

**Attention Clerks:**

**Attached are the apportionment sheets for 2024. Please make sure you do not round any of the numbers listed. You must collect exactly the amounts on the form.**

# State and County Apportionment Form

Year 2024    CoMuni Code 59281    Account Number 1623    CITY OF SHEBOYGAN

A. COUNTY TAXES (Apportioned TID OUT)		
A1. Portion of state special charges on county:		
1. Charitable and penal		\$336.26
2. Other state special charges		\$0.00
<b>3. SUBTOTAL - Section A1 (enter on Statement of Taxes (SOT), Line A1)</b>		<b>\$336.26</b>
A2. Other county taxes levied on entire town, village or city		
4. Health		
5. Library (sec. 43.12, Wis. Stats.)		
6. County Bridge Aid (sec. 82.08(2), Wis. Stats.)		
7. Sanitation		
8. Children with Disabilities Education Boards (on entire town,village or city) (sec.121.135, Wis. Stats.)		
9. Property taxes charged back (sec. 74.41 & 74.42, Wis. Stats.)		
10. Countywide emergency medical system (sec. 256.35, Wis. Stats.)		
11. Other (describe) :		
12. All other county taxes (levied on every town, village, and city)		\$15,734,139.32
13. County Sales Tax Credit		
<b>14. SUBTOTAL - Section A2 Taxes to be levied on entire municipality (enter on SOT, Line A2)</b>		<b>\$15,734,139.32</b>
A3. County taxes levied on part of town, village or city (enter on SOT, line A3)		
15. Children with Disabilities Education Boards		\$0.00
16.		
17.		
18.		
19.		
<b>20. TOTAL NET COUNTY TAXES (sum of Secs. A1-A3) (for county tax rate)</b>		<b>\$15,734,475.58</b>
B. SPECIAL DISTRICT TAXES		
21. Special district code:NA	Amount levied	\$0.00
22. Special district code:NA	Amount levied	\$0.00
C. TOWN, VILLAGE OR CITY TAXES		
C1. Other state special charges		
23. Other:		
24. Other:		
<b>25. SUBTOTAL - Section C1 (enter on SOT, Line C4)</b>		<b>\$0.00</b>
C2. County Special Charges:		
26. Illegal real estate charged back (sec. 70.74(2), Wis. Stats.)		\$0.00
27. Highways and bridges (sec. 83.03, Wis. Stats.)		\$0.00
28. Highway aid (sec. 83.14, Wis. Stats.)		\$0.00
29.		
30.		
31.		
32.		
<b>33. SUBTOTAL - Section C2 (enter on SOT, Line C5)</b>		<b>\$0.00</b>
<b>34. TOTAL - ALL TAXES AND CHARGES - sum of Secs. A-C</b>		<b>\$15,734,475.58</b>

SHEBOYGAN COUNTY RESOLUTION NO. 16 (2024/25)

Re: **Approving 2025 Budget**

**WHEREAS**, the County Executive Committee, the County Finance Committee, the County Administrator, and the County Finance Director have formulated a County budget for 2025 using the process required by Chapter 5 of the County Code and Wis. Stat. § 65.90, and

**WHEREAS**, Section 5.06(a)(6) requires the Finance Committee to submit the proposed full budget in Resolution form to the full County Board for approval, and

**WHEREAS**, the Finance Committee prepared the proposed 2025 County budget as submitted to the Board on October 29, 2024, a copy of which is on file with the County Clerk, and

**WHEREAS**, the proposed budget was subject to potential preliminary amendments adopted by the County Board on October 29, 2024, and further potential Finance Committee amendments, any of which are reflected on the Committee report attached to the proposed 2025 budget, and


**WHEREAS**, the proposed budget includes American Rescue Plan Act (ARPA) funds for approved uses identified in Resolution No. 01 (2022/2023), Resolution No. 02 (2023/2024), Resolution No. 13 (2023/2024), Resolution No. 01 (2024/2025) and Resolution No. 08 (2024/2025), and

**WHEREAS**, the Finance Committee believes that the proposed 2025 County Budget as may be amended pursuant to the Committee Report is in the best interests of Sheboygan County and its taxpayers;

**NOW, THEREFORE, BE IT RESOLVED** that the Sheboygan County Board adopts the proposed 2025 budget as submitted to the Board on October 29, 2024, as may be amended pursuant to the Finance Committee report, both of which are on file with the County Clerk.

