

**Testimony To  
THE INTERIM TAXATION COMMITTEE  
Prepared Tuesday, September 4, 2007 by  
Mark A. Johnson CAE – Executive Director  
North Dakota Association of Counties**

**REGARDING PROPERTY TAXATION STUDIES**

Chairman Stenehjem and members of the Taxation Committee, thank you for your request to provide information regarding county costs, revenues, mandates and trends. As the request was quite extensive, we have broken it down into the components of the request, which we have organized in the order requested. These components are:

- County Budget & Property Tax Impacts of County Function Assumptions by the State
- Consolidations of County Services
- County Budget and Staffing Trends
- Property Tax Capacity and Service Demands
- Mandates on County Government
- Government Employees per Capita

**County Budget & Property Tax Impacts of County Function Assumptions by the State.  
NDACo – September 4, 2007**

Court Unification (county judges & associated court reporters/recorders) – While this legislation (HB1516) was passed in 1991, it wasn't full implemented (judge reduction) until 2001. From the county budget perspective however, it was implemented in 1995 when the county court staff moved to State employment.

Certainly counties welcomed the proposed removal of an estimated \$6.7 (per biennium) in county property tax costs (statewide), although counties were generally opposed to this state assumption of the courts – particularly in the rural counties, as they feared (fears that are being realized) that rural counties would gradually lose judicial services.

Counties approached 1995 with the expectation of reduced property tax expenditures due to court unification. Unfortunately for property taxpayers, that expectation was largely unrealized. The 1995 Legislative Session passed HB1131 (introduced by OMB) to shift an estimated \$5 million in court fees and bond forfeitures from the counties to the State. Counties still saw a small net gain – mostly because of modest increases to filing fees – but in the first biennium this was largely lost to over \$1 million in courthouse remodeling that unification required. Unfortunately at the individual county level, the loss of fee revenue did not match the reduction in staff costs very well. Some small counties with high volume highways (large bond forfeitures) actually experienced (and are still experiencing) negative fiscal impacts, while some counties with multiple county judges and a larger number of court filings still saw cost reductions.

The specific data request was for the affect this Legislative action had on property taxes. As there is not a special fund in county government for these costs, what was not funded by fee and bond forfeitures was funded with the county general fund levy. The \$6.7 million represented only about 5% of county general fund expenditures in 1994, making it difficult to determine a direct relationship between this change and future general fund revenues or expenditures.

NDACo has compiled county audit report data since 1984, and expenditures for "General Government" clearly took a dip (-3.7%) from CY1994 to CY1995, but fee revenue took a fifty percent (-50%) dip at the same time. The one-year change in general fund levy collections for the year following unification (3.7%) was slightly less than the one-year change prior (4.2%). Looking at average change for the ten years prior and ten years following unification however, the averages are similar.

Court Unification II (County Clerks of District Court). Legislative action in 1999 regarding the Clerks of District Court had a more direct affect on county budgets because it was not associated with an offsetting loss of revenues. HB1275 was enacted to permit the transfer to State employment those county staff in clerk's of court offices requiring one or more FTE (based on an external study of workload). In the same legislation, counties with workloads that did not meet the threshold were given the option to contract with the State Court Administrator for completion of the "judicial duties" required by the court. The effective date of this transfer was April 1, 2001.

This legislation effectively shifted an estimated \$11 million/biennium in staff costs from the county general fund to the State – or roughly 10% of county general government expenditures.

The compilation of annual audit reports indicates that after steady annual increases in county general fund expenditures for “general government” of about 4% in the years prior to the employee shift, county general government expenditures decreased by 5.2% when the shift was made. On the revenue side, general fund revenues from property taxes dropped to an annual increase of 1% for two years following the shift – dropping from a 10-year average of 4.8% per year. This clearly suggests that this particular State assumption of costs had a direct and significant impact to both county expenditures and county property taxes.

Regional Child Support Enforcement (RCSE). Obviously the initial impact of this 2007 legislation (SB2205) on property taxes will be unknown for another several months, and the full impact won't be realized until the CY2009 budget is funded, after the counties' obligations for accrued employee benefit costs are fulfilled in CY2008.

We do anticipate that it will ultimately be easier to quantify this impact however. Most counties pay their RCSE obligations from their dedicated human service funds, and most primarily use their special human service levies to generate the revenue.

The DHS fiscal note indicates that once SB2205 is fully implemented, counties will be relieved of \$4.5 million in property tax costs per calendar year. With a current statewide valuation of \$1.78 Billion, this equates to an average mill reduction of 2.5 mills. A driving factor for passage of SB2205 however, was the fact that the RCSE costs were not evenly distributed with respect to valuation. We expect some counties to see savings in the neighborhood of one mill, while others may see as high as three or four.

The legislation requires each county to make specific note of the reduction in their budgeting process, and we are confident that expenditure and tax impacts will be measurable. Although unofficial, as CY2008 county budgets will not be final for a month, NDACo surveyed county social service boards regarding this SB2205 budgeting requirement. From that data, we have a preliminary picture of the impact on this change on county budgets and taxes.

The counties report that they will not be budgeting (for CY2008) the \$4.5 million in county dollars budgeted for this function in CY2007 (on a statewide basis). SB2205 however, requires the counties to pre-fund a portion of the vacation and sick leave of the transferring employees – this is projected to be about \$400,000 – a sum that will therefore be included in CY08 budgets.

DHS has also informed the counties that they can anticipate \$1.1 million in foster care & subsidized adoption increases over their budget instructions for last year (~30% Increase). Health insurance premium increases related to the 867 FTEs in county social service agencies are expected to result in approximately \$1 million in increased expenditures for 2008.

Therefore, \$2.5 million of the \$4.5 million “savings” will be offsetting property tax increases in just these three areas. Without the savings from the RCSE transfer, this would all become increased property taxes.



## **Consolidations of County Services NDACo – September 4, 2007**

Since the expansion of joint powers authority by the voters in 1982, and the passage of the “tool chest” for local government in 1993, profound changes have taken place in county government. Until that time, the vehicles for local government to consolidate and share services were quite limited. Since that time, there has been an explosion of sharing, driven largely by economics and specialization.

Some of these changes are depicted on a set of slides illustrating the counties involved in just a sample of the many, many consolidations. The examples are grouped by inter-county (or cross-county) consolidations, intra-county consolidations (most often city-county arrangements), statewide joint powers agreements for services, and county office consolidations.

