ANALYSIS OF COMPENSATION AND BENEFITS OF OMAHA POLICE AND FIRE DEPARTMENT EMPLOYEES

Prepared for:

Omaha City Council

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Introduction

Berens & Tate was requested to analyze the wages and benefits paid to Omaha police and fire department employees.[1] Traditionally, wages and benefits provided to police and fire department employees are compared only to individuals performing public safety functions in other very select metropolitan areas. While this comparison is helpful, it does not provide a complete picture of the wages and benefits that should be paid. There is a danger to not having the complete picture. Comparators that are too low for whatever reason will result in wages and benefits appearing excessive when they may not be. Likewise, comparators that are too high will result in an appearance of appropriate wages when, in fact, they are excessive.

Compensation paid to chief executive officers of large publicly held companies is illustrative of this fact. When compared to other CEOs, the compensation may appear appropriate. However, when compared to national average earnings, it is clear that CEO compensation has far outpaced average earnings. Consider the severance package for Bob Nardelli, the CEO of Home Depot. While a $210 million severance package may be comparable to that provided to other CEOs, it clearly is not justified when looking at Home Depot's performance and stock price. Most importantly, it doesn't make good business sense.

Methodology

To determine whether the wages and benefits provided to Omaha's police and fire department employees are appropriate, a number of different comparisons were made, the results of which are included in the attached charts. The methodology used in making the comparisons is described in detailed endnotes on each chart. For example, the information sources utilized, as well as the manner in which various calculations were made, are referenced in endnotes for each chart. The reader should note that sophisticated statistical methods were not used on the data. Rather, necessary mathematical calculations were made in a manner that would make sense to the average person. While the method of making the calculation is included, it should be noted that some numbers may not be exact due to rounding of numbers.

All Omaha fire and police wage and benefit data is based on 2006 levels. Where local, regional or national survey information was unavailable for 2006, but for earlier years, the wages were adjusted using appropriate employment cost index numbers published by the Bureau of Labor Statistics. When Omaha police and fire department wage data was compared to national averages, another calculation was made. Omaha wages were adjusted to take into consideration the lower cost

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[1]The classifications of police employees included in this study are police captain, police lieutenant, police officer and police sergeant. The classifications of fire department employees included in this study are assistant fire marshal, fire captain paramedic, battalion fire chief, firefighter, drill master, probationary firefighter, EMS shift supervisor, senior firefighter, fire apparatus engineer, firefighter paramedic and fire captain.

of living in Omaha as compared to the national average. The national average cost of living is 100 with each United States city falling either above or below that number. The Omaha cost of living is 88.8.

Results

When we conducted this study, we divided it into six areas outlined below. However, before we address these six individual areas and the reasons for their selection, we would like to point out that the comparisons focused primarily on the wage package. There was not enough detailed information to perform a comprehensive comparison in the fringe benefit arena. That being said, we were able to provide a national and regional comparison of some, but not all, of the fringe benefits. That comparison is discussed in more detail on pages 6-7.

As discussed above, we divided the comparisons into groups. The groups and the reasons for their selection are as follows:

Local, County, State and Educational Level Wage Data (Tabs 1 and 2)

Our first focus was Omaha, Douglas County and the state of Nebraska. It was our belief that a general comparison of police and fire department salaries with average salaries in Omaha, Douglas County and throughout the state provides a good comparative starting point. Although the police and fire department jobs are important, we must recognize that they do not have any highly restrictive educational or other requirements that would exclude a large portion of the population.[2] Therefore, police and fire department employees' wages should be similar to those wages paid to other employees in the same geographic area or with similar educational requirements.

We did not find this to be the case.

- The average police department employee salary is $45,501.
- The average fire department employee salary is $52,265.

[2]Police and fire department employees must have a high school education or its equivalent, so we also included survey data on a local basis for estimated average earnings for a Metropolitan Community College graduate with an associates' degree, as well as national salary data for high school graduates with no college education.

- The average salaries in the survey ranged from $26,423 for a local graduate with an associates' degree to $38,948 which, regardless of education level, is the average annual wage paid in Douglas County.

All surveyed wages were lower than the average wage of Omaha police and fire department employees. The average disparity was between +$6,553 and +$19,078 per year for police and between +$13,317 and +$25,842 for fire department employees.

Private Industry and Government Wage Data (Tabs 3 and 4)

Although we felt that a comparative pool of Omaha, Douglas County and the state of Nebraska was an adequate comparison pool, for objectivity's sake, we expanded the pool to a national and regional level in the private sector as well as in state and local govemment. It was our feeling that this larger pool would detect any aberrations that might exist in the Omaha and Nebraska data relied on for the first comparison.

The comparative findings with the second group, while different in degree, were similar to that discovered in our first comparative pool. The Omaha police and fire department employees received wages that exceeded that of private-sector employees and exceeded that of the state and local government comparisons with one exception -- average wages of state and local govemment employees compiled on a nationwide basis exceeded the average Omaha police department employee salary.

- The average police department employee salary is $45,501.
- The average fire department employee salary is $52,265.
- The average salaries in the survey ranged from $30,213 for the private sector in the West North Central Region to $49,362 for state and local government employees on a national basis.

The average disparity was between -$3,861 and +$15,288 per year for police and between +$2,903 and +$22,052 for fire department employees.[3]

[3]When the cost-of-living adjustment was made, police exceeded the average wage for state and local government employees on a national basis by $1,878.

Protective Service Workers' Regional and National Wage Data (Tabs 5 and 6)

The third group selected as a comparator is protective service workers on a regional and national basis. We used this group as a comparator because it is both nationwide and regional in scope and includes statistics for both metro and nonmetro areas. While protective service workers is a broader category than police or fire, the job functions are similar. Further, their inclusion eliminated any claim that the comparison pools in the first and second groups were simply too different to be valid.[4]

When this comparison was made, the results were similar.

- The average police department employee salary is $45,501.
- The average fire department employee salary is $52,265.
- The average salaries in the survey ranged from $23,212 for private-sector protective service workers on a nationwide basis to $49,294 for protective service workers in state and local government on a national basis.

The Omaha police were paid less than one of the surveyed areas by $3,793. That was protective service workers in state and local governments on a national basis.[5] In all other areas, the Omaha police were paid more by amounts ranging from $5,318 when compared to all protective service workers in the nation to $22,289 for private-sector protective service workers on a nationwide basis.

All surveyed wages were lower than the Omaha fire department employees' wages. The average disparity was between +$2,971 for state and local government protective service workers on a nationwide basis and +$29,053 for private-sector protective service workers on a nationwide basis.

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[4]Even though we made this third comparison, it is our view that the first two comparative pools are very valid. Wage and benefit packages should be sufficient to draw a qualified applicant pool. As noted earlier, because there are no highly restrictive barriers to entry, the wages need not be significantly higher than average wages paid in the geographical areas.

[5]When the cost-of-living adjustment was made, Omaha police exceed by $1,946 the average wage paid to state and local government workers on a national basis.

Protective Service Workers' Ten Largest Metropolitan Statistical Areas Wage Data (Tabs 7 and 8)

The fourth comparative pool was protective service workers in the ten largest metropolitan statistical areas in the United States (based on employment numbers). We chose the ten largest metropolitan statistical areas for two reasons. First, they provided a specific city-wide comparison point. Second, this grouping avoided the "pick your best city" practice that we believe has occurred in the past where one side or another picks a city that is overly favorable to their position because of anomalies in their collective bargaining agreements.

Here we have the ten largest metropolitan areas in the country. When looked at as a whole, we believe it is difficult to argue that we were selectively choosing cities that would bolster one side or another's position at the bargaining table. To give a true comparison, however, we utilized the ACCRA Cost of Living Index: Comparative Data for 274 Urban Areas. This final step is extremely important because it takes into account the fact that a two-bedroom home in New York City is much more expensive than the same two-bedroom home in Omaha, Nebraska. When this comparison is made, the differences that were discovered in the first three groupings became greater.

On a pre-cost-of-living adjustment comparison, we found that:

- The highest wage paid in the ten largest metropolitan areas was $57,114 in the New York City area. The lowest wage was $35,369 in Dallas-Fort Worth.
- Omaha police department employees were paid less than protective service workers in the New York City, Los Angeles, Chicago and San Francisco metropolitan statistical areas. The disparity ranged from -$341 to -$11,613.
- The Omaha fire department employees were paid less than protective service workers in the New York City metropolitan statistical area by -$4,849.

When the cost-of-living index was factored in, the Omaha fire and police departments received higher wages than the average protective service worker in each of the ten largest metropolitan statistical areas. The disparity ranged from +$4,187 to +$34,502 for Omaha police and from +$12,071 to +$46,446 for fire department employees.

Benefits Data (Tabs 9-14)

The fifth grouping takes into account a comparison of vacation, holidays and sick leave between the Omaha police and fire department employees and state, regional and national data. In all cases, the Omaha police and fire department employees' benefit levels exceeded the survey levels.

Omaha Police Department Employees

- Omaha police department employees after five years of service can earn up to 21.125 days of vacation per year. This exceeded the survey range from +5.925 days to +8.425 days.
- After 35 years of employment, Omaha police department employees have earned up to 708.5 days of vacation. This exceeded the survey range from +1.6 days to +293.5 days.
- Omaha police department employees have 13 holidays. This number exceeded the survey range from +1.4 days to +6.5 days.
- Omaha police department employees can earn up to 17.875 days of sick leave per year. This exceeded the survey range from +4.775 days to +10.275 days.

Fire Department Employees

- Omaha fire department employees working a 24-hour shift after five years of service can earn up to 30 days of vacation per year (based on an 8-hour day). This exceeded the survey range from +14.8 days to +17.3 days.
- After 35 years of employment, Omaha fire department employees working a 24-hour shift have earned up to 990 days of vacation (based on an 8-hour day). This exceeded the survey range from +283.1 days to +575 days.
- Omaha fire department employees have 13 holidays. This number exceeded the survey range from +1.4 days to +6.5 days
- Omaha fire department employees working a 24-hour shift can earn up to 27 days of sick leave per year (based on an 8-hour day). This exceeded the survey range from +13.9 days to +19.4 days.

Total Compensation (Wages and Benefits) Data (Tabs 15 and 16)

The final comparison takes into account the total compensation package (wages and benefits). In this comparison, the wages and benefits of the Omaha police and fire department employees were compared to the following groups: (1) service occupations in state and local government on a national basis; (2) all occupations in state and local government on a national basis; (3) all occupations in private industry on a national basis; and (4) all occupations in private industry for the West North Central region, which includes Omaha, Nebraska. In this case, we were unable to compare protective service workers as the information was unavailable for that classification of workers. Rather national averages were available for service occupations which includes protective service employees along with other service-related employees.

The earlier wage comparisons suggest that the wages paid to Omaha fire and police employees are above average. When the cost of fringe benefits is factored in, this difference is more exaggerated. While the average "fringe benefit load" (cost of fringe benefits ÷ salary) for the other sectors was less than 40%, the fringe benefit load for the Omaha police and fire department employees was nearly double that at 78% and 71%, respectively.

The end result is the Omaha police and fire department employees' total compensation package exceeds all comparators. The disparity ranges from +$8,494 to +$43,442 per year for police department employees. The disparity ranges from +$16,812 to +$51,760 per year for fire department employees.[6]

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[6]Not all forms of pay received by police and fire department employees were included in these charts. Forms of pay or benefits not consistent with those included per the National Compensation Survey Policy Guide were not included.

Police department employees received the following pay in 2006 that was not included as either pay or a fringe benefit in the charts and, if included, would have increased a police employee's total compensation for 2006 by $3,201: adjustment raise ($51,007); compensatory time payoff ($836,547); compensatory time used ($871,454); injured on duty pay ($207,075); limited duty pay ($58,810); prior year compensatory time payoff ($432); workers compensation ($143,787); call-in pay at straight time ($55,149); call-in pay at time and one-half ($214,710); helicopter pilot pay ($9,681); SOS pilot ($822); and working out of class ($2,722).

For fire department employees, the following pay was not included in total compensation and would have increased a fire department employee's average total compensation in 2006 by $3,583: adjustment raise ($26,419); union education ($12,601); compensatory time payoff ($1,355,369); compensatory time used ($67,672); injured on duty pay ($124,224); workers' compensation ($115,880); call-in pay at straight time ($4,065); call-in pay at time and one-half ($21,746); call-in pay for minimum manpower ($283,167); FLSA out of class pay ($3,968); and working out of class ($296,126).

COMPARISON OF 2006 OMAHA POLICE AVERAGE WAGES TO LOCAL, COUNTY, STATE AND EDUCATIONAL LEVEL WAGE DATA

Average Omaha Police Annual 2006 Wages[1]	Average Wage Per Job for Omaha-Council Bluffs Metropolitan Statistical Area[2]	Average Annual Wage for Omaha Consortium Private Sector and State, Local and Federal Government [3]	Average Annual Wage for Omaha Consortium Private Sector[3]	Average Annual Wage in Douglas County, Nebraska[4]	Estimated Mean Annual Wage in Nebraska[5]	Estimated Average Annual Earnings for Graduates of Metropolitan Community College with Associate's Degree[6]	National Median Annual Wage for High School Graduates with No College[7]
$45,501	$37,877	$37,119	$36,828	$38,948	$34,409	$26,423	$31,359
	+$7,624[8]	+$8,382	+$8,673	+$6,553	+$11,092	+$19,078	+$14,142[9]

1. Average wages for Omaha police in 2006 include the following forms of pay: regular pay ($32,535,611), school resource officer pay ($16,607), training pay ($8,635), college incentive pay for bachelor's degree ($256,452), college incentive pay for masters' degree ($31,002), canine pay ($19,106), card specialty pay ($418,978), clandestine lab pay ($16,447), field training pay ($20,250), language pay ($19,633), longevity pay ($1,048,093), mounted patrol pay ($13,003), narcotics dog handler pay ($822), police bomb pay ($12,434), police motorcycle pay ($26,761), police specialty pay ($364,071) and police emergency response unit pay ($46,130). These different forms of pay totaled $34,854,035 in 2006. The $34,854,035 was paid to police employees in the following classifications:

	Number of Employees
Police Captain	8
Police Lieutenant	29
Police Officer	625
Police Sergeant	104

The average annual wage for police of $45,501 was calculated by dividing the total pay of $34,854,035 by the 766 police employees. This average wage may be slightly lower than the actual average because the number of police employees includes both police leaving during the year as well as their replacements. It also includes police who may not have worked a full year for reasons such as a leave of absence. As a result, the number of police may be skewed up and, therefore, skewing average wages down. The different forms of pay included in calculating regular pay are consistent with the earnings included in the National Compensation Survey earnings as explained in the National Compensation Survey Procedures Manual, Volume 1, Wages and Sampling, Chapter 7.

2. Source: Bureau of Economic Analysis Regional Economic Accounts, Table CA34, promulgated in December 2006 and based on county estimates published on April 25, 2006. Average wage is computed per job not per person. Therefore, if one person holds more than one job, the wage of each job is considered. The average pay per job includes compensation of corporate officers, commissions, tips, bonuses, and pay-in-kind such as meals furnished to restaurant employees. It reflects amount of payments disbursed but not necessarily earned during the year. The wage reported ($36,667) was for 2005. This number was adjusted to 2006 by using Bureau of Labor Statistics' economic cost index number for wages and salaries of private industry workers in the Midwest of 3.3% for 2005.

3. Source: Omaha Consortium Statistical Area review dated November 2006 promulgated by Nebraska Workforce Development, Department of Labor. The wage reported was from the Quarterly Census of Employment and Wages 2006. The Omaha Consortium consists of Douglas, Sarpy, Saunders, Cass, and Washington Counties.

4. Source: County Employment and Wages, Second Quarter 2006, Table 1 published by the Bureau of Labor Statistics and released on January 11, 2007. Weekly wage ($749) reported for the second quarter of 2006 for Douglas County. Annual wage obtained by multiplying weekly wage by 52 weeks. Wage data includes non-wage cash payments such as bonuses, cash value of meals and lodging when supplied, tips, and other gratuities.

5. Source: Bureau of Labor Statistics May 2005 State Occupational Employment and Wage Estimates. The wage reported for all occupations ($33,310) was for 2005. This number was adjusted to 2006 by using the Bureau of Labor Statistics' economic cost index number for wages and salaries of private industry workers in the Midwest of 3.3% for 2005. Wages include straight-time gross pay exclusive of premium pay. Base rate, cost-of-living allowances, guaranteed pay, hazardous duty pay, incentive pay (including commission and production bonuses), tips, and on-call pay are included. Excluded are back pay, jury duty pay, severance pay, shift differentials, nonproduction bonuses, employer cost for supplementary benefits, and tuition reimbursements.

