Uses: **2,009**

McHenry Public Library District

LIBRARIAN'S REPORT

OCTOBER 2025

Administration

- Nine staff members completed their American Heart Association's CPR/AED training.
- L. Jakacki was named Chair of CCS's Database Management Advisory Group. This multifunctional multi-library group reviews requests made by member libraries for changes to the ILS configuration or system-wide policies and practices.
- L. Jakacki meet with Trustee O'Hagan on October 6 to review the library's current budget and what type of expenditures are classed under the various budget lines.
- The Friends of the Library held a successful Fall Booksale the weekend of October 18-19, and a clearance sale on October 26. They had many attendees and sold off a large amount of their inventory.
- SMC Construction Services began bringing various vendors to review the building and its' systems as they work on developing our facilities plan.

Adult Services

- T. Hillier had a longtime patron come in looking for information after taking a genealogy DNA test that provided relatives matched by DNA. Thomas was able to find and provide contact information for them to reach out to this new relative, and they are now researching through library genealogy databases to see how they are related.
- A. Colgan ran the library's first "True Crime Book Club" this month, as well as Creepy Craft Night, a Halloween event with rotating craft stations. There was lots of interest in both programs, and good feedback from patrons. Alisha will continue to offer seasonal crafts and new book discussions when possible.
- K. Kimbrel delivered materials to 15 patrons across six assisted living centers, and another six patrons at-home through our Home Delivery service.
- M. Spaargaren represented MPLD at the McHenry County Reads collaborative author event at MCC, *An Evening with Mary Kubica.* 180 patrons from 10 libraries attended to hear Mary, an Illinois author, speak about her upcoming thriller, *It's Not Her*.
- A patron needed guidance on where and how to buy plane tickets. They stated that they used a third-party app twice and have been scammed both times. L. Martinez sat down with them, advised them to use the airline's actual

website, walked them through the steps, and kept showing them how to not be scammed. At the end, they received the email confirmation about their purchase, and Larissa printed out the confirmation to give them extra reassurance. She then gave them the customer service number to the airline company in case anything went wrong or they wanted further confirmation. In the age of AI and modernized scams, library staff are increasingly important in providing digital literacy to adult patrons.

- G. Pedroza set up the Ofrenda comunitaria (Community Ofrenda) along with A. Mesino and B. Salazar for Día de los Muertos (Day of the Dead). This offering altar included information about the symbols and traditions of the celebration, and offered staff and patrons a chance to include their loved ones or pets to the remembrance.

Building Services

- Building Services was busy finishing any remaining outdoor maintenance tasks before the cold weather and snow sets in. This Included getting the snow blowers up and running, and preparing snow removal supplies.
- Many outside vendor service requests were completed this month including a recall and tune up on the John Deere tractor, warranty roof repairs, folding partition annual maintenance, elevator repairs and irrigation system winterization.
- Building Services staff received 42 work requests in October and closed out 45 requests during the month.

Circulation

- New hires A. Olson, M. Tait, and S. Dominguez spent most of October training with K. Johnson, and have come out of it hitting the ground running.
- The backlog of shelving and picklist processing has been diminished and has reached manageable levels.
- P. Toto attended the Circ Technical Group meeting at CCS in Lincolnshire.

Human Resources

- Our October Staff In-Service opened with Director L. Jakacki reflecting on the Library's SWOT analysis from several years ago and our progress to date. J. May conducted the Library's annual Non-Discrimination and Anti-Harassment training, followed by M. Spaargaren's session on Generative AI Basics, which explored practical AI applications and important considerations. We concluded the training day with department meetings.

- Open enrollment for health, dental, vision, and supplemental insurance began in late October and will be open through mid-November for eligible staff to make their selections.
- J. Lombardo completed our Temporary Substitute position in our Adult Services Department.
- Our current headcount for September was 35: 16 FT (37.50 hours weekly), with 19 PT staff members.
- Average merit increase for FY 24/25 (year-to-date) is 2.51%
- Average merit increase for FY 25/26 (year-to-date) is 2.76%

Marketing

- The November/December *Preface* was mailed to district residents around the 16th, and work on the January/February 2026 *Preface* began.
- Major promotions this month were Hispanic Heritage Month events and the Friends of the Library Book Sale.

