



Kane County

KC Finance and Budget Committee

Meeting Minutes

Government Center
719 S. Batavia Ave., Bldg. A
Geneva, IL 60134

LENERT, Sanchez, Juby, Lewis, Surges, Tepe, ex-officios Roth (County Vice Chair) and Pierog (County Chair)

Tuesday, November 25, 2025

9:00 AM

County Board Room

*****SPECIAL MEETING*****

1. Call To Order

Chairman Lenert called the meeting to order at 9:00 AM.

2. Roll Call

PRESENT	Board Member Bill Lenert Board Member Leslie Juby Board Member Jarett Sanchez Board Member Vern Tepe Ex-Officio County Board Vice Chair Bill Roth
REMOTE	Board Member Clifford Surges Ex-Officio County Board Chair Corinne M. Pierog
ABSENT	Board Member Anita Lewis

Also present: Co. Bd. Members Allan*, Bates, Kious*, Linder*, Penesis*, Williams*; Treasurer Lauzen; Auditor Wegman & staff Lara; Fin. Exec. Dir. Hopkinson; KCHD Exec. Dir. Isaacson; KDOT Deputy Dir. Rickert* & staff Way; SAO Chief of Civil Frank; KC Historian Shepro; ITD CIO Lasky & staff Peters; KC AC Admin. Youngsteadt*; and members of the press and public.

3. Remote Attendance Requests

There were no remote attendance requests for today's meeting.

(Madam Chairman Pierog arrived remotely at 9:02 a.m.)

4. Approval of Minutes: October 29, 2025

RESULT:	APPROVED BY UNANIMOUS CONSENT
MOVER:	Vern Tepe

5. Public Comment

Steve Leffler, St. Charles, explained that when he was a young man, his grandfather, Red Leffler, who was the quarterback for the 1925 Georgia Bulldogs, would sell hats in Orlando, Florida. He stated that his grandfather would send him news clippings from the Orlando Sentinel Newspaper with his personal notes written on them. (Committee

Member Surges arrived remotely at 9:03 a.m.). This reminded him of the Kane County Treasurer's Supplemental Contextual Economic Data that is included in the monthly report. Leffler stated that some of the data makes sense, but some does not. He provided examples that were shared in today's committee agenda packet. He stated that Lauzen is the County's Treasurer. He shared his gratitude for the interest payments. However, Lauzen has narrowed his focus into wire points. Therefore, he is worried that Lauzen is leaving money on the table, due to him being distracted by other matters.

Kane County Workforce Development Director, Adam Schauer, introduced himself. He stated that he has been the new director of Workforce Development for approximately two weeks.

Due to the loss of her voice, Kane County resident, Denise Theobald, asked a constituent from the audience to read her comments. Her comments were as followed. The Kane County constituent spoke on the hundred pages of political opinion articles from right-winged advocacy groups included in the monthly Treasurer Report. He stated that Treasurer Lauzen calls this the Supplemental Contextual Data that is included within his monthly report. However, these are not financial reports. These were partisan commentaries attacking political opponents, such as Kamala Harris and Governor Pritzker. In today's report, there are 61 pages of sharpie, right-winged opinion articles. None of which have anything to do with the County or it's finances. He stated that if the Treasurer wanted to conceptualize the financial picture, then he needs to present real economic data, in regards to inflation, housing, healthcare, food costs, and how the lack of federal funding put financial strain on revenue streams. On behalf of Theobald, he inquired about the lack of information on the rate of return. He explained that any professionally managed investment report includes standard performance indicators. However, month after month, the County Board does not receive this essential information. Also not recorded, is clarity on how much of the interest income received is coming from temporary, nontraditional sources, such as the COVID Relief Funds. The public deserves to know how much of the performance that the Treasurer presents is not sustainable in future years. In discussions, Treasurer Lauzen has accused the County Board of engaging in a bait and switch. Yet, the only way the Treasurer met his required FY2026 expense reduction was by projecting increased revenue from fines and penalties in his office. Even though, this is in the rights of the Treasurer, it is speculative revenue. While other departments actually cut spending, the Treasurer increased, but balanced, his budget based on "hoped for" income. Finally, Lauzen has repeatedly claimed that residents face the largest property tax increase in 2026. However, the County Board only controls four percent of the overall tax bill. The people of Kane County have been asking Lauzen to stop verbally attacking the Board and its members, and to stop using time, energy, and resources in official reports for partisan political campaign purposes. He stated that Lauzen needs to stop misleading the public. If transparency was truly a priority, then answer the questions that are being asked by the public.

