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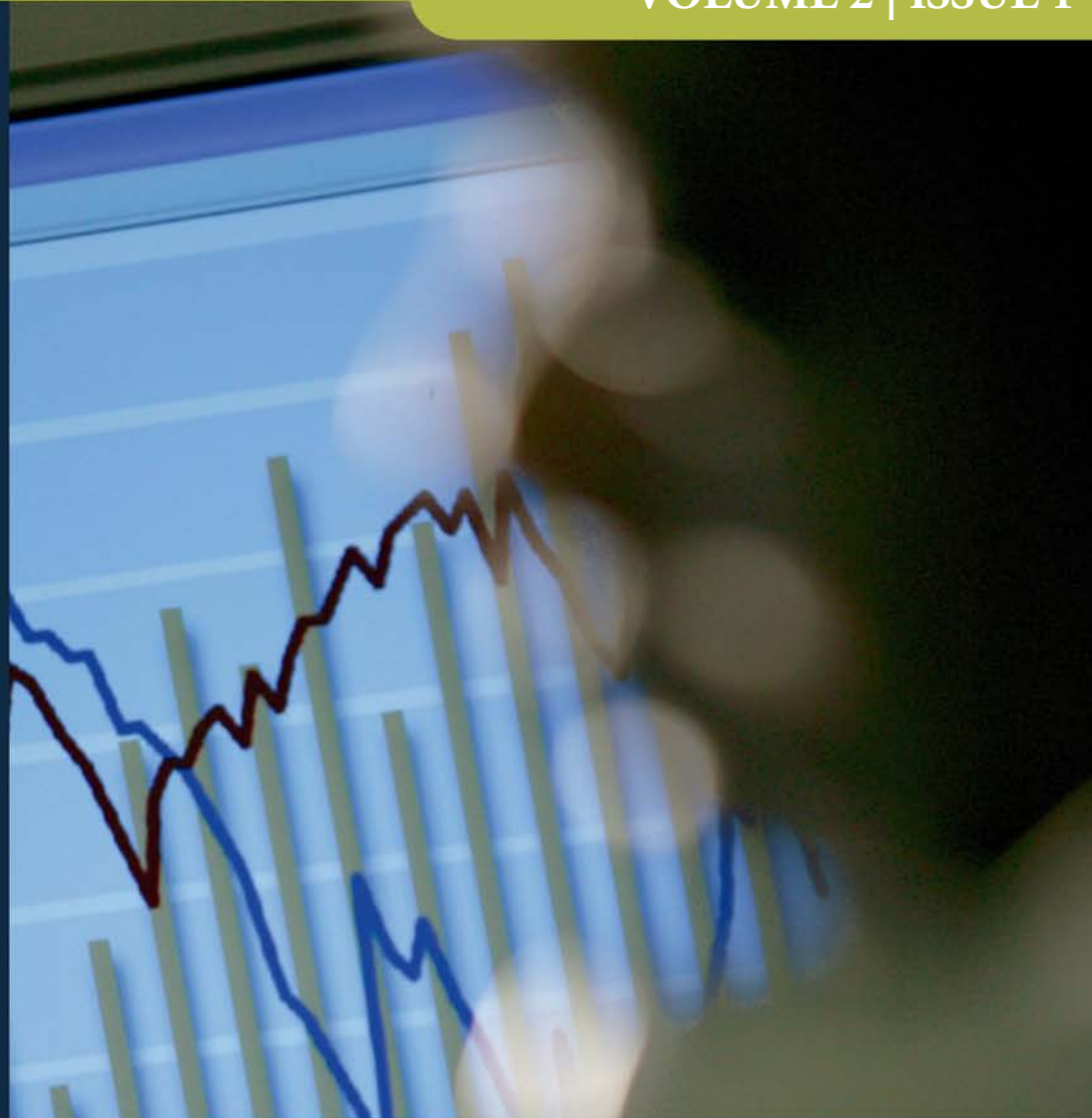
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To strengthen, enhance and protect business in Nevada.

LAS VEGAS CHAMBER OF COMMERCE
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State-to-State Comparison of Public Employee Compensation Levels - 2008

UPDATE



FISCAL ANALYSIS
BRIEF

**State-to-State Comparison
of Public Employee
Compensation Levels - 2008**

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During 2008, Applied Analysis reviewed a number of Nevada-specific fiscal issues on behalf of the Las Vegas Chamber of Commerce.¹ The second report in this series was a *State-to-State Comparison of Public Employee Compensation Levels* (June 2008).² The report provided a function-level comparison of average wage and salary payments as well as staffing levels for state and local governments based on data reported by the U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll.³

The fiscal briefing released in 2008 reflected wages, salaries and staffing levels as of 2006, the latest data available at the time the report was prepared. In December 2009, the U.S. Census Bureau released the results of its 2008 Annual Survey of State and Local Government Employment and Payroll.⁴ This report updates the original comparative analysis with the more recent wage, salary and employment figures. We have also developed a database of state and local employment levels and payroll information for the past 10 years, facilitating comparisons of current conditions as well as how payrolls and staffing levels have changed over time.

FINDINGS IN SUMMARY

Reporting an average annual wage of approximately \$55,700, Nevada's state and local government employees' earnings were 114 percent of the national average (i.e., \$48,800) in 2008. This was slightly higher than the 112 percent reported in 2006, as Nevada's 9.9-percent increase during the past two years outpaced the national average of 8.0 percent by nearly two percentage points.⁵ This rate of escalation was sufficient to move Nevada's public workers from the 8th highest paid in the nation in 2006 to the 6th highest paid in the nation in 2008.

In total, 67 percent of all state and local government employees were in job categories reporting higher-than-average wages in 2008, 6 percentage

¹ Available at <http://www.lvchamber.com/government-affairs/fiscal-analysis-report>.

² Available at <http://www.lvchamber.com/files/pdf/FAB-state-to-state-comparison.pdf>.

³ See, U.S. Census Bureau, Census of Governments (<http://www.census.gov/govs/>).

⁴ See, U.S. Census Bureau, Census of Governments (<http://www.census.gov/govs/apes/>).

⁵ Excluding Higher Education – Other employees, Nevada reported an 8.6-percent increase during the past two years compared to a national increase of 7.9 percent. Discussions with U.S. Census Bureau representatives indicated that the Nevada System of Higher Education did not submit responses for the Higher Education – Other function in 2006; therefore, payroll estimates were based on historical data and national averages. These estimates were likely low and consequently the percent change from 2006 to 2008 for this function is likely overstated, affecting the overall change shown above. Survey responses were received in 2007 and 2008, according to the U.S. Census Bureau.



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points higher than the 61 percent share reported in 2006. Excluding elementary and secondary instructional personnel, this figure was 95 percent in 2008, 5 points higher than the 90 percent reported in 2006.

Nevada's state and local government employees were paid more than the national averages in all but four job classifications: 1) air transportation (94.6 percent of the national average); 2) social insurance administration (96.6 percent of the national average); 3) elementary and secondary instruction (95.3 percent of the national average); and 4) higher education instruction (95.0 percent of the national average). Those at the other end of the income spectrum included firefighters (152 percent of the national average); other fire employees (144 percent of the national average); water employees (136 percent of the national average); and sewerage employees (132 percent of the national average).

National rankings by job classification also provided meaningful insight into the relative difference in Nevada's state and local wage and salary payments. Of the 29 job categories reviewed, Nevada's public employees placed in the top five 18 times. Job classifications ranking in the top three nationally included: other fire employees and transit workers, both 1st in the nation; judicial and legal and firefighters both ranked 2nd highest nationally; and police (other than officers), sewerage, parks and recreation, housing and community development, and water supply all ranked 3rd highest nationally.

All local government job classifications ranked in the top ten in the nation except for solid waste management workers (13th highest in the nation) airports (15th highest in the nation) and elementary and secondary teachers (18th highest in the nation). Notably, K-12 school teachers, which account for the largest single group of state and local workers, moved from ranking 23rd nationally in 2006 to ranking 18th nationally in 2008.

No state government employee classification ranked in the top three highest paid compared to the nation for that classification, though judicial and legal employees ranked 4th and state employees in the hospital classification ranked 5th. The only state classifications ranking below the top 20 in the nation were higher education – instructional employees (30th in the nation) and financial administration employees employed by the state (32nd in the nation).

There continued to be notable variances between wages earned by state and local employees. State workers' average annual salary of \$55,300 was 107 percent of the national average and ranked 9th highest nationally. By contrast, public employees classified as "local" reported earning salaries 117 percent of the national average, which placed the group 8th



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highest nationally. Worth noting is that the U.S. Census Bureau data classifies K-12 teachers as “local” employees. If teachers are removed from the “local” calculation, Nevada’s local government workers report wage payments 131 percent of the national average, on par with the premium reported in 2006.

Also worth noting is that approximately 82 percent of state and local government employees participate in the “Employer-Pay” plan offered by Nevada Public Employees’ Retirement System (PERS), as opposed to the “Employer/Employee-Pay” plan.⁶ Those participating in the “Employer-Pay” plan receive a lower salary in exchange for contributions to be made on their behalf to their own retirement fund by their employer. Both the “Employer-Pay” plan and the “Employer/Employee-Pay” plan have unique advantages and disadvantages, but what is relevant to this analysis is the fact that the majority of government employees in Nevada “earn” higher salaries than what is generally reported as take home pay. For the 82 percent of employees enrolled in the “Employer-Pay” plan, this analysis excludes the portion of the employee’s salary which is theoretically contributed to his or her own retirement on his or her behalf by the government employer. These contributions are 10.75 percent (of the employee’s salary) for employees other than police and fire, and 18.5 percent for police and fire employees. That said, there is only limited data available on whether similar contributions are included or excluded in other state and local governments’ salary calculations; thus, to be conservative, no attempt was made to account for such contributions in the salaries reported for Nevada public employees.

Finally, Nevada also continued to rank dead last in terms of the number of state and local government employees per 1,000 residents. Although the state’s government staffing ratio increased from 41.4 employees per 1,000 population in 2006 to 43.7 employees per 1,000 population in 2008, no state had a smaller government workforce in either year. State staffing levels increased from 10.4 to 10.9 employees per 1,000 population from 2006 to 2008, respectively, which was sufficient to move Nevada from 49th to 47th nationally. Local governments reported increasing from 31.1 employees per 1,000 population to 32.8 employees per 1,000 population during the same period, dropping the state two ranking spots, or from 45th to 47th. The local government ranking change was impacted by Louisiana and Mississippi, for which local information was not available in 2006. Both states reported higher local employment ratios than Nevada in 2008, dropping the state two places when they were added to the comparative set.

⁶ See, Public Employees’ Retirement System of the State of Nevada, Actuarial Valuation as of June 30, 2007.

METHODOLOGY

This analysis is based on data obtained from the U.S. Census Bureau, Census of Governments, Survey of State and Local Government Employment and Payroll.⁷ The annual survey, which began in 1957, is designed to provide current estimates of state and local government employment and payrolls.⁸ Detailed data are obtained on employees, by program function, and for selected job categories. Data on employees include number of full and part-time workers and gross wages paid. Data by function include approximately 30 primary functions such as education, hospitals, police protection, public welfare and highways. Data for job categories are limited to major categories such as instructional employees in education and public safety officers in police protection.

The survey-based data include only wages and salaries; they do not reflect employer contributions to health care, retirement and other employee benefits. In Nevada, Public Employee Retirement System payments made by the employer on behalf of the employee are not included in wages and salaries. If quasi-salary payments were included, they would materially increase the wages and salaries paid to the state's employees. This reality notwithstanding, there is only limited available data on whether similar contributions are included or excluded in other state and local governments' salary calculations.

The data reported and analyzed in this fiscal briefing are as of 2008 and were published by the U.S. Census Bureau in 2009. They are the most current data available at the time this analysis was undertaken. The data are appropriate for the analysis undertaken. The U.S. Census Bureau reports that the Annual Public Employment Survey data are used by the Bureau of Economic Analysis to update and develop economic measures for the government sector, such as the national income and product accounts. The Bureau of Labor Statistics also uses these data to adjust the monthly public employment series. The Department of Housing and Urban Development uses these data to establish payroll guidelines for some local public authorities. State and local governments also use the data for peer government analyses, such as the one undertaken here. Professional and academic analysts use the information for trend analysis, to compare public and private sector employment and payrolls

⁷ See, U.S. Census Bureau, Census of Governments (<http://www.census.gov/govs/>).

⁸ The United States Code, Title 13, authorizes the survey and provides for voluntary responses.

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in the U.S., and to compare U.S. public sector employment with other countries.

ANALYSIS LIMITATIONS

As with any analysis, there are important limitations that must be considered when drawing conclusion from the data utilized. Primary among these are comparability and completeness issues. Not all states classify all employees similarly. For example, teachers are classified as “local” employees while, in Nevada, they are more commonly considered “state” employees. Differing classifications of employees could impact the comparability of estimated salaries as well as relative employment levels. Along these same lines, the relative complexity of certain job functions in Nevada compared to other states may also factor into relative compensation levels. Certain state or local governmental functions may require personnel with higher qualifications and/or more experience than are required in other states, thereby increasing the average salaries attributable to that function. Finally, whether higher-level positions are brought in-house rather than out-sourced to contractors may also impact average salary payments reported from state to state.

Additionally, reported data are not always complete. The U.S. Census Bureau applies appropriate statistical methods to impute for missing data; however, these limitations warrant additional caution particularly when undertaking segmented analyses.

It is also important to note that this analysis does not consider the differential impacts of employee benefit levels. This is a key factor that may also impact wage and salary levels for otherwise similarly-situated employees.

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Exhibit 1.1
Comparative Analysis of Government Employee Payrolls, Nevada and National Averages
State and Local Government Levels 2006 and 2008

Function	Average Salary - Nevada			Average Salary - US			Nevada as a Percent of US			Nevada Ranking		
	2006	2008	Percent Change	2006	2008	Percent Change	2006	2008	Percentage Point Change	2006	2008	Change
Total	\$ 50,621	\$ 55,657	9.9%	\$ 45,173	\$ 48,805	8.0%	112.1%	114.0%	2.0%	8	6	2
Financial Administration	\$ 54,019	\$ 57,063	5.6%	\$ 45,740	\$ 49,547	8.3%	118.1%	115.2%	-2.9%	4	4	0
Other Government Administration	\$ 56,418	\$ 58,818	4.3%	\$ 46,667	\$ 49,528	6.1%	120.9%	118.8%	-2.1%	3	4	-1
Judicial and Legal	\$ 65,212	\$ 69,350	6.3%	\$ 51,854	\$ 55,304	6.7%	125.8%	125.4%	-0.4%	3	2	1
Police Protection - Officers	\$ 75,075	\$ 84,653	12.8%	\$ 59,154	\$ 64,413	8.9%	126.9%	131.4%	4.5%	4	4	0
Police - Other	\$ 57,449	\$ 55,093	-4.1%	\$ 41,616	\$ 44,214	6.2%	138.0%	124.6%	-13.4%	1	3	-2
Firefighters	\$ 94,874	\$ 100,201	5.6%	\$ 61,175	\$ 65,949	7.8%	155.1%	151.9%	-3.1%	2	2	0
Fire - Other	\$ 80,722	\$ 77,225	-4.3%	\$ 50,908	\$ 53,731	5.5%	158.6%	143.7%	-14.8%	1	1	0
Correction	\$ 57,217	\$ 61,114	6.8%	\$ 43,909	\$ 47,899	9.1%	130.3%	127.6%	-2.7%	5	4	1
Highways	\$ 56,797	\$ 57,910	2.0%	\$ 43,772	\$ 47,921	9.5%	129.8%	120.8%	-8.9%	3	5	-2
Air Transportation	\$ 50,813	\$ 53,502	5.3%	\$ 51,347	\$ 56,543	10.1%	99.0%	94.6%	-4.3%	15	19	-4
Water Transport & Terminals	\$ -	\$ -	0.0%	\$ 58,162	\$ 60,606	4.2%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Public Welfare	\$ 45,653	\$ 50,183	9.9%	\$ 40,348	\$ 43,407	7.6%	113.1%	115.6%	2.5%	10	7	3
Health	\$ 52,703	\$ 57,551	9.2%	\$ 44,324	\$ 48,061	8.4%	118.9%	119.7%	0.8%	7	4	3
Hospitals	\$ 57,626	\$ 64,200	11.4%	\$ 45,516	\$ 51,421	13.0%	126.6%	124.9%	-1.8%	4	4	0
Social Insurance Administration	\$ 44,840	\$ 46,997	4.8%	\$ 44,915	\$ 48,636	8.3%	99.8%	96.6%	-3.2%	17	20	-3
Solid Waste Management	\$ 43,841	\$ 46,663	6.4%	\$ 41,280	\$ 43,300	4.9%	106.2%	107.8%	1.6%	12	14	-2
Sewerage	\$ 61,499	\$ 68,000	10.6%	\$ 47,928	\$ 51,433	7.3%	128.3%	132.2%	3.9%	4	3	1
Parks and Recreation	\$ 42,645	\$ 46,001	7.9%	\$ 35,757	\$ 38,494	7.7%	119.3%	119.5%	0.2%	5	3	2
Housing & Community Development	\$ 58,234	\$ 61,738	6.0%	\$ 45,751	\$ 49,046	7.2%	127.3%	125.9%	-1.4%	2	3	-1
Natural Resources	\$ 48,789	\$ 54,623	12.0%	\$ 43,807	\$ 47,776	9.1%	111.4%	114.3%	3.0%	14	13	1
Water Supply	\$ 67,063	\$ 69,301	3.3%	\$ 47,277	\$ 50,941	7.7%	141.9%	136.0%	-5.8%	4	3	1
Electric Power	\$ 65,590	\$ 72,540	10.6%	\$ 64,621	\$ 71,685	10.9%	101.5%	101.2%	-0.3%	10	11	-1
Gas Supply	\$ -	\$ -	0.0%	\$ 43,499	\$ 46,469	6.8%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transit	\$ 65,993	\$ 72,141	9.3%	\$ 54,483	\$ 58,544	7.5%	121.1%	123.2%	2.1%	2	1	1
Elem & Sec Instructional	\$ 44,354	\$ 48,257	8.8%	\$ 47,462	\$ 50,652	6.7%	93.5%	95.3%	1.8%	23	18	5
Elem & Secondary - Other	\$ 36,402	\$ 40,389	11.0%	\$ 29,153	\$ 31,433	7.8%	124.9%	128.5%	3.6%	5	7	-2
Higher Ed Instructional	\$ 63,883	\$ 69,282	8.5%	\$ 67,056	\$ 72,959	8.8%	95.3%	95.0%	-0.3%	25	29	-4
Higher Ed - Other (1)	\$ 31,645	\$ 46,441	46.8%	\$ 39,496	\$ 43,396	9.9%	80.1%	107.0%	26.9%	48	12	36
Other Education	\$ 56,811	\$ 57,658	1.5%	\$ 46,510	\$ 50,007	7.5%	122.1%	115.3%	-6.9%	5	10	-5
Libraries	\$ 42,995	\$ 43,539	1.3%	\$ 35,264	\$ 37,348	5.9%	121.9%	116.6%	-5.3%	3	4	-1
Liquor Stores	\$ -	\$ -	0.0%	\$ 32,958	\$ 35,198	6.8%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other and Unallocable	\$ 56,842	\$ 61,243	7.7%	\$ 47,984	\$ 50,479	5.2%	118.5%	121.3%	2.9%	4	4	0