Technical Services

- A. Meads worked with Brodart staff to set up ordering grids for English language materials. She ran multiple reports and cross-referenced them with our open orders to ensure everything was cancelled by Baker & Taylor before providing the information to materials selection staff so they could reorder through other vendors. She also completed CPR/AED training.
- K. Meadows participated in the McHenry Murder Mystery Outreach event on October 4th and reports that they had a great turnout, and people loved the mystery book list library staff handed out. She met a lady who said she had just renewed her library card, which had expired for a few years, and has grandchildren now, and was excited to get her grandchildren involved in some of the library's programs. She also took the Workplace Essentials Time Management course from the McHenry County College Talent Impact Center.
- M. Ortmeyer attended the Library Schools Spotlight webinar and completed the 4-week RAILS course on Copy Cataloging Print Materials.

Technology

- IT verified that all devices running windows 10 had either been upgraded to Windows 11, replaced, or had an Extended Security Update license installed.
- IT installed Chrome OS Flex on a few of our old laptops that do not support Windows 11. This will allow them to be used as Chromebooks for staff and extend their useful life.
- K Krewer attended the LACONI technology section meeting on October 21
- K Krewer met with MK Solutions on October 31 to go over setup of the RFID Inventory Blade. It has now been given to Circulation begin testing for use.

Youth Services

- B. Salazar and C. Jimenez both participated in the Community Walk at Edgebrook Elementary School where they walked the school's track alongside students and teachers. They reported that it was really fun to get to connect to the kids and participate in an activity that promoted health and wellness.
- J. Einoris represented the library along with K. Krewer and A. Meads at Berkshire Hathaway's Trunk or Treat event. Nearly 400 individuals stopped by the library's two trunks!
- S. Kordistos was grateful to have attended the Illinois Library Association's Annual Conference in Rosemont. This year's theme of the conference was You Belong Here, celebrating inclusivity and belonging for patrons and library workers alike.
- For Fire Prevention Week, J. Einoris invited members of the McHenry Township Fire Protection District for a special storytime. Everyone had a wonderful time and the kids loved checking out the fire truck after the program!
- S. Kordistos created a fun virtual storytime video all about breakfast that received 574 views.
- B. Salazar reports that patrons who attended the Ofrenda program were excited to hear that we hold these types of programs - and that more adults attended than children!
- T. Song has officially taken over the Preschool Storytime program with great success. Attendance has steadily increased as we build that program back up. We are so glad to have her on board!
- A. Stansbury and C. Jimenez successfully completed Heartsaver CPR and AED training from the American Heart Association and the McHenry Township Fire Protection District.

Patron Comments and Suggestions

RECEIVED OCTOBER 3, 2025

This afternoon we parked alongside the library on the north side in front of the windows. A library employee appeared to be washing or caulking or painting the base of the windows. We had brought two large boxes of books to be donated and lifted them out of our car. We said hello to the worker and he asked if we needed any help to carry the boxes in. We were OK, but thanked him for his very kind offer. This was an extraordinary demonstration of service and he should be commended. We didn't get his name.

Patron: No name given *Comment Source: Comment Card*

RECEIVED OCTOBER 7, 2025

Alie was most helpful, cordial and patient. She was a good representation of the McHenry Library.

Patron: Jerry Rankin *Comment Source: Comment Card*

RECEIVED OCTOBER 16, 2025

Time to get a subscription to "Chronicles" Magazine. Why are your periodicals one sided.

Patron: Tax Payer *Comment Source: Comment Card*

RECEIVED OCTOBER 26, 2025

I wish we were fine-free again! Especially the $1 fine for reserves! We are the only library that have fines! Circulation has the best employees! They are SO helpful.

Patron: No name given *Comment Source: Comment Card*

RECEIVED OCTOBER 26, 2025

Circulation is wonderful at McHenry Library. However I wish we didn't have fines for late fees of pickup holds. Thank you.

