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# State-to-State Comparison of PUBLIC EMPLOYEE COMPENSATION LEVELS 2010

FOURTH ANNUAL  
UPDATE



State-to-State  
Comparison of  
**PUBLIC  
EMPLOYEE  
COMPENSATION  
LEVELS**  
**2010**

**FISCAL** ANALYSIS  
BRIEF

**FOURTH ANNUAL  
UPDATE**

This is the fourth annual update of the *State-to-State Comparison of Public Employee Compensation Levels* report, which was first published in June 2008 and subsequently updated in 2010 and 2011.<sup>1</sup>

At the beginning of each calendar year, the U.S. Census Bureau releases average wage and salary payment data and staffing levels for state and local governments for the period ending one year prior (i.e., this 2012 update covers 2010 data). The U.S. Census Bureau's Census of Governments, Annual Survey of State and Local Government and Payroll<sup>2</sup> is specifically designed to be used for comparative studies of state and local government employment.<sup>3</sup>

In January 2012, the U.S. Census Bureau released the results of its 2010 Annual Survey of State and Local Government and Payroll.<sup>4</sup> This report updates the comparative analyses with the most recent wage, salary and employment figures. We have also developed a database of state and local employment levels and payroll information for the past 14 years of reported data, facilitating comparisons of current conditions as well as how payrolls and staffing levels have changed over time.

## FINDINGS IN SUMMARY

Average annual salaries for Nevada's state and local government workers rose 3.1 percent in 2010, or from \$56,900 to \$58,600. Total annual state and local government full-time equivalent employment declined 1.1 percent, while total payrolls rose approximately 2.0 percent, or from \$6.6 billion to \$6.7 billion. Nevada's state and local government employees' earnings equated to 115.1 percent of the national average (i.e., \$50,900) in 2010, up from 113.3 percent in the prior year. The average salary for state and local government workers nationwide rose 1.5 percent in 2010, or less than half of the increase reported in Nevada. Nationwide, total state and local government full-time equivalent employment declined by 0.3 percent, while total payrolls rose 1.2 percent, or from \$834.5 billion in 2009 to \$844.9 billion in 2010. Despite the higher-than-average salary escalation, Nevada's public workers dropped one spot in the rankings to 10<sup>th</sup> highest paid in the nation in 2010, down from the 9<sup>th</sup> place spot in 2009.

<sup>1</sup> Available at: <http://www.lvchamber.com/advocacy-research-public-policy-reports>.

<sup>2</sup> See, U.S. Census Bureau, Census of Governments (<http://www.census.gov/govs/>).

<sup>3</sup> See, [http://www.census.gov/govs/apes/about\\_the\\_survey.html](http://www.census.gov/govs/apes/about_the_survey.html).

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

State-to-State  
Comparison of  
**PUBLIC  
EMPLOYEE  
COMPENSATION  
LEVELS**  
**2010**

**FISCAL ANALYSIS**  
BRIEF

**FOURTH ANNUAL  
UPDATE**

The discrepancy between local and state comparisons to national averages persisted in 2010, with local employees earning 118.1 percent of the national local government average (\$59,000 in Nevada compared to \$50,000 nationally), and state employees earning 107.1 percent of the national state government average (\$57,500 in Nevada compared to \$53,700 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 average wage payments of \$63,000, or 126.1 percent of the national average, on par with the premium reported in the past several years.

	Government Employee Categories		
	State	Local	State and Local
<b>Average Public Employee Salary:</b>			
Nation	\$53,669	\$49,976	\$50,951
Nevada	\$57,482	\$59,028	\$58,644
<b>Nevada Average Salary:</b>			
As Percent of National Average	107.1%	118.1%	113.3%
National Rank (a)	13 out of 50	8 out of 51	10 out of 51
<b>Nevada Public Employees per 1,000 Population</b>			
Staffing Level	10.5	31.8	42.3
Rank (a)	47 out of 50	48 out of 51	51 out of 51

(a) For rankings, 1 equals first (highest) in the nation (includes District of Columbia)

In total, 69 percent of all state and local government employees worked in job categories reporting higher-than-average wages in 2010, consistent with the prior year. In other words, 78,900 employees out of a total of 114,100 earned higher-than-average wages. Only four of the 29 state and local government employee categories analyzed reported lower-than-average wages in 2010, though none were significantly below average.

The four state and local government classifications reporting below-average wages were elementary and secondary school teachers (99.9 percent of the national average, up from 96.4 percent in 2009), electric power workers (99.4 percent, up from 94.5 percent in 2009), air transportation workers (97.1 percent, down from 102.9 percent in 2009) and social insurance administration employees (91.9 percent, down from 105.9 percent in 2009).

State-to-State  
Comparison of  
**PUBLIC  
EMPLOYEE  
COMPENSATION  
LEVELS**  
**2010**

**FISCAL** ANALYSIS  
BRIEF

**FOURTH ANNUAL  
UPDATE**

Those at the other end of the income spectrum included firefighters (152.0 percent of the national average); water supply employees (147.0 percent of the national average); other fire employees (139.7 percent of the national average); and housing and community development employees (128.4 percent of the national average). Refer to Exhibits 1 through 6 for further detail regarding average wage and salary payments.

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 three 10 times, and in the top five 14 times. Job classifications ranking in the top three nationally included: other fire employees, who ranked 1<sup>st</sup> in the nation; judicial and legal, firefighters, water supply, transit and higher education instructional employees, who all ranked 2<sup>nd</sup> in the nation; and police-other, sewerage, parks and recreation, and housing and community development, who all ranked 3<sup>rd</sup> highest nationally.

All local government job classifications ranked in the top ten in the nation except for air transportation workers (15<sup>th</sup> highest in the nation), electric power employees (12<sup>th</sup> highest in the nation), and elementary and secondary teachers (18<sup>th</sup> highest in the nation). When compared only to other local employees nationwide, all local government employees in Nevada earn wages at or above the national average, with the exception of air transportation workers (the average wage in this classification is 97.6 percent of the national average).

Only one state government employee classification ranked in the top three highest paid compared to the nation for that classification, higher education instructional employees (3<sup>rd</sup> highest in the nation). The only state classifications ranking below the top 20 in the nation were financial administration personnel employed by the state (37<sup>th</sup> in the nation), and public welfare employees (24<sup>th</sup> in the nation).

Also worth noting is that the majority of salaries reported for both state and local government employees in Nevada are exclusive of an annual retirement plan contribution totaling 21.5 percent of salary (or 37.0 percent for police and fire employees) in 2010, half of which is contributed on behalf of the employee but not counted in his or her salary. Effective July 1, 2011, these rates increased to 23.75 percent for regular employees and 39.75 percent for police and fire employees. Specifically, for public employees participating in the "Employer-Pay" plan, he or she has taken a reduction in his or her salary or not received a pay raise in exchange for retirement plan contributions to be made on his or her behalf.

State-to-State  
Comparison of  
**PUBLIC  
EMPLOYEE  
COMPENSATION  
LEVELS**  
**2010**

**FISCAL** ANALYSIS  
BRIEF

**FOURTH ANNUAL  
UPDATE**

Approximately 83 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.<sup>5</sup> As stated above, 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 approximately 83 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. For the year beginning July 1, 2010, these contributions were 11.25 percent (of the employee’s salary) for employees other than police and fire, and 19.0 percent for police and fire employees; these rates increased again on July 1, 2011. 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.

Nevada continued to rank dead last in terms of the number of state and local government employees per 1,000 residents. However, for 2010 we expanded our review of staffing levels beyond total employment levels to take a more detailed look at staffing levels by classification. Staffing ratios vary widely by classification throughout the state and local governments. Average wage and salary rankings were also incorporated for informational purposes. Refer to Exhibit 7 for further detail and additional data points.

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<sup>5</sup> See, Public Employees’ Retirement System of the State of Nevada, Actuarial Valuation and Review as of June 30, 2011.

State-to-State  
Comparison of  
**PUBLIC  
EMPLOYEE  
COMPENSATION  
LEVELS**  
**2010**

**FISCAL** ANALYSIS  
BRIEF

**FOURTH ANNUAL  
UPDATE**

## 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.<sup>6</sup> The annual survey, which began in 1957, is designed to provide current estimates of state and local government employment and payrolls.<sup>7</sup> 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 2010 and were published by the U.S. Census Bureau in 2012. 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 in the U.S., and to compare U.S. public sector employment with other countries.

<sup>6</sup> See, U.S. Census Bureau, Census of Governments (<http://www.census.gov/govs/>).

<sup>7</sup> The United States Code, Title 13, authorizes the survey and provides for voluntary responses.

State-to-State  
Comparison of

**PUBLIC  
EMPLOYEE  
COMPENSATION  
LEVELS  
2010**

**FISCAL ANALYSIS  
BRIEF**

**FOURTH ANNUAL  
UPDATE**

## 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.

**Exhibit 1**  
**Comparative Analysis of Government Employee Payrolls, Nevada and National Averages**  
**State and Local Government Levels 2009 and 2010**

