

KANSAS

COUNTY GOVERNMENT OVERVIEW

Counties

105

Government Form

Traditional¹

Governing Body Size

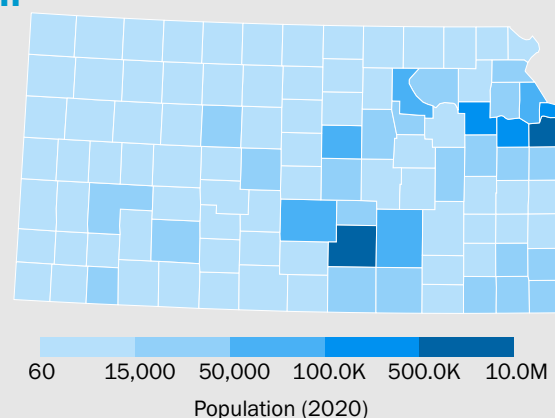
3-10

Population (2020)

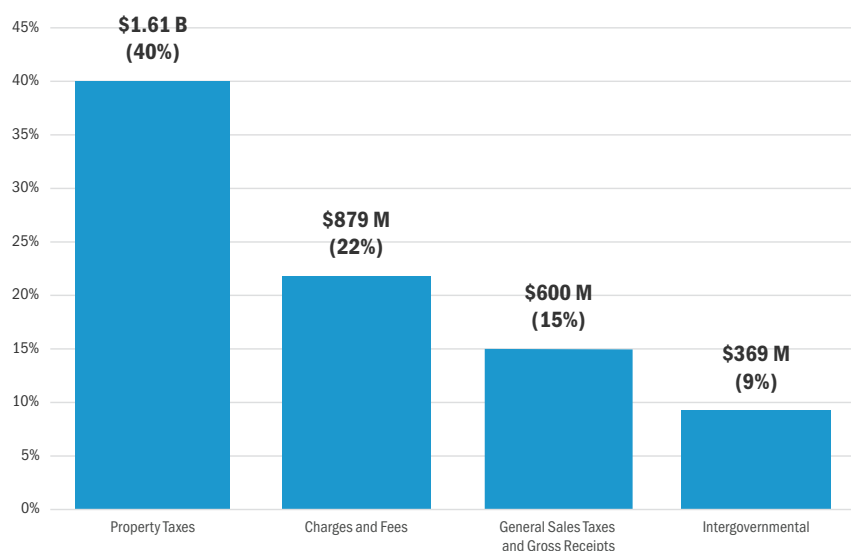
2.9 million²

County Authority

Most Flexible (Home Rule): Counties in Kansas have statutory home rule power and authority to determine local affairs and government structures, consistent with state law. Counties do not need a charter or election to obtain home rule power. The home rule powers granted by state statute are liberally construed to give counties the largest measure of self-government.



TOP REVENUE SOURCES FOR KANSAS COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

¹“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

Summary of County Services

Services counties MUST provide:

- Administer sanitation codes.
- Construct, improve, repair and maintain county roads and bridges.
- Register deeds.
- Prosecute criminals.

Services counties MAY provide:

- Create housing authorities to execute housing projects and provide for low-income residents.
- Establish and operate a county hospital.
- Establish personal care homes, boarding homes and nursing homes.

Services counties CANNOT provide:

- Provide gas and electric utilities.

STRUCTURE/AUTHORITY

SUMMARY

Counties have a board of county commissioners consisting of three, five, seven or 10 members. The boards, through a referendum of qualified electors, may have a public administrator who is responsible for county government affairs. The board of county commissioners may perform county business, legislation and administration, subject to limitations imposed by state law. One uncommon element in Kansas legislation is that the boards of county commissioners from counties with a population between 170,000 and 200,000 must be members of a citizen commission with the governing bodies of all cities and special districts within the county.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Appraiser	Appointed	Mandatory
Attorney	Elected	Mandatory
Auditor	Appointed	Optional
Clerk	Elected*	Mandatory
Controller	Appointed	Optional
Public Administrator	Elected or Appointed	Optional**
Register of Deeds	Elected	Mandatory
Sheriff	Elected	Mandatory
Surveyor	Appointed	Optional
Treasurer	Elected*	Mandatory

* In Johnson County, the clerk and treasurer are appointed positions.

