

A monthly review of Wisconsin government, taxes and public finance

The Wisconsin Taxpayer



State and Local Public Employment

Wisconsin had 52.7 full-time equivalent state and local employees for every 1,000 residents in 2000, fewer than the national average. But full-time pay for state and local workers was 3.0% above average. More than half of state and local workers are in the education sector and 77.5% of Wisconsin public workers are employed by local governments.

Also in this issue:

State Investment Returns Down
Nontraditional Kindergartens Rise
State-Local Employment History
Assessment Appeals

In 2000, Wisconsin's state and local governments employed 283,490 full-time equivalent (FTE) employees. That was 1.3% fewer per 1,000 population than the national average. And because more government services in Wisconsin are provided at the local level, the state had the fifth fewest state employees per 1,000 residents, according to U.S. Census Bureau data.

There are several ways to infer a state's priorities. Probably the most common is to examine government spending by category. A less frequent method, and the one used here, is to examine public employment. This approach suggests that Wisconsin has made education, at all levels, a priority for

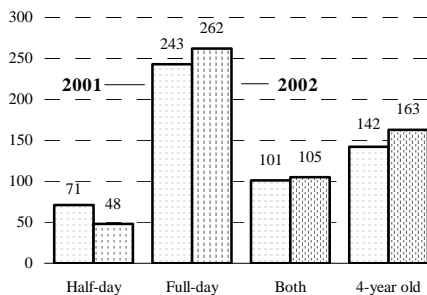
State Investment Returns Down

Reflecting a downturn in investment markets, total assets under management by the State of Wisconsin Investment Board (SWIB) fell \$2.4 billion in 2001 to \$64.6 billion. The Wisconsin Retirement System (WRS) fixed trust fund had a -2.3% annual return. The WRS variable fund was down 8.3% for the year. While the funds were down, they both outperformed their investment benchmarks, or returns for similar types of investment funds (-4.5% for the fixed fund and -12.9% for the variable). During fiscal 2001, SWIB made nearly \$1 billion in new investments in Wisconsin companies. □

Nontraditional Kindergarten Programs Rise

The number of Wisconsin school districts with full-day or 4-year-old kindergarten programs continued to climb in 2001-02. The number of districts with full-day kindergarten programs rose to 367 in 2002, up 6.7% from 344 in 2001. Of the 415 districts with kindergarten programs, 262 had only a full-day program. Another 105 offered both full- and half-day programs. Only 48 districts offered just the traditional half-day. The number of districts with 4-year-old kindergarten programs jumped to 163 in 2002, an increase of 14.8% from 2001. □

Full-Day Kindergarten Programs Rise
Number of Districts by Type of Program

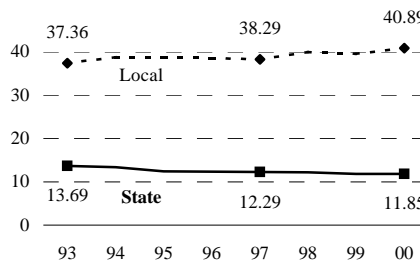


State-Local Public Employment History

Employment by state and local governments in Wisconsin has diverged over the last seven years. The number of full-time equivalent (FTE) local public employees per 1,000 population rose 9.4% from 1993 to 2000, reaching 40.89.

The number of FTE state employees declined 13.4% over the same time period to 11.85. State FTE's were 22.5% of state-local employment in 2000, down from 26.8% in 1993. □

Public Employment Per 1,000 Pop.
Wisconsin, Full-Time Equivalents



The Wisconsin Taxpayer

February 2002 Vol. 70 No. 2

Publication Number USPS 688-800
Periodical postage paid
at Madison, Wisconsin

Subscription Price:

One Year, \$12; Three Years, \$28
Published each month by the
Wisconsin Taxpayers Alliance

Postmaster:

Send address changes to *The Wisconsin Taxpayer*, 335 West Wilson Street, Madison, Wisconsin 53703-3694
phone: 608-255-4581
fax: 608-255-0642
e-mail: wistax@wistax.org
website: www.wistax.org

Officers and Board of Directors:

Mark A. Cullen, Chair, Janesville;
Dennis J. Kuester, Vice Chair, Milwaukee;
Jere D. McGaffey, Secretary-Treasurer,
Milwaukee

M.D. Bugher, Madison; A.P. Diotte, Janesville; C.W. Knox, Jefferson; S.W. Orr, Jr., Wausau; R.J. O'Toole, Milwaukee; P.M. Platten, III, Green Bay; J.D. Pyle, Madison; J.D. Quick, Manitowoc; J.B. Torinus, Jr., West Bend; W.T. Walker, Racine; J.B. Williams, Milwaukee; R.L. Fitzsimonds (*Emeritus*), Milwaukee

Staff:

Todd A. Berry, President;
Joan Bleifuhs, Sandy Denison; Sonia Dubielzig; Dale J. Knapp, Research Director; Sandra Mumm, Business Manager; Beulah M. Poulter, Operations Director; Richard G. Sheil, Research Associate

The Wisconsin Taxpayers Alliance, founded in 1932, is the state's oldest and most respected private government-research organization. Through its publications, civic lectures and school talks, WISTAX aims to improve Wisconsin government through citizen education. Nonprofit, nonpartisan and independently funded, WISTAX is not affiliated with any group—national, state or local—and receives no government support.

www.wistax.org

State and Local Public Employment

Continued from page 1

state and local government. Total state and local employment in K-12 and higher education was 7.4% above the national average in 2000.