In the letter requesting information on county consolidation efforts, the example of multi-county health districts was referenced and questions were raised at the last Committee meeting about why the Eastern part of the State had not regionalized this service like the West. While each specific situation will undoubtedly involve a different set of factors, most revolve around the potential for increased costs, and lack of local control for those costs. It is very likely that larger multi-county health districts can be shown to be more efficient through centralized administration, however they also often provide a broader range of services that can result in higher per capita costs. Small single county health districts and departments often provide a much narrower suite of services and therefore levy less. The concern of policy makers is that by becoming one vote of many on a multi-county district board, the loss of control will result in more service than is being demanded in their particular county at a higher cost than desired.

The local health districts, in cooperation with the ND State Health Department, have been conducting a strategic planning effort to identify “core services” and hopefully facilitate greater sharing of the delivery of this baseline level of service.

Attached to this report is a single copy of the slides for the Council staff, as well as a study done at NDSU in 1996, titled “Cost Savings from Consolidated North Dakota Counties” (Ag. Econ. Rept. No. 361). The researcher concluded in this report that “*consolidating counties is not the answer for reducing costs for county government services in North Dakota.*” However, he goes on to state that “*Substantial cost savings could be achieved for some services, in some regions of North Dakota, but not for other services and regions.*”

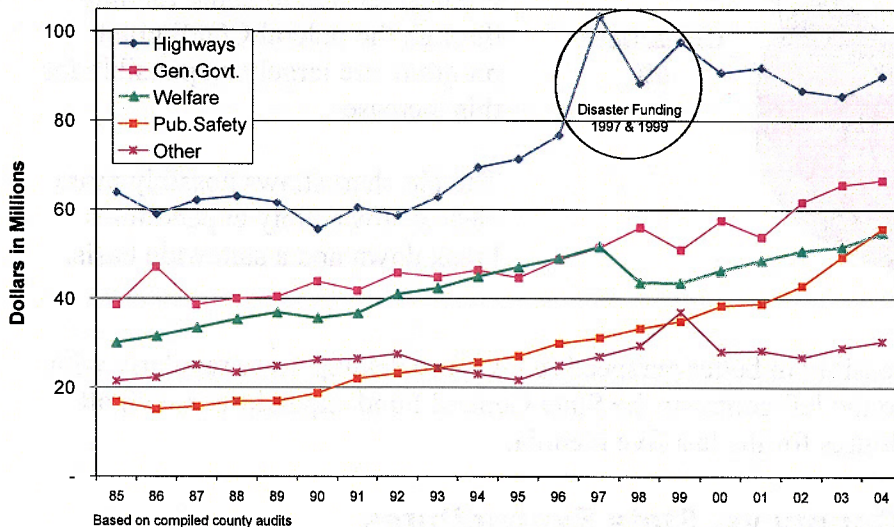
The slides suggest that counties have learned this lesson, as each works within its borders and with its neighbors to identify those services that can be cost-effectively delivered in a multi-jurisdictional manner. The report suggests that the service area with the greatest potential for savings through consolidation is social services, which is the area with the largest intra-county consolidation already taking place.

Both the slide presentation and the NDSU study are downloadable from the [www.ndaco.org](http://www.ndaco.org) website.

## County Budget and Staffing Trends NDACo – September 4, 2007

NDACo has compiled annual county audit data since 1991 and has been collecting county staffing data since the early 1980's. The following set of charts extracts data from these sources to respond to the request for information concerning county expenditures and employment for the past 20 years.

### County Expenditures - All Funds



The first chart shows expenditures in the major categories identified by the State Auditor's Office.

Note that the "spikes" in highway spending that correspond to the federal dollars granted to counties due to the disaster declarations in 1997 and 1999.

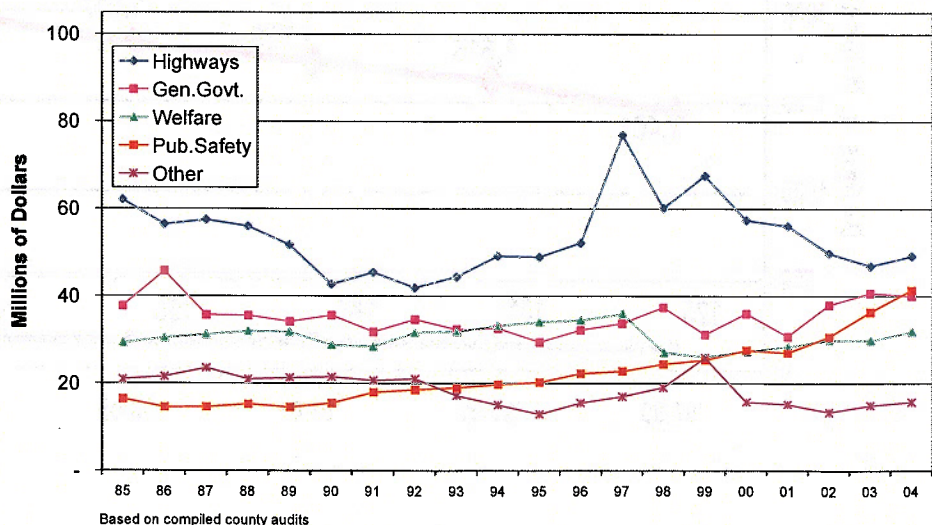
The "drop" in welfare expenditures between 1997 and 1998 reflects

the human service financing changes implemented by the 1997 Legislature (Swap). Note that county human service costs have continued to grow since that time, but at a slightly slower pace, only reaching the 1997 level again in 2004.

The same data and the same scale were used to prepare the second chart, but the amounts were adjusted for inflation, so that all expenditures are shown in 1986 dollars.

The adjustments were made using the Consumer Price Index (CPI); however it should be noted that this grossly under-estimates the impact

### County Expenditures - All Funds Adjusted for Inflation (CPI)

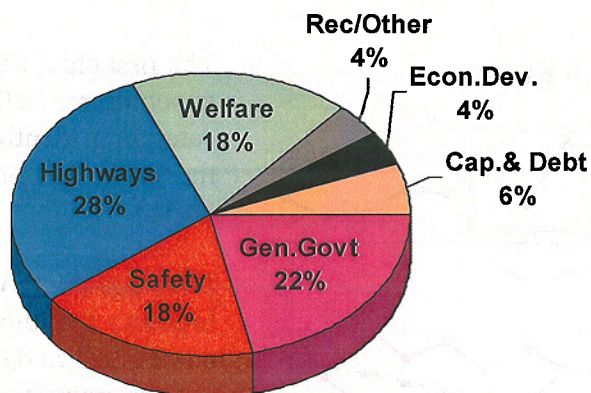




of construction inflation on highway costs. The Production Price Index (PPI) for road & street construction has been running more than 300% of CPI for the last several years.