Source: U.S. Census Bureau, Census of Governments, Annual Surveys of State and Local Government Employment and Payroll, 2006 and 2008.

Note:

(1) Discussions with U.S. Census Bureau representatives indicated that the Nevada System of Higher Education did not submit responses for the Higher Ed - Other function in 2006; therefore, payroll estimates were based on historical data and national averages. These estimates were likely low and consequently the percent change from 2006 to 2008 shown above is likely overstated. Survey responses were received in 2007 and 2008, according to the U.S. Census Bureau.

Exhibit 1.2
Comparative Analysis of Government Employee Payrolls, Nevada and the National Average
State and Local Government Levels, 2008

Function	NEVADA			UNITED STATES			Nevada as a Percentage of the US Average
	Full-time Equivalent Employment	Total March Payroll	Average Payroll Per Employee (Annualized)	Full-time Equivalent Employment	Total March Payroll	Average Payroll Per Employee (Annualized)	
Total	114,287	\$ 530,068,425	\$ 55,657	16,678,709	\$ 67,833,417,695	\$ 48,805	114.0%
Financial Administration	3,107	\$ 14,774,458	\$ 57,063	408,825	\$ 1,687,994,043	\$ 49,547	115.2%
Other Government Administration	3,160	\$ 15,488,748	\$ 58,818	292,984	\$ 1,209,240,344	\$ 49,528	118.8%
Judicial and Legal	3,732	\$ 21,567,821	\$ 69,350	429,207	\$ 1,978,074,087	\$ 55,304	125.4%
Police Protection - Officers	5,753	\$ 40,584,055	\$ 84,653	707,723	\$ 3,798,904,270	\$ 64,413	131.4%
Police - Other	3,098	\$ 14,223,147	\$ 55,093	244,367	\$ 900,367,134	\$ 44,214	124.6%
Firefighters	2,462	\$ 20,557,931	\$ 100,201	323,401	\$ 1,777,326,017	\$ 65,949	151.9%
Fire - Other	317	\$ 2,040,025	\$ 77,225	26,193	\$ 117,280,412	\$ 53,731	143.7%
Correction	6,710	\$ 34,173,009	\$ 61,114	747,549	\$ 2,983,923,888	\$ 47,899	127.6%
Highways	3,131	\$ 15,109,717	\$ 57,910	539,624	\$ 2,154,955,781	\$ 47,921	120.8%
Air Transportation	1,378	\$ 6,143,813	\$ 53,502	47,588	\$ 224,230,030	\$ 56,543	94.6%
Water Transport & Terminals	-	\$ -	\$ -	13,341	\$ 67,378,274	\$ 60,606	n.a.
Public Welfare	2,511	\$ 10,500,867	\$ 50,183	522,985	\$ 1,891,773,449	\$ 43,407	115.6%
Health	2,089	\$ 10,018,666	\$ 57,551	446,071	\$ 1,786,566,568	\$ 48,061	119.7%
Hospitals	5,849	\$ 31,292,163	\$ 64,200	998,230	\$ 4,277,501,078	\$ 51,421	124.9%
Social Insurance Administration	438	\$ 1,715,378	\$ 46,997	79,518	\$ 322,287,371	\$ 48,636	96.6%
Solid Waste Management	91	\$ 353,860	\$ 46,663	114,152	\$ 411,901,816	\$ 43,300	107.8%
Sewerage	891	\$ 5,048,994	\$ 68,000	126,594	\$ 542,588,866	\$ 51,433	132.2%
Parks and Recreation	4,030	\$ 15,448,604	\$ 46,001	271,674	\$ 871,475,881	\$ 38,494	119.5%
Housing & Community Development	585	\$ 3,009,714	\$ 61,738	113,216	\$ 462,731,107	\$ 49,046	125.9%
Natural Resources	1,089	\$ 4,957,043	\$ 54,623	187,763	\$ 747,548,789	\$ 47,776	114.3%
Water Supply	2,481	\$ 14,327,945	\$ 69,301	171,894	\$ 729,701,989	\$ 50,941	136.0%
Electric Power	99	\$ 598,458	\$ 72,540	78,935	\$ 471,535,453	\$ 71,685	101.2%
Gas Supply	-	\$ -	\$ -	11,824	\$ 45,787,247	\$ 46,469	n.a.
Transit	277	\$ 1,665,261	\$ 72,141	238,596	\$ 1,164,037,257	\$ 58,544	123.2%
Elem & Sec Instructional	32,594	\$ 131,074,259	\$ 48,257	4,788,849	\$ 20,213,667,845	\$ 50,652	95.3%
Elem & Secondary - Other	12,624	\$ 42,489,572	\$ 40,389	2,079,916	\$ 5,448,095,503	\$ 31,433	128.5%
Higher Ed Instructional	3,629	\$ 20,952,165	\$ 69,282	667,917	\$ 4,060,906,934	\$ 72,959	95.0%
Higher Ed - Other	7,065	\$ 27,342,117	\$ 46,441	1,296,258	\$ 4,687,695,200	\$ 43,396	107.0%
Other Education	146	\$ 701,503	\$ 57,658	93,591	\$ 390,019,311	\$ 50,007	115.3%
Libraries	921	\$ 3,341,643	\$ 43,539	134,933	\$ 419,955,784	\$ 37,348	116.6%
Liquor Stores	-	\$ -	\$ -	7,953	\$ 23,327,592	\$ 35,198	n.a.
Other and Unallocable	4,030	\$ 20,567,489	\$ 61,243	467,038	\$ 1,964,638,375	\$ 50,479	121.3%

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2008). Analysis reports 2008 payroll figures.

Exhibit 1.3
Comparative Analysis of Government Employee Payrolls, Nevada and the National Average
State and Local Government Levels, 2006

Function	NEVADA			UNITED STATES			Nevada as a Percentage of the US Average
	Full-time Equivalent Employment	Total March Payroll	Average Payroll Per Employee (Annualized)	Full-time Equivalent Employment	Total March Payroll	Average Payroll Per Employee (Annualized)	
Total	103,304	\$ 435,778,820	\$ 50,621	16,135,699	\$ 60,741,155,413	\$ 45,173	112.1%
Financial Administration	2,870	\$ 12,919,654	\$ 54,019	392,632	\$ 1,496,598,503	\$ 45,740	118.1%
Other Government Administration	2,863	\$ 13,460,306	\$ 56,418	286,303	\$ 1,113,409,027	\$ 46,667	120.9%
Judicial and Legal	3,452	\$ 18,759,191	\$ 65,212	419,969	\$ 1,814,765,817	\$ 51,854	125.8%
Police Protection - Officers	4,396	\$ 27,502,604	\$ 75,075	685,612	\$ 3,379,735,118	\$ 59,154	126.9%
Police - Other	2,783	\$ 13,323,486	\$ 57,449	233,665	\$ 810,356,110	\$ 41,616	138.0%
Firefighters	2,230	\$ 17,630,709	\$ 94,874	301,550	\$ 1,537,272,353	\$ 61,175	155.1%
Fire - Other	237	\$ 1,594,268	\$ 80,722	26,162	\$ 110,987,705	\$ 50,908	158.6%
Correction	6,018	\$ 28,694,516	\$ 57,217	717,047	\$ 2,623,730,752	\$ 43,909	130.3%
Highways	2,957	\$ 13,995,766	\$ 56,797	545,089	\$ 1,988,317,097	\$ 43,772	129.8%
Air Transportation	1,248	\$ 5,284,559	\$ 50,813	45,934	\$ 196,548,576	\$ 51,347	99.0%
Water Transport & Terminals	-	\$ -	\$ -	12,118	\$ 58,733,952	\$ 58,162	n.a.
Public Welfare	2,428	\$ 9,237,174	\$ 45,653	510,841	\$ 1,717,637,254	\$ 40,348	113.1%
Health	1,987	\$ 8,726,766	\$ 52,703	432,857	\$ 1,598,814,700	\$ 44,324	118.9%
Hospitals	5,561	\$ 26,705,024	\$ 57,626	926,773	\$ 3,515,240,871	\$ 45,516	126.6%
Social Insurance Administration	389	\$ 1,453,568	\$ 44,840	83,297	\$ 311,771,426	\$ 44,915	99.8%
Solid Waste Management	89	\$ 325,156	\$ 43,841	109,392	\$ 376,309,567	\$ 41,280	106.2%
Sewerage	797	\$ 4,084,570	\$ 61,499	127,525	\$ 509,333,932	\$ 47,928	128.3%
Parks and Recreation	3,636	\$ 12,921,475	\$ 42,645	267,126	\$ 795,968,932	\$ 35,757	119.3%
Housing & Community Development	620	\$ 3,008,771	\$ 58,234	114,100	\$ 435,015,454	\$ 45,751	127.3%
Natural Resources	1,377	\$ 5,598,569	\$ 48,789	188,308	\$ 687,435,689	\$ 43,807	111.4%
Water Supply	1,907	\$ 10,657,468	\$ 67,063	165,915	\$ 653,665,737	\$ 47,277	141.9%
Electric Power	89	\$ 486,461	\$ 65,590	77,610	\$ 417,934,291	\$ 64,621	101.5%
Gas Supply	-	\$ -	\$ -	12,632	\$ 45,790,032	\$ 43,499	n.a.
Transit	259	\$ 1,424,347	\$ 65,993	228,013	\$ 1,035,244,400	\$ 54,483	121.1%
Elem & Sec Instructional	29,760	\$ 109,998,872	\$ 44,354	4,615,672	\$ 18,255,653,933	\$ 47,462	93.5%
Elem & Secondary - Other	11,699	\$ 35,488,487	\$ 36,402	2,029,651	\$ 4,930,889,708	\$ 29,153	124.9%
Higher Ed Instructional	2,753	\$ 14,655,869	\$ 63,883	653,433	\$ 3,651,398,933	\$ 67,056	95.3%
Higher Ed - Other	6,081	\$ 16,035,929	\$ 31,645	1,235,386	\$ 4,066,103,502	\$ 39,496	80.1%
Other Education	124	\$ 587,052	\$ 56,811	91,118	\$ 353,156,608	\$ 46,510	122.1%
Libraries	881	\$ 3,156,534	\$ 42,995	128,653	\$ 378,066,867	\$ 35,264	121.9%
Liquor Stores	-	\$ -	\$ -	7,493	\$ 20,579,457	\$ 32,958	n.a.
Other and Unallocable	3,813	\$ 18,061,669	\$ 56,842	463,823	\$ 1,854,689,110	\$ 47,984	118.5%

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2006). Analysis reports 2006 payroll figures.

Exhibit 1.4
Comparative Analysis of Government Employee Payrolls, Nevada and the National Average
State Government Level, 2006 and 2008

Function	Average Salary - Nevada			Average Salary - US			Nevada as a Percent of US			Nevada Ranking		
	2006	2008	Percent Change	2006	2008	Percent Change	2006	2008	Percentage Point Change	2006	2008	Change
Total	\$ 48,491	\$ 55,266	14.0%	\$ 47,343	\$ 51,507	8.8%	102.4%	107.3%	4.9%	15	9	6
Financial Administration	\$ 43,944	\$ 46,361	5.5%	\$ 46,605	\$ 50,136	7.6%	94.3%	92.5%	-1.8%	22	32	-10
Other Government Administration	\$ 52,962	\$ 56,127	6.0%	\$ 48,348	\$ 52,799	9.2%	109.5%	106.3%	-3.2%	9	11	-2
Judicial and Legal	\$ 72,373	\$ 77,558	7.2%	\$ 55,194	\$ 58,691	6.3%	131.1%	132.1%	1.0%	3	4	-1
Police Total	\$ 64,344	\$ 66,157	2.8%	\$ 55,365	\$ 60,078	8.5%	116.2%	110.1%	-6.1%	7	10	-3
Police Protection - Officers	\$ 78,960	\$ 74,738	-5.3%	\$ 63,010	\$ 68,717	9.1%	125.3%	108.8%	-16.6%	3	9	-6
Police - Other	\$ 49,728	\$ 56,946	14.5%	\$ 42,689	\$ 45,758	7.2%	116.5%	124.5%	8.0%	9	6	3
Correction	\$ 52,214	\$ 56,434	8.1%	\$ 43,438	\$ 47,895	10.3%	120.2%	117.8%	-2.4%	10	8	2
Highways	\$ 54,149	\$ 54,970	1.5%	\$ 46,465	\$ 51,230	10.3%	116.5%	107.3%	-9.2%	8	12	-4
Air Transportation	-	-	0.0%	\$ 56,676	\$ 59,296	4.6%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Water Transport & Terminals	-	-	0.0%	\$ 55,669	\$ 56,970	2.3%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Public Welfare	\$ 43,511	\$ 47,160	8.4%	\$ 40,084	\$ 42,894	7.0%	108.5%	109.9%	1.4%	13	15	-2
Health	\$ 52,001	\$ 55,765	7.2%	\$ 45,160	\$ 48,492	7.4%	115.1%	115.0%	-0.2%	13	13	0
Hospitals	\$ 53,700	\$ 60,792	13.2%	\$ 44,129	\$ 50,853	15.2%	121.7%	119.5%	-2.1%	6	5	1
Social Insurance Administration	\$ 44,840	\$ 46,997	4.8%	\$ 44,915	\$ 48,549	8.1%	99.8%	96.8%	-3.0%	17	19	-2
Solid Waste Management	-	-	0.0%	\$ 58,755	\$ 64,509	9.8%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Sewerage	-	-	0.0%	\$ 65,743	\$ 68,150	3.7%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Parks and Recreation	\$ 46,672	\$ 49,003	5.0%	\$ 35,626	\$ 39,585	11.1%	131.0%	123.8%	-7.2%	11	10	1
Natural Resources	\$ 48,364	\$ 54,481	12.6%	\$ 44,313	\$ 48,373	9.2%	109.1%	112.6%	3.5%	17	12	5
Water Supply (1)	\$ 65,324	\$ 77,763	19.0%	\$ 60,274	\$ 66,139	9.7%	108.4%	117.6%	9.2%	2	1	1
Electric Power (1)	\$ 65,324	\$ 77,763	19.0%	\$ 73,452	\$ 77,229	5.1%	88.9%	100.7%	11.8%	3	3	0
Transit	-	-	0.0%	\$ 62,128	\$ 68,326	10.0%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Elem and Sec Ed Total	-	-	0.0%	\$ 51,792	\$ 53,655	3.6%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Elem & Sec Instructional	-	-	0.0%	\$ 58,687	\$ 60,036	2.3%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Elem & Secondary - Other	-	-	0.0%	\$ 33,307	\$ 35,441	6.4%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Higher Education Total	\$ 41,691	\$ 54,192	30.0%	\$ 48,946	\$ 53,300	8.9%	85.2%	101.7%	16.5%	41	17	24
Higher Ed Instructional	\$ 63,883	\$ 69,282	8.5%	\$ 67,812	\$ 73,304	8.1%	94.2%	94.5%	0.3%	25	30	-5
Higher Ed - Other (2)	\$ 31,645	\$ 46,441	46.8%	\$ 39,630	\$ 43,570	9.9%	79.8%	106.6%	26.7%	45	13	32
Other Education	\$ 56,811	\$ 57,658	1.5%	\$ 46,510	\$ 50,007	7.5%	122.1%	115.3%	-6.9%	5	10	-5
Libraries	-	-	0.0%	\$ 35,295	\$ 37,260	5.6%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Liquor Stores	-	-	0.0%	\$ 32,958	\$ 35,198	6.8%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other and Unallocable	\$ 52,621	\$ 57,335	9.0%	\$ 52,546	\$ 52,958	0.8%	100.1%	108.3%	8.1%	11	10	1

Source: U.S. Census Bureau, Census of Governments, Annual Surveys of State and Local Government Employment and Payroll, 2006 and 2008.