6. Source: Omaha Consortium Statistical Area Review dated November 2006 promulgated by Nebraska Workforce Development, Department of Labor. The Omaha Consortium consists of Douglas, Sarpy, Saunders, Cass, and Washington Counties. The wage reported ($25,579) was for 2005. This number was adjusted to 2006 by using the Bureau of Labor Statistics' economic cost index number for wages and salaries of private industry workers in the Midwest of 3.3% for 2005.

7. Source: Bureau of Labor Statistics Table 17 median usual weekly earnings of employed full-time wage and salary workers age 25 years and over by educational attainment and sex. This wage is relevant as police officers are not required to have more than a high school diploma or the equivalent. Annual wages were calculated by multiplying the median weekly earnings ($574) by 52 weeks which totaled $29,848. The wage reported was for 2004 for high school graduates with no college. This number was adjusted to 2006 by using Bureau of Labor Statistics' economic cost

index numbers for wages and salaries of nationwide civilian workers of 2.4% for 2004 and 2.6% for 2005. Civilian workers include private industry and state and local government workers. Civilian workers do not include farm, household and federal government workers.

8. This row reflects the difference between the survey wages from the various sources noted and the average 2006 Omaha police wages.

9. The national average cost of living is 100 with each United States city falling either above or below that number. The Omaha cost of living is 88.8. The Omaha wage of $45,501 would be $51,240 ($45,501 ÷ 88.8%) when making a cost-of-living adjustment. Cost-of-living numbers obtained from ACCRA Cost of Living Index: Comparable Data for 274 Urban Areas. Data is for the fourth quarter of 2006 and published February 2007 by American Chamber of Commerce Researchers Association (ACCRA). When cost of living is considered, Omaha police are paid $19,881 above the national median annual wage for high school graduates with no college.

COMPARISON OF 2006 OMAHA FIRE DEPARTMENT EMPLOYEE AVERAGE WAGES TO LOCAL, COUNTY, STATE AND EDUCATIONAL LEVEL WAGE DATA

Average Omaha Fire Department Employee Annual 2006 Wages[1]	Average Wage Per Job for Omaha-Council Bluffs Metropolitan Statistical Area[2]	Average Annual Wage for Omaha Consortium Private Sector and State, Local and Federal Government[3]	Average Annual Wage for Omaha Consortium Private Sector[3]	Average Annual Wage in Douglas County, Nebraska[4]	Estimated Mean Annual Wage in Nebraska[5]	Estimated Average Annual Earnings for Graduates of Metropolitan Community College with Associate's Degree[6]	National Median Annual Wage for High School Graduates with No College[7]
$52,265	$37,877	$37,119	$36,828	$38,948	$34,409	$26,423	$31,359
	+$14,388[8]	+$15,146	+$15,437	+$13,317	+$17,856	+$25,842	+$20,906[9]

1. Average wages for Omaha fire department employees in 2006 include the following forms of pay: regular pay ($31,781,170), fire protection technology degree pay ($66,124), certified fire investigator pay ($10,937), bureau pay ($81,510), longevity pay ($835,738), paramedic pay-assigned ($366,200), paramedic pay-certified ($244,344), paramedic squad pay ($15,600), rescue 32 pay ($10,800), special operations level 2 pay ($5,700), special operations pay-active ($214,529), special operations pay-certified ($48,127), EMS paramedic pay ($30,463). These different forms of pay totaled $33,711,242 in 2006. The $33,711,242 was paid to fire department employees in the following classifications:

	Number of Employees
Assistant Fire Marshal	1
Fire Captain Paramedic	50
Battalion Fire Chief	27
Firefighter	43
Drill Master	1
Probationary Firefighter	36
EMS Shift Supervisor	2
Senior Firefighter	205
Fire Apparatus Engineer	112
Firefighter Paramedic	37
Fire Captain	131

The average annual wage for fire department employees of $52,265 was calculated by dividing the total pay of $33,711,242 by the 645 fire department employees. This average wage may be slightly lower than the actual average because the number of fire department employees includes both fire department employees leaving during the year as well as their replacements. It also includes fire department employees who may not have worked a full year for reasons such as a leave of absence. As a result, the number of fire department employees may be skewed up and, therefore, skewing average wages down. The different forms of pay included in calculating regular pay are consistent with the earnings included in the National Compensation Survey earnings as explained in the National Compensation Survey Procedures Manual, Volume 1, Wages and Sampling, Chapter 7.

2. Source: Bureau of Economic Analysis Regional Economic Accounts, Table CA34, promulgated in December 2006 and based on county estimates published on April 25, 2006. Average wage is computed per job not per person. Therefore, if one person holds more than one job, the wage of each job is considered. The average pay per job includes compensation of corporate officers, commissions, tips, bonuses, and pay-in-kind such as meals furnished to restaurant employees. It reflects amount of payments disbursed but not necessarily earned during the year. The wage reported ($36,667) was for 2005. This number was adjusted to 2006 by using Bureau of Labor Statistics' economic cost index number for wages and salaries of private industry workers in the Midwest of 3.3% for 2005.

3. Source: Omaha Consortium Statistical Area review dated November 2006 promulgated by Nebraska Workforce Development, Department of Labor. The wage reported was from the Quarterly Census of Employment and Wages 2006. The Omaha Consortium consists of Douglas, Sarpy, Saunders, Cass, and Washington Counties.

4. Source: County Employment and Wages, Second Quarter 2006, Table 1 published by the Bureau of Labor Statistics and released on January 11, 2007. Weekly wage ($749) reported for the second quarter of 2006 for Douglas County. Annual wage obtained by multiplying weekly wage by 52 weeks. Wage data includes non-wage cash payments such as bonuses, cash value of meals and lodging when supplied, tips and other gratuities.

5. Source: Bureau of Labor Statistics May 2005 State Occupational Employment and Wage Estimates. The wage reported for all occupations ($33,310) was for 2005. This number was adjusted to 2006 by using the Bureau of Labor Statistics' economic cost index number for wages and salaries of private industry workers in the Midwest of 3.3% for 2005. Wages include straight-time gross

pay exclusive of premium pay. Base rate, cost-of-living allowances, guaranteed pay, hazardous duty pay, incentive pay (including commission and production bonuses), tips, and on-call pay are included. Excluded are back pay, jury duty pay, severance pay, shift differentials, nonproduction bonuses, employer cost for supplementary benefits, and tuition reimbursements.

6. Source: Omaha Consortium Statistical Area Review dated November 2006 promulgated by Nebraska Workforce Development, Department of Labor. The Omaha Consortium consists of Douglas, Sarpy, Saunders, Cass, and Washington Counties. The wage reported ($25,579) was for 2005. This number was adjusted to 2006 by using the Bureau of Labor Statistics' economic cost index number for wages and salaries of private industry workers in the Midwest of 3.3% for 2005.

7. Source: Bureau of Labor Statistics Table 17 median usual weekly earnings of employed full-time wage and salary workers age 25 years and over by educational attainment and sex. This wage is relevant as fire department employees are not required to have more than a high school diploma or its equivalent. Annual wages were calculated by multiplying the median weekly earnings ($574) by 52 weeks which totaled $29,848. The wage reported was for 2004 for high school graduates with no college. This number was adjusted to 2006 by using Bureau of Labor Statistics' economic cost index numbers for wages and salaries of nationwide civilian workers of 2.4% for 2004 and 2.6% for 2005. Civilian workers include private industry and state and local government workers. Civilian workers do not include farm, household and federal government workers.

8. This row reflects the difference between the survey wages from the various sources noted and the average 2006 Omaha fire department employee wages.

9. The national average cost of living is 100 with each United States city falling either above or below that number. The Omaha cost of living is 88.8. The Omaha wage of $52,265 would be $58,857 ($52,265 ÷ 88.8%) when making a cost-of-living adjustment. Cost-of-living numbers obtained from ACCRA Cost of Living Index: Comparable Data for 274 Urban Areas. Data is for the fourth quarter of 2006 and published February 2007 by American Chamber of Commerce Researchers Association (ACCRA). When cost of living is considered, Omaha fire department employees are paid $27,498 above the national median annual wage for high school graduates with no college.

COMPARISON OF 2006 OMAHA POLICE AVERAGE WAGES TO PRIVATE INDUSTRY AND GOVERNMENT WAGES[1]

Average Omaha Police Annual 2006 Wages[2]	**National Private Sector and State and Local Government** Mean Annual Earnings[3]	**National State and Local Government** Mean Annual Earnings[4]	**National Private Sector** Mean Annual Earnings [5]	**West North Central Private Sector and State and Local Government** Mean Annual Earnings[6]	**West North Central State and Local Government** Mean Annual Earnings[7]	**West North Central Private Sector** Mean Annual Earnings[8]
$45,501 **$51,240**	$41,621	$49,362	$40,138	$32,277	$44,135	$30,213
	+$3,880[9] +$9,619	- $3,861 +$1,878	+$5,363 +$11,102	+$13,224	+$1,366	+$15,288

1. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics. Mean hourly earnings and mean number of weekly hours worked included. According to the National Compensation Survey Procedures Manual, Volume 1: Wages and Sampling, Chapter 7, earnings include the following: regular wages, salaries, incentive pay and commissions, production bonuses, payments for special characteristics and attributes, payments to offset negative working conditions, cost-of-living adjustments and money contributed to salary reduction plans by employees. Earnings do not include premium pay for overtime, shift differentials, vacations, holidays, nonproduction bonuses, and tips.

2. Average wages for Omaha police in 2006 include the following forms of pay: regular pay ($32,535,611), school resource officer pay ($16,607), training pay ($8,635), college incentive pay for bachelor's degree ($256,452), college incentive pay for masters' degree ($31,002), canine pay ($19,106), card specialty pay ($418,978), clandestine lab pay ($16,447), field training pay ($20,250), language pay ($19,633), longevity pay ($1,048,093), mounted patrol pay ($13,003), narcotics dog handler pay ($822), police bomb pay ($12,434), police motorcycle pay ($26,761), police specialty pay ($364,071) and police emergency response unit pay ($46,130). These different forms of pay totaled $34,854,035 in 2006. The $34,854,035 was paid to police employees in the following classifications:

	Number of Employees
Police Captain	8
Police Lieutenant	29
Police Officer	625
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The average annual wage for police of $45,501 was calculated by dividing the total pay of $34,854,035 by the 766 police employees. This average wage may be slightly lower than the actual average because the number of police employees includes both police leaving during the year as well as their replacements. It also includes police who may not have worked a full year for reasons such as a leave of absence. As a result, the number of police may be skewed up and, therefore, skewing average wages down. The different forms of pay included in calculating average pay are consistent with the earnings included in the National Compensation Survey earnings as explained in the National Compensation Survey Procedures Manual, Volume 1, Wages and Sampling, Chapter 7. The second number is the annual wages adjusted for the lower cost of living in Omaha as compared to the national average. The national average cost of living is 100 with each United States city falling either above or below that number. The Omaha cost of living is 88.8. The Omaha wage of $45,501 would be $51,240 ($45,501 ÷ 88.8%) when making a cost-of-living adjustment. Cost-of-living numbers obtained from ACCRA Cost of Living Index: Comparative Data for 274 Urban Areas. Data is for the fourth quarter of 2006 and published February 2007 by American Chamber of Commerce Researchers Association (ACCRA).

3. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 2-1. Wages calculated as annual wages by multiplying mean hourly rate ($19.70) and mean number of weekly hours (39.6) for full-time employees and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries for civilian workers of 2.6% for 2005. Civilian workers include private industry and state and local government workers. Civilian workers do not include farm, household and federal government workers.

4. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 1-2. Wages calculated as annual wages by multiplying mean hourly rate ($23.73) and mean number of weekly hours (38.8) for full-time employees and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries for state and local government workers of 3.1% for 2005.

5. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 2-2. Wages calculated as annual wages by multiplying mean hourly rate ($18.95) and mean number of weekly hours (39.7) for full-time employees and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of all private industry workers of 2.6% for 2005.

6. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 1-1. Wages calculated as annual wages by multiplying mean hourly rate ($17.09) and mean number of weekly hours (35.4) for all employees, not just full-time employees, and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wage and salaries of civilian workers of 2.6% for 2005. The West North Central Region includes Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, and Kansas. It also includes the St. Louis, Missouri Consolidated Metropolitan Statistical Area, which is comprised of parts of Illinois and Missouri, and the Minneapolis-St. Paul Metropolitan Statistical Area, which consists of parts of Minnesota and Wisconsin.

7. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 1-1. Wages calculated as annual wages by multiplying mean hourly rate ($22.13) and mean number of weekly hours (37.2) for full-time employees and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries for state and local government workers of 3.1% for 2005. The West North Central Region includes Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, and Kansas. It also includes the St. Louis, Missouri Consolidated Metropolitan Statistical Area, which is comprised of parts of Illinois and Missouri, and the Minneapolis-St. Paul Metropolitan Statistical Area, which consists of parts of Minnesota and Wisconsin.

8. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 1-1. Wages calculated as annual wages by multiplying mean hourly rate ($16.18) and mean number of weekly hours (35.0) for all employees, not just full-time employees, and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wage and salaries of all private industry workers of 2.6% for 2005. The West North Central Region includes Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, and Kansas. It also includes the St. Louis, Missouri Consolidated Metropolitan Statistical Area, which is comprised of parts of Illinois and Missouri, and the Minneapolis-St. Paul Metropolitan Statistical Area, which consists of parts of Minnesota and Wisconsin.

9. The first line of this row reflects the difference between the Omaha police average annual 2006 wages and the wages from the survey. The second line reflects the difference between the Omaha police wages after the cost-of-living adjustment and the wages from the survey. This number is only included when the Omaha police wages are compared to national averages – not regional averages.

COMPARISON OF 2006 OMAHA FIRE DEPARTMENT EMPLOYEE AVERAGE WAGES TO PRIVATE INDUSTRY AND GOVERNMENT WAGES[1]

Average Omaha Fire Department Employee Annual 2006 Wages[2]	**National Private Sector and State and Local Government** Mean Annual Earnings[3]	**National State and Local Government** Mean Annual Earnings[4]	**National Private Sector** Mean Annual Earnings[5]	**West North Central Private Sector and State and Local Government** Mean Annual Earnings[6]	**West North Central State and Local Government** Mean Annual Earnings[7]	**West North Central Private Sector** Mean Annual Earnings[8]
$52,265 **$58,857**	$41,621	$49,362	$40,138	$32,277	$44,135	$30,213
	+$10,644[9] +$17,236	+$2,903 +$9,495	+$12,127 +$18,719	+$19,988	+$8,130	+$22,052

1. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics. Mean hourly earnings and mean number of weekly hours worked included. According to the National Compensation Survey Procedures Manual, Volume 1: Wages and Sampling, Chapter 7, earnings include the following: regular wages, salaries, incentive pay and commissions, production bonuses, payments for special characteristics and attributes, payments to offset negative working conditions, cost-of-living adjustments and money contributed to salary reduction plans by employees. Earnings do not include premium pay for overtime, shift differentials, vacations, holidays, nonproduction bonuses, and tips.

2. Average wages for Omaha fire department employees in 2006 include the following forms of pay: regular pay ($31,781,170), fire protection technology degree pay ($66,124), certified fire investigator pay ($10,937), bureau pay ($81,510), longevity pay ($835,738), paramedic pay-assigned ($366,200), paramedic pay-certified ($244,344), paramedic squad pay ($15,600), rescue 32 pay ($10,800), special operations level 2 pay ($5,700), special operations pay-active ($214,529), special operations pay-certified ($48,127), EMS paramedic pay ($30,463). These different forms of pay totaled $33,711,242 in 2006. The $33,711,242 was paid to fire department employees in the following classifications:

	Number of Employees
Assistant Fire Marshal	1
Fire Captain Paramedic	50
Battalion Fire Chief	27
Firefighter	43
Drill Master	1
Probationary Firefighter	36
EMS Shift Supervisor	2
Senior Firefighter	205
Fire Apparatus Engineer	112
Firefighter Paramedic	37
Fire Captain	131

The average annual wage for fire department employees of $52,265 was calculated by dividing the total pay of $33,711,242 by the 645 fire department employees. This average wage may be slightly lower than the actual average because the number of fire department employees includes both fire department employees leaving during the year as well as their replacements. It also includes fire department employees who may not have worked a full year for reasons such as a leave of absence. As a result, the number of fire department employees may be skewed up and, therefore, skewing average wages down. The different forms of pay included in calculating average pay are consistent with the earnings included in the National Compensation Survey earnings as explained in the National Compensation Survey Procedures Manual, Volume 1, Wages and Sampling, Chapter 7. The second number is the annual wages adjusted for the lower cost of living in Omaha as compared to the national average. The national average cost of living is 100 with each United States city falling either above or below that number. The Omaha cost of living is 88.8. The Omaha wage of $52,265 would be $58,857 ($52,265 ÷ 88.8%) when making a cost-of-living adjustment. Cost-of-living numbers obtained from ACCRA Cost of Living Index: Comparable Data for 274 Urban Areas. Data is for the fourth quarter of 2006 and published February 2007 by American Chamber of Commerce Researchers Association (ACCRA).

3. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 2-1. Wages calculated as annual wages by multiplying mean hourly rate ($19.70) and mean number of weekly hours (39.6) for full-time employees and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries for civilian workers of 2.6% for 2005. Civilian workers include private industry and state and local government workers. Civilian workers do not include farm, household and federal government workers.

4. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 1-2. Wages calculated as annual wages by multiplying mean hourly rate ($23.73) and mean number of weekly hours (38.8) for full-time employees and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries for state and local government workers of 3.1% for 2005.

5. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 2-2. Wages calculated as annual wages by multiplying mean hourly rate ($18.95) and mean number of weekly hours (39.7) for full-time employees and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of all private industry workers of 2.6% for 2005.

6. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 1-1. Wages calculated as annual wages by multiplying mean hourly rate ($17.09) and mean number of weekly hours (35.4) for all employees, not just full-time employees, and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wage and salaries of civilian workers of 2.6% for 2005. The West North Central Region includes Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, and Kansas. It also includes the St. Louis, Missouri Consolidated Metropolitan Statistical Area, which is comprised of parts of Illinois and Missouri, and the Minneapolis-St. Paul Metropolitan Statistical Area, which consists of parts of Minnesota and Wisconsin.

7. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 1-1. Wages calculated as annual wages by multiplying mean hourly rate ($22.13) and mean number of weekly hours (37.2) for all employees, not just full-time employees, and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries for state and local government workers of 3.1% for 2005. The West North Central Region includes Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, and Kansas. It also includes the St. Louis, Missouri Consolidated Metropolitan Statistical Area, which is comprised of parts of Illinois and Missouri, and the Minneapolis-St. Paul Metropolitan Statistical Area, which consists of parts of Minnesota and Wisconsin.

8. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 1-1. Wages calculated as annual wages by multiplying mean hourly rate ($16.18) and mean number of weekly hours (35.0) for all employees, not just full-time employees, and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wage and salaries of all private industry workers of 2.6% for 2005. The West North Central Region includes Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, and Kansas. It also includes the St. Louis, Missouri Consolidated Metropolitan Statistical Area, which is comprised of parts of Illinois and Missouri, and the Minneapolis-St. Paul Metropolitan Statistical Area, which consists of parts of Minnesota and Wisconsin.

9. The first line of this row reflects the difference between the Omaha fire department employee average annual 2006 wages and the wages from the survey. The second line reflects the difference between the Omaha fire department employee wages after the cost-of-living adjustment and the wages from the survey. This number is only included when the Omaha fire department employee wages are compared to national averages – not regional averages.

COMPARISON OF 2006 OMAHA POLICE AVERAGE WAGES TO WAGES OF PROTECTIVE SERVICE WORKERS (PSW) ON REGIONAL AND NATIONAL BASIS[1]

Average Omaha Police Annual 2006 Wages[2]	**Nationwide PSW** Mean Annual Earnings[3]	**Nationwide Private Sector Industry PSW** Mean Annual Earnings[4]	**Nationwide State and Local Government PSW** Mean Annual Earnings[5]	**Nationwide Metro Areas PSW** Mean Annual Earnings[6]	**Nationwide Nonmetro Areas PSW** Mean Annual Earnings[7]	**West North Central Region PSW** Mean Annual Earnings[8]	**West North Central Region Metro Areas PSW** Mean Annual Earnings[9]	**West North Central Region Nonmetro Areas PSW** Mean Annual Earnings[10]
$45,501 **$51,240**	$40,183	$23,212	$49,294	$36,272	$30,243	$30,021	$29,131	$34,190
	+$5,318[11] +$11,057	+$22,289 +$28,028	-$3,793 +$1,946	+$9,229 +$14,968	+$15,258 +$20,997	+$15,480	+$16,370	+$11,311

1. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics. Mean hourly earnings and mean number of weekly hours worked included. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government. According to the National Compensation Survey Procedures Manual, Volume 1: Wages and Sampling, Chapter 7, earnings include the following: regular wages, salaries, incentive pay and commissions, production bonuses, payments for special characteristics and attributes, payments to offset negative working conditions, cost-of-living adjustments and money contributed to salary reduction plans by employees. Earnings do not include premium pay for overtime, shift differentials, vacations, holidays, nonproduction bonuses, and tips. According to Appendix B to the National Compensation Survey, protective service workers include the following: Supervisors: Firefighting and Fire Prevention Occupations; Supervisors: Police and Detectives; Supervisors: Guards; Fire Inspection and Fire Prevention Occupations; Firefighting Occupations; Police and Detectives, Public Service; Sheriffs, Bailiffs and Other Law Enforcement Officers; Correctional Institution Officers; Crossing Guards; Guards and Police except Public Service; and, Protective Service Occupations not elsewhere classified.

2. Average wages for Omaha police in 2006 include the following forms of pay: regular pay ($32,535,611), school resource officer pay ($16,607), training pay ($8,635), college incentive pay for bachelor's degree ($256,452), college incentive pay for masters' degree ($31,002), canine pay ($19,106), card specialty pay ($418,978), clandestine lab pay ($16,447), field training pay ($20,250), language pay ($19,633), longevity pay ($1,048,093), mounted patrol pay ($13,003), narcotics dog handler pay ($822), police bomb pay ($12,434), police motorcycle pay ($26,761), police specialty

pay ($364,071) and police emergency response unit pay ($46,130). These different forms of pay totaled $34,854,035 in 2006. The $34,854,035 was paid to police employees in the following classifications:

	Number of Employees
Police Captain	8
Police Lieutenant	29
Police Officer	625
Police Sergeant	104

The average annual wage for police of $45,501 was calculated by dividing the total pay of $34,854,035 by the 766 police employees. This average wage may be slightly lower than the actual average because the number of police employees includes both police leaving during the year as well as their replacements. It also includes police who may not have worked a full year for reasons such as a leave of absence. As a result, the number of police may be skewed up and, therefore, skewing average wages down. The different forms of pay included in calculating regular pay are consistent with the earnings included in the National Compensation Survey earnings as explained in the National Compensation Survey Procedures Manual, Volume 1, Wages and Sampling, Chapter 7. The second number is the annual wages adjusted for the lower cost of living in Omaha as compared to the national average. The national average cost of living is 100 with each United States city falling either above or below that number. The Omaha cost of living is 88.8. The Omaha wage of $45,501 would be $51,240 ($45,501 ÷ 88.8%) when making a cost-of-living adjustment. Cost-of-living numbers obtained from ACCRA Cost of Living Index: Comparative Data for 274 Urban Areas. Data is for the fourth quarter of 2006 and published February 2007 by American Chamber of Commerce Researchers Association (ACCRA).

3. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 2-1. Wages calculated as annual wages by multiplying mean hourly rate ($18.38) and mean number of weekly hours (40.7) for full-time employees and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government.

4. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 2-2. Wages calculated as annual wages by multiplying mean hourly rate ($10.94) and mean number of weekly hours (39.5) for full-time employees and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government.

5. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 2-3. Wages calculated as annual wages by multiplying mean hourly rate ($22.22) and mean number of weekly hours (41.3) for full-time employees and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government.

6. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 4-2. Wages calculated as annual wages by multiplying mean hourly rate ($18.25) and mean number of weekly hours (37.0) for all employees, not just full-time employees, and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government.

7. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 4-2. Wages calculated as annual wages by multiplying mean hourly rate ($14.70) and mean number of weekly hours (38.3) for all employees, not just full-time employees, and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government.

8. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 4-8. Wages calculated as annual wages by multiplying mean hourly rate ($15.27) and mean number of weekly hours (36.6) for all employees, not just full-time employees, and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government. The West North Central Region includes Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, and Kansas. It also includes the St. Louis, Missouri Consolidated Metropolitan Statistical Area, which is comprised of parts of Illinois and Missouri, and the Minneapolis-St. Paul Metropolitan Statistical Area, which consists of parts of Minnesota and Wisconsin.

9. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 4-8. Wages calculated as annual wages by multiplying mean hourly rate ($14.94) and mean number of weekly hours (36.3) for all employees, not just full-time employees, and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government. The West North Central Region includes Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, and Kansas. It also includes the St. Louis, Missouri Consolidated Metropolitan Statistical Area, which is comprised of parts of Illinois and Missouri, and the Minneapolis-St. Paul Metropolitan Statistical Area, which consists of parts of Minnesota and Wisconsin.

10. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 4-8. Wages calculated as annual wages by multiplying mean hourly rate ($16.75) and mean number of weekly hours (38.0) for all employees, not just full-time employees, and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government. The West North Central Region includes Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, and Kansas. It also includes the St. Louis, Missouri Consolidated Metropolitan Statistical Area, which is comprised of parts of Illinois and Missouri, and the Minneapolis-St. Paul Metropolitan Statistical Area, which consists of parts of Minnesota and Wisconsin.

11. The first line of this row reflects the difference between the Omaha police average annual 2006 wages and the wages from the survey. The second line reflects the difference between the Omaha police wages after the cost-of-living adjustment and the wages from the survey. This number is only included when the Omaha police wages are compared to national averages – not regional averages

COMPARISON OF 2006 OMAHA FIRE DEPARTMENT EMPLOYEE AVERAGE WAGES TO WAGES OF PROTECTIVE SERVICE WORKERS (PSW) ON REGIONAL AND NATIONAL BASIS[1]

Average Omaha Fire Department Employee Annual 2006 Wages[2]	**Nationwide PSW** Mean Annual Earnings[3]	**Nationwide Private Sector Industry PSW** Mean Annual Earnings[4]	**Nationwide State and Local Government PSW** Mean Annual Earnings[5]	**Nationwide Metro Areas PSW** Mean Annual Earnings[6]	**Nationwide Nonmetro Areas PSW** Mean Annual Earnings[7]	**West North Central Region PSW** Mean Annual Earnings[8]	**West North Central Region Metro Areas PSW** Mean Annual Earnings[9]	**West North Central Region Nonmetro Areas PSW** Mean Annual Earnings[10]
$52,265 **$58,857**	$40,183	$23,212	$49,294	$36,272	$30,243	$30,021	$29,131	$34,190
	+$12,082[11] +$18,674	+$29,053 +$35,645	+$2,971 +$9,563	+$15,993 +$22,585	+$22,022 +$28,614	+$22,244	+$23,134	+$18,075

1. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics. Mean hourly earnings and mean number of weekly hours worked included. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government. According to the National Compensation Survey Procedures Manual, Volume 1: Wages and Sampling, Chapter 7, earnings include the following: regular wages, salaries, incentive pay and commissions, production bonuses, payments for special characteristics and attributes, payments to offset negative working conditions, cost-of-living adjustments and money contributed to salary reduction plans by employees. Earnings do not include premium pay for overtime, shift differentials, vacations, holidays, nonproduction bonuses, and tips. According to Appendix B to the National Compensation Survey, protective service workers include the following: Supervisors: Firefighting and Fire Prevention Occupations; Supervisors: Police and Detectives; Supervisors: Guards; Fire Inspection and Fire Prevention Occupations; Firefighting Occupations; Police and Detectives, Public Service; Sheriffs, Bailiffs and Other Law Enforcement Officers; Correctional Institution Officers; Crossing Guards; Guards and Police except Public Service; and, Protective Service Occupations not elsewhere classified.

2. Average wages for Omaha fire department employees in 2006 include the following forms of pay: regular pay ($31,781,170), fire protection technology degree pay ($66,124), certified fire investigator pay ($10,937), bureau pay ($81,510), longevity pay ($835,738), paramedic pay-assigned ($366,200), paramedic pay-certified ($244,344), paramedic squad pay ($15,600), rescue 32

pay ($10,800), special operations level 2 pay ($5,700), special operations pay-active ($214,529), special operations pay-certified ($48,127), EMS paramedic pay ($30,463). These different forms of pay totaled $33,711,242 in 2006. The $33,711,242 was paid to fire department employees in the following classifications:

	Number of Employees
Assistant Fire Marshal	1
Fire Captain Paramedic	50
Battalion Fire Chief	27
Firefighter	43
Drill Master	1
Probationary Firefighter	36
EMS Shift Supervisor	2
Senior Firefighter	205
Fire Apparatus Engineer	112
Firefighter Paramedic	37
Fire Captain	131

The average annual wage for fire department employees of $52,265 was calculated by dividing the total pay of $33,711,242 by the 645 fire department employees. This average wage may be slightly lower than the actual average because the number of fire department employees includes both fire department employees leaving during the year as well as their replacements. It also includes fire department employees who may not have worked a full year for reasons such as a leave of absence. As a result, the number of fire department employees may be skewed up and, therefore, skewing average wages down. The different forms of pay included in calculating average pay are consistent with the earnings included in the National Compensation Survey earnings as explained in the National Compensation Survey Procedures Manual, Volume 1, Wages and Sampling, Chapter 7. The second number is the annual wages adjusted for the lower cost of living in Omaha as compared to the national average. The national average cost of living is 100 with each United States city falling either above or below that number. The Omaha cost of living is 88.8. The Omaha wage of $52,265 would be $58,857 ($52,265 ÷ 88.8%) when making a cost-of-living adjustment. Cost-of-living numbers obtained from ACCRA Cost of Living Index: Comparable Data for 274 Urban Areas. Data is for the fourth quarter of 2006 and published February 2007 by American Chamber of Commerce Researchers Association (ACCRA).

3. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 2-1. Wages calculated as annual wages by multiplying mean hourly rate ($18.38) and mean number of weekly hours (40.7) for full-time employees and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government.

4. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 2-2. Wages calculated as annual wages by multiplying mean hourly rate ($10.94) and mean number of weekly hours (39.5) for full-time employees and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government.

5. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 2-3. Wages calculated as annual wages by multiplying mean hourly rate ($22.22) and mean number of weekly hours (41.3) for full-time employees and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government.

6. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 4-2. Wages calculated as annual wages by multiplying mean hourly rate ($18.25) and mean number of weekly hours (37.0) for all employees, not just full-time employees, and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government.

7. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 4-2. Wages calculated as annual wages by multiplying mean hourly rate ($14.70) and mean number of weekly hours (38.3) for all employees, not just full-time employees, and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government.

8. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 4-8. Wages calculated as annual wages by multiplying mean hourly rate ($15.27) and mean number of weekly hours (36.6) for all employees, not just full-time employees, and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government. The West North Central Region includes Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, and Kansas. It also includes the St. Louis, Missouri Consolidated Metropolitan Statistical Area, which is comprised of parts of Illinois and Missouri, and the Minneapolis-St. Paul Metropolitan Statistical Area, which consists of parts of Minnesota and Wisconsin.

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10. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 4-8. Wages calculated as annual wages by multiplying mean hourly rate ($16.75) and mean number of weekly hours (38.0) for all employees, not just full-time employees, and then multiplying by 52 weeks. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number of 3.3% for nationwide wages and salaries of service occupations in state and local government. The West North Central Region includes Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, and Kansas. It also includes the St. Louis, Missouri Consolidated Metropolitan Statistical Area, which is comprised of parts of Illinois and Missouri, and the Minneapolis-St. Paul Metropolitan Statistical Area, which consists of parts of Minnesota and Wisconsin.

11. The first line of this row reflects the difference between the Omaha fire department employee average annual 2006 wages and the wages from the survey. The second line reflects the difference between the Omaha fire department employee wages after the cost-of-living adjustment and the wages from the survey. This number is only included when the Omaha fire department employee wages are compared to national averages – not regional averages.

