

LOCAL OPTION BUDGET

Resolution to increase LOB not to exceed the state prescribed percentage of 33%

Local Option Budget authority is granted in K.S.A. 72-5143:

To adopt an LOB no greater than 30%, the procedure below must be followed:

(b) The board of education of a school district may adopt, by resolution, a local option budget in an amount that does not exceed:

- (1) The amount that the board was authorized to adopt under any resolution adopted pursuant to K.S.A. 72-6471, prior to its expiration; or
- (2) The statewide average for the preceding school year (30%) as determined by the state board pursuant to subsection (i).

The adoption of a resolution pursuant to this section shall require a majority vote of the members of the board. Such resolution shall be effective upon adoption and shall require no other procedure, authorization or approval.

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. Such notice shall include the local option budget authority, expressed as a percentage of the school district's total foundation aid, to be adopted for the immediately succeeding school year. The board of a school district shall not adopt a local option budget in excess of the authority stated in a notice submitted pursuant to this subsection.

To adopt an LOB greater than 30% (not to exceed 33%), the procedure below must be followed:

(c) If the board of education of a school district desires to increase its local option budget authority above the amount authorized under subsection (b), 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.

ADDITIONAL GUIDELINES:

If a sufficient petition is not filed, the board may adopt a local option budget. If a sufficient petition is filed, 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.

(d) Unless specifically stated otherwise in the resolution, the authority to adopt a local option budget shall be continuous and permanent. The board of any school district that is authorized to adopt a local option budget may choose not to adopt such a budget or may adopt a budget in an amount less than the amount authorized. If the board of any school district whose authority to adopt a local option budget is not continuous and permanent refrains from adopting a local option budget, the authority of such school district to adopt a local option budget shall not be extended by such refrainment beyond the period specified in the resolution authorizing adoption of such budget.

(e) The board of any school district may initiate procedures to renew or increase the authority to adopt a local option budget at any time during a school year after the tax levied pursuant to section 19, and amendments thereto, is certified to the county clerk under any existing authorization.

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

Preparing the resolution for publication: The following information is contained in K.S.A. 72-5143:

1. All blanks shall be filled appropriately.
2. Unless specifically stated otherwise in the resolution, the authority to adopt a local option budget shall be continuous and permanent.
3. The resolution shall be published at least once in a newspaper having general circulation in the school district.



If you have budget questions, please contact:

Craig Neuenswander, School Finance Director | craign@ksde.org (785) 296-3872

Sara Barnes, School Finance Coordinator | sbarnes@ksde.org (785) 296-4972

Dale M. Dennis, Deputy Commissioner of Education | ddennis@ksde.org (785) 296-3871

Revision History

Date	Reason for Changes	Version
6/8/18	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.	1.0

###



Kansas State Dept. of Education
School Finance
Landon State Office Building
900 SW Jackson St, Suite 356
Topeka, KS 66612

T:Guidelines/LOB resolution FY19