



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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September 8, 2026

Leirion Gaylor Baird, Mayor
City of Lincoln
555 S. 10th Street, Room 111
Lincoln, NE 68508

Brodey Weber, Chairperson
City of Lincoln
555 S. 10th Street, Room 111
Lincoln, NE 68508

Dear Mayor Gaylor Baird and Chairperson Weber:

As you may know, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding not only the amount of overtime pay received by City of Lincoln (City) employees, specifically within the Lincoln Fire and Rescue Department, but also the apparent inactivity of the City's Performance Audit Committee. As a result, the APA began limited preliminary planning work to determine if a full financial audit or attestation would be warranted. Pursuant thereto, the APA obtained financial records and other relevant documentation from the City. Based on the outcome of this preliminary planning work, including an analysis of the information obtained, the APA has determined a separate financial audit or attestation to be unnecessary at this time.

Nevertheless, during the course of the preliminary planning work, the APA noted certain issues that merit corrective action.

Background Information

Lincoln Fire and Rescue (LFR)

LFR is a multi-disciplinary emergency services agency that serves as the local fire department for Lincoln, Nebraska, and operates out of 16 fire stations that are required to be maintained at a minimum staffing level of 92 firefighting personnel throughout all 16 fire stations in the City. LFR provides emergency medical services, fire suppression and prevention, rescue operations, emergency preparedness, and community support programs. Per review of the City's pay plans, effective in August 2025, the starting salary for a firefighter is about \$68,000.

LFR employees are classified to work either 40 or 56 hours per week. Those classified as 40-hour-per-week employees are generally assigned to training, maintenance, or administrative positions. They are still eligible to earn overtime by working additional shifts – with overtime earned for working more than 40 hours, including vacation, each week. The majority (approximately 87%) of LFR staff are 56-hour-per-week employees that work at fire stations and are assigned to one of three shifts: A, B, or C. They work 24-hour shifts every other day for two weeks then receive eight consecutive days off, as illustrated by the following table:

Week	Weekday							Total Hours Worked
	Wednesday	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	
1	24 hours		24 hours		24 hours		24 hours	96
2		24 hours		24 hours		24 hours	Off	72
3	Off	Off	Off	Off	Off	Off	Off	0
Total								168

Note: Weekly Schedules run Wednesday - Tuesday, with shifts beginning at 7:00 a.m. and ending at 7:00 a.m. the following day.

As shown in the above table, a total of 168 hours is worked over this three-week period, which averages 56 hours per week (168 hours ÷ 3 weeks). This schedule is just one possible method that could be used by LFR, as there are

other models utilized by other fire departments across the nation. However, without an adequate study, such as through a performance audit, there would not be a way to determine which model may be more beneficial for the City and LFR staff.

LFR calculates payroll on a bi-weekly basis for these employees using the 56-hour average mentioned on page 1 herein. As long as an employee works a regular schedule, each bi-weekly pay period will reflect, at a minimum, 112 hours worked (56 hours x 2 weeks). If an employee uses sick or vacation leave, those leave hours will replace the regularly scheduled hours. For example, an employee with 12 hours of sick leave in a pay period would report 100 regular hours worked and 12 hours of sick leave used.

An employee's absence due to sick, vacation, or other leave used, or US&R deployment, is reported to Station #15 as it is designated as the staffing station. LFR Management Policy 209.22 contains a diagram depicting the order of operations to be addressed and the steps to be taken if the staffing level is above or below the 92-person minimum, including specifying the positions (i.e., Captains, Fire Apparatus Operators, etc.) to be offered overtime shifts needed to fill vacancies. If no one accepts an overtime shift, personnel are moved to keep the affected fire engine, fire truck, or ambulance in service. To be considered in service, fire engines and trucks require at least three personnel, while ambulances require two.

The Fair Labor Standards Act (FLSA), 29 CFR § 553.201, Section 7(k), provides "a partial overtime pay exemption for fire protection [personnel] . . . who are employed by public agencies on a work period basis." This section of the FLSA permits public agencies to pay overtime compensation to such employees in work periods of 28 consecutive days only after 212 hours of work. In the case of employees who have a work at least 7 days but less than 28 consecutive days, overtime compensation is required "when the ratio of the number of hours worked to the number of days in the work period exceeds the ratio of 212 . . . hours to 28 days." For the 56-hour-per-week employees, this results in overtime being earned after 53 hours per week (212 hours ÷ 4 weeks), or 159 total hours in a 21-day (3-week) schedule. Therefore, these 56-hour-per-week employees automatically earn nine hours of overtime for working their regular shifts. For calendar year 2025, this automatic overtime totaled \$2,031,951.42 which was about 28.20% of the total overtime paid for the year of \$7,205,478.19.

Urban Search and Rescue (US&R)

The US&R team, also referred to as Nebraska Task Force One, is a group of specialists that respond when activated during local, State, and national disaster emergencies. It provides search, rescue, hazard mitigation, and medical care to those in need. Participating agencies provide the task force with members who have specialized skill sets. The Omaha, Papillion, Council Bluffs, and Grand Island fire departments also provide personnel experienced in search, rescue, and hazardous materials to work on the US&R team. LFR members that serve on the team have met certain requirements and training to be able to carry out those specialized duties that would be necessary when deployed for such emergencies.

Thirty-seven LFR members deployed with the US&R team during 2025. Of these 37 members, 5 are 40-hour-per-week employees, and the remaining 32 are classified to work 56 hours per week. During calendar year 2025, the US&R team had the following deployments:

Dates of Deployment	Reason
2/26/2025 – 3/1/2025	Custer County, Nebraska – Wildfire
4/2/2025 – 4/11/2025	State of Tennessee/Ohio Valleys – Severe Weather
7/7/2025 – 7/26/2025	State of Texas – Flooding
7/29/2025 – 7/30/2025	Fremont, Nebraska – Building Collapse
12/11/2025 – 12/22/2025	State of Washington – Flooding
12/24/2025 – 12/24/2025	Nebraska – Canine Search & Rescue

Note: Not all 37 LFR members were deployed for each of these events.

Labor costs of such deployments are reimbursed by the Federal Emergency Management Agency (FEMA) or the appropriate agency responsible for addressing the emergency. This includes the costs for not only the members deployed but also those LFR employees needed to fill any shift vacancies created by their deployments. Per information provided by LFR, they were reimbursed about \$1 million for costs related to US&R deployments and

\$200 thousand for FEMA grants and training during calendar year 2025. However, LFR noted that full reimbursement takes an unpredictable amount of time and, for example, the full reimbursement for the deployment to the State of Texas for assistance with the flooding in July 2025 has not yet been received.

LFR Overtime

Overtime can occur when there are staffing shortages, mandatory training, US&R deployments, or required additional work hours (to write reports, for example) after shifts have ended. An LFR employee scheduled 56-hours per week is expected to provide an Overtime Submission form to the Administrative Officer to document the purpose of the overtime.

Per discussion with LFR, employees are encouraged to complete mandatory training on their days off to avoid risking a fire engine, fire truck, or ambulance going out of service. The Overtime Submission form is not required for mandatory training as well as US&R deployments, which already produce supporting documentation – whether through a FEMA reimbursement or through the records of the State or local agency responsible for addressing the emergency and requesting the assistance of the US&R team.

The following table shows the overtime paid to LFR personnel during calendar years 2023 through 2025, based on payroll records provided by the City's Finance Department:

Employee Classification	2025	2024	2023
40 hours/week	\$595,390.46	\$743,304.56	\$291,493.04
56 hours/week	\$6,610,087.73	\$6,550,945.11	\$5,788,699.96
Totals	\$7,205,478.19	\$7,294,249.67	\$6,080,193.00

As seen in the above table, LFR personnel received \$7,205,478 in overtime pay in calendar year 2025. Of this amount, approximately 8% was paid to 40-hour-per-week employees, and approximately 92% was paid to 56-hour-per-week employees.

A listing of the total overtime and gross pay LFR employees earned during calendar year 2025 is included as **Exhibit A** herein. The top 25 LFR employees who received the most overtime pay in calendar year 2025 compared to their earnings and rank in overtime pay during calendars years 2023 and 2024 is included as **Exhibit B** herein.