Kane County resident, Ginger Romano, with respect to the last comment, she stated that the majority of the County Board members do the same outwardly in Committee

meetings, such as a resolution for sanctuary status for the County. She mentioned that Treasurer Lauzen offers a different perspective the legacy media doesn't offer. Romano spoke on agenda item 7B: Kane County Travel Policy Audit. She stated that it seems that a lot of employees are receiving travel allowances, which seems to be extensive. She spoke on agenda item 9D: Resolution: Approving County Board Personal Expense Voucher. She stated that County Board members need to practice what they preach and take public transportation. Lastly, regarding agenda items 9L-P, she feels that smoke and mirrors are being used.

Chairman Lenert recognized Committee Member Surges for joining the meeting remotely. He asked the Committee if there were any objections to allowing him to join the meeting remotely. There were no objections.

6. Treasurer's Report (C. Lauzen)

A. Monthly Report

Treasurer Lauzen explained that he has asked the County Board through the Chairman's Office to provide a correction to the written record of a false assertion that he did not comply with the budget procedures. He stated that the first letter came from Madam Chairman Pierog on October 2, 2025. He read a portion of the letter aloud stating the non-compliance. He explained that he responded five days later with a letter of the inaccurate assertion. One week later, he submitted the adjustment to bring the Treasurer's Office in line with the budget as directed by the County Board on time and in writing. Lauzen stated at the September 30, 2025, the Finance Committee members made a commitment to have the inaccurate record corrected. However, this has not been done. Additionally, in a monthly financial report titled, 2026 Budget Reduction by Office Submitted and Revised, he explained that it showed inaccurately that the Treasurer's Office was not in compliance. He asked for accuracy and to correct the record. Discussion ensued.

Lauzen stated the monthly report was on file. He thanked and addressed today's public speakers. Referencing page seven of the monthly report, he stated that the Treasurer's Office wrapped up the 2024 property tax cycle, which was collected in 2025. He reported that \$1.6B was collected and distributed to taxing agencies without incident. He stated that the chart on page seven shows that the County has earned over \$1,600,000 in interest income as of October 2025. On page eight, he addressed a chart that showed how much interest income stays with the County and how much is distributed to other taxing bodies. Referencing page nine, he spoke on the cumulative accountability. He explained that this graph addressed the tax payers questions of what the County has to show for \$60M in the last three years. On page ten, he shared each year's interest income earned from fiscal years 2021 through 2025. He stated that the actual interest income was \$5.8M. In the first full year, it was \$16.9M. In the second year, the return on investment was over \$21M. In the third year, the return is projected to be approximately \$20.5M. Regarding page 11, Lauzen stated that the Kane County Weighted Average Demand and Investment Yield chart has continually shown all of the performance measures from the last 20