Patron: No name given *Comment Source: Comment Card*

RECEIVED OCTOBER 31, 2025

A heartfelt thank you for a wonderful Trick (Trunk) or Treat! Every single family said they had a great time. Thank you for helping us spread a little joy and Halloween.

Patron: Marge, Berkshire Hathaway/Starck Real Estate
Comment Source: Postcard

McHenry Public Library District ▸ Everything McHenry
October 27 at 10:01 AM

Our Community Altar is on display through November 2. Stop by to learn about the symbols and traditions. If you wish, you can add a photo of a loved one. The Day of the Dead offering signifies a welcome to the souls of the deceased, serving as a bridge between the world of the living and the dead to honor their memory and celebrate their life.

ESP: Nuestro Altar Comunitario estará en exhibición hasta el 2 de noviembre. Visítenos para conocer los símbolos y tradiciones. Si lo desea, puede agregar la foto de un ser querido. La ofrenda del Día de Muertos da la bienvenida a las almas de los difuntos, sirviendo como puente entre el mundo de los vivos y el de los muertos para honrar su memoria y celebrar su vida.

114 · 4 comments 3 shares

Like · Comment · Share

All comments

McHenry Landmark Commission
Beautiful.
1w Love Reply Share

Melody Pekarek
Thank you for doing this!
1w Love Reply Share

Christine Ann · Top contributor
Love the Library ❤️❤️❤️❤️
1w Love Reply Share

Sara Angela · Top contributor
What a wonderfully beautiful celebration!!! Thank you for creating a community altar for us all!
1w Love Reply Share

McHenry Public Library District
October 1

The Blind Date with a Monster display is up!

Browse these wrapped books featuring iconic spooky or obscure monsters. No peeking! Take home one of the blind date titles and read a few pages to see if it's a match.

This display is located to the left of the self-checkout machines in the main library, by the CD collection and new releases.

River East Public Library and 38 others · 1 comment 9 shares

Like · Comment · Share

Most relevant

Top fan
Sam Cooper-Tuttle
My daughter picked out a blind date monster book and LOVED IT! This is so fun and she can't wait to get another one.
4w Love Reply Hide

Illinois Library Association (ILA) Conference Executive Summary, October 14th to October 16th

Submitted by: Skye Kordistos

Overview

Attending the Illinois Library Association (ILA) Conference for my first time provided a valuable professional development experience, offering fresh ideas, practical tools, and opportunities to network with fellow librarians and vendors. The sessions emphasized belonging, inclusion, empathy, and innovative programming—principles directly applicable to library services and community engagement.

Key Takeaways

1. Belonging and Inclusion

Dr. Terrell Strayhorn's keynote address underscored the importance of belonging as a fundamental human need. His discussion on deconstructing barriers and constructing supportive environments encouraged reflection on how libraries can actively foster inclusion and community connection.

2. Engaging Library Programs

Sessions on graphic novels and social-emotional storytelling highlighted the power of creative media in reaching diverse audiences—including neurodiverse, nonverbal, and English language learner patrons. The proposed "Battle of the Graphics" challenge and Thrive Kits for students were standout ideas for future youth programming.

3. Supporting Diverse Patrons and Staff

Presentations on social-emotional learning and neurodiversity provided actionable steps for creating inclusive environments—ranging from accessible hiring practices to developing support groups and inclusive program models.

4. Networking and Vendor Insights

Conversations with vendors such as Demco and the DuPage Children's Museum introduced new resources for signage, displays, and traveling exhibits that could enhance youth and family engagement within the library.

5. Inspiration and Professional Growth

Keynotes by Shermann “Dilla” Thomas and Roy Kinsey provided personal and cultural perspectives on libraries’ roles in community identity, literacy, and creative expression. These talks reinforced the library’s role as a space of connection, storytelling, and empowerment.

Conclusion

The ILA Conference was an enriching and motivating experience that strengthened my professional knowledge, introduced innovative program ideas, and expanded connections within the library community. The insights I gained will inform future programming, outreach, and inclusive practices at the library.

This was a great conference and I was able to talk with different people, multiple vendors, and got the opportunity to network with other librarians in hopes that I can share ideas with them to gain advice on future projects. I thank you for this opportunity to attend and look forward to sharing with my fellow librarians.

