



# Kane County

## KC Finance and Budget Committee

### Meeting Minutes

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

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

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**Wednesday, February 26, 2025**

**9:00 AM**

**County Board Room**

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**1. Call To Order**

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

**2. Roll Call**

<b>PRESENT</b>	Board Member Bill Lenert Board Member Anita Lewis Board Member Jarett Sanchez Board Member Clifford Surges Board Member Vern Tepe Ex-Officio County Board Vice Chair Bill Roth
<b>REMOTE</b>	Board Member Dale Berman Board Member Leslie Juby Ex-Officio County Board Chair Corinne M. Pierog

Also present: Co. Bd. Members Allan\*, Gripe, Kious\*, Molina\*, Penesis\*, Strathmann; Treasurer Lauzen; Auditor Wegman; Fin. Exec. Dir. Hopkinson\*; SA Mosser & staff Frank, Hunt\*; Dev. Dir. VanKerkhoff & staff Thavong; ITD CIO Lasky\* & staff Peters; KaneComm Dir. Guthrie; KCHD CFO Snowden\*; KCAC Admin. Youngsteadt\*; and members of the press and public.

**3. Remote Attendance Requests**

Vice-Chairman Lenert announced the remote attendance requests for today's meeting. He asked the Committee if there were any objections to Committee Members Berman and Juby attending today's meeting remotely. There were no objections.

**4. Approval of Minutes: January 29, 2025**

<b>RESULT:</b>	<b>APPROVED BY UNANIMOUS CONSENT</b>
<b>MOVER:</b>	Anita Lewis

**5. Public Comment**

Michelle Bettag, St. Charles, spoke on the April 1, 2025 Sales Tax Referendum. She feels as if this referendum is a direct response to the unmandated SAFE-T Act. While attending the January meeting, Bettag learned information that the County has elected to use this proposed sales tax for public safety, crime prevention, detention, fire fighting, police, medical, ambulance, and other emergency services. However, as of Monday, February 24, 2025, she believes that the narrative has changed, such as

development of new buildings. Bettag explained that voters will see on the ballot that this sales tax will be to pay for public safety purposes. She explained that shall Kane County be authorized to impose an increase on its share of local sales tax by .75%. This would mean that a consumer would pay .75 cent per \$100 tangible personal property. Bettag stated that the County did not say that this sales tax would raise another \$51M. She explained that she has attended the sales tax referendum presentations and has heard Madam Chairman Pierog state that there are no lactation rooms in County buildings and leaking pipes are an issue. However, the voter will be unaware that this proposed tax would cover these items. Bettag explained that the County received \$105M in COVID Funding, and approximately \$20M was utilized for repairs. She stated that if she were to inherit a substantial amount of money, she would expend this on needed repairs. She noted that commercial property value is decreasing. The County does have a large amount of assets within the 27 properties. Bettag suggested that the County may need to sell some properties. Lastly, Bettag spoke on the Geneva mother and child that was murdered by an illegal immigrant. She stated that more public attention needs to be shed on this issue.

## **6. Treasurer's Report (C. Lauzen)**

### **A. Monthly Report**

(Madam Chairman Pierog arrived remotely at 9:05 a.m.)