Notes:

(1) Rankings for this category are out of significantly fewer than 50, due to differences in classification (i.e. state or local) for this function among states.

(2) Discussions with U.S. Census Bureau representatives indicated that the Nevada System of Higher Education did not submit responses for the Higher Ed - Other function in 2006; therefore, payroll estimates were based on historical data and national averages. These estimates were likely low and consequently the percent change from 2006 to 2008 shown above is likely overstated. Survey responses were received in 2007 and 2008, according to the U.S. Census Bureau.

Exhibit 1.5
Comparative Analysis of Government Employee Payrolls, Nevada and the National Average
State Government Level, 2008

Function	NEVADA			UNITED STATES			Nevada as a Percentage of the US Average
	Full-time Equivalent Employment	Total March Payroll	Average Payroll Per Employee (Annualized)	Full-time Equivalent Employment	Total March Payroll	Average Payroll Per Employee (Annualized)	
Total	28,437	\$ 130,967,208	\$ 55,266	4,362,701	\$ 18,725,928,185	\$ 51,507	107.3%
Financial Administration	1,459	\$ 5,636,751	\$ 46,361	172,014	\$ 718,678,236	\$ 50,136	92.5%
Other Government Administration	987	\$ 4,616,405	\$ 56,127	55,214	\$ 242,935,425	\$ 52,799	106.3%
Judicial and Legal	662	\$ 4,278,604	\$ 77,558	176,319	\$ 862,368,259	\$ 58,691	132.1%
Police Total	821	\$ 4,526,210	\$ 66,157	108,044	\$ 540,920,312	\$ 60,078	110.1%
Police Protection - Officers	425	\$ 2,646,981	\$ 74,738	67,388	\$ 385,891,334	\$ 68,717	108.8%
Police - Other	396	\$ 1,879,229	\$ 56,946	40,656	\$ 155,028,978	\$ 45,758	124.5%
Correction	3,771	\$ 17,734,485	\$ 56,434	481,390	\$ 1,921,350,199	\$ 47,895	117.8%
Highways	1,764	\$ 8,080,573	\$ 54,970	236,977	\$ 1,011,694,301	\$ 51,230	107.3%
Air Transportation	-	\$ -	\$ -	3,156	\$ 15,594,833	\$ 59,296	n.a.
Water Transport & Terminals	-	\$ -	\$ -	5,235	\$ 24,852,998	\$ 56,970	n.a.
Public Welfare	1,581	\$ 6,213,313	\$ 47,160	242,925	\$ 868,326,994	\$ 42,894	109.9%
Health	1,285	\$ 5,971,450	\$ 55,765	185,667	\$ 750,286,410	\$ 48,492	115.0%
Hospitals	1,486	\$ 7,528,063	\$ 60,792	414,537	\$ 1,756,707,596	\$ 50,853	119.5%
Social Insurance Administration	438	\$ 1,715,378	\$ 46,997	79,029	\$ 319,734,554	\$ 48,549	96.8%
Solid Waste Management	-	\$ -	\$ -	1,922	\$ 10,332,243	\$ 64,509	n.a.
Sewerage	-	\$ -	\$ -	1,784	\$ 10,131,630	\$ 68,150	n.a.
Parks and Recreation	197	\$ 804,464	\$ 49,003	34,916	\$ 115,178,371	\$ 39,585	123.8%
Housing & Community Develop	n.a.	n.a.	n.a.	-	\$ -	\$ -	n.a.
Natural Resources	925	\$ 4,199,568	\$ 54,481	145,825	\$ 587,832,547	\$ 48,373	112.6%
Water Supply	16	\$ 103,684	\$ 77,763	756	\$ 4,166,757	\$ 66,139	117.6%
Electric Power	16	\$ 103,684	\$ 77,763	4,089	\$ 26,315,818	\$ 77,229	100.7%
Gas Supply	-	\$ -	\$ -	-	\$ -	\$ -	n.a.
Transit	-	\$ -	\$ -	32,198	\$ 183,329,226	\$ 68,326	n.a.
Elem and Sec Ed Total	-	\$ -	\$ -	52,968	\$ 236,832,550	\$ 53,655	n.a.
Elem & Sec Instructional	-	\$ -	\$ -	39,226	\$ 196,246,275	\$ 60,036	n.a.
Elem & Secondary - Other	-	\$ -	\$ -	13,742	\$ 40,586,275	\$ 35,441	n.a.
Higher Education Total	10,694	\$ 48,294,282	\$ 54,192	1,633,702	\$ 7,256,312,006	\$ 53,300	101.7%
Higher Ed Instructional	3,629	\$ 20,952,165	\$ 69,282	534,564	\$ 3,265,492,382	\$ 73,304	94.5%
Higher Ed - Other	7,065	\$ 27,342,117	\$ 46,441	1,099,138	\$ 3,990,819,624	\$ 43,570	106.6%
Other Education	146	\$ 701,503	\$ 57,658	93,591	\$ 390,019,311	\$ 50,007	115.3%
Libraries	-	\$ -	\$ -	601	\$ 1,866,124	\$ 37,260	n.a.
Liquor Stores	-	\$ -	\$ -	7,953	\$ 23,327,592	\$ 35,198	n.a.
Other and Unallocable	2,189	\$ 10,458,791	\$ 57,335	191,889	\$ 846,833,893	\$ 52,958	n.a.

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2008). Analysis reports 2008 payroll figures.

Exhibit 1.6
Comparative Analysis of Government Employee Payrolls, Nevada and the National Average
State Government Level, 2006

Function	NEVADA			UNITED STATES			Nevada as a Percentage of the US Average
	Full-time Equivalent Employment	Total March Payroll	Average Payroll Per Employee (Annualized)	Full-time Equivalent Employment	Total March Payroll	Average Payroll Per Employee (Annualized)	
Total	25,859	\$ 104,493,461	\$ 48,491	4,250,554	\$ 16,769,427,957	\$ 47,343	102.4%
Financial Administration	1,417	\$ 5,189,089	\$ 43,944	169,312	\$ 657,570,341	\$ 46,605	94.3%
Other Government Administration	979	\$ 4,320,841	\$ 52,962	54,556	\$ 219,804,529	\$ 48,348	109.5%
Judicial and Legal	635	\$ 3,829,741	\$ 72,373	170,416	\$ 783,829,975	\$ 55,194	131.1%
Police Total	844	\$ 4,525,529	\$ 64,344	104,524	\$ 482,248,909	\$ 55,365	116.2%
Police Protection - Officers	422	\$ 2,776,757	\$ 78,960	65,201	\$ 342,359,710	\$ 63,010	125.3%
Police - Other	422	\$ 1,748,772	\$ 49,728	39,323	\$ 139,889,199	\$ 42,689	116.5%
Correction	3,486	\$ 15,168,128	\$ 52,214	467,496	\$ 1,692,270,475	\$ 43,438	120.2%
Highways	1,721	\$ 7,765,818	\$ 54,149	238,185	\$ 922,279,918	\$ 46,465	116.5%
Air Transportation	-	\$ -	\$ -	3,359	\$ 15,864,590	\$ 56,676	n.a.
Water Transport & Terminals	-	\$ -	\$ -	4,838	\$ 22,443,688	\$ 55,669	n.a.
Public Welfare	1,551	\$ 5,623,741	\$ 43,511	231,971	\$ 774,861,152	\$ 40,084	108.5%
Health	1,151	\$ 4,987,766	\$ 52,001	182,694	\$ 687,541,369	\$ 45,160	115.1%
Hospitals	1,170	\$ 5,235,784	\$ 53,700	396,728	\$ 1,458,917,842	\$ 44,129	121.7%
Social Insurance Administration	389	\$ 1,453,568	\$ 44,840	83,297	\$ 311,771,426	\$ 44,915	99.8%
Solid Waste Management	-	\$ -	\$ -	1,886	\$ 9,234,342	\$ 58,755	n.a.
Sewerage	-	\$ -	\$ -	1,730	\$ 9,477,956	\$ 65,743	n.a.
Parks and Recreation	185	\$ 719,523	\$ 46,672	33,913	\$ 100,682,691	\$ 35,626	131.0%
Housing & Community Develop	-	\$ -	\$ -	-	\$ -	\$ -	n.a.
Natural Resources	1,235	\$ 4,977,455	\$ 48,364	146,593	\$ 541,328,971	\$ 44,313	109.1%
Water Supply	20	\$ 108,873	\$ 65,324	694	\$ 3,485,824	\$ 60,274	108.4%
Electric Power	20	\$ 108,873	\$ 65,324	4,030	\$ 24,667,650	\$ 73,452	88.9%
Gas Supply	-	\$ -	\$ -	-	\$ -	\$ -	n.a.
Transit	-	\$ -	\$ -	32,357	\$ 167,522,844	\$ 62,128	n.a.
Elem and Sec Ed Total	-	\$ -	\$ -	48,940	\$ 211,225,043	\$ 51,792	n.a.
Elem & Sec Instructional	-	\$ -	\$ -	35,644	\$ 174,320,350	\$ 58,687	n.a.
Elem & Secondary - Other	-	\$ -	\$ -	13,296	\$ 36,904,693	\$ 33,307	n.a.
Higher Education Total	8,834	\$ 30,691,798	\$ 41,691	1,568,206	\$ 6,396,484,913	\$ 48,946	85.2%
Higher Ed Instructional	2,753	\$ 14,655,869	\$ 63,883	518,385	\$ 2,929,409,593	\$ 67,812	94.2%
Higher Ed - Other	6,081	\$ 16,035,929	\$ 31,645	1,049,821	\$ 3,467,075,320	\$ 39,630	79.8%
Other Education	124	\$ 587,052	\$ 56,811	91,118	\$ 353,156,608	\$ 46,510	122.1%
Libraries	-	\$ -	\$ -	573	\$ 1,685,332	\$ 35,295	n.a.
Liquor Stores	-	\$ -	\$ -	7,493	\$ 20,579,457	\$ 32,958	n.a.
Other and Unallocable	2,098	\$ 9,199,882	\$ 52,621	205,645	\$ 900,492,112	\$ 52,546	100.1%

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2006). Analysis reports 2006 payroll figures.

Exhibit 1.7
Comparative Analysis of Government Employee Payrolls - 2006 and 2008
Local Government Level, 2006 and 2008

Function	Average Salary - Nevada			Average Salary - US			Nevada as a Percent of US			Nevada Ranking		
	2006	2008	Percent Change	2006	2008	Percent Change	2006	2008	Percentage Point Change	2006	2008	Change
Total	\$ 51,332	\$ 55,786	8.7%	\$ 44,397	\$ 47,847	7.8%	115.6%	116.6%	1.0%	8	8	0
Financial Administration	\$ 63,845	\$ 66,537	4.2%	\$ 45,085	\$ 49,118	8.9%	141.6%	135.5%	-6.1%	1	3	-2
Other Government Administration	\$ 58,213	\$ 60,041	3.1%	\$ 46,271	\$ 48,768	5.4%	125.8%	123.1%	-2.7%	3	4	-1
Judicial and Legal	\$ 63,597	\$ 67,580	6.3%	\$ 49,574	\$ 52,942	6.8%	128.3%	127.6%	-0.6%	4	5	-1
Police Protection - Officers	\$ 74,663	\$ 85,444	14.4%	\$ 58,749	\$ 63,961	8.9%	127.1%	133.6%	6.5%	4	4	0
Police - Other	\$ 58,830	\$ 54,821	-6.8%	\$ 41,399	\$ 43,906	6.1%	142.1%	124.9%	-17.2%	1	4	-3
Firefighters	\$ 94,874	\$ 100,201	5.6%	\$ 61,175	\$ 65,949	7.8%	155.1%	151.9%	-3.1%	2	2	0
Fire - Other	\$ 80,722	\$ 77,225	-4.3%	\$ 50,908	\$ 53,731	5.5%	158.6%	143.7%	-14.8%	1	1	0
Correction	\$ 64,106	\$ 67,119	4.7%	\$ 44,791	\$ 47,907	7.0%	143.1%	140.1%	-3.0%	1	2	-1
Highways	\$ 60,485	\$ 61,704	2.0%	\$ 41,682	\$ 45,330	8.8%	145.1%	136.1%	-9.0%	3	2	1
Air Transportation	\$ 50,813	\$ 53,502	5.3%	\$ 50,927	\$ 56,347	10.6%	99.8%	95.0%	-4.8%	11	15	-4
Water Transport & Terminals	\$ -	\$ -	0.0%	\$ 59,819	\$ 62,954	5.2%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Public Welfare	\$ 49,443	\$ 55,323	11.9%	\$ 40,568	\$ 43,853	8.1%	121.9%	126.2%	4.3%	2	2	0
Health	\$ 53,670	\$ 60,406	12.6%	\$ 43,713	\$ 47,754	9.2%	122.8%	126.5%	3.7%	5	5	0
Hospitals	\$ 58,672	\$ 65,361	11.4%	\$ 46,554	\$ 51,824	11.3%	126.0%	126.1%	0.1%	3	3	0
Social Insurance Administration	\$ -	\$ -	0.0%	\$ -	\$ 62,646	0.0%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Solid Waste Management	\$ 43,841	\$ 46,663	6.4%	\$ 40,974	\$ 42,937	4.8%	107.0%	108.7%	1.7%	10	13	-3
Sewerage	\$ 61,499	\$ 68,000	10.6%	\$ 47,683	\$ 51,194	7.4%	129.0%	132.8%	3.9%	4	3	1
Parks and Recreation	\$ 42,429	\$ 45,847	8.1%	\$ 35,776	\$ 38,333	7.1%	118.6%	119.6%	1.0%	2	2	0
Housing & Community Develop	\$ 58,234	\$ 61,738	6.0%	\$ 45,751	\$ 49,046	7.2%	127.3%	125.9%	-1.4%	2	3	-1
Natural Resources	\$ 52,489	\$ 55,425	5.6%	\$ 42,030	\$ 45,701	8.7%	124.9%	121.3%	-3.6%	6	9	-3
Water Supply	\$ 67,082	\$ 69,246	3.2%	\$ 47,223	\$ 50,874	7.7%	142.1%	136.1%	-5.9%	4	3	1
Electric Power	\$ 65,667	\$ 71,534	8.9%	\$ 64,137	\$ 71,382	11.3%	102.4%	100.2%	-2.2%	9	10	-1
Gas Supply	\$ -	\$ -	0.0%	\$ 43,499	\$ 46,469	6.8%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transit	\$ 65,993	\$ 72,141	9.3%	\$ 53,219	\$ 57,018	7.1%	124.0%	126.5%	2.5%	1	1	0
Elem & Sec Instructional	\$ 44,354	\$ 48,257	8.8%	\$ 47,374	\$ 50,574	6.8%	93.6%	95.4%	1.8%	22	18	4
Elem & Secondary - Other	\$ 36,402	\$ 40,389	11.0%	\$ 29,126	\$ 31,406	7.8%	125.0%	128.6%	3.6%	5	7	-2
Higher Ed Instructional	\$ -	\$ -	0.0%	\$ 64,154	\$ 71,577	11.6%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Higher Ed - Other	\$ -	\$ -	0.0%	\$ -	\$ 42,423	0.0%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other Education	\$ -	\$ -	0.0%	\$ 38,738	\$ -	0.0%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Libraries	\$ 42,995	\$ 43,539	1.3%	\$ 35,264	\$ 37,348	5.9%	121.9%	116.6%	-5.3%	4	5	-1
Liquor Stores	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other and Unallocable	\$ 62,007	\$ 65,890	6.3%	\$ 44,351	\$ 48,751	9.9%	139.8%	135.2%	-4.7%	2	1	1

Source: U.S. Census Bureau, Census of Governments, Annual Surveys of State and Local Government Employment and Payroll, 2006 and 2008.

