



PERFORMANCE AUDIT REPORT

K-12 Education: Reviewing the Potential for Cost Savings From Reorganization of Kansas School Districts

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
February 2010**

Legislative Post Audit Committee

Legislative Division of Post Audit

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DO YOU HAVE AN IDEA FOR IMPROVED GOVERNMENT EFFICIENCY OR COST SAVINGS?

The Legislative Post Audit Committee and the Legislative Division of Post Audit have launched an initiative to identify ways to help make State government more efficient. If you have an idea to share with us, send it to ideas@lpa.ks.gov, or write to us at the address above.

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To: Members, Legislative Post Audit Committee

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This report contains the findings, conclusions, and recommendations from our completed performance audit, *K-12 Education: Reviewing the Potential for Cost Savings from Reorganization of Kansas School Districts*.

The report contains a number of appendices showing district-level expenditures and funding information. Additional district-level data including staffing, buildings, and students transported is available on our website or by request. The appendices also include an in-depth description of the methodology we used to make our estimates.

The report includes a couple of recommendations for the Legislature. We would be happy to discuss this recommendation or any other items in the report with any legislative committees, individual legislators, or other State officials.

Barbara J. Hinton
Legislative Post Auditor

READER'S GUIDE

<i>The Big Picture</i>		<i>The Details</i>	
Audit Highlights	The highlights sheet, inserted in each report, provides an overview of the audit's key findings	"At-a-Glance Box"	Used to describe key aspects of the audited agency; generally appears in the first few pages of the main report
Conclusions and Recommendations	Located at the end of the audit questions, or at the end of the report	Side Headings	Point out key issues and findings
Agency Response	Included as the last Appendix in the report	Charts, Tables, and Graphs	Visually help tell the story of what we found
Table of Contents, and lists of figures and appendices	Lets the reader quickly locate key parts of the report	Narrative Text Boxes	Highlight interesting information or provide detailed examples

This audit was conducted by Dan Bryan, Nathan Ensz, and Heidi Zimmerman. Scott Frank was the audit manager. If you need any additional information about the audit's findings, please contact Dan Bryan at the Division's offices.

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K-12 Education: Reviewing the Potential for Cost Savings From Reorganization of Kansas School Districts

The last major consolidation of Kansas school districts occurred in the 1960s. As a result of the actions the Legislature took at that time, the total number of school districts was reduced from about 2,600 in 1960 to 304 by 2000.

The 1999 Legislature passed K.S.A.72-7533, requiring the State Board of Education to undertake a comprehensive boundary study of Kansas school districts to determine if the public school system could be more efficiently and effectively operated under a different configuration. The Board contracted with the education consulting firm of Augenblick and Myers to conduct the boundary study; the final report was released in January 2001.

In its report, Augenblick and Myers proposed three plans for realigning school districts:

- based on district spending and student performance
- based on district enrollment size
- based on a combination of the first two approaches

After looking at potential merger candidates, Augenblick and Myers concluded that the total number of districts Statewide could be reduced to somewhere between 255 to 284 districts, depending on the approach taken.

Also in 1999, the Legislature passed K.S.A 72-6445 providing financial incentives for school districts to voluntarily consolidate. That law has been modified several times, but essentially it allows districts that consolidate to receive additional funding for several years after the consolidation. Since that law passed, several voluntary consolidations have reduced the number of districts from 304 in school year 1999-00 to 295 in school year 2008-09. However, a number of districts with very low enrollment still exist. In school year 2008-09, 10 districts had fewer than 100 students enrolled.

With recent budget shortfalls, the Legislature again has become interested in looking at school boundaries to determine whether there are less costly ways to configure school districts in Kansas.

This audit answers the following question:

1. What opportunities exist to restructure Kansas school districts to more cost-efficiently educate students?

To answer this question, we created two sets of criteria to identify districts for possible consolidation. For each scenario, we estimated the operational resources and funding for the districts we identified using a combination of existing data and predictions based on statistical models. To calculate the resource and funding savings in each scenario, we determined the difference between the current district data and the consolidated district data.

To highlight the potential impact of a consolidation, we made site visits to a number of districts. We interviewed superintendents, principals, and board members in those districts to discuss barriers to consolidation, and to obtain other relevant information particular to the district. Using that information and other information from the Department of Education, we created possible scenarios for how a consolidation might impact those districts. Last, we contacted other states to get information on their recent consolidation plans and conducted an Internet search for consolidation incentives used by other states.

We conducted this performance audit in accordance with generally accepted government auditing standards. As a standard part of our preliminary review of the data, we visually reviewed the data for reasonableness, which included looking for missing or duplicate records, data that weren't consistent with other related datasets, and for other outliers that couldn't be explained. The preliminary testing didn't disclose any systematic problems that would make the data grossly inaccurate, although we did find significant outliers in the transportation data submitted to us by the Department of Education. To use these data as part of our statistical model, we removed the outliers.

The standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our findings begin on page 7, following a brief history of school district consolidation in Kansas.

The History of School District Consolidation in Kansas

The Last Major Consolidation of Kansas School Districts Occurred in the 1960s

In the early years of Kansas’ statehood, there was a two-tiered system of school districts—one tier included elementary schools and another tier included high schools. This dual system of districts resulted in the establishment of more than 9,000 school districts by the start of the 20th century.

In the 1940s and 1950s, the Legislature attempted to merge the elementary and high school districts through the efforts of county reorganization committees. Those efforts were only moderately successful, in part because the Kansas Supreme Court ruled that the power to create or dissolve districts rested only with the Legislature. By 1958, the State still had about 2,800 school districts, only 237 of which were “unified” (i.e., operated both an elementary school and a high school).

The last major school district consolidation effort in Kansas coincided with a national push for consolidation during the 1960s. Legislation passed in Kansas in 1963 divided the State into 106 planning units—one unit per county, with one additional unit in Johnson County. Planning units were responsible for making recommendations for school district boundaries that met the following requirements:

- The proposed district had to provide an education for grades 1-12
- AND**
- The proposed district had to have at least 400 students **OR** at least 200 square miles of territory and \$2 million of assessed property values

After the planning units determined the boundaries, they submitted them to the State Superintendent of Education for approval, and then to the voters of the local community for their approval. In areas where the plan was not approved by voters, a petition describing the proposed boundaries was submitted to the State Superintendent. It was then up to the Superintendent to determine the new boundaries.

The Legislature’s goal was to increase the efficiency of the system by significantly reducing the overall number of school districts, and by eliminating all school districts that only provided either elementary or high school education. *Figure OV-1* shows the reduction in the number of school districts since 1896.

Year	Number of School Districts
1896	9,284
1947	5,438
1958	2,794
1969	311
1991	304
2003	303
2010	293

Source: LPA audit "Exploring Options for Consolidating Kansas School Districts: An Overview" and Department of Education data.

***Since the 1960s,
All School District
Consolidation in Kansas
Has Been Voluntary***

Over the past several decades, enrollments have declined in most parts of the State. As a result, many small school districts no longer meet the original size requirements from the 1960s. However, those requirements applied only to the creation of new school districts at that time, and were never intended to permanently apply to school districts going forward.

Currently, the State does not *require* small school districts to consolidate. Instead, the State has a policy of voluntary consolidation. As enrollments in the rural areas of the State have continued to decline, 19 districts have been involved in voluntarily consolidations or dissolutions since the 2002-03 school year. These are summarized in **Figure OV-2** on the next page.

The consolidation of Kansas school districts has been examined several times over the years. The box below provides a brief summary of three of these consolidation studies.

Other School District Consolidation Reports

This report isn't the first examining the issue of school district consolidation in Kansas. Since 1992, at least three organizations have released reports discussing options for school district consolidation plans. These reports include:

- **Legislative Division of Post Audit (1992)** – Our audit found that Kansas had more school districts, smaller districts, smaller schools, and smaller average class sizes than most other states. Additionally, the report found if significant savings are to be realized in consolidating school districts, schools must be closed, average class sizes need to increase, and teaching staff must be reduced.
- **Augenblick & Myers (2001)** – Augenblick & Myers identified a number of districts for consolidation where spending was high but performance was low, or where the district was either too small or too large based on enrollment relative to the number of high schools. Based on these identified districts, the authors created a plan that would reduce the number of school districts from 304 to between 255 and 284. Additionally, they recommended that State statute give the Board of Education more authority in re-drawing district boundaries.
- **Little & Kennedy (2003)** – The authors recommended the State be divided into 40 regional education districts. These districts would have governing boards, attendance centers determined by geographical needs, and curriculum necessary to provide a suitable education. The report described a multi-year plan for implementing the districts and possible financial incentives for affected communities.

**Figure OV-2
Summary of School District Consolidation
Since 2002-03**

Districts Involved (FTE Enrollment at the Time)	Action Taken	Number of School Districts Remaining
2002-03 School Year		
280 - West Graham/Moreland (28.5 FTE) 281 - Hill City (449.4 FTE)	West Graham/Moreland consolidated into Hill City.	303
2003-04 School Year		
317 - Herndon (84.0 FTE) 318 - Atwood (330.5 FTE)	The two districts consolidated to form district 105 (Rawlins County).	301
302 - Smoky Hill (124.0 FTE) 304 - Bazine (89.0 FTE)	The two districts consolidated to form district 106 (Western Plains).	
2005-06 School Year		
301 - Nes Tre Lago (28.0 FTE)	Nes Tre Lago disorganized and closed. Its territory was transferred to 106 (Western Plains), 208 (Wakeeney), 293 (Quinter), 303 (Ness City), and 482 (Dighton).	300
2006-07 School Year		
104 - White Rock (98.5 FTE) 278 - Mankato (207.0 FTE)	The two districts consolidated to form district 107 (Rock Hills).	296
221 - North Central (111.0 FTE) 222 - Washington (354.0 FTE)	The two districts consolidated to form district 108 (Washington County).	
427 - Belleville (439.0 FTE) 455 - Hillcrest (95.5 FTE)	The two districts consolidated to form district 109 (Republic County).	
295 - Prairie Heights (12.5 FTE)	Prairie Heights disorganized and closed. Its territory was transferred to 211 (Norton), 294 (Oberlin), and 412 (Hoxie).	
2008-09 School Year		
238 - West Smith County (162.5 FTE) 324 - Eastern Heights (115.5 FTE)	The two districts consolidated to form district 110 (Thunder Ridge).	295
2009-10 School Year		
425 - Highland (220.5 FTE) 433 - Midway (156.9 FTE)	The two districts consolidated to form district 111 (Doniphan West).	293
279 - Jewell (90.5 FTE)	Jewell disorganized and closed. Its territory was transferred to 107 (Rock Hills) and 273 (Beloit).	
2010-11 School Year (Proposed)		
211 - Norton (683.6 FTE) 213 - West Solomon valley (37.7 FTE)	USD 213 has a pending request with the Kansas State Board of Education to disorganize and allow USD 211 to absorb their territory.	292
354 - Claflin (222.1 FTE) 328 - Lorraine (451.5 FTE)	The two districts have a pending request with the Kansas State Board of Education to allow them to consolidate into one school district.	291
Source: Kansas Department of Education.		

What Opportunities Exist To Restructure Kansas School Districts to More Cost-Efficiently Educate Students?

Answer In Brief:

We developed two scenarios to illustrate the financial impact of restructuring and reducing school districts from the current number of 293. Under Scenario 1, 56 districts would be consolidated down to 28, leaving a total of 266 districts. Under Scenario 2, 242 districts would be consolidated down to 100, leaving a total of 152 districts. We estimated the consolidated districts' operating costs would decrease by \$17.9 million under Scenario 1 and \$138.4 million under Scenario 2 because they would need fewer schools, administrative staff, and teachers, and would realize other economies of scale. State funding for school districts would go down by an estimated \$15.2 million and \$129.4 million, respectively, and, given the way the school funding formula works, the local share of these districts' local option budgets also would drop.

Under both scenarios, the reductions in funding for districts could be greater than the reductions in their operating costs, meaning that many districts have a net loss. Further, some consolidated districts may need to make more capital expenditures for new or expanded school buildings.

School officials from districts we visited voiced a number of concerns about district consolidation, but none of the issues they raised prohibit consolidation. Finally, while Kansas currently offers some financial incentives to encourage voluntary consolidation, other potential incentives could be considered. These and related findings are discussed in more detail in the sections that follow.

Two General Points of View Regarding School District Consolidation Exist: Making Schools More Effective and Making Them More Efficient

When people talk about consolidating school districts, they generally approach the issue from one of two very different perspectives, which often shape their opinions on which districts should consolidate, and what the State's role is in encouraging consolidation. Those perspectives are summarized below:

- **School districts should consolidate when the local boards and communities determine that they can no longer effectively provide a high-quality education.** As a school district's enrollment declines, it becomes more difficult to offer the same selection of classes and extra-curricular offerings. At some point, the local school board and its constituents may decide to merge with another district to pool funding and offer better educational opportunities. For the most part, districts don't appear to begin considering consolidation until they have fewer than 500 students, and districts that actually have consolidated were much smaller than that. From this perspective, the State can help facilitate or even encourage local consolidation efforts, but shouldn't require consolidation.

- **The State should encourage or require school districts to consolidate to make the K-12 education system operate more efficiently.** Smaller school districts cost more to operate because they aren't able to reach the same economies of scale as larger districts. Under the current school finance formula, districts with fewer than 1,622 students receive additional low-enrollment funding. Additionally, our 2006 study of K-12 education costs found that districts reach peak efficiency when they have at least 1,500-2,000 students. While districts with fewer than 1,500-2,000 students may be large enough to provide an "effective" education, they're not efficient and they're unlikely to consolidate voluntarily unless they have trouble offering a quality education (see previous bullet). Therefore, any effort to consolidate districts to make the system more efficient likely will need to be a State-driven effort.

While both perspectives are valid, the purpose of this audit report is to evaluate the potential savings from consolidating school districts to make the system more efficient.

It's also important to note that, regardless of whether school district consolidation is driven by State or local efforts, it's unlikely to generate immediate savings and should be viewed as a long-term investment. Immediate savings are unlikely for two main reasons:

- **The consolidation process takes time.** Unless the State lays out a comprehensive consolidation plan that addresses all the details of consolidation, districts will need time to develop consolidation plans, assess the staff and building needs, negotiate the details of the consolidation, and actually consolidate the districts.
- **Under current law, districts that consolidate have their funding held constant for several years.** Kansas currently allows consolidating districts to retain their pre-consolidation funding level for several years following a consolidation (this is discussed in more detail on page 26). Unless the law was changed, the State wouldn't realize any savings until after this funding incentive ran out.

We Developed Two Scenarios To Illustrate The Financial Impact of Consolidating School Districts To Make the System More Efficient

Because districts could be consolidated in an infinite number of ways, it's impossible to estimate the effect consolidation has on funding and resources without some specific scenarios to consider. We developed two scenarios—one that is moderately aggressive and one that is very aggressive—to evaluate the effects of consolidation on school districts. Currently there are 293 school districts but the most recent data available is for the 2008-09 school year. In that year there were 295 districts, and that will be the starting point for our analysis in the following scenarios:

- **Scenario 1: Attempt to consolidate any school district that doesn't meet the original unification requirements from the 1960s**

(32 districts currently don't meet those criteria). As described in the Overview, during the unification process of the 1960s, the Legislature required all new districts to offer grades 1-12 **AND** have at least 400 students or 200 square miles. (The original requirements also required districts that wanted to qualify under the square mileage provision to have a minimum of \$2 million in assessed property value. Because the State's current school finance system relies far less on property taxes than it did during the 1960s, we excluded this requirement.)

Under this scenario, we identified 32 districts that don't meet these criteria, and combined them with neighboring districts to get them over either the minimum enrollment or square mileage thresholds. In total, 56 districts (including some neighboring districts that meet the current requirements) would be consolidated down to 28 districts. The total number of districts remaining would be 266.

- **Scenario 2: Attempt to consolidate any school district that has fewer than 1,600 students** (239 districts have enrollments below 1,600 students). We selected 1,600 students as our threshold for two reasons:

- Districts around this size and larger begin to operate at peak efficiency. Our 2006 study of K-12 education costs found that the amount districts need to spend per student decreases as they get larger, until they have around 1,500-2,000 students. When districts are larger than that, per-student costs remain fairly constant. This is discussed in more detail in **Appendix C**.
- Districts around this size and smaller receive additional funding from the State. Under current law, districts with fewer than 1,622 students receive low-enrollment funding—additional funding to help smaller districts because they cost more to operate on a per student basis.

Under this scenario, we identified 239 districts with fewer than 1,600 students, and looked to see if they could be combined with one or more neighbors to create a new district with at least 1,600 students, but less than 1,000 square miles in size (currently the largest district in the State is Syracuse with 998 square miles). Many of the new districts reached the 1,000 square mile limit before they got to 1,600 students, which is why there are still many districts with low enrollments under this scenario. In total, 242 districts would be consolidated down to 100, leaving a total number 152 districts remaining.

Figure 1-1 on page 10 illustrates the impact of our consolidation scenarios on the total number of school districts, student enrollments, and geographic size.

**Figure 1-1
Consolidation Scenarios Affect On the Number and Size of Districts
Based on School Year 2008-09**

	Current	Scenario 1 Consolidate districts that don't meet the 1960s criteria	Scenario 2 Consolidate districts with fewer than 1,600 students
<i># of Districts Identified</i>	<i>n/a</i>	32	239
<i># of Consolidated Districts</i>	<i>n/a</i>	28	100
<i>Final # of districts</i>	<i>n/a</i>	266	152
Student Enrollment FTE (2008-09)			
Smallest District	37.7 FTE <i>213 - West Solomon</i>	73.5 FTE <i>468 - Healy</i>	86.5 FTE <i>275 - Triplains</i>
Largest District	45,509.1 <i>259 - Wichita</i>	45,509.1 <i>259 - Wichita</i>	45,509.1 <i>259 - Wichita</i>
Median District Size	524.3	672.6	1,647.3
# Districts < 500 FTE	139	105	27
# Districts <1,600 FTE	239	209	70
Square Miles			
Smallest District (a)	8 sq. mi. <i>486 - Elwood</i>	11 sq. mi. <i>207 - Ft Leavenworth</i>	11 sq. mi. <i>207 - Ft Leavenworth</i>
Largest District	998 sq. mi. <i>494 - Syracuse</i>	998 sq. mi. <i>494 - Syracuse</i>	1,165 sq. mi. <i>1089 - Holcomb- Garden City</i>
Median District Size	233 sq. mi.	267 sq. mi.	638 sq. mi.
# Districts > 600 sq mi	26	30	82
# Districts > 800 sq mi	5	5	39
Source: LPA analysis of Department of Education and U.S. Census data.			

Maps showing the current configuration of school districts and the configurations under each of our scenarios are shown in **Figure 1-2.0** through **Figure 1-2.2** on pages 11-13. A complete listing of how all school districts were treated under the two scenarios can be found in **Appendix B**.

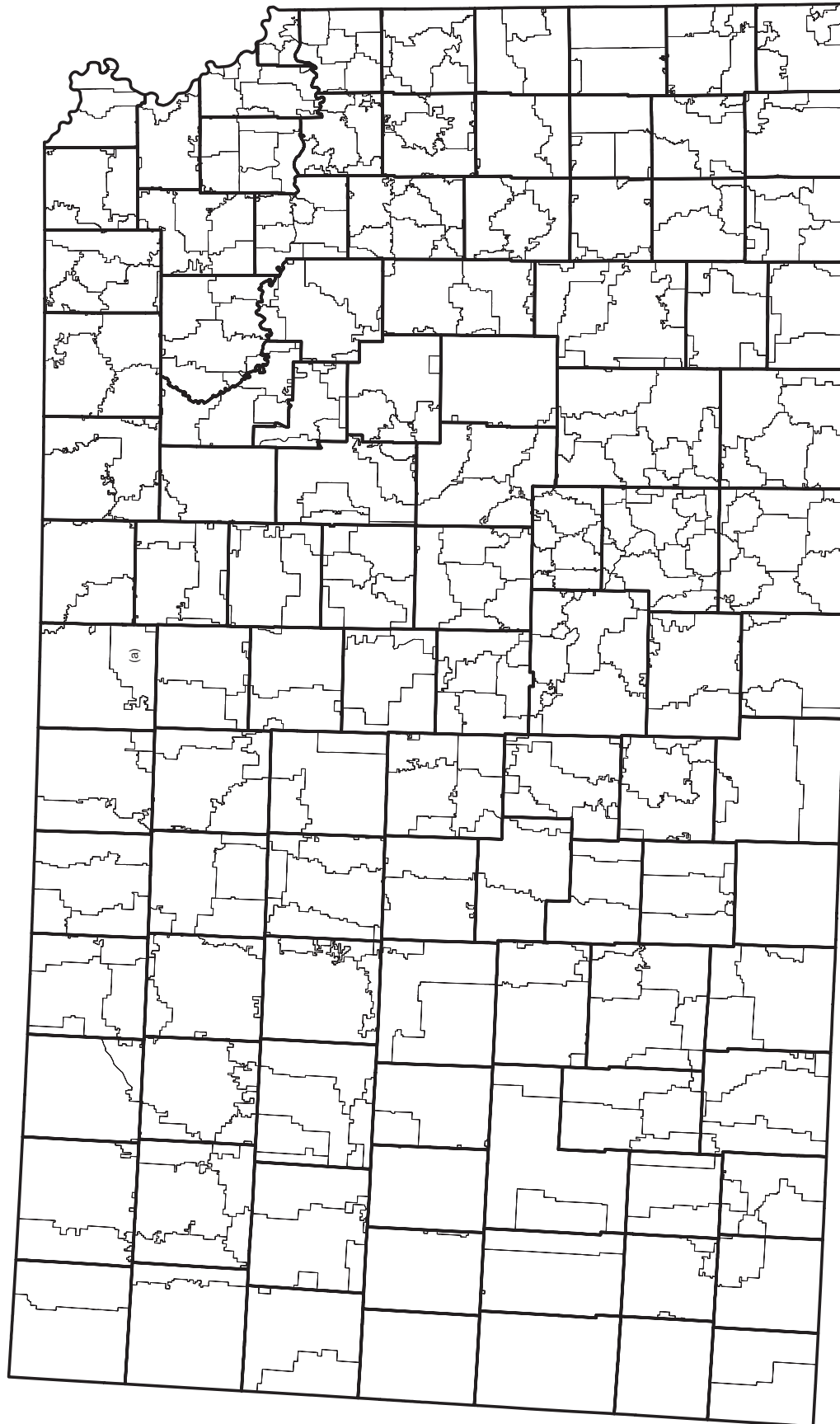
The reader should keep in mind two important points regarding our evaluations of these scenarios. First, we developed the two scenarios to illustrate how consolidation might affect the efficiency of the K-12 system. As a result, these scenarios should not be viewed as recommendations. Second, our estimates of the financial impact of these scenarios are based on a number of predictions and should be interpreted as approximations, not absolute fact.

ISSUES RELATED TO CONSOLIDATED DISTRICTS' OPERATING EXPENDITURES

Under Both Scenarios, Affected Districts' Operating Costs Would Decrease Significantly Because of Increased Efficiencies

According to the Department of Education, school districts spent a total of almost \$5.7 billion during the 2008-09 school year. In addition to operating expenses (such as teacher and administrator salaries), this total includes a variety of other types of spending, including things such as capital purchases and debt service. It also includes spending on things

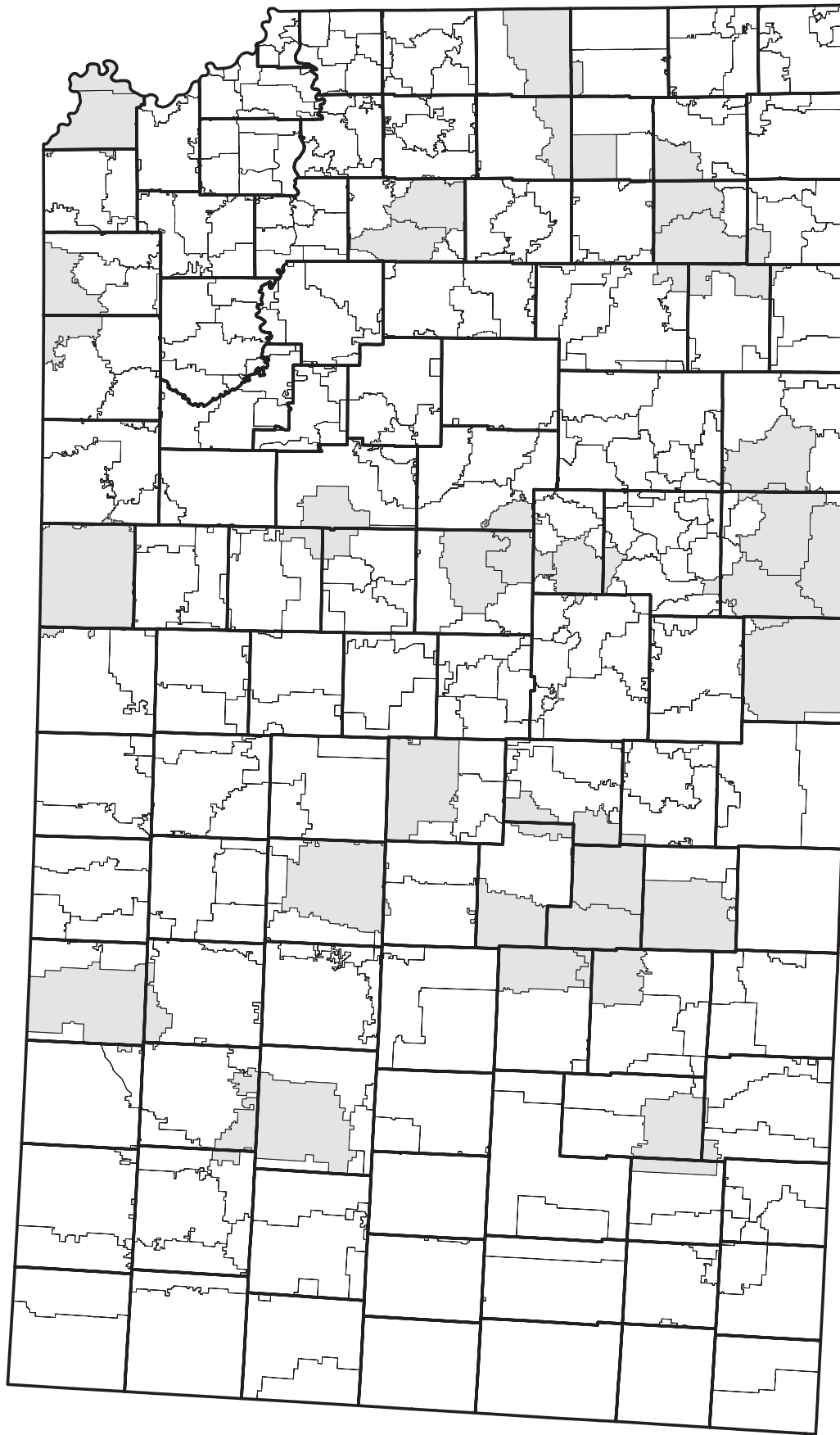
Figure 1-2.0
Current Configuration of School Districts



(a) As of the 2009-10 school year USD 279 (Jewell) does not exist. In July 2009 the district dissolved and the territory was split between districts 107 (Rock Hills) and 273 (Beloit). This map has not yet been updated to reflect that change but it is the most current map available to us.