The following comments and recommendations, which have been discussed with the appropriate members of the City and its management, are intended to improve internal control or result in other operating efficiencies.

Comments and Recommendations

1. Lincoln Fire and Rescue Overtime

The APA judgmentally selected 10 employees – including seven classified to work 56 hours per week and three classified for 40 hours per week – who earned overtime pay in calendar year 2025, and selected two payroll periods to test their overtime earned. After obtaining copies of their payroll records, including timesheets, pay stubs, and authorized salary or wage rates, the APA performed procedures to verify that the overtime pay received was supported, agreed to approved timesheets, and calculated correctly. The following was noted during the review:

- For one employee tested, inadequate documentation was on file to support the purpose for the overtime earned. This individual was a 40-hour-per-week employee. The only documentation that could be provided was a timesheet, approved by the managing supervisor, showing reported hours by day, and in some instances, included comments entered by the employee regarding activities or events. There were no Overtime Submission forms or other documentation to support the need for the extra hours resulting in overtime pay. Upon inquiry, the employee did provide a listing of the days during which overtime pay was earned and an explanation of why those extra hours were needed; however, that documentation did not exist until after the APA's inquiry and would not have been available for supervisory review to verify the propriety of time recorded.

- Additionally, we noted that this same employee was paid for 9.75 hours of overtime on May 6, 2025. The employee was also paid for eight hours of vacation leave on that same day, resulting in a total of 17.75 hours for that day. It should be noted that vacation hours are considered part of total hours worked when determining the base hours for which overtime is calculated. Given her hourly rate, this employee was paid \$610.98 for the overtime hours and \$385.75 for the vacation hours for that day. Upon discussion with LFR management, the payment of both vacation and overtime on the same day was acknowledged as being an error. An email message from Fire Chief Dave Engler on July 30, 2026, noted, moreover, that this issue would be corrected, and the employee would pay back the overtime.

A proper system of internal controls requires procedures to ensure that 1) all overtime hours earned by LFR employees are properly documented and supported by acceptable justification. Such documentation is necessary to enable an employee's supervisors and others within management to verify that the overtime was both appropriate and necessary, and 2) employees are not paid for both overtime and vacation hours on the same day.

Without such procedures, there is an increased risk of employees being paid improperly for overtime hours not actually worked, even if those hours were recorded due to fraud or error.

We recommend the City and LFR implement procedures to ensure that 1) all overtime hours earned by LFR employees are properly documented and supported by acceptable justification for the need to work that extra time, and 2) employees are not paid for both overtime and vacation hours on the same day.

City Response: The City disagrees with the finding regarding the adequacy of documentation of overtime approval. LFR follows Management Policy 209.12, which requires that overtime hours be documented and supported with appropriate justification. Specifically, it states: "Members shall record and submit accumulated overtime hours in the applicable systems for the assignment at the end of the overtime period before leaving the station, the work assignment, or other location where they are released from duty or the assignment whenever possible and as soon as possible after completing the overtime hours". In the instance noted by the Auditor where an overtime submission form was missing, the form is not required. The employee is scheduled 40 hours per week and timekeeping, including overtime, is documented and approved by the supervisor within the Oracle HCM system. Overtime submission forms are only required for employees scheduled 56 hours/week because they are not able to submit overtime in PRIME or Oracle.

The City agrees with the finding of overtime and vacation paid on the same day and, as noted by the State Auditor, have collected the overpayment back from the employee. We will assess payroll processing controls to prevent overtime payments from being issued on the same day as vacation or other applicable leave.

APA Response: The timesheet documentation from the Oracle HCM system for the employee in question reported daily hours worked and, in some instances, contained very brief notations regarding activities or events. That limited information was insufficient, however, for the APA to verify a need for the overtime earned. Moreover, as noted in the comment, no other documentation – whether Overtime Submission Forms or other records – was available to support necessity of overtime hours prior to our inquiry. Without adequate supporting documentation, a risk remains of unnecessary overtime payments, as demonstrated by the employee who was compensated for both overtime and vacation leave on the same day. We continue to recommend the implementation of procedures to ensure that overtime hours earned by LFR employees are properly documented and supported by acceptable justification for the need to work that extra time.

2. Lack of Performance Audits

The APA requested documentation from the City's Finance Department regarding performance audits completed over the last 10 years. The Finance Department could provide only Performance Audit Committee (Committee) meeting minutes for dates on or before July 27, 2021. Additionally, the City's Finance Director stated that the Committee has not met "for a few years." A Committee member admitted, moreover, to being unable to remember an actual performance audit being completed since 2015.

Based on the limited documentation provided, the Committee appears not to have met since July 27, 2021 – more than five years prior to the APA’s inquiry. The current list of Committee members can be found on the City of Lincoln’s website at <https://www.lincoln.ne.gov/City/Boards-Commissions>.

Chapter 4.66 of the City’s Municipal Code (Code) governs the Committee. Section 4.66.040 directs the Committee to “advise the City Council on matters relating to financial audits, internal audits, performance audits, and operational reviews” Furthermore, that same section says the following, in relevant part:

The City Council shall, by majority vote, select at least one subject for an audit by the Committee each year. The Council’s decision on at least one such audit subject shall be completed by August 31st.

Section 4.66.040 of the Code also sets out the following responsibilities of the Committee:

a. The Committee shall develop an annual audit program. The Committee’s program shall be submitted to the City Council for review and approval.

b. The Committee shall approve annual audit protocols.

c. The Committee shall make recommendations to the Mayor and City Council of changes in the City’s financial and management practices.

d. When directed to do so by resolution of the City Council, determine whether an audit, as suggested in Council’s resolution, is appropriate and desirable. In order to make this determination, the Committee may consult with departments heads to familiarize themselves with information necessary to make an informed decision on whether and what type of contract audit should be conducted. If the Committee determines that such an audit is not appropriate and desirable, the Committee shall forward such decision in writing to the City Council.

* * * *

h. Report to the Mayor and the City Council, in the form of a Committee audit report, within sixty days of receiving the final audit report. The Committee audit report shall be simultaneously transmitted to the Mayor and the City Council. Three copies of the Committee audit report shall be placed on file with the City Clerk for public examination. . . .

Regarding Committee meetings, § 4.66.050 of the Code states, in relevant part, the following:

The Chair shall conduct meetings of the Committee. Such meetings shall be subject to the open meetings laws of the City Charter and statutes of the State of Nebraska. The Committee shall hold regular meetings on a minimum of a quarterly basis. The Committee shall keep minutes of its meetings which shall document all resolutions, motions, and determinations of the Committee and shall be kept on file in the office of the City Clerk.

(Emphasis added.) The Committee’s apparent failure to carry out any performance audits over the past decade, much less to meet at least quarterly during much of that time, is inconsistent with the above provisions of the Code.

A proper system of internal controls requires procedures to ensure that the Committee complies with the Code’s provisions for its operations. A much-needed performance audit would evaluate employee overtime within City departments, including LFR and their shift scheduling model used.

Without such procedures, there is an increased risk of not only noncompliance with the Code’s provisions but also failure to monitor City departments properly.

We recommend the Committee comply with all applicable Code provisions by fulfilling its performance auditing duties and meeting quarterly, as required.

City Response: The City agrees with this finding. We acknowledge that the Performance Audit Committee has been inactive for more than five years. The City is committed to reactivating the committee and has already begun taking steps to do so. On August 31, the City Council adopted Resolution 26R 398 to formally initiate engagement with the Performance Audit Committee.

* * * * *

Our audit procedures are designed primarily on a test basis and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. Our objective is, however, to use the knowledge gained during our work to make comments and recommendations that we hope will prove useful to the City.

Draft copies of this letter were furnished to the City to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. Any formal response received has been incorporated into this letter. Such response has been objectively evaluated and recognized, as appropriate, in the letter. A response that indicates corrective action has been taken was not verified at this time.

