



STATE OF NEBRASKA

2025 Personnel Almanac

NEBRASKA

Good Life. Great Service.

DEPT. OF ADMINISTRATIVE SERVICES

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NEBRASKA

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Jim Pillen, Governor

Dear Colleagues,

I am pleased to announce the publication of the 2025 State of Nebraska Personnel Almanac. The State Personnel Division releases the Personnel Almanac annually as a comprehensive report providing statistical information on human capital metrics. The Division uses annual human resources and budgetary data which they compile and format into the enclosed reports and graphs. The report serves as an aid to policy makers, agency leaders, and human resources professionals in developing business strategies and operational decisions.

The State Personnel Division produces this report as part of its strategy to deliver effective, efficient, customer-focused support and consultative services in all aspects of human resources operations including:

- Talent Acquisition and Retention
- Teammate Rewards and Engagement
- Performance Management
- Training and Development
- Employee Relations and Collective Bargaining

DAS and the State Personnel Division continue to provide valuable human resources support with a focus on effective, efficient, quality services to state agencies and the hiring and support of high-quality public servants. This has resulted in more stable staffing levels while also contributing to the Pillen Administration's emphasis on saving Nebraska taxpayer dollars. These savings and improved services to Nebraskans are exhibited in numerous examples including:

- Improving nursing staffing levels and eliminating the use of third-party contractors resulting in savings of \$1.4 Million at the Department of Correctional Services and \$3.6 Million at the Department of Health and Human Services.
- Hiring internal staff trainers for the Department of Health and Human Services' Children and Family Services Division, resulting in improved agility and quality of training while eliminating over \$800,000 in spending on external contractors.
- Increasing staffing in service coordinators and other staff to better assist individuals on the developmental disability waitlist, resulting in the elimination of the waitlist in June of 2025.
- Increased investigators to monitor economic assistance programs at the Department of Health and Human Services, resulting in recoupment of over \$600,000 in fraudulent payments.
- Hiring additional staff in our veteran's homes has led to the elimination of third-party contracted staffing at all four veteran's homes and the resumption of admissions.

These are just a few of the ways in which DAS has partnered with the Administration to support our public servants while delivering real outcomes and savings to Nebraskans. These accomplishments reflect our continued commitment to delivering on Governor Pillen's expectations of effective, efficient, and customer-focused State government for all Nebraskans.

Sincerely,

Lee Will
Director, Nebraska Department of Administrative Services

Lee Will, Director

Department of Administrative Services

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Section A

Data on Numbers of Employees



Code/Non-Code/Constitutional Agencies

Constitutional Agencies¹

Attorney General
Board of Pardons/Parole
Coord. Comm. for Postsecondary Ed.
Education
Educational Lands and Funds
Governor
Industrial Relations Commission
Legislature
Lieutenant Governor
Public Service Commission
Secretary of State
State Auditor
State Colleges
State Treasurer
Supreme Court
Tax Equalization & Review Comm.
University of Nebraska
Workers' Compensation Court

18 Constitutional Agencies

¹Constitutional agencies are created by the Nebraska State Constitution.

Code Agencies²

Administrative Services
Agriculture
Banking and Finance
Correctional Services
Crime Commission
Economic Development
Environment and Energy
Fire Marshal
Health & Human Services
Historical Society⁴
Insurance
Labor
Military/Emergency Management
Motor Vehicles
Natural Resources
Revenue
State Patrol
Transportation
Veterans Affairs

19 Code Agencies

²Code agencies have directors appointed by the governor.

⁴Nebraska State Historical Society became a code agency 7-18-2024.

Non-Code Agencies³

Abstracters Board of Examiners
Accountability & Disclosure Comm.
African American Affairs
Arts Council
Asian-American Affairs Commission
Barber Examiners Board
Blind & Visually Impaired Commission
Brand Committee
Corn Board
Dairy Industry Development Board
Deaf & Hard of Hearing Commission
Dry Bean Commission
Dry Pea and Lentil Commission
Educational Telecomm. Comm.
Electrical Board
Engineers and Architects Board
Equal Opportunity Commission
Ethanol Board
Foster Care Review Office
Game and Parks Commission
Geologists Board
Grain Sorghum Board
Hemp Commission
Indian Affairs Commission
Investment Council
Land Surveyor's Board
Landscape Architects Board
Latino-American Commission
Library Commission
Liquor Control Commission
MV Industry Licensing Board
Nebraska Tourism Commission
Oil and Gas Conservation Commission
Power Review Board
Public Accountancy Board
Public Advocacy Commission
Racing & Gaming Commission
Real Estate Commission
Real Property Appraiser Board
Retirement Systems
Wheat Board

41 Non-Code Agencies

³Non-Code Agencies have directors appointed by board or commissions.

⁵Asian-American Affairs Commission created 7-19-2024.

Classified/Non-Classified Agencies

59 Classified Agencies¹

Abstracters Board of Examiners	Hemp Commission
Accountability & Disclosure Commission	Historical Society
Administrative Services	Indian Affairs Commission
African American Affairs	Insurance
Agriculture	Investment Council
Arts Council	Labor
Asian-American Affairs Commission	Land Surveyor's Board
Banking and Finance	Landscape Architects Board
Barber Examiners Board	Latino-American Commission
Blind & Visually Impaired Commission	Library Commission
Corn Board	Liquor Control Commission
Correctional Services	Military/Emergency Management
Crime Commission	Motor Vehicles
Dairy Industry Development Board	MV Industry Licensing Board
Deaf & Hard of Hearing Commission	Natural Resources
Dry Bean Commission	Nebraska Tourism Commission
Dry Pea and Lentil Commission	Oil and Gas Conservation Commission
Economic Development	Parole Board
Educational Telecommunications Commission	Power Review Board
Electrical Board	Public Accountancy Board
Engineers and Architects Board	Racing & Gaming Commission
Environment and Energy	Real Estate Commission
Equal Opportunity Commission	Real Property Appraiser Board
Ethanol Board	Retirement Systems
Fire Marshal	Revenue
Foster Care Review Office	State Patrol
Game and Parks Commission	Transportation
Geologists Board	Veterans Affairs
Grain Sorghum Board	Wheat Board
Health & Human Services	

¹Classified agencies are in the State Personnel System.

19 Non-Classified Agencies²

Attorney General	Public Service Commission
Brand Committee	Secretary of State
Coordinating Commission for Postsecondary Ed.	State Auditor
Education	State Colleges
Education Lands and Funds	State Treasurer
Governor/Policy Research Office	Supreme Court
Industrial Relations Commission	Tax Equalization and Review Commission
Legislature	University of Nebraska
Lieutenant Governor	Workers' Compensation Court
Public Advocacy Commission	

²Non-Classified agencies are outside the State Personnel System in accordance with Nebraska State Statute § 81-1316.

Constitutional Agencies¹ - Permanent FTE Used

Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
Supreme Court	1,600.25	1,576.43	1,543.60	1,506.45	1,548.08	1,536.53	1,494.13	1,442.70	1,439.60	1,356.40
Education	554.11	533.00	501.16	491.63	493.03	466.68	484.71	504.76	516.28	516.59
Legislature	276.25	279.05	259.25	272.85	274.10	277.35	261.03	275.15	270.25	281.15
Attorney General	119.80	116.00	110.50	109.25	106.75	106.75	104.75	105.50	109.75	108.50
Public Service Commission	58.00	57.00	55.00	51.00	52.00	49.88	51.80	47.00	48.75	45.00
State Auditor	46.80	44.00	42.80	45.90	43.90	40.65	45.65	40.65	41.75	42.75
Workers' Compensation Court	44.00	47.00	44.80	44.30	43.30	45.30	42.63	49.43	47.38	47.75
Secretary of State	39.00	43.50	41.00	43.00	42.00	40.00	39.00	39.00	39.48	38.00
State Treasurer	35.95	35.95	35.45	38.45	38.95	45.09	46.09	45.34	46.34	48.34
Educational Lands and Funds	22.00	22.00	20.00	21.00	22.00	23.00	23.00	23.00	23.00	24.95
Postsecondary Education	9.50	8.50	8.50	9.50	8.50	9.50	9.50	9.50	11.50	12.50
Parole Board ²	9.00	77.00	74.00	73.00	71.00	70.00	68.00	70.00	71.00	10.00
Tax Equalization and Review Commission	9.00	8.00	8.00	7.00	8.00	8.00	8.00	9.00	9.59	8.21
Governor	8.50	10.50	14.00	11.50	10.80	10.48	10.00	12.36	12.00	14.00
Commission of Industrial Relations	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Lieutenant Governor	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Constitutional Agency Totals	2,835.16	2,860.93	2,762.06	2,728.83	2,766.40	2,733.19	2,692.29	2,678.39	2,691.66	2,559.14
% Change from Previous Column	-1%	+4%	+1%	-1%	+1%	+2%	+1%	-0%	+5%	+2%

¹Constitutional Agencies are created by the Nebraska State Constitution.

²Effective 4/18/2024, the Division of Parole Supervision transferred from the Parole Board to Corrections.

Source: Workday report 12-31-2024, for "Regular" employees. Excludes the University of Nebraska, State Colleges, and SOS employees.

Code Agencies¹ - Permanent FTE Used

Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
Health & Human Services	4,909.80	4,735.90	4,530.48	4,231.98	4,474.33	4,426.18	4,438.78	4,544.21	5,234.54	5,488.69
Corrections ³	2,314.30	2,238.55	2,271.15	1,873.15	2,107.45	2,112.75	2,095.95	2,080.25	2,083.25	2,220.75
Transportation	1,968.40	1,928.80	1,869.40	1,941.20	1,980.30	1,980.30	1,970.05	2,003.10	2,065.10	2,093.75
Veterans Affairs	705.00	681.10	660.78	554.83	613.34	678.87	647.64	588.15	15.00	15.00
State Patrol	691.00	684.80	677.55	694.00	695.00	681.00	679.00	681.25	699.25	700.25
Administrative Services	644.00	608.00	615.50	641.00	671.00	690.30	509.05	501.80	490.50	485.50
Revenue	381.46	365.38	369.09	375.14	373.14	366.24	355.61	370.93	392.14	390.49
Labor	280.00	283.30	277.30	312.30	348.50	329.50	354.60	360.85	344.60	338.50
Environment and Energy	257.00	252.00	235.00	242.00	200.75	199.75	192.00	189.25	197.00	201.75
Motor Vehicles	218.00	199.00	199.00	209.00	205.00	203.00	209.00	203.00	196.00	199.00
Military	183.50	169.50	170.75	166.25	179.75	175.00	171.00	163.88	159.50	161.00
Agriculture	142.50	139.50	137.50	137.50	139.85	145.85	143.25	145.25	151.25	148.95
Economic Development	109.25	112.25	100.00	75.00	65.00	59.00	57.00	56.00	60.00	61.00
Natural Resources	106.00	112.00	103.00	103.00	101.50	100.50	106.80	103.00	103.00	94.60
Insurance	93.30	90.60	95.00	86.50	95.00	97.00	101.00	100.00	104.00	104.50
Historical Society ²	67.88	---	---	---	---	---	---	---	---	---
Banking & Finance	67.00	62.00	63.00	61.00	64.00	66.00	68.00	64.00	63.00	65.00
Fire Marshal	67.00	66.00	67.00	67.25	67.25	70.25	59.00	63.00	63.00	63.50
Crime Commission	51.00	43.00	47.00	48.00	50.00	53.00	51.00	46.00	48.45	51.45
Policy Research Office	5.00	5.00	5.80	6.00	7.00	6.00	7.00	6.00	7.00	7.00
Energy	---	---	---	---	---	---	15.00	17.00	18.00	17.00
Aeronautics	---	---	---	---	---	---	---	---	18.00	19.00
Code Agency Totals	13,261.38	12,776.68	12,494.30	11,825.10	12,438.16	12,440.49	12,230.73	12,286.92	12,512.57	12,926.67
% Change from Previous Column	+4%	+2%	+6%	-5%	-0%	+2%	-0%	-2%	-3%	+0%

¹Code Agencies have Directors appointed by the Governor.

²Nebraska State Historical Society became a code agency 7-18-2024.

³Effective 4/18/2024, the Division of Parole Supervision transferred from the Parole Board to Corrections.

Source: Workday report 12-31-2024, for "Regular" employees.

Non-Code Agencies¹ - Permanent FTE Used

Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
Game and Parks	508.00	458.00	452.50	458.00	459.00	451.00	427.00	415.95	420.50	423.00
Retirement Systems	59.00	56.00	52.00	49.00	47.00	51.00	50.00	49.00	52.00	51.00
Brand Committee	52.38	56.00	54.00	56.00	55.00	57.00	49.63	45.00	49.00	54.00
Educational Telecommunications	48.06	45.30	45.80	48.77	49.26	49.99	47.95	50.90	54.05	53.85
Blind & Visually Impaired Commission	45.00	37.88	33.88	35.25	36.13	34.25	46.00	46.25	47.75	46.00
Library Commission	41.00	37.70	38.50	38.50	39.50	39.25	39.00	40.00	40.50	39.95
Racing & Gaming Commission	31.85	24.50	12.50	2.50	2.50	2.50	3.50	3.50	4.00	4.00
Foster Care Review Office	30.00	30.00	30.00	28.90	28.90	29.90	28.90	29.57	30.67	29.34
Equal Opportunity Commission	27.00	26.00	26.00	25.00	27.00	27.00	25.00	25.00	27.00	26.00
Electrical Board	21.00	20.00	19.00	20.00	20.00	18.00	18.00	18.00	19.00	19.00
Liquor Control Commission	17.30	17.30	16.30	17.30	17.30	16.30	17.30	16.30	19.00	20.00
Real Estate Commission	12.00	8.00	10.00	10.00	11.00	10.00	10.00	11.00	11.00	11.00
Arts Council	11.00	11.00	10.00	9.00	10.00	10.00	9.00	8.00	10.00	10.00
Deaf & Hard of Hearing Commission	11.00	11.88	11.88	13.88	14.50	14.88	13.88	15.00	11.50	13.00
Oil and Gas Conservation Commission	10.80	10.80	8.80	8.80	7.80	7.80	7.80	7.80	7.80	6.80
Nebraska Tourism Commission	10.00	11.00	11.00	11.00	11.00	11.00	11.00	9.00	10.00	11.00
Investment Council	9.00	8.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00	10.00
MV Industry Licensing Board	9.00	7.00	8.00	9.00	8.00	8.00	8.00	9.00	9.00	9.00
Engineers and Architects Board	8.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	6.00
Accountability & Disclosure	7.00	6.00	7.00	8.00	8.00	8.00	7.00	8.00	8.00	8.00
Corn Board	6.00	6.00	6.00	6.00	6.00	6.50	5.00	6.00	6.00	6.00
Public Advocacy Commission	6.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Ethanol Board	3.00	4.00	4.00	2.00	3.00	3.00	3.00	4.00	4.00	4.00
Indian Affairs Commission	3.00	2.00	3.00	3.00	3.00	3.00	2.00	3.00	3.00	3.00
Latino-American Commission	3.00	3.00	3.00	2.00	3.00	2.00	2.50	2.00	2.50	3.00
Power Review Board	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Public Accountancy Board	3.00	3.00	3.00	3.00	3.00	3.00	3.00	8.00	3.00	3.00
Real Property Appraiser Board	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Wheat Board	3.00	2.00	2.00	2.00	2.00	2.75	2.75	2.75	2.75	2.75
Barber Examiners Board	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
African American Affairs Commission	1.00	1.00	0.00	--	--	--	--	--	--	--
Dry Bean Commission	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.82
Grain Sorghum Board	1.00	1.00	1.38	1.00	1.00	1.00	0.00	0.75	0.75	0.65

Non-Code Agencies¹ - Permanent FTE Used

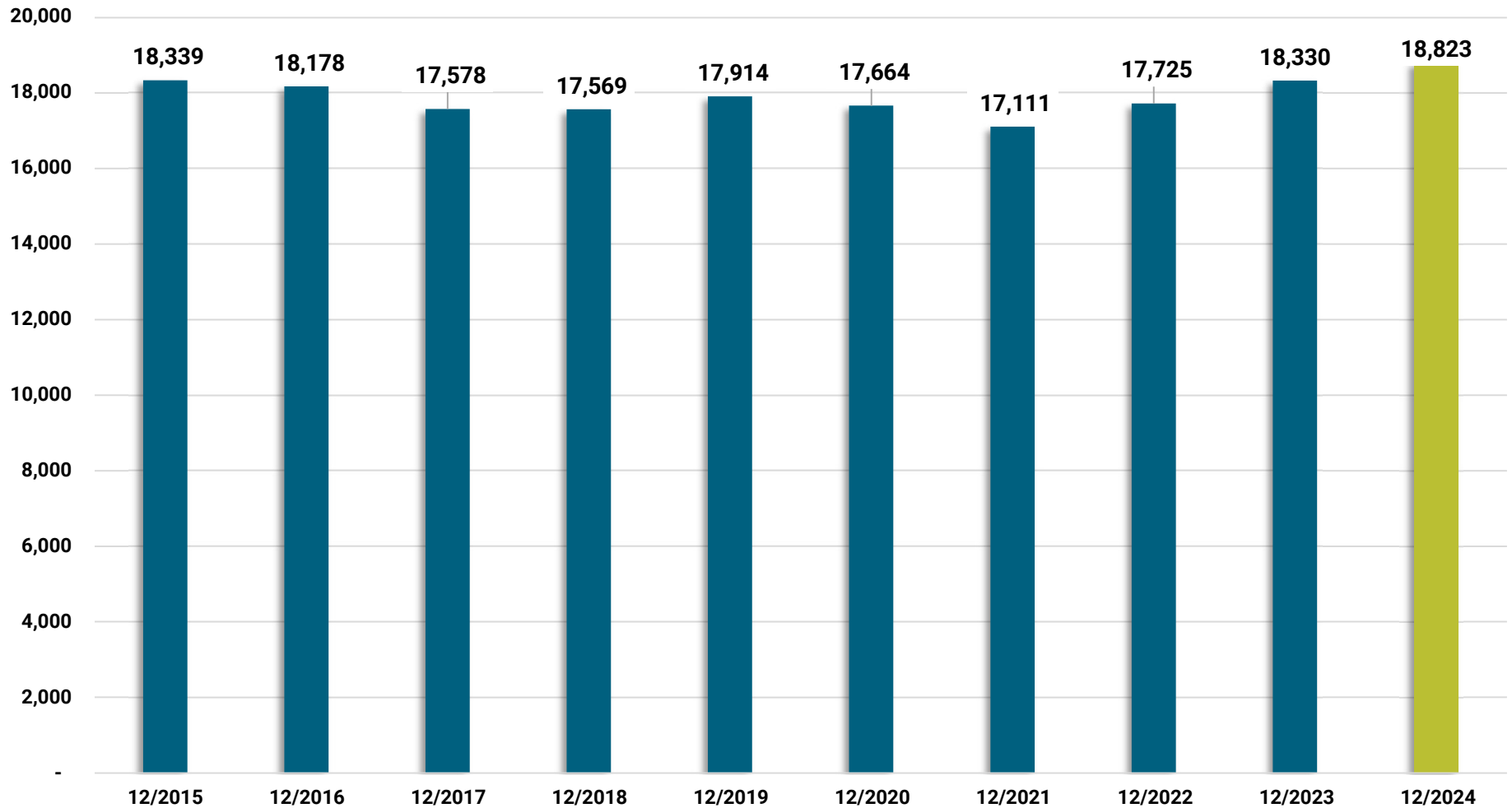
Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
Abstracters Board of Examiners	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0	0.50	0.50
Historical Society ²	--	63.80	62.90	71.15	66.88	68.75	64.98	62.98	68.98	68.48
NonCode Agency Totals	1,006.64	990.40	964.68	972.30	973.01	969.12	935.42	930.75	956.24	959.13
% Change from Previous Column	+2%	+3%	-1%	-0%	+0%	+4%	+1%	-3%	-0%	+1%

¹NonCode Agencies have Directors appointed by Boards or Commissions (not the Governor).

²Nebraska State Historical Society became a code agency 7-18-2024.

Source: Workday report 12-31-2024, for "Regular" employees.

Total Number of Employees¹



¹Includes all employees in the payroll system, including agency temporary, part-time, per diem, and all non-classified positions. Excludes the University of Nebraska, State Colleges, and SOS employees.

Source: Workday report 12-31-2024, excluding Nebraska National Guard temporary assignments.

Total Number¹ of Employees by Agency

2024											
Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
1	Health & Human Services	5,496	5,300	5,052	4,723	4,958	4,969	4,993	5,086	5,976	6,279
2	Corrections ²	2,327	2,250	2,294	1,893	2,124	2,151	2,136	2,107	2,116	2,250
3	Transportation	2,087	2,040	1,950	2,008	2,043	2,026	2,026	2,048	2,112	2,161
4	Supreme Court	1,641	1,618	1,578	1,543	1,587	1,579	1,537	1,485	1,483	1,413
5	Veterans Affairs	852	801	774	650	735	805	782	747	15	15
6	Game and Parks	845	839	750	800	698	741	713	639	737	672
7	State Patrol	691	685	678	694	696	682	684	690	708	710
8	Administrative Services	650	615	621	644	675	695	515	510	498	493
9	Education	608	578	549	649	654	728	656	681	907	745
10	Revenue	393	376	378	385	381	374	362	377	399	401
11	Labor	322	335	296	317	356	334	375	382	373	374
12	Legislature	282	292	271	289	286	291	283	296	291	301
13	Environment and Energy	276	270	253	256	213	213	209	207	214	218
14	Motor Vehicles	218	199	199	209	205	203	209	203	196	199
15	Military	189	175	175	171	187	222	181	207	168	172
16	Fire Marshal	166	174	163	172	171	178	156	158	153	160
17	Agriculture	145	142	140	140	142	149	146	148	156	153
18	Attorney General	136	130	126	128	129	128	127	121	133	129
19	Natural Resources	130	137	129	129	125	126	133	129	130	123
20	Economic Development	110	113	100	75	65	59	57	56	60	61
21	Insurance	94	91	96	87	96	98	102	101	105	105
22	Brand Committee	76	79	76	78	79	87	87	89	96	104
23	Historical Society	70	65	65	74	68	71	68	67	71	71
24	Banking & Finance	67	62	63	61	64	66	68	64	63	65
25	Retirement Systems	65	62	57	54	51	55	57	56	58	57
26	Public Service Commission	58	57	56	52	53	51	53	47	50	45
27	Crime Commission	51	43	47	48	50	53	51	46	49	52
28	Blind & Visually Impaired Commission	50	43	39	41	42	41	53	53	56	53
29	Educational Telecommunications	50	48	47	52	52	54	53	68	62	62
30	State Auditor	50	48	47	51	45	43	46	44	46	45
31	Workers' Compensation Court	44	44	46	45	44	46	43	50	48	48
32	Library Commission	41	38	39	39	40	40	40	41	42	41
33	Racing & Gaming Commission	40	33	20	11	8	5	13	12	6	13

Total Number¹ of Employees by Agency

2024		12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
Rank	Agency										
34	Secretary of State	39	44	41	44	42	40	39	39	40	39
35	State Treasurer	37	37	37	40	40	46	47	46	47	49
36	Equal Opportunity Commission	34	33	33	31	34	34	32	32	34	33
37	Foster Care Review Office	30	30	30	29	29	30	29	30	31	30
38	Educational Lands and Funds	29	29	27	28	29	31	31	31	31	34
39	Electrical Board	21	20	19	20	20	18	18	18	19	19
40	Liquor Control	20	20	19	20	20	19	20	19	19	20
41	Governor/Policy Research	19	18	21	18	18	17	17	19	19	21
42	Real Estate Commission	18	14	16	16	17	16	16	17	17	17
43	Engineers and Architects Board	16	14	14	14	14	15	16	15	15	15
44	Corn Board	15	16	16	16	16	16	15	16	16	16
45	MV Industry Licensing Board	15	14	15	17	17	17	17	18	18	18
46	Asian-American Affairs Commission	14	---	---	---	---	---	---	---	---	---
47	Investment Council	14	13	14	14	14	14	14	15	15	15
48	Oil and Gas Conservation Commission	14	14	12	11	11	11	11	11	11	10
49	Indian Affairs Commission	13	9	17	16	13	15	12	11	13	14
50	Arts Council	11	11	10	9	10	10	9	8	10	10
51	Deaf & Hard of Hearing Commission	11	12	12	14	15	15	14	15	12	14
52	Postsecondary Education	11	9	9	10	9	10	10	10	12	13
53	Public Accountancy Board	11	11	12	11	11	11	11	11	12	12
54	Latino-American Commission	10	10	9	9	9	11	11	8	11	11
55	Nebraska Tourism Commission	10	14	11	11	11	11	11	9	10	11
56	African American Affairs Commission	9	10	10	---	---	---	---	---	---	---
57	Ethanol Board	9	9	10	8	9	9	9	10	11	12
58	Parole Board ²	9	77	74	73	71	70	68	70	71	10
59	Tax Equalization & Review Comm.	9	8	8	7	8	8	8	9	11	9
60	Power Review Board	8	7	8	8	8	8	8	8	8	8
61	Real Property Appraiser Board	8	8	8	8	8	8	8	8	8	8
62	Abstracters Board of Examiners	7	6	5	7	5	6	5	5	6	6
63	Accountability & Disclosure	7	6	7	8	8	8	7	9	9	10
64	Industrial Relations Commission	7	7	7	7	7	7	7	8	8	8
65	Public Advocacy Commission	6	7	7	8	8	8	8	8	8	8
66	Barber Examiners Board	5	5	5	5	5	5	5	5	5	5

Total Number¹ of Employees by Agency

2024		12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
Rank	Agency										
67	Wheat Board	3	2	2	2	2	3	3	3	3	3
68	Dry Bean Commission	1	1	1	1	1	1	1	1	1	1
69	Grain Sorghum Board	1	1	2	1	1	1	0	1	1	1
70	Hemp Commission	1	1	1	---	---	---	---	---	---	---
71	Lieutenant Governor	1	1	2	2	2	2	2	2	2	2
---	Energy	---	---	---	---	---	---	16	18	19	18
---	Aeronautics	---	---	---	---	---	---	---	---	18	19
Totals ¹		18,823	18,330	17,725	17,111	17,664	17,914	17,569	17,578	18,178	18,339
% Change from Previous Year		+3%	+3%	+4%	-3%	-1%	+2%	-0%	-3%	-1%	+1%

¹Includes all employees in the payroll system, including agency temporary, part-time, per diem, and all non-classified positions.

²Effective 4/18/2024, the Division of Parole Supervision transferred from the Parole Board to Corrections.

Excludes the University of Nebraska, State Colleges, and SOS employees.

Source: Workday report 12-31-2024, excluding Nebraska National Guard temporary assignments.

Change in Employee Headcount by Agency Over Previous Year

The differences and percents range from blue (increases) to red (decreases).

2024					
Rank	Agency	12/24	12/23	Difference	Percentage
1	Health & Human Services	5,496	5,300	196	4%
2	Corrections ¹	2,327	2,250	77	3%
3	Transportation	2,087	2,040	47	2%
4	Supreme Court	1,641	1,618	23	1%
5	Veterans Affairs	852	801	51	6%
6	Game and Parks	845	839	6	1%
7	State Patrol	691	685	6	1%
8	Administrative Services	650	615	35	6%
9	Education	608	578	30	5%
10	Revenue	393	376	17	5%
11	Labor	322	335	-13	-4%
12	Legislature	282	292	-10	-3%
13	Environment and Energy	276	270	6	2%
14	Motor Vehicles	218	199	19	10%
15	Military	189	175	14	8%
16	Fire Marshal	166	174	-8	-5%
17	Agriculture	145	142	3	2%
18	Attorney General	136	130	6	5%
19	Natural Resources	130	137	-7	-5%
20	Economic Development	110	113	-3	-3%
21	Insurance	94	91	3	3%
22	Brand Committee	76	79	-3	-4%
23	Historical Society	70	65	5	8%
24	Banking & Finance	67	62	5	8%
25	Retirement Systems	65	62	3	5%
26	Public Service Commission	58	57	1	2%
27	Crime Commission	51	43	8	19%
28	Blind & Visually Impaired Commission	50	43	7	16%
29	Educational Telecommunications	50	48	2	4%
30	State Auditor	50	48	2	4%
31	Workers' Compensation Court	44	44	0	0%
32	Library Commission	41	38	3	8%
33	Racing & Gaming Commission	40	33	7	21%
34	Secretary of State	39	44	-5	-11%
35	State Treasurer	37	37	0	0%
36	Equal Opportunity Commission	34	33	1	3%
37	Foster Care Review Office	30	30	0	
38	Educational Lands and Funds	29	29	0	0%
39	Electrical Board	21	20	1	5%
40	Liquor Control	20	20	0	0%

Change in Employee Headcount by Agency Over Previous Year

The differences and percents range from blue (increases) to red (decreases).

2024 Rank	Agency	12/24	12/23	Difference	Percentage
41	Governor/Policy Research	19	18	1	6%
42	Real Estate Commission	18	14	4	29%
43	Engineers and Architects Board	16	14	2	14%
44	Corn Board	15	16	-1	-6%
45	MV Industry Licensing Board	15	14	1	7%
46	Asian-American Affairs Commission	14	---	NA	NA
47	Investment Council	14	13	1	8%
48	Oil and Gas Conservation Commission	14	14	0	0%
49	Indian Affairs Commission	13	9	4	44%
50	Arts Council	11	11	0	0%
51	Deaf & Hard of Hearing Commission	11	12	-1	-8%
52	Postsecondary Education	11	9	2	22%
53	Public Accountancy Board	11	11	0	0%
54	Latino-American Commission	10	10	0	0%
55	Nebraska Tourism Commission	10	14	-4	-29%
56	African American Affairs Commission	9	10	-1	-10%
57	Ethanol Board	9	9	0	0%
58	Parole Board ¹	9	77	-68	-88%
59	Tax Equalization & Review Commission	9	8	1	13%
60	Power Review Board	8	7	1	14%
61	Real Property Appraiser Board	8	8	0	0%
62	Abstracters Board of Examiners	7	6	1	17%
63	Accountability & Disclosure	7	6	1	17%
64	Industrial Relations Commission	7	7	0	0%
65	Public Advocacy Commission	6	7	-1	-14%
66	Barber Examiners Board	5	5	0	0%
67	Wheat Board	3	2	1	50%
68	Dry Bean Commission	1	1	0	0%
69	Grain Sorghum Board	1	1	0	0%
70	Hemp Commission	1	1	0	0%
71	Lieutenant Governor	1	1	0	0%
Total		18,823	18,330	+493	+3%

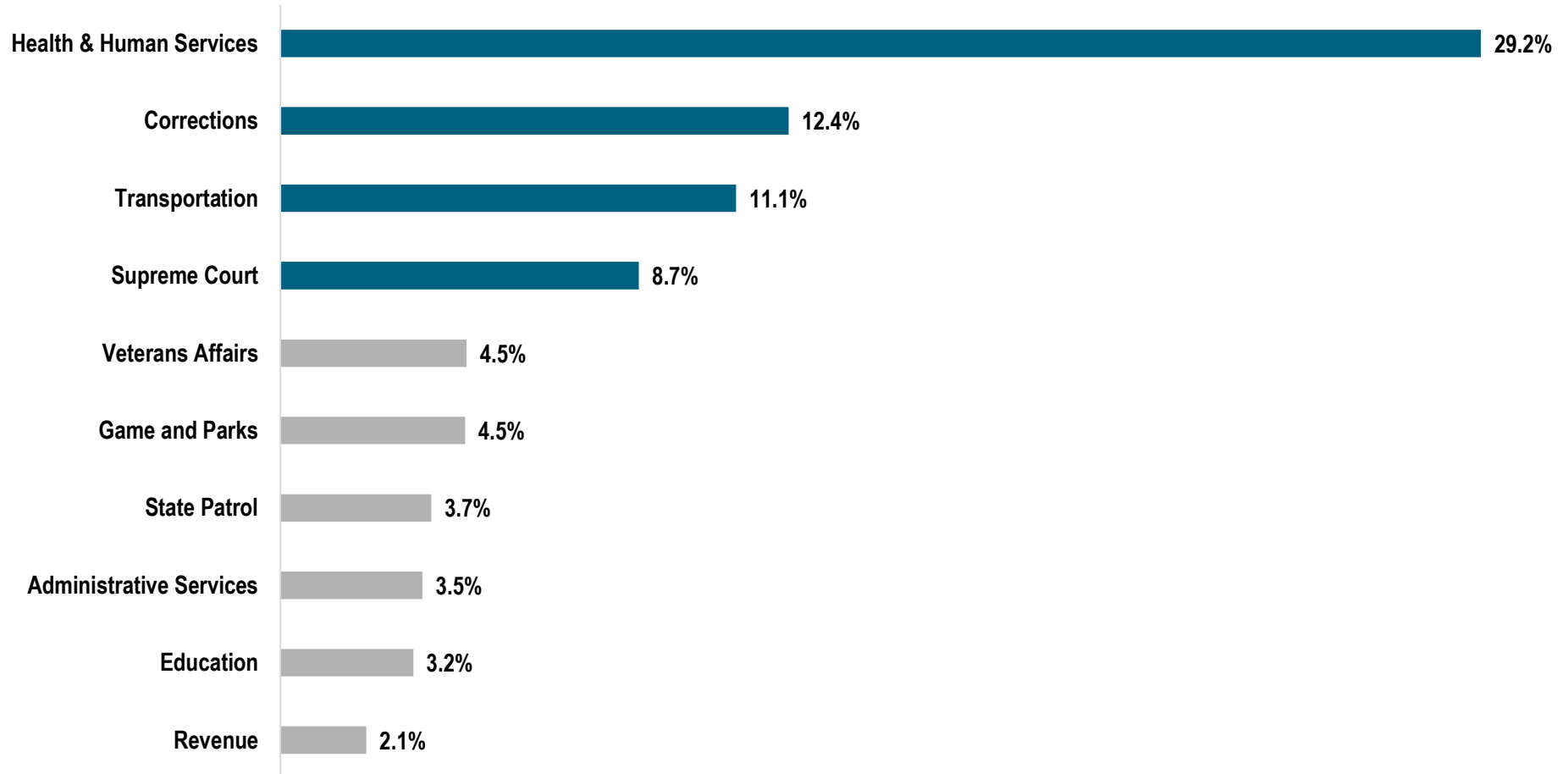
¹Effective 4/18/2024, the Division of Parole Supervision transferred from the Parole Board to Corrections.

