

Session #1:

## Public Sector Pension and Retiree Health Care Reform

**Dominic Calabro**, President/CEO, Florida TaxWatch

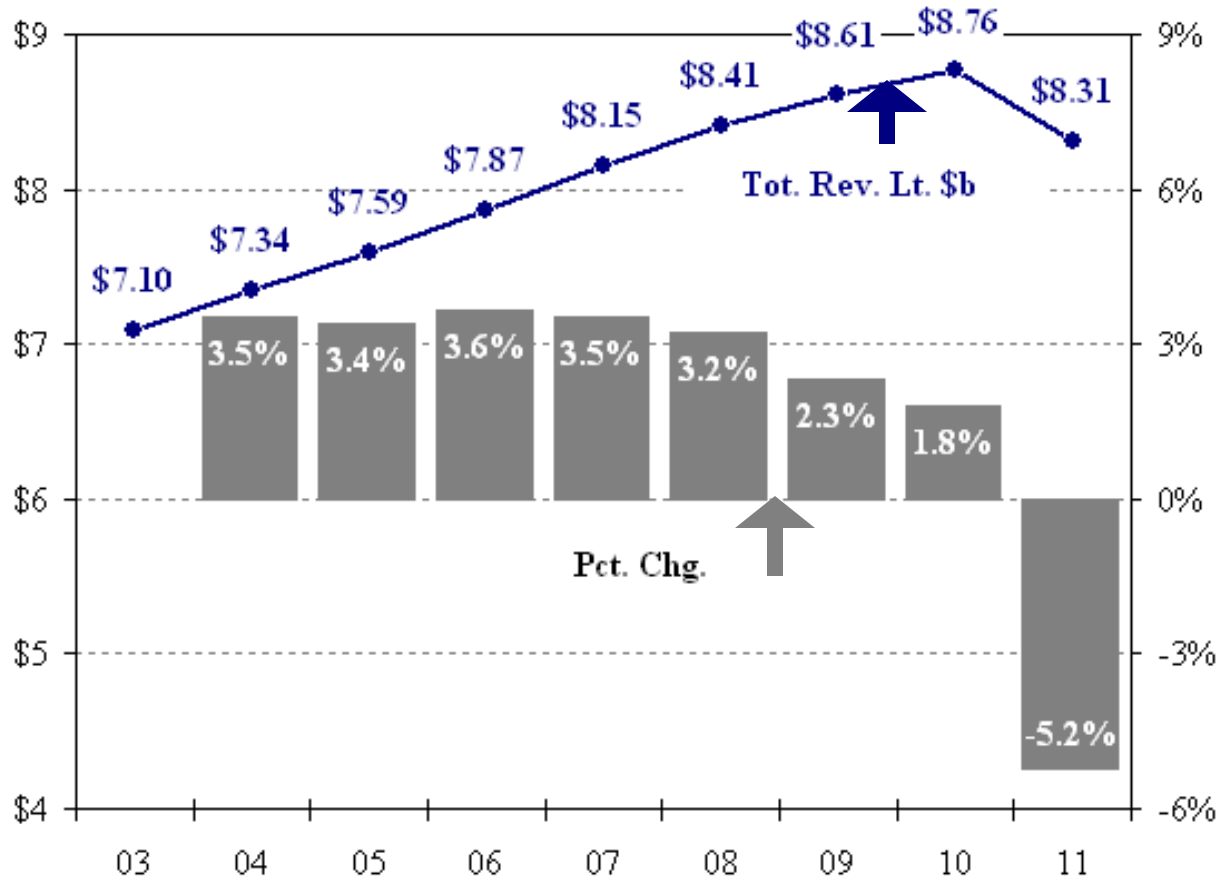
**Brian Hayes**, Budget Director, State of Wisconsin