Function	Average Salary - Nevada			Average Salary - US			Nevada as a Percent of US			Nevada Ranking		
	2010	2009	Percent Change	2010	2009	Percent Change	2010	2009	Percentage Point Change	2010	2009	Change
Total	\$58,644	\$56,872	3.1%	\$50,951	\$50,187	1.5%	115.1%	113.3%	1.8%	10	9	-1
Financial Administration	\$59,862	\$59,890	0.0%	\$52,037	\$51,218	1.6%	115.0%	116.9%	-1.9%	6	5	-1
Other Government Administration	\$63,976	\$63,750	0.4%	\$52,471	\$51,348	2.2%	121.9%	124.2%	-2.2%	4	2	-2
Judicial and Legal	\$72,639	\$73,110	-0.6%	\$57,937	\$56,753	2.1%	125.4%	128.8%	-3.4%	2	2	0
Police Protection - Officers	\$83,990	\$82,382	2.0%	\$67,919	\$65,752	3.3%	123.7%	125.3%	-1.6%	4	4	0
Police - Other	\$56,980	\$57,698	-1.2%	\$45,977	\$44,818	2.6%	123.9%	128.7%	-4.8%	3	3	0
Firefighters	\$104,830	\$99,777	5.1%	\$68,968	\$67,018	2.9%	152.0%	148.9%	3.1%	2	2	0
Fire - Other	\$82,090	\$78,018	5.2%	\$58,781	\$56,247	4.5%	139.7%	138.7%	0.9%	1	1	0
Correction	\$61,549	\$62,871	-2.1%	\$49,155	\$48,671	1.0%	125.2%	129.2%	-4.0%	6	5	-1
Highways	\$60,010	\$60,275	-0.4%	\$48,940	\$48,753	0.4%	122.6%	123.6%	-1.0%	7	5	-2
Air Transportation	\$55,954	\$58,000	-3.5%	\$57,643	\$56,344	2.3%	97.1%	102.9%	-5.9%	17	15	-2
Water Transport & Terminals	\$0	\$0	0.0%	\$65,310	\$63,676	2.6%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Public Welfare	\$49,592	\$51,461	-3.6%	\$45,426	\$44,308	2.5%	109.2%	116.1%	-7.0%	14	7	-7
Health	\$56,626	\$56,854	-0.4%	\$49,621	\$49,120	1.0%	114.1%	115.7%	-1.6%	9	8	-1
Hospitals	\$63,816	\$65,556	-2.7%	\$54,974	\$53,637	2.5%	116.1%	122.2%	-6.1%	7	3	-4
Social Insurance Administration	\$45,142	\$51,664	-12.6%	\$49,110	\$48,772	0.7%	91.9%	105.9%	-14.0%	28	16	-12
Solid Waste Management	\$53,325	\$51,644	3.3%	\$44,379	\$45,086	-1.6%	120.2%	114.5%	5.6%	9	10	1
Sewerage	\$69,122	\$70,276	-1.6%	\$54,085	\$52,969	2.1%	127.8%	132.7%	-4.9%	3	3	0
Parks and Recreation	\$48,657	\$49,098	-0.9%	\$39,869	\$39,196	1.7%	122.0%	125.3%	-3.2%	3	2	-1
Housing & Community Development	\$64,299	\$63,001	2.1%	\$50,087	\$49,761	0.7%	128.4%	126.6%	1.8%	3	2	-1
Natural Resources	\$54,993	\$56,671	-3.0%	\$48,999	\$48,451	1.1%	112.2%	117.0%	-4.7%	12	11	-1
Water Supply	\$78,993	\$76,064	3.9%	\$53,740	\$52,955	1.5%	147.0%	143.6%	3.4%	2	2	0
Electric Power	\$73,531	\$69,892	5.2%	\$74,007	\$73,936	0.1%	99.4%	94.5%	4.8%	15	13	-2
Gas Supply	\$0	\$0	0.0%	\$50,418	\$49,090	2.7%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transit	\$73,456	\$73,017	0.6%	\$61,208	\$60,370	1.4%	120.0%	121.0%	-0.9%	2	2	0
Elem & Sec Instructional	\$52,619	\$50,444	4.3%	\$52,658	\$52,305	0.7%	99.9%	96.4%	3.5%	19	19	0
Elem & Secondary - Other	\$42,553	\$38,417	10.8%	\$32,569	\$32,069	1.6%	130.7%	119.8%	10.9%	5	9	4
Higher Ed Instructional	\$92,247	\$68,529	34.6%	\$77,324	\$75,748	2.1%	119.3%	90.5%	28.8%	2	33	31
Higher Ed - Other	\$51,052	\$47,038	8.5%	\$45,682	\$44,347	3.0%	111.8%	106.1%	5.7%	7	13	6
Other Education	\$59,918	\$64,205	-6.7%	\$51,999	\$52,113	-0.2%	115.2%	123.2%	-8.0%	9	6	-3
Libraries	\$45,879	\$44,358	3.4%	\$39,587	\$38,445	3.0%	115.9%	115.4%	0.5%	5	4	-1
Liquor Stores	\$0	\$0	0.0%	\$36,613	\$35,717	2.5%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other and Unallocable	\$62,105	\$64,014	-3.0%	\$52,220	\$51,520	1.4%	118.9%	124.3%	-5.3%	6	3	-3

Source: U.S. Census Bureau, Census of Governments, Annual Surveys of State and Local Government Employment and Payroll, 2009 and 2010.



**Exhibit 1.1**  
**Comparative Analysis of Government Employee Payrolls, Nevada and the National Average**  
**State and Local Government Levels, 2010**

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	114,144	\$557,818,510	\$58,644	16,581,617	\$70,404,451,718	\$50,951	115.1%
Financial Administration	3,213	\$16,027,984	\$59,862	390,713	\$1,694,288,272	\$52,037	115.0%
Other Government Administration	2,957	\$15,764,860	\$63,976	277,601	\$1,213,840,775	\$52,471	121.9%
Judicial and Legal	3,774	\$22,844,849	\$72,639	424,889	\$2,051,389,492	\$57,937	125.4%
Police Protection - Officers	5,124	\$35,863,559	\$83,990	701,215	\$3,968,810,732	\$67,919	123.7%
Police - Other	3,354	\$15,925,901	\$56,980	239,138	\$916,236,151	\$45,977	123.9%
Firefighters	2,593	\$22,651,913	\$104,830	315,950	\$1,815,860,983	\$68,968	152.0%
Fire - Other	297	\$2,031,720	\$82,090	26,729	\$130,929,004	\$58,781	139.7%
Correction	6,590	\$33,800,650	\$61,549	731,692	\$2,997,222,001	\$49,155	125.2%
Highways	3,088	\$15,442,673	\$60,010	525,878	\$2,144,687,383	\$48,940	122.6%
Air Transportation	1,379	\$6,430,017	\$55,954	47,356	\$227,477,112	\$57,643	97.1%
Water Transport & Terminals	-	\$0	\$0	12,854	\$69,957,398	\$65,310	n.a.
Public Welfare	2,602	\$10,753,179	\$49,592	511,080	\$1,934,703,388	\$45,426	109.2%
Health	2,459	\$11,603,688	\$56,626	443,640	\$1,834,472,121	\$49,621	114.1%
Hospitals	6,040	\$32,120,484	\$63,816	986,471	\$4,519,167,613	\$54,974	116.1%
Social Insurance Administration	717	\$2,697,213	\$45,142	88,943	\$363,995,603	\$49,110	91.9%
Solid Waste Management	110	\$488,811	\$53,325	110,216	\$407,609,855	\$44,379	120.2%
Sewerage	916	\$5,276,338	\$69,122	126,110	\$568,385,278	\$54,085	127.8%
Parks and Recreation	3,880	\$15,732,276	\$48,657	266,925	\$886,831,416	\$39,869	122.0%
Housing & Community Development	627	\$3,359,617	\$64,299	111,575	\$465,705,467	\$50,087	128.4%
Natural Resources	1,196	\$5,480,997	\$54,993	181,988	\$743,108,863	\$48,999	112.2%
Water Supply	2,230	\$14,679,522	\$78,993	170,691	\$764,406,010	\$53,740	147.0%
Electric Power	109	\$667,909	\$73,531	78,716	\$485,458,780	\$74,007	99.4%
Gas Supply	-	\$0	\$0	11,810	\$49,619,716	\$50,418	n.a.
Transit	278	\$1,701,722	\$73,456	236,932	\$1,208,520,896	\$61,208	120.0%
Elem & Sec Instructional	33,003	\$144,716,502	\$52,619	4,778,507	\$20,968,824,280	\$52,658	99.9%
Elem & Secondary - Other	12,227	\$43,357,780	\$42,553	2,075,238	\$5,632,443,995	\$32,569	130.7%
Higher Ed Instructional	2,758	\$21,201,467	\$92,247	686,577	\$4,424,061,573	\$77,324	119.3%
Higher Ed - Other	7,370	\$31,354,387	\$51,052	1,341,839	\$5,108,122,248	\$45,682	111.8%
Other Education	134	\$669,080	\$59,918	86,377	\$374,294,835	\$51,999	115.2%
Libraries	976	\$3,731,532	\$45,879	131,032	\$432,268,060	\$39,587	115.9%
Liquor Stores	-	\$0	\$0	9,822	\$29,967,788	\$36,613	n.a.
Other and Unallocable	4,143	\$21,441,880	\$62,105	453,113	\$1,971,784,630	\$52,220	118.9%

Notes:

The US Census Bureau recommends special care in interpreting data in this table. Six states (Maryland, Massachusetts, Nebraska, Oklahoma, Oregon, Rhode Island and Vermont) were noncompliant for at least one state and local government Total Quantity Response Rate (TQRR), which must be above 70 percent.

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2010). Analysis reports 2010 payroll figures.

**Exhibit 2**  
**Comparative Analysis of Government Employee Payrolls, Nevada and the National Average**  
**State Government Level, 2009 and 2010**

Function	Average Salary - Nevada			Average Salary - US			Nevada as a Percent of US			Nevada Ranking		
	2010	2009	Percent Change	2010	2009	Percent Change	2010	2009	Percentage Point Change	2010	2009	Change
Total	\$57,482	\$56,688	1.4%	\$53,669	\$52,895	1.5%	107.1%	107.2%	-0.1%	13	11	-2
Financial Administration	\$47,417	\$50,154	-5.5%	\$51,617	\$51,364	0.5%	91.9%	97.6%	-5.8%	37	24	-13
Other Government Administration	\$60,862	\$62,093	-2.0%	\$54,729	\$54,217	0.9%	111.2%	114.5%	-3.3%	11	6	-5
Judicial and Legal	\$77,785	\$81,048	-4.0%	\$61,275	\$60,307	1.6%	126.9%	134.4%	-7.4%	6	3	-3
Police Protection - Officers	\$70,374	\$77,420	-9.1%	\$71,940	\$70,233	2.4%	97.8%	110.2%	-12.4%	14	7	-7
Police - Other	\$53,608	\$58,840	-8.9%	\$47,029	\$45,957	2.3%	114.0%	128.0%	-14.0%	13	5	-8
Correction	\$54,816	\$58,979	-7.1%	\$48,645	\$48,801	-0.3%	112.7%	120.9%	-8.2%	10	9	-1
Highways	\$54,003	\$58,058	-7.0%	\$51,224	\$51,772	-1.1%	105.4%	112.1%	-6.7%	14	11	-3
Air Transportation	\$0	\$0	n.a.	\$61,957	\$62,346	-0.6%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Water Transport & Terminals	\$0	\$0	n.a.	\$61,865	\$57,031	8.5%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Public Welfare	\$44,275	\$49,582	-10.7%	\$44,522	\$43,969	1.3%	99.4%	112.8%	-13.3%	24	13	-11
Health	\$53,522	\$57,006	-6.1%	\$49,689	\$50,512	-1.6%	107.7%	112.9%	-5.1%	17	14	-3
Hospitals	\$57,933	\$61,927	-6.4%	\$53,885	\$52,507	2.6%	107.5%	117.9%	-10.4%	10	5	-5
Social Insurance Administration	\$0	\$0	n.a.	\$0	\$0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Solid Waste Management	\$0	\$0	n.a.	\$61,329	\$63,266	-3.1%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Sewerage	\$0	\$0	n.a.	\$71,265	\$69,124	3.1%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Parks and Recreation	\$45,825	\$50,012	-8.4%	\$40,367	\$40,944	-1.4%	113.5%	122.1%	-8.6%	19	12	-7
Natural Resources	\$55,350	\$56,706	-2.4%	\$49,284	\$48,831	0.9%	112.3%	116.1%	-3.8%	13	11	-2
Water Supply (1)	\$72,375	\$75,657	-4.3%	\$67,392	\$61,998	8.7%	107.4%	122.0%	-14.6%	3	1	-2
Electric Power (1)	\$72,375	\$75,657	-4.3%	\$78,711	\$80,267	-1.9%	92.0%	94.3%	-2.3%	4	4	0
Transit	\$0	\$0	n.a.	\$73,243	\$71,178	2.9%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Elem & Sec Instructional	\$0	\$0	n.a.	\$60,420	\$62,674	-3.6%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Elem & Secondary - Other	\$0	\$0	n.a.	\$34,343	\$35,994	-4.6%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Higher Ed Instructional	\$92,247	\$68,529	-25.7%	\$77,882	\$76,284	2.1%	118.4%	89.8%	28.6%	3	34	31
Higher Ed - Other	\$51,052	\$47,038	-7.9%	\$45,936	\$44,455	3.3%	111.1%	105.8%	5.3%	6	13	7
Other Education	\$0	\$0	n.a.	\$51,999	\$52,113	-0.2%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Libraries	\$0	\$0	n.a.	\$34,677	\$40,123	-13.6%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Liquor Stores	\$0	\$0	n.a.	\$36,613	\$35,717	2.5%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other and Unallocable	\$56,937	\$60,385	-5.7%	\$54,834	\$54,265	1.0%	103.8%	111.3%	-7.4%	15	11	-4

Source: U.S. Census Bureau, Census of Governments, Annual Surveys of State and Local Government Employment and Payroll, 2009 and 2010.

