MINUTES OF THE REGULAR MEETING
OF THE CORPORATE AUTHORITIES OF THE VILLAGE OF CAMPTON HILLS
SEPTEMBER 15, 2026
7:00 p.m.

Call to Order – President Wojnicki called the meeting to order at 7:00 p.m.

1. **Roll Call** – Administrator Pollack called the roll:

	Present	Absent	Also Present
Trustee Binetti	X		Village Administrator Pollack
Trustee Boatner	X		Attorney Forte
Trustee Burson	X		Chief Levand
Trustee Hopfensperger		X	
Trustee Millette (arrived 7:02)		X	
Trustee Muhr	X		
President Wojnicki	X		

2. **Approval of Minutes**
   - **Motion to approve the Minutes** from September 1, 2026 Village Board Regular Meeting made by Trustee Burson; seconded by Trustee Muhr

Roll Call	Aye	Nay	Absent	Abstain	Motion: **CARRIED**
Trustee Binetti	X				
Trustee Boatner	X				
Trustee Burson	X				
Trustee Hopfensperger			X		
Trustee Millette			X		
Trustee Muhr	X				
President Wojnicki					

3. **Pledge of Allegiance** – Trustee Boatner led those present in the Pledge of Allegiance
   Trustee Millette arrived at 7:02pm

4. **Public Comments**
   Patsy Smith
   - Thanked Bob for putting the Treasurers report together
   - Cautioned the Board that there are quite a few line items that are over 25% and suggest going forward, to stay within the allotment
   - On page eight, looking to clarify $838,663 in MFT is our portion of the paving that's currently being done.
   - I would like to encourage the Board to vote for the Sikich Forensic Audit as that's something that unfortunately should have been done a long time ago

5. **Consent Agenda**
   a. Approval of a Resolution 26-45 Approving an Intergovernmental Services Agreement Between the Village of Campton Hills and the County of Kane, Illinois for the Sharing of Equipment
   b. Authorization to Advertise and Solicit Bids for the Village Hall Roof Replacement Project
   c. Authorization to Transfer $322,036.89 of Road and Bridge Tax Funds to Campton Township Highway District According to Intergovernmental Agreement Resolution 26-12
   d. Approval of Payment to Marty and Sons Body Shop for 2025 Ford-Police Interceptor Repair in the Amount of $10,440.09 (Full Insurance Reimbursement minus $500 Deductible)

e. Approval of Warrant 27-09 for Period Beginning August 25, 2026 to September 7, 2026 in the Amount of $509,390.35 (Includes Transfer Above)

Trustee Boatner removed 5b

Motion to approve the consent agenda as amended by Trustee Binetti; second by Trustee Burson

Roll Call	Aye	Nay	Absent	Abstain	Motion: **CARRIED**
Trustee Binetti	X				
Trustee Boatner	X				
Trustee Burson	X				
Trustee Hopfensperger			X		
Trustee Millette	X				
Trustee Muhr	X				
President Wojnicki					

5b. Authorization to Advertise and Solicit Bids for the Village Hall Roof Replacement Project

Trustee Boatner

- Would like quote to include not only replacement, but repairs as well
  - If can't repair, reasons why
- Trustee Binetti
  - Would like to recommend three bids
- Administrator Pollack
  - We can add repair to the bid request
  - We should hopefully get more than three bids once we send to roofers and post the request for bids

Motion to Advertise and Solicit Bids for the Village Hall Roof Replacement Project to include a bid to repair and a minimum of three bids are received made by Trustee Boatner; seconded by Trustee Binetti

Roll Call	Aye	Nay	Absent	Abstain	Motion: **CARRIED**
Trustee Binetti	X				
Trustee Boatner	X				
Trustee Burson	X				
Trustee Hopfensperger			X		
Trustee Millette	X				
Trustee Muhr	X				
President Wojnicki					

6. Staff Reports

Treasurer's First Quarter Financial Status Report

Bob Tannehill

The Board received a quarterly financial update.

- **General Fund and Revenue/Expenditure Update**
  - Reported at approximately 31% of budgeted revenues
  - Expenditures were approximately 24% of budget
  - State-shared revenues, including income tax, sales tax, use tax, and grocery tax, were reported as exceeding budgeted expectations.