Excludes the University of Nebraska, State Colleges, and SOS employees.

Source: Workday report 12-31-2024, excluding Nebraska National Guard temporary assignments.

Percentage of Employees by Agency¹

Over 60% of all state workers were employed by the 4 largest agencies



**The 61 smaller agencies not shown comprise 17.2% of state workers.
Based on 18,823 employees on 12/31/2024.**

¹Includes all employees in the payroll system, including agency temporary, part-time, per diem, and all non-classified positions. Excludes the University of Nebraska, State Colleges, and SOS employees.

Source: Workday report 12-31-2024.

Number of Employees by County

2024											
Rank	County	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
1	Lancaster	9,421	9,142	8,969	8,691	8,965	8,921	8,795	8,898	8,984	9,133
2	Douglas	2,027	1,955	1,875	1,678	1,778	1,762	1,693	1,615	1,644	1,682
3	Madison	799	804	751	729	740	770	769	753	769	780
4	Buffalo*	672	625	616	541	480	528	393	414	409	389
5	Scotts Bluff	531	526	476	504	491	539	513	494	548	521
6	Sarpy	462	428	396	305	313	316	311	306	309	309
7	Gage	458	439	426	404	469	542	599	617	743	785
8	Hall*	452	466	429	476	602	673	701	687	770	825
9	Johnson	352	345	362	281	328	331	347	373	402	410
10	Lincoln	351	358	354	357	370	384	356	348	365	341
11	Dodge	275	273	259	289	281	302	280	295	314	302
12	York	232	215	202	204	213	217	206	209	220	226
13	Adams	231	223	214	215	215	219	218	226	254	266
14	Red Willow	173	171	166	155	161	153	154	153	146	158
15	Platte	165	168	162	128	139	137	140	155	159	136
16	Dawson	160	162	155	168	168	155	145	151	139	163
17	Saunders	140	147	120	112	119	131	137	129	132	127
18	Cass	109	105	96	131	77	88	74	68	101	83
19	Dawes	93	99	91	90	90	98	86	82	87	85
20	Otoe	80	84	75	73	77	72	68	72	73	85
21	Dakota	69	73	58	63	77	73	73	70	79	80
22	Cheyenne	65	63	61	63	62	52	53	44	46	53
23	Box Butte	60	62	61	63	65	70	70	69	68	77
24	Seward	57	46	38	44	48	42	47	51	46	48
25	Custer	54	45	50	58	56	56	57	58	57	63
26	Keith	53	52	47	55	52	50	50	52	51	50
27	Fillmore	50	51	55	53	71	86	105	101	112	124
28	Holt	50	52	52	52	55	50	46	49	50	55
29	Cherry	48	39	36	42	41	39	40	39	41	46
30	Knox	46	44	41	47	37	34	33	32	36	39
31	Brown	44	44	47	44	41	45	42	42	46	52
32	Dixon	44	64	46	48	36	45	50	34	43	38
33	Jefferson	39	31	29	30	31	33	30	33	31	34
34	Phelps	35	38	38	42	40	38	33	38	39	45
35	Washington	32	30	32	32	29	31	27	22	20	22
36	Antelope	29	27	25	25	26	25	26	24	27	28
37	Cedar	27	24	20	22	27	25	22	24	25	29
38	Wayne	27	24	24	21	21	24	23	25	25	27
39	Richardson	25	24	26	23	27	24	21	19	25	23
40	Saline	25	25	27	25	23	22	22	19	18	18
41	Morrill	24	24	23	23	25	25	26	25	24	28
42	Valley	23	23	22	19	19	20	21	21	20	24
43	Howard	22	20	20	20	22	21	21	19	22	23
44	Thayer	22	22	22	21	24	22	26	25	25	23
45	Nemaha	20	18	16	17	18	17	17	15	18	20
46	Hamilton	19	18	17	13	15	17	16	17	14	17

Number of Employees by County

2024											
Rank	County	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
47	Garfield	18	18	14	18	18	21	19	17	20	19
48	Deuel	17	20	17	20	20	22	20	19	18	21
49	Furnas	16	18	18	19	19	20	21	20	19	25
50	Kimball	16	16	17	16	15	17	17	16	16	18
51	Pierce	16	16	16	21	16	12	12	15	17	19
52	Cuming	15	15	16	16	16	17	17	18	18	23
53	Burt	14	12	12	12	9	7	9	10	11	11
54	Butler	13	13	12	14	13	13	13	13	16	17
55	Kearney	13	14	13	14	13	14	14	13	8	13
56	Boone	12	11	13	13	11	12	13	12	11	12
57	Sherman	12	10	7	12	10	10	10	10	9	12
58	Chase	11	13	13	17	15	13	13	11	13	15
59	Merrick	11	10	11	10	10	11	10	9	9	10
60	Boyd	10	9	9	9	9	9	9	9	9	11
61	Polk	10	9	8	10	10	8	7	7	9	11
62	Dundy	9	9	9	10	10	10	10	10	10	11
63	Pawnee	9	9	7	7	7	8	8	9	9	9
64	Sheridan	9	9	10	8	9	9	12	10	13	16
65	Webster	9	8	8	9	9	9	9	9	9	9
66	Colfax	8	8	8	9	9	8	8	10	10	10
67	Garden	8	17	10	9	5	5	6	3	5	10
68	Hooker	8	8	7	8	9	8	8	6	8	11
69	Nance	8	8	8	8	8	8	8	8	8	9
70	Nuckolls	8	8	8	8	9	8	8	7	9	11
71	Gosper	7	7	8	9	7	7	8	7	8	8
72	Hitchcock	7	7	7	7	7	6	5	4	1	2
73	Logan	7	6	4	5	5	7	6	5	6	6
74	Rock	7	4	7	5	6	6	8	6	8	8
75	Harlan	6	6	6	6	7	7	8	8	8	11
76	Frontier	5	6	5	5	6	6	8	5	6	8
77	Greeley	5	5	5	6	5	4	5	4	6	8
78	Thurston	5	4	5	7	6	6	7	8	8	9
79	Loup	4	4	4	4	3	3	2	3	2	5
80	Arthur	3	2	1	3	2	2	2	2	2	3
81	Franklin	3	3	3	3	2	2	2	2	2	2
82	Keya Paha	3	1	3	4	4	4	4	4	4	5
83	Perkins	3	3	4	4	4	4	4	4	4	4
84	Sioux	3	3	3	3	3	3	1	3	3	4
85	Thomas	3	4	1	2	4	4	2	1	4	5
86	Wheeler	3	2	2	1	3	2	3	4	4	4
87	Clay	2	2	2	2	2	1	1	1	4	7
88	Grant	2	2	2	2	1	3	3	3	3	5
89	McPherson	2	2	2	2	2	2	2	2	2	4
90	Stanton	2	2	2	2	2	2	2	2	2	2
91	Banner	0	0	0	0	0	0	0	0	0	0
92	Blaine	0	1	1	1	1	1	1	1	1	1

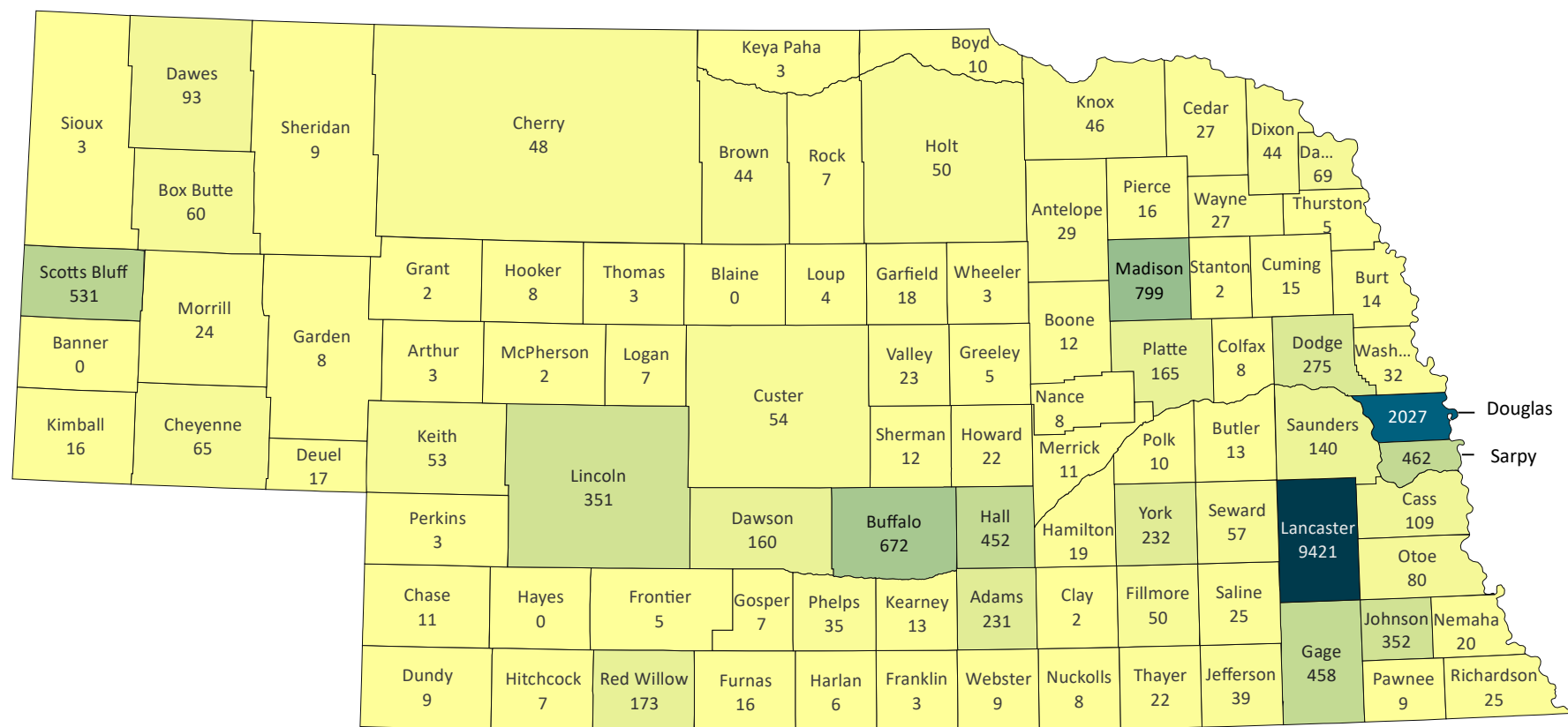
Number of Employees by County

2024		12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
Rank	County										
93	Hayes	0	0	0	0	0	0	0	0	4	3
	Telecommuting	269	248	250	235	239	229	222	216	226	---
	Total	18,823	18,330	17,725	17,111	17,664	17,914	17,569	17,578	18,178	18,339
	% Change from Previous Year	+3%	+3%	+4%	-3%	-1%	+2%	-0%	-3%	-1%	+1%

* In 2021, location data updated for the Central Nebraska Veterans Home shifted teammates from Hall Co. to Buffalo Co.
Excludes the University of Nebraska, State Colleges, and SOS employees.

Source: Workday report 12-31-2024, excluding Nebraska National Guard temporary assignments.

Number of Employees by County



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Employees 0 9421

Does not include "telecommuting" employees not assigned to a base office.

Source: Workday report 12-31-2024, excluding SOS temporary teammates and Nebraska National Guard temporary assignments.

Permanent Part-Time Employees by Agency

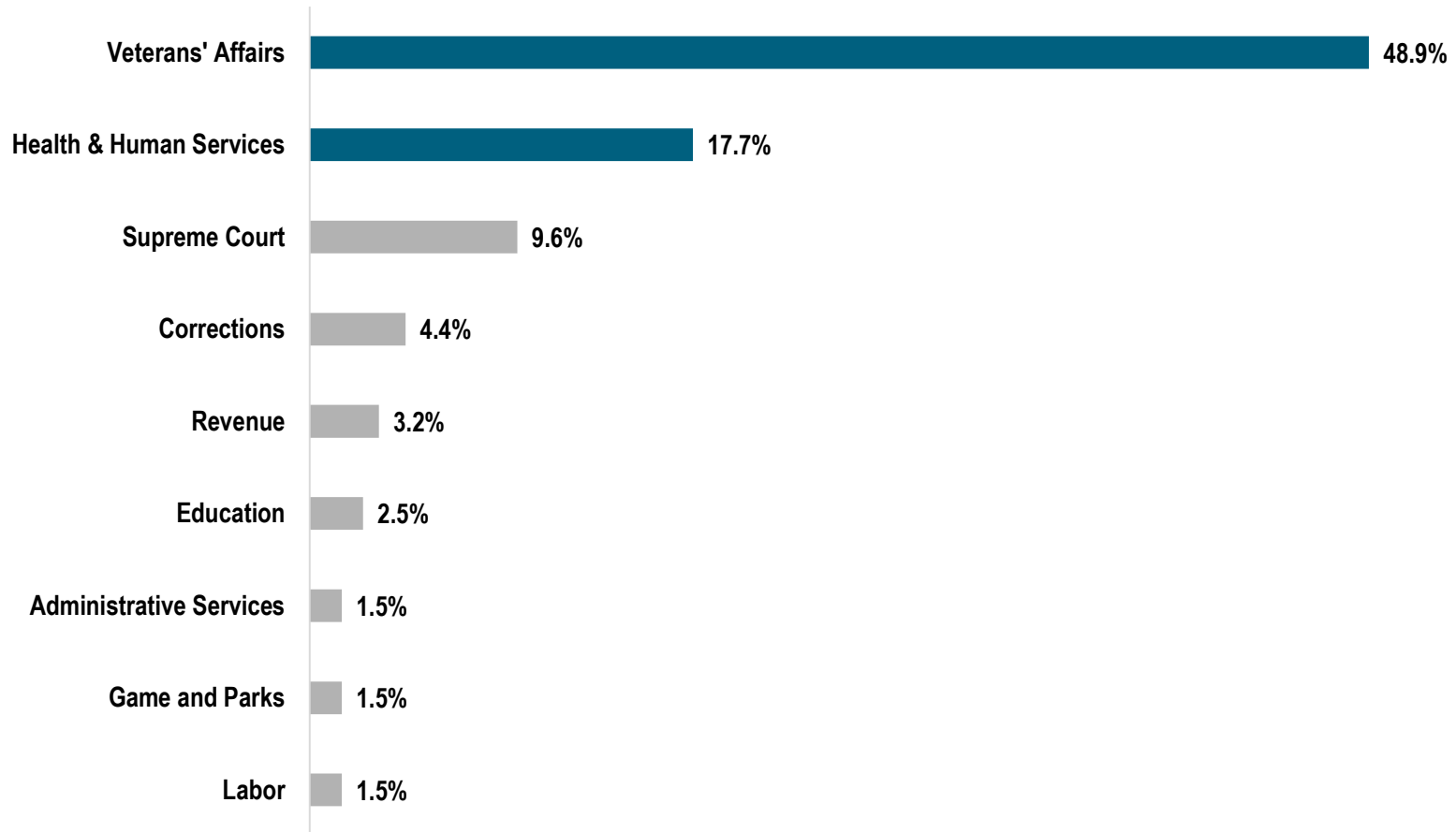
2024 Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
1	Veterans' Affairs	199	154	134	107	126	127	97	83	0	0
2	Health & Human Services	72	71	88	83	81	92	94	98	211	213
3	Supreme Court	39	40	38	42	41	42	42	40	47	50
4	Corrections	18	21	14	12	13	12	13	11	6	7
5	Revenue	13	12	7	8	6	6	5	3	5	4
6	Education	10	13	14	17	19	24	25	15	16	16
7	Administrative Services	6	6	5	2	2	4	5	6	3	3
8	Game and Parks	6	6	7	6	6	6	8	8	7	8
9	Labor	6	6	4	4	3	3	5	5	5	3
10	Military	5	5	6	7	9	11	11	16	12	14
11	Educational Telecommunications	4	5	3	5	5	7	8	5	5	5
12	Legislature	4	9	10	11	11	11	10	11	13	11
13	Liquor Control Comm.	3	3	3	3	3	3	3	3	0	0
14	Historical Society	3	3	3	5	2	3	5	5	5	6
15	Transportation	3	5	5	4	2	2	3	5	5	8
16	Economic Development**	2	2	0	0	0	0	0	0	0	0
17	Insurance	2	1	2	1	2	2	2	2	2	1
18	Racing & Gaming Comm.	2	1	1	1	1	1	1	1	0	0
19	State Treasurer	2	2	3	3	2	2	2	1	1	1
	All Other Agencies	8	5	9	10	11	15	15	17	23	24
Total		407	375	366	338	355	386	365	345	382	387
% Change from Previous Year		+9%	+2%	+8%	-5%	-8%	+6%	+6%	-10%	-1%	-5%

Does not include the University of Nebraska and the State Colleges.

Source: Workday Report 12-31-2024, including "Regular" employees only, not temporary employees.

Percentage of Permanent Part-Time Employees by Agency

Two agencies employed the majority of all permanent, part-time state workers



**The agencies not on the chart employ 9.3% of permanent, part-time state workers.
Based on 407 permanent, part-time employees on 12/31/2024.**

Does not include the University of Nebraska and the State Colleges.

Source: Workday Report 12-31-2024, including "Regular" employees only, not temporary employees.

Temporary Employees by Agency

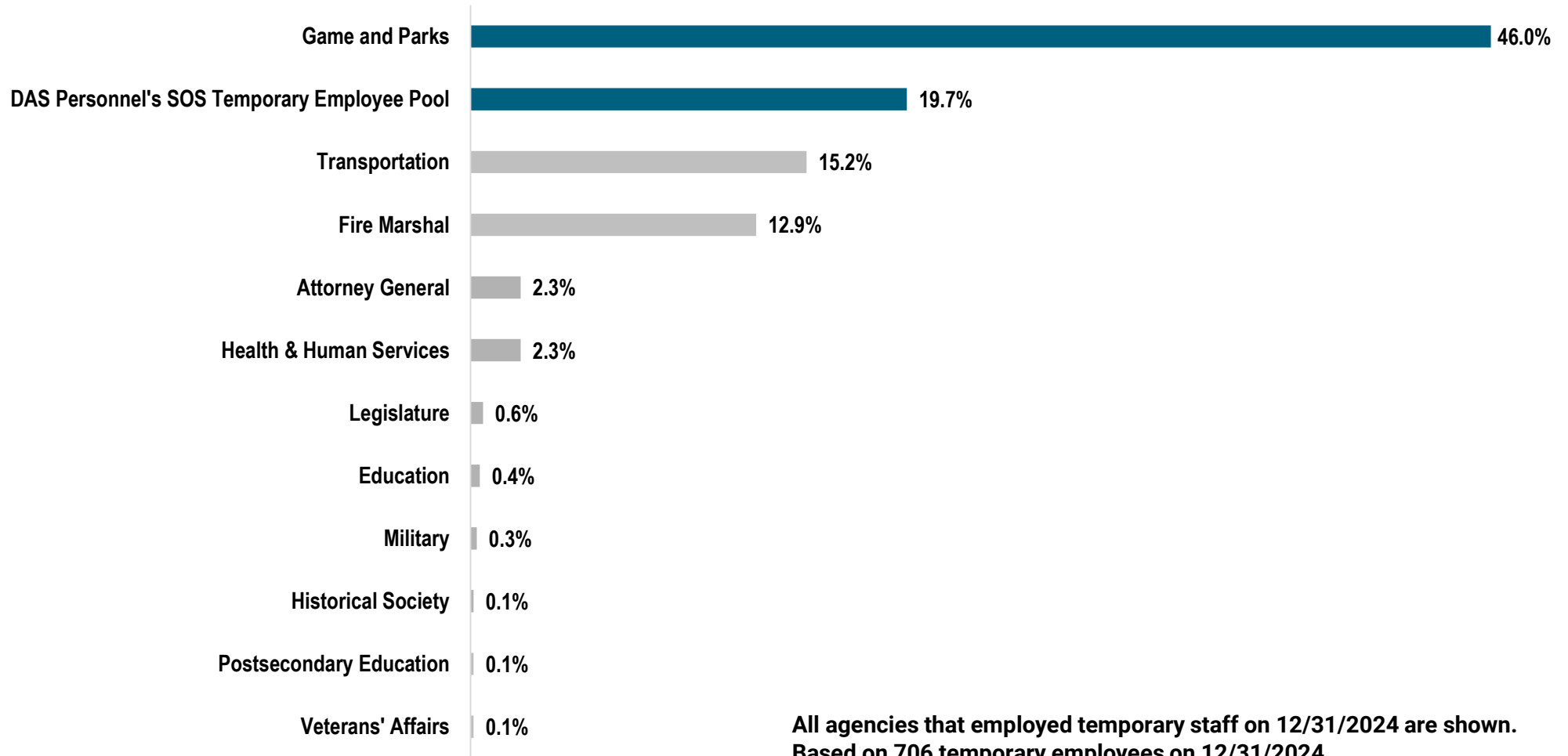
2024		12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
Rank	Agency										
1	Game and Parks	325	370	285	330	227	278	273	210	305	237
2	Transportation	107	100	70	57	52	36	45	33	34	53
3	Fire Marshal	91	100	88	96	95	99	97	95	90	96
4	Attorney General	16	14	15	18	22	21	22	15	23	20
5	Health & Human Services	16	20	7	4	5	4	4	7	16	20
6	Legislature	4	9	8	12	8	10	18	17	16	16
7	Education	3	6	6	13	15	10	5	1	1	1
8	Military	2	2	0	1	846	39	2	1	0	1
9	Historical Society	1	0	1	0	0	1	0	1	0	0
10	Postsecondary Education	1	0	0	0	0	0	0	0	0	0
11	Veterans' Affairs	1	1	1	0	1	4	2	3	0	0
--	Administrative Services	0	0	0	0	0	0	1	3	3	4
--	Labor	0	0	0	0	4	2	2	10	10	23
--	Nebraska Tourism Comm.	0	3	0	0	0	0	0	0	0	0
--	Public Service Commi.	0	0	1	1	1	1	0	0	1	0
--	Racing & Gaming Comm.	0	0	1	2	2	2	2	2	2	3
--	State Patrol	0	0	0	0	1	1	5	8	8	9
	All Other Agencies	0	0	0	2	0	2	3	2	5	8
	DAS Personnel's SOS Temporary Employee Pool	139	174	169	163	185	149	132	147	169	200
	Total	706	799	652	699	1,464	659	613	555	683	691
	% Change from Previous Year	-12%	+23%	-7%	-52%	+122%	+8%	+10%	-19%	-1%	-11%

Does not include the University of Nebraska and the State Colleges.

Source: Workday Report 12-31-2024.

Percentage of Temporary Employees by Agency

Game & Parks and the SOS Temporary Pool employed 65% of all temporary state workers



**All agencies that employed temporary staff on 12/31/2024 are shown.
Based on 706 temporary employees on 12/31/2024.**

Does not include the University of Nebraska and the State Colleges.

Source: Workday Report 12-31-2024, including SOS or agency temporary staff only.

Section B

Salary Data



State Salaries At or Over \$150,000 Per Year

Rank	Title (Count if > 1 with same class & salary)	Agency	Salary
1	Medical Services Director	Health & Human Services	\$450,152
2	Director	Investment Council	\$389,000
3	Psychiatrist	Health & Human Services	\$380,205
4	Psychiatrist	Health & Human Services	\$362,787
5	Psychiatrist	Health & Human Services	\$348,076
6	Physician	Health & Human Services	\$344,787
7	Medical Services Director	Health & Human Services	\$333,707
8	Medical Director	Veterans Affairs	\$329,522
9	Commissioner Of Education	Education	\$315,000
10	Medical Services Director	Health & Human Services	\$305,011
11	Physician	Health & Human Services	\$282,514
12	DHHS Chief Executive Officer	Health & Human Services	\$265,997
13	DAS Division Administrator	Administrative Services	\$262,502
14	Physician	Correctional Services	\$257,323
15	DHHS Chief Medical Officer	Health & Human Services	\$248,400
16	Commission of Industrial Relations Judge	Industrial Relations Commission	\$247,000
17	Director	Coordinating Comm. for Postsecondary Ed.	\$241,320
18	Physician	Correctional Services	\$239,200
19	Supreme Court Judge (7)	Supreme Court	\$225,055
20	Portfolio Manager III	Investment Council	\$224,517
21	Executive Secretary/Board Of Educational Lands/Funds	Educational Lands and Funds	\$215,286
22	Appellate Court Judge (6)	Supreme Court	\$213,803
23	Court Administrator	Supreme Court	\$212,218
24	District Court Judge (56)	Supreme Court	\$208,176
25	Workers' Compensation Court Judge (6)	Workers' Compensation Court	\$208,176
26	Separate Juvenile Court Judge (12)	Supreme Court	\$208,176
27	Per Diem Employee (2)	Real Property Appraiser Board	\$208,000
28	Chief Of Staff	Governor	\$205,001
29	Director	Administrative Services	\$205,001
30	County Judge (58)	Supreme Court	\$202,550
31	Dentist	Correctional Services	\$200,262
32	Director	Transportation	\$198,875
33	Deputy Commissioner (2)	Education	\$198,002
34	Director	State Patrol	\$197,336
35	Deputy Director of Information Technology	Legislative Council	\$197,248
36	Counsel for Discipline	Supreme Court	\$197,206
37	Director	Revenue	\$196,649
38	Director	Health & Human Services	\$195,000
39	DAS Division Administrator	Administrative Services	\$192,502
40	Dentist	Correctional Services	\$192,059
41	Director	Health & Human Services	\$191,360
42	Tax Equalization & Review Commissioner (2)	Tax Equalization & Review Comm.	\$191,297
43	Nurse Practitioner	Health & Human Services	\$190,143
44	Psychiatrist	Health & Human Services	\$188,343
45	Nurse Practitioner	Health & Human Services	\$187,932
46	Psychology Director	Health & Human Services	\$187,909
47	Nurse Practitioner	Health & Human Services	\$186,091
48	Nurse Practitioner	Health & Human Services	\$185,998

State Salaries At or Over \$150,000 Per Year

Rank	Title (Count if > 1 with same class & salary)	Agency	Salary
49	Juvenile Services Administrator	Health & Human Services	\$185,759
50	Revisor of Statutes	Legislative Council	\$185,682
51	Pharmacy Manager	Correctional Services	\$185,613
52	State Auditor Division Manager	State Auditor	\$185,253
53	Dental Health Director	Health & Human Services	\$185,197
54	Director	Health & Human Services	\$185,001
55	Psychology Director	Correctional Services	\$185,001
56	Portfolio Manager III	Investment Council	\$184,999
57	Director	Oil and Gas Conservation Comm.	\$183,697
58	Nurse Practitioner	Health & Human Services	\$182,335
59	Director	Game & Parks Commission	\$181,628
60	Director	Health & Human Services	\$181,137
61	Chief Deputy and General Counsel	Attorney General	\$180,000
62	Nurse Practitioner	Health & Human Services	\$177,819
63	Clerk Of The Legislature	Legislative Council	\$176,224
64	Director	Health & Human Services	\$175,001
65	Director	Public Advocacy Commission	\$175,000
66	Nurse Practitioner	Health & Human Services	\$174,331
67	Examiner/Actuarial	Insurance	\$174,000
68	Information Technology Systems/Lead	Legislative Council	\$173,965
69	Environmental Deputy Director	Natural Resources	\$173,399
70	Director	Nebraska State Historical Society	\$173,002
71	Portfolio Manager II	Investment Council	\$173,000
72	Nurse Practitioner (2)	Health & Human Services	\$172,607
73	State Patrol Major (3)	State Patrol	\$172,370
74	Assistant Attorney General	Attorney General	\$170,443
75	Transportation District/Division Engineer	Transportation	\$170,364
76	Transportation District/Division Engineer	Transportation	\$170,319
77	Assistant Attorney General	Attorney General	\$170,316
78	Director	Labor	\$170,000
79	Administrator For Probation Administration	Supreme Court	\$170,000
80	Assistant Attorney General	Attorney General	\$169,841
81	Psychology Director	Health & Human Services	\$169,722
82	Nurse Practitioner	Health & Human Services	\$169,223
83	Transportation District/Division Engineer	Transportation	\$168,759
84	Transportation District/Division Engineer	Transportation	\$168,351
85	Transportation District/Division Engineer	Transportation	\$168,160
86	Transportation District/Division Engineer	Transportation	\$167,931
87	Transportation District/Division Engineer	Transportation	\$167,592
88	Transportation District/Division Engineer (2)	Transportation	\$167,309
89	Director I	Public Service Commission	\$167,082
90	Transportation District/Division Engineer (2)	Transportation	\$166,960
91	Transportation District/Division Engineer	Transportation	\$166,885
92	Transportation District/Division Engineer	Transportation	\$166,550
93	Director	Insurance	\$165,071
94	Deputy Director	Banking and Finance	\$165,006
95	Psychology Supervisor	Correctional Services	\$165,000
96	The Adjutant General	Military	\$165,000

State Salaries At or Over \$150,000 Per Year

Rank	Title (Count if > 1 with same class & salary)	Agency	Salary
97	Pharmacy Manager	Health & Human Services	\$164,100
98	Speaker's Office Procedural Specialist	Legislative Council	\$163,005
99	Hwy Operations Division Manager	Transportation	\$162,712
100	Transportation District/Division Engineer (3)	Transportation	\$162,712
101	Transportation District/Division Engineer	Transportation	\$162,702
102	State Patrol Captain	State Patrol	\$162,203
103	Assistant Clerk of the Legislature	Legislative Council	\$162,009
104	Deputy Director	Banking and Finance	\$160,514
105	Public Counsel	Legislative Council	\$160,268
106	Psychology Supervisor	Health & Human Services	\$160,177
107	Agency Legal Counsel	Public Advocacy Commission	\$160,000
108	Pharmacist	Veterans Affairs	\$159,994
109	Director	Governor	\$159,761
110	Director	Environment and Energy	\$159,563
111	Psychology Supervisor	Health & Human Services	\$158,694
112	Administrative Officer	Education	\$157,867
113	Director	Banking and Finance	\$157,564
114	Tax Equalization & Review Commissioner (2)	Tax Equalization & Review Comm.	\$157,539
115	Capitol Manager	Administrative Services	\$157,504
116	Judicial Branch Chief Information Officer	Supreme Court	\$157,500
117	Deputy Attorney General	Attorney General	\$156,825
118	Corrections Warden	Correctional Services	\$155,709
119	Information Technology Help Desk/Lead	Legislative Council	\$155,058
120	DAS Division Administrator	Administrative Services	\$155,002
121	Deputy Director	Public Service Commission	\$155,000
122	State Auditor Division Manager	State Auditor	\$154,879
123	State Patrol Captain (13)	State Patrol	\$154,480
124	Physician Assistant (2)	Correctional Services	\$153,593
125	Examiner Chief	Insurance	\$153,261
126	Pharmacy Manager	Health & Human Services	\$152,855
127	Professional Engineer III (new)	Transportation	\$152,458
128	DHHS Facility Administrator	Veterans Affairs	\$152,337
129	Report Review Coordinator	State Auditor	\$151,959
130	Director	Veterans Affairs	\$151,451
131	Professional Engineer III (new)	Transportation	\$151,443
132	Psychology Supervisor	Health & Human Services	\$151,191
133	Psychologist/Licensed	Health & Human Services	\$151,139
134	Revenue Economist Manager	Revenue	\$151,106
135	State Patrol Lieutenant	State Patrol	\$150,451
136	Deputy Admin. for Adult Probation and Rehabilitative	Supreme Court	\$150,350
137	Assistant Attorney General	Attorney General	\$150,299
138	DHHS Facility Administrator	Veterans Affairs	\$150,236
139	Chief Deputy and General Counsel	Secretary of State	\$150,228
140	Psychologist/Licensed	Health & Human Services	\$150,207
141	Psychologist/Licensed (2)	Correctional Services	\$150,001

Excludes the University of Nebraska and State Colleges.

Source: Workday report 4-15-2025, excluding Discretionary Non-Classified positions.

