

FINANCE COMMITTEE AGENDA
February 24, 2026 * 6:15 PM * Park View Room
13600 Juneau Boulevard, Elm Grove, WI 53122

1. Call Meeting to Order

2. Approval of Meeting Minutes

Documents:

[FL012726DM.pdf](#)

3. Review and Possible Action to Implement Publication and Background Check Fees for Liquor and Tobacco Licensing

Documents:

[Publication and Background Check fees.pdf](#)

4. Project Updates and Financial Report

A. Monthly Financial Report 01.2026

Documents:

[Financial Report 01.2026.pdf](#)

B. January EMS Report

Documents:

[EMS - Roll Rate Analysis.pdf](#)

[EMS - Month-End Report - 01.2026.pdf](#)

C. 2026 Project Summary

Documents:

5. Other Business

6. Adjournment

Any person who has a qualifying disability as defined by the Americans with Disabilities Act who requires that the meeting or materials for the meeting has to be in an accessible location or format must contact the Village Clerk at 262-782-6700 or 13600 Juneau Boulevard by 3:00 PM Friday prior to the meeting so that any necessary arrangements can be made to accommodate your request.

Members of the public wishing to participate in a meeting virtually must submit a Virtual Meeting Access Request form no later than 3:00pm on the Friday preceding the scheduled meeting

NOTICE: It is possible that members of, and possibly a quorum of, other governmental bodies of the Village may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to in the above notice

DISCLAIMER – THE FOLLOWING ARE DRAFT MINUTES FROM THE FINANCE & LICENSING COMMITTEE AND ARE SUBJECT TO CHANGE UPON APPROVAL FROM THE FINANCE & LICENSING COMMITTEE

**VILLAGE OF ELM GROVE
FINANCE & LICENSING COMMITTEE
MEETING MINUTES**

TUESDAY, JANUARY 27, 2026

1. Roll Call

President Koleski called the meeting to order at 6:15 PM

Present: President Jim Koleski (Zoom), Trustee John Schindler (Zoom), Trustee Tom Castile, Mr. Glenn Schrubbe, Mr. Nicholas Ganos

Absent: Mr. Rusty Zosel

Also Present: Village Manager Tom Harrigan, Finance Director Brian Lahey

2. Review and Act on Meeting Minutes

TRUSTEE CASTILE MOTIONED TO APPROVE THE FL121625 MINUTES AS SUBMITTED. MR SCHRUBBE SECONDED. MOTION PASSED 5-0

3. Project Updates and Financial Reports

Finance Director Lahey presented the preliminary December 2025 financial report, noting that figures remain provisional as audit accruals and prepaid entries continue through February. The final 2025 financial report is scheduled for presentation at the March committee meeting.

Regarding the General Fund, revenue is currently exceeding the budget by \$112,500, primarily due to a \$100,000 special fee received from the Caroline Heights developers. While General Fund expenses currently stand at 89% of the budget, Director Lahey clarified that this figure does not yet include \$50,000 in fourth-quarter fire department payroll or \$63,500 in solid waste fees from November and December.

The EMS Fund saw a decrease in monthly ambulance billing revenue during December, totaling \$6,200. However, this line item still exceeded the budget by \$48,000. During the review of TIF #2, President Koleski requested a detailed explanation of the \$1,406,199 expenditure balance. Director Lahey attributed the majority of these costs to the Daylighting of Underwood Creek project and the final 2012A stormwater debt payment. Consequently, President Koleski directed staff to prepare a supplemental cost breakdown for TIF #2 to provide the committee with a clearer understanding of fund expenditures.

Finance Director Lahey presented two project summary reports, one for 2025, and one for 2026. Starting with the 2025 projects, Director Lahey confirmed that the 2024 fire department equipment balance is tied to the PyroLance unit retrofitting. Due to persistent vendor delays, Fire Chief Naylor has established a firm pickup date of February 6th regardless of the vehicle's completion status.

Transitioning to 2026 projects, Lahey reported that the DPW truck chassis purchase is complete and that the installation of office and conference room TVs was finalized well under budget.

Finally, the committee reviewed the EMS accounts receivable roll rate analysis, which showed a \$16,000 increase from November to December. This growth was largely driven by the "patient" category, which rose by \$18,000. While this category typically carries a 30-to-60-day payment cycle, President Koleski expressed concern regarding approximately \$30,000 to \$40,000 in receivables that are now more than 120 days past due. He requested that the billing vendor be notified of the committee's monthly oversight and their specific concerns regarding these aged accounts.

4. Review and Act on Vouchers

The Committee reviewed the detailed voucher list as submitted.

President Koleski inquired about a payment to the City of Wauwatosa for a water bill and whether the Village would be reimbursed via the resident's property tax bill. Finance Director Lahey confirmed that, per Village procedure, the Village pays past-due water bills and recoups those funds on the resident's property tax bill.

Regarding the \$181,000 annual Moulas Group invoice, President Koleski and other committee members requested that staff record high-dollar annual payments into a prepaid account to be amortized monthly so that the financials accurately reflect the current period. Finance Director Lahey confirmed that he will implement this procedure moving forward.

Trustee Castile inquired about a \$2,116.13 payment to OBP Business Solutions for toner. Village Manager Harrigan agreed that the amount appeared excessive for a single department and noted that staff will follow up.

President Koleski inquired if the Village received reimbursement for the \$1,502 payment to Outdoor Lighting for damaged street lights. Village Manager Harrigan explained that the Village pursues insurance claims when driver information is available. Finance Director Lahey added that he was unsure if driver information was obtained in this specific instance but will consult the DPW Director and follow up with the committee.