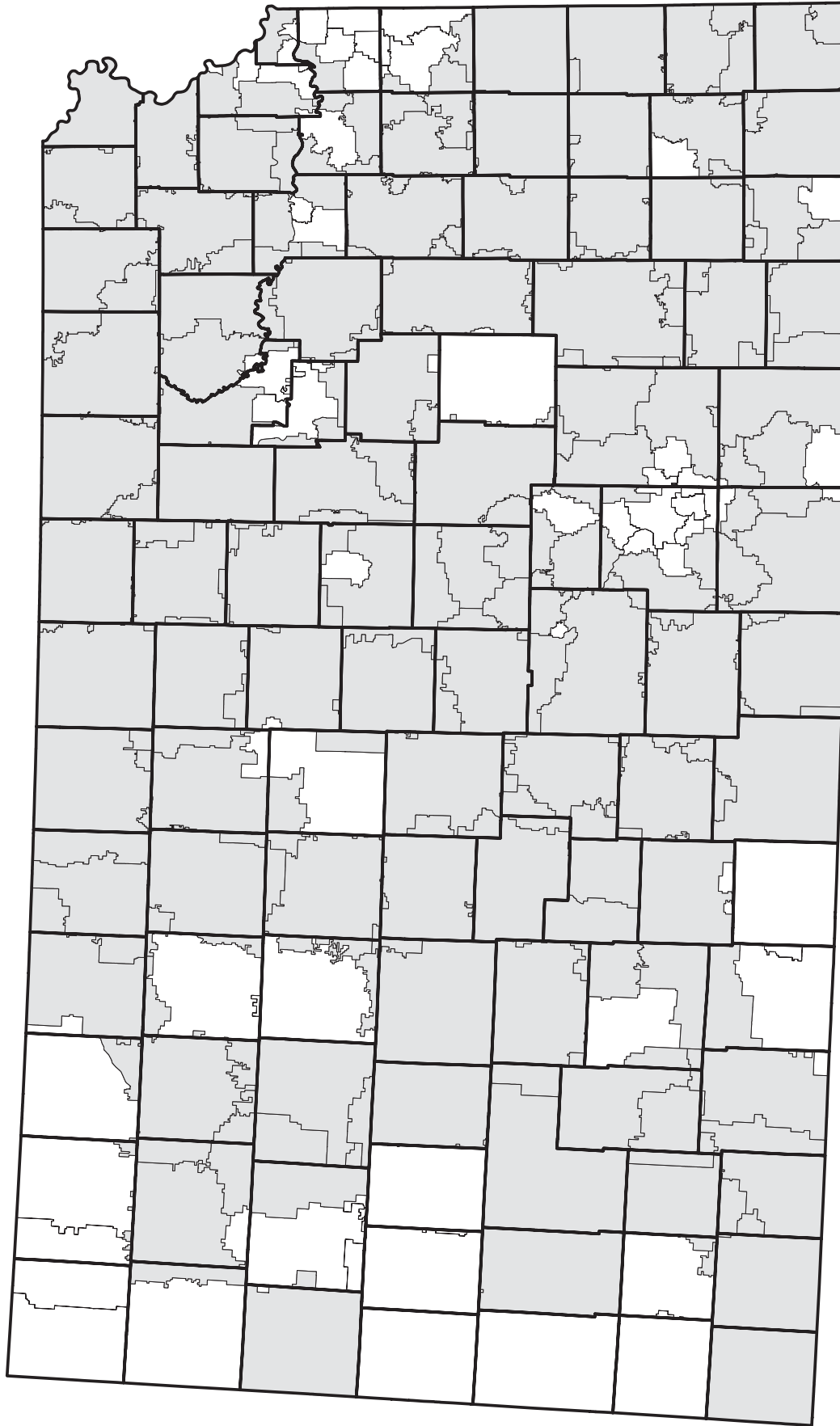
Source: The Data Access and Support Center of the Kansas Geospatial Community Commons.

Figure 1-2.1
New Configuration of School Districts
After Consolidation Under Scenario 1 (a)



(a) Districts shaded in gray are the new consolidated districts.
Source: Consolidation scenario developed by Legislative Post Audit.

Figure 1-2.2
New Configuration of School Districts
After Consolidation Under Scenario 2 (a)



(a) Districts shaded in gray are the new consolidated districts.
Source: Consolidation scenario developed by Legislative Post Audit.

that are less likely to be affected by consolidation, including special education (which is already consolidated through cooperative and inter-local agreements amongst districts). Therefore, we limited our analysis of the impact consolidation might have to a subset of total expenditures, which are listed in *Appendix C*.

We estimated the impact of consolidation on operational expenditures and other resources using a combination of existing data and predictions based on statistical models. Some data, such as the geographic size and enrollment of a new district, were easily determined by simply combining the data from the existing districts. However, other data weren't available because combining existing data together doesn't account for gains in efficiency such as operating expenses and staff. In those instances, we used statistical regression to estimate the resources that would be needed for the consolidated districts. Our predictions are based on the costs and resources used by districts in the 2008-09 school year. As part of this audit, we didn't look to see if current districts could operate more efficiently than they currently operate. As a result, there may be other opportunities for districts to operate more efficiently than what is shown in the estimates associated with our scenarios. A detailed discussion of our methodology is available in *Appendix C*.

Figure 1-3 on the next page compares the operating resources currently used by districts to our estimates of the operating resources needed under both scenarios. More detailed information for individual districts can be found in *Appendix D*.

As Figure 1-3 shows:

- **Larger districts would be better able to realize economies of scale, thereby reducing their operating expenditures per student.** When smaller districts merge it provides opportunities for them to share resources and reduce overhead costs such as administration, utilities, and insurance. These same economies of scale were identified in our 2006 study of K-12 education costs. Under Scenario 1, there would be an estimated \$17.9 million reduction in operating costs for the affected districts, or an average of \$603 per FTE. Under Scenario 2, operating costs would be reduced by \$138.4 million overall for the affected districts, or an average of \$709 per FTE.
- **The consolidated districts would need to operate fewer school buildings, especially at the high school level.** Many small districts operate buildings that are significantly under capacity because of declining enrollment. By merging district enrollments, some buildings can be closed while others can be more fully utilized. Overall, we estimated the consolidated districts would need 50 fewer schools under Scenario 1 and 304 fewer under Scenario 2.

**Figure 1-3
Before and After Consolidation
For Both Reorganization Scenarios**

Scenarios	Scenario 1: Consolidate districts that don't meet the 1960s criteria (From 294 districts to 266 districts)			Scenario 2: Consolidate districts with fewer than 1,600 students (From 294 districts to 152 districts)		
	Current for 56 Affected Districts	New for 28 Consolidated Districts	Difference	Current for 242 Affected Districts	New for 100 Consolidated Districts	Difference
OPERATING EXPENDITURES						
Operating Expenditures (in millions)	\$294.5	\$276.6	(\$17.9)	\$1,922.0	\$1,783.6	(\$138.4)
Operating Expenditures per FTE	\$9,949	\$9,346	(\$603)	\$9,845	\$9,136	(\$709)
SCHOOL BUILDINGS						
# Elementary Schools	82	64	(18)	455	337	(118)
# Middle/Junior High Schools	25	16	(9)	128	86	(42)
# High Schools	52	29	(23)	266	122	(144)
STAFF						
Superintendents	55	39	(16)	252	163	(90)
Principals (a)	154	143	(10)	939	855	(84)
Teachers	2,393	2,189	(204)	15,072	13,711	(1,361)
TRANSPORTATION						
# FTE Transported	8,790	9,677	+887	64,291	71,346	+7,054
# Miles-Regular Route	3,414,293	3,698,493	+284,200	25,013,216	27,923,117	+2,909,955
# Bus Routes	287	298	+11	3,090	3,194	+104
(a) Difference for Scenario 1 doesn't calculate from before and after consolidation numbers due to rounding. Source: LPA analysis of Department of Education data.						

- **The consolidated districts would need fewer teachers and administrators.** All districts are required to provide certain classes to students regardless of class size. By merging several smaller classes of the same grade, it becomes possible to reduce the need for teaching staff. Additionally, with fewer districts and fewer school buildings there's less need for administrators. Overall, we estimated the consolidated districts would need 230 fewer teachers and administrators under Scenario 1, and 1,535 fewer under Scenario 2.

In addition to what is shown in **Figure 1-3**, consolidated districts likely would need fewer staff in other areas (such as custodians, maintenance staff, and secretaries). We didn't specifically analyze the effect of consolidation on these types of positions, but these savings are reflected in our overall analysis of expenditures that is discussed in the first bullet.

- **By making the districts geographically larger but with fewer buildings, more students would need to be transported.** Districts are obligated to provide transportation to most students who live at least 2.5 miles from school. Because the consolidated districts in

our scenarios would span more territory but have fewer buildings, more students would live at least 2.5 miles from school and need transportation. This could increase the amount of time students spend on the bus, but that also could be mitigated by the districts' policy decisions, including how many bus routes they operate. Statewide, we estimated the consolidated districts would transport about 900 more students under Scenario 1 and about 7,000 more students under Scenario 2.

Under Both Scenarios, The State's Costs Would Decrease Significantly, Primarily Because It Would Have To Provide Less Low-Enrollment Funding

In addition to costing less to operate, consolidated districts also would require less operating aid from the State. That's because the two primary sources of operating funds for school districts—the general fund and the local option budget—include a significant amount of State aid and are either directly or indirectly affected by a district's enrollment:

- **General Fund**—A district's general fund budget is based on a formula that multiplies the base funding rate (Base State Aid Per Pupil) by a weighted enrollment. One of the most important factors that goes into this calculation is low-enrollment weighting, which gives smaller districts more funding on a per-student basis. Because of the way low-enrollment weighting works, two smaller districts get more combined funding than a single larger district does for educating the same number of students. A second part of the formula that determines a district's general fund budget and would be affected by consolidation is transportation aid, which helps offset the cost of transporting students who live 2.5 miles or more from the school they attend. The State primarily pays for districts' general fund budgets, although districts are required to raise some of the money locally.
- **Local Option Budget**—Districts are allowed to raise more funding (in addition to their general funds) through the local option budget. The maximum size of the local option budget is tied to the size of the general fund, so that if a district's general fund decreases the maximum size of its local option budget also decreases. While the local option budget is primarily paid for through local property taxes, the State does provide equalization aid to help "property-poor" districts. The mechanics of equalization aid are discussed in more detail on page 20.

A more detailed discussion of how the formulas for the general fund and local option budget work can be found in ***Appendix E***.

In addition to State aid for districts' general funds and local option budgets, the State also makes a contribution to the Kansas Public Employee Retirement System (KPERS) on behalf of school districts to cover their employees.

To estimate the effect district consolidations would have on the amount of operating aid the State would pay to school districts, we

compared the amount of aid each district currently receive to the predicted amount of aid after the district was consolidated. Our analysis is based on three key assumptions:

- We used the current (as of January 2010) Base State Aid Per Pupil of \$4,012 in all our calculations. If the base rate increases in future years, the savings to the State would be greater (conversely, if the base rate is cut, the savings would be less).
- To simplify our analysis, we assumed that all districts have a local option budget that represents 30% of their general fund budgets (both before and after the consolidations). In reality we know that not all districts have a 30% local option budget, but had to make this assumption because we have no way of accurately predicting the local option budgets for the new districts.
- We assumed that consolidations wouldn't affect the level to which the State equalizes local option budgets. In reality, consolidations shift the values used by the State to determine how much equalization aid it will pay to individual districts. This issue is discussed in more detail on page 20.

Figure 1-4 on page 18 shows our estimates of each type of State aid for the districts before and after consolidation. More detailed information for individual districts can be found in *Appendix D*.

As the figure shows, overall the State's costs for school districts would drop by about \$15.2 million under Scenario 1, and by about \$129.4 million under Scenario 2. Here's why:

- **The total amount of basic operating aid the State would pay to consolidated districts would decrease by \$13.5 million or \$111.3 million, depending on the scenario, primarily because the districts would have larger enrollments.** As noted earlier, smaller districts have larger general funds (on a per-student basis) than larger districts because of low-enrollment weighting, and therefore get more State aid.
- **The total amount of aid the State provides to equalize local option budgets likely would decrease because consolidated districts would have smaller local option budgets.** Districts' local option budgets are based on the size of their general fund budgets, and as noted above, larger enrollments mean smaller general funds (on a per-student basis). This means districts' local option budgets also get smaller (by about \$3.8 million under Scenario 1 and \$31.5 million under Scenario 2), because they are tied to the size of the general fund budgets. Because the local option budgets would be smaller, the State wouldn't need to pay as much to equalize those budgets, saving \$1.7 million in equalization aid under Scenario 1 and \$18.5 million under Scenario 2.

Figure 1-4
Comparing the Changes in Operating and Capital Expenditures to the
Changes in Operating and Capital Aid Under Our Two Scenarios
(dollars in millions)

	Scenario 1 Consolidate districts that don't meet the 1960s criteria	Scenario 2 Consolidate districts with fewer than 1,600 students
<i># of Districts Identified</i>	32	239
<i># of Consolidated Districts</i>	28	100
<i>Final # of districts</i>	266	152
OPERATING EXPENDITURES AND AID		
Change in Operating Expenditures	(\$17.9)	(\$138.4)
Change in Operating Aid		
State Funding		
<i>Basic Operating Aid (a)</i>	(\$13.5)	(\$111.3)
<i>Transportation Funding</i>	\$0.8	\$6.4
<i>KPERS Contribution</i>	(\$0.8)	(\$6.1)
<i>State Share of Local Option Budgets (b)</i>	(\$1.7)	(\$18.5)
Total State Funding	(\$15.2)	(\$129.4)
Districts' Share of Local Option Budgets	(\$2.1)	(\$13.0)
Total Change in Operating Aid	(\$17.3)	(\$142.4)
Net Savings or (Loss) to Districts (c)	\$0.6	(\$3.9)
# of Districts with a Net Savings	15	56
# of Districts with a Net Loss	13	44
CAPITAL EXPENDITURES AND AID		
Need for New/Expanded High School Buildings		
New Building	0	17
Expanded Building	10	37
No Construction	18	46
Total	28	100
Annual Cost of New/Expanded High School Buildings		
District Share	(\$1.3)	(\$45.5)
State Share	(\$0.4)	(\$18.2)
Total	(\$1.7)	(\$63.7)
Net Savings or (Loss) to Districts [Operating and Capital Expenditures Combined]		
Operating Expenditures (from above)	\$0.6	(\$3.9)
Capital Expenditures	(\$1.3)	(\$45.5)
Total (c)	(\$0.7)	(\$49.4)
# of Districts with a Net Savings	12	38
# of Districts with a Net Loss	16	62

(a) Includes Base State Aid Per Pupil (BSAPP), as well as low-enrollment and correlation weighting.
(b) Local option budgets allow districts to raise money locally for enhancing their education programs. To determine the local option budget we assumed that all districts were authorized up to 30%. The district share is generate by local taxpayer dollars, and the State share is equalization aid paid to "property poor" districts.
(c) A negative number indicates that districts as a whole will be financially worse off. While operating expenditures would decrease (saving the districts money), the amount of funding would decrease even more (creating a net loss for the districts).

Source: LPA analysis of Department of Education data.

- **The State's contribution to KPERS on behalf of school districts would decrease because the consolidated districts would need fewer staff.** School district employees are members of the State's retirement system (KPERS), and the State makes the employer contribution to the system on behalf of school districts. Because there would be fewer staff, the amount of State funding needed for KPERS also would decrease (about \$800,000 under Scenario 1 and \$6.1 million under Scenario 2).
- **The State would pay more for student transportation because the consolidated districts would need to transport more students.** As noted earlier, the number of students who live at least 2.5 miles from school would increase with consolidation. Because the State provides additional transportation aid for these students, the cost to the State would increase (about \$800,000 under Scenario 1 and \$6.4 million under Scenario 2).

For Many of the Consolidated Districts, The Reductions In Funding Could Be Greater Than the Reductions In Their Operating Costs

As we've seen, consolidated school districts would cost less to operate, but because of how the State's school finance formula works, they also would have less funding available to them for operations. Specifically, consolidation affects districts' two primary operating funds—the general fund and the local option budget.

For the consolidated districts under each of our scenarios, we compared our estimate of how much the districts would save on operational costs, to the amount of general fund and local option budget authority they would lose. Our results are summarized in the middle section of *Figure 1-4* on page 18 (more detailed information for individual districts can be found in *Appendix D*).

As the figure shows, many, but not all districts lose more funding than they save in operating costs. Statewide, districts would have a net gain under Scenario 1 of about \$600,000, and a net loss of \$3.9 million under Scenario 2. More specific findings shown in the figure include:

- **The combined basic operating aid for the consolidated districts would be smaller, because they would receive less low-enrollment weighting.** Smaller districts get more operating aid through the low-enrollment weighting than larger districts. As districts merge, the total enrollment increases making districts larger, which lowers the enrollment funding for all the students.
- **Because their combined basic operating aid would be smaller, the consolidated districts also would have less local option budget authority.** As discussed earlier, the maximum size of a district's local option budget is based on a percent of the district's general fund budget.

- **Many of the consolidated districts under each of our scenarios would lose more general fund and local option budget authority than they would save through increased efficiencies.** Overall, districts likely would lose more funding than they would save, unless the State reinvests its savings back into the system, or the districts find other ways to operate more efficiently.

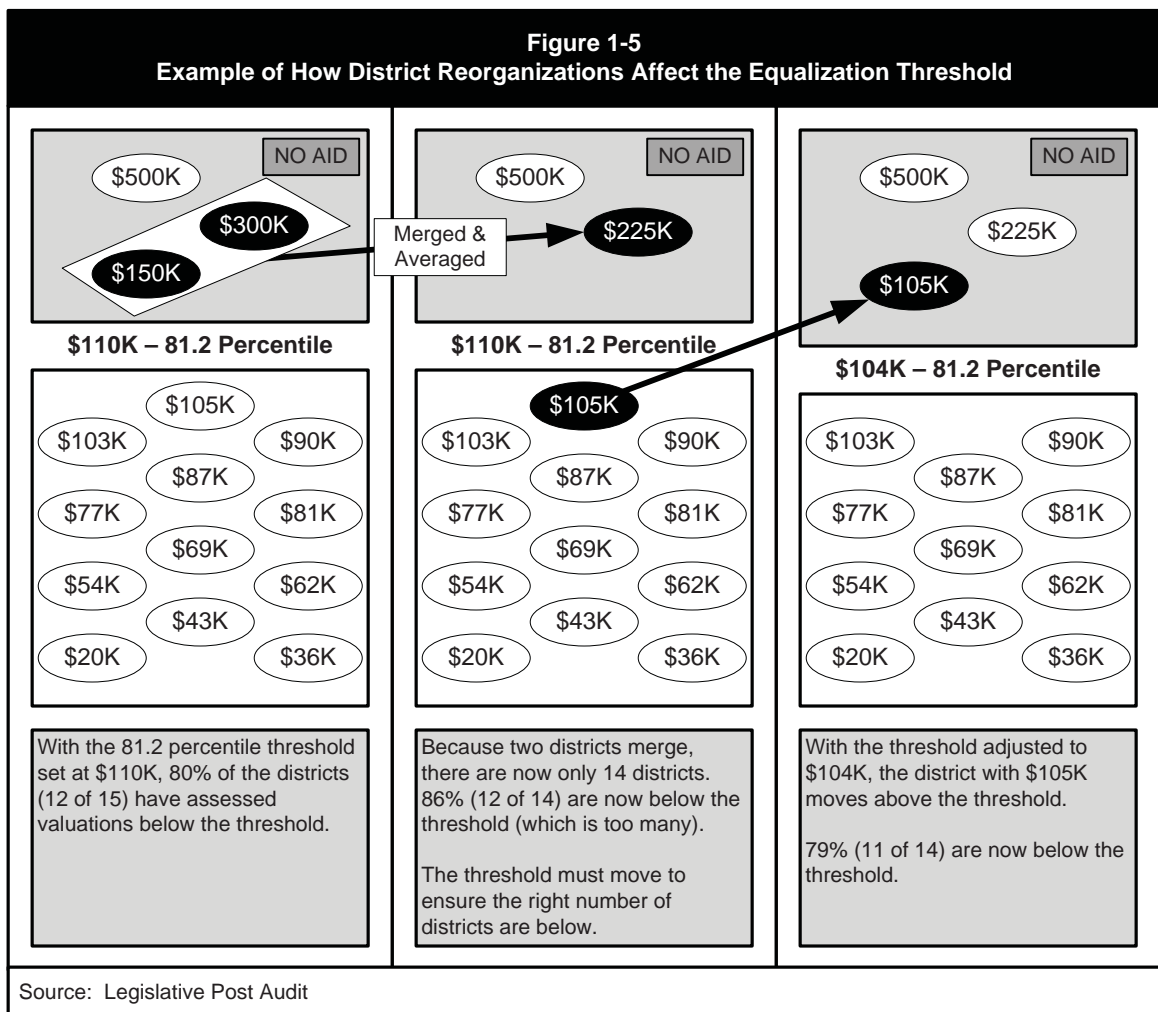
If a large number of districts consolidate, districts that receive State equalization aid for their local option budgets but aren't involved in a consolidation could also lose some of that aid, unless changes are made to the funding formula to hold them harmless.

The State currently provides financial assistance to districts that are “property poor” to ensure that they can raise a similar amount of funding—compared to most other districts—through local taxes to fund their local option budgets. Consolidation has an impact on this:

- **The State currently provides equalization aid to districts with assessed property values that are approximately in the bottom 80% of all districts.** Under current statute, the State “equalizes” districts’ local option budgets to the 81.2 percentile. This means that, if you rank all the districts in terms of their assessed property values per pupil, the State will ensure that every district can raise at least as much money per student with a single mill as the district that is about 80% of the way up the list. For the 2008-09 school year, this threshold was just over \$110,000 of assessed valuation per pupil (which generates \$110 per student for one mill of property tax). This means a district that generates only \$60 of revenue per student for one mill of property tax would get another \$50 of equalization aid from the State (bringing it up to \$110 of revenue).
- **Reducing the number of districts in Kansas will change the threshold used to determine which districts are in the bottom 80%.** If two districts combine that are above the threshold (i.e., generate more than \$110 of revenue per pupil for a mill), there will no longer be enough districts above the threshold, and it will have to decrease (so that 20% are above the level and 80% are below it). This is illustrated in **Figure 1-5**. Conversely, if the districts involved in the consolidation are below the threshold, the threshold will have to increase to restore the balance.
- **When the threshold changes, it affects which districts are eligible for equalization aid, and how much aid they receive.** If the threshold decreases, fewer districts will be eligible for equalization aid. For example, if the threshold decreases from \$110 to \$100, a district that generates \$105 of revenue per pupil for a mill will no longer receive any aid. In addition, for those that are still eligible for aid, the amount of that aid decreases. Building on the same example, a district that gets \$60 of revenue per pupil for one mill of property tax would continue to receive equalization aid, but would get only \$40 (to bring them up to \$100) instead of the \$50 it received before.

Our consolidation scenarios focused on districts with low enrollments, and such districts are more likely to have higher assessed property values per pupil than the current threshold. That's because they have fewer students to divide their property values across.

Consolidating districts under our two scenarios had the effect of reducing the threshold from \$110,000 of assessed valuation per pupil to \$105,000. As noted earlier, this change would cost districts not involved in our consolidations almost \$13 million of equalization aid under Scenario 1, and more than \$7 million under Scenario 2, unless the threshold were adjusted back upward to hold the districts harmless. However, it's important to note that for our main analysis we only calculated reductions in equalization for district involved in a consolidation.



ISSUES RELATED TO CAPITAL EXPENDITURES

Some Districts Would Need New or Expanded Buildings To Accommodate a Consolidated High School

As noted earlier, consolidated school districts would need to operate fewer school buildings, especially at the high school level. That means the high schools in many of the new districts would have significantly more students, and some of those districts may need to build new facilities or expand existing facilities to accommodate the larger enrollments.

To determine which newly created districts might need additional facilities, we compared the peak enrollment over the last 16 years for the existing high school buildings to the estimated high school enrollment of the consolidated districts:

- If the estimated high school enrollment was within 10% of the peak capacity of the largest high school building, we assumed the district likely could use the existing facility.
- If the estimated enrollment was 10%-50% over the capacity of the largest building, we assumed the district likely would need to expand that facility.
- If the estimated enrollment was more than 50% over the capacity of the largest building, we assumed the district likely would need a new facility.

We then estimated the cost of these facilities using a small selection of bond proposals for new high schools proposed in the last two years. We used the proposals to determine the cost of building a new high school on a per-student basis (about \$33,000 per student), then applied that cost to the estimated capacity of a new building or an addition.

Because it's likely districts would need to issue bonds to build new facilities, we estimated a 4% interest rate over 20 years. In addition, because the State helps poorer districts pay back their bonds (through bond and interest aid) we also estimated the State's potential obligation for the new facilities.

It should be noted that our assessment of the districts' need for additional space, the potential size of the new space, and the cost of building that space are only rough estimates. They are intended to provide a high-level view of the potential need for and cost of new facilities—not a thorough evaluation of which districts actually would need a new building.

The number of consolidated districts needing new facilities—and the potential cost of those facilities to the district and the State—are

shown in *Figure I-4* on page 18 (more detailed information for individual districts can be found in *Appendix D*). As the figure shows:

- **Under our first scenario (1960s criteria), none of the consolidated districts appear to need a new building, but about one-third would appear to need to expand an existing building at an estimated annual cost of \$1.3 million.** The districts in this scenario have small—and typically declining—enrollments. As a result, many of them have high school buildings that are well under their capacity, significantly limiting the need for additional construction under this scenario.
- **Under our second scenario (districts with fewer than 1,600 students), more than half the districts appear to need larger facilities, including 17 that appear to need a new building at an estimated annual cost of \$45.5 million.** Many of the districts in this scenario are larger than in the first scenario, making it more difficult to find existing buildings that can house the combined high school enrollments of the districts. As a result, there's far more need for additional construction under this scenario.
- **Under both scenarios, some of the districts that would need larger facilities would qualify for additional bond and interest aid from the State.** The State provides financial aid to districts to equalize the cost to local taxpayers of building facilities. The aid is based on the district's ability to pay for the building, measured by the assessed property valuation per pupil in the district. We estimate that the State's annual cost for new construction under Scenario 1 would be about \$400,000, and under Scenario 2 would be more than \$18 million.
- **Under both scenarios, the additional cost of facilities causes some districts that originally had net savings to have net losses.** The cost of new school buildings changes Scenario 1 from a net savings of about \$600,000 a year, to a net loss of about \$700,000. In Scenario 2, the net loss increases from \$3.9 million a year to \$49.4 million.

OTHER CONSOLIDATION ISSUES

The Districts We Visited Voiced a Number Of Concerns About Consolidation, But None of the Issues They Raised Would Prohibit Consolidations

We conducted three sets of site visits to examine the feasibility of our two consolidation scenarios. We visited the following school districts:

- USD 111 Doniphan West, USD 406 Wathena, USD 429 Troy, and USD 486 Elwood—These districts were selected as an example of combining several similar-sized districts.
- USD 382 Pratt and USD 438 Skyline—These districts were selected as an example of a smaller district (Skyline) being merged with a larger district (Pratt).

- USD 351 Macksville and USD 502 Lewis—These districts were selected as an example of combining two districts that already contract together to share entire grades. In this case, Lewis contracts with Macksville for its middle school and high school grades.

During our visits, we talked with district officials and school board members about our consolidation scenarios, and visually inspected each school building and every classroom to assess the feasibility of combining districts. *Appendix F* summarizes each of the visits, including how each consolidation scenario might work, the potential savings to the State and local district, and the various issues raised by district officials.

The summaries in *Appendix F* show how consolidation could work in these districts and demonstrate the feasibility of our scenarios. However, they aren't the only ways the districts could consolidate and shouldn't be seen as recommendations for how consolidation should work.

Based on our site visits, we reached the following conclusions:

- **We saw nothing during our site visits to suggest that the districts at each site visit couldn't be consolidated.**
- **None of these consolidations would require a new building or additions to an existing building.** This was particularly unexpected in Doniphan County, because each of the four districts is about the same size, and it seemed unlikely that any of them would have a large enough high school building. However, we found that it's possible to use existing buildings across the county to provide adequate facilities.

Figure 1-6 on the following page summarizes the key issues district officials raised during our site visits regarding district consolidation. While none of the issues would be prohibitive, officials did raise two issues that would be difficult to address:

- **Smaller districts feel they won't have adequate board representation.** Board representation is based off population, not geographic size. Therefore, districts that are less populated won't have as much representation if merged with a more populated area. For example, if USD 438 Skyline (less populated) were to merge with USD 382 Pratt (more populated), the people living in the current Skyline school district would almost certainly have a smaller voice on the new school board.
- **It would need to be determined who is responsible for paying off existing bond debt.** When districts merge, a district still may owe money for a facility. For example, USD 382 Pratt currently has a bond for a new high school. If Pratt is merged with USD 438 Skyline, many

former Skyline students could end up attending the new high school. This raises the issue of who pays back the bonds. On the one hand, because Skyline taxpayers didn't get to vote on the bond issue, it may not seem fair to require them to help pay off the bonds. On the other hand, many of the former Skyline students would get the benefit of the new building.

**Figure 1-6
Summary of Issues Raised by School District Officials Concerning Reorganization**

Issue	LPA Assessment
Will smaller districts have adequate representation on the school board if they're merged with a larger district?	This is a very legitimate concern if a less populated area is merged with a more populated area. If the district holds at-large elections for board members, the more populated areas will always win. Even if the district organizes into voting districts, the more sparsely populated area will get fewer seats.
Who pays the existing bond debt of a district involved in a reorganization?	<p>It would be difficult to handle this in a way that's fair to everyone. On the one hand, the taxpayers of the district that doesn't have the bond didn't get an opportunity to vote on the bond issue. On the other hand, their children would have the opportunity to take advantage of the facilities built with the bonds.</p> <p>This would normally be worked out by the districts during a voluntary reorganization (or else the districts wouldn't merge). If the reorganization isn't voluntary, someone else would have to decide.</p>
The savings will be offset by increased transportation costs and the need to build new facilities.	In both of our scenarios, we found that increases in annual transportation costs and new building construction costs are relatively small compared to the total savings. <i>(see page 18)</i>
Many student won't go to the larger reorganized district.	This is likely true and may have a marginal effect on current savings, but student transfers are currently allowed and occurring.
Students' performance will suffer if they have to attend larger schools.	For the districts we visited, there was very little difference between student performance in the current smaller districts and the peer districts that were most similar to our new districts. There's nothing about those results to suggest test scores would suffer as a result of merging the districts. <i>(see Appendix F on page 79)</i>
Reorganization will increase mill levy rates, which will raise the taxes of community members.	<p>It's true that when districts with different assessed valuations per pupil merge, their valuations will average out, which could increase the tax burden in one of the districts.</p> <p>However, because the new district would have less local option budget authority than the separate districts, the total amount of local property taxes needed in the district may go down.</p>
Source: Interviews of school district officials.	

