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To be recognized as the pre-eminent advocate and partner for business.

MISSION

To strengthen, enhance and protect business in Nevada.

LAS VEGAS CHAMBER OF COMMERCE
6671 S. Las Vegas Blvd., Suite 300
Las Vegas, Nevada 89119

www.lvchamber.com

State-to-State Comparison of Public Employee Compensation Levels

Hobbs, Ong & Associates and Applied Analysis were retained by the Las Vegas Chamber of Commerce to review and analyze various state and local fiscal issues. Among the questions specifically presented was how Nevada's state and local government salaries compare to similarly situated employees in other states.

This fiscal analysis brief outlines our approach to this analysis and the salient findings of our research.

FINDINGS IN SUMMARY

On average, Nevada's state and local government employees report wages and salaries 12.1-percent higher than their public-sector counterparts in other states. At an average of \$50,600 per year, Nevada's public employee annual compensation levels rank 8th highest among the 50 states and the District of Columbia.

There were also notable variances at the occupation level. School teachers, for example, reported average wages that were 6.5-percent lower than the national average (or 93.5 of the national average). By comparison, firefighters reported wages 55.1 percent higher than for firefighters in all states. Of the 32 occupational classifications and sub-classifications reviewed, Nevada's state and local employees were paid more than their peers in all but five categories: 1) Other Higher Education Employees (80.1 percent); 2) Elementary and Secondary Instructional Employees (93.5 percent); 3) Higher Educational Instruction Employees (95.3 percent); Air Transportation Employees (99.0 percent); and Social Insurance Administration Employees (99.8 percent).

There are notable variances between wages earned by state and local employees. State workers' average annual salary of \$48,500 was 102 percent of the national average and ranked 15th highest nationally. By contrast, public employees classified as "local" reported earning salaries 116 percent of the national average, ranking them 8th highest nationally. Worth noting is that the U.S. Census Bureau data analyzed classifies K-12 teachers as "local" employees. If teachers are removed from "local" calculation, Nevada's local government workers report wage payments 131 percent of the national average.

In total, 61 percent of state and local employees reported salaries higher than national averages. Excluding elementary and secondary instructional personnel, this figure increases to 90 percent.

Also extremely notable in this analysis is the relative size of Nevada's government sector. At 41.4 state and local government employees per 1,000

FISCAL ANALYSIS BRIEF

State-to-State Comparison of Public Employee Compensation Levels

population, Nevada ranks 51st nationally.¹ At the state level, Nevada reported 10.4 employees per 1,000 population and at the local level 31.1 employees per 1,000 population. State and local rankings were 50th and 45th, respectively.

METHODOLOGY

This analysis is based on data obtained from the U.S. Census Bureau, Census of Governments, Annual Public Employment Survey.² The annual survey, which began in 1957, is designed to provide current estimates of state and local government employment and payrolls.³ Detailed data are obtained on employees, by program function, and for selected job categories. Data on employees include number of full and part-time, gross pay and hours paid for part-time employees. Data by function include 25 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.

The data reported and analyzed in this fiscal briefing are as of 2006 and were published by the U.S. Census Bureau in 2007. 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.

FISCAL ANALYSIS BRIEFState-to-State Comparison of Public Employee Compensation Levels

¹ Analysis includes all 50 states and the District of Columbia.

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

³ The United States Code, Title 13, authorizes the survey and provides for voluntary responses.

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.

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. Forthcoming analyses will explore this question more deeply.

It is also important to note that this is a single analysis addressing a single issue. It is not intended to be comprehensive nor are the underlying data appropriate for all purposes. On-going and future analyses are expected to provide additional insights relative to public employee compensation levels.

FISCAL ANALYSIS BRIEF

State-to-State Comparison of Public Employee Compensation Levels

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

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%

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

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)	
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: Census of Governments (2007); analysis based on March 2006 payroll data.