Treasurer Lauzen stated the monthly report was on file. He shared "Alice in Wonderland" video clips. He stated that one needs to know where they are going. Don't act crazy. Avoid distractions. Lauzen spoke on the 80/20 Rule. He stated that typically 80% of the work accomplished is done by 20% of people. He explained that there is a bipartisan group of board members that are trying to do a good job on behalf of the taxpayers. Lauzen commended numerous Board Members. He stated that 80% of distraction is caused by 20% of antagonists. Lauzen explained that he would like to address gossip, the completed audit, and accurate office duties. He explained that the current leadership has been in place for five years and it is time to take responsibility for what is occurring in the County. Lauzen spoke on gossip. He addressed a rumor that states that County money is missing. He provided further details of the County's transfer of assets from the brokerage companies, Truist, Raymond James, and Stifel, to U.S. Bank. Lauzen provided the Treasurer Office's two-year results, such as \$3B of property taxes being collected and \$38M of interest being earned. He commended his staff on their hard work. Lauzen spoke on the interest earned from FY2019 to FY2024. He questioned where is this money and how was it utilized. He spoke on the accounting's fiscal year-end (FYE) November 30, 2023 bookkeeping entry. When the FYE financial books were closed, Lauzen found that the County had \$81K more in the bank than listed in the books. He stated that the FY2023 Audit was closed and signed off on by Fin. Exec. Dir. Hopkinson, Madam Chairman Pierog, Baker Tilly, and the Kane County Board. He explained that in December 2024, a resolution was put forth for an emergency appropriation of \$210K for an agreement with Lauterbach & Amen for accounting services. He believes this money is being misappropriated. Lauzen reviewed the Request for Proposal's (RFP) Scope of Services, which

includes journal entries and bank reconciliation. Instead, they are looking into the FY2023 closed audit. Additionally, the accounting personnel has been doubled to nine accountants. Lauzen stated that everything the Treasury receives is given to accounting with reconciliation to the penny, which is sufficient for bookkeeping. He spoke on Hopkinson's questions regarding reconciliation issues. He addressed a letter that he received that stated, "It would be great if we could work together". He explained that this quote was stated after two pages of criticism. Lauzen spoke on the financial security brief on January 31, 2025, that listed all the County's account numbers and balances. He asked members to consider the source of the false accusations. In conclusion, Lauzen stated that all County assets were transferred successfully, the FY2023 Audit was closed, accounting receives everything the Treasury does, and to stop the political posturing.

State's Attorney Mosser explained that she was asked to come today to address the requests by the Finance Department of the Treasurer's Office. She spoke on the duties of the Treasurer's Office, which are listed in the Kane County Code, 55 ILCS 5/3-10005 et al. She shared each statute that addressed the duties and responsibilities of the Treasury. Mosser stated that Treasurer Lauzen has been compliant on all of these. She reviewed her investigation into this matter. She explained that these statutes address what a Treasurer can and cannot do. It also governs what the County Board can request of the Treasurer. Mosser explained that the Finance Department has requested information regarding accounts from April 2023 through September 2023. She stated that the Treasurer has provided all account details regarding this. However, the Finance Department continued with questions regarding these details. Mosser stated that these requests should be made by the County Board and not the Finance Department. Additionally, the information requested was from a time period when the audit was completed and closed, which showed no money was missing. Mosser questioned why this information is being requested in 2025, when no suspected money has been missing from County funds. Lastly, while members of the County Board may not agree on how Lauzen runs his office, he is the duly elected Treasurer and is complying with all statutes and County Code. Mosser recommended that this Committee inquire why these actions are being taken by the Finance Department. She noted that Lauzen regularly seeks advice from the State's Attorney's Office to ensure that he is compliant with the law. In her opinion, Lauzen is well within the law and these requests from the Finance Department do not comply with what the Treasurer statutorily is required to turn over, nor is the request timely or relevant at this time.

## **7. Auditor's Report (P. Wegman)**

### **A. Monthly Report**

Auditor Wegman stated the monthly report was on file. No additional report was made. Wegman addressed questions and comments from the Committee.

