



Potential Cost Savings
From
Consolidation of Kansas Counties

Prepared for

The Kansas Advisory Council on Intergovernmental Affairs

By

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Dear Reader,

The Kansas Advisory Council on Intergovernmental Relations (KACIR) was formed by the Kansas Legislature to engage in continuous study of the various types and levels of government within the state, and the possibilities of improving the organizational structure and operational efficiency of the various governmental units serving the citizens of the state.

In light of that statutory charge, the topic of consolidation has been studied in several forms. The KACIR has consistently worked to remove the barriers in the Kansas Statutes for local communities to consolidate, regardless of the form the consolidation might take.

This particular study by Dr. John Wong on Consolidation of Kansas Counties arose from a request from two of the members of the KACIR to see what efficiencies might be possible from reducing the number of Kansas Counties. Without delving into the specific design of services in a particular county, Dr. Wong used published expenditure data to determine the efficiencies that might be possible. The study did not take into account any functional or regional consolidations that might be in place.

The study points out that the status quo has a cost to many of its citizens. While there may be many reasons for not consolidating counties, it is unmistakably clear that there is an optimum size for a county. The costs of operating very large and very small counties, on a per capita basis, are higher than at the optimum size.

The KACIR views consolidation as a decision best made locally. The local context varies from county to county, depending on geography, population density, the local economy and a host of factors, including the preferences of its people. In fact, a functional or regional consolidation, such as sharing medical services, or appraisal districts between two counties might serve the citizens better than total county-county consolidation. The KACIR offers no opinion on what works best in a local jurisdiction – only presents options to consider.

We urge all local elected officials to carefully consider the information presented and encourage a local dialogue. Please contact us if we can provide further assistance.

Joan Wagnon, KACIR Chair

Disclaimer

This study attempts to enumerate the cost savings from consolidating counties in the State of Kansas. This study was conducted by the Kansas Public Finance Center (KPFC) at Wichita State University (WSU). The KPFC is an independent research center not affiliated with the Kansas Advisory Council on Intergovernmental Relations (KACIR). The conclusions in this report solely reflect the results of the study and do not reflect the personal opinions of the KPFC or any faculty or staff at the KPFC or WSU.

This report was prepared by a research team. This report is not necessarily definitive, authoritative, comprehensive, or current. It represents the findings, views, opinions and conclusions of the research team only, and is provided as is without warranties of any kind. This report does not express the official nor unofficial policy of the KPFC or WSU. The KPFC and WSU do not necessarily endorse the findings, views, opinions and conclusions expressed in this report by the research team. The KPFC and WSU, including its directors, officers, employees and agents, accept no responsibility for this report.

Most of the data used in this study were provided by third parties. The KPFC and WSU are not responsible if the conclusions of the study are wrong as a result of these data being erroneous or unrealistic. Additionally, because of time and budget constraints, some of the data that were estimated in this study were based on stated assumptions as is explained in the text.

Acknowledgements

We would like to thank Joan Wagnon, Secretary of the Kansas Department of Revenue; Lynn Robinson, Management Systems Analyst, Kansas Department of Revenue; and Steven Brunkan, Financial Analyst, Kansas Department of Revenue.

Executive Summary

- According to the *2007 Census of Governments* there are 89,476 total local governments in the U.S. This includes 3,033 counties, 19,492 cities, 16,519 townships, 37,381 special districts, and 14,561 school districts. Kansas ranks fifth among the states with 3,931 total local governments. The Bureau of the Census reports that Kansas has 104 county governments (5th), 627 city governments (8th), 1,353 township governments (4th), 1,531 special districts (7th), and 316 school districts (16th).
- Based on data from the 2002 Census of Governments, it is estimated that on average Kansas counties spent \$1,052.21 per capita in 2008. This includes general expenditures of \$1,051.82 per capita, salary costs of \$351.13 per capita, and \$90.94 per capita in capital outlays.
- The purpose of this study was to compare potential cost savings from alternative county consolidation scenarios. Estimates of the potential cost savings for 2008 from consolidating Kansas counties were derived based on data obtained from the *2002 Census of Governments*. Four alternative consolidation scenarios were compared.
- The alternative that produced the greatest potential cost savings was a proposal based on 25 districts based on metropolitan and micropolitan concentrations of population.
- Such a consolidation could reduce total statewide county expenditures by \$826 million. General expenditures could be reduced \$662 million. Salaries could be reduced by as much as \$317 million. Hospital costs could be reduced by \$230 million, utility costs could decrease by \$178 million, highway costs could decrease by \$130 million, sewerage costs could decrease by \$79 million, natural resource costs could decrease by \$66 million, police protection costs could decrease by \$45 million, health costs could decrease by as much as \$33 million, and interest costs could decrease by \$33 million. In addition, the level of debt incurred could also be cut by as much as \$437 million.
- If Senate Bill No. 198 is adopted, it would consolidate the state's 105 counties into 13 districts. Such a consolidation could reduce total statewide county expenditures by \$337 million. General expenditures could be reduced \$191 million. Salaries could be reduced by as much as \$161 million. Utility costs could decrease by \$179 million, highway costs could decrease by \$149 million, natural resource costs could decrease by \$59 million, and sewerage costs could decrease by as much as \$43 million. However, the level of debt incurred could rise by as much as \$426 million.
- Another alternative would consolidate the state's 105 counties into 36 districts. Such a consolidation could reduce total statewide county expenditures by \$583 million. General expenditures could be reduced \$418 million. Salaries could be reduced by as much as \$247 million. Highway costs could decrease by \$115 million, natural resource costs could decrease by \$63 million, and sewerage costs could decrease by as much as \$45 million. The level of debt incurred could also be cut by as much as \$279 million.
- A configuration based on existing state judicial districts would consolidate the state's 105 counties into 31 districts. Such a consolidation could reduce total statewide county expenditures by \$798 million. General expenditures could be reduced \$633 million. Salaries could be reduced by as much as \$296 million. Hospital costs could be reduced

by \$188 million, highway costs could decrease by \$117 million, sewerage costs could decrease by \$79 million, natural resource costs could decrease by \$66 million, interest costs could decrease by \$53 million, police protection costs could decrease by \$45 million, and health costs could decrease by as much as \$28 million. In addition, the level of debt incurred could also be cut by as much as \$729 million.

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More than at any other time, many local governments in Kansas local regional communities are being requested to provide the same services with declining tax revenues, or more and/or higher quality services, with declining, flat or slowly growing tax revenues. Service expenditure requests are outstripping local tax revenues. Also, state and federal financial assistance is inadequate or even nonexistent. At the same time, these governments are grappling with many issues that have implications for the communities, such as economic development, environmental impacts, social equity, growth management and contraction management. (Lockner, 2008: 7).

The combined harsh realities of escalating government expenses, stagnant local tax revenues, and a dwindling population base can no longer be viewed just as short-term imbalances but rather as structural problems requiring fundamental changes in the way we approach local governance (*Strategic Government Consolidation*, 2005: Preface).

Introduction

A study of the 1933 expenditures of 38 rural Texas counties indicated that “consolidation would provide substantial savings.” Bradshaw (1937: 742) found that “[t]he chief saving is secured through a reduction in the number of county officers elected. Other costs included are the maintenance of buildings, court reporters’ salaries and expenses, and jury expenses.” Over a half century later Koven and Hadwiger (1992: 324) concluded that “[i]t is presumed that larger governments present economies of scale; and one can argue that consolidated counties with an enlarged resource base will be better able to maintain their infrastructure of office buildings, jails, hospitals, roads, and equipment.” Koven and Hadwiger (1992: 325) go on to point out that “[a]dvocates of consolidated government argue that centralization and economies of scale eliminate duplication of positions and therefore enable delivery of public services at a lower cost.” Koven and Hadwiger (1992: 326) suggest that:

County governments find themselves serving smaller population bases, yet still are obligated to maintain services and infrastructure. Consolidation had been proposed as one means of providing essential services in counties straining under the burden of declining economic bases; it is viewed as a means of promoting efficiency through government reorganization.

Furthermore, Leland and Thurmaier (2005: 475) conclude that:

The local government landscape is changing. Local governments’ role in deciding who get what from government has increased greatly since the devolution era at the turn of the century. Even so, governments are struggling in the face of cutbacks in federal and state assistance, declining revenues, and taxpayer revolt. Efficiency, effectiveness, and equity are at the forefront of discussions about local government management. In response to

this dilemma, public managers and citizens have a renewed interest in local government consolidation as a way to increasing government efficiency and effectiveness and to meet citizen demands for more services without increasing property taxes.

Bradshaw (p. 743) argued in 1937 that:

[T]he creation of a county which is larger in area, population, and assessed valuation, provides a unit which is more nearly capable of supporting all necessary and desirable services.

In fact, a consideration of the physical characteristics of a county will allow one to predict with considerable accuracy the financial support which a particular service will receive. This means that a county must meet certain minimum standards of population, and assessed valuation before particular services can be established and properly maintained. If a “weak” county does succeed in establishing one of these services, the lack of support stifles its development and sometimes causes it to be abandoned entirely.

The purpose of this study was to compare potential cost savings from alternative county consolidation scenarios. Estimates of the potential cost savings for 2008 from consolidating Kansas counties were derived based on data obtained from the *2002 Census of Governments*. Four alternative consolidation scenarios were compared. The alternative that produced the greatest potential cost savings was a proposal based on 25 districts based on metropolitan and micropolitan concentrations of population.

Background

According to the *2007 Census of Governments* there are 89,476 total local governments in the U.S. This includes 3,033 counties, 19,492 cities, 16,519 townships, 37,381 special districts, and 14,561 school districts. Kansas ranks fifth among the states with 3,931 total local governments. The Bureau of the Census reports that Kansas has 104 county governments (5th), 627 city governments (8th), 1,353 township governments (4th), 1,531 special districts (7th), and 316 school districts (16th).

According to Calabrese, Cassidy, and Epple (2002: 1):

For much of the twentieth century, there appears to have been a relatively broad consensus reaching across disciplines that this multiplicity of local governments was undesirable—a manifestation of disorganization and a prescription for inefficiency in the provision of public services. . . . The trade-offs between the benefits of decentralized choice and the potential gains from coordination have been the subject of debate ever since.

According to Kent and Sowards (2005) the following general conclusions can be drawn about governmental consolidation:

- (1) Almost all of these consolidations, reorganizations or mergers were between larger urban cities which economically and politically dominated the county or other governmental entity which was involved.