Thank you,
Skye Kordistos

Illinois Library Association Conference–October 14, 2025 –Larissa Martinez

E-Resources for All: Building an Inclusive and Demand-Driven Digital Collection

This session discussed the best practices for building an inclusive, highly used e-resource collection that reflects the real needs of the community. Panelists discussed the lifecycle of e-resource management, including evaluating new products, handling trials, negotiating with vendors, communicating with staff, rolling out new resources to the public, tracking usage, managing accessibility requirements, and making retention decisions. The main message of the session was ensuring that e-resource selection is driven by community needs. I can apply these strategies by using local demographic data to identify the most relevant e-resources, developing an evaluation process that includes cost-per-use targets, authentication considerations, and vendor accessibility compliance, review usage statistics, and patron feedback to decide what to retain or drop and lastly involve staff to test trials.

Your Next Chapter: Redefining Library Skills and Belonging

This session explored how information access and technology is creating new opportunities for library workers to redefine their roles and career paths. Panelists shared personal experiences of carving out careers both in and out of traditional library settings with some advancing without an MLIS, moving between library types, or going into vendor roles. The main message was that library skills are highly transferable, and people can shape their own professional stories. I can implement these in my current role by identifying and strengthening transferable skills that could serve both my current position and future opportunities, try new responsibilities within the library, even if it's something small to build a skill set, and make connections within the library field through collaboration, presentations, or professional development events.

Ready for Anything: Responding to First Amendment Audits

This session focused on preparing library staff to respond confidently and appropriately to First Amendment audits. Presenters explained why these encounters are becoming more common, the legal protections involved, and how libraries can minimize risk through clear policies, staff training, and de-escalation strategies. Since these encounters are often shared online, how a library reacts can determine whether the situation escalates or ends quickly and calmly. I can apply by making sure I understand the library's policies on filming, privacy, and behavior so I can enforce them during an audit, if approached by an auditor, I'll keep my tone even, maintain professional body language, and avoid arguments or emotional reactions and be aware of my space such as keeping my area organized, with sensitive materials stored away.

Culture, Collaboration, and Community: Addressing the Loneliness Epidemic

This session discussed the growing issue of loneliness and social isolation, which has significant impacts on both physical and mental health. The presenters shared how Skokie Public Library is responding by creating programming that fosters connection and belonging. The library's approach emphasizes listening to community feedback and collaborating across departments to create a welcoming environment. I can implement these ideas by gathering ongoing community feedback using tools like whiteboards and comment cards, being approachable, and engaging with patrons to foster a sense of belonging in everyday interactions and helping patrons find community resources and health services the library coordinates, especially those addressing social isolation or mental health.

Standard 9: Marketing & Promotion

Marketing and promotion play a critical role in the success and sustainability of public libraries. It is more important than ever for public libraries to tell their stories, collect data and measure success in order to sustain interest and support within their communities. When libraries utilize a variety of digital, print and face-to-face interactions, they not only raise awareness of their services, programs and collections but also retain and increase library users. Libraries that invest in marketing and promotion practices will successfully showcase value, impact, and return on investment to their communities.

Standard	Core	Intermediate	Advanced	Comments/Improvement Plans
1	The library uses a variety of print, digital and interpersonal methods to actively promote its collections, programs, and services to the community.	The library has a marketing guide that outlines where and how the library will market its services, programs and collections.	The library adopts a formal marketing plan.	We offer a balance of digital and print marketing to social media, email, press releases, text message blasts, 12-page newsletter, and flyers/posters. Biweekly marketing meetings help us determine our immediate future marketing plans. Our current style guide is outdated and provides little guidance on marketing plans and standards. This update is in progress.
	☑	☑	☐	
2	The board, director and staff are familiar with public relations and marketing initiatives developed by the regional library systems, the Illinois State Library, the Illinois Library Association, and the American Library Association (e.g., iREAD, Banned Books Week, National Library Week, Library Card Signup Month).	The library provides training opportunities for the director, staff, and/or board to learn effective methods to promote library services in consistent and strategic ways.	The library has one or more dedicated employees for marketing and graphic design.	We have internal calendars and keep these initiatives in mind, but no formal guide on which to prioritize and when to begin and end these campaigns is set. This can be included in a Yearly or (Quarterly) Monthly Marketing plan to help report and keep staff/board updated on our efforts, and should include talking points for staff to increase word of mouth marketing for these and other initiatives.