President Koleski also requested clarification on the \$4,500.00 Digger's Hotline prepayment and the benefit the village receives from doing so. Finance Director Lahey stated he will obtain further details from the DPW Director.

TRUSTEE CASTILE MOTIONED TO APPROVE THE VOUCHERS AS SUBMITTED WITH FOLLOW UP ON THE QUESTIONS RAISED. MR SCHRUBBE SECONDED. MOTION PASSED 5-0.

5. Other Business

Village Manager Harrigan gave the committee an update on the Butler Fire Engine and where we currently stand on the purchase.

6. Adjourn

MR. GANOS MOTIONED TO ADJOURN. TRUSTEE SCHINDLER SECONDED. MOTION PASSED 5-0.

Meeting adjourned at 7:02 P.M.

Respectfully Submitted,

Brian Lahey
Finance Director



Memo

To: Finance and Licensing Committee

From: Crystal Turner, Village Clerk

Date: 02/16/2026

Re: Request to formally implement publication and background check fees for Liquor and Cigarette Licenses

Purpose

The purpose is to establish and implement a \$40 license publication fee and a \$10 agent background check fee for applicable license applications, in accordance with Village ordinance and to ensure the Village recovers administrative and publication costs associated with the licensing process.

Background

Village Ordinance §171-5(5) provides that “the applicant shall pay the Village a sum for the publication of the notice.” This provision authorizes the Village to recover the costs associated with publishing required legal notices for Liquor license applications.

The Village has incurred significant costs for publication of these notices that have not been fully offset by collected fees. In 2025, the Village incurred publication expenses of approximately \$745, while only collecting \$90 in publication-related revenue (\$5 publication fee per license). In 2024, expenses were \$744 for publication fees and the Village collected \$105 in revenue.

This gap between actual costs and collected revenue results in the Village subsidizing the licensing process through general funds, rather than allocating the expense to the applicants as intended by ordinance.

Additionally, the Village incurs a cost associated with conducting agent background checks of \$7 per an application. In order to subsidize the administrative costs, the recommendation is to implement a \$10 per agent background check fee.

Fee Recommendation

To align with the authority granted under §171-5(5) and to ensure cost recovery, the following fees are recommended to be formally implemented:

- **License Publication Fee:** \$40 per applicable license application
- **Agent Background Check Fee:** \$10 per applicable agent background check
- **Cigarette License Publication Fee (when applied for in conjunction with an alcohol license):** \$25

The reduced cigarette license publication fee applies only when the cigarette license notice is published concurrently with an alcohol license notice for the same applicant, resulting in a shared publication and reduced incremental cost to the Village.

Village of Elm Grove
Monthly Financial Report
Revenue and Expense - Budget to Actual Comparison
01/31/2026 or 8.3%

	2025 Budget	2026 Budget	MTD Amt	YTD Amt	Budget Balance	% Collected/ Expended
General Fund						
Revenues:						
Property Taxes	\$ 5,214,171	\$ 5,498,403	5,504,158	5,504,158	(5,755)	100%
Intergovernmental	933,057	970,541	93,750	93,750	876,791	10%
Licenses and Permits	288,060	257,700	19,129	19,129	238,571	7%
Fines, Forfeitures, and Penalties	155,000	161,500	12,424	12,424	149,076	8%
Public Charges for Services	783,802	851,233	830,212	830,212	21,022	98%
Recreation Fees	213,150	209,650	5,608	5,608	204,042	3%
Commercial	467,650	419,800	54,510	54,510	365,290	13%
Transfer in	4,267	-	-	-	-	-
Total Revenue	8,059,157	8,368,827	6,519,791	6,519,791	1,849,036	78%
Fund Balance Applied	200,000	200,000	-	-	200,000	0%
Total	\$ 8,259,157	\$ 8,568,827	\$ 6,519,791	\$ 6,519,791	\$ 2,049,036	76%
Expenditures:						
General Government	1,657,930	1,728,710	169,918	169,918	1,558,792	10%
Court	122,060	125,375	1,242	1,242	124,133	1%
Dispatch	599,003	621,565	50,560	50,560	571,006	8%
Police	3,039,133	2,978,350	269,248	269,248	2,709,102	9%
Fire	385,370	408,975	15,178	15,178	393,797	4%
Inspections	171,675	160,000	-	-	160,000	0%
Public Works	895,075	987,215	85,440	85,440	901,775	9%
Solid Waste	778,125	808,875	788	788	808,087	0%
Recreation	323,620	342,207	12,963	12,963	329,244	4%
Forestry	173,166	166,705	10,698	10,698	156,007	6%
Contingency	114,000	240,850	-	-	240,850	0%
Trf to Other Funds	-	-	-	-	-	-
Total Expenditures	\$ 8,259,157	\$ 8,568,827	\$ 616,035	\$ 616,034	\$ 7,952,793	7%

Village of Elm Grove
Monthly Financial Report
Revenue and Expense - Budget to Actual Comparison
01/31/2026 or 8.3%