COMPARISON OF 2006 OMAHA POLICE AVERAGE WAGES TO MEAN EARNINGS OF PROTECTIVE SERVICE WORKERS (PSW) IN THE TEN LARGEST METROPOLITAN STATISTICAL AREAS[1]

	Average Omaha Police Annual 2006 Wages[2]	New York-Northern New Jersey-Long Island PSW	Los Angeles-Riverside-Orange County PSW	Chicago-Gary-Kenosha PSW	Washington Baltimore PSW	San Francisco-Oakland-San Jose PSW	Boston-Worcester-Lawrence PSW	Philadelphia-Wilmington-Atlantic City PSW	Detroit-Ann Arbor-Flint PSW	Dallas-Fort Worth PSW	Houston-Galveston-Brazoria PSW
Wages unadjusted for cost of living	**$45,501**	$57,114[3]	$51,301[4]	$48,846[5]	$42,203[6]	$45,842[7]	$44,061[8]	$43,222[9]	$37,055[10]	$35,369[11]	$38,574[12]
+/-without cost-of-living adjustment[13]		-$11,613	-$5,800	-$3,345	+$3,298	-$341	+$1,440	+$2,279	+$8,446	+$10,132	+$6,927
Omaha Police Wages adjusted for cost of living[14]		$77,244[15]	$66,356[16]	$53,033[17]	$66,176[18]	$80,344[19]	$63,194[20]	$59,156[21]	Unavailable	$46,859[22]	$45,347[23]
+/-with cost-of-living adjustment[24]		+$20,130	+$15,055	+$4,187	+$23,973	+$34,502	+$19,133	+$15,934	Unavailable	+$11,490	+$6,773

1. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 4-3. Mean hourly earnings included. Mean number of weekly hours not included. Therefore, the mean weekly hours for full-time protective service workers in state and local government on a national basis (41.3) found in Table 2-3 was multiplied by 52 weeks to obtain average annual hours worked of 2148. Hourly earnings for each metropolitan statistical area were then multiplied by 2148 hours to obtain the annual wage. According to the National Compensation Survey Procedures Manual, Volume 1: Wages and Sampling, Chapter 7, earnings include the following: regular wages, salaries, incentive pay and commissions, production bonuses, payments for special characteristics and attributes, payments to offset negative working conditions, cost-of-living adjustments and money contributed to salary reduction plans by employees. Earnings do not include premium pay for overtime, vacations, and holidays, nonproduction bonuses, and tips. According to Appendix B to the National Compensation Survey, protective service workers include the following: Supervisors: Firefighting and Fire Prevention Occupations; Supervisors: Police and Detectives; Supervisors: Guards; Fire Inspection and Fire Prevention Occupations; Firefighting Occupations; Police and Detectives, Public Service; Sheriffs, Bailiffs and Other Law Enforcement Officers; Correctional Institution Officers; Crossing Guards; Guard and Police except Public Service; and Protective Service Occupations not elsewhere classified. The ten largest metropolitan areas are ranked by employment size.

2. Average wages for Omaha police in 2006 include the following forms of pay: regular pay ($32,535,611), school resource officer pay ($16,607), training pay ($8,635), college incentive pay for bachelor's degree ($256,452), college incentive pay for masters' degree ($31,002), canine pay ($19,106), card specialty pay ($418,978), clandestine lab pay ($16,447), field training pay ($20,250), language pay ($19,633), longevity pay ($1,048,093), mounted patrol pay ($13,003), narcotics dog handler pay ($822), police bomb pay ($12,434), police motorcycle pay ($26,761), police specialty pay ($364,071) and police emergency response unit pay ($46,130). These different forms of pay totaled $34,854,035 in 2006. The $34,854,035 was paid to police employees in the following classifications:

	Number of Employees
Police Captain	8
Police Lieutenant	29
Police Officer	625
Police Sergeant	104

The average annual wage for police of $45,501 was calculated by dividing the total pay of $34,854,035 by the 766 police employees. This average wage may be slightly lower than the actual average because the number of police employees includes both police leaving during the year as well as their replacements. It also includes police who may not have worked a full year for reasons such as a leave of absence. As a result, the number of police may be skewed up and, therefore, skewing average wages down. The different forms of pay included in calculating average pay are consistent with the earnings included in the National Compensation Survey earnings as explained in the National Compensation Survey Procedures Manual, Volume 1, Wages and Sampling, Chapter 7.

3. Wages reported for March 2005. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 3.3% for 2005. Mean hourly earning of $25.74 reported. Annual wage calculated as ($25.74 x 2148 hours) x 1.033.

4. Wages reported for April 2005. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 3.3% for 2005. Mean hourly earning of $23.12 reported. Annual wage calculated as ($23.12 x 2148 hours) x 1.033.

5. Wages reported for September 2004. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 2.2% for 2004 and 3.3% for 2005. Mean hourly earning of $21.54 reported. Annual wage calculated as ($21.54 x 2148 hours) x 1.022 x 1.033.

6. Wages reported for April 2005. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 3.3% for 2005. Mean hourly earning of $19.02 reported. Annual wage calculated as ($19.02 x 2148 hours) x 1.033.

7. Wages reported for March 2005. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 3.3% for 2005. Mean hourly earning of $20.66 reported. Annual wage calculated as ($20.66 x 2148 hours) x 1.033.

8. Wages reported for September 2004. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 2.2% for 2004 and 3.3% for 2005. Mean hourly earning of $19.43 reported. Annual wage calculated as ($19.43 x 2148 hours) x 1.022 x 1.033.

9. Wages reported for December 2004. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 2.2% for 2004 and 3.3% for 2005. Mean hourly earning of $19.06 reported. Annual wage calculated as ($19.06 x 2148 hours) x 1.022 x 1.033.

10. Wages reported for April 2005. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 3.3% for 2005. Mean hourly earning of $16.70 reported. Annual wage calculated as ($16.70 x 2148 hours) x 1.033.

11. Wages reported for March 2005. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 3.3% for 2005. Mean hourly earning of $15.94 reported. Annual wage calculated as ($15.94 x 2148 hours) x 1.033.

12. Wages reported for December 2004. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 2.2% for 2004 and 3.3% for 2005. Mean hourly earning of $17.01 reported. Annual wage calculated as ($17.01 x 2148 hours) x 1.022 x 1.033.

13. This row reflects the difference between the Omaha police average annual 2006 wages without any cost-of-living adjustment and the wages from the survey.

14. This row shows the salary in each metropolitan area that is comparable to the Omaha police average annual 2006 salary of $45,501. In other words, this row shows the salary a person in Omaha earning $45,501 would need to earn in the other MSAs in order to maintain the same standard of living. This comparable salary data was obtained by using the cost-of-living data from the ACCRA Cost of Living Index: Comparative Data for 274 Urban Areas. Data is for the fourth quarter of 2006 and published February 2007 by American Chamber of Commerce Researchers Association (ACCRA) The MSAs included in the ACCRA Cost of Living Index did not match exactly with those from the National Compensation Survey Therefore, the cost-of-living data from each relevant area was averaged to determine a cost of living for the MSA listed in the National Compensation Survey. The comparable salary was calculated based on instructions included in the ACCRA Cost-of-Living Index, page ii. That formula is as follows: [Surveyed City Cost-of-Living Average] - [Omaha Cost of Living]. This result is divided by the cost of living in Omaha to obtain a percentage difference. The percentage difference is then multiplied by the Omaha police average wage to obtain the increase or decrease in the Omaha police wage. That increase or decrease is added to the Omaha police average wage to obtain the comparable salary. The following is an example using the average cost-of-living data for the New York-Northern New Jersey-Long Island MSA of 150.75. 150.75-88.8 = 61.95. 61.95/88.8 = .6976351. .6976351 x $45,501 = $31,743. $31,743 + $45,501 = $77,244. Small differences may occur as a result of rounding when computing the average cost-of-living data.

15. Composite index of the following areas was averaged to obtain the comparable salary: (1) Nassau-Suffolk, New York Metro Division: Nassau County, New York; (2) New York-White Plains-Wayne, New York-New Jersey Metro Division: New York (Manhattan), New York; (3) New York-White Plains-Wayne, New York-New Jersey Metro Division: New York (Queens), New York; (4) Edison, New Jersey Metro Division: Middlesex-Monmouth, New Jersey; (5) Newark-Union, New Jersey-Pennsylvania Metro Division: Newark-Elizabeth, New Jersey; (6) New York-White Plains-Wayne New York-New Jersey Metro Division: Bergen-Passaic, New Jersey. The average is 150.75.

16. Composite index of the following areas was averaged to obtain the comparable salary: (1) Los Angeles-Long Beach-Glendale, California Metro Division: Los Angeles-Long Beach, California; (2) Riverside-San Bernardino-Ontario, California Metro: Palm Springs, California; Riverside City, California; (3) Riverside - San Bernardino-Ontario, California Metro. The average is 129.50.

17. Composite index of the following areas was averaged to obtain the comparable salary: (1) Chicago-Naperville-Joliet, Illinois Metro Division: Chicago, Illinois; (2) Chicago-Naperville-Joliet, Illinois Metro Division: Joliet-Will County, Illinois. The average is 103.50.

18. Composite index of the following areas was averaged to obtain the comparable salary: (1) Washington-Arlington-Alexandria, District of Columbia-Virginia-Maryland-West Virginia Metro Division: Washington-Arlington-Alexandria, District of Columbia-Virginia; (2) Washington-Arlington-Alexandria, District of Columbia: Virginia, Maryland, West Virginia Metro Division: Prince William County, Virginia; (3) Baltimore-Towson, Maryland Metro: Baltimore, Maryland; (4) Bethesda-Gaithersburg-Frederick, Maryland Metro Division: Bethesda-Gaithersburg-Frederick, Maryland. The average is 129.15.

19. Composite index of the following areas was averaged to obtain the comparable salary: (1) Oakland-Fremont-Hayward, California Metro Division: Oakland, California; (2) San Francisco-San Mateo-Redwood City, California Metro Division: San Francisco, California; (3) San Jose-Sunnyvale-Santa Clara, California Metro: San Jose, California. The average is 156.80.

20. Composite index of the following areas was averaged to obtain the comparable salary: (1) Boston-Quincy, Massachusetts Metro Division: Boston, Massachusetts; (2) Cambridge-Newton-Framingham, Massachusetts Metro Division: Framingham-Natick, Massachusetts; (3) Fitchburg-Leominster, Massachusetts Metro; Fitchburg-Leominster, Massachusetts. The average is 123.33.

21. Composite index of the following areas was averaged to obtain the comparable salary: (1) Philadelphia, Pennsylvania Metro Division: Philadelphia, Pennsylvania; (2) Wilmington, Delaware-Maryland-New Jersey Metro Division: Wilmington, Delaware. The average is 115.45.

22. Composite index of the following areas was averaged to obtain the comparable salary: (1) Dallas-Plano-Irving, Texas, Texas Metro Division: Dallas, Texas; (2) Dallas-Plano-Irving, Texas Metro Division: Plano, Texas; (3) Fort Worth-Arlington, Texas Metro Division: Arlington, Texas; (4) Fort Worth-Arlington, Texas Metro Division: Fort Worth, Texas. The average is 91.45.

23. Composite index of the following areas was averaged to obtain the comparable salary: (1) Houston-Sugar Land-Baytown, Texas Metro: Houston, Texas; (2) Houston-Sugar Land-Baytown, Texas Metro; Conroe, Texas. The composite index is 88.50.

24. This row reflects the difference between the mean earnings in each metropolitan area and the Omaha earnings made comparable to the area.

COMPARISON OF 2006 OMAHA FIRE DEPARTMENT EMPLOYEE AVERAGE WAGES TO MEAN EARNINGS OF PROTECTIVE SERVICE WORKERS (PSW) IN THE TEN LARGEST METROPOLITAN STATISTICAL AREAS[1]

	Average Omaha Fire Department Annual 2006 Wages[2]	New York-Northern New Jersey-Long Island PSW	Los Angeles-Riverside-Orange County PSW	Chicago-Gary-Kenosha PSW	Washington Baltimore PSW	San Francisco-Oakland-San Jose PSW	Boston-Worcester-Lawrence PSW	Philadelphia-Wilmington-Atlantic City PSW	Detroit-Ann Arbor-Flint PSW	Dallas-Fort Worth PSW	Houston-Galveston-Brazoria PSW
Wages unadjusted for cost of living	**$52,265**	$57,114[3]	$51,301[4]	$48,846[5]	$42,203[6]	$45,842[7]	$44,061[8]	$43,222[9]	$37,055[10]	$35,369[11]	$38,574[12]
+/-without cost-of-living adjustment[13]		-$4,849	+$964	+$3,419	+$10,062	+$6,423	+$8,204	+$9,043	+$15,210	+$16,896	+$13,691
Omaha fire department wages adjusted for cost of living[14]		$88,727[15]	$76,220[16]	$60,917[17]	$76,014[18]	$92,288[19]	$72,588[20]	$67,950[21]	Unavailable	$53,825[22]	$52,088[23]
+/-with cost-of-living adjustment[24]		+$31,613	+$24,919	+$12,071	+$33,811	+$46,446	+$28,527	+$24,728	Unavailable	+$18,456	+$13,514

1. Source: National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics, Table 4-3. Mean hourly earnings included. Mean number of weekly hours not included in this table. Therefore, the mean weekly hours for full-time protective service workers in state and local government on a national basis (41.3) found in Table 2-3 was multiplied by 52 weeks to obtain average annual hours worked of 2148. Hourly earnings for each metropolitan statistical area were then multiplied by 2148 hours to obtain the annual wage. The annual pay for fire department employees working a 24-hour shift is calculated in the collective bargaining agreement on the basis of 2912 hours per year (average of 56 hours per week). However, realistically, the hours actually spent performing fire prevention activities are the important consideration when determining an appropriate level of compensation – not just hours spent on-call at the respective fire station. Given the fire department employees are not performing fire prevention activities during 100% of their shift, comparison of their salaries to that of protective service workers' annual salaries calculated on the basis of a 2148-hour year versus 2912-hour year is a valid comparison.

According to the National Compensation Survey Procedures Manual, Volume 1: Wages and Sampling, Chapter 7, earnings include the following: regular wages, salaries, incentive pay and commissions, production bonuses, payments for special characteristics and attributes, payments to offset negative working conditions, cost-of-living adjustments and money contributed to salary reduction plans by employees. Earnings do not include premium pay for overtime, vacations, and holidays, nonproduction bonuses and tips. According to Appendix B to the National Compensation Survey, protective service workers include the following: Supervisors: Firefighting and Fire Prevention Occupations; Supervisors: Police and Detectives; Supervisors: Guards; Fire Inspection and Fire Prevention Occupations; Firefighting Occupations; Police and Detectives, Public Service; Sheriffs, Bailiffs and Other Law Enforcement Officers; Correctional Institution Officers; Crossing Guards; Guard and Police except Public Service; and Protective Service Occupations not elsewhere classified. The ten largest metropolitan areas are ranked by employment size.

2. Average wages for Omaha fire department employees in 2006 include the following forms of pay: regular pay ($31,781,170), fire protection technology degree pay ($66,124), certified fire investigator pay ($10,937), bureau pay ($81,510), longevity pay ($835,738), paramedic pay-assigned ($366,200), paramedic pay-certified ($244,344), paramedic squad pay ($15,600), rescue 32 pay ($10,800), special operations level 2 pay ($5,700), special operations pay-active ($214,529), special operations pay-certified ($48,127), EMS paramedic pay ($30,463). These different forms of pay totaled $33,711,242 in 2006. The $33,711,242 was paid to fire department employees in the following classifications:

	Number of Employees
Assistant Fire Marshal	1
Fire Captain Paramedic	50
Battalion Fire Chief	27
Firefighter	43
Drill Master	1
Probationary Firefighter	36
EMS Shift Supervisor	2
Senior Firefighter	205
Fire Apparatus Engineer	112
Firefighter Paramedic	37
Fire Captain	131

The average annual wage for fire department employees of $52,265 was calculated by dividing the total pay of $33,711,242 by the 645 fire department employees. This average wage may be slightly lower than the actual average because the number of fire department employees includes both fire department employees leaving during the year as well as their replacements. It also includes fire department employees who may not have worked a full year for reasons such as a leave of absence. As a result, the number of fire department employees may be skewed up and,

therefore, skewing average wages down. The different forms of pay included in calculating average pay are consistent with the earnings included in the National Compensation Survey earnings as explained in the National Compensation Survey Procedures Manual, Volume 1, Wages and Sampling, Chapter 7.