Elected Officer Salary Information

Salaries Set by State Statutes

Governor	\$105,000
Attorney General	\$95,000
State Treasurer	\$85,000
State Auditor	\$85,000
Lieutenant Governor	\$75,000
Secretary of State	\$85,000
Public Service Commissioners	\$75,000

Agency Director Salary Information

Constitutional Agency Directors

Agency	04/25 Salary
Education	\$315,000
Educational Lands and Funds	\$215,286
Industrial Relations Commission	\$98,800
Legislature	\$176,224
Postsecondary Education	\$241,320
Public Service Commission	\$167,082
Supreme Court	\$140,566
Tax Equalization & Rev. Comm.	\$191,297
Workers' Compensation Court	\$136,270

Code Agency Directors

Agency	04/25 Salary
Administrative Services	\$205,001
Agriculture	\$139,474
Banking & Finance	\$157,564
Corrections	\$260,000
Crime Commission	\$132,833
Economic Development	\$225,697
Environment and Energy ¹	\$173,256
Fire Marshal ¹	\$150,076
Health and Human Services	\$265,997
Historical Society ²	\$173,002
Insurance	\$165,071
Labor	\$170,000
Military	\$165,000
Motor Vehicles	\$146,116
Natural Resources ¹	\$227,702
Policy Research/Gov's Office	\$159,761
Revenue	\$196,649
State Patrol	\$197,336
Transportation	\$198,875
Veterans Affairs	\$151,451

Non-Code Agency Directors

Agency	04/25 Salary
Abstracters Board of Examiners (PT)	\$13,000
Accountability & Disclosure ¹	\$119,995
Arts Council	\$105,000
Barber Examiners Board	\$68,016
Blind & Visually Impaired Comm.	\$122,479
Brand Committee	\$110,000
Corn Board	\$145,679
Deaf & Hard of Hearing Comm.	\$110,001
Electrical Board	\$136,194
Engineers and Architects Board	\$103,936
Equal Opportunity Commission	\$107,730
Ethanol Board	\$100,000
Foster Care Review Office	\$149,252
Game and Parks Commission	\$181,628
Grain Sorghum Board	\$58,481
Indian Affairs Commission	\$103,012
Investment Council	\$389,000
Latino-American Commission	\$85,977
Library Commission	\$123,063
Liquor Control Commission	\$130,597
MV Industry Licensing Board	\$116,418
Nebraska Tourism Commission	\$137,184
Oil and Gas Conservation Comm.	\$183,697
Parole Board ¹	\$98,430
Power Review Board	\$127,874
Public Accountancy Board	\$120,873
Public Advocacy Commission	\$175,000
Racing & Gaming Commission	\$135,000
Real Estate Commission	\$145,000
Real Property Appraiser Board	\$111,949
Retirement Systems ¹	\$195,000
Wheat Board	\$139,108

¹Unfilled or interim director positions on 4-15-2025 list salaries from 4-15-2024.

²Nebraska State Historical Society became a code agency 7-18-2024.

Source: Workday report 4-15-2025.

Personal Service (Salary and Benefits) Expenditures by Agency¹

2024		FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Rank	Agency					
1	Health & Human Services	\$384,715,871	\$349,120,188	\$311,560,910	\$296,193,365	\$283,742,240
2	Corrections	\$236,252,621	\$236,213,716	\$172,410,017	\$128,622,457	\$159,228,680
3	Transportation	\$172,030,820	\$153,299,424	\$150,093,263	\$153,370,263	\$147,525,970
4	Supreme Court	\$150,482,864	\$136,520,434	\$129,718,094	\$123,851,899	\$120,146,993
5	State Patrol	\$80,304,421	\$69,668,275	\$67,845,034	\$54,826,756	\$62,946,706
6	Administrative Services	\$63,145,150	\$59,368,937	\$58,621,713	\$61,558,990	\$58,179,055
7	Veterans Affairs	\$58,597,033	\$56,366,265	\$46,117,155	\$35,581,311	\$43,477,825
8	Game and Parks	\$49,499,793	\$46,437,726	\$44,261,245	\$43,850,978	\$40,897,340
9	Education	\$47,438,170	\$41,651,343	\$40,584,387	\$40,963,261	\$36,182,443
10	Revenue	\$29,770,555	\$28,265,594	\$28,083,029	\$27,687,530	\$25,957,740
11	Labor	\$21,585,049	\$18,521,898	\$20,793,715	\$22,945,598	\$21,386,114
12	Environmental and Energy	\$20,895,705	\$19,420,735	\$18,668,960	\$16,292,829	\$15,662,933
13	Legislature	\$20,704,969	\$18,614,413	\$17,984,472	\$18,524,632	\$17,671,671
14	Military	\$15,054,522	\$12,388,980	\$35,082,464	\$74,130,634	\$12,517,322
15	Motor Vehicles	\$13,664,752	\$12,542,320	\$12,620,921	\$12,522,786	\$12,110,261
16	Attorney General	\$12,574,747	\$10,926,946	\$10,513,000	\$9,955,593	\$9,725,574
17	Agriculture	\$11,033,294	\$10,596,752	\$10,438,728	\$10,796,224	\$10,394,644
18	Natural Resources	\$10,050,840	\$8,936,003	\$8,529,391	\$8,522,944	\$8,217,055
19	Economic Development	\$9,386,088	\$8,061,078	\$6,487,552	\$5,339,448	\$4,932,394
20	Insurance	\$8,277,145	\$8,090,084	\$7,683,496	\$8,259,219	\$8,012,600
21	Banking & Finance	\$6,333,750	\$5,732,030	\$5,873,787	\$5,881,146	\$5,651,765
22	Parole Board	\$6,331,431	\$5,796,134	\$5,338,720	\$5,155,204	\$4,684,231
23	Fire Marshal	\$5,847,762	\$5,631,400	\$5,495,821	\$5,535,113	\$5,273,431
24	Public Service Commission	\$5,239,012	\$4,783,746	\$4,532,708	\$4,502,196	\$4,239,441
25	State Auditor	\$5,033,799	\$4,355,366	\$4,230,180	\$3,990,497	\$3,663,459
26	Workers' Compensation Court	\$4,565,109	\$4,560,084	\$4,405,739	\$4,174,390	\$4,234,938
27	Brand Committee	\$4,498,549	\$4,255,685	\$4,299,932	\$4,236,830	\$4,192,511
28	Historical Society	\$4,497,902	\$4,248,293	\$4,760,852	\$4,597,579	\$4,416,689
29	Educational Telecommunications	\$4,480,137	\$4,211,890	\$4,219,396	\$4,221,566	\$4,166,880
30	Retirement Systems	\$3,854,136	\$3,219,052	\$3,078,985	\$3,171,033	\$3,063,656

Personal Service (Salary and Benefits) Expenditures by Agency¹

2024		FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Rank	Agency					
31	Crime Commission	\$3,599,477	\$3,579,422	\$3,563,510	\$3,763,977	\$3,585,047
32	Secretary of State	\$3,568,442	\$3,262,234	\$3,064,283	\$2,824,308	\$2,581,116
33	State Treasurer	\$3,523,237	\$3,204,927	\$3,209,297	\$3,208,581	\$3,352,923
34	Library Commission	\$3,168,028	\$2,984,379	\$2,835,986	\$2,772,147	\$2,571,643
35	Blind & Visually Impaired Commission	\$2,897,934	\$2,473,331	\$2,487,859	\$2,657,784	\$2,544,068
36	Foster Care Review Office	\$2,564,449	\$2,345,083	\$2,273,546	\$2,130,866	\$1,984,790
37	Educational Lands and Funds	\$2,544,546	\$2,549,165	\$2,295,468	\$2,297,116	\$2,301,813
38	Racing & Gaming Commission	\$2,271,075	\$1,188,619	\$523,354	\$302,263	\$280,292
39	Equal Opportunity Commission	\$1,849,177	\$1,677,402	\$1,633,861	\$1,739,576	\$1,688,237
40	Investment Council	\$1,797,027	\$1,623,309	\$1,561,082	\$1,552,636	\$1,415,889
41	Governor/Policy Research	\$1,682,116	\$1,688,516	\$1,787,365	\$1,731,729	\$1,532,983
42	Electrical Board	\$1,664,048	\$1,537,183	\$1,550,041	\$1,431,889	\$1,272,044
43	Liquor Control Commission	\$1,197,683	\$1,042,214	\$1,094,825	\$1,080,289	\$982,651
44	Postsecondary Education	\$1,132,653	\$1,025,970	\$1,050,577	\$1,002,672	\$1,006,966
45	Public Advocacy Commission	\$1,093,524	\$897,682	\$991,838	\$1,001,324	\$959,092
46	Tax Equalization & Review Commission	\$1,054,730	\$720,723	\$729,954	\$735,269	\$701,845
47	Oil and Gas Conservation Commission	\$1,016,138	\$878,210	\$718,981	\$667,951	\$622,367
48	Nebraska Tourism Commission	\$975,194	\$932,947	\$913,500	\$848,637	\$853,116
49	Real Estate Commission	\$840,551	\$754,579	\$769,852	\$790,413	\$773,029
50	Deaf & Hard of Hearing Commission	\$807,422	\$854,275	\$887,284	\$847,874	\$842,437
51	Arts Council	\$757,718	\$716,946	\$709,495	\$712,327	\$672,292
52	MV Industry Licensing Board	\$626,796	\$637,065	\$676,252	\$606,105	\$595,454
53	Accountability & Disclosure	\$590,879	\$566,438	\$586,812	\$609,359	\$568,232
54	Corn Board	\$558,999	\$507,715	\$518,225	\$540,916	\$503,569
55	Engineers and Architects Board	\$538,101	\$484,881	\$422,803	\$443,488	\$447,688
56	Ethanol Board	\$421,342	\$368,499	\$317,870	\$299,978	\$281,558
57	Power Review Board	\$357,818	\$326,109	\$315,102	\$326,070	\$296,533
58	Real Property Appraiser Board	\$287,109	\$241,913	\$237,913	\$230,550	\$215,376
59	Public Accountancy Board	\$285,438	\$272,465	\$260,586	\$258,288	\$247,453
60	Wheat Board	\$248,223	\$214,530	\$199,449	\$228,454	\$212,399

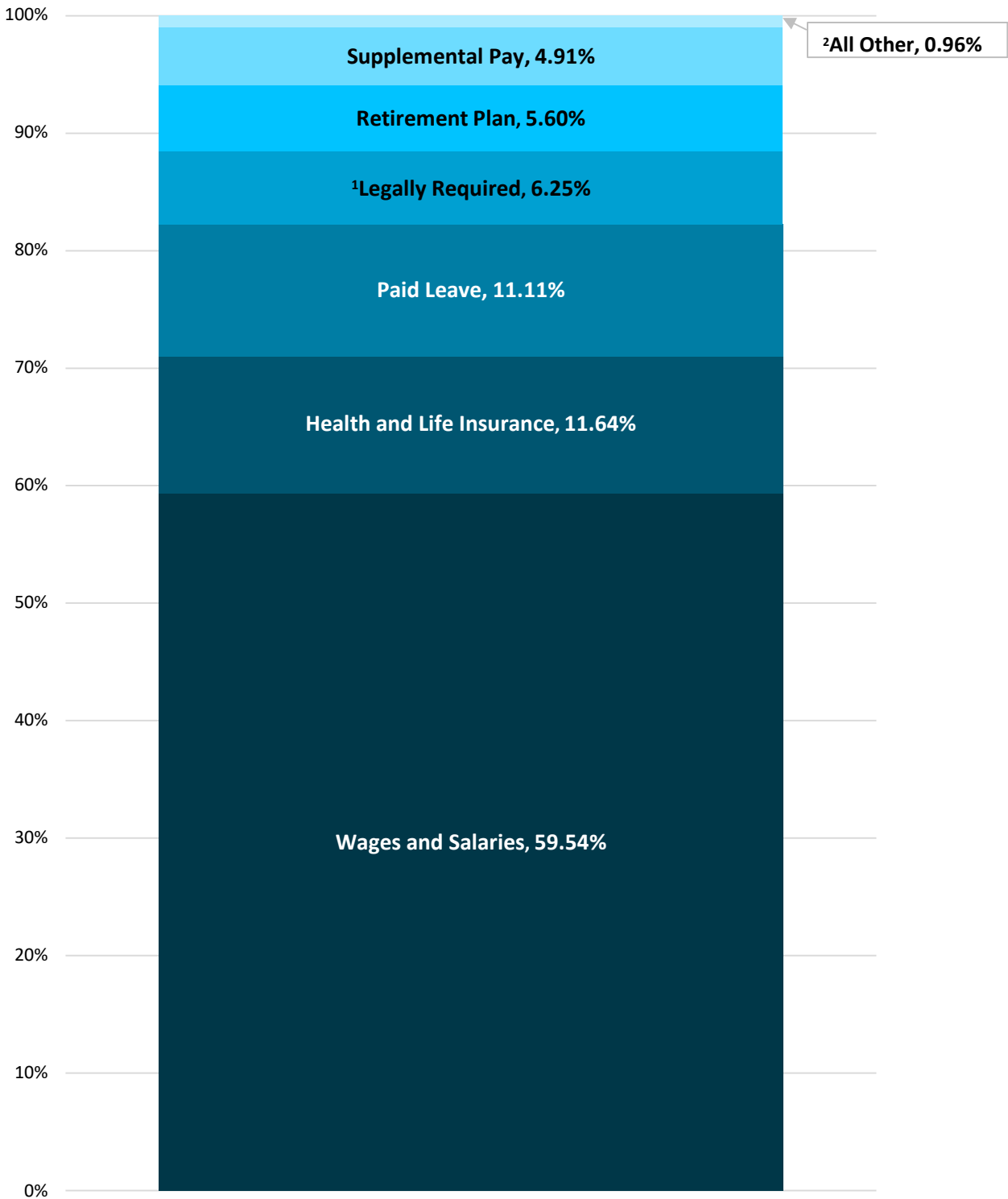
Personal Service (Salary and Benefits) Expenditures by Agency¹

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
61	Industrial Relations Commission	\$237,200	\$189,751	\$183,741	\$182,089	\$181,826
62	Indian Affairs Commission	\$236,646	\$238,724	\$237,853	\$216,888	\$201,618
63	Latino-American Commission	\$201,848	\$148,992	\$140,464	\$207,778	\$185,942
64	Barber Examiners Board	\$144,933	\$135,835	\$124,383	\$118,957	\$120,552
65	Lieutenant Governor	\$107,552	\$114,111	\$123,462	\$122,714	\$124,405
66	Dry Bean Commission	\$70,941	\$66,558	\$64,569	\$63,250	\$58,935
67	Grain Sorghum Board	\$64,002	\$68,211	\$60,660	\$60,621	\$53,356
68	African American Affairs Commission	\$38,542	\$31,691	\$27,899	---	---
69	Abstracters Board of Examiners	\$26,423	\$17,844	\$18,104	\$18,704	\$17,385
Sub-Total		\$1,511,193,957	\$1,392,373,239	\$1,283,501,771	\$1,237,896,108	\$1,179,339,482
State Colleges		\$86,966,152	\$81,856,496	\$77,552,091	\$75,323,226	\$73,530,042
University of Nebraska		\$1,609,110,731	\$1,536,164,358	\$1,461,630,989	\$1,406,057,809	\$1,389,121,916
Grand Total		\$3,207,270,840	\$3,010,394,093	\$2,822,684,851	\$2,719,277,143	\$2,641,991,440
% Change from Previous Year		+7%	+7%	+4%	+3%	+4%
% of Total Expenditures		17%	17%	18%	18%	21%

¹Personal Services Expenditures include all employee costs (salaries + benefits).

Source: Annual Budgetary Report FY2024; Schedule of Total Personal Service Expenditures by Agency - All Funds.

Salary and Benefits Spending Percentages

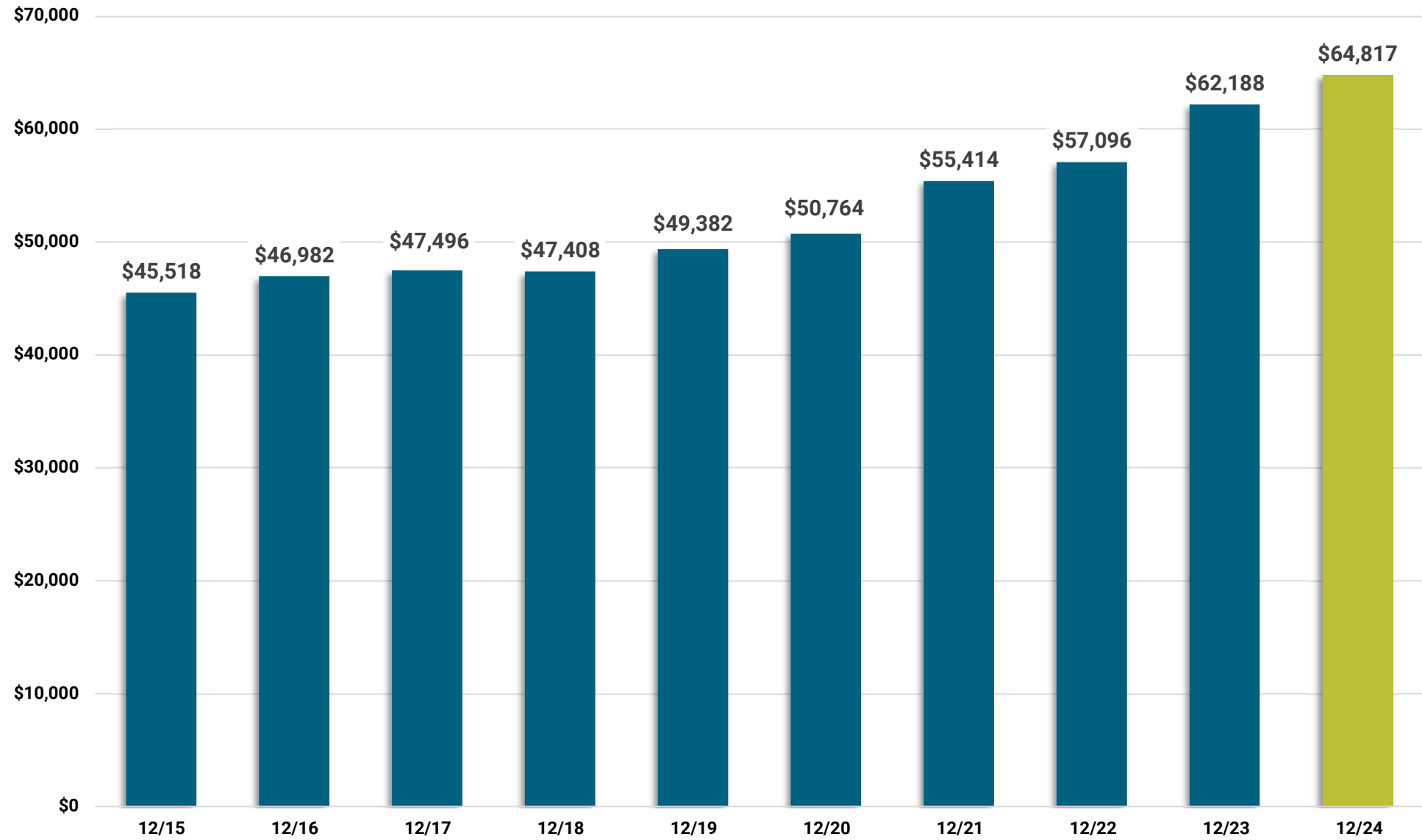


¹Legally Required: Includes FICA, unemployment insurance, and workers' compensation premiums.

²All Other: The balance of Personal Services spending not included elsewhere.

Source: Budget Status report 06-30-2024, excluding the University of Nebraska and State Colleges.

Average Salary History



Source: Workday Report 12-31-2024, including "Regular" (full-time and part-time) employees only, not temporary employees.

Average Annual Salary by Agency¹

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
1	Investment Council	\$156,253	\$167,766	\$146,279	\$141,021	\$138,533	\$127,198	\$118,095	\$109,363	\$108,280	\$101,984
2	Public Advocacy Commission	\$128,167	\$113,126	\$102,573	\$100,597	\$97,703	\$95,900	\$93,285	\$93,285	\$92,534	\$90,776
3	Tax Equalization & Review Comm.	\$112,032	\$99,229	\$70,695	\$76,765	\$70,635	\$68,852	\$65,742	\$64,513	\$52,663	\$53,420
4	Postsecondary Education	\$99,139	\$97,634	\$91,134	\$88,687	\$87,703	\$80,462	\$77,480	\$78,285	\$73,515	\$69,869
5	Governor/Policy Research	\$98,838	\$87,659	\$74,583	\$70,007	\$68,347	\$61,457	\$61,694	\$62,575	\$67,825	\$67,191
6	Attorney General	\$96,574	\$91,015	\$83,361	\$80,310	\$77,819	\$75,244	\$72,962	\$70,331	\$67,404	\$63,856
7	Educational Lands and Funds	\$95,562	\$89,274	\$83,853	\$83,387	\$79,416	\$75,707	\$73,595	\$72,900	\$71,948	\$65,850
8	Ethanol Board	\$92,254	\$79,673	\$72,042	\$59,779	\$69,761	\$68,193	\$70,050	\$68,384	\$71,108	\$68,441
9	Workers' Compensation Court	\$91,074	\$85,276	\$79,526	\$78,308	\$75,923	\$73,493	\$71,392	\$67,216	\$68,031	\$66,576
10	State Auditor	\$88,687	\$84,353	\$77,185	\$73,255	\$69,366	\$67,672	\$63,287	\$62,324	\$63,042	\$61,544
11	Industrial Relations Commission	\$85,050	\$81,000	\$66,630	\$64,689	\$63,420	\$61,994	\$58,500	\$46,876	\$46,415	\$45,325
12	Banking & Finance	\$84,995	\$77,664	\$70,334	\$71,085	\$68,271	\$65,474	\$64,094	\$65,439	\$67,194	\$63,357
13	State Patrol	\$81,390	\$77,647	\$66,101	\$64,647	\$62,869	\$61,037	\$59,187	\$58,754	\$58,580	\$57,296
14	Power Review Board	\$80,825	\$76,949	\$69,690	\$67,654	\$66,306	\$64,815	\$62,418	\$62,418	\$61,800	\$60,351
15	Parole Board	\$80,432	\$60,502	\$58,137	\$53,381	\$51,685	\$49,704	\$48,125	\$47,931	\$46,340	\$60,995
16	African American Affairs Comm.	\$80,001	\$85,001	---	---	---	---	---	---	---	---
17	Wheat Board	\$79,598	\$93,508	\$86,657	\$83,453	\$81,285	\$60,831	\$60,738	\$59,509	\$57,893	\$55,678
18	Public Service Commission	\$77,852	\$73,008	\$67,451	\$65,873	\$64,102	\$62,660	\$60,173	\$61,775	\$60,237	\$58,477
19	Corn Board	\$77,339	\$73,613	\$69,826	\$67,943	\$65,870	\$56,825	\$69,408	\$61,967	\$58,632	\$58,159
20	State Treasurer	\$76,609	\$73,539	\$64,052	\$59,667	\$57,264	\$54,300	\$52,966	\$48,969	\$48,425	\$46,431
21	Supreme Court	\$75,052	\$72,330	\$64,949	\$61,367	\$59,403	\$58,323	\$55,199	\$55,735	\$54,962	\$54,688
22	Public Accountancy Board	\$75,024	\$71,429	\$67,277	\$62,948	\$61,396	\$60,015	\$54,979	\$54,952	\$53,949	\$56,463
23	Lieutenant Governor	\$75,000	\$75,000	\$62,981	\$62,238	\$61,754	\$61,209	\$60,333	\$60,333	\$56,445	\$52,839
24	Oil and Gas Conservation Comm.	\$74,270	\$69,748	\$70,383	\$66,767	\$62,900	\$59,263	\$63,224	\$62,461	\$61,843	\$66,404
25	Natural Resources	\$72,423	\$70,327	\$64,895	\$63,526	\$62,286	\$61,209	\$57,981	\$58,026	\$56,381	\$55,828
26	Corrections	\$70,175	\$67,371	\$63,183	\$62,323	\$48,143	\$45,291	\$43,352	\$43,313	\$42,149	\$40,203
27	Administrative Services	\$70,114	\$67,277	\$63,193	\$60,854	\$59,137	\$58,340	\$58,069	\$57,848	\$57,339	\$56,093
28	Economic Development	\$69,444	\$65,730	\$64,268	\$64,772	\$63,518	\$62,458	\$58,688	\$58,160	\$58,865	\$54,173
29	Education	\$68,991	\$66,305	\$60,138	\$58,334	\$57,914	\$57,013	\$54,182	\$53,376	\$52,800	\$50,691
30	Legislature	\$68,532	\$57,453	\$49,475	\$48,534	\$48,937	\$48,422	\$47,804	\$47,739	\$47,473	\$46,285
31	Secretary of State	\$67,655	\$62,560	\$58,617	\$54,164	\$51,509	\$48,096	\$46,660	\$45,476	\$43,788	\$43,110

Average Annual Salary by Agency¹

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
32	Insurance	\$67,418	\$67,790	\$62,246	\$62,952	\$61,205	\$60,194	\$57,316	\$57,952	\$57,673	\$57,704
33	Foster Care Review Office	\$67,220	\$63,659	\$59,940	\$59,426	\$50,908	\$50,722	\$47,275	\$46,380	\$45,791	\$44,072
34	Nebraska Tourism Commission	\$66,178	\$61,787	\$57,398	\$56,080	\$54,594	\$53,038	\$51,011	\$51,461	\$46,301	\$47,672
35	Indian Affairs Commission	\$66,087	\$78,264	\$59,666	\$56,839	\$52,283	\$50,710	\$58,780	\$49,522	\$48,427	\$35,578
36	Environment and Energy	\$65,391	\$63,733	\$59,566	\$57,793	\$58,880	\$58,465	\$57,183	\$57,947	\$57,636	\$56,170
37	Fire Marshal	\$64,936	\$61,594	\$56,835	\$54,772	\$54,428	\$52,811	\$51,789	\$50,878	\$50,471	\$49,595
38	Real Property Appraiser Board	\$63,796	\$60,834	\$57,192	\$55,225	\$53,194	\$51,870	\$50,319	\$49,755	\$49,262	\$47,351
39	Library Commission	\$63,269	\$61,145	\$57,253	\$55,019	\$49,903	\$48,632	\$46,882	\$47,206	\$46,668	\$46,170
40	Transportation	\$63,177	\$60,447	\$53,538	\$51,587	\$50,409	\$49,473	\$47,186	\$47,293	\$46,499	\$45,381
41	Racing & Gaming Commission	\$62,484	\$67,026	\$70,741	\$84,377	\$68,736	\$66,429	\$57,734	\$57,734	\$71,288	\$69,102
42	Accountability & Disclosure	\$62,187	\$62,300	\$59,763	\$56,869	\$55,619	\$54,405	\$50,785	\$52,869	\$52,346	\$51,119
43	Electrical Board	\$61,729	\$58,093	\$53,709	\$53,540	\$52,501	\$49,031	\$47,089	\$45,257	\$44,954	\$43,668
44	Educational Telecommunications	\$61,419	\$57,407	\$54,797	\$51,456	\$50,120	\$48,382	\$45,241	\$48,162	\$49,318	\$48,404
45	Crime Commission	\$61,311	\$58,975	\$54,285	\$52,603	\$52,962	\$50,549	\$49,022	\$50,228	\$49,961	\$48,374
46	Real Estate Commission	\$61,253	\$66,285	\$57,112	\$52,085	\$52,186	\$53,495	\$21,221	\$49,439	\$48,949	\$47,745
47	MV Industry Licensing Board	\$60,957	\$56,477	\$57,884	\$53,082	\$52,915	\$51,641	\$50,189	\$50,476	\$49,917	\$48,680
48	Revenue	\$60,386	\$58,224	\$55,337	\$53,742	\$52,826	\$51,628	\$50,180	\$50,843	\$50,165	\$48,827
49	Latino-American Commission	\$60,287	\$57,023	\$48,104	\$53,286	\$47,141	\$51,780	\$39,028	\$49,806	\$38,539	\$43,268
50	Game and Parks	\$60,125	\$57,875	\$54,402	\$53,125	\$51,437	\$50,401	\$49,274	\$49,725	\$49,675	\$48,887
51	Agriculture	\$59,730	\$57,698	\$55,233	\$53,648	\$52,668	\$52,577	\$51,284	\$51,242	\$51,760	\$51,286
52	Engineers and Architects Board	\$58,890	\$59,077	\$51,296	\$47,465	\$44,939	\$45,526	\$44,601	\$44,260	\$43,930	\$43,982
53	Health & Human Services	\$58,661	\$56,256	\$52,158	\$50,916	\$44,993	\$43,866	\$42,255	\$42,380	\$41,288	\$39,884
54	Dry Bean Commission	\$58,621	\$55,829	\$52,129	\$50,124	\$47,736	\$45,901	\$44,564	\$43,056	\$42,630	\$34,138
55	Grain Sorghum Board	\$58,481	\$53,165	\$33,101	\$52,158	\$50,640	\$46,037	---	\$51,319	\$50,811	\$43,004
56	Arts Council	\$57,337	\$55,526	\$56,812	\$56,695	\$53,619	\$52,413	\$51,989	\$49,237	\$50,500	\$49,112
57	Historical Society	\$56,353	\$52,868	\$49,211	\$50,380	\$49,241	\$47,289	\$43,855	\$44,201	\$45,783	\$45,285
58	Labor	\$56,106	\$54,995	\$48,432	\$46,618	\$45,297	\$45,114	\$44,226	\$44,780	\$45,177	\$44,387
59	Military	\$55,983	\$54,398	\$50,157	\$47,393	\$43,398	\$41,822	\$40,191	\$39,684	\$39,962	\$38,911
60	Barber Examiners Board	\$55,560	\$52,896	\$48,591	\$48,215	\$43,553	\$43,165	\$42,542	\$42,542	\$40,661	\$38,463
61	Blind & Visually Impaired Comm.	\$55,408	\$55,083	\$50,661	\$49,194	\$48,787	\$47,519	\$45,003	\$45,630	\$44,089	\$44,287
62	Retirement Systems	\$52,846	\$50,329	\$47,053	\$45,284	\$45,282	\$44,664	\$42,990	\$42,556	\$42,889	\$41,952

Average Annual Salary by Agency¹

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
63	Brand Committee	\$52,495	\$51,311	\$49,302	\$44,652	\$45,121	\$43,475	\$42,643	\$44,251	\$44,143	\$43,192
64	Equal Opportunity Commission	\$51,801	\$50,100	\$47,275	\$46,179	\$45,949	\$45,301	\$44,876	\$44,891	\$44,110	\$44,365
65	Motor Vehicles	\$50,561	\$48,305	\$45,048	\$42,953	\$41,763	\$41,106	\$40,407	\$40,382	\$40,943	\$40,440
66	Veterans Affairs	\$49,993	\$48,987	\$46,347	\$46,972	\$38,004	\$37,184	\$35,373	\$35,857	\$40,044	\$41,317
67	Deaf & Hard of Hearing Comm.	\$48,590	\$48,144	\$47,137	\$45,728	\$43,134	\$43,417	\$41,885	\$42,511	\$40,909	\$39,644
68	Liquor Control	\$46,793	\$44,641	\$42,051	\$40,099	\$39,289	\$38,219	\$36,130	\$36,174	\$35,599	\$36,888
69	Abstracters Board of Examiners	\$13,000	\$15,722	\$15,722	\$15,722	\$15,722	\$15,722	\$15,722	---	\$22,137	\$21,618
---	Energy	---	---	---	---	---	---	\$51,441	\$56,469	\$55,118	\$53,830
---	Aeronautics	---	---	---	---	---	---	---	---	\$57,296	\$55,817
State Average		\$64,817	\$62,188	\$57,096	\$55,414	\$50,764	\$49,382	\$47,408	\$47,496	\$46,982	\$45,518
% Change from Previous Year		+4%	+9%	+3%	+9%	+3%	+4%	-0%	+1%	+3%	+2%

¹Average salary reflects the make-up of an agency. For example, one agency might have a higher count of clerical or laboring employees while another has a higher count of professional or managerial employees. Agencies will have different ratios of part-time staff which will also affect the average salary figure.

Source: Workday Report 12-31-2024, including "Regular" (full-time and part-time) employees only, not temporary employees.

Temporary Salary Expenditures by Agency

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Game and Parks	\$10,233,618	\$9,689,116	\$8,129,358	\$8,183,485	\$7,630,865
2	Administrative Services (w/SOS)	\$5,220,567	\$5,264,435	\$4,669,991	\$5,165,328	\$4,134,241
3	Transportation	\$2,937,179	\$2,179,440	\$1,794,663	\$2,017,690	\$1,910,174
4	Health & Human Services	\$2,545,839	\$1,802,641	\$1,384,632	\$1,255,712	\$1,172,307
5	Military	\$1,228,204	\$61,170	\$127,062	\$889,015	\$1,241,951
6	Veterans' Affairs	\$823,258	\$809,807	\$661,283	\$569,474	\$903,405
7	Education	\$492,134	\$509,077	\$730,919	\$449,510	\$688,333
8	Attorney General	\$243,107	\$169,626	\$188,917	\$172,459	\$191,549
9	Fire Marshal	\$118,575	\$122,807	\$119,123	\$137,615	\$86,998
10	Nebraska Tourism Commission	\$93,169	\$99,149	\$101,008	\$30,987	\$92,143
11	Legislature	\$79,448	\$121,313	\$114,076	\$183,112	\$129,381
12	State Auditor	\$41,220	\$37,970	\$44,828	\$12,730	\$10,820
13	Historical Society	\$30,055	\$36,127	\$35,034	\$8,680	\$27,191
14	Corrections	\$25,364	\$47,091	\$46,643	\$32,996	\$46,789
15	Crime Commission	\$17,260	\$0	\$0	\$0	\$0
16	Agriculture	\$13,278	\$16,881	\$16,396	\$17,147	\$23,000
17	Corn Board	\$10,272	\$11,360	\$12,122	\$15,114	\$6,481
18	Public Service Commission	\$2,838	\$8,110	\$17,696	\$10,926	\$14,983
19	Revenue	\$1,124	\$122	\$480	\$0	\$0
20	Racing & Gaming Commission	\$973	\$345	\$26,510	\$0	\$1,985
	All Other Agencies	\$0	\$0	\$13,931	\$69,178	\$53,800
	Totals ¹	\$24,157,483	\$20,986,587	\$18,234,674	\$19,221,156	\$18,366,396
	% Change from Previous Year	+15%	+15%	-5%	+5%	+2%
	% of All State Personal Services ²	0.8%	0.7%	0.6%	0.7%	0.7%

¹Includes data from all state agencies except the University of Nebraska and the State Colleges.

