VILLAGE OF POPLAR GROVE

"A Great Place to Call Home"

VILLAGE BOARD OF TRUSTEES

Wednesday, September 09, 2026 - 7:00 PM

200 N. Hill Street, Poplar Grove, IL 61065

AGENDA

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

APPROVAL OF PHONE PARTICIPATION (Roll Call)

APPROVAL OF AGENDA (Voice Vote)

APPROVAL OF MINUTES (Voice Vote)

1. Motion to discuss/approve Board of Trustees Meeting Minutes from August 26, 2026.

PUBLIC COMMENT *Public Comment is encouraged. The Village Board will receive comments from the public, pursuant to State Statutes. Comments will be limited to five minutes on topics relating to the Village of Poplar Grove. Be further advised that matters brought up at this time may be referred to the appropriate committee or individual for further discussion or consideration.*

UNFINISHED BUSINESS

2. Motion to discuss/approve **Ordinance 2026-21,** an ordinance of the Village of Poplar Grove, Illinois, approving the amended Organizational Chart pursuant to 5 ILCS 140/4.

3. Motion to discuss/approve **Resolution 2026-45**, a resolution of the Village of Poplar Grove appointing Owen Costanza to the Village Park Advisory Committee.

NEW BUSINESS

4. Motion to discuss FY2026 Audit Presentation by Lauterbach and Amen.

5. Motion to discuss/approve offer letter for Karri Miller as Collector.

6. Motion to discuss/approve check disbursement for payments scheduled to be paid on September 10, 2026, in the amount of $69,310.89 in AP checks, $26,466.40 in EFTs, estimated payroll of $23,929.23 and insurance in the amount of $ 21,822.96, for a total of $141,529.38.

7. Motion to discuss cash reserve policy.

GOOD OF THE VILLAGE

Board of Trustees Meeting - September 23, 2026
Planning and Zoning Commission Meeting - October 13, 2026
Board of Trustees Meeting - October 14, 2026
Board of Trustees Meeting - October 28, 2026
Trick-or-Treat Hours - October 31, 2026 - 4:00 pm to 7:00 pm

ADJOURNMENT (Voice Vote)

KJM 09/04/2026

VILLAGE OF POPLAR GROVE

"A Great Place to Call Home"

VILLAGE BOARD OF TRUSTEES

Wednesday, August 26, 2026 - 7:00 PM

200 N. Hill Street, Poplar Grove, IL 61065

MINUTES

CALL TO ORDER

The meeting called to order by President Kristi RIchardson at 7:00pm

ROLL CALL

PRESENT
President Kristi Richardson
Admin Chairman Owen Costanza
Finance Chairman Jeff Goings at 7:08 pm
Trustee David Allgood
Trustee Dan Cheek
Trustee Sinae Hubbard
Trustee Mark Vance
Clerk Karri Miller
Attorney Laura Goding
Treasurer Katalina Kruckenberg
Public Works David Howe
Engineer Chris Dopkins

PLEDGE OF ALLEGIANCE

APPROVAL OF PHONE PARTICIPATION (Roll Call)

APPROVAL OF AGENDA (Voice Vote)

Motion made by Admin Chairman Costanza, seconded by Trustee Vance. Motion passed via vote.

APPROVAL OF MINUTES (Voice Vote)

1. Motion to discuss/approve Village of Trustees meeting minutes from August 12, 2026

   Motion made by Admin Chairman Costanza, Seconded by Trustee Vance. The motion passed via voice vote.

PUBLIC COMMENT *Public Comment is encouraged. The Village Board will receive comments from the public, pursuant to State Statutes. Comments will be limited to five minutes on topics relating to the Village of Poplar Grove. Be further advised that matters brought up at this time may be referred to the appropriate committee or individual for further discussion or consideration.*

DEPARTMENT REPORTS

2. Collector, Miller
   No questions

3. Public Works, Howe
   Updated on vets park and old village hall

4. Treasurer, Kruckenberg
   No questions

5. Wastewater, Test
   No questions

6. Engineer, McMahon
   Provided information on 2026 MFT timeline

UNFINISHED BUSINESS

7. Motion to discuss/approve **Resolution 2026-35**, a resolution of the Village of Poplar Grove, Illinois, approving a proposal from Dach Contractors to supply and install fencing at the Whiting and Beaver Lift Stations for a total of $20,290.00.

   Motion made by Admin Chairman Costanza, Seconded by Finance Chairman Goings.
   Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Allgood, Trustee Cheek, Trustee Hubbard, Trustee Vance
8. Motion to discuss changes to the donation ordinance.
   Motion made by Admin Chairman Costanza, Seconded by Finance Chairman Goings.
   Discussion only.
9. Motion to discuss the formation of a Parks Advisory Committee.
   Motion made by Admin Chairman Costanza, Seconded by Trustee Cheek.
   Discussion only.

NEW BUSINESS

10. Motion to discuss/approve check disbursement for payments scheduled to be paid on August 27, 2026, in the amount of $48,870.78 in AP checks, $31,259.87 in EFTs, and estimated payroll of $25,625.48, for a total of $105,756.13.
    Motion made by Trustee Vance, Seconded by Trustee Cheek.
    Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Allgood, Trustee Cheek, Trustee Hubbard, Trustee Vance
11. Motion to discuss/approve **Resolution 2026-44**, a resolution of the Village of Poplar Grove retaining Troy Lee Excavating, Inc. to install a new inlet and storm sewer within the Village Hall parking lot.
    Motion made by Trustee Cheek, Seconded by Trustee Vance.
    Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Allgood, Trustee Cheek, Trustee Hubbard, Trustee Vance
    Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Allgood, Trustee Cheek, Trustee Hubbard, Trustee Vance
12. Motion to discuss/approve **Ordinance 2026-20,** an ordinance amending Section 6-2-4-3, “Delinquent Payments; NSF Checks; Liens,” of the Code of Ordinances for the Village of Poplar Grove regarding fees chargeable when a lien is recorded against a parcel for nonpayment of utility bills.
    Motion made by Trustee Cheek, Seconded by Admin Chairman Costanza.
    Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Allgood, Trustee Cheek, Trustee Hubbard, Trustee Vance
13. Motion to discuss possible changes to the organizational chart.
    Motion made by Trustee Cheek, Seconded by Trustee Vance.
    Discussion only.
14. Motion to discuss/approve Fall Quarterly Newsletter.
    Motion made by Trustee Vance, Seconded by Finance Chairman Goings.
    Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Allgood, Trustee Cheek, Trustee Hubbard, Trustee Vance

GOOD OF THE VILLAGE

Candidates for Trustee can begin circulation on August 25, 2026. Please see the State Board of Elections website for nomination paperwork.

Village Hall Closed for Labor Day - September 7, 2026

Planning and Zoning- September 8, 2026

Board of Trustees Meeting - September 9, 2026

Board of Trustees Meeting - September 23, 2026

EXECUTIVE SESSION

15. Motion to go into executive session pursuant to 5 ILCS 120/2(c) (11) Pending Litigation - when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent.