	☑	☑	☑	
3	The library allocates funds for marketing and promotion.	N/A	N/A	We have an adequately funded marketing budget that has allowed us to invest in paid online promotions, higher-quality print, and branded giveaways that showcase our logo and website consistently.
	☑	☐	☐	
4	The library adopts an easily recognizable logo that represents the library's brand.	The library uses its logo consistently across all print and digital marketing platforms.	The library adopts a brand style guide to unify the library's representation in all communications (e.g., color palette, fonts).	The library's current logo is streamlined and the branding has changed to reflect the flat and graphic characteristics. No changes need to be made on our logo. The current branding guide is out of date, marketing PR must finish branding/style guide in order to help all staff be consistent in using our branding.
	☑	☑	☑	
5	The library's print and digital marketing materials comply with all local, state and federal accessibility laws and standards.	The library strives to make its marketing materials accessible to individuals of all ages, abilities, reading levels and relevant language backgrounds.	N/A	The library has achieved a consistent standard use of graphics, text and picture elements to better illustrate the depth of the programs, collections, and services. This has been a big year for outreach, and bilingual staff have stepped up to help these efforts. Website accessibility remains a work in progress. Our current platform cannot fully meet accessibility standards, necessitating a new website build. We will also enhance staff knowledge and training in digital accessibility best practices.

	☑	☑	☐	
6	The library understands the community it serves and designs its marketing efforts to reach all residents.	The library identifies underserved populations and uses targeted marketing methods to conduct outreach to those communities.	N/A	We are more aware of the people and places in our district that need more attention and increased efforts to make the library accessible to them. Increased visibility for Spanish-language content and graphics helps patrons with that language preference find information at a glance. Department-specific marketing plans might help each department develop a stronger understanding of what their demographics are interested in and what appeals to them.
	☑	☐	☐	
7	The library has board approved policies that govern its marketing and promotional method (e.g., social media, bulletin board).	N/A	N/A	We have policies for photography in the library, on the community/events board, on social media, and for displays and procedures for visual accessibility and using inclusive language.
	☑	☐	☐	
8	The library collects data, stories and photos that illustrate the value of the library.	The library uses collected data, stories, and photos to communicate the value of the library to the community.	The library develops an annual report that uses data, stories, and photos to showcase the library's value and impact.	Staff are increasingly capturing photos at events, and we consistently invite patron feedback to better address their needs and concerns. To enhance our promotional strategy, it is essential to better understand how this rising engagement correlates with increases in library card usage, new library card

				sign-ups, event attendance, and the volume of feedback received.
	☑	☐	☑	
9	The library regularly evaluates the effectiveness of its marketing efforts.	The library uses data (e.g., resource usage, program attendees, and cardholders) to measure and analyze the impact of its marketing efforts and to inform future marketing.	N/A	Implementing new engagement-tracking tools, such as shortened links with custom URLs and QR codes, increases our trustworthiness and helps us brand these features consistently. Once we have a better understanding of how these have affected our promotion strategies, we can more intentionally track and improve engagement. CCS is also creating an analytics dashboard to help libraries find and review data across multiple platforms, enabling us to see how our marketing affects the use of library collections and services.
	☑	☐	☑	

Standard 10: Programming

Programming is one of the channels through which libraries fulfill their mission of bringing people together for educational, recreational, and civic or community purposes. Literacy initiatives such as storytimes and book discussions encourage a love of reading and provide an opportunity to highlight library collections. Lifelong learning programs empower patrons with new information and improved skills that support their academic and vocational advancement, as well as their personal growth. Cultural programs promote appreciation of the arts and introduce participants to a variety of world traditions. Arts and crafts and do-it-yourself workshops foster creativity and ingenuity. Recreational programs combat social isolation and encourage interaction with others in the community. Programming can also serve as outreach to the community and promotion of the library's services by offering a wide variety of events that appeal to both regular and new uses. Programs may be in-person, virtual, or hybrid; they may include traditional presenter-led events as well as opportunities for self-directed activities by patrons. Programming must strive to welcome people of all ages, abilities, identities, and backgrounds.

