



VILLAGE OF THORNTON

Committee Meeting

April 06, 2026 at 6:00 PM

Village Hall – 115 East Margaret St

AGENDA

I. Call to Order

II. Public Comment

III. Committee Topics

- A. Trustee Pisarzewski
- B. Trustee Cunningham
- C. Trustee Middlebrooks
- D. Trustee Kaye
- E. Trustee Glaser
- F. Trustee Pratscher

IV. Treasurer Jackson

- [A.](#) March 2026 Cash Position
- [B.](#) Water Fund Summary

V. Engineer Kaminsky

VI. Attorney Touhy

VII. Administrator Payne

- [A.](#) Line Item Transfer Request for Police Department Budget
- [B.](#) Amendment to Village's Purchasing Policy

VIII. President Reynolds

IX. Old & New Business

X. Adjournment

VILLAGE OF THORNTON - CASH POSITION SUMMARY

Section IV, ItemA.

as of March 31, 2026

BANK ACCOUNT BALANCES

General Checking

Wintrust - General Operations	\$	2,302,448.88
Illinois Funds - Local Tax Revenue	\$	1,536,059.46
Illinois Funds - Escrow	\$	153,770.16
Fifth Third Bank - General	\$	90,871.71
Total General Checking	\$	4,083,150.21

Secretary of State Grant Program

Wintrust - Grant Money Market	\$	5,253,213.49
Wintrust - Imprest	\$	38,642.81
Total SOS Grant Program	\$	5,291,856.30

56%

Debt Service

BNY Mellon - Escrow	\$	53,443.63
Total Debt Service	\$	53,443.63

Balance per Bank Statements	\$	9,428,450.14
Deposits in Transit	\$	26,293.22
Outstanding Checks	\$	(778,367.87)

ADJUSTED BANK BALANCE	\$	8,676,375.49
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Village of Thornton
115 E. Margaret St.
Thornton, IL 60476

708-877-4456 (p)
708-877-4458 (f)

www.thorntonil.us



Nikki Kitakis
Village Clerk

Vivian Payne
Village Administrator

Simone Jackson
Village Treasurer

OFFICE OF THE TREASURER

Maxine Reynolds, Village President

MEMORANDUM

To: President Reynolds, Finance Committee Chair Rosemary Cunningham, Board of Trustees, and Administrator Payne
From: Simone Jackson, Treasurer
Date: Wednesday, March 25, 2026

Re: Water Fund Cash Position Summary

The Water Fund began experiencing a negative cash position December 2024. This condition reflects a multi-year structural imbalance in which operating expenses exceeded revenues—what the Village decided to charge consumers.

From what I've gathered, historical factors contributing to this condition include:

- Water rates not aligned with the costs of providing the service
- Inconsistent or inaccurate meter readings (prior to new meter replacements)
- Billing practices that did not fully capture consumption
- Rising wholesale water costs not accounted for in billing practices

With this, it's not farfetched to conclude the cumulative effect resulted in recurring deficits (e.g., negative cash position).

Under governmental accounting, Enterprise Funds, like the Water Fund, must be **self-supported through user charges**.

Negative Cash Position – What this means from a financial operations position

The negative cash position of the Water Fund means:

1. The fund is borrowing internally (e.g., from pooled cash).
2. Vendors are paid with other fund resources.
3. Revenues are insufficient.
4. Rates were not aligned with cost of service.