Exhibit 1.8
Comparative Analysis of Government Employee Payrolls, Nevada and the National Average
Local Government Level, 2008

Function	NEVADA			UNITED STATES			Nevada as a Percentage of the US Average
	Full-time Equivalent Employment	Total March Payroll	Average Payroll Per Employee (Annualized)	Full-time Equivalent Employment	Total March Payroll	Average Payroll Per Employee (Annualized)	
Total	85,850	\$ 399,101,217	\$ 55,786	12,316,008	\$ 49,107,489,510	\$ 47,847	116.6%
Financial Administration	1,648	\$ 9,137,707	\$ 66,537	236,811	\$ 969,315,807	\$ 49,118	135.5%
Other Government Administration	2,173	\$ 10,872,343	\$ 60,041	237,770	\$ 966,304,919	\$ 48,768	123.1%
Judicial and Legal	3,070	\$ 17,289,217	\$ 67,580	252,888	\$ 1,115,705,828	\$ 52,942	127.6%
Police Protection - Officers	5,328	\$ 37,937,074	\$ 85,444	640,335	\$ 3,413,012,936	\$ 63,961	133.6%
Police - Other	2,702	\$ 12,343,918	\$ 54,821	203,711	\$ 745,338,156	\$ 43,906	124.9%
Firefighters	2,462	\$ 20,557,931	\$ 100,201	323,401	\$ 1,777,326,017	\$ 65,949	151.9%
Fire - Other	317	\$ 2,040,025	\$ 77,225	26,193	\$ 117,280,412	\$ 53,731	143.7%
Correction	2,939	\$ 16,438,524	\$ 67,119	266,159	\$ 1,062,573,689	\$ 47,907	140.1%
Highways	1,367	\$ 7,029,144	\$ 61,704	302,647	\$ 1,143,261,480	\$ 45,330	136.1%
Air Transportation	1,378	\$ 6,143,813	\$ 53,502	44,432	\$ 208,635,197	\$ 56,347	95.0%
Water Transport & Terminals	-	\$ -	\$ -	8,106	\$ 42,525,276	\$ 62,954	n.a.
Public Welfare	930	\$ 4,287,554	\$ 55,323	280,060	\$ 1,023,446,455	\$ 43,853	126.2%
Health	804	\$ 4,047,216	\$ 60,406	260,404	\$ 1,036,280,158	\$ 47,754	126.5%
Hospitals	4,363	\$ 23,764,100	\$ 65,361	583,693	\$ 2,520,793,482	\$ 51,824	126.1%
Social Insurance Administration	-	\$ -	\$ -	489	\$ 2,552,817	\$ 62,646	n.a.
Solid Waste Management	91	\$ 353,860	\$ 46,663	112,230	\$ 401,569,573	\$ 42,937	108.7%
Sewerage	891	\$ 5,048,994	\$ 68,000	124,810	\$ 532,457,236	\$ 51,194	132.8%
Parks and Recreation	3,833	\$ 14,644,140	\$ 45,847	236,758	\$ 756,297,510	\$ 38,333	119.6%
Housing & Community Develop	585	\$ 3,009,714	\$ 61,738	113,216	\$ 462,731,107	\$ 49,046	125.9%
Natural Resources	164	\$ 757,475	\$ 55,425	41,938	\$ 159,716,242	\$ 45,701	121.3%
Water Supply	2,465	\$ 14,224,261	\$ 69,246	171,138	\$ 725,535,232	\$ 50,874	136.1%
Electric Power	83	\$ 494,774	\$ 71,534	74,846	\$ 445,219,635	\$ 71,382	100.2%
Gas Supply	-	\$ -	\$ -	11,824	\$ 45,787,247	\$ 46,469	n.a.
Transit	277	\$ 1,665,261	\$ 72,141	206,398	\$ 980,708,031	\$ 57,018	126.5%
Elem & Sec Instructional	32,594	\$ 131,074,259	\$ 48,257	4,749,623	\$ 20,017,421,570	\$ 50,574	95.4%
Elem & Secondary - Other	12,624	\$ 42,489,572	\$ 40,389	2,066,174	\$ 5,407,509,228	\$ 31,406	128.6%
Higher Ed Instructional	-	\$ -	\$ -	133,353	\$ 795,414,552	\$ 71,577	n.a.
Higher Ed - Other	-	\$ -	\$ -	197,120	\$ 696,875,576	\$ 42,423	n.a.
Other Education	-	\$ -	\$ -	-	\$ -	\$ -	n.a.
Libraries	921	\$ 3,341,643	\$ 43,539	134,332	\$ 418,089,660	\$ 37,348	116.6%
Liquor Stores	-	\$ -	\$ -	-	\$ -	\$ -	n.a.
Other and Unallocable	1,841	\$ 10,108,698	\$ 65,890	275,149	\$ 1,117,804,482	\$ 48,751	135.2%

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2008). Analysis reports 2008 payroll figures.

Notes:

The US Census Bureau recommends special care in interpreting data in this table. These data do not meet all of the criteria outlined in the Census Bureau Standard Quality Requirements for Releasing Data Products. In particular, the weighted response rates for at least one of the key data items (Total Full-Time Equivalent (FTE) and/or Total Payroll) fall below the Census Bureau's standard of 70 percent. The missing data in this report are missing at random, and appropriate statistical methods were used to impute for the missing data.

Exhibit 1.9
Comparative Analysis of Government Employee Payrolls, Nevada and the National Average
Local Government Level, 2006

Function	NEVADA			UNITED STATES			Nevada as a Percentage of the US Average
	Full-time Equivalent Employment	Total March Payroll	Average Payroll Per Employee (Annualized)	Full-time Equivalent Employment	Total March Payroll	Average Payroll Per Employee (Annualized)	
Total	77,445	\$ 331,285,359	\$ 51,332	11,885,145	\$ 43,971,727,456	\$ 44,397	115.6%
Financial Administration	1,453	\$ 7,730,565	\$ 63,845	223,320	\$ 839,028,162	\$ 45,085	141.6%
Other Government Administration	1,884	\$ 9,139,465	\$ 58,213	231,747	\$ 893,604,498	\$ 46,271	125.8%
Judicial and Legal	2,817	\$ 14,929,450	\$ 63,597	249,553	\$ 1,030,935,842	\$ 49,574	128.3%
Police Protection - Officers	3,974	\$ 24,725,847	\$ 74,663	620,411	\$ 3,037,375,408	\$ 58,749	127.1%
Police - Other	2,361	\$ 11,574,714	\$ 58,830	194,342	\$ 670,466,911	\$ 41,399	142.1%
Firefighters	2,230	\$ 17,630,709	\$ 94,874	301,550	\$ 1,537,272,353	\$ 61,175	155.1%
Fire - Other	237	\$ 1,594,268	\$ 80,722	26,162	\$ 110,987,705	\$ 50,908	158.6%
Correction	2,532	\$ 13,526,388	\$ 64,106	249,551	\$ 931,460,277	\$ 44,791	143.1%
Highways	1,236	\$ 6,229,948	\$ 60,485	306,904	\$ 1,066,037,179	\$ 41,682	145.1%
Air Transportation	1,248	\$ 5,284,559	\$ 50,813	42,575	\$ 180,683,986	\$ 50,927	99.8%
Water Transport & Terminals	-	\$ -	\$ -	7,280	\$ 36,290,264	\$ 59,819	n.a.
Public Welfare	877	\$ 3,613,433	\$ 49,443	278,870	\$ 942,776,102	\$ 40,568	121.9%
Health	836	\$ 3,739,000	\$ 53,670	250,163	\$ 911,273,331	\$ 43,713	122.8%
Hospitals	4,391	\$ 21,469,240	\$ 58,672	530,045	\$ 2,056,323,029	\$ 46,554	126.0%
Social Insurance Administration	-	\$ -	\$ -	-	\$ -	\$ -	n.a.
Solid Waste Management	89	\$ 325,156	\$ 43,841	107,506	\$ 367,075,225	\$ 40,974	107.0%
Sewerage	797	\$ 4,084,570	\$ 61,499	125,795	\$ 499,855,976	\$ 47,683	129.0%
Parks and Recreation	3,451	\$ 12,201,952	\$ 42,429	233,213	\$ 695,286,241	\$ 35,776	118.6%
Housing & Community Develop	620	\$ 3,008,771	\$ 58,234	114,100	\$ 435,015,454	\$ 45,751	127.3%
Natural Resources	142	\$ 621,114	\$ 52,489	41,715	\$ 146,106,718	\$ 42,030	124.9%
Water Supply	1,887	\$ 10,548,595	\$ 67,082	165,221	\$ 650,179,913	\$ 47,223	142.1%
Electric Power	69	\$ 377,588	\$ 65,667	73,580	\$ 393,266,641	\$ 64,137	102.4%
Gas Supply	-	\$ -	\$ -	12,632	\$ 45,790,032	\$ 43,499	n.a.
Transit	259	\$ 1,424,347	\$ 65,993	195,656	\$ 867,721,556	\$ 53,219	124.0%
Elem & Sec Instructional	29,760	\$ 109,998,872	\$ 44,354	4,580,028	\$ 18,081,333,583	\$ 47,374	93.6%
Elem & Secondary - Other	11,699	\$ 35,488,487	\$ 36,402	2,016,355	\$ 4,893,985,015	\$ 29,126	125.0%
Higher Ed Instructional	-	\$ -	\$ -	135,048	\$ 721,989,340	\$ 64,154	n.a.
Higher Ed - Other	-	\$ -	\$ -	-	\$ -	\$ -	n.a.
Other Education	-	\$ -	\$ -	185,565	\$ 599,028,182	\$ 38,738	n.a.
Libraries	881	\$ 3,156,534	\$ 42,995	128,080	\$ 376,381,535	\$ 35,264	121.9%
Liquor Stores	-	\$ -	\$ -	-	\$ -	\$ -	n.a.
Other and Unallocable	1,715	\$ 8,861,787	\$ 62,007	258,178	\$ 954,196,998	\$ 44,351	139.8%

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2006). Analysis reports 2006 payroll figures.

Notes:

The US Census Bureau recommends special care in interpreting data in this table. These data do not meet all of the criteria outlined in the Census Bureau Standard Quality Requirements for Releasing Data Products. In particular, the weighted response rates for at least one of the key data items (Total Full-Time Equivalent (FTE) and/or Total Payroll) fall below the Census Bureau's standard of 70 percent. The missing data in this report are missing at random, and appropriate statistical methods were used to impute for the missing data.

Exhibit 2.1

State-to-State Comparison of Public Employee Payrolls and Staffing Levels

State and Local Government Level | Change 2006 - 2008

State	Average Annualized Payroll						Staffing Levels Per 1,000 Population					
	2006	Ranking	2008	Ranking	Change	Ranking	2006	Ranking	2008	Ranking	Change	Ranking
United States	\$ 45,173		\$ 48,805		8.0%		54.0		54.8		0.79	
Alabama	\$ 36,945	38	\$ 40,064	39	8.4%	23	59.4	14	61.7	12	2.38	7
Alaska	\$ 50,037	11	\$ 53,761	10	7.4%	32	77.7	3	77.8	3	0.08	32
Arizona	\$ 44,132	21	\$ 48,271	19	9.4%	18	46.2	49	49.9	45	3.64	2
Arkansas	\$ 33,729	51	\$ 36,343	50	7.8%	28	57.6	20	57.9	20	0.26	28
California	\$ 59,267	1	\$ 65,100	1	9.8%	12	50.2	42	50.5	42	0.28	27
Colorado	\$ 46,217	17	\$ 49,164	18	6.4%	40	53.5	33	53.6	34	0.13	31
Connecticut	\$ 54,523	4	\$ 58,153	4	6.7%	39	53.8	31	54.7	30	0.85	20
Delaware	\$ 46,423	15	\$ 49,675	16	7.0%	34	58.0	17	57.8	22	(0.19)	35
District of Columbia	\$ 58,260	2	\$ 63,700	2	9.3%	19	79.6	2	80.1	2	0.44	25
Florida	\$ 41,822	24	\$ 46,384	22	10.9%	7	48.0	48	49.4	47	1.35	15
Georgia	\$ 38,553	33	\$ 40,943	35	6.2%	42	54.1	29	55.6	27	1.46	13
Hawaii	\$ 46,322	16	\$ 49,895	15	7.7%	29	54.4	27	58.0	18	3.61	3
Idaho	\$ 35,638	45	\$ 40,338	36	13.2%	2	54.2	28	53.2	37	(1.02)	47
Illinois	\$ 46,846	13	\$ 50,098	14	6.9%	35	49.7	44	50.4	43	0.74	23
Indiana	\$ 39,422	29	\$ 41,311	33	4.8%	48	52.8	37	55.4	28	2.63	6
Iowa	\$ 40,552	26	\$ 45,006	25	11.0%	6	62.5	11	60.9	14	(1.65)	50
Kansas	\$ 36,794	39	\$ 39,347	44	6.9%	36	67.1	4	69.8	4	2.64	5
Kentucky	\$ 35,634	46	\$ 38,560	46	8.2%	25	58.0	18	57.4	23	(0.55)	40
Louisiana	\$ 35,340	47	\$ 39,769	42	12.5%	4	65.0	8	63.4	11	(1.58)	49
Maine	\$ 37,809	36	\$ 40,337	37	6.7%	38	59.0	16	59.2	16	0.19	30
Maryland	\$ 50,982	7	\$ 55,623	7	9.1%	20	52.0	39	53.0	38	1.07	18
Massachusetts	\$ 50,406	10	\$ 53,535	11	6.2%	41	51.6	41	52.4	40	0.81	21
Michigan	\$ 46,564	14	\$ 50,531	13	8.5%	22	48.2	47	47.5	49	(0.69)	44
Minnesota	\$ 47,242	12	\$ 50,821	12	7.6%	31	52.8	36	53.6	35	0.76	22
Mississippi	\$ 33,972	50	\$ 35,701	51	5.1%	46	65.2	7	65.2	6	0.04	33
Missouri	\$ 36,054	43	\$ 38,583	45	7.0%	33	54.8	26	55.1	29	0.29	26
Montana	\$ 36,466	41	\$ 39,353	43	7.9%	26	57.2	23	57.0	24	(0.22)	36
Nebraska	\$ 39,598	28	\$ 42,248	31	6.7%	37	66.6	5	65.7	5	(0.94)	46
Nevada	\$ 50,621	8	\$ 55,657	6	9.9%	11	41.4	51	43.7	51	2.24	8
New Hampshire	\$ 40,302	27	\$ 44,820	27	11.2%	5	53.2	35	54.6	31	1.42	14
New Jersey	\$ 55,721	3	\$ 61,298	3	10.0%	9	59.1	15	58.5	17	(0.59)	41
New Mexico	\$ 36,249	42	\$ 39,791	41	9.8%	13	65.9	6	65.1	7	(0.75)	45
New York	\$ 54,503	5	\$ 57,246	5	5.0%	47	61.7	12	63.5	10	1.75	10
North Carolina	\$ 38,715	32	\$ 42,135	32	8.8%	21	57.6	19	61.3	13	3.65	1
North Dakota	\$ 38,845	31	\$ 41,130	34	5.9%	43	64.6	10	64.3	8	(0.28)	37
Ohio	\$ 42,818	22	\$ 46,372	23	8.3%	24	53.8	32	53.8	33	0.01	34
Oklahoma	\$ 34,027	49	\$ 37,316	48	9.7%	14	59.9	13	59.3	15	(0.60)	42
Oregon	\$ 45,099	20	\$ 49,604	17	10.0%	10	49.2	45	50.5	41	1.22	16
Pennsylvania	\$ 45,829	18	\$ 46,998	21	2.6%	51	45.8	50	47.4	50	1.54	11
Rhode Island	\$ 53,102	6	\$ 54,769	9	3.1%	50	48.3	46	49.4	48	1.11	17
South Carolina	\$ 36,778	40	\$ 40,227	38	9.4%	17	57.5	21	58.0	19	0.47	24
South Dakota	\$ 35,770	44	\$ 37,848	47	5.8%	44	57.3	22	54.0	32	(3.32)	51
Tennessee	\$ 37,110	37	\$ 40,040	40	7.9%	27	53.3	34	52.6	39	(0.66)	43
Texas	\$ 38,259	35	\$ 42,290	30	10.5%	8	56.2	25	56.4	25	0.22	29
Utah	\$ 38,901	30	\$ 44,967	26	15.6%	1	49.9	43	49.5	46	(0.45)	38
Vermont	\$ 40,852	25	\$ 44,747	28	9.5%	16	64.7	9	64.2	9	(0.46)	39
Virginia	\$ 42,221	23	\$ 45,456	24	7.7%	30	56.4	24	57.9	21	1.49	12
Washington	\$ 50,608	9	\$ 55,439	8	9.5%	15	52.3	38	53.3	36	1.00	19
West Virginia	\$ 34,624	48	\$ 36,477	49	5.4%	45	53.8	30	56.0	26	2.18	9
Wisconsin	\$ 45,689	19	\$ 47,514	20	4.0%	49	51.7	40	50.4	44	(1.34)	48
Wyoming	\$ 38,273	34	\$ 43,296	29	13.1%	3	89.3	1	92.7	1	3.36	4

Source: U.S. Census Bureau, Census of Governments, Annual Surveys of State and Local Government Employment and Payroll, 2006 and 2008.

