

**CITY OF SHEBOYGAN
RESOLUTION 64-26-27 SUBS OF**

BY ALDERPERSONS MITCHELL AND PERRELLA.

AUGUST 3, 2026.

A RESOLUTION supporting transparency for taxpayers regarding State-mandated private school voucher funding.

WHEREAS, the City of Sheboygan is committed to transparency in public finance and ensuring that taxpayers understand how their local property tax dollars are allocated; and

WHEREAS, State law currently requires that property tax bills itemize how much of a school district's levy is attributable to voter-approved capital or operational referenda, thereby helping taxpayers understand specific components of their tax obligations; and

WHEREAS, a similar level of transparency is warranted regarding the portion of the Sheboygan Area School District (SASD) levy attributable to state mandated voucher programs (Wisconsin Parental Choice Program, Special Needs Scholarship Program, New Independent Charter Schools), as this portion does not go directly to the school district, but is instead levied to offset reductions in state aid; and

WHEREAS, when the Wisconsin Parental Choice Program began in the 2014-15 school year, the program's cost was paid from the State's general fund but beginning the following school year, the funding mechanism changed so that voucher payments for students residing in a district are withheld from the district's final state aid payment and recorded as an expense in the district budget; and

WHEREAS, as a result of this change, school districts, including SASD, must either increase their levy to offset this reduction, thereby shifting the cost of private school vouchers onto local property taxpayers, or cut their budgets by the amount withheld; and

WHEREAS, for the 2025 tax year, \$7,285,925 of the amount levied by SASD was attributable to the cost of private school vouchers; and

WHEREAS, City staff has learned that the Sheboygan County property tax bill does not have enough space to include additional information but that the City could include such information in a tax bill insert; and

WHEREAS, SASD is able to provide the annual allocation on or around October 15th each year for incorporation onto the tax bill insert.

NOW, THEREFORE, BE IT RESOLVED: That the City Council hereby authorizes City staff to work with SASD to include the following statement, or substantially similar language on an insert accompanying the Sheboygan County Property Tax bill:

“Of the amount levied by Sheboygan Area School District, (insert) is for the purpose of private school vouchers.”

BE IT FURTHER RESOLVED: That the appropriate City staff is authorized to continue such practice in future tax years noting an updated figure as provided to the City by SASD and certified by SASD and the Wisconsin Department of Public Instruction, and following review and approval by the Wisconsin Department of Revenue, as required.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

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Presiding Officer

Attest

Ryan Sorenson, Mayor, City of
Sheboygan

Meredith DeBruin, City Clerk, City of
Sheboygan