Standard	Core	Intermediate	Advanced	Comments/Improvement Plans
1	The library provides programs for all ages free of charge or on a cost recovery basis.	The library provides virtual or hybrid programs where appropriate.	N/A	All programs are offered free of charge. Furthermore, many programs are accessible to everyone, regardless of home library or library card status. We also offer a variety of virtual programs and collaborative opportunities for our patrons.
	☑	☑	☐	
2	The library follows all local, state, and federal accessibility requirements in the presentation of in-person and virtual programs.	The library strives to provide various modes of program participation to accommodate patrons of all abilities (e.g., low lighting, enhanced audio).	The library designs dedicated programs for patrons with specific needs (e.g., autism, dementia, low vision).	We have an ADA compliance policy and are able to provide most patron's preferred accommodations (e.g.: ASL interpretation, portable assistive listening devices) with adequate notice. Compliant with lawful service animal policy. Plans to adopt a hearing loop in our meeting rooms and at service desks when feasible.
	☑	☐	☐	

3	The library has a board-approved programming policy for all ages that includes a protocol for response to challenges.	N/A	N/A	Currently, no programming policy and no accompanying reconsideration form for programs.
	☐	☐	☐	
4	The library regularly assesses the needs of its community, either formally or informally, to inform its program planning.	The library partners with local educational, social, cultural, and recreational organizations in order to present programs that address the community's needs.	The library draws on its community partnerships to provide programs in alternate venues in order to reach specific populations who cannot visit the library.	Assesses needs informally. Uses community feedback through comment cards, social media, emails, and surveys that determine needs of specific populations. Staff provide feedback through participant observation. Partner for programs and field trips with schools, community groups (e.g.: Pioneer Center, PFLAG McHenry; McHenry County Health Department), and cultural organizations (e.g.: Youth and Family Center; Mano a Mano). Some events take place offsite (storytime at McDonalds; author events at MCC). Planning to increase partnerships with more offsite programs/book groups in 2026.
	☑	☑	☑	
5	The library evaluates programs based on criteria such as attendance, guest feedback, and participant outcomes and adjusts its future programs based on this evaluation.	N/A	N/A	Programs increase/decrease in frequency, change times, or pause when necessary based on attendance and feedback. The programming survey for both youth and adults could be redesigned so that it is more adaptable to all programs (e.g.: tech programs), and is shorter/easier to complete.

				Currently, the library is conducting an evidence-based program/service audit to determine which programs should continue, adapt or discontinue.
	☑	☐	☐	
6	The library is aware of the diversity of its community and strives to offer programs that are inclusive. While library programs represent diverse viewpoints, library programs do not necessarily constitute an endorsement of the ideas or viewpoints expressed in their programs.	The library provides staff training in best practices for meeting the programming needs of a diverse community.	The library offers dedicated programs that address the specific cultures, life experiences and interests of its community.	The library has created a Hispanic Outreach Committee for inclusive and culturally responsive programming. Our aging senior population has prompted us to offer defensive driver courses and health-focused programs led by credible sources. Our In-Service Committee has helped train staff on autism and generational differences to better equip staff for our diverse population. Public Services staff are trained with the autism-ready libraries toolkit. We are exploring partnerships with other diverse local businesses/organizations (e.g.: PFLAG) to reach more of our nontraditional patrons. The library does not endorse political, religious, or other partisan views.
	☑	☑	☑	

Standard 11: Safety & Emergency Preparedness

Public libraries strive to be welcoming community centers safe for all who enter. Libraries should have written plans and policies to manage safety and security concerns, emergencies, and disaster recovery. Library staff should be well-versed in all emergency and safety plans, policies and protocols and have training on how to handle difficult situations with patrons. Local, state and federal safety and emergency laws should be reviewed on a regular basis. It is also critical that libraries maintain open lines of communication with the community and first responders.