Exhibit 2.2

State-to-State Comparison of Public Employee Payrolls and Staffing Levels
State and Local Government Level, 2008

State	Full-Time Equivalent Employment	Total March Payroll (whole dollars)	Annualized Payroll Per Employee	Ranking	Population	Number of Employees Per 1,000 Population	Ranking
United States	16,678,709	\$ 67,833,417,695	\$ 48,805		304,374,846	54.8	
Alabama	288,830	\$ 964,299,505	\$ 40,064	39	4,677,464	61.7	12
Alaska	53,513	\$ 239,741,012	\$ 53,761	10	688,125	77.8	3
Arizona	324,168	\$ 1,303,990,116	\$ 48,271	19	6,499,377	49.9	45
Arkansas	166,044	\$ 502,883,372	\$ 36,343	50	2,867,764	57.9	20
California	1,845,608	\$ 10,012,378,914	\$ 65,100	1	36,580,371	50.5	42
Colorado	264,696	\$ 1,084,466,779	\$ 49,164	18	4,935,213	53.6	34
Connecticut	191,593	\$ 928,469,550	\$ 58,153	4	3,502,932	54.7	30
Delaware	50,682	\$ 209,803,681	\$ 49,675	16	876,211	57.8	22
District of Columbia	47,240	\$ 250,764,537	\$ 63,700	2	590,074	80.1	2
Florida	909,649	\$ 3,516,107,313	\$ 46,384	22	18,423,878	49.4	47
Georgia	539,073	\$ 1,839,262,483	\$ 40,943	35	9,697,838	55.6	27
Hawaii	74,727	\$ 310,711,336	\$ 49,895	15	1,287,481	58.0	18
Idaho	81,301	\$ 273,294,544	\$ 40,338	36	1,527,506	53.2	37
Illinois	647,750	\$ 2,704,234,297	\$ 50,098	14	12,842,954	50.4	43
Indiana	354,182	\$ 1,219,310,243	\$ 41,311	33	6,388,309	55.4	28
Iowa	182,333	\$ 683,844,186	\$ 45,006	25	2,993,987	60.9	14
Kansas	195,117	\$ 639,777,853	\$ 39,347	44	2,797,375	69.8	4
Kentucky	246,292	\$ 791,424,839	\$ 38,560	46	4,287,931	57.4	23
Louisiana	282,279	\$ 935,496,592	\$ 39,769	42	4,451,513	63.4	11
Maine	78,134	\$ 262,641,932	\$ 40,337	37	1,319,691	59.2	16
Maryland	300,139	\$ 1,391,223,909	\$ 55,623	7	5,658,655	53.0	38
Massachusetts	342,979	\$ 1,530,126,411	\$ 53,535	11	6,543,595	52.4	40
Michigan	475,014	\$ 2,000,258,606	\$ 50,531	13	10,002,486	47.5	49
Minnesota	280,399	\$ 1,187,510,461	\$ 50,821	12	5,230,567	53.6	35
Mississippi	191,687	\$ 570,279,930	\$ 35,701	51	2,940,212	65.2	6
Missouri	328,324	\$ 1,055,651,389	\$ 38,583	45	5,956,335	55.1	29
Montana	55,191	\$ 180,993,698	\$ 39,353	43	968,035	57.0	24
Nebraska	117,027	\$ 412,016,385	\$ 42,248	31	1,781,949	65.7	5
Nevada	114,287	\$ 530,068,425	\$ 55,657	6	2,615,772	43.7	51
New Hampshire	72,187	\$ 269,617,227	\$ 44,820	27	1,321,872	54.6	31
New Jersey	506,476	\$ 2,587,151,406	\$ 61,298	3	8,663,398	58.5	17
New Mexico	129,362	\$ 428,957,060	\$ 39,791	41	1,986,763	65.1	7
New York	1,235,728	\$ 5,895,084,752	\$ 57,246	5	19,467,789	63.5	10
North Carolina	566,792	\$ 1,990,140,087	\$ 42,135	32	9,247,134	61.3	13
North Dakota	41,252	\$ 141,390,644	\$ 41,130	34	641,421	64.3	8
Ohio	620,383	\$ 2,397,374,007	\$ 46,372	23	11,528,072	53.8	33
Oklahoma	216,152	\$ 672,166,328	\$ 37,316	48	3,644,025	59.3	15
Oregon	190,867	\$ 788,980,590	\$ 49,604	17	3,782,991	50.5	41
Pennsylvania	595,202	\$ 2,331,097,401	\$ 46,998	21	12,566,368	47.4	50
Rhode Island	52,004	\$ 237,348,856	\$ 54,769	9	1,053,502	49.4	48
South Carolina	261,048	\$ 875,103,227	\$ 40,227	38	4,503,280	58.0	19
South Dakota	43,439	\$ 137,007,654	\$ 37,848	47	804,532	54.0	32
Tennessee	328,347	\$ 1,095,582,695	\$ 40,040	40	6,240,456	52.6	39
Texas	1,370,719	\$ 4,830,678,982	\$ 42,290	30	24,304,290	56.4	25
Utah	134,939	\$ 505,651,781	\$ 44,967	26	2,727,343	49.5	46
Vermont	39,871	\$ 148,676,787	\$ 44,747	28	621,049	64.2	9
Virginia	450,997	\$ 1,708,359,030	\$ 45,456	24	7,795,424	57.9	21
Washington	349,729	\$ 1,615,732,633	\$ 55,439	8	6,566,073	53.3	36
West Virginia	101,681	\$ 309,081,056	\$ 36,477	49	1,814,873	56.0	26
Wisconsin	283,351	\$ 1,121,931,839	\$ 47,514	20	5,627,610	50.4	44
Wyoming	49,400	\$ 178,233,319	\$ 43,296	29	532,981	92.7	1

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2008). Analysis reports 2008 payroll figures.

Exhibit 2.3
Employment-Compensation Matrix
State and Local Government, 2008

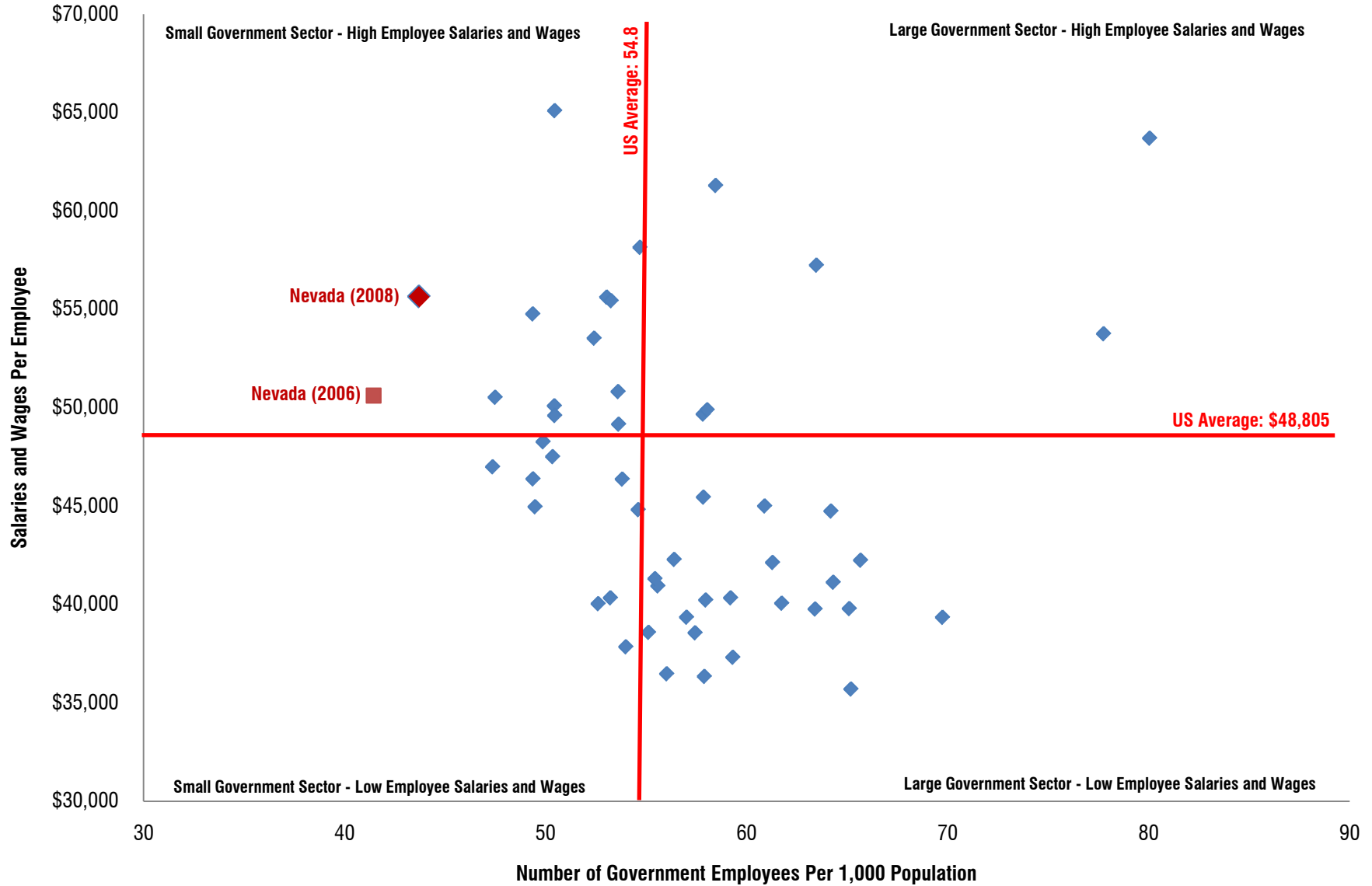


Exhibit 2.4

State-to-State Comparison of Public Employee Payrolls and Staffing Levels
State and Local Government Level, 2006

State	Full-Time Equivalent Employment	Total March Payroll (whole dollars)	Annualized Payroll Per Employee	Ranking	Population	Number of Employees Per 1,000 Population	Ranking
United States	16,135,699	\$ 60,741,155,413	\$ 45,173		298,754,819	54.0	
Alabama	272,535	\$ 839,073,055	\$ 36,945	38	4,590,240	59.4	14
Alaska	52,631	\$ 219,457,710	\$ 50,037	11	677,450	77.7	3
Arizona	285,084	\$ 1,048,451,261	\$ 44,132	21	6,165,689	46.2	49
Arkansas	161,923	\$ 455,123,971	\$ 33,729	51	2,809,111	57.6	20
California	1,818,732	\$ 8,982,545,809	\$ 59,267	1	36,249,872	50.2	42
Colorado	255,002	\$ 982,113,498	\$ 46,217	17	4,766,248	53.5	33
Connecticut	188,222	\$ 855,210,139	\$ 54,523	4	3,495,753	53.8	31
Delaware	49,488	\$ 191,447,451	\$ 46,423	15	852,747	58.0	17
District of Columbia	46,611	\$ 226,295,930	\$ 58,260	2	585,459	79.6	2
Florida	867,259	\$ 3,022,534,925	\$ 41,822	24	18,057,508	48.0	48
Georgia	505,644	\$ 1,624,524,635	\$ 38,553	33	9,342,080	54.1	29
Hawaii	69,594	\$ 268,646,923	\$ 46,322	16	1,278,635	54.4	27
Idaho	79,413	\$ 235,841,473	\$ 35,638	45	1,463,878	54.2	28
Illinois	634,990	\$ 2,478,878,245	\$ 46,846	13	12,777,042	49.7	44
Indiana	332,849	\$ 1,093,466,594	\$ 39,422	29	6,302,646	52.8	37
Iowa	185,921	\$ 628,284,810	\$ 40,552	26	2,972,566	62.5	11
Kansas	184,943	\$ 567,072,842	\$ 36,794	39	2,755,817	67.1	4
Kentucky	243,798	\$ 723,961,144	\$ 35,634	46	4,204,444	58.0	18
Louisiana	275,776	\$ 812,152,018	\$ 35,340	47	4,243,288	65.0	8
Maine	77,605	\$ 244,514,891	\$ 37,809	36	1,314,910	59.0	16
Maryland	291,140	\$ 1,236,918,368	\$ 50,982	7	5,602,017	52.0	39
Massachusetts	332,072	\$ 1,394,856,528	\$ 50,406	10	6,434,389	51.6	41
Michigan	486,697	\$ 1,888,544,196	\$ 46,564	14	10,102,322	48.2	47
Minnesota	272,394	\$ 1,072,380,032	\$ 47,242	12	5,154,586	52.8	36
Mississippi	188,905	\$ 534,785,468	\$ 33,972	50	2,899,112	65.2	7
Missouri	320,083	\$ 961,687,424	\$ 36,054	43	5,837,639	54.8	26
Montana	54,188	\$ 164,669,218	\$ 36,466	41	946,795	57.2	23
Nebraska	117,496	\$ 387,717,062	\$ 39,598	28	1,763,765	66.6	5
Nevada	103,304	\$ 435,778,820	\$ 50,621	8	2,492,427	41.4	51
New Hampshire	69,777	\$ 234,345,257	\$ 40,302	27	1,311,821	53.2	35
New Jersey	511,755	\$ 2,376,275,490	\$ 55,721	3	8,666,075	59.1	15
New Mexico	127,929	\$ 386,436,392	\$ 36,249	42	1,942,302	65.9	6
New York	1,190,287	\$ 5,406,220,399	\$ 54,503	5	19,281,988	61.7	12
North Carolina	511,263	\$ 1,649,445,352	\$ 38,715	32	8,869,442	57.6	19
North Dakota	41,173	\$ 133,278,962	\$ 38,845	31	637,460	64.6	10
Ohio	616,739	\$ 2,200,636,556	\$ 42,818	22	11,463,513	53.8	32
Oklahoma	214,343	\$ 607,783,765	\$ 34,027	49	3,577,536	59.9	13
Oregon	181,711	\$ 682,920,876	\$ 45,099	20	3,691,084	49.2	45
Pennsylvania	568,350	\$ 2,170,573,430	\$ 45,829	18	12,402,817	45.8	50
Rhode Island	51,232	\$ 226,710,110	\$ 53,102	6	1,061,641	48.3	46
South Carolina	248,966	\$ 763,041,370	\$ 36,778	40	4,330,108	57.5	21
South Dakota	45,186	\$ 134,692,055	\$ 35,770	44	788,467	57.3	22
Tennessee	323,673	\$ 1,000,955,103	\$ 37,110	37	6,074,913	53.3	34
Texas	1,315,006	\$ 4,192,566,074	\$ 38,259	35	23,407,629	56.2	25
Utah	128,785	\$ 417,486,884	\$ 38,901	30	2,579,535	49.9	43
Vermont	40,142	\$ 136,655,255	\$ 40,852	25	620,778	64.7	9
Virginia	430,621	\$ 1,515,088,251	\$ 42,221	23	7,640,249	56.4	24
Washington	333,196	\$ 1,405,199,952	\$ 50,608	9	6,374,910	52.3	38
West Virginia	97,391	\$ 281,005,035	\$ 34,624	48	1,808,699	53.8	30
Wisconsin	288,073	\$ 1,096,822,373	\$ 45,689	19	5,572,660	51.7	40
Wyoming	45,802	\$ 146,082,032	\$ 38,273	34	512,757	89.3	1

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2006). Analysis reports 2006 payroll figures.