** In Wyandotte County, the public administrator is a mandatory position.



COUNTY STRUCTURE

Legislative Branch: A board of 3, 5, 7 or 10 commissioners acts as the legislative decision-making body for counties.

Executive Branch: Executive decision making in counties is led by the board of commissioners. Counties may appoint a public administrator or manager who serves as the chief administrative officer; however, those positions do not have executive decision making, voting or veto power.

Judicial Branch: There are 31 judicial districts in Kansas, each with a varying number of judges. There is a district court in each county, and each court has a clerk of the court where cases are filed. District courts in Kansas have general original jurisdiction over all civil and criminal cases.

Optional Forms of Government: Counties have either a board of commissioners or a commission-administrator form of government.



COUNTY AUTHORITY

Executive Power: A county may exercise its general powers subject to state limitations, such as those regarding indebtedness, elections and taxation. Kansas counties may also purchase sites and construct county buildings. Counties also establish election precincts in any township.

Ability to Form Partnerships: Kansas counties have the authority to partner with cities to establish and manage public airports. A board of county commissioners may initiate joint efforts with other governmental entities to promote efficiency and coordination of land use and planning.

Call a State of Emergency: The chairman of the board of county commissioners may declare a state of local disaster emergency.

Special Districts: Counties may establish special districts, including improvement districts, water supply districts, sewage districts, irrigation districts and more. There are 1,493 special districts throughout Kansas.

SERVICES

OVERVIEW OF COUNTY SERVICES

Kansas counties have jurisdiction over many services including establishing a community mental health center. Counties must maintain a disaster agency responsible for emergency management. Counties may also establish senior citizen facilities or “homes for the aged.” County officials may assist with elections for the school board and with certifying school district boundaries, but otherwise have no authority over public education.



HEALTH AND HUMAN SERVICES

County Health Department: The county commissioners **must** act as county boards of health, with one person appointed as an advisor to be the local health officer.

Hospitals: If petitioned, counties **may** establish and operate a county hospital. This does not apply to counties that have hospital districts within its boundaries.

Senior Care Facilities: Counties **may** establish senior citizen facilities, including personal care homes, boarding homes and nursing homes. Counties may levy a special tax and/or sell bonds to fund the construction and maintenance of these facilities.

Mental Health Facilities: Counties **may** establish a community mental health center either independently or with another county. The board(s) may levy a tax to help fund these facilities and services.

Child Welfare: The **state** administers child welfare. Some counties **may**, however, levy a tax to fund the construction of a childcare center depending on the county’s population and valuation of its property.

Sanitation: County health departments **must** administer sanitation codes, unless otherwise provided by the board of commissioners.



INFRASTRUCTURE

Roads: Counties **must** fund the construction, improvement, repair and maintenance of county roads and bridges.

Airports: Counties **may** acquire, own and operate a county airport, either independently or in partnership with a city.

Utilities: The **state** has jurisdiction and responsibility over most public utilities including natural gas and electricity.

- **Water:** If petitioned, counties **must**, establish a special water service district.
- **Sewage:** If petitioned, counties **must**, establish a special sewage service district.
- **Electric:** The **state** provides electric utility services.
- **Gas:** The **state** or municipalities must provide gas utility services.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties **may** establish and maintain public parks, museums and recreation grounds. The county may agree to maintain these amenities with cities, park districts and/or townships. The board of county commissioners may levy a tax to pay for these services.

Lakes and Recreational Grounds: Counties **may** establish and maintain county public lakes and recreational grounds. If established, the board of county commissioners must levy a tax to fund these services.