Note:

(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.

**Exhibit 2.1**  
**Comparative Analysis of Government Employee Payrolls, Nevada and the National Average**  
**State Government Level, 2010**

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	28,345	\$135,776,204	\$57,482	4,377,777	\$19,579,082,587	\$53,669	107.1%
Financial Administration	1,411	\$5,575,428	\$47,417	164,344	\$706,916,707	\$51,617	91.9%
Other Government Administration	933	\$4,732,022	\$60,862	53,782	\$245,286,954	\$54,729	111.2%
Judicial and Legal	734	\$4,757,869	\$77,785	176,496	\$901,238,980	\$61,275	126.9%
Police Protection - Officers	449	\$2,633,150	\$70,374	68,326	\$409,612,429	\$71,940	97.8%
Police - Other	392	\$1,751,197	\$53,608	38,538	\$151,033,384	\$47,029	114.0%
Correction	3,670	\$16,764,644	\$54,816	472,306	\$1,914,624,329	\$48,645	112.7%
Highways	1,807	\$8,131,944	\$54,003	230,370	\$983,372,333	\$51,224	105.4%
Air Transportation	-	\$0	\$0	3,093	\$15,969,371	\$61,957	n.a.
Water Transport & Terminals	-	\$0	\$0	4,752	\$24,498,580	\$61,865	n.a.
Public Welfare	1,682	\$6,205,820	\$44,275	235,934	\$875,356,568	\$44,522	99.4%
Health	1,501	\$6,694,700	\$53,522	193,456	\$801,055,242	\$49,689	107.7%
Hospitals	1,434	\$6,922,961	\$57,933	409,195	\$1,837,465,664	\$53,885	107.5%
Social Insurance Administration	-	\$0	\$0	-	\$0	\$0	n.a.
Solid Waste Management	-	\$0	\$0	2,189	\$11,187,384	\$61,329	n.a.
Sewerage	-	\$0	\$0	1,730	\$10,273,975	\$71,265	n.a.
Parks and Recreation	153	\$584,263	\$45,825	34,271	\$115,284,370	\$40,367	113.5%
Housing & Community Develop	-	\$0	\$0	-	\$0	\$0	n.a.
Natural Resources	979	\$4,515,606	\$55,350	140,242	\$575,972,437	\$49,284	112.3%
Water Supply	18	\$108,563	\$72,375	714	\$4,009,800	\$67,392	107.4%
Electric Power	18	\$108,563	\$72,375	4,126	\$27,063,442	\$78,711	92.0%
Gas Supply	-	\$0	\$0	-	\$0	\$0	n.a.
Transit	-	\$0	\$0	32,213	\$196,615,826	\$73,243	n.a.
Elem & Sec Instructional	-	\$0	\$0	36,203	\$182,281,105	\$60,420	n.a.
Elem & Secondary - Other	-	\$0	\$0	15,542	\$44,479,874	\$34,343	n.a.
Higher Ed Instructional	2,758	\$21,201,467	\$92,247	549,071	\$3,563,561,686	\$77,882	118.4%
Higher Ed - Other	7,370	\$31,354,387	\$51,052	1,136,849	\$4,351,862,573	\$45,936	111.1%
Other Education	-	\$0	\$0	86,377	\$374,294,835	\$51,999	n.a.
Libraries	-	\$0	\$0	555	\$1,603,792	\$34,677	n.a.
Liquor Stores	-	\$0	\$0	9,822	\$29,967,788	\$36,613	n.a.
Other and Unallocable	2,185	\$10,367,327	\$56,937	188,825	\$862,834,948	\$54,834	103.8%

Notes:

The US Census Bureau recommends special care in interpreting data in this table. Ten states (Maryland, Missouri, Nebraska, New Mexico, Ohio, Oklahoma, Oregon, Rhode Island, Utah and Vermont) were noncompliant for at least one state government Total Quantity Response Rate (TQRR), which must be above 70 percent.

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2010). Analysis reports 2010 payroll figures.

**Exhibit 3**  
**Comparative Analysis of Government Employee Payrolls**  
**Local Government Level, 2009 and 2010**

Function	Average Salary - Nevada			Average Salary - US			Nevada as a Percent of US			Nevada Ranking		
	2010	2009	Percent Change	2010	2009	Percent Change	2010	2009	Point Change	2010	2009	Change
Total	\$59,028	\$56,935	3.7%	\$49,976	\$49,212	1.6%	118.1%	115.7%	2.4%	8	9	1
Financial Administration	\$69,606	\$68,084	2.2%	\$52,341	\$51,111	2.4%	133.0%	133.2%	-0.2%	3	2	-1
Other Government Administration	\$65,412	\$64,792	1.0%	\$51,929	\$50,630	2.6%	126.0%	128.0%	-2.0%	4	3	-1
Judicial and Legal	\$71,396	\$71,272	0.2%	\$55,564	\$54,243	2.4%	128.5%	131.4%	-2.9%	4	4	0
Police Protection - Officers	\$85,297	\$82,819	3.0%	\$67,485	\$65,288	3.4%	126.4%	126.9%	-0.5%	3	4	1
Police - Other	\$57,426	\$57,550	-0.2%	\$45,775	\$44,605	2.6%	125.5%	129.0%	-3.6%	4	3	-1
Firefighters	\$104,830	\$99,777	5.1%	\$68,968	\$67,018	2.9%	152.0%	148.9%	3.1%	2	2	0
Fire - Other	\$82,090	\$78,018	5.2%	\$58,781	\$56,247	4.5%	139.7%	138.7%	0.9%	1	1	0
Correction	\$70,011	\$67,827	3.2%	\$50,084	\$48,442	3.4%	139.8%	140.0%	-0.2%	2	2	0
Highways	\$68,485	\$63,154	8.4%	\$47,159	\$46,368	1.7%	145.2%	136.2%	9.0%	1	3	2
Air Transportation	\$55,954	\$58,000	-3.5%	\$57,341	\$55,937	2.5%	97.6%	103.7%	-6.1%	15	11	-4
Water Transport & Terminals	\$0	\$0	n.a.	\$67,330	\$67,960	-0.9%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Public Welfare	\$59,313	\$54,163	9.5%	\$46,202	\$44,604	3.6%	128.4%	121.4%	6.9%	2	2	0
Health	\$61,490	\$56,675	8.5%	\$49,568	\$48,123	3.0%	124.1%	117.8%	6.3%	6	6	0
Hospitals	\$65,647	\$66,702	-1.6%	\$55,745	\$54,444	2.4%	117.8%	122.5%	-4.8%	3	2	-1
Social Insurance Administration	\$0	\$0	n.a.	\$0	\$0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Solid Waste Management	\$53,325	\$51,644	3.3%	\$44,036	\$44,757	-1.6%	121.1%	115.4%	5.7%	8	8	0
Sewerage	\$69,122	\$70,276	-1.6%	\$53,846	\$52,743	2.1%	128.4%	133.2%	-4.9%	3	3	0
Parks and Recreation	\$48,773	\$49,045	-0.6%	\$39,795	\$38,944	2.2%	122.6%	125.9%	-3.4%	2	1	-1
Housing & Community Develop	\$64,299	\$63,001	2.1%	\$50,087	\$49,761	0.7%	128.4%	126.6%	1.8%	3	2	-1
Natural Resources	\$53,386	\$56,509	-5.5%	\$48,044	\$47,122	2.0%	111.1%	119.9%	-8.8%	7	6	-1
Water Supply	\$79,047	\$76,067	3.9%	\$53,682	\$52,915	1.4%	147.2%	143.8%	3.5%	2	2	0
Electric Power	\$73,760	\$68,844	7.1%	\$73,746	\$73,587	0.2%	100.0%	93.6%	6.5%	12	14	2
Gas Supply	\$0	\$0	n.a.	\$50,418	\$49,090	2.7%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transit	\$73,456	\$73,017	0.6%	\$59,315	\$58,678	1.1%	123.8%	124.4%	-0.6%	2	2	0
Elem & Sec Instructional	\$52,619	\$50,444	4.3%	\$52,599	\$52,221	0.7%	100.0%	96.6%	3.4%	18	18	0
Elem & Secondary - Other	\$42,553	\$38,417	10.8%	\$32,556	\$32,041	1.6%	130.7%	119.9%	10.8%	5	9	4
Higher Ed Instructional	\$0	\$0	n.a.	\$75,095	\$73,576	2.1%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Higher Ed - Other	\$0	\$0	n.a.	\$44,271	\$43,756	1.2%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other Education	\$0	\$0	n.a.	\$0	\$0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Libraries	\$45,879	\$44,358	3.4%	\$39,608	\$38,438	3.0%	115.8%	115.4%	0.4%	6	5	-1
Liquor Stores	\$0	\$0	n.a.	\$0	\$0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other and Unallocable	\$67,873	\$68,230	-0.5%	\$50,352	\$50,630	-0.5%	134.8%	134.8%	0.0%	2	2	0

Source: U.S. Census Bureau, Census of Governments, Annual Surveys of State and Local Government Employment and Payroll, 2009 and 2010.

