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

To adopt an LOB no greater than 31% (the statewide average), the procedure below must be followed:

(a) In each school year, the board of education of a school district shall adopt, by resolution, a local option budget equal to 15% of the school district’s total foundation aid.

(b) The board of education of a school district may adopt, by resolution, a local option budget in an amount that does not exceed the statewide average for the preceding school year as determined by the state board.

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.

This form will be used by the local board of education at the time the 2021-22 budget is adopted in August / September 2021 and retained at the district level.

<table>
<thead>
<tr>
<th>Rev. Feb. 2021</th>
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<tbody>
<tr>
<td><strong>Sample Resolution to Adopt LOB Percentage</strong></td>
</tr>
<tr>
<td>Unified School District No. _____, __________________________ County, State of Kansas,</td>
</tr>
<tr>
<td><strong>RESOLUTION</strong></td>
</tr>
<tr>
<td>Be It Resolved that:</td>
</tr>
<tr>
<td>The above-named school board shall be authorized to make a Local Option Percentage in an amount of _____ percent for the ___________ school year.</td>
</tr>
<tr>
<td><strong>CERTIFICATE</strong></td>
</tr>
<tr>
<td>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 __________<em><strong>, 20</strong></em>.</td>
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<tr>
<td>__________________________</td>
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<tr>
<td>Clerk of the above Board of Education</td>
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</table>

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 the statewide average for the preceding year (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 for the local option budget 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:
Dale Brungardt, School Finance Director | DBrungardt@ksde.org (785) 296-3872
Sara Barnes, School Finance Assistant Director | sbarnes@ksde.org (785) 296-4972
Craig Neuenswander, Deputy Commissioner of Education | craign@ksde.org (785) 296-3871

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For more information, contact:

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