## County Expenditures by Category

All Counties – All Funds



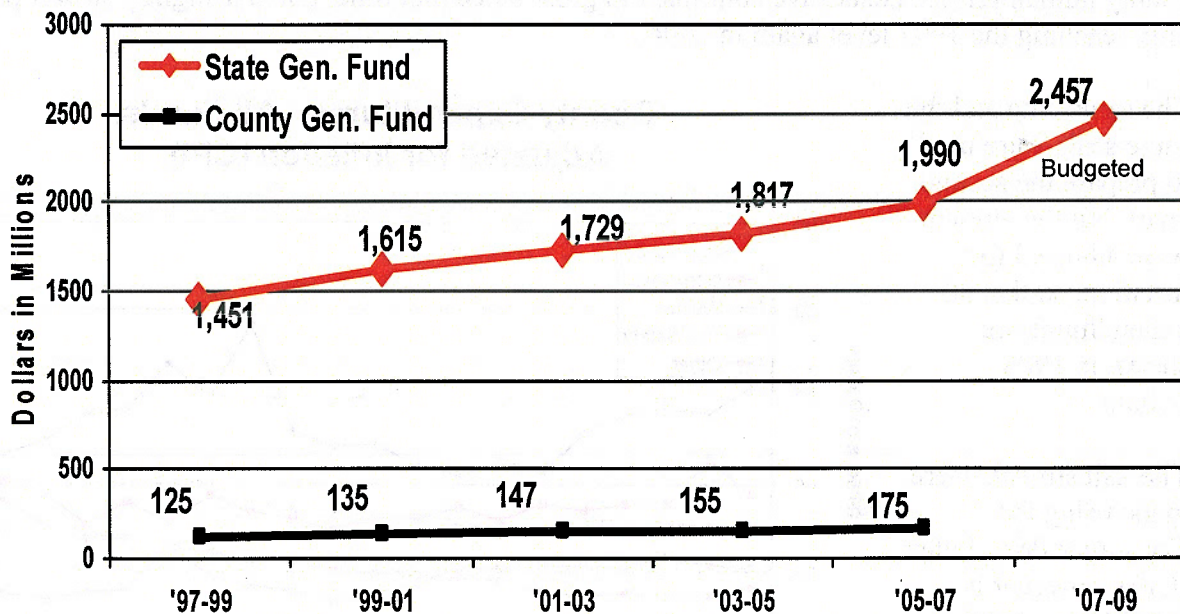
Only the overall expenditures for “public safety” have seen a real dollar increase in the 20-year period, and much of this has taken place since 2001. Homeland Security funding, as well as some funding through the federal COPS grant program, are largely responsible for this increase.

The pie chart shows possibly more clearly how county expenditures break down and a statewide basis.

Data from annual county audits

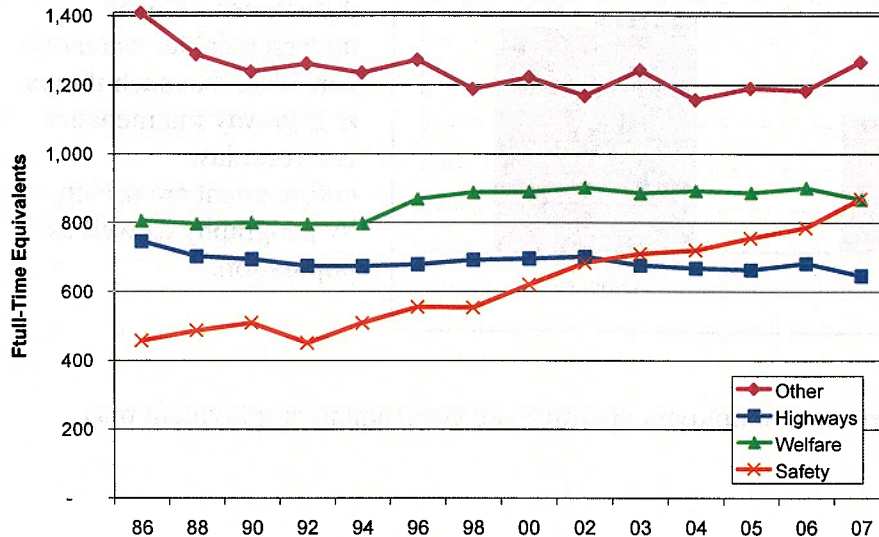
To put county expenditures possibly in better perspective for those dealing more regularly with the State’s budget, the chart to the left contrasts the State General Fund expenditures with all County General Fund expenditures for the last five biennia.

## County vs. State Expenditures Comparison of General Fund Trends



From county staffing survey data we see much the same trend. Overall, county staffing in most sectors has seen no growth or a decline. The notable difference is again “public safety”, where local needs and federal grant funding has prompted the addition of law enforcement officers.

### County Staffing Level Trends

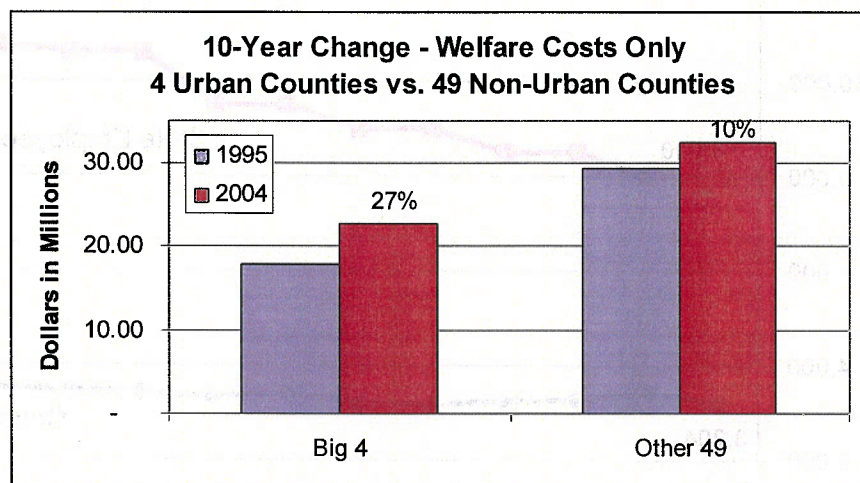


It should be noted that employment data prior to 2002 was collected only every two years, so the apparent scale of change is a little more dramatic during that period.

The question asked by the Committee however dealt with whether demands for county services are changing. I think a more in depth look at the data is necessary to answer that question.