**Exhibit 3.1**  
**Comparative Analysis of Government Employee Payrolls, Nevada and the National Average**  
**Local Government Level, 2010**

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	85,799	\$422,042,306	\$59,028	12,203,840	\$50,825,369,131	\$49,976	118.1%
Financial Administration	1,802	\$10,452,556	\$69,606	226,369	\$987,371,565	\$52,341	133.0%
Other Government Administration	2,024	\$11,032,838	\$65,412	223,819	\$968,553,821	\$51,929	126.0%
Judicial and Legal	3,040	\$18,086,980	\$71,396	248,393	\$1,150,150,512	\$55,564	128.5%
Police Protection - Officers	4,675	\$33,230,409	\$85,297	632,889	\$3,559,198,303	\$67,485	126.4%
Police - Other	2,962	\$14,174,704	\$57,426	200,600	\$765,202,767	\$45,775	125.5%
Firefighters	2,593	\$22,651,913	\$104,830	315,950	\$1,815,860,983	\$68,968	152.0%
Fire - Other	297	\$2,031,720	\$82,090	26,729	\$130,929,004	\$58,781	139.7%
Correction	2,920	\$17,036,006	\$70,011	259,386	\$1,082,597,672	\$50,084	139.8%
Highways	1,281	\$7,310,729	\$68,485	295,508	\$1,161,315,050	\$47,159	145.2%
Air Transportation	1,379	\$6,430,017	\$55,954	44,263	\$211,507,741	\$57,341	97.6%
Water Transport & Terminals	-	\$0	\$0	8,102	\$45,458,818	\$67,330	n.a.
Public Welfare	920	\$4,547,359	\$59,313	275,146	\$1,059,346,820	\$46,202	128.4%
Health	958	\$4,908,988	\$61,490	250,184	\$1,033,416,879	\$49,568	124.1%
Hospitals	4,606	\$25,197,523	\$65,647	577,276	\$2,681,701,949	\$55,745	117.8%
Social Insurance Administration	-	\$0	\$0	487	\$2,637,392	\$64,987	n.a.
Solid Waste Management	110	\$488,811	\$53,325	108,027	\$396,422,471	\$44,036	121.1%
Sewerage	916	\$5,276,338	\$69,122	124,380	\$558,111,303	\$53,846	128.4%
Parks and Recreation	3,727	\$15,148,013	\$48,773	232,654	\$771,547,046	\$39,795	122.6%
Housing & Community Develop	627	\$3,359,617	\$64,299	111,575	\$465,705,467	\$50,087	128.4%
Natural Resources	217	\$965,391	\$53,386	41,746	\$167,136,426	\$48,044	111.1%
Water Supply	2,212	\$14,570,959	\$79,047	169,977	\$760,396,210	\$53,682	147.2%
Electric Power	91	\$559,346	\$73,760	74,590	\$458,395,338	\$73,746	100.0%
Gas Supply	-	\$0	\$0	11,810	\$49,619,716	\$50,418	n.a.
Transit	278	\$1,701,722	\$73,456	204,719	\$1,011,905,070	\$59,315	123.8%
Elem & Sec Instructional	33,003	\$144,716,502	\$52,619	4,742,304	\$20,786,543,175	\$52,599	100.0%
Elem & Secondary - Other	12,227	\$43,357,780	\$42,553	2,059,696	\$5,587,964,121	\$32,556	130.7%
Higher Ed Instructional	-	\$0	\$0	137,506	\$860,499,887	\$75,095	n.a.
Higher Ed - Other	-	\$0	\$0	204,990	\$756,259,675	\$44,271	n.a.
Other Education	-	\$0	\$0	-	\$0	\$0	n.a.
Libraries	976	\$3,731,532	\$45,879	130,477	\$430,664,268	\$39,608	115.8%
Liquor Stores	-	\$0	\$0	-	\$0	\$0	n.a.
Other and Unallocable	1,958	\$11,074,553	\$67,873	264,288	\$1,108,949,682	\$50,352	134.8%

Notes:

The US Census Bureau recommends special care in interpreting data in this table. Four states (Connecticut, Maine, Massachusetts and New Jersey) were noncompliant for at least one local government Total Quantity Response Rate (TQRR), which must be above 70 percent.

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2010). Analysis reports 2010 payroll figures.

Exhibit 4

State-to-State Comparison of Public Employee Payrolls and Staffing Levels  
State and Local Government Level | Change 2009 - 2010

State	Average Annualized Payroll						Staffing Levels Per 1,000 Population					
	2010	Ranking	2009	Ranking	Change	Ranking	2009	Ranking	2009	Ranking	Change	Ranking
United States	\$50,951		\$50,187		1.5%		53.7		54.2		(0.45)	
Alabama	\$41,437	42	\$40,941	42	1.2%	30	60.1	13	60.7	12	(0.68)	30
Alaska	\$58,988	8	\$59,219	5	-0.4%	44	76.7	2	76.5	2	0.14	14
Arizona	\$48,131	23	\$48,008	20	0.3%	40	46.1	50	46.3	50	(0.20)	21
Arkansas	\$38,582	50	\$39,187	47	-1.5%	49	60.2	12	56.4	22	3.88	1
California	\$65,640	2	\$65,604	1	0.1%	41	47.9	47	49.7	45	(1.73)	43
Colorado	\$51,364	15	\$50,060	16	2.6%	15	54.3	28	54.9	26	(0.57)	27
Connecticut	\$60,462	5	\$59,845	3	1.0%	35	52.5	35	53.1	36	(0.65)	29
Delaware	\$49,327	20	\$49,868	18	-1.1%	48	54.8	25	54.8	27	(0.01)	16
District of Columbia	\$70,110	1	\$59,132	6	18.6%	1	73.0	3	76.1	3	(3.13)	49
Florida	\$46,143	27	\$47,647	23	-3.2%	50	48.3	45	47.6	47	0.68	11
Georgia	\$41,628	41	\$42,066	37	-1.0%	47	53.4	31	53.9	32	(0.46)	25
Hawaii	\$49,922	18	\$52,146	15	-4.3%	51	53.8	30	58.2	17	(4.44)	50
Idaho	\$41,699	40	\$41,206	41	1.2%	31	49.8	44	51.0	41	(1.17)	38
Illinois	\$55,181	12	\$52,888	12	4.3%	5	49.9	43	49.8	43	0.09	15
Indiana	\$42,376	37	\$42,569	33	-0.5%	45	53.2	32	53.8	33	(0.61)	28
Iowa	\$48,302	22	\$47,950	21	0.7%	36	58.6	15	59.7	13	(1.03)	36
Kansas	\$41,194	43	\$40,760	43	1.1%	33	71.0	4	71.7	4	(0.77)	32
Kentucky	\$39,713	46	\$39,089	48	1.6%	26	55.9	21	56.1	23	(0.26)	22
Louisiana	\$42,862	35	\$42,213	36	1.5%	28	61.2	11	61.6	11	(0.46)	24
Maine	\$42,939	34	\$42,285	35	1.5%	27	54.5	26	54.6	28	(0.09)	19
Maryland	\$58,880	9	\$58,040	8	1.4%	29	52.4	36	52.8	37	(0.43)	23
Massachusetts	\$56,643	11	\$56,626	10	0.0%	42	50.3	42	49.3	46	0.94	6
Michigan	\$53,557	13	\$52,331	13	2.3%	18	48.3	46	47.5	48	0.72	9
Minnesota	\$53,188	14	\$52,169	14	2.0%	21	52.7	33	53.5	34	(0.85)	34
Mississippi	\$37,452	51	\$36,816	51	1.7%	23	65.0	7	65.6	6	(0.55)	26
Missouri	\$41,183	44	\$40,387	45	2.0%	20	54.2	29	54.2	30	(0.05)	17
Montana	\$41,826	39	\$41,822	38	0.0%	43	59.1	14	58.1	18	0.97	5
Nebraska	\$44,092	32	\$43,632	30	1.1%	34	66.5	5	65.7	5	0.81	8
<b>Nevada</b>	<b>\$58,644</b>	<b>10</b>	<b>\$56,872</b>	<b>9</b>	<b>3.1%</b>	<b>10</b>	<b>42.3</b>	<b>51</b>	<b>43.6</b>	<b>51</b>	<b>(1.38)</b>	<b>41</b>
New Hampshire	\$46,054	28	\$45,225	28	1.8%	22	55.4	22	54.1	31	1.34	4
New Jersey	\$64,139	3	\$62,298	2	3.0%	12	58.1	16	57.9	19	0.23	12
New Mexico	\$42,562	36	\$41,516	40	2.5%	16	62.4	10	64.6	7	(2.17)	45
New York	\$62,365	4	\$59,387	4	5.0%	2	63.2	9	64.1	9	(0.90)	35
North Carolina	\$43,928	33	\$43,440	31	1.1%	32	57.6	19	59.4	14	(1.77)	44
North Dakota	\$44,096	31	\$42,369	34	4.1%	7	66.3	6	64.4	8	1.89	3
Ohio	\$49,294	21	\$47,580	24	3.6%	9	52.6	34	53.4	35	(0.75)	31
Oklahoma	\$39,562	48	\$39,285	46	0.7%	37	57.8	17	59.1	15	(1.24)	39
Oregon	\$51,357	16	\$49,988	17	2.7%	14	51.8	39	51.9	38	(0.16)	20
Pennsylvania	\$50,507	17	\$48,476	19	4.2%	6	47.2	48	47.3	49	(0.06)	18
Rhode Island	\$59,057	7	\$56,325	11	4.8%	3	47.0	49	49.7	44	(2.68)	48
South Carolina	\$42,239	38	\$41,557	39	1.6%	25	54.5	27	55.8	24	(1.31)	40
South Dakota	\$38,992	49	\$37,307	50	4.5%	4	56.8	20	59.0	16	(2.19)	46
Tennessee	\$40,852	45	\$40,736	44	0.3%	39	51.8	38	51.7	40	0.14	13
Texas	\$44,163	30	\$43,235	32	2.1%	19	57.8	18	57.0	20	0.71	10
Utah	\$44,738	29	\$45,147	29	-0.9%	46	51.1	40	50.3	42	0.85	7
Vermont	\$46,245	26	\$46,070	27	0.4%	38	64.7	8	61.8	10	2.87	2
Virginia	\$47,233	25	\$46,446	26	1.7%	24	55.4	23	56.4	21	(1.03)	37
Washington	\$60,085	6	\$58,688	7	2.4%	17	52.1	37	54.5	29	(2.35)	47
West Virginia	\$39,632	47	\$38,444	49	3.1%	11	54.9	24	55.7	25	(0.80)	33
Wisconsin	\$49,823	19	\$47,941	22	3.9%	8	50.3	41	51.8	39	(1.41)	42
Wyoming	\$47,809	24	\$46,515	25	2.8%	13	90.2	1	94.9	1	(4.73)	51

Notes:

The US Census Bureau recommends special care in interpreting data in this table. Six states (Maryland, Massachusetts, Nebraska, Oklahoma, Oregon, Rhode Island and Vermont) were noncompliant for at least one state and local government Total Quantity Response Rate (TQRR), which must be above 70 percent.

Source: U.S. Census Bureau, Census of Governments, Annual Surveys of State and Local Government Employment and Payroll, 2009 and 2010.