Exhibit 2.5
Employment-Compensation Matrix
State and Local Government, 2006

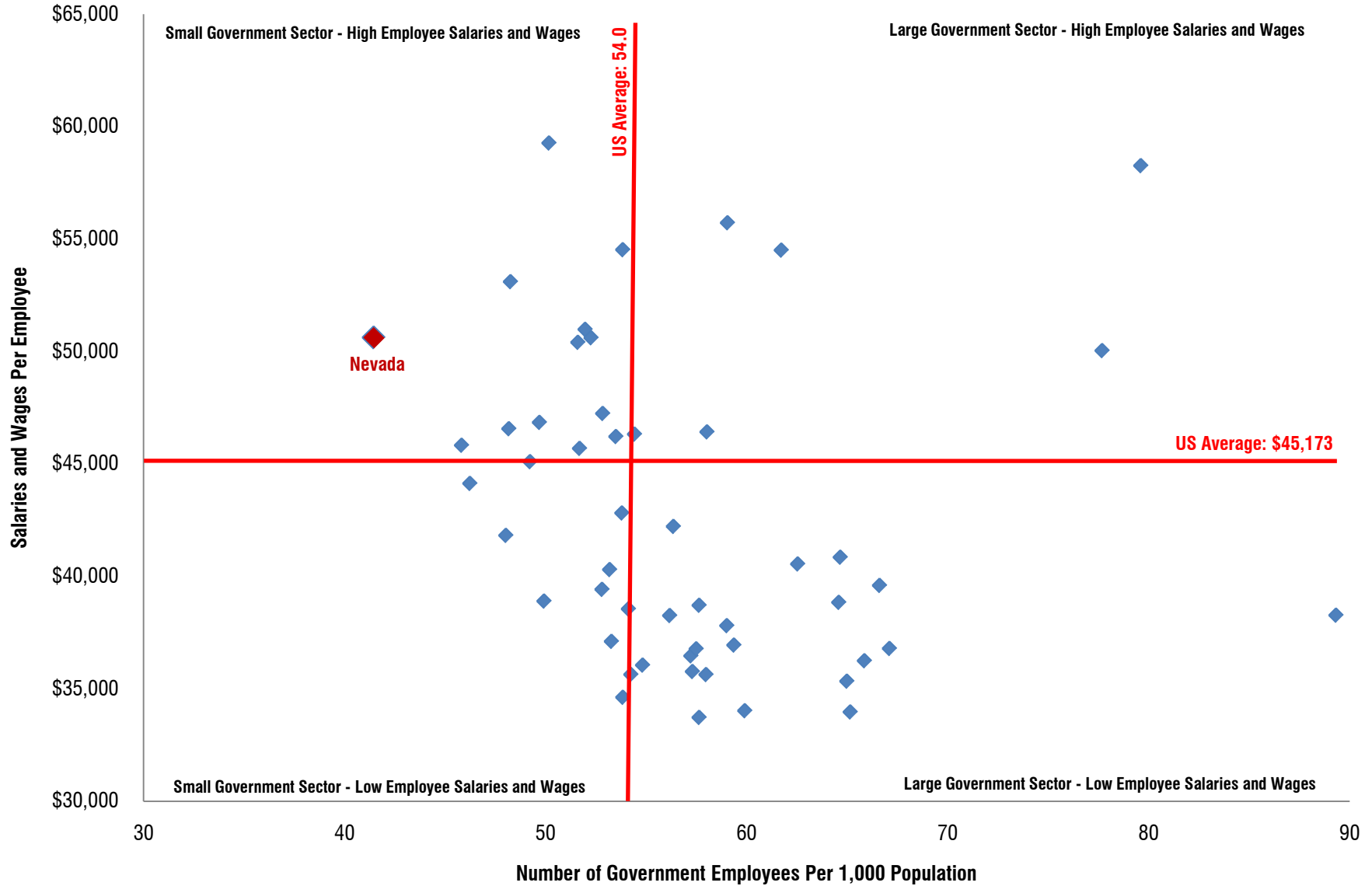


Exhibit 2.6

State-to-State Comparison of Public Employee Payrolls and Staffing Levels
State Government Level | Change 2006 - 2008

State	Average Annualized Payroll						Staffing Levels Per 1,000 Population					
	2006	Ranking	2008	Ranking	Change	Ranking	2006	Ranking	2008	Ranking	Change	Ranking
United States	\$ 47,343		\$ 51,507		8.8%		14.2		14.3		0.11	
Alabama	\$ 42,829	28	\$ 46,307	31	8.1%	26	18.6	18	19.1	15	0.56	11
Alaska	\$ 51,307	10	\$ 54,532	12	6.3%	41	37.1	2	37.6	2	0.49	16
Arizona	\$ 43,209	26	\$ 48,777	23	12.9%	9	10.8	47	11.2	46	0.39	19
Arkansas	\$ 36,687	49	\$ 40,509	47	10.4%	17	20.7	8	21.3	9	0.61	10
California	\$ 62,532	1	\$ 68,102	1	8.9%	21	10.9	46	10.8	48	(0.09)	35
Colorado	\$ 51,753	9	\$ 54,874	10	6.0%	43	14.2	36	14.1	37	(0.09)	36
Connecticut	\$ 59,162	2	\$ 62,859	3	6.2%	42	17.7	22	18.9	17	1.17	2
Delaware	\$ 46,276	19	\$ 49,280	22	6.5%	38	30.0	3	30.5	3	0.50	14
District of Columbia (1)												
Florida	\$ 41,231	31	\$ 44,894	36	8.9%	22	10.6	48	10.3	49	(0.32)	40
Georgia	\$ 40,590	36	\$ 43,432	39	7.0%	35	13.3	40	13.4	40	0.07	30
Hawaii	\$ 45,258	22	\$ 48,225	24	6.6%	37	43.0	1	46.5	1	3.52	1
Idaho	\$ 40,158	39	\$ 46,429	29	15.6%	2	15.2	32	14.9	35	(0.33)	41
Illinois	\$ 48,896	14	\$ 54,873	11	12.2%	11	10.3	50	10.0	50	(0.31)	39
Indiana	\$ 40,580	37	\$ 46,111	32	13.6%	8	14.2	35	14.3	36	0.02	32
Iowa	\$ 51,829	8	\$ 56,125	8	8.3%	23	17.9	21	18.2	20	0.30	24
Kansas	\$ 41,579	30	\$ 45,001	35	8.2%	24	16.1	27	16.4	26	0.33	21
Kentucky	\$ 40,990	32	\$ 45,480	34	11.0%	14	18.9	15	18.9	16	0.08	29
Louisiana	\$ 40,895	34	\$ 46,718	28	14.2%	4	19.6	11	20.6	10	0.99	5
Maine	\$ 43,590	25	\$ 46,362	30	6.4%	39	16.5	25	17.5	23	1.00	4
Maryland	\$ 50,494	11	\$ 53,674	14	6.3%	40	16.1	26	15.8	30	(0.36)	43
Massachusetts	\$ 54,723	5	\$ 56,822	6	3.8%	49	14.1	37	14.9	34	0.77	8
Michigan	\$ 49,839	13	\$ 52,832	16	6.0%	44	13.4	39	14.1	38	0.70	9
Minnesota	\$ 52,847	7	\$ 56,866	5	7.6%	27	14.9	33	15.1	31	0.23	25
Mississippi	\$ 36,956	47	\$ 39,025	48	5.6%	46	19.0	14	19.5	13	0.52	13
Missouri	\$ 36,168	50	\$ 38,187	50	5.6%	47	15.5	31	15.0	32	(0.46)	45
Montana	\$ 40,694	35	\$ 43,623	38	7.2%	34	20.0	10	20.5	11	0.54	12
Nebraska	\$ 37,132	46	\$ 40,891	45	10.1%	20	18.7	17	18.1	21	(0.56)	46
Nevada	\$ 48,491	15	\$ 55,266	9	14.0%	6	10.4	49	10.9	47	0.50	15
New Hampshire	\$ 44,309	24	\$ 49,620	21	12.0%	12	14.5	34	14.9	33	0.40	18
New Jersey	\$ 58,747	3	\$ 64,718	2	10.2%	19	18.1	20	18.0	22	(0.04)	34
New Mexico	\$ 38,470	43	\$ 43,390	41	12.8%	10	26.1	5	24.4	5	(1.72)	50
New York	\$ 57,004	4	\$ 59,897	4	5.1%	48	12.9	42	13.1	41	0.17	26
North Carolina	\$ 42,732	29	\$ 45,829	33	7.2%	33	15.7	29	15.8	29	0.09	28
North Dakota	\$ 38,101	45	\$ 40,682	46	6.8%	36	28.4	4	28.0	4	(0.40)	44
Ohio	\$ 45,646	21	\$ 52,090	18	14.1%	5	11.9	45	12.4	43	0.44	17
Oklahoma	\$ 38,770	41	\$ 42,982	42	10.9%	15	18.8	16	19.8	12	0.90	6
Oregon	\$ 45,755	20	\$ 52,707	17	15.2%	3	15.6	30	16.0	28	0.39	20
Pennsylvania	\$ 46,356	18	\$ 49,724	20	7.3%	32	13.0	41	12.9	42	(0.14)	38
Rhode Island	\$ 54,337	6	\$ 56,165	7	3.4%	50	19.4	13	19.4	14	(0.01)	33
South Carolina	\$ 38,569	42	\$ 41,497	44	7.6%	28	17.7	23	17.3	24	(0.35)	42
South Dakota	\$ 38,127	44	\$ 42,475	43	11.4%	13	17.6	24	16.7	25	(0.97)	49
Tennessee	\$ 38,901	40	\$ 44,264	37	13.8%	7	13.7	38	13.8	39	0.11	27
Texas	\$ 42,942	27	\$ 47,569	27	10.8%	16	12.0	44	11.9	45	(0.10)	37
Utah	\$ 40,942	33	\$ 47,878	26	16.9%	1	19.5	12	18.7	19	(0.84)	48
Vermont	\$ 47,848	17	\$ 51,381	19	7.4%	31	23.5	7	24.3	7	0.78	7
Virginia	\$ 44,330	23	\$ 47,959	25	8.2%	25	16.1	28	16.4	27	0.32	22
Washington	\$ 48,081	16	\$ 53,044	15	10.3%	18	18.3	19	18.7	18	0.32	23
West Virginia	\$ 36,770	48	\$ 38,955	49	5.9%	45	20.5	9	21.5	8	1.07	3
Wisconsin	\$ 49,956	12	\$ 53,703	13	7.5%	30	12.2	43	12.3	44	0.04	31
Wyoming	\$ 40,377	38	\$ 43,426	40	7.6%	29	25.0	6	24.4	6	(0.57)	47

Source: U.S. Census Bureau, Census of Governments, Annual Surveys of State and Local Government Employment and Payroll, 2006 and 2008.

Note:

(1) The District of Columbia does not report "state" level employment.

Exhibit 2.7
State-to-State Comparison of Public Employee Payrolls and Staffing Levels
State Government Level, 2008

State	Full-Time Equivalent Employment	Total March Payroll	Annualized Payroll Per Employee	Ranking	Population	Number of Employees Per 1,000 Population	Ranking
United States	4,362,701	\$ 18,725,928,185	\$ 51,507		304,374,846	14.3	
Alabama	89,456	\$ 345,199,792	\$ 46,307	31	4,677,464	19.1	15
Alaska	25,885	\$ 117,629,963	\$ 54,532	12	688,125	37.6	2
Arizona	73,004	\$ 296,741,164	\$ 48,777	23	6,499,377	11.2	46
Arkansas	61,103	\$ 206,268,970	\$ 40,509	47	2,867,764	21.3	9
California	393,989	\$ 2,235,947,296	\$ 68,102	1	36,580,371	10.8	48
Colorado	69,400	\$ 317,357,121	\$ 54,874	10	4,935,213	14.1	37
Connecticut	66,183	\$ 346,681,109	\$ 62,859	3	3,502,932	18.9	17
Delaware	26,756	\$ 109,878,534	\$ 49,280	22	876,211	30.5	3
District of Columbia (1)					590,074		
Florida	189,226	\$ 707,932,180	\$ 44,894	36	18,423,878	10.3	49
Georgia	129,749	\$ 469,605,883	\$ 43,432	39	9,697,838	13.4	40
Hawaii	59,868	\$ 240,593,810	\$ 48,225	24	1,287,481	46.5	1
Idaho	22,721	\$ 87,908,611	\$ 46,429	29	1,527,506	14.9	35
Illinois	128,605	\$ 588,076,293	\$ 54,873	11	12,842,954	10.0	50
Indiana	91,166	\$ 350,313,881	\$ 46,111	32	6,388,309	14.3	36
Iowa	54,547	\$ 255,120,214	\$ 56,125	8	2,993,987	18.2	20
Kansas	45,989	\$ 172,462,763	\$ 45,001	35	2,797,375	16.4	26
Kentucky	81,190	\$ 307,711,748	\$ 45,480	34	4,287,931	18.9	16
Louisiana	91,854	\$ 357,603,625	\$ 46,718	28	4,451,513	20.6	10
Maine	23,075	\$ 89,149,855	\$ 46,362	30	1,319,691	17.5	23
Maryland	89,153	\$ 398,766,838	\$ 53,674	14	5,658,655	15.8	30
Massachusetts	97,601	\$ 462,154,980	\$ 56,822	6	6,543,595	14.9	34
Michigan	140,585	\$ 618,951,674	\$ 52,832	16	10,002,486	14.1	38
Minnesota	79,128	\$ 374,975,419	\$ 56,866	5	5,230,567	15.1	31
Mississippi	57,337	\$ 186,462,592	\$ 39,025	48	2,940,212	19.5	13
Missouri	89,349	\$ 284,330,502	\$ 38,187	50	5,956,335	15.0	32
Montana	19,881	\$ 72,272,521	\$ 43,623	38	968,035	20.5	11
Nebraska	32,251	\$ 109,898,541	\$ 40,891	45	1,781,949	18.1	21
Nevada	28,437	\$ 130,967,208	\$ 55,266	9	2,615,772	10.9	47
New Hampshire	19,753	\$ 81,678,253	\$ 49,620	21	1,321,872	14.9	33
New Jersey	156,373	\$ 843,344,226	\$ 64,718	2	8,663,398	18.0	22
New Mexico	48,532	\$ 175,482,770	\$ 43,390	41	1,986,763	24.4	5
New York	254,883	\$ 1,272,229,456	\$ 59,897	4	19,467,789	13.1	41
North Carolina	145,881	\$ 557,130,125	\$ 45,829	33	9,247,134	15.8	29
North Dakota	17,983	\$ 60,965,218	\$ 40,682	46	641,421	28.0	4
Ohio	142,727	\$ 619,554,486	\$ 52,090	18	11,528,072	12.4	43
Oklahoma	71,971	\$ 257,785,962	\$ 42,982	42	3,644,025	19.8	12
Oregon	60,387	\$ 265,233,393	\$ 52,707	17	3,782,991	16.0	28
Pennsylvania	161,528	\$ 669,324,117	\$ 49,724	20	12,566,368	12.9	42
Rhode Island	20,426	\$ 95,602,330	\$ 56,165	7	1,053,502	19.4	14
South Carolina	77,957	\$ 269,583,131	\$ 41,497	44	4,503,280	17.3	24
South Dakota	13,410	\$ 47,466,103	\$ 42,475	43	804,532	16.7	25
Tennessee	86,099	\$ 317,593,398	\$ 44,264	37	6,240,456	13.8	39
Texas	290,022	\$ 1,149,681,757	\$ 47,569	27	24,304,290	11.9	45
Utah	50,879	\$ 203,000,421	\$ 47,878	26	2,727,343	18.7	19
Vermont	15,103	\$ 64,667,009	\$ 51,381	19	621,049	24.3	7
Virginia	127,645	\$ 510,138,964	\$ 47,959	25	7,795,424	16.4	27
Washington	122,541	\$ 541,674,218	\$ 53,044	15	6,566,073	18.7	18
West Virginia	39,065	\$ 126,814,291	\$ 38,955	49	1,814,873	21.5	8
Wisconsin	69,019	\$ 308,877,618	\$ 53,703	13	5,627,610	12.3	44
Wyoming	13,016	\$ 47,102,938	\$ 43,426	40	532,981	24.4	6

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2008). Analysis reports 2008 payroll figures.
Note:

(1) The District of Columbia does not report "state" level employment.