²Percentage of all state agency salaries and benefits expenditures, including the University of Nebraska and the State Colleges.

Source: Budget Status report 06-30-2024 (E1 Account Code 511200).

Employee Recognition & Awards Expenditures by Agency

2024

Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Supreme Court	\$940,899	\$3,263,853	\$4,230,398	\$123,175	\$115,925
2	Health & Human Services	\$507,700	\$2,744,343	\$1,093,825	\$541	\$21,460
3	Veterans' Affairs	\$324,075	\$993,993	\$1,245,675	\$451,781	\$879,469
4	Transportation	\$180,060	\$2,853,594	\$401,666	\$8,495	\$10,250
5	Labor	\$102,056	\$6,250	\$2,500	\$13,231	\$3,387
6	Retirement Systems	\$53,000	\$1,000	\$1,000	\$1,000	\$1,000
7	Corrections	\$33,867	\$16,700	\$17,900	\$16,314	\$352,345
8	Brand Committee	\$12,591	\$14,278	\$41,168	\$156,918	\$21,390
9	Banking & Finance	\$9,050	\$7,850	\$8,050	\$11,950	\$10,850
10	Game and Parks	\$8,400	\$14,500	\$6,500	\$40,000	\$15,900
11	Revenue	\$5,350	\$6,250	\$4,525	\$5,375	\$4,375
12	Agriculture	\$5,275	\$4,100	\$11,875	\$17,000	\$1,665
13	Insurance	\$5,000	\$7,300	\$5,200	\$6,500	\$113,700
14	Electrical Board	\$3,000	\$10,000	\$1,000	\$500	\$0
15	Real Estate Commission	\$2,740	\$3,852	\$0	\$0	\$0
16	Education	\$2,500	\$8,500	\$3,500	\$6,500	\$23,769
17	Environment and Energy	\$2,400	\$2,600	\$2,563	\$2,850	\$3,750
18	Parole Board	\$2,250	\$1,850	\$3,500	\$0	\$787
19	Natural Resources	\$2,100	\$2,098	\$2,050	\$1,800	\$2,345
20	Administrative Services	\$2,025	\$2,025	\$5,670	\$2,167	\$5,919
21	Real Property Appraiser Board	\$2,000	\$500	\$1,000	\$1,000	\$0
22	State Patrol	\$2,000	\$4,675	\$3,000	\$5,000	\$3,000
23	Equal Opportunity Commission	\$1,800	\$1,500	\$0	\$0	\$0
24	Military	\$1,500	\$1,000	\$1,500	\$3,150	\$1,500
25	Historical Society	\$1,275	\$1,125	\$1,000	\$1,500	\$1,000
26	Public Accountancy Board	\$1,093	\$1,000	\$1,500	\$0	\$0
27	Blind & Vis. Impaired Comm.	\$1,000	\$970	\$1,000	\$500	\$1,000
28	Fire Marshal	\$1,000	\$0	\$500	\$500	\$500
29	Motor Vehicles	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
30	State Treasurer	\$1,000	\$1,000	\$1,000	\$0	\$0
31	Library Commission	\$880	\$500	\$0	\$0	\$0
32	Wheat Board	\$500	\$0	\$1,000	\$0	\$0
---	Crime Commission	\$0	\$1,000	\$1,000	\$0	\$749
---	Deaf & Hard of Hearing Comm.	\$0	\$500	\$500	\$500	\$0
---	Workers' Compensation Court	\$0	\$33,300	\$71,600	\$0	\$0
---	Economic Development	-\$2,000	\$1,000	\$1,000	\$0	\$675
---	All Other Agencies	\$0	\$3,900	\$400	\$0	\$0
Totals ¹		\$2,217,386	\$10,017,906	\$7,175,564	\$879,247	\$1,597,710
% Change from Previous Year		-78%	+40%	+716%	-45%	+132%
% of All State Personal Svcs ²		0.069%	0.333%	0.254%	0.032%	0.060%

¹Includes data from all state agencies except the University of Nebraska and the State Colleges.

²Percentage of all state agency salaries and benefits expenditures, including the University of Nebraska and the State Colleges.

Source: Budget Status report 06-30-2024 (E1 Account Codes 511700, 511701, 511702, 511703).

Nebraska State Employees - NAPE/AFSCME¹ Pay Increase History

FY Increase (Effective on July 1 unless noted otherwise)

2025-26	7/1/25 – Targeted market wage adjustments for specific classifications, ranging from 5% to 17%, depending on the classification. General 2.25% market adjustment to those not specifically listed. Movement of 1 step on the pay line for satisfactory performance for calendar year 2024.
2024-25	7/1/24 – 2% market adjustment to all classifications. Movement of 3 steps on pay line for satisfactory performance for calendar year 2023.
2023-24	7/1/23 – Special market wage adjustments for specific classifications of 10%, 15% or 20%. General 5% market adjustment to those not specifically listed. Movement of 2 steps on pay line for satisfactory performance for calendar year 2022.
2022-23	7/1/22 – Special market wage adjustment of 2% for all classifications not listed in Article 11.2.3 of the 2021-23 Labor Contract and October 2021 Letter of Agreement. Movement of one step on pay line for satisfactory performance for calendar year 2021 for all teammates and classifications.
2021-22	11/8/21 – 20% or 30% Pay Line Adjustment and Pay Increases for Select Classifications; Implementation of a \$3/hour Pay Differential for Specified 24/hour Facilities
	7/1/21 – Implementation of 40 step pay plans; Movement of 2 Steps on Pay Line for Satisfactory Performance
2020-21	7/1/20 – 2% Pay Increase and 0.3% Pay for Performance (Potential Total of 2.3% Increase)
2019-20	2.0% Increase, if met performance requirements eligible for a 2.3% increase (for employees covered by the NAPE/AFSCME Labor Contract)
2018-19	0.25% Longevity/Performance Increase (for employees covered by the NAPE/AFSCME Labor Contract who attained years of service divisible by 5 between 07/01/17-06/30/2018) 01/01/2019 1.5% Increase (for employees covered by the NAPE/AFSCME & FOP #88 Labor Contract) ²
2017-18	1% increase (for employees covered by the NAPE/AFSCME Labor Contract)
2016-17	2.4% increase (for employees covered by the NAPE/AFSCME Labor Contract)
2015-16	2.25% increase (for employees covered by the NAPE/AFSCME Labor Contract)
2014-15	2.25% increase (for employees covered by the NAPE/AFSCME Labor Contract)
2013-14	2.25% increase (for employees covered by the NAPE/AFSCME Labor Contract)
2012-13	2% increase (for employees covered by the NAPE/AFSCME Labor Contract)
2011-12	0% Increase (for employees covered by the NAPE/AFSCME Labor Contract)
2010-11	2.5% Increase (for employees covered by the NAPE/AFSCME Labor Contract, excluding the "E" Unit)
2009-10	2.9% Increase (for employees covered by the NAPE/AFSCME Labor Contract, excluding the "E" Unit)
2008-09	NAPE/AFSCME bargaining units "A", "C", "E", "H", "I", "M", "S" and "X" market adjustments that vary by classification, then 2.5% anniversary increase if had not already reached maximum for classification. "P" bargaining unit 4.5% Step Increases

Nebraska State Employees - NAPE/AFSCME¹ Pay Increase History

FY	Increase (Effective on July 1 unless noted otherwise)
2007-08	NAPE/AFSCME bargaining units "A", "C", "E", "H", "I", "M", "S" and "X" market adjustments that vary by classification, then 2.5% anniversary increase if had not already reached maximum for classification. "P" bargaining unit 2.5% Increase
2006-07	3.25% increase (for employees covered by the NAPE/AFSCME Labor Contract)
2005-06	3% increase (for employees covered by the NAPE/AFSCME Labor Contract); Step Plan Eliminated.
2004-05	2% increase (for employees covered by the NAPE/AFSCME Labor Contract)
2003-04	1.5% increase (for employees covered by the NAPE/AFSCME Labor Contract)
2002-03	2.0% for salary grade 9 & below and 1.5% for salary grade 10 & above on 7-1-2002 and 1 step increase given 1-1-2003. (for employees covered by the NAPE/AFSCME Labor Contract) "E" Bargaining Unit - 3% on 7-1-02 and 1 step increase given 1-1-03
2001-02	2.0% for salary grade 9 & below and 1.5% for salary grade 10 & above on 7-1-2001 and 1 step increase given 1-1-2002. (for employees covered by the NAPE/AFSCME Labor Contract) "E" Bargaining Unit - 2.75% on 7-1-01 and 1 step increase given 1-1-02)
2000-01	2% increase on 7-1-2000 and 1 step increase given 1-1-2001 (for employees covered by the NAPE/AFSCME Labor Contract)
1999-00	2% increase on 7-1-99; Step plan implemented on 1-1-2000 & employees placed on closest step corresponding with their current salary (if current salary between steps, placed on next highest step) (for employees covered by the NAPE/AFSCME Labor Contract)
1998-99	2.75% (for employees covered by the NAPE/AFSCME Labor Contract)
1997-98	2.75% (for employees covered by the NAPE/AFSCME Labor Contract)
1996-97	3.5% (for employees covered by the NAPE/AFSCME Labor Contract)
1995-96	4% (for employees covered by the NAPE/AFSCME Labor Contract)
1994-95	\$500 if salary is less than \$45,000 (July 1,1994) plus service anniversary date increase of \$100 for employees with minimum of 10 yrs of service
1993-94	\$300 if salary is less than \$45,000 (January 1,1994) plus service anniversary date increase of \$100 for employees with minimum of 10 yrs of service
1992-93	3% plus service anniversary date increase of
	1.5% for employees with at least satisfactory service
	2.5% for employees with at least satisfactory service, a minimum of ten years service, and a rate below the midpoint rate of the salary grade
1991-92	3% plus service anniversary date increase of
	1.5% for employees with at least satisfactory service
	2.5% for employees with at least satisfactory service, a minimum of ten years service, and a rate below the midpoint rate of the salary grade
1990-91	4% plus service anniversary date increase of
	1.5% for employees with satisfactory service
	2.5% for employees with above satisfactory service

Nebraska State Employees - NAPE/AFSCME¹ Pay Increase History

FY	Increase (Effective on July 1 unless noted otherwise)
1989-90	4% plus service anniversary date increase of
	1.5% for employees with satisfactory service
	2.5% for employees with above satisfactory service
1988-89	4% plus 2% to 4% on service anniversary date
	2% for employees with at least satisfactory service and a rate below the midpoint rate of the salary grade
	3% for employees with at least satisfactory service and a rate at or above the midpoint rate of the salary grade
	1% additional for employees with above satisfactory service
1987-88	3%
1986-87	3%
1985-86	3%
1984-85	5%
1983-84	3% (March 1, 1984)
1982-83	5% (January 1, 1983)
1981-82	9%
1980-81	8%
1979-80	7%
1978-79	6.5% (July 1, 1978--5%; January 1, 1979--1.5%)
1977-78	3% + \$240
1976-77	6%
1975-76	5% + \$468
1974-75	5% + \$300
1973-74	5%
1972-73	\$300

¹Please see The Nebraska Association of Public Employees Local 61 and State of Nebraska labor contracts and/or letters of agreement for specific details and job classifications affected.

²F.O.P #88 (Fraternal Order of Police, Nebraska Protective Service, Lodge 88) became the exclusive representative for the Protective Service Bargaining Unit, 7/1/18.

Nebraska State Employees - FOP 88¹ Pay Increase History

FY Increase (Effective on July 1 unless noted otherwise)

2025-26	7/1/24 – 3% market adjustment to all classifications. For satisfactory performance in calendar year 2024, movement of one step on the pay line for DCS and DHHS classifications and a 2% increase for other classifications.
2024-25	7/1/24 – Market adjustment of 3% to all pay lines. Movement of one step on pay line for satisfactory performance for calendar year 2023 for teammates in DCS and DHHS classifications. 2% increase for satisfactory performance for calendar year 2023 for teammates in all other classifications.
2023-24	7/1/23 – Market adjustment of 3% to all pay lines. Movement of one step on pay line for satisfactory performance for calendar year 2022 for teammates in DCS and DHHS classifications. 2% increase for satisfactory performance for calendar year 2022 for teammates in all other classifications.
2022-23	7/1/22 – Movement of one step on pay line for satisfactory performance for calendar year 2021 for teammates in DCS and DHHS classifications; 2% for those at or above the max step. 2% increase for satisfactory performance for calendar year 2021 for teammates in all other classifications.
2021-22	12/6/21 - \$5/hour Increase to DCS and DHHS Classification Pay Lines; Implementation of \$3/hour Pay Differential for DCS and DHHS Classifications; \$4/hour Increase to All Other Classification Pay Lines.
	7/1/21 - Corrections Classifications Movement of 1 Step on Pay Line for Satisfactory Performance; Implementation of 7 Step Pay Plan for DHHS Classifications; 2% Pay for Performance for All Other Classifications.
2020-21	7/1/20 – Corrections Classifications Movement of 1 Step on Pay Line for Satisfactory Performance; Various Pay Line Market Adjustments for DHHS Classifications; 1.25% Pay Increase and 0.5% Pay for Performance (Potential Total of 1.75% Increase) for Others.
2019-20	1/20/20 Step Increase's for Corrections Corporal, Corrections Unit Caseworker, and Corrections Sergeant (For Employees covered by the FOP #88 Labor Contract).
	Market Increases placing employees into the same percentage into the pay range they occupied on 06/30/19. (For Employees covered by the FOP #88 Labor Contract).
2018-19	0.25% Longevity/Performance Increase (for employees covered by the NAPE/AFSCME Labor Contract who attained years of service divisible by 5 between 07/01/17-06/30/2018) 01/01/2019 1.5% Increase (for employees covered by the NAPE/AFSCME & FOP #88 Labor Contract).
2018	F.O.P #88 (Fraternal Order of Police, Nebraska Protective Service, Lodge 88), became the exclusive representative for the Protective Service Bargaining Unit, 7/1/18. Previously the unit was covered by the NAPE/AFSCME Labor Contract.

¹Please see Fraternal Order of Police, Nebraska Protective Services, Lodge 88 and State of Nebraska labor contracts and/or letters of agreement for specific details and job classifications affected.

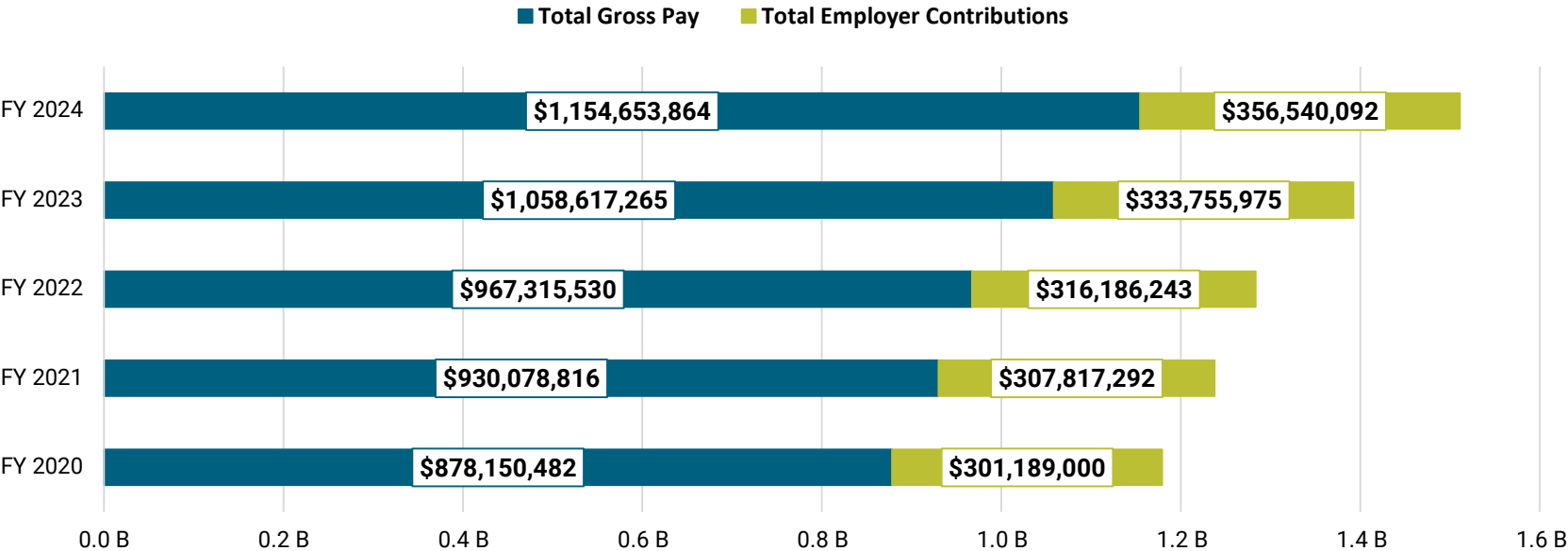
State Payroll Figures

	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Total Gross Pay	\$1,154,653,864	\$1,058,617,265	\$967,315,530	\$930,078,816	\$878,150,482
% Change from Previous Year	+9%	+9%	+4%	+6%	+5%
Employer Contributions					
Health Insurance	\$175,882,258	\$168,454,369	\$164,775,126	\$164,745,691	\$162,815,779
Social Security	\$80,326,014	\$74,305,384	\$67,033,470	\$63,863,006	\$59,976,566
Retirement	\$84,661,095	\$76,303,260	\$70,296,049	\$68,357,024	\$64,568,190
Workers' Compensation	\$13,470,238	\$12,256,155	\$12,350,627	\$9,311,865	\$12,364,861
Life Insurance	\$47,500	\$54,515	\$50,751	\$51,306	\$86,443
Unemployment Insurance	\$602,910	\$478,128	\$237,725	\$486,722	\$546,860
Tuition Assistance	\$1,065,235	\$800,938	\$512,188	\$633,370	\$470,825
Employee Assistance Program	\$225,972	\$208,573	\$214,612	\$212,613	\$218,146
Additional Contributions	\$258,871	\$894,654	\$715,695	\$155,696	\$141,329
Total Employer Contributions	\$356,540,092	\$333,755,975	\$316,186,243	\$307,817,292	\$301,189,000
% Change from Previous Year	+7%	+6%	+3%	+2%	+3%
Total Personal Services	\$1,511,193,957	\$1,392,373,240	\$1,283,501,772	\$1,237,896,108	\$1,179,339,482
% Change from Previous Year	+9%	+8%	+4%	+5%	+4%

Includes payroll to all State employees, excluding employees of the University of Nebraska and State Colleges.

Source: Budget Status report 6-30-2024.

Gross Pay and Employer Benefits Contributions



Includes payroll to all State agency employees, excluding the University of Nebraska and State Colleges.
Source: Budget Status report 6-30-2024.

Full-Time Employee Annual Salary by Salary Range

Salary Range	12/24		12/23		12/22		12/21		12/20	
	Employees	Percent	Employees	Percent	Employees	Percent	Employees	Percent	Employees	Percent
< \$25,000	49	0.3%	49	0.3%	49	0.3%	98	0.6%	181	1.1%
\$25,000 - \$29,999	67	0.4%	81	0.5%	208	1.3%	235	1.5%	384	2.4%
\$30,000 - \$34,999	403	2.4%	552	3.4%	793	5.0%	1,186	7.7%	1,957	12.3%
\$35,000 - \$39,999	784	4.6%	874	5.3%	2,325	14.5%	2,232	14.6%	2,831	17.7%
\$40,000 - \$44,999	1,864	11.1%	2,147	13.1%	1,645	10.3%	1,579	10.3%	2,505	15.7%
\$45,000 - \$49,999	1,813	10.8%	1,705	10.4%	1,755	11.0%	1,755	11.4%	1,997	12.5%
\$50,000 - \$54,999	1,775	10.5%	1,918	11.7%	1,816	11.3%	1,846	12.0%	1,568	9.8%
\$55,000 - \$59,999	1,744	10.3%	1,923	11.7%	1,998	12.5%	1,684	11.0%	1,142	7.2%
\$60,000 - \$64,999	1,835	10.9%	1,525	9.3%	1,493	9.3%	1,368	8.9%	704	4.4%
\$65,000 - \$69,999	1,326	7.9%	1,329	8.1%	977	6.1%	743	4.8%	637	4.0%
\$70,000 - \$74,999	1,244	7.4%	1,136	6.9%	730	4.6%	667	4.4%	482	3.0%
\$75,000 - \$79,999	901	5.3%	669	4.1%	485	3.0%	372	2.4%	311	1.9%
\$80,000 - \$84,999	609	3.6%	477	2.9%	298	1.9%	275	1.8%	232	1.5%
\$85,000 - \$89,999	455	2.7%	355	2.2%	289	1.8%	247	1.6%	188	1.2%
\$90,000 - \$94,999	301	1.8%	301	1.8%	223	1.4%	213	1.4%	280	1.8%
\$95,000 - \$99,999	261	1.5%	233	1.4%	155	1.0%	162	1.1%		
\$100,000+	1,430	8.5%	1,124	6.9%	762	5.0%	667	4.4%	568	3.6%

The 49 employees earning less than \$25,000 annually are State Senators.

Includes all agencies except the University of Nebraska and State Colleges.

Source: Workday Report 12/31/2024. (Does not include Part Time, Temporary, On-Call, or Per Diem Employees).

Employee Benefit Value (Average)

Annual Value of Benefits Based on Annual Wage ¹	\$20,000 annual wages	\$30,000 annual wages	\$40,000 annual wages	\$50,000 annual wages	\$60,000 annual wages	\$70,000 annual wages	\$80,000 annual wages	\$90,000 annual wages	\$100,000 annual wages
Vacation Leave (avg 18 days earned)	\$1,380	\$2,070	\$2,760	\$3,450	\$4,140	\$4,830	\$5,520	\$6,210	\$6,900
Holidays (13 days earned)	\$1,000	\$1,500	\$2,000	\$2,500	\$3,000	\$3,500	\$4,000	\$4,500	\$5,000
Sick Leave (avg 9.4 sick days used)	\$800	\$1,200	\$1,600	\$2,000	\$2,400	\$2,800	\$3,200	\$3,600	\$4,000
Other Leave ² (0.3% of expenditures)	\$53	\$80	\$107	\$133	\$160	\$187	\$213	\$240	\$266
Life Insurance (\$20,000 policy)	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12
Health Insurance (employer annual cost)	\$14,783	\$14,783	\$14,783	\$14,783	\$14,783	\$14,783	\$14,783	\$14,783	\$14,783
Retirement (7.49% of salary)	\$1,498	\$2,247	\$2,996	\$3,745	\$4,494	\$5,243	\$5,992	\$6,741	\$7,490
Payroll Taxes (7.65% of salary)	\$1,530	\$2,295	\$3,060	\$3,825	\$4,590	\$5,355	\$6,120	\$6,885	\$7,650
Unemployment (0.04% of expenditures)	\$8	\$12	\$16	\$20	\$24	\$28	\$32	\$36	\$40
Workers' Comp (0.9% of expenditures)	\$180	\$270	\$360	\$450	\$540	\$630	\$720	\$810	\$900
Supplemental Pay (5.1% of expenditures)	\$1,016	\$1,524	\$2,032	\$2,540	\$3,048	\$3,556	\$4,065	\$4,573	\$5,081
Average Value of All Benefits	\$22,260	\$25,992	\$29,725	\$33,458	\$37,190	\$40,923	\$44,656	\$48,389	\$52,121

The average benefit value for the average state wage of \$64,817 would be \$38,988.

These values are based on calculated cost averages and percentages of State expenditures.

¹Includes Permanent, Intermittent, Temporary, and Comp Time pay.

²Includes military, funeral, civil, injury, and administrative leave.

Source: Budget Status report 06-30-2024, including data from all state agencies except the University of Nebraska and State Colleges.

State Costs for Employee Compensation

Based on specified categories of wages and state contributions toward fringe benefits.

	FY 2024 % Costs	FY 2023 % Costs	FY 2022 % Costs	FY 2021 % Costs	FY 2020 % Costs	FY 2019 % Costs	FY 2018 % Costs	FY 2017 % Costs	FY 2016 % Costs	FY 2015 % Costs
Total Compensation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Salaries¹	60.0%	58.3%	58.9%	60.1%	59.7%	59.0%	59.7%	60.2%	60.5%	60.1%
Total Benefits	40.0%	41.7%	41.1%	39.9%	40.3%	41.0%	40.3%	39.8%	39.5%	39.9%
Paid Leave:	11.2%	10.9%	11.2%	10.9%	10.7%	11.3%	11.0%	11.2%	11.3%	11.6%
Vacation	4.5%	4.5%	4.8%	4.5%	4.4%	4.7%	4.8%	4.9%	5.0%	5.0%
Holiday	3.4%	3.3%	3.1%	3.4%	3.3%	3.5%	3.0%	3.0%	3.2%	3.3%
Sick	3.0%	2.9%	3.1%	2.8%	2.8%	3.0%	3.0%	3.1%	3.0%	3.1%
Other ²	0.3%	0.3%	0.3%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%
Supplemental Pay:	5.1%	6.6%	4.9%	4.1%	3.8%	3.9%	3.4%	3.0%	3.0%	2.8%
Supplemental/Bonuses	0.4%	1.1%	0.3%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
Overtime/Premium	3.7%	4.4%	3.8%	3.5%	3.3%	0.1%	0.1%	2.7%	2.7%	0.1%
Shift Diff	0.9%	1.1%	0.8%	0.2%	0.2%	3.5%	3.0%	0.3%	0.3%	2.5%
Insurance:	11.8%	12.2%	13.1%	13.3%	14.0%	14.2%	14.2%	14.0%	13.6%	12.3%
Life	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Health	11.8%	12.2%	13.1%	13.3%	14.0%	14.2%	14.2%	13.9%	13.6%	12.2%
Retirement	5.7%	5.5%	5.6%	5.5%	5.5%	5.5%	5.4%	5.5%	5.5%	7.0%
Legally Required:	6.3%	6.3%	6.3%	6.0%	6.3%	6.1%	6.1%	6.2%	6.3%	6.3%
FICA	5.4%	5.4%	5.3%	5.2%	5.1%	5.1%	5.0%	5.1%	5.1%	5.1%
Unemployment	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
Workers' Comp	0.9%	0.9%	1.0%	0.8%	1.1%	1.0%	1.0%	1.0%	1.1%	1.1%

This table was structured to match listed categories of the Bureau of Labor Statistic's "Employer Costs for Employee Compensation" (ECEC) report. Bonuses were included under supplemental pay as of FY2023.

¹Includes Permanent, Intermittent, Temporary, and Comp Time pay.

²Includes Military, Funeral, Civil, Injury, and Administrative leave.

Source: Budget Status report 06-30-2024, including data from all state agencies except the University of Nebraska and State Colleges.

Section C

Gender/Ethnic Data



Ethnic / Gender Representation by State Employee Group

Occupational Group	White			Black or African American			Hispanic of Latino		
	Male	Female	Avg Salary	Male	Female	Avg Salary	Male	Female	Avg Salary
Administrative Professional (A)	613	707	\$58,697	24	25	\$53,139	16	36	\$54,083
Social Services & Counseling (C)	272	1405	\$51,391	35	115	\$49,368	29	187	\$48,589
Doctors (D)	10	21	\$168,888	0	0	---	0	0	---
Engineering, Science, & Resources (E)	293	149	\$63,176	7	2	\$62,411	4	1	\$59,254
Health & Human Care Professional (H)	82	246	\$76,088	10	17	\$75,453	3	6	\$58,623
Health & Human Care Non-Professional (I)	53	284	\$46,958	10	19	\$48,012	5	27	\$43,383
Law Enforcement (L)	384	37	\$86,537	8	0	\$81,351	9	5	\$73,100
Maintenance, Trades, & Technical (M)	1,285	233	\$49,708	29	9	\$50,160	38	22	\$42,341
Protective Services (P)	958	364	\$66,359	174	77	\$64,214	91	44	\$65,528
Administrative Support (S)	142	604	\$37,995	8	30	\$37,467	5	37	\$35,935
Examining, Inspection, & Licensing (X)	183	222	\$54,930	1	9	\$47,778	4	13	\$48,112
Classified Service (K,V,G)	1,353	1,386	\$79,451	32	40	\$74,173	37	56	\$70,510
Total/Average Salary	5,628	5,658	\$62,505	338	343	\$58,615	241	434	\$54,540

Source: Workday report 12-31-2024, including "Regular" (Permanent), classified teammates (full-time and part-time). *Salaries not reported for fewer than two.

Ethnic / Gender Representation by State Employee Group

Occupational Group	Asian or Pacific Islander			American Indian/ Alaskan Native			Other/Unknown		
	Male	Female	Avg Salary	Male	Female	Avg Salary	Male	Female	Avg Salary
Administrative Professional (A)	34	57	\$59,474	6	9	\$59,018	22	22	\$52,566
Social Services & Counseling (C)	7	24	\$49,699	2	28	\$48,362	25	106	\$47,819
Doctors (D)	0	2	\$123,781	0	0	---	0	1	*
Engineering, Science, & Resources (E)	7	6	\$67,472	0	0	---	5	5	\$63,025
Health & Human Care Professional (H)	7	10	\$74,234	2	0	\$52,365	7	13	\$63,750
Health & Human Care Non-Professional (I)	1	6	\$30,451	1	8	\$45,886	9	41	\$40,223
Law Enforcement (L)	3	0	\$79,983	2	0	\$82,243	5	1	\$76,339
Maintenance, Trades, & Technical (M)	8	11	\$43,388	16	3	\$44,250	46	9	\$43,020
Protective Services (P)	39	9	\$63,814	8	6	\$67,807	66	35	\$60,323
Administrative Support (S)	2	11	\$34,053	2	9	\$33,328	10	28	\$34,520
Examining, Inspection, & Licensing (X)	4	3	\$49,859	0	0	---	7	12	\$49,662
Classified Service (K,V,G)	29	27	\$82,023	7	7	\$67,731	34	36	\$72,784
Total/Average Salary	141	166	\$62,101	46	70	\$52,786	236	309	\$53,013

Source: Workday report 12-31-2024, including "Regular" (Permanent), classified teammates (full-time and part-time). *Salaries not reported for fewer than two.

Percentages of Males & Females by Salary Increment

Salary Increment			12/24		12/23		12/22		12/21 ¹		12/20	
			% of Males	% of Females	% of Males	% of Females	% of Males	% of Females	% of Males	% of Females	% of Males	% of Females
\$6,000	to	\$9,999	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.45%	0.59%
\$10,000	to	\$14,999	0.39%	0.20%	0.40%	0.21%	0.46%	0.16%	0.50%	0.18%	1.22%	0.92%
\$15,000	to	\$19,999	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.12%	0.14%	0.60%	0.91%
\$20,000	to	\$24,999	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	1.12%	1.13%	2.03%
\$25,000	to	\$29,999	0.30%	0.70%	0.34%	0.88%	1.27%	2.12%	1.20%	2.55%	1.79%	3.92%
\$30,000	to	\$34,999	2.17%	3.81%	2.51%	5.19%	3.24%	7.39%	4.58%	12.97%	9.43%	14.91%
\$35,000	to	\$39,999	2.77%	6.81%	3.83%	7.26%	11.13%	17.73%	11.86%	19.41%	13.29%	20.27%
\$40,000	to	\$44,999	9.08%	13.27%	9.55%	16.45%	8.82%	11.34%	9.65%	12.42%	16.57%	13.78%
\$45,000	to	\$49,999	8.99%	12.06%	8.78%	11.68%	8.14%	13.29%	9.70%	14.62%	12.86%	11.16%
\$50,000	to	\$54,999	8.11%	12.32%	10.35%	12.53%	12.61%	9.95%	12.59%	13.08%	9.98%	8.93%
\$55,000	to	\$59,999	10.13%	10.29%	13.24%	10.05%	13.65%	11.11%	11.32%	11.93%	7.07%	6.61%
\$60,000	to	\$64,999	12.77%	8.88%	10.52%	7.91%	10.78%	7.80%	10.61%	8.31%	4.91%	3.73%
\$65,000	to	\$69,999	8.53%	7.02%	8.88%	7.15%	7.21%	5.00%	5.94%	4.32%	3.98%	3.63%
\$70,000	to	\$74,999	8.21%	6.42%	8.19%	5.66%	5.96%	3.22%	6.09%	3.15%	3.98%	1.96%
\$75,000	to	\$79,999	6.79%	3.89%	4.96%	3.16%	3.92%	2.17%	2.76%	2.37%	2.14%	1.62%
\$80,000	to	\$84,999	4.38%	2.81%	3.29%	2.48%	2.15%	1.55%	2.06%	1.74%	1.79%	1.06%
\$85,000	to	\$89,999	3.05%	2.30%	2.67%	1.66%	2.28%	1.33%	2.06%	1.35%	1.48%	0.82%
\$90,000	to	\$94,999	2.12%	1.43%	2.20%	1.45%	1.25%	1.48%	1.35%	1.59%	1.08%	0.86%
\$95,000	to	\$99,999	1.99%	1.11%	1.34%	1.44%	1.01%	0.90%	1.05%	1.19%	1.15%	0.33%
\$100,000	and	Over	10.22%	6.70%	8.94%	4.83%	6.12%	3.46%	5.88%	3.37%	5.09%	1.98%

Note: All employees with annual wages below \$25,000 are State Senators.