### **B. Approving January 2025 Claims Paid**

KC Executive Committee

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

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

### A. Monthly Finance Reports

Fin. Exec. Dir. Hopkinson stated the monthly financial reports were on file. She highlighted the unearned revenue portion of the report. She explained that the County Clerk's Office has utilized approximately \$400K of the \$2M grant. This money is to be applied to FY2024 for the purchase of election equipment. The Finance Department is in the process of reclassifying some of this unearned revenue, which has been sitting as a liability. Hopkinson addressed the bank reconciliations. She stated that she did not have a personal discussion with State's Attorney Mosser about this matter. She explained that when accountants book journal entries they need supporting documentation. When there is no supporting documentation for an entry it is deemed a plug entry. While trying to reconcile last year, the Finance Department was confused by multiple entries made in April 2023. Hopkinson explained that the County's auditing firm determined that this was immaterial to the total financial amounts of the County. She noted that the County has approximately \$400M in cash that is distributed across 187 funds. She stated that just because there is a difference and the audit is complete, it does not mean that the difference doesn't matter. She explained that the missing money is still as such. The Finance Department is still in the reconciliation process. Hopkinson explained that during the process, staff has been able to identify specific differences that is causing the County to not be reconciled. This is due to not having the proper documentation. Hopkinson spoke on an email she received from ASA Frank and Treasurer Lauzen, which requested all financial questions be submitted in writing. She was advised that these questions would be answered, but these have yet to be received. Hopkinson has said that when banks do transfers there is a possibility that there is an explanation for this difference. She simply would like to know this explanation. She explained that when the County's investments were transferred in April 2023 from the brokerage companies, the County's General Ledger costs and market value must be reported in the audited financial statements. There is a discloser in the audited financial statement's footnotes that shows the difference between cost and market value, and the carrying cost on the County's General Ledger was \$2M higher than when the money arrived at the bank in April 2023. In May/June 2023, U.S. Bank made adjustments/corrections in the bank statements and changed the total to \$500K. Hopkinson questioned how

the cost changed from the County's previous banks to the new one, and what was incorrect. She stated that her department must report cost and market value and when there is a change of \$500K in cost, there needs to be supporting documentation for this. Hopkinson and ASA Frank addressed questions and comments from the Committee. Discussion ensued. ASA Frank stated that the County Board needs to make a decision on whether to move forward on pursuing this reconciliation matter, or not.

## 9. New Business

- A. Approving a FY25 Budget Adjustment to the Development and Community Services Department for the Implementation of a United States National Park Service Historic Revitalization Grant Program

Dev. Dir. VanKerkhoff stated that the vast majority of these funds are pass-through grants. The grant will be awarded to the County and then distributed to property owners of historic buildings in the rural parts of Kane County.

KC Executive Committee

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

- B. Authorizing an Agreement with Tyler Technologies for Computer-Aided Dispatch CAD2CAD Custom Export Interface

KC Executive Committee

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

- C. Repealing Section 2-196(a) of the Kane County Code and Replacing it with a New Section 2-196(a) (Depositories for Funds of County Treasurer/Collector) (Committee Member Berman left at 9:47 a.m.)

KC Executive Committee

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

- D. Authorizing the Number of Procurement Cards Issued to the Office of Emergency Management and Each of Their Transaction Limits

<b>RESULT:</b>	<b>APPROVED BY ROLL CALL VOTE</b>
<b>MOVER:</b>	Anita Lewis
<b>SECONDER:</b>	Jarett Sanchez
<b>AYE:</b>	Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Dale Berman

- E. Acknowledging the Annual Review of the Number of Procurement Cards Issued to the Kane County Sheriff's Office and Each of Their Transaction Limits

<b>RESULT:</b>	<b>APPROVED BY ROLL CALL VOTE</b>
<b>MOVER:</b>	Jarett Sanchez
<b>SECONDER:</b>	Anita Lewis
<b>AYE:</b>	Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Dale Berman

- F. Acknowledging Annual Review of Number of Procurement Cards Issued to Coroner's Office and Each of Their Transaction Limits

<b>RESULT:</b>	<b>APPROVED BY ROLL CALL VOTE</b>
<b>MOVER:</b>	Jarett Sanchez
<b>SECONDER:</b>	Anita Lewis
<b>AYE:</b>	Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Dale Berman

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- G. Authorizing the Number of Procurement Cards Issued to the Kane County Judiciary and Each of Their Transaction Limits

<b>RESULT:</b>	<b>APPROVED BY ROLL CALL VOTE</b>
<b>MOVER:</b>	Jarett Sanchez
<b>SECONDER:</b>	Anita Lewis
<b>AYE:</b>	Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Dale Berman

