The 2013 Legislature created Local Optional Revenue (LOR). For school districts that had a referendum in place, LOR offset the first $424 per pupil of referendum revenue. Thus, school districts with referendum authority above this amount did not realize any additional revenue.

The 2019 Legislature amended LOR by rolling the first tier of referendum revenue ($300 per pupil of school board approved levy) into LOR and making the total LOR amount $724 per pupil.

Local Optional Revenue has not been adjusted for inflation since it went into effect in 2014. If it had kept pace with inflation, it would be $906 per pupil — $182 higher — today.