



# 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)

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**Tuesday, December 23, 2025**

**9:00 AM**

**County Board Room**

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**\*\*\*SPECIAL MEETING\*\*\***

**1. Call To Order**

Chairman Lenert called the meeting to order at 9:01 AM.

**2. Roll Call**

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

Also present: Co. Bd. Members Allan, Bates\*, Kiouss\*, Molina\*, Penesis\*; Treasurer Lauzen; Auditor Wegman & staff Lara, Saveley, Samak, Head; Fin. Exec. Dir. Hopkinson; KCHD Exec. Dir. Isaacson; SOA Armstrong; SAO staff Brady, Hunt\*; PIO Mann; KaneComm Dir. Guthrie; OEM Dir. Buziecki; HRM Exec. Dir. Loblillo; ITD CIO Lasky\* & staff Peters; KDOT Deputy Dir. Rickert\*; KC Historian & Spec. ASA Shepro; Environ. Mgmt. Sustainability Mgr. Hinshaw; and members of the press and public including LaSalle Co. Auditor Stephanie Jo Thompson & Illinois State Rep. Matt Hanson.

**3. Remote Attendance Requests**

Chairman Lenert announced the remote attendance requests for today's meeting. He asked the Committee if there were any objections to Committee Member Sanchez attending today's meeting remotely. There were no objections.

**4. Approval of Minutes: November 25, 2025**

<b>RESULT:</b>	<b>APPROVED BY UNANIMOUS CONSENT</b>
<b>MOVER:</b>	Vern Tepe

**5. Public Comment**

Kane Co. Historian Shepro provided today's semiquincentennial minute. He stated that on December 23, 1783, General, Commander in Chief, and victor of the Revolutionary War, George Washington, rode through the night from New York City to Minneapolis to surrender his commission and return to private life. He explained that when George the Third heard about this, he stated, "if he did that, he is the greatest of the country and century." Shepro recognized that December 23, 2025 was his 41st wedding anniversary. He wished everyone a happy holidays.

**6. Treasurer's Report (C. Lauzen)****A. Monthly Report**

(Committee Member Surges arrived in-person at 9:04 a.m.)

Treasurer Lauzen stated the monthly report was on file. Referencing page five, he reported that the County collected \$1.5M in November 2025 in interest income. On page seven, he presented the Actual Performance Interest Earned Fiscal Years 2023 to 2025. For the last three years, the County collected ten times more than projected. Lauzen stated that the County's expectation was \$2M. However, the County has collected \$20M on average per year. Referencing page eight, Lauzen presented the Cumulative Interest Earned for Fiscal Years 2021 to 2025. The interest earned over the last five years was \$68,597,313. On page nine, he provided a breakdown year by year of the interest earned. In FY2023, the County collected \$16.9M. In FY2024, the County earned \$21.6M. For FY2025, the projected interest earned was \$20.5M. However, the County has collected \$21M. (Madam Chairman Pierog arrived in-person at 9:05 a.m.). Referencing page ten, the graph depicted that the County performed at a higher rate than the market benchmarks. On page 11, Lauzen shared the return on the County's longer term savings. He stated that there is potential capital gain of \$3.5M in addition to the cash-on-cash return. He noted that 85% of the County's portfolio is at approximately 4.25% for up to 3.25 years. Referencing page 18, Lauzen provided a comparison from November 2024 to November 2025. He explained that the County continues to expend reserves. In 2024, the County expended approximately \$18.5M. Lauzen explained the calculation to find the average return on investments. He stated that the County will have approximately \$771,441, which is less interest income for the County's budget. On page 39, Lauzen explained that the Treasurer's Office went through the Request for Proposal (RFP) process for the liquidity analysis to ensure the County is gaining the maximum amount for the tax payers. He stated that three+one have expressed confidence in their work with a money back guarantee, if they do not produce more in savings. Lastly, he provided his closing comment. In the past, he stated that the County witnessed approximately five attempts by fraudsters to tap into the County's bank accounts. However, in the past month, there have been 18 attempts. He expressed his gratitude for the work that County staff and Chase Bank does to keep the County's safe. He explained that police reports have been filed on each attempt, and investigations are underway.

