



Local Government in Kansas: An Overview of Cities and Counties

Nathan Eberline | Kansas Association of Counties
Erik Sartorius | League of Kansas Municipalities





**Kansas Association
of Counties**

info@kansascounties.org

**League of Kansas
Municipalities**

info@lkm.org

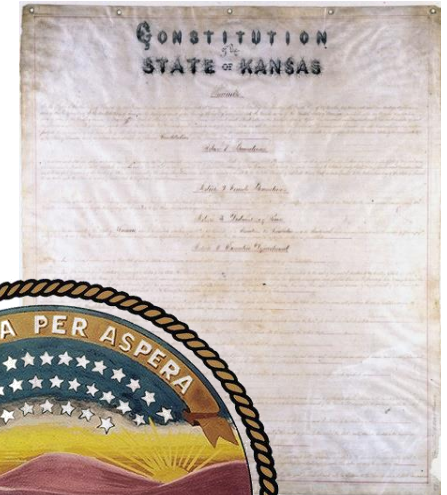
300 SW 8th Ave (North of the Statehouse)

KAC and the League are statutory entities that serve the counties and cities of Kansas. We're also here as a resource for you.



Before Kansas Statehood in 1861:

- There were already cities and counties in Kansas
 - Leavenworth, 1854
 - Atchison, 1858
- 32 counties were created during Kansas's territorial days
 - Lyon County, 1858
- Today, there are:
 - 105 Counties
 - 626 Cities



County Establishment



- Striped=Prior to 1861 (Statehood)
- Dark Gray=1861-1869
- Light Gray=1870-1879
- White=1880 or Later

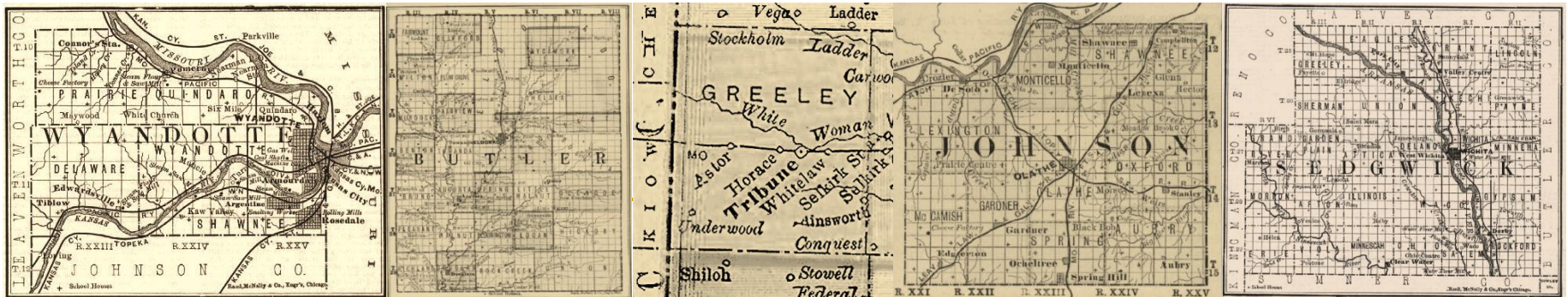
The Extremes

Counties:

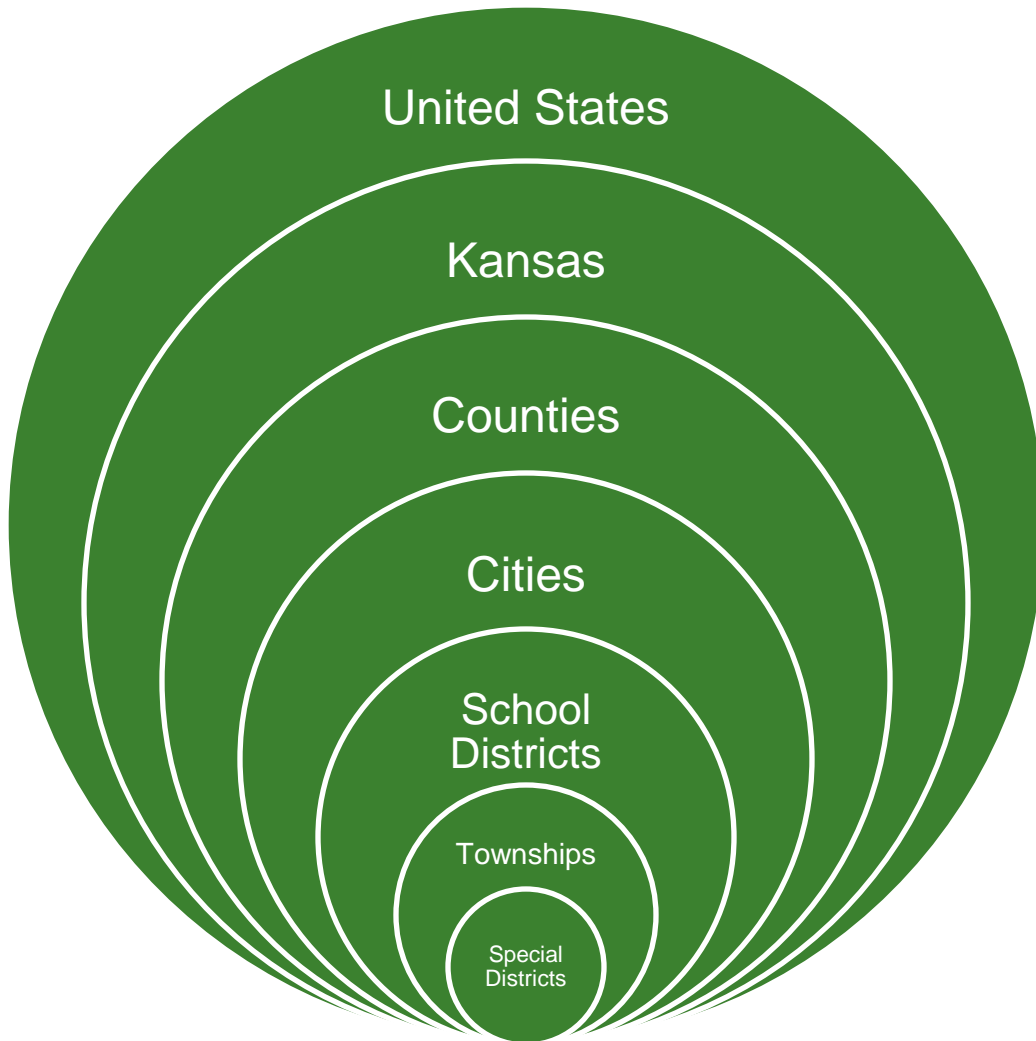
- Smallest Size: 151 square miles in Wyandotte County
- Largest Size: 1,428 square miles in Butler County
- Smallest Population: 1,271 in Greeley County
- Largest Population: 559,836 in Johnson County

Cities:

- Smallest Size: 0.05 square miles in Oak Hill, Kansas (Clay County)
- Largest Size: 159.3 square miles in Wichita, Kansas (Sedgwick Co)
- Smallest Population: 5 in Freeport, Kansas (Harper County)
- Largest Population: 389,965 in Wichita, Kansas



In Kansas, Local Government is Everywhere!



■ Counties	105
■ Cities	626
■ Townships	1,300 +/-
■ Unified School Districts	300
■ Community Colleges	19
■ Special Districts	1,500 +/-
■ Total	4,000 +/-

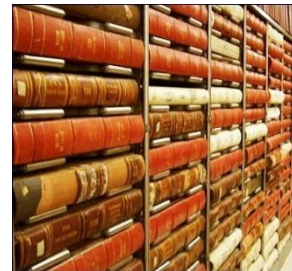
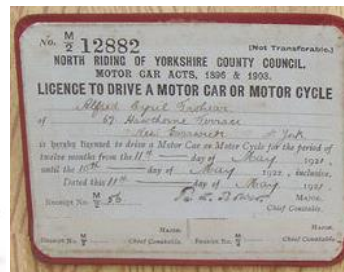
What Do Counties Do?