Exhibit 1.2
Comparative Analysis of Government Employee Payrolls
Nevada Versus the National Average
State Government Level

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	\$ -	231,971	\$ 774,861,152	\$ 40,084	n.a.
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.

Exhibit 1.2
Comparative Analysis of Government Employee Payrolls
Nevada Versus the National Average
State Government Level

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)	
Liquor Stores	-	\$ -	\$ -	7,493	\$ 20,579,457	\$ 32,958	n.a.
Other and Unallocable	2,098	\$ 9,199,882	\$ -	205,645	\$ 900,492,112	\$ 52,546	n.a.

Source: Census of Governments (2007); analysis based on March 2006 payroll data

Exhibit 1.3
Comparative Analysis of Government Employee Payrolls
Nevada Versus the National Average
Local Government Level

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%

Exhibit 1.3
Comparative Analysis of Government Employee Payrolls
Nevada Versus the National Average
Local Government Level

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)	
Liquor Stores	-	\$ -	\$ -	-	\$ -	\$ -	n.a.
Other and Unallocable	1,715	\$ 8,861,787	\$ 62,007	258,178	\$ 954,196,998	\$ 44,351	139.8%

Source: Census of Governments (2007); analysis based on March 2006 payroll data.

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

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

Exhibit 2.1

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

State	Full-Time Equivalent Employment	Total March Payroll (whole dollars)	Annualized Payroll Per Employee	Ranking	Population	Number of Employees Per 1,000 Population	Ranking
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 Public Employment Survey (2007). Analysis reports 2006 payroll figures.

