	A	B	C	D	E	F	G	H
1						2027	Track	
2	**Town of Somerset, Wisconsin**		**2025**	**2026**	**2026**	**Adopted**	**Changes**	**Percent**
3	**2027 Budget Worksheet**	**A/C #**	**Actual**	**Estimate**	**Budget**	**Budget**	**Column**	**Change**
4				Actual through				
5	**REVENUES AND OTHER SOURCES**			9/29/26				
6				Est. through YE				
7	**GENERAL PROPERTY TAXES**	100-00-41110-000-000	$ 840,141	$ 998,503	$ 998,503	$ 1,014,657		**1.62%**
8								
9	**OTHER TAXES:**							
10	Omitted Taxes	100-00-41130-000-000	-	-	-	-		**#DIV/0!**
11	Mobile Home Parking Permits	100-00-41140-000-000	2,745	2,635	5,000	5,000		**0.00%**
12	Managed Forest Lands	100-00-41150-000-000	7,590	8,106	-	-		**#DIV/0!**
13	Annexation Taxes from Village	100-00-41170-000-000	-	-	-	-		**#DIV/0!**
14	DNR Conservation Lands-In Lieu of Tax	100-00-41310-000-000	-	6,336	3,000	3,000		**0.00%**
15	PLT Severance\Yield\Withdrawal	100-00-41330-000-000	6,046	9,736	1,250	1,250		**0.00%**
16	PLT-Private Forest Crop\Managed Land	100-00-41340-000-000	-	-	750	750		**0.00%**
17	Use Value Assessment Penalty	100-00-41190-000-000	-	933	-	-		**#DIV/0!**
18	Interest and Penalties on Taxes	100-00-41800-000-000	-	-	-	-		**#DIV/0!**
19	Other Taxes	100-00-41900-000-000	-	-	-	-		**#DIV/0!**
20								**#DIV/0!**
21	**Total Other Taxes**		**16,381**	**27,746**	**10,000**	**10,000**		**0.00%**
22								
23								
24	**SPECIAL ASSESSMENTS:**							
25	Assessment Revenue	100-00-42000-000-000	-	-	-	-		
26								
27								
28	**INTERGOVERNMENTAL GRANTS/AIDS:**							
29	Routes to Recovery Federal Aid	100-00-43300-000-000	-	-	-	-		**#DIV/0!**
30	ARPA Funding	100-00-43350-000-000	-	-	-	-		**#DIV/0!**
31	Federal Election Aid	100-00-43300-000-000	-	-	-	-		**#DIV/0!**
32	State Share Revenues	100-00-43410-000-000	142,221	146,838	146,838	150,031		**2.17%**
33	Fire Insurance 2% Taxes	100-00-43420-000-000	35,953	36,996	35,953	36,996		**2.90%**
34	Federal fish and wildlife grant	100-00-43430-000-000	3,573	3,791	500	500		**0.00%**
35	Exempt Computer Aid from State	100-00-43440-000-000	1,537	1,537	1,537	1,537		**0.00%**
36	DNR Park Grant	100-00-43520-000-000	-	-	-	-		**#DIV/0!**
37	WI DMA-WI Disaster Relief	100-00-43528-000-000	43,298	-	-	-		**#DIV/0!**
38	General Transportation Aid	100-00-43530-000-000	280,016	300,091	300,091	309,104		**3.00%**
39	Personal Property Aid	100-00-43450-000-000	3,812	3,813	3,813	3,813		**0.00%**
40	TRIP Local Road Improvements	100-00-43540-000-000	-	895,713	895,713	-		**-100.00%**
41	County Recycling Aid	100-00-43550-000-000	4,557	3,773	4,557	4,557		**0.00%**
42	DNR Forest Crop/MFL/Co. Forest	100-00-43580-000-000	4,773	183	-	-		**#DIV/0!**
43	State Aid Elections	100-00-43590-000-000	-	-	-	-		**#DIV/0!**
44	EMS Funds Assistance Program	100-00-43690-000-000	46,623	-	-	-		**#DIV/0!**
45	WI Elec. Commission Cares Subgrant		-	-	-	-		**#DIV/0!**
46	**Total Intergovernmental**		**566,363**	**1,392,735**	**1,389,002**	**506,538**		**-63.53%**

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1						2027	Track	
2	**Town of Somerset, Wisconsin**		**2025**	**2026**	**2026**	**Adopted**	**Changes**	**Percent**
3	**2027 Budget Worksheet**	**A/C #**	**Actual**	**Estimate**	**Budget**	**Budget**	**Column**	**Change**
4				Actual through				
47								
48								
49	**LICENSES AND PERMITS:**							
50	Liquor/Malt Lic. & Pub Fee	100-00-44000-000-000	3,040	3,077	3,100	3,100		**0.00%**
51	Liquor License other Fee	100-00-44000-110-000	-	-	-	-		**#DIV/0!**