	2025 Budget	2026 Budget	MTD Amt	YTD Amt	Budget Balance	% Collected/ Expended
Special Revenue Funds						
Library Fund						
Revenue	515,000	539,839	468,644	468,644	71,195	87%
Expenditures	\$ 544,000	554,078	34,138	34,138	519,940	6%
EMS Fund						
Revenue	531,527	587,600	406,517	406,517	181,083	69%
Expenditures	\$ 591,527	614,770	49,437	49,437	565,333	8%
Sewer Fund						
Revenue	2,245,500	3,165,399	1,970,277	1,970,277	1,195,122	62%
Expenditures	\$ 2,480,623	3,151,073	20,225	20,225	3,130,848	1%
Stormwater Operations Fund						
Revenue	766,665	772,788	477,201	477,201	295,587	62%
Expenditures	\$ 712,300	332,100	11,963	11,963	320,137	4%
TIF #2 Fund						
Revenue -Tax Increment levy	8,845,862	9,583,225	740,743	740,743	8,842,482	8%
Expenditures	\$ 9,148,205	6,876,597	-	-	6,876,597	0%
Library Gift Fund						
Library Gift Revenue	-	-	413	413	(413)	-
Library Gift Expenditures	\$ -	-	300	300	(300)	-
Capital Project Funds						
Five Year Capital Fund						
Revenue-Tax Levy and Interest	869,901	603,953	413,953	413,953	190,000	69%
Expenditures	\$ 653,870	1,856,582	376,415	376,415	1,480,167	20%
Transportation Fund						
Revenue	1,555,000	4,326,080	579,375	579,375	3,746,705	13%
Expenditures	\$ 1,505,000	2,350,080	-	-	2,350,080	0%
Debt Service Fund						
Revenue - Transfers	1,224,075	649,876	226,975	226,975	422,901	35%
Expenditures	\$ 1,189,825	\$ 682,981	-	-	682,981	0%
Donation Fund						
Revenue - Transfers	-	-	621	621	(621)	-
Expenditures	\$ -	\$ -	4,000	4,000	(4,000)	-
TIF #3 Mandel SSND						
Revenue	8,642,006	1,839,086	933,336	933,336	905,750	51%
Expenditures	\$ 8,527,000	\$ 1,839,086	-	-	1,839,086	0%

EMS Accounts Receivable
Roll Rate Analysis - December 2025 & January 2026

Current Payor	Current	31-60	61-90	91-120	121-180	181-365	Over 365	Total
Medicare	\$ 4,150.50	\$ -	\$ -	\$ -	\$ -	\$ 475.00	\$ (475.00)	\$ 4,150.50
Medicare Advantage	\$ (3,332.50)	\$ 11,062.50	\$ (4,716.25)	\$ (8,761.07)	\$ 8,878.57	\$ (230.00)	\$ -	\$ 2,901.25
Insurance	\$ (1,938.36)	\$ 2,471.83	\$ (2,448.50)	\$ (1,145.00)	\$ 1,695.00	\$ (550.00)	\$ -	\$ (1,915.03)
Medicaid	\$ (2,231.81)	\$ 1,749.14	\$ (1,177.33)	\$ 1,830.00	\$ -	\$ -	\$ -	\$ 170.00
medicaid MCO	\$ (973.00)	\$ 875.00	\$ (2,495.00)	\$ 1,397.14	\$ (249.64)	\$ -	\$ -	\$ (1,445.50)
Patient	\$ (12,816.77)	\$ 9,206.24	\$ (7,513.58)	\$ (3,320.00)	\$ -	\$ (1,279.15)	\$ -	\$ (15,723.26)
Facility	\$ (5.00)	\$ 912.50	\$ -	\$ 66.00	\$ -	\$ -	\$ -	\$ 973.50
Other Govt. Payers	\$ -	\$ -	\$ (45.00)	\$ -	\$ (94.54)	\$ 94.54	\$ -	\$ (45.00)
TPL	\$ (1,812.53)	\$ 1,812.53	\$ -	\$ 45.00	\$ -	\$ -	\$ -	\$ 45.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ (18,959.47)	\$ 28,089.74	\$ (18,395.66)	\$ (9,887.93)	\$ 10,229.39	\$ (1,489.61)	\$ (475.00)	\$ (10,888.54)

PREPARED FOR ELM GROVE EMERGENCY MEDICAL SERVICES

By:

EMS | MC

EMS MANAGEMENT & CONSULTANTS

RESULTS | SERVICE | COMMUNITY

12 MONTH DATE OF SERVICE ANALYSIS

Primary Payor Mix
6-12 Month Mature Average

Primary Payor	% of Trips
Medicare	12%
Medicare Advantage	44%
Insurance	17%
Medicaid	1%
Medicaid MCO	4%
Patient	19%
Facility	1%
Other Govt. Payers	0%
TPL	0%