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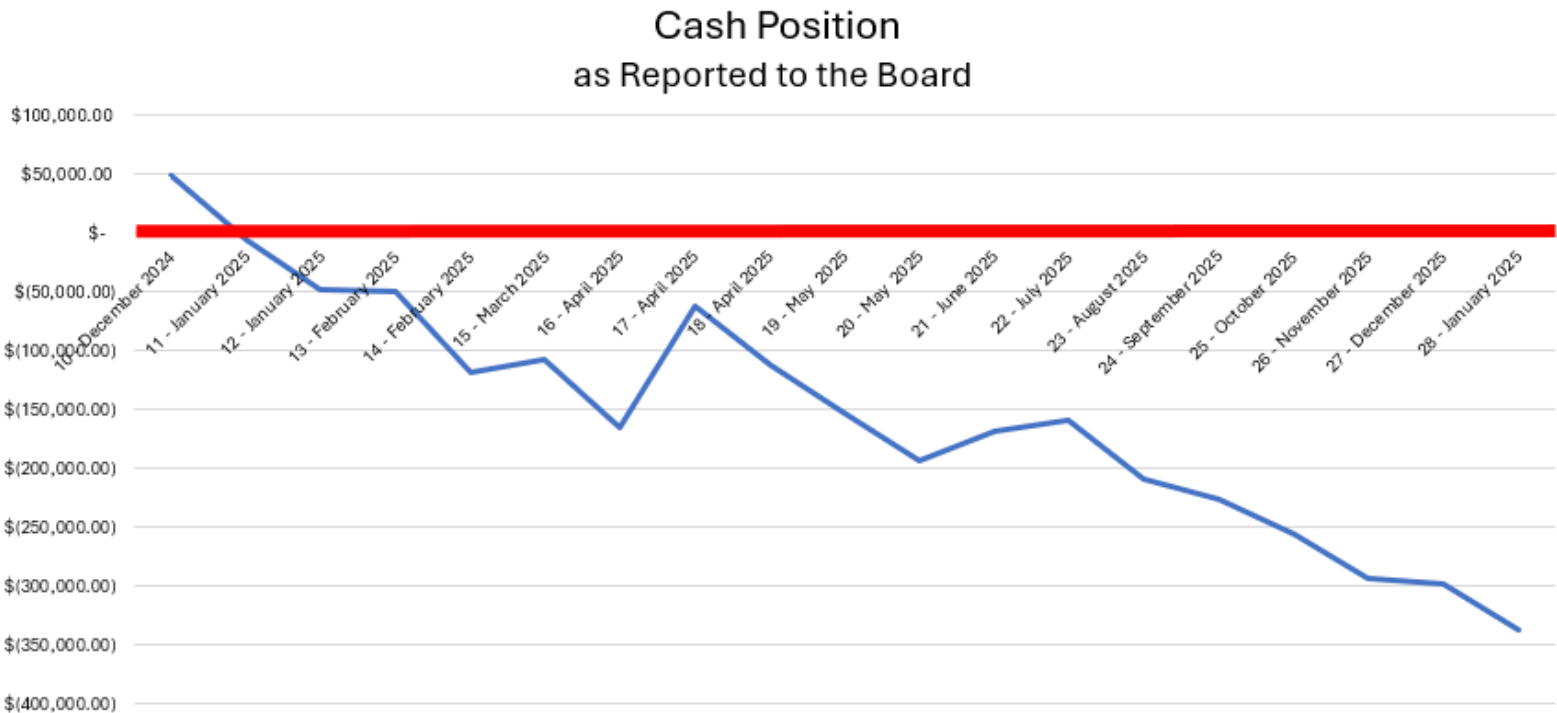
OFFICE OF THE TREASURER

Maxine Reynolds, Village President

Water Fund Cash Position – December 2024 through January 2025 as Reported to the Boad

The Board has been duly advised of the negative cash position of the Fund through the monthly Treasurer’s Report Package’s Cash Position Summary.

The below graph visually displays the cash position provided to the Board each month.



INTEROFFICE MEMORANDUM

TO: ADMINISTRATOR PAYNE
FROM: CHIEF WESOLOWSKI
SUBJECT: LINE-ITEM ADJUSTMENT REQUEST
DATE: 04-01-2026
CC:



The Police Department is requesting the following line item transfers:

Police Department:

Increase: 01-67-8013	Uniforms	\$1,000.00
Decrease 01-67-7025	Contractual Services	(\$1,000.00)

THE VILLAGE OF THORNTON
COOK COUNTY, ILLINOIS

RESOLUTION
NUMBER _____

A RESOLUTION OF THE VILLAGE OF THORNTON, COOK COUNTY, ILLINOIS,
ADOPTING AN AMENDED PURCHASING POLICY

MAXINE REYNOLDS, Village President
NIKKI KITAKIS, Village Clerk

ROSEMARY CUNNINGHAM
GINA GLASER
ERNEST “BO” KAYE
PHILLIP MIDDLEBROOKS
DEBRA PISARZEWSKI
MARTIN PRATSCHER
Trustees

Published in pamphlet form by authority of the Village President and Village Clerk of the Village of Thornton on 04/06/26
Village of Thornton – 115 East Margaret Street- Thornton, Illinois 60476

RESOLUTION NO. _____

A RESOLUTION OF THE VILLAGE OF THORNTON, COOK COUNTY, ILLINOIS,
ADOPTING AN AMENDED PURCHASING POLICY

WHEREAS, the Village of Thornton, Cook County, Illinois (the “*Village*”) is a home rule municipality pursuant to Section 6(a), Article VII of the 1970 Constitution of the State of Illinois, and as such may exercise any power and perform any function pertaining to its government and affairs (the “*Home Rule Powers*”); and

WHEREAS, the Village has previously adopted a purchasing policy governing the procurement of goods and services to promote fiscal responsibility and efficient municipal operations (the “*Policy*”); and

WHEREAS, the Village desires to adopt an amended Policy to allow for the timely payment of recurring operational expenses, a copy of which is attached hereto and made a part hereof, as Exhibit A (the “*Amended Policy*”); and

WHEREAS, the Village President and Board of Trustees of the Village of Thornton (the “*Corporate Authorities*”) deem it advisable and in the best interest of the Village and its efficient financial administration to adopt the Amended Policy pursuant to its Home Rule Powers.