Motion made by Trustee Hubbard, Seconded by Trustee Vance.
Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Allgood, Trustee Cheek, Trustee Hubbard, Trustee Vance
Went into executive session at 8:12 pm
Motion made by Trustee Vance, Seconded by Trustee Allgood.
Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Allgood, Trustee Cheek, Trustee Hubbard, Trustee Vance
Came back into open session at 8:22 pm
PRESENT
President Kristi Richardson
Admin Chairman Owen Costanza
Finance Chairman Jeff Goings
Trustee David Allgood
Trustee Dan Cheek
Trustee Sinae Hubbard
Trustee Mark Vance
Clerk Karri Miller
Attorney Laura Goding

ADJOURNMENT (Voice Vote)

KJM 08/21/2026
Motion made by Trustee Cheek, Seconded by Finance Chairman Goings. Motion passed via voice vote.

ORDINANCE NO.2026-21

AN ORDINANCE OF THE VILLAGE OF POPLAR GROVE, ILLINOIS APPROVING THE AMENDED ORGANIZATIONAL CHART PURSUANT TO 5 ILCS 140/4

WHEREAS, the Village of Poplar Grove ("Village") has an Organizational Chart ("Chart") that reflects the Village's structure, positions, appointments, and reporting relationships;

WHEREAS, the current Chart for the Village does not reflect the existing positions and changes made to appointed positions, boards, commissions, and committees; and

WHEREAS, 5 ILCS 140/4 requires the Village to maintain a block diagram reflecting the Village's functional subdivisions which is made available to the public; and

WHEREAS, the Village desires to approve the Amended Organizational Chart which is in the form of a block diagram and reflects the current positions and changes to appointments as of the date of this Ordinance.

NOW THEREFORE, be it ordained by the President and Board of Trustees of the Village of Poplar Grove as follows

1. The above recitals are incorporated herein and made a part hereof.

2. As authorized by 5 ILCS 140/4, the Village President and Board of Trustees approve the Amended Organizational Chart (attached herein as Exhibit A) to reflect current positions and functional subdivisions.

3. Any future amendments to the Organizational Chart will be reviewed and approved by the Village Board as needed.

4. Except as amended in this Ordinance, all other provisions and terms of Village's Ordinances shall remain in full force and effect as previously enacted except that those ordinances, or parts thereof, in conflict herewith are hereby repealed to the extent of such conflict.

5. This Ordinance shall be in full force and effect after its approval, passage and publication in pamphlet form as required by law.

PASSED UPON MOTION BY ____

SECONDED BY ____

BY ROLL CALL VOTE THIS DAY OF , 2026

AS FOLLOWS:

VOTING “AYE”: ______________________________

____

VOTING “NAY”: ______________________________

____

ABSENT, ABSTAIN, OTHER ______________________________

APPROVED______________________, 2026

ATTEST:

______________________________ ______________________________
VILLAGE CLERK PRESIDENT

EXHIBIT A

“Amended Organizational Chart”

Revised 8/19/2026

ILLAGE OF POPLAR GROVE ORGANIZATIONAL CHART

Residents / Businesses 5,049

(2020 Census)

Village President (1)

Board of Trustees (6)

*Village Attorney

*Village Engineer

*Zoning Official

**Village Clerk (1) – PT

*Deputy Clerk (1) - PT

Boards &

Commissions

Administration Department

*Treasurer (1) - FT

*Collector (1) - FT

Community Development Coordinator (1) – FT

Utility Billing (1) - FT

Parks Advisory Committee

Public Works Department

*Director (1) - FT

Workers (5) - FT

Seasonal Workers (1) - PT

Planning & Zoning Commission

Communications Committee

Contracted Services

*Code Enforcement Officer

Water & Sewer Operator

*Administrative Hearing Officer

*Appointed
**Elected

RESOLUTION NO: 2026-45

A RESOLUTION OF THE VILLAGE OF POPLAR GROVE APPOINTING OWEN COSTANZA TO THE VILLAGE PARK ADVISORY COMMITTEE

WHEREAS, the Village of Poplar Grove ("Village") has established a Park Advisory Committee ("Committee"); and

WHEREAS, the Committee is to consist of five (5) members to serve respectively for four (4) year terms, staggered so that one member's term expires each year; and

WHEREAS, pursuant to Village Code Section 6-4-7, the Village President has the authority to appoint one (1) Village Board member to the Committee with the advice and consent of the Village Board; and

WHEREAS, the Village President of the Village of Poplar Grove wishes to appoint Owen Costanza as the Village Board member on the Committee, with said term to expire on ______, 2030; and

WHEREAS, the Village Board of Trustees finds it to be in the best interest of the Village to make such appointment to best serve the public.

NOW THEREFORE BE IT RESOLVED, by the Village President and Village Board of Trustees of the Village of Poplar Grove, Illinois, as follows:

Section 1. Recitals. The recitals set forth above are incorporated herein as part of this Resolution.

Section 2. Appointment of Committee Members.

a. Owen Costanza is hereby appointed, effective immediately, to serve as a member of the Parks Advisory Committee with said term to expire on April 30, 2030.

Section 3. Effective Date. This Resolution shall be in full force and effective immediately upon its passage and approval.

Section 4. Severability. In the event that any section, clause, provision, or part of this Resolution shall be found and determined to be invalid by a court of competent jurisdiction, all valid parts that are severable from the invalid parts shall remain in full force and effect.

PASSED UPON MOTION BY ____

SECONDED BY ____

BY ROLL CALL VOTE THIS ________ DAY OF _____________________, 2026

AS FOLLOWS:

VOTING “AYE”: ____

____

VOTING “NAY”: ____

____

ABSENT, ABSTAIN, OTHER ____

____

APPROVED ____, 2026

____

VILLAGE PRESIDENT

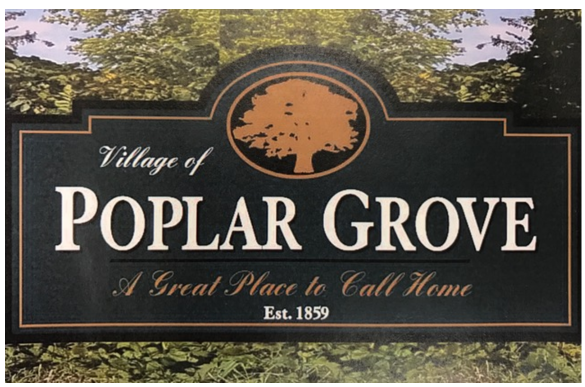
ATTEST:

____

VILLAGE CLERK

VILLAGE OF POPLAR GROVE, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
APRIL 30, 2026

200 Hill Street
Poplar Grove, Illinois 61065
Phone: 815.765.3201
Fax: 815.765.3571
www.poplargrove-il.us

Lauterbach & Amen

668 N. River Road
Naperville, IL 60563
630.393.1483

lauterbachamen.com

August 26, 2026

The Honorable Village President
Members of the Board of Trustees
Village of Poplar Grove, Illinois

In planning and performing our audit of the financial statements of the Village of Poplar Grove (the Village), Illinois, for the year ended April 30, 2026, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Village Council, management, and others within of the Village of Poplar Grove, Illinois, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Village personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire Village staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATION

1. IT SECURITY AWARENESS AND MONITORING OF EMERGING RISKS

Comment

Recently, we have noted the increasing importance of information technology (IT) security for local governments. While we did not identify a specific security breach during our auditing procedures, we have noted increased risks to local governments in the following areas of IT security:

- Ransomware and Phishing Attacks - Increasingly targeted at local governments due to limited IT staffing and valuable public data.
- Multi-Factor Authentication (MFA) - This is now considered a minimum standard of protection for access to email, financial systems and remote logins.
- Vendor and Third-Party Risk - Cloud service providers, software vendors, and contractors may present risks if not adequately monitored.
- Data Backup and Recovery - Secure, tested backups are critical to minimize downtime and financial loss in the event of an incident.
- Staff Awareness and Training - Many breaches in local governments occur due to human error; regular training and simulated testing can help reduce exposure.