**Exhibit 4.1**

**State-to-State Comparison of Public Employee Payrolls and Staffing Levels  
State and Local Government Level, 2010**

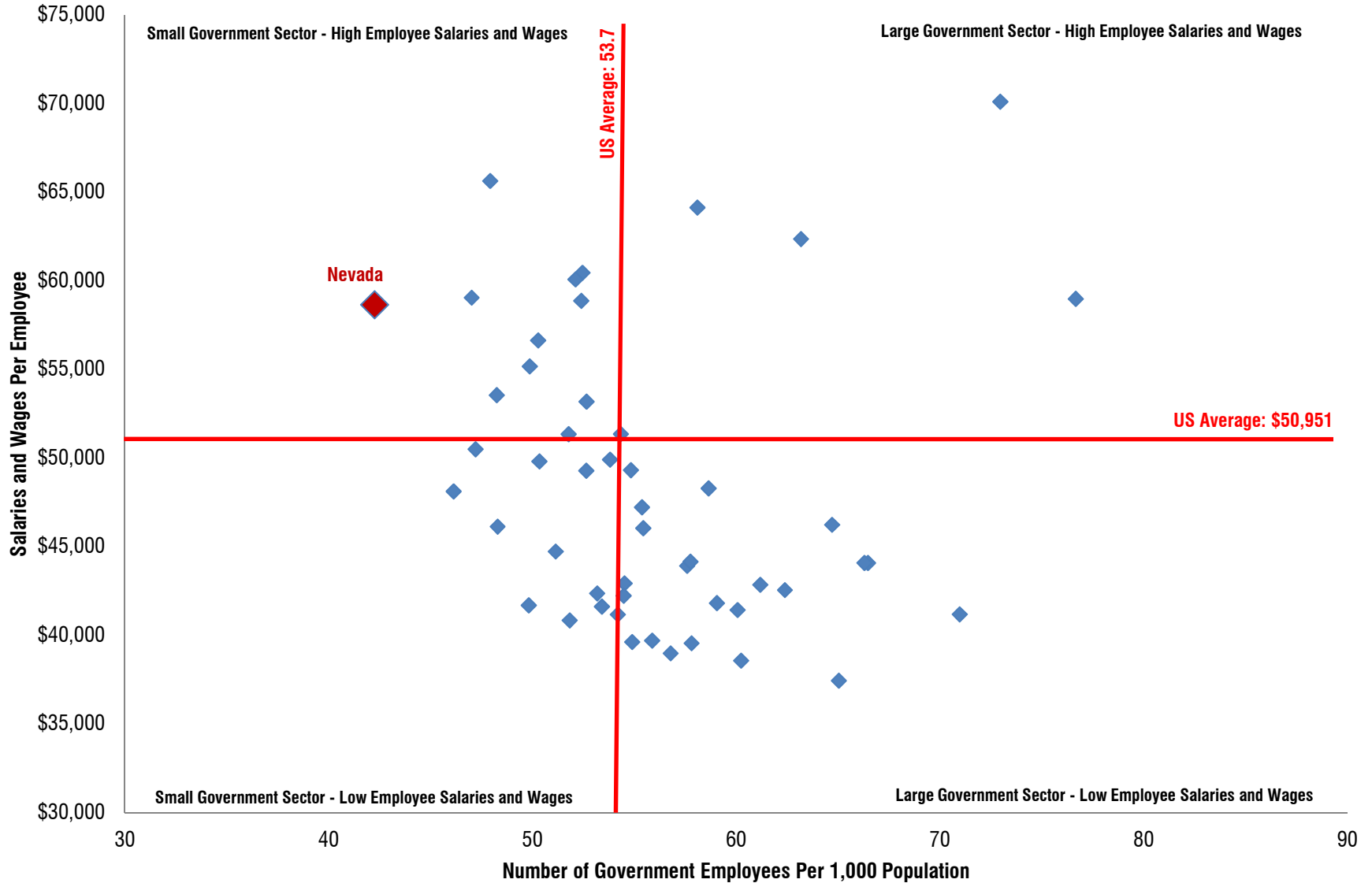
State	Full-Time Equivalent Employment	Total March Payroll (whole dollars)	Annualized Payroll Per Employee	Ranking	Population	Number of Employees Per 1,000 Population	Ranking
United States	16,581,617	\$70,404,451,718	\$50,951		308,745,538	53.7	
Alabama	287,128	\$991,486,030	\$41,437	42	4,779,736	60.1	13
Alaska	54,449	\$267,654,757	\$58,988	8	710,231	76.7	2
Arizona	294,885	\$1,182,750,436	\$48,131	23	6,392,017	46.1	50
Arkansas	175,661	\$564,781,075	\$38,582	50	2,915,918	60.2	12
California	1,785,534	\$9,766,915,053	\$65,640	2	37,253,956	47.9	47
Colorado	273,277	\$1,169,713,677	\$51,364	15	5,029,196	54.3	28
Connecticut	187,486	\$944,642,739	\$60,462	5	3,574,097	52.5	35
Delaware	49,238	\$202,395,833	\$49,327	20	897,934	54.8	25
District of Columbia	43,902	\$256,498,966	\$70,110	1	601,723	73.0	3
Florida	907,973	\$3,491,350,679	\$46,143	27	18,801,310	48.3	45
Georgia	517,438	\$1,795,002,204	\$41,628	41	9,687,653	53.4	31
Hawaii	73,200	\$304,524,837	\$49,922	18	1,360,301	53.8	30
Idaho	78,101	\$271,395,140	\$41,699	40	1,567,582	49.8	44
Illinois	639,845	\$2,942,252,938	\$55,181	12	12,830,632	49.9	43
Indiana	344,813	\$1,217,636,034	\$42,376	37	6,483,802	53.2	32
Iowa	178,662	\$719,139,403	\$48,302	22	3,046,355	58.6	15
Kansas	202,484	\$695,094,750	\$41,194	43	2,853,118	71.0	4
Kentucky	242,473	\$802,448,521	\$39,713	46	4,339,367	55.9	21
Louisiana	277,376	\$990,736,715	\$42,862	35	4,533,372	61.2	11
Maine	72,424	\$259,152,663	\$42,939	34	1,328,361	54.5	26
Maryland	302,531	\$1,484,423,295	\$58,880	9	5,773,552	52.4	36
Massachusetts	329,246	\$1,554,116,002	\$56,643	11	6,547,629	50.3	42
Michigan	476,915	\$2,128,502,513	\$53,557	13	9,883,640	48.3	46
Minnesota	279,290	\$1,237,916,799	\$53,188	14	5,303,925	52.7	33
Mississippi	192,991	\$602,327,665	\$37,452	51	2,967,297	65.0	7
Missouri	324,533	\$1,113,759,050	\$41,183	44	5,988,927	54.2	29
Montana	58,430	\$203,656,381	\$41,826	39	989,415	59.1	14
Nebraska	121,394	\$446,044,828	\$44,092	32	1,826,341	66.5	5
<b>Nevada</b>	<b>114,144</b>	<b>\$557,818,510</b>	<b>\$58,644</b>	<b>10</b>	<b>2,700,551</b>	<b>42.3</b>	<b>51</b>
New Hampshire	72,990	\$280,122,635	\$46,054	28	1,316,470	55.4	22
New Jersey	510,786	\$2,730,091,983	\$64,139	3	8,791,894	58.1	16
New Mexico	128,475	\$455,676,477	\$42,562	36	2,059,179	62.4	10
New York	1,224,337	\$6,363,026,289	\$62,365	4	19,378,102	63.2	9
North Carolina	549,207	\$2,010,445,594	\$43,928	33	9,535,483	57.6	19
North Dakota	44,588	\$163,845,777	\$44,096	31	672,591	66.3	6
Ohio	607,305	\$2,494,714,052	\$49,294	21	11,536,504	52.6	34
Oklahoma	216,870	\$714,988,625	\$39,562	48	3,751,351	57.8	17
Oregon	198,374	\$848,998,377	\$51,357	16	3,831,074	51.8	39
Pennsylvania	599,674	\$2,524,002,834	\$50,507	17	12,702,379	47.2	48
Rhode Island	49,490	\$243,559,870	\$59,057	7	1,052,567	47.0	49
South Carolina	251,990	\$886,991,499	\$42,239	38	4,625,364	54.5	27
South Dakota	46,232	\$150,224,348	\$38,992	49	814,180	56.8	20
Tennessee	328,925	\$1,119,778,959	\$40,852	45	6,346,105	51.8	38
Texas	1,452,324	\$5,344,915,131	\$44,163	30	25,145,561	57.8	18
Utah	141,356	\$526,993,179	\$44,738	29	2,763,885	51.1	40
Vermont	40,490	\$156,038,396	\$46,245	26	625,741	64.7	8
Virginia	443,079	\$1,744,005,437	\$47,233	25	8,001,024	55.4	23
Washington	350,449	\$1,754,718,988	\$60,085	6	6,724,540	52.1	37
West Virginia	101,724	\$335,961,621	\$39,632	47	1,852,994	54.9	24
Wisconsin	286,316	\$1,188,771,707	\$49,823	19	5,686,986	50.3	41
Wyoming	50,813	\$202,442,447	\$47,809	24	563,626	90.2	1

Notes:

The US Census Bureau recommends special care in interpreting data in this table. Six states (Maryland, Massachusetts, Nebraska, Oklahoma, Oregon, Rhode Island and Vermont) were noncompliant for at least one state and local government Total Quantity Response Rate (TQRR), which must be above 70 percent.

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2010). Analysis reports 2010 payroll figures.

Exhibit 4.2  
Employment-Compensation Matrix  
State and Local Government, 2010





**Exhibit 5**  
**State-to-State Comparison of Public Employee Payrolls and Staffing Levels**  
**State Government Level | Change 2009 - 2010**

