

Sheridan County approves 2027 budget

County taxes projected to rise 3.09%; commissioners approve spending plan following public hearing

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Sheridan County commissioners approved the county's 2027 budget Oct. 6 following a public hearing that included discussion of tax increases, county salaries and the effect of school levies on property owners.

County Auditor Shirley Murray presented commissioners with the county's HB 1176 property tax cap calculation during the hearing.

After levies exempt from the state cap were removed from the calculation, the county showed a 0.68% increase. That leaves 2.32%, or $35,175, available to carry forward, according to the meeting minutes.

Combined with a 1.82% rollover from 2025, Sheridan County will carry a total of 4.14% forward into 2027.

When all county levies are considered, the budget represents an overall tax increase of approximately 3.09%, or $50,660.40, compared with the previous year.

The General Fund is subject to a maximum levy of 60 mills and therefore is not eligible for the same rollover calculation.

As an example of the effect on taxpayers, Murray said a quarter of land valued at $81,000 would see an estimated increase of about $7.98 in the county portion of its property taxes.

During the hearing, Roberta Hunt noted the McClusky-Goodrich School District is levying an additional 10 mills. Murray estimated that increase would add about $40 in school taxes on a quarter of land.

Hunt also asked commissioners about Sheriff's Department salaries.

Commission Chairman Shannon Dieterle said county salaries were increased 3%, with no additional salary adjustments or cutbacks made.

Nicole Wardner asked about the county's administrative costs and was provided a copy of the complete county budget.

Commissioners unanimously approved the 2027 budget following the hearing.

The General Fund represents the largest portion of the budget at approximately $1.97 million, with $980,883.84 to be raised through the levy.

The County Road Fund was budgeted at $712,442.30, including a levy of $360,442.30. Other major budget items include $280,000 for unorganized road districts, $162,200 for weed control and $120,000 for the Emergency Fund.

The county also budgeted $67,824.25 for the County Agent, $47,703.67 for Emergency/911, $37,411 for the Health District and $33,500 for capital projects.

In separate financial action, commissioners approved enrolling the county in Positive Pay through Bravera Bank.

County Treasurer Connie Werth told commissioners the fraud prevention program costs $10 per month and provides additional protection for electronic payments leaving county accounts.

Commissioners unanimously approved the service.

Werth also reported $188,801.89 remains owed to taxing entities in three years of back property taxes.