Kansas Currently Offers Some Financial Incentives To Encourage Voluntary Consolidation, But Could Be More Aggressive

As discussed in the Overview, Kansas’ current policy is to use incentives to encourage school districts to voluntary consolidate. The State hasn’t forced any district consolidation since the 1960s.

Kansas offers financial incentives that forego future savings but generally don’t cost the State additional money. The incentives currently offered to Kansas school districts are summarized in **Figure 1-7**. The State’s primary incentive to encourage voluntary consolidation is to allow the districts to keep the combined funding level of the original (smaller) districts for a certain number of years.

As discussed earlier, under the State’s school finance formula, two smaller districts receive more funding per student than a single larger district, so this incentive eases the financial transition for school districts. It doesn’t cost the State any additional money (if the districts don’t consolidate, the State would have paid the money anyway), but it does delay when the State begins to realize savings from the consolidation.

**Figure 1-7
Summary of the Incentives Currently Offered In Kansas
to Encourage Voluntary Consolidation**

Funding Component	Description	Number of Years
General Fund	Combined State aid for reorganizations where at least one district has an enrollment of less than 150 pupils .	If before July 1, 2011, 3 years. On or after this date, 2 years.
	Combined State aid for reorganization where both districts have at least 150 pupils, but one has less than 200 pupils .	4 years
	Combined State aid for reorganizations if <u>both</u> districts have enrollments of 200 or more pupils .	5 years
	Combined State aid for reorganizations that include three or more districts , regardless of the number of pupils enrolled in each district.	5 years
Local Option Budget	If either of the original districts received equalization aid, the new district will continue to receive it at the higher of the two levels. For example, if the State pays for 25% of District A's local option budget, and 10% for District B, the combined District AB would get 25% of its local option budget paid for.	3 years
Capital Outlay	As with the local option budget, if either district receives aid for capital outlay, the new district will continue to receive it at the higher of the two levels.	3 years
Capital Improvement	As with the local option budget, if either district receives aid for capital improvements, the new district will continue to receive it at the higher of the two levels.	3 years
Contingency Reserve	For districts that reorganize, during the years they are receiving general fund incentives, the normal contingency reserve limits don't apply and the district is free to build as large of a reserve as they'd like.	2-5 years depending on the length of the district's general fund incentives.

Source: Office of Revisor of Statutes.

The Legislature could offer more aggressive incentives to encourage consolidation, but they likely will cost the State additional money. We reviewed the incentives offered in other states, talked with a number school district officials, and developed some of our own ideas about additional incentives Kansas might offer. We came up with the following list of potential incentives to more aggressively encourage consolidation:

- **Change the current incentive that allows consolidated districts to use their combined budgets so that it is based on the 2008-09 budget level.** The current incentives lock districts into their current funding level. For districts that might consolidate for the 2010-11 school year, that would mean they would be locked into the much-reduced 2009-10 funding level. Because of budget cuts, funding levels were greater in the 2008-09 school year, and more districts might be interested in consolidating if they could receive that higher level of funding in order to weather the current financial storm.
- **Gradually ramp down the current incentives so districts don't experience a sharp decrease in funding and the State could realize savings earlier.** Currently, districts receive the State's financial incentives for a certain number of years (as shown in *Figure 1-7*, the number of years can vary). Once the time expires, the incentives are completely eliminated. Some district officials expressed concerns that this sharp decrease in funding is difficult to prepare for, and could be prevented by gradually ramping down the incentives over a longer period of time. Ramping down the incentives also could be done in a way that would allow the State to realize savings sooner.
- **Temporarily reduce the mandatory property tax mill levy in districts that voluntarily consolidate.** Under State law, all school districts are required to levy 20 mills of property taxes to help fund their general fund budgets. Communities might be more willing to vote for consolidations if there were a temporary reduction in the levy in consolidated districts. Iowa currently offers this kind of incentive, reducing the mandatory mill levy by about 19%, and then gradually phasing it back up over several years.
- **Provide additional funding for districts that would need to build a new facility to accommodate the students in a consolidated district.** The State currently offers bond and interest equalization aid to help offset some of the building costs for poorer districts. The State could offer to pay for some or all of the costs of a new building in consolidated districts that demonstrate they need one. Offsetting these costs might remove a barrier in some districts.

Additionally, a provision in State law allows districts to contract with one another for entire grades, which likely delays voluntary consolidation and can cost the State a significant amount in low-enrollment funding. Although some districts are too small and can't afford to support the full range of grades (K-12), there's a provision

in statute that allows them to enter into inter-district agreements to share entire grades of students. This provision likely serves as a disincentive for districts to voluntarily consolidate. Eliminating the provision entirely would probably force most districts that currently contract to consolidate. **Figure 1-8** lists all the districts that currently participate in such agreements.

Figure 1-8 Districts That Currently Contract With Other Districts To Share Entire Grades of Students (as of December 2009)		
Districts Contracting (2009-10 FTE Enrollment)	Summary of the Contractual Arrangement	First Year Contracting
371 - Montezuma (214.9 FTE) 476 - Copeland (112.5 FTE)	Montezuma provides the high school (grades 9-12) for both districts; Copeland provides the middle school (grades 6-8). Each district has its own elementary school.	1991-92
211 - Norton (683.6 FTE) 213 - West Solomon Valley (37.7 FTE)	Norton provides grades 7-12 for both districts. Each district has its own elementary school. USD 213 has asked permission from the Kansas State Board of Education to disorganize and allow USD 211 to absorb their territory.	2001-02
228 - Hanston (72.5 FTE) 496 - Pawnee Heights (146.6 FTE)	Pawnee Heights provides grades K-5 and 9-12 for both districts. Hanston provides grades 6-8 for both districts.	2005-06
291 - Grinnell (80.1 FTE) 292 - Wheatland (112.5 FTE)	Wheatland provides high school (grades 9-12) for both districts. Grinnell offers the middle school (grades 5-8) for both districts. Each district has its own elementary school.	2007-08
422 - Greensburg (210.5 FTE) 424 - Mullinville (226.6 FTE)	Greensburg provides grades P-5 and 9-12 for both districts. Mullinville provides grades 6-8 for each district.	2009-10
351 - Macksville (301.4 FTE) 502 - Lewis (101.1 FTE)	Macksville provides grades 7-12 for both districts. Each district has its own elementary school.	2009-10
Source: Contract agreements submitted by district officials and KIDS data from the Department of Education.		

These agreements aren't necessarily temporary arrangements. For example, the Montezuma and Copeland school districts are two small districts in southwest Kansas that have had an inter-district agreement since the 1991-92 school year. Under the agreement, Montezuma runs the high school, while Copeland runs the middle school. The districts are essentially consolidated (they also share a superintendent), but by contracting instead of consolidating, they receive an extra \$431,000 each year (more than \$1,300 per student) in low-enrollment funding, which they would lose if they merged.

In recent years, Arkansas and Maine have passed very aggressive school district consolidation plans that include forced consolidation. Here's a summary of the consolidation plans currently being implemented in each state:

- Arkansas—In 2004, Arkansas passed a law that requires districts with fewer than 350 students for two years in a row to consolidate. Any district that meets this criterion can either voluntarily consolidate (and receive additional funding for the first two years) or rely on the Arkansas Board of Education to do the consolidation for them (no additional funding). Since 2004, 108 districts have consolidated into 50 new districts.
- Maine—In 2007, Maine passed a law that requires districts with enrollments of fewer than 2,500 students to consolidate (under special circumstances, the threshold can be lowered to 1,200 students). As of October 2009, the number of districts had been reduced from 290 to 213. An attempt to repeal this law was put to a statewide vote in November 2009, and the consolidation law was upheld by the voters.

Conclusion:

Like the rest of the country, Kansas currently is facing its worst budget crisis in decades. The Legislature has made significant budget cuts in all areas of government, including the K-12 education system. The analyses we performed in this audit showed that reorganizing the system so there are fewer school districts has the potential to significantly reduce the cost of the system overall. Equally significant issues would need to be addressed before any widespread reorganization could happen, including the impact on students, individuals districts, and local communities.

The State's current policy is to let school districts, school boards, and local communities be the ones making the very difficult and divisive decisions about consolidating districts, closing schools, and reducing staff accordingly, never losing sight of the goal of providing high-quality education to their students. While the State offers some incentives to encourage voluntary consolidation, adopting stronger incentives could encourage many more districts to consolidate voluntarily—especially those that are struggling financially.

***Recommendations For
Legislative Action:***

1. Because K.S.A. 72-8233 may provide a disincentive for some districts to reorganize voluntarily, the Legislature should consider amending that statute either to limit the number of years districts are allowed to share entire grades with one another through an inter-district agreement, or to eliminate the provision entirely.
2. To make the State's K-12 education system more cost efficient, the Legislature should consider strengthening the incentives for districts to consolidate voluntarily. Among the possible options discussed in this report are:
 - a) Amend K.S.A. 72-6445a so that budget incentives for districts that reorganize voluntarily are based on their budgets from the 2008-09 school year.
 - b) Amend K.S.A. 72-6445a so that budget incentives for school districts gradually phase out over a multi-year period.
 - c) Lower the mandatory 20-mill property tax levy for districts that consolidate voluntarily.
 - d) Provide additional funding to help pay for new or expanded facilities in districts that reorganize voluntarily and can demonstrate they are needed.

APPENDIX A Scope Statement

This appendix contains the scope statement approved by the Legislative Post Audit Committee for this audit on August 28, 2009. This audit was requested by the Legislative Post Audit Committee.

K-12 Education: Reviewing the Potential for Cost Savings From Reorganization of Kansas School Districts

The last major reorganization of Kansas school districts occurred in the 1960s. As a result of the actions the Legislature took at that time, the total number of school districts was reduced from about 2,600 in 1960 to 304 by 2000.

The 1999 Legislature passed K.S.A.72-7533, requiring the State Board of Education to undertake a comprehensive boundary study of Kansas School districts to determine if the public school system could be more efficiently and effectively operated under a different configuration. The Board contracted with the education consulting firm of Augenblick and Myers to conduct the boundary study, and the final report was released in January 2001. In its report, Augenblick and Myers proposed three plans for realigning school districts – one plan identified districts for realignment based on their spending and student performance, another plan identified districts based on size, and a third plan combined the first two approaches. After looking at potential merger candidates, Augenblick and Myers concluded that the total number of districts Statewide could be reduced to somewhere between 255 to 284 districts depending on the approach taken.

Also in 1999, the Legislature passed K.S.A 72-6445, providing financial incentives for school districts to voluntarily consolidate. That law has been modified several times since it was passed, but essentially it allows districts that consolidate to receive additional funding for several years after the consolidation. Since the passage of that law, several voluntary consolidations have reduced the number of districts from 304 in 1999-2000 to 295 in 2008-2009. However, a number of districts with very low enrollment still exist. In 2008-2009, 10 districts had fewer than 100 students enrolled.

With recent budget shortfalls, the Legislature has again become interested in looking at school boundaries to determine whether there are less costly ways to configure school districts in Kansas.

A performance audit of this topic would answer the following question:

- 1. What opportunities exist to restructure Kansas school districts to more cost-efficiently educate students?** To answer this question, we would review the 2001 Augenblick and Myers boundary study and other literature as necessary to compile criteria for identifying specific situations where schools districts should be split into smaller districts or consolidated into larger ones. We would look at per-pupil costs across school districts to determine whether particular district sizes tend to produce lower overall costs. We would develop one or more possible

realignment scenarios, using the realignment plans proposed by Augenblick and Myers as a starting point, and also attempt to identify other opportunities to realign districts based on enrollment, geography, or other factors. We would interview officials from the districts that would be involved in any realignment scenarios we identified, to identify impediments they see to realignment. For the realignment scenarios we develop, we would calculate the demographics of the realigned districts for such things as student counts, square miles in the district, student density, and the like, to ensure they are reasonable compared to other Kansas school districts. Also, we would estimate how realignment scenarios that appear feasible would affect the State aid received by the realigned school districts, and local mill levies in those districts. We would conduct additional work as needed.

Estimated Resources: 16-18 weeks

APPENDIX B

How Each Current District Was Treated In the Two Consolidation Scenarios

This appendix contains a crosswalk showing each district that existed in 2008-09 and how it was merged with other existing school districts under our scenarios. If districts were merged, we assigned the new district a unified school district number starting with 1000 for Scenario 1 and starting with 2000 for Scenario 2. Some districts were affected in one or both scenarios but others were not affected at all.

Appendix B
Summary of How All School Districts Were Treated Under Both Consolidation Scenarios

Current		Scenario 1 Consolidate districts that don't meet the 1960s criteria			Scenario 2 Consolidate districts with fewer than 1,600 students		
USD #	USD Name	Merge with...	New USD #	New USD Name	Merge with...	New USD #	New USD Name
101	Erie-Galesburg	---	---	---	503 505	2047	Erie - Galesburg - Parsons - Chetopa - St. Paul
102	Cimarron-Ensign	---	---	---	477 371	2087	Cimarron - Ensign - Ingalls-Montezuma
103	Cheylin	---	---	---	---	---	---
105	Rawlins County	---	---	---	---	---	---
106	Western Plains	---	---	---	303	2083	Western Plains - Ness City
107	Rock Hills	---	---	---	279	2010	Rock Hills - Jewell
108	Washington County	---	---	---	223	2012	Washington County - Barnes
109	Republic County	426	1010	Republic County - Pike Valley	426	2011	Republic County - Pike Valley
110	Thunder Ridge	---	---	---	237	2006	Thunder Ridge - Smith Center
111	Doniphan West	429	1026	Doniphan West- Troy	429 406 486	2016	Doniphan West - Wathena - Troy - Elwood
200	Greeley County	---	---	---	---	---	---
202	Turner-Kansas City	---	---	---	---	---	---
203	Piper-Kansas City	---	---	---	500	2033	Piper - Kansas City
204	Bonner Springs	---	---	---	---	---	---
205	Bluestem	---	---	---	396	2056	Bluestem - Douglass
206	Remington-Whitewater	---	---	---	375	2059	Remington - Whitewater - Circle
207	Ft Leavenworth	---	---	---	---	---	---
208	Wakeeney	---	---	---	---	---	---
209	Moscow	---	---	---	210	2092	Moscow - Hugoton
210	Hugoton	---	---	---	209	2092	Moscow - Hugoton
211	Norton Community	213	1002	Norton - West Solomon	212 213	2004	Norton - Northern Valley - West Solomon
212	Northern Valley	---	---	---	211 213	2004	Norton - Northern Valley - West Solomon
213	West Solomon	211	1002	Norton - West Solomon	211 212	2004	Norton - Northern Valley - West Solomon
214	Ulysses	---	---	---	---	---	---
215	Lakin	---	---	---	216	2095	Lakin - Deerfield
216	Deerfield	---	---	---	215	2095	Lakin - Deerfield
217	Rolla	---	---	---	218	2093	Rolla - Elkhart
218	Elkhart	---	---	---	217	2093	Rolla - Elkhart
219	Minneola	---	---	---	459	2085	Minneola - Bucklin
220	Ashland	---	---	---	---	---	---
223	Barnes	---	---	---	108	2012	Washington County - Barnes
224	Clifton-Clyde	---	---	---	379	2021	Clifton - Clyde - Clay Center

Appendix B
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Current		Scenario 1 Consolidate districts that don't meet the 1960s criteria			Scenario 2 Consolidate districts with fewer than 1,600 students		
USD #	USD Name	Merge with...	New USD #	New USD Name	Merge with...	New USD #	New USD Name
225	Fowler	---	---	---	226	2086	Fowler - Meade
226	Meade	---	---	---	225	2086	Fowler - Meade
227	Jetmore	---	---	---	228	2084	Jetmore - Hanston
228	Hanston	496	1004	Hanston - Pawnee Heights	227	2084	Jetmore - Hanston
229	Blue Valley	---	---	---	---	---	---
230	Spring Hill	---	---	---	---	---	---
231	Gardner-Edgerton	---	---	---	---	---	---
232	De Soto	---	---	---	491	2034	De Soto - Eudora
233	Olathe	---	---	---	---	---	---
234	Fort Scott	---	---	---	235	2043	Fort Scott - Uniontown
235	Uniontown	---	---	---	234	2043	Fort Scott - Uniontown
237	Smith Center	---	---	---	110	2006	Thunder Ridge - Smith Center
239	North Ottawa	---	---	---	240 393	2025	North Ottawa - Twin Valley - Solomon
240	Twin Valley	---	---	---	239 393	2025	North Ottawa - Twin Valley - Solomon
241	Wallace County	---	---	---	242	2096	Wallace County - Weskan
242	Weskan	---	---	---	241	2096	Wallace County - Weskan
243	Lebo-Waverly	---	---	---	244 245	2041	Lebo - Waverly - Burlington - LeRoy - Gridley
244	Burlington	---	---	---	243 245	2041	Lebo - Waverly - Burlington - LeRoy - Gridley
245	LeRoy-Gridley	---	---	---	243 244	2041	Lebo - Waverly - Burlington - LeRoy - Gridley
246	Northeast	---	---	---	248	2046	Northeast - Girard
247	Cherokee	---	---	---	493	2049	Cherokee - Columbus
248	Girard	---	---	---	246	2046	Northeast - Girard
249	Frontenac	---	---	---	250	2048	Frontenac - Pittsburg
250	Pittsburg	---	---	---	249	2048	Frontenac - Pittsburg
251	North Lyon	---	---	---	252 253	2042	North Lyon - South Lyon - Emporia
252	Southern Lyon	---	---	---	251 253	2042	North Lyon - South Lyon - Emporia
253	Emporia	---	---	---	251 252	2042	North Lyon - South Lyon - Emporia
254	Barber County North	---	---	---	255	2075	Barber County North - South Barber
255	South Barber	---	---	---	254	2075	Barber County North - South Barber
256	Marmaton Valley	---	---	---	258 366 257	2044	Marmaton Valley - Iola - Humboldt - Woodson

Appendix B
Summary of How All School Districts Were Treated Under Both Consolidation Scenarios

Current		Scenario 1 Consolidate districts that don't meet the 1960s criteria			Scenario 2 Consolidate districts with fewer than 1,600 students		
USD #	USD Name	Merge with...	New USD #	New USD Name	Merge with...	New USD #	New USD Name
257	Iola	479	1024	Iola - Crest	256 258 366	2044	Marmaton Valley - Iola - Humboldt - Woodson
258	Humboldt	---	---	---	256 366 257	2044	Marmaton Valley - Iola - Humboldt - Woodson
259	Wichita	---	---	---	---	---	---
260	Derby	---	---	---	---	---	---
261	Haysville	---	---	---	---	---	---
262	Valley Center	---	---	---	---	---	---
263	Mulvane	---	---	---	---	---	---
264	Clearwater	---	---	---	356	2063	Clearwater - Conway Springs
265	Goddard	---	---	---	---	---	---
266	Maize	---	---	---	---	---	---
267	Renwick	---	---	---	268	2066	Renwick - Cheney
268	Cheney	---	---	---	267	2066	Renwick - Cheney
269	Palco	---	---	---	270 271	2007	Palco - Plainville - Stockton
270	Plainville	---	---	---	269 271	2007	Palco - Plainville - Stockton
271	Stockton	---	---	---	269 270	2007	Palco - Plainville - Stockton
272	Waconda	---	---	---	273	2023	Waconda - Beloit
273	Beloit	---	---	---	272	2023	Waconda - Beloit
274	Oakley	---	---	---	291	2001	Oakley - Grinnell
275	Triplains	---	---	---	---	---	---
279	Jewell	---	---	---	107	2010	Rock Hills - Jewell
281	Graham County	---	---	---	---	---	---
282	West Elk	---	---	---	283	2054	West Elk - Elk Valley
283	Elk Valley	484	1022	Elk Valley - Fredonia	282	2054	West Elk - Elk Valley
284	Chase County	---	---	---	---	---	---
285	Cedar Vale	---	---	---	462 471	2055	Cedar Vale - Central - Dexter
286	Chautauqua County	---	---	---	436	2053	Chautauqua County - Caney Valley
287	West Franklin	---	---	---	290	2037	West Franklin - Ottawa
288	Central Heights	---	---	---	367	2038	Central Heights - Osawatomie
289	Wellsville	---	---	---	348	2035	Wellsville - Baldwin City
290	Ottawa	---	---	---	287	2037	West Franklin - Ottawa
291	Grinnell	292	1000	Grinnell - Wheatland	274	2001	Oakley - Grinnell

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Current		Scenario 1 Consolidate districts that don't meet the 1960s criteria			Scenario 2 Consolidate districts with fewer than 1,600 students		
USD #	USD Name	Merge with...	New USD #	New USD Name	Merge with...	New USD #	New USD Name
292	Wheatland	291	1000	Grinnell - Wheatland	293	2003	Wheatland - Quinter
293	Quinter	---	---	---	292	2003	Wheatland - Quinter
294	Oberlin	---	---	---	---	---	---
297	St Francis	---	---	---	---	---	---
298	Lincoln	---	---	---	299	2024	Lincoln - Sylvan Grove
299	Sylvan Grove	---	---	---	298	2024	Lincoln - Sylvan Grove
300	Comanche	---	---	---	---	---	---
303	Ness City	---	---	---	106	2083	Western Plains - Ness City
305	Salina	---	---	---	---	---	---
306	Southeast of Saline	---	---	---	307 400	2070	Southeast of Saline - Ell-Saline - Smoky Valley
307	Ell-Saline	---	---	---	306 400	2070	Southeast of Saline - Ell-Saline - Smoky Valley
308	Hutchinson	---	---	---	---	---	---
309	Nickerson	---	---	---	376 401 405 444	2072	Nickerson - Sterlin - Chase - Raymond - Lyons - Little River
310	Fairfield	---	---	---	311 312	2074	Fairfield - Pretty Prairie - Haven
311	Pretty Prairie	---	---	---	310 312	2074	Fairfield - Pretty Prairie - Haven
312	Haven	---	---	---	310 311	2074	Fairfield - Pretty Prairie - Haven
313	Buhler	---	---	---	448	2073	Buhler - Inman
314	Brewster	---	---	---	315	2000	Brewster - Colby
315	Colby	---	---	---	314	2000	Brewster - Colby
316	Golden Plains	---	---	---	412	2002	Golden Plains - Hoxie
320	Wamego	---	---	---	321 322	2019	Wamego - Kaw Valley - Onaga - Havensville - Wheaton
321	Kaw Valley	---	---	---	322 320	2019	Wamego - Kaw Valley - Onaga - Havensville - Wheaton
322	Onaga-Havensville- Wheaton	---	---	---	320 321	2019	Wamego - Kaw Valley - Onaga - Havensville - Wheaton
323	Rock Creek	---	---	---	378 384	2020	Rock Creek - Riley County - Blue Valley
325	Phillipsburg	---	---	---	326	2005	Phillipsburg - Logan
326	Logan	---	---	---	325	2005	Phillipsburg - Logan
327	Ellsworth	---	---	---	328	2071	Ellsworth - Lorraine
328	Lorraine	---	---	---	327	2071	Ellsworth - Lorraine
329	Mill Creek	---	---	---	330	2027	Mill Creek - Mission Valey

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USD #	USD Name	Merge with...	New USD #	New USD Name	Merge with...	New USD #	New USD Name
330	Mission Valley	---	---	---	329	2027	Mill Creek - Mission Valley
331	Kingman	---	---	---	332	2065	Kingman - Cunningham
332	Cunningham	---	---	---	331	2065	Kingman - Cunningham
333	Concordia	---	---	---	334	2022	Concordia - South Cloud
334	Southern Cloud	---	---	---	333	2022	Concordia - South Cloud
335	North Jackson	---	---	---	336 337	2018	North Jackson - Holton - Royal Valley
336	Holton	---	---	---	335 337	2018	North Jackson - Holton - Royal Valley
337	Royal Valley	---	---	---	335 336	2018	North Jackson - Holton - Royal Valley
338	Valley Falls	---	---	---	339 340 341	2030	Valley Falls - Jefferson County - Jefferson West - Oskaloosa
339	Jefferson County	---	---	---	338 340 341	2030	Valley Falls - Jefferson County - Jefferson West - Oskaloosa
340	Jefferson West	---	---	---	338 339 341	2030	Valley Falls - Jefferson County - Jefferson West - Oskaloosa
341	Oskaloosa	---	---	---	338 339 340	2030	Valley Falls - Jefferson County - Jefferson West - Oskaloosa
342	McLouth	---	---	---	464	2031	McLouth - Tonganoxie
343	Perry	---	---	---	450	2097	Perry - Shawnee Heights
344	Pleasanton	346	1025	Pleasanton - Jayhawk	363 346	2039	Pleasanton - Jayhawk - Prairie View
345	Seaman	---	---	---	372	2029	Seaman - Silver Lake
346	Jayhawk	344	1025	Pleasanton - Jayhawk	362 344	2039	Pleasanton - Jayhawk - Prairie View
347	Kinsley-Offerle	381	1003	Kinsley - Offerle - Spearville	381 502	2080	Kinsley - Offerle - Spearville
348	Baldwin City	---	---	---	289	2035	Wellsville - Baldwin City
349	Stafford	---	---	---	350 351	2077	Stafford - St. John - Hudson
350	St John-Hudson	---	---	---	349 351	2077	Stafford - St. John - Hudson
351	Macksville	502	1006	Macksville - Lewis	351 502	2098	Macksville - Lewis
352	Goodland	---	---	---	---	---	---
353	Wellington	358	1017	Wellington - Oxford	359 360 509	2062	Wellington - Argonia - Caldwell - South Haven

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USD #	USD Name	Merge with...	New USD #	New USD Name	Merge with...	New USD #	New USD Name
354	Claflin	431	1008	Claflin - Hoisington	355 428 431	2078	Claflin - Ellinwood - Great Bend - Hoisington
355	Ellinwood	---	---	---	428 354 431	2078	Claflin - Ellinwood - Great Bend - Hoisington
356	Conway Springs	359	1016	Conway Springs - Argonia	264	2063	Clearwater - Conway Springs
357	Belle Plaine	---	---	---	463	2060	Belle Plain - Udall
358	Oxford	353	1017	Wellington - Oxford	465	2061	Oxford - Winfield
359	Argonia	356	1016	Conway Springs - Argonia	360 509 353	2062	Wellington - Argonia - Caldwell - South Haven
360	Caldwell	509	1015	Caldwell - South Haven	509 359 353	2062	Wellington - Argonia - Caldwell - South Haven
361	Anthony-Harper	511	1009	Anthony - Harper - Attica	511	2064	Anthony - Harper - Attica
362	Prairie View	---	---	---	344 346	2039	Pleasanton - Jayhawk - Prairie View
363	Holcomb	---	---	---	457	2089	Holcomb - Garden City
364	Marysville	---	---	---	380 498	2013	Marysville - Vermillion - Valley Heights
365	Garnett	---	---	---	479	2040	Garnett - Crest
366	Woodson	---	---	---	256 258 257	2044	Marmaton Valley - Iola - Humboldt - Woodson
367	Osawatomie	---	---	---	288	2038	Central Heights - Osawatomie
368	Paola	---	---	---	---	---	---
369	Burrton	440	1014	Burrton - Halstead	439 440	2067	Burrton - Sedgwick - Halstead
371	Montezuma	476	1001	Montezuma - Copeland	371 476	2099	Montezuma - Copeland
372	Silver Lake	---	---	---	345	2029	Seaman - Silver Lake
373	Newton	---	---	---	---	---	---
374	Sublette	---	---	---	507 476	2090	Sublette - Satanta
375	Circle	---	---	---	206	2059	Remington - Whitewater - Circle
376	Sterling	---	---	---	309 401 405 444	2072	Nickerson - Sterlin - Chase - Raymond - Lyons - Little River
377	Atchison County Community	---	---	---	409	2017	Atchison County - Atchison

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Current		Scenario 1 Consolidate districts that don't meet the 1960s criteria			Scenario 2 Consolidate districts with fewer than 1,600 students		
USD #	USD Name	Merge with...	New USD #	New USD Name	Merge with...	New USD #	New USD Name
378	Riley County	---	---	---	323 384	2020	Rock Creek - Riley County - Blue Valley
379	Clay Center	---	---	---	224	2021	Clifton - Clyde - Clay Center
380	Vermillion	---	---	---	364 498	2013	Marysville - Vermillion - Valley Heights
381	Spearville	347	1003	Kinsley - Offerle - Spearville	347 502	2080	Kinsley - Offerle - Spearville
382	Pratt	---	---	---	438	2076	Pratt - Skyline
383	Manhattan-Ogden	---	---	---	---	---	---
384	Blue Valley	---	---	---	323 378	2020	Rock Creek - Riley County - Blue Valley
385	Andover	---	---	---	---	---	---
386	Madison-Virgil	---	---	---	389 390	2045	Madison - Virgil - Eureka - Hamilton
387	Altoona-Midway	413	1023	Altoona - Midway - Chanute	461 484	2094	Altoona - Midway - Neodesha - Fredonia
388	Ellis	---	---	---	432 489	2009	Ellis - Victoria - Hays
389	Eureka	---	---	---	386 390	2045	Madison - Virgil - Eureka - Hamilton
390	Hamilton	---	---	---	386 389	2045	Madison - Virgil - Eureka - Hamilton
392	Osborne	---	---	---	399	2008	Osborne - Paradise
393	Solomon	435	1011	Solomon - Abilene	239 240	2025	North Ottawa - Twin Valley - Solomon
394	Rose Hill	---	---	---	---	---	---
395	LaCrosse	---	---	---	403	2082	LaCrosse - Otis - Bison
396	Douglass	---	---	---	205	2056	Bluestem - Douglass
397	Centre	---	---	---	398 408 410	2058	Centre - Peabody - Burns - Marion - Florence - Durham - Hillsboro - Lehigh
398	Peabody-Burns	---	---	---	397 408 410	2058	Centre - Peabody - Burns - Marion - Florence - Durham - Hillsboro - Lehigh
399	Paradise	---	---	---	392	2008	Osborne - Paradise
400	Smoky Valley	---	---	---	306 307	2070	Southeast of Saline - Ell-Saline - Smoky Valley
401	Chase-Raymond	---	---	---	309 376 405 444	2072	Nickerson - Sterlin - Chase - Raymond - Lyons - Little River
402	Augusta	---	---	---	---	---	---
403	Otis-Bison	---	---	---	395	2082	LaCrosse - Otis - Bison
404	Riverton	---	---	---	499 508	2050	Riverton - Galena - Baxter Springs