This communication is intended solely for the information and use of the City and its management. It is not intended to be, and should not be, used by anyone other than these specified parties. However, this communication is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

Audit Staff Working on this Examination:

Craig Kubicek, CPA, CFE – Deputy Auditor

Dennis Sugden – Audit Manager

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Sincerely,



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LINCOLN FIRE AND RESCUE
LFR Employee Overtime Earnings
January 1, 2025, through December 31, 2025

Exhibit A

Employee 2025 Ranking	Job Title	40-hour or 56-hour Employee	Gross Pay Without Overtime	Overtime Paid	Total Gross Pay
1*	Fire Apparatus Operator	40 hr/week	\$113,015.56	\$164,176.98	\$277,192.54
2*	Fire Captain	56 hr/week	\$127,323.84	\$97,255.24	\$224,579.08
3*	Fire Captain	40 hr/week	\$120,239.48	\$86,170.66	\$206,410.14
4	Fire Captain	56 hr/week	\$126,995.07	\$83,579.05	\$210,574.12
5*	Fire Captain	56 hr/week	\$128,974.28	\$80,679.69	\$209,653.97
6	Fire Captain	56 hr/week	\$111,012.83	\$79,715.81	\$190,728.64
7*	Fire Apparatus Operator	56 hr/week	\$102,490.64	\$77,039.81	\$179,530.45
8	Fire Captain	56 hr/week	\$121,548.98	\$74,623.75	\$196,172.73
9	Firefighter Paramedic	56 hr/week	\$89,422.49	\$72,168.21	\$161,590.70
10	Fire Captain	56 hr/week	\$135,719.47	\$72,058.23	\$207,777.70
11	Fire Captain	40 hr/week	\$122,467.06	\$71,379.81	\$193,846.87
12	Firefighter	40 hr/week	\$111,828.93	\$70,188.59	\$182,017.52
13	Fire Captain	56 hr/week	\$127,781.61	\$66,435.00	\$194,216.61
14	Battalion Chief	56 hr/week	\$152,209.39	\$65,493.43	\$217,702.82
15	Fire Captain	56 hr/week	\$124,778.47	\$65,064.46	\$189,842.93
16	Firefighter Paramedic	56 hr/week	\$100,231.24	\$63,611.72	\$163,842.96
17	Firefighter (2912 Hours)	56 hr/week	\$99,938.94	\$60,619.43	\$160,558.37
18	Firefighter (2912 Hours)	56 hr/week	\$100,523.38	\$59,696.16	\$160,219.54
19	Fire Captain	56 hr/week	\$127,192.59	\$58,872.82	\$186,065.41
20*	Firefighter (2912 Hours)	56 hr/week	\$109,388.08	\$57,008.87	\$166,396.95
21	Fire Apparatus Operator	56 hr/week	\$109,096.42	\$56,693.52	\$165,789.94
22	Fire Apparatus Operator	56 hr/week	\$108,061.94	\$56,382.55	\$164,444.49
23*	Firefighter (2912 Hours)	56 hr/week	\$114,241.65	\$56,356.23	\$170,597.88
24	Fire Captain	56 hr/week	\$115,829.01	\$55,590.02	\$171,419.03
25	Fire Captain	56 hr/week	\$127,079.97	\$55,307.63	\$182,387.60
26	Fire Captain	56 hr/week	\$125,144.89	\$53,046.76	\$178,191.65
27	Fire Apparatus Operator	56 hr/week	\$106,484.12	\$52,774.56	\$159,258.68
28*	Fire Captain	56 hr/week	\$134,583.56	\$51,308.42	\$185,891.98
29	Firefighter Paramedic	56 hr/week	\$93,961.08	\$50,891.52	\$144,852.60
30*	Firefighter (2912 Hours)	56 hr/week	\$98,562.79	\$50,785.64	\$149,348.43
31*	Firefighter	40 hr/week	\$106,406.07	\$50,466.58	\$156,872.65
32*	Battalion Chief	40 hr/week	\$149,813.45	\$50,141.09	\$199,954.54
33	Fire Captain	56 hr/week	\$124,699.70	\$49,234.04	\$173,933.74
34	Fire Captain	56 hr/week	\$127,586.41	\$48,607.18	\$176,193.59
35	Fire Captain	56 hr/week	\$126,822.26	\$48,522.73	\$175,344.99
36	Fire Captain	56 hr/week	\$126,581.28	\$48,391.29	\$174,972.57
37	Fire Captain	56 hr/week	\$124,901.18	\$47,996.65	\$172,897.83
38	Fire Captain	56 hr/week	\$146,989.34	\$47,835.95	\$194,825.29
39*	Firefighter (2912 Hours)	56 hr/week	\$102,736.70	\$47,133.32	\$149,870.02
40	Firefighter Paramedic	56 hr/week	\$93,352.33	\$46,911.11	\$140,263.44
41*	Fire Captain	56 hr/week	\$141,789.20	\$45,228.34	\$187,017.54
42	Fire Captain	56 hr/week	\$125,392.39	\$44,800.46	\$170,192.85
43*	Fire Captain	56 hr/week	\$125,261.09	\$43,750.44	\$169,011.53
44*	Firefighter Paramedic	56 hr/week	\$102,928.16	\$43,605.72	\$146,533.88
45*	Fire Captain	56 hr/week	\$128,334.90	\$43,460.40	\$171,795.30
46	Firefighter (2912 Hours)	56 hr/week	\$98,033.55	\$42,930.31	\$140,963.86
47*	Battalion Chief	56 hr/week	\$150,023.41	\$42,614.77	\$192,638.18
48	Fire Captain	56 hr/week	\$128,079.62	\$42,260.49	\$170,340.11
49*	Fire Captain	56 hr/week	\$128,164.32	\$41,893.58	\$170,057.90
50	Firefighter (2912 Hours)	56 hr/week	\$97,119.11	\$41,859.87	\$138,978.98
51	Firefighter (2912 Hours)	56 hr/week	\$114,351.86	\$41,734.34	\$156,086.20

LINCOLN FIRE AND RESCUE
LFR Employee Overtime Earnings
January 1, 2025, through December 31, 2025