Net Collection Percentages
6-12 Month Mature Average

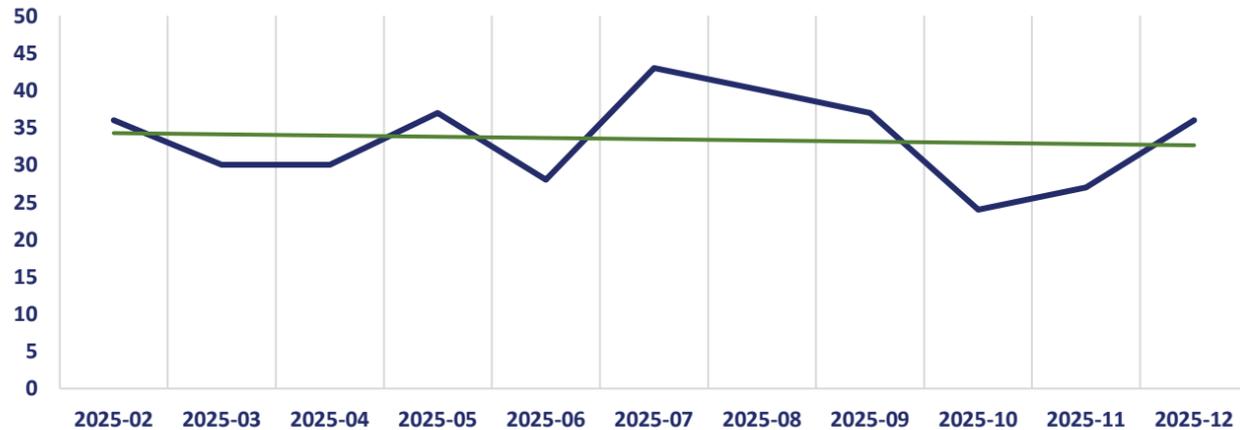
Primary Payor	Coll %
Medicare	97%
Medicare Advantage	88%
Insurance	76%
Medicaid	100%
Medicaid MCO	100%
Patient	30%
Facility	0%
Other Govt. Payers	100%
TPL	100%
Overall 6-12m	73%

Cash Per Trip
6-12 Month Mature Average

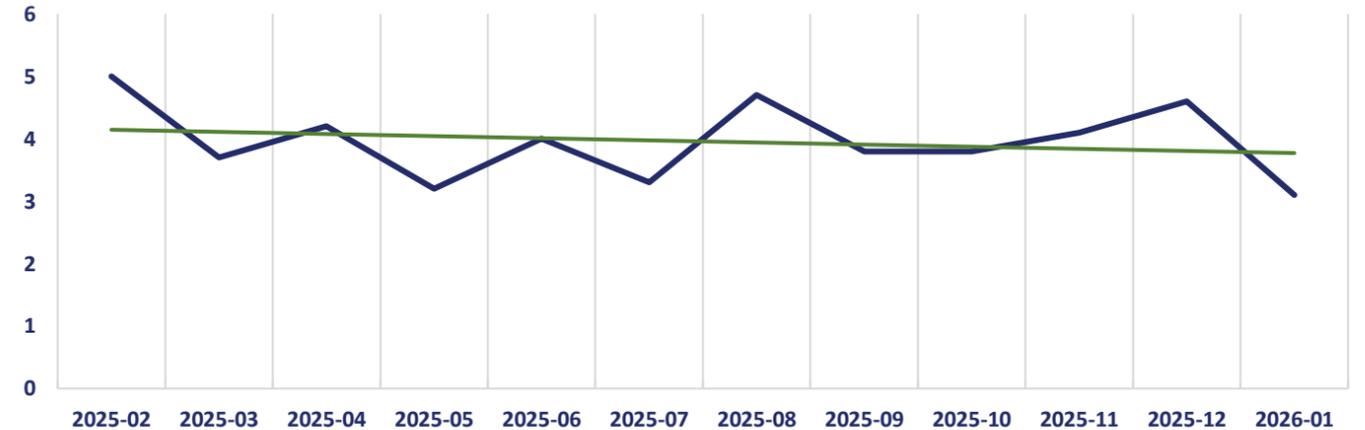
Primary Payor	CPT
Medicare	\$ 465.99
Medicare Advantage	\$ 461.83
Insurance	\$ 549.92
Medicaid	\$ 410.43
Medicaid MCO	\$ 273.93
Patient	\$ 198.76
Facility	\$ -
Other Govt. Payers	\$ 912.50
TPL	\$ 410.00
Overall 6-12m	\$ 415.11

DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2025-02	36	29,509.50	8,989.90	20,519.60	69.00	18,121.84	1,602.00	1,433.24	2,160.00	819.71	569.99	463.57	81.3%
2025-03	30	22,072.50	5,633.36	16,439.14	277.75	14,903.09	1,652.50	912.50	518.30	735.75	547.97	466.35	85.1%
2025-04	30	25,329.50	5,442.96	19,886.54	150.00	14,232.99	4,218.55	-	1,285.00	844.32	662.88	474.43	71.6%
2025-05	37	28,041.50	7,652.88	20,388.62	-	14,796.91	3,373.39	-	2,218.32	757.88	551.04	399.92	72.6%
2025-06	28	21,335.00	5,910.81	15,424.19	-	9,369.47	5,279.36	-	775.36	761.96	550.86	334.62	60.7%
2025-07	43	31,002.00	7,541.88	23,460.12	-	16,504.08	4,985.00	900.00	2,871.04	720.98	545.58	362.89	66.5%
2025-08	40	35,830.50	7,237.11	28,593.39	-	11,502.77	6,159.50	-	10,931.12	895.76	714.83	287.57	40.2%
2025-09	37	30,427.00	4,471.25	25,955.75	-	5,868.61	2,122.50	-	17,964.64	822.35	701.51	158.61	22.6%
2025-10	24	18,522.50	1,086.38	17,436.12	-	4,060.12	742.50	-	12,633.50	771.77	726.51	169.17	23.3%
2025-11	27	22,494.00	2,797.48	19,696.52	-	3,618.70	-	-	16,077.82	833.11	729.50	134.03	18.4%
2025-12	36	30,657.00	1,072.31	29,584.69	-	1,515.56	-	-	28,069.13	851.58	821.80	42.10	5.1%
2026-01	26	19,167.00	-	19,167.00	-	-	-	-	19,167.00	737.19	737.19	-	0.0%
Totals	394	314,388.00	57,836.32	256,551.68	496.75	114,494.14	30,135.30	3,245.74	114,671.23	797.94	651.15	282.36	43.4%