- **The Motor Fuel Tax Fund**
  - Reported at approximately 24.6% of budgeted activity.
  - Expenditures are expected to include approximately $836,000 for the Brown Road, Campton Hills Road, Denker Road, and Town Hall Road construction projects, which are cost-share projects.
- **The Road and Bridge Fund**
  - Received approximately half of the expected tax revenues.
  - Approximately $330,000 was expected to be passed through to the Campton Township district.
- **Capital Projects**
  - Revenues were approximately 15% of budget expectations.
    - Some revenue projections, particularly amusement tax revenues, were based on limited historical information.
    - Amusement tax revenues were approximately 17% of budgeted amounts and were attributed primarily to streaming companies.
- **Streaming Tax Collection**
  - Approximately 60 streaming companies were identified as being within the Village's current collection universe, with approximately 15 having made payments to date.
  - Identifying the appropriate addresses and contact information for streaming providers has presented challenges.
- **Other Revenue Trends**
  - Electric and Gas tax revenues.
    - Gas tax revenues may increase during the winter months, while electric tax revenues may vary seasonally.
- **Fiscal Year 2026 Audit Preparation**
  - Audit preparation for Fiscal Year 2026 had not yet been completed.
    - April revenues were received in May and will need to be accounted for appropriately.
    - Certain revenues received in April, including liquor license, and gaming license revenues, were identified as belonging to Fiscal Year 2027 and will need to be treated as deferred income as appropriate.
    - Discussions with the Auditors would determine the timing of the audit and preparation of work papers.
  - More complete actual financial information is expected to be available for review in the next quarterly report.
  - Bank Reconciliations and Account Review
    - Staff reported that bank reconciliations had been completed through April 30, 2026. Several variances were identified and investigated.
      - Illinois General Fund had approximately $13,000 variance.
      - Double-booked entries from prior years that had carried forward and would need to be adjusted as part of the Fiscal Year 2026 audit were identified
    - The escrow account was reported as balanced through April, with the current year's reconciliation underway.
    - An incorrectly booked entry was identified in the drug forfeiture account and will be reversed, with the account balanced as of April 30, 2026.
    - The money market account had an approximate $742 variance, and staff will correct and may ultimately be written off as immaterial.
    - The Motor Fuel Tax Fund was fully reconciled with no variances reported.

        - The K9 account was reconciled and had an approximate balance of $53,000 available for restricted K9-related expenditures.
- **Credit Card Processing**
    - The credit card processing company had stopped depositing funds into the Village's bank account beginning in February 2025.
        - Staff determined through reconciliation that approximately $3,500 was outstanding, and the processor subsequently identified approximately $3,900 held in reserve that was due to the Village.
    - The credit card processor had stopped deposits during March and April, followed by a lump-sum payment of approximately $30,000 at the end of May.
        - Deposits were again interrupted during June and July, with another payment of approximately $23,000 received in mid-August.
            - Staff indicated the interruptions were related to a lack of response to emails during the transition.
            - The issue was resolved, and daily credit card payments were again being received.
- **Internal Controls and Efficiency Improvements**
    - Improvements made to invoice processing and internal controls.
        - Invoices are now reviewed by multiple staff members and approved before being submitted for payment.
    - The escrow-related account process was changed so that checks are now issued through the Caselle system and charged directly to the appropriate account rather than first being charged to the operating account and subsequently corrected through journal entries.
    - Credit card payments are now automatically withdrawn on the due date to avoid late payment fees.
    - Journal-entry procedures were also revised.
        - Recurring journal entries are prepared on an Excel spreadsheet and retained in a folder for use and review from month to month.
    - Implemented a process to compare credit card payment reports with daily deposits to ensure all credit card revenues are captured.
        - Several previously missed revenues were identified and subsequently recorded.
- **Audit Timing**
    - Staff stated that the books were substantially up to date and prepared for the audit through April 30, 2026, with a few remaining reconciling items.
    - The Village would likely need to request an extension because the audit may not be completed by October 30 but expressed confidence in the current condition of the books.
- **Trustee Millette**
    - Thanked staff for the work performed and stated that the findings appeared to consist primarily of items that had been miscounted, misapplied, or affected by individual journal entries rather than anything substantially missing.
    - For future reports, can they include a fund balance sheet
- **Trustee Burson**
    - Presented a question to Clerk Johnson regarding the collection Streaming Tax revenue process she was familiar with
    - Clerk Johnson
        - Advised a staff member was dedicated to collection of this revenue
            - Phone calls, emails, letters
        - Village Attorney has had to be involved in some as well
        - Administrator Pollack noted he will work with Bob and the Village Attorney on getting these collected from those not submitting yet

- **Trustee Binetti**
  - Noted the Finance Committee discussed adding a column comparing current year's figures with the previous year.
    - Quarterly financial reports can appear skewed because certain revenues or expenditures occur at different times during the year or are received or spent as lump sums.
      - Staff will work on including comparative information and identifying significant revenues and expenditures expected in the coming weeks.