In this issue of *The Wisconsin Taxpayer*, state and local employment is detailed in total, and then separately at the state and local levels. FTE employment is used to compare the number of Wisconsin jobs with the national average and surrounding states. Full- and part-time use of public employees and their annual and hourly pay rates are also examined.

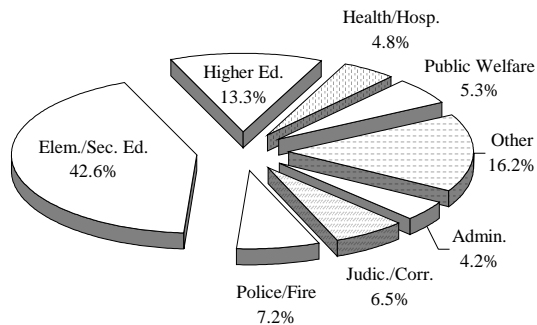
STATE AND LOCAL

In 2000, Wisconsin had 52.7 full-time equivalent public employees per 1,000 population. Wisconsin's public sector is slightly smaller than the national average (53.4). Of the state's FTE employees, 63,697 (22.5%) were state employees and 219,793 (77.5%) were local. Nationally, 72.9% of state and local employees were employed by local governments.

Shares

More than half of Wisconsin's state and local public employees are in the education sector (see pie chart). In 2000, 42.6% of state and local FTE's were elementary and secondary education staff, while 13.3% were higher education staff and 0.4% were classified as "other education-state." Nationally, the education sector had 52.0% of total state and local FTE's.

Composition of Public Employment
Wisconsin, 2000



In Wisconsin, most of the public education sector's employees were instructional staff. For the purposes of estimating employment, the U.S. Census Bureau defines instruction broadly to include teachers, instructional aides, principals, librarians and guidance personnel. At the K-12 level, Wisconsin had 92,144 instructional staff, 76.4% of the elementary and secondary total. The other 23.6% were administrators, clerical workers, and maintenance, transportation, health and recreation employees. Among Wisconsin's higher education employees, only 14,922, or 39.6%, were instructional staff.

Police/fire employees accounted for 7.2% of public employment in the state. The majority were police, accounting for 76.7% of the category, compared to 74.7% nationally. The other law enforcement and protection category, judicial/corrections, accounted for 6.5% of Wisconsin state and local public employment in 2000.