Recommendation

We recommend that the Village continue to increase awareness around IT security issues by:

- Engaging in ongoing monitoring or cyber security trends affecting local governments.
- Incorporating regular staff training on phishing and other social engineering tactics.
- Periodically reviewing policies for password strength, MFA, and incident response.
- Ensuring vendor contracts address security standards and data protection.
- Testing data backup and recover plans on at least an annual basis.

By increasing awareness and preparedness, the Village can reduce the likelihood of a security incident, protect sensitive constituent and financial data, and help to ensure continuity of operations.

Management Response

Management acknowledges this notification of awareness and will discuss further with Village technology staff.

PRIOR RECOMMENDATIONS

1. RECAPTURE AGREEMENT

Comment

Previously and during our current year-end audit procedures, we noted that the Village has a recapture agreement with a local subdivision and a related liability recorded within the Water and Sewer Fund. The language in the existing agreement is somewhat unclear as it relates to the calculation the various pieces of the agreement.

Recommendation

We recommended the Village review all current recapture agreements and the related liabilities, in order to ensure that the Village and Developer are in agreement as to the terms and calculations outlined in the recapture agreement.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

The Village continues to collect and record any recapture agreements from prior years. Analysis of those agreements is part of an overall audit of subdivisions which started in fiscal year 2018. It continues to remain a high priority. The work is in progress and should be completed within the near future.

2. FUNDS OVER BUDGET

Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

Fund	2025	2026
General	$ —	14,944
Capital Replacement	52,189	—

Recommendation

We recommended the Village investigate the causes of the funds over budget and adopt appropriate future funding measures.

Status

This comment has not been implemented and will not be repeated in the future.

Management Response

The Village is aware of the overage due to increased economic cost conditions. Final budget remained positive due to the monitoring and adjustment of expenditures as it correlated to higher than expected revenues.

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

   In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. This Statement is applicable to June 30, 2026 fiscal year-ends and thereafter.

2. **GASB STATEMENT NO. 104 DISCLOSURE OF CERTAIN CAPITAL ASSETS**

   In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, *Disclosure of Certain Capital Assets*, which provide users of government financial statements with essential information about certain types of capital assets. This statement establishes requirements for (1) Certain types of capital assets to be disclosed separately in the capital assets note disclosures, and (2) Capital assets held for sale, including additional disclosures for those capital assets. This Statement is applicable to June 30, 2026 fiscal year-ends and thereafter.

200 N. Hill Street, Poplar Grove, IL 61065
Phone: (815) 765-3201 – Fax: (815) 765-3571
https://www.poplargrove-il.gov/

September 4, 2026

Mrs. Karri Miller
304 Ridgestone Trail
Poplar Grove, IL 61065
Email: clerk@villageofpoplargrove.com

RE: Offer of Employment – Collector Position, Village of Poplar Grove

Dear Mrs. Miller:

Please allow this letter to serve as the Village of Poplar Grove's continued full-time offer of employment for you to serve as the Village Collector.

The requirements and a summary of the job duties pertaining to the Village Collector have previously been provided to you. Effective as of September 11, 2026. This position includes an annual salary of $48,000 which shall include two (2) paid 15-minute breaks and a one-half hour unpaid lunch period. Generally, your hours of work will be 8:00 a.m. to 4:30 p.m. Monday through Friday, although some weeks may require more hours depending on workload.

Other benefits offered as a part of this full-time employment include 15 days of paid vacation (which is being granted in lieu of a 4% salary increase), various paid holidays and sick time as provided by the Village of Poplar Grove Employee Handbook, an option for health insurance for you (subject to an employee contribution as outlined in the Employee Handbook), life insurance and a retirement benefit with the Illinois Municipal Retirement Fund.

Please be advised that this offer of employment is at-will and should not be construed to create a contractual relationship.

The Village Board looks forward to continuing to work together with you.

Kristi Richardson
Village President

cc: Poplar Grove Board of Trustees

ACCEPTED: Date:

___________________________________ _____/______/______

Karri Miller

INVOICE REGISTER FOR VILLAGE OF POPLAR GROVE

POST DATES 09/01/2026 - 09/04/2026
POSTED AND UNPOSTED
OPEN AND PAID

Invoice Number Inv Ref #	Vendor Description GL Distribution		Invoice Date Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted Post Date
8078								
00027403	AMBROSE, BRYAN		08/01/2026	09/01/2026	100.15	100.15	Open	N
	MAIL BOX REPLACEMENT		CLERK					09/02/2026
	01-53-4302	OPERATIONAL SUPPLIES			100.15			
15865								
00027445	ABBY PEST ELIMINATION LLC		09/03/2026	10/03/2026	85.00	85.00	Open	N
	PW NEW BLDING PES CONTROL		CLERK					09/04/2026
	01-50-4227	PEST CONTROL @VH			0.00			
	31-77-4227	PEST CONTROL @ NWWTP			0.00			
	01-53-4227	PEST CONTROL @ OLDPWBLDG			0.00			
	01-53-4227	PEST CONTROL @ NEWPWBLDG			85.00			
	01-50-4227	SPRING EXTENSION TREAMENT			0.00			
15863								
00027446	ABBY PEST ELIMINATION LLC		09/03/2026	10/03/2026	67.00	67.00	Open	N
	PEST CONTROL OLD PW BLDING		CLERK					09/04/2026
	01-50-4227	PEST CONTROL @VH			0.00			
	31-77-4227	PEST CONTROL @ NWWTP			0.00			
	01-53-4227	PEST CONTROL @ OLDPWBLDG			67.00			
	01-53-4227	PEST CONTROL @ NEWPWBLDG			0.00			
	01-50-4227	SPRING EXTENSION TREAMENT			0.00			
15862								
00027447	ABBY PEST ELIMINATION LLC		09/03/2026	10/03/2026	165.00	165.00	Open	N
	PEST CONTROL @ NWWTP		CLERK					09/04/2026
	01-50-4227	PEST CONTROL @VH			0.00			
	31-77-4227	PEST CONTROL @ NWWTP			165.00			
	01-53-4227	PEST CONTROL @ OLDPWBLDG			0.00			
	01-53-4227	PEST CONTROL @ NEWPWBLDG			0.00			
	01-50-4227	SPRING EXTENSION TREAMENT			0.00			
15861								
00027448	ABBY PEST ELIMINATION LLC		09/03/2026	10/03/2026	47.00	47.00	Open	N
	PEST CONTROL @ VH		CLERK					09/04/2026
	01-50-4227	PEST CONTROL @VH			47.00			
	31-77-4227	PEST CONTROL @ NWWTP			0.00			
	01-53-4227	PEST CONTROL @ OLDPWBLDG			0.00			
	01-53-4227	PEST CONTROL @ NEWPWBLDG			0.00			
	01-50-4227	SPRING EXTENSION TREAMENT			0.00			