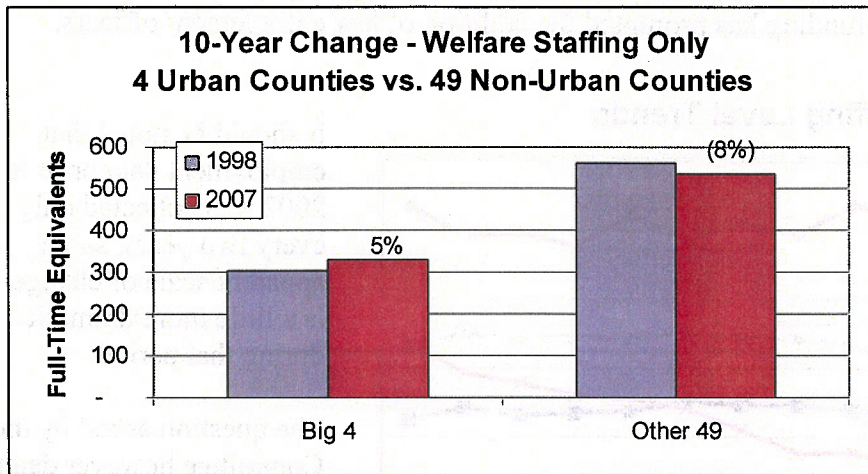
When you examine both the expenditure data and the staffing data by county size, you see that the demands are changing, not so much in the broad categories of the “what” but more so in the “where”.

Looking just at Welfare expenditures over the past ten years for which audited data is available, we see growth in all counties, but the growth in the four urban counties is at a rate almost three times that of the other counties. If reservation counties are removed from the “Other 49” group, the difference is greater.



If you look at the Welfare staffing, the difference is even more dramatic. From our surveys in 1998 to 2007, we see a welfare staff increase of 28 FTEs (5%) in the four largest counties. The corresponded to a decrease of 26 staff (-8%) in the other 49 counties.



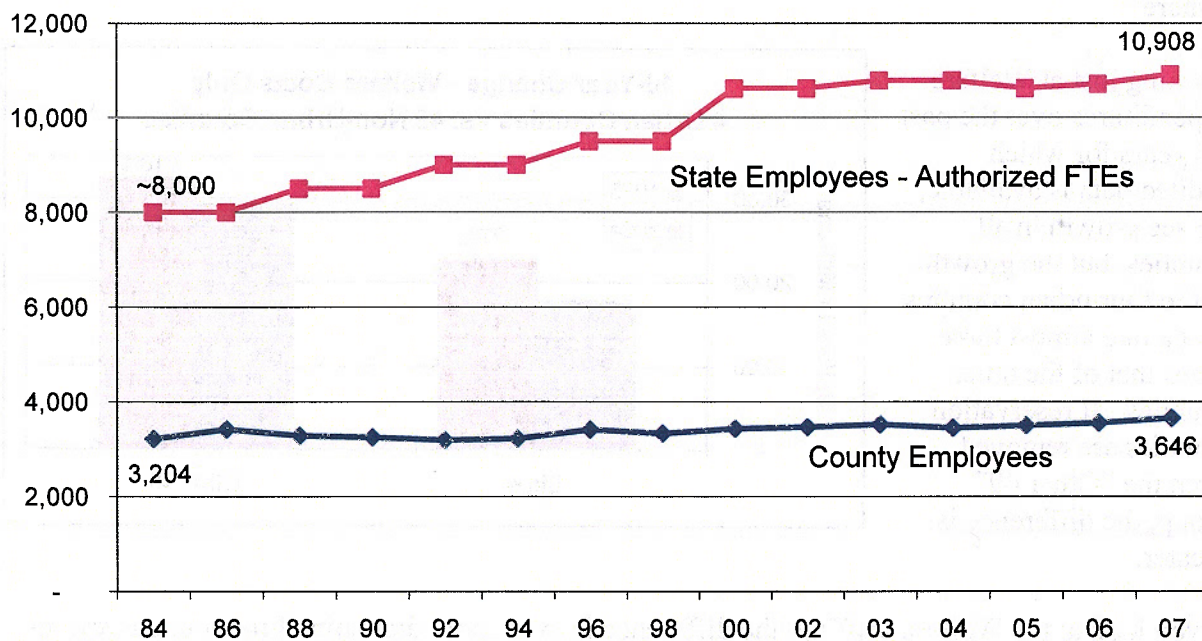


Other sectors of county government show similar, although less dramatic differences. This is understandable, when one considers that such things as highway maintenance and rural law enforcement are driven by geography as well as population.

Again, correlating county government employment with State government employment may better illustrate the trends.

## State vs. County Employees

### Total Full-Time Equivalents



Sources: Executive Budget Summary  
 NDACo County Staffing Level Surveys



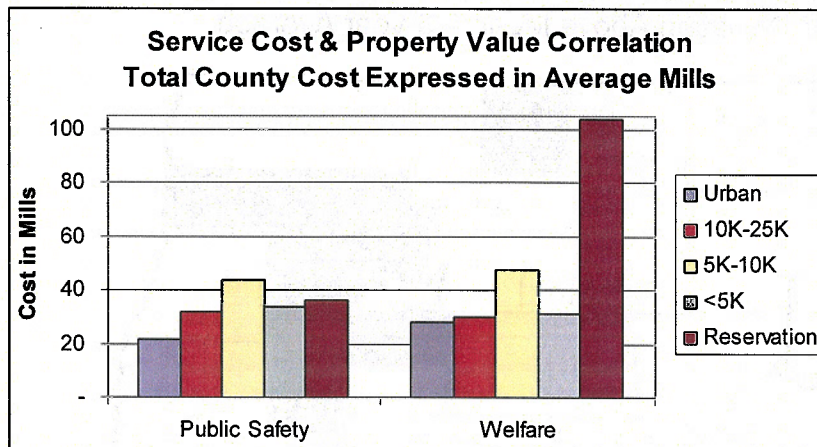
## Property Tax Capacity and Service Demands NDACo – September 4, 2007

This information request is most interesting, as it addresses the theory of taxation, and how that theory is executed in North Dakota.

Generally, property tax revenues are considered the appropriate source for the support of services that have a direct benefit to the property. Such things as road maintenance and construction, public safety, emergency management, fire protection, land recordkeeping, and tax assessment functions all can be quite clearly linked to the property supporting the service. With that linkage, the change in the amount (and value) of the land most often tracks the service needs to a significant degree. Obviously there are discrepancies, but they tend to be minor.

When property taxes are used to support “non-property linked” services, the correlation begins to weaken and inequities become much more evident. The most obvious example of this in county government is social services. While increasing population correlates (to some degree) with increasing social service needs, that is certainly not a linear correlation, and the correlation between increasing population and increasing property values can be very weak. Obviously there are factors such as efficiency of scale and unique circumstances such as “county services” provided by other entities (Air Bases providing law enforcement within their boundaries), and other “non-property tax revenues” (oil taxes), that impact these comparisons as well.

In attempt to illustrate the general trends, without conducting a complicated regression analysis, NDACo examined two county services – law enforcement and social services. The first we would expect would correlate reasonably well with property tax resources and the second we would not.



