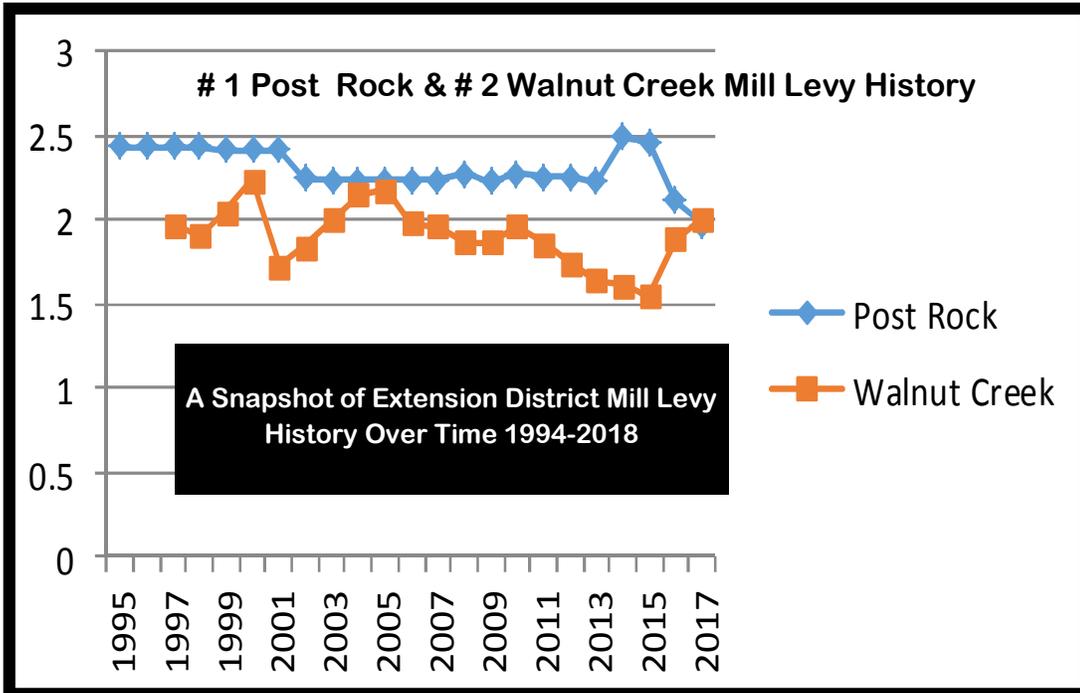
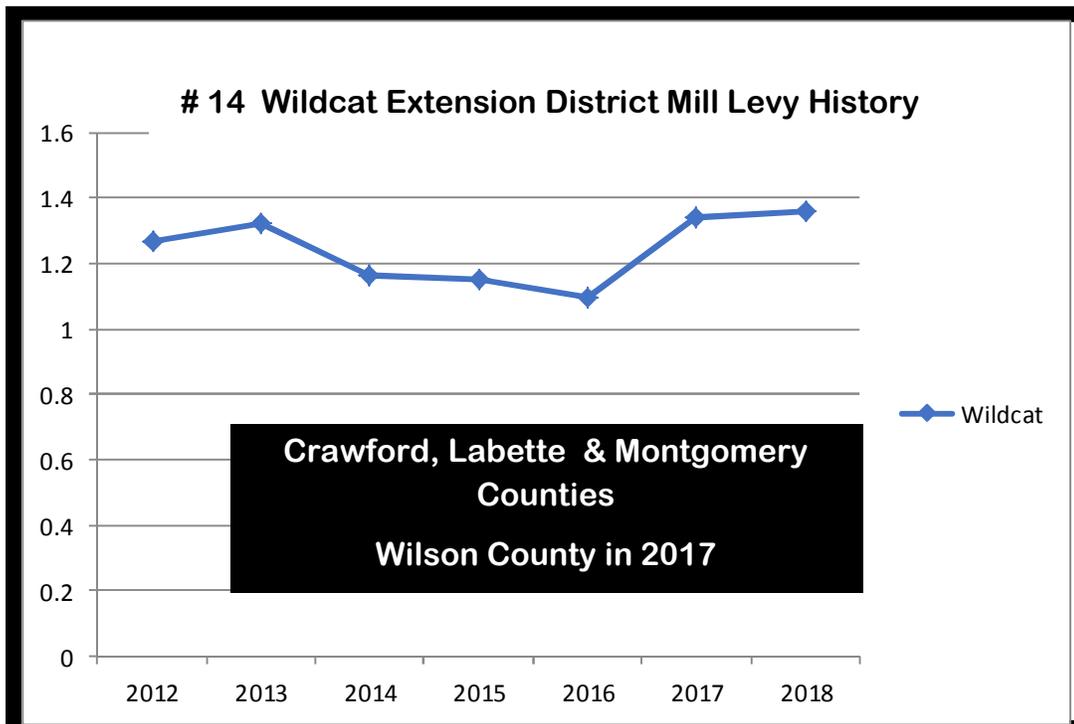


