



KANSAS STATE DEPARTMENT OF EDUCATION

MILL RATES

2018-2019



School Finance

www.ksde.org

FEB 2019



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.

Successful Kansas High School Graduate

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 for Measuring Progress

- Social-Emotional growth measured locally
- Kindergarten readiness
- Individual Plan of Study focused on career interest
- High school graduation
- Postsecondary success

Kansas Leadership



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JANUARY 15, 2019

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INTRODUCTION

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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.

It is hoped that this report will be beneficial to school boards, school administrators, and others who may be interested in the educational programs of local public school districts.

This report may also be found on our [website](#). You can also visit the [School Finance Team](#) section of KSDE's [website](#) 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 funds. These funds are listed below:

- General (KSA 72-5142)
- Supplemental General (KSA 72-5147)
- Capital Outlay (KSA 72-53,113)
- Bond and Interest #1 (KSA 10-113)
- Bond and Interest #2 (KSA 10-113)
- No Fund Warrant (KSA 79-2939)
- Special Assessment (KSA 12-6a10)
- Temporary Note (KSA 72-1168)
- Historical Museum (KSA 12-1684)
- Public Library Board (KSA 72-1420)
- Public Library Board Emp Benefits (KSA 12-16,102)
- Adult Education (KSA 74-32,259)
- Judgments (KSA 72-1141)
- Special Liability Expense (KSA 75-6110)
- School Retirement (KSA 72-2661)
- Extraordinary Growth Facility (KSA 72-5158)
- Recreation Commission (KSA 12-1927)
- Recreation Commission Employee Benefits and Special Liability (KSA 12-1928/75-6110)

General

This is for the general operating fund. The school finance law mandates 20 mills per district.

Supplemental General

This is the rate for the Supplemental General (LOB) fund.

Capital Outlay

This is the rate for the Capital Outlay fund.

Bond & Interest

This is the rate for the Bond & Interest fund.

Ancillary

This is a rate authorized by the State Court of Tax Appeals for extraordinary growth in enrollment.

Declining Enrollment

This is a rate authorized by the State Court of Tax Appeals for declining enrollment. This provision expired July 1, 2018 per KSA 72-5160.

Cost of Living

This is a rate authorized by the State Court of Tax Appeals for cost of living.

USD Total Actual Mill Rates

This includes all mill rates from the General, Supplemental General, Adult Education, Capital Outlay, Bond & Interest, Extraordinary Growth (Ancillary), Declining Enrollment, Cost of Living, Special Liability, School Retirement, No Fund Warrant, Special Assessment, and Temporary Note.

Total Other Actual Rates

This includes taxes levied by the school district on behalf of other entities, such as the Historical Museum, Public Library, and Recreation Commission.

HOW ARE MILL LEVIES COMPUTED?

Property taxes for these funds are computed using a mill rate. This is a mathematical procedure to determine property taxes. **One mill is one dollar of property tax levied against \$1,000 of assessed valuation.** The assessed valuation is computed by taking the market value of the property and multiplying it by the appropriate assessment factor for that class of property.

The following example for a \$100,000 house is used to show how property taxes are computed. A school district has a total mill rate of 50. Of this 50 mills, the general fund is 20 mills (by statute), leaving 30 mills for the other fund levies. For general fund only, the first \$20,000 is subtracted from the market value of the house to arrive at the assessed valuation of the house. For example, a house with a market value of \$100,000 would be reduced to \$80,000 (\$100,000-\$20,000 exemption) for general fund only. The \$80,000 is multiplied by the assessment rate of 11.5% to arrive at an assessed valuation of \$9,200. (\$80,000 x 11.5% = \$9,200). The \$9,200 is multiplied by .020 (20.000 mills) to arrive at the property taxes for the general fund of \$184. For the rest of the levy funds .030 (30 mills) is taken times the assessed valuation of \$11,500 (\$100,000 x 11.5%= \$11,500) to arrive at the property tax of \$345. By adding the two amounts of \$345 plus \$184, the result is a total school district property tax of \$529 for this example.



If you have questions,
contact School Finance at
785-296-3872

Another example for a \$125,000 house is shown below:

Property Tax Calculation

	<u>General Fund</u>	<u>All Other Funds</u>
Market Value of House	\$125,000	\$125,000
\$20,000 Exemption	- 20,000	
Net Value of House	\$105,000	\$125,000
Assessment Factor for Homes	x 11.5%	x 11.5%
Assessed Valuation	\$12,075	\$14,375
Mill Rate	20 mills	13 mills
Property Tax	\$241.50	\$186.88
	(\$12,075 x 0.020)	(\$14,375 x 0.013)
Total School Property Taxes = \$428.38 (General Fund + All Other Funds)		

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

STATE TOTALS

USD Total Mill Rates

	Lowest	Median	Highest
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

Supplemental General Mill Rates

	Lowest	Median	Highest
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

Capital Outlay Mill Rates

	Lowest	Median	Highest
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

Bond & Interest Mill Rates

	Lowest	Median	Highest
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 Mill Rates

	Lowest	Median	Highest
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

The median is based on USD's that have a levy.



Kansans
CAN

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