years in Kane County. He mentioned that all performances in Kane County are above their related benchmarks. On page 12, he reviewed the Kane County Portfolio Analysis. He explained that this portfolio lists every bond that the County holds and its details, which is provided every month. He stated that there is nearly \$3M of extra accrued unrealized gain on the bonds owned by the County. Referencing page 23, he explained that one of the charges for the Treasurer's Office is to keep deposits safe. He shared the Kane County Treasurer Collateral Coverage Analysis. These collateral bank deposits back up the County's deposits at the back for security purposes. Referencing page 25 and 26, Lauzen shared an email thread reminding the County that in September 2025, the interest income was \$2.3M, which is more than Kane County's whole year annual budget. On page 28, he addressed a class action lawsuit that dates back several years, Tyler versus Hennepin County in Minnesota. He explained that the lawsuit pertains to a violation of property owners' fifth amendment constitutional right to just compensation when there is a taking of property. He stated that the government has the power to take a person's home. He mentioned that when property owners do not pay the taxes that are levied, the fine penalties, and credit card level interest, a tax certificate sale is conducted to recover all that is due. He explained the tax certificate sale process that is conducted every year in November. After three years, if the property owner still does not pay, the tax buyers can file suit to take the property to satisfy the tax certificates, or liens on the property. The issue is that when the tax buyers take the home value and excessive taxes, the money should be going back to the homeowner by law. In Illinois, through the work of the County Board and Springfield's revenue committees, this matter needs to be addressed. Lauzen explained that Illinois is the last state in the union where the legislator has not fixed this problem. He stated that within a study there is approximately \$18M in liability of cumulative, growing with 184 closures of this type in Kane County. This is a serious problem and it is continually growing. On page 32 of the agenda packet, Lauzen stated that the Illinois Comptroller has notified all counties that they are going to be collecting fines for all late annual comprehensive financial reports. He noted that Kane County has been late the past few years. Lastly, he mentioned that he has spent hours trying to distill what the Board has done in it's fiscal year November 30, 2026 budget. He explained that the Treasurer's Office will have to send out and collect tax bills and write out checks to pay expenses. However, if the County runs short, the County Board will look to his office to figure out how the bills would be paid. As he has listened to the meeting and read the media articles, he has come up with several questions for the Finance Committee, such as how much reserves will be used in the next 12 months. He spoke on his confusion on the inconsistencies within the Accounting Report. Lastly, he questioned the Road Fund's reduction for FY2026. He stated that everything must be straight forward when it comes to the budget. Lauzen addressed questions and comments from the Committee. Much discussion ensued.

7. Auditor's Report (P. Wegman)

A. Monthly Report

Auditor Wegman stated the monthly report was on file. No additional report was made.

B. Kane County Travel Policy Audit

Auditor Wegman provided the Kane County Travel Policy Audit. She stated that she does not have a presentation on this topic. However, it was mailed out and included within the agenda. No additional report was made.

C. Approving Personal Expense Voucher Reimbursement Requests

Chairman Lenert explained that included in this resolution are a number of personal expense vouchers (PEVs) that were not submitted within the 60 day time frame. Therefore, these vouchers need the approval of the County Board. Lenert stated there are 11 PEVs that equate to \$4,077.40. He recognized the tardiness of these requests.

Auditor Wegman stated that these PEVs specifically exceeded the 60-day time frame. Therefore, she does not have the authority to approve them, which is why they are being presented today.

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
TO:	KC Executive Committee
MOVER:	Jarett Sanchez
SECONDER:	Leslie Juby
AYE:	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
ABSENT:	Anita Lewis

D. Approving October 2025 Claims Paid

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
TO:	KC Executive Committee
MOVER:	Jarett Sanchez
SECONDER:	Leslie Juby
AYE:	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
ABSENT:	Anita Lewis

Auditor Wegman addressed questions and comments from the Committee. Discussion ensued on the Kane County Travel Policy and the potential language changes to comply with the Internal Revenue Service.

8. Finance Director's Report (K. Hopkinson)

A. Monthly Finance Reports

Fin. Exec. Dir. Hopkinson stated the monthly financial reports were on file. She presented the General Fund - General Account - Variances. She mentioned that she added a column to this report that depicts the 2025 Forecast. She forecasted that the General Fund - General Account will utilize approximately \$20M of reserves to cover expenses at the end of FY2025. Currently, the County is using \$16.2M on reserves to cover expenses. However, there are several expenses that will come in at the end of FY2025 that will need to be paid. Additionally, there will be two months of sales tax revenue that will need to be accrued and posted. Hopkinson stated that the County budgeted to use \$27M in reserves to balance the FY2025 Budget, but will end up using only \$20M. She reported that the County received more revenue than expected primarily through the sales tax. Additionally, the County's reimbursement revenue amount increased by \$1M, due to the Court Services Department receiving more than expected. Regarding the Charges for Services revenue stream, the Kane County Clerk's Office collected more fees than budgeted. Hopkinson stated that the County's expenses are four percent lower than budgeted primarily in the Salaries and Wages category. She spoke on the Tax Revenue - Key Indicators. She stated that the Sales Tax revenue has increased from last year and is over budget. The Local Use Tax revenue has decreased from last year and is lower than budgeted. The Regional Transit Authority (RTA) Sales Tax revenue has increased from last year and is over budget. Hopkinson presented a chart that depicts the trends of the other taxes collected by the County. She reviewed the County's General Fund - All Accounts - Balances as of November 30, 2025. She stated the expected amount for the County's reserves should be approximately \$60M. She explained that based on the adopted FY2026 Budget and the amendments that have been made, it is forecasted that the County will utilize