- Administrative arm of state government
- Local Service Provider



Administrative Arm of State

- Election Administration
- Taxation—including property appraisal, collection, and distribution
- Issuing licenses and permits
- Land Records Administration
- Judicial Administration
- Prosecution (county & district attorneys)



State-Mandated Services

- Public Health Services
- Emergency Management
- Solid Waste Planning
- Law Enforcement and Jails
- Transportation – Roads and Bridges
- Noxious Weed Eradication



Public Health



Locally Determined Services

- Hospitals
- Various Medical Services (home health care, assisted care, nursing care)
- Cultural and Leisure Services (parks, zoos, museums, cultural facilities)
- Economic Development
- Planning and Zoning



What Do Cities Do?

- General Administration
- Public Safety
- Utilities
- Infrastructure
- Park and Recreation
- Economic Development
- Other



What are the Revenue Sources?

- Property Taxes, primarily (\$1.1 billion)
- Local-option Sales/Use Taxes (\$200 million)
- Motor Vehicle Taxes (\$326/\$150 million)
- User Fees
- State-Shared Revenues (Special City-County Highway Fund - \$140 million total)



2015 County Mill Levy Rates*

- Highest: Smith County – 131.503 mills
- Lowest: Johnson Co. – 19.582 mills
- **Average: 65.867 mills**

* As a general definition, the mill-levy rate is a tax rate that local governments use to assess property taxes. Counties calculate the mill levy after determining how much revenue is needed for the upcoming year. The county then divides the budget by the total value of the property within the area to set the mill levy for the entire area. One mill equals one dollar of tax per \$1,000 dollars of assessed value.

Sedgwick County Example:

General Fund: \$92,565,369 ÷ Valuation: \$4,302,212,481 = Mill Rate: 21.516
Homeowner Value: \$150,000 x Assessment Ratio (11.5% for residential) x Mill Rate: .021516 = Annual Property Tax: \$371.15 for county services.

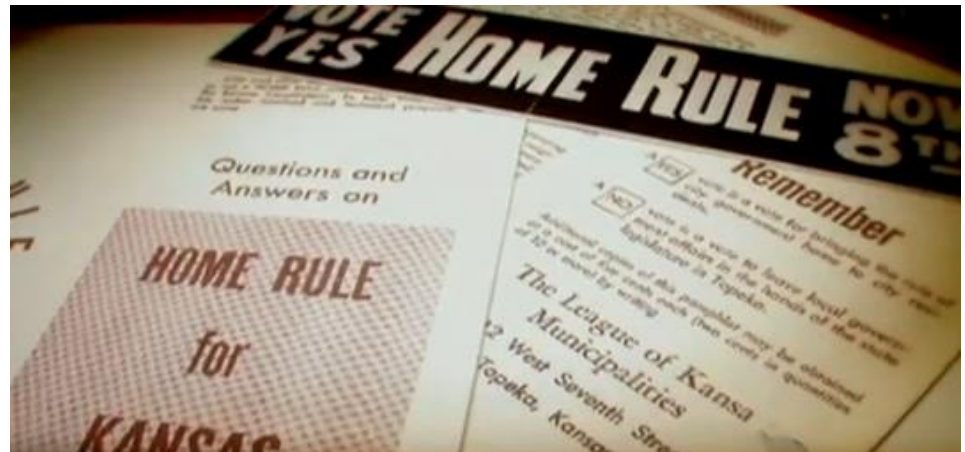
Local-Option Sales Taxes

- Countywide taxes are shared with cities, unless used for “dedicated” or special purposes
- As of July. 2016, 91 counties impose a countywide sales tax
- In 2011, counties collected \$250 million in sales & use taxes for county purposes
- Use Tax
 - Example: purchases from out-of-state retailers when sales taxes not collected



