



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov

PO Box 98917

State Capitol, Suite 2303

Lincoln, Nebraska 68509

402-471-2111, FAX 402-471-3301

auditors.nebraska.gov

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State Auditor Mike Foley Flags \$7.2 Million in Lincoln Fire & Rescue Overtime Pay, Urges Performance Audit

State Auditor Mike Foley has issued a letter to the City of Lincoln (City), reporting on more than \$7.2 million in overtime pay received by members of the municipal Fire and Rescue Department (LFR) during 2025. Such a staggering amount has led Foley to call for a performance audit of the department's personnel scheduling practices.

Foley stated, "Properly staffing and scheduling a top-notch fire department is a complex challenge. During my years in public office, I don't recall hearing any citizen complaints about the professionalism of the LFR. Nevertheless, more than \$7.2 million in overtime pay during a single year is not chump change, and an objective performance audit of the department's scheduling strategy might yield taxpayer savings."

According to Foley's letter, which was released earlier today, the Municipal Code for the City of Lincoln requires the City Council to select at least one subject each year for a performance audit by the City's Performance Audit Committee (Committee). "Regretfully," Foley observed, "no performance audits appear to have occurred in over a decade." Despite being required by the Municipal Code to "hold regular meetings on a minimum of a quarterly basis," moreover, the Committee has not convened in the past five years. "Meeting only once every three months, in compliance with the code's requirements, is not a particularly onerous responsibility," Foley commented, "but failing to hold a single meeting in five years amounts to a special kind of neglect."

Foley's letter details the individual salaries and overtime pay for all LFR personnel employed during 2025, even if only for part of the year. The data shows that the top 100 overtime earners drew an extra \$45,586 on average – boosting their total average annual pay to \$160,584.

The LFR's top 25 overtime earners received overtime pay averaging \$72,247 during 2025, bringing their average total salaries to \$189,342.

Overtime pay is standard for members of municipal fire departments nationwide, and the federal Fair Labor Standards Act regulates it specifically. The LFR's work schedule is the product of complex union negotiation ratified by the City, noted Foley. Most fire suppression personnel at the LFR work a recurring 21-day cycle consisting of alternating 24-hour shifts on and off for 13 days, followed by 8 consecutive days off duty.

According to Foley’s letter, some of the overtime pay at issue is built into that LFR work schedule, which can mandate overtime work. It is common also for department personnel to pick up extra shifts voluntarily on their regular days off – including during the eight-day “rest period” – to increase their overtime compensation.

Additionally, LFR specialists – such as members of the Urban Search and Rescue team (a.k.a. “Nebraska Task Force One”) – can respond to emergencies in other communities. This occurred, for instance, during recent flooding in Texas and Washington and following the July 2025 building collapse in Fremont, NE. In such cases, the Federal Emergency Management Agency or another state or local entity requesting assistance reimburses the LFR for deployment expenses, including personnel costs.

According to Foley, other firefighting companies around the country use a variety of scheduling methods. An informed consideration of those different options might prove useful, he added, when the City negotiates future LFR labor contracts.

Foley concluded, “We all owe a debt of gratitude to the members of the LFR for their outstanding service to the community. Those courageous men and women deserve to be compensated well for protecting us – often at great personal risk – from fires and other hazards.” Foley was quick to emphasize, however, that a performance audit by the City not only would align with the previously neglected requirements of the Municipal Code but also might help curb what appear to be inordinate overtime costs.

A full copy of the letter is available online at: **auditors.nebraska.gov**

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