¹Starting with 2021 data, only full-time employee salaries were included.

Includes data from all state agencies except the University of Nebraska and State Colleges.

Source: Workday report 12/31/2024, including permanent & temporary full-time employees only - not part-time employees.

Excludes per diem and inmate workers and the Nebraska National Guard.

Full-Time Males & Females by Agency

2024		12/24		12/23		12/22		12/21		12/20	
Rank	Agency	Males	Females	Males	Females	Males	Females	Males	Females	Males	Females
1	Health & Human Services	1,235	3,635	1,153	3,543	1,067	3,417	974	3,215	1,086	3,343
2	Corrections	1,482	819	1,449	774	1,470	790	1,173	691	1,306	792
3	Transportation	1,660	365	1,632	350	1,564	344	1,624	350	1,640	372
4	Supreme Court	407	1,171	403	1,153	403	1,120	403	1,080	413	1,112
5	Administrative Services	475	235	433	269	437	285	447	298	422	248
6	State Patrol	467	224	467	217	465	211	485	209	497	199
7	Game and Parks	440	237	409	216	377	207	400	205	397	191
8	Veterans Affairs	157	431	157	428	148	431	132	359	135	402
9	Education	131	417	118	410	112	382	116	370	113	370
10	Revenue	154	220	136	222	145	220	137	234	139	231
11	Labor	107	170	99	181	93	182	108	202	116	235
12	Legislature	140	134	135	139	129	124	133	133	137	130
13	Environment and Energy	146	111	156	96	153	82	154	88	122	78
14	Motor Vehicles	89	129	82	117	87	112	94	115	88	117
15	Military	126	58	120	50	122	47	117	47	126	51
16	Agriculture	75	67	68	71	67	70	70	67	75	63
17	Attorney General	56	63	59	57	54	56	50	58	48	58
18	Economic Development	46	62	47	64	41	59	31	44	24	41
19	Natural Resources	68	38	72	40	66	37	67	36	67	34
20	Insurance	44	48	39	51	40	54	40	46	42	52
21	Banking & Finance	39	28	38	24	36	27	33	28	35	29
22	Fire Marshal	48	19	49	17	51	16	50	17	51	16
23	Historical Society	29	38	26	36	26	36	30	39	28	38
24	Retirement Systems	25	34	20	36	18	34	16	33	19	28
25	Public Service Commission	30	28	30	27	25	30	23	28	24	28
26	Brand Committee	35	17	36	20	32	22	33	23	31	24
27	Crime Commission	21	30	19	24	17	30	19	29	21	29
28	Educational Telecommunications	36	10	34	9	30	14	34	13	34	13
29	State Auditor	32	14	33	14	29	13	31	14	28	15
30	Blind & Visually Impaired Commission	15	30	14	23	11	22	12	22	15	20
31	Workers' Compensation Court	19	25	20	23	20	23	20	23	17	25

Full-Time Males & Females by Agency

2024		12/24		12/23		12/22		12/21		12/20	
Rank	Agency	Males	Females	Males	Females	Males	Females	Males	Females	Males	Females
32	Library Commission	10	31	11	26	9	28	10	27	10	28
33	Secretary of State	17	22	19	25	18	23	19	24	16	26
34	State Treasurer	10	25	11	24	10	24	12	25	13	25
35	Racing & Gaming Commission	16	15	15	9	10	3	1	1	1	1
36	Foster Care Review Office	6	24	8	22	7	23	5	23	5	23
37	Equal Opportunity Commission	9	18	9	17	7	19	7	18	9	18
38	Educational Lands and Funds	15	7	15	7	14	6	15	6	14	8
39	Electrical Board	18	3	17	3	16	3	17	3	17	3
40	Liquor Control	3	14	3	14	3	13	3	14	3	14
41	Governor/Policy Research	6	7	6	9	9	9	7	10	8	9
42	Real Estate Commission	2	10	2	6	2	8	2	8	4	7
43	Arts Council	3	8	4	7	3	7	2	7	2	8
44	Deaf & Hard of Hearing Commission	2	9	2	9	2	9	4	9	4	9
45	Nebraska Tourism Commission	3	7	3	8	3	8	2	9	2	9
46	Oil and Gas Conservation Commission	6	4	6	4	6	2	6	2	5	2
47	Investment Council	5	4	5	3	6	3	6	3	5	4
48	MV Industry Licensing Board	6	3	4	3	6	2	6	3	5	3
49	Parole Board	4	5	32	45	33	41	29	44	27	44
50	Postsecondary Education	5	4	5	3	5	3	6	3	5	3
51	Tax Equalization & Review Commission	5	4	5	3	5	3	5	2	5	3
52	Engineers and Architects Board	2	6	1	5	2	5	1	6	1	6
53	Accountability & Disclosure	3	4	3	3	4	3	5	3	5	3
54	Corn Board	2	4	2	4	2	4	4	2	4	2
55	Public Advocacy Commission	4	2	5	2	5	2	5	3	5	3
56	Real Property Appraiser Board	2	2	1	2	1	2	1	2	1	2
57	Ethanol Board	2	1	6	2	6	2	0	2	1	2
58	Indian Affairs Commission	1	2	1	1	1	2	1	2	1	2
59	Latino-American Commission	1	2	1	2	0	3	1	1	1	2
60	Power Review Board	1	2	1	2	1	2	1	2	1	2
61	Public Accountancy Board	1	2	1	2	1	2	1	2	1	2
62	Wheat Board	1	2	1	1	1	1	1	1	1	1

Full-Time Males & Females by Agency

2024		12/24		12/23		12/22		12/21		12/20	
Rank	Agency	Males	Females	Males	Females	Males	Females	Males	Females	Males	Females
63	Barber Examiners Board	1	1	1	1	1	1	1	1	1	1
64	Industrial Relations Commission	0	2	0	2	0	2	0	2	0	2
65	African American Affairs Commission	0	1	1	0	0	0	---	---	---	---
66	Dry Bean Commission	0	1	0	1	0	1	0	1	0	1
67	Grain Sorghum Board	0	1	0	1	1	0	1	0	1	0
68	Lieutenant Governor	1	0	1	0	1	1	1	1	1	1
Totals		8,007	9,166	7,761	8,979	7,536	8,767	7,244	8,388	7,481	8,663
Male % Female %		47%	53%	46%	54%	46%	54%	46%	54%	46%	54%
% Change from Previous Year		+3.2%	+2.1%	+3.0%	+2.4%	+4.0%	+4.5%	-3.2%	-3.2%	+0.3%	-0.1%

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Workday report 12/31/2024, including full-time employees only (permanent & temporary), excluding Nebraska National Guard temporary assignments.

Minority Full-Time Employees by Agency¹

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
1	Health & Human Services	1070	885	769	668	720	675	556	554	560	577
2	Corrections	484	426	439	306	348	328	317	270	267	269
3	Supreme Court	228	235	212	198	201	179	174	152	142	123
4	Transportation	181	157	135	146	143	126	110	103	104	111
5	Veterans' Affairs	122	108	107	71	78	80	90	76	0	0
6	Administrative Services	89	73	64	67	75	61	40	44	31	39
7	Labor	67	67	67	68	76	70	70	69	62	64
8	Revenue	67	53	48	47	45	46	40	40	38	39
9	Education	66	64	58	62	58	50	44	47	40	31
10	State Patrol	59	51	44	44	41	31	32	31	27	22
11	Game and Parks	34	23	18	13	12	12	9	11	12	9
12	Legislature	30	29	24	27	24	24	23	23	19	17
13	Motor Vehicles	20	15	8	13	14	9	10	13	10	10
14	Economic Development	19	17	18	7	4	5	4	4	2	3
15	Military	14	15	10	13	10	11	13	12	12	13
16	Environment and Energy	13	13	13	17	11	12	10	10	10	9
17	Retirement Systems	10	7	6	6	4	5	6	6	5	4
18	Agriculture	9	7	6	8	5	7	7	9	8	7
19	Blind & Visually Impaired Comm.	9	7	4	4	5	5	6	6	6	7
20	Insurance	8	11	9	10	9	12	12	12	11	10
21	Natural Resources	8	8	9	6	4	5	3	3	4	6
22	Banking & Finance	7	4	4	3	5	3	4	4	3	4
23	Educational Telecommunications	7	5	7	7	7	7	5	4	5	4
24	Equal Opportunity Comm.	7	4	5	5	5	5	4	3	3	2
25	Workers' Compensation Court	7	3	3	2	3	3	2	2	2	2
26	Public Service Comm.	6	6	7	6	5	3	3	2	2	2
27	Attorney General	5	4	3	2	3	4	4	4	3	4
28	Fire Marshal	5	3	4	6	5	3	2	2	0	0

Minority Full-Time Employees by Agency¹

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
29	State Treasurer	5	5	5	5	5	6	5	6	6	7
30	Crime Comm.	4	4	3	4	6	9	6	3	3	4
31	Historical Society	4	3	1	2	2	2	2	1	0	0
32	Library Comm.	3	1	1	1	1	1	1	2	0	0
33	Racing & Gaming Comm.	3	1	0	0	---	---	---	---	---	---
34	State Auditor	3	1	2	2	2	3	1	1	0	0
35	Deaf & Hard of Hearing Comm.	2	1	0	0	0	1	1	1	0	0
36	Foster Care Review Office	2	1	1	1	2	2	2	3	3	5
37	Liquor Control	2	3	1	1	1	3	2	2	2	2
38	Tax Equalization and Review	2	2	2	2	3	3	3	3	2	2
39	Accountability and Disclosure	1	1	1	1	1	1	1	1	0	0
40	African American Affairs Comm.	1	1	---	---	---	---	---	---	---	---
41	Arts Council	1	1	0	0	0	0	0	0	2	2
42	Engineers and Architects Board	1	0	1	1	2	1	1	1	1	2
43	Indian Affairs Comm.	1	1	1	1	1	2	1	2	0	0
44	Latino-American Comm.	1	1	0	1	1	1	1	1	1	2
45	Parole Board	1	10	7	9	10	13	11	9	9	2
46	Postsecondary Education	1	1	1	1	1	1	1	1	0	0
47	Secretary of State	1	1	1	1	2	2	2	1	0	0
	Other Agencies Combined	7	4	3	2	2	0	0	0	10	9
Total		2,697	2,343	2,132	1,867	1,962	1,832	1,641	1,554	1,427	1,425
% Change from Previous Year		+15%	+10%	+14%	-5%	+7%	+12%	+6%	+9%	+0%	+17%
% of Total FT Employees		16.1%	14.4%	13.1%	11.9%	12.1%	11.3%	10.3%	9.7%	8.5%	8.5%

¹Minority ethnicities include African American, Hispanic or Latino, American Indian, Alaska Native, Asian or Pacific Islander, and other minority groups.

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Workday report 12-31-2024, including full-time employees (permanent & temporary). Excludes NE National Guard, Per Diem, Inmate, Patient, and On-call workers.

Percentages of Minority Full-Time Employees by Agency¹

2024 Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
1	African American Affairs Comm.	100.0%	100.0%	---	---	---	---	---	---	---	---
2	Latino-American Comm.	50.0%	50.0%	0.0%	50.0%	33.3%	50.0%	50.0%	12.5%	50.0%	66.7%
3	Investment Council	37.5%	25.0%	11.1%	11.1%	11.1%	---	---	---	---	---
4	Indian Affairs Comm.	33.3%	50.0%	33.3%	33.3%	33.3%	66.7%	50.0%	0.0%	0.0%	50.0%
5	Equal Opportunity Comm.	25.9%	15.4%	19.2%	20.0%	18.5%	18.5%	16.0%	9.4%	11.1%	7.7%
6	Labor	24.3%	24.0%	24.4%	21.9%	21.7%	21.2%	19.8%	18.1%	17.3%	17.7%
7	Health & Human Services	23.2%	20.2%	17.2%	15.9%	16.3%	15.4%	12.7%	10.9%	10.9%	10.7%
8	Tax Equalization & Review	22.2%	25.0%	25.0%	28.6%	37.5%	37.5%	37.5%	33.3%	25.0%	28.6%
9	Blind & Visually Impaired Comm.	22.0%	20.6%	12.1%	11.8%	14.3%	15.6%	13.6%	11.3%	13.6%	16.3%
10	Veterans Affairs	21.3%	19.1%	18.5%	14.5%	14.5%	13.4%	15.2%	10.2%	6.7%	6.7%
11	Corrections	21.1%	19.2%	19.4%	16.4%	16.6%	15.6%	15.2%	12.8%	12.8%	12.1%
12	Economic Development	19.4%	17.0%	18.0%	9.3%	6.2%	8.5%	7.0%	7.1%	3.3%	4.9%
13	Deaf & Hard of Hearing Comm.	18.2%	9.1%	0.0%	0.0%	0.0%	7.1%	7.7%	0.0%	0.0%	0.0%
14	Revenue	18.1%	14.9%	13.2%	12.7%	12.2%	12.7%	11.3%	10.6%	9.7%	10.0%
15	Retirement Systems	17.5%	13.2%	11.5%	12.2%	8.5%	9.8%	12.0%	10.7%	9.6%	7.8%
16	Workers' Compensation Court	15.9%	7.0%	7.0%	4.7%	7.1%	6.8%	4.8%	4.0%	4.3%	4.3%
17	Educational Telecommunications	15.2%	11.6%	15.9%	14.9%	14.9%	14.9%	11.1%	5.9%	9.8%	7.8%
18	Supreme Court	14.5%	15.1%	13.9%	13.4%	13.2%	11.8%	11.8%	10.2%	10.0%	9.2%
19	Accountability & Disclosure	14.3%	16.7%	14.3%	12.5%	12.5%	12.5%	14.3%	11.1%	12.5%	12.5%
20	State Treasurer	14.3%	14.3%	14.7%	13.5%	13.2%	13.6%	11.1%	13.0%	13.0%	14.6%
21	Administrative Services	13.0%	10.8%	8.9%	9.0%	9.3%	7.9%	6.9%	8.6%	5.3%	6.3%
22	Engineers and Architects Board	12.5%	0.0%	14.3%	14.3%	28.6%	14.3%	14.3%	6.7%	14.3%	33.3%
23	Education	12.2%	12.2%	11.7%	12.8%	12.0%	11.1%	9.4%	6.9%	7.9%	6.1%
24	Liquor Control Comm.	11.8%	17.6%	6.3%	5.9%	5.9%	18.8%	11.8%	10.5%	10.5%	10.0%
25	Racing & Gaming Comm.	11.5%	5.6%	0.0%	0.0%	---	---	---	---	---	---
26	Banking & Finance	11.3%	6.9%	6.3%	4.9%	7.8%	4.5%	5.9%	6.3%	4.8%	6.2%
27	Parole Board	11.1%	14.3%	9.5%	12.3%	14.1%	18.6%	16.2%	12.9%	12.7%	20.0%
28	Postsecondary Education	11.1%	12.5%	12.5%	11.1%	12.5%	11.1%	11.1%	10.0%	9.1%	8.3%
29	Legislature	11.0%	10.6%	9.5%	10.2%	9.0%	8.8%	9.0%	7.8%	7.2%	6.2%
30	Public Service Comm.	10.3%	10.7%	12.7%	11.8%	9.6%	6.1%	5.9%	4.3%	4.2%	4.4%
31	Motor Vehicles	9.2%	7.7%	4.0%	6.2%	6.8%	4.4%	4.8%	6.4%	5.1%	5.0%

Percentages of Minority Full-Time Employees by Agency¹

2024 Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
32	Arts Council	9.1%	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	20.0%	20.0%
33	Insurance	9.1%	12.6%	9.6%	11.6%	9.6%	12.5%	12.0%	11.9%	10.7%	9.6%
34	Transportation	9.0%	8.0%	7.1%	7.4%	7.1%	6.3%	5.5%	5.0%	5.0%	5.2%
35	State Patrol	8.5%	7.5%	6.5%	6.3%	5.9%	4.5%	4.7%	4.5%	3.8%	3.1%
36	Real Estate Comm.	8.3%	0.0%	0.0%	0.0%	9.1%	0.0%	0.0%	0.0%	0.0%	0.0%
37	Crime Comm.	8.0%	9.8%	6.4%	8.3%	12.0%	17.0%	11.8%	6.5%	6.3%	7.8%
38	State Auditor	7.9%	2.7%	4.8%	4.4%	4.7%	7.7%	2.3%	2.3%	2.2%	2.3%
39	Governor/Policy Research	7.7%	6.7%	5.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
40	Library Comm.	7.7%	2.9%	2.7%	2.7%	2.6%	2.7%	2.8%	4.9%	5.4%	2.6%
41	Military	7.7%	8.9%	5.9%	7.9%	5.6%	5.2%	7.7%	5.8%	7.7%	8.2%
42	Natural Resources	7.6%	7.2%	8.7%	5.8%	4.0%	5.0%	2.9%	2.3%	3.9%	6.5%
43	Fire Marshal	7.6%	4.6%	6.0%	9.0%	7.5%	4.3%	3.4%	1.3%	1.6%	1.6%
44	Foster Care Review Office	6.7%	3.3%	3.3%	3.6%	7.1%	6.9%	7.1%	10.0%	10.0%	17.9%
45	Agriculture	6.5%	5.2%	4.4%	5.8%	3.6%	4.9%	4.9%	6.1%	5.5%	4.6%
46	Historical Society	6.1%	4.8%	1.6%	2.9%	3.0%	3.0%	3.2%	1.5%	0.0%	1.5%
47	Environment and Energy	5.1%	5.2%	5.5%	7.0%	5.5%	6.0%	5.2%	4.8%	5.1%	4.5%
48	Game and Parks	5.1%	3.7%	3.1%	2.1%	2.0%	2.1%	1.6%	1.7%	2.0%	1.4%
49	Attorney General	4.3%	3.5%	2.7%	1.9%	2.8%	3.8%	3.9%	3.3%	2.8%	3.7%
50	Secretary of State	2.9%	2.8%	2.4%	2.3%	4.8%	5.0%	5.1%	2.6%	2.6%	2.6%
---	Brand Committee	0.0%	0.0%	0.0%	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
---	Industrial Relations Comm.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	All Other Agencies	2.0%	1.0%	5.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total ¹		16.1%	14.4%	13.1%	11.9%	12.1%	11.3%	10.3%	9.7%	8.5%	8.5%
% Change from Previous Year		+11.6%	+10.2%	+9.5%	-0.9%	+6.6%	+9.6%	+6.3%	+13.7%	+0.0%	+17.1%

¹Minority ethnicities include African American, Hispanic or Latino, American Indian, Alaska Native, Asian or Pacific Islander, and other minority groups.

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Workday report 12-31-2024, including full-time employees (permanent & temporary). Excludes NE National Guard, Per Diem, Inmate, Patient, and On-call workers.

African American Full-Time Employees by Agency

2024		12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
Rank	Agency										
1	Health & Human Services	343	308	282	214	239	227	199	191	179	187
2	Corrections	207	185	200	116	137	126	125	107	97	102
3	Supreme Court	51	66	54	49	55	47	48	40	45	41
4	Transportation	35	29	18	22	16	13	21	18	16	17
5	Veterans' Affairs	20	25	22	13	15	13	15	13	0	0
6	Education	18	17	17	24	22	19	18	21	19	14
7	Administrative Services	15	17	15	18	19	19	7	11	7	10
8	Labor	14	14	13	17	19	18	18	15	14	13
9	Revenue	14	10	10	9	11	10	9	9	8	7
10	Legislature	9	10	10	13	12	14	12	10	10	10
11	State Patrol	8	10	9	9	8	6	7	7	8	8
12	Military	6	6	2	2	2	3	2	4	3	3
13	Economic Development	3	6	7	4	---	---	---	---	---	---
14	Educational Telecommunications	3	2	3	2	3	2	2	2	2	2
15	Equal Opportunity Commission	3	2	2	3	2	2	0	2	0	0
16	Retirement Systems	2	2	2	2	2	2	3	0	2	2
17	Crime Commission	1	4	1	1	2	3	2	2	0	0
18	Insurance	1	0	0	0	0	1	0	2	2	1
19	Motor Vehicles	1	2	1	0	1	1	2	2	0	0
20	Parole Board	1	6	5	6	6	8	6	5	6	1
---	All Other Agencies	11	8	6	9	13	12	13	11	8	15
Total		766	729	679	533	584	546	509	472	426	433
% Change from Previous Year		+5%	+7%	+27%	-9%	+7%	+7%	+8%	+11%	-2%	+9%
% of Total FT Employees		5%	4%	4%	3%	4%	3%	3%	3%	3%	3%

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Workday report 12-31-2024, including full-time employees (permanent & temporary). Excludes NE National Guard, Per Diem, Inmate, Patient, and On-call workers.

Hispanic or Latino Full-Time Employees by Agency

2024		12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
Rank	Agency										
1	Health & Human Services	302	270	265	251	265	263	197	205	220	246
2	Corrections	148	140	138	109	122	114	106	82	95	94
3	Supreme Court	80	88	84	84	77	68	64	63	55	53
4	Transportation	52	44	38	45	45	45	36	39	40	38
5	Veterans' Affairs	41	50	55	36	41	46	47	46	0	0
6	Labor	28	27	31	31	35	31	29	34	28	29
7	State Patrol	27	25	19	21	17	11	10	11	7	3
8	Administrative Services	20	21	16	11	14	10	9	8	5	7
9	Education	16	19	17	18	14	12	11	13	7	6
10	Motor Vehicles	8	6	5	8	7	4	5	7	6	7
11	Revenue	7	7	5	7	4	4	3	4	4	5
12	Banking & Finance	4	4	4	3	4	2	2	3	2	2
13	Blind & Visually Impaired Commissior	4	4	4	3	3	3	4	4	4	5
14	Legislature	4	5	2	4	4	3	3	2	0	0
15	Environment and Energy	3	3	4	5	1	1	2	2	0	0
16	Retirement Systems	3	2	2	2	2	2	2	2	2	2
17	Military	2	2	2	3	1	2	3	3	4	3
18	Attorney General	1	1	1	0	1	1	2	2	0	0
19	Insurance	1	2	2	1	3	3	3	3	3	3
---	Equal Opportunity Commission	0	0	1	1	2	2	2	0	0	0
---	Parole Board	0	2	2	3	4	4	3	3	2	1
	All Other Agencies	37	33	27	19	14	12	9	10	14	18
Total		788	755	724	665	680	643	552	546	498	522
% Change from Previous Year		+4%	+4%	+9%	-2%	+6%	+16%	+1%	+10%	-5%	+24%
% of Total FT Employees		5%	5%	4%	4%	4%	4%	3%	3%	3%	3%

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Workday report 12-31-2024, including full-time employees (permanent & temporary). Excludes NE National Guard, Per Diem, Inmate, Patient, and On-call workers.

American Indian/Alaskan Native Full-Time Employees by Agency

2024		12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
Rank	Agency										
1	Health & Human Services	30	26	19	15	15	21	19	16	17	17
2	Corrections	12	12	14	12	13	12	10	9	8	10
3	Transportation	7	5	5	7	8	7	8	8	10	9
4	Veterans' Affairs	7	6	9	6	5	5	4	---	---	---
5	Administrative Services	5	5	2	2	---	---	---	---	---	---
6	Supreme Court	4	3	4	3	3	0	0	0	0	0
7	Labor	3	2	4	3	3	2	2	1	2	2
8	Insurance	2	2	2	2	2	2	2	2	2	2
9	State Patrol	2	2	1	1	1	1	2	2	0	0
10	Military	1	1	1	3	2	2	2	2	2	3
	All Other Agencies	12	11	8	8	6	8	9	7	9	8
Total		85	75	69	62	58	60	58	47	50	51
% Change from Previous Year		+13%	+9%	+11%	+7%	-3%	+3%	+23%	-6%	-2%	+9%
% of Total FT Employees		0.5%	0.5%	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Workday report 12-31-2024, including full-time employees (permanent & temporary). Excludes NE National Guard, Per Diem, Inmate, Patient, and On-call workers.

American Indian/Alaskan Native & White Full-Time Employees by Agency

2024 Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
1	Health & Human Services	14	15	9	11	7	7	9	9	13	11
2	Transportation	8	8	8	9	10	9	7	6	6	8
3	Corrections	5	4	2	2	5	5	4	6	9	8
4	Supreme Court	4	4	4	2	2	2	4	2	3	2
5	Game & Parks	3	3	4	3	3	3	3	3	3	3
6	Administrative Services	2	2	3	3	3	0	0	0	0	0
7	Labor	2	2	2	1	2	1	2	---	---	---
8	Revenue	2	2	2	3	3	3	3	3	3	4
9	Indian Affairs Commission	1	1	1	---	---	---	---	---	---	---
10	Liquor Control Commission	1	1	1	1	1	2	2	2	2	2
11	Veterans' Affairs	1	0	0	0	1	0	2	2	0	0
---	Education	0	0	0	0	1	1		1	2	2
	All Other Agencies	2	1	1	5	5	7	9	8	7	7
	Total	45	43	37	40	43	40	45	42	48	47
	% Change from Previous Year	+5%	+16%	-8%	-7%	+8%	-11%	+7%	-13%	+2%	+4%
	% of Total FT Employees	0.3%	0.3%	0.2%	0.3%	0.3%	0.2%	0.3%	0.3%	0.3%	0.3%

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Workday report 12-31-2024, including full-time employees (permanent & temporary). Excludes NE National Guard, Per Diem, Inmate, Patient, and On-call workers.

Asian or Pacific Islander Full-Time Employees by Agency

2024

Rank	Agency	12/24	12/23 ¹	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
1	Health & Human Services	116	90	79	81	82	73	74	68	59	54
2	Corrections	36	29	31	24	30	33	31	32	25	26
3	Revenue	35	29	26	22	21	22	20	20	17	19
4	Transportation	30	27	24	26	28	20	16	16	16	16
5	Administrative Services	29	16	15	18	22	16	9	12	8	9
6	Education	19	18	15	13	15	13	10	8	7	5
7	Labor	14	17	8	10	11	12	14	14	13	14
8	Supreme Court	14	12	10	15	17	15	13	9	10	7
9	Veterans' Affairs	12	9	5	5	6	5	8	9	0	0
10	Economic Development	8	5	---	---	---	---	---	---	---	---
11	State Patrol	8	5	4	4	6	6	7	4	5	4
12	Game and Parks Commission	6	4	4	4	5	6	4	6	7	5
13	Legislature	5	6	2	2	2	1	2	3	3	2
14	Agriculture	3	2	2	3	3	3	3	5	5	4
15	Insurance	3	5	4	5	2	3	3	3	3	2
16	Military	3	2	2	2	2	2	2	--	--	--
17	Natural Resources Department	3	4	4	3	3	3	2	3	3	4
18	Environment and Energy	2	2	4	6	5	6	5	4	5	4
19	Crime Commission	1	0	1	2	3	4	3	--	--	--
---	All Other Agencies	15	12	16	12	13	8	10	12	10	10
Total		362	294	256	257	276	251	236	228	196	185
% Change from Previous Year		+23%	+15%	-0%	-7%	+10%	+6%	+4%	+16%	+6%	+27%
% of Total FT Employees		2%	2%	2%	2%	2%	2%	1%	1%	1%	1%

¹Since 2023, additional categories were included to more accurately represent employees who identified as Asian and/or Pacific Islander.

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Workday report 12-31-2024, including full-time employees (permanent & temporary). Excludes NE National Guard, Per Diem, Inmate, Patient, and On-call workers.

Other Minority Group Full-Time Employees by Agency¹

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
1	Health & Human Services	265	176	122	96	114	91	67	65	72	62
2	Corrections	76	56	54	43	41	43	45	34	33	29
3	Supreme Court	75	62	58	45	47	48	48	40	28	19
4	Transportation	49	44	42	37	36	36	29	16	16	23
5	Veterans' Affairs	41	18	22	11	10	10	16	5	0	0
6	Administrative Services	18	12	13	15	16	21	14	12	9	10
7	State Patrol	14	9	11	9	9	7	6	7	6	6
8	Game and Parks	13	2	5	1	2	4	3	1	1	0
9	Education	12	9	8	5	5	6	5	4	4	3
10	Legislature	11	7	9	7	5	7	6	7	5	4
11	Motor Vehicles	8	3	0	0	1	3	0	1	1	0
12	Environment and Energy	7	7	5	5	5	5	3	3	4	4
13	Revenue	7	3	3	5	5	9	7	3	5	3
14	Labor	6	5	9	6	6	6	7	4	4	5
15	Agriculture	3	3	2	2	0	2	3	2	2	2
16	State Treasurer	3	3	3	3	3	3	2	2	3	3
17	Military	2	4	3	3	3	3	4	2	2	3
18	State Auditor	2	1	2	2	2	0	0	0	0	0
19	Attorney General	1	1	2	0	0	1	1	1	1	2
20	Insurance	1	2	2	2	2	3	3	---	---	---
21	Liquor Control Commission	1	2	0	0	0	2	2	---	---	---
22	Parole Board	0	2	0	0	0	1	2	---	---	---
	All Other Agencies	36	16	13	13	11	10	12	7	7	7
Total		651	447	388	310	323	321	285	216	203	185
% Change from Previous Year		+46%	+15%	+25%	-4%	+1%	+13%	+32%	+6%	+10%	+15%
% of Total FT Employees		4%	3%	2%	2%	2%	2%	2%	1%	1%	1%

¹Other Minority Groups include employees who identified with multiple ethnicities and groups not included on the preceding tables.

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Workday report 12-31-2024, including full-time employees (permanent & temporary). Excludes NE National Guard, Per Diem, Inmate, Patient, and On-call workers.

Section D

Leave Data



Sick Leave Statutes¹

81-1320. Permanent state employees; sick leave; schedule. Permanent employees of the State of Nebraska shall be entitled to sick leave with full pay computed at the rate of eight work hours per month for each calendar month of service. Those employees who have completed five or more years of service shall be entitled to one hundred thirty-six hours of sick leave during their sixth year of employment and shall thereafter be entitled to an additional eight hours of sick leave for each year of service not to exceed two hundred forty hours per calendar year². Sick leave shall be earned in accordance with the following schedule:

During 1st year of continuous employment.....	96 hours per year
During 2nd year of continuous employment	96 hours per year
During 3rd year of continuous employment	96 hours per year
During 4th year of continuous employment	96 hours per year
During 5th year of continuous employment	96 hours per year
During 6th year of continuous employment	136 hours per year
During 7th year of continuous employment	144 hours per year
During 8th year of continuous employment	152 hours per year
During 9th year of continuous employment	160 hours per year
During 10th year of continuous employment	168 hours per year
During 11th year of continuous employment	176 hours per year
During 12th year of continuous employment	184 hours per year
During 13th year of continuous employment	192 hours per year
During 14th year of continuous employment	200 hours per year
During 15th year of continuous employment	208 hours per year
During 16th year of continuous employment	216 hours per year
During 17th year of continuous employment	224 hours per year
During 18th year of continuous employment	232 hours per year
During 19th year of continuous employment and thereafter	240 hours per year;

Provided, that employees who are regularly employed less than forty hours a week shall be entitled to sick leave proportionate to their regular work week; and provided further, that any employee who has been employed by the Legislature or Legislative Council shall, for sick leave entitlement purposes, be credited with one continuous year of employment for each two hundred sixty working days such employee was employed by the Legislature or Legislative Council.

Source: Laws 1973, LB 340.

81-1321. State employee, defined. As used in sections 81-1320 to 81-1326, state employee shall mean any person or officer employed by the state including the head of any department or agency, except when such head is a board or commission, and who works a full-time or part-time schedule on an on-going basis.

Source: Laws 1973, LB 340, § 2; Laws 1974, LB 1003, § 1; Laws 1997, LB 314 § 18.

Sick Leave Statutes, continued

81-1322. State employee; terminated; returns within one year; sick leave computed; exceptions.

For the purpose of sections 81-1320 to 81-1326, any state employee whose employment has been terminated, for other than disciplinary reasons, and who returns to state employment within one year from the date of such termination shall have his or her service for sick leave entitlement computed by combining prior continuous service with current continuous service disregarding such period of absence and shall have reinstated to his or her sick leave account all earned sick leave not used at the time of his or her departure, except that any employee who has retired or voluntarily terminated in lieu of retirement shall, if he or she returns to state employment, be considered a new employee for the purpose of sick leave entitlement.

Source: Laws 1973, LB 340, § 3; Laws 1974, LB 1003, § 2; Laws 1997, LB 314 § 19.

81-1323. Sick leave account; balanced as of December 31 each year. The sick leave account shall be balanced as of 11:59 p.m. Central Standard Time on December 31 each calendar year. Sick leave shall be cumulative for not more than one thousand four hundred forty hours.

Source: Laws 1973, LB 340, § 4; Laws 1993, LB 697, § 5.

81-1324. Sick leave; termination. All sick leave shall expire on the date of separation and no employee shall be reimbursed for sick leave outstanding at the time of termination, except as provided in sections 81-1320 to 81-1326.

Source: Laws 1973, LB 340, § 5; Laws 1997, LB 314 § 20.

81-1325. Employee; retirement; death; payment for unused sick leave benefits. Each employee who meets the minimum age and service requirements for retirement under any existing state or federal retirement system shall, upon termination of employment with the state by reason of retirement or voluntary resignation in lieu of retirement, be entitled to a one-time payment of one-fourth of his or her accumulated unused sick leave, with the rate of payment based upon his or her regular pay at the time of termination or retirement. Upon the death of an employee, his or her beneficiary shall be paid one-fourth of his or her accumulated unused sick leave, with the rate of payment based upon his or her regular pay at the date of death.