Public Employment and Pay
Wisconsin and U.S., 2000

| Emp. Category | FTE Per 1,000 Pop. | | Percent Full Time | | Avg. Hourly Pay | | | |
|-----------------------------|-----------------------|-------------|----------------------|--------------|-----------------|----------------|----------------|----------------|
| | Wis. | U.S. | Wis. | U.S. | Full Time | | Part Time | |
| | | | | | Wis. | U.S. | Wis. | U.S. |
| Administration | 2.2 | 2.3 | 36.1% | 64.8% | \$19.05 | \$18.24 | \$13.84 | \$14.42 |
| Financial Admin. | 1.1 | 1.3 | 63.4 | 83.0 | 19.45 | 17.98 | 12.85 | 12.48 |
| Central Admin. | 1.1 | 0.9 | 23.9 | 48.6 | 18.56 | 18.64 | 14.36 | 15.79 |
| Judicial/Corrections | 3.4 | 3.8 | 88.2 | 93.1 | 18.38 | 18.72 | 16.65 | 14.65 |
| Judicial/Legal | 1.0 | 1.4 | 83.1 | 88.4 | 21.46 | 20.50 | 17.55 | 15.32 |
| Corrections | 2.4 | 2.4 | 90.6 | 95.9 | 17.08 | 17.74 | 16.09 | 13.76 |
| Police/Fire | 3.8 | 4.1 | 63.0 | 82.1 | 21.27 | 22.43 | 9.45 | 10.70 |
| Police-Arrest | 2.2 | 2.3 | 93.5 | 93.9 | 22.05 | 23.45 | 9.90 | 12.90 |
| Police-Other | 0.7 | 0.8 | 61.6 | 73.6 | 14.97 | 17.03 | 9.97 | 10.48 |
| Firefighters | 0.8 | 1.0 | 33.0 | 68.0 | 24.31 | 24.15 | 8.41 | 8.79 |
| Fire-Other | 0.1 | 0.1 | 57.0 | 67.3 | 19.07 | 19.68 | 9.34 | 10.61 |
| Elem./Sec. Educ. | 22.4 | 21.3 | 72.4 | 75.3 | 18.37 | 17.69 | 10.62 | 11.11 |
| Elem./Sec.-Instruct. | 17.1 | 15.0 | 79.9 | 82.2 | 19.40 | 19.38 | 11.29 | 12.99 |
| Elem./Sec.-Other | 5.3 | 6.4 | 52.4 | 61.0 | 14.13 | 12.93 | 9.73 | 9.60 |
| Higher Education | 7.0 | 6.1 | 55.5 | 47.6 | 23.82 | 21.52 | 18.81 | 13.71 |
| Higher Ed.-Instruct | 2.8 | 2.1 | 48.3 | 46.2 | 30.41 | 29.73 | 19.27 | 19.85 |
| Higher Ed.-Other | 4.2 | 4.0 | 60.8 | 48.4 | 19.90 | 17.22 | 18.38 | 10.20 |
| Health/Hospitals | 2.5 | 4.7 | 66.5 | 82.5 | 17.59 | 17.25 | 15.22 | 15.06 |
| Health | 1.5 | 1.4 | 65.2 | 82.5 | 17.95 | 17.63 | 14.98 | 13.80 |
| Hospitals | 1.0 | 3.3 | 68.5 | 82.5 | 17.06 | 17.07 | 15.60 | 15.52 |
| Public Welfare | 2.8 | 1.8 | 67.9 | 88.9 | 15.69 | 16.35 | 12.05 | 11.98 |
| Other | 8.6 | 9.3 | 67.3 | 79.4 | 18.57 | 18.48 | 10.70 | 10.67 |
| Streets/Hwys. | 2.1 | 1.9 | 81.0 | 92.5 | 17.97 | 17.22 | 9.21 | 11.50 |
| Airports | 0.1 | 0.1 | 89.0 | 92.4 | 17.76 | 20.52 | 10.69 | 10.96 |
| Water Transport | * | * | 87.1 | 89.8 | 23.27 | 21.72 | 8.70 | 11.12 |
| Soc. Insur. Admin. | 0.2 | 0.3 | 96.5 | 91.4 | 17.89 | 18.73 | 16.13 | 14.76 |
| Solid Waste Mgmt. | 0.3 | 0.4 | 59.0 | 86.6 | 18.40 | 16.90 | 9.31 | 9.71 |
| Sewerage | 0.5 | 0.4 | 72.1 | 91.0 | 19.89 | 18.83 | 10.86 | 12.00 |
| Parks/Recreation | 0.7 | 0.9 | 47.0 | 49.7 | 17.53 | 15.66 | 9.24 | 9.42 |
| Housing/Comm. Dev. | 0.2 | 0.4 | 72.2 | 89.5 | 15.97 | 17.47 | 12.83 | 9.85 |
| Natural Resources | 0.7 | 0.7 | 61.8 | 77.1 | 17.90 | 18.46 | 11.33 | 11.00 |
| Water Supply | 0.4 | 0.6 | 91.9 | 88.0 | 19.27 | 18.41 | 9.58 | 10.96 |
| Electric Power | 0.1 | 0.3 | 92.3 | 95.8 | 22.05 | 24.75 | 11.46 | 14.03 |
| Gas Supply | na | * | na | 94.3 | na | 16.24 | na | 12.22 |
| Transit | 0.4 | 0.7 | 90.0 | 92.7 | 20.35 | 22.37 | 13.41 | 12.03 |
| Local Libraries | 0.5 | 0.4 | 41.1 | 47.4 | 16.08 | 15.33 | 8.43 | 9.66 |
| State Liquor Stores | na | * | na | 66.4 | na | 14.86 | na | 9.30 |
| Other Ed.-State | 0.2 | 0.4 | 74.9 | 82.0 | 20.21 | 18.59 | 16.82 | 15.88 |
| Other & Unallocable | 2.1 | 1.6 | 60.9 | 75.6 | 19.27 | 19.21 | 12.65 | 11.29 |
| Total | 52.7 | 53.4 | 66.0% | 74.0% | \$19.16 | \$18.60 | \$12.76 | \$12.25 |

*Less than 0.05.

Public administration staff were only 4.2% of the total, the same as the national average. Public welfare workers accounted for 5.3% of employment; and health/hospital workers were 4.8%.

Per 1,000 Population

One way to compare public employment in different states is to look at the number of FTE's per 1,000 population. At 52.7, Wisconsin was 0.7 FTE's per 1,000 below the national average and ranked 33rd in the nation in 2000. Among its neighbors, Michigan (49.5) and Illinois (49.9) had the smallest state-local employment levels (45th and 44th nationally). Minnesota's employment (56.6, 18th) was slightly larger than Wisconsin's. At 60.0, Iowa had the most state and local FTE's per 1,000 population in the region and ranked 9th nationally.

A closer look at types of employees shows Wisconsin to have more education and public welfare employees per 1,000 population than the U.S. average, but fewer police/fire, judicial/corrections and health workers.

K-12 Education. In 2000, Wisconsin had 22.4 elementary and secondary public education employees per 1,000 population, or 1.1 more than the U.S. average of 21.3. The state had 2.1 more K-12 instructional employees per 1,000 population than the nation, but 1.1 fewer "other" education employees (the numbers may not add due to rounding).