State	Average Annualized Payroll						Staffing Levels Per 1,000 Population					
	2010	Ranking	2009	Ranking	Change	Ranking	2010	Ranking	2009	Ranking	Change	Ranking
United States	\$53,669		\$52,895		1.5%		14.2		14.3		0.15	
Alabama	\$47,807	32	\$47,379	32	0.9%	35	18.8	14	19.0	14	0.25	30
Alaska	\$60,342	7	\$59,328	8	1.7%	30	37.6	2	37.5	2	(0.09)	42
Arizona	\$49,852	25	\$48,525	28	2.7%	17	10.5	48	10.5	49	0.01	39
Arkansas	\$43,989	47	\$42,904	45	2.5%	20	21.8	8	21.2	9	(0.54)	49
California	\$65,685	2	\$65,666	3	0.0%	39	11.0	46	11.1	47	0.10	38
Colorado	\$58,706	11	\$56,825	10	3.3%	11	14.1	36	14.5	36	0.35	23
Connecticut	\$64,850	4	\$67,085	1	-3.3%	49	17.7	20	18.9	15	1.22	2
Delaware	\$48,534	30	\$50,049	23	-3.0%	47	29.0	3	30.0	3	0.97	4
Florida	\$45,917	37	\$46,064	35	-0.3%	40	9.8	50	10.0	50	0.20	35
Georgia	\$44,500	45	\$45,626	39	-2.5%	46	12.8	42	12.5	42	(0.34)	46
Hawaii	\$47,323	33	\$50,654	22	-6.6%	50	42.7	1	46.4	1	3.63	1
Idaho	\$48,633	29	\$47,724	30	1.9%	29	14.0	37	15.0	33	1.00	3
Illinois	\$59,084	9	\$55,784	13	5.9%	3	10.2	49	10.6	48	0.34	27
Indiana	\$45,446	41	\$46,342	34	-1.9%	45	13.8	38	14.4	37	0.59	12
Iowa	\$59,659	8	\$60,769	5	-1.8%	44	16.8	24	17.4	22	0.53	14
Kansas	\$48,682	28	\$47,567	31	2.3%	22	15.4	28	16.0	27	0.66	11
Kentucky	\$46,041	35	\$45,898	37	0.3%	38	18.6	15	18.8	17	0.20	34
Louisiana	\$49,785	26	\$48,438	29	2.8%	16	19.6	11	20.4	11	0.87	7
Maine	\$48,092	31	\$48,714	27	-1.3%	42	15.9	26	16.3	26	0.40	22
Maryland	\$55,838	16	\$55,142	14	1.3%	33	15.3	30	15.7	30	0.41	21
Massachusetts	\$58,723	10	\$58,057	9	1.1%	34	14.6	35	14.7	35	0.13	37
Michigan	\$58,082	12	\$55,994	12	3.7%	8	14.7	34	14.3	38	(0.40)	47
Minnesota	\$60,668	6	\$59,415	7	2.1%	25	15.1	31	15.3	31	0.22	31
Mississippi	\$41,357	49	\$40,068	49	3.2%	14	19.2	12	19.6	13	0.41	19
Missouri	\$40,865	50	\$39,424	50	3.7%	10	14.8	32	15.0	32	0.22	32
Montana	\$45,923	36	\$44,929	41	2.2%	24	20.6	10	21.1	10	0.53	15
Nebraska	\$44,440	46	\$42,861	46	3.7%	9	17.8	18	18.0	20	0.17	36
<b>Nevada</b>	<b>\$57,482</b>	<b>13</b>	<b>\$56,688</b>	<b>11</b>	<b>1.4%</b>	<b>32</b>	<b>10.5</b>	<b>47</b>	<b>11.2</b>	<b>46</b>	<b>0.67</b>	<b>10</b>
New Hampshire	\$51,911	21	\$50,707	21	2.4%	21	14.8	33	14.8	34	0.00	40
New Jersey	\$66,670	1	\$66,235	2	0.7%	36	17.3	22	17.7	21	0.41	20
New Mexico	\$45,883	38	\$45,184	40	1.5%	31	23.4	6	24.2	6	0.83	8
New York	\$64,987	3	\$62,530	4	3.9%	7	13.0	41	13.2	40	0.22	33
North Carolina	\$45,648	39	\$47,102	33	-3.1%	48	15.4	29	15.8	29	0.41	18
North Dakota	\$46,961	34	\$46,007	36	2.1%	26	27.0	4	27.3	4	0.34	25
Ohio	\$55,914	15	\$54,137	17	3.3%	13	12.1	45	12.4	44	0.26	29
Oklahoma	\$45,186	42	\$44,007	43	2.7%	18	18.8	13	19.6	12	0.79	9
Oregon	\$53,187	20	\$53,696	18	-0.9%	41	17.1	23	16.5	25	(0.57)	50
Pennsylvania	\$54,200	18	\$51,548	20	5.1%	5	13.2	39	13.0	41	(0.24)	43
Rhode Island	\$61,598	5	\$59,991	6	2.7%	19	17.8	19	18.7	18	0.91	6
South Carolina	\$44,574	43	\$41,931	47	6.3%	2	16.7	25	16.9	24	0.28	28
South Dakota	\$45,601	40	\$43,300	44	5.3%	4	17.6	21	17.3	23	(0.28)	45
Tennessee	\$44,533	44	\$44,270	42	0.6%	37	13.1	40	13.4	39	0.34	24
Texas	\$50,137	24	\$49,003	26	2.3%	23	12.6	44	12.1	45	(0.53)	48
Utah	\$50,396	23	\$49,374	25	2.1%	27	18.6	16	18.5	19	(0.02)	41
Vermont	\$55,174	17	\$52,748	19	4.6%	6	23.0	7	23.5	7	0.45	17
Virginia	\$51,056	22	\$50,022	24	2.1%	28	15.6	27	15.9	28	0.34	26
Washington	\$56,485	14	\$54,768	16	3.1%	15	18.3	17	18.8	16	0.56	13
West Virginia	\$41,980	48	\$40,643	48	3.3%	12	21.2	9	21.7	8	0.46	16
Wisconsin	\$54,119	19	\$54,896	15	-1.4%	43	12.7	43	12.5	43	(0.28)	44
Wyoming	\$49,097	27	\$45,656	38	7.5%	1	24.1	5	25.0	5	0.95	5

Notes:

The US Census Bureau recommends special care in interpreting data in this table. Ten states (Maryland, Missouri, Nebraska, New Mexico, Ohio, Oklahoma, Oregon, Rhode Island, Utah and Vermont) were noncompliant for at least one state government Total Quantity Response Rate (TQRR), which must be above 70 percent. Source: U.S. Census Bureau, Census of Governments, Annual Surveys of State and Local Government Employment and Payroll, 2009 and 2010.

Exhibit 5.1

State-to-State Comparison of Public Employee Payrolls and Staffing Levels  
State Government Level, 2010

State	Full-Time Equivalent Employment	Total March Payroll	Annualized Payroll Per Employee	Ranking	Population	Number of Employees Per 1,000 Population	Ranking
United States	4,377,777	\$19,579,082,587	\$53,669		308,745,538	14.2	
Alabama	89,632	\$357,087,371	\$47,807	32	4,779,736	18.8	14
Alaska	26,689	\$134,205,113	\$60,342	7	710,231	37.6	2
Arizona	66,807	\$277,538,614	\$49,852	25	6,392,017	10.5	48
Arkansas	63,484	\$232,717,301	\$43,989	47	2,915,918	21.8	8
California	410,653	\$2,247,814,349	\$65,685	2	37,253,956	11.0	46
Colorado	71,064	\$347,658,741	\$58,706	11	5,029,196	14.1	36
Connecticut	63,199	\$341,537,306	\$64,850	4	3,574,097	17.7	20
Delaware	26,022	\$105,246,594	\$48,534	30	897,934	29.0	3
Florida	184,465	\$705,845,919	\$45,917	37	18,801,310	9.8	50
Georgia	124,115	\$460,260,765	\$44,500	45	9,687,653	12.8	42
Hawaii	58,121	\$229,207,206	\$47,323	33	1,360,301	42.7	1
Idaho	21,940	\$88,916,578	\$48,633	29	1,567,582	14.0	37
Illinois	131,352	\$646,734,374	\$59,084	9	12,830,632	10.2	49
Indiana	89,549	\$339,133,456	\$45,446	41	6,483,802	13.8	38
Iowa	51,328	\$255,180,453	\$59,659	8	3,046,355	16.8	24
Kansas	43,824	\$177,785,662	\$48,682	28	2,853,118	15.4	28
Kentucky	80,714	\$309,681,195	\$46,041	35	4,339,367	18.6	15
Louisiana	88,720	\$368,079,595	\$49,785	26	4,533,372	19.6	11
Maine	21,130	\$84,682,565	\$48,092	31	1,328,361	15.9	26
Maryland	88,318	\$410,955,493	\$55,838	16	5,773,552	15.3	30
Massachusetts	95,354	\$466,623,890	\$58,723	10	6,547,629	14.6	35
Michigan	145,606	\$704,751,432	\$58,082	12	9,883,640	14.7	34
Minnesota	79,941	\$404,157,831	\$60,668	6	5,303,925	15.1	31
Mississippi	56,858	\$195,954,646	\$41,357	49	2,967,297	19.2	12
Missouri	88,818	\$302,458,814	\$40,865	50	5,988,927	14.8	32
Montana	20,375	\$77,973,655	\$45,923	36	989,415	20.6	10
Nebraska	32,560	\$120,579,186	\$44,440	46	1,826,341	17.8	18
<b>Nevada</b>	<b>28,345</b>	<b>\$135,776,204</b>	<b>\$57,482</b>	<b>13</b>	<b>2,700,551</b>	<b>10.5</b>	<b>47</b>
New Hampshire	19,470	\$84,226,408	\$51,911	21	1,316,470	14.8	33
New Jersey	152,003	\$844,503,058	\$66,670	1	8,791,894	17.3	22
New Mexico	48,160	\$184,144,946	\$45,883	38	2,059,179	23.4	6
New York	251,150	\$1,360,116,462	\$64,987	3	19,378,102	13.0	41
North Carolina	146,409	\$556,942,134	\$45,648	39	9,535,483	15.4	29
North Dakota	18,139	\$70,984,946	\$46,961	34	672,591	27.0	4
Ohio	139,907	\$651,901,697	\$55,914	15	11,536,504	12.1	45
Oklahoma	70,501	\$265,473,571	\$45,186	42	3,751,351	18.8	13
Oregon	65,369	\$289,734,102	\$53,187	20	3,831,074	17.1	23
Pennsylvania	168,268	\$760,014,277	\$54,200	18	12,702,379	13.2	39
Rhode Island	18,694	\$95,959,441	\$61,598	5	1,052,567	17.8	19
South Carolina	77,071	\$286,281,365	\$44,574	43	4,625,364	16.7	25
South Dakota	14,310	\$54,379,491	\$45,601	40	814,180	17.6	21
Tennessee	82,871	\$307,540,046	\$44,533	44	6,346,105	13.1	40
Texas	317,912	\$1,328,253,453	\$50,137	24	25,145,561	12.6	44
Utah	51,291	\$215,404,555	\$50,396	23	2,763,885	18.6	16
Vermont	14,408	\$66,245,700	\$55,174	17	625,741	23.0	7
Virginia	124,709	\$530,598,732	\$51,056	22	8,001,024	15.6	27
Washington	122,772	\$577,895,899	\$56,485	14	6,724,540	18.3	17
West Virginia	39,375	\$137,746,311	\$41,980	48	1,852,994	21.2	9
Wisconsin	72,428	\$326,642,606	\$54,119	19	5,686,986	12.7	43
Wyoming	13,577	\$55,549,079	\$49,097	27	563,626	24.1	5

Notes:

The US Census Bureau recommends special care in interpreting data in this table. Ten states (Maryland, Missouri, Nebraska, New Mexico, Ohio, Oklahoma, Oregon, Rhode Island, Utah and Vermont) were noncompliant for at least one state government Total Quantity Response Rate (TQRR), which must be above 70 percent. Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2010). Analysis reports 2010 payroll figures.