INVOICE REGISTER FOR VILLAGE OF POPLAR GROVE

POST DATES 09/01/2026 - 09/04/2026
POSTED AND UNPOSTED
OPEN AND PAID

Invoice Number Inv Ref #	Vendor Description GL Distribution	Invoice Date Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted Post Date
161540383 00027465	EVERON FKA ADT COMMERCIAL FIRE AND SECURITY 01-50-4206 SECURITY SYSTEM	08/26/2026 CLERK	09/26/2026	257.18 257.18	257.18	Open	N 09/04/2026
1766-61MN-7FV1 00027399	AMAZON.COM TRASH BAGS & PAPER TOWELS 01-50-4300 OFFICE SUPPLIES	08/24/2026 CLERK	09/24/2026	118.16 118.16	118.16	Open	N 09/02/2026
1N1Y-VDTM-LGC9 00027400	AMAZON.COM BEACON LIGHTS 01-53-4302 BEACON LIGHTS	08/31/2026 CLERK	09/30/2026	56.80 56.80	56.80	Open	N 09/02/2026
1WNN-T6YK-16LR 00027401	AMAZON.COM PLANT HOIST 31-77-4302 OPERATIONAL SUPPLIES	08/26/2026 CLERK	09/26/2026	29.59 29.59	29.59	Open	N 09/02/2026
16W6-HCX3-K1MQ 00027402	AMAZON.COM NWWTP SUPPLIES 31-77-4302 OPERATIONAL SUPPLIES	08/24/2026 CLERK	09/24/2026	29.59 29.59	29.59	Open	N 09/02/2026
1R7G-JM QX-P914 00027449	AMAZON.COM CREDIT FOR PW 01-53-4227 BLDG & EQUIPMENT MAINT & REPAIRS	08/17/2026 CLERK	09/17/2026	(85.49) (85.49)	(85.49)	Open	N 09/04/2026
1TH9-9VX7-K64L 00027450	AMAZON.COM PAPER AND SHELVES FOR VH 01-50-4300 OFFICE SUPPLIES	09/03/2026 CLERK	10/03/2026	105.49 105.49	105.49	Open	N 09/04/2026
72860 00027404	B&F CONSTRUCTION CODE SERVICE, INC. NHC 01-55-4215 NHC	08/25/2026 CLERK	09/25/2026	490.00 490.00	490.00	Open	N 09/02/2026

INVOICE REGISTER FOR VILLAGE OF POPLAR GROVE

POST DATES 09/01/2026 - 09/04/2026
POSTED AND UNPOSTED
OPEN AND PAID

Invoice Number / Inv Ref #	Vendor / Description / GL Distribution	Invoice Date / Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted / Post Date
72921 / 00027451	B&F CONSTRUCTION CODE SERVICE, INC. / NHC / 01-55-4215 CONTRACT INSPECTION SERVICES	08/28/2026 / CLERK	09/28/2026	660.90 / 660.90	660.90	Open	N / 09/04/2026
72900 / 00027452	B&F CONSTRUCTION CODE SERVICE, INC. / SOLAR REVIEW / 01-55-4215 CONTRACT INSPECTION SERVICES	08/27/2026 / CLERK	09/27/2026	350.00 / 350.00	350.00	Open	N / 09/04/2026
22848 / 00027453	B&F CONSTRUCTION CODE SERVICE, INC. / AUGUST2026 ADMIN / 01-55-4237 PLANNING SERVICES	09/01/2026 / CLERK	10/01/2026	3,412.50 / 3,412.50	3,412.50	Open	N / 09/04/2026
BFF-003154 / 00027406	BLAIN'S FARM & FLEET / STOCK / 01-54-4300 OFFICE SUPPLIES	08/24/2026 / CLERK	09/24/2026	51.75 / 51.75	51.75	Open	N / 09/02/2026
01-330060 / 00027454	BOBCAT OF ROCKFORD / STUMP GRINDER / 01-53-4234 EQUIPMENT RENTAL	09/03/2026 / CLERK	10/03/2026	250.00 / 250.00	250.00	Open	N / 09/04/2026
1945 / 00027405	BOONE COUNTY SHOPPER / LATE FEE / 01-50-4500 LATE FEE	08/27/2026 / CLERK	09/27/2026	15.84 / 15.84	15.84	Open	N / 09/02/2026
AUG2026 / 00027434	BRIAN W STEWART & ASSOCIATES, INC / 5 SOLICITOR BKGD CHECKS / 01-57-4251 SOLICITOR PERMIT EXPENSES	09/01/2026 / CLERK	10/01/2026	408.00 / 408.00	408.00	Open	N / 09/03/2026
186774 / 00027409	CHERRY VALLEY LANDSCAPE CENTER / BELT SCAG ZERO TURN / 01-52-4302 BELT SCAG ZERO TURN	08/25/2026 / CLERK	09/25/2026	29.06 / 29.06	29.06	Open	N / 09/02/2026

INVOICE REGISTER FOR VILLAGE OF POPLAR GROVE

POST DATES 09/01/2026 - 09/04/2026
POSTED AND UNPOSTED
OPEN AND PAID

Invoice Number / Inv Ref #	Vendor / Description / GL Distribution		Invoice Date / Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted / Post Date
375637								
00027407	CIVICPLUS		08/01/2026	09/01/2026	4,422.25	4,422.25	Open	N
	ANNUAL CODE UPDATE		CLERK					09/02/2026
	01-57-4203	WEB SITE MAINTENANCE			4,422.25			
985666								
00027408	CIVICPLUS		08/27/2026	09/27/2026	799.37	799.37	Open	N
	QUARTERLY CODE UPDATE		CLERK					09/02/2026
	01-57-4203	WEB SITE MAINTENANCE			799.37			
3400211084								
00027410	COMCAST		08/21/2026	09/18/2026	167.07	167.07	Open	N
	INTERNET AND PHONE SWWTP		CLERK					09/02/2026
	31-50-4202	B. 205 BEAVER DR - 815-765-8010			0.00			
	01-53-4302	A. 111 E PARK ST-INTERNET			0.00			
	31-50-4202	C. 291 PRAIRIE KNOLL - 815-544-0520			0.00			
	31-68-4202	D. 4420 MENGE LN - 815-765-8033			0.00			
	01-50-4202	E. 200 N. HILL ST - INTERNET			0.00			
	31-68-4202	H. 4870 WOODSTOCK RD - 815-547-6487			0.00			
	31-68-4202	F. 610 S STATE - 815-765-1774 &2456			0.00			
	31-50-4202	G. 4194 DAWSON LAKE - 815-765-9391			0.00			
	31-50-4202	I. 901 WACO WAY- 815-975-9049			0.00			
	31-68-4202	J. 275 W GROVE ST- 217-049-7024			0.00			
	31-50-4202	K. 5500 WHITING RD - 815-765-1914			0.00			
	01-50-4202	200 N HILL ST - PHONE LINES			0.00			
	31-79-4202	L. 12211 RT 76 815-547-7209			167.07			
	31-50-4202	M. 13505 HARVEST WAY-815-765-0565			0.00			
4736372								
00027460	COMCAST		09/01/2026	10/01/2026	474.85	474.85	Open	N
	VH PHONES LINES		CLERK					09/04/2026
	31-50-4202	B. 205 BEAVER DR - 815-765-8010			0.00			
	01-53-4302	A. 111 E PARK ST-INTERNET			0.00			
	31-50-4202	C. 291 PRAIRIE KNOLL - 815-544-0520			0.00			
	31-68-4202	D. 4420 MENGE LN - 815-765-8033			0.00			
	01-50-4202	E. 200 N. HILL ST - INTERNET			0.00			
	31-68-4202	H. 4870 WOODSTOCK RD - 815-547-6487			0.00			
	31-68-4202	F. 610 S STATE - 815-765-1774 &2456			0.00			
	31-50-4202	G. 4194 DAWSON LAKE - 815-765-9391			0.00			
	31-50-4202	I. 901 WACO WAY- 815-975-9049			0.00			
	31-68-4202	J. 275 W GROVE ST- 217-049-7024			0.00			
	31-50-4202	K. 5500 WHITING RD - 815-765-1914			0.00			
	01-50-4202	200 N HILL ST - PHONE LINES			474.85			
	31-79-4202	L. 12211 RT 76 815-547-7209			0.00			
	31-50-4202	M. 13505 HARVEST WAY-815-765-0565			0.00			