Exhibit 2.8
Employment-Compensation Matrix
State Government, 2008

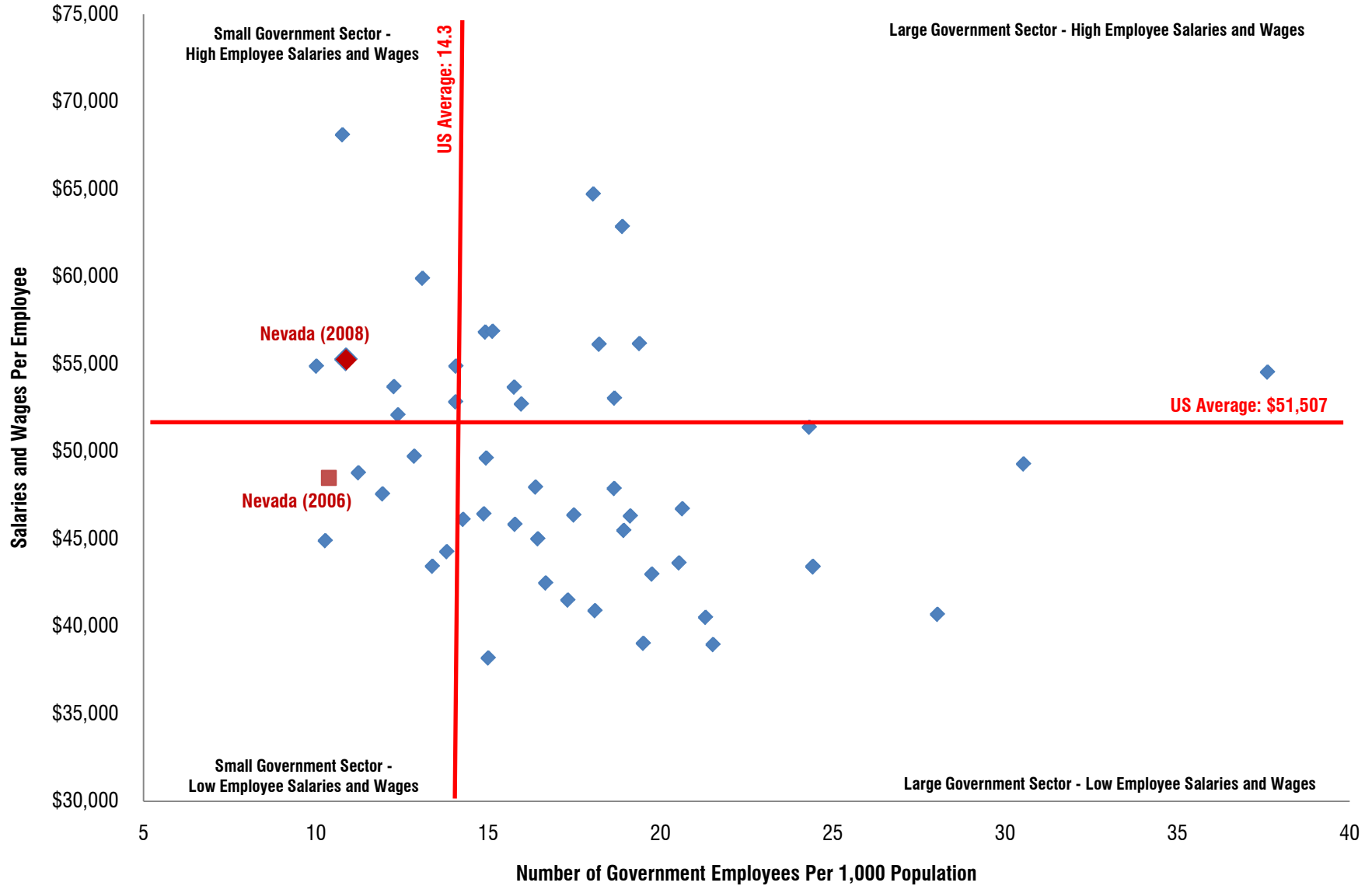


Exhibit 2.9

State-to-State Comparison of Public Employee Payrolls and Staffing Levels
State Government Level, 2006

State	Full-Time Equivalent Employment	Total March Payroll	Annualized Payroll Per Employee	Ranking	Population	Number of Employees Per 1,000 Population	Ranking
United States	4,250,554	\$ 16,769,427,957	\$ 47,343		298,754,819	14.2	
Alabama	85,223	\$ 304,167,488	\$ 42,829	28	4,590,240	18.6	18
Alaska	25,151	\$ 107,534,442	\$ 51,307	10	677,450	37.1	2
Arizona	66,858	\$ 240,739,432	\$ 43,209	26	6,165,689	10.8	47
Arkansas	58,147	\$ 177,771,459	\$ 36,687	49	2,809,111	20.7	8
California	393,609	\$ 2,051,086,591	\$ 62,532	1	36,249,872	10.9	46
Colorado	67,451	\$ 290,900,414	\$ 51,753	9	4,766,248	14.2	36
Connecticut	61,971	\$ 305,528,140	\$ 59,162	2	3,495,753	17.7	22
Delaware	25,614	\$ 98,775,059	\$ 46,276	19	852,747	30.0	3
District of Columbia (1)					585,459		
Florida	191,215	\$ 657,005,547	\$ 41,231	31	18,057,508	10.6	48
Georgia	124,361	\$ 420,647,684	\$ 40,590	36	9,342,080	13.3	40
Hawaii	54,958	\$ 207,276,309	\$ 45,258	22	1,278,635	43.0	1
Idaho	22,259	\$ 74,489,054	\$ 40,158	39	1,463,878	15.2	32
Illinois	131,859	\$ 537,280,862	\$ 48,896	14	12,777,042	10.3	50
Indiana	89,799	\$ 303,668,980	\$ 40,580	37	6,302,646	14.2	35
Iowa	53,258	\$ 230,027,302	\$ 51,829	8	2,972,566	17.9	21
Kansas	44,393	\$ 153,819,881	\$ 41,579	30	2,755,817	16.1	27
Kentucky	79,266	\$ 270,759,395	\$ 40,990	32	4,204,444	18.9	15
Louisiana	83,358	\$ 284,080,419	\$ 40,895	34	4,243,288	19.6	11
Maine	21,680	\$ 78,753,296	\$ 43,590	25	1,314,910	16.5	25
Maryland	90,262	\$ 379,810,972	\$ 50,494	11	5,602,017	16.1	26
Massachusetts	90,989	\$ 414,929,761	\$ 54,723	5	6,434,389	14.1	37
Michigan	134,918	\$ 560,346,900	\$ 49,839	13	10,102,322	13.4	39
Minnesota	76,795	\$ 338,201,873	\$ 52,847	7	5,154,586	14.9	33
Mississippi	55,036	\$ 169,490,349	\$ 36,956	47	2,899,112	19.0	14
Missouri	90,228	\$ 271,948,925	\$ 36,168	50	5,837,639	15.5	31
Montana	18,933	\$ 64,204,179	\$ 40,694	35	946,795	20.0	10
Nebraska	32,904	\$ 101,814,948	\$ 37,132	46	1,763,765	18.7	17
Nevada	25,859	\$ 104,493,461	\$ 48,491	15	2,492,427	10.4	49
New Hampshire	19,076	\$ 70,436,549	\$ 44,309	24	1,311,821	14.5	34
New Jersey	156,768	\$ 767,468,819	\$ 58,747	3	8,666,075	18.1	20
New Mexico	50,783	\$ 162,801,422	\$ 38,470	43	1,942,302	26.1	5
New York	249,208	\$ 1,183,812,200	\$ 57,004	4	19,281,988	12.9	42
North Carolina	139,117	\$ 495,396,475	\$ 42,732	29	8,869,442	15.7	29
North Dakota	18,127	\$ 57,554,881	\$ 38,101	45	637,460	28.4	4
Ohio	136,840	\$ 520,517,455	\$ 45,646	21	11,463,513	11.9	45
Oklahoma	67,424	\$ 217,838,183	\$ 38,770	41	3,577,536	18.8	16
Oregon	57,485	\$ 219,187,861	\$ 45,755	20	3,691,084	15.6	30
Pennsylvania	161,136	\$ 622,471,487	\$ 46,356	18	12,402,817	13.0	41
Rhode Island	20,594	\$ 93,251,855	\$ 54,337	6	1,061,641	19.4	13
South Carolina	76,468	\$ 245,776,142	\$ 38,569	42	4,330,108	17.7	23
South Dakota	13,905	\$ 44,180,005	\$ 38,127	44	788,467	17.6	24
Tennessee	83,117	\$ 269,447,241	\$ 38,901	40	6,074,913	13.7	38
Texas	281,722	\$ 1,008,152,449	\$ 42,942	27	23,407,629	12.0	44
Utah	50,277	\$ 171,535,989	\$ 40,942	33	2,579,535	19.5	12
Vermont	14,615	\$ 58,274,801	\$ 47,848	17	620,778	23.5	7
Virginia	122,634	\$ 453,028,139	\$ 44,330	23	7,640,249	16.1	28
Washington	116,943	\$ 468,560,090	\$ 48,081	16	6,374,910	18.3	19
West Virginia	37,004	\$ 113,385,449	\$ 36,770	48	1,808,699	20.5	9
Wisconsin	68,143	\$ 283,681,141	\$ 49,956	12	5,572,660	12.2	43
Wyoming	12,814	\$ 43,116,202	\$ 40,377	38	512,757	25.0	6

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2006). Analysis reports 2006 payroll figures.

Exhibit 2.10
Employment-Compensation Matrix
State Government, 2006

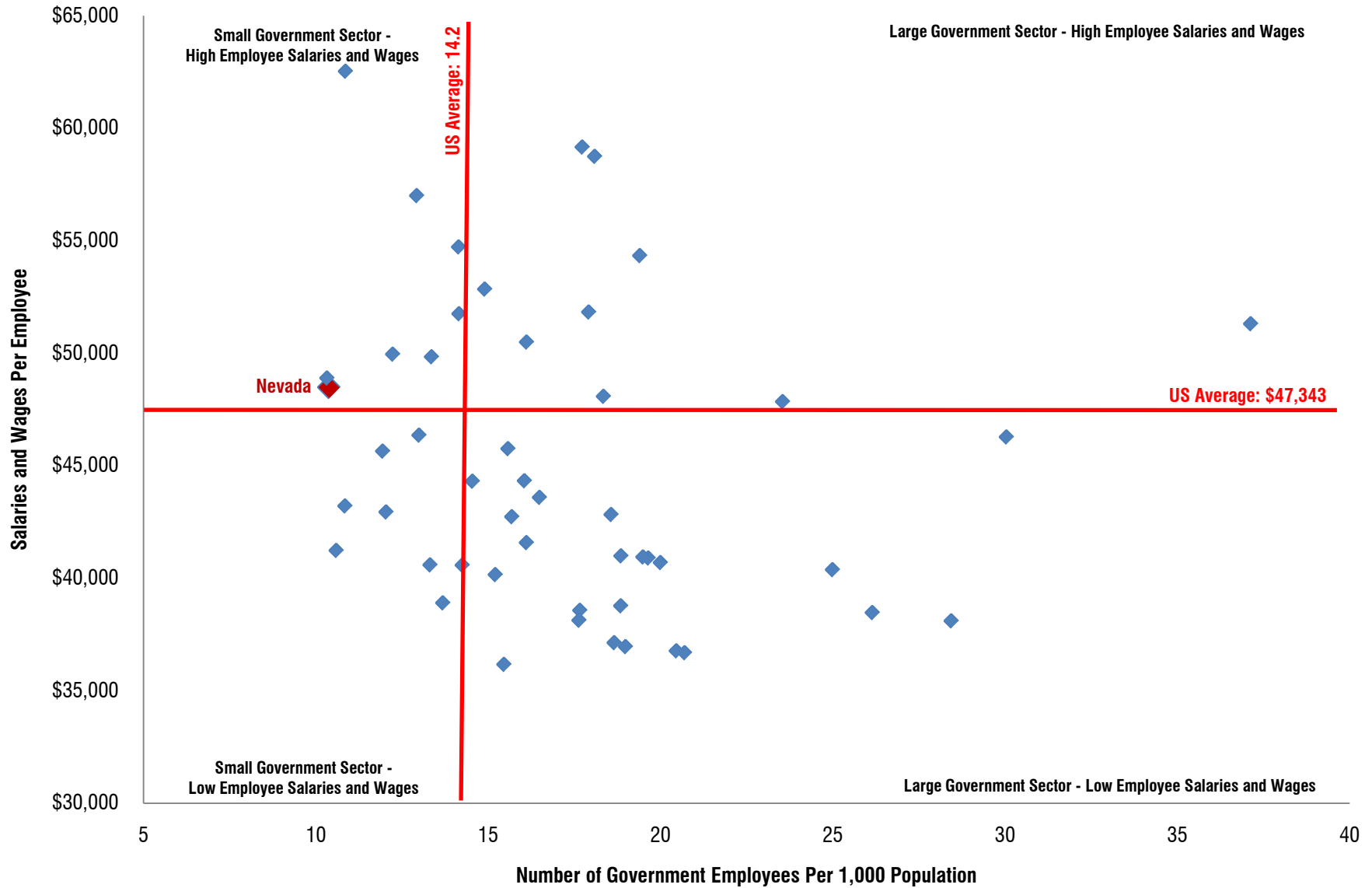


Exhibit 2.11

State-to-State Comparison of Public Employee Payrolls and Staffing Levels

Local Government Level | Change 2006 - 2008

State	Average Annualized Payroll						Staffing Levels Per 1,000 Population					
	2006	Ranking	2008	Ranking	Change	Ranking	2006	Ranking	2008	Ranking	Change	Ranking
United States	\$ 44,397		\$ 47,847		7.8%		39.8		40.5		0.68	
Alabama	\$ 34,268	43	\$ 37,263	43	8.7%	17	40.8	15	42.6	11	1.82	8
Alaska	\$ 48,875	11	\$ 53,038	11	8.5%	19	40.6	16	40.1	21	(0.41)	36
Arizona	\$ 44,415	19	\$ 48,124	18	8.4%	20	35.4	39	38.6	30	3.25	5
Arkansas	\$ 32,071	48	\$ 33,918	51	5.8%	37	36.9	35	36.6	38	(0.35)	34
California	\$ 58,365	1	\$ 64,285	1	10.1%	12	39.3	26	39.7	24	0.37	27
Colorado	\$ 44,226	21	\$ 47,135	19	6.6%	30	39.3	25	39.6	26	0.22	29
Connecticut	\$ 52,247	6	\$ 55,669	9	6.6%	32	36.1	37	35.8	41	(0.31)	33
Delaware	\$ 46,581	13	\$ 50,117	13	7.6%	24	28.0	48	27.3	50	(0.69)	40
District of Columbia	\$ 58,260	2	\$ 63,700	2			79.6	1	80.1	1		
Florida	\$ 41,989	23	\$ 46,775	20	11.4%	6	37.4	33	39.1	28	1.66	11
Georgia	\$ 37,889	29	\$ 40,154	34	6.0%	36	40.8	14	42.2	12	1.39	14
Hawaii	\$ 50,318	10	\$ 56,626	5	12.5%	3	11.4	49	11.5	51	0.09	31
Idaho	\$ 33,877	45	\$ 37,976	39	12.1%	4	39.0	28	38.4	33	(0.69)	41
Illinois	\$ 46,308	14	\$ 48,915	15	5.6%	38	39.4	23	40.4	19	1.04	18
Indiana	\$ 38,994	27	\$ 39,648	36	1.7%	47	38.6	30	41.2	16	2.61	6
Iowa	\$ 36,024	36	\$ 40,260	33	11.8%	5	44.6	6	42.7	10	(1.95)	49
Kansas	\$ 35,283	40	\$ 37,604	42	6.6%	31	51.0	3	53.3	3	2.31	7
Kentucky	\$ 33,054	47	\$ 35,157	47	6.4%	33	39.1	27	38.5	31	(0.63)	39
Louisiana (1)			\$ 36,417	44					42.8	9	42.78	2
Maine	\$ 35,568	39	\$ 37,812	40	6.3%	35	42.5	8	41.7	13	(0.81)	44
Maryland	\$ 51,202	9	\$ 56,447	7	10.2%	11	35.9	38	37.3	37	1.43	13
Massachusetts	\$ 48,776	12	\$ 52,228	12	7.1%	29	37.5	32	37.5	35	0.03	32
Michigan	\$ 45,308	16	\$ 49,564	14	9.4%	15	34.8	40	33.4	46	(1.39)	47
Minnesota	\$ 45,042	17	\$ 48,444	16	7.6%	26	37.9	31	38.5	32	0.53	25
Mississippi (1)			\$ 34,282	49					45.7	6	45.69	1
Missouri	\$ 36,009	37	\$ 38,731	37	7.6%	25	39.4	24	40.1	22	0.75	23
Montana	\$ 34,196	44	\$ 36,949	44	8.0%	23	37.2	34	36.5	39	(0.76)	42
Nebraska	\$ 40,557	25	\$ 42,765	28	5.4%	40	48.0	5	47.6	5	(0.39)	35
Nevada	\$ 51,332	8	\$ 55,786	8	8.7%	18	31.1	45	32.8	47	1.75	9
New Hampshire	\$ 38,794	28	\$ 43,012	27	10.9%	7	38.6	29	39.7	25	1.02	19
New Jersey	\$ 54,384	3	\$ 59,770	3	9.9%	13	41.0	13	40.4	20	(0.55)	38
New Mexico	\$ 34,786	41	\$ 37,631	41	8.2%	22	39.7	19	40.7	17	0.97	20
New York	\$ 53,841	4	\$ 56,558	6	5.0%	42	48.8	4	50.4	4	1.58	12
North Carolina	\$ 37,213	32	\$ 40,855	31	9.8%	14	42.0	9	45.5	7	3.56	4
North Dakota	\$ 39,429	26	\$ 41,476	29	5.2%	41	36.2	36	36.3	40	0.12	30
Ohio	\$ 42,012	22	\$ 44,664	23	6.3%	34	41.9	10	41.4	15	(0.43)	37
Oklahoma	\$ 31,850	49	\$ 34,488	49	8.3%	21	41.1	12	39.6	27	(1.50)	48
Oregon	\$ 44,796	18	\$ 48,168	17	7.5%	27	33.7	42	34.5	45	0.84	21
Pennsylvania	\$ 45,620	15	\$ 45,982	21	0.8%	48	32.8	44	34.5	43	1.68	10
Rhode Island	\$ 52,272	5	\$ 53,865	10	3.0%	45	28.9	47	30.0	49	1.12	16
South Carolina	\$ 35,984	38	\$ 39,687	35	10.3%	10	39.8	18	40.7	18	0.82	22
South Dakota	\$ 34,722	42	\$ 35,782	46	3.1%	44	39.7	20	37.3	36	(2.35)	50
Tennessee	\$ 36,491	35	\$ 38,538	38	5.6%	39	39.6	21	38.8	29	(0.78)	43
Texas	\$ 36,982	33	\$ 40,874	30	10.5%	8	44.1	7	44.5	8	0.32	28
Utah	\$ 37,594	30	\$ 43,205	26	14.9%	2	30.4	46	30.8	48	0.39	26
Vermont	\$ 36,846	34	\$ 40,702	32	10.5%	9	41.1	11	39.9	23	(1.24)	45
Virginia	\$ 41,381	24	\$ 44,467	24	7.5%	28	40.3	17	41.5	14	1.17	15
Washington	\$ 51,975	7	\$ 56,731	4	9.2%	16	33.9	41	34.6	42	0.68	24
West Virginia	\$ 33,309	46	\$ 34,930	48	4.9%	43	33.4	43	34.5	44	1.11	17
Wisconsin	\$ 44,367	20	\$ 45,521	22	2.6%	46	39.5	22	38.1	34	(1.38)	46
Wyoming	\$ 37,456	31	\$ 43,249	25	15.5%	1	64.3	2	68.3	2	3.93	3

Source: U.S. Census Bureau, Census of Governments, Annual Surveys of State and Local Government Employment and Payroll, 2006 and 2008.

