

**Town of Elba**



**Annual Report**

**2025**

Presented April 21, 2026

Annual Town Meeting

Respectfully Submitted by:  
Roger Parpart, Chair  
Jeremy Skemp, Supervisor I  
Peter Larson, Supervisor II  
Lori Koenig-Fry, Clerk  
Lorraine Kasmiski, Treasurer

# Town of Elba – 2025 Annual Report

Beginning January 1, 2025– Ending December 31, 2025

## REVENUES

General Taxes	250,564.00
<b>Taxes Collected</b>	<b>\$250,564.00</b>
Intergovernmental Revenue	2,244.03
Recycling Grant	5,361.23
County Bridge Aid	0.00
2% Fire Dues	7,268.61
Managed Forest Lands	25.20
State Shared Revenue	61,915.56
Transportation Aid	125,599.96
Computer Aid	1,019.92
Video Service Provider	598.29
<b>Intergovernmental Revenue</b>	<b>\$204,032.80</b>
Rent – Farm Rent	15,750.00
Other Rent	2,870.00
<b>Total Rent Income</b>	<b>\$18,620.00</b>
Public Charges – Trash Sales	9,981.61
Miscellaneous Public Charges	798.45
<b>Public Charges</b>	<b>\$10,780.06</b>
Interest Income	931.78
Miscellaneous Revenue	12,420.65
<b>Total Miscellaneous Revenue</b>	<b>\$13,352.43</b>
Dog Licenses	725.00
Franchise Fees	857.39
Liquor Licenses and Fees	900.00
Variances Request Fees	0.00
Permit Fees (CUP & Land Division)	1,000.00
Operator’s Licenses	380.00
Junkyard License & Junkyard Permit	200.00
Driveway Permits	500.00
<b>Licenses &amp; Fees</b>	<b>\$4,562.39</b>
<b>Total Revenue</b>	<b>\$501,911.68</b>

Total APRA Funds Deposited into General \$1,920.00

Balance on Hand 1/1/2025	\$31,261.70
Total Revenues 2025	\$501,911.68
Total Expenditures 2025	\$479,417.63
<b>Balance on Hand 12/31/2025</b>	<b>\$53,755.75</b>

## EXPENDITURES

Board	11,630.00
Legal Expense/ Attorney/Postings	1,255.72
Clerk/Elections	19,286.48
Treasurer/ Assessor	16,307.00
Education/ Dues/Insurance	9,326.08
Town Hall/Utilities/Office Supplies/Postage	17,268.68
Plan Commission/ ZBA	962.50
Other General Government	8,654.88
LGIP	20,000.00
<b>General Government</b>	<b>\$104,691.34</b>
Ambulance	18,286.14
Fire Protection	59,907.80
Fire Truck Fund	5,000.00
<b>Public Safety</b>	<b>\$83,193.94</b>
Public Works – General	71,020.45
Road Repairs	65,563.14
Street Lighting	6,081.92
Garbage & Recycling	13,469.88
<b>Public Works</b>	<b>\$156,135.39</b>
Cemetery	3,800.01
<b>Health and Human Services</b>	<b>\$3,800.01</b>
Parks	0.00
<b>Culture &amp; Recreation</b>	<b>\$0.00</b>
Conservation & Development Wages	0.00
<b>Conservation &amp; Development</b>	<b>\$0.00</b>
Road Construction	131,596.95
<b>Capital Outlay</b>	<b>\$131,596.95</b>
Interest on Loan	0.00
Principle on Loan	0.00
<b>Total Debt Service</b>	<b>\$0.00</b>
<b>Total Expenditures</b>	<b>\$479,417.63</b>

## LOAN ACCOUNT

<b>Approved Loan Amount</b>	<b>\$400,000.00</b>
Loan Advances as of 12/31/24	(0.00)
<b>Loan Funds Available</b>	<b>\$260,000.00</b>
Principal paid as of 12/31/25	0.00
<b>Loan Balance 12/31/25</b>	<b>\$0.00</b>

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Beginning January 1, 2025– Ending December 31, 2025

## PAYROLL

### LGIP Funds – Investment Funds

<b>Capital Exp Fund – Beginning Balance</b>	<b>\$44,790.58</b>
Interest	\$1,976.22
Deposit	\$20,000.00
<b>Ending Balance</b>	<b>\$66,766.80</b>

<b>Fire Truck Fund - Beginning Balance</b>	<b>\$81,498.33</b>
Interest	\$4,291.15
Deposit	\$27,159.75
<b>Ending Balance</b>	<b>\$112,949.23</b>

<b>ARPA Fund - Beginning Balance</b>	<b>\$23,820.79</b>
Interest	\$258.96
Withdraw	(\$24,079.75)
<b>Ending Balance</b>	<b>\$0.00</b>