Standard	Core	Intermediate	Advanced	Comments/Improvement Plans
1	The library has a communication protocol to keep the board, staff and public informed in the event of a disaster or emergency.	N/A	N/A	Staff are contacted through a phone tree system, while patrons receive information via social media, digital signage, and the library website, all of which can be updated remotely.
	☑	☐	☐	
2	Staff have ready access to emergency call information for police, fire, director, board, and other relevant staff.	The library staff have ready access to all library key service providers (plumbing, electric, roofing).	The library has a designated team that works to provide safety and emergency training, protocols and communications to both staff and public.	Access to emergency contact information is determined by staff roles within the organization. All staff have access to police and fire department contacts, as well as the Director and relevant personnel. Managers and team leads maintain contact information for the Board of Trustees and service providers. The Building Services Manager and Executive Director are responsible for coordinating safety and emergency training.
	☑	☑	☑	

3	The library provides training for staff on safety and emergency preparedness.	The library includes safety and emergency training in new employee on-boarding procedures.	In addition to safety and emergency training procedures, the library also offers medical training for staff (first aid, CPR, AED, etc.).	Annually, the Library conducts tornado and fire drills, as well as bloodborne pathogen training. New hires receive a safety walkthrough from the Building Services Manager to identify all safety equipment and emergency exit routes throughout the building. Persons in charge, full-time staff, and building services personnel are trained in CPR/AED, while all staff members receive opioid overdose response training.
	☑	☑	☑	
4	The library has a board approved Patron Conduct Policy.	The library staff is aware of the Patron Conduct Policy and understands how to implement it.	The library has a dedicated security staff person and/or a security surveillance system.	We have a code of conduct policy with a progressive discipline process. Annually, how to implement it is covered in a Town Hall meeting. We have a video security system for all areas of the building and grounds.
	☑	☑	☑	
5	Library entrances, exits, evacuation routes, locations of designated tornado shelters, emergency supplies, fire alarms, and fire extinguishers are clearly marked and visible for staff and the public.	Floor plans with designated emergency routes and equipment are displayed and shared with first responders.	The library has thorough documentation for emergency responders that includes location of mechanical, electric, plumbing, ladders, and current building blueprints.	Fire alarms, extinguishers, and emergency exits are clearly marked. However, updated signage is needed to indicate tornado shelters and emergency supply locations. Floor plans have been shared with first responders previously, but we need to verify they still have them due to changes in personnel.
	☑	☑	☑	

6	The library maintains a stock of emergency supplies, which are stored in a clearly marked, designated location and are easily accessible to staff.	N/A	N/A	Emergency supplies located near tornado shelters include first-aid kits, flashlights, walkie-talkies, bottled water, bucket toilets, diapers, and MREs.
	☑	☐	☐	
7	The library has an emergency and disaster preparedness manual that is easily accessible to staff.	The library annually reviews and updates the library emergency and preparedness manual.	The library has a separate emergency and safety procedure manual for the public that is posted in public spaces.	The Library maintains a Safety and Security Manual that needs to be updated. Key sections need to be simplified and reformatted as a flip chart for posting in public areas.
	☑	☐	☐	
8	The library has a disaster recovery plan that is kept in an off-site location.	The library has a technology recovery plan, in the event of a physical disaster or cyberattack.	N/A	The disaster recovery plan is part of the Safety and Security Manual and is accessible off-site. We are finalizing our technology recovery plan.
	☑	☑	☐	
9	The library complies with local, state and federal emergency and safety guidelines, ordinances and laws.	The library seeks to be included in community plans and works with local agencies on contingencies for various crises (flood, snow, pandemic, active shooter) in which the library can play an essential role.	N/A	We comply with applicable guidelines and laws regarding emergency and safety. We have made our willingness to assist local agencies where needed known.
	☑	☐	☐	