Exhibit A

Employee 2025 Ranking	Job Title	40-hour or 56-hour Employee	Gross Pay Without Overtime	Overtime Paid	Total Gross Pay
52	Fire Apparatus Operator	56 hr/week	\$112,771.26	\$41,667.29	\$154,438.55
53*	Firefighter (2912 Hours)	56 hr/week	\$99,779.21	\$41,431.06	\$141,210.27
54*	Firefighter (2912 Hours)	56 hr/week	\$105,316.52	\$40,919.22	\$146,235.74
55*	Firefighter Paramedic	56 hr/week	\$103,675.72	\$40,783.56	\$144,459.28
56*	Fire Captain	40 hr/week	\$113,410.13	\$40,624.67	\$154,034.80
57	Firefighter Paramedic	56 hr/week	\$118,013.13	\$38,712.81	\$156,725.94
58	Firefighter (2912 Hours)	56 hr/week	\$120,941.13	\$38,464.73	\$159,405.86
59	Fire Apparatus Operator	56 hr/week	\$109,358.76	\$36,872.01	\$146,230.77
60	Fire Captain	56 hr/week	\$111,297.02	\$36,358.24	\$147,655.26
61	Firefighter (2912 Hours)	56 hr/week	\$112,570.76	\$35,534.37	\$148,105.13
62	Fire Apparatus Operator	56 hr/week	\$107,784.49	\$35,007.92	\$142,792.41
63	Firefighter (2912 Hours)	56 hr/week	\$91,583.27	\$34,763.94	\$126,347.21
64*	Firefighter (2912 Hours)	56 hr/week	\$102,026.64	\$34,708.23	\$136,734.87
65	Fire Captain	56 hr/week	\$128,517.68	\$34,511.84	\$163,029.52
66	Fire Apparatus Operator	56 hr/week	\$107,105.92	\$34,180.14	\$141,286.06
67	Fire Captain	56 hr/week	\$131,091.25	\$33,821.68	\$164,912.93
68	Fire Captain	56 hr/week	\$129,188.53	\$33,650.21	\$162,838.74
69*	Firefighter (2912 Hours)	56 hr/week	\$111,894.99	\$33,574.94	\$145,469.93
70*	Fire Apparatus Operator	56 hr/week	\$107,086.05	\$33,457.37	\$140,543.42
71	Fire Captain	56 hr/week	\$128,799.43	\$32,917.49	\$161,716.92
72*	Firefighter (2912 Hours)	56 hr/week	\$111,704.88	\$32,050.27	\$143,755.15
73	Fire Captain	56 hr/week	\$130,118.29	\$31,881.72	\$162,000.01
74*	Fire Apparatus Operator	56 hr/week	\$106,846.30	\$31,835.99	\$138,682.29
75	Firefighter (2912 Hours)	56 hr/week	\$123,469.24	\$31,574.36	\$155,043.60
76	Firefighter (2912 Hours)	56 hr/week	\$101,059.34	\$30,136.76	\$131,196.10
77	Firefighter	40 hr/week	\$100,399.15	\$29,569.75	\$129,968.90
78	Fire Captain	56 hr/week	\$128,841.69	\$29,228.39	\$158,070.08
79	Firefighter Paramedic	56 hr/week	\$117,109.16	\$29,165.12	\$146,274.28
80	Firefighter Paramedic	56 hr/week	\$103,228.20	\$28,769.26	\$131,997.46
81	Fire Apparatus Operator	56 hr/week	\$106,764.73	\$28,658.09	\$135,422.82
82	Firefighter Paramedic	56 hr/week	\$89,679.77	\$28,436.26	\$118,116.03
83	Fire Captain	56 hr/week	\$129,534.23	\$28,237.42	\$157,771.65
84	Fire Captain	56 hr/week	\$116,178.43	\$28,167.96	\$144,346.39
85	Firefighter (2912 Hours)	56 hr/week	\$82,983.63	\$27,668.54	\$110,652.17
86	Fire Apparatus Operator	56 hr/week	\$108,932.20	\$27,595.46	\$136,527.66
87	Fire Captain	56 hr/week	\$135,667.55	\$27,533.21	\$163,200.76
88	Fire Captain	56 hr/week	\$127,911.39	\$27,110.46	\$155,021.85
89	Fire Apparatus Operator	56 hr/week	\$107,797.08	\$26,942.59	\$134,739.67
90	Fire Captain	56 hr/week	\$147,517.67	\$26,682.33	\$174,200.00
91*	Firefighter Paramedic	56 hr/week	\$102,214.21	\$26,530.76	\$128,744.97
92*	Firefighter (2912 Hours)	56 hr/week	\$90,525.23	\$26,343.30	\$116,868.53
93	Firefighter (2912 Hours)	56 hr/week	\$79,889.30	\$25,500.98	\$105,390.28
94	Firefighter (2912 Hours)	56 hr/week	\$91,740.21	\$25,302.69	\$117,042.90
95	Fire Apparatus Operator	56 hr/week	\$110,308.57	\$24,695.64	\$135,004.21
96	Firefighter Paramedic	56 hr/week	\$88,593.82	\$24,685.43	\$113,279.25
97	Fire Captain	56 hr/week	\$115,175.95	\$24,567.17	\$139,743.12
98	Firefighter Paramedic	56 hr/week	\$79,273.43	\$24,555.81	\$103,829.24
99	Fire Captain	56 hr/week	\$133,647.51	\$24,479.83	\$158,127.34
100	Fire Captain	56 hr/week	\$125,046.23	\$24,359.61	\$149,405.84
101	Fire Apparatus Operator	56 hr/week	\$110,180.75	\$24,344.79	\$134,525.54
102	Fire Apparatus Operator	56 hr/week	\$109,996.15	\$24,052.90	\$134,049.05

LINCOLN FIRE AND RESCUE
LFR Employee Overtime Earnings
January 1, 2025, through December 31, 2025

Exhibit A

Employee 2025 Ranking	Job Title	40-hour or 56-hour Employee	Gross Pay Without Overtime	Overtime Paid	Total Gross Pay
103	Firefighter (2912 Hours)	56 hr/week	\$92,172.64	\$23,661.49	\$115,834.13
104*	Firefighter (2912 Hours)	56 hr/week	\$85,543.30	\$23,432.50	\$108,975.80
105	Firefighter (2912 Hours)	56 hr/week	\$93,939.24	\$23,056.23	\$116,995.47
106	Fire Captain	56 hr/week	\$137,526.30	\$23,044.54	\$160,570.84
107	Firefighter (2912 Hours)	56 hr/week	\$99,195.25	\$22,928.62	\$122,123.87
108	Fire Apparatus Operator	56 hr/week	\$107,437.66	\$22,916.22	\$130,353.88
109	Fire Captain	56 hr/week	\$126,231.06	\$22,754.02	\$148,985.08
110	Firefighter Paramedic	56 hr/week	\$95,646.54	\$22,639.43	\$118,285.97
111*	Fire Apparatus Operator	56 hr/week	\$107,976.16	\$22,577.96	\$130,554.12
112	Firefighter Paramedic	56 hr/week	\$108,491.26	\$22,335.21	\$130,826.47
113	Fire Apparatus Operator	56 hr/week	\$111,205.59	\$22,226.03	\$133,431.62
114	Fire Captain	56 hr/week	\$120,048.51	\$22,010.36	\$142,058.87
115	Firefighter (2912 Hours)	56 hr/week	\$89,645.19	\$21,803.47	\$111,448.66
116	Fire Captain	56 hr/week	\$132,761.87	\$21,714.83	\$154,476.70
117*	Firefighter (2912 Hours)	56 hr/week	\$80,757.30	\$21,503.14	\$102,260.44
118	Firefighter (2912 Hours)	56 hr/week	\$83,792.20	\$21,268.78	\$105,060.98
119	Fire Captain	56 hr/week	\$128,882.41	\$21,086.07	\$149,968.48
120*	Firefighter (2912 Hours)	56 hr/week	\$85,382.79	\$20,993.12	\$106,375.91
121	Fire Captain	56 hr/week	\$125,350.03	\$20,912.28	\$146,262.31
122	Firefighter (2912 Hours)	56 hr/week	\$76,242.27	\$20,580.09	\$96,822.36
123	Firefighter (2912 Hours)	56 hr/week	\$99,518.02	\$20,374.62	\$119,892.64
124	Fire Apparatus Operator	56 hr/week	\$108,663.75	\$20,249.47	\$128,913.22
125	Fire Captain	56 hr/week	\$129,441.02	\$20,248.32	\$149,689.34
126	Firefighter (2912 Hours)	56 hr/week	\$94,203.76	\$20,232.64	\$114,436.40
127	Fire Apparatus Operator	56 hr/week	\$96,647.29	\$20,093.05	\$116,740.34
128	Firefighter Paramedic	56 hr/week	\$90,411.11	\$19,858.74	\$110,269.85
129	Firefighter Paramedic	56 hr/week	\$94,447.66	\$19,792.08	\$114,239.74
130	Firefighter (2912 Hours)	56 hr/week	\$91,210.10	\$19,540.07	\$110,750.17
131	Firefighter (2912 Hours)	56 hr/week	\$102,986.76	\$19,404.75	\$122,391.51
132	Firefighter (2912 Hours)	56 hr/week	\$84,488.46	\$19,215.47	\$103,703.93
133	Battalion Chief	56 hr/week	\$148,189.56	\$19,160.96	\$167,350.52
134	Firefighter Paramedic	56 hr/week	\$90,476.31	\$19,083.90	\$109,560.21
135	Fire Apparatus Operator	56 hr/week	\$108,409.63	\$19,004.23	\$127,413.86
136	Firefighter (2912 Hours)	56 hr/week	\$83,137.91	\$18,983.56	\$102,121.47
137	Firefighter (2912 Hours)	56 hr/week	\$76,555.23	\$18,956.71	\$95,511.94
138	Fire Captain	56 hr/week	\$126,187.30	\$18,913.64	\$145,100.94
139*	Firefighter (2912 Hours)	56 hr/week	\$96,207.87	\$18,639.26	\$114,847.13
140	Fire Apparatus Operator	56 hr/week	\$122,590.21	\$18,633.62	\$141,223.83
141	Firefighter (2912 Hours)	56 hr/week	\$97,992.50	\$21,453.25	\$119,445.75
142	Fire Captain	56 hr/week	\$127,787.69	\$18,613.19	\$146,400.88
143	Firefighter (2912 Hours)	56 hr/week	\$86,789.43	\$18,559.49	\$105,348.92
144*	Fire Apparatus Operator	56 hr/week	\$107,193.68	\$17,808.01	\$125,001.69
145	Firefighter (2912 Hours)	56 hr/week	\$80,524.40	\$17,628.26	\$98,152.66
146	Fire Apparatus Operator	56 hr/week	\$109,083.84	\$17,435.75	\$126,519.59
147	Firefighter (2912 Hours)	56 hr/week	\$101,577.48	\$17,380.78	\$118,958.26
148	Firefighter (2912 Hours)	56 hr/week	\$78,107.77	\$17,140.15	\$95,247.92
149	Fire Captain	56 hr/week	\$128,419.93	\$17,041.25	\$145,461.18
150	Firefighter (2912 Hours)	56 hr/week	\$101,887.28	\$16,564.65	\$118,451.93
151	Firefighter (2912 Hours)	56 hr/week	\$82,874.71	\$16,354.10	\$99,228.81
152	Fire Apparatus Operator	56 hr/week	\$106,373.02	\$16,289.74	\$122,662.76
153	Firefighter (2912 Hours)	56 hr/week	\$109,452.40	\$16,286.67	\$125,739.07

