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**

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Amount (2020)</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>$1.61 B</td>
<td>40%</td>
</tr>
<tr>
<td>Charges and Fees</td>
<td>$879 M</td>
<td>22%</td>
</tr>
<tr>
<td>General Sales Taxes and Gross Receipts</td>
<td>$600 M</td>
<td>15%</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$369 M</td>
<td>9%</td>
</tr>
</tbody>
</table>

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

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.
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.

<table>
<thead>
<tr>
<th>Row Officers</th>
<th>Elected/ Appointed</th>
<th>Mandatory/ Optional</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appraiser</td>
<td>Appointed</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Attorney</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Auditor</td>
<td>Appointed</td>
<td>Optional</td>
</tr>
<tr>
<td>Clerk</td>
<td>Elected*</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Controller</td>
<td>Appointed</td>
<td>Optional</td>
</tr>
<tr>
<td>Public Administrator</td>
<td>Elected or Appointed</td>
<td>Optional**</td>
</tr>
<tr>
<td>Register of Deeds</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Sheriff</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Surveyor</td>
<td>Appointed</td>
<td>Optional</td>
</tr>
<tr>
<td>Treasurer</td>
<td>Elected*</td>
<td>Mandatory</td>
</tr>
</tbody>
</table>

* 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.
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.
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.
**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.

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**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.

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**KANSAS COUNTIES EMPLOY 30,200 GOVERNMENT EMPLOYEES**

<table>
<thead>
<tr>
<th>Full-time</th>
<th>Part-time</th>
</tr>
</thead>
<tbody>
<tr>
<td>83%</td>
<td>17%</td>
</tr>
</tbody>
</table>

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

**KANSAS COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES**

- Justice & Public Safety: 9,636
- Health and Hospitals: 8,813
- Administrative: 3,505
- Transportation: 2,854
- Public Amenities: 1,585

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

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

<table>
<thead>
<tr>
<th>Category</th>
<th>Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health and Human Services</td>
<td>$785 M</td>
</tr>
<tr>
<td>Justice and Public Safety</td>
<td>$774 M</td>
</tr>
<tr>
<td>Transportation</td>
<td>$416 M</td>
</tr>
<tr>
<td>Utilities</td>
<td>$361 M</td>
</tr>
<tr>
<td>Administration</td>
<td>$209 M</td>
</tr>
</tbody>
</table>

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