Note:

(1) Data were not reported for Louisiana and Mississippi in the 2006 Survey.

Exhibit 2.12
State-to-State Comparison of Public Employee Payrolls and Staffing Levels
Local Government Level, 2008

State	Full-Time Equivalent Employment	Total March Payroll (whole dollars)	Annualized Payroll Per Employee	Ranking	Population	Number of Employees Per 1,000 Population	Ranking
United States	12,316,008	\$ 49,107,489,510	\$ 47,847		304,374,846	40.5	
Alabama	199,374	\$ 619,099,713	\$ 37,263	43	4,677,464	42.6	11
Alaska	27,628	\$ 122,111,049	\$ 53,038	11	688,125	40.1	21
Arizona	251,164	\$ 1,007,248,952	\$ 48,124	18	6,499,377	38.6	30
Arkansas	104,941	\$ 296,614,402	\$ 33,918	51	2,867,764	36.6	38
California	1,451,619	\$ 7,776,431,618	\$ 64,285	1	36,580,371	39.7	24
Colorado	195,296	\$ 767,109,658	\$ 47,135	19	4,935,213	39.6	26
Connecticut	125,410	\$ 581,788,441	\$ 55,669	9	3,502,932	35.8	41
Delaware	23,926	\$ 99,925,147	\$ 50,117	13	876,211	27.3	50
District of Columbia	47,240	\$ 250,764,537	\$ 63,700	2	590,074	80.1	1
Florida	720,423	\$ 2,808,175,133	\$ 46,775	20	18,423,878	39.1	28
Georgia	409,324	\$ 1,369,656,600	\$ 40,154	34	9,697,838	42.2	12
Hawaii	14,859	\$ 70,117,526	\$ 56,626	5	1,287,481	11.5	51
Idaho	58,580	\$ 185,385,933	\$ 37,976	39	1,527,506	38.4	33
Illinois	519,145	\$ 2,116,158,004	\$ 48,915	15	12,842,954	40.4	19
Indiana	263,016	\$ 868,996,362	\$ 39,648	36	6,388,309	41.2	16
Iowa	127,786	\$ 428,723,972	\$ 40,260	33	2,993,987	42.7	10
Kansas	149,128	\$ 467,315,090	\$ 37,604	42	2,797,375	53.3	3
Kentucky	165,102	\$ 483,713,091	\$ 35,157	47	4,287,931	38.5	31
Louisiana (1)	190,425	\$ 577,892,967	\$ 36,417	44	4,451,513	42.8	9
Maine	55,059	\$ 173,492,077	\$ 37,812	40	1,319,691	41.7	13
Maryland	210,986	\$ 992,457,071	\$ 56,447	7	5,658,655	37.3	37
Massachusetts	245,378	\$ 1,067,971,431	\$ 52,228	12	6,543,595	37.5	35
Michigan	334,429	\$ 1,381,306,932	\$ 49,564	14	10,002,486	33.4	46
Minnesota	201,271	\$ 812,535,042	\$ 48,444	16	5,230,567	38.5	32
Mississippi (1)	134,350	\$ 383,817,338	\$ 34,282	49	2,940,212	45.7	6
Missouri	238,975	\$ 771,320,887	\$ 38,731	37	5,956,335	40.1	22
Montana	35,310	\$ 108,721,177	\$ 36,949	44	968,035	36.5	39
Nebraska	84,776	\$ 302,117,844	\$ 42,765	28	1,781,949	47.6	5
Nevada	85,850	\$ 399,101,217	\$ 55,786	8	2,615,772	32.8	47
New Hampshire	52,434	\$ 187,938,974	\$ 43,012	27	1,321,872	39.7	25
New Jersey	350,103	\$ 1,743,807,180	\$ 59,770	3	8,663,398	40.4	20
New Mexico	80,830	\$ 253,474,290	\$ 37,631	41	1,986,763	40.7	17
New York	980,845	\$ 4,622,855,296	\$ 56,558	6	19,467,789	50.4	4
North Carolina	420,911	\$ 1,433,009,962	\$ 40,855	31	9,247,134	45.5	7
North Dakota	23,269	\$ 80,425,426	\$ 41,476	29	641,421	36.3	40
Ohio	477,656	\$ 1,777,819,521	\$ 44,664	23	11,528,072	41.4	15
Oklahoma	144,181	\$ 414,380,366	\$ 34,488	49	3,644,025	39.6	27
Oregon	130,480	\$ 523,747,197	\$ 48,168	17	3,782,991	34.5	45
Pennsylvania	433,674	\$ 1,661,773,284	\$ 45,982	21	12,566,368	34.5	43
Rhode Island	31,578	\$ 141,746,526	\$ 53,865	10	1,053,502	30.0	49
South Carolina	183,091	\$ 605,520,096	\$ 39,687	35	4,503,280	40.7	18
South Dakota	30,029	\$ 89,541,551	\$ 35,782	46	804,532	37.3	36
Tennessee	242,248	\$ 777,989,297	\$ 38,538	38	6,240,456	38.8	29
Texas	1,080,697	\$ 3,680,997,225	\$ 40,874	30	24,304,290	44.5	8
Utah	84,060	\$ 302,651,360	\$ 43,205	26	2,727,343	30.8	48
Vermont	24,768	\$ 84,009,778	\$ 40,702	32	621,049	39.9	23
Virginia	323,352	\$ 1,198,220,066	\$ 44,467	24	7,795,424	41.5	14
Washington	227,188	\$ 1,074,058,415	\$ 56,731	4	6,566,073	34.6	42
West Virginia	62,616	\$ 182,266,765	\$ 34,930	48	1,814,873	34.5	44
Wisconsin	214,332	\$ 813,054,221	\$ 45,521	22	5,627,610	38.1	34
Wyoming	36,384	\$ 131,130,381	\$ 43,249	25	532,981	68.3	2

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2008). Analysis reports 2008 payroll figures.
Note:

(1) Data were not reported for Louisiana and Mississippi in the 2006 Survey.

Exhibit 2.13
Employment-Compensation Matrix
Local Government, 2008

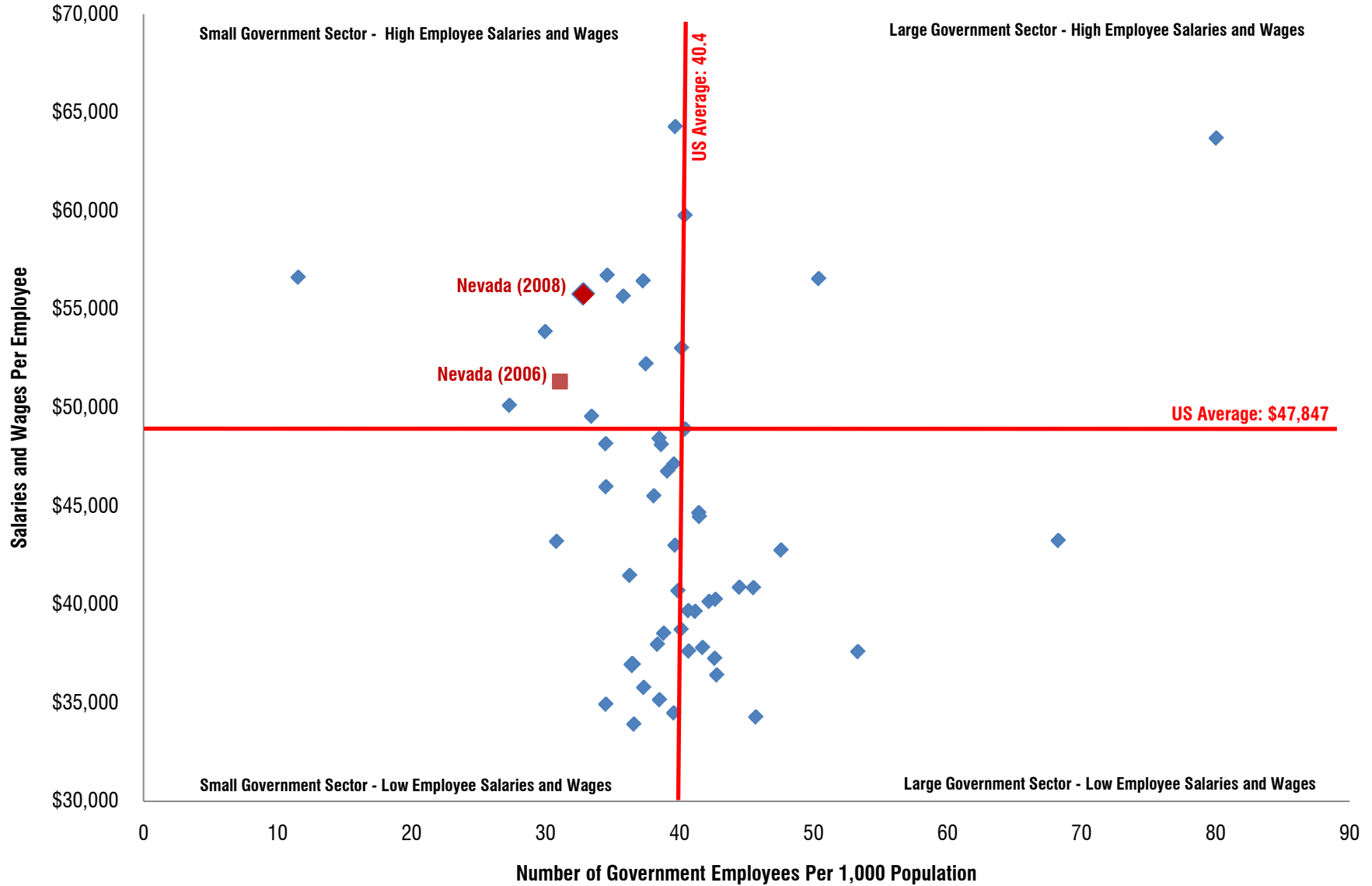


Exhibit 2.14

State-to-State Comparison of Public Employee Payrolls and Staffing Levels
Local Government Level, 2006

State	Full-Time Equivalent Employment	Total March Payroll (whole dollars)	Annualized Payroll Per Employee	Ranking	Population	Number of Employees Per 1,000 Population	Ranking
United States	11,885,145	\$ 43,971,727,456	\$ 44,397		298,754,819	39.8	
Alabama	187,312	\$ 534,905,567	\$ 34,268	43	4,590,240	40.8	15
Alaska	27,480	\$ 111,923,268	\$ 48,875	11	677,450	40.6	16
Arizona	218,226	\$ 807,711,829	\$ 44,415	19	6,165,689	35.4	39
Arkansas	103,776	\$ 277,352,512	\$ 32,071	48	2,809,111	36.9	35
California	1,425,123	\$ 6,931,459,218	\$ 58,365	1	36,249,872	39.3	26
Colorado	187,551	\$ 691,213,084	\$ 44,226	21	4,766,248	39.3	25
Connecticut	126,251	\$ 549,681,999	\$ 52,247	6	3,495,753	36.1	37
Delaware	23,874	\$ 92,672,392	\$ 46,581	13	852,747	28.0	48
District of Columbia	46,611	\$ 226,295,930	\$ 58,260	2	585,459	79.6	1
Florida	676,044	\$ 2,365,529,378	\$ 41,989	23	18,057,508	37.4	33
Georgia	381,283	\$ 1,203,876,951	\$ 37,889	29	9,342,080	40.8	14
Hawaii	14,636	\$ 61,370,614	\$ 50,318	10	1,278,635	11.4	49
Idaho	57,154	\$ 161,352,419	\$ 33,877	45	1,463,878	39.0	28
Illinois	503,131	\$ 1,941,597,383	\$ 46,308	14	12,777,042	39.4	23
Indiana	243,050	\$ 789,797,614	\$ 38,994	27	6,302,646	38.6	30
Iowa	132,663	\$ 398,257,508	\$ 36,024	36	2,972,566	44.6	6
Kansas	140,550	\$ 413,252,961	\$ 35,283	40	2,755,817	51.0	3
Kentucky	164,532	\$ 453,201,749	\$ 33,054	47	4,204,444	39.1	27
Louisiana							
Maine	55,925	\$ 165,761,595	\$ 35,568	39	1,314,910	42.5	8
Maryland	200,878	\$ 857,107,396	\$ 51,202	9	5,602,017	35.9	38
Massachusetts	241,083	\$ 979,926,767	\$ 48,776	12	6,434,389	37.5	32
Michigan	351,779	\$ 1,328,197,296	\$ 45,308	16	10,102,322	34.8	40
Minnesota	195,599	\$ 734,178,159	\$ 45,042	17	5,154,586	37.9	31
Mississippi							
Missouri	229,855	\$ 689,738,499	\$ 36,009	37	5,837,639	39.4	24
Montana	35,255	\$ 100,465,039	\$ 34,196	44	946,795	37.2	34
Nebraska	84,592	\$ 285,902,114	\$ 40,557	25	1,763,765	48.0	5
Nevada	77,445	\$ 331,285,359	\$ 51,332	8	2,492,427	31.1	45
New Hampshire	50,701	\$ 163,908,708	\$ 38,794	28	1,311,821	38.6	29
New Jersey	354,987	\$ 1,608,806,671	\$ 54,384	3	8,666,075	41.0	13
New Mexico	77,146	\$ 223,634,970	\$ 34,786	41	1,942,302	39.7	19
New York	941,079	\$ 4,222,408,199	\$ 53,841	4	19,281,988	48.8	4
North Carolina	372,146	\$ 1,154,048,877	\$ 37,213	32	8,869,442	42.0	9
North Dakota	23,046	\$ 75,724,081	\$ 39,429	26	637,460	36.2	36
Ohio	479,899	\$ 1,680,119,101	\$ 42,012	22	11,463,513	41.9	10
Oklahoma	146,919	\$ 389,945,582	\$ 31,850	49	3,577,536	41.1	12
Oregon	124,226	\$ 463,733,015	\$ 44,796	18	3,691,084	33.7	42
Pennsylvania	407,214	\$ 1,548,101,943	\$ 45,620	15	12,402,817	32.8	44
Rhode Island	30,638	\$ 133,458,255	\$ 52,272	5	1,061,641	28.9	47
South Carolina	172,498	\$ 517,265,228	\$ 35,984	38	4,330,108	39.8	18
South Dakota	31,281	\$ 90,512,050	\$ 34,722	42	788,467	39.7	20
Tennessee	240,556	\$ 731,507,862	\$ 36,491	35	6,074,913	39.6	21
Texas	1,033,284	\$ 3,184,413,625	\$ 36,982	33	23,407,629	44.1	7
Utah	78,508	\$ 245,950,895	\$ 37,594	30	2,579,535	30.4	46
Vermont	25,527	\$ 78,380,454	\$ 36,846	34	620,778	41.1	11
Virginia	307,987	\$ 1,062,060,112	\$ 41,381	24	7,640,249	40.3	17
Washington	216,253	\$ 936,639,862	\$ 51,975	7	6,374,910	33.9	41
West Virginia	60,387	\$ 167,619,586	\$ 33,309	46	1,808,699	33.4	43
Wisconsin	219,930	\$ 813,141,232	\$ 44,367	20	5,572,660	39.5	22
Wyoming	32,988	\$ 102,965,830	\$ 37,456	31	512,757	64.3	2

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2006). Analysis reports 2006 payroll figures.

Exhibit 2.15
Employment-Compensation Matrix
Local Government, 2006