Differences in the number of public education employees per 1,000 population can be the result of several factors. While states with a higher percentage of students in private schools will tend to have fewer public school employees, Wisconsin seems to run counter to that. As of 1997 (the latest year for which data are available), 14.0% of state K-12 students were in private schools, compared to 9.9% for the nation. Yet that year, the state had more public school employees per 1,000 population than the U.S.

A second factor might be state policies to reduce class sizes. States with these kinds of policies should have more teachers per 1,000 population, raising employment in the education sector. Some states might also

More than half (56.2%) of Wisconsin's state and local public employees are in the education sector.

employ more teachers' aides in an effort to provide more instructional personnel per student.

Wisconsin's student/teacher ratio in 1997 was 15.8, 6.0% below the national average of 16.8. If instructional staff are included, the state's student-instructional staff ratio falls to 13.2, compared to 14.0 for the nation, a 5.7% difference.

These two factors, private schooling and ratios of students to instructional staff, can explain more than 60% of the variation among the states in public education instructional employees per 1,000 population. The data show that, in 1997, Wisconsin had about 8% more instructional employees than would be predicted given its use of private schools and student-instructional staff ratio.

Higher Education. The Badger State also had 14.8% more higher-education employees per 1,000 population (7.0) than the national average (6.1). This can be largely attributed to the state's extensive university and technical college systems. The number of higher-education instructional staff per 1,000 population (2.8) was one-third higher than the national average (2.1). The number of other staff (4.2) was 5.0% higher.

Police and Fire. In 2000, Wisconsin had about 7% fewer police and fire employees per 1,000 population than the national average. An important factor in police numbers

is a state's crime rate. In 2000, Wisconsin's rate was 22% below the national average and its violent crime rate was 53% lower. As a result, the state needs fewer police. In 2000, Wisconsin had 2.2 police officers per 1,000 population, 4.3% lower than the U.S. average.

The state is also below average in the number of FTE firefighters. Wisconsin had 0.8 firefighters per 1,000 population in 2000, 20% below average. Many fire departments in the state are staffed by volunteers, who are not included in the data. In addition, the state has many part-time firefighters, which tends to reduce the number of FTE's.

Judicial/Corrections. Wisconsin also has fewer judicial and legal employees per 1,000 population than the U.S. This is likely another result of the lower crime rate. Although Wisconsin had the same number of corrections employees per 1,000 population as the nation (2.4), it has been increasing employment in this category. Since 1993, national corrections employment per 1,000 population rose from 2.1 to 2.4, or 14.3%. In Wisconsin, employment increased from 1.5 to 2.4, or 60.0%.

Health/Hospitals. Public employment in the health/hospitals category is largely dependent on the number of government-run hospitals and the degree of privatization of health services. While Wisconsin has about the same ratio of health personnel to the population (1.5 in Wisconsin, compared to 1.4 nationally), hospital employment (1.0 vs. 3.3) is significantly lower.

State-Local Pay

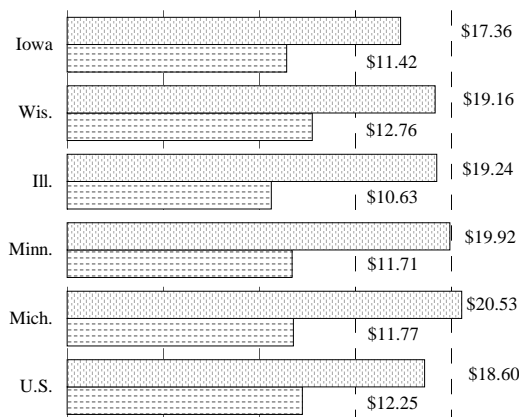
Although average pay in Wisconsin's private sector tends to be less than the national average, public sector pay rates here are higher than average. In 2000, full-time state and local public employment in Wisconsin paid an average of \$19.16 per hour, or \$39,853 per year. The comparable national figure was \$38,688, or 2.9% less than Wisconsin's pay. Average hourly state-local pay was \$12.76 for part-timers in the Badger State, 4.2% above the U.S. pay (\$12.25).

While average state and local government pay was higher than the U.S., Wisconsin's full-time pay was fourth in the region (see chart below). Only Iowa (\$17.36 per hour or \$36,109 annually) was lower. Wisconsin's average part-time pay was higher than all of its neighbors.

Education. Wisconsin pay for elementary and secondary instructional staff was on par with the nation in 2000. Average hourly pay was \$19.40 (or \$40,350 annually) in Wisconsin, compared to \$19.38 nationally. Pay for K-12 instructional staff in the state was about the same as in Illinois (\$19.34) and slightly higher than Minnesota (\$18.99). Michigan (\$23.63) had the highest average pay in the region for full-time K-12 instructional staff, while Iowa (\$16.30) had the lowest.

For part-time instructional staff, Wisconsin's pay lagged the nation. At \$11.29, average pay was 13.1% below the

Avg. State and Local Government Pay
Full Time and Part Time, 2000



U.S. Part-time pay was also lower than in Michigan (\$13.33) and Minnesota (\$11.70).