Exhibit 2.2
Employment-Compensation Matrix
State and Local Government

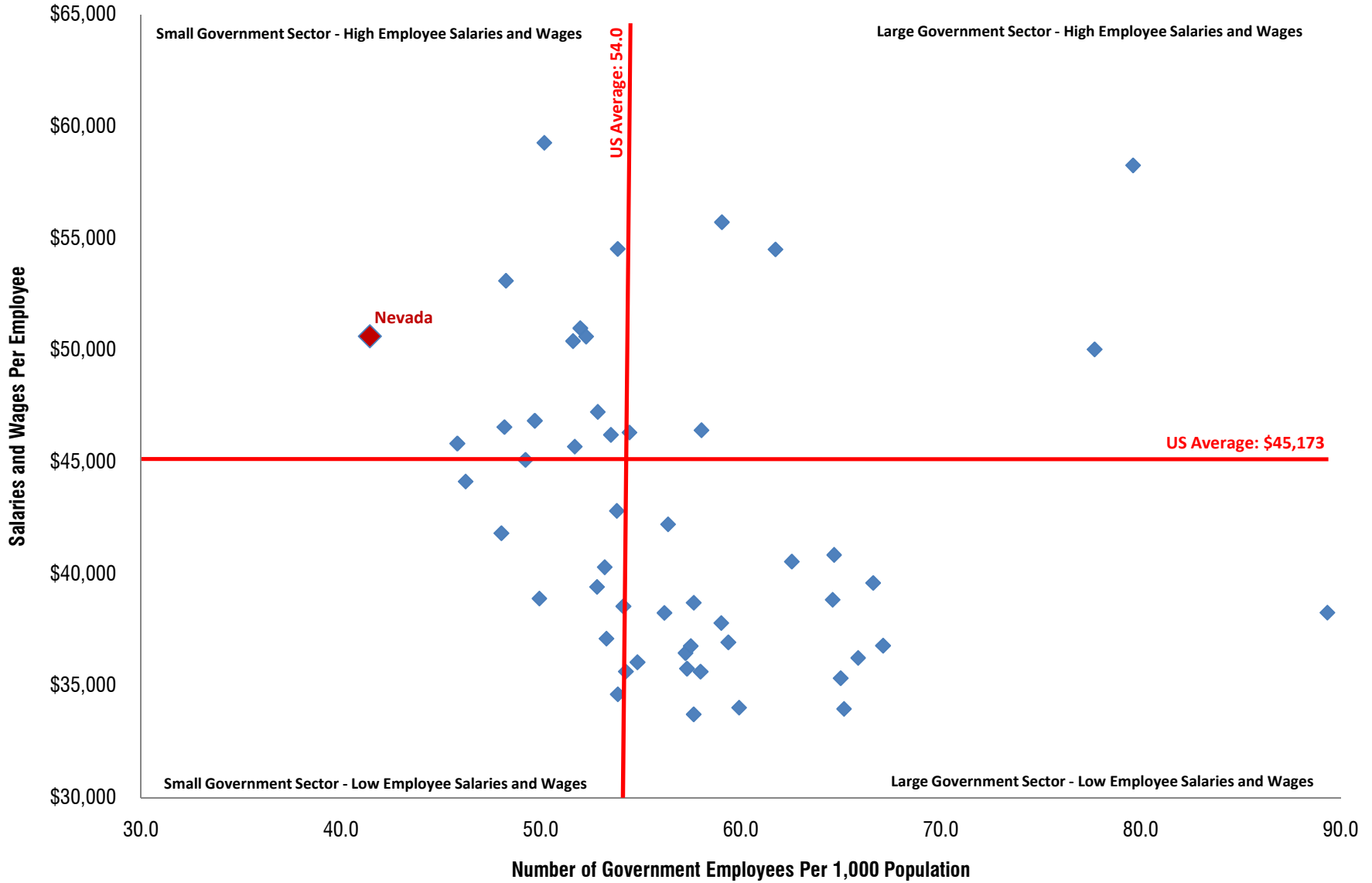


Exhibit 2.3

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

State	Full-Time Employees	Total March Payroll	Annualized Payroll Per Employee	Ranking	Population	Number of Employees Per 1,000 Population	Ranking
United States	3,705,982	\$ 16,769,427,957	\$ 47,343		298,754,819	14.2	36
Alabama	75,538	\$ 304,167,488	\$ 42,829	28	4,590,240	18.6	18
Alaska	23,150	\$ 107,534,442	\$ 51,307	10	677,450	37.1	2
Arizona	57,114	\$ 240,739,432	\$ 43,209	26	6,165,689	10.8	48
Arkansas	53,335	\$ 177,771,459	\$ 36,687	49	2,809,111	20.7	8
California	331,477	\$ 2,051,086,591	\$ 62,532	1	36,249,872	10.9	47
Colorado	50,414	\$ 290,900,414	\$ 51,753	9	4,766,248	14.2	37
Connecticut	53,918	\$ 305,528,140	\$ 59,162	2	3,495,753	17.7	22
Delaware	22,279	\$ 98,775,059	\$ 46,276	19	852,747	30.0	3
District of Columbia					585,459		
Florida	173,112	\$ 657,005,547	\$ 41,231	31	18,057,508	10.6	49
Georgia	109,463	\$ 420,647,684	\$ 40,590	36	9,342,080	13.3	41
Hawaii	48,912	\$ 207,276,309	\$ 45,258	22	1,278,635	43.0	1
Idaho	17,870	\$ 74,489,054	\$ 40,158	39	1,463,878	15.2	32
Illinois	110,885	\$ 537,280,862	\$ 48,896	14	12,777,042	10.3	51
Indiana	72,985	\$ 303,668,980	\$ 40,580	37	6,302,646	14.2	35
Iowa	41,592	\$ 230,027,302	\$ 51,829	8	2,972,566	17.9	21
Kansas	38,738	\$ 153,819,881	\$ 41,579	30	2,755,817	16.1	27
Kentucky	70,988	\$ 270,759,395	\$ 40,990	32	4,204,444	18.9	15
Louisiana	76,288	\$ 284,080,419	\$ 40,895	34	4,243,288	19.6	11
Maine	19,519	\$ 78,753,296	\$ 43,590	25	1,314,910	16.5	25
Maryland	82,029	\$ 379,810,972	\$ 50,494	11	5,602,017	16.1	26
Massachusetts	82,071	\$ 414,929,761	\$ 54,723	5	6,434,389	14.1	38
Michigan	112,559	\$ 560,346,900	\$ 49,839	13	10,102,322	13.4	40
Minnesota	62,858	\$ 338,201,873	\$ 52,847	7	5,154,586	14.9	33
Mississippi	49,488	\$ 169,490,349	\$ 36,956	47	2,899,112	19.0	14
Missouri	79,838	\$ 271,948,925	\$ 36,168	50	5,837,639	15.5	31
Montana	16,513	\$ 64,204,179	\$ 40,694	35	946,795	20.0	10
Nebraska	27,663	\$ 101,814,948	\$ 37,132	46	1,763,765	18.7	17