7. **Action Items:**
   a. **Motion to Advise and Consent to the Village President's Appointment** of Peggy Maksimuk to the Community Relations Commission for a Term to Expire September 15, 2029 made by Trustee Burson; seconded by Trustee Millette

   President Wojnicki noted Peggy is an active volunteer with the Village in the VIPs program

Roll Call	Aye	Nay	Absent	Abstain	Motion: **CARRIED**
Trustee Binetti	X				
Trustee Boatner	X				
Trustee Burson	X				
Trustee Hopfensperger			X		
Trustee Millette	X				
Trustee Muhr	X				
President Wojnicki					

   b. **Motion to Authorize Payment to Ancel Glink, P.C.** for Legal Services Rendered in the Amount of $6,031.25 made by Trustee Millette; seconded by Trustee Binetti

Roll Call	Aye	Nay	Absent	Abstain	Motion: **CARRIED**
Trustee Binetti	X				
Trustee Boatner	X				
Trustee Burson	X				
Trustee Hopfensperger			X		
Trustee Millette	X				
Trustee Muhr	X				
President Wojnicki					

   c. **Motion to Approve a Resolution 26-46** Accepting the Proposal and Authorizing an Engagement Agreement for Professional Forensic Auditing Services with Sikich CPA LLC in an Amount Not to Exceed $62,000 made by Trustee Millette; seconded by Trustee Boatner

   Trustee Binetti
   - Noted the increasing estimated cost of the forensic audit, starting in the $30,000s to approximately $52,000.
   - Administrator Pollack
     - Forensic audit costs are typically presented as a range as the auditors have not yet reviewed the Village's records and cannot determine the full scope of the work until they assess the Village's records.
     - The two top-tier accounting firms provided estimates ranging from approximately $45,000 to a not-to-exceed amount of $62,000.

- Additional documentation was provided to give the firms a better understanding of the Village's records, but the range remained.

Trustee Burson

- Could the forensic audit engagement be approved with a not-to-exceed amount while allowing the Village to control the scope and sample some the areas and prioritize specific areas or time periods for review.
  - Administrator Pollak
    - That may be possible, but the auditor might need to revise the proposal to clearly allow the Village to select or phase the areas to be examined.

Trustee Binetti

- When an auditor provides a range, the firm may work toward the higher end of that range, resulting in unnecessary expense.
- Given the cost of the audit, limit expenses if the review does not uncover substantial issues.
  - Attorney Forte
    - Establish regular check-ins between the Village Administrator and the auditor, beginning with a defined task list and proceeding through the audit one item at a time.
    - Village Administrator can monitor progress, prioritize areas of concern, and potentially shorten the overall audit and reduce costs.

Roll Call	Aye	Nay	Absent	Abstain	Motion: **CARRIED**
Trustee Binetti	X				
Trustee Boatner	X				
Trustee Burson	X				
Trustee Hopfensperger			X		
Trustee Millette	X				
Trustee Muhr	X				
President Wojnicki					

8. Discussion Items

a. Compensation for Elected Municipal Officers

Trustee Binetti

- Should the elected officials' compensation remain as presented or be tied to the Village's financial performance; does not exist in the municipal world
- Attorney Forte
  - Elected officials' salaries must be established by ordinance and cannot be tied to a particular financial metric.
  - The Board may establish salaries for future terms and may choose to increase or decrease them, but the compensation must be established in advance of the applicable term.
  - Municipalities commonly establish salaries annually or on a two- or four-year cycle.
  - Any change to compensation for the upcoming term needs to be made at least 180 days before the term begins; deadline to adopt the ordinance is October 6.
- Consensus is to leave the compensation table as currently presented

9. **Additional Items from President, Trustees, or Attorney**

Trustee Burson

- Expressed appreciation for working with Austin over the past several months, particularly regarding the improved financial and operational reporting being provided to the Board.
    - The structured reports are informative and provide answers to many of the questions that previously required extensive follow-up.

Trustee Binetti

- Recognized Bob's work in the finance area, noting that he has been well prepared, presented financial information clearly, and addressed numerous questions despite having been in the position for a relatively short time.

Administrator Pollack

- Credited the Village's employees for their cooperation and assistance in providing the Board with better information.

Chief Levand

"At the September 1st board meeting, former Village President and Treasurer Patsy Smith made public comment. During her public comment, Miss Smith publicly questioned my morals, values, and professionalism by encouraging the Board of Trustees to investigate me for double dipping or, in english, stealing. I appreciate Miss Smith making these comments in public and on audio recording as evidence of her statement.

I received many phone calls and messages from community members asking if I would speak as a rebuttal to Miss Smith's claim, which I said absolutely I would.