Police/Fire. Average pay for full-time police officers (“Police-Arrest” in the table on page 4) and firefighters was at or slightly below average. Officers averaged \$22.05 per hour (\$45,864 per year) in Wisconsin; national pay averaged \$23.45 per hour. Compared to neighboring states, Wisconsin’s average police pay was low. Minnesota (\$25.35) had the highest pay, followed by Illinois (\$23.85) and Michigan (\$22.57). Iowa (\$19.35) was the only neighboring state with lower average police officer pay.

Firefighter pay in the Badger State was about average—\$24.31 per hour vs. \$24.15 nationally. Compared to surrounding states, Wisconsin ranked in the middle: Illinois (\$26.86) and Minnesota (\$25.53) were higher; Michigan (\$23.50) and Iowa (\$19.94) were lower.

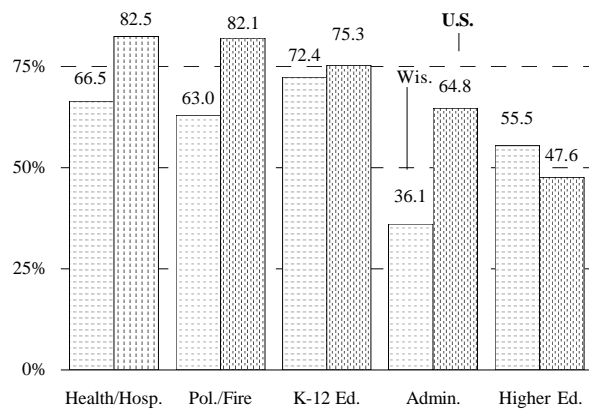
Full-Time vs. Part-Time

The cost of public employment can depend to a large extent on the mix of full- and part-time employees. Part-timers are generally paid at a lower rate and have lower benefit costs.

In 2000, Wisconsin’s state and local governments used fewer full-time workers than the national average. Full-time employees were 66.0% of total Wisconsin state-local employment, compared to 74.0% for the nation. Three of the state’s neighbors use full-time employees to an even lesser extent: Minnesota (60.4% full time); Michigan (62.4%); and Iowa (63.2%).

Many Local Governments. One reason Wisconsin has more part-time public employees than the national average is it has many local governments. According to 1997 Census Bureau data, the Badger State had more units of local government than all but 10 states. Per 1,000 residents, Minnesota and

State and Local Public Employees
% Full Time, Wisconsin and U.S., 2000



Iowa also were above average in the number of government units.

Many of Wisconsin’s local units have part-time administrative staffs. Only 36.1% of Wisconsin’s state-local administration employees were full time in 2000 (see chart above), compared to 64.8% for the U.S.

Wisconsin also had fewer full-time police/fire personnel, particularly fire. Only 33.0% of the state’s nonvolunteer firefighters were full time in 2000. The national average was 68.0%. Wisconsin has a large number of volunteer firefighters.

Education. A slightly smaller share of Wisconsin’s elementary and secondary employees worked full time (72.4% vs. 75.3%) in 2000. In the instructional area, 79.9% of Wisconsin’s K-12 instructional staff were full time, 2.3 percentage points lower than the U.S. Wisconsin schools might be employing more part-time instructional aides.

Outside of instruction, Wisconsin’s full-time employment share was much lower than the U.S. average (52.4% vs. 61.0%). It is not clear if this stems from differences in administration, maintenance, transportation or other areas.

Health/Hospitals. In the health/hospital employment category, Wisconsin had a smaller share of full-time employees. Nationally, 82.5% of employees were full time in 2000. In Wisconsin, only 65.2% of health workers and 68.5% of hospital workers were full time.

STATE GOVERNMENT

Examining employment by level of government (state or local) provides additional insights into government priorities at both levels. It also provides insight into the level of government at which services are provided.

In 2000, Wisconsin had 63,697 FTE state employees, or 11.9 per 1,000 population. Wisconsin had the fifth fewest state employees relative to population. Only Illinois (10.3), California (10.5), Nevada (11.1) and Florida (11.5) had fewer. The national average was 14.5.

Since 1993, the number of state FTE's has decreased 8.5% from 69,577. Relative to population, state employment has fallen 13.4% since 1993 from 13.7 per 1,000 residents.

Shares

Higher education dominates state employment, accounting for 43.3% of the total. This is to be expected considering the extent of the state's university and technical college

systems. The higher education share has fallen from 48.7% of state employment in 1993.

Corrections employment was the second-largest category of state employment in 2000, accounting for 14.7% of the total. The total number of FTE's in this category increased 66.3% since 1993, while FTE's per 1,000 population rose 57.2%. Corrections employment grew the fastest over the seven years.

Health/hospitals was 9.1% of state employment in 2000, down from 13.7% in 1993. Natural resources accounted for 4.4% of employment, up slightly from 3.9% in 1993.