3. Wages reported for March 2005. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 3.3% for 2005. Mean hourly earning of $25.74 reported. Annual wage calculated as ($25.74 x 2148 hours) x 1.033.

4. Wages reported for April 2005. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 3.3% for 2005. Mean hourly earning of $23.12 reported. Annual wage calculated as ($23.12 x 2148 hours) x 1.033.

5. Wages reported for September 2004. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries for service occupations in state and local government of 2.2% for 2004 and 3.3% for 2005. Mean hourly earning of $21.54 reported. Annual wage calculated as ($21.54 x 2148 hours) x 1.022 x 1.033.

6. Wages reported for April 2005. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 3.3% for 2005. Mean hourly earning of $19.02 reported. Annual wage calculated as ($19.02 x 2148 hours) x 1.033.

7. Wages reported for March 2005. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 3.3% for 2005. Mean hourly earning of $20.66 reported. Annual wage calculated as ($20.66 x 2148 hours) x 1.033.

8. Wages reported for September 2004. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 2.2% for 2004 and 3.3% for 2005. Mean hourly earning of $19.43 reported. Annual wage calculated as ($19.43 x 2148 hours) x 1.022 x 1.033.

9. Wages reported for December 2004. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 2.2% for 2004 and 3.3% for 2005. Mean hourly earning of $19.06 reported. Annual wage calculated as ($19.06 x 2148 hours) x 1.022 x 1.033.

10. Wages reported for April 2005. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 3.3% for 2005. Mean hourly earning of $16.70 reported. Annual wage calculated as ($16.70 x 2148 hours) x 1.033.

11. Wages reported for March 2005. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 3.3% for 2005. Mean hourly earning of $15.94 reported. Annual wage calculated as ($15.94 x 2148 hours) x 1.033.

12. Wages reported for December 2004. Wages adjusted to 2006 level by using the Bureau of Labor Statistics employment cost index number for nationwide wages and salaries of service occupations in state and local government of 2.2% for 2004 and 3.3% for 2005. Mean hourly earning of $17.01 reported. Annual wage calculated as ($17.01 x 2148 hours) x 1.022 x 1.033.

13. This row reflects the difference between the Omaha fire department employee average annual 2006 wages without any cost-of-living adjustment and the wages from the survey.

14. This row shows the salary in each metropolitan area that is comparable to the Omaha fire department employee average annual 2006 salary of $52,265. In other words, this row shows the salary a person in Omaha earning $52,265 would need to earn in the other MSAs in order to maintain the same standard of living. This comparable salary data was obtained by using the cost-of-living data from the ACCRA Cost of Living Index: Comparative Data for 274 Urban Areas. Data is for the fourth quarter of 2006 and published February 2007 by American Chamber of Commerce Researchers Association (ACCRA). The MSAs included in the ACCRA Cost of Living Index did not match exactly with those from the National Compensation Survey. Therefore, the cost-of-living data from each relevant area was averaged to determine a cost of living for the MSA listed in the National Compensation Survey. The comparable salary was calculated based on instructions included in the ACCRA Cost-of-Living Index, page ii. That formula is as follows: [Surveyed City Cost-of-Living Average] - [Omaha Cost of Living]. This result is divided by the cost of living in Omaha to obtain a percentage difference. The percentage difference is then multiplied by the Omaha fire department employee average wage to obtain the increase or decrease in the Omaha fire department employee wage. That increase or decrease is added to or subtracted from the Omaha fire department employee average wage to obtain the comparable salary. The following is an example using the average cost-of-living data for the New York-Northern New Jersey-Long Island MSA of 150.75 150 75-88.8 = 61.95. 61.95/88.8 = .6976351. .6976351 x $52,265 = $36,462. $36,462 + $52,265 = $88,727. Small differences may occur as a result of rounding when computing the average cost-of-living data.

15. Composite index of the following areas was averaged to obtain the comparable salary: (1) Nassau-Suffolk, New York Metro Division: Nassau County, New York; (2) New York-White Plains-Wayne, New York-New Jersey Metro Division: New York (Manhattan), New York; (3) New York-White Plains-Wayne, New York-New Jersey Metro Division: New York (Queens), New York; (4) Edison, New Jersey Metro Division: Middlesex-Monmouth, New Jersey; (5) Newark-Union, New Jersey-Pennsylvania Metro Division: Newark-Elizabeth, New Jersey; (6) New York-White Plains-Wayne New York-New Jersey Metro Division: Bergen-Passaic, New Jersey. The average is 150.75.

16. Composite index of the following areas was averaged to obtain the comparable salary: (1) Los Angeles-Long Beach-Glendale, California Metro Division: Los Angeles-Long Beach, California; (2) Riverside-San Bernardino-Ontario, California Metro: Palm Springs, California; Riverside City, California; (3) Riverside-San Bernardino-Ontario, California Metro. The average is 129.50.

17. Composite index of the following areas was averaged to obtain the comparable salary: (1) Chicago-Naperville-Joliet, Illinois Metro Division: Chicago, Illinois; (2) Chicago-Naperville-Joliet, Illinois Metro Division: Joliet-Will County, Illinois. The average is 103.50.

18. Composite index of the following areas was averaged to obtain the comparable salary: (1) Washington-Arlington-Alexandria, District of Columbia-Virginia-Maryland-West Virginia Metro Division: Washington-Arlington-Alexandria, District of Columbia-Virginia; (2) Washington-Arlington-Alexandria, District of Columbia, Virginia, Maryland, West Virginia Metro Division, Prince William County, Virginia; (3) Baltimore-Towson, Maryland Metro: Baltimore, Maryland; (4) Bethesda-Gaithersburg-Frederick, Maryland Metro Division: Bethesda-Gaithersburg-Frederick, Maryland. The average is 129.15.

19. Composite index of the following areas was averaged to obtain the comparable salary: (1) Oakland-Fremont-Hayward, California Metro Division: Oakland, California; (2) San Francisco-San Mateo-Redwood City, California Metro Division: San Francisco, California: (3) San Jose-Sunnyvale-Santa Clara, California Metro: San Jose, California. The average is 156.80.

20. Composite index of the following areas was averaged to obtain the comparable salary: (1) Boston-Quincy, Massachusetts Metro Division: Boston, Massachusetts; (2) Cambridge-Newton-Framingham, Massachusetts Metro Division: Framingham-Natick, Massachusetts; (3) Fitchburg-Leominster, Massachusetts Metro: Fitchburg-Leominster, Massachusetts. The average is 123.33.

21. Composite index of the following areas was averaged to obtain the comparable salary: (1) Philadelphia, Pennsylvania Metro Division: Philadelphia, Pennsylvania; (2) Wilmington, Delaware-Maryland-New Jersey Metro Division: Wilmington, Delaware. The average is 115.45.

22. Composite index of the following areas was averaged to obtain the comparable salary: (1) Dallas-Plano-Irving, Texas, Metro Division: Dallas, Texas; (2) Dallas-Plano-Irving, Texas Metro Division: Plano, Texas; (3) Fort Worth-Arlington, Texas Metro Division: Arlington, Texas; (4) Fort Worth-Arlington, Texas Metro Division: Fort Worth, Texas. The average is 91.45.

23. Composite index of the following areas was averaged to obtain the comparable salary: (1) Houston-Sugar Land-Baytown, Texas Metro: Houston, Texas; (2) Houston-Sugar Land-Baytown, Texas Metro; Conroe, Texas. The composite index is 88.50.

24. This row reflects the difference between the mean earnings in each metropolitan area and the Omaha earnings made comparable to the area.

COMPARISON OF POLICE VACATION TO REGIONAL AND NATIONAL STATISTICS

Omaha Police[1]	Nebraska (all employers)[2]	West North Central Region (private-sector employers)[3]	Central Region (all employers)[4]	Central Region (government employers)[4]	United States (private-sector employers)[3]	United States (all employers)[5]
Less than 5 years 14.95 days After 5 years 21.125 days	After 1 year 7 days After 3 years 10 days After 5 years 12.7 days	After 1 year 9.3 days After 3 years 11.2 days After 5 years 13.7 days After 10 years 16.4 days After 15 years 18.0 days After 20 years 18.9 days After 25 years 19.5 days	During first year 5.8 days After 1 year 9.2 days After 2 years 10.2 days After 5 years 13.5 days After 10 years 16.7 days After 15 years 19.1 days After 20 years 20.8 days After 25 years 21.8 days 30+ years 22.1 days	During first year 10.6 days After 1 year 11.8 days After 2 years 12.0 days After 5 years 15.2 days After 10 years 19.3 days After 15 years 21.7 days After 20 years 24.0 days After 25 years 24.7 days 30+ years 24.8 days	After 1 year 8.9 days After 3 years 11.1 days After 5 years 13.6 days After 10 years 16.2 days After 15 years 17.8 days After 20 years 18.6 days After 25 years 19.3 days	During first year 6.2 days After 1 year 9.5 days After 2 years 10. 4 days After 5 years 13.9 days After 10 years 16.9 days After 15 years 19.2 days After 20 years 20.7 days After 25 years 21.6 days 30+ years 21.9 days
Vacation earned during a 35-year term of employment: 708.5	Vacation earned during a 35-year term of employment: 415	Vacation earned during a 35-year term of employment: 571	Vacation earned during a 35-year term of employment: 615.6	Vacation earned during a 35-year term of employment: 706.9	Vacation earned during a 35-year term of employment: 564	Vacation earned during a 35-year term of employment: 617.9
+/-Omaha police vacation days compared to surveyed data after 5 years[6]	+8.425 days	+7.425 days	+7.625 days	+5.925 days	+7.525 days	+7.225 days
+/-Omaha police vacation days compared to surveyed data after 35 years of employment[7]	+293.5 days	+137.5 days	+92.9 days	+1.6 days	+144.5 days	+90.6 days

1. Omaha police with less than five years of service accrue 4.6 hours of vacation per pay period. Omaha police with five or more years of service accrue 6.5 hours of vacation per pay period. See police collective bargaining agreement, Article 13, Section 2. The daily rates were calculated by multiplying the vacation accrual rate by 26 and dividing by an 8-hour day. Specifically, for those police with less than five years of service, the calculation was (4.6 hours x 26) ÷ 8. For those police with five or more years of service the calculation was (6.5 hours x 26) ÷ 8. An eight-hour day was used for this calculation so as to more easily compare vacation levels of the Omaha police with the vacation days from other surveys.

2. Source: Employment Benefits in Nebraska (2003) promulgated by the Nebraska Workforce Development, Department of Labor, page 16 (vacation days for full-time employees).

3. Source: National Compensation Survey: Employee Benefits in Private Industry in the United States (March 2006) promulgated by the U.S. Bureau of Labor Statistics and released August 2006, Table 21 (vacation days for full- and part-time employees). The West North Central Region includes Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota and South Dakota. It also includes the St. Louis, Missouri Consolidated Metropolitan Statistical Area, which is comprised of parts of Illinois and Missouri, and the Minneapolis-St. Paul Metropolitan Statistical Area, which consists of parts of Minnesota and Wisconsin.

4. Source: Benefits USA: The National Survey of Company Benefits Programs and Policies promulgated by Compdata Surveys, 2006-2007, page 98 (vacation days for nonexempt employees). The Central Region includes Nebraska, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, Ohio and Wisconsin.

5. Source: Benefits USA: National Survey of Company Benefits Programs and Policies promulgated by Compdata Surveys, 2006-2007, page 13 (vacation days for nonexempt employees).

6. This row reflects the amount of vacation earned by Omaha police that is in excess of that reported in regional and national statistics after five years.

7. This row reflects the amount of vacation earned by Omaha police that is in excess of that reported in regional and national statistics when totaling vacation accrued over a 35-year term of employment.

COMPARISON OF FIRE DEPARTMENT EMPLOYEE VACATION
TO
REGIONAL AND NATIONAL STATISTICS

Omaha Fire Department Employee[1]	Nebraska (all employers)[2]	West North Central Region (private-sector employers)[3]	Central Region (all employers)[4]	Central Region (government employers)[4]	United States (private-sector employees)[3]	United States (all employers)[5]
24-hour shift employees: Less than 5 years 18 days After 5 years 30 days 40-hour work week employees: Less than 5 years 12 days After 5 years 21.42 days Vacation earned during a 35-year term of employment for 24-hour shift employee: 990	After 1 year 7 days After 3 years 10 days After 5 years 12.7 days Vacation earned during a 35-year term of employment: 415	After 1 year 9.3 days After 3 years 11.2 days After 5 years 13.7 days After 10 years 16.4 days After 15 years 18.0 days After 20 years 18.9 days After 25 years 19.5 days Vacation earned during a 35-year term of employment: 571	During first year 5.8 days After 1 year 9.2 days After 2 years 10.2 days After 5 years 13.5 days After 10 years 16.7 days After 15 years 19.1 days After 20 years 20.8 days After 25 years 21.8 days 30+ years 22.1 days Vacation earned during a 35-year term of employment: 615.6	During first year 10.6 days After 1 year 11.8 days After 2 years 12.0 days After 5 years 15.2 days After 10 years 19.3 days After 15 years 21.7 days After 20 years 24.0 days After 25 years 24.7 days 30+ years 24.8 days Vacation earned during a 35-year term of employment: 706.9	After 1 year 8.9 days After 3 years 11.1 days After 5 years 13.6 days After 10 years 16.2 days After 15 years 17.8 days After 20 years 18.6 days After 25 years 19.3 days Vacation earned during a 35-year term of employment: 564	During first year 6.2 days After 1 year 9.5 days After 2 years 10. 4 days After 5 years 13.9 days After 10 years 16.9 days After 15 years 19.2 days After 20 years 20.7 days After 25 years 21.6 days 30+ years 21.9 days Vacation earned during a 35-year term of employment: 617.9
+/- Vacation of Omaha fire department employees working a 24-hour shift compared to surveyed data after 5 years[6]	+17.3 days	+16.3 days	+16.5 days	+14.8 days	+16.4 days	+16.1 days

Omaha Fire Department Employee[1]	Nebraska (all employers)[2]	West North Central Region (private-sector employers)[3]	Central Region (all employers)[4]	Central Region (government employers)[4]	United States (private-sector employees)[3]	United States (all employers)[5]
+/- Vacation of Omaha fire department employees working a 24-hour shift compared to surveyed data after 35 years of employment[7]	+575 days	+419 days	+374.4 days	+283.1 days	+426 days	+372.1 days

1. Omaha fire department employees accrue vacation on an hourly basis per payroll period. Fire department employees working a 24-hour shift with less than five years of service accrue vacation at a rate of 5.54 hours per pay period. Vacation is accrued at a rate of 9.23 hours by fire department employees with five or more years of service who work a 24-hour shift. Fire department employees who work a 40-hour work week and have less than five years of service accrue vacation at a rate of 3.69 hours per pay period. Those employees working a 40-hour work week with five or more years of service accrue vacation at a rate of 6.59 hours per pay period. See fire department employees' collective bargaining agreement, Article 16, Section 2. These daily rates were calculated by multiplying the vacation accrual rate by 26 and dividing by an 8-hour day. Specifically, for 24-hour shift fire department employees, the calculation for those with less than five years of service was (5.54 hours x 26) ÷ 8 and for those with five or more years of service the calculation was (9.23 hours x 26) ÷ 8. For those employees working a 40-hour work week the calculation for those with less than five years of service was (3.69 hours x 26) ÷ 8 and for those with five or more years of service the calculation was (6.59 hours x 26) ÷ 8. An eight-hour day was used for this calculation so as to more easily compare sick leave levels of the Omaha fire department employees with the sick leave days from other surveys.

2. Source: Employment Benefits in Nebraska (2003) promulgated by the Nebraska Workforce Development, Department of Labor, page 16 (vacation days for full-time employees).

3. Source: National Compensation Survey: Employee Benefits in Private Industry in the United States (March 2006) promulgated by the U.S. Bureau of Labor Statistics and released August 2006, Table 21 (vacation days for full- and part-time employees). The West North Central Region includes Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, and South Dakota. It also includes the St. Louis, Missouri Consolidated Metropolitan Statistical Area, which is comprised of parts of Illinois and Missouri, and the Minneapolis-St. Paul Metropolitan Statistical Area, which consists of parts of Minnesota and Wisconsin.