- (2) There is no single model of unifications which typifies these consolidations.
- (3) There have been several examples of highly successful reorganizations and consolidations over the past two decades which are useful.
- (4) All unification or reorganization efforts have taken a long time to gain sufficient public support for passage.
- (5) Most successful reorganizations are characterized by a process involving a few functions which expand to a much larger number as experience builds both trust and competency.
- (6) Special districts and single purpose authorities may compound the problems of local service provision and are poor substitutes for unified or consolidated government.
- (7) Most attempts at reorganization and consolidation have failed because they have not gained sufficient public support.

As such, there are both arguments and data in support of and against local government consolidation. On the one hand, fewer, larger jurisdictions have the potential to achieve greater economic efficiency and consistency in governmental operations. As early as 1937 Bradshaw (p. 741-742) recognized that:

In discussing the possible savings through consolidation and reorganization of counties, it is necessary to consider three distinct phases, namely: county consolidation, the county manager plan, and state administrative supervision of counties.

* * *

The only way to save money in carrying out such work is through the provision of a more efficient plan of government and this may or may not accompany consolidation. The costs which are affected by consolidation are those which are found in all counties, but are higher in the smaller counties.

According to Archibald and Sleeper (2008: 7) “[t]he theoretical case for consolidation is advanced on many fronts, including arguments that consolidation can improve efficiency in the delivery of services, eliminate fragmented governance, and improve fiscal and social balance.” Edelman (2000: 13) found that “[m]ost of the academic literature cites economies of size and management efficiency as rationale for geographical government consolidations. Savings can also be generated as arbitrary political boundaries are removed to allow more efficient service delivery.” Green, et al. (2003: 7) conclude that consolidation has the potential to offer:

- An economic development edge,
- Economies of scale,
- Less duplication,
- Government accountability, and
- Harmony.

Furthermore, Christenson and Sachs (1980: 91) note that:

The metropolitan reform tradition is based upon the assumption of efficiency and economy which imply that bigger and fewer administrative units will provide more cost-efficient, more specialized, and better services.

* * *

Metropolitan reformers believe that many urban problems result from too many administrative units with overlapping jurisdictions and limited budgets.

Kent and Sowards (2005) estimated that consolidating a city and county government could save between 10 and 40 percent of total costs. A recent study of local governments in Indiana found that economies of scale exist in both metropolitan and non-metropolitan areas, but the impact was three times larger in the smaller counties. This means that for the smaller counties, the cost savings benefits are likely to be significantly greater than for the larger counties. It was estimated that the consolidation of counties and townships in Indiana would result in about \$200 million in annual savings due to economies of scale in local government services. These scale economy savings were found to be concentrated in the smallest counties, with only about 20 percent of the savings occurring in the largest counties. The estimates were based on savings due to scale economies based on changing the size of the served population to the “average” not the most efficient unit of government. In the lowest total estimate, it was also found that potential annual savings of \$422 million could be realized due to consolidation and its associated reductions in X-inefficiency. X-inefficiency occurs when a government fails to produce the maximum output obtainable with a given level of inputs. The result is that costs are higher. Of this \$422 million in savings more than \$371 million of potential total savings occur in counties with populations greater than 50,000 residents (Faulk and Hicks, 2009: 4). Overall the study found that annual savings from consolidation in Indiana could be as much as \$620 million overall or about \$150 per family per year.

On the other hand, more, smaller jurisdictions have the potential to promote greater responsiveness and participation in governmental activities (Dowding and Mergroupis, 2003, 1190-1207). Public choice theorists suggest that consolidation limits competition among local governments and may actually reduce economic efficiency (Tiebout, 1956). According to Thomas and Boonyapratuang (1993: 1) “[b]ased on an economic—‘marketplace’—paradigm, public-choice theory holds that local government complexity allows individuals to select from a variety of service and tax options, resulting in more representative government as well as more cost-effective service.” Furthermore, Archibald and Sleeper (2008: 10) conclude that “[m]ost of the arguments against consolidation end up being location- and circumstance-specific, since there is such great variation in the communities and the plans for consolidation.”

Empirically, consolidation has met with mixed success in terms of improving efficiency and reducing costs of local government. In many cases the improved efficiency and cost savings were presumed as opposed to be actually documented (Leland and Thurmaier, 2005). According to Eric Persons of the Onondaga Citizens League (*Strategic Government Consolidation*, 2005: 26) consolidations do not generally save money or improve efficiency, and may in fact increase the cost of government and reduce efficiency because:

- it is more difficult for one consolidated government to provide services to a larger, more diverse metropolitan population than it is for smaller units to provide services to smaller populations;
- not all public services cost the same, thus, not all will achieve economies of scale from consolidation;
- duplication of services does not necessarily create inefficiency, and in fact in some cases is demonstrated to cost government less and be more efficient; and
- economies of scale and greater efficiency are more easily achieved through consolidating specific local government services and/or through intergovernmental cooperation.

Faulk and Hicks (2009: 9) and Boyd (2008: 19) conclude that the costs of consolidation are not necessarily lower and may in fact be higher. Broder and Thompson (1985), Cook (1973), and Gustely (1977) found that consolidation does not necessarily generate savings. In these studies expenditures were found to be higher after consolidation took place. According to Edelman (2000: 13) the “[n]umber of employees was not always reduced via consolidation and wages of the entity with lower pre-consolidation pay were equalized up to the scale of the higher paid entity after consolidation. The change in the mix of service preferences. . . created unforeseen costs, such as expansion of services to residents who prior to the consolidation were not afforded a particular service.” Kent Gardner of the Rochester’s Center for Government Research found that “[c]ost savings from consolidation are illusory, leveling up salaries and services when consolidating departments almost always results in initial cost increases (*Strategic Government Consolidation*, 2005: 28).

Methodology

Estimates of the potential cost savings from consolidating Kansas counties were derived based on data obtained from the *2002 Census of Governments, Volume 4, Number 3, Finances of County Governments: 2002*.¹ A census of governments is taken at 5-year intervals as required by law under title 13, United States Code, Section 161. This 2002 census, similar to those taken since 1957, covers three major subject fields—government organization, public employment, and government finances.

Volume 4, Government Finances, contains six parts that encompass the entire range of state and local government financial activity in fiscal year 2001-02. *No. 3, Finances of County Governments*, provides statistics on the revenue, expenditure, debt, and financial assets of county governments. It aggregates these data for the nation, for state areas, and for all individual county governments. Although data for the 2007 Census of Governments has been collected, no county level data have been released as of yet.

Actual 2002 county expenditures were tabulated according to four alternative consolidation configurations: One based on 13 districts proposed by 2009 Senate Bill No. 198, an alternative proposal based on 36 districts, a configuration based on the state’s 31 judicial districts, and a 25-district configuration based on population concentration. Expenditures were adjusted to 2008 levels using National Income and Product Accounts for Gross Domestic Product (GDP) for state

¹ U.S. Census Bureau, *2002 Census of Governments, Volume 4, Number 3, Finances of County Governments: 2002* GC02(4)-3, U.S. Government Printing Office, Washington, DC, 2002.

and local government compiled by the U.S. Bureau of Economic Analysis. Expenditures by state and local government increased 41.3 percent from 2002 to 2008.

Subsequently hypothetical county expenditures were computed based on the 2008 population of each hypothetical county multiplied by the average per capita expenditure for a county of such size based on 2002 Census of Governments tabulations. County population estimates for 2008 were derived from Annual Estimates of the Resident Population for Counties for July 1, 2008 compiled by the U.S. Bureau of the Census. The hypothetical tabulations were then compared to the actual tabulations to derive an estimate of the potential cost savings from each of the consolidation configurations. It must be kept in mind that these estimates are based on the stated assumptions and represent best-case scenarios and do not include the significant cost of actually consolidating operations and additional travel costs incurred by citizens to conduct business with the state and because of the loss of convenience.

Findings

Statewide Averages

Based on data from the 2002 Census of Governments, it is estimated that on average Kansas counties spent \$1,052.21 per capita in 2008. This includes general expenditures of \$1,051.82 per capita, salary costs of \$351.13 per capita, and \$90.94 per capita in capital outlays. General expenditure includes all government expenditure other than the specifically enumerated kinds of expenditure classified as utility expenditure, liquor stores expenditure, and employee retirement or other insurance trust expenditure. Capital outlay includes direct expenditure for contract or force account construction of buildings, grounds, and other improvements, and purchase of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure. Exhibit 1 presents estimated per capita county government expenditures by population-size group for Kansas in 2008.

It is noteworthy that there is significant variation in the per capita expenditures of counties based on population size. Counties with less than 10,000 residents incur costs of \$1,860.81 per capita, while counties with between 50,000 and 100,000 population only incur costs of \$596.12 per capita. Counties with population between 50,000 and 100,000 also exhibited the lowest per capita expenditures for general expenditures, health, police protection, and salaries. Counties in sparsely populated areas tend to incur high per capita costs because of the lack of economies of scale. On the other hand, more densely populated counties also exhibit a tendency to incur higher costs. Counties with 500,000 inhabitants or more incurs costs of \$1,211.60 per capita. In part, more densely populated counties incur higher costs because of additional services demanded and provided in urban areas. It should be kept in mind that counties in Kansas are dual purpose governments. On the one hand, counties are responsible for performing certain state delegated and mandated functions. On the other hand, counties also function as a general purpose local government. Much of the variation in costs is the result of differing tastes and preferences for government services among the various counties. Exhibit 2 presents estimated per capita county government expenditures by population-size group for Kansas in 2008. Values for counties with population from 100,000 to 149,999 are estimated.

**Exhibit 1: Estimated Per Capita County Government Expenditures
by Population-Size Group²
Kansas, 2008**

Kansas Adjusted County Size	Total Expenditure	Capital	Debt	Salaries
500,000 or More	1,237.79	106.95	1,316.83	386.10
250,000 to 499,999	988.38	92.33	1,334.80	332.06
150,000 to 249,999	849.72	13.69	4,109.85	295.62
100,000 to 149,999	724.12	28.45	2,376.56	244.48
50,000 to 99,999	598.51	43.21	643.27	193.35
25,000 to 49,999	944.84	79.68	479.75	324.16
10,000 to 24,999	1,283.92	114.44	225.92	373.29
Less Than 10,000	1,860.81	183.91	279.79	661.21
All Counties	1,052.21	90.94	998.76	351.13

² **Education.** Includes local government degree granting institutions that provide academic training above grade 12. Instructional employees include persons engaged in teaching and related academic research. Other employees includes all persons not included as instructional employees (e.g., administrative, clerical, custodial, cafeteria, health personnel, non-instructional employees engaged in organized research, law enforcement personnel, and paid student employees).

