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

**TUESDAY, FEBRUARY 24, 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, Village Clerk Crystal Turner

**2. Review and Act on Meeting Minutes**

**TRUSTEE CASTILE MOTIONED TO APPROVE THE FL012726 MINUTES AS SUBMITTED. MR SCHRUBBE SECONDED. MOTION PASSED 5-0**

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

Village Clerk Turner presented a proposal to increase licensing fees to cover publication costs and implement new background check fees. The current publication fee of \$5 is insufficient to cover the actual newspaper publication costs, which total approximately \$40 for liquor licenses. The state mandates these publications and sets the rates that newspapers can charge.

Staff explained that the proposal includes increasing the license publication fee from \$5 to \$40, establishing a new agent background check fee of \$10 (covering the \$7 cost to the Department of Justice plus administrative costs), and setting a cigarette license publication fee at \$25 when concurrent with an alcohol license. The village currently processes about 16 licenses annually.

Committee members questioned whether the fees should be higher to account for staff time and administrative costs beyond direct expenses. Staff noted that a comprehensive fee analysis is planned for later in the year before budget time, and this adjustment focuses primarily on covering immediate direct costs. Legal counsel confirmed the fees align with state law requirements for rational nexus and avoiding excessive burden.

The committee noted that \$40 remains relatively modest for businesses, especially considering they also pay between \$100-\$500 for the actual license fees.

**MR GANOS MOTIONED TO APPROVE THE FEES AS STATED IN THE MEMO: LICENSE PUBLICATION FEE INCREASED TO \$40, AGENT BACKGROUND CHECK FEE SET AT \$10, AND CIGARETTE LICENSE PUBLICATION FEE SET AT \$25 WHEN THERE IS ALSO AN ALCOHOL LICENSE. TRUSTEE CASTILE SECONDED. MOTION PASSED 5-0**

#### **4. Project Updates and Financial Reports**

Finance Director Lahey presented the January 2026 financial report, representing 8.3% of the fiscal year. He noted that audit entries will still adjust these preliminary numbers, as some 2025 items need to be moved back to the prior year.

Key highlights included property tax revenue appearing over budget due to a chargeback situation where the village received revenue this year for expenses incurred in 2025. Interest allocation appears high at 13% because allocations are done quarterly rather than monthly.

Finance Director Lahey informed the committee that he implemented the committee's previous request to handle large annual expenses through prepaid accounts rather than showing them entirely in the month paid. He moved IT expenses of approximately \$180,000 and business insurance to prepaid accounts, bringing general government expenditures to a more reasonable 10% of budget. He left smaller annual payments like GIS (\$17,000) and assessor software (\$6,000) as regular monthly expenses to avoid creating too many accounts, unless the committee preferred otherwise.

The committee agreed that addressing items over \$50,000 was sufficient, as these larger amounts tend to generate questions and distort monthly budget performance.

Regarding contingency funds, Brian explained that the wage increase allocation will be handled through a budget amendment in April, moving approximately \$117,000 from contingency to various department budgets for police, dispatch, court, and other affected areas. The wage figures include FICA, Medicare, and WRS adjustments.

The committee transitioned to the EMS report. Finance Director Lahey presented the EMS receivable analysis showed positive collection activity, with nearly \$11,000 more collected than new receivables generated. Following the committee's request, staff contacted the billing vendor regarding Medicare Advantage accounts. The vendor reported that two major payers account for most of the past-due balance, with payments already received but pending proper documentation (EOBs) to complete posting.

The committee emphasized the importance of maintaining this positive collection trend of \$10,000-\$15,000 monthly improvements and continuing communication with the vendor to ensure diligent collection efforts.

Finally, the committee reviewed the 2026 project summary report. Several capital projects showed activity in January. Building interior upgrades included furniture for the IT manager's new office. The patrol vehicle project is progressing ahead of schedule, with chassis purchased and outfitting underway, targeting April 1st for service deployment.

The arbitrator equipment portion was completed at \$34,232, with server/IT components still pending. A defibrillator (actually a comprehensive patient monitor capable of defibrillation, pacing, blood pressure monitoring, and ECGs) was purchased for \$55,000, slightly over the budgeted \$50,000. Staff noted this discrepancy for future budget planning.

IT infrastructure improvements included \$15,000 for file servers and storage array backup systems.

Finance Director Lahey provided follow-up information on questions from the previous meeting, including a detailed breakdown of TIF 2 expenditures totaling \$1.5 million: legal and audit (\$2,300), final 2012 stormwater debt payment (\$516,000), Heritage pay-go installment (\$21,000), and daylighting project (\$920,000).

Additional clarifications included ODP Solutions toner purchases representing a three-year supply for police/court operations, a damaged streetlight repair for approximately \$2,000 with no expected reimbursement, and Diggers Hotline prepayment benefits of \$0.10 per message (saving \$236 annually on 2,363 messages).

## **5. Review and Act on Vouchers**

The committee reviewed monthly vouchers, with several questions and clarifications provided:

AT&T charges represent monthly payments for the 911 dispatch system, with two payments shown due to timing delays. Movie licensing costs of \$2,700 cover five Friday Flicks events, sponsored by community organizations as pass-through expenses.

Police union dues showing duplicate December entries were clarified - one represented December 2025 dues while the other represented February 2026 dues with incorrect labeling.

Property tax overpayments totaling significant amounts were explained as normal occurrences where residents accidentally double-pay (often not realizing mortgage companies already paid) or make calculation errors. These flow through escrow accounts rather than revenue, with refunds issued after allowing time for check clearance.

The committee questioned payment processes, noting opportunities to increase credit card usage for efficiency and potential rebates. Finance Director Lahey explained that items marked with "CC" batch codes represent credit card purchases, while traditional check payments begin with "1". Current accounting software limitations prevent uploading credit card data directly, though the new system should improve this process.

A \$13,000 repair charge to USSI Rentals for a Ford F-550 generated questions requiring follow-up clarification.

Dog license payments to the county of \$985 were explained as pass-through costs, with the village collecting approximately \$2,700 annually in dog and cat license revenue. Staff plans to review fee structures as the county recently increased their charges by about \$2 per license.

Workers compensation insurance for the pathway project represents required coverage for railroad crossing installation, an annual \$46 fee mandated by the railroad as a non-negotiable approval condition.

**MR GANOS MOTIONED TO APPROVE THE VOUCHERS AS SUBMITTED WITH FOLLOW UP ON THE F-550 REPAIR CHARGE. TRUSTEE CASTILE SECONDED. MOTION PASSED 5-0.**

## **6. Other Business**

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

**7. Adjourn**

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

Meeting adjourned at 6:57 P.M.

Respectfully Submitted,

Brian Lahey  
Finance Director