4. Source: Benefits USA: The National Survey of Company Benefits Programs and Policies promulgated by Compdata Surveys, 2006-2007, page 98 (vacation days for nonexempt employees). The Central Region includes Nebraska, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, Ohio, and Wisconsin.

5. Source: Benefits USA: The National Survey of Company Benefits Programs and Policies promulgated by Compdata Surveys, 2006-2007, page 13 (vacation days for nonexempt employees).

6. This row reflects the amount of vacation earned after five years by Omaha fire department employees who work a 24-hour shift that is in excess of that reported in regional and national statistics after five years. The comparison was made for 24-hour shift employees as they comprise approximately 87% of the fire department employees.

7. This row reflects the amount of vacation earned by Omaha fire department employees who work a 24-hour shift that is in excess of that reported in regional and national statistics when totaling vacation accrued over a 35-year term of employment. The comparison was made for 24-hour shift employees as they comprise approximately 87% of the fire department employees.

COMPARISON OF POLICE PAID HOLIDAYS
TO
REGIONAL AND NATIONAL STATISTICS

Omaha Police[1]	Nebraska (all employers)[2]	West North Central Region (private-sector employers)[3]	Central Region[4] (all employers)	Central Region[4] (government employers)	United States[3] (private-sector employers)	United States (all employers)[5]	United States (government employers)[5]
13 days	6.5 days	8 days	9 days	11.6 days	8 days	9 days	11 days
	+6.5 days[6]	+5 days	+4 days	+1.4 days	+5 days	+4 days	+2 days

1. See police collective bargaining agreement, Article 20, Section 1, showing 12 holidays for 2006 and Article 13, Section 16 providing one day off for the employee's birthday.

2. Source: Employment Benefits in Nebraska (2003) promulgated by the Nebraska Workforce Development, Department of Labor, page 15 (average number of holidays for both full- and part-time employees).

3. Source: National Compensation Survey: Employee Benefits in Private Industry in the United States (March 2006) promulgated by the U.S. Bureau of Labor Statistics and released August 2006, Table 20. The West North Central Region includes Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, and South Dakota. It also includes the St. Louis, Missouri Consolidated Metropolitan Statistical Area, which is comprised of parts of Illinois and Missouri, and the Minneapolis-St. Paul Metropolitan Statistical Area, which consists of parts of Minnesota and Wisconsin. The number of holidays shown for the West North Central Region reflects holidays for both full- and part-time employees. The number of holidays for the United States, private sector reflects holidays for full-time employees.

4. Source: Benefits USA: The National Survey of Company Benefits Programs and Policies promulgated by Compdata Surveys, 2006-2007, page 100 (holidays for nonexempt employees). The Central Region includes Nebraska, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, Ohio, and Wisconsin.

5. Source: Benefits USA: The National Survey of Company Benefits Programs and Policies promulgated by Compdata Surveys, 2006-2007, page 15 (holidays for nonexempt employees).

6. This row reflects the number of holidays received by Omaha police that is in excess of that reported in regional and national statistics.

TAB11

COMPARISON OF
FIRE DEPARTMENT EMPLOYEE PAID HOLIDAYS
TO
REGIONAL AND NATIONAL STATISTICS

Omaha Fire Department Employee[1]	Nebraska (all employers)[2]	West North Central Region (private-sector employers)[3]	Central Region[4] (all employers)	Central Region[4] (government employers)	United States[3] (private-sector employers)	United States (all employers)[5]	United States (government employers)[5]
13 days	6.5 days	8 days	9 days	11.6 days	8 days	9 days	11 days
	+6.5 days[6]	+5 days	+4 days	+1.4 days	+5 days	+4 days	+2 days

1 See fire department employee collective bargaining agreement, Article 18, Section 1.

2 Source: Employment Benefits in Nebraska (2003) promulgated by the Nebraska Workforce Development, Department of Labor, page 15 (average number of holidays for both full- and part-time employees).

3 Source: National Compensation Survey: Employee Benefits in Private Industry in the United States (March 2006) promulgated by the U.S. Bureau of Labor Statistics and released August 2006, Table 20. The West North Central Region includes Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, and South Dakota. It also includes the St. Louis, Missouri Consolidated Metropolitan Statistical Area, which is comprised of parts of Illinois and Missouri, and the Minneapolis-St. Paul Metropolitan Statistical Area, which consists of parts of Minnesota and Wisconsin. The number of holidays shown for the West North Central Region reflects holidays for both full- and part-time empioyees. The number of holidays for the United States, private sector reflects holidays for full-time employees.

4 Source: Benefits USA: The National Survey of Company Benefits Programs and Policies promulgated by Compdata Surveys, 2006-2007, page 100 (holidays for nonexempt employees). The Central Region includes Nebraska, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, Ohio, and Wisconsin.

5 Source: Benefits USA: The National Survey of Company Benefits Programs and Policies promulgated by Compdata Surveys, 2006-2007, page 15 (holidays for nonexempt employees).

6 This row reflects the number of holidays received by Omaha fire department employees that is in excess of that reported in regional and national statistics.

TAB12

COMPARISON OF
POLICE SICK LEAVE
TO
REGIONAL AND NATIONAL STATISTICS

Omaha Police[1]	Nebraska (all employers)[2]	West North Central Region (private-sector employers)[3]	Central Region (all employers)[4]	Central Region (government employers)[4]	United States (private-sector employers)[3]	United States (all employers)[5]	United States (government employers)[5]
17.875 days	8 days	Unavailable	7.6 days	13.1 days	Unavailable	7.6 days	11.8 days
	+9.875 days[6]		+10.275 days	+4.775 days		+10.275 days	+6.075 days

1. Omaha police earn sick leave at a rate of 5.5 hours per payroll period. See police collective bargaining agreement, Article 13, Section 1. These daily rates were calculated by multiplying the sick leave accrual rate by 26 pay periods and dividing by an eight-hour day. Specifically, the calculation is as follows: (5.5 hours x 26) ÷ 8. An eight-hour day was used for this calculation so as to more easily compare sick leave levels of the Omaha police with the sick leave days from other surveys.

2. Source: Employment Benefits in Nebraska (2003) promulgated by the Nebraska Workforce Development, Department of Labor, page 17 (sick days for full-time employees).

3. National Compensation Survey: Employee Benefits in Private Industry in the United States (March 2006) promulgated by the U.S. Bureau of Labor Statistics and released August 2006 did not report on sick leave benefit levels.

4. Source: Benefits USA: The National Survey of Company Benefits Programs and Policies promulgated by Compdata Surveys, 2006-2007, page 101 (sick days for nonexempt employees). The Central Region includes Nebraska, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, Ohio, and Wisconsin.

5. Source: Benefits USA: The National Survey of Company Benefits Programs and Policies promulgated by Compdata Surveys, 2006-2007, page 16, (sick days for nonexempt employees).

6. This row reflects the amount of sick leave earned by Omaha police that is in excess of that reported in regional and national statistics.

COMPARISON OF
FIRE DEPARTMENT EMPLOYEE SICK LEAVE
TO
REGIONAL AND NATIONAL STATISTICS

Omaha Fire Department Employee[1]	Nebraska (all employers)[2]	West North Central Region (private-sector employers)[3]	Central Region (all employers)[4]	Central Region (government employers)[4]	United States (private-sector employers)[3]	United States (all employers)[5]	United States (government employers)[5]
24-hour shift employees: 27 days 40-hour work week employees: 18 days	8 days	Unavailable	7.6 days	13.1 days	Unavailable	7.6 days	11.8 days
+/- 24-hour shift employee sick leave compared to survey data[6]	+19 days		+19.4 days	+13.9 days		+19.4 days	+15.2 days

1. Omaha fire department employees accrue sick leave on an hourly basis per payroll period. Fire department employees working 24-hour shifts accrue sick leave at a rate of 8.31 hours per pay period. Fire department employees working a 40-hour work week earn sick leave at a rate of 5.54 hours per pay period. See fire department collective bargaining agreement, Article 16, Section 1. These daily rates were calculated by multiplying the sick leave accrual rate by 26 pay periods and dividing by an eight-hour day. Specifically, for 24-hour shift fire department employees the calculation was (8.31 hours x 26) ÷ 8 and for those fire department employees working a 40-hour work week the calculation was (5.54 hours x 26) ÷ 8. An eight-hour day was used for this calculation so as to more easily compare sick leave levels of the Omaha fire department employees with the sick leave days from other surveys.

2. Source: Employment Benefits in Nebraska (2003) promulgated by the Nebraska Workforce Development, Department of Labor, page 17 (sick days for full-time employees).

3. National Compensation Survey: Employee Benefits in Private Industry in the United States (March 2006) promulgated by the U.S. Bureau of Labor Statistics and released August 2006 did not report on sick leave benefit levels.

4. Source: Benefits USA: The National Survey of Company Benefits Programs and Policies promulgated by Compdata Surveys, 2006-2007, page 101 (sick days for nonexempt employees). The Central Region includes Nebraska, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, Ohio and Wisconsin.

5. Source: Benefits USA: The National Survey of Company Benefits Programs and Policies promulgated by Compdata Surveys, 2006-2007, page 16 (sick days for nonexempt employees).

6. This row reflects the amount of sick leave earned by Omaha fire department employees who work 24-hour shifts that is in excess of that reported in regional and national statistics. The comparison was made for 24-hour shift employees as they comprise approximately 87% of the fire department employees.

COMPARISON OF OMAHA TOTAL COST FOR POLICE EMPLOYEE WAGES AND BENEFITS WITH NATIONAL AND REGIONAL STATISTICS

	Omaha Police	National State and Local Government Service Occupations[1]	National State and Local Government All Occupations[2]	National Private-Sector Industry All Occupations[3]	West North Central Region Private-Sector Industry All Occupations[4]
Average Annual Earnings	**$45,501[5]**	**$37,113[6]**	**$51,943[7]**	**$37,379[8]**	**$29,106[9]**
Total Benefits[10]	**$35,682**	**$20,056**	**$20,746**	**$11,125**	**$ 8,635**
Paid Leave[11]	**$ 9,098**	**$ 5,587**	**$ 6,014**	**$ 3,653**	**$ 2,706**
Vacation	$ 3,446[12]	$ 2,398[13]	$ 2,079[14]	$ 1,837[15]	$ 1,454[16]
Holidays	$ 2,276[17]	$ 1,751[18]	$ 1,937[19]	$ 1,197[20]	$ 847[21]
Sick Leave	$ 3,129[22]	$ 1,042[23]	$ 1,514[24]	$ 454[25]	$ 295[26]
Other Paid Leave	$ 247[27]	$ 396[28]	$ 484[29]	$ 165[30]	$ 110[31]
Insurance[32]	**$ 8,076[33]**	**$ 7,213**	**$ 8,517**	**$ 3,964**	**$ 3,259**
Life Insurance	$ 104[34]	$ 104[35]	$ 121[36]	$ 83[37]	$ 74[38]
Health Insurance	$ 7,972[39]	$ 6,943[40]	$ 8,254[41]	$ 3,695[42]	$ 3,019[43]
Short-term Disability	$ 0[44]	$ 83[45]	$ 61[46]	$ 103[47]	$ 92[48]

	Omaha Police	National State and Local Government Service Occupations[1]	National State and Local Government All Occupations[2]	National Private-Sector Industry All Occupations[3]	West North Central Region Private-Sector Industry All Occupations[4]
Long-term Disability	$ 0[43]	$ 83[49]	$ 81[50]	$ 83[51]	$ 74[52]
Retirement	**$12,871**	**$ 5,963**	**$ 5,569**	**$ 1,940[53]**	**$ 1,510[53]**
Defined Benefit Retirement Plan	$12,871[54]	$ 5,609[55]	$ 4,964[56]	$ 970[57]	$ 755[58]
Defined Contribution Retirement Plan	$ 0	$ 354[59]	$ 605[60]	$ 970[61]	$ 755[62]
Supplemental Pay[63]	**$ 5,637**	**$ 1,293**	**$ 646**	**$ 1,568**	**$ 1,160**
Overtime and Premium Pay	$ 4,311[64]	$ 730[65]	$ 323[66]	$ 557[67]	$ 460[68]
Shift Differentials	$ 725[69]	$ 292[70]	$ 141[71]	$ 144[72]	$ 129[73]
Non-production Bonuses	$ 601[74]	$ 271[75]	$ 182[76]	$ 867[77]	$ 571[78]
Total Annual Wages and Benefits	**$81,183**	**$57,169**	**$72,689**	**$48,504**	**$37,741**

	Omaha Police	National State and Local Government Service Occupations[1]	National State and Local Government All Occupations[2]	National Private-Sector Industry All Occupations[3]	West North Central Region Private-Sector Industry All Occupations[4]
+/- Omaha Police Total Annual Wages and Benefits Compared to Surveyed Wages and Benefits		**+$24,014**	**+$ 8,494**	**+$32,679**	**+$43,442**

1. Source: Employer Costs for Employee Compensation, December 2006, promulgated by the Bureau of Labor Statistics and released March 29, 2007, Table 3. State and Local government service occupations include: protective service, food service, health service, cleaning and building service, and personal service. Costs reported on a per-hour basis. Costs annualized by using the mean weekly hours for full-time state and local government service occupations on a nationwide basis (40.1) as reported on the National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics (Table 2-3). Specifically, 40.1 hours was multiplied by 52 weeks to arrive at annual hours worked of 2085.2 and rounded to 2085. The hourly rate for each type of wage and benefit was multiplied by 2085 to arrive at the annual figure.

2. Source: Employer Costs for Employee Compensation, December 2006, promulgated by the Bureau of Labor Statistics and released March 29, 2007, Table 3. Costs reported on a per-hour basis. Costs annualized by using the mean weekly hours for all full-time occupations in the state and local government on a nationwide basis (38.8) as reported on the National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics (Table 2-3). Specifically, 38.8 hours was multiplied by 52 weeks to arrive at annual hours worked of 2017.6 and rounded to 2018. The hourly rate for each type of wage and benefit was multiplied by 2018 to arrive at the annual figure.

3. Source: Employer Costs for Employee Compensation, December 2006, promulgated by the Bureau of Labor Statistics and released March 29, 2007, Table 5. Costs reported on a per-hour basis. Costs annualized by using the mean weekly hours for all full-time occupations in the private sector on a nationwide basis (39.7) as reported on the National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics (Table 2-2). Specifically, 39.7 hours was multiplied by 52 weeks to arrive at annual hours worked of 2064.4 and rounded to 2064. The hourly rate for each type of wage and benefit was multiplied by 2064 to arrive at the annual figure.

4. Source: Employer Costs for Employee Compensation, December 2006, promulgated by the Bureau of Labor Statistics and released March 29, 2007, Table 7. Costs reported on a per-hour basis. Costs annualized by using the mean weekly hours for all full-time and part-time occupations in the private sector in the West North Central Region (35.4) as reported on the National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics (Table 4-8). Specifically, 35.4 hours was multiplied by 52 weeks to arrive at annual hours worked of 1840.8 and rounded to 1841. The hourly rate for each type of wage and benefit was multiplied by 1841 to arrive at the annual figure.

5. Average wages for Omaha police in 2006 include the following forms of pay: regular pay ($32,535,611), school resource officer pay ($16,607), training pay ($8,635), college incentive pay for bachelor's degree ($256,452), college incentive pay for masters' degree ($31,002), canine pay ($19,106), card specialty pay ($418,978), clandestine lab pay ($16,447), field training pay ($20,250), language pay ($19,633), longevity pay ($1,048,093), mounted patrol pay ($13,003), narcotics dog handler pay ($822), police bomb pay ($12,434), police motorcycle pay ($26,761), police specialty pay ($364,071) and police emergency response unit pay ($46,130). These different forms of pay totaled $34,854,035 in 2006. The $34,854,035 was paid to police employees in the following classifications:

	Number of Employees
Police Captain	8
Police Lieutenant	29
Police Officer	625
Police Sergeant	104

The average annual wage for police of $45,501 was calculated by dividing the total pay of $34,854,035 by the 766 police employees. This average wage may be slightly lower than the actual average because the number of police employees includes both police leaving during the year as well as their replacements. It also includes police who may not have worked a full year for reasons such as a leave of absence. As a result, the number of police may be skewed up and, therefore, skewing average wages down. The different forms of pay included in calculating average pay are consistent with the earnings included in the National Compensation Survey earnings as explained in the National Compensation Survey Procedures Manual, Volume 1, Wages and Sampling, Chapter 7.

