

**CITY OF SHEBOYGAN  
RESOLUTION 98-25-26**

**BY ALDERPERSONS MITCHELL AND PERRELLA.**

**SEPTEMBER 22, 2025.**

A RESOLUTION authorizing the appropriate City officials to enter into an Intergovernmental Cooperative Agreement with Sheboygan County for Sales Tax Revenue Sharing for Transportation Infrastructure Maintenance.

WHEREAS, the Sheboygan County Board 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 the roads and bridges under the County's jurisdiction; and

WHEREAS, in enacting the Ordinance, the County Board recognized that, in addition to the County, Sheboygan County's municipalities face similar financial challenges for transportation infrastructure within their jurisdictions; and

WHEREAS, the Ordinance requires that \$1.5 Million of anticipated revenues (adjusted annually) from the sales tax be distributed by the County to municipalities within the County based on an equalized value formula, provided that each recipient municipality agrees that the revenue being distributed will be spent maintaining the municipality's road and bridge infrastructure as set forth in an Intergovernmental Cooperative Agreement with the County; and

WHEREAS, the County will distribute \$2,423,852 to local units of government, including \$715,753 to the City of Sheboygan, during calendar year 2026, which is an increase of \$33,183 from 2025; and

WHEREAS, the County will distribute the funds in two equal installments, one in July, 2026 and one in September, 2026; and

WHEREAS, the City of Sheboygan supports the County Sales Tax Revenue-Sharing Cooperative Agreement; and

WHEREAS, it is in the City of Sheboygan's best interests to receive its share of the distribution and agree to be bound by the terms of the County's Intergovernmental Cooperative Agreement.

NOW, THEREFORE, BE IT RESOLVED: That the Common Council of the City of Sheboygan approves the Intergovernmental Cooperative Agreement with Sheboygan County, a copy of which is attached hereto, and agrees to be bound by its terms.

BE IT FURTHER RESOLVED: That the appropriate City officials are authorized and directed to sign the Intergovernmental Cooperative Agreement on behalf of the City of Sheboygan and to take the action necessary to comply with the terms of the Agreement, including filling out "Form A," a copy of which is attached hereto as part of the Intergovernmental Cooperative Agreement.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

\_\_\_\_\_  
Presiding Officer

Attest

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Ryan Sorenson, Mayor, City of  
Sheboygan

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Meredith DeBruin, City Clerk, City of  
Sheboygan