Lauzen presented a draft resolution to approve and authorize the termination of contract for distribution of Kane County property tax bills. He explained that the Treasurer's Office is looking to update the County's tax bill that would entail best practices. He noted that he will be going through the RFP process to collect proposals from organizations that would be able to help. He stated that Kane County is fortunate to have McHenry County Treasurer, who has revamped their County tax bill. McHenry Co. Treasurer Kurtz met with Kane County senior staff and taught them how to improve the tax bill. One of the items that Kane County is seeking to place on their tax bill is a pie chart that will show the amount of what each organization is receiving through taxpayers' property tax. Lauzen noted that this chart will increase the County's transparency and accountability. Additionally, the County is seeking to place each taxing agency's telephone number on the tax bill. Therefore, taxpayers can call those responsible for making decisions in that area. To begin the RFP process, Lauzen explained that the County must vote to terminate the contract with the current vendor. He stated that the proposed resolution was drafted by the County's State's Attorney's Office. He requested that this resolution be placed on the next Executive Committee meeting. Lauzen addressed questions and comments from the Committee. Discussion ensued.

Chairman Lenert stated that Madam Chairman Pierog has agreed to place this resolution on the next Executive Committee meeting agenda. Further discussion ensued.

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

### **A. Monthly Report**

Auditor Wegman stated the monthly report was on file. She explained that the Auditor's hotline email address has been changed to AuditorHotline@KaneCountyIL.gov. She introduced LaSalle County's Auditor, Stephanie Jo Thompson.

LaSalle Auditor Thompson stated that she serves as the Secretary for the Illinois Association of County Auditors. She explained that in November 2025, the Association had their annual meeting. At this meeting, it was decided that Kane County Auditor, Penny Wegman, would be the recipient of the County Auditor of the Year for 2025. Thompson stated that Wegman received the Innovator of the Year Award from the International Association of Government Officials due to her work in modernizing the Kane County Auditor's Office by enhancing transparency through the launch of an online, updated checkbook and other improved reporting to provide real time access to county spending. Additionally, Wegman has been effective in recommending policy improvements, which have been adopted by the Kane County Board. Wegman initiated an intern program to involve students and build government service and auditing profession. Additionally, Wegman's office has completed and issued audit reports that assisted in a successful, competitively bid procurement of an approved purchasing card system that improved performance and saved money for the County. Thompson stated that by an unanimous roll call vote, the Illinois

Association of County Auditors adopted a resolution naming Wegman as the recipient of the award. She presented Wegman with the 2025 Auditor of the Year Award.

Wegman stated that while the award has her name on it, this accomplishment was a team effort. She recognized and commended her team and the work that is done in the Kane County Auditor's Office. She thanked the Association and the County Board. She stated that without the cooperation and collaboration of the County Board, the County Auditor's Office would not be as successful as they are. Wegman introduced her staff members.

**B. Approving November 2025 Claims Paid**

Chairman Lenert stated that the total claims paid for the month of November 2025 totaled 15,527,999.32.

KC Executive Committee

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

**C. Approving Personal Expense Voucher Reimbursement Requests**

Auditor Wegman stated that this resolution is for Personal Expense Vouchers that exceeded the 60 day reimbursement time frame allocated in the County policy for a total of \$1,270.85.

Chairman Lenert explained that these six Personal Expense Vouchers that were submitted after 60 days are now tax deductible to these individuals through the Internal Revenue Service (IRS) rule. He stated that it is important that every department make sure that any staff that have expenses needing reimbursement that they submit it in a timely manner. Wegman addressed questions and comments from the Committee. Discussion ensued.

## KC Executive Committee

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

**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 performance indicators for the County's General Fund - General Account. She stated that the County's financial books are still open for FY2025. She noted that all County departments/offices have until January 16, 2026 to enter in all expenses. Overall, the County's General Fund is approximately seven percent better than budgeted. Hopkinson stated that the County budgeted to utilize \$27M in reserves. However, it is projected that the County will only use \$19.3M in reserves, due to the County's revenues being \$7M ahead because of sale taxes. On the expense side, the County has expended a lesser amount than budgeted, due to a decrease in Personnel Services - Salaries and Wages. Hopkinson presented the Tax Revenue - Key Indicators. She stated that the County's revenue from the sales tax and the Regional Transit Authority (RTA) sales tax are higher than budgeted. The Local Use Tax is down due to a state law change. The Personal Property Replacement Tax (PPRT) revenue is down slightly from last year from what was budgeted. Hopkinson explained that the County's General Ledger has one more month to collect sales tax revenue. She stated that the County has received \$4.5M more than last year, which is approximately \$3M over budget. Hopkinson addressed questions and comments from the Committee. Discussion ensued.