INVOICE REGISTER FOR VILLAGE OF POPLAR GROVE

POST DATES 09/01/2026 - 09/04/2026
POSTED AND UNPOSTED
OPEN AND PAID

Invoice Number Inv Ref #	Vendor Description GL Distribution		Invoice Date Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted Post Date
3061267111AUG20 00027461	COMED MAIN L/S 31-75-4204	UTILITIES	09/02/2026 CLERK	10/02/2026	45.54 45.54	45.54	Open	N 09/04/2026
0799140100AUG20 00027462	COMED PRAIRIE KNOLL L/S 31-75-4204	UTILITIES	08/28/2026 CLERK	10/27/2026	191.15 191.15	191.15	Open	N 09/04/2026
3174406000AUG26 00027463	COMED SAWSON LAKE L/S 31-75-4204	UTILITIES	08/28/2026 CLERK	10/27/2026	162.01 162.01	162.01	Open	N 09/04/2026
8107661222AUG20 00027464	COMED WHITING L/S 31-75-4204	UTILITIES	09/01/2006 CLERK	11/02/2026	140.33 140.33	140.33	Open	N 09/04/2026
Z669667 00027411	CORE & MAIN LP MANHOLE HOOK 31-70-4302	OPERATIONAL SUPPLIES	08/31/2026 CLERK	09/30/2026	36.47 36.47	36.47	Open	N 09/02/2026
Z669456 00027412	CORE & MAIN LP ALLY METER RE STOCK 31-70-4306	ALLY METER RE STOCK	09/01/2026 CLERK	10/01/2026	1,338.00 1,338.00	1,338.00	Open	N 09/02/2026
SEPT2026 00027413	FOX VALLEY INTERNET, INC. SWWTP/NWWTP INTERNET 31-77-4202 31-79-4202	NWWTP INTERNET SWWTP INTERNET	09/01/2026 CLERK	09/09/2026	54.90 29.95 24.95	54.90	Open	N 09/02/2026

INVOICE REGISTER FOR VILLAGE OF POPLAR GROVE
POST DATES 09/01/2026 - 09/04/2026
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2241590281SEPT2								
00027414	FRONTIER		08/20/2026	09/20/2026	160.92	160.92	Open	N
	PHONE LINE FOR COUNTRY SIDE		CLERK					09/02/2026
	31-68-4202	217.049.7024 SPECIAL ACCESS LINES W#2			0.00			
	31-50-4202	815.544.0520 PRAIRIE KNOLL L/S			0.00			
	31-50-4202	815.544.3817 WACO WAY L/S			0.00			
	31-68-4202	815.547.6487 WOODSTOCK #5&6			0.00			
	31-79-4202	815.547.7209 12211 RT 76 SWWTP			7.91			
	31-50-4202	815.765.0565 COUNTRYSIDE L/S			153.01			
	31-68-4202	815.765.0940 RT 173 W#3			0.00			
	31-68-4202	815.765.1774 NWWTP TOWER			0.00			
	31-50-4202	815.765.1859 BEAVER RD L/S			0.00			
	31-50-4202	815.765.1914 WHITING RD L/S			0.00			
	31-77-4202	815.765.2456 610 S STATE ST NWWTP			0.00			
	31-68-4202	815.765.9169 COUNTRYSIDE W#4			0.00			
	31-50-4202	815.765.9391 DAWSON LK L/S			0.00			
26083105								
00027415	GUS, INC		08/31/2026	09/30/2026	196.00	196.00	Open	N
	DEAF SIGN - RIDGESTONE		CLERK					09/02/2026
	01-53-4302	DEAF SIGN - RIDGESTONE			196.00			
26082606								
00027416	GUS, INC		08/26/2026	09/26/2026	261.00	261.00	Open	N
	TRAFFIC SIGNS		CLERK					09/02/2026
	01-53-4302	TRAFFIC SIGNS			261.00			
INV01143556								
00027442	USA BLUE BOOK		08/26/2026	09/26/2026	170.87	170.87	Open	N
	WELL HOUSE SUPPLIES		CLERK					09/03/2026
	31-70-4302	WELL HOUSE SUPPLIES			170.87			
INV01140242								
00027443	USA BLUE BOOK		08/21/2026	09/21/2026	231.15	231.15	Open	N
	WATER WELL SUPPLIES		CLERK					09/03/2026
	31-70-4302	OPERATIONAL SUPPLIES			231.15			
705059								
00027419	MCMAHON ASSOCIATES, INC.		08/19/2026	09/19/2026	1,443.50	1,443.50	Open	N
	JULY2026 ENGINEER		CLERK					09/02/2026
	01-55-4212	ENGINEERING			688.00			
	01-50-4212	ENGINEERING SERVICES			425.50			
	31-79-4212	ENGINEERING			330.00			

INVOICE REGISTER FOR VILLAGE OF POPLAR GROVE

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705058 / 00027420	MCMAHON ASSOCIATES, INC. / MCDONALDS ENGINEER / 01-55-4212 ENGINEERING	08/19/2026 / CLERK	09/19/2026	516.00 / 516.00	516.00	Open	N / 09/02/2026
0705057 / 00027421	MCMAHON ASSOCIATES, INC. / SUB REVIEW / 01-55-4212 ENGINEERING	08/19/2026 / CLERK	09/19/2026	595.10 / 595.10	595.10	Open	N / 09/02/2026
705056 / 00027422	MCMAHON ASSOCIATES, INC. / BEL AIR ENGINEERING / 01-55-4212 ENGINEERING	08/19/2026 / CLERK	09/19/2026	592.30 / 592.30	592.30	Open	N / 09/02/2026
705055 / 00027423	MCMAHON ASSOCIATES, INC. / WESTERGREEN SUB REVIEW / 01-55-4212 ENGINEERING	08/19/2026 / CLERK	09/19/2026	1,705.50 / 1,705.50	1,705.50	Open	N / 09/02/2026
705054 / 00027424	MCMAHON ASSOCIATES, INC. / FRONTIER / 01-55-4212 ENGINEERING	08/19/2026 / CLERK	09/19/2026	817.00 / 817.00	817.00	Open	N / 09/02/2026
705053 / 00027425	MCMAHON ASSOCIATES, INC. / SURF / 01-55-4212 ENGINEERING	08/19/2026 / CLERK	09/19/2026	967.50 / 967.50	967.50	Open	N / 09/02/2026
705052 / 00027426	MCMAHON ASSOCIATES, INC. / 2026 MFT / 20-00-4212 ENGINEERING	08/19/2026 / CLERK	09/19/2026	2,616.03 / 2,616.03	2,616.03	Open	N / 09/02/2026
76904 / 00027417	MENARDS / PAINTING SUPPLIES / 01-53-4302 PAINTING SUPPLIES	08/17/2026 / CLERK	09/17/2026	306.61 / 306.61	306.61	Open	N / 09/02/2026