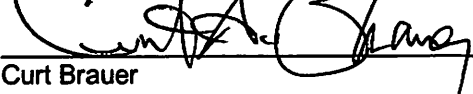
Respectfully submitted this 5th day of November, 2024.

**FINANCE COMMITTEE**

  
\_\_\_\_\_  
Vernon Koch, Chairperson

  
\_\_\_\_\_  
William C. Goehring, Secretary

  
\_\_\_\_\_  
Kathleen Donovan, Vice-Chairperson

  
\_\_\_\_\_  
Curt Brauer

  
\_\_\_\_\_  
Thomas Wegner

Opposed to Introduction:

\_\_\_\_\_

STATE OF WISCONSIN ) I, Jon Dolson do hereby  
COUNTY OF SHEBOYGAN ) certify that the above is a  
true and correct copy of the original on file in the office of the  
County Clerk and that it was adopted by the County Board of  
Supervisors on this date.

Date: 11-05-2024   
(Seal) \_\_\_\_\_  
County Clerk

**FISCAL NOTE**  
**November 2024**

**Resolution No. 16 (2024/25) RE: Approving the 2025 Budget**

**Funding:**

Funding for the 2025 Budget is detailed in the Preliminary Budget document reviewed at the Public Hearing held on October 29, 2024 and referred for adoption by the Finance Committee on October 31, 2024.

Respectfully Submitted,



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Steve Hatton, Finance Director  
November 5, 2024

1 SHEBOYGAN COUNTY RESOLUTION NO. 17 (2024/25)

2  
3 Re: Levying and Apportioning the Tax

4  
5  
6 WHEREAS, each year, the County Board of Supervisors is required to determine the  
7 amount of taxes to be levied in Sheboygan County against all taxable property for the year, and  
8

9 WHEREAS, this year there are four (4) components of the tax amount that must be  
10 included, and  
11

12 WHEREAS, the first component is the State Special Charge pursuant to Wis. Stat.  
13 §§ 51.20(18) and 70.60 to reimburse other counties for expenses related to mental  
14 commitments of Sheboygan County residents in their counties charged against all taxable  
15 properties in Sheboygan County in the amount of \$1,105.86 (Equalized Rate: 0.000000074),  
16 and  
17

18 WHEREAS, the second component is the County Aid to Bridges or Culverts required by  
19 Wis. Stat. § 82.08 and approved by the County Board by Resolution No. 06 (2024/25) charged  
20 against all taxable property in the townships in Sheboygan County in the amount of \$151,927.00  
21 (Equalized Rate – Town only: 0.000025294), and  
22

23 WHEREAS, the third component is the Sheboygan County portion of the Monarch  
24 Library System approved for the budget and an apportionment adjustment for the Monarch  
25 Library System and required by Wis. Stat. § 43.64 to be charged against all taxable property in  
26 all townships except the Towns of Scott and Sherman and all villages except the Villages of  
27 Adell, Cedar Grove, Elkhart Lake, Kohler, Oostburg, and Random Lake in the amount of  
28 \$1,837,926.00 (Equalized Rate: 0.000299500, applied to non-excluded Towns and Villages  
29 only), and  
30

31 WHEREAS, the fourth and largest component is the general County property tax  
32 pursuant to Wis. Stat. § 70.62 to finance the County government budget, and  
33

34 WHEREAS, the Sheboygan County Board, after public hearing, study, and revision has  
35 finalized and adopted the 2025 budget on this 5th day of November, 2024, which requires a levy  
36 of \$51,745,220.00 against all taxable property in the County of Sheboygan (Equalized Rate:  
37 0.003446911);  
38