Trip Count Trend - Excluding Current Month



Average Loaded Miles



12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY

MEDICARE													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2025-02	6	5,387.50	2,467.96	2,919.54	-	2,919.54	-	-	-	897.92	486.59	486.59	100.0%
2025-03	4	2,847.50	1,059.75	1,787.75	-	1,787.75	-	-	-	711.88	446.94	446.94	100.0%
2025-04	2	1,690.00	702.12	987.88	-	987.88	-	-	-	845.00	493.94	493.94	100.0%
2025-05	2	1,917.50	933.66	983.84	-	895.52	-	-	88.32	958.75	491.92	447.76	91.0%
2025-06	2	1,902.50	915.66	986.84	-	872.63	114.21	-	0.00	951.25	493.42	436.32	88.4%
2025-07	9	6,730.00	2,441.96	4,288.04	-	5,086.50	-	900.00	101.54	747.78	476.45	465.17	97.6%
2025-08	6	5,115.00	1,833.45	3,281.55	-	3,311.38	-	-	(29.83)	852.50	546.93	551.90	100.9%
2025-09	5	4,510.00	1,809.78	2,700.22	-	2,475.08	-	-	225.14	902.00	540.04	495.02	91.7%
2025-10	3	2,572.50	514.14	2,058.36	-	822.96	-	-	1,235.40	857.50	686.12	274.32	40.0%
2025-11	5	4,951.50	1,103.81	3,847.69	-	1,503.38	-	-	2,344.31	990.30	769.54	300.68	39.1%
2025-12	6	5,072.00	1,072.31	3,999.69	-	1,515.56	-	-	2,484.13	845.33	666.62	252.59	37.9%
2026-01	6	4,465.00	-	4,465.00	-	-	-	-	4,465.00	744.17	744.17	-	0.0%
Totals	56	47,161.00	14,854.60	32,306.40	-	22,178.18	114.21	900.00	10,914.01	842.16	576.90	379.97	65.9%
MEDICARE ADVANTAGE													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2025-02	21	17,240.00	6,508.44	10,731.56	68.75	11,296.05	525.00	1,433.24	275.00	820.95	511.03	469.66	91.9%
2025-03	14	12,017.50	4,573.61	7,443.89	(0.38)	8,223.47	-	912.50	133.30	858.39	531.71	522.21	98.2%
2025-04	12	10,035.00	3,194.70	6,840.30	62.50	4,652.80	840.00	-	1,285.00	836.25	570.03	387.73	68.0%
2025-05	17	14,184.50	5,616.82	8,567.68	-	8,232.68	275.00	-	60.00	834.38	503.98	484.28	96.1%
2025-06	12	10,070.00	3,877.07	6,192.93	-	5,052.57	1,160.00	-	(19.64)	839.17	516.08	421.05	81.6%
2025-07	14	11,030.00	3,737.43	7,292.57	-	6,452.57	455.00	-	385.00	787.86	520.90	460.90	88.5%
2025-08	19	16,515.00	3,718.18	12,796.82	-	5,200.82	835.00	-	6,761.00	869.21	673.52	273.73	40.6%
2025-09	21	18,037.50	2,661.47	15,376.03	-	2,598.53	385.00	-	12,392.50	858.93	732.19	123.74	16.9%
2025-10	7	6,085.00	316.24	5,768.76	-	391.26	-	-	5,377.50	869.29	824.11	55.89	6.8%
2025-11	9	9,105.00	1,286.01	7,818.99	-	1,738.99	-	-	6,080.00	1,011.67	868.78	193.22	22.2%
2025-12	15	13,530.00	-	13,530.00	-	-	-	-	13,530.00	902.00	902.00	-	0.0%
2026-01	8	6,177.50	-	6,177.50	-	-	-	-	6,177.50	772.19	772.19	-	0.0%
Totals	169	144,027.00	35,489.97	108,537.03	130.87	53,839.74	4,475.00	2,345.74	52,437.16	852.23	642.23	304.70	47.4%
INSURANCE													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2025-02	5	3,595.00	13.50	3,581.50	0.25	3,581.25	-	-	-	719.00	716.30	716.25	100.0%
2025-03	8	4,792.50	-	4,792.50	81.25	3,566.25	760.00	-	385.00	599.06	599.06	445.78	74.4%
2025-04	5	4,220.00	-	4,220.00	87.50	3,266.45	866.05	-	0.00	844.00	844.00	653.29	77.4%
2025-05	6	4,639.50	-	4,639.50	-	3,306.11	1,198.39	-	135.00	773.25	773.25	551.02	71.3%
2025-06	4	3,147.50	-	3,147.50	-	2,077.35	275.15	-	795.00	786.88	786.88	519.34	66.0%
2025-07	6	4,284.50	-	4,284.50	-	2,900.00	-	-	1,384.50	714.08	714.08	483.33	67.7%
2025-08	5	4,737.50	-	4,737.50	-	582.55	-	-	4,154.95	947.50	947.50	116.51	12.3%
2025-09	1	350.00	-	350.00	-	-	-	-	350.00	350.00	350.00	-	0.0%
2025-10	2	2,167.50	-	2,167.50	-	1,009.40	-	-	1,158.10	1,083.75	1,083.75	504.70	46.6%
2025-11	2	735.00	-	735.00	-	-	-	-	735.00	367.50	367.50	-	0.0%
2025-12	9	7,005.00	-	7,005.00	-	-	-	-	7,005.00	778.33	778.33	-	0.0%
2026-01	1	385.00	-	385.00	-	-	-	-	385.00	385.00	385.00	-	0.0%
Totals	54	40,059.00	13.50	40,045.50	169.00	20,289.36	3,099.59	-	16,487.55	741.83	741.58	375.73	50.7%