To make this analysis more manageable, we have broken the counties down into five similar groups:

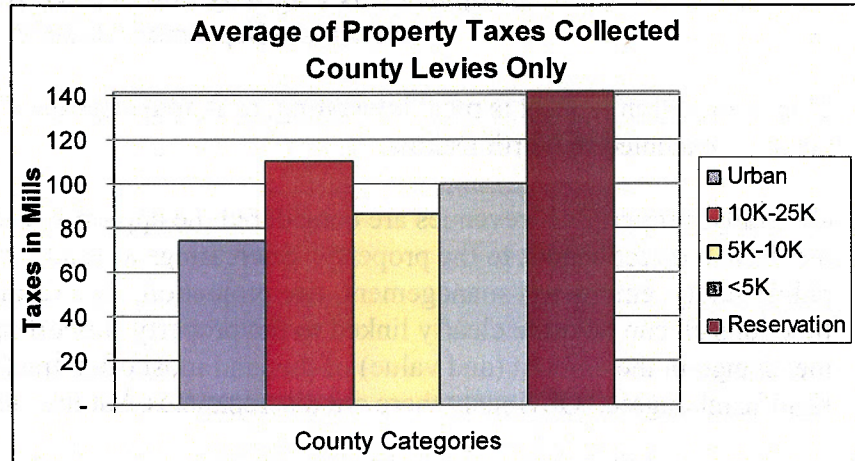
- Urban counties (4),
- Population 10,000 to 25,000 (8),
- Population 5,000 to 10,000 (11),
- Population less than 5,000 (27), and
- Reservation counties (3).

Looking at the average expenditures in mills, it becomes abundantly clear that the cost of providing rural law enforcement is quite equitable across population groups – with possibly some efficiency of scale in the larger counties. When looking at the welfare costs, the consistency is lost when “reservation” counties are examined separately. Here one can see that service costs do not correlate well with a county’s ability to generate revenue.



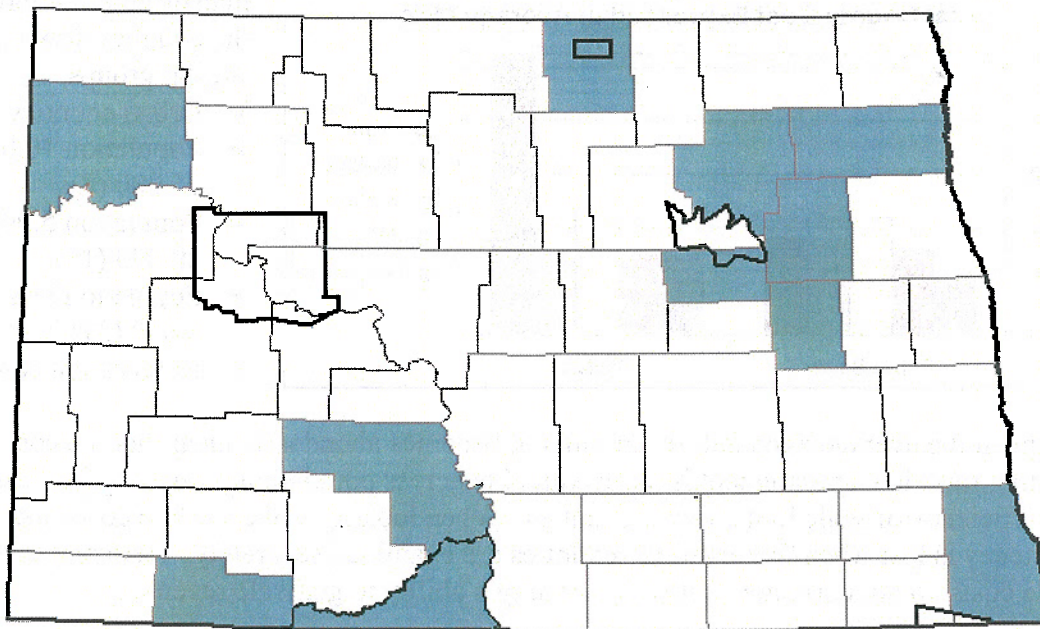
When one looks at the revenue side of the equation, and blends all of county services together, the various county categories become somewhat more similar, although the impact of non-taxable reservation land is still quite evident.

As county services are driven by population, miles of road, crime statistics, poverty levels, land parcel numbers, and a host of other factors; it becomes difficult to easily categorize those counties with below average tax capacity. In addition to the reservation counties, it is generally those with many miles of roads to maintain and secure, and lower valued land to support them.



As all counties have very similar responsibilities, the easiest means of identifying those with tax capacity problems, is to look at their mill levy. When all levies are considered and compared, there are 11 counties that have combined levies one standard deviation above the mean. Those are depicted on the map. Clearly, most (but certainly not all) have reservation or tribal trust land impacts, others have been faced with recent and repeated flooding and inundated land which both raises costs and lowers value.

### Counties with Combined Mill Levies Above the Mean One Standard Deviation Above Mean – 3-year Average





## Mandates on County Government NDACo – September 4, 2007

Prior to the 2007 Legislative Session, the Office of Management and Budget requested that NDACo prepare a report on recent State mandates on county government. The following is essentially an update of this report.

Unfunded or under-funded mandates are defined in various ways by federal, state, and local officials, definitions however generally group mandates into two main categories. They are:

- 1) The addition or expansion of duties or functions required of a governmental entity either legislatively or administratively without sufficient funding to perform the duties or functions without increased cost to the governmental entity, and
- 2) The reduction or elimination of revenues dedicated to an existing duty or function that has not been reduced or eliminated, or the increase of mandated fees to be paid by one governmental entity to another.

Listed below are some of the mandates placed on North Dakota county government due to recent State legislative or administrative action. **This incomplete listing totals approximately \$14 million in biennial impacts to county government. These impacts are recurring, in that each subsequent biennium counties will again be forced to address their budgetary effects. This \$14 million (or \$7 million annual) impact must be placed in perspective with the total of county property taxes which in 2006 was \$70 million – indicating that recent State mandates have directly resulted in almost 4% of county property taxes.**

It is critical to view these mandates in conjunction with the severe restrictions placed on the ability of counties to raise the revenue necessary to respond. Since 1997, the Legislature has frozen property taxes in all but a handful of counties. With the exception of the energy resource counties and those that have restructured their levies through home rule, the county general fund and most special funds are limited to prior year amounts, plus any valuation growth. If growth approximating the consumer price index (allowed between 1981 and 1997) had been permitted since 1997, those 42 limited counties would now have had over \$20 in additional revenue potential. Without that revenue potential, much of the impact of the mandates listed has been a reduction in other county services, a depression of county employee salaries, and a deterioration of county infrastructure.

