

2025 Budget Workshop

Thursday, May 15 | NACO West Training Center, Ogallala, NE



8:00 am	Registration
9:00 am	Welcome & Pledge of Allegiance
9:00-10:30 am	County Budgeting Overview and Fundamentals- Jeff Schreier, Audit Manager, Nebraska Auditor of Public Accounts <i>Explore key elements of the budgeting process, including timelines, establishing and amending budgets, creating or removing funds, bonding and levy authority, sinking funds, and fund transfers. We'll also cover spending authority distinctions for property tax and non-property tax revenues.</i>
10:30-10:50 am	Break
10:50-11:50 am	Navigating the Cap - Jeff Schreier, Jeff Schreier, Audit Manager, Nebraska Auditor of Public Accounts <i>A focused session on navigating the new cap formulas through models, with guidance on using exceptions and managing the transition from past budgeting approaches.</i>
11:50 am-12:30 pm	Lunch
12:30-1:00 pm	Postcard Hearings Refresher - Jeff Schreier, Audit Manager, Nebraska Auditor of Public Accounts & Jon Cannon, NACO Executive Director <i>Step-by-step overview of the postcard hearing requirements, including deadlines, procedural steps, and communication best practices.</i>
1:00-1:30 pm	Inheritance Tax & Cash Reserves - Candace Meredith, NACO Deputy Director & Jeff Schreier, Audit Manager, Nebraska Auditor of Public Accounts <i>Explore how to strategically use revenues to build sustainable cash reserves and plan for future needs.</i>
1:30-2:15 pm	County Exchange: Share What Works - Candace Meredith, NACO Deputy Director & Jeff Schreier, Audit Manager, Nebraska Auditor of Public Accounts <i>An open forum to exchange tips and tools. Let's learn from each other—how does your county tackle budget challenges?</i>
2:15-2:30 pm	Break
2:30-3:00 pm	Legislation & Salary Study Update - Jon Cannon, NACO Executive Director & Elaine Menzel, NACO Legal Counsel <i>Get the latest updates on legislation and the progress of the County Elected and Appointed Official Salary Study.</i>
3:00 pm	Adjourn