12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY

MEDICAID													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2025-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-03	1	325.00	-	325.00	-	325.00	-	-	-	325.00	325.00	325.00	100.0%
2025-04	1	1,110.00	617.75	492.25	-	492.25	-	-	-	1,110.00	492.25	492.25	100.0%
2025-05	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-06	1	875.00	460.95	414.05	-	414.05	-	-	-	875.00	414.05	414.05	100.0%
2025-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-08	2	1,653.50	1,011.85	641.65	-	641.65	-	-	-	826.75	320.83	320.83	100.0%
2025-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-10	2	1,412.50	256.00	1,156.50	-	69.00	-	-	1,087.50	706.25	578.25	34.50	6.0%
2025-11	1	1,062.50	-	1,062.50	-	-	-	-	1,062.50	1,062.50	1,062.50	-	0.0%
2025-12	2	1,430.00	-	1,430.00	-	-	-	-	1,430.00	715.00	715.00	-	0.0%
2026-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Totals	10	7,868.50	2,346.55	5,521.95	-	1,941.95	-	-	3,580.00	786.85	552.20	194.20	35.2%

MEDICAID MCO													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2025-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-04	2	1,514.50	928.39	586.11	-	586.11	-	-	-	757.25	293.06	293.06	100.0%
2025-05	2	1,660.00	829.74	830.26	-	830.26	-	-	-	830.00	415.13	415.13	100.0%
2025-06	1	350.00	281.00	69.00	-	69.00	-	-	-	350.00	69.00	69.00	100.0%
2025-07	4	2,342.50	1,362.49	980.01	-	980.01	-	-	-	585.63	245.00	245.00	100.0%
2025-08	1	1,160.00	673.63	486.37	-	486.37	-	-	-	1,160.00	486.37	486.37	100.0%
2025-09	2	1,945.00	-	1,945.00	-	-	-	-	1,945.00	972.50	972.50	-	0.0%
2025-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-12	1	972.50	-	972.50	-	-	-	-	972.50	972.50	972.50	-	0.0%
2026-01	1	1,212.00	-	1,212.00	-	-	-	-	1,212.00	1,212.00	1,212.00	-	0.0%
Totals	14	11,156.50	4,075.25	7,081.25	-	2,951.75	-	-	4,129.50	796.89	505.80	210.84	41.7%

PATIENT													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2025-02	2	1,402.00	-	1,402.00	-	325.00	1,077.00	-	-	701.00	701.00	162.50	23.2%
2025-03	3	2,090.00	-	2,090.00	196.88	1,000.62	892.50	-	(0.00)	696.67	696.67	333.54	47.9%
2025-04	7	5,847.50	-	5,847.50	-	3,335.00	2,512.50	-	-	835.36	835.36	476.43	57.0%
2025-05	10	5,640.00	272.66	5,367.34	-	1,532.34	1,900.00	-	1,935.00	564.00	536.73	153.23	28.5%
2025-06	8	4,990.00	376.13	4,613.87	-	883.87	3,730.00	-	-	623.75	576.73	110.48	19.2%
2025-07	9	6,205.00	-	6,205.00	-	675.00	4,530.00	-	1,000.00	689.44	689.44	75.00	10.9%
2025-08	6	5,324.50	-	5,324.50	-	-	5,324.50	-	-	887.42	887.42	-	0.0%
2025-09	7	4,382.50	-	4,382.50	-	795.00	1,737.50	-	1,850.00	626.07	626.07	113.57	18.1%
2025-10	10	6,285.00	-	6,285.00	-	1,767.50	742.50	-	3,775.00	628.50	628.50	176.75	28.1%
2025-11	9	5,732.50	407.66	5,324.84	-	376.33	-	-	4,948.51	636.94	591.65	41.81	7.1%
2025-12	3	2,647.50	-	2,647.50	-	-	-	-	2,647.50	882.50	882.50	-	0.0%
2026-01	10	6,927.50	-	6,927.50	-	-	-	-	6,927.50	692.75	692.75	-	0.0%
Totals	84	57,474.00	1,056.45	56,417.55	196.88	10,690.66	22,446.50	-	23,083.51	684.21	671.64	127.27	18.9%

12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY

FACILITY													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2025-02	2	1,885.00	-	1,885.00	-	-	-	-	1,885.00	942.50	942.50	-	0.0%
2025-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-04	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-05	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-11	1	907.50	-	907.50	-	-	-	-	907.50	907.50	907.50	-	0.0%
2025-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2026-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Totals	3	2,792.50	-	2,792.50	-	-	-	-	2,792.50	930.83	930.83	-	0.0%