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77536 00027418	MENARDS NWWTP SUPPLIES	08/26/2026 CLERK	09/26/2026	85.45	85.45	Open	N 09/02/2026
	31-77-4302	OPERATIONAL SUPPLIES		85.45			
40944 00027428	MORGAN BUILDING MAINTENANCE, INC SEPT2026 CLEANING	09/01/2026 CLERK	09/30/2026	1,251.00	1,251.00	Open	N 09/02/2026
	01-50-4219	VH MONTHLY CLEANING		715.00			
	01-52-4219	LP MONTLY CLEANING		536.00			
M69004 00027427	MR. GOODWATER WATERAUG2026	09/01/2026 CLERK	10/01/2026	144.83	144.83	Open	N 09/02/2026
	01-50-4302	OPERATIONAL SUPPLIES		43.64			
	01-53-4302	OPERATIONAL SUPPLIES		101.19			
SEPT2026 00027466	PITNEY BOWES INC. POSTAGE	08/28/2026 CLERK	09/28/2026	1,200.00	1,200.00	Open	N 09/04/2026
	31-70-4208	POSTAGE		500.00			
	31-75-4208	POSTAGE		500.00			
	01-50-4208	POSTAGE		200.00			
FY27-COG-0019 00027429	REGION 1 PLANNING COUNCIL FY27 COG MEMBERSHIP	08/31/2026 CLERK	09/30/2026	2,500.00	2,500.00	Open	N 09/03/2026
	01-50-4217	FY27 COG MEMBERSHIP		2,500.00			
260847 00027431	SABEL MECHANICAL LLC. NWWTP SCREENS REPAIR	08/25/2026 CLERK	09/25/2026	598.89	598.89	Open	N 09/03/2026
	31-77-4227	NWWTP SCREENS REPAIR		598.89			
260847 00027432	SABEL MECHANICAL LLC. FLOAT REPAIR	08/25/2026 CLERK	09/25/2026	1,834.67	1,834.67	Open	N 09/03/2026
	31-79-4227	FLOAT REPAIR		1,834.67			
217272 00027430	SIKICH LLP - ACCOUNTING SERVICES JULY26 OFFICE SUPPORT	08/31/2026 CLERK	09/30/2026	6,722.10	6,722.10	Open	N 09/03/2026
	01-50-4240	JULY26 OFFICE SUPPORT		6,722.10			

INVOICE REGISTER FOR VILLAGE OF POPLAR GROVE

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25602 00027433	SMITH ECOLOGICAL SYSTEMS COMPANY INJECTOR QUILLS FOR WELL HOUSES		08/26/2026 CLERK	09/15/2026	450.00	450.00	Open	N 09/03/2026
	31-75-4302	OPERATIONAL SUPPLIES			450.00			
40155-SEPT2026 00027468	SOLUTIONS BANK INTEREST &PW NOTE - 40155		09/01/2026 CLERK	09/17/2026	5,621.39	5,621.39	Open	N 09/04/2026
	01-54-4811	INTEREST EXPENSE			2,127.40			
	01-54-4700	DEBT EXPNESE - PRINCIPAL			3,493.99			
40192-SEPT2026 00027469	SOLUTIONS BANK INTERESST & PRINCIPAL 24 TRK-40192		09/01/2026 CLERK	09/15/2026	4,170.89	4,170.89	Open	N 09/04/2026
	01-54-4811	INTEREST EXPENSE			706.29			
	01-54-4700	DEBT EXPNESE - PRINCIPAL			3,464.60			
40007-SEPT2026 00027470	SOLUTIONS BANK INTEREST & PRINCIPAL - PW NOTE 40007		09/01/2026 CLERK	09/15/2026	13,870.00	13,870.00	Open	N 09/04/2026
	01-54-4811	INTEREST EXPENSE			1,739.19			
	01-54-4700	DEBT EXPNESE - PRINCIPAL			12,130.81			
17394 00027455	SOSNOWSKI SZETO, LLP AUG2026 LEGAL		09/03/2026 CLERK	10/03/2026	6,299.25	6,299.25	Open	N 09/04/2026
	01-57-4213	LEGAL			101.75			
	01-50-4213	LEGAL SERVICES			2,775.00			
	31-79-4213	LEGAL			971.25			
	01-55-4213	LEGAL			1,359.75			
	31-70-4213	LEGAL			545.75			
	31-75-4213	LEGAL			545.75			
17393 00027456	SOSNOWSKI SZETO, LLP TENORE VS DAGGETT		09/03/2026 CLERK	10/03/2026	249.75	249.75	Open	N 09/04/2026
	01-55-4213	LEGAL			249.75			
17395 00027457	SOSNOWSKI SZETO, LLP EPI-COLLECTIONS		09/03/2026 CLERK	10/03/2026	439.75	439.75	Open	N 09/04/2026
	01-55-4213	LEGAL			439.75			

INVOICE REGISTER FOR VILLAGE OF POPLAR GROVE

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17396								
00027458	SOSNOWSKI SZETO, LLP		09/03/2026	10/03/2026	851.50	851.50	Open	N
	517 PRAIIRE POINT		CLERK					09/04/2026
	01-55-4213	LEGAL			851.50			
17397								
00027459	SOSNOWSKI SZETO, LLP		09/03/2026	10/03/2026	2,738.50	2,738.50	Open	N
	WHITE OAK HOME BUILDERS		CLERK					09/04/2026
	01-55-4213	LEGAL			2,738.50			
90126053								
00027435	TEST INC.		09/01/2026	10/01/2026	19,411.83	19,411.83	Open	N
	TEST OCTO2026		CLERK					09/03/2026
	31-77-4236	W & S CONTRACT LABOR - NWWTP W#3			5,823.55			
	31-79-4236	W & S CONTRACT LABOR - SWWTP W#5&6			4,852.96			
	31-68-4236	W & S CONTRACT LABOR - WATER SYSTEM W#4			2,911.77			
	31-75-4236	W & S CONTRACT LABOR - LIFT STATIONS			5,823.55			
9882								
00027444	THE WEATHER PROS		10/01/2026	11/01/2026	559.00	559.00	Open	N
	ANNUAL WEATHER FORCASTING 2026-2027		CLERK					09/03/2026
	01-54-4240	PROFESSIONAL SERVICES			559.00			
26-6320401								
00027436	TILFORD'S AUTO & TRUCK SERVICE		08/17/2026	09/17/2026	225.00	225.00	Open	N
	MENGE LANE TOW		CLERK					09/03/2026
	01-55-4216	CONTRACT CODE ENFORCEMENT			225.00			
62744								
00027437	UNITED SANITATION SERVICES, INC.		08/19/2026	09/19/2026	360.00	360.00	Open	N
	LP BATHROOM		CLERK					09/03/2026
	01-52-4234	EQUIPMENT RENTAL			360.00			
62745								
00027438	UNITED SANITATION SERVICES, INC.		08/19/2026	09/19/2026	180.00	180.00	Open	N
	MANSFIELD BATHROOM		CLERK					09/03/2026
	01-52-4234	EQUIPMENT RENTAL			180.00			
62746								
00027439	UNITED SANITATION SERVICES, INC.		08/19/2026	09/19/2026	180.00	180.00	Open	N
	SHERMAN BATHROOM		CLERK					09/03/2026
	01-52-4234	EQUIPMENT RENTAL			180.00			