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Current		Scenario 1 Consolidate districts that don't meet the 1960s criteria			Scenario 2 Consolidate districts with fewer than 1,600 students		
USD #	USD Name	Merge with...	New USD #	New USD Name	Merge with...	New USD #	New USD Name
405	Lyons	---	---	---	309 376 401 444	2072	Nickerson - Sterlin - Chase - Raymond - Lyons - Little River
406	Wathena	486	1027	Wathena - Elwood	111 429 486	2016	West Doniphan - Wathena - Troy - Elwood
407	Russell	---	---	---	---	---	---
408	Marion-Florence	---	---	---	397 398 410	2058	Centre - Peabody - Burns - Marion - Florence - Durham - Hillsboro - Lehigh
409	Atchison	---	---	---	377	2017	Atchison County - Atchison
410	Durham-Hillsboro- Lehigh	---	---	---	397 398 308	2058	Centre - Peabody - Burns - Marion - Florence - Durham - Hillsboro - Lehigh
411	Goessel	423	1013	Goessel - Moundridge	460 423	2068	Goessel - Moundridge - Hesston
412	Hoxie	---	---	---	316	2002	Golden Plains - Hoxie
413	Chanute	387	1023	Altoona - Midway - Chanute	---	---	---
415	Hiawatha	---	---	---	430	2015	Hiawatha - South Brown County
416	Louisburg	---	---	---	---	---	---
417	Morris	---	---	---	481 487	2028	Morris - Rural Vista - Herington
418	McPherson	419	1012	McPherson - Canton - Galva	419	2069	McPherson - Canton - Galva
419	Canton-Galva	418	1012	McPherson - Canton - Galva	418	2069	McPherson - Canton - Galva
420	Osage City	454	1020	Osage City - Burlingame	434 454 421 456	2036	Osage City - Lyndon - Santa Fe - Burlingame - Marais Des Cygnes
421	Lyndon	456	1021	Lyndon - Marais Des Cygnes	434 420 454 456	2036	Osage City - Lyndon - Santa Fe - Burlingame - Marais Des Cygnes
422	Greensburg	424	1007	Greensburg - Mullinville	474 424	2079	Greensburg - Mullinville - Haviland
423	Moundridge	411	1013	Goessel - Moundridge	460 411	2068	Goessel - Moundridge - Hesston
424	Mullinville	422	1007	Greensburg - Mullinville	474 422	2079	Greensburg - Mullinville - Haviland
426	Pike Valley	109	1010	Republic County - Pike Valley	109	2011	Republic County - Pike Valley

Appendix B
Summary of How All School Districts Were Treated Under Both Consolidation Scenarios

Current		Scenario 1 Consolidate districts that don't meet the 1960s criteria			Scenario 2 Consolidate districts with fewer than 1,600 students		
USD #	USD Name	Merge with...	New USD #	New USD Name	Merge with...	New USD #	New USD Name
428	Great Bend	---	---	---	355 354 431	2078	Claflin - Ellinwood - Great Bend - Hoisington
429	Troy	111	1026	West Doniphan - Troy	111 406 486	2016	West Doniphan - Wathena - Troy - Elwood
430	South Brown County	---	---	---	415	2015	Hiawatha - South Brown County
431	Hoisington	354	1008	Claflin - Hoisington	355 428 354	2078	Claflin - Ellinwood - Great Bend - Hoisington
432	Victoria	489	1005	Victoria - Hays	489 388	2009	Ellis - Victoria - Hays
434	Santa Fe	---	---	---	420 454 421 456	2036	Osage City - Lyndon - Santa Fe - Burlingame - Marais Des Cygnes
435	Abilene	393	1011	Solomon - Abilene	473	2026	Abilene - Chapman
436	Caney Valley	---	---	---	286	2053	Chautauqua County - Caney Valley
437	Auburn-Washburn	---	---	---	---	---	---
438	Skyline	---	---	---	382	2076	Pratt - Skyline
439	Sedgwick	---	---	---	369 440	2067	Burrton - Sedgwick - Halstead
440	Halstead	369	1014	Burrton - Halstead	439 369	2067	Burrton - Sedgwick - Halstead
441	Sabetha	---	---	---	442 451 488	2014	Sabetha - Nemaha Valley - B&B - Axtell
442	Nemaha Valley	---	---	---	441 451 488	2014	Sabetha - Nemaha Valley - B&B - Axtell
443	Dodge City	---	---	---	---	---	---
444	Little River	---	---	---	309 376 401 405	2072	Nickerson - Sterlin - Chase - Raymond - Lyons - Little River
445	Coffeyville	---	---	---	---	---	---
446	Independence	---	---	---	447	2052	Independence - Cherryvale
447	Cherryvale	---	---	---	446	2052	Independence - Cherryvale
448	Inman	---	---	---	313	2073	Buhler - Inman
449	Easton	---	---	---	453	2032	Easton - Leavenworth
450	Shawnee Heights	---	---	---	343	2097	Perry - Shawnee Heights

Appendix B
Summary of How All School Districts Were Treated Under Both Consolidation Scenarios

Current		Scenario 1 Consolidate districts that don't meet the 1960s criteria			Scenario 2 Consolidate districts with fewer than 1,600 students		
USD #	USD Name	Merge with...	New USD #	New USD Name	Merge with...	New USD #	New USD Name
451	B & B	488	1019	B&B - Axtell	441 442 488	2014	Sabetha - Nemaha Valley - B&B - Axtell
452	Stanton County	---	---	---	---	---	---
453	Leavenworth	---	---	---	449	2032	Easton - Leavenworth
454	Burlingame	420	1020	Osage City - Burlingame	434 420 421 456	2036	Osage City - Lyndon - Santa Fe - Burlingame - Marais Des Cygnes
456	Marais Des Cygnes	421	1021	Lyndon - Marais Des Cygnes	434 420 454 421	2036	Osage City - Lyndon - Santa Fe - Burlingame - Marais Des Cygnes
457	Garden City	---	---	---	363	2089	Holcomb - Garden City
458	Basehor-Linwood	---	---	---	---	---	---
459	Bucklin	---	---	---	219	2085	Minneola - Bucklin
460	Hesston	---	---	---	411 423	2068	Goessel - Moundridge - Hesston
461	Neodesha	---	---	---	484 461	2094	Altoona - Midway - Neodesha - Fredonia
462	Central	---	---	---	285 471	2055	Cedar Vale - Central - Dexter
463	Udall	465	1018	Udall - Winfield	357	2060	Belle Plain - Udall
464	Tonganoxie	---	---	---	342	2031	McLouth - Tonganoxie
465	Winfield	463	1018	Udall - Winfield	358	2061	Oxford - Winfield
466	Scott County	---	---	---	---	---	---
467	Leoti	---	---	---	---	---	---
468	Healy	---	---	---	482	2088	Healy - Dighton
469	Lansing	---	---	---	---	---	---
470	Arkansas City	---	---	---	---	---	---
471	Dexter	---	---	---	285 462	2055	Cedar Vale - Central - Dexter
473	Chapman	---	---	---	435	2026	Abilene - Chapman
474	Haviland	---	---	---	422 424	2079	Greensburg - Mullinville - Haviland
475	Geary County	---	---	---	---	---	---
476	Copeland	371	1001	Montezuma - Copeland	371	2099	Montezuma - Copeland
477	Ingalls	---	---	---	102 371	2087	Cimarron - Ensign - Ingalls
479	Crest	257	1024	Iola - Crest	365	2040	Garnett - Crest
480	Liberal	---	---	---	483	2091	Liberal - Kismet - Plains

Appendix B
Summary of How All School Districts Were Treated Under Both Consolidation Scenarios

Current		Scenario 1 Consolidate districts that don't meet the 1960s criteria			Scenario 2 Consolidate districts with fewer than 1,600 students		
USD #	USD Name	Merge with...	New USD #	New USD Name	Merge with...	New USD #	New USD Name
481	Rural Vista	---	---	---	417 487	2028	Morris - Rural Vista - Herington
482	Dighton	---	---	---	468	2088	Healy - Dighton
483	Kismet-Plains	---	---	---	480	2091	Liberal - Kismet - Plains
484	Fredonia	283	1022	Elk Valley - Fredonia	461 387	2094	Altoona - Midway - Neodesha - Fredonia
486	Elwood	406	1027	Wathena - Elwood	111 429 406	2016	West Doniphan - Wathena - Troy - Elwood
487	Herington	---	---	---	417 481	2028	Morris - Rural Vista - Herington
488	Axtell	451	1019	B&B - Axtell	441 442 451	2014	Sabetha - Nemaha Valley - B&B - Axtell
489	Hays	432	1005	Victoria - Hays	432 388	2009	Ellis - Victoria - Hays
490	El Dorado	---	---	---	492	2057	El Dorado - Flinthills
491	Eudora	---	---	---	232	2034	De Soto - Eudora
492	Flinthills	---	---	---	490	2057	El Dorado - Flinthills
493	Columbus	---	---	---	247	2049	Cherokee - Columbus
494	Syracuse	---	---	---	---	---	---
495	Ft Larned	---	---	---	496	2081	Ft. Larned - Pawnee Heights
496	Pawnee Heights	228	1004	Hanston - Pawnee Heights	495	2081	Ft. Larned - Pawnee Heights
497	Lawrence	---	---	---	---	---	---
498	Valley Heights	---	---	---	364 380	2013	Marysville - Vermillion - Valley Heights
499	Galena	---	---	---	404 508	2050	Riverton - Galena - Baxter Springs
500	Kansas City	---	---	---	203	2033	Piper - Kansas City
501	Topeka	---	---	---	---	---	---
502	Lewis	351	1006	Macksville - Lewis	351	2098	Macksville - Lewis
503	Parsons	---	---	---	101 505	2047	Erie - Galesburg - Parsons - Chetopa - St. Paul
504	Oswego	---	---	---	505 506	2051	Oswego - Labette County - Chetopa - St. Paul
505 (b)	Chetopa-St.Paul	---	---	---	101 503	2047	Chetopa-St.Paul- Parsons-Erie- Galesburg
505 (b)	Chetopa-St.Paul	---	---	---	504 506	2051	Chetopa-St.Paul-Labette- Oswego
506	Labette County	---	---	---	504 505	2051	Oswego - Labette County - Chetopa - St. Paul
507	Satanta	---	---	---	374	2090	Sublette - Satanta

Appendix B
Summary of How All School Districts Were Treated Under Both Consolidation Scenarios

Current		Scenario 1 Consolidate districts that don't meet the 1960s criteria			Scenario 2 Consolidate districts with fewer than 1,600 students		
USD #	USD Name	Merge with...	New USD #	New USD Name	Merge with...	New USD #	New USD Name
508	Baxter Springs	---	---	---	404 499	2050	Riverton - Galena - Baxter Springs
509	South Haven	360	1015	Caldwell - South Haven	353 359 360	2062	Wellington - Argonia - Caldwell - South Haven
511	Attica	361	1009	Anthony - Harper - Attica	361	2064	Anthony - Harper - Attica
512	Shawnee Mission	---	---	---	---	---	---

(a) We initially identified USD 207- Fort Leavenworth for consolidation because it doesn't have its own high school. However, we ended up excluding it from our consolidation scenarios because it is part of a military base and operates slightly different than a traditional school district. Also, it's a large enough district to realize economies of scale (1,677 students).

(b) District 505 (Chetopa-St. Paul) has non-contiguous territory in two counties. Under scenario 2, we assigned the two non-contiguous portions of USD 505 to different USDs. The southern territory in Labette County was assigned to district 2051 and the northern territory in Neosho County was assigned to district 2047.

Source: LPA assignments of current USD numbers.

APPENDIX C

Audit Methodologies

This appendix contains a more detailed discussion of the following methodologies used in this audit:

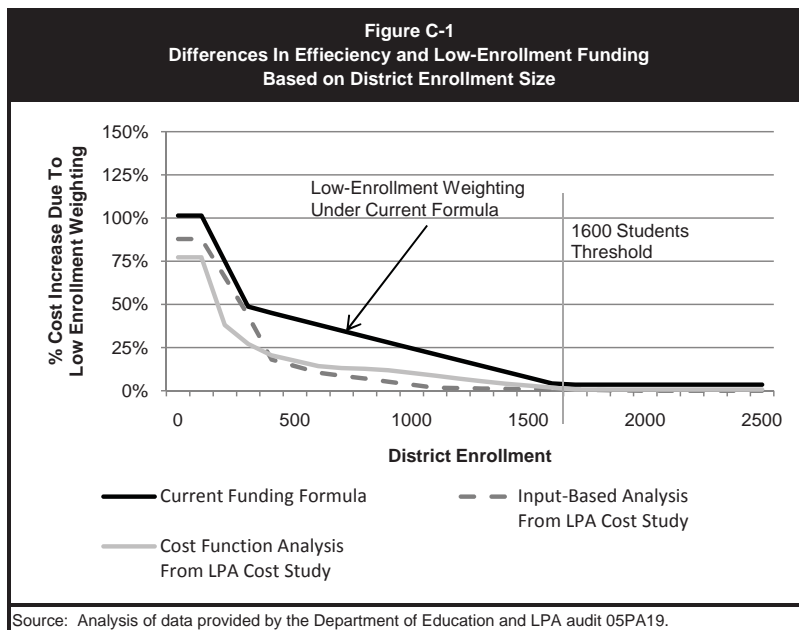
- Selecting 1,600 students as the Scenario 2 threshold for peak efficiency
- Using Statistical Regression to predict cost and resources for consolidated districts
- Excluding expenditure categories that aren't effected by consolidation

Selecting 1,600 students as the Scenario 2 threshold for peak efficiency

Under Scenario 2, we identified all districts that have fewer than 1,600 students as potential candidates for consolidation in order to become more efficient. We selected 1,600 students as our threshold because districts with fewer students than this cost more money to operate. Education research has shown that the size of a district can significantly affect the cost of educating students. Smaller districts tend to cost more per student because of smaller class sizes and fewer students over whom to spread their fixed administrative costs.

Our 2006 study of K-12 education costs found that the amount districts need to spend per student decreases as they get larger, until they have around 1,500-2,000 students. **Figure C-1** shows that two different approaches to determining the cost of operating districts found that the cost tends to flatten out around 1,500-2,000 student enrollment level. We selected 1,600 students because it falls within the lower, more conservative part of that range and is very close to the 1,622 threshold that the State uses to determine which districts will get additional funding (low-enrollment weighting).

Using statistical regression to predict cost and resources for consolidated districts



To estimate the cost and savings of consolidation, we needed to compare the amount of resources districts use, such as teachers, buildings, and spending, before and after consolidation. Actual data on the resources used by districts before consolidation is readily available. However, data on the resources that our hypothetical districts (after consolidation) would use had to be estimated. Simply combining the data from the existing districts doesn't provide a useful estimate, because it doesn't account for the gains in efficiency in larger districts. To develop meaningful estimates, we used a technique called statistical regression.

Using data on the current enrollments, geographic sizes, and spending and resources used by the existing school districts, we built a model that captures the relationship between district size and the resources used. We then used that model to estimate the resources that would be used by larger, consolidated districts. **Figure C-2** summarizes our models.

Figure C-2 Expenditures and Resources Estimated Using Statistical Regression and the Key Factors That Affect the Predicted Value		
Estimated Expenditure or Resource	Key Factors In Estimating the Expenditure or Resource	Effect of Key Factor On Estimated Expenditure or Resource (a)
Expenditures Per Student	Student Enrollment	-
	Percent of district families that own their home	-
	Percent of district population over 65 years of age	-
	Percent of students receiving free lunch	+
	Assessed valuation per student	+
Teachers Needed	Student Enrollment	-
	Percent of district families that own their home	-
	Percent of students receiving free lunch	+
	Assessed valuation per student	+
Principals Needed	Student Enrollment	-
	Percent of students receiving free lunch	+
	Number of buildings in the district	+
Superintendents Needed	Student Enrollment	-
Elementary School Buildings High School Buildings	Student Enrollment	+
	Percent of students receiving free lunch	+
	Assessed valuation per student	+
	Square miles of the district	+
Junior High School Buildings	Student Enrollment	+
	Percent of students receiving free lunch	+
	Assessed valuation per student	+
	Square miles of the district	-
Number of Students Transported	Student Enrollment	+
	Percent of district families that own their home	+
	Square miles of the district	+
	Percent of district population over 65 years of age	-
Number of Bus Routes	Student Enrollment	+
	Percent of district families that own their home	+
	Square miles of the district	+
	Number of buildings in the district	+
Number of Bus Route Miles	Student Enrollment	+
	Percent of district families that own their home	+
	Square miles of the district	+
	Poverty Density	+
	Assessed valuation per student	-
	Percent of district population over 65 years of age	-
(a) (+) indicates that as the key factors increased, the expenditure or resource we were trying to estimated also increased. (-) indicates that as the key factors increased, the expenditure or resource we were trying to estimated decreased. Source: Kansas Legislative Division of Post Audit.		

Our statistical regression is based on the spending and resources used by districts in the 2008-09 school year. As part of this audit, we didn't look to see if current districts could operate more efficiently than they currently operate. As a result, there may be other opportunities for districts to operate more efficiently than what is shown in the estimates associated with our scenarios

Excluding expenditure categories that aren't effected by consolidation

According to the Department of Education, school districts spent a total of almost \$5.7 billion during the 2008-09 school year. In addition to operating expenses (such as teacher and administrator salaries), this total includes a variety of other types of spending, including things such as capital purchases and debt service. It also includes spending on things that are less likely to be affected by consolidation, including special education (which is already consolidated through cooperative and inter-local agreements amongst districts). Therefore, we limited our analysis of the impact consolidation might have to a subset of total expenditures. *Figure C-3* summarizes the types of expenditures we excluded.

Figure C-3 Education Expenditures Excluded From Audit Analysis	
Expenditure Category	Description
Adult Education	An adult basic education program that can include one or more courses in general education subjects that are taught at the grade school or high school level.
Adult Supplementary Education	Local school boards are authorized to include courses that aren't part of the basic adult education program. Costs for the program must be paid by the district or community college offering the course, and school boards must charge tuition or fees to offset the cost in part or in total.
Bond and Interest	When a district has a bond, taxes must be levied in an amount that are sufficient to pay the bond and bond interest due.
Cooperative Special Education	Payments to cooperatives or interlocals to provide special education services.
Cost of Living	Additional funding for districts where the average appraised value of a single-family residence is more than 25% higher than the Statewide average.
Declining Enrollment	A fund that allows districts to a levy a property tax that will generate an amount equal to or less than the amount of revenues lost as a result of declining enrollment in the district.
Extraordinary Growth Facilities	A fund that allows districts to appeal to the State Board of Tax Appeals for additional tax authority for up to two years to generate funds to build new facilities because of "extraordinary growth" in enrollment.
KPERS Special Contribution	State's portion of the KPERS contributions for district employees as they are deemed State employees.
No-Fund Warrants	A fund used by districts after they have appealed to the Board of Tax Appeals for additional funds to go towards an unforeseen event in which the district isn't able to pay the expense.
Parent Education Program	Provides expectant parents and parents of infants or toddlers with information and guidance about effective parenting.
School Retirement	A district board can create a public school teachers' retirement fund which can be managed and dispersed by the district board.
Special Assessment	A district is authorized to assess a tax levy to pay costs assessed by another government (typically cities and counties). This may include sewer or road assessments.
Special Education	All funds received for the purpose of special education must be put into the district's special education fund. All moneys in the fund are to be used to pay for expenses that are directly attributable to the program.
Special Liability Expense	The Kansas Tort Claims Act requires a school district to pay for defending itself or its employees and to pay tort claims and other direct and indirect costs from its special liability expense fund.
Special Reserve Fund	Districts are authorized to pay the costs related to an uninsured loss from the district special reserve fund.
Tuition Reimbursement	The State Board of Education can reimburse school districts for educational services provided for pupils residing at the Flint Hills job corps center, housed at a psychiatric residential treatment facility, or confined in a juvenile detention facility.

Source: Kansas Legislative Division of Post Audit Summary of Department of Education funds.

APPENDIX D

Estimated Changes In Funding and Resources By District Under Each of Our Scenarios

This appendix contains district-level data of the changes in funding and resources for each of our scenarios discussed in the main body of the report. The figure below shows where each category of the findings starts for both scenarios.

District-Level Findings Before and After Consolidation		
Figure	Scenario 1	Scenario 2
District Demographics	Fig D-1.1 <i>page 50</i>	Fig D-2.1 <i>page 55</i>
Net Savings or Loss to Districts	Fig D-1.2 <i>page 53</i>	Fig D-2.2 <i>page 67</i>
Net Savings or Loss to State	Fig D-1.3 <i>page 54</i>	Fig D-2.3 <i>page 72</i>

Additional district-level information about expenditures, expenditure per FTE, staffing level changes, the number of buildings needed, the cost of new buildings, the number of students transported, and changes in funding can be found on our website <http://www.kslegislature.org/postaudit/> or requested through our office.

**Figure D-1.1
SCENARIO 1
(1960s Criteria)**

District Demographic and Size Information Before and After Consolidation

USD	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	Assessed Valuation Per Pupil
1000 = Grinnell-Wheatland					
291 - Grinnell	80.1	264	19.1%	0.0%	\$212,930
292 - Wheatland	112.5	436	21.0%	0.0%	\$114,407
Total	192.6	700	20.2%	0.0%	\$155,381
1001 = Montezuma-Copeland					
371 - Montezuma	214.9	202	24.3%	26.0%	\$69,978
476 Copeland	112.5	200	44.6%	47.9%	\$98,552
Total	327.4	402	31.2%	33.4%	\$79,796
1002 = Norton - West Solomon					
211 - Norton	683.6	377	24.1%	0.0%	\$36,201
213 - West Solomon	37.7	304	26.8%	0.0%	\$289,583
Total	721.3	681	24.2%	0.0%	\$49,445
1003 = Kinsley - Offerle - Spearville					
347 - Kinsley-Offerle	302.2	343	29.9%	11.0%	\$92,684
381 - Spearville	352.0	190	13.7%	3.0%	\$47,041
Total	654.2	533	21.4%	6.8%	\$68,125
1004 = Hanston - Pawnee Heights					
228 - Hanston	72.5	249	19.5%	2.6%	\$127,713
496 - Pawnee Heights	146.6	285	11.5%	0.0%	\$73,618
Total	219.1	534	14.2%	0.9%	\$91,518
1005 = Victoria - Hays					
432 - Victoria	257.5	193	9.2%	0.0%	\$140,787
489 - Hays	2,746.8	380	25.4%	4.1%	\$88,934
Total	3,004.3	573	24.0%	3.8%	\$93,379
1006 = Macksville - Lewis					
351 - Macksville	301.4	367	33.2%	28.9%	\$123,621
502 - Lewis	101.1	230	31.9%	31.9%	\$167,729
Total	402.5	596	32.9%	29.7%	\$134,700
1007 = Greensburg - Mullinville					
422 - Greensburg	210.5	242	32.6%	0.0%	\$149,485
424 - Mullinville	226.6	218	29.4%	0.0%	\$126,155
Total	437.1	459	30.7%	0.0%	\$137,390
1008 = Claflin - Hoisington					
354 - Claflin	222.1	165	10.4%	0.0%	\$120,499
431 - Hoisington	607.5	302	27.1%	0.0%	\$68,033
Total	829.6	468	22.8%	0.0%	\$82,079

**Figure D-1.1
SCENARIO 1
(1960s Criteria)**

District Demographic and Size Information Before and After Consolidation

USD	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	Assessed Valuation Per Pupil
1009 = Anthony - Harper - Attica					
361 - Anthony-Harper	818.1	597	38.9%	4.9%	\$62,795
511 - Attica	138.5	128	32.9%	0.0%	\$135,198
Total	956.6	725	38.0%	4.2%	\$73,278
1010 = Republic County - Pike Valley					
109 - Republic County	480.0	541	26.4%	0.0%	\$72,863
426 - Pike Valley	253.5	194	29.0%	0.0%	\$49,148
Total	733.5	735	27.3%	0.0%	\$64,667
1011 = Solomon - Abilene					
393 - Solomon	389.5	179	26.1%	0.0%	\$53,015
435 - Abilene	1,490.1	102	21.2%	1.2%	\$51,200
Total	1,879.6	281	22.2%	0.9%	\$51,576
1012 = McPherson - Canton - Galva					
418 - McPherson	2,251.7	157	21.6%	2.2%	\$74,239
419 - Canton-Galva	367.3	149	18.9%	0.0%	\$76,299
Total	2,619.0	306	21.2%	1.9%	\$74,528
1013 = Goessel - Moundridge					
411 - Goessel	245.2	110	12.9%	0.0%	\$47,949
423 - Moundridge	434.2	156	19.8%	0.7%	\$94,521
Total	679.4	266	17.3%	0.4%	\$77,713
1014 = Burrton - Halstead					
369 - Burrton	244.2	96	35.8%	0.4%	\$71,804
440 - Halstead	789.1	140	22.8%	0.0%	\$43,127
Total	1,033.3	236	26.0%	0.1%	\$49,904
1015 = Caldwell - South Haven					
360 - Caldwell	221.0	190	34.9%	0.0%	\$64,572
509 - South Haven	225.5	146	24.0%	0.0%	\$43,287
Total	446.5	336	29.3%	0.0%	\$53,823
1016 = Conway Springs - Argonia					
356 - Conway Springs	528.4	158	18.0%	0.0%	\$36,612
359 - Argonia	186.5	177	21.6%	0.0%	\$70,004
Total	714.9	335	18.9%	0.0%	\$45,323
1017 = Wellington - Oxford					
353 - Wellington	1,641.9	228	35.2%	0.3%	\$39,485
358 - Oxford	340.6	135	25.0%	0.0%	\$49,659
Total	1,982.5	364	33.5%	0.3%	\$41,233
1018 = Udall - Winfield					
463 - Udall	391.2	111	21.3%	0.0%	\$38,686
465 - Winfield	2,423.8	251	34.1%	2.5%	\$42,285
Total	2,815.0	362	32.3%	2.2%	\$41,784

**Figure D-1.1
SCENARIO 1
(1960s Criteria)**

District Demographic and Size Information Before and After Consolidation

USD	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	Assessed Valuation Per Pupil
1019 = B&B - Axtell					
451 - B&B	192.5	109	12.1%	0.0%	\$63,857
488 - Axtell	288.6	222	23.0%	2.6%	\$76,480
Total	481.1	332	19.0%	1.7%	\$71,429
1020 = Osage City - Burlingame					
420 - Osage City	644.1	127	28.4%	0.4%	\$41,983
454 - Burlingame	328.9	75	25.8%	0.0%	\$35,111
Total	973.0	202	27.5%	0.3%	\$39,660
1021 = Lyndon - Marais Des Cygnes					
421 - Lyndon	428.1	98	15.1%	0.0%	\$48,525
456 - Marais Des Cygnes	267.0	134	47.3%	0.0%	\$55,433
Total	695.1	233	27.3%	0.0%	\$51,179
1022 = Elk Valley - Fredonia					
283 - Elk Valley	185.0	160	48.5%	0.0%	\$65,408
484 - Fredonia	740.9	401	35.5%	0.0%	\$59,714
Total	925.9	561	38.1%	0.0%	\$60,852
1023 = Altoona - Midway - Chanute					
387 - Altoona-Midway	179.5	189	37.9%	0.0%	\$144,174
413 - Chanute	1,770.3	130	38.8%	1.2%	\$36,162
Total	1,949.8	319	38.7%	1.0%	\$46,106
1024 = Crest - Iola					
257 - Crest	1,392.5	140	45.8%	0.1%	\$36,661
479 - Iola	221.0	177	37.2%	0.0%	\$63,699
Total	1,613.5	317	44.7%	0.1%	\$40,365
1025 = Pleasanton - Jayhawk					
344 - Pleasanton	359.0	92	43.2%	0.0%	\$38,602
346 - Jayhawk	525.9	309	35.9%	0.7%	\$54,870
Total	884.9	401	38.8%	0.4%	\$48,270
1026 = Doniphan West - Troy					
111 - Doniphan West	377.4	226	22.3%	0.0%	\$92,973
429 - Troy	337.5	94	20.5%	0.0%	\$46,127
Total	714.9	320	21.4%	0.0%	\$70,857
1027 = Wathena - Elwood					
406 - Wathena	401.0	79	20.6%	0.0%	\$44,330
486 - Elwood	309.9	8	53.8%	0.0%	\$40,716
Total	710.9	87	35.2%	0.0%	\$42,755
TOTAL	29,598	11663	30.9%	2.2%	\$61,922

Source: LPA analysis of Department of Education data.