Public welfare. Included in this category are such activities as the administration of various public assistance programs for the needy, operation of homes for the elderly, indigent care institutions, and programs that provide payments for medical care, handicap transportation, and other services for the needy. Health care and hospital services provided directly by a government, however, are included in the “Health” and “Hospital” functions rather than here.

Hospitals. Includes only government operated medical care facilities that provide inpatient care. Employees and payrolls of private corporations which lease and operate government-owned hospital facilities are excluded.

Health. Administration of public health programs, community and visiting nurse services, immunization programs, drug abuse rehabilitation programs, health and food inspection activities, operation of outpatient clinics, and environmental pollution control activities are included in this classification.

Highways. Activities associated with the maintenance and operation of streets, roads, sidewalks, bridges, tunnels, toll roads, and ferries are included at this function. Snow and ice removal, street lighting, and highway and traffic engineering activities are also included here.

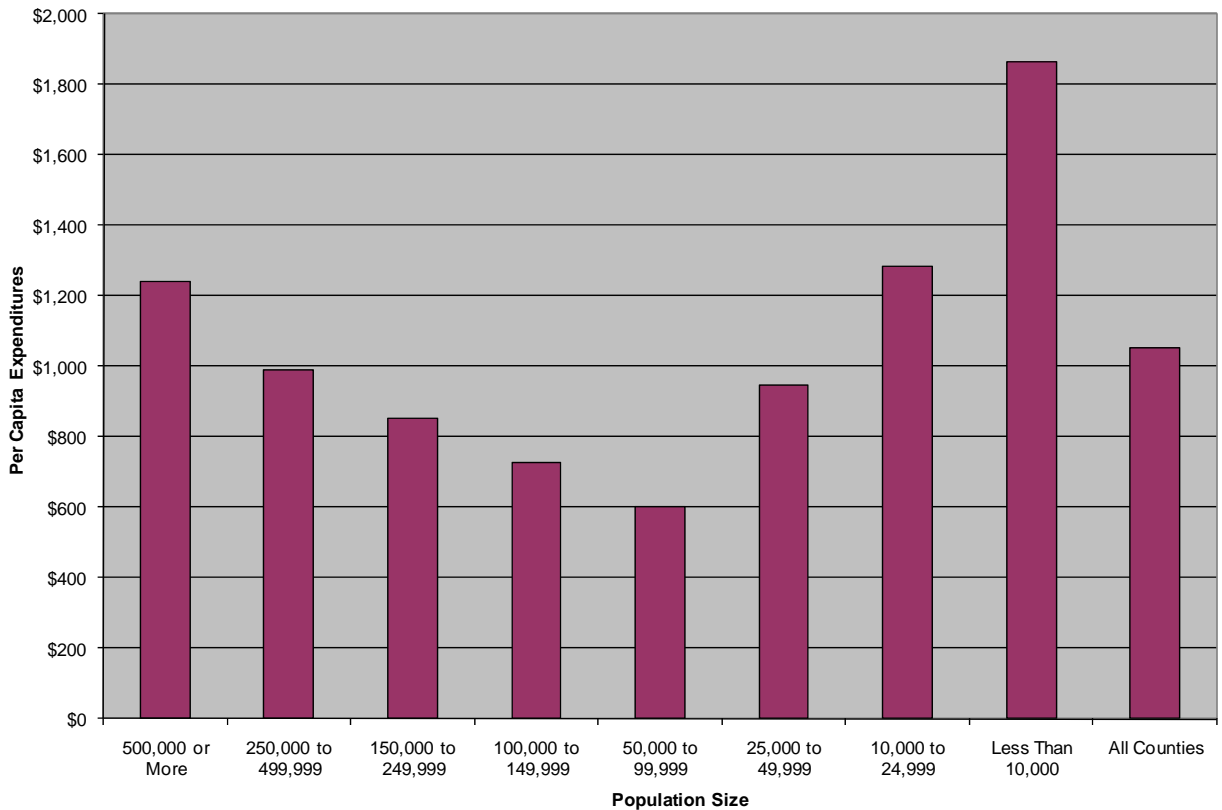
Police protection. All activities concerned, with the enforcement of law and order, including coroner’s offices, police training academies, investigation bureaus, and local jails, “lockups,” or other detention facilities not intended to serve as correctional facilities. The subcategory of police officers includes only persons with the power of arrest.

Correction. Activities pertaining to the confinement and correction of adults and minors convicted of criminal offenses. Pardon, probation, and parole activities are also included here.

Natural resources. Activities primarily concerned with the conservation and development of natural resources—forest fire prevention and control, flood control, irrigation, drainage, land and forest reclamation, fish and game preservation and control, soil conservation, forestry, agricultural aids and research, agricultural development and inspection, and mineral resources activities.

Sewerage. The provision, maintenance, and operation of sanitary and storm sewer systems and sewage disposal and treatment facilities.

**Exhibit 2: Estimated Per Capita County Government Expenditures by Population-Size Group
Kansas, 2008**



Population Concentration Configuration

Browne and Reid (1990: 272) conclude that “[i]ndividualism in community action is fast becoming too expensive for many rural governments to sustain, especially those in areas of declining population. Many would profit from providing services cooperatively. And some of the most imaginative and promising economic development opportunities require developing sufficient regionwide specialization to make agglomeration and size economies possible.” Furthermore, Wrigley (1973: 57) points out that “[s]ome authorities maintain that small cities with a population of ten thousand to fifty thousand, and especially those below twenty-five thousand, have such limited human and material resources that public investment in them is not justified; but others believe that improvement of selected small cities that serve rural areas with considerable population offers an opportunity for slowing rural out-migration, if not actually reversing it. Wrigley (1973: 60) suggests that:

- (1) the subdivision of states into planning and development districts,
- (2) the selection of small cities to form nodal points for rural development and a concentration of investment in these cities, and
- (3) the improved coordination of government efforts in the economic development field.

Wrigley (1973: 60) argues that “individual counties generally are too small and lack the resources needed to be viable planning and development units. In addition, Wrigley (1973: 60-61) asserts that multi-county districts would have “greater concentration of public funds, technical assistance, and leadership in (a) cities that appear to have the basic resources needed for growth, and (b) other places whose major role is to provide services needed by a fairly well populated rural area.” Wrigley (1973: 61) suggests that “[i]n In order to build up at least one viable center in each district, much of the public investment should be concentrated in the designated center.” Wrigley (1973: 61-62) advocates that “helping selected centers, is the logical way to get at rural problems.” He goes on to conclude that:

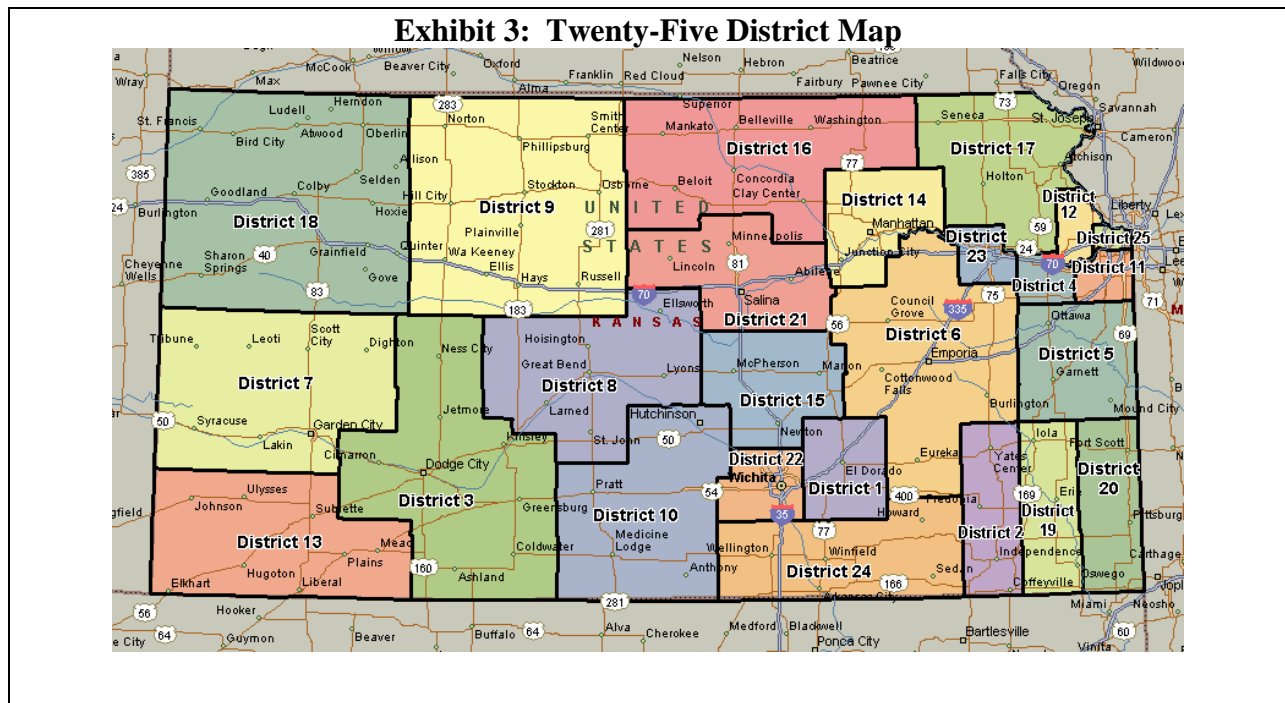
Those small cities that have recognizable potential, in particular those designated to function as centers of districts for concentration of project development and technical assistance, will generally be the growth centers and the service centers of the future. This will be accomplished, however, only if concerted local efforts to make them attractive are an added ingredient (Wrigley, 1973: 62).