So, Miss Smith obviously questioned a line item that was in a previous budget. Unfortunately, I was not surprised, or in a previous warrant list, by Miss Smith's comments since I've experienced similar behavior from Miss Smith, including in her role as Treasurer, which I was outspoken against. Miss Smith has a personal dislike against me because of that.

I am not intimidated or will I not speak the truth on this. I personally don't care if Miss Smith likes or respects me, but I will not tolerate false and defaming accusations or comments.

Miss Smith questioned Warrant 27-08 at the September 1st board meeting in an invoice from Ray O'Hara in the amount of $148.73, which had my name in the left column. Instead of Miss Smith simply inquiring about the charge and requesting an explanation, which I would have happily provided Miss Smith and the public, she encouraged the Board to check me for double dipping or, again, stealing.

So, the question came into my uniform allowance. My uniform allowance is public information. It's on the Village website with my contract that anyone could see. As we previously spoke, I get $50 a month for my uniform allowance.

To Miss Smith's point, if I would have made that charge and I would have purchased a uniform for myself, that would have been improper because that uniform allowance is designated for their officers. Mine is separate at the $50 a month that I am allowed, allotted.

My name happened to be to the left of that charge. All that had to have been done to realize is that that charge did not mean I purchased that uniform for myself. My name next to it meant I authorized that charge, which I did.

A couple months ago, I came to the Board and I advised the Board of a movie production that was being filmed in town, and the movie production requested we provide officers for traffic control, that we provide a patrol car, and we would provide a uniform, which all would be reimbursed.

All those charges have been reimbursed from the movie company to the Village, and they also returned the uniform back to us. It was used in their production. So, it was not a question of me double dipping or stealing from the Village. It was simply my name next to an invoice from Ray O'Hara that stated I authorized that charge.

A simple question could have answered Miss Smith's invoice concerns, but instead Miss Smith decided to make an accusation of dishonesty and criminal activity because I had been stealing from the Village in a personal attempt to publicly embarrass and tarnish the reputation of the Chief of Police.

Miss Smith feels everyone's dishonest and everything is a conspiracy, which has been demonstrated, including her tenure as Treasurer.

What I will not allow is anyone, including Miss Smith, spreading false information, speaking untruthful comments, or making unsubstantiated claims of criminal activity about something she has no proof or evidence of.

Just like her accusation at the last Board meeting about my possible involvement in double dipping or stealing, which she had no proof or evidence, but still took it upon herself to publicly make the insulting accusation that could cause harm to my reputation, cause distrust in the community, and have a negative financial impact on me.

Months ago, Miss Smith once again made an allegation against me involving a K-9 unit expenditure from 2022. Miss Smith's allegations suggested improper or illegal use of allocated funds for a reimbursement purchase.

Even though the K-9 reimbursement was allocated for a legal and authorized reimbursement that followed all policies, procedures, laws, and had Board approval, I still had that accusation made.

This accusation was made to an outside agency. So, of course, Miss Smith's allegation had no merit or legal standing.

Miss Smith failed to do her due diligence or research and investigate legal proper reimbursement expenditures that a K-9 handler is allowed and what other municipalities have reimbursed their K-9 handlers for, including kennels, exterior property fences to secure the canine, damages and wear and tear to the handler's residence while caring for the canine, including flooring.

Even those who received Miss Smith's complaint found it oddly motivated and held no merit or legal standing.

Miss Smith has a problem with making statements or accusations she has no evidence to approve, including in public.

Once again, a false attempt to embarrass and slander a law enforcement executive with over 20 years' experience who has done nothing but assume leadership of a department for more than three years during a challenging and difficult time, helping to overhaul and improve every aspect of the department, including rebuilding any damaged trust in the community.

Miss Smith is advised. I will not tolerate any additional reckless conduct on her part involving false claims and accusations, including those of wrongdoing or criminal activity.

Miss Smith and her personal agenda and feelings towards me have obviously affected the thought process. Twice now that I'm aware of, but probably more, Miss Smith has accused me of something that would be unprofessional, unethical, illegal, and it won't happen again without recourse.

Both her previous allegations of wrongdoing, specifically theft, had no merit and had no standing on both cases of it.

We know what happens when you make assumptions.

And now this has been done numerous times.

Miss Smith is always welcome. It is her right, and she is a citizen, to bring forward a claim of wrongdoing against me anytime she wants. But there better be evidence to prove that the accusation being made is true next time.

Thank you."

10. **Motion to adjourn** the meeting at 7:40 pm made by Trustee Millette; seconded by Trustee Burson

Voice Vote Aye [5] Nay [0] Absent [1] Abstain [0] Motion: **CARRIED**

Barbara Wojnicki

Barbara Wojnicki
Village President

Tracy Johnson

Tracy Johnson
Village Clerk