- H. Authorizing Number of Procurement Cards Issued to the State's Attorney's Office and Each of Their Transaction Limits

<b>RESULT:</b>	<b>APPROVED BY ROLL CALL VOTE</b>
<b>MOVER:</b>	Vern Tepe
<b>SECONDER:</b>	Jarett Sanchez
<b>AYE:</b>	Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Dale Berman

- I. Authorizing Number of Procurement Cards Issued to the Office of Community Reinvestment and Each of Their Transaction Limits

<b>RESULT:</b>	<b>APPROVED BY ROLL CALL VOTE</b>
<b>MOVER:</b>	Jarett Sanchez
<b>SECONDER:</b>	Anita Lewis
<b>AYE:</b>	Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Dale Berman

- J. Authorizing Two (2) Procurement Cards Issued to the Kane County Division of Transportation and the Transaction Limits Thereof

<b>RESULT:</b>	<b>APPROVED BY ROLL CALL VOTE</b>
<b>MOVER:</b>	Jarett Sanchez
<b>SECONDER:</b>	Anita Lewis
<b>AYE:</b>	Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Dale Berman

- K. Authorizing Number of Procurement Cards Issued to Kane County Health Department and Each of Their Transaction Limits

<b>RESULT:</b>	<b>APPROVED BY ROLL CALL VOTE</b>
<b>MOVER:</b>	Jarett Sanchez
<b>SECONDER:</b>	Vern Tepe
<b>AYE:</b>	Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Dale Berman

- L. Authorization Number of Procurement Cards Issued to the Kane County Clerk and Each of Their Transaction Limits

<b>RESULT:</b>	<b>APPROVED BY ROLL CALL VOTE</b>
<b>MOVER:</b>	Anita Lewis
<b>SECONDER:</b>	Vern Tepe
<b>AYE:</b>	Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Dale Berman



- M.** Acknowledging Annual Review of Number of Procurement Cards Issued to County Board Office and Each of Their Transaction Limits

<b>RESULT:</b>	<b>APPROVED BY ROLL CALL VOTE</b>
<b>MOVER:</b>	Vern Tepe
<b>SECONDER:</b>	Jarett Sanchez
<b>AYE:</b>	Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Dale Berman

**10. Old Business**

Committee Member Surges stated that the Human Services Committee will be discussing the Kane County Board Members Travel Policy. He spoke on the tragic accident that occurred in the north-end of the County on Monday, February 24, 2025. He asked the Committee to pray for the victim's family, driver's involved, and all Kane County staff that were involved. He stated that Kane County does a lot of good, and they cannot forget about the families that are impacted by the services the County offers. This incident was a large reminder of this.

Committee Member Gripe stated that one of the resources that is offered by the Kane County Health Department (KCHD) is Fox Valley Hands for Hope. This is a free grief counseling service. Gripe explained that anyone who needs help, can reach out to them for resources. Discussion ensued. Vice-Chairman Lenert recommended that this group be shared in Kane County Connects.

**11. Reports Placed On File**

<b>RESULT:</b>	<b>APPROVED BY UNANIMOUS CONSENT</b>
<b>MOVER:</b>	Jarett Sanchez

**12. Committee Chairman's Comments**

Vice-Chairman Lenert stated that on April 1, 2025, the County will find out if the sales tax referendum passed or not. He suggested that the Committee consider implementing an attrition program. If this referendum does not pass, the County will be facing severe budget cuts. Lenert believes that an attrition program would be the best first step in addressing this.

**13. Executive Session (if needed)**

None.

**14. Adjournment**

<b>RESULT:</b>	<b>APPROVED BY VOICE VOTE</b>
<b>MOVER:</b>	Jarett Sanchez
<b>SECONDER:</b>	Anita Lewis

This meeting was adjourned at 9:59 AM.

Savannah Zgobica

Sr. Recording Secretary