Based on these factors, a reconfiguration of counties based on metropolitan and micropolitan population concentration centers is proposed to consolidate the 105 counties in Kansas into the following 25 consolidated counties or districts:

- (1) Butler County;
- (2) Montgomery, Wilson and Woodson Counties;
- (3) Clark, Comanche, Edwards, Ford, Grey, Hodgeman, Kiowa and Ness Counties;
- (4) Douglas County;
- (5) Anderson, Franklin, Linn and Miami Counties;
- (6) Chase, Coffey, Greenwood, Lyon, Morris, Osage and Wabaunsee Counties;
- (7) Finney, Greeley, Hamilton, Kearney, Lane, Scott, and Wichita Counties;
- (8) Barton, Ellsworth, Pawnee, Rice, Rush, and Stafford Counties;
- (9) Ellis, Graham, Norton, Osborne, Phillips, Rooks, Russell, Smith and Trego Counties;
- (10) Barber, Harper, Kingman, Pratt and Reno Counties;
- (11) Johnson County;
- (12) Leavenworth County;
- (13) Grant, Haskell, Meade, Morton, Seward, Stanton and Stevens Counties;
- (14) Geary, Pottawatomie and Riley Counties;
- (15) Harvey, McPherson and Marion Counties;
- (16) Clay, Cloud, Jewell, Marshall, Mitchell, Republic and Washington Counties;
- (17) Atchison, Brown, Doniphan, Jackson, Jefferson and Nemaha Counties;
- (18) Cheyenne, Decatur, Gove, Logan, Rawlins, Sheridan, Sherman, Thomas and Wallace Counties;

- (19) Allen, Labette and Neosho Counties;
- (20) Bourbon, Cherokee and Crawford Counties;
- (21) Dickinson, Lincoln, Ottawa and Saline Counties;
- (22) Sedgwick County;
- (23) Shawnee County;
- (24) Chautauqua, Cowley, Elk and Sumner Counties; and
- (25) Wyandotte County.

Exhibit 3 presents a map of a 25-district configuration based on population concentration centers.



If a configuration based on the state’s population concentration centers is implemented, it would consolidate the state’s 105 counties into 25 districts. The largest district would be comprised of Johnson County and would include 534,093 residents, while the smallest district would be comprised of Cheyenne, Decatur, Gove, Logan, Rawlins, Sheridan, Sherman, Thomas and Wallace counties and would include 30,502 residents. Under the assumptions discussed above, such a consolidation could reduce total statewide county expenditures by \$826 million. General expenditures could be reduced \$662 million. Salaries could be reduced by as much as \$317 million. Hospital costs could be reduced by \$230 million, utility costs could decrease by \$178 million, highway costs could decrease by \$130 million, sewerage costs could decrease by \$79 million, natural resource costs could decrease by \$66 million, police protection costs could decrease by \$45 million, health costs could decrease by as much as \$33 million, and interest costs could decrease by \$33 million. In addition, the level of debt incurred could also be cut by as much as \$437 million.

This scenario attempts to minimize costs by structuring districts around the state’s metropolitan and micropolitan population centers, while at the same time trying to maximize the

number of district that have populations between 50,000 and 100,000, since counties in Kansas that are within this population range tend to have the lowest per capita expenditures. In 2000, the U.S. Office of Management and Budget (OMB) published new Standards for Defining Metropolitan and Micropolitan Statistical Areas in 2000. Metropolitan Statistical Areas (MSAs) have at least one urbanized area of 50,000 or more population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties. Under this definition Kansas has parts of five MSAs. The Kansas portion of the Kansas City MSA includes Franklin, Johnson, Leavenworth, Miami, and Wyandotte counties. The Wichita MSA includes Butler, Harvey, Sedgwick, and Sumner counties. The Topeka MSA includes Jackson, Jefferson, Osage, Shawnee, and Wabaunsee counties. The Lawrence MSA is comprised of only Douglas County. The St. Joseph MSA also includes Doniphan County. Generally, the core MSA counties was kept as separate districts, since adding counties to the core would effective increase per capita costs as opposed to decreasing them. In several cases non-core MSA counties were already in the 50,000 to 100,000 population range that tends to enjoy the lowest per capita expenditures in Kansas.

On the other hand, micropolitan Statistical Areas have at least one urban cluster of at least 10,000 but less than 50,000 population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties. Under this definition Kansas has 15 micropolitan statistical areas: Atchison (Atchison County), Coffeyville (Montgomery County), Dodge City (Ford County), Emporia (Chase and Lyon counties), Garden City (Finney County), Great Bend (Barton Count6), Hays (Ellis County), Hutchinson (Reno County), Liberal (Seward County), McPherson (McPherson County), Manhattan (Geary, Potawatomie, and Riley counties), Parsons (Labette Count6y), Pittsburg (Crawford County), Salina (Ottawa and Saline counties), and Winfield (Cowley County). In most cases, micropolitan counties and counties that have had historic economic ties and transportation linkages were combined to form additional districts. In addition, four other districts were formed were there was a lack of an established population concentration center and/or the lack of historic economic ties and/or transportation linkages. This approach attempts to optimize population sizes of the consolidated districts. Appendices 1 through 3 present the estimated actual, hypothetical, and difference in expenditures by 25 districts and function for Kansas in 2008.

Three Additional Consolidation Alternatives

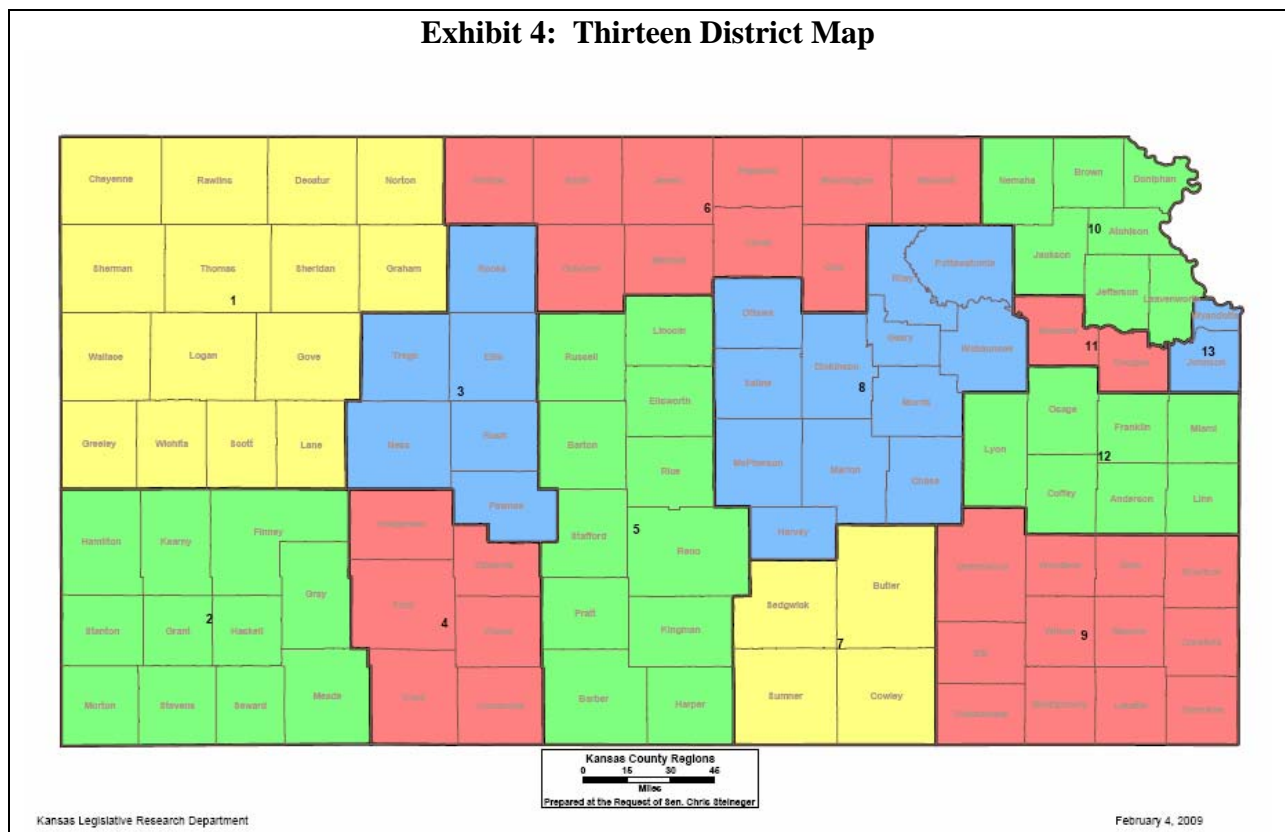
Senate Bill No. 198

Senate Bill No. 198 introduced into the Kansas Legislature during the 2009 Session proposes to consolidate the 105 counties in Kansas into the following 13 counties or consolidated counties:

- (1) Cheyenne, Rawlins, Decatur, Norton, Sherman, Thomas, Sheridan, Graham, Wallace, Logan, Gove, Greeley, Wichita, Scott and Lane counties;
- (2) Hamilton, Kearny, Finney, Stanton, Grant, Haskell, Gray, Morton, Stevens, Seward and Meade counties;
- (3) Rooks, Trego, Ellis, Ness, Rush and Pawnee counties;
- (4) Hodgeman, Ford, Edwards, Kiowa, Clark and Comanche counties;

- (5) Russell, Lincoln, Barton, Ellsworth, Rice, Stafford, Reno, Pratt, Kingman, Barber and Harper counties;
- (6) Phillips, Smith, Osborne, Jewell, Republic, Mitchell, Cloud, Washington, Marshall and Clay counties;
- (7) Sedgwick, Butler, Sumner and Cowley counties;
- (8) Ottawa, Saline, Dickinson, McPherson, Marion, Harvey, Riley, Pottawatomie, Geary, Wabaunsee, Morris and Chase counties;
- (9) Greenwood, Woodson, Wilson, Elk, Chautauqua, Montgomery, Crawford, Labette, Cherokee, Allen, Bourbon and Neosho counties;
- (10) Nemaha, Brown, Doniphan, Jackson, Atchison, Jefferson and Leavenworth counties.
- (11) Shawnee and Douglas counties;
- (12) Osage, Lyon, Coffey, Franklin, Miami, Anderson and Linn counties; and
- (13) Wyandotte and Johnson counties.

Exhibit 4 presents a map of the 13-district consolidation proposed by 2009 Senate Bill No. 198.