LINCOLN FIRE AND RESCUE
LFR Employee Overtime Earnings
January 1, 2025, through December 31, 2025

Exhibit A

Employee 2025 Ranking	Job Title	40-hour or 56-hour Employee	Gross Pay Without Overtime	Overtime Paid	Total Gross Pay
154	Firefighter (2912 Hours)	56 hr/week	\$84,051.85	\$16,204.83	\$100,256.68
155	Fire Apparatus Operator	56 hr/week	\$110,576.50	\$16,188.11	\$126,764.61
156	Fire Captain	56 hr/week	\$129,846.48	\$16,136.64	\$145,983.12
157	Firefighter (2912 Hours)	56 hr/week	\$90,799.75	\$15,953.97	\$106,753.72
158	Firefighter (2912 Hours)	56 hr/week	\$69,920.93	\$15,885.91	\$85,806.84
159	Fire Apparatus Operator	56 hr/week	\$105,435.50	\$15,805.25	\$121,240.75
160	Fire Apparatus Operator	56 hr/week	\$109,294.25	\$15,775.26	\$125,069.51
161	Firefighter (2912 Hours)	56 hr/week	\$70,424.35	\$15,735.66	\$86,160.01
162	Firefighter Paramedic	56 hr/week	\$111,985.42	\$15,548.17	\$127,533.59
163	Battalion Chief	56 hr/week	\$141,400.89	\$15,509.39	\$156,910.28
164	Firefighter (2912 Hours)	56 hr/week	\$104,389.55	\$15,144.91	\$119,534.46
165*	Firefighter (2912 Hours)	56 hr/week	\$81,370.15	\$15,098.45	\$96,468.60
166	Firefighter (2912 Hours)	56 hr/week	\$107,566.87	\$15,077.39	\$122,644.26
167	Firefighter (2912 Hours)	56 hr/week	\$102,696.82	\$15,033.23	\$117,730.05
168	Fire Apparatus Operator	56 hr/week	\$109,358.74	\$14,914.49	\$124,273.23
169	Firefighter (2912 Hours)	56 hr/week	\$101,662.37	\$14,658.06	\$116,320.43
170	Firefighter Paramedic	56 hr/week	\$95,038.23	\$14,548.25	\$109,586.48
171	Fire Apparatus Operator	56 hr/week	\$107,433.95	\$14,527.28	\$121,961.23
172	Firefighter (2912 Hours)	56 hr/week	\$98,782.76	\$14,124.41	\$112,907.17
173	Fire Captain	56 hr/week	\$148,529.00	\$14,110.00	\$162,639.00
174	Fire Captain	56 hr/week	\$123,865.23	\$14,073.04	\$137,938.27
175	Fire Apparatus Operator	56 hr/week	\$117,103.16	\$13,940.96	\$131,044.12
176	Firefighter (2912 Hours)	56 hr/week	\$77,410.43	\$13,856.28	\$91,266.71
177	Firefighter (2912 Hours)	56 hr/week	\$112,783.51	\$13,603.68	\$126,387.19
178	Firefighter (2912 Hours)	56 hr/week	\$98,962.31	\$13,485.59	\$112,447.90
179	Firefighter (2912 Hours)	56 hr/week	\$89,606.47	\$13,471.23	\$103,077.70
180	Firefighter (2912 Hours)	56 hr/week	\$100,851.90	\$13,431.55	\$114,283.45
181	Firefighter (2912 Hours)	56 hr/week	\$91,646.39	\$13,374.59	\$105,020.98
182	Firefighter (2912 Hours)	56 hr/week	\$103,932.12	\$13,336.40	\$117,268.52
183	Firefighter (2912 Hours)	56 hr/week	\$86,808.83	\$13,223.28	\$100,032.11
184	Firefighter (2912 Hours)	56 hr/week	\$77,103.67	\$13,183.33	\$90,287.00
185	Firefighter (2912 Hours)	56 hr/week	\$99,296.31	\$13,090.46	\$112,386.77
186	Fire Captain	56 hr/week	\$129,021.21	\$12,836.52	\$141,857.73
187	Fire Apparatus Operator	56 hr/week	\$107,746.35	\$12,807.27	\$120,553.62
188	Firefighter (2912 Hours)	56 hr/week	\$80,301.45	\$12,773.75	\$93,075.20
189	Firefighter (2912 Hours)	56 hr/week	\$113,009.81	\$12,571.13	\$125,580.94
190	Fire Apparatus Operator	56 hr/week	\$108,542.41	\$12,558.83	\$121,101.24
191	Firefighter (2912 Hours)	56 hr/week	\$114,989.75	\$12,393.48	\$127,383.23
192	Firefighter (2912 Hours)	56 hr/week	\$111,646.33	\$12,323.98	\$123,970.31
193	Firefighter Paramedic	56 hr/week	\$112,758.06	\$12,162.58	\$124,920.64
194	Firefighter (2912 Hours)	56 hr/week	\$79,452.53	\$11,676.69	\$91,129.22
195	Fire Apparatus Operator	56 hr/week	\$107,108.93	\$11,674.49	\$118,783.42
196	Firefighter (2912 Hours)	56 hr/week	\$74,694.64	\$11,641.93	\$86,336.57
197	Firefighter (2912 Hours)	56 hr/week	\$99,650.83	\$11,485.90	\$111,136.73
198	Firefighter (2912 Hours)	56 hr/week	\$104,266.03	\$11,386.94	\$115,652.97
199	Firefighter Paramedic	56 hr/week	\$91,882.01	\$11,360.10	\$103,242.11
200	Fire Captain	56 hr/week	\$126,244.06	\$11,258.43	\$137,502.49
201	Firefighter Paramedic	56 hr/week	\$88,816.04	\$11,077.57	\$99,893.61
202	Fire Captain	56 hr/week	\$136,790.10	\$11,069.37	\$147,859.47
203	Firefighter Paramedic	56 hr/week	\$112,120.72	\$10,688.44	\$122,809.16
204	Firefighter (2912 Hours)	56 hr/week	\$74,810.02	\$10,639.84	\$85,449.86

LINCOLN FIRE AND RESCUE
LFR Employee Overtime Earnings
January 1, 2025, through December 31, 2025