A Look Back At Kansas Extension District Mill Levy History

The Kansas Legislature passed a law to allow the formation of an Extension District in 1991. **As of 2018, 50 counties have formed 17 Extension Districts across the state.** Lincoln and Mitchell County Extension Councils joined to form the first Kansas Extension District in 1995. Today, the Post Rock District includes 3 additional counties Jewell, Osborne and Smith counties. Lane, Ness and Rush counties joined resources to create the Walnut Creek Extension District, the following year. **Two decades later, often taxpayers have seen decreases in the mill levy during this period of time.**



Western Kansas counties generally have smaller populations and a lower assessed valuation than counties in eastern Kansas. In 2015, the combined valuation of the three counties forming the Walnut Creek Extension District was \$165,722,457. Oil and gas production changes coupled with ag land price declines has impacted the Walnut Creek Extension District.



County extension programs in Crawford, Labette and Montgomery merged in 2011 to form the Wildcat Extension District. Wilson county extension later joined the District in 2017. The population base served is similar to the proposed Leavenworth and Atchison County Extension District. The four county District has 102,190 residents. In 2017, the valuation base of the 3 original counties was \$695,108,200.

The two county (Miami & Linn) Marais de Cygnes Extension District formed in 2015. **The beginning mill levy was 0.778; in 2018 the mill levy dropped to 0.748.** The District valuation was \$590,092,420; the population was 42,089.

The counties of Jefferson, Jackson and Nemaha formed an Extension District in 2006 **A self-imposed 2.5 mill levy cap was written into the original operating agreement.** Considered a mid-size Extension District, three program assistant positions have been added to support agent specialization. Offices had continued to be housed in the courthouse or rent free county facilities until recently. County Commissioners requested the Holton office to be relocated. The district extension board was able to purchase a building on main street to house the extension program in Jackson County. In 2018, the Oskaloosa (Jefferson County) office moved out of the courthouse due to a request from County Commissioners. A building was purchased; the office recently moved in September.

The Central Kansas District # 3 was created in 2004 at the request of County Commissioners. Saline and Ottawa Extension programs merged. Seven agents provide education to the community. The beginning 2006 mill levy was 1.2. During the 14 year history of the district, the mill levy average is 1.26. The 2018 mill levy is 1.475. In 2015 and 2016, a mill increase of 0.217 covered costs for the employment of a full time program assistant position in response to frequent turnover. Due to a commitment for strong educational programming the previous part-time program assistant position was rewritten to become a full-time position. In addition, the increased covered the cost of upgrading equipment and office relocation expenses. Commissioners had requested the move to meet their needs for additional space in the courthouse annex. The Central Kansas District offers a good comparison to a potential Leavenworth/Atchison Extension District. In 2018, the population of the Central Kansas District was 61,666 and the assessed evaluation was \$654,618,889. Saline County is larger than Ottawa County similar to Leavenworth and Atchison Counties.

In comparison, Leavenworth and Atchison Counties have a combined population of 95,713. The combined assessed valuation is \$767,826,124. Based on the long term history of other Kansas Extension Districts, the projected Leavenworth/Atchison District mill levy is predicted to be much less than the Central Kansas District. And like the Meadowlark Extension District, **Extension Councils from both Leavenworth and Atchison County are willing to write a mill levy cap clause into the initial operational agreement.**

A study of Kansas Extension District budgets reveals that **the citizens elected to Extension District Boards by the public have been good financial stewards of taxpayers investments.** By law Extension Districts are formed on July 1 of the year that approval is granted by County Commissioners of the counties forming a District. From July-December of the first year, Districts operate on the joint funds of the counties entering into a district. The newly formed Extension Board establishes the budget for the following operational year in August. Like county budgets, a public budget hearing is held. County Commissioners from each county of the new district appoint 4 board members from their respective counties. Two board members are appointed to a 2-year term and 2 members are appointed to a 1-year term. After the initial appointments, extension district board members are elected on the public ballot.