NOW, THEREFORE, BE IT RESOLVED by the Village President and Board of Trustees of the Village of Thornton, Cook County, Illinois, by and through its Home Rule Powers as follows:

Section 1. That the above recitals and legislative findings are found to be true and correct and are hereby incorporated herein and made a part hereof, as if fully set forth in their entirety.

Section 2. The Amended Policy, a copy of which is attached hereto and made a part hereof as Exhibit A, is hereby adopted by the Corporate Authorities of the Village and shall supersede and replace the Policy in its entirety.

Section 3. The Village President and Village Administrator are hereby authorized and directed to deliver the Amended Policy and any and all documents necessary to implement the provisions, terms and conditions thereof, as therein described.

Section 4. If any section, paragraph, clause or provision of this Resolution shall be held invalid, the invalidity thereof shall not affect any other provision of this Resolution.

Section 5. All ordinances, resolutions, motions or orders in conflict with this Resolution are hereby repealed to the extent of such conflict.

Section 6. This Resolution shall be in full force and effect upon its passage, approval and publication as provided by law.

(Intentionally Left Blank)

PASSED by the Village President and Board of Trustees of the Village of Thornton, Cook County, Illinois this 6th day of April 2026, pursuant to a roll call vote, as follows:

	YES	NO	ABSTAIN	ABSENT
CUNNINGHAM				
GLASER				
KAYE				
MIDDLEBROOKS				
PISARZEWSKI				
PRATSCHER				
VILLAGE PRESIDENT REYNOLDS				
TOTAL				

APPROVED by the Village President of the Village of Thornton, Cook County, Illinois on this 6th day of April 2026.

MAXINE REYNOLDS
VILLAGE PRESIDENT

ATTEST:

NIKKI KITAKIS
VILLAGE CLERK

Exhibit A

Amended Policy

(see attached)



VILLAGE OF THORNTON

115 EAST MARGARET STREET • THORNTON, ILLINOIS 60476
PHONE (708) 877-4456/57 • FAX (708) 877-4458

Purchasing Policy:

The Village of Thornton is committed to providing high-quality services to its residents in a responsive and cost-effective manner. Due to the infrequency of Village Board meetings, from time-to-time Village staff must exercise discretion in purchasing goods or services deemed necessary for the continued effectiveness of Village operations. Further, the existence of real or perceived emergencies requires proactive policies which allow the Village to confront challenges in an efficient and responsive manner.

Purpose

The purpose of this section is to establish policies for the procurement of goods and services by the Village of Thornton.

Purchasing Authority

- A.) Procurements Over \$10,000. All purchases of goods and services made by the Village in excess of \$10,000 shall require the approval of the Village Board, except as specified below in Section C.
- B.) Procurements of \$10,000 or less. The Village Administrator is authorized to approve expenditures of \$10,000 or less for the procurement of goods and services for all departments of the Village, provided that such expenditures are made within budget limitations.

The Village Administrator shall notify the Village Board in writing of any authorized expenditure in excess of \$1,000. Notification shall be provided prior to distribution of the voucher list which includes the invoice in question.

- C.) Emergency Procurements. The Village President shall be empowered to determine and declare the existence of an emergency from damage or threatened damage to public properties or endangerment of the public health, safety or welfare which requires an immediate expenditure of funds by the Village. The Village President or his/her designee may make emergency procurements with respect to the emergency, provided the expenditures shall be made with such competition as is practicable under the circumstances. Any emergency procurement shall be reported in writing to the Village Board.

D.) Recurring Fixed Obligations. Notwithstanding the foregoing, the Village Administrator or Village Treasurer is authorized to process payment, when due, of recurring fixed obligations of the Village that are included within an approved budget, even if such expenditures exceed \$10,000. Such obligations shall be limited to employee health insurance premiums, utilities, payroll and payroll tax obligations, pension or IMRF contributions, and other similar fixed and time-sensitive governmental obligations. Any payment made pursuant to this subsection shall be reported to the Village Board and included on the next voucher list presented for Village Board review and ratification.