<u>Human Services</u>	<u>Biennial . Impact .</u>
➤ A 2003 administrative decision whereby the State (DHS) retains a portion of the federal recovery on the counties' cost allocation plan fee.	\$ 150,000
➤ A State responsibility, placed on the counties with the understanding that 100% of county costs would be State-reimbursed, Child Protective Service (CPS) Investigation reimbursement is now at about 50%.	\$4,630,000

➤ Legislative restrictions on the TANF funds that could be expended in a single biennium resulted in the elimination of the share used by counties to off-set child welfare case management costs. The replacement of these funds through Medicaid targeted case management has actually increased county costs by requiring additional matching funds and adding new program requirements for the same or less relative reimbursement.	<b>Analysis Ongoing</b>
➤ SB2267 (2005) restructured the senior mill levy match program lowering revenues to some counties, and Legislative intent indicated that counties were to restore the loss with county funds.	<b>\$ 26,000</b>
➤ In 1997, the definition governing what State administrative costs counties must pay was changed. Counties were mandated to pay a portion of State technology costs in support of economic assistance eligibility determination, and these costs are inflated every year by a CPI index.	<b>\$1,320,000</b>
➤ Major program changes in case management activities for Home and Community Based Services (HCBS) in the past 12 months have required significantly more staff time per case without any increase in reimbursement. Because of HCBS complexity and program limits, it is also projected that more individuals are now receiving county (property tax) funded, rather than State and federally-funded services	<b>Analysis ongoing</b>
<b><u>Elections</u></b>	
➤ 2003 & 2005 legislation implementing the federal Help America Vote Act has increased equipment, supply, training, and facility improvement costs for conducting elections. While counties are currently compensated for more than 90% of these costs with federal funds, the enhanced maintenance costs will ultimately be borne by the counties.	<b>\$ 480,000</b> <b>(Once Federal Funding is exhausted)</b>
<b><u>Law Enforcement/Public Safety</u></b>	
➤ New parolee transportation fund, requiring the "county of residence" to pay \$150/parolee that DOCR relocates out-of-state. (SB2339 – 2003)	<b>\$ 89,100</b>
➤ Established in 1997 and expanded in 2001, a civil commitment process for sexual predators requires that counties are responsible, not only for the persecution costs, but also the newly ensured civil indigent defense costs.	<b>\$ 50,000</b> <b>(Defense only)</b>
➤ While not a "new" mandate (NDCC 14-9 & 14-17), State adoption of federal adoption laws has dramatically increased the mandated counsel, expert witness, guardian ad litem, investigation, and counseling costs that counties must pay in certain child custody proceedings.	<b>\$ 200,000</b> <b>(Increase only)</b>
<b><u>Reporting &amp; Recording</u></b>	
➤ The allowable fee that counties could charge for copies was limited by statute (HB1286-2005)	<b>Minimal</b>
➤ Counties were mandated by SB2160 (2003) to file child support liens without the statutory fee.	<b>Unknown</b>
➤ The removal of the counties' role in the administration of death certificates (HB1129 – 2007) will reduce county fee revenue.	<b>\$ 40,000</b>



### **Employee Issues**

- For the State to meet federal requirements, county social service employees must be governed by the State's merit system of salary administration. State salary increases therefore trigger minimum salary limits, forcing pay increases in some counties. **Unknown**
- Counties must reimburse staff for mileage and per diem at no less than state reimbursement rates. Elements of these rates have been adjusted almost biennially. **Unknown**

### **Property Tax Limitations (Affect all property tax supported entities).**

- Restructuring of the Financial Institutions Tax and reducing the portion accruing to local government. **\$1,100,000**
- Restructuring of the Telecommunication Tax structure and capping the revenue to local government (1999). **\$ 810,000**
- Reduction in the taxable valuation of wind generation facilities (HB1222-2001, HB – 2005) did not reduce current revenues but dramatically reduced future revenues. **\$ 718,000**
- The addition of a "production cost factor" into the agricultural land valuation formula (SB2054 – 1999); the addition of a "capitalization rate floor" into the agricultural land valuation formula (SB2390 – 2003 & SB2188 – 2005); and the addition of an "inundated land classification" (SB2052 – 1999 & SB2068 – 2001) to provide tax relief for landowners with property underwater for an entire growing season have collectively reduced agricultural land values by a combined total of slightly more than \$1 billion dollars. This overall reduction in valuation actually shifts costs in all counties, but reduces the ability of counties to grow revenues in those 43 counties that are at their mill levy limits. **\$1,856,000**
- Although mitigated to some degree by SB2025 (2007), the oversight of inmate medication administration by State Nursing Board has increased training and staffing costs. **Unknown**

### **Property Tax Administration**

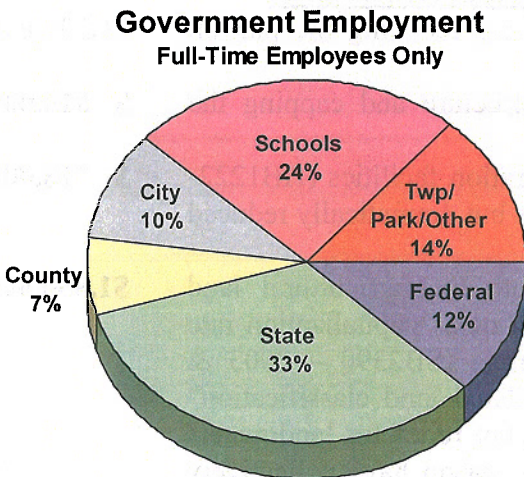
- Addition of historical data on tax billings. Minimal cost to some counties, however at least one county has been quoted about \$300,000 for software rewrite. **\$ 300,000**
- Deadline for implementation of soils data into agricultural land valuation (HB1303 – 2007). Engineering estimate of \$30/parcel – 15 counties with an average of 7,000 ag. parcels. (Impact spread over three years) **\$2,100,000**
- Association of Counties was required to add staff person to coordinate county response to HB1303. **\$ 140,000**

The final item is under study by the Taxation Committee, and further refinements of this impact will undoubtedly be shared by individual counties later in the interim.

It should be noted that the biennial impacts are estimated for the current biennium, but many of these impacts were incurred in prior biennia and all are expected to recur in future biennia – resulting in a cumulative impact much larger than that for a single point in time.

## County Employees Per Capita NDACo – September 4, 2007

Government employment is a data element that is tracked quite extensively by the U.S. Bureau of Census and reported by various public and private sources. The Census Bureau data for this discussion has been compiled by Morgan Quito Press and by Congressional Quarterly.