Exhibit A

Employee 2025 Ranking	Job Title	40-hour or 56-hour Employee	Gross Pay Without Overtime	Overtime Paid	Total Gross Pay
205	Fire Apparatus Operator	56 hr/week	\$107,433.95	\$10,623.71	\$118,057.66
206	Fire Apparatus Operator	56 hr/week	\$105,182.68	\$10,524.63	\$115,707.31
207	Firefighter (2912 Hours)	56 hr/week	\$85,515.05	\$10,509.50	\$96,024.55
208	Firefighter Paramedic	56 hr/week	\$110,774.00	\$10,502.58	\$121,276.58
209	Firefighter Paramedic	56 hr/week	\$113,287.88	\$10,235.79	\$123,523.67
210	Firefighter (2912 Hours)	56 hr/week	\$86,801.44	\$10,226.48	\$97,027.92
211	Firefighter (2912 Hours)	56 hr/week	\$99,656.02	\$10,204.26	\$109,860.28
212	Firefighter Paramedic	56 hr/week	\$105,119.35	\$10,146.31	\$115,265.66
213	Fire Captain	56 hr/week	\$127,545.50	\$10,141.73	\$137,687.23
214	Firefighter (2912 Hours)	56 hr/week	\$105,721.33	\$10,133.95	\$115,855.28
215	Firefighter Paramedic	56 hr/week	\$105,557.93	\$10,111.28	\$115,669.21
216	Firefighter (2912 Hours)	56 hr/week	\$112,053.00	\$9,974.99	\$122,027.99
217	Firefighter (2912 Hours)	56 hr/week	\$76,794.79	\$9,775.60	\$86,570.39
218	Fire Apparatus Operator	56 hr/week	\$112,188.31	\$9,772.41	\$121,960.72
219	Firefighter (2912 Hours)	56 hr/week	\$87,308.01	\$9,672.06	\$96,980.07
220	Firefighter Paramedic	56 hr/week	\$78,514.79	\$9,652.06	\$88,166.85
221	Firefighter (2912 Hours)	56 hr/week	\$83,603.23	\$9,566.92	\$93,170.15
222	Firefighter (2912 Hours)	56 hr/week	\$69,760.71	\$9,556.87	\$79,317.58
223	Firefighter Paramedic	56 hr/week	\$104,194.75	\$9,405.04	\$113,599.79
224	Fire Apparatus Operator	56 hr/week	\$109,825.34	\$9,404.30	\$119,229.64
225	Fire Apparatus Operator	56 hr/week	\$114,251.47	\$9,357.28	\$123,608.75
226	Firefighter (2912 Hours)	56 hr/week	\$67,848.52	\$9,312.30	\$77,160.82
227	Fire Apparatus Operator	56 hr/week	\$105,719.65	\$9,290.11	\$115,009.76
228	Firefighter (2912 Hours)	56 hr/week	\$91,414.37	\$9,156.23	\$100,570.60
229	Firefighter Paramedic	56 hr/week	\$87,833.34	\$8,980.11	\$96,813.45
230	Fire Captain	56 hr/week	\$127,117.04	\$8,911.60	\$136,028.64
231	Firefighter (2912 Hours)	56 hr/week	\$114,608.20	\$8,806.36	\$123,414.56
232	Battalion Chief	56 hr/week	\$150,006.52	\$8,797.19	\$158,803.71
233	Firefighter Paramedic	56 hr/week	\$89,796.94	\$8,772.06	\$98,569.00
234	Fire Apparatus Operator	56 hr/week	\$104,853.15	\$8,755.26	\$113,608.41
235	Firefighter Paramedic	56 hr/week	\$103,261.20	\$8,725.44	\$111,986.64
236	Firefighter Paramedic	56 hr/week	\$107,651.12	\$8,567.44	\$116,218.56
237	Fire Apparatus Operator	56 hr/week	\$110,697.87	\$8,559.23	\$119,257.10
238	Firefighter (2912 Hours)	56 hr/week	\$80,839.13	\$8,546.55	\$89,385.68
239	Fire Apparatus Operator	56 hr/week	\$107,899.88	\$8,540.42	\$116,440.30
240	Fire Captain	56 hr/week	\$115,896.76	\$8,511.99	\$124,408.75
241	Firefighter (2912 Hours)	56 hr/week	\$86,477.90	\$8,511.65	\$94,989.55
242	Firefighter (2912 Hours)	56 hr/week	\$89,993.46	\$8,450.00	\$98,443.46
243	Firefighter (2912 Hours)	56 hr/week	\$84,044.49	\$8,441.15	\$92,485.64
244	Firefighter (2912 Hours)	56 hr/week	\$82,766.92	\$8,413.39	\$91,180.31
245	Fire Apparatus Operator	56 hr/week	\$110,321.15	\$8,410.22	\$118,731.37
246	Firefighter (2912 Hours)	56 hr/week	\$78,394.71	\$8,351.27	\$86,745.98
247	Fire Captain	56 hr/week	\$127,776.57	\$8,322.42	\$136,098.99
248	Fire Apparatus Operator	56 hr/week	\$106,694.86	\$8,309.81	\$115,004.67
249	Firefighter (2912 Hours)	56 hr/week	\$95,734.40	\$8,281.43	\$104,015.83
250	Fire Apparatus Operator	56 hr/week	\$109,422.62	\$8,279.17	\$117,701.79
251	Fire Apparatus Operator	56 hr/week	\$105,397.94	\$8,224.11	\$113,622.05
252	Fire Captain	56 hr/week	\$125,780.72	\$8,140.09	\$133,920.81
253	Firefighter (2912 Hours)	56 hr/week	\$110,370.52	\$8,133.36	\$118,503.88
254	Fire Apparatus Operator	56 hr/week	\$104,859.15	\$8,092.47	\$112,951.62
255	Fire Apparatus Operator	56 hr/week	\$108,300.39	\$8,059.84	\$116,360.23

LINCOLN FIRE AND RESCUE
LFR Employee Overtime Earnings
January 1, 2025, through December 31, 2025

Exhibit A

Employee 2025 Ranking	Job Title	40-hour or 56-hour Employee	Gross Pay Without Overtime	Overtime Paid	Total Gross Pay
256	Firefighter (2912 Hours)	56 hr/week	\$92,295.90	\$8,033.58	\$100,329.48
257	Firefighter Paramedic	56 hr/week	\$115,165.96	\$8,031.11	\$123,197.07
258	Firefighter (2912 Hours)	56 hr/week	\$90,649.84	\$7,973.67	\$98,623.51
259	Firefighter Paramedic	56 hr/week	\$112,674.66	\$7,857.44	\$120,532.10
260	Fire Apparatus Operator	56 hr/week	\$106,172.78	\$7,808.25	\$113,981.03
261	Firefighter (2912 Hours)	56 hr/week	\$88,799.64	\$7,806.50	\$96,606.14
262	Fire Apparatus Operator	56 hr/week	\$109,358.76	\$7,784.28	\$117,143.04
263	Firefighter (2912 Hours)	56 hr/week	\$84,127.88	\$7,736.00	\$91,863.88
264	Fire Apparatus Operator	56 hr/week	\$105,364.37	\$7,710.18	\$113,074.55
265	Firefighter (2912 Hours)	56 hr/week	\$97,666.02	\$7,672.93	\$105,338.95
266	Firefighter (2912 Hours)	56 hr/week	\$76,365.16	\$7,612.56	\$83,977.72
267	Firefighter Paramedic	56 hr/week	\$109,371.35	\$7,573.67	\$116,945.02
268	Firefighter (2912 Hours)	56 hr/week	\$106,652.06	\$7,419.96	\$114,072.02
269	Fire Apparatus Operator	56 hr/week	\$108,646.34	\$7,381.42	\$116,027.76
270	Firefighter (2912 Hours)	56 hr/week	\$113,347.10	\$7,311.26	\$120,658.36
271	Firefighter (2912 Hours)	56 hr/week	\$72,277.74	\$7,277.30	\$79,555.04
272	Fire Apparatus Operator	56 hr/week	\$105,584.05	\$7,247.01	\$112,831.06
273	Firefighter (2912 Hours)	56 hr/week	\$79,286.26	\$7,170.40	\$86,456.66
274	Fire Captain	56 hr/week	\$117,094.01	\$6,908.11	\$124,002.12
275	Firefighter Paramedic	56 hr/week	\$104,102.23	\$6,882.67	\$110,984.90
276	Fire Apparatus Operator	56 hr/week	\$114,679.49	\$6,832.52	\$121,512.01
277	Firefighter (2912 Hours)	56 hr/week	\$108,208.56	\$6,764.48	\$114,973.04
278	Firefighter (2912 Hours)	56 hr/week	\$99,347.88	\$6,705.63	\$106,053.51
279	Firefighter Paramedic	56 hr/week	\$85,956.52	\$6,612.40	\$92,568.92
280	Firefighter (2912 Hours)	56 hr/week	\$103,902.01	\$6,604.99	\$110,507.00
281	Fire Equipment Mechanic	40 hr/week	\$105,530.10	\$6,461.43	\$111,991.53
282	Firefighter (2912 Hours)	56 hr/week	\$83,916.04	\$6,384.36	\$90,300.40
283	Fire Apparatus Operator	56 hr/week	\$109,336.79	\$6,235.24	\$115,572.03
284	Fire Apparatus Operator	56 hr/week	\$100,011.07	\$6,142.31	\$106,153.38
285	Firefighter (2912 Hours)	56 hr/week	\$86,692.91	\$6,010.73	\$92,703.64
286	Firefighter (2912 Hours)	56 hr/week	\$89,714.38	\$5,994.78	\$95,709.16
287	Fire Apparatus Operator	56 hr/week	\$106,028.36	\$5,945.67	\$111,974.03
288	Fire Apparatus Operator	56 hr/week	\$68,156.93	\$5,935.94	\$74,092.87
289	Firefighter (2912 Hours)	56 hr/week	\$74,583.40	\$5,822.28	\$80,405.68
290	Assistant Fire Chief	40 hr/week	\$176,527.50	\$5,735.21	\$182,262.71
291	Fire Apparatus Operator	56 hr/week	\$106,632.18	\$5,682.96	\$112,315.14
292	Firefighter (2912 Hours)	56 hr/week	\$74,887.29	\$5,679.25	\$80,566.54
293	Firefighter (2912 Hours)	56 hr/week	\$100,172.54	\$5,606.82	\$105,779.36
294	Firefighter (2912 Hours)	56 hr/week	\$86,957.19	\$5,386.79	\$92,343.98
295	Battalion Chief	56 hr/week	\$151,063.98	\$5,267.37	\$156,331.35
296	Fire Apparatus Operator	56 hr/week	\$113,389.24	\$5,192.66	\$118,581.90
297	Firefighter (2912 Hours)	56 hr/week	\$76,623.82	\$5,183.76	\$81,807.58
298	Firefighter (2912 Hours)	56 hr/week	\$91,885.20	\$5,134.45	\$97,019.65
299*	Firefighter (2912 Hours)	56 hr/week	\$88,163.80	\$5,087.55	\$93,251.35
300	Firefighter (2912 Hours)	56 hr/week	\$101,111.01	\$4,882.09	\$105,993.10
301	Firefighter (2912 Hours)	56 hr/week	\$70,471.45	\$4,835.23	\$75,306.68
302	Firefighter (2912 Hours)	56 hr/week	\$93,784.17	\$4,677.52	\$98,461.69
303	Firefighter (2912 Hours)	56 hr/week	\$49,136.08	\$4,599.58	\$53,735.66
304	Firefighter (2912 Hours)	56 hr/week	\$70,257.77	\$4,596.52	\$74,854.29
305	Firefighter (2912 Hours)	56 hr/week	90,790.78	\$4,576.76	\$95,367.54
306	Firefighter	40 hr/week	80,809.45	\$4,536.11	\$85,345.56