\$6.3M in revenue. If in fact the County does use \$6.3M in revenue, the total reserves at the end of FY2026 would be approximately \$56M. Hopkinson explained that the County's General Fund has six accounts. She stated that the General Fund - General Account and the General Fund - Special Reserve Account Reserves are deemed unassigned. While the other four accounts are restricted for programs and grants. Hopkinson explained that over time, all the amounts in the different accounts change. She stated that the General Fund is only segregated into two different accounts due to a decision made by the County Board in 2018. Hopkinson spoke on the two allotments of property tax revenue that comes into the County in June and September. She stated that in May, every year, the County has the lowest cash balance. This past year in May 2025, the County only had \$19M left in the General Fund - General Account. Due to the reserve amount being low, Hopkinson explained that in May 2026, the County may need to temporarily transfer money from the Special Reserve Account to the General Fund - General Account to pay expenses. Hopkinson addressed questions and comments from the Committee. Discussion ensued.

Chairman Lenert requested an one-page summary of the County's expenses and revenues that have been adopted and amended for FY2026 that depicts the amount of reserves the County is anticipated to utilize. It is his understanding that the County is expected to use \$6.3M in reserves. However, the \$6.3M may be reduced because of the utilization of additional revenues to balance the budget.

9. New Business

A. Authorizing a Budget Adjustment for Public Defender's FY2026 Budget

Chairman Lenert explained that the following three resolution have been handled before this Finance Committee meeting within the FY2026 Budget. He stated that all three resolutions have been requested to be tabled. He asked for unanimous consent from the Committee to table these three resolutions, indefinitely. Discussion ensued. There were no objections. These three items were tabled.

RESULT:	TABLED
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B. Authorizing a Budget Adjustment for Court Services FY2026 Budget

This resolution failed due to lack of motion.

RESULT:	TABLED
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C. Authorizing a Budget Adjustment for Judiciary's FY2026 Budget

This resolution failed due to lack of motion.

RESULT:	TABLED
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- D. Approving County Board Personal Expense Voucher Reimbursement Request
Committee Member Juby explained that a few months ago, there was a discussion on utilizing County vehicles for travel due to it being less expensive. She requested that action be taken on this matter. Discussion ensued.

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
TO:	KC Executive Committee
MOVER:	Jarett Sanchez
SECONDER:	Leslie Juby
AYE:	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
ABSENT:	Anita Lewis

- E. Authorizing Magellan Healthcare, Inc. as Kane County’s Employee Assistance Plan Provider for 2026

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
TO:	KC Executive Committee
MOVER:	Clifford Surges
SECONDER:	Vern Tepe
AYE:	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
ABSENT:	Anita Lewis

F. Authorizing an Intergovernmental Agreement with Jefferson County for Juvenile Detention Services

Chairman Lenert stated this resolution pertains to a three-year contract agreement and increases the revenue received for out-of-county juveniles housed that the Kane County Juvenile Justice Center to \$250 per day.

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
TO:	KC Executive Committee
MOVER:	Leslie Juby
SECONDER:	Jarett Sanchez
AYE:	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
ABSENT:	Anita Lewis

G. Authorizing Second Extension and Scope of Work Adjustment to Professional Service Agreement for 2026 Recycling Center and Event Staffing and Operations

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
TO:	KC Executive Committee
MOVER:	Jarett Sanchez
SECONDER:	Leslie Juby
AYE:	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
REMOTE:	Corinne M. Pierog
ABSENT:	Anita Lewis

- H. Authorizing an Agreement with the Village of West Dundee and eWorks Electronics Services, Inc. for Operation of the West Dundee Recycling Center in 2026

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
TO:	KC Executive Committee
MOVER:	Clifford Surges
SECONDER:	Jarett Sanchez
AYE:	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
REMOTE:	Corinne M. Pierog
ABSENT:	Anita Lewis

- I. Approving FY25 Transfer of Appropriation and Budget Adjustment for Fund #558 North Impact Fees, Fund #559 Central Impact Fees, Fund #560 South Impact Fees, and Fund #300 County Highway

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
TO:	KC Executive Committee
MOVER:	Jarett Sanchez
SECONDER:	Vern Tepe
AYE:	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
ABSENT:	Anita Lewis

- J. Acceptance and Use of Trust Donation Made to Animal Control

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
TO:	KC Executive Committee
MOVER:	Jarett Sanchez
SECONDER:	Vern Tepe
AYE:	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
ABSENT:	Anita Lewis

K. Authorizing Execution of Collective Bargaining Agreement for Kane County Clerk

(Committee Member Surges was away at 10:10 a.m.)