52	Business Occupation Licenses	100-00-44100-000-000	25	200	-	-		**#DIV/0!**
53	Operators Licenses	100-00-44110-000-000	1,440	960	800	800		**0.00%**
54	Cigarette Licenses	100-00-44120-000-000	50	50	75	75		**0.00%**
55	Mobile Home Park License	100-00-44130-000-000	-	-	-	-		**#DIV/0!**
56	Concession/Tubing/Junkyard	100-00-44140-000-000	200	800	800	800		**0.00%**
57	Dog Licenses Revenues	100-00-44145-000-000	336	377	550	550		**0.00%**
58	Dog Licenses Refunded from County	100-00-44150-000-000	333	265	300	300		**0.00%**
59	Building Permits	100-00-44160-000-000	94,535	135,118	70,000	70,000		**0.00%**
60	Plan Comm. Permits\Hearing Fees	100-00-44170-000-000	3,020	3,733	1,000	1,000		**0.00%**
61	Driveway Permits	100-00-44180-000-000	1,650	1,950	500	500		**0.00%**
62	Utility Permits	100-00-44200-000-000	2,050	1,350	500	500		**0.00%**
63	Park Permits	100-00-44210-000-000	4,521	4,588	2,000	2,000		**0.00%**
64	Park Fund Fees	100-00-44220-000-000	21,000	6,600	8,000	8,000		**0.00%**
65	**Total License and Permits**		**132,200**	**159,068**	**87,625**	**87,625**		**0.00%**
66								
67	**FINES AND FORFEITS:**							
68	Law and Ordinance Penalties	100-00-45100-000-000	7,491	221	-	-		**#DIV/0!**
69	Citations/Court Fees	100-00-45110-000-000		-	-	-		**#DIV/0!**
70			7,491	221	-	-		**#DIV/0!**
71	**PUBLIC CHARGES FOR SERVICES:**							
72								
73	Clerk Fees	100-00-46110-000-000	1,245	1,957	2,000	2,000		**0.00%**
74	Law Enforcement Fees	100-00-46210-000-000	-	-	-	-		**#DIV/0!**
75	Fire Calls / Address Signs	100-00-46220-000-000	4,050	6,550	2,200	2,200		**0.00%**
76	Highway and Street Construction	100-00-46310-000-000	-	-	-	-		**#DIV/0!**
77	Recycling Collections		-	-	-	-		**#DIV/0!**
78	Guardrails, Post, Signs	100-00-46320-000-000	-	-	-	-		**#DIV/0!**
79	**Total Public Charges for Services**		**5,295**	**8,507**	**4,200**	**4,200**		**0.00%**
80								
81	**INTERGOVERNMENTAL CHARGES FOR SERVICES:**							
82	Reimbursements for elections	100-00-48210-000-000	-	-	-	-		
83	Equipment rental	100-00-47331-000-000	5,410	-	-	-		
84	Fire Hall Lease from Fire Department	100-00-48200-000-000	39,279	39,000	39,000	39,000		**0.00%**
85	**Total Intergovernmental Charges**		**44,689**	**39,000**	**39,000**	**39,000**		**0.00%**
86								

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1						2027	Track	
2	**Town of Somerset, Wisconsin**		**2025**	**2026**	**2026**	**Adopted**	**Changes**	**Percent**
3	**2027 Budget Worksheet**	**A/C #**	**Actual**	**Estimate**	**Budget**	**Budget**	**Column**	**Change**
4				Actual through				
87								
88	**MISCELLANEOUS REVENUES:**							
89	**INTEREST REVENUES:**							
90	Interest on Investments	100-00-48000-000-000	54,365	72,809	40,000	40,000		**0.00%**
91	Interest on Investments-Park Fund	100-00-48000-110-000	282	204	350	350		**0.00%**
92	Interest on Leases	100-00-48111-000-000	827	-	-	-		**#DIV/0!**
93	ARPA Interest Income	100-00-48001-000-000	-	-	-	-		
94	**OTHER:**							**#DIV/0!**
95	Sale of Town Property	100-00-48300-000-000	15,438	22,825	-	-		**#DIV/0!**
96	Insurance Dividends\Refunds	100-00-48400-000-000	-	148	-	-		**#DIV/0!**
97	Rental Income	100-00-48201-000-000	-	1,000	-	-		**#DIV/0!**
98	Donations Old Town Hall	100-00-48500-000-000	610	100	150	150		**0.00%**
99	Donations	100-00-48600-000-000	5,005	795	-	-		**#DIV/0!**
100	Refund of Prior Year Expenses	100-00-48600-000-000	-	-	-	-		**#DIV/0!**
101	Miscellaneous Revenues	100-00-48700-000-000	-	-	-	-		**#DIV/0!**