Figure D-1.2
SCENARIO 1
(1960s Criteria)
Net District Savings or Loss After Consolidation

Consolidated USD	Operations Only			Operations and Facilities	
	A. Reduced Operating Expenditures	B. Reduced Funding	C. Net Savings or (Loss) [A]-[B]	D. District Share of Annual Facility Costs	E. Net Savings or (Loss) [C]-[D]
1000 = Grinnell-Wheatland	\$480,740	\$207,536	\$273,204	\$57,966	\$215,238
1001 = Montezuma-Copeland	\$666,607	\$540,726	\$125,881	\$0	\$125,881
1002 = Norton - West Solomon	\$78,707	\$151,341	(\$72,634)	\$0	(\$72,634)
1003 = Kinsley - Offerle - Spearville	\$273,519	\$381,558	(\$108,039)	\$0	(\$108,039)
1004 = Hanston - Pawnee Heights	\$526,628	\$245,051	\$281,577	\$0	\$281,577
1005 = Victoria - Hays	\$818,675	\$695,694	\$122,981	\$0	\$122,981
1006 = Macksville - Lewis	\$312,905	\$328,683	(\$15,778)	\$0	(\$15,778)
1007 = Greensburg - Mullinville	\$399,424	\$588,091	(\$188,666)	\$0	(\$188,666)
1008 = Claflin - Hoisington	\$783,985	\$667,761	\$116,224	\$110,064	\$6,160
1009 = Anthony - Harper - Attica	\$618,918	\$640,522	(\$21,604)	\$0	(\$21,604)
1010 = Republic County - Pike Valley	\$584,483	\$526,114	\$58,369	\$79,233	(\$20,864)
1011 = Solomon - Abilene	\$1,796,397	\$1,115,972	\$680,425	\$177,377	\$503,048
1012 = McPherson - Canton - Galva	\$366,923	\$771,370	(\$404,447)	\$0	(\$404,447)
1013 = Goessel - Moundridge	\$525,216	\$518,877	\$6,338	\$265,631	(\$259,293)
1014 = Burrton - Halstead	\$996,999	\$787,202	\$209,797	\$131,076	\$78,721
1015 = Caldwell - South Haven	\$413,871	\$590,279	(\$176,408)	\$0	(\$176,408)
1016 = Conway Springs - Argonia	\$243,671	\$570,689	(\$327,018)	\$107,817	(\$434,835)
1017 = Wellington - Oxford	\$1,816,099	\$745,048	\$1,071,051	\$0	\$1,071,051
1018 = Udall - Winfield	\$372,076	\$820,420	(\$448,343)	\$0	(\$448,343)
1019 = B&B - Axtell	\$457,546	\$456,671	\$875	\$167,052	(\$166,177)
1020 = Osage City - Burlingame	\$638,971	\$730,606	(\$91,634)	\$161,074	(\$252,708)
1021 = Lyndon - Marais Des Cygnes	\$550,090	\$469,348	\$80,742	\$56,662	\$24,079
1022 = Elk Valley - Fredonia	\$791,220	\$715,386	\$75,833	\$0	\$75,833
1023 = Altoona - Midway - Chanute	\$582,260	\$524,274	\$57,986	\$0	\$57,986
1024 = Crest - Iola	\$584,692	\$1,214,576	(\$629,884)	\$0	(\$629,884)
1025 = Pleasanton - Jayhawk	\$683,686	\$618,804	\$64,882	\$0	\$64,882
1026 = Doniphan West - Troy	\$382,959	\$419,565	(\$36,605)	\$0	(\$36,605)
1027 = Wathena - Elwood	\$323,643	\$424,824	(\$101,180)	\$0	(\$101,180)
TOTAL	\$17,070,909	16,466,987	\$603,922	\$1,313,953	(\$710,031)

Source: LPA analysis of Department of Education data.

**Figure D-1.3
SCENARIO 1
(1960s Criteria)
Net State Savings After Consolidation**

Consolidated USD	Operations Only				Operations and Facilities	
	A. Basic Operating Aid	B. State Share of Local Option Budgets (Equalization Aid)	C. Transportation Funding	D. Net Savings to the State [A]+[B]+[C]	E. Estimated Annual Cost of Facilities	F. Net Savings or Loss (Including Facility Cost) [D]-[E]
1000 = Grinnell-Wheatland	\$174,712	\$0	(\$15,069)	\$159,643	\$0	\$159,643
1001 = Montezuma-Copeland	\$431,041	\$26,813	(\$15,098)	\$442,756	\$0	\$442,756
1002 = Norton - West Solomon	\$136,965	\$99,734	(\$20,549)	\$216,150	\$0	\$216,150
1003 = Kinsley - Offerle - Spearville	\$289,992	\$23,156	\$3,514	\$316,662	\$0	\$316,662
1004 = Hanston - Pawnee Heights	\$204,859	\$34,725	(\$16,358)	\$223,226	\$0	\$223,226
1005 = Victoria - Hays	\$580,392	\$89,194	(\$45,243)	\$624,343	\$0	\$624,343
1006 = Macksville - Lewis	\$269,512	\$0	(\$16,679)	\$252,833	\$0	\$252,833
1007 = Greensburg - Mullinville	\$458,919	\$0	(\$6,542)	\$452,377	\$0	\$452,377
1008 = Claflin - Hoisington	\$528,244	\$49,915	(\$14,581)	\$563,578	(\$2,246)	\$561,331
1009 = Anthony - Harper - Attica	\$516,279	\$72,676	(\$23,570)	\$565,386	\$0	\$565,386
1010 = Republic County - Pike Valley	\$441,010	\$59,191	(\$36,308)	\$463,894	(\$18,585)	\$445,309
1011 = Solomon - Abilene	\$922,251	\$134,518	(\$63,812)	\$992,957	(\$83,472)	\$909,486
1012 = McPherson - Canton - Galva	\$628,171	\$53,874	(\$34,809)	\$647,235	\$0	\$647,235
1013 = Goessel - Moundridge	\$414,823	\$54,409	(\$15,686)	\$453,546	(\$16,955)	\$436,591
1014 = Burrton - Halstead	\$651,659	\$83,940	(\$46,120)	\$689,480	(\$64,560)	\$624,920
1015 = Caldwell - South Haven	\$453,494	\$70,253	\$567	\$524,314	\$0	\$524,314
1016 = Conway Springs - Argonia	\$464,911	\$57,434	(\$25,920)	\$496,425	(\$66,082)	\$430,344
1017 = Wellington - Oxford	\$594,903	\$91,869	(\$21,789)	\$664,983	\$0	\$664,983
1018 = Udall - Winfield	\$656,301	\$123,420	(\$25,209)	\$754,512	\$0	\$754,512
1019 = B&B - Axtell	\$373,821	\$41,704	(\$22,536)	\$392,989	(\$24,962)	\$368,028
1020 = Osage City - Burlingame	\$577,521	\$110,028	(\$15,517)	\$672,032	(\$121,512)	\$550,520
1021 = Lyndon - Marais Des Cygnes	\$393,296	\$55,742	(\$32,259)	\$416,779	(\$26,665)	\$390,115
1022 = Elk Valley - Fredonia	\$570,915	\$69,943	(\$20,618)	\$620,240	\$0	\$620,240
1023 = Altoona - Midway - Chanute	\$553,481	\$33,913	(\$150,193)	\$437,201	\$0	\$437,201
1024 = Crest - Iola	\$1,000,821	\$139,762	(\$66,532)	\$1,074,051	\$0	\$1,074,051
1025 = Pleasanton - Jayhawk	\$514,691	\$78,481	(\$38,689)	\$554,484	\$0	\$554,484
1026 = Doniphan West - Troy	\$347,235	\$28,672	(\$24,493)	\$351,414	\$0	\$351,414
1027 = Wathena - Elwood	\$338,777	\$59,928	(\$11,990)	\$386,715	\$0	\$386,715
TOTAL	\$13,488,999	\$1,743,293	(\$822,086)	\$14,410,206	-\$425,038	\$13,985,168

Source: LPA analysis of Department of Education data.

**Figure D-2.1
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
District Demographic and Size Information Before and After Consolidation**

USD	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	Assessed Valuation Per Pupil
2000 = Brewster - Colby					
314 - Brewster	91.5	377	27.1%	0.0%	\$110,668
315 - Colby	914.2	467	21.5%	0.8%	\$63,534
Total	1,005.7	844	22.0%	0.7%	\$67,822
2001 = Oakley - Grinnell					
274 - Oakley	403.8	631	29.5%	0.0%	\$101,136
291 - Grinnell	80.1	264	19.1%	0.0%	\$212,930
Total	483.9	896	27.9%	0.0%	\$119,641
2002 = Golden Plains - Hoxie					
316 - Golden Plains	189.4	242	37.6%	12.2%	\$48,590
412 - Hoxie	292.9	717	17.4%	0.9%	\$104,150
Total	482.3	959	25.1%	5.2%	\$82,332
2003 = Wheatland - Quinter					
292 - Wheatland	112.5	436	21.0%	0.0%	\$114,407
293 - Quinter	261.0	398	16.5%	0.7%	\$77,036
Total	373.5	833	17.8%	0.5%	\$88,293
2004 = Norton - Northern Valley - West Solomon					
211 - Norton Community	683.6	377	24.1%	0.0%	\$36,201
212 - Northern Valley	206.5	261	41.3%	0.0%	\$46,648
213 - West Solomon	37.7	304	26.8%	0.0%	\$289,583
Total	927.8	942	28.2%	0.0%	\$48,822
2005 = Phillipsburg - Logan					
325 - Phillipsburg	655.0	350	25.4%	0.0%	\$41,820
326 - Logan	167.5	321	27.0%	0.0%	\$90,584
Total	822.5	672	25.7%	0.0%	\$51,751
2006 = Thunder Ridge - Smith Center					
110 - Thunder Ridge	235.0	492	29.1%	0.0%	\$63,307
237 - Smith Center	446.0	598	25.2%	0.4%	\$55,203
Total	681.0	1090	26.6%	0.3%	\$57,999
2007 = Palco - Plainville - Stockton					
269 - Palco	163.2	247	24.9%	0.0%	\$287,061
270 - Plainville	381.9	276	23.1%	0.0%	\$160,526
271 - Stockton	297.1	442	27.5%	0.0%	\$101,710
Total	842.2	965	25.0%	0.0%	\$164,298
2008 - Osborne - Paradise					
392 - Osborne	334.3	509	40.4%	0.0%	\$51,120
399 - Paradise	125.6	437	21.9%	0.0%	\$256,342
Total	459.9	946	35.2%	0.0%	\$107,167

**Figure D-2.1
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
District Demographic and Size Information Before and After Consolidation**

USD	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	Assessed Valuation Per Pupil
2009 = Ellis - Victoria - Hays					
388 - Ellis	366.0	283	14.0%	0.0%	\$118,860
432 - Victoria	257.5	193	9.2%	0.0%	\$140,787
489 - Hays	2,746.8	380	25.4%	4.1%	\$88,934
Total	3,370.3	856	22.9%	3.3%	\$96,146
2010 = Rock Hills - Jewell					
107 - Rock Hills	265.0	659	25.6%	0.0%	\$86,518
279 - Jewell	90.5	232	32.6%	0.0%	\$109,631
Total	355.5	891	27.4%	0.0%	\$92,402
2011 = Republic County - Pike Valley					
109 - Republic County	480.0	541	26.4%	0.0%	\$72,863
426 - Pike Valley	253.5	194	29.0%	0.0%	\$49,148
Total	733.5	735	27.3%	0.0%	\$64,667
2012 = Washington County - Barnes					
108 - Washington County	399.9	397	23.1%	0.0%	\$66,314
223 - Barnes	336.6	386	19.2%	1.9%	\$73,681
Total	736.5	783	21.2%	0.9%	\$69,681
2013 = Marysville - Vermillion - Valley Heights					
364 - Marysville	725.2	340	27.0%	0.0%	\$80,779
380 - Vermillion	525.0	403	20.9%	0.0%	\$42,467
498 - Valley Heights	363.0	217	30.8%	0.0%	\$43,390
Total	1,613.2	961	25.9%	0.0%	\$59,898
2014 = Sabetha - Nemaha Valley - B&B - Axtell					
441 - Sabetha	935.5	306	20.6%	0.1%	\$47,461
442 - Nemaha Valley	439.0	115	12.4%	0.4%	\$74,460
451 - B & B	192.5	109	12.1%	0.0%	\$63,857
488 - Axtell	288.6	222	23.0%	2.6%	\$76,480
Total	1,855.6	753	18.1%	0.6%	\$60,062
2015 = Hiawatha - South Brown County					
415 - Hiawatha	841.8	327	34.0%	0.0%	\$77,445
430 - South Brown County	635.5	158	49.0%	15.6%	\$32,018
Total	1,477.3	485	40.4%	6.7%	\$57,904
2016 = Doniphan West - Wathena - Troy - Elwood					
111 - Doniphan West	377.4	226	22.3%	0.0%	\$92,973
406 - Wathena	401.0	79	20.6%	0.0%	\$44,330
429 - Troy	337.5	94	20.5%	0.0%	\$46,127
486 - Elwood	309.9	8	53.8%	0.0%	\$40,716
Total	1,425.8	406	28.3%	0.0%	\$56,845

**Figure D-2.1
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
District Demographic and Size Information Before and After Consolidation**

USD	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	Assessed Valuation Per Pupil
2017 = Atchison County Community - Atchison					
377 - Atchison County Community	683.6	361	25.1%	0.3%	\$56,868
409 - Atchison	1,550.7	58	47.0%	0.0%	\$52,144
Total	2,234.3	419	40.4%	0.1%	\$53,589
2018 = North Jackson - Holton - Royal Valley					
335 - North Jackson	360.0	213	21.8%	0.8%	\$40,975
336 - Holton	1,048.7	163	20.3%	1.0%	\$38,413
337 - Royal Valley	912.7	159	29.6%	0.0%	\$27,997
Total	2,321.4	535	24.1%	0.6%	\$34,715
2019 = Wamego - Kaw Valley - Onaga - Havensville - Wheaton					
320 - Wamego	1,291.9	192	17.6%	0.1%	\$53,481
321 - Kaw Valley	1,121.1	301	23.3%	0.1%	\$201,779
322 - Onaga-Havensville-Wheaton	317.5	257	25.2%	0.0%	\$55,140
Total	2,730.5	750	20.9%	0.1%	\$114,563
2020 = Rock Creek - Riley County - Blue Valley					
323 - Rock Creek	813.7	246	18.5%	0.2%	\$45,957
378 - Riley County	646.1	231	17.4%	0.7%	\$52,454
384 - Blue Valley	198.9	314	19.8%	0.0%	\$81,564
Total	1,658.7	792	18.2%	0.4%	\$52,758
2021 = Clifton - Clyde - Clay Center					
224 - Clifton-Clyde	292.5	255	17.6%	0.0%	\$78,093
379 - Clay Center	1,336.0	632	22.4%	0.4%	\$50,653
Total	1,628.5	886	21.5%	0.3%	\$55,581
2022 = Concordia - South Cloud					
333 - Concordia	1,062.1	333	38.2%	2.4%	\$43,614
334 - Southern Cloud	231.0	273	41.4%	0.0%	\$79,134
Total	1,293.1	606	38.8%	2.0%	\$49,959
2023 = Waconda - Beloit					
272 - Waconda	354.7	412	31.5%	0.0%	\$59,825
273 - Beloit	707.0	431	18.3%	0.5%	\$56,051
Total	1,061.7	842	22.7%	0.3%	\$57,312
2024 = Lincoln - Sylvan Grove					
298 - Lincoln	337.0	444	32.9%	0.0%	\$71,283
299 - Sylvan Grove	144.6	321	24.8%	0.0%	\$91,845
Total	481.6	764	30.3%	0.0%	\$77,457
2025 = North Ottawa - Twin Valley - Solomon					
239 - North Ottawa	602.8	417	21.2%	0.0%	\$52,313
240 - Twin Valley	610.4	270	20.7%	0.0%	\$44,592
393 - Solomon	389.5	179	26.1%	0.0%	\$53,015
Total	1,602.7	866	22.2%	0.0%	\$49,543

**Figure D-2.1
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
District Demographic and Size Information Before and After Consolidation**

USD	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	Assessed Valuation Per Pupil
2026 = Abilene - Chapman					
435 - Abilene	1,490.1	102	21.2%	1.2%	\$51,200
473 - Chapman	960.5	561	23.3%	1.2%	\$62,613
Total	2,450.6	663	22.0%	1.2%	\$55,673
2027 = Mill Creek - Mission Valley					
329 - Mill Creek	461.3	395	18.5%	0.0%	\$75,937
330 - Mission Valley	471.4	353	17.4%	0.4%	\$66,295
Total	932.7	749	18.0%	0.2%	\$71,064
2028 = Morris - Rural Vista - Herington					
417 - Morris	764.4	535	28.4%	2.5%	\$72,011
481 - Rural Vista	406.5	306	29.3%	0.0%	\$56,338
487 - Herington	499.4	93	32.7%	0.0%	\$36,827
Total	1,670.3	934	29.9%	1.1%	\$57,677
2029 = Seaman - Silver Lake					
345 - Seaman	3,463.2	84	19.2%	0.2%	\$62,012
372 - Silver Lake	716.4	70	10.8%	0.0%	\$39,154
Total	4,179.6	154	17.7%	0.2%	\$58,094
2030 = Valley Falls - Jefferson County - Jefferson West - Oskaloosa					
338 - Valley Falls	408.7	114	20.2%	0.0%	\$36,193
339 - Jefferson County	486.7	119	20.6%	0.0%	\$31,886
340 - Jefferson West	916.0	79	15.4%	0.0%	\$41,312
341 - Oskaloosa	523.6	102	35.8%	0.0%	\$49,959
Total	2,335.0	414	22.0%	0.0%	\$40,390
2031 = McLouth - Tonganoxie					
342 - McLouth	516.7	91	20.5%	0.0%	\$56,214
464 - Tonganoxie	1,771.7	139	15.5%	0.6%	\$50,826
Total	2,288.4	230	16.7%	0.5%	\$52,043
2032 = Easton - Leavenworth					
449 - Easton	670.2	120	14.1%	0.0%	\$47,079
453 - Leavenworth	3,820.0	16	43.8%	3.2%	\$51,634
Total	4,490.2	136	39.4%	2.7%	\$50,954
2033 = Piper - Kansas City					
203 - Piper-Kansas City	1,581.5	32	5.1%	1.0%	\$119,859
500 - Kansas City	18,373.7	71	73.3%	26.3%	\$43,409
Total	19,955.2	102	68.1%	24.4%	\$49,468
2034 = De Soto - Eudora					
232 - De Soto	6,052.3	94	9.2%	3.7%	\$65,660
491 - Eudora	1,395.8	53	19.2%	1.7%	\$41,023
Total	7,448.1	147	11.1%	3.3%	\$61,043

Figure D-2.1
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
District Demographic and Size Information Before and After Consolidation

USD	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	Assessed Valuation Per Pupil
2035 = Wellsville - Baldwin City					
289 - Wellsville	836.0	125	15.5%	0.0%	\$54,012
348 - Baldwin City	1,357.8	140	11.9%	0.2%	\$54,880
Total	2,193.8	265	13.3%	0.1%	\$54,549
2036 = Osage City - Lyndon - Santa Fe - Burlingame - Marais Des Cygnes					
420 - Osage City	644.1	127	28.4%	0.4%	\$41,983
421 - Lyndon	428.1	98	15.1%	0.0%	\$48,525
434 - Santa Fe	1,114.4	202	27.8%	0.1%	\$41,342
454 - Burlingame	328.9	75	25.8%	0.0%	\$35,111
456 - Marais Des Cygnes	267.0	134	47.3%	0.0%	\$55,433
Total	2,782.5	637	27.6%	0.1%	\$43,211
2037 = West Franklin - Ottawa					
287 - West Franklin	698.0	251	38.3%	0.7%	\$54,969
290 - Ottawa	2,411.9	117	38.2%	1.3%	\$49,740
Total	3,109.9	368	38.2%	1.1%	\$50,914
2038 = Central Heights - Osawatomie					
288 - Central Heights	543.0	134	29.5%	0.2%	\$42,096
367 - Osawatomie	1,121.0	88	41.2%	0.0%	\$40,301
Total	1,664.0	223	37.4%	0.1%	\$40,887
2039 = Pleasanton - Jayhawk - Prairie View					
344 - Pleasanton	359.0	92	43.2%	0.0%	\$38,602
346 - Jayhawk	525.9	309	35.9%	0.7%	\$54,870
362 - Prairie View	933.2	317	26.8%	0.8%	\$141,954
Total	1,818.1	719	32.6%	0.6%	\$96,356
2040 = Garnett - Crest					
365 - Garnett	1,101.4	457	35.0%	0.0%	\$54,226
479 - Crest	221.0	177	37.2%	0.0%	\$63,699
Total	1,322.4	634	35.4%	0.0%	\$55,809
2041 = Lebo - Waverly - Burlington - LeRoy - Gridley					
243 - Lebo-Waverly	546.6	258	25.7%	0.0%	\$45,427
244 - Burlington	818.9	178	27.8%	0.5%	\$445,911
245 - LeRoy-Gridley	259.5	245	30.2%	0.0%	\$80,160
Total	1,625.0	681	27.5%	0.2%	\$252,793
2042 = North Lyon - South Lyon - Emporia					
251 - North Lyon	513.0	430	25.5%	0.0%	\$56,299
252 - Southern Lyon	507.2	296	26.3%	0.0%	\$66,545
253 - Emporia	4,305.0	131	51.7%	30.8%	\$41,205
Total	5,325.2	857	46.8%	25.0%	\$45,072

**Figure D-2.1
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
District Demographic and Size Information Before and After Consolidation**

USD	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	Assessed Valuation Per Pupil
2043 = Fort Scott - Uniontown					
234 - Fort Scott	1,947.0	297	45.6%	0.8%	\$39,763
235 - Uniontown	433.4	310	39.7%	0.2%	\$31,959
Total	2,380.4	608	44.5%	0.7%	\$38,342
2044 = Marmaton Valley - Iola - Humboldt - Woodson					
256 - Marmaton Valley	320.6	226	38.9%	0.0%	\$45,411
257 - Iola	1,392.5	140	45.8%	0.1%	\$36,661
258 - Humboldt	493.0	134	29.7%	0.0%	\$51,060
366 - Woodson	398.2	429	38.7%	0.0%	\$61,986
Total	2,604.3	929	40.8%	0.0%	\$44,336
2045 = Madison - Virgil - Eureka - Hamilton					
386 - Madison-Virgil	225.9	250	17.7%	0.0%	\$59,395
389 - Eureka	598.2	557	40.0%	0.0%	\$47,563
390 - Hamilton	99.5	212	56.5%	0.0%	\$76,804
Total	923.6	1020	36.3%	0.0%	\$53,607
2046 = Northeast - Girard					
246 - Northeast	527.5	100	50.7%	0.5%	\$30,884
248 - Girard	996.5	275	34.4%	0.2%	\$34,626
Total	1,524.0	375	40.1%	0.3%	\$33,331
2047 = Erie - Galesburg - Parsons - Chetopa - St. Paul					
101 - Erie-Galesburg	547.3	331	38.3%	1.7%	\$83,289
503 - Parsons	1,333.0	53	46.8%	0.3%	\$40,042
505 - Chetopa-St.Paul	228.6	76	35.4%	0.0%	\$26,277
Total	2,108.9	460	43.5%	0.6%	\$49,774
2048 = Frontenac - Pittsburg					
249 - Frontenac	827.5	38	25.4%	0.5%	\$28,521
250 - Pittsburg	2,634.6	45	51.8%	6.7%	\$57,991
Total	3,462.1	83	45.6%	5.2%	\$50,947
2049 = Cherokee - Columbus					
247 - Cherokee	706.5	268	37.1%	0.0%	\$37,762
493 - Columbus	1,150.6	370	39.2%	0.0%	\$49,952
Total	1,857.1	639	38.4%	0.0%	\$45,315
2050 = Riverton - Galena - Baxter Springs					
404 - Riverton	826.6	63	36.6%	0.3%	\$35,029
499 - Galena	728.0	15	50.8%	0.0%	\$18,499
508 - Baxter Springs	926.5	28	44.4%	2.2%	\$27,808
Total	2,481.1	106	43.8%	0.9%	\$27,482

**Figure D-2.1
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)**

District Demographic and Size Information Before and After Consolidation

USD	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	Assessed Valuation Per Pupil
2051 = Oswego - Labette County - Chetopa - St. Paul					
504 - Oswego	473.6	44	32.9%	0.0%	\$23,421
505 - Chetopa-St.Paul	273.4	54	56.2%	0.0%	\$26,277
506 - Labette County	1,580.6	502	32.5%	0.1%	\$31,449
Total	2,327.6	600	35.4%	0.0%	\$29,208
2052 = Independence - Cherryvale					
446 - Independence	1,826.4	215	39.6%	2.5%	\$55,103
447 - Cherryvale	878.0	137	35.2%	0.0%	\$28,177
Total	2,704.4	352	38.2%	1.7%	\$46,362
2053 = Chautauqua County - Caney Valley					
286 - Chautauqua County	364.0	380	34.8%	0.0%	\$50,504
436 - Caney Valley	806.9	160	31.1%	1.4%	\$39,473
Total	1,170.9	540	32.3%	1.0%	\$42,902
2054 = West Elk - Elk Valley					
282 - West Elk	355.2	542	38.8%	0.0%	\$54,821
283 - Elk Valley	185.0	160	48.5%	0.0%	\$65,408
Total	540.2	701	42.0%	0.0%	\$58,447
2055 = Cedar Vale - Central - Dexter					
285 - Cedar Vale	139.5	253	35.1%	0.0%	\$53,371
462 - Central	336.2	352	33.5%	0.0%	\$36,053
471 - Dexter	173.0	212	27.8%	0.0%	\$36,431
Total	648.7	817	32.4%	0.0%	\$39,878
2056 = Bluestem - Douglass					
205 - Bluestem	581.7	373	24.7%	0.0%	\$51,135
396 - Douglass	776.5	118	20.5%	0.0%	\$31,541
Total	1,358.2	492	22.3%	0.0%	\$39,933
2057 = El Dorado - Flinthills					
490 - El Dorado	1,992.9	129	35.4%	0.4%	\$88,991
492 - Flinthills	294.8	381	25.4%	0.0%	\$52,201
Total	2,287.7	510	34.1%	0.4%	\$84,251
2058 = Centre - Peabody - Burns - Marion - Florence - Durham - Hillsboro-Lehigh					
397 - Centre	229.2	308	20.6%	0.0%	\$80,468
398 - Peabody-Burns	335.0	229	38.1%	0.5%	\$66,109
408 - Marion-Florence	597.8	240	26.1%	0.0%	\$47,704
410 - Durham-Hillsboro-Lehigh	586.4	249	21.0%	0.8%	\$54,204
Total	1,748.4	1025	25.9%	0.4%	\$57,706
2059 = Remington - Whitewater - Circle					
206 - Remington-Whitewater	510.9	253	15.7%	4.7%	\$67,656
375 - Circle	1,593.8	178	15.9%	0.2%	\$98,492
Total	2,104.7	431	15.9%	1.3%	\$91,007

**Figure D-2.1
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
District Demographic and Size Information Before and After Consolidation**

USD	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	Assessed Valuation Per Pupil
2060 = Belle Plain - Udall					
357 - Belle Plaine	691.3	87	30.7%	0.3%	\$28,688
463 - Udall	391.2	111	21.3%	0.0%	\$38,686
Total	1,082.5	198	27.3%	0.2%	\$32,301
2061 = Oxford - Winfield					
358 - Oxford	340.6	135	25.0%	0.0%	\$49,659
465 - Winfield	2,423.8	251	34.1%	2.5%	\$42,285
Total	2,764.4	386	33.0%	2.2%	\$43,193
2062 = Wellington - Argonia - Caldwell - South Haven					
353 - Wellington	1,641.9	228	35.2%	0.3%	\$39,485
359 - Argonia	186.5	177	21.6%	0.0%	\$70,004
360 - Caldwell	221.0	190	34.9%	0.0%	\$64,572
509 - South Haven	225.5	146	24.0%	0.0%	\$43,287
Total	2,274.9	740	32.9%	0.2%	\$44,801
2063 = Clearwater - Conway Springs					
264 - Clearwater	1,280.5	138	12.4%	0.0%	\$45,309
356 - Conway Springs	528.4	158	18.0%	0.0%	\$36,612
Total	1,808.9	296	14.2%	0.0%	\$42,769
2064 = Anthony - Harper - Attica					
361 - Anthony-Harper	818.1	597	38.9%	4.9%	\$62,795
511 - Attica	138.5	128	32.9%	0.0%	\$135,198
Total	956.6	725	38.0%	4.2%	\$73,278
2065 = Kingman - Cunningham					
331 - Kingman	1,024.7	570	27.0%	0.5%	\$71,501
332 - Cunningham	176.5	323	21.1%	0.0%	\$371,385
Total	1,201.2	893	26.1%	0.5%	\$115,565
2066 = Renwick - Cheney					
267 - Renwick	1,926.8	202	6.4%	0.0%	\$48,249
268 - Cheney	777.3	126	11.7%	0.0%	\$40,284
Total	2,704.1	328	8.0%	0.0%	\$45,960
2067 = Burrton - Sedgwick - Halstead					
369 - Burrton	244.2	96	35.8%	0.4%	\$71,804
439 - Sedgwick	532.0	41	18.3%	0.0%	\$26,518
440 - Halstead	789.1	140	22.8%	0.0%	\$43,127
Total	1,565.3	276	23.4%	0.1%	\$41,956
2068 = Goessel - Moundridge - Hesston					
411 - Goessel	245.2	110	12.9%	0.0%	\$47,949
423 - Moundridge	434.2	156	19.8%	0.7%	\$94,521
460 - Hesston	819.4	60	14.5%	3.0%	\$44,245
Total	1,498.8	326	15.8%	1.9%	\$59,416

