

**SHEBOYGAN COUNTY SALES TAX REVENUE-SHARING  
FOR TRANSPORTATION INFRASTRUCTURE MAINTENANCE  
2023 INTERGOVERNMENTAL COOPERATIVE AGREEMENT**

1. **PARTIES.** The parties to the Agreement are the **City of Sheboygan** (Municipality), a municipal corporation with offices at 828 Center Avenue Sheboygan, WI 53081, and **SHEBOYGAN COUNTY** (County), a Wisconsin governmental body corporate, organized pursuant to Wis. Stat. § 59.01, having its principal offices at 508 New York Avenue, Sheboygan, Wisconsin 53081.

2. **PURPOSE.** Sheboygan County enacted Ordinance No. 2 (2016/17) establishing a one-half percent (.5%) County sales tax for the purpose of raising revenues to address the challenges of maintaining Sheboygan County's roads and bridges. In enacting the Ordinance, the County Board recognized that the municipalities within Sheboygan County have similar financing challenges for the transportation infrastructures within those municipalities. The Ordinance requires that \$1.5 Million of anticipated revenues (adjusted annually) from the sales tax be distributed to municipalities within County based on an equalized value formula provided that the municipalities agree to be bound by the terms of an Intergovernmental Cooperative Agreement as approved by the County Board. This Agreement, having been approved by the County Board, and agreed to by Municipality, assures that the revenue being distributed herein will be spent to maintain Municipality's road and bridge infrastructure.

3. **EFFECTIVE DATE; TERM; TERMINATION.**

A. **Effective Date.** This Agreement shall become effective on the last date of the required signatures at the end of this document.

B. **Term.** The term of this Agreement is for calendar year 2023.

C. **Termination – By County.** During the term, this Agreement may be terminated by County, if County determines that Municipality is not honoring the terms and conditions of this Agreement and County shall have no further obligations to make any payments or perform any other requirements herein.

D. **Termination – By Municipality.** During the term, this Agreement may be terminated by Municipality if Municipality determines that it no longer wishes to be bound by the terms and conditions of this Agreement and County shall be relieved of any further obligations to make any payments or perform any other requirements herein.

4. **AUTHORITY.** This Agreement is entered into between the parties pursuant to Wis. Stat. § 66.0301, authorizing intergovernmental cooperation and by Wis. Stat. § 77.76(3) which allows counties to distribute sales tax proceeds to municipalities within Sheboygan County. Both parties represent that their respective governing bodies have authorized entry into this Agreement.

**5. RESPONSIBILITIES OF COUNTY.**

A. County shall, over the course of calendar year 2023, pay to Municipality as a distribution of sales tax revenue, the sum of \$591,273.

B. County shall determine at its option whether the payment will be distributed in one lump sum or whether it will be in periodic payments. County shall determine at its option the timing and method of the payments.

C. County shall provide reasonable advance notice to Municipality as to its payment distribution method so that Municipality may budget accordingly.

**6. RESPONSIBILITIES OF MUNICIPALITY.**

A. Municipality agrees to use the payment for road and bridge maintenance purposes.

B. Municipality agrees not to reduce its road and bridge maintenance budget as a result of receiving the payment. It is the intent that the payment shall enhance Municipality's ability to address its road and bridge maintenance needs over the amount that Municipality would otherwise be budgeting for this purpose.

C. Municipality may, as part of its budgeting and planning process, hold over spending all or part of the payment into a different calendar year or otherwise bundle the payment in a manner that is acceptable in advance with the County provided the County is satisfied that Municipality's spending of the payment is consistent with the intent that the payment shall enhance Municipality's ability to address its road and bridge maintenance needs over the amount that Municipality would otherwise be budgeting for this purpose

D. Municipality agrees to cooperate with County's Finance Department to allow County to review Municipality's budget, resulting financial reports, and supporting detail to assure County that Municipality is complying as provided herein.

E. Municipality must provide a Resolution supporting the County Sales Tax Revenue-Sharing Cooperative Agreement.

**7. RESOLUTION OF DISPUTES.** County, through its County Administrator, shall determine as to whether Municipality has fulfilled its responsibilities under this Agreement. This Agreement will be renewed annually upon similar terms.

