

	A	B	C	D	E	F	G	H
1						2027	Track	
2	Town of Somerset, Wisconsin		2025	2026	2026	Proposed	Changes	Percent
3	2027 Budget Worksheet	A/C #	Actual	Estimate	Budget	Budget	Column	Change
4				Actual through 9/29/26				
5	REVENUES AND OTHER SOURCES			Est. through YE				
6								
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%

	A	B	C	D	E	F	G	H
1						2027	Track	
2	Town of Somerset, Wisconsin		2025	2026	2026	Proposed	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								

	A	B	C	D	E	F	G	H
1						2027	Track	
2	Town of Somerset, Wisconsin		2025	2026	2026	Proposed	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	Proposed	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	<i>Legislative Support (Publications)</i>	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	<i>Legal-Attorney's Fees</i>	100-00-51300-000-000	760	1,000	3,000	3,000		0.00%
136								
137	<i>Ordinances</i>	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	<i>Election Expense</i>	100-00-51440-000-000	9,185	20,384	15,000	9,000		-40.00%
151	<i>Election Capital Outlay</i>	100-00-51440-000-000	-	-	-	-		#DIV/0!
152								
153	<i>Computer & Costs</i>	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	<i>Spec Acctg, Audit & Budget Assistance</i>	100-00-51510-000-000	9,951	10,554	10,700	11,182		4.50%
157								
158	<i>Assessment of Property\Tax Roll Coll Chg County</i>	100-00-51530-000-000	29,415	27,546	30,000	42,000		40.00%
159								
160	<i>Insurance/Property/Liab./Workers Comp</i>	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%

	A	B	C	D	E	F	G	H
1						2027	Track	
2	Town of Somerset, Wisconsin		2025	2026	2026	Proposed	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/fe	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								

	A	B	C	D	E	F	G	H
1						2027	Track	
2	Town of Somerset, Wisconsin		2025	2026	2026	Proposed	Changes	Percent
3	<u>2027 Budget Worksheet</u>	<u>A/C #</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>	<u>Budget</u>	<u>Column</u>	<u>Change</u>
4				Actual through				
207	<i>Routine Road Maintenance:</i>							
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 S	100-00-53300-130-000	-	-	-	-		#DIV/0!
211	WRS Retirement (7.25% Employer Share On	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	<i>Major Road Projects:</i>							
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	<i>Gopher bounties</i>	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	<i>Parks</i>	100-00-55200-140-000	20,083	13,493	5,000	7,500		50.00%
243	<i>Park Fund Donations</i>	100-00-55200-140-000	-	-	-	-		#DIV/0!
244	<i>Old Town Hall</i>	100-00-55500-140-000	3,942	1,269	1,000	2,000		100.00%
245	<i>Library Contribution/Food Pantry</i>	100-00-55110-140-000	-	-	-	-		#DIV/0!
246								
247	Total Culture, Rec., Educ		24,025	14,762	6,000	9,500		58.33%
248								

	A	B	C	D	E	F	G	H
1						2027	Track	
2	Town of Somerset, Wisconsin		2025	2026	2026	Proposed	Changes	Percent
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 Commission 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								