Source: Laws 1973, LB 340, § 6; Laws 1974, LB 1003, § 3; Laws 1986, LB 325, § 14; Laws 1986, LB 311, § 23.

81-1326. Permanent employee; transferred to another agency; sick leave transferred. A permanent employee who is transferred from one agency to another shall have his accrued sick leave transferred to the receiving agency.

Source: Laws 1973, LB 340, § 7.

¹The State Employees Collective Bargaining Act (81-1369 to 81-1388) allows labor contract provisions to differ from state statute.

²The "E" Bargaining Unit had a separate sick leave schedule between July 1, 2009, and June 30, 2025.

Average Sick Days Used by Agency

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
1	Dry Bean Commission	49.8	0.0	2.7	0.0	0.0	0.0	1.2	0.0	0.0	1.0
2	Indian Affairs Commission	24.7	12.8	2.5	11.1	3.3	6.1	5.4	8.0	8.7	4.2
3	Power Review Board	20.9	12.7	5.4	11.0	7.3	15.2	12.8	13.0	14.7	13.3
4	Industrial Relations Commission	17.4	11.9	6.3	30.9	17.2	18.8	10.1	14.3	8.7	12.3
5	Accountability & Disclosure	15.9	19.5	8.1	7.8	5.7	8.9	10.9	8.4	8.0	8.0
6	Nebraska Tourism Commission	13.9	6.4	7.6	4.2	2.5	8.1	4.3	7.3	3.7	4.3
7	MV Industry Licensing Board	13.1	21.5	7.7	10.4	12.0	10.2	10.3	12.6	11.2	16.1
8	Natural Resources	12.9	10.8	9.0	8.7	7.9	10.1	9.2	10.2	10.1	9.5
9	Foster Care Review Office	12.5	8.4	9.5	8.1	5.7	10.2	9.2	11.9	6.5	8.7
10	Postsecondary Education	12.5	12.5	11.6	14.0	5.7	11.4	10.4	11.0	9.5	6.7
11	Library Commission	12.2	12.2	9.9	8.5	7.8	11.9	11.4	10.6	9.9	10.2
12	Deaf & Hard of Hearing Comm.	12.1	10.3	9.0	9.5	4.8	7.8	9.0	8.8	9.7	5.8
13	State Treasurer	12.0	15.1	13.3	12.3	7.7	12.9	13.3	12.4	11.8	12.0
14	Military	11.8	11.2	9.7	12.0	8.9	8.6	9.0	8.7	9.3	11.7
15	Secretary of State	11.7	11.8	13.0	8.5	9.4	7.7	10.4	9.2	9.3	11.2
16	Tax Equalization & Review Comm.	11.6	12.0	13.3	10.8	14.1	15.4	13.1	9.9	8.7	12.4
17	Insurance	11.4	10.9	11.5	12.1	8.0	13.6	11.3	9.4	10.6	10.3
18	Real Property Appraiser Board	11.3	2.0	0.9	1.1	2.0	3.1	3.4	5.3	7.7	5.7
19	Transportation	10.9	11.0	11.0	11.0	9.4	11.0	10.8	10.8	10.3	10.2
20	Banking & Finance	10.6	9.1	9.0	10.2	7.6	8.8	6.9	6.5	8.0	9.7
21	Administrative Services	10.4	10.3	8.1	9.4	9.0	10.1	9.3	9.0	8.8	9.2
22	Engineers and Architects Board	10.4	7.7	3.5	3.1	3.3	10.5	8.0	6.7	3.4	7.2
23	Revenue	10.1	10.3	9.5	8.8	7.9	10.0	10.4	11.2	9.7	10.2
24	Education	10.1	8.4	7.7	7.2	6.6	11.5	10.5	10.1	9.6	10.0
25	Environment and Energy	10.0	10.6	10.0	9.6	7.1	11.6	11.3	11.2	10.0	11.2
26	State Patrol	10.0	10.2	8.9	8.0	6.9	7.5	7.8	8.9	7.9	7.5
27	Retirement Systems	10.0	11.4	10.0	8.5	7.4	7.8	7.8	8.8	9.2	8.3
28	Public Service Commission	10.0	6.4	6.9	5.7	6.1	9.4	10.0	10.6	14.7	11.1
29	Labor	9.8	9.8	9.7	8.4	6.5	8.5	8.7	8.7	8.6	8.7
30	Blind & Visually Impaired Comm.	9.7	8.2	6.6	8.8	8.3	9.9	10.4	7.2	8.1	9.2
31	Ethanol Board	9.6	7.5	1.3	8.9	5.6	3.3	6.7	10.5	8.0	8.8
32	Equal Opportunity Commission	9.5	9.3	7.7	9.2	7.2	6.7	10.2	7.8	6.6	5.9

Average Sick Days Used by Agency

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
33	Health & Human Services	9.4	9.0	8.4	9.6	9.1	10.1	10.2	9.9	9.8	9.8
34	Agriculture	9.4	10.5	8.9	9.0	7.8	8.3	8.9	8.0	7.4	7.9
35	Corrections	9.2	9.2	8.9	9.8	9.7	8.9	9.1	8.9	8.9	8.3
36	Attorney General	9.1	8.6	9.4	8.9	8.0	10.9	8.9	9.7	9.0	7.6
37	Liquor Control Commission	9.0	8.7	11.2	14.2	7.8	14.2	11.2	10.6	11.3	10.8
38	Supreme Court	8.9	8.1	8.2	8.1	6.8	7.5	6.8	6.8	6.6	7.5
39	Investment Council	8.8	9.9	3.0	3.1	1.8	4.5	5.1	3.8	4.3	4.2
40	Racing & Gaming Commission	8.6	5.5	2.6	1.6	3.9	10.5	6.6	11.5	5.2	8.2
41	Motor Vehicles	8.2	8.3	9.8	8.7	6.6	7.8	7.7	7.9	7.1	7.9
42	Workers' Compensation Court	8.0	11.2	9.6	7.9	6.3	8.8	15.3	10.4	8.7	13.6
43	Educational Telecommunications	7.9	7.7	11.0	5.9	5.4	7.3	7.2	5.7	5.7	7.6
44	Real Estate Commission	7.9	7.0	6.1	6.7	16.4	6.9	15.7	5.3	7.8	5.3
45	Public Advocacy Commission	7.9	18.9	9.1	7.8	15.2	9.4	6.1	9.6	6.4	6.9
46	Game and Parks	7.8	8.7	5.1	8.4	6.6	6.9	7.4	6.6	7.2	7.8
47	Economic Development	7.7	6.5	6.3	4.0	5.3	6.9	5.8	9.3	10.0	10.2
48	Educational Lands and Funds	7.7	8.2	6.4	8.9	14.4	9.0	8.1	10.3	9.8	10.4
49	Parole Board	7.4	8.1	6.4	6.6	3.8	9.2	9.0	7.9	8.3	6.7
50	Historical Society	7.3	6.8	8.9	10.7	7.6	9.0	7.9	7.3	9.5	13.0
51	Public Accountancy Board	7.2	10.8	3.0	3.5	7.8	10.8	11.5	11.7	7.7	8.7
52	Legislature	7.1	7.2	7.3	7.1	5.5	8.5	9.4	8.3	8.1	6.1
53	Fire Marshal	7.1	9.0	2.6	5.4	7.3	6.9	6.2	7.3	9.2	8.8
54	Veterans Affairs	7.0	7.6	7.3	8.1	7.6	7.2	6.9	7.6	12.5	10.2
55	Crime Commission	6.8	9.3	10.2	8.3	7.1	9.3	8.4	9.7	9.1	9.7
56	Latino American Commission	6.5	4.2	0.5	10.0	6.9	6.4	5.4	19.0	9.3	10.3
57	State Auditor	6.5	6.7	6.8	6.7	6.5	4.8	5.4	6.9	4.6	6.0
58	Arts Council	6.4	5.6	9.5	5.0	4.0	6.3	5.3	6.9	6.9	3.1
59	Electrical Board	6.4	5.5	12.7	8.2	6.0	8.4	8.7	10.2	11.4	10.7
60	Oil and Gas Conservation Comm.	6.1	10.6	6.3	11.8	10.5	8.0	8.2	7.4	4.9	8.0
61	Barber Examiners Board	5.0	3.3	2.6	2.2	4.0	6.5	2.9	2.5	3.5	13.5
62	Corn Board	3.8	2.9	1.6	5.2	3.8	5.1	5.2	5.3	5.7	6.5
63	Brand Commission	3.2	4.1	2.2	1.1	4.0	1.1	3.0	2.3	3.4	4.2
64	Wheat Board	2.6	7.1	1.2	6.1	1.9	2.9	7.2	14.0	4.3	2.7

Average Sick Days Used by Agency

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
65	Abstracters Board of Examiners	2.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
66	Governor/Policy Research	0.6	4.4	6.4	5.4	3.3	7.6	5.6	2.7	1.8	4.9
---	African American Affairs Comm.	0.0	0.7	0.0							
---	Grain Sorghum Board	0.0	0.7	0.0	0.0	0.0	0.2	0.0	0.0	1.0	0.0
---	Lieutenant Governor	0.0	0.0	1.6	1.6	1.0	9.0	5.0	1.0	6.5	4.0
---	Aeronautics	---	---	---	---	---	---	---	---	10.6	15.8
---	Energy	---	---	---	---	---	---	12.9	15.4	13.6	10.4
State Average ¹		9.4	9.2	8.1	9.2	8.3	9.3	9.2	9.1	9.1	9.2
% Change from Previous Year		+2%	+13%	-12%	+11%	-11%	+1%	+1%	+0%	-1%	+1%

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: EnterpriseOne Report 12/31/2024. Does not include temporary, per-diem, or on-call employees.

Average Unused Sick Days by Agency

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
1	Dry Bean Commission	160	210	207	236	208	208	204	183	158	137
2	Accountability & Disclosure	152	150	153	129	116	106	112	120	115	95
3	Barber Examiners Board	127	114	50	87	73	60	51	40	28	19
4	Educational Lands and Funds	124	110	78	140	131	135	130	135	140	137
5	Postsecondary Education	117	118	131	129	134	116	118	134	120	111
6	State Treasurer	107	102	103	98	90	70	66	64	57	52
7	Public Advocacy Commission	104	113	158	157	152	149	142	71	127	118
8	Industrial Relations Commission	102	92	22	73	79	70	64	74	65	53
9	Investment Council	100	120	81	121	112	122	112	97	87	76
10	Power Review Board	96	99	35	100	88	79	78	77	76	76
11	Public Accountancy Board	95	89	22	95	79	76	71	71	71	123
12	Educational Telecommunications	93	97	124	125	119	119	117	129	128	137
13	Tax Equalization & Review Comm.	92	98	93	119	115	111	106	90	75	83
14	Library Commission	90	99	102	97	87	80	82	80	80	78
15	Real Estate Commission	90	104	76	122	102	116	108	99	25	86
16	Real Property Appraiser Board	88	97	43	100	85	70	57	55	92	20
17	State Patrol	82	83	88	93	91	93	93	95	102	103
18	Fire Marshal	80	84	38	90	90	90	97	94	94	101
19	Game and Parks	80	90	60	108	108	110	120	127	131	131
20	Corn Board	80	70	24	112	96	61	81	82	74	85
21	Foster Care Review Office	77	76	74	76	78	72	68	57	56	53
22	Nebraska Tourism Commission	77	84	74	71	60	48	45	60	37	36
23	Brand Commission	77	63	48	63	65	77	82	108	104	107
24	Wheat Board	75	71	105	124	109	136	146	139	81	76
25	Workers' Compensation Court	75	69	77	89	81	79	80	82	82	90
26	Public Service Commission	72	68	66	72	73	70	69	80	77	85
27	Indian Affairs Commission	71	92	17	100	91	86	125	83	81	60
28	Administrative Services	71	77	64	87	88	91	93	100	101	101
29	State Auditor	70	62	55	74	68	69	61	69	70	63
30	Natural Resources	66	69	59	82	79	77	75	79	81	83
31	Electrical Board	66	60	67	85	78	79	72	70	69	84
32	Attorney General	65	66	68	86	83	82	80	77	73	69

Average Unused Sick Days by Agency

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
33	Transportation	63	70	77	86	87	89	92	95	94	95
34	Revenue	62	74	78	86	84	84	89	96	98	100
35	Agriculture	61	74	89	102	103	101	105	107	109	112
36	Secretary of State	61	57	59	59	62	58	59	58	54	58
37	Retirement Systems	60	66	68	78	93	93	96	94	92	93
38	MV Industry Licensing Board	60	59	52	80	94	89	81	77	68	64
39	Blind & Visually Impaired Comm.	60	70	70	95	96	112	96	102	108	109
40	Governor/Policy Research	60	62	67	89	78	71	81	59	61	60
41	Supreme Court	58	57	60	66	62	62	61	63	63	64
42	Environment and Energy	57	62	64	70	74	73	76	80	78	79
43	Motor Vehicles	55	54	62	66	68	72	77	86	89	95
44	Legislature	53	51	52	61	64	62	66	67	75	70
45	Arts Council	52	57	70	83	64	54	50	52	66	62
46	Education	51	52	51	58	59	59	61	65	69	72
47	Engineers and Architects Board	49	44	21	35	25	50	51	47	38	62
48	Equal Opportunity Commission	49	56	51	65	60	69	78	87	91	105
49	Crime Commission	48	52	53	66	60	55	59	65	70	75
50	Banking & Finance	46	50	52	62	63	61	67	76	80	90
51	Latino-American Commission	46	29	13	78	47	56	30	36	25	20
52	Historical Society	45	49	56	80	84	85	88	95	89	93
53	Corrections	41	42	44	53	48	49	48	50	51	51
54	Labor	41	45	48	55	51	55	56	58	65	67
55	Oil and Gas Conservation Comm.	39	51	50	67	72	71	92	89	85	151
56	Military	39	42	44	49	53	56	62	64	69	69
57	Economic Development	38	41	48	64	63	63	59	60	62	63
58	Insurance	38	47	46	56	59	54	55	58	58	59
59	Parole Board	37	54	64	74	67	76	87	99	100	98
60	Health & Human Services	34	37	38	47	47	49	54	56	58	58
61	Liquor Control	32	33	39	39	38	30	23	21	21	37
62	Veterans Affairs	29	32	36	49	48	45	51	59	78	95
63	Racing & Gaming Commission	26	39	46	181	159	143	180	173	171	161
64	Deaf & Hard of Hearing Comm.	25	23	26	27	23	20	16	20	22	45

Average Unused Sick Days by Agency

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
65	Ethanol Board	25	22	6	17	26	19	15	56	105	109
66	Lieutenant Governor	17	17	103	117	104	97	100	104	3	3
67	Grain Sorghum Board	16	19	24	34	22	0	0	202	200	197
68	Abstracters Board of Examiners	8	17	3	10	7	4	1	0	194	184
69	African American Affairs Comm.	3	0	0	---	---	---	---	---	---	---
---	Aeronautics	---	---	---	---	---	---	---	---	141	133
---	Energy	---	---	---	---	---	---	75	78	77	81
State Average		49	53	46	66	64	65	68	72	72	73
% Change from Previous Year		-6%	+15%	-31%	+3%	-2%	-4%	-6%	+0%	-1%	-3%

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: EnterpriseOne Report 12/31/2024. Does not include temporary, per-diem, or on-call employees.

Sick Leave Expenditures by Agency

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Health & Human Services	\$12,042,530	\$10,366,769	\$9,710,118	\$9,042,028	\$9,083,615
2	Corrections	\$6,468,613	\$6,098,245	\$5,032,373	\$3,497,834	\$3,963,168
3	Transportation	\$6,241,546	\$5,284,275	\$5,766,011	\$4,885,740	\$4,687,294
4	Supreme Court	\$3,816,485	\$3,102,297	\$3,150,499	\$2,651,058	\$2,425,429
5	State Patrol	\$2,300,599	\$2,136,551	\$2,018,359	\$1,064,270	\$1,469,178
6	Administrative Services	\$1,920,157	\$1,828,587	\$2,031,496	\$1,961,647	\$1,810,465
7	Veterans Affairs	\$1,500,003	\$1,446,714	\$1,205,931	\$978,353	\$1,091,888
8	Education	\$1,426,944	\$1,182,864	\$1,196,451	\$892,550	\$1,218,855
9	Revenue	\$1,073,938	\$960,941	\$890,704	\$780,952	\$781,400
10	Game and Parks	\$957,801	\$1,131,587	\$1,085,517	\$1,023,862	\$753,831
11	Labor	\$770,798	\$624,388	\$805,869	\$594,120	\$593,531
12	Legislature	\$688,819	\$827,218	\$690,134	\$585,451	\$570,053
13	Environment and Energy	\$608,346	\$548,624	\$501,651	\$430,459	\$435,966
14	Military	\$434,137	\$386,924	\$418,995	\$2,307,938	\$344,665
15	Attorney General	\$386,184	\$355,474	\$328,348	\$307,261	\$277,793
16	Natural Resources	\$385,529	\$317,817	\$313,262	\$256,869	\$234,612
17	Motor Vehicles	\$385,431	\$361,945	\$454,968	\$357,154	\$372,151
18	Agriculture	\$350,870	\$357,379	\$378,941	\$328,237	\$297,713
19	Insurance	\$322,040	\$320,209	\$369,692	\$276,931	\$252,929
20	Economic Development	\$241,770	\$191,162	\$123,535	\$65,179	\$116,344
21	Banking & Finance	\$202,736	\$185,535	\$245,408	\$185,122	\$188,886
22	Parole Board	\$150,887	\$166,962	\$140,008	\$71,707	\$109,659
23	Secretary of State	\$140,424	\$140,794	\$110,200	\$77,850	\$61,595
24	Public Service Commission	\$139,904	\$105,893	\$125,779	\$142,313	\$127,861
25	State Treasurer	\$137,507	\$119,755	\$125,682	\$80,913	\$87,666
26	Fire Marshal	\$134,574	\$116,995	\$104,592	\$157,979	\$129,494
27	Retirement Systems	\$124,200	\$116,456	\$115,126	\$131,012	\$80,958
28	Workers' Compensation Court	\$119,721	\$114,595	\$95,177	\$72,857	\$92,887
29	Historical Society	\$119,702	\$183,320	\$250,225	\$158,068	\$165,150
30	Library Commission	\$115,563	\$94,029	\$64,832	\$63,171	\$62,721
31	Educational Telecommunications	\$110,723	\$114,659	\$123,736	\$47,725	\$103,427
32	State Auditor	\$104,587	\$127,092	\$151,427	\$94,732	\$59,893
33	Racing & Gaming Commission	\$91,476	\$13,640	\$3,733	\$2,464	\$6,963

Sick Leave Expenditures by Agency

2024		FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Rank	Agency					
34	Foster Care Review Office	\$87,269	\$51,396	\$72,787	\$39,544	\$55,114
35	Crime Commission	\$82,164	\$152,544	\$110,143	\$79,219	\$104,099
36	Blind & Visually Impaired Comm.	\$79,573	\$81,292	\$99,309	\$106,872	\$99,483
37	Equal Opportunity Commission	\$76,555	\$45,357	\$48,641	\$40,813	\$48,066
38	Public Advocacy Commission	\$74,966	\$32,914	\$26,730	\$37,982	\$33,744
39	Educational Lands and Funds	\$65,031	\$117,909	\$59,246	\$102,907	\$79,412
40	Investment Council	\$64,665	\$22,344	\$24,078	\$9,966	\$33,815
41	Brand Committee	\$45,909	\$41,106	\$68,809	\$67,669	\$61,660
42	MV Industry Licensing Board	\$43,278	\$26,535	\$27,301	\$14,261	\$20,555
43	Accountability & Disclosure	\$39,700	\$13,383	\$11,866	\$8,008	\$9,464
44	Liquor Control Commission	\$36,829	\$34,139	\$56,445	\$35,666	\$37,341
45	Oil and Gas Conservation Comm.	\$34,698	\$17,311	\$16,367	\$44,421	\$16,725
46	Nebraska Tourism Commission	\$33,794	\$18,057	\$11,980	\$3,978	\$18,476
47	Tax Equalization & Review Comm.	\$33,127	\$28,111	\$40,040	\$26,645	\$25,951
48	Postsecondary Education	\$32,999	\$29,347	\$33,011	\$19,037	\$29,935
49	Deaf & Hard of Hearing Commission	\$29,995	\$32,781	\$24,527	\$16,672	\$20,575
50	Real Estate Commission	\$28,643	\$16,826	\$17,261	\$39,734	\$12,728
51	Electrical Board	\$26,440	\$43,042	\$71,080	\$31,478	\$33,187
52	Engineers and Architects Board	\$20,651	\$11,427	\$6,921	\$15,170	\$8,429
53	Indian Affairs Commission	\$18,462	\$7,260	\$4,985	\$5,722	\$2,947
54	Ethanol Board	\$16,938	\$5,237	\$10,553	\$3,088	\$3,434
55	Arts Council	\$16,167	\$34,671	\$12,145	\$8,837	\$9,736
56	Power Review Board	\$13,423	\$8,367	\$8,638	\$6,420	\$6,716
57	Governor/Policy Research	\$11,108	\$51,777	\$50,809	\$24,356	\$35,558
58	Industrial Relations Commission	\$9,010	\$9,732	\$11,453	\$11,176	\$10,378
59	Public Accountancy Board	\$7,791	\$9,050	\$5,115	\$3,999	\$5,557
60	Corn Board	\$5,054	\$3,831	\$6,019	\$6,496	\$5,367
61	Latino-American Commission	\$5,000	\$2,174	\$8,009	\$5,685	\$3,350
62	Dry Bean Commission	\$4,603	\$338	\$193	\$0	\$0
63	Wheat Board	\$3,661	\$2,888	\$7,121	\$8,280	\$1,916
64	Barber Examiners Board	\$1,925	\$1,348	\$806	\$1,632	\$2,448
65	Real Property Appraiser Board	\$1,182	\$1,534	\$653	\$659	\$1,715
66	Abstracters Board of Examiners	\$1,125	\$0	\$0	\$0	\$0

Sick Leave Expenditures by Agency

2024		FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Rank	Agency					
67	African American Affairs Commission	\$430	\$0	---	---	---
---	Grain Sorghum Board	\$0	\$256	\$0	\$0	\$44
---	Lieutenant Governor	\$0	\$38	\$151	\$87	\$75
Totals ¹		\$45,066,710	\$40,384,021	\$39,081,971	\$34,400,285	\$32,896,039
% Change from Previous Year		+12%	+3%	+14%	+5%	-1%
% of All State Personal Services ²		1.4%	1.3%	1.4%	1.3%	1.2%

¹Includes data from all state agencies except the University of Nebraska and the State Colleges.

²Percentage of all state agency salaries and benefits expenditures, including the University of Nebraska and the State Colleges.

Source: Budget Status report 06-30-2024 (E1 Account Code 512200).

Sick Leave Balance Days - Distribution History

Percentage of Employees

Sick Leave Balance Days				12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
Less	than	-10	days	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%
-10	to	-1	days	0.4%	0.3%	0.4%	0.4%	0.5%	0.2%	0.3%	0.2%	20.3%	0.2%
0	to	9	days	51.4%	41.6%	51.4%	32.6%	32.5%	35.2%	27.5%	31.9%	18.8%	31.8%
10	to	19	days	10.0%	13.3%	10.0%	13.5%	14.6%	12.9%	28.8%	13.0%	9.3%	12.7%
20	to	29	days	6.0%	7.1%	6.0%	8.8%	8.4%	7.5%	6.0%	7.4%	6.6%	7.5%
30	to	39	days	4.2%	4.8%	4.2%	5.8%	5.4%	4.7%	4.5%	5.5%	4.4%	4.9%
40	to	49	days	3.1%	3.9%	3.1%	3.8%	3.8%	4.1%	3.3%	4.1%	3.4%	3.8%
50	to	59	days	2.2%	2.6%	2.2%	3.0%	3.1%	2.9%	2.4%	3.0%	2.5%	2.9%
60	to	69	days	1.8%	2.2%	1.8%	2.6%	2.6%	2.6%	2.0%	2.4%	2.2%	2.4%
70	to	79	days	1.6%	2.1%	1.6%	2.5%	2.3%	2.0%	1.7%	2.2%	2.0%	2.2%
80	to	89	days	1.6%	1.5%	1.6%	1.9%	1.8%	1.6%	1.5%	1.7%	1.8%	2.0%
90	to	99	days	1.2%	1.5%	1.2%	1.6%	1.6%	1.6%	0.3%	1.7%	1.7%	1.9%
100	to	109	days	1.1%	1.4%	1.1%	1.5%	1.3%	1.3%	1.3%	1.5%	1.6%	1.7%
110	to	119	days	0.9%	1.1%	0.9%	1.2%	1.2%	1.4%	1.1%	1.7%	1.5%	1.4%
120	to	129	days	1.0%	0.9%	1.0%	1.1%	1.2%	1.2%	1.1%	1.3%	1.1%	1.3%
130	to	139	days	0.9%	1.2%	0.9%	1.2%	1.1%	1.2%	1.1%	1.2%	1.3%	1.2%
140	to	149	days	1.0%	1.0%	1.0%	1.0%	1.1%	1.1%	1.1%	1.0%	1.1%	1.2%
150	to	159	days	0.6%	1.0%	0.6%	0.9%	1.0%	1.1%	0.9%	1.1%	1.0%	1.1%
160	to	169	days	0.7%	0.7%	0.7%	0.9%	0.9%	1.1%	0.8%	1.1%	1.1%	1.1%
170	to	179	days	0.7%	0.8%	0.7%	0.9%	1.0%	1.0%	0.9%	1.0%	1.3%	1.2%
180 days and over				9.8%	10.9%	9.8%	14.7%	14.6%	15.1%	13.3%	16.9%	16.8%	17.8%

Includes data from all state agencies except the University of Nebraska and State Colleges.

Source: EnterpriseOne report 12/2024. Does not include temporary, per-diem, or on-call employees.

Vacation Leave Statutes¹

81-1328. State employees; vacation time; schedule.

- (1) State employees shall, during each year of continuous employment, be entitled to ninety-six working hours of vacation leave with full pay.
- (2) State employees who complete five years of continuous employment by the state shall be entitled to one hundred twenty hours of vacation leave during their sixth year of employment and shall thereafter be entitled to eight additional hours of vacation leave with full pay for each additional year of continuous state employment up to a maximum of two hundred hours of vacation leave a year². Vacation leave shall be earned in accordance with the following schedule:

During 1st year of continuous employment.....	96 hours per year
During 2nd year of continuous employment	96 hours per year
During 3rd year of continuous employment	96 hours per year
During 4th year of continuous employment	96 hours per year
During 5th year of continuous employment	96 hours per year
During 6th year of continuous employment	120 hours per year
During 7th year of continuous employment	128 hours per year
During 8th year of continuous employment	136 hours per year
During 9th year of continuous employment	144 hours per year
During 10th year of continuous employment	152 hours per year
During 11th year of continuous employment	160 hours per year
During 12th year of continuous employment	168 hours per year
During 13th year of continuous employment	176 hours per year
During 14th year of continuous employment	184 hours per year
During 15th year of continuous employment	192 hours per year
During 16th year of continuous employment	200 hours per year
After 16th year of continuous employment	200 hours per year

- (3) Employees who are regularly employed less than forty hours a week shall be entitled to vacation leave proportionate to their regular work week. Any employee who has been employed by the Legislature or the Legislative Council shall, for vacation leave entitlement purposes, be credited with one continuous year of employment for each two hundred sixty working days such employee was employed by the Legislature or the Legislative Council.
- (4) As used in this section, state employee shall mean any person or officer employed by the state including the head of any department or agency, except when such a head is a board or commission, and who works a full-time or part-time schedule on an on-going basis.
- (5) For the purposes of this section, an employee who has terminated employment with the state for any reason other than disciplinary and who returns to state employment within one year from the date of termination shall have his or her service for vacation leave entitlement computed by combining prior continuous service with current continuous service disregarding the period of absence, except that an employee who has retired or voluntarily terminated in lieu of retirement shall, if he or she returns to state employment, be considered a new employee for the purpose of vacation leave entitlement.

Vacation Leave Statutes, continued

- (6) The vacation leave account of each employee shall be balanced as of 11:59 p.m. Central Standard Time on December 31 each calendar year. Each employee shall be entitled to have accumulated as of such time the number of hours of vacation leave which he or she earned during that calendar year. Hours of vacation leave accumulated in excess of that number shall be lost. Any employee shall be entitled to use any vacation time as soon as it has accrued. Any vacation time not used within one calendar year following the calendar year during which the time accrued shall be lost. In special and meritorious cases, when to limit the annual leave to the period therein specified would work a peculiar hardship, such leave may be extended in the discretion of the Governor, or in situations involving employees of the Legislature, in the discretion of the Executive Board of the Legislative Council.
- (7) It is the responsibility of the head of an employing agency to provide reasonable opportunity for a state employee to use rather than forfeit accumulated vacation leave. If a state employee makes a reasonable written request to use vacation leave before the leave must be forfeited under this section and the employing agency denies the request, the employing agency shall pay the state employee the cash equivalent of the amount of forfeited vacation leave that was requested and denied. Such cash payment shall be made within thirty days after the requested and denied vacation leave is forfeited under this section. Such cash payment shall be considered compensation for purposes of a state employee's retirement benefit in a defined contribution or cash balance benefit plan administered by the Public Employees Retirement Board but shall not be considered compensation for purposes of a state employee's retirement benefit in any other defined benefit plan administered by the Public Employees Retirement Board. In determining whether a state employee's request to use vacation leave is reasonable, the employing agency shall consider the amount of vacation leave requested, the number of days remaining prior to forfeiture during which the state employee may take vacation leave, the amount of notice given to the employing agency prior to the requested vacation leave, any effects on public safety, and other relevant factors. This subsection shall not apply to state employees who are exempt from the State Personnel System pursuant to subdivisions (1)(g) and (h) of section 81-1316.
- (8) Each employee, upon retirement, dismissal, or voluntary separation from state employment, shall be paid for unused accumulated vacation leave. Upon the death of an employee, his or her beneficiary shall be paid for unused accumulated vacation leave.
- (9) A permanent employee who is transferred from one agency to another shall have his or her accrued vacation leave transferred to the receiving agency.
- (10) The Director of Personnel shall adopt and promulgate such rules and regulations as are necessary to administer this section.

Source: Laws 1973, LB 469, §1; Laws 1974, LB 890, §1; Laws 1993, LB 697, §6; Laws 2016, LB830 §2.

¹The State Employees Collective Bargaining Act (81-1369 to 81-1388) allows labor contract provisions to differ from state statute.

²The "E" Bargaining Unit had a separate sick leave schedule between July 1, 2009, and June 30, 2025.

