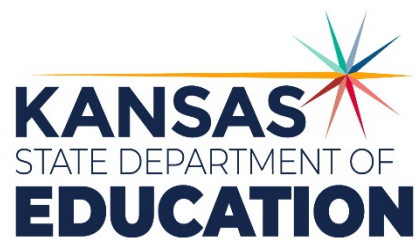


# Mill Rates

2020-2021



*Kansas leads the world in the success of each student.*



## KANSAS STATE BOARD OF EDUCATION

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To prepare Kansas students for lifelong success through rigorous, quality academic instruction, career training and character development according to each student's gifts and talents.

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Kansas leads the world in the success of each student.

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- Cognitive preparation,
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DISTRICT 9

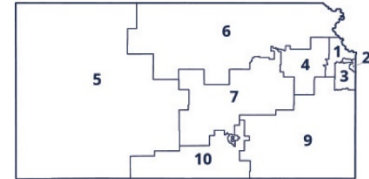


Jim Porter  
[jporter@ksde.org](mailto:jporter@ksde.org)

VICE CHAIR  
DISTRICT 1



Janet Waugh  
[jwaugh@ksde.org](mailto:jwaugh@ksde.org)



DISTRICT 2



Melanie Haas  
[mhaas@ksde.org](mailto:mhaas@ksde.org)

DISTRICT 3



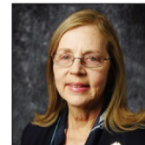
Michelle Dombrosky  
[mdombrosky@ksde.org](mailto:mdombrosky@ksde.org)

DISTRICT 4



Ann E. Mah  
[amah@ksde.org](mailto:amah@ksde.org)

DISTRICT 5



Jean Clifford  
[jclifford@ksde.org](mailto:jclifford@ksde.org)

LEGISLATIVE LIAISON  
DISTRICT 6



Dr. Deena Horst  
[dhorst@ksde.org](mailto:dhorst@ksde.org)

LEGISLATIVE LIAISON  
DISTRICT 7



Ben Jones  
[bjones@ksde.org](mailto:bjones@ksde.org)

DISTRICT 8



Betty Arnold  
[barnold@ksde.org](mailto:barnold@ksde.org)

DISTRICT 10



Jim McNiece  
[jmcniece@ksde.org](mailto:jmcniece@ksde.org)



## KANSAS STATE DEPARTMENT OF EDUCATION

COMMISSIONER OF  
EDUCATION



Dr. Randy Watson

DEPUTY COMMISSIONER  
Division of Fiscal and Administrative Services



Dr. S. Craig Neuenswander

DEPUTY COMMISSIONER  
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Dr. Brad Neuenswander

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JAN. 2021

# Revision History

Date	Reason of Change	Edited By

# Mill Rates

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# Mill Rates

## Introduction

Craig Neuenswander

Deputy Commissioner  
Division of Fiscal & Administrative Services  
Kansas State Department of Education  
[craign@ksde.org](mailto:craign@ksde.org)

This publication has been prepared by the school finance section of the Kansas State Department of Education to provide mill rate data for each of the unified school districts in Kansas.

Due to the state school finance law, as amended, all General Fund Mill Rates are set at 20.000 mills. The Recreation Commission Mill Rate has been moved out of the USD Total Mill Rate since it is not a true school levy.

This report should be beneficial to school boards, school administrators, and others who may be interested in the educational programs of local public-school districts.

You can also visit KSDE's School Finance page for more information on school funding. For more publications, please visit KSDE's Data Central.

# Levy Funds

School districts are authorized to levy property taxes for selected fund as follows:

- 06 - General (KSA [72-5142](#))
- 08 - Supplemental General (KSA [72-5147](#))
- 10 - Adult Education (KSA [74-32,259](#))
- 16 - Capital Outlay (KSA [72-53,113](#))
- 19 - Declining Enrollment (KSA [72-5160](#))
- 33 - Cost of Living (KSA [72-5159](#))
- 42 - Special Liability Expense Fund (KSA [75-6110](#))
- 44 - School Retirement (KSA [72-2661](#))
- 45 - Extraordinary Growth Facility (KSA [72-5158](#))
- 62 - Bond and Interest #1 (KSA [10-113](#))
- 63 - Bond and Interest #2 (KSA [10-113](#))
- 66 - No Fund Warrant (KSA [79-2939](#))
- 67 - Special Assessment (KSA [12-6a10](#))
- 68 - Temporary Note (KSA [72-1168](#))
- 80 - Historical Museum (KSA [12-1684](#))
- 82 - Public Library Board (KSA [72-1420](#))
- 83 - Public Library Board Employee Benefits (KSA [12-16,102](#))
- 84 - Recreation Commission (KSA [12-1927](#))
- 86 - Recreation Commission Employee Benefits and Special Liability  
(KSA [12-1928](#) & KSA [75-6110](#))

State Averages are calculated only using the districts that chose to use the Mill Levy for each specific fund.

# Computing Mill Levies

Property taxes for these funds are computed using a mill rate.