102	Insurance Recoveries		-	-	-	-		**#DIV/0!**
103	**Total Miscellaneous**		**76,527**	**97,881**	**40,500**	**40,500**		**0.00%**
104								
105								
106	**PROCEEDS OF LONG-TERM DEBT:**							
107	Proceeds of Long-Term Debt	49100	-	1,200,000	600,000	-		**-100.00%**
108								**#DIV/0!**
109	**Total Proceeds of Long-term Debt**		**-**	**1,200,000**	**600,000**	**-**		**-100.00%**
110								
111								
112	**OTHER FINANCING SOURCES:**							
113	Carryover - Ordinances $15K		-	-	-	-		**#DIV/0!**
114	Carryover - Town Hall Outlay		-	-	-	-		**#DIV/0!**
115	Carryover - Municipal Building		-	-	-	-		**#DIV/0!**
116	Transfer from Park Fund		-	-	-	-		**#DIV/0!**
117	**Total Other Financing Sources**		**-**	**-**	**-**	**-**		**#DIV/0!**
118								
119								
120	**TOTAL REVENUES\OTHER SOURCES**		$ 1,689,087	$ 3,923,661	$ 3,168,830	$ 1,702,520		**-46.27%**
121								

	A	B	C	D	E	F	G	H
1						2027	Track	
2	**Town of Somerset, Wisconsin**		**2025**	**2026**	**2026**	**Adopted**	**Changes**	**Percent**
3	**2027 Budget Worksheet**	**A/C #**	**Actual**	**Estimate**	**Budget**	**Budget**	**Column**	**Change**
4				Actual through				
122								
123	**EXPENDITURES AND OTHER USES**							
124								
125	**GENERAL GOVERNMENT:**							
126								
127	*Legislative Support (Publications)*	100-00-51100-000-000	765	460	500	500		**0.00%**
128								
129	***Town Board:***							
130	Town Board Wages (chairman & supervisors)	100-00-51110-110-000	57,000	55,000	55,000	55,000		**0.00%**
131	SSI\Medicare Tax 7.65%	100-00-51110-120-000	4,360	4,208	4,208	4,208		**0.00%**
132	Other Costs	100-00-51110-140-000	8,675	4,456	3,000	3,000		**0.00%**
133			70,035	63,664	62,208	62,208		**0.00%**
134								
135	*Legal-Attorney's Fees*	100-00-51300-000-000	760	1,000	3,000	3,000		**0.00%**
136								
137	*Ordinances*	100-00-51400-000-000	2,095	-	3,000	3,000		**0.00%**
138								
139	***Clerk-Treasurer Dept:***							
140	Wages	100-00-51420-110-000	84,012	85,257	80,558	82,975		**3.00%**
141	Special Meetings		-	-	2,000	2,000		**0.00%**
142	SSI\Medicare Tax 7.65%	100-00-51420-120-000	6,427	6,522	6,316	6,501		**2.93%**
143	WRS Retirement (Employer and Employee Share)	100-00-51420-130-000	5,839	-	-	-		**#DIV/0!**
144	WRS Retirement (7.25% Employer Share Only)	100-00-51420-130-000	-	6,138	5,944	6,161		**3.65%**
145	Health Savings In Lieu Contribution	100-00-51420-131-000	-	4,800	4,800	4,800		**0.00%**
146	Part-Time Deputy Clerk-Treasurer	100-00-51430-110-000	-	-	25,000	25,000		**0.00%**
147	Other Costs-Office Supplies/Equipment	100-00-51420-140-000	3,880	3,227	3,000	3,000		**0.00%**
148			100,158	105,944	127,618	130,437		**2.21%**
149								
150	*Election Expense*	100-00-51440-000-000	9,185	20,384	15,000	9,000		**-40.00%**
151	*Election Capital Outlay*	100-00-51440-000-000	-	-	-	-		**#DIV/0!**
152								
153	*Computer & Costs*	100-00-51450-000-000	11,893	5,285	2,000	2,000		**0.00%**
154	Web Site/Computer Support/Software	100-00-51460-000-000	5,926	5,350	7,740	10,000		**29.20%**
155								
156	*Spec Acctg, Audit & Budget Assistance*	100-00-51510-000-000	9,951	10,554	10,700	11,182		**4.50%**
157								
158	*Assessment of Property\Tax Roll Coll Chg County*	100-00-51530-000-000	29,415	27,546	30,000	42,000		**40.00%**
159								
160	*Insurance/Property/Liab./Workers Comp*	100-00-51540-000-000	20,077	20,378	20,000	22,000		**10.00%**
161								
162	*Municipal Office Building:*							
163	Operation Costs	100-00-51610-140-000	20,326	23,603	24,000	25,000		**4.17%**