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62747 / 00027440	UNITED SANITATION SERVICES, INC.		08/19/2026	09/19/2026	180.00	180.00	Open	N
	VET PARK BATHROOM		CLERK					09/03/2026
	01-52-4234	EQUIPMENT RENTAL			180.00			
62748 / 00027441	UNITED SANITATION SERVICES, INC.		08/19/2026	09/19/2026	180.00	180.00	Open	N
	WEST GROVE BATHROOM		CLERK					09/03/2026
	01-52-4234	EQUIPMENT RENTAL			180.00			
AUG2026 / 00027467	VERIZON		08/23/2026	09/15/2026	333.06	333.06	Open	N
	CELL PHONES, TABLETS, HOTSPOT		CLERK					09/04/2026
	01-53-4202	A.TABLET 608-671-9116			39.39			
	01-50-4202	B.TABLET 608-671-9127			20.02			
	31-50-4202	C. HOTSPOT 608-671-9129			36.01			
	31-50-4202	E.. TABLET 608-671-9757			20.02			
	31-50-4202	F. TABLET 608-671-9946			39.39			
	01-57-4202	H. VPG CLERK 815-543-4635			20.02			
	01-53-4202	I. PWD CELL 815-742-0418			39.39			
	31-50-4202	J. WWTP CELL 815-742-7421			39.39			
	01-50-4202	K. VPG ADMIN CELL 815-988-6191			39.39			
	31-50-4202	D. TABLET 608-671-9175			20.02			
	01-53-4202	G. PWD CELL 608-991-0639			20.02			

			Invoice Amount	Amount Due
# of Invoices: 71	# Due: 71	Totals:	95,777.29	95,777.29
# of Credit Memos: 1	# Due: 1	Totals:	(85.49)	(85.49)
Net of Invoices and Credit Memos:			95,691.80	95,691.80

--- TOTALS BY FUND ---

01 GENERAL FUND	64,224.76	64,224.76
20 MOTOR FUEL FUND	2,616.03	2,616.03
31 WATER & SEWER FUND	28,851.01	28,851.01

--- TOTALS BY DEPT/ACTIVITY ---

00 GF ASSEST LIABILITIES ACCOUNTS	2,616.03	2,616.03
50 ADMIN	14,767.01	14,767.01
52 PARKS	1,645.06	1,645.06
53 STREETS	1,437.06	1,437.06
54 PUBLIC WORKS ADMIN	24,273.03	24,273.03
55 COMMUNITY DEVELOPMENT AND EVENTS	16,659.05	16,659.05
57 VILLAGE CLERK	5,751.39	5,751.39

INVOICE REGISTER FOR VILLAGE OF POPLAR GROVE

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	68 WATER TOWERS			2,911.77	2,911.77		
	70 WATER			2,822.24	2,822.24		
	75 SEWER			7,858.33	7,858.33		
	77 NORTH PLANT			6,762.02	6,762.02		
	79 SOUTH PLANT			8,188.81	8,188.81		

Date Updated:	08.03.2026		
	Jul-26		
FOR APPROVAL	Actual to Date		Total by Type
	Check Run #1	Check Run #2	
AP Checks	$69,310.89		$69,310.89
EFTS (ACH)	$26,466.40		$26,466.40
Payroll	$23,929.23		$23,929.23
Insurance	$21,822.86		$21,822.86
Total	$141,529.38	$0.00	$141,529.38

TO BE ATTACHED IN PACKET AS SUMMARY REPORT

Specific Breakout:	Actual for the month paid	Estimate Additional	Total by Type
Total	$0.00	$0.00	$0.00

FINAL NUMBERS

Monthly Approvals	August Final Numbers Requested	Actual	Difference
AP Checks	$191,340.12	$190,990.22	-$349.90
EFTS (ACH)	$62,372.60	$65,468.93	$3,096.33
Payroll	$49,625.48	$49,239.62	-$385.86
Insurance	$21,822.26	$21,822.26	$0.00
Total	$325,160.46	$327,521.03	$2,360.57

Specific Breakout:	Requested	Actual	Difference

MEMORANDUM

TO: Village President and Village Board of Trustees

FROM: Katalina Kruckenberg, Treasurer

DATE: September 4, 2026

RE: Proposed Cash & Fund Balance Reserve Policy

PURPOSE

The purpose of this memo is to present a proposed **Cash & Fund Balance Reserve Policy** for consideration by the Village Board.

The proposed policy establishes clear reserve targets for the Village's major operating funds and provides guidelines for when reserves may be used, how they should be replenished, when reserve funds may be invested, and how decisions regarding reserves will be administered.

WHY A POLICY IS NEEDED

A formal reserve policy gives the Village a consistent longer term financial framework rather on a year-by-year basis.

The policy is intended to help the Village:

- Maintain sufficient cash to meet its financial obligations;
- Prepare for unexpected expenses or revenue shortfalls;
- Protect essential services during emergencies;
- Plan for infrastructure and equipment needs;
- Reduce reliance on short-term borrowing;
- Provide transparency to the Board and residents regarding the Village's financial position; and
- Establish a consistent process for maintaining, replenishing, investing, and using reserves.

The **Government Finance Officers Association (GFOA)** recommends that local governments formally establish fund-balance policies and maintain adequate unrestricted fund balance to address revenue shortfalls and unexpected expenditures. GFOA recommends, at a minimum, that general-purpose governments maintain unrestricted budgetary fund balance in the General Fund equal to **no less than two months of regular General Fund operating revenues or regular General Fund operating expenditures**. GFOA also recognizes that individual governments may require higher reserve levels based on their unique financial risks and circumstances.

PROPOSED RESERVE TARGETS

Using the Village's FY 2026–2027 approved budget, the proposed policy establishes three reserve benchmarks to provide a consistent framework for evaluating the Village's financial position.

The **two-month level (16.7%)** reflects the GFOA-recommended minimum benchmark. The **three-month level (25%)** is recommended as the **formal reserve target for the Village of Poplar Grove** and represents the level the Village should generally seek to maintain. The **six-month level (50%)** represents an enhanced planning level that may be appropriate during periods of significant financial uncertainty, economic disruption, major revenue loss, emergency conditions, or other extraordinary circumstances.

Accordingly, the proposed reserve structure is:

- **2 Months – GFOA Recommended Minimum (16.7%):** A baseline level the Village should generally seek to maintain.
- **3 Months – Village Target (25%):** The Village's preferred operating reserve level and primary policy target.
- **6 Months – Enhanced Planning Level (50%):** A higher reserve level that may be appropriate when significant financial risks or extraordinary circumstances exist.