6. Annual wages calculated by multiplying hourly rate ($17.80) and annual average hours worked (2085).

7. Annual wages calculated by multiplying hourly rate ($25.74) and annual average hours worked (2018).

8. Annual wages calculated by multiplying hourly rate ($18.11) and annual average hours worked (2064).

9. Annual wages calculated by multiplying hourly rate ($15.81) and annual average hours worked (1841).

10. Total benefits include the total cost of paid leave, insurance, retirement, and supplemental pay as shown later in the chart.

11. Total cost of paid leave includes costs for vacation, holidays, sick leave, and other paid leave.

12. The cost of vacation was calculated as a weighted average. There are approximately 178 police employees with less than five years of service and 588 police have five or more years of service. Police with less than five years of service earn vacation at a rate of 4.6 hours per payroll period. Police with five or more years of service earn vacation at a rate of 6.5 hours per payroll period. Given these numbers, the calculation performed is as follows: (4.6 x 26) x 178 = 21,289 total annual vacation hours for police with less than five years of service and (6.5 x 26) x 588 = 99,372 total annual vacation hours for police with five or more years of service. The total annual vacation hours for all police is 120,661 (21,289 + 99,372). The annual cost was calculated by dividing 120,661 by 766 police to obtain the average annual vacation per employee of 157.5 hours. This total of 157.5 hours was divided by the average hourly rate. Specifically, the calculation was 157.5 hours x ($45,501 ÷ 2080) or 157.5 x $21.88 for a total of $3,446 average annual cost of vacation per employee.

13. Annual cost of vacation calculated by multiplying hourly cost ($1.15) and annual average hours worked (2085).

14. Annual cost of vacation calculated by multiplying hourly cost ($1.03) and annual average hours worked (2018).

15. Annual cost of vacation calculated by multiplying hourly cost ($.89) and annual average hours worked (2064).

16. Annual cost of vacation calculated by multiplying hourly cost ($.79) and annual average hours worked (1841).

17. Each police employee earns 13 holidays per year. The total annual cost of holidays per employee was calculated by multiplying 13 holidays by 8 hours and multiplying by the average hourly rate. Specifically, the calculation was (13 x 8) x ($45,501 ÷ 2080) or 104 x $21.88 for a total average annual cost of holidays per employee of $2,276.

18. Annual cost of holidays calculated by multiplying hourly cost ($.84) and annual average hours worked (2085).

19. Annual cost of holidays calculated by multiplying hourly cost ($.96) and annual average hours worked (2018).

20. Annual cost of holidays calculated by multiplying hourly cost ($.58) and annual average hours worked (2064).

21. Annual cost of holidays calculated by multiplying hourly cost ($.46) and annual average hours worked (1841).

22. Each employee earns sick leave at a rate of 5.5 hours per payroll period. The total annual sick leave an employee can earn is 143 hours (5.5 hours x 26 payroll periods). The annual cost was calculated by multiplying 143 hours by the average hourly rate. Specifically, the calculation was 143 x ($45,501 ÷ 2080 hours) or 143 x $21.88 for a total average annual cost of sick leave per employee of $3,129.

23. Annual cost of sick leave calculated by multiplying hourly cost ($.50) and annual average hours worked (2085).

24. Annual cost of sick leave calculated by multiplying hourly cost ($.75) and annual average hours worked (2018).

25. Annual cost of sick leave calculated by multiplying hourly cost ($.22) and annual average hours worked (2064).

26. Annual cost of sick leave calculated by multiplying hourly cost ($.16) and annual average hours worked (1841).

27. Other paid leave includes the following and is based on actual costs incurred by the City of Omaha in 2006 for these leave programs: election duty ($492), funeral leave ($71,912), jury duty ($739), military leave ($66,599), suspended with pay ($14,047) and union business ($35,412). The cost associated with these other forms of paid leave totaled $189,201 which when divided by 766 employees totals $247 per employee.

28. Annual cost of other paid leave calculated by multiplying hourly cost ($.19) and annual average hours worked (2085).

29. Annual cost of other paid leave calculated by multiplying hourly cost ($.24) and annual average hours worked (2018).

30. Annual cost of other paid leave calculated by multiplying hourly cost ($.08) and annual average hours worked (2064).

31. Annual cost of other paid leave calculated by multiplying hourly cost ($.06) and annual average hours worked (1841).

32. The total amount expended for insurance includes the cost of life insurance, health insurance and short- and long-term disability insurance.

33. The numbers included for insurance coverage are based on actual costs for these benefit premiums provided by the City of Omaha Finance Department. The City of Omaha pays 100% of the premium for health insurance for the employee and the employee's family and the City pays 100% of the life insurance premium as well.

34. In 2006, approximately $80,021 was spent on life insurance for police employees. The average annual contribution by the City per police employee was calculated by dividing $80,021 by 766 employees.

35. Annual cost of life insurance calculated by multiplying hourly cost ($.05) and annual average hours worked (2085).

36. Annual cost of life insurance calculated by multiplying hourly cost ($.06) and annual average hours worked (2018).

37. Annual cost of life insurance calculated by multiplying hourly cost ($.04) and annual average hours worked (2064).

38. Annual cost of life insurance calculated by multiplying hourly cost ($.04) and annual average hours worked (1841).

39. In 2006, approximately $6,106,241 was paid by the City for health insurance premiums for police employees. The average annual contribution per police employee was calculated by dividing $6,106,241 by 766 employees.

40. Annual cost of health insurance calculated by multiplying hourly cost ($3.33) and annual average hours worked (2085).

41. Annual cost of health insurance calculated by multiplying hourly cost ($4.09) and annual average hours worked (2018).

42. Annual cost of health insurance calculated by multiplying hourly cost ($1.79) and annual average hours worked (2064).

43. Annual cost of health insurance calculated by multiplying hourly cost ($1.64) and annual average hours worked (1841).

44. The "Employer Costs for Employee Compensation" survey contained information regarding the costs of short- and long-term disability insurance. Police who are part of the Police and Fire Retirement System are paid up to 365 days at their full base pay for the period of a temporary disability associated with an on-duty injury. For long-term disability, police receive a percentage of wages through the Police and Fire Retirement System if permanently disabled due to an off- or on-duty injury. Therefore, the costs of this insurance is included in the pension fund contribution shown later in this chart. Police also receive dental insurance with the City paying 100% of the police employee's premium and 75% of the family's premium. This information is not included in this chart under insurance as the "Employer Costs for Employee Compensation" survey did not include this cost information.

45. Annual cost of short-term disability insurance calculated by multiplying hourly cost ($.04) and annual average hours worked (2085).

46. Annual cost of short-term disability insurance calculated by multiplying hourly cost ($.03) and annual average hours worked (2018).

47. Annual cost of short-term disability insurance calculated by multiplying hourly cost ($.05) and annual average hours worked (2064).

48. Annual cost of short-term disability insurance calculated by multiplying hourly cost ($.05) and annual average hours worked (1841).

49. Annual cost of long-term disability insurance calculated by multiplying hourly cost ($.04) and annual average hours worked (2085).

50. Annual cost of long-term disability insurance calculated by multiplying hourly cost ($.04) and annual average hours worked (2018).

51. Annual cost of long-term disability insurance calculated by multiplying hourly cost ($.04) and annual average hours worked (2064).

52. Annual cost of long-term disability insurance calculated by multiplying hourly cost ($.04) and annual average hours worked (1841).

53. Private-sector employers incur the cost of social security taxes not incurred by state and local government. Costs for such government-mandated benefits are not included in this analysis.

54. In 2006, approximately $9,859,530 in pension contributions were made by the City of Omaha on behalf of police employees. The average annual contribution per police employee was calculated by dividing $9,859,530 by 766 employees.

55. Annual cost of defined benefit retirement plan calculated by multiplying hourly cost ($2.69) and annual average hours worked (2085).

56. Annual cost of defined benefit retirement plan calculated by multiplying hourly cost ($2.46) and annual average hours worked (2018).

57. Annual cost of defined benefit retirement plan calculated by multiplying hourly cost ($.47) and annual average hours worked (2064).

58. Annual cost of defined benefit retirement plan calculated by multiplying hourly cost ($.41) and annual average hours worked (1841).

59. Annual cost of defined contribution retirement plan calculated by multiplying hourly cost ($.17) and annual average hours worked (2085).

60. Annual cost of defined contribution retirement plan calculated by multiplying hourly cost ($.30) and annual average hours worked (2018).

61. Annual cost of defined contribution retirement plan calculated by multiplying hourly cost ($.47) and annual average hours worked (2064).

62. Annual cost of defined contribution retirement plan calculated by multiplying hourly cost ($.41) and annual average hours worked (1841).

63. Supplemental pay cost includes the cost for overtime and premium pay, shift differentials, and non-production bonuses.

64. Overtime and premium pay includes the following amounts paid in 2006: FLSA overtime ($36,199), overtime paid at time and one-half ($1,729,531), overtime at straight time ($7,830), holiday pay at time and one-half ($832,812), court time at straight time ($668,867) and court time at time and one-half ($26,639). The total of each of these forms of pay is $3,301,878. The average annual cost for 2006 for each police employee was calculated by dividing $3,301,878 by 766 employees.

65. Annual cost of overtime and premium pay calculated by multiplying hourly cost ($.35) and annual average hours worked (2085).

66. Annual cost of overtime and premium pay calculated by multiplying hourly cost ($.16) and annual average hours worked (2018).

67. Annual cost of overtime and premium pay calculated by multiplying hourly cost ($.27) and annual average hours worked (2064).

68. Annual cost of overtime and premium pay calculated by multiplying hourly cost ($.25) and annual average hours worked (1841).

69. In 2006, the City paid $555,511 in the form of shift differential pay to a total of 766 employees. The average annual number was calculated by dividing $555,511 by 766 employees.

70. Annual cost of shift differential pay calculated by multiplying hourly cost ($.14) and annual average hours worked (2085).

71. Annual cost of shift differential pay calculated by multiplying hourly cost ($.07) and annual average hours worked (2018).

72. Annual cost of shift differential pay calculated by multiplying hourly cost ($.07) and annual average hours worked (2064).

73. Annual cost of shift differential pay calculated by multiplying hourly cost ($.07) and annual average hours worked (1841).

74. Nonproduction bonuses include sales tax bonuses. In 2006, the City of Omaha paid $460,516 in sales tax bonuses to police employees. The average per employee was calculated by dividing $460,516 by 766 employees.

75. Annual cost of nonproduction bonuses calculated by multiplying hourly cost ($.13) and annual average hours worked (2085).

76. Annual cost of nonproduction bonuses calculated by multiplying hourly cost ($.09) and annual average hours worked (2018).

77. Annual cost of nonproduction bonuses calculated by multiplying hourly cost ($.42) and annual average hours worked (2064).

78. Annual cost of nonproduction bonuses calculated by multiplying hourly cost ($.31) and annual average hours worked (1841).

COMPARISON OF OMAHA TOTAL COST FOR FIRE DEPARTMENT EMPLOYEE WAGES AND BENEFITS WITH NATIONAL AND REGIONAL STATISTICS

	Omaha Fire Department Employee	National State and Local Government Service Occupations[1]	National State and Local Government All Occupations[2]	National Private-Sector Industry All Occupations[3]	West North Central Region Private-Sector Industry All Occupations[4]
Average Annual Earnings	**$52,265[5]**	**$37,113[6]**	**$51,943[7]**	**$37,379[8]**	**$29,106[9]**
Total Benefits[10]	**$37,236**	**$20,056**	**$20,746**	**$11,125**	**$ 8,635**
Paid Leave[11]	**$11,821**	**$ 5,587**	**$ 6,014**	**$ 3,653**	**$ 2,706**
Vacation	$ 3,584[12]	$ 2,398[13]	$ 2,079[14]	$ 1,837[15]	$ 1,454[16]
Holidays	$ 2,800[17]	$ 1,751[18]	$ 1,937[19]	$ 1,197[20]	$ 847[21]
Sick Leave	$ 3,716[22]	$ 1,042[23]	$ 1,514[24]	$ 454[25]	$ 295[26]
Other Paid Leave	$ 1,721[27]	$ 396[28]	$ 484[29]	$ 165[30]	$ 110[31]
Insurance[32]	**$ 7,939[33]**	**$ 7,213**	**$ 8,517**	**$ 3,964**	**$ 3,259**
Life Insurance	$ 102[34]	$ 104[35]	$ 121[36]	$ 83[37]	$ 74[38]
Health Insurance	$ 7,837[39]	$ 6,943[40]	$ 8,254[41]	$ 3,695[42]	$ 3,019[43]
Short-term Disability	$ 0[44]	$ 83[45]	$ 61[46]	$ 103[47]	$ 92[48]

	Omaha Fire Department Employee	National State and Local Government Service Occupations[1]	National State and Local Government All Occupations[2]	National Private-Sector Industry All Occupations[3]	West North Central Region Private-Sector Industry All Occupations[4]
Long-term Disability	$ 0[43]	$ 83[49]	$ 81[50]	$ 83[51]	$ 74[52]
Retirement	**$15,115**	**$ 5,963**	**$ 5,569**	**$ 1,940[53]**	**$ 1,510[53]**
Defined Benefit Retirement Plan	$15,115[54]	$ 5,609[55]	$ 4,964[56]	$ 970[57]	$ 755[58]
Defined Contribution Retirement Plan	$ 0	$ 354[59]	$ 605[60]	$ 970[61]	$ 755[62]
Supplemental Pay[63]	**$ 2,361**	**$ 1,293**	**$ 646**	**$ 1,568**	**$ 1,160**
Overtime and Premium Pay	$ 1,282[64]	$ 730[65]	$ 323[66]	$ 557[67]	$ 460[68]
Shift Differentials	$ 61[69]	$ 292[70]	$ 141[71]	$ 144[72]	$ 129[73]
Non-production Bonuses	$ 1,018[74]	$ 271[75]	$ 182[76]	$ 867[77]	$ 571[78]
Total Annual Wages and Benefits	**$89,501**	**$ 57,169**	**$ 72,689**	**$ 48,504**	**$ 37,741**

	Omaha Fire Department Employee	National State and Local Government Service Occupations[1]	National State and Local Government All Occupations[2]	National Private-Sector Industry All Occupations[3]	West North Central Region Private-Sector Industry All Occupations[4]
+/- Omaha Fire Department Employee Total Annual Wages and Benefits Compared to Surveyed Wages and Benefits		**+$32,332**	**+$16,812**	**+$40,997**	**+$51,760**

1. Source: Employer Costs for Employee Compensation, December 2006, promulgated by the Bureau of Labor Statistics and released March 29, 2007, Table 3. State and Local government service occupations include: protective service, food service, health service, cleaning and building service, and personal service. Costs reported on a per-hour basis. Costs annualized by using the mean weekly hours for full-time state and local government service occupations on a nationwide basis (40.1) as reported on the National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics (Table 2-3). Specifically, 40.1 hours was multiplied by 52 weeks to arrive at annual hours worked of 2085.2 and rounded to 2085. The hourly rate for each type of wage and benefit was multiplied by 2085 to arrive at the annual figure.

2. Source: Employer Costs for Employee Compensation, December 2006, promulgated by the Bureau of Labor Statistics and released March 29, 2007, Table 3. Costs reported on a per-hour basis. Costs annualized by using the mean weekly hours for all full-time occupations in the state and local government on a nationwide basis (38.8) as reported on the National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics (Table 2-3). Specifically, 38.8 hours was multiplied by 52 weeks to arrive at annual hours worked of 2017.6 and rounded to 2018. The hourly rate for each type of wage and benefit was multiplied by 2018 to arrive at the annual figure.

3. Source: Employer Costs for Employee Compensation, December 2006, promulgated by the Bureau of Labor Statistics and released March 29, 2007, Table 5. Costs reported on a per-hour basis. Costs annualized by using the mean weekly hours for all full-time occupations in the private sector on a nationwide basis (39.7) as reported on the National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics (Table 2-2). Specifically, 39.7 hours was multiplied by 52 weeks to arrive at annual hours worked of 2064.4 and rounded to 2064. The hourly rate for each type of wage and benefit was multiplied by 2064 to arrive at the annual figure.

4. Source: Employer Costs for Employee Compensation, December 2006, promulgated by the Bureau of Labor Statistics and released March 29, 2007, Table 7. Costs reported on a per-hour basis. Costs annualized by using the mean weekly hours for all full-time and part-time occupations in the private sector in the West North Central Region (35.4) as reported on the National Compensation Survey: Occupational Wages in the United States, June 2005 published August 2006 by the Bureau of Labor Statistics (Table 4-8). Specifically, 35.4 hours was multiplied by 52 weeks to arrive at annual hours worked of 1840.8 and rounded to 1841. The hourly rate for each type of wage and benefit was multiplied by 1841 to arrive at the annual figure.