Average Vacation Days Used by Agency

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
1	Power Review Board	28.5	22.4	7.6	19.2	17.2	22.5	23.6	22.7	21.7	20.3
2	Public Accountancy Board	22.1	24.6	3.9	14.8	10.8	19.1	17.3	15.7	14.0	18.7
3	Tax Equalization & Review Comm.	22.0	22.9	18.5	17.8	17.7	18.4	18.0	17.1	12.3	20.0
4	Accountability & Disclosure	21.1	29.6	23.4	22.7	18.3	25.3	19.6	19.9	19.1	20.5
5	Industrial Relation Commission	20.9	22.3	4.2	21.9	24.8	21.8	18.7	18.7	18.0	13.3
6	Real Property Appraiser Board	20.3	12.3	6.7	19.2	14.4	11.4	7.9	12.0	16.5	8.0
7	MV Industry Licensing Board	20.0	19.3	12.0	18.3	17.0	20.0	17.0	19.9	14.6	12.9
8	State Treasurer	20.0	20.3	22.2	17.6	13.9	18.9	18.8	19.0	17.4	14.8
9	Postsecondary Education	19.3	20.5	20.5	21.8	16.3	18.5	19.2	22.5	17.4	18.8
10	Library Commission	19.2	20.9	20.2	17.9	15.6	19.8	17.7	19.2	19.1	18.4
11	Nebraska Tourism Commission	19.2	16.9	12.9	13.9	9.4	13.2	11.8	17.2	10.1	11.6
12	Barber Examiners Board	19.2	22.4	9.2	19.3	15.4	20.4	12.7	13.5	10.5	4.5
13	Foster Care Review Office	18.6	19.1	16.7	17.1	13.1	17.9	16.8	16.0	13.8	15.4
14	Natural Resources	18.5	15.7	12.5	15.4	14.0	17.0	15.3	17.2	16.1	15.4
15	State Patrol	17.8	17.5	17.2	17.1	15.2	17.2	17.4	17.2	17.9	18.0
16	Educational Lands and Funds	17.6	15.0	11.2	19.0	16.9	17.5	17.6	17.7	17.0	20.6
17	Administrative Services	16.6	17.3	12.9	17.3	15.6	17.7	16.7	17.3	17.8	17.6
18	Corn Board	16.6	11.4	3.6	13.8	11.4	9.5	16.2	12.8	13.8	13.0
19	Deaf & Hard of Hearing Comm.	16.2	12.1	12.0	12.4	7.3	11.4	12.5	11.5	12.2	11.1
20	Public Advocacy Commission	15.9	19.2	21.5	21.5	22.0	20.8	20.5	22.0	17.9	20.9
21	Education	15.8	15.1	14.0	14.9	11.6	17.6	16.6	16.2	16.4	16.1
22	Secretary of State	15.7	15.1	15.4	12.8	13.0	13.0	13.6	14.2	14.5	15.1
23	Public Service Commission	15.6	14.3	13.6	12.2	11.7	14.3	15.7	16.1	14.8	16.3
24	Environment and Energy	15.5	16.2	14.7	15.3	13.2	17.3	16.8	17.3	16.8	16.5
25	Transportation	15.2	16.0	15.4	16.4	15.4	17.4	17.0	18.0	17.7	17.6
26	Investment Council	15.2	22.3	10.9	15.2	10.9	19.6	16.6	15.0	16.9	13.4
27	Revenue	15.1	17.0	15.7	16.3	13.8	17.5	16.5	18.4	17.7	18.0
28	Workers' Compensation Court	15.0	15.7	15.1	14.2	12.5	14.1	14.6	16.4	15.4	15.0
29	Retirement Systems	14.9	15.7	14.3	15.5	13.6	17.0	17.4	17.5	19.2	19.1
30	Latino-American Commission	14.9	9.4	3.3	21.4	15.3	21.3	12.2	15.5	12.0	13.3
31	Blind & Visually Impaired Comm.	14.8	15.1	12.9	16.5	15.3	18.6	20.2	18.6	17.9	19.2

Average Vacation Days Used by Agency

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
32	Insurance	14.4	16.7	14.5	16.4	14.5	16.8	15.6	15.5	15.7	15.4
33	Fire Marshal	14.4	16.1	7.1	15.4	15.1	16.8	16.1	17.1	16.8	17.8
34	Educational Telecommunications	14.3	14.6	15.9	14.4	12.5	15.0	13.9	16.9	16.9	19.1
35	Agriculture	14.3	15.5	14.4	15.6	14.2	16.3	15.3	15.8	15.9	16.2
36	Military	14.2	15.4	14.6	15.4	13.9	15.1	14.8	15.8	16.8	15.7
37	Indian Affairs Commission	14.0	21.1	3.1	23.7	12.6	17.4	31.8	23.7	15.3	11.8
38	Crime Commission	14.0	15.5	13.2	13.6	12.3	14.8	12.9	15.0	14.6	14.7
39	Attorney General	14.0	14.0	14.2	15.5	12.9	15.2	15.9	15.9	15.0	14.1
40	Electrical Board	14.0	13.5	13.0	15.8	14.4	17.6	14.2	17.6	13.2	15.1
41	Motor Vehicles	14.0	13.8	14.5	14.6	12.3	14.2	14.0	15.6	16.3	16.1
42	State Auditor	13.7	12.4	11.2	15.0	12.6	11.1	11.5	13.2	13.4	12.2
43	Game and Parks	13.6	15.7	9.1	14.6	14.3	16.3	15.6	16.4	17.0	16.7
44	Wheat Board	13.5	10.5	7.4	15.1	10.2	16.4	18.7	14.7	17.7	13.0
45	Labor	13.4	14.2	13.5	13.7	11.0	13.6	13.5	13.8	15.2	15.0
46	Corrections	13.3	13.7	12.2	13.7	12.2	13.5	13.1	13.1	13.7	13.2
47	Banking & Finance	13.2	14.7	13.1	15.0	12.6	14.8	13.8	14.4	15.3	16.3
48	Economic Development	13.0	11.4	11.0	11.2	10.1	14.2	12.1	13.2	15.1	14.2
49	Dry Bean Commission	13.0	23.9	22.9	23.3	15.2	20.8	18.8	18.0	16.0	16.0
50	Equal Opportunity Commission	13.0	14.0	10.6	14.5	11.7	13.4	14.1	18.7	16.9	17.0
51	Supreme Court	12.9	12.8	12.1	13.0	11.6	12.1	11.8	12.5	11.8	12.4
52	Liquor Control Commission	12.9	12.5	16.0	15.7	10.3	15.5	11.1	12.7	12.3	12.8
53	Health & Human Services	12.7	12.9	11.5	13.7	12.2	14.1	14.6	14.6	14.9	14.4
54	Real Estate Commission	12.3	13.5	11.3	21.5	16.8	16.3	17.7	20.1	6.0	15.4
55	Parole Board	12.1	12.9	12.0	12.8	10.9	16.6	15.8	17.9	18.6	18.3
56	Historical Society	11.9	12.4	12.9	15.3	14.5	15.6	14.8	17.1	16.9	18.2
57	Oil and Gas Conservation Comm.	11.4	15.7	9.3	14.6	15.9	15.6	17.8	17.5	15.1	22.1
58	Legislature	11.3	10.8	10.6	11.7	9.3	12.1	13.0	12.0	14.2	11.7
59	Ethanol Board	11.1	12.5	2.3	12.4	12.1	6.5	7.0	13.2	14.0	17.0
60	Arts Council	11.0	12.8	17.2	17.0	13.3	20.3	10.1	10.8	14.9	11.4
61	Racing & Gaming Commission	10.7	6.7	8.6	14.9	19.2	22.5	18.9	19.0	11.8	15.2
62	Engineers and Architects Board	10.3	13.2	6.3	8.5	5.2	17.7	13.0	11.6	7.6	13.8

Average Vacation Days Used by Agency

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
63	Veterans Affairs	9.7	10.4	9.7	11.4	10.1	11.4	10.7	12.2	15.2	16.3
64	Brand Committee	8.6	9.4	2.8	2.3	7.8	7.5	10.9	8.2	9.2	9.9
65	Abstractors Board of Examiners	8.2	0.0	0.1	0.0	1.2	0.0	0.0	0.0	13.0	12.0
66	Governor/Policy Research	6.5	10.0	10.8	13.2	10.6	12.1	13.4	11.8	12.8	10.0
67	Grain Sorghum Board	1.0	10.2	5.0	7.0	6.0	0.6	0.0	4.0	2.0	8.0
---	African American Affairs Comm.	0.0	1.1	0.0	---	---	---	---	---	---	---
---	Lieutenant Governor	0.0	0.2	12.6	10.6	8.8	15.3	10.8	11.5	6.0	5.0
---	Aeronautics	---	---	---	---	---	---	---	---	19.9	21.3
---	Energy	---	---	---	---	---	---	19.9	18.4	16.9	19.3
State Average		13.7	14.1	11.8	14.4	12.8	14.8	14.6	15.3	15.3	15.1
% Change from Previous Year		-3%	+19%	-18%	+13%	-14%	+1%	-5%	+0%	+1%	-3%

Includes data from all state agencies except the University of Nebraska and State Colleges.

Source: EnterpriseOne report 12/2024. Does not include temporary, per-diem, or on-call employees.

Vacation Leave Expenditures by Agency

2024						
Rank	Commission	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Health & Human Services	\$16,629,540	\$14,653,085	\$14,175,116	\$13,049,009	\$12,180,305
2	Corrections	\$9,273,401	\$8,506,353	\$7,020,454	\$5,065,974	\$5,823,297
3	Transportation	\$8,939,229	\$7,849,284	\$8,235,850	\$7,843,879	\$7,208,273
4	Supreme Court	\$5,690,943	\$5,070,250	\$4,999,655	\$4,645,982	\$4,131,005
5	State Patrol	\$4,353,956	\$3,655,025	\$3,710,126	\$2,892,474	\$3,199,967
6	Administrative Services	\$3,246,712	\$2,971,616	\$3,165,773	\$3,237,681	\$2,894,597
7	Education	\$2,400,234	\$2,267,748	\$2,276,787	\$1,776,696	\$1,853,523
8	Veterans Affairs	\$2,059,425	\$1,984,561	\$1,740,519	\$1,497,207	\$1,518,654
9	Game and Parks	\$1,784,558	\$1,829,499	\$1,841,710	\$1,688,368	\$1,448,782
10	Revenue	\$1,731,518	\$1,665,425	\$1,591,371	\$1,403,332	\$1,322,591
11	Labor	\$1,115,060	\$937,859	\$1,217,861	\$996,954	\$888,718
12	Legislature	\$1,034,697	\$1,065,490	\$1,043,411	\$977,830	\$862,436
13	Environment and Energy	\$1,003,822	\$976,358	\$887,118	\$839,527	\$752,195
14	Military	\$653,598	\$615,082	\$601,749	\$2,881,577	\$527,109
15	Motor Vehicles	\$653,535	\$594,375	\$646,380	\$610,111	\$526,663
16	Attorney General	\$577,388	\$559,485	\$520,957	\$456,248	\$353,540
17	Natural Resources	\$567,772	\$478,302	\$478,176	\$438,689	\$422,933
18	Agriculture	\$558,765	\$561,199	\$599,144	\$564,714	\$508,998
19	Insurance	\$465,388	\$439,761	\$500,128	\$435,792	\$393,133
20	Economic Development	\$439,486	\$380,742	\$305,211	\$202,860	\$194,928
21	Banking & Finance	\$320,092	\$324,134	\$362,001	\$292,592	\$304,043
22	Fire Marshal	\$309,434	\$266,318	\$299,670	\$271,815	\$263,679
23	Public Service Commission	\$283,095	\$220,956	\$242,043	\$178,040	\$172,620
24	Parole Board	\$253,140	\$273,360	\$261,367	\$200,831	\$246,292
25	State Auditor	\$246,780	\$207,829	\$279,751	\$205,072	\$183,984
26	Workers' Compensation Court	\$222,871	\$193,409	\$167,616	\$153,937	\$157,954
27	State Treasurer	\$221,925	\$182,660	\$188,111	\$157,408	\$116,579
28	Educational Telecommunications	\$203,091	\$189,937	\$191,488	\$162,324	\$173,311
29	Library Commission	\$201,680	\$173,622	\$162,974	\$138,136	\$119,363
30	Historical Society	\$194,560	\$258,132	\$277,374	\$239,010	\$250,822
31	Secretary of State	\$191,692	\$153,213	\$154,243	\$123,043	\$102,147
32	Retirement Systems	\$187,236	\$159,007	\$167,461	\$186,401	\$164,178

Vacation Leave Expenditures by Agency

2024						
Rank	Commission	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
33	Crime Commission	\$185,375	\$194,615	\$184,104	\$152,409	\$151,686
34	Foster Care Review Office	\$145,933	\$122,593	\$127,367	\$97,079	\$100,930
35	Blind & Visually Impaired Commission	\$143,183	\$160,885	\$140,455	\$140,144	\$139,244
36	Brand Committee	\$130,444	\$100,907	\$83,158	\$113,248	\$129,844
37	Educational Lands and Funds	\$126,961	\$170,401	\$134,471	\$139,171	\$117,259
38	Investment Council	\$125,227	\$104,504	\$103,376	\$69,733	\$90,010
39	Racing & Gaming Commission	\$110,263	\$42,845	\$17,188	\$19,390	\$20,518
40	Equal Opportunity Commission	\$95,523	\$79,225	\$93,078	\$74,133	\$87,196
41	Tax Equalization & Review Commission	\$85,795	\$43,024	\$55,630	\$35,088	\$31,369
42	Public Advocacy Commission	\$77,656	\$51,591	\$74,781	\$72,557	\$68,083
43	Postsecondary Education	\$74,504	\$65,170	\$112,259	\$51,042	\$60,378
44	Electrical Board	\$70,023	\$75,129	\$83,076	\$83,287	\$55,518
45	Nebraska Tourism Commission	\$54,003	\$35,602	\$39,264	\$29,407	\$25,653
46	Liquor Control Commission	\$53,787	\$54,388	\$61,809	\$55,699	\$36,652
47	Oil and Gas Conservation Commission	\$52,548	\$35,486	\$46,363	\$33,833	\$43,703
48	Accountability & Disclosure	\$50,024	\$37,482	\$41,746	\$37,597	\$38,140
49	MV Industry Licensing Board	\$45,002	\$37,164	\$49,540	\$38,807	\$30,310
50	Deaf & Hard of Hearing Commission	\$42,522	\$42,068	\$33,222	\$31,065	\$28,728
51	Real Estate Commission	\$37,383	\$37,348	\$55,301	\$44,951	\$30,867
52	Arts Council	\$37,186	\$47,661	\$42,871	\$36,873	\$30,702
53	Governor/Policy Research	\$30,810	\$91,898	\$116,032	\$69,468	\$63,006
54	Power Review Board	\$22,955	\$16,077	\$11,515	\$15,584	\$14,330
55	Engineers and Architects Board	\$22,354	\$20,621	\$18,123	\$18,705	\$22,509
56	Corn Board	\$20,832	\$18,997	\$47,117	\$19,368	\$19,099
57	Ethanol Board	\$18,035	\$6,328	\$17,960	\$10,564	\$6,515
58	Public Accountancy Board	\$17,300	\$17,954	\$11,777	\$14,272	\$13,013
59	Indian Affairs Commission	\$15,344	\$12,882	\$16,675	\$12,412	\$9,861
60	Industrial Relations Commission	\$13,559	\$7,620	\$7,882	\$10,804	\$10,435
61	Real Property Appraiser Board	\$12,204	\$13,083	\$11,970	\$11,417	\$8,776
62	Wheat Board	\$11,859	\$9,131	\$11,031	\$16,941	\$12,259
63	Latino-American Commission	\$10,533	\$5,846	\$18,716	\$10,971	\$7,995
64	Barber Examiners Board	\$7,560	\$8,976	\$6,490	\$5,717	\$4,305

Vacation Leave Expenditures by Agency

2024 Rank	Commission	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
65	Dry Bean Commission	\$4,939	\$4,674	\$4,687	\$2,892	\$3,343
66	Abstractors Board of Examiners	\$3,964	\$121	\$0	\$302	\$0
67	African American Affairs Commission	\$741	\$1,930	\$0	---	---
68	Grain Sorghum Board	\$614	\$7,612	\$991	\$1,558	\$0
---	Lieutenant Governor	\$0	\$541	\$1,084	\$763	\$1,045
Totals ¹		\$67,971,567	\$61,446,459	\$60,192,699	\$55,390,763	\$50,779,899
% Change from Previous Year		+11%	+2%	+9%	+9%	-3%
% of All State Personal Services ²		2.1%	2.0%	2.1%	2.0%	1.9%

¹Includes data from all state agencies except the University of Nebraska and the State Colleges.

²Percentage of all state agency salaries and benefits expenditures, including the University of Nebraska and the State Colleges.

Source: Budget Status report 06-30-2024 (E1 Account Code 512100).

Holiday Statutes

84-1001. Basic work week; state officers; departments; hours required; exceptions; holidays; payment; rules and regulations.

- (1) All state officers and heads of departments and their deputies, assistants, and employees, except permanent part-time employees, temporary employees, and the members of any board or commission not required to render full-time service, shall render not less than forty hours of labor each week except any week in which a paid holiday may occur.
- (2) Regular work by such employees shall not be performed on paid holidays, Saturdays, or Sundays except in case of an emergency or when otherwise ordered or deemed essential by the Governor.
- (3) For the purposes of this section, paid holidays shall include all of the days enumerated in section 25-2221 and all days declared by law or proclamation of the President or Governor to be holidays.
- (4) All such holidays shall be paid holidays except as provided in subsection of this section. For the purposes of this section, employees shall include permanent and temporary employees. A permanent employee shall mean an employee in a regular full-time or part-time position who works a full-time or part-time schedule on an on-going basis, and a temporary employee shall mean an employee appointed to a full-time or part-time position for a limited period of time to accomplish a specific task. If any such holiday falls on Sunday, the following Monday shall be a holiday. If any such holiday falls on Saturday, the preceding Friday shall be a holiday.
- (5) Employees who are required to work on any holiday shall be granted either a workday of compensatory time off or be paid for the time worked in accordance with existing state and federal statutes, except that temporary employees shall not be eligible for paid holidays and if required to work on a holiday shall be paid for the time worked at their normal rate of pay. Permanent part time employees shall be eligible for paid holidays on a pro rata basis. In order to receive pay for such holiday an employee, whether part time or full time, must not have been absent without pay on the workday immediately preceding or immediately following the holiday unless excused by his or her supervisor. The Director of State Personnel shall adopt and promulgate such rules and regulations as are necessary to administer this section.

Source: Laws 1957, c. 398, § 1, p. 1364; Laws 1969, c. 839, § 1, p. 3164; Laws 1974, LB 1001, § 1; Laws 1992, Third Spec. Session, LB 14, § 30.

25-2221. Time; how computed; offices may be closed, when; federal holiday schedule observed; exceptions.

Except as may be otherwise more specifically provided, the period of time within which an act is to be done in any action or proceeding shall be computed by excluding the day of the act, event, or default after which the designated period of time begins to run. The last day of the period so computed shall be included unless it is a Saturday, a Sunday, or a day during which the offices of courts of record may be legally closed as provided in this section, in which event the period shall run until the end of the next day on which the office will be open.

All courts and their offices may be closed on Saturdays, Sundays, days on which a specifically designated court is closed by order of the Chief Justice of the Supreme Court, and these holidays: New Year's Day, January 1; Birthday of Martin Luther King, Jr., the third Monday in January; Presidents' Day, the third Monday in February; Arbor Day, the last Friday in April; Memorial Day, the last Monday in May; Juneteenth National Independence Day, June 19; Independence Day, July 4; Labor Day, the first Monday in September; Indigenous Peoples' Day and Columbus Day, the second Monday in October; Veterans Day, November 11; Thanksgiving Day, the fourth Thursday in November; the day after Thanksgiving; Christmas Day, December 25; and all days declared by law or proclamation of the Governor to be holidays. Such days shall be designated as no judicial days. If any such holiday falls on Sunday, the following Monday shall be a holiday. If any such holiday falls on Saturday, the preceding Friday shall be a holiday. Court services shall be available on all other days. If the date designated by the state for observance of any legal holiday pursuant to this section, except Veterans Day, is different from the date of observance of such holiday pursuant to a federal holiday schedule, the federal holiday schedule shall be observed.

Source: R.S.1867, Code § 895, p. 549; R.S.1913, § 8570; C.S.1922, § 9521; C.S.1929, § 20 2222; R.S.1943, § 25-2221; Laws 1959, c. 108, § 1, p. 437; Laws 1967, c. 151, § 1, p. 448; Laws 1969, c. 844, § 1, p. 3179; Laws 1973, LB 34, § 1; Laws 1975, LB 218, § 1; Laws 1978, LB 855, § 1; Laws 1988, LB 821, § 1; Laws 1988, LB 909, § 1; Laws 2002, LB 876, § 55; Laws 2003, LB 760, § 6; Laws 2011, LB669, §17; Laws 2020, LB848, § 2; Laws 2022, LB29, § 1.

State Government Holiday List

1. New Year's Day	January 1
2. Martin Luther King Jr. Day	Third Monday in January
3. Presidents Day	Third Monday in February
4. Arbor Day	Last Friday in April
5. Memorial Day	Last Monday in May
6. Juneteenth	June 19
7. Independence Day	July 4
8. Labor Day	First Monday in September
9. Indigenous Peoples' Day and Columbus Day¹	Second Monday in October
10. Veterans Day	November 11
11. Thanksgiving Day	Fourth Thursday in November
12. Day After Thanksgiving	Friday after Thanksgiving
13. Christmas Day	December 25

¹Columbus Day is not counted as Holiday leave for the SLEBC Bargaining Unit.

Note: The State Employees Collective Bargaining Act (81-1369 to 81-1388) allows labor contract provisions to differ from state statutes.

Holiday Leave Expenditures by Agency¹

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Health & Human Services	\$13,077,760	\$11,522,683	\$9,809,520	\$10,616,273	\$9,523,287
2	Corrections	\$7,254,249	\$6,728,145	\$5,197,057	\$4,147,467	\$4,651,002
3	Transportation	\$5,776,736	\$5,011,128	\$4,630,069	\$5,350,612	\$4,858,701
4	Supreme Court	\$5,626,691	\$4,906,020	\$3,527,526	\$3,466,353	\$3,383,763
5	State Patrol	\$2,575,916	\$2,178,751	\$2,183,962	\$1,708,133	\$1,978,335
6	Administrative Services	\$2,062,086	\$1,932,060	\$1,786,403	\$2,123,275	\$1,995,711
7	Education	\$1,752,861	\$1,513,226	\$1,338,010	\$1,535,463	\$1,350,348
8	Veterans Affairs	\$1,748,353	\$1,540,272	\$1,285,717	\$1,149,493	\$1,302,087
9	Game and Parks	\$1,332,521	\$1,210,856	\$1,140,020	\$1,230,736	\$1,109,213
10	Revenue	\$1,084,650	\$1,034,717	\$946,571	\$1,064,380	\$947,942
11	Environment and Energy	\$781,656	\$706,397	\$641,892	\$606,417	\$561,127
12	Labor	\$769,649	\$675,286	\$693,577	\$845,911	\$747,853
13	Legislature	\$763,121	\$653,370	\$604,404	\$681,191	\$642,450
14	Motor Vehicles	\$483,592	\$442,662	\$405,551	\$464,289	\$417,870
15	Attorney General	\$476,828	\$414,803	\$394,337	\$397,453	\$290,093
16	Military	\$454,714	\$413,346	\$368,268	\$1,986,301	\$379,300
17	Agriculture	\$398,319	\$377,254	\$341,431	\$402,380	\$379,045
18	Natural Resources	\$377,581	\$330,646	\$292,947	\$326,547	\$297,721
19	Economic Development	\$357,539	\$300,379	\$224,083	\$217,330	\$184,845
20	Insurance	\$308,077	\$298,833	\$257,826	\$316,490	\$295,168
21	Banking & Finance	\$240,652	\$218,614	\$203,606	\$233,875	\$214,216
22	Parole Board	\$210,210	\$184,384	\$156,814	\$171,006	\$147,750
23	Fire Marshal	\$195,485	\$184,323	\$166,393	\$192,168	\$180,786
24	State Auditor	\$191,775	\$162,922	\$159,725	\$150,772	\$136,418
25	Public Service Commission	\$177,654	\$161,895	\$146,297	\$146,592	\$136,734
26	Historical Society	\$166,916	\$153,000	\$161,032	\$177,850	\$161,214
27	Brand Committee	\$143,320	\$137,660	\$134,632	\$127,117	\$134,148
28	Educational Telecommunications	\$139,676	\$129,387	\$120,652	\$136,985	\$126,774
29	Retirement Systems	\$138,513	\$120,274	\$102,375	\$117,852	\$111,685
30	Secretary of State	\$131,623	\$116,525	\$109,776	\$101,934	\$91,010

Holiday Leave Expenditures by Agency¹

2024 Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
31	Crime Commission	\$129,629	\$130,220	\$120,403	\$143,638	\$132,567
32	Workers' Compensation Court	\$124,201	\$115,404	\$101,807	\$105,185	\$106,923
33	Library Commission	\$118,708	\$103,547	\$81,749	\$99,899	\$97,240
34	State Treasurer	\$105,153	\$87,185	\$110,315	\$115,263	\$112,898
35	Blind & Visually Impaired Commission	\$101,191	\$87,004	\$80,558	\$101,136	\$87,292
36	Educational Lands and Funds	\$98,168	\$91,717	\$87,506	\$86,538	\$85,240
37	Foster Care Review Office	\$95,052	\$89,017	\$79,015	\$87,132	\$73,791
38	Racing & Gaming Commission	\$77,149	\$38,123	\$10,748	\$10,048	\$8,638
39	Investment Council	\$69,057	\$65,690	\$58,418	\$65,714	\$55,820
40	Equal Opportunity Commission	\$67,244	\$60,107	\$53,452	\$65,502	\$59,559
41	Electrical Board	\$61,631	\$52,445	\$48,920	\$59,699	\$44,665
42	Governor/Policy Research	\$55,876	\$54,983	\$59,462	\$62,145	\$46,681
43	Postsecondary Education	\$43,487	\$40,357	\$40,567	\$39,829	\$39,538
44	Liquor Control Commission	\$41,722	\$36,827	\$34,598	\$39,617	\$34,232
45	Public Advocacy Commission	\$41,717	\$35,988	\$39,687	\$36,341	\$38,360
46	Tax Equal and Review Commission	\$40,562	\$27,879	\$26,040	\$28,035	\$27,541
47	Oil and Gas Conservation Commission	\$37,852	\$33,396	\$27,121	\$26,414	\$24,394
48	Nebraska Tourism Commission	\$32,781	\$31,290	\$27,985	\$32,353	\$28,317
49	Deaf & Hard of Hearing Commission	\$30,394	\$29,012	\$30,104	\$33,494	\$31,108
50	Arts Council	\$29,187	\$25,055	\$24,485	\$28,576	\$26,207
51	Real Estate Commission	\$28,999	\$27,560	\$25,644	\$30,238	\$22,580
52	Corn Board	\$21,997	\$19,335	\$17,309	\$21,281	\$19,317
53	MV Industry Licensing Board	\$20,819	\$22,806	\$21,906	\$22,968	\$20,657
54	Accountability & Disclosure	\$19,848	\$20,870	\$20,434	\$23,959	\$21,762
55	Engineers and Architects Board	\$18,823	\$17,627	\$14,163	\$16,618	\$15,502
56	Ethanol Board	\$15,836	\$13,548	\$9,301	\$11,269	\$10,251
57	Power Review Board	\$11,459	\$10,430	\$9,368	\$10,711	\$9,389
58	Public Accountancy Board	\$10,666	\$10,009	\$8,716	\$9,909	\$9,152
59	Wheat Board	\$10,225	\$8,784	\$7,703	\$8,856	\$8,974
60	Real Property Appraiser Board	\$9,908	\$8,552	\$7,636	\$8,593	\$7,780

Holiday Leave Expenditures by Agency¹

2024 Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
61	Indian Affairs Commission	\$8,459	\$8,782	\$7,832	\$8,214	\$6,914
62	Latino-American Commission	\$8,124	\$5,904	\$4,159	\$7,615	\$6,294
63	Industrial Relations Commission	\$7,320	\$6,648	\$5,971	\$6,830	\$6,199
64	Barber Examiners Board	\$5,189	\$4,856	\$4,056	\$4,706	\$4,317
65	Dry Bean Commission	\$2,777	\$2,599	\$2,313	\$2,570	\$2,295
66	Grain Sorghum	\$2,220	\$2,926	\$2,401	\$2,727	\$2,302
67	African American Affairs Commission	\$1,635	\$808	\$538	---	---
68	Abstractors Board of Examiners	\$776	\$726	\$726	\$726	\$121
---	Lieutenant Governor	\$0	\$312	\$457	\$522	\$593
Totals ¹		\$50,804,566	\$45,188,139	\$38,844,044	\$41,657,518	\$38,072,003
% Change from Previous Year		+12%	+16%	-7%	+9%	-2%
% of Personal Services expenditures ²		1.6%	1.5%	1.4%	1.5%	1.4%

Governors announced additional holidays based upon state law and presidential executive orders for 12/24/2020 and 12/24/2024.

¹Includes data from all state agencies except the University of Nebraska and the State Colleges.

²Percentage of all state agency salaries and benefits expenditures, including the University of Nebraska and the State Colleges.

Source: Budget Status report 06-30-2024 (E1 Account Code 512300).

Military Leave Statutes

55-160. Military leave of absence without loss of pay; limitations.

- (1) All employees, including elected officials of the State of Nebraska, or any political subdivision thereof, who are members of the National Guard, Army Reserve, Naval Reserve, Marine Corps Reserve, Air Force Reserve, and Coast Guard Reserve, shall be entitled to a military leave of absence from their respective duties, without loss of pay, when employed with or without pay under the orders or authorization of competent authority in the active service of the state or of the United States. Members who normally work or are normally scheduled to work one hundred fifty-nine hours or more in three consecutive weeks and scheduled to work twenty-four-hour shifts shall receive a military leave of absence of one hundred sixty-eight hours each calendar year. Members who normally work or are normally scheduled to work one hundred twenty hours or more but less than one hundred fifty-nine hours in three consecutive weeks shall receive a military leave of absence of one hundred twenty hours each calendar year. Members who normally work or are normally scheduled to work less than one hundred twenty hours in three consecutive weeks shall receive a military leave of absence each calendar year equal to the number of hours they normally work or would normally be scheduled to work, whichever is greater, in three consecutive weeks. Such military leave of absence may be taken in hourly increments and shall be in addition to the regular annual leave of the persons named in this section.
- (2) When the Governor of this state declares that a state of emergency exists and any of the persons named in this section are ordered to active service of the state, a state of emergency leave of absence will be granted until such member is released from active service of the state by competent authority. A military leave of absence shall not be used during a state of emergency declared by the Governor. Other forms of leave may be granted. During a state of emergency leave of absence because of the call of the Governor, any official or employee subject to this section shall receive his or her normal salary or compensation minus the state active duty base pay he or she receives in active service of the state. Governmental officers serving a term of office shall receive their compensation as provided by law.

Source: Laws 1974, c. 198, § 1, p. 642; Laws 1953, c. 188, § 26, p. 602; R.R.S. 1943, § 55-156.01; Laws 1969, c. 459, § 58, p. 1600, Laws 2002, LB 722, § 3, Laws 2018, LB 1003, §1.

55-161. Military leave of absence; rights of officer or employee.

- (1) The parts of the federal Uniformed Services Employment and Reemployment Rights Act of 1994, 38 U.S.C. Chapter 43, listed in subdivisions (a) through (j) of this subsection or any other parts referred to by such parts, in existence and effective as of January 1, 2001, are adopted as Nebraska law. This section shall be applicable to all persons employed in the State of Nebraska and shall include all officers and permanent employees, including teachers employed on a one-year contract basis and elected officials, of the state or of any of its agencies or political subdivisions. The Legislature hereby adopts: (a) Section 4301(a) — Purposes ; (b) Section 4302 -- Relation to other law and plans or agreements; (c) Section 4303(2),(4),(7) through (13),(15), and (16) and those portions of subparagraph (3) not relating to employment in a foreign country — Definitions; (d) Section 4304 -- Character of service; (e) Section 4311 -- Discrimination against persons who serve in the uniformed services and acts of reprisal prohibited; (f) Section 4312 -- Reemployment rights of persons who serve in the uniformed services; (g) Section 4313 with the exception of that portion of subparagraph (a) dealing with reemployment of federal employees -- Reemployment positions; (h) Section 4316 -- Rights, benefits, and obligations of persons absent from employment for service in a uniformed service; (i) Section 4317 -- Health plans; and (j) Section 4318 -- Employee pension benefit plans.

- (2) This section applies to all members performing duty in active service of the state and to any person employed in Nebraska who is a member of the National Guard of another state and who is called into active service by the Governor of that state.
- (3) The proper appointing authority or employer may make a temporary appointment to fill any vacancy created by the absence of an officer or employee pursuant to this section. Such officer or employee shall not be discharged from his or her former or new position without justifiable cause within one year after reinstatement.
- (4) The Commissioner of Labor shall enforce this section.
- (5) The Adjutant General shall perform duties assigned to the Secretary of Defense, Secretary of Veterans Affairs, or Secretary of Labor in the portions of 38 U.S.C. Chapter 43 adopted under this section.

Source: Laws 1951, c.183, § 1, p. 686; Laws 1953, c.189, § 1, p. 609; R.R.S. 1943, § 55-156.02.; Laws 1969, c. 459, § 59, p. 1600; Laws 1969, c. 751, section 8, p. 2828; Laws 1972, LB 1510, § 1; Laws 2002, LB 722, § 4, Laws 2016, LB753, § 1.

Military Leave Expenditures by Agency

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Corrections	\$523,576	\$553,192	\$333,428	\$153,318	\$118,240
2	Health & Human Services	\$164,833	\$133,416	\$111,756	\$32,082	\$45,610
3	Military	\$120,735	\$170,618	\$112,839	\$50,714	\$46,548
4	State Patrol	\$114,767	\$78,243	\$86,309	\$99,052	\$66,583
5	Transportation	\$65,713	\$64,040	\$44,323	\$29,154	\$15,883
6	Veterans Affairs	\$51,373	\$33,208	\$14,145	\$2,601	\$4,579
7	Administrative Services	\$48,362	\$46,410	\$19,143	\$17,939	\$9,127
8	Supreme Court	\$27,786	\$19,940	\$15,609	\$14,875	\$11,826
9	Legislature	\$18,167	\$4,973	\$26,563	\$4,969	\$5,265
10	Banking and Finance	\$12,901	\$4,126	\$1,876	\$4,126	\$1,060
11	Attorney General	\$10,726	\$19,593	\$21,426	\$11,755	\$8,321
12	Labor	\$8,125	\$8,655	\$14,205	\$5,558	\$2,717
13	Governor/Policy Research	\$5,727	\$10,312	\$273		
14	Game and Parks	\$5,558	\$10,535	\$17,110	\$5,230	\$2,046
15	Natural Resources	\$5,061	\$15,679	\$2,805	\$5,846	\$8,060
16	Secretary of State	\$4,165	\$3,140	\$3,150	\$3,860	\$2,059
17	State Treasurer	\$1,038				
---	Education	\$0	\$0	\$434	\$5,419	\$13,753
---	Motor Vehicles	\$0	\$0	\$0	\$688	\$0
---	Economic Development	\$0	\$5,615	\$2,016	\$0	\$0
	All Other Agencies	\$0	\$3,419	\$1,835	\$2,561	\$5,293
Totals ¹		\$1,188,614	\$1,185,115	\$829,245	\$449,744	\$366,969
% Change from Previous Year		+0%	+43%	+84%	+23%	-13%
% of All State Personal Services ²		0.04%	0.04%	0.03%	0.02%	0.01%

¹Includes data from all state agencies except the University of Nebraska and the State Colleges.

²Percentage of all state agency salaries and benefits expenditures, including the University of Nebraska and the State Colleges.

Source: Budget Status report 6-30-2024 (E1 Account Code 512400).

