

Attention Clerks:

Attached are the apportionment sheets for 2025. 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 2025 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		\$1,440.43
2. Other state special charges		\$0.00
3. SUBTOTAL - Section A1 (enter on Statement of Taxes (SOT), Line A1)		\$1,440.43
A2. Other county taxes levied on entire town, village or city		
4. Health		
5. Library (sec. 43.12, Wis. Stats.)		\$0.00
6. County Bridge Aid (sec. 82.08(2), Wis. Stats.)		\$0.00
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)		\$15,569,965.66
13. County Sales Tax Credit		
14. SUBTOTAL - Section A2 Taxes to be levied on entire municipality (enter on SOT, Line A2)		\$15,569,965.66
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.		
20. TOTAL NET COUNTY TAXES (sum of Secs. A1-A3) (for county tax rate)		\$15,571,406.09
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:		
25. SUBTOTAL - Section C1 (enter on SOT, Line C4)		\$0.00
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.		
33. SUBTOTAL - Section C2 (enter on SOT, Line C5)		\$0.00
34. TOTAL - ALL TAXES AND CHARGES - sum of Secs. A-C		\$15,571,406.09

SHEBOYGAN COUNTY RESOLUTION NO. 13 (2025/26)

Re: Approving 2026 Budget

WHEREAS, the County Executive Committee, the County Finance Committee, the County Administrator, and the County Finance Director have formulated a County budget for 2026 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 2026 County budget as submitted to the Board on October 28, 2025, 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 28, 2025, and further potential Finance Committee amendments, any of which are reflected on the Committee report attached to the proposed 2026 budget, and

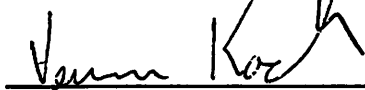
WHEREAS, the proposed budget includes American Rescue Plan Act (ARPA) funds for approved uses identified in Resolution No. 01 (2022/2023), Resolution No. 01 (2024/2025), Resolution No. 08 (2024/2025) and Resolution No. 19 (2024/2025), and

WHEREAS, the Finance Committee believes that the proposed 2026 County budget as may be amended pursuant to the Committee Report is in the best interests of Sheboygan County and its taxpayers;

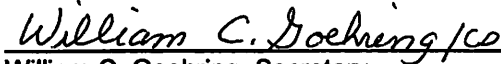
NOW, THEREFORE, BE IT RESOLVED that the Sheboygan County Board adopts the proposed 2026 budget as submitted to the Board on October 28, 2025, as may be amended pursuant to the Finance Committee report, both of which are on file with the County Clerk.

Respectfully submitted this 4th day of November, 2025.

FINANCE COMMITTEE



Vernon Koch, Chairperson



William C. Goehring, Secretary



Kathleen Donohy, 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: 11-04-2025
(Seal)


County Clerk

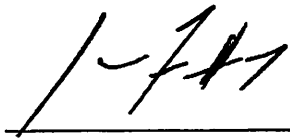
FISCAL NOTE
November 2025

Resolution No. 13 (2025/26) RE: Approving the 2026 Budget

Funding:

Funding for the 2026 Budget is detailed in the Preliminary Budget document reviewed at the Public Hearing held on October 28, 2025 and referred for adoption by the Finance Committee on October 30, 2025.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'J. Fetterer', is written over a horizontal line.

Jeremy Fetterer, Deputy Finance Director
November 4, 2025

SHEBOYGAN COUNTY RESOLUTION NO. 14 (2025/26)

Re: Levying and Apportioning the Tax

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

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

WHEREAS, the first component is the State Special Charge pursuant to Wis. Stat. §§ 51.20(18) and 70.60 to reimburse other counties for expenses related to mental commitments of Sheboygan County residents in their counties charged against all taxable properties in Sheboygan County in the amount of \$4,877.92 (Equalized Rate: 0.000000290), and