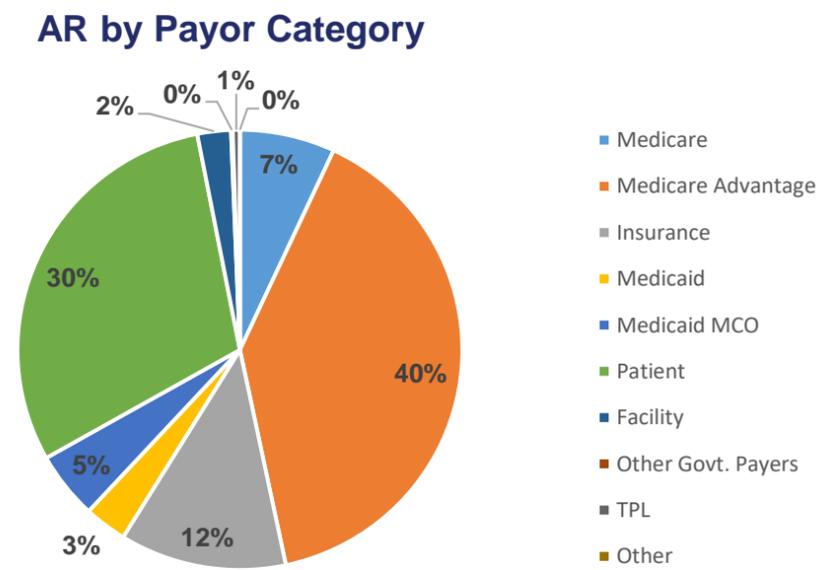
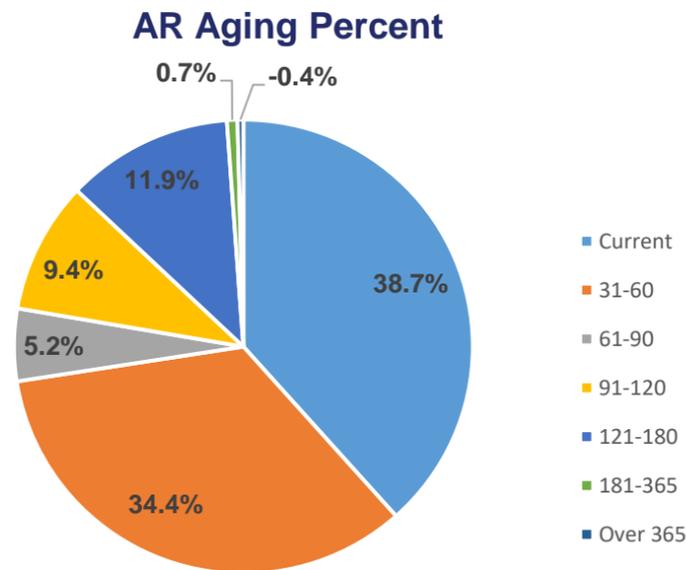
OTHER GOVT. PAYERS													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2025-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-04	1	912.50	-	912.50	-	912.50	-	-	-	912.50	912.50	912.50	100.0%
2025-05	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-08	1	1,325.00	-	1,325.00	-	1,280.00	-	-	45.00	1,325.00	1,325.00	1,280.00	96.6%
2025-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2026-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Totals	2	2,237.50	-	2,237.50	-	2,192.50	-	-	45.00	1,118.75	1,118.75	1,096.25	98.0%

TPL													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2025-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-04	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-05	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-07	1	410.00	-	410.00	-	410.00	-	-	-	410.00	410.00	410.00	100.0%
2025-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-09	1	1,202.00	-	1,202.00	-	-	-	-	1,202.00	1,202.00	1,202.00	-	0.0%
2025-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2025-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2026-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Totals	2	1,612.00	-	1,612.00	-	410.00	-	-	1,202.00	806.00	806.00	205.00	25.4%

OUTSTANDING AR AGING BY PAYOR CATEGORY

AGING BY AGING DATE & CURRENT PAYOR

Current Payor	Current	31-60	61-90	91-120	121-180	181-365	Over 365	Total
Medicare	8,407.50	-	-	-	-	-	(475.00)	7,932.50
Medicare Advantage	8,880.00	17,887.50	3,867.50	5,227.50	11,176.07	(1,553.11)	-	45,485.46
Insurance	4,942.50	5,201.63	1,138.45	1,830.00	1,233.32	(472.50)	-	13,873.40
Medicaid	680.00	1,719.31	(29.83)	1,147.50	34.73	-	-	3,551.71
Medicaid MCO	2,184.50	1,200.00	-	2,495.00	(249.64)	-	-	5,629.86
Patient	18,927.41	11,270.24	970.00	66.00	1,388.15	1,815.00	-	34,436.80
Facility	907.50	912.50	-	-	-	972.50	-	2,792.50
Other Govt. Payers	-	-	-	45.00	-	94.54	-	139.54
TPL	(610.53)	1,202.00	-	-	-	-	-	591.47
Other	-	-	-	-	-	-	-	-
Total	44,318.88	39,393.18	5,946.12	10,811.00	13,582.63	856.43	(475.00)	114,433.24



ACCOUNTS RECEIVABLE RECONCILIATION REPORT

Month	Beginning A/R	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Ending A/R
2026-01	125,321.78	19,592.00	4,307.10	15,284.90	789.69	13,424.00	11,959.75	-	114,433.24
FY Total	125,321.78	19,592.00	4,307.10	15,284.90	789.69	13,424.00	11,959.75	-	114,433.24