Exhibit 5.2  
Employment-Compensation Matrix  
State Government, 2010

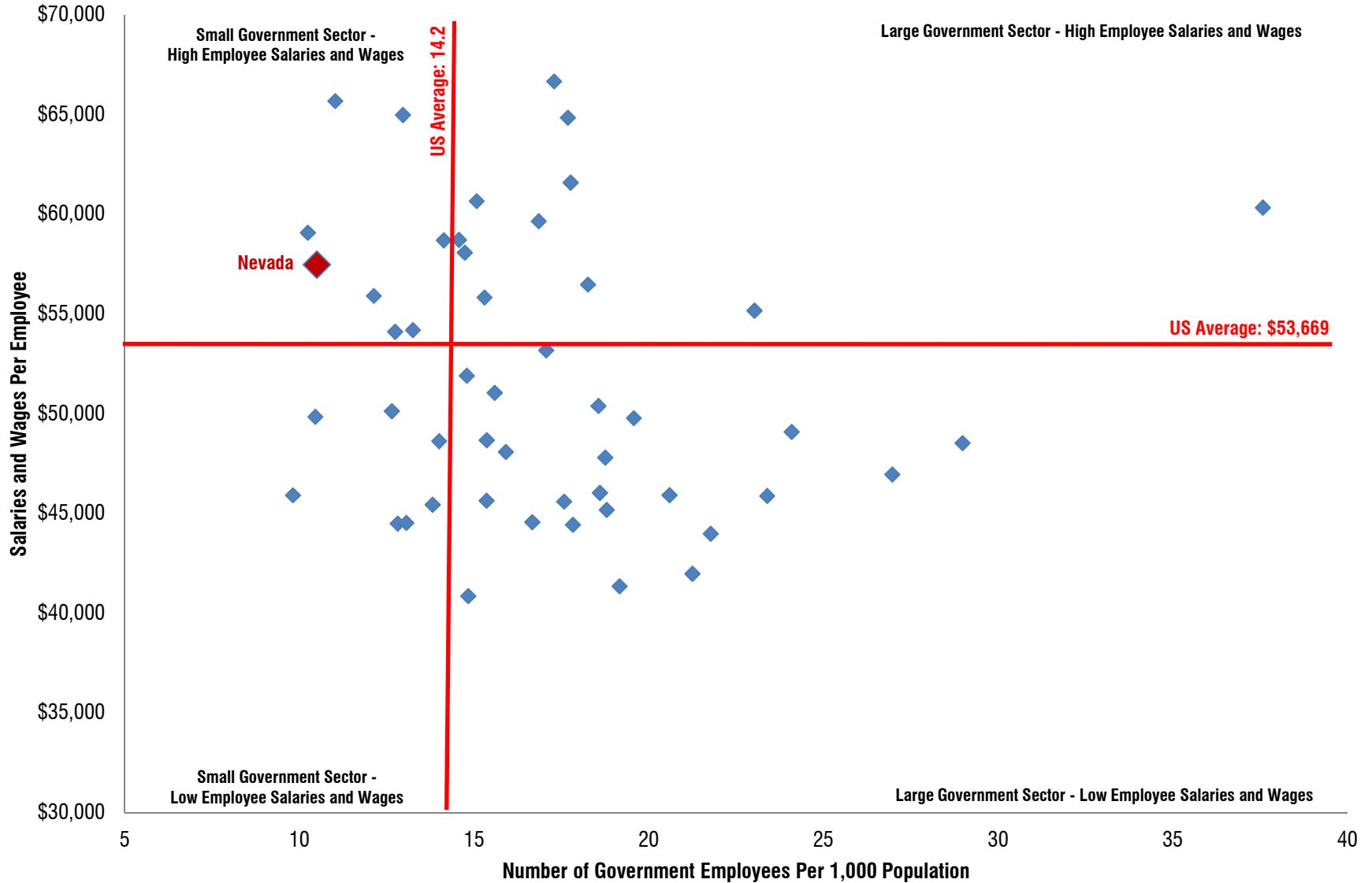


Exhibit 6

State-to-State Comparison of Public Employee Payrolls and Staffing Levels  
Local Government Level | Change 2009 - 2010

State	Average Annualized Payroll						Staffing Levels Per 1,000 Population					
	2010	Ranking	2009	Ranking	Change	Ranking	2010	Ranking	2009	Ranking	Change	Ranking
United States	\$49,976		\$49,212		1.6%		39.5		39.8		0.30	
Alabama	\$38,547	45	\$38,011	45	1.4%	29	41.3	12	41.7	10	0.43	21
Alaska	\$57,687	10	\$59,115	6	-2.4%	48	39.1	24	39.0	25	(0.05)	32
Arizona	\$47,626	21	\$47,858	19	-0.5%	44	35.7	40	35.9	38	0.20	25
Arkansas	\$35,522	51	\$36,940	48	-3.8%	50	38.5	30	35.1	41	(3.34)	51
California	\$65,627	2	\$65,587	1	0.1%	40	36.9	37	38.5	27	1.63	6
Colorado	\$48,784	19	\$47,637	20	2.4%	21	40.2	17	40.4	16	0.21	24
Connecticut	\$58,230	9	\$55,844	11	4.3%	7	34.8	41	34.2	44	(0.56)	40
Delaware	\$50,215	16	\$49,651	15	1.1%	33	25.9	50	24.9	50	(0.96)	44
District of Columbia	\$70,110	1	\$59,132	5	18.6%		73.0	1	74.3	1	1.33	9
Florida	\$46,200	24	\$48,069	18	-3.9%	51	38.5	29	37.6	32	(0.89)	43
Georgia	\$40,722	38	\$40,994	35	-0.7%	45	40.6	15	41.4	12	0.80	12
Hawaii	\$59,938	7	\$57,963	8	3.4%	14	11.1	51	11.9	51	0.81	11
Idaho	\$38,990	44	\$38,491	44	1.3%	31	35.8	38	36.0	37	0.17	26
Illinois	\$54,172	13	\$52,107	13	4.0%	9	39.6	19	39.2	23	(0.43)	38
Indiana	\$41,299	35	\$41,190	34	0.3%	38	39.4	20	39.4	20	0.02	31
Iowa	\$43,724	28	\$42,681	29	2.4%	20	41.8	9	42.3	9	0.50	18
Kansas	\$39,126	43	\$38,803	43	0.8%	36	55.6	3	55.7	3	0.11	28
Kentucky	\$36,556	48	\$35,660	49	2.5%	19	37.3	35	37.3	33	0.05	29
Louisiana	\$39,606	39	\$39,125	39	1.2%	32	41.6	11	41.2	13	(0.41)	37
Maine	\$40,816	37	\$39,547	39	3.2%	15	38.6	28	38.3	29	(0.31)	35
Maryland	\$60,135	6	\$59,266	4	1.5%	28	37.1	36	37.1	34	0.02	30
Massachusetts	\$55,795	12	\$56,020	10	-0.4%	42	35.7	39	34.7	42	(1.07)	46
Michigan	\$51,568	14	\$50,749	14	1.6%	26	33.5	46	33.2	46	(0.33)	36
Minnesota	\$50,189	17	\$49,268	16	1.9%	24	37.6	34	38.2	31	0.63	17
Mississippi	\$35,821	50	\$35,433	50	1.1%	35	45.9	6	46.0	6	0.14	27
Missouri	\$41,302	34	\$40,756	36	1.3%	30	39.4	21	39.2	24	(0.17)	33
Montana	\$39,632	40	\$40,048	37	-1.0%	46	38.5	31	37.0	36	(1.50)	48
Nebraska	\$43,965	26	\$43,924	26	0.1%	39	48.6	5	47.7	5	(0.97)	45
<b>Nevada</b>	<b>\$59,028</b>	<b>8</b>	<b>\$56,935</b>	<b>9</b>	<b>3.7%</b>	<b>12</b>	<b>31.8</b>	<b>48</b>	<b>32.5</b>	<b>47</b>	<b>0.71</b>	<b>14</b>
New Hampshire	\$43,923	27	\$43,162	27	1.8%	25	40.7	14	39.3	21	(1.34)	47
New Jersey	\$63,066	3	\$60,564	3	4.1%	8	40.8	13	40.2	18	(0.64)	41
New Mexico	\$40,570	39	\$39,313	41	3.2%	16	39.0	26	40.3	17	1.34	8
New York	\$61,689	5	\$58,573	7	5.3%	5	50.2	4	50.9	4	0.68	16
North Carolina	\$43,302	29	\$42,116	30	2.8%	18	42.2	8	43.6	8	1.36	7
North Dakota	\$42,131	31	\$39,690	38	6.2%	3	39.3	22	37.1	35	(2.23)	49
Ohio	\$47,312	23	\$45,600	24	3.8%	10	40.5	16	41.0	14	0.49	19
Oklahoma	\$36,853	47	\$36,942	47	-0.2%	41	39.0	25	39.5	19	0.46	20
Oregon	\$50,458	15	\$48,263	17	4.5%	6	34.7	42	35.4	40	0.73	13
Pennsylvania	\$49,067	18	\$47,310	21	3.7%	11	34.0	43	34.3	43	0.30	23
Rhode Island	\$57,514	11	\$54,119	12	6.3%	2	29.3	49	31.0	49	1.77	4
South Carolina	\$41,211	36	\$41,394	33	-0.4%	43	37.8	32	38.9	26	1.04	10
South Dakota	\$36,030	49	\$34,819	51	3.5%	13	39.2	23	41.7	11	2.47	2
Tennessee	\$39,613	41	\$39,499	40	0.3%	37	38.8	27	38.3	30	(0.49)	39
Texas	\$42,489	30	\$41,680	32	1.9%	23	45.1	7	44.9	7	(0.18)	34
Utah	\$41,515	32	\$42,681	28	-2.7%	49	32.6	47	31.8	48	(0.82)	42
Vermont	\$41,312	33	\$41,982	31	-1.6%	47	41.7	10	38.4	28	(3.32)	50
Virginia	\$45,736	25	\$45,039	25	1.5%	27	39.8	18	40.5	15	0.69	15
Washington	\$62,026	4	\$60,757	2	2.1%	22	33.9	44	35.6	39	1.79	3
West Virginia	\$38,150	46	\$37,039	46	3.0%	17	33.6	45	34.0	45	0.34	22
Wisconsin	\$48,369	20	\$45,735	23	5.8%	4	37.6	33	39.3	22	1.69	5
Wyoming	\$47,339	22	\$46,823	22	1.1%	34	66.1	2	69.8	2	3.78	1

Notes:

The US Census Bureau recommends special care in interpreting data in this table. Four states (Connecticut, Maine, Massachusetts and New Jersey) were noncompliant for at least one local government Total Quantity Response Rate (TQRR), which must be above 70 percent.

Source: U.S. Census Bureau, Census of Governments, Annual Surveys of State and Local Government Employment and Payroll, 2009 and 2010.

