

VILLAGE OF THORNTON

COMMITTEE MEETING MINUTES

Date: December 1, 2025

Time: 6:02 p.m.

Location: Village Hall, Thornton, Illinois

1. CALL TO ORDER

Village President Maxine Reynolds called the Committee Meeting of the Village of Thornton to order at 6:02 p.m. The meeting was recorded by Village Clerk Kitakis and streamed via the Village's social media platforms. Attendees were asked to refrain from the use of electronic devices. President Reynolds thanked those present for attending despite inclement weather conditions.

2. ROLL CALL

Present:

President Maxine Reynolds
Trustee Cunningham
Trustee Middlebrooks
Trustee Kaye
Trustee Glaser
Trustee Pisarzewski
Police Chief Wesolowski

Absent:

Trustee Pratscher
Fire Chief Schweitzer
Public Works Superintendent Roberts
Park & Recreation Director Dunlop

3. PUBLIC COMMENT

President Reynolds opened the floor for public comment limited to agenda items only. There was no public comment.

4. COMMITTEE & TRUSTEE REPORTS

- Trustee Pisarzewski: No report.
 - Trustee Cunningham: No report.
 - Trustee Middlebrooks: No report.
 - Trustee Kaye: Reported no items this evening.
 - Trustee Glaser: No report.
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5. TREASURER'S REPORT

Treasurer Simone Jackson presented the Cash Position Summary as of November 24, 2025, reporting an adjusted bank balance of \$9,277,640.96, with approximately 65% attributed to the SOS Grant Program. No questions were raised by the Committee.

6. TAX LEVY DISCUSSION

Treasurer Jackson reviewed the 2025 Tax Levy, noting that the levy reflects a 4.37% increase. The levy schedule had previously been discussed at the prior month's meeting, and Committee members were provided with a copy of the ordinance, which had already received legal approval. It was confirmed that the levy would be brought forward for a vote.

7. AUDITOR'S REPORT – FY ENDING APRIL 30, 2024

Mr. Amen, Village Auditor, presented the audit for the fiscal year ending April 30, 2024. Highlights included:

- The Village received the Government Finance Officers Association (GFOA) Certificate of Achievement for the 12th consecutive year, recognizing compliance with governmental accounting and financial reporting standards.
- Pages 11–13 of the audit contain the Independent Auditor's Report, which issued a clean (unmodified) opinion, indicating the financial statements are materially correct.
- Pages 36–37 reflect governmental fund activity, showing a \$250,000 decrease in fund balance, meaning expenditures exceeded revenues for the fiscal year.
- After reconciliation to full accrual accounting standards, the Village experienced an overall increase of approximately \$735,000, reflecting long-term investment in capital assets and debt reduction.

- The Water and Sewer Fund (page 32) showed a positive fund balance increase of \$255,000, with revenues exceeding expenditures.

Management Letter Findings: - Two current-year comments related to timesheet approvals and petty cash controls. - Two prior-year comments related to nepotism policy and fund balance position.

Mr. Amen emphasized that while petty cash amounts were immaterial financially, control procedures required improvement. Timesheet findings stemmed from internal control testing identifying missing approvals.

Trustee Questions & Discussion: - Trustees inquired about the history of petty cash audits and the significance of findings. - Clarification was provided that management letter items reflect matters significant enough to report to the Board. - Trustees discussed the potential benefits and limitations of implementing a timekeeping or punch system. - The Public Library was explained as a component unit, with its financial data incorporated into the Village audit while maintaining separate operations.

Village Administration confirmed corrective actions are underway, including drafting a petty cash policy and reinforcing timesheet approval procedures.

8. ENGINEER'S REPORT

Engineer Kaminsky reported no items for this meeting.

9. ADMINISTRATOR'S REPORT

Administrator Vivian Payne presented the following:

Credit Card Policy:

- Transition from American Express to Wintrust credit cards. - Proposed policy outlining usage, accountability, and departmental acknowledgment. –

Trustees recommended additional language regarding cardholder responsibility and prohibition of unauthorized use. - Policy to be revised and presented at a future Board meeting for formal approval.

Line Item Transfer – Water Capital Fund:

- Request to transfer \$20,000 from Water Infrastructure Improvements to Engineering to cover the approved Robinson Engineering contract for the Lead Service Line Replacement Project. - The transfer consolidates funding for efficiency rather than multiple transfers.

10. PRESIDENT’S COMMENTS & COMMUNITY ANNOUNCEMENTS

President Reynolds: - Thanked G&T Trackage for providing free Thanksgiving meals. - Commended Public Works for snow removal efforts and clarified IDOT roadway responsibilities. - Provided a comprehensive overview of upcoming Holiday Happenings, including the Santa Parade, Tree Lighting, PTA Breakfast with Santa, Craft Fair, Community Center activities, and other December events.

11. OLD BUSINESS

Administrator Payne reported on underground storage tank removal at the former gas station on Williams Street. Two tanks were removed, and soil contamination was discovered. Required notifications to the EPA and Illinois State Fire Marshal will be made, and a Leaking Underground Storage Tank (LUST) Report will be filed. Remediation steps are pending further testing. No immediate danger was reported.

12. NEW BUSINESS

There was no new business.

13. ADJOURNMENT

A motion was made by Trustee Kaye, and seconded by Trustee Glaser to adjourn the meeting. All were in favor.

Meeting adjourned at 6:35 p.m.

Nikki Kitakis
Village Clerk
Village of Thornton