

2023/24 School District Budget Timeline

Date	Budget Activity
January 31	Deadline for amendments to General, Depreciation & Employee Benefit Funds in order to be included in certification of Budget Authority.
March 1	<ul style="list-style-type: none"> ◆ 2023/24 State Aid Certification ◆ 2023/24 Certified Budget Authority and Allowable Reserve Percentage Certification ◆ Please note the 2023/24 Certifications of State Aid & Budget Authority made on June 9, 2023, are a result of LB 583 (2023) voiding the March 1, 2023 Certifications.
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, LC-2, Budget Text and related documents available
August 20	Assessed valuations and real growth percentage certified by Counties
September 4	Deadline to notify and submit information to County Assessor if Joint Public Hearing required
September 14-24	Joint Public Hearing scheduled during this time if required
September 30	<p>Filing deadline for Budget and LC-2 to NDE, Auditor of Public Accounts (APA), and County Clerk. <i>(Submit the following documents to NDE through the LC-2 collection)</i></p> <ul style="list-style-type: none"> ◆ Documents from the School District Budget Form <ul style="list-style-type: none"> ✓ Interlocal Form ✓ Cover Page through Page 6 ✓ Schedules A, B, D ✓ Property Tax Resolution ✓ Notices of Budget Hearing and Special Hearing <i>(Special Hearing is eliminated if Joint Public hearing was required)</i> ◆ Proof of Publications for: <ul style="list-style-type: none"> ✓ Notice of Budget Hearing ✓ Notice of Special Hearing to Set the Final Tax Request <i>(Eliminated if joint public hearing was required)</i> ◆ Certification(s) of Taxable Value ◆ Board minutes showing approval of district budget ◆ Board minutes showing 70% board approval to request more property taxes than the certified authority amount. <i>(if applicable)</i> ◆ Election Ballot and Certification of Election Results for a successful election to override the levy limitation <i>(if applicable)</i> ◆ Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation <i>(if applicable)</i> ◆ Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority <i>(if applicable)</i> ◆ Lid Computation Form (LC-2) submitted to the Nebraska Department of Education through the NDE Portal <p>***Budget Submission for Auditor of Public Accounts (APA) and your County Clerk – A list of supporting materials required is on the “Check List” tab of the School District Budget Form.</p>
October 15	Filing deadline to submit Resolutions setting all tax requests
November 5	Tax requests become final
December 31	Filing deadline for the Report of Joint Public Agency & Interlocal Agreements File with the Auditor of Public Accounts, if not already submitted with Budget