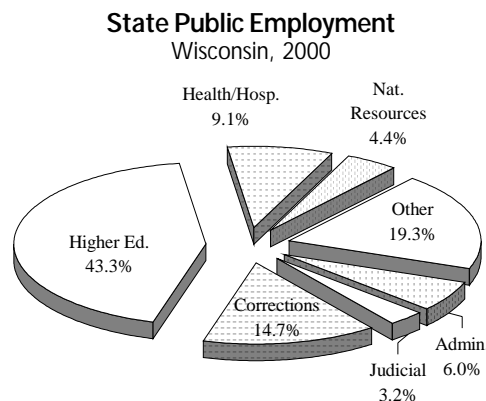
Per 1,000 Population

In 2000, Wisconsin had 18.1% fewer state employees per 1,000 population than the U.S. average. One reason is more services are provided at the local, rather than state, level in Wisconsin.

The state had 1.75 state corrections employees per 1,000 population in 2000, 7.4% above the U.S. average and 18th highest in the nation (see table at top of page 9). Since 1993, state corrections employment per 1,000 population increased 57.2%, fifth highest nationally. Only Missouri (64.5%), Wyoming (62.3%), West Virginia (58.9%), and Ohio (57.4%) increased state corrections employment faster.

Wisconsin's higher education employment was also above the national average (5.13 vs. 5.02) in 2000. The Badger State ranked 34th on the basis of higher education employees per 1,000 population. Utah (11.15) and New Mexico (10.86), both states with two large state universities (Utah and Utah State, and New Mexico and New Mexico State) and relatively small populations, had the most.

Wisconsin had 1.92 higher education instructional staff per 1,000 population in 2000, 14.9% above than the national average. How-



State Employment Per 1,000 Pop.
Wisconsin and U.S., 2000

| | <u>Wis.</u> | <u>U.S.</u> |
|------------------|-------------|-------------|
| Administration | 0.71 | 0.77 |
| Judicial | 0.38 | 0.54 |
| Corrections | 1.75 | 1.63 |
| Higher Ed. | 5.13 | 5.02 |
| Health/Hospitals | 1.07 | 2.06 |
| Nat. Resources | 0.53 | 0.53 |
| Other | 2.29 | 3.92 |
| Total | 11.85 | 14.47 |

ever, 31 states had more instructional staff per 1,000 population, including all surrounding states except Illinois (1.02).

Average Pay

On average, full-time state employees in Wisconsin were paid relatively well in 2000. Average annual pay for a full-time state worker was \$44,518, 10th highest in the nation (see table below). Nationally, full-time state government workers averaged \$40,489. Part-time pay in Wisconsin was second highest in the nation at \$17.90 per hour, or 29.6% above the national average.

Full Time. State pay for full-time employees was particularly high in the judicial/legal and higher education-other (noninstructional) categories. Full-time judicial/legal pay here averaged \$61,676, third highest in the nation and \$15,189 above average. Pay in the higher education-other category averaged \$42,003, fourth highest and \$6,182 above the U.S. average. Because this category encompasses all higher education jobs outside of instruction, job mix might be an important factor in the pay differentials. Instructional pay in higher education averaged \$64,787, 17th nationally but only slightly above the U.S. average of \$63,209.

Part Time. On average, part-time pay for state government jobs in 2000 was second highest in the nation at \$17.90 per hour. State

pay in the higher education-other category was highest in the nation and more than double the U.S. average. Part-time instructional pay was 32nd, 11.4% below average.

Wisconsin also ranked in the top 10 nationally for part-time pay in central administration (\$21.86, 35.2% above average), health (\$21.77, 35.1%), judicial/legal (\$21.91, 42.5%) and parks/recreation (\$14.14, 37.3%).

The state had below-average part-time pay in three areas: higher education-instruction (\$17.79, -11.4%); public welfare (\$13.89, -5.2%); and streets/highways (\$13.16, -9.6%).

Full-Time vs. Part-Time

Wisconsin state government used part-time employees to a greater extent than the national average. Part-timers comprised 31.5% of Wisconsin's 2000 state payroll, compared to a national average of 26.9%. Fourteen states used part-time workers to a

Average Wisconsin State Government Pay
Full Time and Part Time, 2000

| Emp. Category | Full Time | | | Part Time | | |
|----------------------|------------------|----------|------------|------------------|----------|------------|
| | Pay | U.S. Rk. | % +/- U.S. | Pay | U.S. Rk. | % +/- U.S. |
| Central Admin. | \$43,961 | 11 | 5.8% | \$21.86 | 8 | 35.2% |
| Corrections | 35,107 | 21 | -4.1 | 16.47 | 15 | 6.6 |
| Financial Admin. | 41,323 | 11 | 6.4 | 13.25 | 18 | 6.9 |
| Health | 43,945 | 12 | 15.3 | 21.77 | 8 | 35.1 |
| High. Ed.-Instruct. | 64,787 | 17 | 2.5 | 17.79 | 32 | -11.4 |
| High. Ed.-Other | 42,003 | 4 | 17.3 | 21.51 | 1 | 108.1 |
| Hospitals | 38,264 | 12 | 8.6 | 16.89 | 15 | 3.7 |
| Judicial/Legal | 61,676 | 3 | 32.7 | 21.91 | 6 | 42.5 |
| Natural Resources | 40,422 | 17 | 3.5 | 11.41 | 24 | 1.2 |
| Parks/Recreation | 37,445 | 14 | 15.0 | 14.14 | 8 | 37.3 |
| Public Welfare | 39,125 | 15 | 13.3 | 13.89 | 22 | -5.2 |
| Soc. Insur. Admin. | 37,211 | 19 | -4.5 | 16.13 | 12 | 9.3 |
| Streets/Highways | 42,291 | 11 | 12.1 | 13.16 | 15 | -9.6 |
| Total* | \$44,518 | 10 | 9.9% | \$17.90 | 2 | 29.6% |