5. Average wages for Omaha fire department employees in 2006 include the following forms of pay: regular pay ($31,781,170), fire protection technology degree pay ($66,124), certified fire investigator pay ($10,937), bureau pay ($81,510), longevity pay ($835,738), paramedic pay-assigned ($366,200), paramedic pay-certified ($244,344), paramedic squad pay ($15,600), rescue 32 pay ($10,800), special operations level 2 pay ($5,700), special operations pay-active ($214,529), special operations pay-certified ($48,127), EMS paramedic pay ($30,463). These different forms of pay totaled $33,711,242 in 2006. The $33,711,242 was paid to fire department employees in the following classifications:

	Number of Employees
Assistant Fire Marshal	1
Fire Captain Paramedic	50
Battalion Fire Chief	27
Firefighter	43
Drill Master	1
Probationary Firefighter	36
EMS Shift Supervisor	2
Senior Firefighter	205
Fire Apparatus Engineer	112
Firefighter Paramedic	37
Fire Captain	131

The average annual wage for fire department employees of $52,265 was calculated by dividing the total pay of $33,711,242 by the 645 fire department employees. This average wage may be lower than the actual average because the number of fire department employees includes both fire department employees leaving during the year as well as their replacements. It also includes fire department employees who may not have worked a full year for reasons such as a leave of absence. As a result, the number of fire department employees may be skewed up and, therefore, skewing average wages down. The different forms of pay included in calculating average pay are consistent with the earnings included in the National Compensation Survey earnings as explained in the National Compensation Survey Procedures Manual, Volume 1, Wages and Sampling, Chapter 7.

The annual pay for fire department employees working a 24-hour shift is calculated in the collective bargaining agreement on the basis of 2912 hours per year (average of 56 hours per week). However, realistically, the hours actually spent performing fire prevention activities are the important consideration when determining an appropriate level of compensation – not just hours spent on-call at the respective fire station. Given the fire department employees are not performing fire prevention activities during 100% of their shift, comparison of their salaries to that of other workers based on the mean hours worked by those other workers is a valid comparison.

6. Annual wages calculated by multiplying hourly rate ($17.80) and annual average hours worked (2085).

7. Annual wages calculated by multiplying hourly rate ($25.74) and annual average hours worked (2018).

8. Annual wages calculated by multiplying hourly rate ($18.11) and annual average hours worked (2064).

9. Annual wages calculated by multiplying hourly rate ($15.81) and annual average hours worked (1841).

10. Total benefits include the total cost of paid leave, insurance, retirement, and supplemental pay as shown later in the chart.

11. Total cost of paid leave includes costs for vacation, holidays, sick leave, and other paid leave.

12. The cost of vacation was calculated as a weighted average. There are approximately 217 fire department employees with less than five years of service and 428 fire department employees with five or more years of service. The fire department employees earn vacation at different rates depending not only on years of service but whether they work a 24-hour shift or 40-hour work week. Fire department employees working a 24-hour shift with less than five years of service earn vacation at a rate of 5.54 hours per payroll period. Fire department employees working a 24-hour shift with five or more years of service earn vacation at a rate of 9.23 hours per pay period. Fire department employees working a 40-hour work week with less than five years of service earn vacation at a rate of 3.69 hours per pay period. Fire department employees working a 40-hour work week with five or more years of service earn vacation at a rate of 6.59 hours per pay period.

Numbers were not readily available showing the number of employees working a 24-hour shift who also have been employed for five or more years. However, approximately 87% of the fire department employees work a 24-hour shift. Therefore, for purposes of the vacation calculations, the total number of fire department employees working less than five years (217) was multiplied by 87% to obtain an approximate number of employees working a 24-hour shift and having less than five years of service (189). Similarly, the total number of fire department employees working five or more years (428) was multiplied by 87% to obtain an approximate number of employees working a 24-hour shift and having five or more years of service (372). The remaining employees in each case were assumed to work a 40-hour work week. Those numbers are 28 employees working a 40-hour work week with less than five years of service (217-189) and 56 employees working a 40-hour work week with five or more years of service (428-372).

Given the above numbers, the weighted average for employees working a 24-hour shift was calculated as follows:

(5.54 x 26) x 189 = 27,224 total annual vacation hours for fire department employees working 24-hour shifts with less than five years of service.

(9.23 x 26) x 372 = 89,272 total annual vacation hours for fire department employees working 24-hour shifts with five or more years of service.

Total annual vacation hours for 24-hour shift employees equals 116,496 hours (27,224 + 89,272).

Given the above numbers, the weighted average for employees working a 40-hour work week was calculated as follows:

(3.69 x 26) x 28 = 2,686 total annual vacation hours for fire department employees working a 40-hour work week with less than five years of service.

(6.59 x 26) x 56 = 9,595 total annual vacation hours for fire department employees working a 40-hour work week with five or more years of service.

Total annual vacation hours for 40-hour work week employees equals 12,281 hours (2,686 + 9,595)

Total vacation on a weighted average was then calculated by adding total annual vacation hours for 24-hour shift employees (116,496) and total annual vacation hours for 40-hour work week employees (12,281) for a total of 128,777 hours.

The annual cost per employee was calculated by taking the total vacation hours and dividing by the total number of employees. That result was then multiplied by the average hourly wage to determine the average cost of annual vacation. Specifically, the calculation follows: (128,777 hours ÷ 645 employees) x ($52,265 ÷ 2912) or 199.65 hours x $17.95 for a total of $3,584.

13. Annual cost of vacation calculated by multiplying hourly cost ($1.15) and annual average hours worked (2085).

14. Annual cost of vacation calculated by multiplying hourly cost ($1.03) and annual average hours worked (2018).

15. Annual cost of vacation calculated by multiplying hourly cost ($.89) and annual average hours worked (2064).

16. Annual cost of vacation calculated by multiplying hourly cost ($.79) and annual average hours worked (1841).

17. Each fire department employee earns 13 holidays per year. Since the majority of employees are employees working a 24-hour shift, the calculation for holiday cost was based on a 24-hour shift employee. These employees are paid holidays based on one-half of a shift. Therefore, 13 holidays equals 156 hours (13 holidays x 12 hours) per employee. The total average annual cost of holidays per employee was calculated by multiplying 156 hours x the average hourly rate. Specifically, the calculation was 156 hours x ($52,265 ÷ 2912) or 156 hours x $17.95 for a total average annual cost of holidays per employee of $2,800.

18. Annual cost of holidays calculated by multiplying hourly cost ($.84) and annual average hours worked (2085).

19. Annual cost of holidays calculated by multiplying hourly cost ($.96) and annual average hours worked (2018).

20. Annual cost of holidays calculated by multiplying hourly cost ($.58) and annual average hours worked (2064).

21. Annual cost of holidays calculated by multiplying hourly cost ($.46) and annual average hours worked (1841).

22. The cost of sick leave for employees was calculated as a weighted average. The fire department employees earn sick leave at different rates depending on whether they work a 24-hour shift or 40-hour work week. Fire department employees working a 24-hour shift earn sick leave at a rate of 8.31 hours per pay period. Fire department employees working a 40-hour work week earn sick leave at a rate of 5.54 hours per pay period.

Numbers were not readily available showing the breakdown of number of employees working a 24-hour shift. However, approximately 87% of the fire department employees work a 24-hour shift. Therefore, for purposes of the sick leave calculations, the total number of fire department employees (645) was multiplied by 87% to obtain an approximate number of employees working a 24-hour shift (561) with the remaining employees working a 40-hour work week (84).

Given the above numbers, the weighted average for fire department employees was calculated as follows:

(8.31 x 26) x 561 = 121,210 total annual sick leave hours for fire department employees working 24-hour shifts.

(5.54 x 26) x 84 = 12,099 total annual sick leave hours for fire department employees working a 40-hour work week.

Total annual sick leave hours for fire department employees is 133,309 hours (121,210 + 12,099).

The annual cost was calculated by dividing the total annual sick leave hours (133,309) by 645 fire department employees to obtain the average annual sick leave per employee of 207 hours. This total of 207 hours was multiplied by the average hourly rate to obtain average annual cost of sick leave per employee. Specifically, the calculation was 207 hours x ($52,265 ÷ 2912) or 207 hours x $17.95 for a total average annual cost of sick leave per employee of $3,716.

23. Annual cost of sick leave calculated by multiplying hourly cost ($.50) and annual average hours worked (2085).

24. Annual cost of sick leave calculated by multiplying hourly cost ($.75) and annual average hours worked (2018).

25. Annual cost of sick leave calculated by multiplying hourly cost ($.22) and annual average hours worked (2064).

26. Annual cost of sick leave calculated by multiplying hourly cost ($.16) and annual average hours worked (1841).

27. Other paid leave includes the following and is based on actual costs incurred by the City of Omaha in 2006 for these leave programs: election duty ($330), funeral leave ($73,889), jury duty ($3,468), military leave ($71,201), personal leave ($927,644), suspended with pay ($2,003) and union business ($31,231). The cost associated with these other forms of paid leave totaled $1,109,766 which when divided by 645 employees totals $1,721 per employee.

28. Annual cost of other paid leave calculated by multiplying hourly cost ($.19) and annual average hours worked (2085).

29. Annual cost of other paid leave calculated by multiplying hourly cost ($.24) and annual average hours worked (2018).

30. Annual cost of other paid leave calculated by multiplying hourly cost ($.08) and annual average hours worked (2064).

31. Annual cost of other paid leave calculated by multiplying hourly cost ($.06) and annual average hours worked (1841).

32. The total amount expended for insurance includes the cost of life insurance, health insurance, and short- and long-term disability insurance.

33. The numbers included for insurance coverage are based on actual costs for these benefit premiums provided by the City of Omaha Finance Department. The City of Omaha pays 100% of the premium for health insurance for the employee and the employee's family and the City pays 100% of the life insurance premium as well.

34. In 2006, approximately $65,871 was spent on life insurance for fire department employees. The average annual contribution by the City per fire department employee was calculated by dividing $65,871 by 645 employees.

35. Annual cost of life insurance calculated by multiplying hourly cost ($.05) and annual average hours worked (2085).

36. Annual cost of life insurance calculated by multiplying hourly cost ($.06) and annual average hours worked (2018).

37. Annual cost of life insurance calculated by multiplying hourly cost ($.04) and annual average hours worked (2064).

38. Annual cost of life insurance calculated by multiplying hourly cost ($.04) and annual average hours worked (1841).

39. In 2006, approximately $5,054,732 was paid by the City for health insurance premiums for fire department employees. The average annual contribution per fire department employee was calculated by dividing $5,054,732 by 645 employees.

40. Annual cost of health insurance calculated by multiplying hourly cost ($3.33) and annual average hours worked (2085).

41. Annual cost of health insurance calculated by multiplying hourly cost ($4.09) and annual average hours worked (2018).

42. Annual cost of health insurance calculated by multiplying hourly cost ($1.79) and annual average hours worked (2064).

43. Annual cost of health insurance calculated by multiplying hourly cost ($1.64) and annual average hours worked (1841).

44. The "Employer Costs for Employee Compensation" survey contained information regarding the costs of short- and long-term disability insurance. Fire department employees who are part of the Police and Fire Retirement System are paid up to 365 days at their full base pay for the period of a temporary disability associated with an injury occurring on duty. For long-term disability, fire department employees receive a percentage of wages through the Police and Fire Retirement System if unfit for active duty. Therefore, the costs of this insurance is included in the pension fund contribution shown later in this chart. Fire department employees also receive dental insurance with the City paying 100% of the fire department employee's premium and 75% of the family's premium. This information is not included in this chart under insurance as the "Employer Costs for Employee Compensation" survey did not include this cost information.

45. Annual cost of short-term disability insurance calculated by multiplying hourly cost ($.04) and annual average hours worked (2085).

46. Annual cost of short-term disability insurance calculated by multiplying hourly cost ($.03) and annual average hours worked (2018).

47. Annual cost of short-term disability insurance calculated by multiplying hourly cost ($.05) and annual average hours worked (2064).

48. Annual cost of short-term disability insurance calculated by multiplying hourly cost ($.05) and annual average hours worked (1841).

49. Annual cost of long-term disability insurance calculated by multiplying hourly cost ($.04) and annual average hours worked (2085).

50. Annual cost of long-term disability insurance calculated by multiplying hourly cost ($.04) and annual average hours worked (2018).

51. Annual cost of long-term disability insurance calculated by multiplying hourly cost ($.04) and annual average hours worked (2064).

52. Annual cost of long-term disability insurance calculated by multiplying hourly cost ($.04) and annual average hours worked (1841).

53. Private-sector employers incur the cost of social security taxes not incurred by state and local government. Costs for such government-mandated benefits are not included in this analysis.

54. In 2006, approximately $9,749,488 in pension contributions were made by the City of Omaha on behalf of fire department employees. The average annual contribution per fire department employee was calculated by dividing $9,749,488 by 645 employees.

55. Annual cost of defined benefit retirement plan calculated by multiplying hourly cost ($2.69) and annual average hours worked (2085).

56. Annual cost of defined benefit retirement plan calculated by multiplying hourly cost ($2.46) and annual average hours worked (2018).

57. Annual cost of defined benefit retirement plan calculated by multiplying hourly cost ($.47) and annual average hours worked (2064).

58. Annual cost of defined benefit retirement plan calculated by multiplying hourly cost ($.41) and annual average hours worked (1841).

59. Annual cost of defined contribution retirement plan calculated by multiplying hourly cost ($.17) and annual average hours worked (2085).

60. Annual cost of defined contribution retirement plan calculated by multiplying hourly cost ($.30) and annual average hours worked (2018).

61. Annual cost of defined contribution retirement plan calculated by multiplying hourly cost ($.47) and annual average hours worked (2064).

62. Annual cost of defined contribution retirement plan calculated by multiplying hourly cost ($.41) and annual average hours worked (1841).

63. Supplemental pay cost includes the cost for overtime and premium pay, shift differentials, and non-production bonuses.

64. Overtime and premium pay includes the following amounts paid in 2006: FLSA overtime for the current year ($645,464), overtime paid at time and one-half ($174,439), overtime at straight time ($3,575), court time at straight time ($2,839) and court time at time and one-half ($341). The total of each of these forms of pay is $826,658. The average annual average for 2006 for each fire department employee was calculated by dividing $826,658 by 645 employees.

65. Annual cost of overtime and premium pay calculated by multiplying hourly cost ($.35) and annual average hours worked (2085).

66. Annual cost of overtime and premium pay calculated by multiplying hourly cost ($.16) and annual average hours worked (2018).

67. Annual cost of overtime and premium pay calculated by multiplying hourly cost ($.27) and annual average hours worked (2064).

68. Annual cost of overtime and premium pay calculated by multiplying hourly cost ($.25) and annual average hours worked (1841).

69. In 2006, the City paid $39,480 in the form of shift differential pay to a total of 645 employees. The average annual number was calculated by dividing $39,480 by 645 employees.

70. Annual cost of shift differential pay calculated by multiplying hourly cost ($.14) and annual average hours worked (2085).

71. Annual cost of shift differential pay calculated by multiplying hourly cost ($.07) and annual average hours worked (2018).

72. Annual cost of shift differential pay calculated by multiplying hourly cost ($.07) and annual average hours worked (2064).

73. Annual cost of shift differential pay calculated by multiplying hourly cost ($.07) and annual average hours worked (1841).

74. Nonproduction bonuses include sales tax bonuses and annual leave bonuses. In 2006, the City of Omaha paid $387,962 in sales tax bonuses and $268,804 in annual leave bonuses to fire department employees. The average per employee was calculated by dividing the total bonuses ($656,766) by 645 employees which equals $1,018 per employee.

75. Annual cost of nonproduction bonuses calculated by multiplying hourly cost ($.13) and annual average hours worked (2085).

76. Annual cost of nonproduction bonuses calculated by multiplying hourly cost ($.09) and annual average hours worked (2018).

77. Annual cost of nonproduction bonuses calculated by multiplying hourly cost ($.42) and annual average hours worked (2064).

78. Annual cost of nonproduction bonuses calculated by multiplying hourly cost ($.31) and annual average hours worked (1841).