Exhibit 2.3

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

State	Full-Time Employees	Total March Payroll	Annualized Payroll Per Employee	Ranking	Population	Number of Employees Per 1,000 Population	Ranking
Nevada	22,617	\$ 104,493,461	\$ 48,491	15	2,492,427	10.4	50
New Hampshire	15,857	\$ 70,436,549	\$ 44,309	24	1,311,821	14.5	34
New Jersey	144,847	\$ 767,468,819	\$ 58,747	3	8,666,075	18.1	20
New Mexico	43,645	\$ 162,801,422	\$ 38,470	43	1,942,302	26.1	5
New York	231,256	\$ 1,183,812,200	\$ 57,004	4	19,281,988	12.9	43
North Carolina	124,324	\$ 495,396,475	\$ 42,732	29	8,869,442	15.7	29
North Dakota	14,618	\$ 57,554,881	\$ 38,101	45	637,460	28.4	4
Ohio	111,809	\$ 520,517,455	\$ 45,646	21	11,463,513	11.9	46
Oklahoma	59,322	\$ 217,838,183	\$ 38,770	41	3,577,536	18.8	16
Oregon	50,431	\$ 219,187,861	\$ 45,755	20	3,691,084	15.6	30
Pennsylvania	142,684	\$ 622,471,487	\$ 46,356	18	12,402,817	13.0	42
Rhode Island	18,553	\$ 93,251,855	\$ 54,337	6	1,061,641	19.4	13
South Carolina	68,192	\$ 245,776,142	\$ 38,569	42	4,330,108	17.7	23
South Dakota	12,205	\$ 44,180,005	\$ 38,127	44	788,467	17.6	24
Tennessee	74,222	\$ 269,447,241	\$ 38,901	40	6,074,913	13.7	39
Texas	251,294	\$ 1,008,152,449	\$ 42,942	27	23,407,629	12.0	45
Utah	42,903	\$ 171,535,989	\$ 40,942	33	2,579,535	19.5	12
Vermont	13,559	\$ 58,274,801	\$ 47,848	17	620,778	23.5	7
Virginia	104,694	\$ 453,028,139	\$ 44,330	23	7,640,249	16.1	28
Washington	97,888	\$ 468,560,090	\$ 48,081	16	6,374,910	18.3	19
West Virginia	34,190	\$ 113,385,449	\$ 36,770	48	1,808,699	20.5	9
Wisconsin	54,540	\$ 283,681,141	\$ 49,956	12	5,572,660	12.2	44
Wyoming	11,736	\$ 43,116,202	\$ 40,377	38	512,757	25.0	6

Source: U.S. Census Bureau, Census of Governments, Annual Public Employment Survey (2007). Analysis reports 2006 payroll figures.