If Senate Bill No. 198 is adopted, it would consolidate the state's 105 counties into 13 districts. The largest district would be comprised of Johnson and Wyandotte counties and would include 688,380 residents, while the smallest district would be comprised of Hodgeman, Ford, Edwards, Kiowa, Clark and Comanche counties and would include 44,922 residents. Under the assumptions discussed above, such a consolidation could reduce total statewide county

expenditures by \$337 million. General expenditures could be reduced \$191 million. Salaries could be reduced by as much as \$161 million. Utility costs could decrease by \$179 million, highway costs could decrease by \$149 million, natural resource costs could decrease by \$59 million, and sewerage costs could decrease by as much as \$43 million. However, the level of debt incurred could rise by as much as \$426 million. Appendix 4 presents the estimated actual, hypothetical, and difference in expenditures by 13 districts and function for Kansas in 2008.

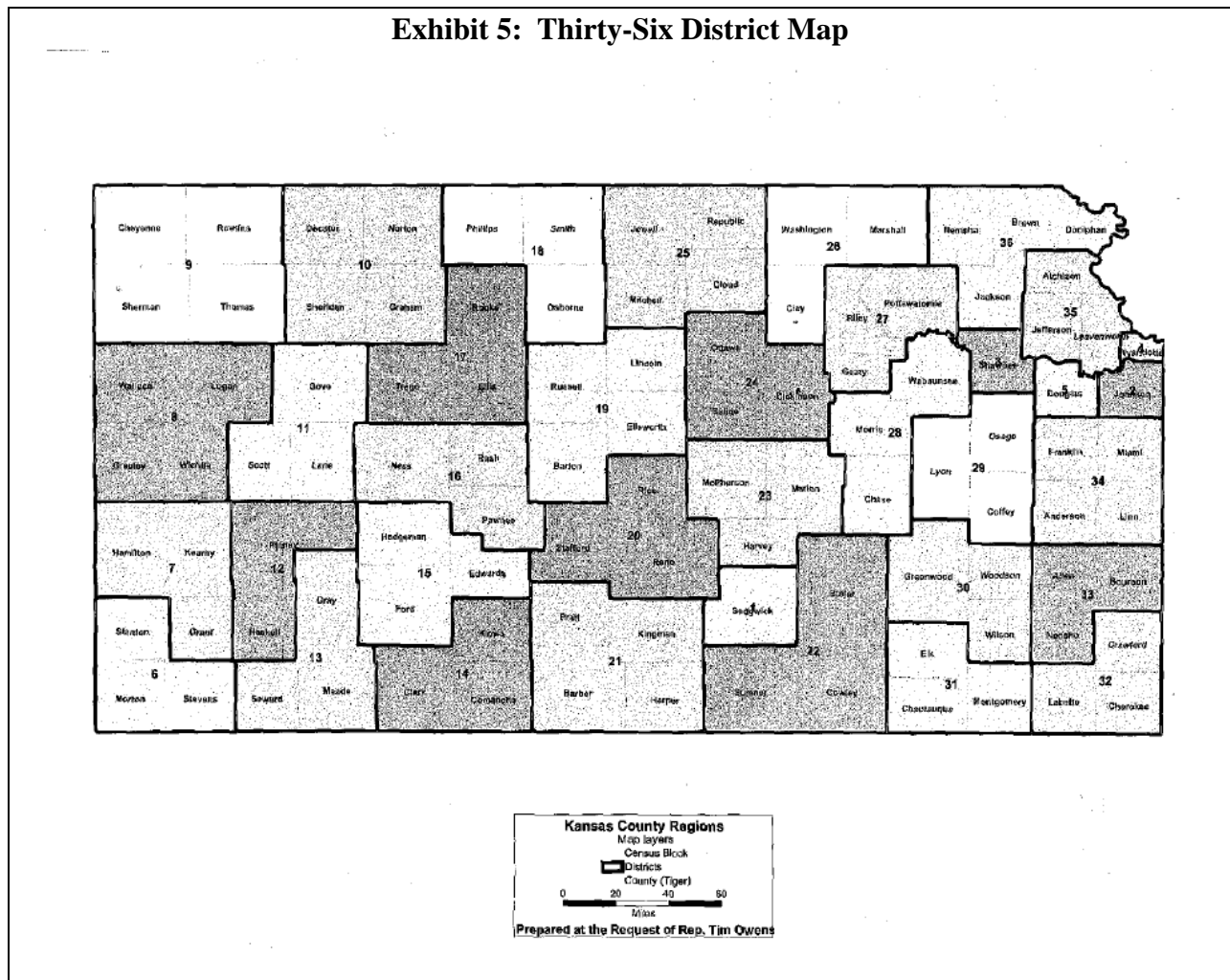
Thirty-Six District Configuration

An alternative configuration proposes to consolidate the 105 counties in Kansas into the following 36 counties or consolidated counties:

- (1) Sedgwick County;
- (2) Johnson County;
- (3) Shawnee County;
- (4) Wyandotte County;
- (5) Douglas County;
- (6) Morton, Stanton and Stevens counties;
- (7) Grant, Hamilton and Kearney counties;
- (8) Greeley, Logan, Wallace and Wichita counties;
- (9) Cheyenne, Rawlins, Sherman and Thomas counties;
- (10) Decatur, Graham, Norton and Sheridan counties;
- (11) Gove, Land and Scott counties;
- (12) Finney and Haskell counties;
- (13) Gray, Meade and Seward counties;
- (14) Clark, Comanche and Kiowa counties;
- (15) Edwards, Ford and Hodgeman counties;
- (16) Ness, Pawnee and Rush counties;
- (17) Ellis, Rooks and Trego counties;
- (18) Osborne, Phillips and Smith counties;
- (19) Barton, Ellsworth, Lincoln and Russell counties;
- (20) Reno, Rice and Stafford counties;
- (21) Barber, Harper, Kingman and Pratt counties;
- (22) Butler, Cowley and Sumner counties;
- (23) Harvey McPherson and Marion counties;
- (24) Dickinson, Ottawa and Saline counties;
- (25) Cloud, Jewell, Mitchell, and Republic counties;

- (26) Clay, Marshall and Washington counties;
- (27) Geary, Pottawatomie and Riley counties;
- (28) Chase, Morris and Wabaunsee counties;
- (29) Coffey, Lyon, and Osage counties;
- (30) Greenwood, Wilson and Woodson counties;
- (31) Chautauqua, Elk and Montgomery counties;
- (32) Crawford, Cherokee and Labette counties;
- (33) Allen, Bourbon and Neosho counties;
- (34) Anderson, Franklin, Linn and Miami counties;
- (35) Atchison, Jefferson and Leavenworth counties; and
- (36) Brown, Doniphan, Jackson and Nemaha counties.

Exhibit 5 presents a map of an alternative 36-district consolidation proposal.



If this alternative is implemented, it would consolidate the state's 105 counties into 36 districts. The largest district would be comprised of Johnson County and would include 534,093 residents, while the smallest district would be comprised of Greeley, Logan, Wallace and Wichita counties and would include 7,411 residents. Under the assumptions discussed above, such a consolidation could reduce total statewide county expenditures by \$583 million. General expenditures could be reduced \$418 million. Salaries could be reduced by as much as \$247 million. Highway costs could decrease by \$115 million, natural resource costs could decrease by \$63 million, and sewerage costs could decrease by as much as \$45 million. The level of debt incurred could also be cut by as much as \$279 million. This alternative is likely to generate additional cost saving because the proposal creates more districts that are not too large in population or area. Appendices 5 through 7 present the estimated actual, hypothetical, and difference in expenditures by 36 districts and function for Kansas in 2008.

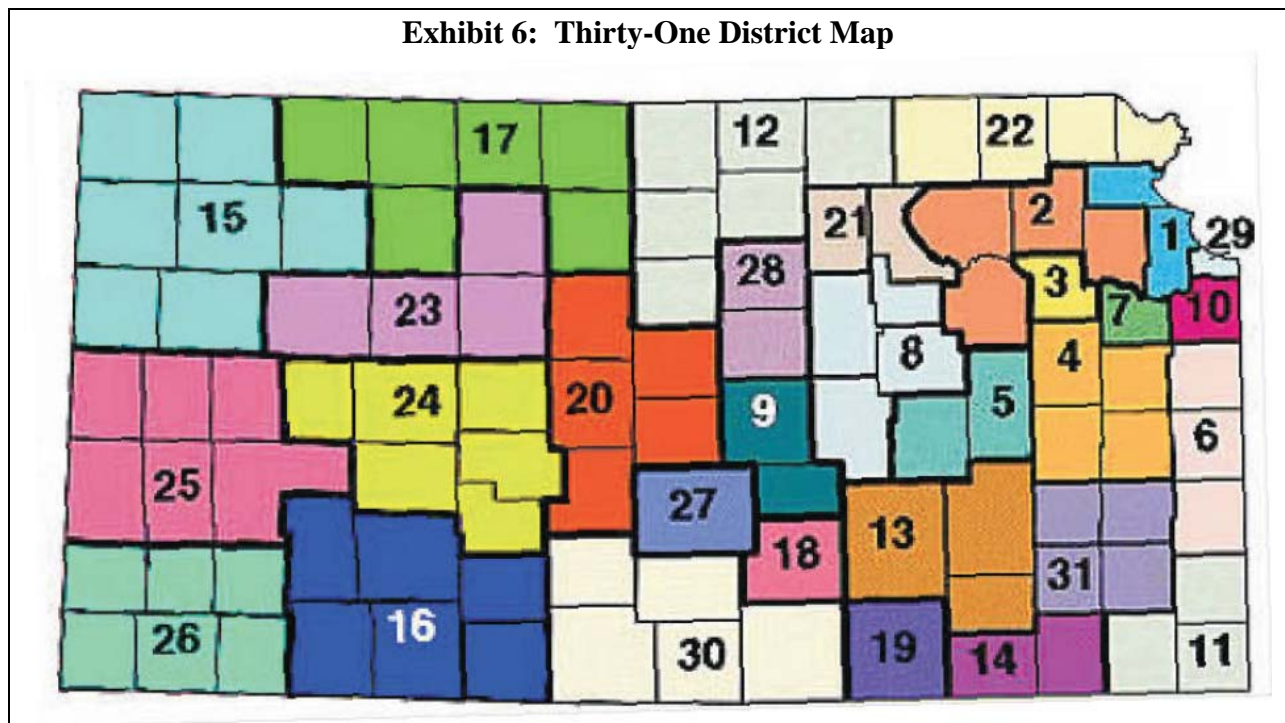
Judicial District Configuration

Another alternative configuration would be to consolidate counties based on the State's 31 judicial districts:

- (1) Atchison and Leavenworth counties;
- (2) Jackson, Jefferson, Pottawatomie and Wabaunsee counties;
- (3) Shawnee County;
- (4) Anderson, Coffey, Franklin and Osage counties;
- (5) Chase and Lyon counties;
- (6) Bourbon, Linn and Miami counties;
- (7) Douglas County;
- (8) Dickinson, Geary, Marion and Morris counties;
- (9) Harvey and, McPherson counties;
- (10) Johnson County;
- (11) Cherokee, Crawford, Crawford, Labette and Labette counties;
- (12) Cloud, Jewell, Lincoln, Mitchell, Republic and Washington counties;
- (13) Butler, Elk and Greenwood counties;
- (14) Chautauqua, Montgomery and Montgomery counties;
- (15) Cheyenne, Logan, Rawlins, Sheridan, Sherman, Thomas and Wallace counties;
- (16) Clark, Comanche, Ford, Gray, Kiowa and Meade counties;
- (17) Decatur, Graham, Norton, Osborne, Phillips and, Smith counties;
- (18) Sedgwick County;
- (19) Cowley County;
- (20) Barton, Ellsworth, Rice, Russell and Stafford counties;
- (21) Clay and Riley counties;

- (22) Brown, Doniphan, Marshall and Nemaha counties;
- (23) Ellis, Gove, Rooks and Trego counties;
- (24) Edwards, Hodgeman, Lane, Ness, Pawnee and Rush counties;
- (25) Finney, Greeley, Hamilton, Kearny, Scott and Wichita counties;
- (26) Grant, Haskell, Morton, Seward, Stanton and Stevens counties;
- (27) Reno County;
- (28) Ottawa and Saline counties;
- (29) Wyandotte County;
- (30) Barber, Harper, Kingman, Pratt and Sumner counties; and
- (31) Allen, Neosho, Neosho, Wilson and Woodson counties;

Exhibit 6 presents a map of the 31 state judicial districts.



If a configuration based on existing state judicial districts is adopted, it would consolidate the state's 105 counties into 31 districts. The largest district would be comprised of Johnson County and would include 534,093 residents, while the smallest district would be comprised of Cheyenne, Decatur, Gove, Logan, Rawlins, Sheridan, Sherman, Thomas and Wallace counties. Edwards, Hodgeman, Lane, Ness, Pawnee and Rush counties and would include 19,241 residents. Under the assumptions discussed above, such a consolidation could reduce total statewide county expenditures by \$798 million. General expenditures could be reduced \$633 million. Salaries could be reduced by as much as \$296 million. Hospital costs could be reduced by \$188 million, highway costs could decrease by \$117 million, sewerage costs could decrease by \$79 million, natural resource costs could decrease by \$66 million, interest costs could decrease by \$53 million, police protection costs could decrease by \$45 million, and health costs

could decrease by as much as \$28 million. In addition, the level of debt incurred could also be cut by as much as \$729 million. This alternative is likely to generate additional cost saving because it attempts to minimize the number of very small and very large districts. Appendices 8 through 10 present the estimated actual, hypothetical, and difference in expenditures by 31 districts and function for Kansas in 2008.

Further Research

According to Boyd (2008) Kansas ranks 5th in the nation in terms of layering of general purpose local governments with 10.9 percent of the state's population governed by three layers of general purpose local governments. Only Illinois (61.0 percent), Indiana (49.7 percent), New York State outside of New York City (16.8 percent), and Ohio (14.2 percent) have higher percentages of population with three layers of general purpose government. As such, one important aspect of further research would involve an examination of the cost implications of overlapping governments in Kansas. Some potential areas of analysis include:

- The relationship between county government and township government,
- The potential cost savings for consolidating counties and townships, and
- The potential cost savings from consolidating urban cities and counties.

Fox (1980) and Doeksen and Peterson (1987) established an explanatory relationship between per capita cost of services and the number of people served. However, economies of scale are typically unique to each service function or cluster of related functions being performed. Therefore, it would be enlightening for the costs for each function or cluster of related functions to be estimated separately to improve reliability of results and interpretation.

Conclusions

Levine (1984: 179) suggests that:

Fiscal stress is an overlay on the anti-government/bureaucracy framework that conditions the relationship between citizenship and public administration. Combining the two sets of constraints highlights two persistent problems of public administration:

- (1) How can a government build support for taxation to finance public service when citizens do not trust government to produce appropriate services?
- (2) And, how can governments provide appropriate services if citizens are unwilling to pay for them through collective mechanisms like taxation?

Lockner (2008: 10) posits that “[c]onsolidation is one course to residents living better lives in a local regional community. A consolidation alternative, such as interlocal government agreements, is another course. But either one is not necessarily the right one for every community.” Additional alternatives include the status quo, tax increases, greater efficiency, reducing services, and voluntarism (Koven and Hadwiger, 1992: 321-325). On the one hand, the positive results from consolidation are (Kent and Sowards, 2005):

- (1) Reduced duplication of governmental services and functions,

- (2) Increased credit strength,
- (3) Expanded ability to attract federal or state funding,
- (4) Reduced problems with annexation,
- (5) Improved services, and
- (6) Improved image for consolidated government.

On the other hand, the negative results from consolidation (Kent and Sowards, 2005) are:

- (1) Loss of identity and autonomy,
- (2) Fewer local government jobs and elected officials,
- (3) Higher taxes and fees for suburban and rural residents, and
- (4) Higher initial costs.

According to Koven and Hadwiger (1992; 326) early Jeffersonians espoused the view that “farmers were more virtuous than the corrupted urban dweller—holding a revered place in American society as protectors of democratic values and providers of sustenance.” However, Browne and Reid (1990: 268) conclude that “efforts to develop and revitalize rural areas are diffused by a lack of consensus and the tendency of interested parties to see rural America as they want it to be, rather than as it exists.” They go on to point out that “[l]ocal governments in a rural setting. . . share two prevailing characteristics; they usually serve small and dispersed populations and they tend to shun sharing authority with broader governments. These characteristics pose special problems for rural governments while inhibiting their ability to respond (Browne and Reid, 1990: 273).” According to Broder and Schmid (1983) rural residents identify several fears that may result from consolidation, including:

- Loss of control and self-determination over issues affecting their community;
- Loss of control over service level, convenience, and quality;
- Unnecessary increases in taxes;
- Increased likelihood local revenues will go to improve services in other communities, and
- Loss of community identity.

Because of this “[c]onsolidation is strongly resisted by citizens whose sense of community is tightly linked to a particular. . . government (Browne and Reid, 1990: 274).” In keeping, Thomas and Boonyapratuang (1993: 17) found that “the configuration of governments in a county is a product of local choices made over time.” Browne and Read (1990: 279) conclude that “[r]ural problems are sufficiently complex, and sufficiently basic, that most rural communities will not by themselves achieve a satisfactory resolution.” Because of this, Thomas and Boonyapratuang (1993: 1) conclude that “reforms aimed at making the county the ‘local government of the future’ would require perhaps insurmountable changes in state and local structures.”

Nevertheless, Koven and Hadwiger (1992: 324) conclude that “[c]onsolidation of county governments. . . is probably politically feasible, and ecologically feasible. . . because small, declining, counties tend to be cluster in the same rural regions.”

Thus, the key challenge of governmental consolidation requires management of multiple demands at one time, including the following (*An Initial Assessment of Consolidation Feasibility*, 2007: 15):

- The choosing and integration of new leadership
- The management of staff morale and the potential clash of organizational cultures
- The implementation of a new employee benefit package
- The reconciliation of differences in ordinances
- The implementation of common enforcement practices
- The adoption of a single information system and the transfer of data to this system
- The potential renegotiation of contracts and on-going partnerships (e.g., with the non-profit sector of the community)
- The adoption of a common set of standard operating procedures (e.g., for purchasing, accounting, and human resources)
- The management of potential changes in service levels to citizens
- The optimization of facility allocation and management
- The emergence of new political alliances due to changes in election districts and new issue coalitions
- Managing and funding the extension of services to areas (e.g., the unincorporated area) that previously did not receive the service or the same level of service
- The development of new understandings and workable relationships with respect to the roles of key public officials (e.g., a consolidated government will typically have a new charter that may define the roles of the commission/council, mayor/chair, and manager/administrator in ways that differ from either of the former governments).
- Managing the expectations of different groups of citizens. Research suggests that it may be nearly impossible to achieve the “promise” of consolidation due in part to the fact that some of the goals of consolidation may contradict each other (e.g., it is difficult to increase efficiency without risking equity).

Kent and Sowards (2005) go on to point out that the characteristics of successful consolidations and reorganizations include:

- (1) Democratic control,
- (2) General purpose authority, and
- (3) Sufficient independent resources.

According to Koven and Hadwiger (1992: 318):

The consolidation of rural governments may be politically feasible, but only if it can be shown that any economies of scale to be achieved are commensurate with the social and political costs of consolidation. Advocates of structural reform in government must

recognize the social costs associated with changing the structure of government. Consolidation not only reduces the number of local political leaders but also lead to the disappearance of important identity symbols. A loss of a county courthouse surely ranks in importance with the loss of a town's football team or a community's softball team. The social and political costs can be more tangible than vague promises of better services and greater efficiency in government. Psychological resistance to losing one's hometown identity must be overcome in order to successfully implement consolidation plans. It is assumed that citizens have an emotional commitment to maintaining symbols such as the local high school or courthouse. For this reason, it may be necessary for a governing body with a broader constituency (such as the state legislature) to initiate action. Such bodies can more easily overcome parochial interests favoring the status quo. Historical precedent exists for initiation of consolidations by state legislative leadership.

In 1937 Bradshaw (p. 747) pointed out that “[b]ecause of the peculiar position occupied by the county, there is an opportunity for improving county services through promoting closer relations with the state.” In keeping, Edelman (2000: 21) recommends that:

It is generally easier for state governments to create incentive frameworks for voluntary local restructuring than to impose mandatory consolidation. Local governmental units often wish to modify and invent solutions that work best for their unique circumstances and objectives. When savings do exist, they typically accrue to merging entities as an incentive to proceed with reorganization. These savings are typically reinvested to improve the quality of service and to facilitate transition to the reconfigured delivery system. Unless well-conceived benefits are articulated, top-down mechanisms to collect and reallocate consolidation savings toward new statewide initiatives may risk the perceived local incentives for voluntary restructuring and impose new unintended barriers that could impede continuation of progress made in recent decades. A detailed and objective feasibility study process involving the relevant governmental units should be conducted on any specific proposals to identify whether potential savings are generated, who gains, who loses, and whether other important service characteristics are changed in the process. If this step is not taken, decision-makers risk encouraging consolidations that generate little or no savings or service enhancement. Public support for such efforts can easily erode when unintended consequences occur or when savings cannot be realized or verified.