**Village of Elm Grove
2026 Project Summary**

Fund	Budget	Prior Year Expenses	New 2026 Expenditures	YTD 2026 Expenditures	Total Project Costs	Notes
Capital Fund Projects						
General Government						
Telephone System	\$ 120,000	113,260	-	-	113,260	Only remaining item is rewiring of the server room which is planned to be completed with the 2026 server replacement project
Village Hall Parking Lot Lights	\$ 105,000	-	-	-	-	DPW Director Richard Paul Jr. received two quotes from Fonroche. The first, totalling \$103,500, assumes the existing light bases can remain in place. The second, totalling \$187,750, accounts for the replacement of the light bases.
Village Hall Roof Replacement	\$ 120,000	-	-	-	-	
Building Upgrades - Exterior	\$ 25,000	-	-	-	-	
Building Upgrades - Interior	\$ 25,000	-	1,275	1,275	1,275	Desk and Chair for IT Manager's Office
Downtown Master Plan	\$ 135,000	-	-	-	-	
Police						
Patrol Vehicles (2)	134,760	-	90,681	90,681	90,681	Both patrol vehicles have been delivered. They are currently being stripped and anticipated to be in service by April 1st.
In-Car & Interview Room Camera System	34,500	-	34,232	34,232	34,232	Project Completed
Fire						
Turnout Gear and Equipment - 2024	\$ 24,600	\$ 12,861	\$ -	\$ -	\$ 12,861	The pyro lance unit has been retrofitted and working. Some fine tuning still needs to be completed. The unit will be picked up on February 6th.
Turnout Gear and Equipment - 2025	\$ 20,500	\$ 11,105	\$ 758	\$ 758	\$ 11,863	\$6,000 of gear (coats and pants) have been ordered. A replacement door for the fire entrance has been scheduled for installation in Spring 2026 estimated at \$2,800.
Turnout Gear and Equipment - 2026	\$ 24,600	\$ -	\$ -	\$ -	\$ -	
EMS						
Defibrillators	\$ 50,000	\$ -	\$ 53,668	\$ 53,668	\$ 53,668	Project Completed
Public Works						
GIS Upgrade	\$ 12,000	\$ -	\$ -	\$ -	\$ -	
Dump Truck with Plow (2012)	\$ 285,000	\$ -	\$ -	\$ 37,851	\$ 37,851	Down Payment for Plow Truck #2
1 Ton Dump Truck/Swap Loader (2015 F350)	\$ 190,000	\$ -	\$ -	\$ 113,399	\$ 113,399	Truck chassis is purchased
Pickup Replacement with Vplow (2016 F250)	\$ 70,000	\$ -	\$ -	\$ -	\$ -	
DPW Floor Replacement in Mechanic Bays	\$ 31,500	\$ -	\$ -	\$ -	\$ -	
DPW Floor Replacement in South Bays	\$ 70,000	\$ -	\$ -	\$ -	\$ -	
Kawasaki Mule UTV	\$ 16,000	\$ -	\$ -	\$ -	\$ -	
Dump Truck with Plow (2014)	\$ 170,000	\$ -	\$ -	\$ -	\$ -	
Recreation						
Pool Liner	\$ 111,000	\$ 39,339	\$ -	\$ -	\$ 39,339	in 2025, 10% Down Payment was paid to lock in cost and date of installation. Additional 25% payment due with approved submittals.
Library						
Server Replacement (Cloud Migration)	\$ 5,700	\$ -	\$ -	\$ -	\$ -	2025 Project that was moved to 2026.
Information Technology						
I.T. Monitoring Tools	\$ 9,000	\$ -	\$ -	\$ -	\$ -	
File Servers & Storage Array	\$ 215,000	\$ -	\$ 15,025	\$ 15,025	\$ 15,025	Moulas Group Preliminary work
New Equipment						
Large Screen Monitors (3) - Dispatch	\$ 2,000	\$ -	\$ -	\$ -	\$ -	
Desk Chairs (2) - Dispatch	\$ 1,400	\$ -	\$ -	\$ -	\$ -	
Fixed Squad Radar	\$ 2,840	\$ -	\$ -	\$ 2,840	\$ 2,840	Project Completed
Ballistic Vest - Patrol Vest and Carrier	\$ 1,200	\$ -	\$ -	\$ -	\$ -	
Police Defibrillator	\$ 3,750	\$ -	\$ -	\$ -	\$ -	
Umbrellas (2)	\$ 1,398	\$ -	\$ -	\$ -	\$ -	
Wi-Fi Pool house	\$ 1,500	\$ -	\$ -	\$ -	\$ -	
Refrigerator	\$ 1,709	\$ -	\$ -	\$ -	\$ -	
SonicWall TZ 470 Firewall	\$ 2,675	\$ -	\$ -	\$ -	\$ -	
Office/Conference Room TVs (5)	\$ 4,750	\$ -	\$ -	\$ 1,581	\$ 1,581	Project Completed
Total Capital Fund Projects	\$ 2,027,382	\$ 176,565	\$ 195,639	\$ 351,309	\$ 527,874	

**Village of Elm Grove
2026 Project Summary**

Fund	Budget	Prior Year Expenses	New 2026 Expenditures	YTD 2026 Expenditures	Total Project Costs	Notes
Transportation Fund						
2026 Street Paving	550,000	-	-	-	-	
2026 Pathways	1,800,080	5,783	53,347	62,521	68,304	The 2026 Pathway budget is allocated \$335,080 for engineering and \$1,465,000 for construction. This project will be financed with debt.
Total Transportation Fund Projects	2,350,080	5,783	53,347	62,521	68,304	
Sewer Fund						
No Items Budgeted for 2025	-	-	-	-	-	
Total Sewer Fund Project	-	-	-	-	-	
Stormwater Fund						
No Items Budgeted for 2025	-	-	-	-	-	
Total Stormwater Fund Project	-	-	-	-	-	
TID # 2						
Creek Daylighting						
Estimated Total Project Cost (Referendum)	8,500,000					
Total TID # 2 Project	8,500,000	-	-	-	-	