The two-, three-, and six-month figures are **alternative reserve benchmarks and are not cumulative requirements**. The Village's formal policy target is the three-month level unless the Board establishes a different target for a particular fund based on its financial circumstances.

Fund	**FY27 Budget**	**2-Month Benchmark (16.7%)**	**3-Month Benchmark (25%)**	**6-Month Benchmark (50%)**	**Proposed Village Target**
General Fund	$2,711,872	$451,979	**$677,968**	$1,355,936	**$677,968 (25%)**
Water & Sewer Fund	$2,261,259	$376,877	**$565,315**	$1,130,630	**$565,315 (25%)**
Motor Fuel Fund	$241,350	$40,225	$60,338	$120,675	**$48,270 (20%)**
TOTAL	**$5,214,481**	**$869,081 (16.7%)**	**$1,303,621 (25%)**	**$2,607,241 (50%)**	**$1,291,553**

The General Fund and Water & Sewer Fund proposed targets are approximately **three months, or 25%, of annual appropriations**.

The Motor Fuel Fund proposed target is approximately **20% of annual appropriations**, or approximately **2.4 months of expenditure**. This lower target reflects the fund's restricted revenues and transportation-related purpose. The Village may adjust this target as transportation needs, revenue conditions, or capital requirements change.

Capital project, debt service, grant, escrow, and other restricted funds would remain separate from the Village's operating reserve calculations.

USE OF RESERVES

Reserve funds are intended to provide financial stability and should generally be used for unforeseen or non-recurring circumstances rather than routine operating expenditures.

Potential appropriate uses of reserves may include:

- Unexpected emergency expenditures;
- Significant revenue shortfalls;
- Natural disasters or other extraordinary events;
- Major unanticipated repairs;
- Temporary cash-flow requirements;
- Significant capital or equipment needs when specifically approved by the Board; and
- Other circumstances determined by the Board to be in the best financial interest of the Village.

Reserves should not routinely be used to balance an ongoing structural operating deficit. If recurring expenditures exceed recurring revenues, the Village should address the underlying structural imbalance through the budget process.

REPLENISHMENT STRATEGY

If reserves are used and the fund balance falls below the Village's adopted reserve target, the Village should establish a plan to restore the reserve level.

The Treasurer shall evaluate the reason for the reserve reduction and recommend an appropriate replenishment strategy to the Village President and Board of Trustees.

Replenishment may be accomplished through:

- Year-end budget surpluses;
- Expenditure savings;
- Non-recurring revenues;
- One-time revenues or other available resources;
- Excess resources from other funds when legally permissible and financially appropriate;
- Future budget appropriations; or
- Other funding sources approved by the Board.

GFOA recommends that governments generally seek to replenish fund balance within **one to three years of use**, depending on the reason for the use, economic conditions, long-term financial forecasts, and other circumstances.

The replenishment period may be adjusted by the Board when circumstances warrant, including following a major emergency, significant economic downturn, or other extraordinary event.

INVESTMENT OF RESERVE FUNDS

Reserve funds should be maintained with priority given to:

1. **Safety and preservation of principal;**
2. **Liquidity and availability of funds when needed; and**
3. **Reasonable investment return.**

Funds needed for immediate operating or emergency purposes should remain readily accessible.

Reserve funds that are not expected to be needed in the short term may be invested in permitted interest-bearing accounts, certificates of deposit, government securities, or other investments authorized under the Village's investment policy and applicable Illinois law.

FUNDS ABOVE THE RESERVE TARGET

When unrestricted reserves exceed the Village's established target, the excess should not automatically be treated as available for recurring operating expenditures.

The Treasurer shall periodically evaluate whether excess reserves are reasonably needed for anticipated capital projects, infrastructure, equipment, debt reduction, emergency preparedness, economic uncertainty, or other identified financial needs.

Amounts determined to be above the Village's reasonable reserve needs may be considered by the Board for appropriate **one-time uses**, such as capital improvements, major equipment purchases, infrastructure projects, debt reduction, or establishment of a separate capital reserve.

Excess reserves should **not be used to create or permanently support recurring expenditures or ongoing programs that cannot be supported by recurring revenues.**

AUTHORITY AND RESPONSIBILITIES

To provide appropriate oversight and separation of financial duties, reserve decisions and transfers should follow the responsibilities outlined below.

Village Treasurer

The Treasurer shall:

- Monitor reserve and cash levels;
- Review reserve levels as part of the annual budget process;
- Identify when reserves fall below or materially exceed the adopted target;
- Initiate recommendations regarding reserve replenishment, investment, or use;
- Recommend appropriate reserve targets based on financial conditions and future needs;
- Provide the Village President and Board of Trustees with periodic information regarding reserve levels; and
- Initiate requests for transfers involving reserve funds in accordance with Village policy and Board authorization requirements.

Village Board of Trustees

The Board of Trustees shall:

- Establish and periodically review the Village's reserve policy;
- Approve the use of reserves when Board approval is required;
- Approve significant transfers or appropriations involving reserve funds;
- Consider recommendations from the Treasurer regarding replenishment, investments, or excess reserves; and
- Approve changes to the Village's reserve targets as financial conditions change.

Village Clerk

The Village Clerk shall:

- Execute authorized transfers between Village accounts following appropriate approval;
- Maintain documentation of authorized reserve transfers;
- Ensure transfers are properly recorded in the Village's financial records; and
- Provide documentation to the Treasurer and Board as required.

This process is intended to provide a clear separation between **recommendation/initiation, authorization, execution, and financial recordkeeping.**

ANNUAL REVIEW

The Treasurer shall review the Village's reserve position annually and compare actual and projected reserves against the Village's **three-month formal reserve target**, the **two-month GFOA minimum benchmark**, and the **six-month enhanced planning level.**

The annual review should also consider changes in:

- Revenues and expenditures;
- Economic conditions;
- Revenue volatility;
- Capital needs;
- Infrastructure requirements;
- Debt obligations;
- Emergency risks;
- Cash-flow requirements; and
- Other financial risks facing the Village.

The Board of Trustees may adjust the reserve targets when appropriate based on the Village's changing financial circumstances.

THE LONG-TERM BENEFIT TO THE VILLAGE

This policy is not being proposed because the Village is financially unstable. Rather, it is being proposed because maintaining financial stability should be an ongoing priority of the Village.

A reserve policy gives the Village a plan before it needs one. It establishes a reasonable financial cushion, provides guidance for when reserves should be used, creates a strategy for replenishing those reserves, and establishes a thoughtful approach to managing funds that exceed the Village's target.

The goal is to help the Village remain financially prepared while continuing to provide essential services and make responsible investments in our community. A strong reserve position can give the Village greater flexibility when faced with unexpected expenses, emergencies, changes in revenues, infrastructure needs, or other financial challenges.

Most importantly, this policy is about being good stewards of the resources entrusted to us by our residents.

RECOMMENDATION

The Village Board review and consider adoption of the proposed **Cash & Fund Balance Reserve Policy**.

Adoption of the policy will establish a clear and consistent financial standard for maintaining, using, replenishing, investing, and managing Village reserves while allowing the Board to adjust the targets in future years as financial conditions and capital needs change.