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
TO:	KC Executive Committee
MOVER:	Jarett Sanchez
SECONDER:	Vern Tepe
AYE:	Bill Lenert, Leslie Juby, Jarett Sanchez, and Vern Tepe
ABSENT:	Anita Lewis
AWAY:	Clifford Surges

L. Authorizing an Interfund Loan for the Payment of Program Expenses from the General Fund for the Workforce Development Department in Instances Where Funding Agreements or Reimbursements are Delayed

Chairman Lenert explained that the following two resolutions authorize an interfund loan for the payment of program expenses from the General Fund for the Workforce Development Department in instances where the funding agreements or reimbursements are delayed by the State of Illinois.

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
TO:	KC Executive Committee
MOVER:	Jarett Sanchez
SECONDER:	Vern Tepe
AYE:	Bill Lenert, Leslie Juby, Jarett Sanchez, and Vern Tepe
ABSENT:	Anita Lewis
AWAY:	Clifford Surges

- M. Authorizing an Interfund Loan for the Payment of Program Expenses from the General Fund for the Development Department in Instances Where Funding Agreements or Reimbursements are Delayed

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
TO:	KC Executive Committee
MOVER:	Jarett Sanchez
SECONDER:	Vern Tepe
AYE:	Bill Lenert, Leslie Juby, Jarett Sanchez, and Vern Tepe
ABSENT:	Anita Lewis
AWAY:	Clifford Surges

- N. Amending Resolution 25-417

(Committee Member Surges returned at 10:14 a.m.)

KDOT Maintenance Supt. Way explained that this resolution is amending Resolution 25-417. He stated that the original resolution had wrong numbers for the price per gallon for delivery and different manufacturers that were delivering it. He explained that this resolution does not change the budgeted amount of fuel or the contract. He noted that the County did receive a negative three cents per gallon for delivery. Therefore, Mansfield will be paying the County for delivery of gas at three cents a gallon, due to the City of Aurora joining in on the bid this year.

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
TO:	KC Executive Committee
MOVER:	Jarett Sanchez
SECONDER:	Vern Tepe
AYE:	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
ABSENT:	Anita Lewis

- O. Abating the Taxes Heretofore Levied for the Year 2025 to Pay Debt Service on \$7,670,000 General Obligation Alternate Bonds (Riverboat Revenue Alternate Revenue Source) Series 2010 of the County of Kane, Illinois
(Madam Chairman Pierog arrived in-person at 10:14 a.m.)

Chairman Lenert stated that this is Riverboat revenue - alternate revenue source - Series 2010 of the County of Kane, Illinois. He clarified that the County needs to back up these payments with property taxes, if they do not have adequate funding. Currently, the County does have adequate funding to cover the debt service. Therefore, no property tax revenue will be utilized.

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
TO:	KC Executive Committee
MOVER:	Vern Tepe
SECONDER:	Jarett Sanchez
AYE:	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
ABSENT:	Anita Lewis

- P. Abating the Taxes Heretofore Levied for the Year 2025 to Pay Debt Service on \$13,130,000 General Obligation Bonds (Alternate Revenue Source) Series 2020 of the County of Kane, Illinois

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
TO:	KC Executive Committee
MOVER:	Jarett Sanchez
SECONDER:	Vern Tepe
AYE:	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
ABSENT:	Anita Lewis

10. Old Business

None.

11. Reports Placed On File

RESULT:	APPROVED BY UNANIMOUS CONSENT
MOVER:	Jarett Sanchez

12. Committee Chairman's Comments

None.

13. Executive Session (if needed)

None.

14. Adjournment

RESULT:	APPROVED BY VOICE VOTE
MOVER:	Jarett Sanchez
SECONDER:	Leslie Juby

This meeting was adjourned at 10:16 AM.

Savannah Zgobica
Sr. Recording Secretary