LINCOLN FIRE AND RESCUE
LFR Employee Overtime Earnings
January 1, 2025, through December 31, 2025

Exhibit A

Employee 2025 Ranking	Job Title	40-hour or 56-hour Employee	Gross Pay Without Overtime	Overtime Paid	Total Gross Pay
307	Firefighter Paramedic	56 hr/week	\$109,207.00	\$4,440.52	\$113,647.52
308	Firefighter (2912 Hours)	56 hr/week	\$99,809.25	\$4,210.94	\$104,020.19
309	Firefighter (2912 Hours)	56 hr/week	\$49,136.08	\$4,202.82	\$53,338.90
310	Firefighter (2912 Hours)	56 hr/week	\$88,368.89	\$4,150.73	\$92,519.62
311	Battalion Chief	40 hr/week	\$143,587.46	\$3,975.28	\$147,562.74
312	Firefighter (2912 Hours)	56 hr/week	\$100,838.32	\$3,859.06	\$104,697.38
313	Firefighter (2912 Hours)	56 hr/week	\$57,941.70	\$3,838.38	\$61,780.08
314	Firefighter (2912 Hours)	56 hr/week	\$62,134.02	\$3,837.26	\$65,971.28
315	Fire Captain	56 hr/week	\$131,088.88	\$3,680.54	\$134,769.42
316	Trainee (Terminated)	56 hr/week	\$57,318.73	\$3,383.60	\$60,702.33
317	Firefighter (2912 Hours)	56 hr/week	\$97,990.06	\$3,277.99	\$101,268.05
318	Firefighter (2912 Hours)	56 hr/week	\$84,490.34	\$3,110.79	\$87,601.13
319	Firefighter (2912 Hours)	56 hr/week	\$110,692.58	\$3,073.20	\$113,765.78
320	Firefighter (2912 Hours)	56 hr/week	\$48,819.69	\$2,739.40	\$51,559.09
321	Firefighter Paramedic	56 hr/week	\$52,311.10	\$2,634.88	\$54,945.98
322	Firefighter (2912 Hours)	56 hr/week	\$35,396.30	\$2,491.60	\$37,887.90
323	Firefighter (2912 Hours)	56 hr/week	\$49,136.08	\$2,445.06	\$51,581.14
324	Firefighter (2912 Hours)	56 hr/week	\$48,819.69	\$2,419.57	\$51,239.26
325	Firefighter (2912 Hours)	56 hr/week	\$26,720.81	\$2,267.01	\$28,987.82
326	Firefighter (2912 Hours)	56 hr/week	\$48,819.69	\$2,192.72	\$51,012.41
327	Firefighter (2912 Hours)	56 hr/week	\$47,870.52	\$2,157.51	\$50,028.03
328	Firefighter (2912 Hours)	56 hr/week	\$48,819.69	\$2,157.47	\$50,977.16
329	Firefighter (2912 Hours)	56 hr/week	\$48,819.68	\$2,109.70	\$50,929.38
330	Office Specialist	40 hr/week	\$52,189.25	\$1,955.66	\$54,144.91
331	Account Clerk III	40 hr/week	\$62,659.14	\$1,701.56	\$64,360.70
332	Stores Clerk	40 hr/week	\$60,631.42	\$1,497.03	\$62,128.45
333	Fire Apparatus Operator	56 hr/week	\$27,563.86	\$1,438.88	\$29,002.74
334	Fire Equipment Mechanic	40 hr/week	\$37,348.10	\$1,410.00	\$38,758.10
335	Firefighter (2912 Hours)	56 hr/week	\$40,919.09	\$1,401.72	\$42,320.81
336	Firefighter (2912 Hours)	56 hr/week	\$6,902.93	\$1,366.56	\$8,269.49
337	Office Operations Specialist	40 hr/week	\$73,444.32	\$1,059.67	\$74,503.99
338	Office Specialist	40 hr/week	\$58,936.60	\$893.45	\$59,830.05
339	Office Specialist	40 hr/week	\$50,828.98	\$831.27	\$51,660.25
340	Firefighter (2912 Hours)	56 hr/week	\$5,831.92	\$807.10	\$6,639.02
341	Office Specialist	40 hr/week	\$25,724.76	\$803.69	\$26,528.45
342	Account Clerk III	40 hr/week	\$55,635.50	\$665.14	\$56,300.64
343	Fire Captain	40 hr/week	\$70,032.43	\$633.19	\$70,665.62
344	Paramedic (Non-Suppression)	56 hr/week	\$20,294.57	\$393.89	\$20,688.46
345	Paramedic (Non-Suppression)	56 hr/week	\$20,255.30	\$393.35	\$20,648.65
346	Trainee (Terminated)	56 hr/week	\$12,214.08	\$279.90	\$12,493.98
347	Office Specialist	40 hr/week	\$28,019.36	\$235.01	\$28,254.37
348	Firefighter Paramedic Trainee	56 hr/week	\$19,409.97	\$211.74	\$19,621.71
349	Fire Equipment Mechanic	40 hr/week	\$42,494.09	\$188.11	\$42,682.20
350	Paramedic (Non-Suppression)	56 hr/week	\$20,391.15	\$167.11	\$20,558.26
351	Trainee (Terminated)	56 hr/week	\$17,840.94	\$135.64	\$17,976.58
352	Fire Prevention Inspector	40 hr/week	\$133,776.71	\$60.98	\$133,837.69
353	Para-Professional/Technical Worker	40 hr/week	\$2,131.57	\$29.54	\$2,161.11
354	Fire Chief	40 hr/week	\$188,556.00	\$0.00	\$188,556.00
355	Assistant Fire Chief	40 hr/week	\$166,322.84	\$0.00	\$166,322.84
356	Battalion Chief	40 hr/week	\$149,278.18	\$0.00	\$149,278.18
357	Fire Prevention Inspector	40 hr/week	\$147,717.52	\$0.00	\$147,717.52