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1						2027	Track	
2	**Town of Somerset, Wisconsin**		**2025**	**2026**	**2026**	**Adopted**	**Changes**	**Percent**
3	**2027 Budget Worksheet**	**A/C #**	**Actual**	**Estimate**	**Budget**	**Budget**	**Column**	**Change**
4				Actual through				
164								
165	*Illegal Taxes*	100-00-51910-000-000	-	-	-	-		**#DIV/0!**
166								
167	*Judgments and Losses*	100-00-51920-000-000	-	-	-	-		**#DIV/0!**
168								
169	Miscellaneous (Contingencies)		-	-	-	-		**#DIV/0!**
170								
171	**Total General Government**		**280,586**	**284,167**	**305,766**	**320,327**		**4.76%**
172								
173								
174	**PUBLIC SAFETY:**							
175	*Animal Control:*							
176	Animal Control Officer	100-00-52100-000-000	3,357	5,505	4,000	5,000		**25.00%**
177								
178	*Fire and Rescue Protection:*							
179	Address Signs	100-00-52200-000-000	646	2,729	750	750		**0.00%**
180	2% Fire Dues Distribution	100-00-55200-110-000	35,953	36,996	35,953	36,996	Formula	**2.90%**
182	EMS Assistance Program (FAP) Distribution/fi	100-00-55200-110-000	46,623	450	-	-		**#DIV/0!**
183	Fire Commission Per Diems	100-00-52200-140-000	1,704	1,353	1,000	1,300		**30.00%**
184	Long-Term Planning	100-00-52200-150-000	-	6,360	6,500	10,000		**53.85%**
185	Somerset Fire\Rescue	100-00-52400-000-000	118,323	125,830	125,830	120,102		**-4.55%**
186								
187			203,249	173,718	170,033	169,148		**-0.52%**
188								
189	Law Enforcement Services Purchased from County	100-00-52300-000-000	-	-	-	-		**#DIV/0!**
190								
191	*Building Inspections-Other Costs*	100-00-52500-000-000	-	-	-	-		
192	Building Inspections-Insp Fee	100-00-52510-000-000	86,019	117,553	60,900	60,900	Formula	**0.00%**
193								
194	**Total Public Safety**		**292,625**	**296,776**	**234,933**	**235,048**		**0.05%**
195								
196								
197	**PUBLIC WORKS:**							
198	*Highway Administration:*							
199	Committee Stipend	100-00-53100-000-000	-	2,315	2,400	2,400		**0.00%**
200								
201	*Town Shop:*							
202	Operation Costs	100-00-53230-140-000	16,888	10,221	12,000	12,000		**0.00%**
203								
204	*Machinery and Equipment:*							
205	Repairs and Maintenance	100-00-53240-140-000	78,845	136,556	70,000	70,000		**0.00%**
206								

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1						2027	Track	
2	**Town of Somerset, Wisconsin**		**2025**	**2026**	**2026**	**Adopted**	**Changes**	**Percent**
3	**2027 Budget Worksheet**	**A/C #**	**Actual**	**Estimate**	**Budget**	**Budget**	**Column**	**Change**
4				Actual through				
207	*Routine Road Maintenance:*							
208	Wages	100-00-53300-110-000	153,259	143,228	143,228	147,528	Formula	**3.00%**
209	SSI\Medicare Tax 7.65%	100-00-53300-120-000	12,103	10,957	10,957	11,286	Formula	**3.00%**
210	WRS Retirement (Employer and Employee Sl	100-00-53300-130-000	-	-	-	-		**#DIV/0!**
211	WRS Retirement (7.25% Employer Share Onl	100-00-53300-130-000	10,651	10,312	10,312	10,696	Formula	**3.72%**
212	Health Savings In Lieu Contribution	100-00-53300-131-000	-	9,600	9,600	9,600	Formula	**0.00%**
213	Routine Rd maint - Other Vendor Costs	100-00-53300-140-000	311,862	284,803	300,000	350,000		**16.67%**
214	Culverts	100-00-53300-150-000	-	-	-	-	Formula	**#DIV/0!**
215	Part-time Help	100-00-53300-160-000	12,699	3,255	8,000	8,000		**0.00%**
216			500,574	462,155	482,097	537,110		**11.41%**
217								
218	*Major Road Projects:*							