Libraries: If petitioned and approved by voters, counties **must** establish and maintain a library. A 5-member library board governs the library.

Museums and Cultural Centers: If petitioned, counties between 10,000 and 15,000 people **may** establish a steam and oil museum and cultural center.

Youth Centers: If counties contain only one incorporated city and voters approve, counties **may** establish and maintain a public youth center and recreation grounds.



ZONING AND DEVELOPMENT

Zoning Power: In unincorporated areas, counties **may** regulate and restrict the use and construction of buildings and spaces.

Zoning Restriction: Counties **cannot** impose zoning regulations on agricultural land or buildings.

Supervision: County commissioners **must** administer zoning, but may establish a planning commission to do so instead.

Housing Authority: Counties **may** create a housing authority to carry out housing projects and provide accommodations to low-income residents.

Economic Development: Counties **may** develop comprehensive plans and programs for economic growth and development.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: Counties **may** establish a county law enforcement agency led by exactly seven members, including one member from the board of county commissioners.

Jails: Counties **must** establish a jail. County sheriffs must keep the jail and have custody over prisoners.

Courthouses: Counties **may** construct, rebuild, remodel, re-equip and refurbish a courthouse.

Fire: In unincorporated areas, counties **may** organize fire districts.

Ambulance: Counties **may** establish, operate and maintain an emergency medical service or ambulance service.

Flood Control: Counties **may** maintain and operate flood prevention systems that were established by the federal government.

Emergency Management Agency: Counties **must** establish and maintain a disaster agency responsible for emergency management.



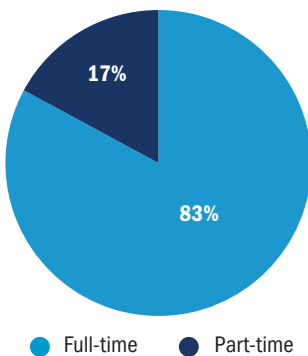
SCHOOLS

Education, Generally: Kansas has a **state** board of education with 10 members. County officials assist with board elections and certifying school district boundaries but have no authority over public education.

Funding: The county clerk of the home county of a school district **may** certify property tax rates.

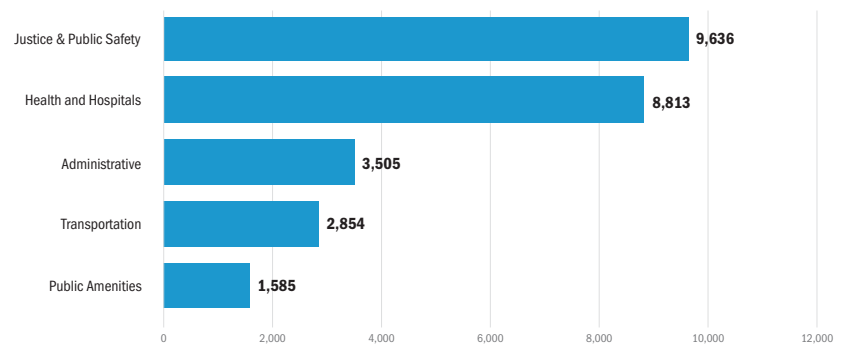
School Districts: School districts have their own locally elected boards and superintendents, separate from the county.

KANSAS COUNTIES EMPLOY 30,200 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

KANSAS COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TAXATION/FINANCES

OVERVIEW OF COUNTY FINANCE STRUCTURE

Kansas counties have broad home rule power, and boards of county commissioners may levy taxes for the general fund and other county purposes. County taxes on real, personal, agricultural and commercial property are taxed at different rates. Counties may also levy taxes to fund special services and issue general obligation bonds.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Taxes for general county purposes **must** be levied by the board of county commissioners on real property. Counties must hold property tax transparency hearings to increase rates.

Personal Property: Counties **must** appraise all real and tangible personal property for taxes.

Income Tax: Counties **cannot** tax income.