**Figure D-2.1
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
District Demographic and Size Information Before and After Consolidation**

USD	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	Assessed Valuation Per Pupil
2069 = McPherson - Canton - Galva					
418 - McPherson	2,251.7	157	21.6%	2.2%	\$74,239
419 - Canton-Galva	367.3	149	18.9%	0.0%	\$76,299
Total	2,619.0	306	21.2%	1.9%	\$74,528
2070 = Southeast of Saline - Ell-Saline - Smoky Valley					
306 - Southeast of Saline	679.1	233	12.9%	0.0%	\$89,100
307 - Ell-Saline	450.6	237	16.8%	1.3%	\$42,965
400 - Smoky Valley	1,015.7	396	19.0%	1.4%	\$53,097
Total	2,145.4	866	16.6%	0.9%	\$62,365
2071 = Ellsworth - Lorraine					
327 - Ellsworth	639.6	428	30.5%	0.6%	\$50,611
328 - Lorraine	451.5	423	28.9%	0.0%	\$139,799
Total	1,091.1	851	29.8%	0.3%	\$87,517
2072 = Nickerson - Sterlin - Chase - Raymond - Lyons - Little Ri					
309 - Nickerson	1,138.3	185	41.3%	4.2%	\$55,299
376 - Sterling	523.5	158	28.4%	0.0%	\$42,881
401 - Chase-Raymond	140.5	204	44.7%	2.7%	\$147,499
405 - Lyons	737.1	116	57.1%	24.3%	\$45,056
444 - Little River	299.3	246	23.2%	0.0%	\$97,655
Total	2,838.7	908	41.4%	8.2%	\$59,378
2073 = Buhler - Inman					
313 - Buhler	2,145.5	137	22.5%	1.3%	\$56,014
448 - Inman	444.7	143	12.2%	0.0%	\$58,328
Total	2,590.2	280	20.7%	1.1%	\$56,411
2074 = Fairfield - Pretty Prairie - Haven					
310 - Fairfield	296.9	442	45.3%	3.6%	\$110,333
311 - Pretty Prairie	268.9	210	18.7%	0.0%	\$55,995
312 - Haven	989.3	293	24.6%	0.0%	\$57,744
Total	1,555.1	946	27.8%	0.7%	\$67,482
2075 - Barber County North - South Barber					
254 - Barber County North	500.5	724	21.7%	0.2%	\$149,760
255 - South Barber	220.5	433	35.1%	0.0%	\$184,778
Total	721.0	1157	25.8%	0.1%	\$160,469
2076 = Pratt - Skyline					
382 - Pratt	1,079.1	269	25.5%	3.0%	\$86,561
438 - Skyline	357.0	413	22.8%	4.3%	\$79,732
Total	1,436.1	682	24.8%	3.3%	\$84,863
2077 = Stafford - St. John - Hudson					
349 - Stafford	266.7	235	39.1%	1.7%	\$65,752
350 - St John-Hudson	362.7	310	32.0%	7.3%	\$106,179
Total	629.4	545	35.1%	4.9%	\$89,049

Figure D-2.1
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
District Demographic and Size Information Before and After Consolidation

USD	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	Assessed Valuation Per Pupil
2078 = Claflin - Ellinwood - Great Bend - Hoisington					
354 - Claflin	222.1	165	10.4%	0.0%	\$120,499
355 - Ellinwood	420.2	153	22.6%	0.0%	\$78,451
428 - Great Bend	2,956.3	197	48.6%	19.6%	\$47,347
431 - Hoisington	607.5	302	27.1%	0.0%	\$68,033
Total	4,206.1	818	40.6%	13.6%	\$57,305
2079 = Greensburg - Mullinville - Haviland					
422 - Greensburg	210.5	242	32.6%	0.0%	\$149,485
424 - Mullinville	226.6	218	29.4%	0.0%	\$126,155
474 - Haviland	139.0	233	24.8%	0.0%	\$163,651
Total	576.1	692	29.4%	0.0%	\$143,727
2080 = Kinsley - Offerle - Spearville					
347 - Kinsley-Offerle	302.2	343	29.9%	11.0%	\$92,684
381 - Spearville	352.0	190	13.7%	3.0%	\$47,041
Total	654.2	533	21.4%	6.8%	\$68,125
2081 = Ft. Larned - Pawnee Heights					
495 - Ft Larned	861.5	483	30.6%	0.0%	\$51,952
496 - Pawnee Heights	146.6	285	11.5%	0.0%	\$73,618
Total	1,008.1	768	27.8%	0.0%	\$55,103
2082 - LaCrosse - Otis - Bison					
395 - LaCrosse	299.5	486	36.0%	0.0%	\$79,134
403 - Otis-Bison	171.3	339	14.9%	0.6%	\$107,668
Total	470.8	824	28.4%	0.2%	\$89,516
2083 = Western Plains - Ness City					
106 - Western Plains	160.2	594	33.7%	16.3%	\$236,142
303 - Ness City	271.5	514	13.6%	0.0%	\$148,372
Total	431.7	1108	20.8%	5.8%	\$180,942
2084 = Jetmore - Hanston					
227 - Jetmore	251.5	554	23.1%	6.7%	\$98,457
228 - Hanston	72.5	249	19.5%	2.6%	\$127,713
Total	324.0	803	22.3%	5.8%	\$105,004
2085 = Minneola - Bucklin					
219 - Minneola	270.6	297	19.2%	0.0%	\$78,639
459 - Bucklin	232.9	367	33.5%	10.0%	\$111,265
Total	503.5	664	26.1%	4.8%	\$93,731
2086 = Fowler - Meade					
225 - Fowler	162.0	271	38.6%	9.1%	\$83,165
226 - Meade	458.9	452	25.3%	4.9%	\$145,854
Total	620.9	723	28.8%	6.0%	\$129,498

Figure D-2.1
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
District Demographic and Size Information Before and After Consolidation

USD	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	Assessed Valuation Per Pupil
2087 = Cimarron - Ensign - Ingalls					
102 - Cimarron-Ensign	650.0	539	26.5%	17.8%	\$51,418
477 - Ingalls	228.5	270	37.3%	26.6%	\$76,563
Total	878.5	809	29.2%	20.0%	\$57,958
2088 = Healy - Dighton					
468 - Healy	73.5	201	38.0%	11.4%	\$161,682
482 - Dighton	253.0	618	28.1%	0.0%	\$165,294
Total	326.5	819	30.2%	2.4%	\$164,481
2089 = Holcomb - Garden City					
363 - Holcomb	865.0	233	34.0%	11.5%	\$193,588
457 - Garden City	6,734.0	932	49.7%	35.7%	\$47,073
Total	7,599.0	1165	48.0%	33.0%	\$63,751
2090 = Sublette - Satanta					
374 - Sublette	461.4	352	38.1%	32.2%	\$239,345
507 - Satanta	343.0	261	45.4%	43.5%	\$602,536
Total	804.4	613	41.2%	36.9%	\$394,212
2091 = Liberal - Kismet - Plains					
480 - Liberal	4,256.8	204	57.6%	44.5%	\$46,041
483 - Kismet-Plains	714.5	535	54.2%	55.6%	\$128,263
Total	4,971.3	738	57.1%	46.1%	\$57,858
2092 = Moscow - Hugoton					
209 - Moscow	208.7	221	40.5%	51.5%	\$470,785
210 - Hugoton	946.6	567	35.7%	22.2%	\$339,079
Total	1,155.3	788	36.6%	27.6%	\$362,872
2093 = Rolla - Elkhart					
217 - Rolla	200.0	352	31.6%	17.0%	\$419,716
218 - Elkhart	674.9	378	30.5%	18.8%	\$137,769
Total	874.9	730	30.8%	18.4%	\$202,221
2094 = Altoona - Midway - Neodesha - Fredonia					
387 - Altoona-Midway	179.5	189	37.9%	0.0%	\$144,174
461 - Neodesha	715.4	116	31.9%	0.0%	\$43,930
484 - Fredonia	740.9	401	35.5%	0.0%	\$59,714
Total	1,635.8	706	34.2%	0.0%	\$62,079
2095 = Lakin - Deerfield					
215 - Lakin	637.0	653	41.6%	27.2%	\$320,671
216 - Deerfield	278.0	218	56.5%	37.8%	\$237,355
Total	915.0	871	46.1%	30.4%	\$295,358
2096 = Wallace County - Weskan					
241 - Wallace County	193.5	680	27.9%	5.4%	\$98,081
242 - Weskan	98.0	254	20.6%	8.8%	\$72,558
Total	291.5	934	25.5%	6.5%	\$89,500

Figure D-2.1
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
District Demographic and Size Information Before and After Consolidation

USD	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	Assessed Valuation Per Pupil
2097 = Perry - Shawnee Heights					
343 - Perry	928.7	155	20.1%	0.5%	\$60,179
450 - Shawnee Heights	3,356.9	143	20.7%	2.0%	\$51,517
Total	4,285.6	298	20.6%	1.7%	\$53,394
2098 = Macksville - Lewis					
351 - Macksville	301.4	367	33.2%	28.9%	\$123,621
502 - Lewis	101.1	230	31.9%	31.9%	\$167,729
Total	402.5	596	32.9%	29.7%	\$134,700
2099 = Montezuma - Copeland					
371 - Montezuma	214.9	202	24.3%	26.0%	\$69,978
476 - Copeland	112.5	200	44.6%	47.9%	\$98,552
Total	327.4	402	31.2%	33.4%	\$79,796
TOTAL	195,228.1	65193	36.8%	8.3%	\$65,629

Source: LPA analysis of Department of Education data.

Figure D-2.2
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
Net District Savings or Loss After Consolidation

Consolidated USD	Operations Only			Operations <u>and</u> Facilities	
	A. Reduced Operating Expenditures	B. Reduced Funding	C. Net Savings or (Loss) [A]-[B]	D. District Share of Annual Facility Costs	E. Net Savings or (Loss) [C]-[D]
2000 = Brewster - Colby	\$923,317	\$452,664	\$470,652	\$0	\$470,652
2001 = Oakley - Grinnell	\$241,312	\$286,782	(\$45,470)	\$0	(\$45,470)
2002 = Golden Plains - Hoxie	\$428,680	\$434,414	(\$5,734)	\$0	(\$5,734)
2003 = Wheatland - Quinter	\$671,367	\$450,760	\$220,607	\$0	\$220,607
2004 = Norton - Northern Valley - West Solomon	\$897,871	\$877,524	\$20,347	\$0	\$20,347
2005 = Phillipsburg - Logan	\$744,941	\$623,193	\$121,749	\$0	\$121,749
2006 = Thunder Ridge - Smith Center	\$570,907	\$515,334	\$55,574	\$0	\$55,574
2007 = Palco - Plainville - Stockton	\$1,340,003	\$1,013,171	\$326,832	\$1,094,115	(\$767,283)
2008 - Osborne - Paradise	\$390,632	\$388,945	\$1,687	\$0	\$1,687
2009 = Ellis - Victoria - Hays	\$1,625,290	\$1,425,624	\$199,665	\$0	\$199,665
2010 = Rock Hills - Jewell	\$617,606	\$390,976	\$226,630	\$0	\$226,630
2011 = Republic County - Pike Valley	\$584,483	\$526,114	\$58,369	\$78,255	(\$19,886)
2012 = Washington County - Barnes	\$397,887	\$434,728	(\$36,842)	\$221,721	(\$258,563)
2013 = Marysville - Vermillion - Valley Heights	\$2,125,647	\$2,837,129	(\$711,482)	\$0	(\$711,482)
2014 = Sabetha - Nemaha Valley - B&B - Axtell	\$3,631,587	\$3,366,736	\$264,850	\$1,706,385	(\$1,441,534)
2015 = Hiawatha - South Brown County	\$1,288,330	\$1,828,360	(\$540,030)	\$144,771	(\$684,801)
2016 = Doniphan West - Wathena - Troy - Elwood	\$2,494,818	\$2,568,210	(\$73,391)	\$0	(\$73,391)
2017 = Atchison County Community - Atchison	\$2,255,213	\$1,254,616	\$1,000,598	\$385,476	\$615,121
2018 = North Jackson - Holton - Royal Valley	\$2,779,509	\$2,887,017	(\$107,507)	\$1,378,368	(\$1,485,875)
2019 = Wamego - Kaw Valley - Onaga - Havensville - Wheaton	\$1,623,708	\$2,298,964	(\$675,256)	\$3,206,264	(\$3,881,521)
2020 = Rock Creek - Riley County - Blue Valley	\$1,722,682	\$2,776,087	(\$1,053,405)	\$334,973	(\$1,388,378)

Figure D-2.2
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
Net District Savings or Loss After Consolidation

Consolidated USD	Operations Only			Operations <u>and</u> Facilities	
	A. Reduced Operating Expenditures	B. Reduced Funding	C. Net Savings or (Loss) [A]-[B]	D. District Share of Annual Facility Costs	E. Net Savings or (Loss) [C]-[D]
2021 = Clifton - Clyde - Clay Center	\$710,035	\$1,341,763	(\$631,728)	\$268,674	(\$900,402)
2022 = Concordia - South Cloud	\$645,375	\$1,011,680	(\$366,305)	\$0	(\$366,305)
2023 = Waconda - Beloit	\$1,422,983	\$845,499	\$577,484	\$0	\$577,484
2024 = Lincoln - Sylvan Grove	\$437,145	\$418,096	\$19,049	\$0	\$19,049
2025 = North Ottawa - Twin Valley - Solomon	\$1,944,072	\$2,904,767	(\$960,695)	\$1,300,765	(\$2,261,461)
2026 = Abilene - Chapman	\$2,165,375	\$1,301,211	\$864,165	\$696,466	\$167,699
2027 = Mill Creek - Mission Valey	\$961,004	\$688,773	\$272,231	\$162,016	\$110,215
2028 = Morris - Rural Vista - Herington	\$1,909,208	\$2,936,131	(\$1,026,923)	\$1,501,329	(\$2,528,252)
2029 = Seaman - Silver Lake	\$1,053,928	\$950,463	\$103,465	\$621,979	(\$518,515)
2030 = Valley Falls - Jefferson County - Jefferson West - Oskaloosa	\$4,162,683	\$3,822,728	\$339,955	\$1,645,375	(\$1,305,420)
2031 = McLouth - Tonganoxie	\$951,598	\$921,212	\$30,386	\$401,562	(\$371,176)
2032 = Easton - Leavenworth	\$959,293	\$1,077,262	(\$117,968)	\$0	(\$117,968)
2033 = Piper - Kansas City	\$97,573	\$506,487	(\$408,914)	\$0	(\$408,914)
2034 = De Soto - Eudora	\$569,838	\$515,230	\$54,608	\$5,528,832	(\$5,474,224)
2035 = Wellsville - Baldwin City	\$1,841,526	\$1,732,473	\$109,053	\$565,897	(\$456,844)
2036 = Osage City - Lyndon - Santa Fe - Burlingame - Marais Des Cygnes	\$3,897,001	\$4,302,598	(\$405,597)	\$1,938,721	(\$2,344,319)
2037 = West Franklin - Ottawa	\$766,538	\$1,001,993	(\$235,455)	\$0	(\$235,455)
2038 = Central Heights - Osawatomie	\$636,094	\$2,014,732	(\$1,378,638)	\$320,083	(\$1,698,721)
2039 = Pleasanton - Jayhawk - Prairie View	\$3,116,478	\$2,810,656	\$305,822	\$2,137,510	(\$1,831,688)
2040 = Garnett - Crest	\$586,292	\$1,023,985	(\$437,692)	\$0	(\$437,692)
2041 = Lebo - Waverly - Burlington - LeRoy - Gridley	\$1,547,137	\$2,844,874	(\$1,297,737)	\$579,664	(\$1,877,400)
2042 = North Lyon - South Lyon - Emporia	\$2,198,238	\$1,400,234	\$798,004	\$0	\$798,004
2043 = Fort Scott - Uniontown	\$938,851	\$814,387	\$124,464	\$0	\$124,464

Figure D-2.2
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
Net District Savings or Loss After Consolidation

Consolidated USD	Operations Only			Operations <u>and</u> Facilities	
	A. Reduced Operating Expenditures	B. Reduced Funding	C. Net Savings or (Loss) [A]-[B]	D. District Share of Annual Facility Costs	E. Net Savings or (Loss) [C]-[D]
2044 = Marmaton Valley - Iola - Humboldt - Woodson	\$3,412,221	\$2,843,839	\$568,382	\$547,782	\$20,600
2045 = Madison - Virgil - Eureka - Hamilton	\$1,269,167	\$1,169,048	\$100,119	\$0	\$100,119
2046 = Northeast - Girard	\$1,229,865	\$1,805,477	(\$575,612)	\$134,917	(\$710,529)
2047 = Erie - Galesburg - Parsons	\$2,025,073	\$1,680,047	\$345,026	\$319,465	\$25,561
2048 = Frontenac - Pittsburg	\$667,663	\$1,168,711	(\$501,048)	\$172,341	(\$673,389)
2049 = Cherokee - Columbus	\$2,268,955	\$2,033,577	\$235,378	\$340,335	(\$104,957)
2050 = Riverton - Galena - Baxter Springs	\$3,717,247	\$3,416,641	\$300,606	\$1,179,615	(\$879,009)
2051 = Oswego - Labette County - Chetopa - St. Paul (a)	\$2,631,491	\$2,012,743	\$618,748	\$155,042	\$463,706
2052 = Independence - Cherryvale	\$500,881	\$1,124,797	(\$623,917)	\$0	(\$623,917)
2053 = Chautauqua County - Caney Valley	\$1,009,468	\$925,685	\$83,783	\$0	\$83,783
2054 = West Elk - Elk Valley	\$439,443	\$475,716	(\$36,273)	\$0	(\$36,273)
2055 = Cedar Vale - Central - Dexter	\$993,227	\$930,778	\$62,450	\$48,692	\$13,758
2056 = Bluestem - Douglass	\$1,163,948	\$1,490,068	(\$326,120)	\$316,496	(\$642,616)
2057 = El Dorado - Flinthills	\$911,435	\$512,053	\$399,382	\$0	\$399,382
2058 = Centre - Peabody - Burns - Marion - Florence - Durham - Hillsboro - Lehigh	\$3,609,841	\$3,520,663	\$89,178	\$1,697,038	(\$1,607,860)
2059 = Remington - Whitewater - Circle	\$1,893,303	\$913,311	\$979,992	\$615,893	\$364,099
2060 = Belle Plain - Udall	\$1,440,437	\$906,437	\$534,000	\$170,421	\$363,579
2061 = Oxford - Winfield	\$301,585	\$699,426	(\$397,841)	\$0	(\$397,841)
2062 = Wellington - Argonia - Caldwell - South Haven	\$3,013,670	\$2,149,456	\$864,214	\$327,075	\$537,139
2063 = Clearwater - Conway Springs	\$1,666,949	\$1,695,260	(\$28,311)	\$181,688	(\$209,999)
2064 = Anthony - Harper - Attica	\$618,918	\$640,522	(\$21,604)	\$0	(\$21,604)
2065 = Kingman - Cunningham	\$410,527	\$848,332	(\$437,805)	\$257,226	(\$695,031)
2066 = Renwick - Cheney	\$463,145	\$1,077,517	(\$614,372)	\$2,160,841	(\$2,775,213)

Figure D-2.2
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
Net District Savings or Loss After Consolidation

Consolidated USD	Operations Only			Operations <u>and</u> Facilities	
	A. Reduced Operating Expenditures	B. Reduced Funding	C. Net Savings or (Loss) [A]-[B]	D. District Share of Annual Facility Costs	E. Net Savings or (Loss) [C]-[D]
2067 = Burrton - Sedgwick - Halstead	\$1,440,889	\$2,693,040	(\$1,252,151)	\$1,092,666	(\$2,344,817)
2068 = Goessel - Moundridge - Hesston	\$1,707,227	\$2,432,944	(\$725,718)	\$1,407,496	(\$2,133,213)
2069 = McPherson - Canton - Galva	\$366,923	\$771,370	(\$404,447)	\$0	(\$404,447)
2070 = Southeast of Saline - Ell-Saline - Smoky Valley	\$2,795,486	\$3,076,895	(\$281,409)	\$2,167,543	(\$2,448,952)
2071 = Ellsworth - Lorraine	\$1,362,076	\$965,190	\$396,886	\$228,243	\$168,644
2072 = Nickerson - Sterlin - Chase - Raymond - Lyons - Little River	\$4,538,328	\$4,157,250	\$381,078	\$2,334,052	(\$1,952,974)
2073 = Buhler - Inman	\$551,234	\$730,173	(\$178,939)	\$0	(\$178,939)
2074 = Fairfield - Pretty Prairie - Haven	\$2,189,800	\$2,182,367	\$7,433	\$399,932	(\$392,498)
2075 = Barber County North - South Barber	\$345,524	\$567,277	(\$221,753)	\$90,572	(\$312,325)
2076 = Pratt - Skyline	\$625,617	\$1,307,583	(\$681,967)	\$159,407	(\$841,374)
2077 = Stafford - St. John - Hudson	\$588,682	\$433,624	\$155,058	\$0	\$155,058
2078 = Claflin - Ellinwood - Great Bend - Hoisington	\$2,597,206	\$2,596,742	\$464	\$653,245	(\$652,781)
2079 = Greensburg - Mullinville - Haviland	\$1,141,360	\$1,058,140	\$83,220	\$0	\$83,220
2080 = Kinsley - Offerle - Spearville	\$273,519	\$381,558	(\$108,039)	\$0	(\$108,039)
2081 = Ft. Larned - Pawnee Heights	\$1,265,348	\$681,335	\$584,013	\$0	\$584,013
2082 = LaCrosse - Otis - Bison	\$427,938	\$417,143	\$10,795	\$163,030	(\$152,236)
2083 = Western Plains - Ness City	\$370,810	\$493,222	(\$122,412)	\$0	(\$122,412)
2084 = Jetmore - Hanston	\$508,318	\$361,510	\$146,808	\$0	\$146,808
2085 = Minneola - Bucklin	\$694,966	\$484,476	\$210,490	\$0	\$210,490
2086 = Fowler - Meade	\$476,265	\$513,325	(\$37,060)	\$0	(\$37,060)
2087 = Cimarron - Ensign - Ingalls	\$828,841	\$691,471	\$137,370	\$0	\$137,370
2088 = Healy - Dighton	\$527,194	\$374,059	\$153,135	\$0	\$153,135
2089 = Holcomb - Garden City	\$554,604	\$1,116,433	(\$561,829)	\$0	(\$561,829)

Figure D-2.2
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
Net District Savings or Loss After Consolidation

Consolidated USD	Operations Only			Operations <u>and</u> Facilities	
	A. Reduced Operating Expenditures	B. Reduced Funding	C. Net Savings or (Loss) [A]-[B]	D. District Share of Annual Facility Costs	E. Net Savings or (Loss) [C]-[D]
2090 = Sublette - Satanta	\$986,109	\$538,949	\$447,160	\$166,653	\$280,507
2091 = Liberal - Kismet - Plains	\$1,121,828	\$970,033	\$151,795	\$380,694	(\$228,899)
2092 = Moscow - Hugoton	\$1,272,773	\$905,681	\$367,092	\$0	\$367,092
2093 = Rolla - Elkhart	\$857,672	\$701,575	\$156,098	\$0	\$156,098
2094 = Altoona - Midway - Neodesha - Fredonia	\$2,150,153	\$2,921,913	(\$771,760)	\$451,920	(\$1,223,680)
2095 = Lakin - Deerfield	\$1,045,972	\$679,600	\$366,373	\$192,014	\$174,359
2096 = Wallace County - Weskan	\$255,352	\$497,110	(\$241,758)	\$0	(\$241,758)
2097 = Perry - Shawnee Heights	\$940,949	\$812,878	\$128,071	\$774,938	(\$646,867)
2098 = Macksville - Lewis	\$312,905	\$328,683	(\$15,778)	\$0	(\$15,778)
2099 = Montezuma - Copeland	\$666,607	\$540,726	\$125,881	\$0	\$125,881
TOTAL	\$132,320,988	\$136,248,960	(\$3,927,972)	\$45,506,474	(\$49,434,446)

(a) Chetopa - St. Paul (USD 505) is a non-contiguous district which has territory in 2047 and 2051. We weren't able to separate out the data between both new districts so we placed all expenditure and funding data in 2051 as the majority of the students reside in that district.

Source: LPA analysis of Department of Education data.