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Appendices

Appendix 1: Estimated Actual Expenditures by 25 Districts

Kansas, 2008

Actual District Name	2008 Population	Total Expenditure	Capital	Debt	Salaries
1	63,562	41,196	7,538	76,771	11,297
2	47,378	38,463	1,802	127	14,927
3	53,555	71,392	4,760	6,556	27,850
4	114,748	51,853	1,119	45,039	13,960
5	75,151	98,551	13,179	31,237	26,638
6	82,922	113,133	15,135	53,820	42,374
7	57,522	89,456	8,666	51,703	28,356
8	57,862	76,125	7,102	29,362	25,584
9	63,466	92,933	8,109	8,024	39,936
10	91,088	82,453	4,849	31,192	25,366
11	534,093	526,861	66,432	306,622	199,007
12	74,276	38,213	1,591	28,507	15,663
13	48,871	156,440	11,182	28,288	42,862
14	121,935	103,206	12,095	66,085	41,863
15	74,819	57,823	4,954	22,516	16,918
16	48,527	62,202	4,375	11,037	24,729
17	76,016	68,487	7,993	18,623	16,401
18	30,502	70,177	4,427	7,437	27,535
19	51,413	104,094	8,317	13,329	38,715
20	74,801	47,559	1,282	11,524	15,031
21	83,272	71,152	5,454	59,983	19,436
22	482,863	366,194	16,997	899,441	101,030
23	174,709	144,344	2,326	698,144	50,217
24	64,496	46,505	2,428	9,505	13,915
25	154,287	587,193	33,730	1,940,156	217,325
All Districts	2,802,134	3,206,004	255,842	4,455,031	1,096,935

**Appendix 2: Estimated Hypothetical Expenditures by 25 Districts
Kansas, 2008**

Hypothetical District Name	2008 Population	Total Expenditure	Capital	Debt	Salaries
1	63,562	38,043	2,747	40,887	12,290
2	47,378	44,765	3,775	22,730	15,358
3	53,555	32,053	2,314	34,450	10,355
4	114,748	83,091	3,265	272,705	28,054
5	75,151	44,979	3,247	48,342	14,531
6	82,922	49,630	3,583	53,341	16,033
7	57,522	34,428	2,486	37,002	11,122
8	57,862	34,631	2,500	37,221	11,188
9	63,466	37,985	2,742	40,826	12,271
10	91,088	54,517	3,936	58,594	17,612
11	534,093	661,093	57,121	703,307	206,212
12	74,276	44,455	3,210	47,779	14,362
13	48,871	46,175	3,894	23,446	15,842
14	121,935	88,295	3,469	289,785	29,811
15	74,819	44,780	3,233	48,129	14,466
16	48,527	45,850	3,867	23,281	15,730
17	76,016	45,497	3,285	48,899	14,698
18	30,502	28,820	2,431	14,633	9,887
19	51,413	30,771	2,222	33,072	9,941
20	74,801	44,769	3,232	48,117	14,463
21	83,272	49,839	3,598	53,566	16,101
22	482,863	477,252	44,585	644,525	160,341
23	174,709	148,455	2,392	718,027	51,647
24	64,496	38,602	2,787	41,488	12,471
25	154,287	131,101	2,112	634,096	45,610
All Districts	2,802,134	2,379,876	172,034	4,018,248	780,396

**Appendix 3: Estimated Difference in Expenditures by 25 Districts
Kansas, 2008**

Difference District Name	2008 Population	Total Expenditure	Capital	Debt	Salaries
1	63,562	3,153	4,792	35,884	(993)
2	47,378	(6,301)	(1,974)	(22,603)	(431)
3	53,555	39,339	2,446	(27,894)	17,495
4	114,748	(31,238)	(2,146)	(227,666)	(14,094)
5	75,151	53,572	9,932	(17,105)	12,107
6	82,922	63,503	11,551	479	26,341
7	57,522	55,028	6,180	14,701	17,234
8	57,862	41,494	4,601	(7,859)	14,396
9	63,466	54,948	5,367	(32,801)	27,664
10	91,088	27,936	913	(27,402)	7,754
11	534,093	(134,232)	9,311	(396,685)	(7,206)
12	74,276	(6,242)	(1,619)	(19,272)	1,302
13	48,871	110,265	7,288	4,842	27,020
14	121,935	14,910	8,626	(223,701)	12,052
15	74,819	13,043	1,721	(25,612)	2,451
16	48,527	16,351	508	(12,244)	8,999
17	76,016	22,990	4,709	(30,275)	1,703
18	30,502	41,357	1,996	(7,197)	17,648
19	51,413	73,323	6,095	(19,743)	28,774
20	74,801	2,789	(1,951)	(36,593)	568
21	83,272	21,312	1,856	6,417	3,335
22	482,863	(111,058)	(27,588)	254,916	(59,311)
23	174,709	(4,111)	(66)	(19,883)	(1,430)
24	64,496	7,903	(359)	(31,983)	1,445
25	154,287	456,092	31,617	1,306,061	171,715
All Districts	2,802,134	826,128	83,808	436,783	316,538

**Appendix 4: Estimated Actual, Hypothetical, and Difference in Expenditures
by 13 Districts
Kansas, 2008**

Actual	2008	Total			
District Number	Population	Expenditure	Capital	Debt	Salaries
1	48,198	125,373	10,641	23,255	49,216
2	102,347	225,715	17,188	67,988	64,594
3	48,287	63,488	5,140	4,516	25,365
4	44,922	58,859	3,411	6,556	22,961
5	149,329	152,949	10,147	62,548	50,388
6	61,571	88,934	7,667	13,549	34,658
7	604,106	445,491	26,050	985,435	123,212
8	292,528	235,769	24,216	154,318	77,739
9	187,268	205,689	13,169	25,375	74,301
10	150,292	106,700	9,584	47,131	32,064
11	289,457	196,196	3,445	743,183	64,177
12	135,449	230,634	33,043	86,929	70,876
13	688,380	1,114,054	100,162	2,246,779	416,332
All Districts	2,802,134	3,249,851	263,864	4,467,561	1,105,883

Hypothetical	2008	Total			
District Number	Population	Expenditure	Capital	Debt	Salaries
1	48,198	45,539	3,841	23,123	15,624
2	102,347	74,111	2,912	243,233	25,022
3	48,287	45,624	3,848	23,166	15,653
4	44,922	42,444	3,580	21,551	14,562
5	149,329	108,132	4,249	354,889	36,509
6	61,571	36,851	2,661	39,607	11,905
7	604,106	747,754	64,609	795,502	233,244
8	292,528	289,129	27,010	390,466	97,137
9	187,268	159,126	2,564	769,642	55,359
10	150,292	127,707	2,058	617,677	44,429
11	289,457	286,093	26,727	386,367	96,118
12	135,449	98,081	3,854	321,902	33,115
13	688,380	852,067	73,622	906,476	265,782
All Districts	2,802,134	2,912,658	221,532	4,893,601	944,459

Difference	2008	Total			
District Number	Population	Expenditure	Capital	Debt	Salaries
1	48,198	79,833	6,801	132	33,592
2	102,347	151,604	14,276	(175,245)	39,572
3	48,287	17,864	1,293	(18,650)	9,712
4	44,922	16,414	(169)	(14,995)	8,399
5	149,329	44,817	5,898	(292,341)	13,879
6	61,571	52,083	5,006	(26,057)	22,753
7	604,106	(302,263)	(38,559)	189,933	(110,032)
8	292,528	(53,360)	(2,794)	(236,148)	(19,398)
9	187,268	46,563	10,605	(744,268)	18,942
10	150,292	(21,007)	7,527	(570,546)	(12,365)
11	289,457	(89,897)	(23,282)	356,816	(31,941)
12	135,449	132,553	29,189	(234,973)	37,761
13	688,380	261,988	26,540	1,340,303	150,550
All Districts	2,802,134	337,192	42,331	(426,040)	161,424

**Appendix 5: Estimated Actual Expenditures by 36 Districts
Kansas, 2008**

Actual District Number	2008 Population	Total Expenditure	Capital	Debt	Salaries
1	482,863	366,194	16,997	899,441	101,030
2	534,093	526,861	66,432	306,622	199,007
3	174,709	144,344	2,326	698,144	50,217
4	154,287	587,193	33,730	1,940,156	217,325
5	114,748	51,853	1,119	45,039	13,960
6	10,182	53,837	6,561	-	23,057
7	14,185	40,197	2,713	8,803	7,903
8	7,411	24,794	2,268	6,260	9,608
9	18,535	37,538	2,707	-	12,128
10	13,384	34,631	2,731	5,074	16,892
11	8,868	28,410	2,935	8,951	10,588
12	44,917	46,825	4,399	-	16,589
13	33,063	15,470	1,208	-	5,574
14	6,599	16,912	2,095	-	6,815
15	38,323	41,946	1,316	-	16,146
16	12,468	23,254	2,083	-	9,485
17	35,819	40,234	3,058	-	15,879
18	13,044	16,798	2,447	-	6,891
19	43,855	64,876	5,482	23,159	24,661
20	77,813	65,059	3,277	-	18,464
21	27,661	33,480	2,765	-	11,365
22	121,243	79,296	9,053	85,994	22,183
23	74,819	57,823	4,954	22,516	16,918
24	80,011	59,520	4,972	59,754	14,360
25	23,699	33,244	3,215	-	12,026
26	24,828	38,893	2,005	10,223	15,741
27	121,935	103,206	12,095	66,085	41,863
28	15,763	15,221	2,194	5,963	4,598
29	60,298	132,083	19,864	55,692	44,238
30	19,844	27,354	2,132	-	10,325
31	41,210	26,682	1,438	-	10,230
32	81,821	95,314	1,662	-	34,587
33	44,393	56,339	7,937	-	19,159
34	75,151	98,551	13,179	-	26,638
35	109,178	70,739	4,979	41,825	26,001
36	41,114	35,961	4,605	5,306	6,063
All Districts	2,802,134	3,190,930	262,934	4,295,007	1,098,514