**Exhibit 6.1**

**State-to-State Comparison of Public Employee Payrolls and Staffing Levels  
Local Government Level, 2010**

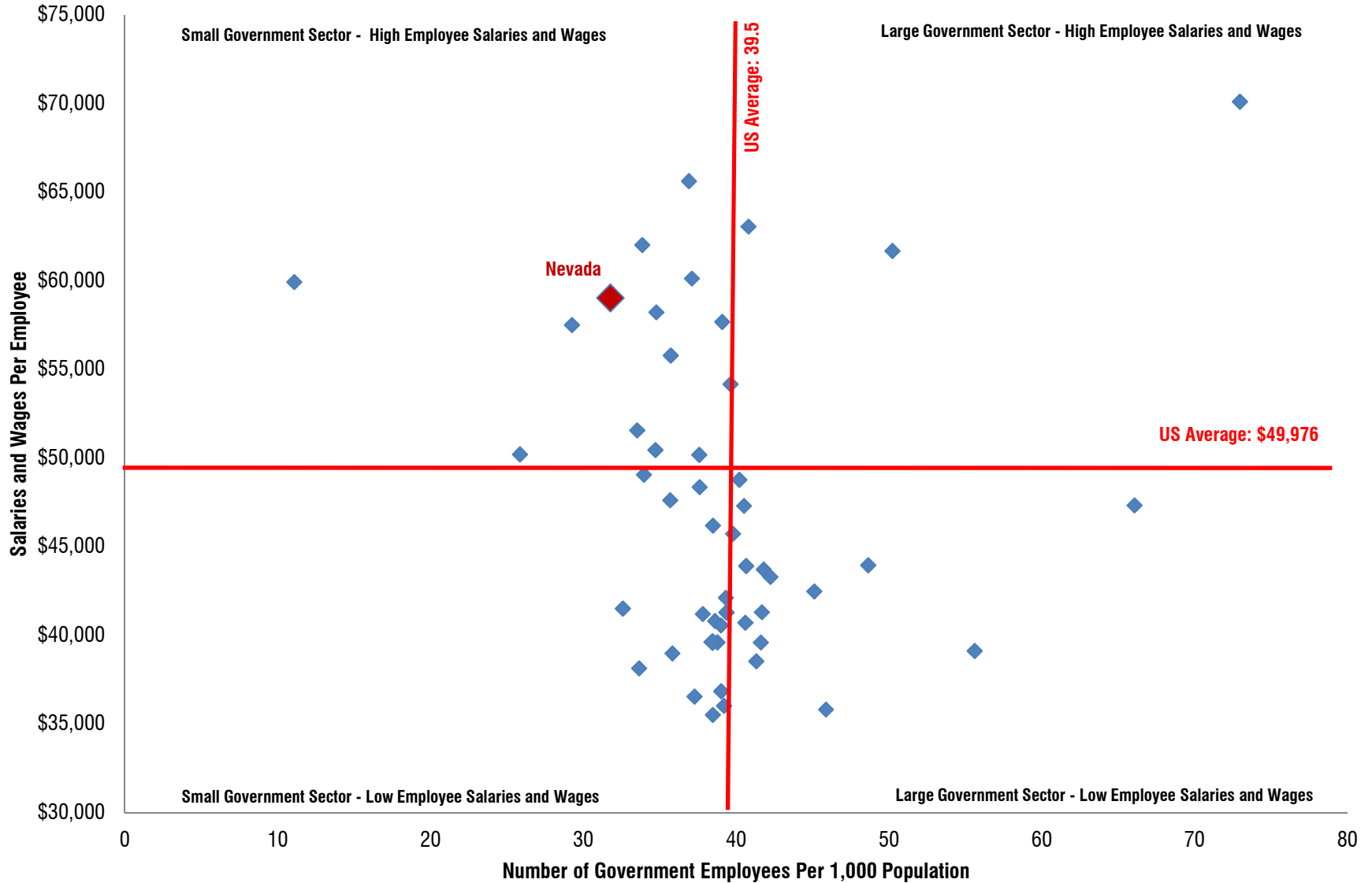
State	Full-Time Equivalent Employment	Total March Payroll (whole dollars)	Annualized Payroll Per Employee	Ranking	Population	Number of Employees Per 1,000 Population	Ranking
United States	12,203,840	\$50,825,369,131	\$49,976		308,745,538	39.5	
Alabama	197,496	\$634,398,659	\$38,547	45	4,779,736	41.3	12
Alaska	27,760	\$133,449,644	\$57,687	10	710,231	39.1	24
Arizona	228,078	\$905,211,822	\$47,626	21	6,392,017	35.7	40
Arkansas	112,177	\$332,063,774	\$35,522	51	2,915,918	38.5	30
California	1,374,881	\$7,519,100,704	\$65,627	2	37,253,956	36.9	37
Colorado	202,213	\$822,054,936	\$48,784	19	5,029,196	40.2	17
Connecticut	124,287	\$603,105,433	\$58,230	9	3,574,097	34.8	41
Delaware	23,216	\$97,149,239	\$50,215	16	897,934	25.9	50
District of Columbia	43,902	\$256,498,966	\$70,110	1	601,723	73.0	1
Florida	723,508	\$2,785,504,760	\$46,200	24	18,801,310	38.5	29
Georgia	393,323	\$1,334,741,439	\$40,722	38	9,687,653	40.6	15
Hawaii	15,079	\$75,317,631	\$59,938	7	1,360,301	11.1	51
Idaho	56,161	\$182,478,562	\$38,990	44	1,567,582	35.8	38
Illinois	508,493	\$2,295,518,564	\$54,172	13	12,830,632	39.6	19
Indiana	255,264	\$878,502,578	\$41,299	35	6,483,802	39.4	20
Iowa	127,334	\$463,958,950	\$43,724	28	3,046,355	41.8	9
Kansas	158,660	\$517,309,088	\$39,126	43	2,853,118	55.6	3
Kentucky	161,759	\$492,767,326	\$36,556	48	4,339,367	37.3	35
Louisiana	188,656	\$622,657,120	\$39,606	39	4,533,372	41.6	11
Maine	51,294	\$174,470,098	\$40,816	37	1,328,361	38.6	28
Maryland	214,213	\$1,073,467,802	\$60,135	6	5,773,552	37.1	36
Massachusetts	233,892	\$1,087,492,112	\$55,795	12	6,547,629	35.7	39
Michigan	331,309	\$1,423,751,081	\$51,568	14	9,883,640	33.5	46
Minnesota	199,349	\$833,758,968	\$50,189	17	5,303,925	37.6	34
Mississippi	136,133	\$406,373,019	\$35,821	50	2,967,297	45.9	6
Missouri	235,715	\$811,300,236	\$41,302	34	5,988,927	39.4	21
Montana	38,055	\$125,682,726	\$39,632	40	989,415	38.5	31
Nebraska	88,834	\$325,465,642	\$43,965	26	1,826,341	48.6	5
<b>Nevada</b>	<b>85,799</b>	<b>\$422,042,306</b>	<b>\$59,028</b>	<b>8</b>	<b>2,700,551</b>	<b>31.8</b>	<b>48</b>
New Hampshire	53,520	\$195,896,227	\$43,923	27	1,316,470	40.7	14
New Jersey	358,783	\$1,885,588,925	\$63,066	3	8,791,894	40.8	13
New Mexico	80,315	\$271,531,531	\$40,570	39	2,059,179	39.0	26
New York	973,187	\$5,002,909,827	\$61,689	5	19,378,102	50.2	4
North Carolina	402,798	\$1,453,503,460	\$43,302	29	9,535,483	42.2	8
North Dakota	26,449	\$92,860,831	\$42,131	31	672,591	39.3	22
Ohio	467,398	\$1,842,812,355	\$47,312	23	11,536,504	40.5	16
Oklahoma	146,369	\$449,515,054	\$36,853	47	3,751,351	39.0	25
Oregon	133,005	\$559,264,275	\$50,458	15	3,831,074	34.7	42
Pennsylvania	431,406	\$1,763,988,557	\$49,067	18	12,702,379	34.0	43
Rhode Island	30,796	\$147,600,429	\$57,514	11	1,052,567	29.3	49
South Carolina	174,919	\$600,710,134	\$41,211	36	4,625,364	37.8	32
South Dakota	31,922	\$95,844,857	\$36,030	49	814,180	39.2	23
Tennessee	246,054	\$812,238,913	\$39,613	41	6,346,105	38.8	27
Texas	1,134,412	\$4,016,661,678	\$42,489	30	25,145,561	45.1	7
Utah	90,065	\$311,588,624	\$41,515	32	2,763,885	32.6	47
Vermont	26,082	\$89,792,696	\$41,312	33	625,741	41.7	10
Virginia	318,370	\$1,213,406,705	\$45,736	25	8,001,024	39.8	18
Washington	227,677	\$1,176,823,089	\$62,026	4	6,724,540	33.9	44
West Virginia	62,349	\$198,215,310	\$38,150	46	1,852,994	33.6	45
Wisconsin	213,888	\$862,129,101	\$48,369	20	5,686,986	37.6	33
Wyoming	37,236	\$146,893,368	\$47,339	22	563,626	66.1	2

Notes:

The US Census Bureau recommends special care in interpreting data in this table. Four states (Connecticut, Maine, Massachusetts and New Jersey) were noncompliant for at least one local government Total Quantity Response Rate (TQRR), which must be above 70 percent.

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2010). Analysis reports 2010 payroll figures.

Exhibit 6.2  
Employment-Compensation Matrix  
Local Government, 2010



**Exhibit 7**  
**Summary of Nevada Public Employee Staffing Levels and Pay by Classification**  
**State and Local Government Level, 2010**

	Staffing Levels per 1,000 Population			NV Employees in Classification	Theoretical NV Employment Level Change to Reach National Average	Average NV Salary for Classification	Average NV Salary Rank for Classification	Notes
	National Average	Nevada Average	Nevada Rank					
Total	53.7	42.3	51	114,144	30,893	\$58,644	10	
Air Transportation	0.2	0.5	2	1,379	(965)	\$55,954	17	
Police - Other	0.8	1.2	3	3,354	(1,262)	\$56,980	3	
Parks and Recreation	0.9	1.4	5	3,880	(1,545)	\$48,657	3	
Water Supply	0.6	0.8	6	2,230	(737)	\$78,993	2	
Fire - Other	0.1	0.1	12	297	(63)	\$82,090	1	
Judicial and Legal	1.4	1.4	18	3,774	(58)	\$72,639	2	
Other Government Administration	0.9	1.1	19	2,957	(529)	\$63,976	4	
Correction	2.4	2.4	19	6,590	(190)	\$61,549	6	
Social Insurance Administration	0.3	0.3	23	717	61	\$45,142	28	National average impacted by unusually high ratios in top-ranking states
Other and Unallocable	1.5	1.5	27	4,143	(180)	\$62,105	6	
Firefighters	1.0	1.0	29	2,593	171	\$104,830	2	
Hospitals	3.2	2.2	32	6,040	2,589	\$63,816	7	Function largely privatized
Libraries	0.4	0.4	32	976	170	\$45,879	5	
Police Protection - Officers	2.3	1.9	35	5,124	1,009	\$83,990	4	
Sewerage	0.4	0.3	36	916	187	\$69,122	3	
Financial Administration	1.3	1.2	40	3,213	205	\$59,862	6	
Transit	0.8	0.1	40	278	1,794	\$73,456	2	Function largely privatized
Housing & Community Development	0.4	0.2	41	627	349	\$64,299	3	
Natural Resources	0.6	0.4	41	1,196	396	\$54,993	12	
Electric Power	0.3	0.0	41	109	580	\$73,531	15	Function largely privatized
Health	1.4	0.9	44	2,459	1,421	\$56,626	9	
Highways	1.7	1.1	48	3,088	1,512	\$60,010	7	
Public Welfare	1.7	1.0	48	2,602	1,868	\$49,592	14	
Elem & Sec Instructional	15.5	12.2	48	33,003	8,794	\$52,619	19	Percentage of population under 18 years: NV, 24.6%; U.S., 24.0%
Elem & Secondary - Other	6.7	4.5	48	12,227	5,925	\$42,553	5	
Higher Ed - Other	4.3	2.7	49	7,370	4,367	\$51,052	7	
Higher Ed Instructional	2.2	1.0	50	2,758	3,247	\$92,247	2	
Other Education	0.3	0.0	50	134	622	\$59,918	9	
Solid Waste Management	0.4	0.0	51	110	854	\$53,325	9	Function largely privatized
Water Transport & Terminals	0.0	-	n.a.	-	-	-	n.a.	
Gas Supply	0.0	-	n.a.	-	-	-	n.a.	
Liquor Stores	0.0	-	n.a.	-	-	-	n.a.	

Source: U.S. Census Bureau, Census of Governments, Annual Survey of State and Local Government Employment and Payroll (2010). Analysis reports 2010 payroll figures.