**8. HOLD HARMLESS; INDEMNIFICATION.** Each party shall defend, hold harmless, and indemnify the other against any and all claims, liabilities, damages, judgments, causes of action, costs, loss, and expense including reasonable attorneys' fees imposed upon or incurred by the other party arising from or related to the negligent or intentionally tortuous acts or omissions of the indemnifying party's officers, employees, or agents in performing the services pursuant to the Agreement. Each party shall promptly

notify the other of any claim arising under this provision, and each party shall fully cooperate with the other in the investigation, resolution, and defense of such claim. This Agreement does not waive any governmental or sovereign immunity. Both parties retain all applicable governmental immunities, defenses, and statutory limitations available, including Wis. Stat. § 893.80, 895.52, and 345.05.

**9. SEVERABILITY.** If any provision in this Agreement is determined to be void and unenforceable for any reason, the remaining provisions shall remain in full force and effect unless the removal of the severed provision would substantially impair the ability of either party to perform the essential purpose of this Agreement.

**10. ENTIRE AGREEMENT.** This Agreement constitutes the entire understanding between the parties relating to their relationship and supersedes all prior understandings, oral agreements, negotiations, representations, and agreements relating to the same subject matter.

Approved by the parties by the following authorized representatives:

\_\_\_\_\_  
[Municipality]

By: \_\_\_\_\_  
Authorized Representative

\_\_\_\_\_  
Date Signed

By: \_\_\_\_\_  
Authorized Representative

\_\_\_\_\_  
Date Signed

**SHEBOYGAN COUNTY**

By: \_\_\_\_\_  
Adam N. Payne  
Sheboygan County Administrator

\_\_\_\_\_  
Date Signed

By: \_\_\_\_\_  
Vernon Koch  
County Board Chair

\_\_\_\_\_  
Date Signed

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**Sheboygan County Sales Tax Revenue Sharing with Municipalities  
PRELIMINARY - Budget Year 2023**

<u>MUNI NAME</u>	<u>2022 EQ VAL LESS TID</u>		<u>2023 BUDGET</u>	<u>2022 BUDGET</u>	<u>Change</u>
	<u>INCREMENT</u>	<u>PERCENT</u>	<u>ALLOCATION</u>	<u>ALLOCATION</u>	
GREENBUSH	205,458,500	1.70%	\$33,951	\$26,961	\$6,989
HERMAN	178,046,800	1.47%	\$29,421	\$26,333	\$3,088
HOLLAND	415,134,300	3.43%	\$68,598	\$59,991	\$8,607
LIMA	313,068,400	2.59%	\$51,733	\$43,145	\$8,587
LYNDON	225,006,100	1.86%	\$37,181	\$31,242	\$5,939
MITCHELL	163,094,600	1.35%	\$26,950	\$22,211	\$4,740
MOSEL	167,593,200	1.39%	\$27,694	\$23,503	\$4,191
TOWN OF PLYMOUTH	476,421,100	3.94%	\$78,726	\$64,080	\$14,646
RHINE	486,544,900	4.03%	\$80,398	\$67,775	\$12,623
RUSSELL	45,350,100	0.38%	\$7,494	\$6,444	\$1,049
SCOTT	200,611,300	1.66%	\$33,150	\$28,601	\$4,549
TOWN OF SHEBOYGAN	1,018,741,600	8.43%	\$168,341	\$143,513	\$24,827
TOWN OF SHEBOYGAN FALLS	277,345,900	2.29%	\$45,830	\$40,801	\$5,029
SHERMAN	177,043,900	1.46%	\$29,255	\$26,065	\$3,191
WILSON	582,753,300	4.82%	\$96,296	\$79,099	\$17,198
ADELL	44,789,900	0.37%	\$7,401	\$6,654	\$747
CASCADE	52,460,600	0.43%	\$8,669	\$7,086	\$1,582
CEDAR GROVE	188,654,700	1.56%	\$31,174	\$25,951	\$5,223
ELKHART LAKE	351,170,200	2.91%	\$58,029	\$52,426	\$5,603
GLENBEULAH	42,554,100	0.35%	\$7,032	\$5,702	\$1,330
HOWARDS GROVE	337,697,900	2.79%	\$55,802	\$46,220	\$9,583
KOHLER	531,314,800	4.40%	\$87,796	\$78,352	\$9,445
OOSTBURG	244,073,400	2.02%	\$40,332	\$35,623	\$4,709
RANDOM LAKE	196,554,500	1.63%	\$32,479	\$27,040	\$5,440
WALDO	45,955,500	0.38%	\$7,594	\$6,212	\$1,382
PLYMOUTH	794,202,500	6.57%	\$131,237	\$115,313	\$15,924
SHEBOYGAN	3,578,184,100	29.60%	\$591,273	\$489,285	\$101,987
SHEBOYGAN FALLS	748,063,000	6.19%	\$123,613	\$109,658	\$13,955
<b>COUNTY TOTAL</b>	<b>12,087,889,200</b>	<b>1.00</b>	<b>\$1,997,448</b>	<b>\$1,695,286</b>	<b>\$302,162</b>



