

2026/27 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.
February 27	<ul style="list-style-type: none"> ◆ 2026/27 State Aid Certification ◆ 2026/27 Certified Budget Authority and Allowable Reserve Percentage Certification
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
June 22	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"> ◆ School District Budget Form <ul style="list-style-type: none"> ✓ Budget Pages 1 – 6 ✓ Interlocal Form and Joint Public Agency (Trade Name) ✓ Schedules A, B, C & D ✓ Property Tax Resolution ✓ Notice of Budget Hearing ✓ Notice of Special Hearing to Set the Final Tax Request ◆ Proof of Publications <ul style="list-style-type: none"> ✓ Notices of Budget Hearing ✓ Notice of Special Hearing to Set Final Tax Request <i>(If applicable)</i> ✓ Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority ◆ Certificates of Valuation from County Assessor ◆ Board minutes <ul style="list-style-type: none"> ✓ Approval of school district budget ✓ Approval to access additional property tax authority (70% board approval) ◆ Additional documents if applicable must be included <ul style="list-style-type: none"> ✓ Joint Public Hearing (Copy of form to County) ✓ Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority ✓ Election Ballot and Certification of Election Results for a successful election to override the levy limitation ✓ Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation ◆ Add a print out of the LC2 & Special Grant Funds list for the upload to Auditor of Public Accounts (APA) and your County Clerk.
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