

The Impact of TABOR on Public Education in Kansas

TABOR, the most rigid tax and expenditure limitation in the country, has been proposed in Kansas. If this constitutional amendment had been in place in Kansas over the last decade, the state's quality of education would have substantially deteriorated, as would have the potential quality of life for Kansas children.

A recent report by the Center on Budget and Policy Priorities entitled, *A State of Decline: What a TABOR Would Mean for Kansas*, illustrates the potential magnitude and impact of such a measure. The report demonstrates that if a TABOR limit had been in effect since FY 1993, there would have been a total of \$890 million less available to the state in FY 2005. For the sake of discussion, the report assumes that total expenditures would be reduced to the required level by cutting all areas of state expenditures proportionally.

TABOR would cause a noticeable decline in Kansas' quality of public education.

If TABOR had been passed in 1993, reductions in state funding for K-12 education spending would have totaled \$444 million in FY 2005. A reduction of this magnitude could have been accomplished in a number of detrimental ways.

- Kansas schools could have employed 10,000 fewer teachers in FY 2005. This would have raised the average pupil-teacher ratio from 15.3 children per teacher to 23.4 children per teacher, dropping Kansas' national ranking from the middle to the worst of the 50 states. Pupil-teacher ratios would continue to rise in subsequent years, due to the growth of the limit's required funding reductions.
- Kansas also could have closed school 23 days early to save the \$444 million in FY 2005. Again, fewer and fewer days of school would be affordable in future years as the limit would continue to pinch funding.

TABOR would hurt the availability and cost of higher education in Kansas.

Higher education—more precisely, the operating support of the state's six public universities, nineteen community colleges, the University of Kansas Medical Center, Kansas State University Veterinary Medical Center, and Kansas State University Extension Systems & Agriculture Research Programs—would have faced a proportional share of state spending cuts in 2005 of a combined \$123 million. Of this total, Kansas's six public universities would have faced cuts of \$76 million, community colleges cuts of \$16 million, and the remaining institutions would have faced cuts of \$30.5 million.

- To cut spending at the six public universities by \$76 million, Kansas could have reduced its general support across the board and made up the difference through increases in undergraduate and graduate in-state tuition and fees by an average of \$1,400 per year, or 33 percent. An alternative would be for the state to entirely eliminate its general support for Wichita State University.
- State universities also could choose not to raise tuition but to reduce instructional faculty instead to make up the \$76 million funding shortfall. This would translate into a reduction in teaching staff of about 1,200, or 39 percent, increasing course sizes and reducing course offerings.