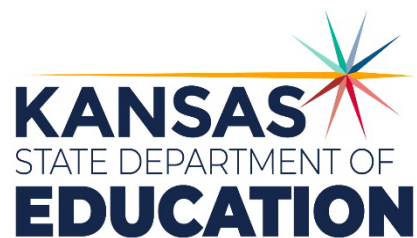


Mill Rates

2023-2024



Kansas leads the world in the success of each student.

MISSION

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.

VISION

Kansas leads the world in the success of each student.

MOTTO

Kansans Can

SUCCESS DEFINED

A successful Kansas high school graduate has the

- Academic preparation,
- Cognitive preparation,
- Technical skills,
- Employability skills and
- Civic engagement

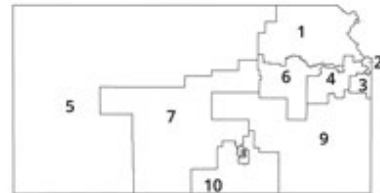
to be successful in postsecondary education, in the attainment of an industry recognized certification or in the workforce, without the need for remediation.

OUTCOMES

- Social-emotional growth
- Kindergarten readiness
- Individual Plan of Study
- Civic engagement
- Academically prepared for postsecondary
- High school graduation
- Postsecondary success



900 S.W. Jackson Street, Suite 600
Topeka, Kansas 66612-1212
(785) 296-3203
www.ksde.org/board



<p>DISTRICT 1</p>  <p>Danny Zeck dzeck@ksde.org</p>	<p>DISTRICT 2</p>  <p>Melanie Haas Chair mhaas@ksde.org</p>	<p>DISTRICT 3</p>  <p>Michelle Dombrosky mdombrosky@ksde.org</p>	<p>DISTRICT 4</p>  <p>Ann E. Mah Legislative Liaison amah@ksde.org</p>	<p>DISTRICT 5</p>  <p>Cathy Hopkins chopkins@ksde.org</p>
<p>DISTRICT 6</p>  <p>Dr. Deena Horst Legislative Liaison dhorst@ksde.org</p>	<p>DISTRICT 7</p>  <p>Dennis Hershberger dherhberger@ksde.org</p>	<p>DISTRICT 8</p>  <p>Betty Arnold barnold@ksde.org</p>	<p>DISTRICT 9</p>  <p>Jim Porter Vice Chair jporter@ksde.org</p>	<p>DISTRICT 10</p>  <p>Jim McNiece jmcniece@ksde.org</p>



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

COMMISSIONER OF EDUCATION



Dr. Randy Watson

DEPUTY COMMISSIONER

Division of Fiscal and Administrative Services



Dr. Frank Harwood

DEPUTY COMMISSIONER

Division of Learning Services



Dr. Ben Proctor

The Kansas State Department of Education does not discriminate on the basis of race, color, religion, national origin, sex, disability or age in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following person has been designated to handle inquiries regarding the nondiscrimination policies: KSDE General Counsel, Office of General Counsel, KSDE, Landon State Office Building, 900 S.W. Jackson, Suite 102, Topeka, KS 66612, (785) 296-3201

Kansas leads the world in the success of each student.

Jan. 25, 2024

Revision History

Date	Reason of Change	Edited By

Related Documents

Title	Location	Comments
Assessed Valuation	Data Central → School Finance Reports Warehouse → Assessed Valuation Report (select from Report drop-down) → Report Summary	More information on how Mill Rates are used.

Mill Rates

Table of Contents

Revision History	3
Related Documents	3
Table of Contents	4
Introduction	5
Levy Funds	6
Computing Mill Levies	7
State Totals	8
USD Total	8
Supplemental General	8
Capital Outlay	8
Bond & Interest	8
Recreation Commission	9
Residential School Levy Exemption	9

Mill Rates

Introduction

Dr. Frank Harwood

Deputy Commissioner
Fiscal & Administrative Services
Kansas State Department of Education
fhawood@ksde.org

Dale Brungardt

Director
School Finance
Kansas State Department of Education
dbrungardt@ksde.org

This publication has been prepared by the school finance team 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.

Please 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 ([K.S.A. 72-5142](#))
- 08 - Supplemental General ([K.S.A. 72-5147](#))
- 10 - Adult Education ([K.S.A. 74-32,259](#))
- 16 - Capital Outlay ([K.S.A. 72-53,113](#))
- 19 - Declining Enrollment ([K.S.A. 72-5160](#))
- 33 - Cost of Living ([K.S.A. 72-5159](#))
- 42 - Special Liability Expense Fund ([K.S.A. 75-6110](#))
- 44 - School Retirement ([K.S.A. 72-2661](#))
- 45 - Extraordinary Growth Facility ([K.S.A. 72-5158](#))
- 62 - Bond and Interest #1 ([K.S.A. 10-113](#))
- 63 - Bond and Interest #2 ([K.S.A. 10-113](#))
- 66 - No Fund Warrant ([K.S.A. 79-2939](#))
- 67 - Special Assessment ([K.S.A. 12-6a10](#))
- 68 - Temporary Note ([K.S.A. 72-1168](#))
- 80 - Historical Museum ([K.S.A. 12-1684](#))
- 82 - Public Library Board ([K.S.A. 72-1420](#))
- 83 - Public Library Board Employee Benefits ([K.S.A. 12-16,102](#))
- 84 - Recreation Commission ([K.S.A. 12-1927](#))
- 86 - Recreation Commission Employee Benefits and Special Liability
([K.S.A. 12-1928](#) & [K.S.A. 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 \$42,049 of the market value of home is exempt from levies per [K.S.A. 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 the [Classification of Property](#) section of the [Assessed Valuation](#) report summary 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 [K.S.A. 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
	Exemption	-	\$ 42,049	-
	Net Value of Home		\$ 157,951	\$ 200,000
	Assessment Rate (Factor)	x	11.5%	x
	Assessed Valuation		\$ 18,164	x
	Mill Rate	x	20 Mills (0.020)	x
	Taxes Levied		\$ 363	\$ 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
2023-24	25.03	51.78	75.41
2022-23	27.81	50.82	79.77
2021-22	29.00	50.99	71.04
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	78.52

*2010-11 includes Historical Museum and Public Library.

Capital Outlay

	Low	Median	High
2023-24	0.00	7.99	8.00
2022-23	0.00	7.99	8.00
2021-22	0.00	7.99	8.00
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

Supplemental General

	Low	Median	High
2023-24	1.03	17.37	28.43
2022-23	3.74	16.52	32.99
2021-22	4.00	16.72	34.63
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

Bond & Interest

	Low	Median	High
2023-24	0.00	11.03	27.81
2022-23	0.00	11.32	32.36
2021-22	0.00	11.18	28.71
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

Recreation Commission

	Low	Median	High
2023-24	0.00	2.50	13.35
2022-23	0.00	2.79	12.51
2021-22	0.00	2.56	12.31
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

Includes Recreation Commission Employee Benefits.

Residential School Levy Exemption

KSA 79-201x. For taxable year 2023, and all taxable years thereafter, the dollar amount of the extent of appraised valuation that is exempt pursuant to subsection (a) shall be adjusted to reflect the average percentage change in statewide residential valuation of all residential real property for the preceding 10 years. Such average percentage change shall not be less than zero.

	Exemption
2020 Tax Year and Prior	\$20,000
2021 Tax Year (2021-2022 School Year)	\$20,000
2022 Tax Year (2022-2023 School Year)	\$40,000
2023 Tax Year (2023-2024 School Year)	\$42,049

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