

## 2022/23 School District Budget Timeline

Date	Budget Activity
February 23	<ul style="list-style-type: none"> <li>◆ State Aid Certification</li> <li>◆ Budget Authority &amp; Allowable Reserve Percentage Certification</li> </ul>
March 15	Deadline for notification of availability of the Retirement Incentive Plan (§79-855) and Staff Development Assistance (§79-856) for school districts that are part of a dissolution or merger
April 15	Reduction in Force deadline
Mid-June	School District Budget Form and LC-2 documents available on FOS Website
July 1	LC-2 Collection opens in the NDE Portal – deadline to submit September 30 <sup>th</sup>
August 20	Assessed valuations and real growth percentage certified by Counties
*September 5	Deadline to notify and submit information to County Clerk if Joint Public Hearing required
*September 17-28th	Joint Public Hearings scheduled during this timeframe if required
*September 30 (changed from 9/20)	<p>Filing deadline for Budget and LC-2 to NDE, Auditor of Public Accounts (APA), and County Clerk. Materials to submit (scan documents &amp; upload to NDE &amp; APA):</p> <ul style="list-style-type: none"> <li>◆ From the School District Budget Form               <ul style="list-style-type: none"> <li>• Cover Page through Page 5</li> <li>• Schedules A, B, D</li> <li>• Interlocal Form for <i>prior school year</i></li> <li>• Notices of Budget Hearing and Special Hearing</li> <li>• Joint Public Hearing (<i>if applicable</i>)</li> <li>• Property Tax Resolution</li> </ul> </li> <li>◆ Certification(s) of Taxable Value</li> <li>◆ Proof of Publications for:               <ul style="list-style-type: none"> <li>• Notice of Budget Hearing</li> <li>• Notice of Special Hearing to Set Final Tax Request</li> </ul> </li> <li>◆ Board Minutes showing approval of District Budget</li> <li>◆ Sample Ballot and Certification of Election Results for successful election to override the <i>levy limitation (if applicable)</i></li> <li>◆ Sample Ballot and Certification of Election Results for successful election to override the <i>expenditure limitation (if applicable)</i></li> <li>◆ Copies of the LC-2 &amp; Special Grant Fund List (NDE does not need copies)</li> </ul>
October 15	Filing deadline to submit Resolutions setting all tax requests
October 20	County Boards set tax requests
November 5	District Tax Requests become final
December 31	<p>Filing deadline for the Report of Joint Public Agency &amp; Interlocal Agreements</p> <ul style="list-style-type: none"> <li>◆ File with the Auditor of Public Accounts, if not already submitted with Budget</li> </ul>