Hopkinson shared a graph depicting the trends of the County's sales tax, RTA sales tax, Income tax, Local Use tax, and PPRT. She spoke on the General Fund - All Accounts - Balances. Based on the FY2025 forecast, the County is projected to end FY2025 with \$60M in reserves. Hopkinson compared available funds versus restricted funds within the General Fund. She stated that the County will end the fiscal year above the 90-day reserve amount. She explained that the financial forecast for year-end 2026 is that the County will be above the 90-day reserve, but the total General Fund balance will be depleted.

**B. Authorizing Revision to the Kane County Financial Policies (Travel Policy)**

Fin. Exec. Dir. Hopkinson introduced this resolution. She explained that this resolution is a revision to the County's Travel Policy. She stated that the Internal Revenue Service (IRS) considers any reimbursement to an employee for an expense that is greater than 60 days is non compliant with their Accountable Reimbursement Plan. She explained that it is important for all of the expense vouchers to be submitted, so that the County employee can be paid as soon as possible. She stated that this resolution would amend the County's Travel Policy, so that as soon as this situation is identified, it would go immediately to the Payroll Department for processing. She explained that the longer it takes to have this processed, the longer the employee and the County are out of compliance. Hopkinson addressed questions and comments from the Committee. Much discussion ensued.

Auditor Wegman provided clarification on the policy amendment. She explained that the purpose of this policy adjustment is to pay employees at a quicker rate. She stated that the current policy does not address any reimbursement submitted over 60 days. By adding this verbiage, the policy will now address those reimbursements that were submitted over the 60-day time frame and would allow for a recommendation of payment to an employee. She noted that her office would work with the Payroll Department to ensure the proper taxes are deducted from it. She explained that if this verbiage is not added to the policy, reimbursement resolutions will need to continue being presented to the County Board for approval, which stalls the payment to the employee. Wegman addressed questions and comments from the Committee. Discussion ensued.

**KC Executive Committee**

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

**C. Authorizing Fiscal Year 2026 Non-Union Cost-of-Living Wage Increase and Emergency Appropriation and Budget Adjustments to Amend FY2026 County Budget**

Fin. Exec. Dir. Hopkinson introduced this resolution. She explained that this resolution is a proposal for a cost-of-living wage increase for non-union employees in the non-elected offices in the County for FY2026. She stated that the impact to the County's General Fund is zero dollars, due to the reduction in

expenses being identified to accommodate the increase in salaries and wages. The total cost to the General Fund would be \$295K. However, the reductions in software licensing costs and cellular phone costs were identified to accommodate this.

Chairman Lenert explained that County Department Heads worked with the County Board to ensure no additional funds would be utilized from the County's General Fund. Discussion ensued.

#### 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>	Vern Tepe
<b>AYE:</b>	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Anita Lewis

**D. Authorizing Fiscal Year 2026 County Board Employees Cost-of-Living Wage Increase and Emergency Appropriation and Budget Adjustments to Amend FY2026 County Budget**

Fin. Exec. Dir. Hopkinson introduced this resolution. She explained that this is a cost-of-living wage increase for the elected County Board Office employees. She noted that there is no impact to the County's General Fund. She explained that expenses were identified within the County Board's annual budget to cover the wage increases. This wage increase is for the employees within the County Board Office and the American Rescue Plan Act (ARPA) employees.

Chairman Lenert stated that the County Board had the cooperation of Madam Chairman Pierog in realizing that the Board cannot start giving additional raises to non-union employees out of the General Fund. Therefore, this wage increase will be funded through ARPA funds and other expense reductions. Much discussion ensued.

## KC Executive Committee

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

**E.** Authorizing Emergency Appropriation and Budget Adjustments to Amend FY2026 County Budget for Finance Department Staffing

Chairman Lenert introduced this resolution. He explained that the total amount is \$21,130. He noted that there is no affect on the County's General Fund. This is for a transfer of funds from software expenses to pay for two part-time employees. Fin. Exec. Dir. Hopkinson addressed questions and comments from the Committee. Discussion ensued.

## KC Executive Committee

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



**9. New Business****A. Informing the County Board of Adult Drug Rehabilitation Court Contracts**

Chairman Lenert introduced this resolution. He stated that this is a four year, individual one-year contract. The cost is \$150K per year. Discussion ensued.