Exhibit 2.4
Employment-Compensation Matrix
State Government

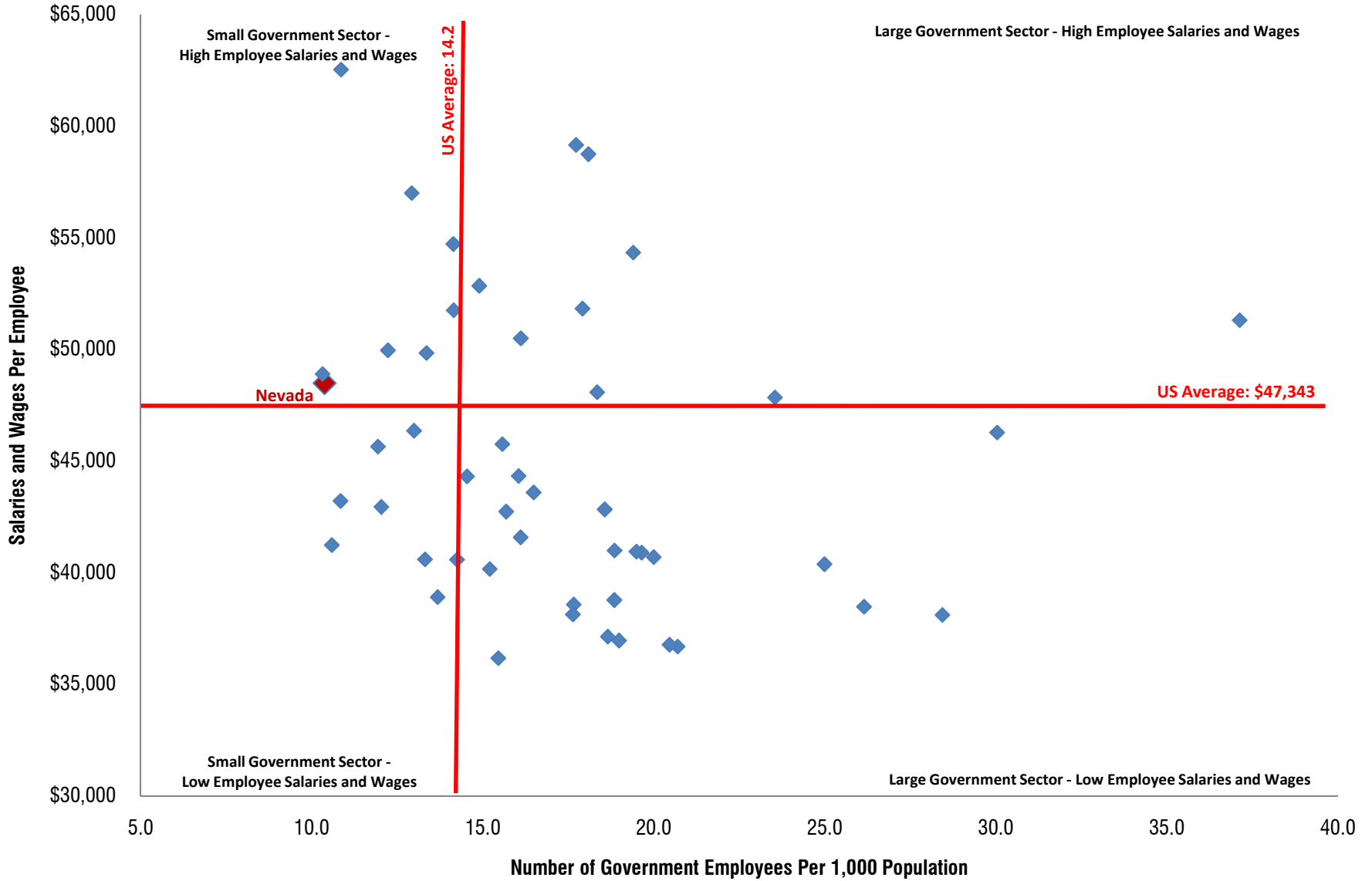


Exhibit 2.5

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

Local Government Level

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
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
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

Exhibit 2.5

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

Local Government Level

State	Full-Time Equivalent Employment	Total March Payroll (whole dollars)	Annualized Payroll Per Employee	Ranking	Population	Number of Employees Per 1,000 Population	Ranking
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 Public Employment Survey (2007). Analysis reports 2006 payroll figures.

Exhibit 2.6
Employment-Compensation Matrix
Local Government