*Includes categories not separately listed.

greater extent than Wisconsin, including Iowa (36.0%), Michigan (37.5%) and Minnesota (33.1%).

In nearly every employment category, the state employed a smaller percentage of full-time employees than the U.S. average. Only 58.8% of Wisconsin natural resources workers were full time; nationally, the percentage was 78.3%. Similarly, 77.1% of state administrative workers were full time. The national average was 88.2%.

One area where Wisconsin used full-time workers to a greater extent was in higher education. Nationally, 49.6% of higher education employees were full time. In the Badger State, 57.5% were.

LOCAL GOVERNMENT

Local government employment in Wisconsin is dominated by education, which accounted for 59.5% of the total in 2000 (see pie chart above). Nationally, education employment was 57.1% of local government employment. Police/fire accounted for the next largest share in Wisconsin, 8.9%, followed by health/hospitals/public welfare (7.7%) and streets/highways (4.3%).

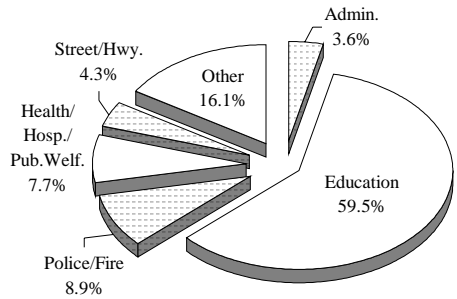
Per 1,000 Population

Because many government services are delivered locally in Wisconsin, local governments had an above-average number of FTE employees. In 2000, Wisconsin had 40.9 local FTE's per 1,000 population, 5.0% higher than the U.S. average of 39.0.

Wisconsin had the same number of local administrative FTE's per 1,000 population as the U.S. (1.5) and slightly fewer police/fire (3.6 vs. 3.8). Local governments also had about the same number of police officers (2.1), but fewer firefighters (0.8 vs. 1.0).

Three areas stand out as having significantly more FTE's per 1,000 population than

Composition of Local Gov't Employment
Wisconsin FTE's, 2000



the nation. First, Wisconsin had 24.3 local education employees (18.0 instructional and 6.3 other). That was 2.3 FTE's above the national average.

Second, Wisconsin's local governments employed more street/highway workers. In Wisconsin, there were 1.8 FTE highway employees per 1,000 population, compared to a national average of 1.1. Part of the reason could be Wisconsin winters.

Finally, Wisconsin had more local public welfare employees per 1,000 population (2.6) than the national average (1.0). Although the state has more total (state and local) welfare workers than average, the difference is more pronounced at the local level. The main reason is that the Badger State pays counties to provide many of these services.

Average Pay

Average annual pay (\$38,521) for full-time local government employees in Wisconsin was 1.3% above the national average in 2000 (see table on page 11). Average part-time pay (\$11.23 per hour) was 3.2% below the U.S. The state ranked 17th in full-time pay and 19th in part-time pay.

The highest-paid local government employees were full-time firefighters, with average pay of \$50,574. Their pay was about the same as the national average. Part-time firefighters averaged \$8.41 per hour, 4.3% lower than the U.S.