**Figure D-2.3
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
Net State Savings After Consolidation**

Consolidated USD	Operations Only			Operations <u>and</u> Facilities		
	A. Basic Operating Aid	B. State Share of Local Option Budgets (Equalization Aid)	C. Transportation Funding	D. Net Savings to the State [A]+[B]+[C]	E. Estimated Annual Cost of Facilities	F. Net Savings or Loss (Including Facility Cost) [D]-[E]
2000 = Brewster - Colby	\$396,651	\$7,183	(\$48,447)	\$355,387	\$0	\$355,387
2001 = Oakley - Grinnell	\$234,535	\$61,500	(\$13,933)	\$282,101	\$0	\$282,101
2002 = Golden Plains - Hoxie	\$364,733	\$44,543	(\$30,568)	\$378,707	\$0	\$378,707
2003 = Wheatland - Quinter	\$369,996	\$14,768	(\$23,258)	\$361,507	\$0	\$361,507
2004 = Norton - Northern Valley - West Solomon	\$722,034	\$195,355	(\$47,016)	\$870,373	\$0	\$870,373
2005 = Phillipsburg - Logan	\$504,864	\$37,611	(\$25,485)	\$516,990	\$0	\$516,990
2006 = Thunder Ridge - Smith Center	\$427,351	\$52,168	(\$30,941)	\$448,579	\$0	\$448,579
2007 = Palco - Plainville - Stockton	\$826,389	\$44,273	(\$47,027)	\$823,636	\$0	\$823,636
2008 - Osborne - Paradise	\$317,559	\$312,589	(\$18,370)	\$611,778	\$0	\$611,778
2009 = Ellis - Victoria - Hays	\$1,206,989	\$124,340	(\$110,355)	\$1,220,974	\$0	\$1,220,974
2010 = Rock Hills - Jewell	\$318,019	\$8,420	(\$17,269)	\$309,171	\$0	\$309,171
2011 = Republic County - Pike Valley	\$441,010	\$59,191	(\$36,308)	\$463,894	(\$19,564)	\$444,330
2012 = Washington County - Barnes	\$366,955	\$36,649	(\$32,548)	\$371,055	(\$39,127)	\$331,928
2013 = Marysville - Vermillion - Valley Heights	\$2,275,112	\$324,290	(\$92,705)	\$2,506,697	\$0	\$2,506,697
2014 = Sabetha - Nemaha Valley - B&B - Axtell	\$2,705,269	\$322,477	(\$115,472)	\$2,912,274	(\$568,795)	\$2,343,479
2015 = Hiawatha - South Brown County	\$1,458,392	\$217,543	(\$51,961)	\$1,623,973	(\$50,865)	\$1,573,108
2016 = Doniphan West - Wathena - Troy - Elwood	\$2,071,503	\$271,259	(\$95,957)	\$2,246,805	\$0	\$2,246,805
2017 = Atchison County Community - Atchison	\$1,025,095	\$138,072	(\$60,006)	\$1,103,161	(\$165,204)	\$937,957
2018 = North Jackson - Holton - Royal Valley	\$2,321,186	\$454,260	(\$100,404)	\$2,675,042	(\$1,324,314)	\$1,350,728
2019 = Wamego - Kaw Valley - Onaga - Havensville - Wheaton	\$1,911,279	\$1,276,309	(\$142,845)	\$3,044,743	\$0	\$3,044,743
2020 = Rock Creek - Riley County - Blue Valley	\$2,328,220	\$302,675	(\$192,769)	\$2,438,126	(\$150,495)	\$2,287,631
2021 = Clifton - Clyde - Clay Center	\$1,071,226	\$120,960	(\$39,100)	\$1,153,085	(\$104,484)	\$1,048,601
2022 = Concordia - South Cloud	\$816,626	\$94,317	(\$38,411)	\$872,533	\$0	\$872,533
2023 = Waconda - Beloit	\$683,643	\$91,664	(\$33,259)	\$742,048	\$0	\$742,048
2024 = Lincoln - Sylvan Grove	\$341,187	\$18,575	(\$19,575)	\$340,187	\$0	\$340,187
2025 = North Ottawa - Twin Valley - Solomon	\$2,291,294	\$368,331	(\$56,858)	\$2,602,767	(\$670,091)	\$1,932,676

Figure D-2.3
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
Net State Savings After Consolidation

Consolidated USD	Operations Only				Operations <u>and</u> Facilities	
	A. Basic Operating Aid	B. State Share of Local Option Budgets (Equalization Aid)	C. Transportation Funding	D. Net Savings to the State [A]+[B]+[C]	E. Estimated Annual Cost of Facilities	F. Net Savings or Loss (Including Facility Cost) [D]-[E]
2026 = Abilene - Chapman	\$1,133,948	\$129,878	(\$133,017)	\$1,130,810	(\$270,848)	\$859,962
2027 = Mill Creek - Mission Valey	\$592,819	\$57,903	(\$62,994)	\$587,728	(\$26,375)	\$561,353
2028 = Morris - Rural Vista - Herington	\$2,331,219	\$325,334	(\$72,656)	\$2,583,896	(\$527,494)	\$2,056,402
2029 = Seaman - Silver Lake	\$884,319	\$150,939	(\$153,193)	\$882,064	(\$218,533)	\$663,531
2030 = Valley Falls - Jefferson County - Jefferson West - Oskaloosa	\$3,094,491	\$561,536	(\$153,931)	\$3,502,096	(\$1,292,795)	\$2,209,301
2031 = McLouth - Tonganoxie	\$778,459	\$102,557	(\$69,835)	\$811,182	(\$188,970)	\$622,211
2032 = Easton - Leavenworth	\$869,494	\$146,328	(\$40,831)	\$974,991	\$0	\$974,991
2033 = Piper - Kansas City	\$87,301	\$183,609	\$302,305	\$573,214	\$0	\$573,214
2034 = De Soto - Eudora	\$430,356	\$70,706	(\$34,025)	\$467,037	(\$1,745,947)	(\$1,278,910)
2035 = Wellsville - Baldwin City	\$1,384,631	\$202,978	(\$51,959)	\$1,535,650	(\$231,141)	\$1,304,509
2036 = Osage City - Lyndon - Santa Fe - Burlingame - Marais Des Cygnes	\$3,480,808	\$590,966	(\$171,117)	\$3,900,657	(\$1,347,247)	\$2,553,410
2037 = West Franklin - Ottawa	\$879,111	\$111,231	(\$108,347)	\$881,994	\$0	\$881,994
2038 = Central Heights - Osawatomie	\$1,564,140	\$290,412	(\$14,347)	\$1,840,205	(\$241,466)	\$1,598,739
2039 = Pleasanton - Jayhawk - Prairie View	\$2,279,921	\$596,637	(\$117,878)	\$2,758,680	\$0	\$2,758,680
2040 = Garnett - Crest	\$825,445	\$106,677	(\$37,765)	\$894,357	\$0	\$894,357
2041 = Lebo - Waverly - Burlington - LeRoy - Gridley	\$2,277,040	\$716,130	(\$88,676)	\$2,904,494	\$0	\$2,904,494
2042 = North Lyon - South Lyon - Emporia	\$1,546,185	\$107,518	(\$469,082)	\$1,184,621	\$0	\$1,184,621
2043 = Fort Scott - Uniontown	\$702,169	\$138,404	(\$75,718)	\$764,856	\$0	\$764,856
2044 = Marmaton Valley - Iola - Humboldt - Woodson	\$2,427,237	\$348,594	(\$239,668)	\$2,536,162	(\$365,188)	\$2,170,974
2045 = Madison - Virgil - Eureka - Hamilton	\$931,568	\$116,488	(\$32,301)	\$1,015,755	\$0	\$1,015,755
2046 = Northeast - Girard	\$1,433,005	\$293,160	(\$44,176)	\$1,681,989	(\$140,424)	\$1,541,565
2047 = Erie - Galesburg - Parsons	\$1,326,830	\$132,098	(\$34,486)	\$1,424,442	(\$187,622)	\$1,236,819
2048 = Frontenac - Pittsburg	\$896,145	\$197,849	\$2,863	\$1,096,858	(\$84,884)	\$1,011,974
2049 = Cherokee - Columbus	\$1,620,944	\$285,961	(\$56,653)	\$1,850,251	(\$217,591)	\$1,632,660
2050 = Riverton - Galena - Baxter Springs	\$2,661,645	\$590,694	(\$33,460)	\$3,218,879	(\$1,501,329)	\$1,717,550

Figure D-2.3
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
Net State Savings After Consolidation

Consolidated USD	Operations Only				Operations <u>and</u> Facilities	
	A. Basic Operating Aid	B. State Share of Local Option Budgets (Equalization Aid)	C. Transportation Funding	D. Net Savings to the State [A]+[B]+[C]	E. Estimated Annual Cost of Facilities	F. Net Savings or Loss (Including Facility Cost) [D]-[E]
2051 = Oswego - Labette County - Chetopa - St. Paul (a)	\$1,596,903	\$354,889	(\$48,639)	\$1,903,153	(\$182,006)	\$1,721,147
2052 = Independence - Cherryvale	\$890,398	\$193,524	(\$25,170)	\$1,058,753	\$0	\$1,058,753
2053 = Chautauqua County - Caney Valley	\$800,701	\$124,743	(\$88,636)	\$836,808	\$0	\$836,808
2054 = West Elk - Elk Valley	\$376,394	\$48,771	(\$10,458)	\$414,707	\$0	\$414,707
2055 = Cedar Vale - Central - Dexter	\$763,503	\$131,306	(\$47,520)	\$847,289	(\$38,258)	\$809,031
2056 = Bluestem - Douglass	\$1,231,373	\$208,158	(\$85,167)	\$1,354,364	(\$248,676)	\$1,105,688
2057 = El Dorado - Flinthills	\$547,525	\$91,288	(\$153,638)	\$485,175	\$0	\$485,175
2058 = Centre - Peabody - Burns - Marion - Florence - Durham - Hillsboro - Lehigh	\$2,835,582	\$359,236	(\$127,380)	\$3,067,438	(\$596,257)	\$2,471,182
2059 = Remington - Whitewater - Circle	\$835,017	\$94,196	(\$132,469)	\$796,743	\$0	\$796,743
2060 = Belle Plain - Udall	\$737,249	\$145,037	(\$39,990)	\$842,296	(\$184,623)	\$657,673
2061 = Oxford - Winfield	\$594,903	\$86,766	(\$56,883)	\$624,786	\$0	\$624,786
2062 = Wellington - Argonia - Caldwell - South Haven	\$1,730,094	\$221,203	(\$76,667)	\$1,874,631	(\$209,114)	\$1,665,517
2063 = Clearwater - Conway Springs	\$1,383,712	\$248,542	(\$79,666)	\$1,552,589	(\$126,258)	\$1,426,331
2064 = Anthony - Harper - Attica	\$516,279	\$72,676	(\$23,570)	\$565,386	\$0	\$565,386
2065 = Kingman - Cunningham	\$695,147	\$575,601	(\$42,584)	\$1,228,164	\$0	\$1,228,164
2066 = Renwick - Cheney	\$894,968	\$158,111	(\$66,108)	\$986,970	(\$1,324,386)	(\$337,417)
2067 = Burrton - Sedgwick - Halstead	\$2,150,267	\$364,969	(\$78,698)	\$2,436,538	(\$791,241)	\$1,645,297
2068 = Goessel - Moundridge - Hesston	\$1,932,467	\$242,791	(\$60,971)	\$2,114,287	(\$469,165)	\$1,645,122
2069 = McPherson - Canton - Galva	\$628,171	\$53,874	(\$34,809)	\$647,235	\$0	\$647,235
2070 = Southeast of Saline - Ell-Saline - Smoky Valley	\$2,431,674	\$293,703	(\$64,831)	\$2,660,546	(\$647,448)	\$2,013,098
2071 = Ellsworth - Lorraine	\$787,255	\$258,342	(\$44,801)	\$1,000,796	\$0	\$1,000,796
2072 = Nickerson - Sterlin - Chase - Raymond - Lyons - Little River	\$3,456,476	\$444,283	(\$258,591)	\$3,642,167	(\$778,017)	\$2,864,150
2073 = Buhler - Inman	\$713,628	\$78,607	(\$151,956)	\$640,278	\$0	\$640,278
2074 = Fairfield - Pretty Prairie - Haven	\$1,829,663	\$154,992	(\$150,920)	\$1,833,736	(\$81,914)	\$1,751,822
2075 - Barber County North - South Barber	\$463,388	\$0	(\$27,021)	\$436,367	\$0	\$436,367

Figure D-2.3
SCENARIO 2
(Enrollment Fewer Than 1,600 Students)
Net State Savings After Consolidation

Consolidated USD	Operations Only				Operations <u>and</u> Facilities	
	A. Basic Operating Aid	B. State Share of Local Option Budgets (Equalization Aid)	C. Transportation Funding	D. Net Savings to the State [A]+[B]+[C]	E. Estimated Annual Cost of Facilities	F. Net Savings or Loss (Including Facility Cost) [D]-[E]
2076 = Pratt - Skyline	\$1,050,215	\$76,220	(\$44,382)	\$1,082,053	\$0	\$1,082,053
2077 = Stafford - St. John - Hudson	\$346,048	\$27,456	(\$12,491)	\$361,013	\$0	\$361,013
2078 = Claflin - Ellinwood - Great Bend - Hoisington	\$2,112,630	\$149,024	(\$115,136)	\$2,146,518	(\$241,611)	\$1,904,907
2079 = Greensburg - Mullinville - Haviland	\$832,041	\$0	(\$18,087)	\$813,954	\$0	\$813,954
2080 = Kinsley - Offerle - Spearville	\$289,992	\$23,156	\$3,514	\$316,662	\$0	\$316,662
2081 = Ft. Larned - Pawnee Heights	\$552,805	\$58,116	(\$28,701)	\$582,220	\$0	\$582,220
2082 = LaCrosse - Otis - Bison	\$345,656	\$2,981	(\$24,777)	\$323,860	\$0	\$323,860
2083 = Western Plains - Ness City	\$397,961	\$0	(\$18,560)	\$379,401	\$0	\$379,401
2084 = Jetmore - Hanston	\$294,522	\$25,536	(\$16,437)	\$303,621	\$0	\$303,621
2085 = Minneola - Bucklin	\$390,466	\$14,675	(\$17,792)	\$387,349	\$0	\$387,349
2086 = Fowler - Meade	\$409,942	\$91,934	(\$15,077)	\$486,800	\$0	\$486,800
2087 = Cimarron - Ensign - Ingalls	\$556,376	\$59,091	(\$24,475)	\$590,992	\$0	\$590,992
2088 = Healy - Dighton	\$294,581	\$0	(\$6,843)	\$287,738	\$0	\$287,738
2089 = Holcomb - Garden City	\$892,540	\$855,545	(\$33,745)	\$1,714,339	\$0	\$1,714,339
2090 = Sublette - Satanta	\$431,440	\$0	(\$16,864)	\$414,576	\$0	\$414,576
2091 = Liberal - Kismet - Plains	\$883,822	\$57,867	(\$137,643)	\$804,047	(\$133,757)	\$670,289
2092 = Moscow - Hugoton	\$715,231	\$0	(\$18,553)	\$696,678	\$0	\$696,678
2093 = Rolla - Elkhart	\$553,408	\$0	(\$13,736)	\$539,673	\$0	\$539,673
2094 = Altoona - Midway - Neodesha - Fredonia	\$2,327,359	\$329,843	(\$79,733)	\$2,577,468	(\$134,989)	\$2,442,479
2095 = Lakin - Deerfield	\$539,466	\$0	(\$16,697)	\$522,769	\$0	\$522,769
2096 = Wallace County - Weskan	\$401,248	\$26,924	(\$18,855)	\$409,316	\$0	\$409,316
2097 = Perry - Shawnee Heights	\$877,631	\$79,313	(\$252,340)	\$704,604	(\$348,160)	\$356,444
2098 = Macksville - Lewis	\$269,512	\$0	(\$16,679)	\$252,833	\$0	\$252,833
2099 = Montezuma - Copeland	\$431,041	\$26,813	(\$15,098)	\$442,756	\$0	\$442,756
TOTAL	\$111,255,020	\$18,464,010	(\$6,448,127)	\$123,270,903	(\$18,216,674)	\$105,054,228

(a) Chetopa - St. Paul (USD 505) is a non-contiguous district which has territory in 2047 and 2051. We weren't able to separate out the data between both new districts so we placed all expenditure and funding data in 2051 as the majority of the students reside in that district.

Source: LPA analysis of Department of Education data.

APPENDIX E

Summary of School District Funding Sources That Are Affected by Consolidation

This appendix contains a brief explanation of several sources of funding for school districts that are affected by consolidation.

General Fund

The general fund is the primary operating fund for each school district. It's established through a formula that has two basic components:

- **Base State Aid Per Pupil (BSAPP)**—This is the amount of aid the State guarantees districts will receive for each of their full-time-equivalent (FTE) students. For the 2009-10 school year, the BSAPP is \$4,012.
- **Enrollment Weightings**—Each district's general fund budget is based on an "adjusted" enrollment. This adjusted enrollment factors in "weights" to recognize and help fund additional costs districts incur for such things as low enrollment levels and special needs students. For example, for every student who qualifies for free lunches, the school districts receives additional at-risk funding.

To calculate the general fund budget for each district, the Department of Education multiplies the district's adjusted enrollment times the BSAPP. The general fund is primarily paid for with State aid, although each school district is required to levy a 20-mill property tax to help pay for it.

Consolidation affects two important weighting factors used to determine a district's general fund budget. Here's how they work:

- **Low-Enrollment Weighting**—Because smaller districts are more expensive on a per-student basis to operate, the State gives them additional funding, known as low-enrollment weighting. For the 2009-10 school year, low-enrollment weighting is available to all districts with less than 1,622 students. The amount of additional funding varies based on the size of the district—for example, a district with 500 students would receive 42% more funding per student, while a district with 1,000 students would receive only 25% more per student.
- **Transportation Funding**—Under the school finance formula, the State reimburses districts for the cost of transporting students who live at least 2.5 miles from the schools they attend. (Transportation costs related to school activities aren't reimbursed.) The State doesn't directly reimburse school districts for their actual transportation costs. Instead, a formula is used to estimate how much it should cost school districts to transport students at least 2.5 miles, depending on the number of those students per square mile (student density) in the district.

Local Option Budget

In addition to their general fund budgets, local school boards have the option to raise additional funding through a local option budget. The local option budget allows districts to raise money locally for enhancing their educational programs. The Legislature sets a limit that's

anchored to a percent of the district's general fund budget. Currently that limit is 31% (although anything above 30% must be voted on by the taxpayers during an election). For example, a district with a \$10 million general fund budget (as set by formula) could raise an additional \$3.1 million through its local option budget for K-12 education.

Local option budgets primarily are paid for with local property taxes, although the State helps property-poor districts through something called State equalization aid. That's because it's more difficult for them to raise money for their local option budgets than it is for districts with higher property values.

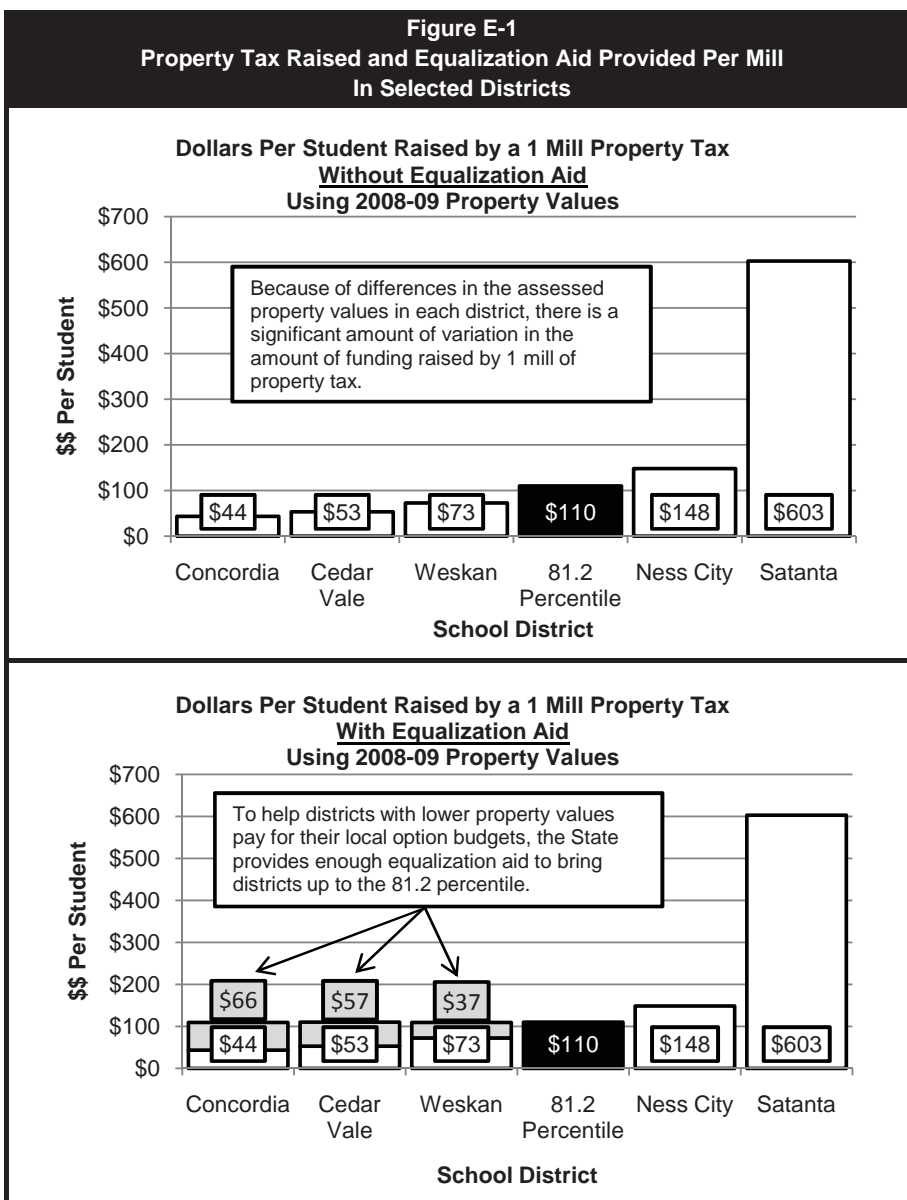
For example, in 2008-09, the Concordia school district was in the bottom 25% of all districts in terms of assessed property values per student (i.e., property-poor), and could raise about \$44 per student with one mill of property tax. By contrast, the Satanta school district,

located in southwest Kansas, had the highest property value per student in 2008-09, and could raise more than \$600 per student with one mill in property taxes. This is illustrated in the top chart of *Figure E-1*:

State equalization aid is intended to help districts like Concordia. Here's how it works:

- **State law specifies the level to which the State will help districts with low property values.** Under current statute, the State equalizes districts' local option budgets to the 81.2 percentile. This means that if you rank all the districts in terms of their assessed property values per student, the State will ensure that every district can raise at least as much money per student with a single mill as the district that is about 80% of the way up the list.

- **The State gives districts below the statutory cut off enough equalization aid to bring them up to that level.** For example, because the Concordia school district can raise only \$44 per student with one mill, the



State will provide an additional \$66 per student in equalization aid to bring the district up to the 81.2 percentile (\$110 per student). On the other hand, because the Satanta school district already can raise well in excess of \$110 per student, it doesn't receive any equalization aid.

The amount of equalization aid per mill of property tax for the selected districts is shown in the bottom chart of **Figure E-1**:

Other Funding Sources That Are Affected

While the general fund and local option budgets represent the bulk of the funding available to school districts, the State has created several other funding streams for districts. Two of these other sources that also are affected by consolidation are explained below:

- **Bond and Interest Equalization Aid** – School districts have the authority to borrow money for capital projects by issuing bonds. The districts levy property taxes to pay off their bonds, with the State providing equalization aid to help property-poor districts. Districts that are more property poor receive more equalization aid but some districts don't qualify for any aid.
- **Contribution to the Kansas Public Employees Retirement System (KPERs)** – School district employees participate in the State's retirement system. As part of this arrangement, the district employees are responsible for the employee contribution to the system (as is the case with all State employees), but the State makes the employer contribution to the system on behalf of the districts.

APPENDIX F

A Closer Look at Consolidation for a Small Selection of School Districts

This appendix contains a summary of our analysis for each of the districts we visited. To assess the feasibility of our two consolidation scenarios we selected the following three consolidations which represent a variety of consolidation situations:

- USD 111 Doniphan West, USD 406 Wathena, USD 429 Troy, and USD 486 Elwood—These districts were selected as an example of combining several similar-sized districts. We developed two options for this consolidation. Option one consolidates the four districts into one school district as discussed in **Figure F-1.1** on pages 80 and 81. Option two consolidates the four districts into two school districts as discussed in **Figure F-1.2** on pages 82 and 83.
- USD 382 Pratt and USD 438 Skyline—These districts were selected as an example of a smaller district (Skyline) being merged with a larger district (Pratt). This consolidation is shown in **Figure F-2** on pages 84 and 85.
- USD 351 Macksville and USD 502 Lewis—These districts were selected as an example of combining two districts that already share entire grades. In this case, Lewis contracts with Macksville for its middle school and high school grades. This consolidation is shown in **Figure F-3** on pages 86 and 87.

We visited each district, talked with district officials about consolidation, and visually inspected each school building to determine if our consolidations scenarios were reasonable. Overall, we found that our scenarios were reasonable and there were no issues that suggest that these districts can't consolidate.

These three consolidations are intended only to show how consolidation could work in these districts but shouldn't be seen as recommendations for how consolidation should work.

Figure F-1.1
Doniphan County School Districts Consolidated Into One School District

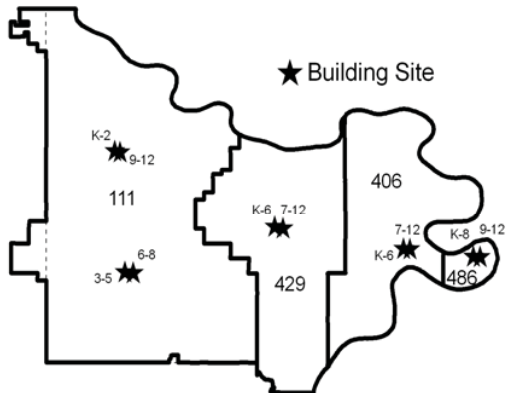
About the Districts

- Doniphan County is in the Northeast corner of the State.
- Currently has four school districts
 - USD 111: Doniphan West (377 students)
 - USD 406: Wathena (401 students)
 - USD 429: Troy (338 Students)
 - USD 486: Elwood (310 students)
- Currently has 10 schools
 - 5 elementary schools
 - 1 middle schools
 - 4 high schools
- Elwood and Wathena share a superintendent.
- Elwood is very small, covering less than eight square miles.

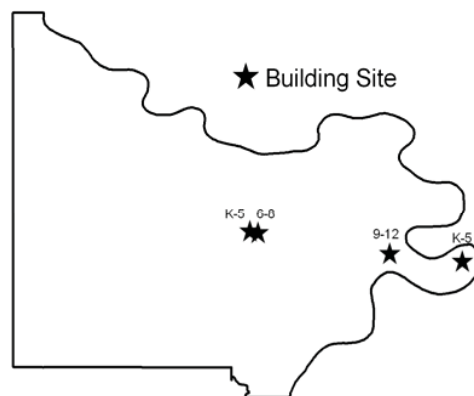
What We Did

- Created one county-wide school district
- Closed three buildings, all in Doniphan West school district
- Put one elementary school in the East half (Elwood) of the district and one in the West half (Troy)
- Put the middle school in Troy and the high school in Wathena
- Under this scenario, no new school buildings are needed.

Current Map of School Buildings (10 Schools)



Map of School Buildings After Consolidation (4 Schools)



Key Consolidation Concerns

- Rivalries between the communities makes co-operating difficult.
- Cultural differences between the Eastern and Western parts of the county increase resistance to the idea of reorganization.
- Closing schools would hurt the communities

Other Things to Note

- About one-third of Elwood's students live in Missouri. If reorganized, these students may no longer attend in Kansas.
- The newest facilities available are located on the edges of the county.
- Troy is the center of the county but has the oldest facilities.

**Figure F-1.1
Doniphan County School Districts Consolidated Into One School District**

Highlights

- Reorganization reduces expenditures by about \$2.5 million (\$1,750 per FTE) primarily through a reduction in staff and buildings.
- Having a larger district with fewer buildings means more students need transported.
- The reorganized district would lose about \$2.0 million in general fund authority.
- The 3 “peer” districts with similar enrollments and district demographics have assessment results slightly better than the reorganized Doniphan county districts, indicating that large changes in student proficiency are unlikely due to consolidation.

**Expenditures, Resources, and Funding
Before and After Consolidation (a)**

	Current	Consolidated	Difference
Local Savings			
Expenditures	\$15,697,725	\$13,202,907	(\$2,494,818)
Expenditures per Student	\$11,010	\$9,260	(\$1,750)
Staff Savings			
Teachers	138.2	111.4	(26.8)
Principals	8.6	4.0	(4.6)
Superintendents	2.5	1.0	(1.5)
Buildings			
Elementary School	5	2	(3)
Middle School	1	1	0
High School	4	1	(3)
Transportation			
Students Transported	413	539	126
Total Miles	169,975	202,956	32,981
Bus Routes	17	19	2
Budget Authority			
General Fund	\$8,775,424	\$6,799,878	(\$1,975,546)
Local Option Budget	\$2,632,627	\$2,039,963	(\$592,664)

(a) To estimate the changes in resources and funding, we had to make some assumptions and predictions, therefore the numbers should be considered logical estimates but should not be construed as fact.

Comparing the Consolidated District to Existing “Peer” Districts

District	Size		Demographics			Assessments (% achieved proficiency)	
	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	% Special Education	Reading	Math
Doniphan West	377.4	226	22%	0%	19%	87%	80%
Elwood	309.9	8	54%	0%	21%	73%	63%
Troy	337.5	94	20%	0%	21%	91%	82%
Wathena	401.0	79	21%	0%	14%	81%	78%
Consolidated District	1,425.8	406	28%	0%	18%	84%	77%
Clay Center	1,336.0	632	22%	0%	18%	94%	94%
Abilene	1,490.1	102	21%	1%	18%	90%	84%
Wellington	1,641.9	228	35%	0%	20%	82%	82%

**Figure F-1.2
Doniphan County School Districts Consolidated Into Two School District**

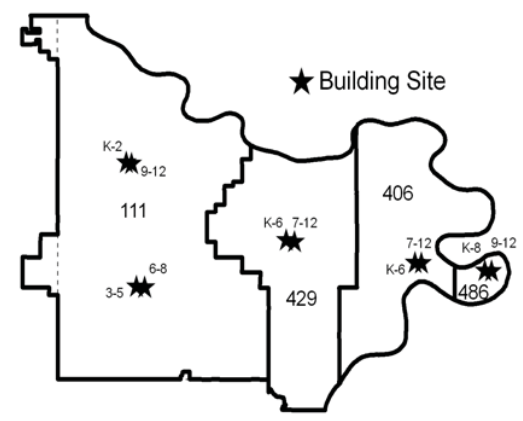
About the Districts

- Doniphan County is in the Northeast corner of the State.
- Currently has four school districts
 - USD 111: Doniphan West (377 students)
 - USD 406: Wathena (401 students)
 - USD 429: Troy (338 Students)
 - USD 486: Elwood (310 students)
- Currently has 10 schools
 - 5 elementary schools
 - 1 middle schools
 - 4 high schools
- Elwood and Wathena share a superintendent.
- Elwood is very small, covering less than eight square miles.

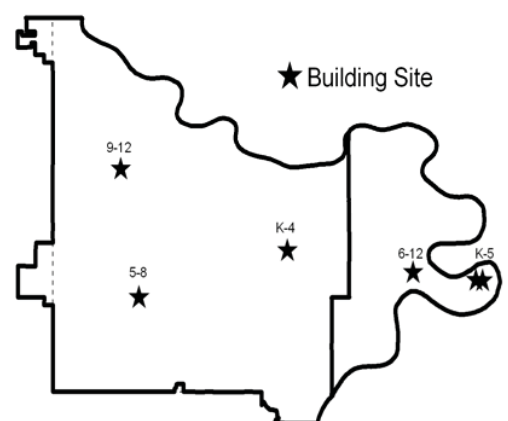
What We Did

- Consolidated the county into two school districts
- The Doniphan West and Troy school districts become the West Doniphan County district
- The Elwood and Wathena school districts become the East Doniphan County district
- West Doniphan County would close two buildings
- East Doniphan County would have no building closures

**Current Map of School Buildings
(10 Schools)**



**Map of School Buildings After Consolidation
(6 Schools)**



Key Consolidation Concerns

- Rivalries between the communities makes co-operating difficult.
- Cultural differences between the Eastern and Western parts of the county increase resistance to the idea of reorganization.
- Closing schools would hurt the communities.