Source: U.S. Census Bureau  
Note: Federal employees are civilian only

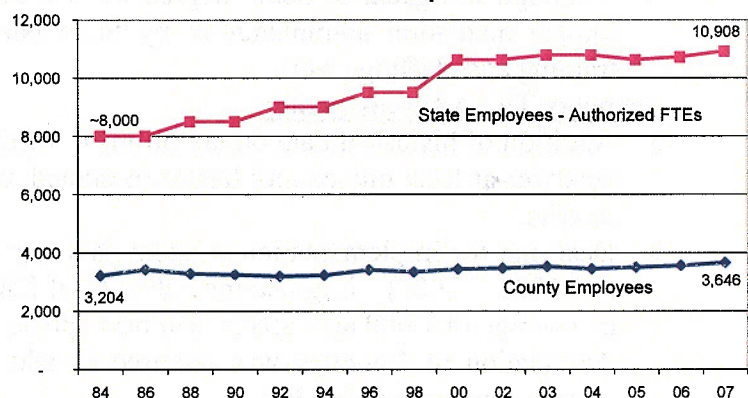
A quick snapshot of government employment in North Dakota is illustrated by the pie chart. As you can see, county employment is a relatively small share of overall government employment in our State.

As noted in previous testimony and illustrated below, county employment has also been quite static for the last 25 years – ranging between 3,200 and 3,700 FTEs.

As suggested by the Legislative Council's data request, comparing government employment across the nation may be a valuable indicator.

The tables on the next page compare full-time equivalents per 10,000 persons in the State. The data is interesting, in that North Dakota State government employment (Table 1) is 4<sup>th</sup> in the nation with 286 FTE's per 10,000, while local government employment (Table 2) is actually well below average at 36<sup>th</sup> in the nation, with 364 FTE's per 10,000.

## State vs. County Employees Total Full-Time Equivalents



Keep in mind, local government in this table includes counties, cities, school districts, parks, townships and other special districts. Looking specifically at counties (Table 3), North Dakota is 28<sup>th</sup> in the nation with 58 FTE's per 10,000. North Dakota counties have significantly lower employment than our neighboring states, with the exception of South Dakota, where counties do not participate in the delivery of social service – which accounts for close to 25% of North Dakota county government employment.



# Rate of Government Full-Time Equivalent Employees in 2005

Employees per 10,000 Population

Table 1

## State Government Employees Only

Rank		Rate
1	Hawaii	426
2	Alaska	370
3	Delaware	292
4	North Dakota	286
5	New Mexico	261
6	Vermont	231
7	Wyoming	231
8	Montana	209
9	West Virginia	208
10	Louisiana	202
11	Utah	197
12	Arkansas	195
13	Mississippi	194
14	Kentucky	190
15	Alabama	188
16	Rhode Island	186
17	Washington	186
18	Nebraska	185
19	Oklahoma	183
20	South Carolina	180
21	Iowa	179
22	New Jersey	177
23	South Dakota	174
24	Connecticut	171
25	Maryland	162
26	Kansas	161
27	Idaho	160
28	Maine	160
29	Oregon	159
30	Missouri	158
31	Virginia	158
32	North Carolina	156
33	New Hampshire	149
34	Indiana	148
35	Minnesota	145
36	Colorado	142
37	Tennessee	139
38	Massachusetts	138
39	Georgia	132
40	Michigan	130
41	Pennsylvania	129
42	New York	127
43	Wisconsin	127
44	Texas	120
45	Ohio	119
46	Arizona	116
47	California	107
48	Nevada	107
49	Florida	105
50	Illinois	104

Table 2

## All Local Government Employees

Rank		Rate
1	Wyoming	629
2	Kansas	500
3	New York	486
4	Mississippi	454
5	Nebraska	450
6	Iowa	448
7	Texas	443
8	Louisiana	427
9	Ohio	422
10	Maine	416
11	Alabama	414
11	Georgia	414
13	Alaska	410
14	New Mexico	404
14	Wisconsin	404
16	Vermont	403
17	Tennessee	402
18	North Carolina	401
19	New Jersey	399
20	Oklahoma	396
21	Colorado	395
21	Illinois	395
21	South Carolina	395
24	Virginia	394
25	Missouri	391
26	South Dakota	389
27	Montana	385
28	California	383
28	Indiana	383
30	Arkansas	382
30	Kentucky	382
32	Idaho	380
32	Minnesota	380
32	New Hampshire	380
35	Florida	370
36	North Dakota	364
37	Massachusetts	363
38	Michigan	360
39	Connecticut	358
40	Arizona	357
41	Oregon	342
42	Washington	338
43	Maryland	336
43	Pennsylvania	336
45	West Virginia	335
46	Utah	315
47	Nevada	309
48	Rhode Island	281
49	Delaware	268
50	Hawaii	113

Table 3

## County Government Employees On

Rank		Rate
1	North Carolina	346
2	Maryland	295
3	Virginia	234
4	Tennessee	223
5	Alaska	147
6	Wyoming	115
7	Nevada	112
8	California	104
9	Florida	95
10	Louisiana	95
11	Mississippi	94
11	Ohio	88
13	Idaho	85
14	Wisconsin	85
14	Minnesota	85
16	Kansas	83
17	Iowa	81
18	Nebraska	75
19	Indiana	75
20	New Jersey	74
21	Georgia	71
21	Montana	70
21	South Carolina	70
24	Oregon	64
25	Arizona	63
26	Washington	62
27	New York	62
28	Texas	58
28	North Dakota	58
30	Colorado	57
30	Oklahoma	53
32	Michigan	52
32	Illinois	49
32	Pennsylvania	49
35	South Dakota	49
36	Kentucky	47
37	Utah	47
38	Arkansas	44
39	Alabama	44
40	New Mexico	43
41	Hawaii	42
42	West Virginia	39
43	Missouri	39
43	Delaware	33
45	New Hampshire	29
46	Maine	14
47	Massachusetts	4
48	Vermont	1
49	Connecticut	-
50	Rhode Island	-