Local Government Employment and Pay
Wisconsin, 2000

| Emp. Category | FTE's Per 1,000 Pop. | | | Full-Time Pay | | | Part-Time Pay | | |
|----------------------|----------------------|----------|------------|---------------|----------|------------|---------------|----------|------------|
| | Wis. | U.S. Rk. | % +/- U.S. | Wis. | U.S. Rk. | % +/- U.S. | Wis. | U.S. Rk. | % +/- U.S. |
| Elem./Sec.-Instruct. | 17.1 | 13 | 15.5% | \$40,350 | 16 | 0.1% | \$11.29 | 27 | -13.0% |
| Elem./Sec.-Other | 5.3 | 43 | -16.0 | 29,400 | 16 | 9.4 | 9.73 | 19 | 1.4 |
| Public Welfare | 2.6 | 2 | 164.2 | 31,922 | 15 | -4.8 | 11.93 | 12 | 6.2 |
| Police-Arrest | 2.1 | 20 | -0.8 | 46,221 | 18 | -4.9 | 9.90 | 24 | -22.2 |
| Streets/Hwys. | 1.8 | 7 | 65.5 | 36,354 | 14 | 6.2 | 8.62 | 31 | -12.6 |
| Health | 1.1 | 6 | 36.2 | 35,039 | 21 | -1.4 | 13.76 | 14 | 4.4 |
| Higher Ed. Other | 1.0 | 10 | 63.0 | 39,428 | 5 | 10.3 | 9.28 | 13 | -2.5 |
| Central Admin. | 0.9 | 8 | 25.8 | 37,477 | 21 | -1.6 | 13.66 | 35 | -13.0 |
| Firefighters | 0.8 | 32 | -14.5 | 50,574 | 14 | 0.7 | 8.41 | 28 | -4.3 |
| Police-Other | 0.7 | 13 | 6.5 | 31,077 | 21 | -11.0 | 9.93 | 24 | -4.5 |
| Parks/Recreation | 0.7 | 28 | -13.2 | 36,413 | 9 | 11.8 | 8.92 | 18 | -4.5 |
| Judicial/Legal | 0.7 | 20 | -21.3 | 35,135 | 26 | -12.4 | 14.54 | 24 | -4.9 |
| Corrections | 0.6 | 25 | -18.8 | 36,611 | 14 | -2.4 | 14.78 | 7 | 23.8 |
| Financial Admin. | 0.5 | 48 | -26.4 | 39,616 | 12 | 9.3 | 12.56 | 20 | 0.3 |
| Local Libraries | 0.5 | 13 | 19.2 | 33,443 | 17 | 4.8 | 8.43 | 29 | -12.6 |
| Total* | 40.9 | 10 | 5.0% | \$38,521 | 17 | 1.3% | \$11.23 | 19 | -3.2% |

*Includes categories not separately listed.

Full-time police officers had the second-highest average pay at \$46,221. This was 4.9% less than the national average. Wisconsin police officer pay was 18th highest in the nation in 2000.

For most employment categories, Wisconsin full-time pay ranked between 12th and 21st. Of the 15 categories listed (89% of local government employment), only higher education-other (\$39,428, 5th) and parks/recreation (\$36,413, 9th) had higher national ranks. Judicial/legal (\$35,135, 26th) was the only category with a lower rank.

Elementary and secondary instructional personnel have full-time pay that was on par with the U.S. average. At \$40,350 (0.1% above the U.S.) per year, instructional pay was 16th highest in the nation. Part-time instructional pay in the state was 27th nationally and, at \$11.29 per hour, was 13.0% below average.

Full-Time vs. Part-Time

Wisconsin's local governments used part-time employees to a greater extent than the

nation in 2000. Statewide, 34.6% of local government employees were part time, compared to 25.6% nationally. Central administration (79.0%), firefighters (67.0%), library personnel (58.9%) and parks/recreation employees (53.1%) were most likely to be part-time.

CONCLUSION

Compared to other states, Wisconsin's state and local government employment per 1,000 residents is below average. Analysis of U.S. Census Bureau data shows Wisconsin's greater reliance on local governments to provide services. The data also show the Badger State's commitment to education. Wisconsin had 5.2% more K-12 education employees than the national average and 14.8% more higher education workers. Finally, while state private-sector pay lags the nation, pay in the public sector is above average. □

SOURCE:

U.S. Census Bureau, *Public Employment and Payroll*; and WISTAX calculations.

Assessment Appeals

State law requires the assessment roll be delivered to the clerk in each city, village and town on or before the first Monday in May (this year, May 6). The roll, which contains each person's property assessment, is open for public inspection when delivered. Special time provisions may be applied to the city of Milwaukee and second-class cities (population 39,000 or more) with a board of assessors.

Municipal revaluations might increase the value of underassessed property, lower the value of overassessed property or leave assessments unchanged. Assessment increases can be due to many factors. Increases due to improvements made to a property (e.g., a new room or garage) or rising sales prices of comparable properties are common.

The time to check an assessment is prior to the meeting of the local board of review, which convenes on the second Monday in May (May 13 in 2002) or within 29 days thereafter. The board hears and decides property assessment appeals. If the roll is not completed by the date set, the board still meets at the scheduled time and then adjourns to a date when it can start its work.

Prior to the board of review, the assessor must send written notices to property owners whose real estate assessments have increased. However, assessments should be checked even if a notice is not received because state law provides that failure to receive a notice does not invalidate the increased assessment.

A property owner whose assessment has changed should first talk with the assessor. Some municipalities hold an "open book" during which assessments may be reviewed and the assessor questioned. In any municipality, a taxpayer who feels his or her property is not equitably assessed may appeal to the board by notifying the clerk of the board of review at least 48 hours before its first meeting. In making the decision to appeal, the taxpayer should be aware that: the assessor's value is presumed correct unless proved otherwise through factual evidence presented at the hearing; and a small percentage difference in value is not sufficient to warrant a change. Appeals of the board's decision can be filed with the circuit court or, in some cases, with the Wisconsin Department of Revenue. □

Wisconsin Taxpayers Alliance

335 W. Wilson St., Madison, WI 53703-3694
608.255.4581 • www.wistax.org

PERIODICALS
USPS 688-800

This is the format for page 11 if the back story continues from the last page.

Xxxxxxxxxx Xxxxxxxxx Xxxxxxxxxxxx

Continued from back cover