219	Paving & Major Road Projects	100-00-53310-140-000	104,619	14,521	269,026	217,830		**-19.03%**
220	205th Avenue	100-00-53320-140-000	-	1,545,713	1,495,713	-		**-100.00%**
221			104,619	1,560,234	1,764,739	217,830		**-87.66%**
222								
223								
224	**Total Public Works**		**700,926**	**2,171,481**	**2,331,236**	**839,340**		**-64.00%**
225								
226								
227	**SANITATION:**							
228	Refuse and Garbage Expense	100-00-53620-000-000	140	-	1,000	1,000		**0.00%**
229	Recycling Expense\Tire Roundup	100-00-53630-000-000	5,460	6,128	5,700	7,000		**22.81%**
230	Recycling Wall Confinement		-	-	-	-		**#DIV/0!**
231	**Total Sanitation**		**5,600**	**6,128**	**6,700**	**8,000**		**19.40%**
232								
233								
234	**HEALTH AND HUMAN SERVICES:**							
235	*Gopher bounties*	100-00-54900-000-000	228	735	1,000	1,000		**0.00%**
236								
237	**Total Health and Human Services**		**228**	**735**	**1,000**	**1,000**		**0.00%**
238								
239								
240	**CULTURE,RECREATION AND EDUCATION:**							
241								
242	*Parks*	100-00-55200-140-000	20,083	13,493	5,000	7,500		**50.00%**
243	*Park Fund Donations*	100-00-55200-140-000	-	-	-	-		**#DIV/0!**
244	*Old Town Hall*	100-00-55500-140-000	3,942	1,269	1,000	2,000		**100.00%**
245	*Library Contribution/Food Pantry*	100-00-55110-140-000	-	-	-	-		**#DIV/0!**
246								
247	**Total Culture, Rec., Educ**		**24,025**	**14,762**	**6,000**	**9,500**		**58.33%**
248								

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3	**2027 Budget Worksheet**	**A/C #**	**Actual**	**Estimate**	**Budget**	**Budget**	**Column**	**Change**
4				Actual through				
249								
250	**CONSERVATION AND DEVELOPMENT:**							
251	*Planning Commission Wages*	100-00-56100-110-000	4,100	4,050	4,050	4,050		**0.00%**
252	*Planning Commission-FICA*	100-00-56100-120-000	187	310	230	230		**0.00%**
253	*Planning Commision Ret/Pension*	100-00-56100-130-000	70	58	173	174		**0.58%**
254	*Planning Commission-Comp. Plan*	100-00-56110-000-000	-	2,082	-	-		**#DIV/0!**
255								
256	*Zoning and Land Use*	100-00-56900-000-000	-	-	-	-		**#DIV/0!**
257								
258	**Total Conservation & Development**		**4,357**	**6,500**	**4,453**	**4,454**		**0.02%**
259								
260	***Capital Outlay:***							
261	Capital Outlay-Municipal Building	100-00-57100-000-000	19,787	17,898	9,876	15,000		**51.88%**
262	Capital Outlay-Old Town Hall Restoration	100-00-57100-150-000	-	-	-	-		**#DIV/0!**
263	Capital Outlay-Clerk's Office	100-00-57200-000-000	-	-	-	-		**#DIV/0!**
264	Capital Outlay-Machinery and Equipment	100-00-57300-000-000	162,064	-	80,000	84,000		**5.00%**
265	Capital Outlay-Parks	100-00-57400-000-000	800	-	-	-		**#DIV/0!**
266	Capital Outlay-Fire Truck	100-00-57600-000-000	-	-	50,000	50,000		**0.00%**
267								
268	**Total Capital Outlay**		**182,651**	**17,898**	**139,876**	**149,000**		**6.52%**
269								
270								
271	**DEBT SERVICE:**							
272	***Principal on Long-term Debt:***		-	719,101	108,449	111,472		**2.79%**
273	***Interest on Long-term Debt:***		-	18,539	30,417	24,379		**-19.85%**
274								**#DIV/0!**
275	**Total Debt Service/Other Uses**		**-**	**737,640**	**138,866**	**135,851**		**-2.17%**
276								
277								
278	**OTHER FINANCING USES:**							
279	Transfer out to Parks Fund		-	-	-	-		
280								
281	**Total Other Financing Uses**		**-**	**-**	**-**	**-**		**#DIV/0!**
282								
283								
284	**TOTAL EXPENDITURES**		**$ 1,490,998**	**$ 3,536,088**	**$ 3,168,830**	**$ 1,702,520**		**-46.27%**
285								