Sales Tax: If approved by voters, counties **may** impose a sales tax. The rate may not exceed 1 percent. Counties may impose an additional sales tax of up to 1 percent for health care services. Revenue may go to the general fund or a special purpose fund.

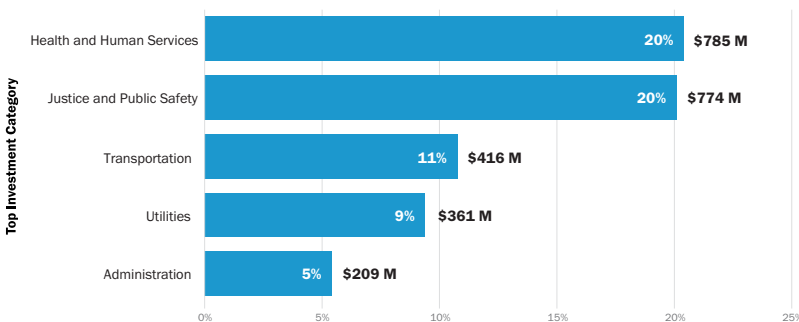
Mineral Tax: Counties **cannot** impose a mineral tax. The **state** imposes a mineral tax, and the state treasurer credits 7 percent of the remainder of revenue from the mineral tax to the special county mineral production tax fund.

Gas/Fuel Taxes: Counties **cannot** impose a gas/fuel tax. The **state** imposes a motor vehicle fuel tax and places some of the revenue in county highway funds.

Debt and Debt Limit: Counties **may** issue general obligation bonds. Counties (except Norton and Wyandotte) cannot be indebted in an amount over 3 percent of the assessed value of all tangible taxable property.

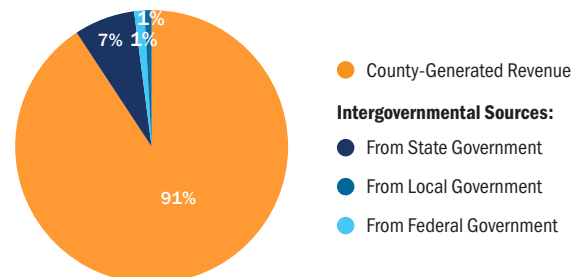
Other Finance Info: If a board of county commissioners is unable to sell off a piece of real estate, they **may** lease the property until they are able to sell it.

KANSAS COUNTIES INVEST \$3.9 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

KANSAS COUNTIES RECEIVE \$370 MILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

KANSAS COUNTY GOVERNMENT OVERVIEW



KANSAS COUNTY SERVICES

There are a number of services that Kansas Counties are mandated by the State of Kansas to provide. Services Kansas Counties MUST provide:



- Coroner Services (KSA 22a-226)
- Criminal Prosecution (KSA 19-703 and KSA 22a-104)
- District Courts (KSA 20-301)
- Election Administration (KSA 25-124)
- Emergency Management (KSA 48-929)
- Flood Control (KSA 19-3301 et seq.)
- Jails (KSA 19-1901)
- Law Enforcement (KSA 19-801a)
- Various Licenses (Marriage – KSA 23-2510)
- Mental Health Services (KSA 65-211 et seq.)
- Noxious Weed Eradication (KSA 2-1315)
- Personal Property Tax Collection (KSA 19-515)
- Property Registration and Recordkeeping (KSA 19-1204)
- Property Valuation (KSA 19-425)
- Public Health (KSA 65-201)
- Real Property Tax Collection (KSA 19-515)
- Roads and Bridges (KSA 68-501 et seq.)
- Solid Waste Planning (KSA 65-3405)

Cost of State Required Services Provided by Counties

MORE THAN HALF of the average county's annual expenses are related to services required of counties by the State of Kansas. Assuming the cost of providing these services will stay the same or become more expensive, spending can only be reduced elsewhere.

Of the 34 reporting counties, **\$605,734,214.82** was spent on these required services in FY2023.