10	The library follows all local and state requirements for emergency systems and equipment inspections.	The library has a maintenance protocol for all emergency systems and equipment that is reviewed on a regular basis.	N/A	The Library maintains a regular safety inspection schedule, including annual fire extinguisher testing, monthly AED inspections, and monthly testing of emergency lights, door alarms, and panic buttons. The Library collaborates with vendors to determine appropriate replacement cycles for all safety equipment.
	☑	☑	☐	

Standard 12: Technology

Technology is an integral part of any library. Technology transforms the library into a dynamic hub of information, learning, and community engagement. Libraries offer a wide array of digital services and tools that cater to the diverse needs of their communities. From providing access to e-books, high-speed internet, and online learning platforms to offering maker spaces equipped with 3D printers and coding workshops, technology has expanded the role of libraries far beyond traditional boundaries. By bridging the digital divide, fostering lifelong learning, and supporting innovation, technology ensures that libraries remain relevant and accessible in an increasingly digital world.

Standard	Core	Intermediate	Advanced	Comments/Improvement Plans
1	The library has a dedicated budget for technology equipment & services.	The library has a technology replacement schedule and/or technology plan.	The library conducts a technology needs assessment that examines current & emerging trends & includes community input.	The Technology budget adequately covers current needs and planned replacements. While needs are currently assessed informally, a formal assessment will be incorporated into our strategic plan.
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2	The library has a board approved internet and computer use policy.	The library reviews and updates computer use policies on a regular basis.	N/A	We have patron policies regarding technology and internet use that are marked for review.
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3	The library provides a sufficient number of public use computers.	The library offers laptops or tablets for the public to use in-house.	The library allows laptops or tablets to be checked out by the public.	Desktop workstations and Chromebooks are available for in-library use, and the library offers Chromebooks with WiFi hotspots and Kindle Fire tablets for children, both available for checkout.
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4	The library has access to a trained individual to maintain all technology.	The library has a trained staff person or contractual service to maintain the technology infrastructure.	The library has a dedicated IT department.	The library employs a full-time System Administrator and collaborates with a Managed Service Provider to maintain and secure its technology infrastructure and network.
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5	The library takes steps to protect the integrity, safety and security of all technology. This may include antivirus software, firewalls, authentication, routine upgrades, patches, and scheduled data backup.	The library provides staff training for best practices in computer safety and includes cyber security in its liability insurance.	The library conducts annual penetration testing to evaluate security measures to determine if improvements or upgrades are needed.	Our IT staff and managed service provider maintain robust security measures and respond quickly to threats. Staff complete bi-monthly cybersecurity training and quarterly phishing tests. We carry basic cybersecurity insurance and are exploring expanded coverage. Penetration testing is planned for the future.
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6	Staff are aware of adaptive features available in library equipment and software and are able to facilitate their use by patrons of all abilities (e.g., narration, captioning, magnification, color contrast adjustment).	The library provides adaptive equipment for individuals of all abilities (e.g., large print keyboards, large trackball mice) and guides patrons in their use.	The library provides adaptive equipment for individuals of all abilities for checkout.	We offer in-house adaptive workstations equipped with large print keyboards, large trackball mice, and software featuring text-to-speech and magnification. Available for checkout are items like: speech-to-text pens, large print keyboards, magnifiers, and color blind glasses.
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7	The library provides internet access, wired and wireless, with sufficient capacity to	The library annually evaluates and updates its internet connectivity options for service impact and cost effectiveness	The library has multiple internet service providers available for failover back-up purposes and offers mobile hotspot checkout.	

	meet the needs of both the staff and the public.			
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8	The library has basic communication tools, such as telephones, photocopiers and printers for both staff and public use.	The library offers facsimile, mobile printing, and scanners.	The library offers video conferencing equipment and space.	We do not have a dedicated video conferencing space; our study rooms and in-house laptops can be used for this service.
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9	The library is aware of emerging technology trends such as the maker movement.	The library offers maker tools (e.g., video cameras, 3D printers, digital conversion devices) either for in-house use or check-out.	The library offers a maker space with a dedicated staff who are knowledgeable of the equipment.	We offer a variety of makerspace technology items available for checkout. In-house use is currently limited due to space constraints, but we plan to add more digital conversion devices to our local history room.
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