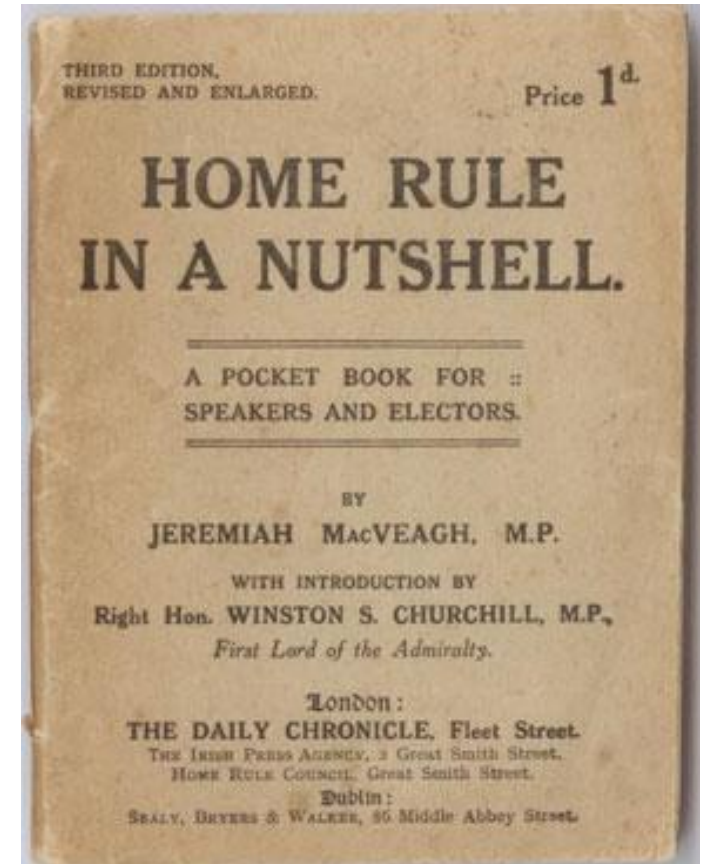
Kansas Home Rule

- “That which is governed closest to home is governed best...”
- Kansas granted Counties statutory home rule in 1974
- Cities have enjoyed constitutional home rule since 1961



Kansas Home Rule

- Presumes local officials can and should make good policy decisions
- Cannot be used to overturn uniformly applicable legislative acts, or to legislate in areas determined by Legislature to be “off-limits” to local governments
- Examples:
 - Taxes, elections, CAFOs



Kansas Home Rule

- Counties and cities may act when state law is non-uniform (treats counties differently)
- Counties and cities may act when state law is silent, and subject matter is not otherwise prohibited by the Legislature



Text of Section 5:

Cities' Powers of Home Rule

(a) The legislature shall provide by general law, applicable to all cities, for the incorporation of cities and the methods by which city boundaries may be altered, cities may be merged or consolidated and cities may be dissolved: Provided, That existing laws on such subjects not applicable to all cities on the effective date of this amendment shall remain in effect until superseded by general law and such existing laws shall not be subject to charter ordinance.

(b) Cities are hereby empowered to determine their local affairs and government

19-101c. Same; powers to be liberally construed. The powers granted counties pursuant to this act shall be referred to as county home rule powers and they shall be liberally construed for the purpose of giving to counties the largest measure of self-government.

History: L. 1974, ch. 110, § 4; July 1.

Our Collective Challenge

- Provide quality services at the best price
- Be responsive to citizens and visitors
- Do more with less
- Engage citizens in their government
- Creatively partner to improve
- Be the best we can be!



What can KAC and the League do for you?

- Connect you with local officials
- Research answers to county and city questions
- Provide background on local governance structures, policies, and help analyze how cities, counties, and the state fit together
- Help—we are here as a resource



Nathan Eberline at

eberline@kansascounties.org



Erik Sartorius at

esartorius@lkm.org