# Sheboygan County Shared Revenue Program

Budget Year 2023

**(Form A)**

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## **Section One**

Municipality: \_\_\_\_\_

Transportation Budget 2022: \$\_\_\_\_\_

Transportation Estimated Actual Expenditures for 2022: \$\_\_\_\_\_

Transportation Budget Proposed 2023: \$\_\_\_\_\_

County Shared Revenue: \$\_\_\_\_\_

Is the County Shared Revenue increasing what would have otherwise been accomplished in 2023? (check one)  Yes  No  Project is a multi-year project

**Section Two** - Transportation Project the revenue will be applied to (*If multiple projects, please complete Form A, Section Two for each project*):

Project(s) Description

Where: \_\_\_\_\_

What work will be done: \_\_\_\_\_

Project ID: \_\_\_\_\_

Total cost of Project: \$\_\_\_\_\_

Anticipated start of Project: \_\_\_\_\_

Anticipated completion of Project: \_\_\_\_\_

General Ledger Accounting Unit (if identifiable): \_\_\_\_\_

I hereby attest the information provided above is an accurate representation of the intended use of the transportation funds from the Sheboygan County Shared Revenue Program and understand that any misrepresentations may result in funds being denied in future years.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title



# SHEBOYGAN COUNTY

**Vernon Koch**  
*Chairman of the Board*

**Adam N. Payne**  
*County Administrator*

August 24, 2022

Mayor Ryan Sorenson  
City of Sheboygan  
828 Center Avenue  
Sheboygan, WI 53081

Re: Sheboygan County Transportation Shared Revenue Program

Dear Mr. Sorenson,

As you know, effective January 1, 2017, the Sheboygan County Board enacted the one-half percent county sales tax to help maintain Sheboygan County's transportation system. The County Ordinance includes a provision to share the county sales tax revenue with local units of government to assist you in addressing your own transportation needs. We will be allocating \$1,997,448. We will once again allocate based on your municipality's equalized value. The respective amounts are shown in the enclosed equalized value worksheet. Payments will again be disbursed in two equal installments in July 2023 and September 2023.

Please find enclosed the Sheboygan County Sales Tax Revenue-Sharing Intergovernmental Cooperative Agreement which sets forth the terms and conditions upon which Sheboygan County will share sales tax revenue to assist you in maintaining your roads and bridges. A signed Intergovernmental Cooperative Agreement and signed Form A should be returned to the Sheboygan County Finance Department by December 1<sup>st</sup>. Once all signatures are attained, a copy of the Intergovernmental Agreement will be returned to you for your records.

We respect and appreciate your role in helping maintain a safe and reliable transportation system, and we are striving to keep the process of sharing this revenue efficient, transparent and straight forward. Thank you for your leadership and support. If you have questions, please don't hesitate to contact us, County Finance Director Wendy Charnon, or County Transportation Director Greg Schnell.

Respectfully yours,

Vernon Koch, County Board Chairperson

Respectfully yours,

Adam Payne, County Administrator

Cc: Finance Director Wendy Charnon  
Transportation Director Greg Schnell  
Corporation Counsel Crystal Fieber

Enclosed: Intergovernmental Cooperative Agreement  
Form A  
Equalized Value Worksheet