Things to Note

- This scenario likely is not a permanent solution.
- If county enrollment continues to decline the districts may need to consolidate further in the future.

Figure F-1.2
Doniphan County School Districts Consolidated Into Two School Districts

- Reorganization reduces expenditures by about \$383,000 (\$536 per FTE) in West Doniphan and by about \$324,000 (\$455 per FTE) in East Doniphan, primarily through a reduction in staff and buildings.
- Having larger districts with fewer buildings means more students need transported
- West Doniphan would lose about \$323,000 in general funding authority and East Doniphan would lose about \$327,000.
- The "peer" districts have similar assessments results

Expenditures, Resources, and Funding Before and After Consolidation (a)						
	Current	Consolidated	Difference	Current	Consolidated	Difference
	WEST DONIPHAN (Doniphan West and Troy)			EAST DONIPHAN (Elwood and Wathena)		
Local Savings						
Expenditures	\$8,955,400	\$8,572,441	(\$382,989)	\$6,742,325	\$6,418,682	(\$323,643)
Expenditures per Student	\$12,527	\$11,991	(\$536)	\$9,484	\$9,029	(\$455)
Staff Savings						
Teachers	75.5	68.5	(7.0)	62.7	57.8	(4.9)
Principals	4.6	3.0	(1.6)	4.0	3.0	(1.0)
Superintendents	1.5	1.0	(0.5)	1.0	1.0	0.0
Buildings						
Elementary School	3	1	(2.0)	2	1	(1.0)
Middle School	1	1	0.0	0	1	1.0
High School	2	1	(1.0)	2	1	(1.0)
Transportation						
Students Transported	340	372	32	73	86	13
Total Miles	134,226	142,971	8,745	35,749	40,707	4,958
Bus Routes	13	16	3	4	5	1
Budget Authority						
General Fund	\$4,528,927	\$4,206,185	(\$322,742)	\$4,246,497	\$3,919,710	(\$326,787)
Local Option Budget	\$1,358,678	\$1,261,855	(\$96,823)	\$1,273,949	\$1,175,913	(\$98,036)

(a) To estimate the changes in resources and funding, we had to make some assumptions and predictions, therefore the numbers should be considered logical estimates but should not be construed as fact.

Comparing the Consolidated District to Existing "Peer" Districts							
District	Size		Demographics			Assessments (% Proficient)	
	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	% Special Education	Reading	Math
Doniphan West	377.4	226	22%	0%	19%	87%	80%
Troy	337.5	94	20%	0%	21%	91%	82%
WEST DONIPHAN	714.9	320	21%	0%	20%	89%	81%
Beloit	707.0	431	18%	1%	16%	90%	84%
Atchison County	683.6	361	25%	0%	14%	84%	91%
Marysville	725.2	340	27%	0%	18%	92%	88%
Elwood	309.9	8	54%	0%	21%	73%	63%
Wathena	401.0	79	21%	0%	14%	81%	78%
EAST DONIPHAN	710.9	87	35%	0%	17%	78%	73%
Neodesha	715.4	116	32%	0%	11%	88%	88%
Cherokee	706.5	268	37%	0%	14%	88%	83%
West Franklin	698.0	251	38%	1%	19%	82%	84%

**Figure F-2
Pratt and Skyline Districts Consolidated Into One School District**

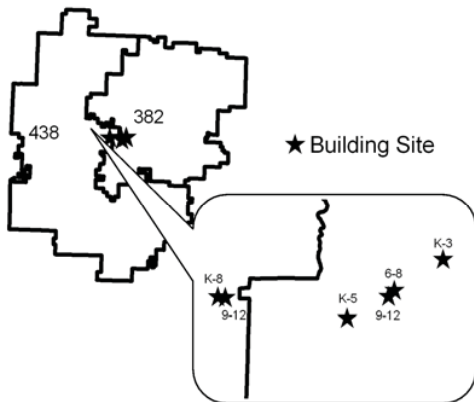
About the Districts

- Pratt and Skyline are in South Central Kansas about 80 miles west of Wichita.
- Currently Pratt has:
 - 2 elementary schools
 - 1 middle school
 - 1 high school
- Currently Skyline has:
 - 1 K-8 school
 - 1 high school
- Skyline's school is just west of the Pratt city limits and is only about 2 miles from Pratt High School.
- The districts cover about 680 square miles and cross into three counties.

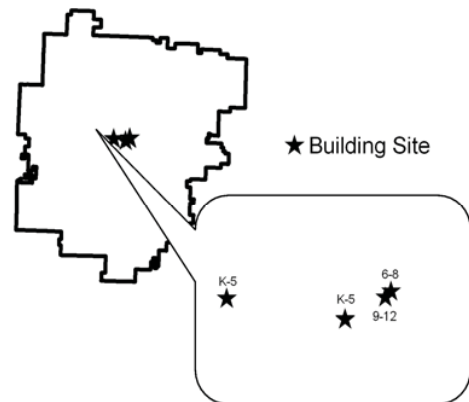
What We Did

- Consolidated the two districts into one school district
- Closed one elementary school in Pratt
- Converted the K-12 building in Skyline to an elementary school
- Middle and high school students currently attending the K-12 building in Skyline would attend the middle and high school in Pratt.

**Current Map of School Buildings
(6 schools)**



**Map of School Buildings After Consolidation
(4 schools)**



Key Consolidation Concerns

- Skyline doesn't feel it would have adequate representation on the school board of a reorganized district.
- The districts would need to determine who will pay the remaining bonds on Pratt's new high school.
- Property tax rates are different in the two current districts, and if reorganized some residents would likely pay higher property taxes.
- Some teachers may lose their jobs which could potentially impact the local economy.

Other Things to Note

- Over half of Skyline's students reside in Pratt's district boundaries.
- Pratt reported spending time and money to recruit students to stay in the Pratt school district.

**Figure F-2
Pratt and Skyline School Districts Consolidated Into One School District**

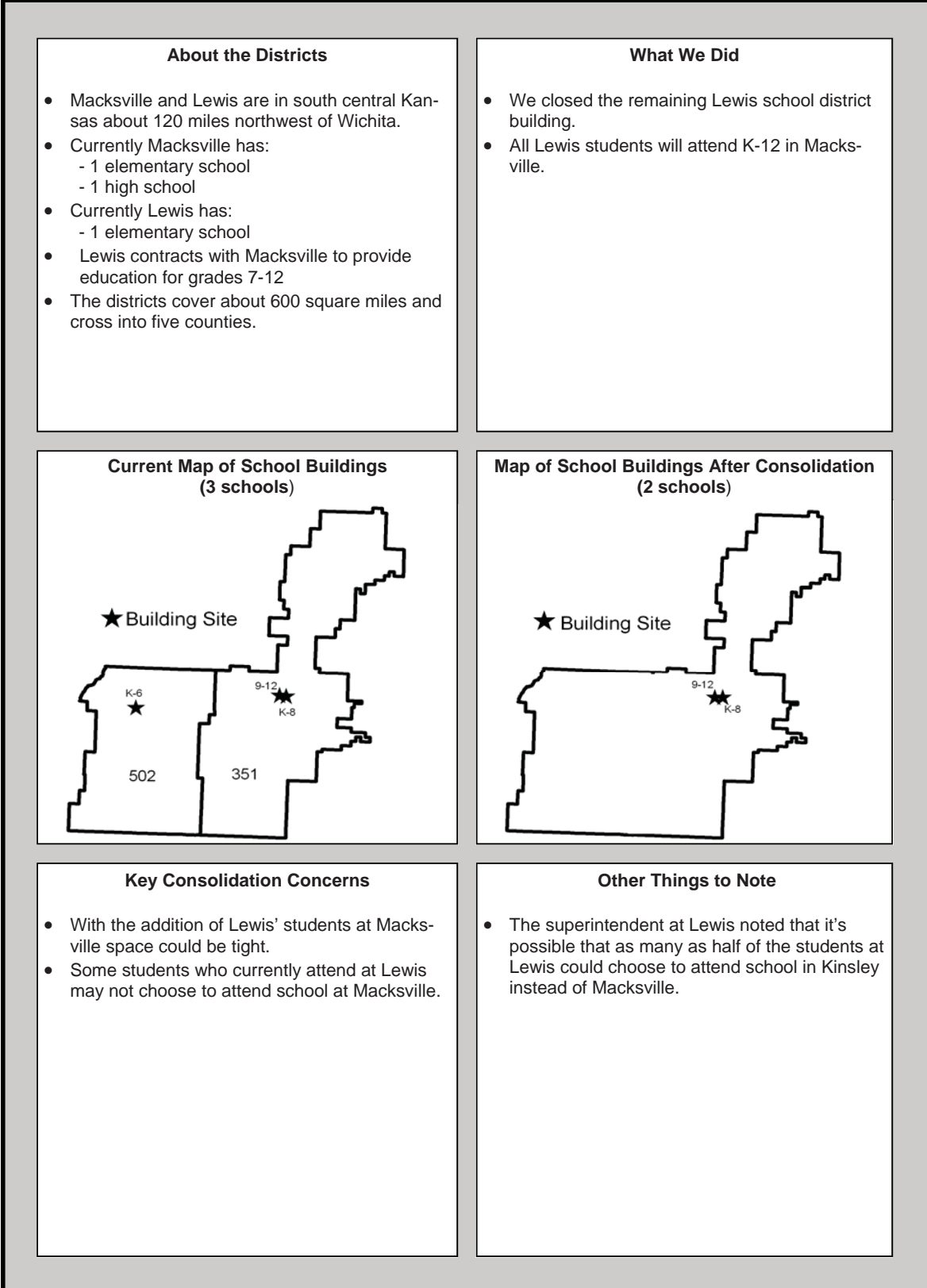
- Highlights**
- Reorganization reduces expenditures by about \$626,000 (\$436 per FTE) primarily through a reduction in staff and buildings.
 - Having a larger district with fewer buildings means more students need transported.
 - The reorganized district would lose about \$1 million in general fund authority.
 - The 3 "peer" districts with similar enrollments and district demographics have comparable assessment results to the reorganized Pratt-Skyline district, indicating that large changes in student proficiency are unlikely to occur due to consolidation.

Expenditures, Resources, and Funding Before and After Consolidation (a)			
	Current	Consolidated	Difference
Local Savings			
Expenditures	\$13,579,127	\$12,953,510	(\$625,617)
Expenditures per Student	\$9,456	\$9,020	(\$436)
Staff Savings			
Teachers	106.5	99.9	(6.6)
Principals	7.0	6.0	(1.0)
Superintendents	3.0	1.5	(1.5)
Buildings			
Elementary Schools	3	2	(1)
Middle Schools	1	1	0
High Schools	2	1	(1)
Transportation			
Students Transported	280	327.5	47.5
Total miles	178,154	201,059	22,905
Bus Routes	15	17	2
Budget Authority			
General Fund	\$7,707,741	\$6,701,908	(\$1,005,833)
Local Option Budget	\$2,312,322	\$2,010,572	(\$301,750)

(a) To estimate the changes in resources and funding, we had to make some assumptions and predictions, therefore these numbers should be considered logical estimates but should not be construed as fact.

Comparing the Consolidated District to Existing "Peer" Districts							
District	Size		Demographics			Assessments (% Achieved Proficiency)	
	FTE Enrollment	Square Miles	% Free Lunch	% Bilingual	% Special Education	Reading	Math
Pratt	1079.1	269	26%	3%	16%	90%	84%
Skyline	357.0	413	23%	4%	12%	92%	84%
Consolidated District	1,436.1	682	25%	3%	15%	90%	84%
Abilene	1490.1	102	21%	1%	18%	90%	84%
Circle	1593.8	178	16%	0%	12%	93%	88%
Clay Center	1336.0	632	22%	0%	18%	94%	94%

**Figure F-3
Macksville and Lewis School Districts Consolidated Into One School District**



**Figure F-3
Macksville and Lewis School Districts Consolidated Into One School District**

Highlights

- Reorganization reduces expenditures by about \$313,000 (\$777 per FTE) primarily through a reduction in staff and buildings.
- Having a larger district with fewer buildings means more students need transported
- The reorganized district would lose about \$253,000 in general fund authority.
- The 3 "peer" districts with similar enrollments and district demographics have results similar to the reorganized Macksville-Lewis district indicating that large changes in student proficiency are unlikely due to consolidation.

**Expenditures, Resources, and Funding
Before and After Consolidation (a)**

	Current	Consolidation	Difference
Local Savings			
Expenditures	\$4,194,025	\$3,881,120	(\$312,905)
Expenditures per Student	\$10,420	\$9,643	(\$777)
Staff Savings			
Teachers	40.1	37.2	(2.9)
Principals	2.4	1.6	(0.8)
Superintendents	1.5	1.0	(0.5)
Buildings			
Elementary School	2	1	(1)
Middle School	0	0	0
High School	1	1	0
Transportation			
Students Transported	150	166.1	16.1
Total Miles	180,113	190,007	9,894
Bus Routes	12	12	0
Budget Authority			
General Fund	\$2,806,231	\$2,553,398	(\$252,833)
Local Option Budget	\$841,869	\$766,019	(\$75,850)

(a) To estimate the changes in resources and funding, we had to make some assumptions and predictions, therefore the numbers should be considered logical estimates but should not be construed as fact.

Comparing the Consolidated District to Existing "Peer" Districts

District	Size		Demographics			Assessments (% Achieved Proficiency)	
	FTE Enrollment	Square Mile	% Free Lunch	% Bilingual	% Special Education	Reading	Math
Lewis	101.1	230	32%	32%	11%	97%	90%
Macksville	301.4	367	33%	29%	15%	81%	77%
Consolidated District	402.5	596	33%	30%	14%	84%	80%
Leoti	426.1	775	37%	27%	13%	90%	83%
Sublette	461.4	352	38%	32%	8%	90%	87%
Syracuse	469.5	998	45%	40%	11%	84%	77%

APPENDIX G

Agency Response

On January 25, 2010, we provided copies of our draft report to the Department of Education and the districts we visited during our site visits: USD 111 Doniphan West, USD 351 Macksville, USD 382 Pratt, USD 406 Wathena, USD 429 Troy, USD 438 Skyline, USD 486 Elwood, and USD 502 Lewis. This appendix includes the responses from the Department, Doniphan West, Skyline, and Elwood/Wathena (because they share a superintendent, those districts submitted a combined response). Macksville, Pratt, Troy, and Lewis chose not to provide a response.

The Department of Education and Elwood/Wathena didn't raise any concerns about our findings. The responses from Doniphan West and Skyline raised some issues regarding our methodology or findings that we felt were important to address. Those concerns and how we addressed them are summarized below.

USD 111 Doniphan West (pages 80-81)

- **Concern: The single-district scenario for Doniphan County didn't consider the age of buildings.** In *Figure F-1.1* on page 80, we present the hypothetical single-district scenario. In *Figure F-1.1*, we pointed out that our single-district scenario used older buildings from USD 429 Troy and closed newer facilities in USD 111 Doniphan West. In conducting our analysis, we took into account several factors, including the age and condition of facilities. We selected this option for the following reasons:

- *The facilities in Troy are centrally located, which would limit how far students would need to be bused. In this scenario, no student in 8th grade or below would have to be bused across the county.*
- *Based on the enrollment and capacity data we used, it appeared that using the facilities in Doniphan West would have filled one of the buildings 50 students beyond capacity.*

The consolidation scenario we presented was intended to illustrate what might happen under a county-wide consolidation. We are in no way recommending this option or holding it out as the best way to consolidate these school districts. In its response, Doniphan West also proposed a different option that closes all the Troy facilities and uses facilities in Doniphan West. This also could be a feasible option. If any of these districts were consolidated, the decision on how to consolidate and which buildings to close would be up to the local school districts and boards.

- **Concern: The single-district scenario didn't take into account the State Fire Marshal's requirement that says kindergarten and first grade students can't be located on the second story of a building because of exit concerns.** We followed up with officials from the Troy school district and determined that the kindergarten and first grade students likely could be located in the Troy facility without violating the Fire Marshal's requirement. Troy has six available classrooms on the main floor and an additional two classrooms in the basement. The basement classrooms have an available outside exit.
- **Concern: The audit team didn't inform the superintendent about the opportunity to have school board members attend the meeting during the site visit.** When scheduling our site visit meetings, all districts were afforded the opportunities to have school board members attend. There may have been a miscommunication between our office and the superintendent regarding this issue.

USD 438 Skyline (pages 84-85)

- **Concern: The report is inaccurate in saying that Skyline doesn't feel it would have adequate representation in a consolidated district.** After reviewing our report language and talking with the superintendent, we determined the response is only providing further clarification to our point and no inaccuracy exists.
- **Concern: It's inaccurate to state that Skyline recruits out-of-district students.** We determined that this issue wasn't discussed directly with officials from the Skyline school district and we removed the comment.
- **Concern: It's inaccurate to label the reduction in district operating expenditures as local savings, because reducing operating expenditures will hurt the local economy.** While the impact of any consolidation on the community is a very legitimate concern, our analysis showed the consolidated district potentially could operate with less money. That's why we showed the potential reduction in operating expenditures as a savings to the local school district.



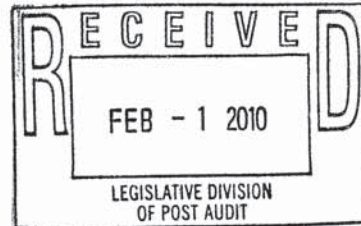
Division of Fiscal & Administrative Services

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120 SE 10th Avenue * Topeka, KS 66612-1182 * 785-296-6338 (TTY) * www.ksde.org

January 28, 2010

Mrs. Barbara J. Hinton
Legislative Post Auditor
Legislative Division of Post Audit
800 S. W. Jackson Street, Suite 1200
Topeka, Kansas 66612-2212



Dear Mrs. Hinton:

Thank you for the opportunity to respond to your performance audit, *K-12 Education: Reviewing the Potential for Cost Savings from Reorganization of Kansas School Districts*. It appears the auditors have followed the direction of the Legislative Post Audit Committee.

Please feel free to contact this office if we can assist you further.

Sincerely,

Dale M. Dennis, Deputy
Commissioner of Education

DMD:tjm

h:leg:LPDA—USD Reorg. Audit

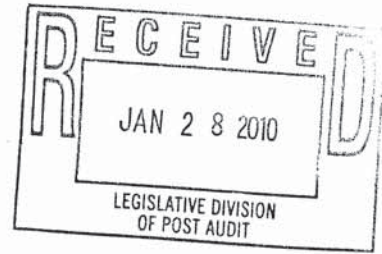
The following response was received via email on February 1, 2010 from Michael Newman, superintendent of USD 486 Elwood and USD 406 Wathena.

Mr. Bryan, The following is my response to the LPA Consolidation Report

I wanted to note the emphasis that your report placed on the fact that the building usages for a 1 county school and the 2 school scenarios were just possibilities and not recommendations. The use of school buildings has been a huge factor in the breakdown of talks within the county for the last 10 years. The use of our school facilities is a decision best left to the local governing school boards. If the suggested use of facilities outlined in the LPA Report is taken as a recommendation, this could hinder future discussions between the districts in Doniphan County.

Thanks,

Michael Newman, Supt USD 406 & USD 486



February 1, 2010

Response to Legislative Division of Post Audit

Doniphan West Schools USD 111
Rex E. Bollinger
Superintendent

Doniphan West Schools USD 111 after receiving and reviewing the rough draft of the report dealing with consolidation from the Legislative Division of Post Audit agrees with the portion of the report that shows a consolidation scenario with two school districts in Doniphan County. We do so because this was discussed during the site visit. We believe that it could be in the best interests of all concerned in Doniphan County in the future if a two district system were put in place where we could utilize the existing buildings that are currently used and still be able to close two to three buildings in the western portion of Doniphan County. We also believe that consolidation is best planned and decided locally and not driven by outside influences. To make a recommendation on specific locations of schools in current buildings is a local determination not a determination by a team of auditors that spent less than 3 hours in our districts.

We respectfully disagree with the Legislative Division of Post Audit in the one countywide district scenario. We feel that this report will set back any cooperation between school districts in Doniphan County causing a district to dig in their heels based upon the recommendation of the Legislative Division of Post Audit scenario. It is our belief that consolidation is best planned and decided locally and not driven by outside influences. Doniphan West Schools USD 111 disagrees with the one countywide school district on the following issues.

- 1) We feel that we have over the last several years been the most progressive toward cooperation and consolidation in Doniphan County and therefore should have been considered to keep our buildings open in a one countywide school district scenario proposed. In 2004, Doniphan West High School and Doniphan West Middle School (grades 6-12) were formed through a cooperative between Highland USD 425 and Midway USD 433. Prior to that point both districts were in discussion with a third Doniphan County district but they dropped out of the discussions when the two western districts of Doniphan County (Highland and Midway) did not want to build a building at that time.

In 2008, the three schools districts came together again to discuss the possibility of further contracting or consolidation, again the third school district only wanted to discuss the possibility of building a new building and was not interested in consolidating and/or cooperating utilizing existing facilities. In December 2008, Highland USD 425 and Midway USD 433 voted to consolidate and take the matter to their respective communities for a vote. That vote passed in both districts on February 3, 2009 and on July 1, 2009 Doniphan West Schools USD 111 was

formed and reorganized K-12. We are making definitive progress towards the future and are the only school district in Doniphan County willing to do so.

- 2) We respectfully disagree with the scenario presented because of the ages of buildings were not considered. Age and condition of buildings should have been considerations. Doniphan West High School was built in 1977 and Doniphan West Middle School was built in two stages, one-half in 1958 and the other half in 1978. The two buildings considered in this scenario to stay open were built in 1926 and 1927. Our buildings have been well maintained throughout the last 30-50 years and we have upgraded significantly in each building over the last four years. We have installed energy conservation measures in all buildings and became more efficient. We have a new efficient heating system in the 1958 building and we have recently replaced the roof on our high school. We feel that we have upgraded our buildings to keep them in optimal working conditions over the next several decades.

Castaldi (1994) states the average useful life of an educational building is 60 years. Why would the Legislative Division of Post Audit select two buildings that are well past that average useful life by over 23 years? If these buildings were used, the new district would be required to replace them decades sooner than utilizing the two newer and modern facilities in western Doniphan County.

- 3) We feel that we could easily house the 6-8 building countywide in our present Doniphan West High School. We could easily accommodate all 5-8 graders in the county. Our building capacity we believe would be near 320 students (well over the projected 243 students 6-8 or 319 students 5-8) and would fit the middle school concept well.

We also feel that the Legislative Division of Post Audit did not take into consideration recommendations from the Kansas State Fire Marshal's office in that Kindergarten and First Grade students cannot be on the second floor of a building during the school day for any reason. According to that office, rooms occupied by preschool, Head start, kindergarten, or first grade pupils shall not be located more than 5 feet above or below the story of exit discharge. We learned this first hand this school year when we were cited by the Kansas State Fire Marshal's office and allowed only 20 students for the remainder of this year (grades K and 1) and no students at those grade levels next year on the second level.

The current Doniphan West Elementary and Middle School has the capacity of 300-350 students and could easily accommodate K-5 students on the western side of the county. This building is unique in that it is all on ground level, has two gyms and students can go from one end of the building to the other without having to go outside and meets the requirements of the Kansas State Fire Marshal's office and is fully equipped with new smoke and fire protection devices. These two buildings (current Doniphan West High School and the Doniphan West Elementary and Middle school) will not reach the end of their expected useful life for several decades.

- 4) As a school district we bring a large assessed valuation to the proposed scenario. The assessed valuation of 35 million dollars is almost half of the county assessed valuation. This valuation is scheduled to increase in the future to almost 45 million dollars, because of an addition of a new oil pipeline and oil pumping station.
- 5) The location of a K-5 and a 6-8 at Troy is more in the eastern half of the county rather than the western half. Troy K-5 students would have to travel 13.5 miles to our south campus near Denton and 6-8 students would travel 14 miles to our north campus at Highland. Wathena 6-8 students would travel 20 miles and Elwood 24 miles to a building located in Highland. Whereas a large number of Doniphan West students would have to travel approximately 25 miles to attend a K-5 and a 6-8 located in Troy and 35 miles to Wathena to attend grades 9-12.

We believe the best scenario for the one district type of consolidation would be a K-4 in both Elwood and Doniphan West Elementary and Middle School with a 5-8 countywide middle school located at Doniphan West High School. This offers the county the use of two buildings with many more years of expected use or life span. Relatively new additions, renovations, and updates have been done to these buildings to extend their life span. This also closes the three buildings that are the oldest in the western portion of Doniphan County.

It also states in the Legislative Division of Post Audit report on consolidation the following: "During our visits, we talked with district officials and school board members about our consolidation scenarios, and visually inspected each school building and every classroom to assess the feasibility of combing districts". The school districts were not given what the specific scenarios were. This statement suggests that the scenarios were drawn up prior to the site visits in which we were not informed. The second issue of this statement is that Doniphan West USD 111 was told that the auditors only wished to visit with the superintendent. At no time were we afforded the courtesy of having board members present. Each time when asked, they (Legislative Division of Post Audit), assured the district they could get the information needed from the superintendent.

We believe that the Legislative Division of Post Audit should make suggestions on types of consolidations whether it is a one district scenario or a two district scenario. As stated in the report this is intended only to show how consolidation could work in these districts but shouldn't be seen as recommendations for how consolidation should work. When questioned during the exit interview why they chose the specific scenario on the one county school district consolidation scenario in Doniphan County the auditors gave no definitive response. What we believe is that the auditors, that were in our district for less than three hours with relatively no experience in school district budgets and facility planning, should not have used scenarios for placement of students in individual buildings.

As stated previously, by doing so they have delayed cooperation between school districts in Doniphan County which could lead a district to procrastinate based upon what is seen as a recommendation of the Legislative Division of Post Audit scenario and delay any decisions or cooperation for a significant number of years.

Castaldi, Basil. Educational Facilities: Planning, Modernization, and Management. 4th ed.
Massachusetts: Allyn and Bacon, 1994.

Rex E. Ballinger, 2/1/2010
Superintendent
USD 111



SKYLINE SCHOOLS U.S.D. 438



SUPERINTENDENT OF SCHOOLS
MIKE SANDERS

SECONDARY PRINCIPAL
HERB McPHERSON

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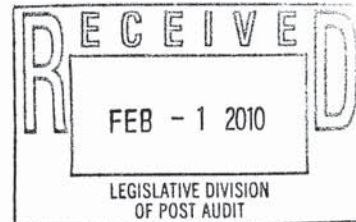
JOE NOVOTNY

REX ROBINSON

JEFF SLADE

January 26, 2010

Barbara J. Hinton
Legislative Post Audit
800 Southwest Jackson Street
Suite 1200
Topeka, Kansas 66612-2212



Dear Ms. Hinton;

I'm writing this letter to you in response to the findings of the Consolidation Study conducted by the Legislative Post Audit team in relation to USD 382 Pratt and USD 438 Skyline.

I do believe there are inaccuracies in this study. In order to try and be organized in my representation of USD 438 I'll put these inaccuracies into three main points.

1. The first inaccuracy is located in Figure F-2 under the heading Key Consolidation Concerns. Under this heading it states "Skyline doesn't feel it would have adequate representation on the school board of a reorganized district". Skyline feels this way because during the 1964 consolidated movement Skyline was told by the USD 382 Board of Education they would only have one seat on a new consolidated board. This was USD 382's attitude then and there hasn't been any indication from them that it would change in this new LPA study consolidation plan.
2. The second inaccuracy is located in Figure F-2 under the heading Other Things to Note. Under this heading it states "Skyline recruits out-of-district students to come to Skyline". Not only is this statement inaccurate but it's also biased toward USD 382. Neither group discussed recruitment during the USD 438's onsite LPA visit.

(1)

Since neither group discussed it then I'm under the assumption that USD 382 is accusing USD 438 of recruiting out-of-district students to their district. Since USD 438 spends no money on recruiting students in USD 382, and for that matter any other surrounding school district, then it's simply untrue and should be taken out of this study.

3. The third inaccuracy is located in Figure F-2 under the heading Expenditures, Resources, and Funding. Before and After Consolidation. Under this heading your study states that it would be a "Local Savings" of Expenditures in this new Consolidated district of \$625,617. Local Savings should be changed to State Savings. The loss of \$625,617 expenses to a county isn't a savings it's a loss to the businesses and economy of Pratt County. This proposed study might save the state money but in doing so it will have a dramatic impact on the economy of our county.

As stated earlier I'm requesting that the accusation of Skyline's out-of-district recruitment be taken out and that the heading Local Savings be changed to State Savings. I'm also requesting that you include the following statement be included in your report.

"On behalf of USD 438 Board of Education, Parents, Patrons, and Students our district is opposed to any legislation that would force consolidation. We believe that consolidation should be left in the hands of local school boards. At this present time we don't favor consolidation with USD 382 Pratt. We like the smaller rural school setting. We would like to remain this way not only for our current students but also for any future students that thrive in this setting. We want to be available for those parents and students that choose to be part of the Skyline family!"

On behalf of everyone whom was present during the on-site visit I would like to thank you for allowing us an opportunity to review and offer our comments within the report.

Sincerely,



Mike Sanders
Superintendent
Skyline Public Schools

(2)