**Representative Elaine Nekritz**, Chair, Ill. House Personnel and Pensions Committee

**Lauren Schreier**, Researcher, The Pew Charitable Trusts

Moderator: **Todd Berry**, President, Wisconsin Taxpayers Alliance

## School finance problems brewing (rev. limits)



## Wisconsin School Data: 2004-13

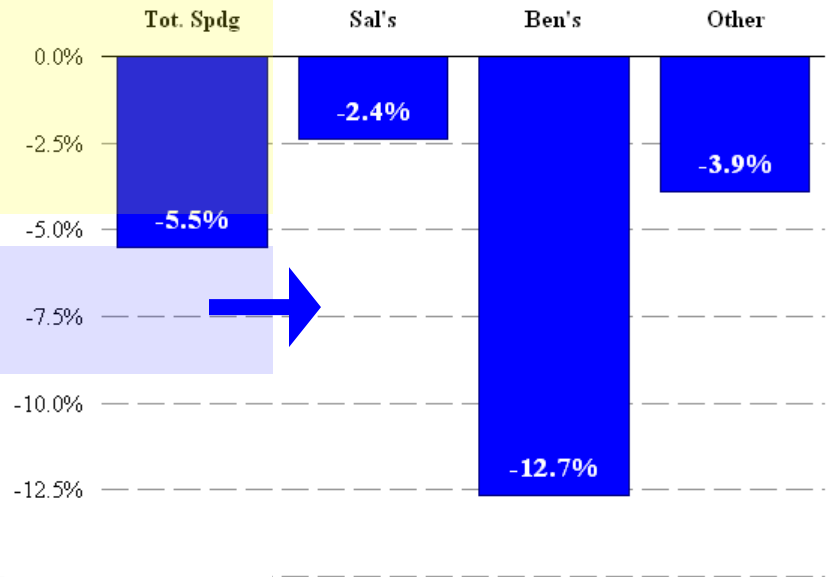
	'04	'05	'06	'07	'08	'09	04-09
<b>Staff</b>	104.91	105.35	103.69	102.95	102.85	104.47	<b>-0.4%</b>
<b>Teachers</b>	62.64	62.79	62.36	62.15	61.90	62.46	<b>-0.3%</b>
<b>Students (Mbrs)</b>	871.20	869.01	868.09	867.70	863.05	860.48	<b>-1.2%</b>
<b>Stdt/Tchr Ratio</b>	13.91	13.84	13.92	13.96	13.94	13.78	<b>-1.0%</b>
	<b>04-09</b>	'10	'11	<b>09-11</b>	'12	'13	<b>11-13</b>
<b>Staff</b>	<b>-0.4%</b>	103.07	101.55	<b>-2.8%</b>	99.24	99.27	<b>-2.3%</b>
<b>Teachers</b>	<b>-0.3%</b>	61.65	60.83	<b>-2.6%</b>	59.38	59.54	<b>-2.1%</b>
<b>Students (Mbrs)</b>	<b>-1.2%</b>	858.21	857.27	<b>-0.4%</b>	855.33	856.23	<b>-0.1%</b>
<b>Stdt/Tchr Ratio</b>	<b>-1.0%</b>	13.92	14.09	<b>2.3%</b>	14.40	14.38	<b>2.0%</b>

## Salary and benefit totals (\$b) , changes ('07-'12)

	2007	2008	2009	2010	2011	2012
<b>Salaries</b>	\$4.76	\$4.91	\$5.10	\$5.17	\$5.27	\$5.14
		3.1%	3.8%	1.5%	1.8%	-2.4%
<b>Benefits</b>	\$2.44	\$2.52	\$2.64	\$2.75	\$2.89	\$2.53
		3.2%	4.9%	4.3%	5.0%	-12.7%

