

LOCAL OPTION BUDGET



Local Option Budget Authority is granted in accordance with K.S.A. 72-5143.

Sections from statute are *italicized* below.

Text in [brackets] within sections from statutes was added by School Finance for clarification.

(h) *The board of education of any school district that desires to increase its local option budget authority for the immediately succeeding school year shall submit written notice of such intent to the state board by April 1 of the current school year. The board of a school district shall not adopt a local option budget in excess of the authority stated in [this] notice.*

- The Local Option Budget Percentage form, within the [LEA Forms application](#), will be considered the district's written notice of such intent for the upcoming school year.

Resolution to Adopt LOB Percentage

All boards of education shall adopt annually a local option budget percentage resolution. The maximum percent that may be authorized is the statewide average 32.4% unless the district has adopted a resolution to exceed the statewide average up to the maximum state prescribed percent (33%). The maximum percent that may be authorized by the resolution below **CANNOT** exceed the percent certified to KSDE on April 1st (see [letter \(h\)](#) above).

See [Resolution to Exceed the Statewide Average Percent](#) on page 2 for information on adopting a resolution that authorizes a percent higher than the statewide average and up to the state prescribed percent.

(b) *...The adoption of a resolution... shall require a majority vote of the members of the board. Such resolution [for the current school year] shall be effective upon adoption and shall require no other procedure, authorization or approval.*

- Below is a sample resolution form that may be used by the local board of education **at the time the budget is adopted** and retained at the district level. This resolution should accompany the certified budget to the county as well.

Unified School District No. _____, _____ County, Kansas.

RESOLUTION

Be It Resolved that:

The above-named school board shall be authorized to make a Local Option Percentage in an amount of _____ percent for the _____ school year.

CERTIFICATE

THIS IS TO CERTIFY that the above Resolution was duly adopted by the board of education of Unified School District No. _____, _____ County, Kansas, on the _____ day of _____, 20 ____.

Clerk of the Board of Education



Resolution to Exceed the 32.4 Percent Statewide Average

- (c) *If the board of a school district desires [to increase] its local option budget authority above the amount authorized in subsection (b) [statewide average percent (32.4%)], the board may adopt, by resolution, such budget in an amount not to exceed the state prescribed percentage [33%].*
- The adoption of a resolution pursuant to this subsection shall require a majority vote of the members of the board.*
 - The resolution shall be published at least once in a newspaper having general circulation in the school district, [and shall be subject to protest petition].*
 - The resolution shall be published in substantial compliance with the following form:*

Unified School District No. _____, _____ County, Kansas.

RESOLUTION

Be It Resolved that:

The board of education of the above-named school district shall be authorized to adopt a local option budget in each school year in an amount not to exceed _____ % of the amount of total foundation aid. The local option budget authorized by this resolution may be adopted, unless a petition in opposition to the same, signed by not less than 10% of the qualified electors of the school district, is filed with the county election officer of the home county of the school district within 40 days after publication of this resolution. If a petition is filed, the county election officer shall submit the question of whether adoption of the local option budget shall be authorized to the electors in the school district at an election called for the purpose or at the next general election, as is specified by the board of education of the school district.

CERTIFICATE

This is to certify that the above resolution was duly adopted by the board of education of Unified School District No. _____, _____ County, Kansas, on the _____ day of _____, 20 ____.

Clerk of the Board of Education

Additional Notes

- If a sufficient petition **IS NOT** filed [within 40 days after publication], the board may adopt a local option budget [at a percent that does NOT exceed the percent published].*
- If a sufficient petition **IS** filed [within 40 days after publication], the board may notify the county election officer of the date of an election to be held to submit the question of whether adoption of a local option budget shall be authorized. Any such election shall be noticed, called and held in the manner provided by K.S.A. 10-120, and amendments thereto.*
 - If the board fails to notify the county election officer within 30 days after a sufficient petition is filed, the resolution shall be deemed abandoned and no like resolution shall be adopted by the board within the nine months following publication of the resolution.*

Preparing Resolution for Publication

- All blanks shall be filled appropriately.
- Unless specifically stated otherwise in the resolution, the authority to adopt a local option budget greater than the statewide average shall be continuous and permanent and will not require any further action.
- The resolution shall be published at least once in a newspaper having general circulation in the school district.



Additional Statutory Guidelines

- (e) *The board of any school district may initiate procedures to renew or increase the authority to adopt a local option budget [to exceed the statewide average] at any time during a school year after the tax levied pursuant to K.S.A. 72-5147, and amendments thereto, is certified to the county clerk under any existing authorization.*

Budget Questions

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Revision History

Date	Reason for Change
5/27/2026	Updated statewide average from 32.3% to 32.4%
5/29/2025	Updated statewide average from 32.0% to 32.3%
6/6/2024	Updated statewide average from 31.6% to 32.0%.
6/7/2023	Updated statewide average from 31% to 31.6%.
3/24/2021	Updated statewide average from 30% to 31%.
6/8/2018	Effective July 1, 2018, House Sub for SB 61 states the board of any school district shall submit written notice to the state board of intent to increase LOB authority. In the resolution, the following two changes were made: the protest petition must be signed by not less than 5% 10% of the qualified electors and filed with the county election officer within 30 40 days of publication of this resolution.

For more information, contact:

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