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>	Leslie Juby
<b>AYE:</b>	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Anita Lewis

**B. Authorizing Contract for Medical Services for the Juvenile Justice Center**

Chairman Lenert introduced this resolution. He stated that this is a four year contract. The first year will cost \$506,333. The next three years the cost will go up a maximum of five percent.

KC Executive Committee

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

**C. Authorizing an Intergovernmental Agreement with Wayne County for Juvenile Detention Services**

Chairman Lenert introduced this resolution. He stated that this is an intergovernmental agreement (IGA) with Wayne County for juvenile detention services. This is a three year contract at \$225.00 per day.

Committee Member Juby asked the Committee to update the Kane County Code to have it in accordance with the new rate of these IGAs. Lenert requested SAO Deputy Chief of Civil Brady to draft an ordinance revising the County Code

to reflect the price change per day per juvenile. Discussion ensued.

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>	Leslie Juby
<b>AYE:</b>	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Anita Lewis

**D. Authorizing an Intergovernmental Agreement with Lawrence County for Juvenile Detention Services**

Chairman Lenert introduced this resolution. He stated that this is an intergovernmental agreement (IGA) with Lawrence County for juvenile detention services. This is a three year contract at \$225.00 per day.

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>	Leslie Juby
<b>AYE:</b>	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Anita Lewis

**E. Authorizing an Intergovernmental Agreement with Richland County for Juvenile Detention Services**

Chairman Lenert introduced this resolution. He stated that this is an intergovernmental agreement (IGA) with Richland County for juvenile detention services. This is a three year contract at \$225.00 per day.

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>	Leslie Juby
<b>AYE:</b>	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Anita Lewis

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

Chairman Lenert introduced this resolution. He stated that this is an intergovernmental agreement (IGA) with Franklin County for juvenile detention services. This is a three year contract at \$225.00 per day.

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>	Leslie Juby
<b>AYE:</b>	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Anita Lewis

**G. Authorizing an Intergovernmental Agreement with Crawford County for Juvenile Detention Services**

Chairman Lenert introduced this resolution. He stated that this is an intergovernmental agreement (IGA) with Crawford County for juvenile detention services. This is a three year contract at \$225.00 per day.

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>	Leslie Juby
<b>AYE:</b>	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Anita Lewis

**H. Authorizing an Intergovernmental Agreement with White County for Juvenile Detention Services**

Chairman Lenert introduced this resolution. He stated that this is an intergovernmental agreement (IGA) with White County for juvenile detention services. This is a three year contract at \$225.00 per day.

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>	Leslie Juby
<b>AYE:</b>	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Anita Lewis

Discussion ensued on the process of approving these types of resolutions and commending the work done by the Kane County Juvenile Justice (JJC) staff.

**I. Authorizing Budget Adjustment to Balance Child Support Fund FY2025**

Chairman Lenert introduced this resolution. He stated that this resolution would authorize the transfer of \$6,600.00 from General Printing to Salaries and Wages to cover the expense.

Committee Member Tepe stated that there was a scrivener's error on page 715 of the agenda packet. The dollar amount for General Printing reads \$6,000.00, and it should be \$6,600.00. Discussion ensued.

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>	Leslie Juby
<b>AYE:</b>	Bill Lenert, Leslie Juby, Jarett Sanchez, Clifford Surges, and Vern Tepe
<b>ABSENT:</b>	Anita Lewis

**J. Accepting the Low-Income Energy Efficiency Outreach and Engagement Grant**

Chairman Lenert introduced this resolution. He stated this resolution is to accept a grant of \$25K.

KC Executive Committee

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

**10. Old Business**

None.

**11. Reports Placed On File**

<b>RESULT:</b>	<b>APPROVED BY UNANIMOUS CONSENT</b>
<b>MOVER:</b>	Vern Tepe

**12. Committee Chairman's Comments**

Chairman Lenert wished everyone a Merry Christmas and thanked them all for their participation in a great year and passing the FY2026 Budget.

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

None.

**14. Adjournment**

<b>RESULT:</b>	<b>APPROVED BY VOICE VOTE</b>
<b>MOVER:</b>	Leslie Juby
<b>SECONDER:</b>	Vern Tepe

This meeting was adjourned at 10:15 AM.

Savannah Zgobica  
Sr. Recording Secretary