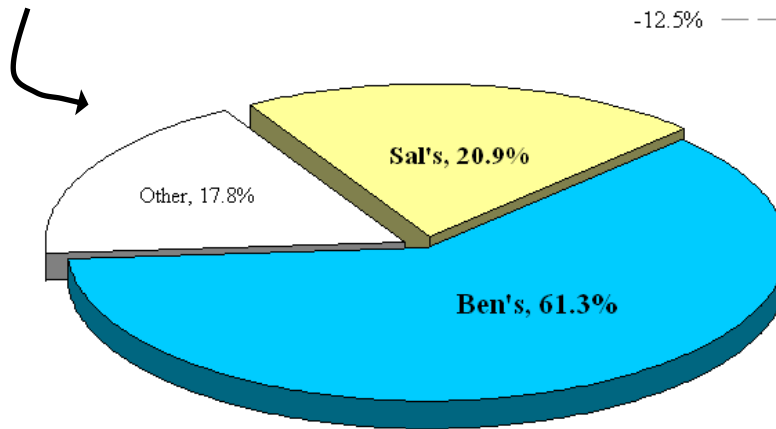
## Rev. limit down 5.5%: Spending changes?

	Tot. Spdg	Sal's	Ben's
2011	\$10.87	\$5.27	\$2.89
2012	\$10.28	\$5.14	\$2.53
Chg. \$	-\$0.60	-\$0.12	-\$0.37
Chg. %	-5.5%	-2.4%	-12.7%



% Tot. Red.

100.0%	20.9%	61.3%
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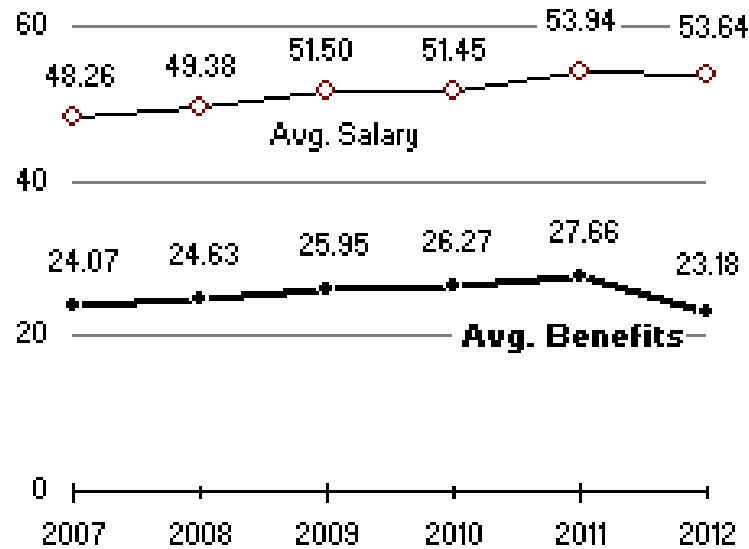


## Second look at staffing, students

	<b>04-09</b>	<b>'10</b>	<b>'11</b>	<b>09-11</b>	<b>'12</b>	<b>'13</b>	<b>11-13</b>
<b>Staff</b>	<b>-0.4%</b>	103.07	101.55	<b>-2.8%</b>	99.24	99.27	<b>-2.3%</b>
<b>Teachers</b>	<b>-0.3%</b>	61.65	60.83	<b>-2.6%</b>	59.38↓	59.54↑	<b>-2.1%</b>
<b>Students (Mbrs)</b>	<b>-1.2%</b>	858.21	857.27	<b>-0.4%</b>	855.33	856.23	<b>-0.1%</b>
<b>StdT/Tchr Ratio</b>	<b>-1.0%</b>	13.92	14.09	<b>2.3%</b>	14.40	14.38	<b>2.0%</b>

► **Finding: Staff reductions were greater in districts w/o benefit changes**

## Avg. salary/benefit trends



- Yes, layoffs . . . and benefit changes
- . . . Also, retirements were important

## Detail: Benefit changes in 425 Districts

Distribution by District Count  
Percent Change in Benefits

Pct. Chg.	Dist. Count
>0	20
0 to -5%	34
-5% to -10%	74
-10% to -15%	139
-15% to -20%	91
-20% or more	66



**Thank you!**

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