LINCOLN FIRE AND RESCUE
LFR Employee Overtime Earnings
January 1, 2025, through December 31, 2025

Exhibit A

Employee 2025 Ranking	Job Title	40-hour or 56-hour Employee	Gross Pay Without Overtime	Overtime Paid	Total Gross Pay
358	Battalion Chief	40 hr/week	\$145,736.25	\$0.00	\$145,736.25
359	Fire Prevention Inspector	40 hr/week	\$141,945.10	\$0.00	\$141,945.10
360	Fire Prevention Inspector	40 hr/week	\$139,474.68	\$0.00	\$139,474.68
361	Chief Fire Prevention Inspector	40 hr/week	\$137,467.97	\$0.00	\$137,467.97
362	Fire Prevention Inspector	40 hr/week	\$137,344.25	\$0.00	\$137,344.25
363	Fire Prevention Inspector	40 hr/week	\$137,186.48	\$0.00	\$137,186.48
364	Captain - EMS Training	40 hr/week	\$136,001.82	\$0.00	\$136,001.82
365	EMS Business Manager	40 hr/week	\$103,002.00	\$0.00	\$103,002.00
366	GIS Analyst	40 hr/week	\$101,848.88	\$0.00	\$101,848.88
367	Plans Review Engineer	40 hr/week	\$100,631.36	\$0.00	\$100,631.36
368	Administrative Officer	40 hr/week	\$95,854.72	\$0.00	\$95,854.72
369	Fire Prevention Inspector	40 hr/week	\$86,010.34	\$0.00	\$86,010.34
370	Accountant I	40 hr/week	\$85,140.16	\$0.00	\$85,140.16
371	Executive Secretary	40 hr/week	\$80,484.52	\$0.00	\$80,484.52
372	Fire System Programmer	40 hr/week	\$78,517.60	\$0.00	\$78,517.60
373	EMS Supply Specialist	40 hr/week	\$76,588.31	\$0.00	\$76,588.31
374	Fire Air Technician	40 hr/week	\$67,261.04	\$0.00	\$67,261.04
375	Paramedic (Non-Suppression)	56 hr/week	\$20,321.64	\$0.00	\$20,321.64
376	Battalion Chief	40 hr/week	\$20,177.46	\$0.00	\$20,177.46
377	Firefighter Paramedic Trainee	56 hr/week	\$19,762.87	\$0.00	\$19,762.87
378	Firefighter Trainee	56 hr/week	\$18,430.08	\$0.00	\$18,430.08
379	Firefighter Trainee	56 hr/week	\$18,430.08	\$0.00	\$18,430.08
380	Para-Professional/Technical Worker	40 hr/week	\$18,340.00	\$0.00	\$18,340.00
381	Firefighter Trainee	56 hr/week	\$18,100.97	\$0.00	\$18,100.97
382	Firefighter Trainee	56 hr/week	\$18,100.97	\$0.00	\$18,100.97
383	Firefighter Trainee	56 hr/week	\$18,100.97	\$0.00	\$18,100.97
384	Firefighter Trainee	56 hr/week	\$18,100.97	\$0.00	\$18,100.97
385	Paramedic (Non-Suppression)	56 hr/week	\$18,100.97	\$0.00	\$18,100.97
386	Firefighter Trainee	56 hr/week	\$17,771.78	\$0.00	\$17,771.78
387	Trainee (Terminated)	56 hr/week	\$15,797.19	\$0.00	\$15,797.19
388	Para-Professional/Technical Worker	40 hr/week	\$5,028.75	\$0.00	\$5,028.75
389	Fire Air Technician	40 hr/week	\$2,757.42	\$0.00	\$2,757.42
390	Trainee (Terminated)	56 hr/week	\$120.00	\$0.00	\$120.00
391	Trainee (Terminated)	56 hr/week	\$22.50	\$0.00	\$22.50
Totals			\$37,693,936.15	\$7,205,478.19	\$44,899,414.34

*Employee was a member of the Urban Search & Rescue team and deployed at least once during calendar year 2025.

LINCOLN FIRE AND RESCUE
Top 25 LFR Overtime Earners
January 1, 2023, through December 31, 2025

Exhibit B

Job Title	Hire Year	40-hour or 56-hour Employee	2025 Overtime Paid	Employee 2025 Ranking	2024 Overtime Paid	Employee 2024 Ranking	2023 Overtime Paid	Employee 2023 Ranking
Fire Apparatus Operator	2012	40 hr/week	\$164,176.98	1*	\$154,844.91	1	\$114,514.08	1
Fire Captain	2002	56 hr/week	\$97,255.24	2*	\$98,384.67	4	\$72,414.53	4
Fire Captain	2011	40 hr/week	\$86,170.66	3*	\$51,301.89	33	\$39,710.98	42
Fire Captain	2000	56 hr/week	\$83,579.05	4	\$77,775.82	9	\$72,081.13	5
Fire Captain	2006	56 hr/week	\$80,679.69	5*	\$84,802.52	6	\$47,747.33	22
Fire Captain	2015	56 hr/week	\$79,715.81	6	\$97,667.25	5	\$69,118.84	7
Fire Apparatus Operator	2016	56 hr/week	\$77,039.81	7*	\$75,166.64	10	\$44,810.38	28
Fire Captain	2016	56 hr/week	\$74,623.75	8	\$137,859.04	2	\$71,410.05	6
Firefighter Paramedic	2023	56 hr/week	\$72,168.21	9	\$16,692.34	153	\$0.00	<i>Note</i>
Fire Captain	2000	56 hr/week	\$72,058.23	10	\$80,348.79	8	\$78,902.10	3
Fire Captain	2012	40 hr/week	\$71,379.81	11	\$70,745.53	13	\$32,270.04	57
Firefighter	2002	40 hr/week	\$70,188.59	12	\$80,653.99	7	\$24,591.14	93
Fire Captain	1995	56 hr/week	\$66,435.00	13	\$46,239.40	41	\$19,705.25	116
Battalion Chief	1997	56 hr/week	\$65,493.43	14	\$46,938.53	38	\$28,080.52	76
Fire Captain	2006	56 hr/week	\$65,064.46	15	\$72,276.36	12	\$52,372.95	15
Firefighter Paramedic	2022	56 hr/week	\$63,611.72	16	\$53,131.05	31	\$16,556.77	130
Firefighter (2912 Hours)	2010	56 hr/week	\$60,619.43	17	\$57,524.10	23	\$81,698.81	2
Firefighter (2912 Hours)	2016	56 hr/week	\$59,696.16	18	\$26,854.89	93	\$17,332.38	124
Fire Captain	2015	56 hr/week	\$58,872.82	19	\$60,971.57	17	\$59,312.14	11
Firefighter (2912 Hours)	2018	56 hr/week	\$57,008.87	20*	\$45,787.31	42	\$51,804.37	16
Fire Apparatus Operator	2005	56 hr/week	\$56,693.52	21	\$59,541.71	22	\$31,589.86	59
Fire Apparatus Operator	2000	56 hr/week	\$56,382.55	22	\$43,708.42	46	\$62,454.21	10
Firefighter (2912 Hours)	2004	56 hr/week	\$56,356.23	23*	\$52,853.31	32	\$27,623.06	78
Fire Captain	2008	56 hr/week	\$55,590.02	24	\$59,659.77	21	\$53,467.07	14
Fire Captain	2005	56 hr/week	\$55,307.63	25	\$43,675.45	47	\$44,025.99	29
Totals			\$1,806,167.67		\$1,695,405.26		\$1,213,593.98	

***Note:** Per the City's payroll records, this employee started at the end of calendar year 2023 and did not receive any overtime in 2023.*

**Employee was a member of the Urban Search & Rescue team and deployed at least once during calendar year 2025.*