Note: 1.000 mill = \$1 of property tax levied against \$1,000 of assessed valuation.

1. General Fund (06)
  - a. The first \$20,000 of the market value of home is exempt of levies per KSA [72-201x](#) (general fund market value of home).
  - b. Multiply the general fund market value by the assessment rate (11.5%) to get the assessed valuation.
  - c. Multiply the assessed valuation by 20.000 mills (0.020) to get the property taxes levied for the general fund.
2. All Other Funds: For all other levy funds, the full market value of home is used.
  - a. Multiply the market value by the assessment rate (11.5%) to get the assessed valuation.
  - b. Multiply the assessed valuation by the remaining mill rate to get the property taxes levied for all other funds.
3. Total Taxes Levied: add the General Fund Levy to the All Other Funds Levy.

Note: The assessment rate is dependent on the type of property. Please see page 5 and 6 of the [Assessed Valuation document](#) for the different rates.

The following example for a \$200,000 house shows how property taxes are computed for a school district that has a total mill rate of 50.000 mills. Per KSA 72-5142, 20.000 mills are to be used for the general fund, leaving 30.000 mills for all other fund levies.

Example:	<u>General Fund</u>	<u>All Other Funds</u>
Market Value of Home	\$ 200,000	\$ 200,000
<u>Exemption</u>	- \$ 20,000	- \$ 0
Net Value of Home	\$ 180,000	\$ 200,000
<u>Assessment Rate (Factor)</u>	x 11.5%	x 11.5%
Assessed Valuation	\$ 20,700	x \$ 23,000
<u>Mill Rate</u>	x 20 Mills (0.020)	x 30 Mills (0.030)
Taxes Levied	\$ 414	\$ 690

Note: Market value and assessed value of farmland is different for each type of property and can be obtained from your local County Assessor's Office.

## State Totals

The medians are calculated only using the districts that chose to use the Mill Levy for each specific fund.

### USD Total

	Low	Median	High
2020-21	29.22	50.99	70.12
2019-20	29.45	50.83	70.67
2018-19	23.96	51.49	70.87
2017-18	29.55	52.01	74.40
2016-17	28.66	52.09	74.62
2015-16	28.00	51.98	75.83
2014-15	23.85	49.75	78.92
2013-14	29.05	52.46	79.98
2012-13	29.68	51.20	82.41
2011-12	27.37	51.62	82.60
2010-11*	26.30	51.08	84.03
2009-10*	24.94	50.89	78.52

\*2009-10 & 2010-11 includes Historical Museum and Public Library.

### Capital Outlay

	Low	Median	High
2020-21	0.00	8.00	8.00
2019-20	0.00	7.99	8.00
2018-19	0.00	7.98	8.00
2017-18	0.00	7.98	8.00
2016-17	0.00	7.99	8.00
2015-16	0.00	7.51	8.00
2014-15	0.00	6.79	8.00
2013-14	0.00	4.11	8.00
2012-13	0.00	4.00	8.00
2011-12	0.00	4.00	8.00
2010-11	0.00	3.00	8.00
2009-10	0.00	4.00	8.00

### Supplemental General

	Low	Median	High
2020-21	4.22	16.99	34.85
2019-20	4.45	16.83	34.95
2018-19	0.00	17.46	34.01
2017-18	4.55	18.72	33.82
2016-17	4.66	18.04	33.30
2015-16	0.00	19.02	39.38
2014-15	0.00	17.27	31.10
2013-14	5.05	22.34	34.67
2012-13	5.68	21.84	34.42
2011-12	5.70	21.51	37.55
2010-11	5.98	20.70	43.10
2009-10	4.94	20.06	36.43

### Bond & Interest

	Low	Median	High
2020-21	0.00	11.38	28.72
2019-20	0.00	10.73	29.03
2018-19	0.00	10.70	29.03
2017-18	0.00	9.51	29.99
2016-17	0.00	9.97	29.63
2015-16	0.00	10.06	28.88
2014-15	0.00	10.57	38.84
2013-14	0.00	9.64	30.10
2012-13	0.00	9.73	36.34
2011-12	0.00	9.62	35.60
2010-11	0.00	9.64	36.82
2009-10	0.00	9.48	31.09



## Recreation Commission

	Low	Median	High
2020-21	0.00	2.50	12.50
2019-20	0.00	2.48	12.50
2018-19	0.00	2.50	13.40
2017-18	0.00	2.50	13.02
2016-17	0.00	2.48	12.46
2015-16	0.00	2.20	8.22
2014-15	0.00	2.19	8.24
2013-14	0.00	2.22	7.77
2012-13	0.00	2.19	8.08
2011-12	0.00	2.21	8.03
2010-11	0.00	2.05	7.71
2009-10	0.00	2.00	7.52

For more information, contact:

School Finance  
(785) 296-3872



Kansas State Department of Education  
900 S.W. Jackson Street, Suite 356  
Topeka, Kansas 66612-1212  
[www.ksde.org](http://www.ksde.org)