**Appendix 6: Estimated Hypothetical Expenditures by 36 Districts
Kansas, 2008**

Hypothetical District Number	2008 Population	Total Expenditure	Capital	Debt	Salaries
1	482,863	477,252	44,585	644,525	160,341
2	534,093	661,093	57,121	703,307	206,212
3	174,709	148,455	2,392	718,027	51,647
4	154,287	131,101	2,112	634,096	45,610
5	114,748	83,091	3,265	272,705	28,054
6	10,182	13,073	1,165	2,300	3,801
7	14,185	18,212	1,623	3,205	5,295
8	7,411	13,790	1,363	2,074	4,900
9	18,535	23,797	2,121	4,187	6,919
10	13,384	17,184	1,532	3,024	4,996
11	8,868	16,502	1,631	2,481	5,864
12	44,917	42,439	3,579	21,549	14,560
13	33,063	42,450	3,784	7,470	12,342
14	6,599	12,279	1,214	1,846	4,363
15	38,323	36,209	3,054	18,386	12,423
16	12,468	16,008	1,427	2,817	4,654
17	35,819	33,843	2,854	17,184	11,611
18	13,044	16,747	1,493	2,947	4,869
19	43,855	26,248	1,895	28,210	8,480
20	77,813	46,572	3,362	50,055	15,045
21	27,661	26,135	2,204	13,270	8,967
22	121,243	87,794	3,450	288,141	29,642
23	74,819	44,780	3,233	48,129	14,466
24	80,011	47,888	3,457	51,468	15,470
25	23,699	30,428	2,712	5,354	8,847
26	24,828	31,877	2,841	5,609	9,268
27	121,935	88,295	3,469	289,785	29,811
28	15,763	20,238	1,804	3,561	5,884
29	60,298	36,089	2,606	38,788	11,659
30	19,844	25,478	2,271	4,483	7,408
31	41,210	38,937	3,284	19,771	13,359
32	81,821	48,971	3,536	52,633	15,820
33	44,393	41,944	3,537	21,298	14,390
34	75,151	44,979	3,247	48,342	14,531
35	109,178	79,058	3,106	259,468	26,692
36	41,114	38,846	3,276	19,725	13,327
All Districts	2,802,134	2,608,084	189,605	4,310,218	851,528

**Appendix 7: Estimated Difference in Expenditures by 36 Districts
Kansas, 2008**

Difference District Number	2008 Population	Total Expenditure	Capital	Debt	Salaries
1	482,863	(111,058)	(27,588)	254,916	(59,311)
2	534,093	(134,232)	9,311	(396,685)	(7,206)
3	174,709	(4,111)	(66)	(19,883)	(1,430)
4	154,287	456,092	31,617	1,306,061	171,715
5	114,748	(31,238)	(2,146)	(227,666)	(14,094)
6	10,182	40,764	5,395	-	19,256
7	14,185	21,985	1,090	5,598	2,608
8	7,411	11,003	905	4,186	4,708
9	18,535	13,740	586	-	5,209
10	13,384	17,447	1,200	2,050	11,896
11	8,868	11,908	1,304	6,470	4,724
12	44,917	4,386	819	-	2,028
13	33,063	(26,981)	(2,576)	-	(6,768)
14	6,599	4,633	882	-	2,452
15	38,323	5,737	(1,738)	-	3,724
16	12,468	7,246	656	-	4,831
17	35,819	6,390	204	-	4,268
18	13,044	50	955	-	2,022
19	43,855	38,629	3,587	(5,051)	16,182
20	77,813	18,487	(86)	-	3,418
21	27,661	7,344	561	-	2,398
22	121,243	(8,498)	5,604	(202,147)	(7,459)
23	74,819	13,043	1,721	(25,612)	2,451
24	80,011	11,632	1,515	8,286	(1,110)
25	23,699	2,816	503	-	3,179
26	24,828	7,016	(836)	4,614	6,473
27	121,935	14,910	8,626	(223,701)	12,052
28	15,763	(5,018)	391	2,402	(1,286)
29	60,298	95,994	17,258	16,904	32,579
30	19,844	1,876	(139)	-	2,917
31	41,210	(12,255)	(1,845)	-	(3,128)
32	81,821	46,343	(1,874)	-	18,767
33	44,393	14,395	4,399	-	4,769
34	75,151	53,572	9,932	-	12,107
35	109,178	(8,319)	1,873	(217,643)	(692)
36	41,114	(2,885)	1,329	(14,419)	(7,264)
All Districts	2,802,134	582,845	73,328	278,681	246,987

**Appendix 8: Actual Expenditures by 31 Districts
Kansas, 2008**

Actual District Number	2008 Population	Total Expenditure	Capital	Debt	Salaries
1	90,757	54,153	3,336	36,159	19,781
2	58,278	54,590	6,395	16,274	14,814
3	174,709	144,344	2,326	698,144	50,217
4	59,282	114,952	19,220	23,669	30,915
5	38,366	86,566	12,213	46,509	34,375
6	55,456	77,274	10,761	26,217	16,765
7	114,748	51,853	1,119	45,039	13,960
8	68,636	83,634	9,956	41,507	29,366
9	62,719	46,434	3,106	19,323	13,442
10	534,093	526,861	66,432	306,622	199,007
11	81,821	95,314	1,662	17,237	34,587
12	32,751	55,120	4,287	3,021	22,067
13	73,470	51,924	8,684	76,883	15,184
14	38,163	23,122	1,149	283	8,941
15	25,042	56,595	4,635	4,164	21,359
16	49,939	58,987	3,870	6,139	23,247
17	23,918	44,911	4,695	6,392	19,511
18	482,863	366,194	16,997	899,441	101,030
19	34,065	18,769	753	6,806	4,769
20	54,980	58,864	4,816	31,127	19,946
21	79,928	47,119	3,925	34,691	23,245
22	38,052	31,131	3,198	3,003	7,242
23	38,367	53,043	3,521	4,975	21,738
24	19,241	47,104	3,744	5,785	17,969
25	55,779	80,819	7,626	48,836	25,034
26	44,512	148,773	10,736	28,288	40,170
27	63,427	48,973	2,084	29,482	14,001
28	60,683	47,237	3,928	57,467	10,569
29	154,287	587,193	33,730	1,940,156	217,325
30	51,277	52,811	3,527	4,126	17,482
31	42,525	68,384	8,485	7,743	24,206
All Districts	2,802,134	3,283,048	270,916	4,475,508	1,112,264

**Appendix 9: Estimated Hypothetical Expenditures by 31 Districts
Kansas, 2008**

Hypothetical District Number	2008 Population	Total Expenditure	Capital	Debt	Salaries
1	90,757	54,319	3,922	58,381	17,548
2	58,278	34,880	2,518	37,488	11,268
3	174,709	148,455	2,392	718,027	51,647
4	59,282	35,481	2,562	38,134	11,462
5	38,366	36,250	3,057	18,406	12,437
6	55,456	52,397	4,419	26,605	17,976
7	114,748	83,091	3,265	272,705	28,054
8	68,636	41,079	2,966	44,151	13,271
9	62,719	37,538	2,710	40,345	12,127
10	534,093	661,093	57,121	703,307	206,212
11	81,821	48,971	3,536	52,633	15,820
12	32,751	30,944	2,610	15,712	10,616
13	73,470	43,973	3,175	47,261	14,206
14	38,163	36,058	3,041	18,309	12,371
15	25,042	23,661	1,995	12,014	8,118
16	49,939	47,184	3,979	23,958	16,188
17	23,918	30,709	2,737	5,404	8,928
18	482,863	477,252	44,585	644,525	160,341
19	34,065	32,186	2,714	16,343	11,042
20	54,980	32,906	2,376	35,367	10,631
21	79,928	47,838	3,454	51,415	15,454
22	38,052	35,953	3,032	18,256	12,335
23	38,367	36,251	3,057	18,407	12,437
24	19,241	24,704	2,202	4,347	7,182
25	55,779	33,384	2,410	35,881	10,785
26	44,512	42,057	3,547	21,355	14,429
27	63,427	37,962	2,741	40,800	12,264
28	60,683	36,320	2,622	39,035	11,733
29	154,287	131,101	2,112	634,096	45,610
30	51,277	30,690	2,216	32,985	9,915
31	42,525	40,179	3,389	20,402	13,785
All Districts	2,802,134	2,484,866	186,462	3,746,053	816,193

**Appendix 10: Estimated Difference in Expenditures by 31 Districts
Kansas, 2008**

Difference District Number	2008 Population	Total Expenditure	Capital	Debt	Salaries
1	90,757	(166)	(586)	(22,222)	2,232
2	58,278	19,710	3,877	(21,215)	3,546
3	174,709	(4,111)	(66)	(19,883)	(1,430)
4	59,282	79,471	16,658	(14,465)	19,453
5	38,366	50,316	9,155	28,103	21,939
6	55,456	24,877	6,342	(388)	(1,211)
7	114,748	(31,238)	(2,146)	(227,666)	(14,094)
8	68,636	42,555	6,990	(2,644)	16,095
9	62,719	8,896	396	(21,022)	1,315
10	534,093	(134,232)	9,311	(396,685)	(7,206)
11	81,821	46,343	(1,874)	(35,396)	18,767
12	32,751	24,175	1,677	(12,691)	11,450
13	73,470	7,951	5,510	29,622	978
14	38,163	(12,936)	(1,892)	(18,026)	(3,429)
15	25,042	32,934	2,639	(7,850)	13,241
16	49,939	11,803	(109)	(17,819)	7,059
17	23,918	14,202	1,958	989	10,582
18	482,863	(111,058)	(27,588)	254,916	(59,311)
19	34,065	(13,417)	(1,961)	(9,536)	(6,274)
20	54,980	25,958	2,440	(4,240)	9,315
21	79,928	(719)	471	(16,724)	7,791
22	38,052	(4,822)	165	(15,253)	(5,093)
23	38,367	16,792	464	(13,432)	9,301
24	19,241	22,400	1,543	1,438	10,787
25	55,779	47,435	5,216	12,955	14,249
26	44,512	106,717	7,189	6,933	25,741
27	63,427	11,011	(657)	(11,318)	1,738
28	60,683	10,917	1,306	18,431	(1,164)
29	154,287	456,092	31,617	1,306,061	171,715
30	51,277	22,121	1,311	(28,859)	7,567
31	42,525	28,204	5,096	(12,658)	10,421
All Districts	2,802,134	798,182	84,454	729,455	296,071