Employees in 1961

Name		Address		City		State		Zip		Phone		Religion		Marital Status		Children		Education		Occupation		Salary		Notes	
1	John Doe	123 Main St	Anytown	CA	90001	123-4567	Protestant	Married	2	High School	Teacher	\$12,000													
2	Jane Smith	456 Oak St	Anytown	CA	90002	234-5678	Catholic	Single	1	College	Nurse	\$10,000													
3	Bob Johnson	789 Pine St	Anytown	CA	90003	345-6789	Jewish	Married	3	High School	Engineer	\$15,000													
4	Sarah Brown	101 Elm St	Anytown	CA	90004	456-7890	Muslim	Single	0	College	Librarian	\$8,000													
5	Michael Davis	202 Maple St	Anytown	CA	90005	567-8901	Buddhist	Married	1	High School	Electrician	\$9,000													
6	Linda Wilson	303 Cedar St	Anytown	CA	90006	678-9012	Hindu	Single	0	College	Writer	\$11,000													
7	David Miller	404 Birch St	Anytown	CA	90007	789-0123	Sikh	Married	2	High School	Plumber	\$7,000													
8	Emily White	505 Spruce St	Anytown	CA	90008	890-1234	Christian	Single	0	College	Artist	\$6,000													
9	James Taylor	606 Willow St	Anytown	CA	90009	901-2345	Protestant	Married	1	High School	Farmer	\$5,000													
10	Mary Anderson	707 Ash St	Anytown	CA	90010	012-3456	Catholic	Single	0	College	Researcher	\$13,000													
11	Robert Garcia	808 Hickory St	Anytown	CA	90011	123-4567	Jewish	Married	2	High School	Police Officer	\$14,000													
12	Karen Martinez	909 Cypress St	Anytown	CA	90012	234-5678	Muslim	Single	0	College	Translator	\$16,000													
13	Steven Lee	1010 Walnut St	Anytown	CA	90013	345-6789	Buddhist	Married	1	High School	Software Engineer	\$18,000													
14	Michelle Kim	1111 Chestnut St	Anytown	CA	90014	456-7890	Hindu	Single	0	College	Marketing Specialist	\$17,000													
15	Christopher Hall	1212 Sycamore St	Anytown	CA	90015	567-8901	Sikh	Married	2	High School	Construction Worker	\$12,500													
16	Amanda Young	1313 Dogwood St	Anytown	CA	90016	678-9012	Christian	Single	0	College	Graphic Designer	\$11,500													
17	Benjamin Clark	1414 Redwood St	Anytown	CA	90017	789-0123	Protestant	Married	1	High School	Accountant	\$10,500													
18	Sophia Lewis	1515 Juniper St	Anytown	CA	90018	890-1234	Catholic	Single	0	College	Biologist	\$19,000													
19	Isaac Walker	1616 Fir St	Anytown	CA	90019	901-2345	Jewish	Married	2	High School	IT Support	\$13,500													
20	Olivia Hall	1717 Palm St	Anytown	CA	90020	012-3456	Muslim	Single	0	College	Event Planner	\$14,500													
21	Lucas Adams	1818 Magnolia St	Anytown	CA	90021	123-4567	Buddhist	Married	1	High School	Warehouse Worker	\$9,500													
22	Grace Baker	1919 Olive St	Anytown	CA	90022	234-5678	Hindu	Single	0	College	Project Manager	\$15,500													
23	Henry Carter	2020 Laurel St	Anytown	CA	90023	345-6789	Sikh	Married	2	High School	Delivery Driver	\$8,500													
24	Victoria Evans	2121 Cottonwood St	Anytown	CA	90024	456-7890	Christian	Single	0	College	Quality Assurance	\$16,500													
25	Sebastian Foster	2222 Redwood St	Anytown	CA	90025	567-8901	Protestant	Married	1	High School	Systems Administrator	\$17,500													
26	Isabella Green	2323 Birch St	Anytown	CA	90026	678-9012	Catholic	Single	0	College	Product Designer	\$18,500													
27	Julian Hill	2424 Spruce St	Anytown	CA	90027	789-0123	Jewish	Married	2	High School	Customer Service	\$11,000													
28	Chloe King	2525 Willow St	Anytown	CA	90028	890-1234	Muslim	Single	0	College	UX Designer	\$19,500													
29	Leo Lopez	2626 Ash St	Anytown	CA	90029	901-2345	Buddhist	Married	1	High School	Warehouse Worker	\$10,000													
30	Penelope Miller	2727 Hickory St	Anytown	CA	90030	012-3456	Hindu	Single	0	College	Business Development	\$16,000													
31	Samuel Moore	2828 Cypress St	Anytown	CA	90031	123-4567	Sikh	Married	2	High School	IT Support	\$12,000													
32	Madeline Nash	2929 Walnut St	Anytown	CA	90032	234-5678	Christian	Single	0	College	Marketing Specialist	\$17,000													
33	Isaac Ortiz	3030 Chestnut St	Anytown	CA	90033	345-6789	Protestant	Married	1	High School	Construction Worker	\$9,000													
34	Abigail Parker	3131 Dogwood St	Anytown	CA	90034	456-7890	Catholic	Single	0	College	Graphic Designer	\$11,000													
35	Thomas Roberts	3232 Redwood St	Anytown	CA	90035	567-8901	Jewish	Married	2	High School	Software Engineer	\$18,000													
36	Elizabeth Scott	3333 Birch St	Anytown	CA	90036	678-9012	Muslim	Single	0	College	Product Designer	\$19,000													
37	Christopher Torres	3434 Spruce St	Anytown	CA	90037	789-0123	Buddhist	Married	1	High School	Customer Service	\$10,500													
38	Madison Ward	3535 Willow St	Anytown	CA	90038	890-1234	Hindu	Single	0	College	UX Designer	\$17,500													
39	Isaac Young	3636 Ash St	Anytown	CA	90039	901-2345	Sikh	Married	2	High School	Warehouse Worker	\$11,500													
40	Chloe Adams	3737 Hickory St	Anytown	CA	90040	012-3456	Christian	Single	0	College	Marketing Specialist	\$16,500													
41	Sebastian Baker	3838 Cypress St	Anytown	CA	90041	123-4567	Protestant	Married	1	High School	IT Support	\$12,500													
42	Isabella Carter	3939 Walnut St	Anytown	CA	90042	234-5678	Catholic	Single	0	College	Product Designer	\$18,500													
43	Julian Evans	4040 Chestnut St	Anytown	CA	90043	345-6789	Jewish	Married	2	High School	Customer Service	\$10,000													
44	Chloe Foster	4141 Dogwood St	Anytown	CA	90044	456-7890	Muslim	Single	0	College	UX Designer	\$19,500													
45	Leo Green	4242 Redwood St	Anytown	CA	90045	567-8901	Buddhist	Married	1	High School	Warehouse Worker	\$9,500													
46	Penelope Hill	4343 Birch St	Anytown	CA	90046	678-9012	Hindu	Single	0	College	Business Development	\$16,000													
47	Samuel King	4444 Spruce St	Anytown	CA	90047	789-0123	Sikh	Married	2	High School	IT Support	\$12,000													
48	Madeline Lee	4545 Willow St	Anytown	CA	90048	890-1234	Christian	Single	0	College	Marketing Specialist	\$17,000													
49	Isaac Lewis	4646 Ash St	Anytown	CA	90049	901-2345	Protestant	Married	1	High School	Construction Worker	\$9,000													
50	Abigail Miller	4747 Hickory St	Anytown	CA	90050	012-3456	Catholic	Single	0	College	Graphic Designer	\$11,000													