WHEREAS, the second component is the County Aid to Bridges or Culverts required by Wis. Stat. § 82.08 and approved by the County Board by Resolution No. 06 (2025/26) charged against all taxable property in the townships in Sheboygan County in the amount of \$53,892.00 (Equalized Rate – Town only: 0.000008021), and

WHEREAS, the third component is the Sheboygan County portion of the Monarch Library System approved for the budget and an apportionment adjustment for the Monarch Library System and required by Wis. Stat. § 43.64 to be charged against all taxable property in all townships except the Towns of Scott and Sherman and all villages except the Villages of Adell, Cedar Grove, Elkhart Lake, Kohler, Oostburg, and Random Lake in the amount of \$1,878,363.00 (Equalized Rate: 0.000274794, applied to non-excluded Towns and Villages only), and

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

WHEREAS, the Sheboygan County Board, after public hearing, study, and revision has finalized and adopted the 2026 budget on this 4th day of November, 2025, which requires a levy of \$52,726,646.00 against all taxable property in the County of Sheboygan (Equalized Rate: 0.003131646);

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

State Special Charges

Wis. Stat. § 51.20(18) (Equalized Rate: 0.000000290) \$4,877.92

General County Taxes \$52,726,646.00

Wis. Stat. § 70.62, (Equalized County Rate: 0.003131646)

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: 11-04-2025
(Seal)


County Clerk

48 **BE IT FURTHER RESOLVED** that the sum of \$1,878,363.00, which is the
49 amount approved for the budget of the Monarch Library System, pursuant to Wis. Stat. § 43.64,
50 be and hereby is levied against all taxable property in the townships, excluding the Towns of
51 Scott and Sherman, and all villages, excluding the Villages of Adell, Cedar Grove, Elkhart Lake,
52 Kohler, Oostburg, and Random Lake.

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54 (Equalized Rate: 0.000274794)

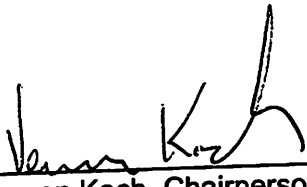
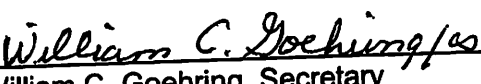
55 **BE IT FURTHER RESOLVED** that the sum of \$53,892.00 County Aid to Bridges or
56 Culverts as approved by Resolution No. 06 (2025/26) be and hereby is levied against all taxable
57 property in the townships in Sheboygan County.

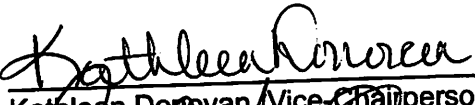
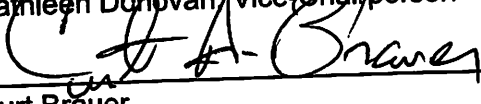
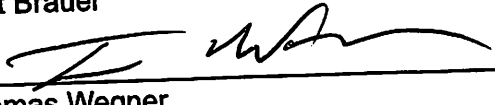
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59 (Equalized Rate: 0.000008021)

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

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68 Respectfully submitted this 4th day of November, 2025.
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71 **FINANCE COMMITTEE**

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75 _____
76 Vernon Koch, Chairperson
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79 William C. Goehring, Secretary

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82 Kathleen Donovan, Vice Chairperson
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85 Curt Brauer
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88 Thomas Wegner

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Opposed to Introduction:

FISCAL NOTE
November 2025

Resolution No. 14 (2025/26) RE: Levying and Apportioning the Tax

The 2025 Sheboygan County property tax levy will be \$54,658,901. Based on an equalized valuation (without TID's) of \$16,836,718,200 the county tax rate will be \$3.25 per thousand. *Calculation of the rate is performed by dividing the equalized value of the county (in thousands) into the tax levy amount.*

Funding:

The Property tax Levy levied in 2025 funds a portion of the 2026 budget.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'J. Fetterer', is written over a horizontal line.

Jeremy Fetterer, Deputy Finance Director
November 4, 2025