

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. 229, Johnson 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 33 percent for the 2026-27 school year.

CERTIFICATE

THIS IS TO CERTIFY that the above Resolution was duly adopted by the board of education of Unified School District No. 229, Johnson County, Kansas, on the 14th day of September, 2026.

Clerk of the Board of Education