39 NOW, THEREFORE, BE IT RESOLVED, that there be and hereby is levied on all  
40 taxable property in the County of Sheboygan the following taxes:  
41

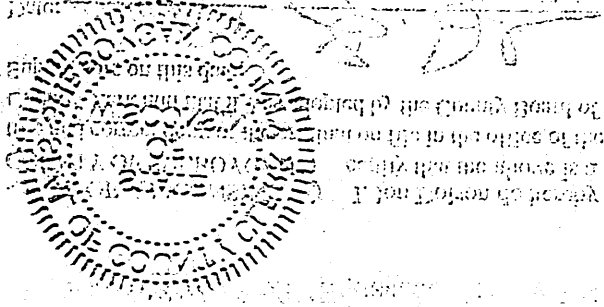
42	State Special Charges	
43	Wis. Stat. § 51.20(18) (Equalized Rate: 0.000000074)	\$1,105.86
44		
45	General County Taxes	\$51,745,220.00
46	Wis. Stat. § 70.62, (Equalized County Rate: 0.003446911)	
47		

STATE OF WISCONSIN ) I, Jon Dolson do hereby  
COUNTY OF SHEBOYGAN ) certify that the above is a  
true and correct copy of the original on file in the office of the  
County Clerk and that it was adopted by the County Board of  
Supervisors on this date.

Date: 11-05-2024   
(Seal) County Clerk

(100)

1000000000



TO THE SECRETARY OF THE INTERIOR  
 DEPARTMENT OF THE INTERIOR  
 WASHINGTON, D. C.

THE SECRETARY OF THE INTERIOR  
 DEPARTMENT OF THE INTERIOR  
 WASHINGTON, D. C.

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 WASHINGTON, D. C.

48 **BE IT FURTHER RESOLVED** that the sum of \$1,837,926.00, which is the amount  
49 approved for the budget of the Monarch Library System, pursuant to Wis. Stat. § 43.64, be and  
50 hereby is levied against all taxable property in the townships, excluding the Towns of Scott and  
51 Sherman, and all villages, excluding the Villages of Adell, Cedar Grove, Elkhart Lake, Kohler,  
52 Oostburg, and Random Lake.

53  
54 (Equalized Rate: 0.000299500)

55  
56 **BE IT FURTHER RESOLVED** that the sum of \$151,927.00 County Aid to Bridges or  
57 Culverts as approved by Resolution No. 06 (2024/25) be and hereby is levied against all taxable  
58 property in the townships in Sheboygan County.

59  
60 (Equalized Rate: 0.000025294)


61  
62 **BE IT FURTHER RESOLVED** that the County Clerk and the County Finance Director  
63 shall, pursuant to Wis. Stat. § 70.63 determine and apportion within ten (10) days of this date,  
64 the tax levy set forth for the respective municipalities, according and in proportion to the  
65 valuations for the towns, villages, and cities as submitted by the Wisconsin Department of  
66 Revenue.


67  
68  
69 Respectfully submitted this 5th day of November, 2024.


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72 **FINANCE COMMITTEE**

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76 Vernon Koch, Chairperson

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80 William C. Goehring, Secretary

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84 Kathleen Donovan, Vice Chairperson

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**FISCAL NOTE**  
**November 2024**

**Resolution No. 17 (2024/25) RE: Levying and Apportioning the Tax**

The 2024 Sheboygan County property tax levy will be \$53,735,073. Based on an equalized valuation (without TID's) of \$15,012,054,000 the county tax rate will be \$3.58 per thousand. *Calculation of the rate is performed by dividing the equalized value of the county (in thousands) into the tax levy amount.*

This represents a 7.93% levy reduction from 2024.

**Funding:**

The Property tax Levy levied in 2024 funds a portion of the 2025 budget.

Respectfully Submitted,



---

Steve Hatton, Finance Director  
November 5, 2024