**Total APRA Funds Deposited into Truck Fund \$22,159.75**

**Total in LGIP Funds \$179,716.03**

### REAL ESTATE ACCOUNT

**Beginning Balance \$3,877.35**

#### *Collections*

Interest	\$482.72
Property Tax Collected	\$1,726,071.54
Tax Refunds	(\$3,601.73)
<b>Total Collected</b>	<b>\$1,722,952.53</b>

#### *Tax Roll Settlements*

Dodge County (Includes State of WI)	(\$472,251.20)
Columbus School District	(\$963,568.77)
Dodgeland School District	(\$676.98)
Waterloo School District	(\$22,102.69)
Madison College (MATC)	(\$79,455.45)
Moraine Park Technical College District	(\$54.93)
Town of Elba General Fund	(\$176,779.31)
<b>Total Settlements</b>	<b>(\$1,714,889.33)</b>

Elba Sanitary District Delinquent Utilities	(\$4,941.10)
Columbus Utilities Delinquent Utilities	(\$1,560.48)
Town of Elba Specials & PY Remaining balance	(5,378.97)
NSF Fee	(\$10.00)
<b>Total Specials/Delinquent Utilities</b>	<b>(\$11,890.55)</b>
<b>Ending Balance</b>	<b>\$50.00</b>

Payee	Wages	Social Security	Medicare	Net Wages
<b>Chairman</b>				
Nathan Pollnow	6,230.00	386.26	90.34	5,753.40
<b>Supervisor 1</b>				
Paul Walz	541.70	33.59	7.85	500.26
Roger Parpart	2,108.30	130.71	30.57	1,947.02
<b>Supervisor 2</b>				
Peter Larson	2,750.00	170.50	39.88	2,539.62
<b>Clerk</b>				
Lori Koenig-Fry	17,050.00	1,057.10	247.23	15,745.67
<b>Treasurer</b>				
Patricia Inglett	2,603.30	161.40	37.75	2,404.15
Sandra Gosnell	3,876.70	240.36	56.21	3,580.13
Lori Koenig-Fry	1,392.00	86.30	20.18	1,285.52
Lorraine Kasmiski	935.00	57.97	13.56	863.47
<b>Cleaner</b>				
Gianna Larson	600.00	37.20	8.70	554.10
Lorraine Kasmiski	150.00	9.30	2.17	138.53
<b>Recycling Attendant</b>				
Alexander Larson	292.50	18.14	4.24	270.12
Anthony Larson	585.00	36.27	8.48	540.25
Gianna Larson	4,095.00	253.89	59.38	3,781.73
<b>Plan Commission</b>				
Jane Parpart	262.50	16.28	3.81	242.41
Daniel Brisky	175.00	10.85	2.54	161.61
Dennis Ball	175.00	10.85	2.54	161.61
John Moline	175.00	10.85	2.54	161.61
Thomas Lannoy	175.00	10.85	2.54	161.61
<b>Zoning Board of Appeals</b>				
Becky Kirchberg	0.00	0.00	0.00	0.00
Mark Campbell	0.00	0.00	0.00	0.00
Brian Klubertanz	0.00	0.00	0.00	0.00
Peter Larson	0.00	0.00	0.00	0.00
Roger Parpart	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>\$44,172.00</b>	<b>\$2,738.67</b>	<b>\$640.51</b>	<b>\$40,792.82</b>

<b>2025 Town of Elba Budget</b>	<b>Budget</b>	<b>Amended Budget</b>	<b>Actual</b>
<b>2025 Budget Revenues</b>			
Total Intergovernmental	150,397	204,000	204,033
Total Licenses & Fees	3,100	4,700	4,562
Total Public Charges	6,310	10,100	10,780
Total Investment Income	0	0	0
Total Rental Income	14,090	18,620	18,620
Total Miscellaneous	500	13,780	13,352
Total Debt Service	0	0	0
<i>Subtotal Revenue</i>	<i>174,397</i>	<i>251,200</i>	<i>251,347</i>
Cash Balance Applied	0	0	0
Asset Accounts Applied	0	0	0
Town Levy	250,564	250,564	250,564
<b>Total Revenue</b>	<b>424,961</b>	<b>501,764</b>	<b>501,911</b>
<b>2024 Budget Expenditures</b>			
Total General Government	80,730	104,800	104,691
Total Public Safety	95,645	83,200	83,194
Total Public Works	231,586	278,000	274,262
Total Health & Human Services	17,000	13,400	17,270
Total Culture, Recreation & Education	0	0	0
Total Capital Outlay			
Total Debt Service	0	0	0
<i>Subtotal Expenditures</i>	<i>424,961</i>	<i>479,400</i>	<i>479,417</i>
Asset Accounts Applied	0	22,364	22,494
<b>Total Expenditures</b>	<b>424,961</b>	<b>501,764</b>	<b>501,911</b>