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**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

DRAFT