Bereavement Leave Expenditures by Agency

2024		FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Rank	Agency					
1	Health & Human Services	\$605,091	\$490,443	\$508,849	\$474,149	\$394,695
2	Transportation	\$246,017	\$213,890	\$240,837	\$206,434	\$206,858
3	Supreme Court	\$241,714	\$175,966	\$218,661	\$170,991	\$164,930
4	Corrections	\$232,620	\$217,254	\$197,255	\$182,428	\$145,335
5	Education	\$121,454	\$93,755	\$115,303	\$78,571	\$95,443
6	State Patrol	\$104,534	\$78,144	\$76,585	\$68,806	\$46,563
7	Veterans Affairs	\$86,958	\$74,331	\$60,122	\$61,205	\$59,862
8	Administrative Services	\$77,078	\$77,441	\$82,316	\$104,930	\$70,182
9	Game and Parks	\$36,613	\$32,783	\$34,810	\$39,069	\$26,807
10	Revenue	\$33,145	\$55,774	\$41,981	\$47,256	\$42,625
11	Labor	\$32,235	\$19,152	\$33,870	\$46,814	\$22,664
12	Environment and Energy	\$28,707	\$34,660	\$21,177	\$22,209	\$19,210
13	Military	\$24,371	\$17,518	\$13,159	\$26,659	\$13,241
14	Attorney General	\$21,989	\$12,570	\$14,344	\$23,096	\$6,306
15	Motor Vehicles	\$19,977	\$11,462	\$15,645	\$13,049	\$11,233
16	Legislature	\$19,773	\$20,747	\$19,390	\$22,622	\$24,066
17	Economic Development	\$17,656	\$13,284	\$9,420	\$5,397	\$3,972
18	Agriculture	\$14,818	\$19,247	\$13,132	\$14,622	\$11,775
19	Educational Telecommunications	\$12,601	\$3,858	\$5,156	\$4,784	\$5,741
20	Natural Resources	\$10,821	\$7,183	\$15,198	\$8,832	\$10,361
21	Banking & Finance	\$10,365	\$3,923	\$9,193	\$9,658	\$4,376
22	Historical Society	\$7,693	\$4,410	\$7,447	\$3,877	\$6,079
23	Brand Committee	\$7,446	\$1,488	\$3,462	\$3,090	\$5,447
24	Educational Lands and Funds	\$6,997	\$9,487	\$9,682	\$3,816	\$2,766
25	Fire Marshal	\$6,424	\$4,986	\$8,878	\$2,994	\$6,850
26	Crime Commission	\$5,865	\$2,305	\$5,308	\$3,328	\$4,246
27	Parole Board	\$5,496	\$3,314	\$5,922	\$4,699	\$3,202
28	Public Service Commission	\$5,488	\$6,191	\$2,442	\$5,376	\$4,890
29	Workers' Compensation Court	\$5,336	\$7,236	\$3,187	\$6,093	\$3,704
30	Oil and Gas Conservation Commission	\$5,007	\$230	\$2,550	\$760	\$387
31	Secretary of State	\$4,770	\$429	\$4,051	\$1,312	\$844
32	Investment Council	\$4,112	\$0	\$1,435	\$528	\$377
33	Foster Care Review Office	\$3,910	\$2,224	\$2,642	\$5,265	\$1,939

Bereavement Leave Expenditures by Agency

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
34	Liquor Control Commission	\$3,866	\$2,331	\$2,042	\$2,793	\$2,346
35	Library Commission	\$3,792	\$6,130	\$2,804	\$1,508	\$1,666
36	Retirement Systems	\$3,677	\$4,994	\$4,189	\$4,853	\$2,611
37	Racing & Gaming Commission	\$3,169	\$2,792	\$0	\$0	\$0
38	Tax Equalization & Review Commission	\$3,057	\$0	\$0	\$0	\$865
39	Insurance	\$2,844	\$7,292	\$12,996	\$11,490	\$13,994
40	State Auditor	\$2,677	\$1,814	\$2,039	\$1,104	\$4,754
41	Nebraska Tourism Commission	\$2,341	\$247	\$3,790	\$854	\$835
42	Equal Opportunity Commission	\$2,323	\$4,951	\$325	\$800	\$3,783
43	State Treasurer	\$2,057	\$3,864	\$5,645	\$10,248	\$7,723
44	Blind & Visually Impaired Commission	\$1,634	\$2,289	\$3,213	\$3,064	\$2,122
45	Real Estate Commission	\$1,359	\$0	\$3,016	\$3,690	\$909
46	MV Industry Licensing Board	\$1,322	\$1,320	\$0	\$0	\$0
47	Ethanol Board	\$1,229	\$468	\$1,212	\$0	\$678
48	Corn Board	\$1,212	\$0	\$0	\$599	\$0
49	Deaf & Hard of Hearing Commission	\$1,053	\$802	\$780	\$307	\$1,143
50	Electrical Board	\$880	\$470	\$2,350	\$2,717	\$2,508
51	Postsecondary Education	\$755	\$1,130	\$888	\$657	\$2,389
52	Dry Bean Commission	\$429	\$0	\$0	\$0	\$0
53	Governor/Policy Research	\$404	\$212	\$817	\$1,338	\$893
54	Engineers and Architects Board	\$287	\$1,014	\$1,453	\$921	\$0
55	Latino-American Commission	\$164	\$557	\$0	\$1,275	\$0
---	All Other Agencies	\$0	\$1,382	\$2,247	\$5,335	\$2,086
Totals ¹		\$2,107,610	\$1,759,743	\$1,853,215	\$1,726,272	\$1,478,285
% Change from Previous Year		+20%	-5%	+7%	+17%	-1%
% of All State Personal Services ²		0.66%	0.06%	0.07%	0.06%	0.06%

¹Includes data from all state agencies except the University of Nebraska and the State Colleges.

²Percentage of all state agency salaries and benefits expenditures, including the University of Nebraska and the State Colleges.

Source: Budget Status report 6-30-2024 (E1 Account Code 512500).

Civil Leave Expenditures by Agency

2023		FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Rank	Agency					
1	Health & Human Services	\$20,125	\$38,394	\$22,751	\$33,521	\$17,190
2	Transportation	\$13,810	\$17,942	\$12,944	\$21,308	\$5,159
3	Corrections	\$10,125	\$9,147	\$6,126	\$6,626	\$2,866
4	Supreme Court	\$8,629	\$5,790	\$5,228	\$5,713	\$2,122
5	Administrative Services	\$4,869	\$9,816	\$7,963	\$8,659	\$9,867
6	State Patrol	\$3,781	\$4,864	\$1,820	\$2,548	\$1,654
7	Revenue	\$3,619	\$8,255	\$2,381	\$7,737	\$4,378
8	Game and Parks	\$3,461	\$3,321	\$3,182	\$3,118	\$1,578
9	Legislature	\$2,873	\$5,227	\$2,434	\$3,328	\$2,550
10	Economic Development	\$2,692	\$1,018	\$987	\$0	\$0
11	Education	\$1,776	\$2,771	\$2,835	\$3,631	\$1,686
12	Educational Telecommunications	\$1,734	\$670	\$0	\$0	\$0
13	Military	\$1,296	\$1,796	\$1,228	\$1,573	\$1,407
14	Natural Resources	\$1,083	\$2,151	\$1,329	\$2,463	\$238
15	Investment Council	\$1,078	\$0	\$608	\$546	\$0
16	Historical Society	\$891	\$730	\$450	\$992	\$0
17	Environment and Energy	\$875	\$1,444	\$646	\$1,571	\$632
18	Retirement Systems	\$801	\$2,957	\$809	\$1,761	\$513
19	Agriculture	\$789	\$643	\$1,429	\$1,162	\$344
20	Veterans Affairs	\$744	\$780	\$2,137	\$1,722	\$642
21	Public Service Commission	\$740	\$552	\$237	\$0	\$238
22	Foster Care Review Office	\$666	\$161	\$371	\$41	\$0
23	Motor Vehicles	\$610	\$1,971	\$494	\$1,267	\$1,987
24	Labor	\$540	\$2,802	\$5,659	\$5,112	\$1,551
25	State Auditor	\$489	\$256	\$0	\$1,832	\$831
26	Oil and Gas Conservation Commission	\$377	\$0	\$0	\$0	\$0
27	Equal Opportunity Commission	\$249	\$316	\$0	\$0	\$362
28	Brand Committee	\$247	\$141	\$1,766	\$800	\$0
29	State Treasurer	\$233	\$0	\$1,111	\$0	\$0
30	Educational Lands and Funds	\$227	\$893	\$213	\$585	\$186
31	Workers' Compensation Court	\$162	\$1,177	\$602	\$975	\$497
32	Banking & Finance	\$134	\$306	\$0	\$475	\$117
33	Insurance	\$116	\$176	\$513	\$1,642	\$330

Civil Leave Expenditures by Agency

2023		FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Rank	Agency					
34	Library Commission	\$101	\$0	\$74	\$871	\$147
35	Fire Marshal	\$97	\$0	\$3,351	\$0	\$0
---	Attorney General	\$0	\$14	\$284	\$1,499	\$349
---	Crime Commission	\$0	\$668	\$553	\$790	\$179
---	Deaf & Hard of Hearing Commission	\$0	\$527	\$213	\$186	\$0
---	Liquor Control Commission	\$0	\$178	\$246	\$0	\$62
---	Nebraska Tourism Commission	\$0	\$206	\$200	\$0	\$0
---	Parole Board	\$0	\$0	\$93	\$702	\$0
---	Secretary of State	\$0	\$523	\$166	\$400	\$0
---	Tax Equalization & Review Commission	\$0	\$172	\$0	\$0	\$0
	All Other Agencies	\$0	\$0	\$122	\$0	\$331
Totals ¹		\$90,039	\$128,754	\$93,554	\$125,154	\$59,992
% Change from Previous Year		-30%	+38%	-25%	+109%	-49%
% of All State Personal Services		0.003%	0.004%	0.003%	0.005%	0.002%

¹Includes data from all state agencies except the University of Nebraska and the State Colleges.

²Percentage of all state agency salaries and benefits expenditures, including the University of Nebraska and the State Colleges.

Source: Budget Status report 6-30-2024 (E1 Account Code 512600).

Injury Leave¹ Expenditures by Agency

2024		FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Rank	Agency					
1	Corrections	\$74,217	\$43,691	\$44,916	\$44,888	\$52,034
2	Transportation	\$38,453	\$40,089	\$21,658	\$43,636	\$32,661
3	Health & Human Services	\$36,495	\$44,116	\$58,662	\$56,819	\$47,114
4	State Patrol	\$33,093	\$29,042	\$33,831	\$34,189	\$27,500
5	Veterans Affairs	\$9,193	\$9,996	\$7,576	\$9,227	\$8,928
6	Administrative Services	\$6,566	\$1,790	\$4,175	\$4,349	\$5,189
7	Supreme Court	\$4,614	\$11,048	\$2,421	\$1,223	\$4,402
8	Game and Parks	\$3,834	\$8,021	\$6,202	\$9,458	\$6,555
9	Natural Resources	\$2,859	\$0	\$0	\$0	\$44
10	Military	\$2,830	\$1,474	\$1,590	\$6,184	\$893
11	Revenue	\$1,681	\$161	\$130	\$343	\$1,089
12	Public Service Commission	\$1,288	\$1,178	\$0	\$163	\$501
13	Education	\$718	\$0	\$5	\$201	\$0
14	Deaf & Hard of Hearing Commission	\$395	\$0	\$0	\$0	\$24
15	Blind & Visually Impaired Commission	\$359	\$0	-\$961	\$1,212	\$635
16	Historical Society	\$273	\$1,529	\$575	\$876	\$0
17	Motor Vehicles	\$189	\$1,262	\$1,345	\$173	\$2,451
18	Labor	\$97	\$236	\$106	\$1,367	\$1,969
19	Insurance	\$42	\$36	\$0	\$0	\$0
---	Legislature	\$0	\$1,446	612.12	\$0	\$0
---	Parole Board	\$0	\$1,404	\$1,397	\$86	\$0
	All Other Agencies	\$0	\$0	-\$575	\$2,373	\$654
Totals ²		\$217,197	\$196,520	\$183,664	\$216,766	\$192,643
% Change from Previous Year		+11%	+7%	-15%	+13%	-32%
% of All State Personal Services ³		0.007%	0.007%	0.007%	0.008%	0.007%

¹Injury Leave is paid to employees who are disabled as a result of a job-related injury or disease, which is deemed compensable by Workers' Compensation, not to exceed five of the employee's working shifts.

²Includes data from all state agencies except the University of Nebraska and the State Colleges.

³Percentage of all state agency salaries and benefits expenditures, including the University of Nebraska and the State Colleges.

Source: Budget Status report 06-30-2024 (E1 Account Code 512700).

Section E

Insurance Data



Health Insurance Enrollment: Full-Time and Part-Time Employees

Employee Coverage	STATE SPONSORED PLANS ¹								SLEBC ²	Total
	WellNebraska w/Incentive		WellNebraska w/o Incentive		Regular Plan		Consumer Focused Plan		SLEBC Plan	All Plans
	FT	PT	FT	PT	FT	PT	FT	PT	All	
Single	4,182 46%	20 49%	309 48%	1 50%	1,057 55%	8 67%	1,093 62%	9 60%	93 25%	6,772 49%
2 Party	1,400 15%	7 17%	73 11%	0 0%	345 18%	1 8%	183 10%	0 0%	38 10%	2,047 15%
4 Party	1,428 16%	5 12%	85 13%	1 50%	225 12%	1 8%	189 11%	3 20%	21 6%	1,958 14%
Family	2,115 23%	9 22%	171 27%	0 0%	290 15%	2 17%	285 16%	3 20%	225 60%	3,100 22%
Total	9,125	41	638	2	1,917	12	1,750	15	377	13,877
% All Plans	65.8%	0.3%	4.6%	0.0%	13.8%	0.1%	12.6%	0.1%	2.7%	100.0%

¹State of Nebraska health plan enrollment counts effective 1/1/2025.

²State Law Enforcement Bargaining Council (SLEBC) health plan enrollment counts effective 1/1/2025.

Health Insurance Projected Costs - FY 2025

Employee Coverage	STATE SPONSORED PLANS ¹								SLEBC ²	Total
	WellNebraska w/Incentive		WellNebraska w/o Incentive		Regular Plan		Consumer Focused Plan		SLEBC Plan	All Plans
	FT	PT	FT	PT	FT	PT	FT	PT	All	

Employer Projected Annual Costs

Single	\$31,568,747	\$125,366	\$2,741,250	\$7,367	\$9,377,028	\$58,932	\$5,483,537	\$37,495	\$1,093,847	\$50,493,570
2 Party	\$28,005,936	\$116,278	\$1,716,119	\$0	\$8,110,426	\$19,521	\$2,432,992	\$0	\$888,703	\$41,289,975
4 Party	\$22,098,243	\$64,250	\$1,545,810	\$15,101	\$4,091,850	\$15,101	\$1,943,903	\$25,622	\$417,947	\$30,217,828
Family	\$56,677,093	\$200,271	\$5,385,187	\$0	\$9,132,773	\$52,301	\$5,075,964	\$44,368	\$6,570,963	\$83,138,920
Total	\$138,350,019	\$506,166	\$11,388,366	\$22,468	\$30,712,076	\$145,856	\$14,936,396	\$107,485	\$8,971,460	\$205,140,292

Employee Projected Annual Costs

Single	\$8,391,768	\$65,741	\$728,622	\$3,863	\$2,492,406	\$30,902	\$1,457,712	\$19,660	\$224,037	\$13,414,712
2 Party	\$7,444,416	\$60,974	\$456,168	\$0	\$2,155,864	\$10,236	\$646,722	\$0	\$182,022	\$10,956,402
4 Party	\$5,874,221	\$33,692	\$410,897	\$7,919	\$1,087,668	\$7,919	\$516,696	\$13,435	\$85,604	\$8,038,051
Family	\$15,066,076	\$105,019	\$1,431,516	\$0	\$2,427,718	\$27,426	\$1,349,258	\$23,266	\$1,345,869	\$21,776,148
Total	\$36,776,481	\$265,426	\$3,027,203	\$11,782	\$8,163,655	\$76,484	\$3,970,388	\$56,362	\$1,837,532	\$54,185,313

Total Projected Annual Costs

Single	\$39,960,516	\$191,107	\$3,469,872	\$11,229	\$11,869,434	\$89,835	\$6,941,250	\$57,156	\$1,317,884	\$63,908,282
2 Party	\$35,450,352	\$177,252	\$2,172,287	\$0	\$10,266,289	\$29,757	\$3,079,714	\$0	\$1,070,724	\$52,246,376
4 Party	\$27,972,464	\$97,943	\$1,956,707	\$23,020	\$5,179,518	\$23,020	\$2,460,599	\$39,057	\$503,551	\$38,255,879
Family	\$71,743,169	\$305,290	\$6,816,703	\$0	\$11,560,490	\$79,728	\$6,425,222	\$67,634	\$7,916,832	\$104,915,068
Total	\$175,126,500	\$771,592	\$14,415,569	\$34,249	\$38,875,731	\$222,340	\$18,906,785	\$163,847	\$10,808,992	\$259,325,605

Projected annual costs = (count of employees enrolled 1/1/2025, previous page) x (monthly rate from new enrollment guide x 12 months).

Sources: State of Nebraska *Options Guide 2025-2026*¹, State Law Enforcement Bargaining Council (SLEBC) *2025 Benefits Guide*², and enrollment on 1/1/2025.

Annual Health Insurance Costs

Employer Costs (per teammate /per year)

	FY 2026	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017
Single Coverage	\$7,549	\$6,801	\$6,539	\$6,288	\$6,288	\$6,046	\$5,898	\$5,727	\$5,543	\$4,856
2 Party Coverage	\$20,004	\$18,022	\$17,328	\$16,662	\$16,662	\$16,021	\$15,630	\$15,175	\$14,688	\$12,868
4 Party Coverage	\$15,475	\$13,941	\$13,405	\$12,889	\$12,889	\$12,394	\$12,091	\$11,739	\$11,363	\$9,954
Family Coverage	\$26,798	\$24,142	\$23,213	\$22,320	\$22,320	\$21,462	\$20,939	\$20,329	\$19,677	\$17,238

Teammate Costs (per teammate/per year)

	FY 2026	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021	FY 20120	FY 2019	FY 2018	FY 2017
Single Coverage	\$2,007	\$1,808	\$1,738	\$1,671	\$1,671	\$1,607	\$1,568	\$1,522	\$1,473	\$1,291
2 Party Coverage	\$5,317	\$4,790	\$4,606	\$4,429	\$4,429	\$4,259	\$4,155	\$4,034	\$3,904	\$3,420
4 Party Coverage	\$4,114	\$3,706	\$3,563	\$3,426	\$3,426	\$3,294	\$3,214	\$3,120	\$3,020	\$2,646
Family Coverage	\$7,123	\$6,417	\$6,171	\$5,933	\$5,933	\$5,705	\$5,566	\$5,404	\$5,230	\$4,582

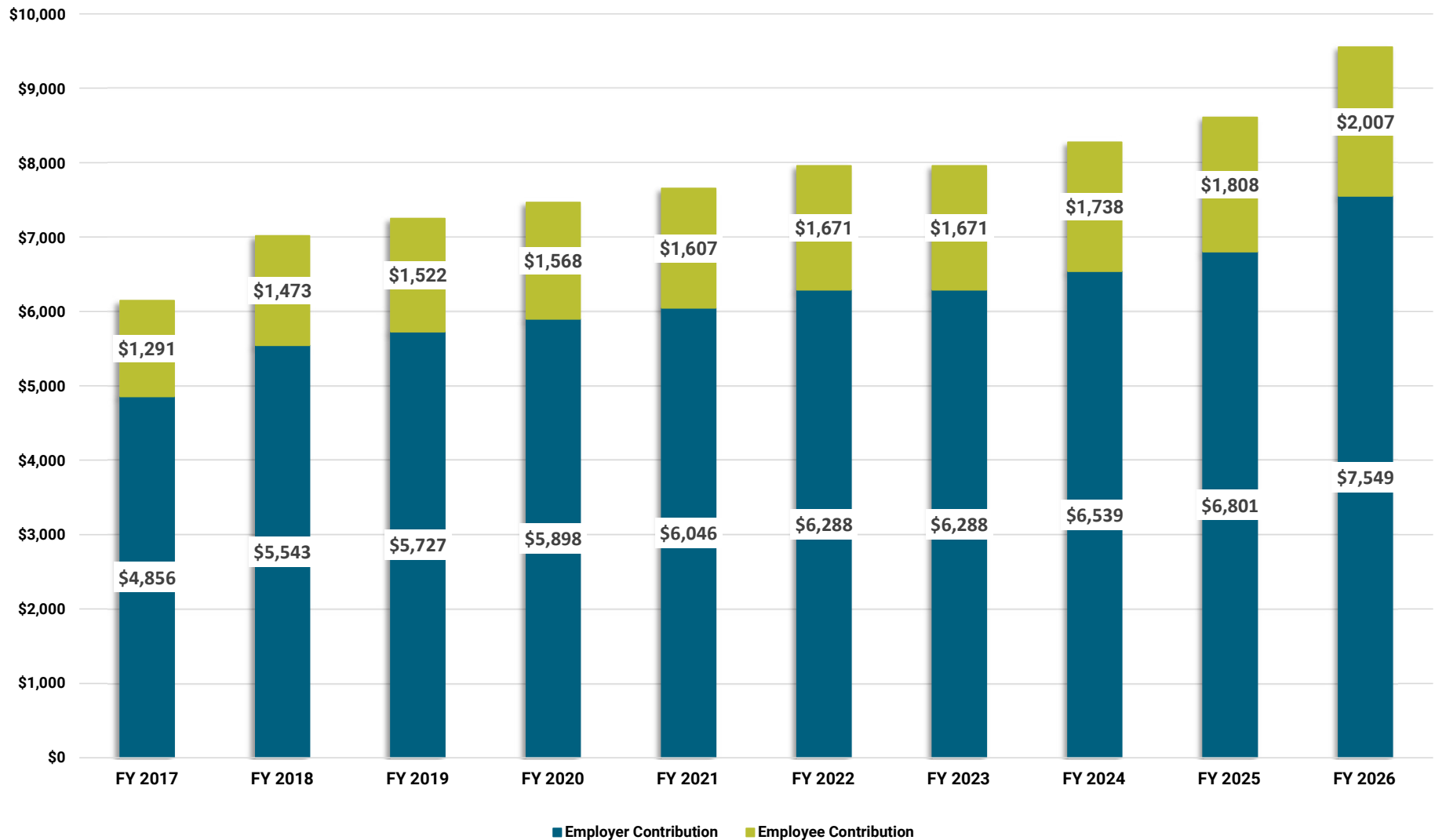
Total Costs: Employer + Teammate Costs (per teammate/per year)

	FY 2026	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017
Single Coverage	\$9,555	\$8,608	\$8,277	\$7,959	\$7,959	\$7,653	\$7,466	\$7,249	\$7,016	\$6,147
2 Party Coverage	\$25,322	\$22,812	\$21,935	\$21,091	\$21,091	\$20,280	\$19,785	\$19,209	\$18,593	\$16,289
4 Party Coverage	\$19,589	\$17,647	\$16,968	\$16,316	\$16,316	\$15,688	\$15,306	\$14,860	\$14,383	\$12,600
Family Coverage	\$33,921	\$30,559	\$29,384	\$28,254	\$28,254	\$27,167	\$26,505	\$25,733	\$24,907	\$21,821

Values are shown per employee for the plan chosen by the majority of teammates (since 2015, that was the UnitedHealthcare WellNebraska Plan w/Incentive).

Source: State of Nebraska *Options Guide 2025-26* . Data labeled for end year of coverage which runs July to June.

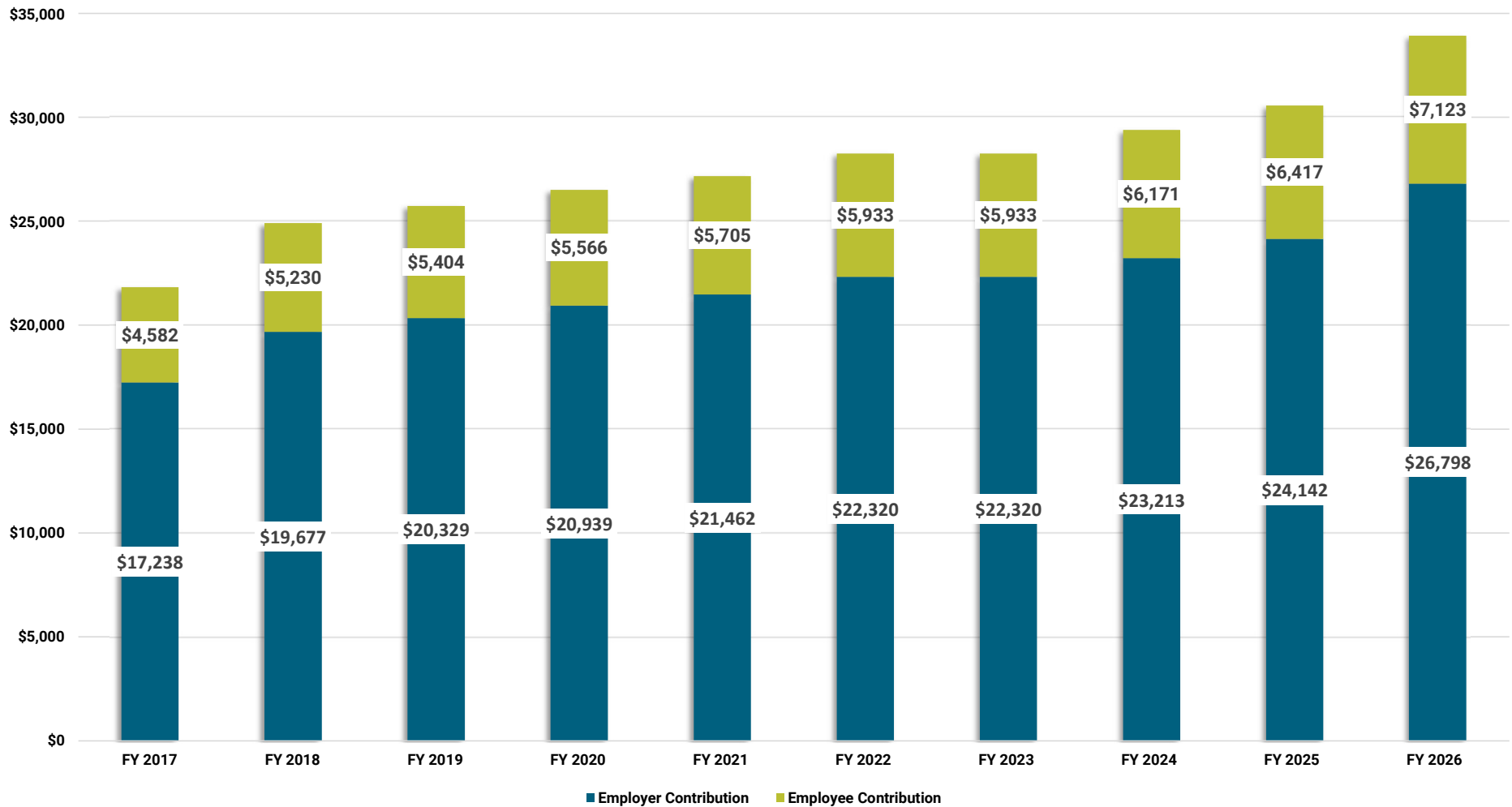
Annual Health Insurance Costs - Single Coverage



Values are shown per employee for the plan chosen by the majority of teammates (since 2015, that was the UnitedHealthcare WellNebraska w/Incentive).

Source: State of Nebraska *Options Guide* 2025-26. Data labeled for end year of coverage which runs July to June.

Annual Health Insurance Costs - Family Coverage



Values are shown per employee for the plan chosen by the majority of teammates (since 2015, that was the UnitedHealthcare WellNebraska w/Incentive).

Source: State of Nebraska *Options Guide 2025-26*. Data labeled for end year of coverage which runs July to June.

Health Insurance Expenditures by Agency

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Health & Human Services	\$44,706,213	\$43,650,656	\$40,629,088	\$41,558,870	\$41,666,977
2	Corrections	\$24,266,340	\$23,279,619	\$20,431,002	\$15,448,113	\$20,407,653
3	Transportation	\$21,912,728	\$21,061,871	\$22,464,207	\$22,530,920	\$22,267,105
4	Supreme Court	\$17,206,207	\$16,622,887	\$16,889,739	\$16,696,467	\$16,336,089
5	State Patrol	\$10,387,922	\$9,617,627	\$9,436,807	\$7,777,112	\$8,342,495
6	Administrative Services	\$7,041,869	\$6,885,075	\$7,116,134	\$7,267,180	\$7,135,231
7	Veterans Affairs	\$6,363,779	\$5,984,829	\$5,240,016	\$4,911,727	\$6,081,592
8	Game and Parks	\$6,125,974	\$5,978,180	\$5,962,821	\$5,708,018	\$5,505,149
9	Education	\$5,793,320	\$5,280,086	\$5,528,820	\$5,291,023	\$5,216,382
10	Revenue	\$3,934,302	\$3,849,989	\$4,011,883	\$3,787,330	\$3,742,907
11	Labor	\$2,567,987	\$2,422,197	\$2,780,289	\$2,887,605	\$2,952,963
12	Environment and Energy	\$2,519,710	\$2,456,473	\$2,435,109	\$1,867,943	\$1,972,549
13	Motor Vehicles	\$2,088,042	\$1,978,600	\$2,124,261	\$2,079,995	\$2,111,957
14	Legislature	\$1,920,072	\$1,823,953	\$1,909,347	\$1,879,862	\$1,927,507
15	Military	\$1,734,084	\$1,526,908	\$1,568,086	\$9,130,638	\$1,378,489
16	Agriculture	\$1,617,600	\$1,553,903	\$1,621,731	\$1,585,423	\$1,501,334
17	Natural Resources	\$1,200,881	\$1,131,272	\$1,063,395	\$1,040,783	\$1,069,852
18	Insurance	\$1,057,065	\$992,849	\$983,955	\$1,032,687	\$1,041,216
19	Attorney General	\$1,045,022	\$950,355	\$1,010,505	\$1,055,787	\$1,076,850
20	Economic Development	\$1,030,653	\$922,549	\$732,371	\$567,757	\$562,005
21	Fire Marshal	\$930,436	\$928,809	\$882,832	\$821,652	\$822,402
22	Parole Board	\$749,610	\$688,449	\$739,793	\$709,895	\$693,476
23	Brand Committee	\$709,452	\$605,291	\$609,087	\$576,583	\$617,318
24	Public Service Commission	\$660,490	\$597,352	\$592,352	\$581,347	\$581,464
25	Banking & Finance	\$643,301	\$606,330	\$630,358	\$569,551	\$582,181
26	Historical Society	\$571,613	\$498,041	\$597,611	\$578,048	\$578,170
27	Crime Commission	\$476,545	\$434,184	\$484,110	\$521,618	\$521,836
28	Retirement Systems	\$474,836	\$405,858	\$410,546	\$434,806	\$455,868
29	Secretary of State	\$469,228	\$430,887	\$407,371	\$381,573	\$361,268
30	State Treasurer	\$448,206	\$456,012	\$502,855	\$511,363	\$546,064
31	Educational Telecommunications	\$445,788	\$457,678	\$519,157	\$527,774	\$522,481
32	State Auditor	\$435,939	\$391,353	\$389,041	\$379,321	\$330,999
33	Workers' Compensation Court	\$434,198	\$417,301	\$422,815	\$423,815	\$422,952

Health Insurance Expenditures by Agency

2024

Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
34	Blind & Visually Impaired Commission	\$411,429	\$336,472	\$424,097	\$441,001	\$411,578
35	Library Commission	\$409,005	\$373,065	\$386,339	\$366,731	\$331,886
36	Foster Care Review Office	\$328,116	\$279,124	\$285,959	\$285,701	\$273,258
37	Equal Opportunity Commission	\$284,000	\$283,317	\$284,470	\$300,261	\$272,171
38	Educational Lands and Funds	\$269,296	\$251,888	\$241,514	\$271,863	\$273,217
39	Racing & Gaming Commission	\$263,984	\$128,062	\$24,416	\$18,439	\$17,990
40	Electrical Board	\$259,955	\$242,020	\$276,916	\$239,391	\$235,053
41	Liquor Control Commission	\$175,452	\$167,310	\$191,312	\$166,601	\$142,335
42	Real Estate Commission	\$124,520	\$102,491	\$108,988	\$133,014	\$135,841
43	Deaf & Hard of Hearing Commission	\$115,302	\$127,028	\$137,259	\$121,110	\$128,175
44	Investment Council	\$107,101	\$114,721	\$115,596	\$112,233	\$112,308
45	Nebraska Tourism Commission	\$103,162	\$99,578	\$101,136	\$96,842	\$81,805
46	Postsecondary Education	\$102,147	\$80,035	\$72,882	\$74,060	\$85,771
47	MV Industry Licensing Board	\$95,087	\$115,238	\$118,438	\$96,636	\$94,278
48	Governor/Policy Research	\$94,983	\$136,265	\$183,054	\$184,416	\$170,538
49	Oil and Gas Conservation Commission	\$89,351	\$76,000	\$30,339	\$39,271	\$33,216
50	Tax Equalization & Review Commission	\$77,049	\$73,769	\$60,552	\$64,916	\$65,471
51	Arts Council	\$76,161	\$73,821	\$70,856	\$69,471	\$67,039
52	Accountability & Disclosure	\$72,719	\$81,109	\$81,109	\$77,159	\$66,355
53	Power Review Board	\$63,755	\$61,303	\$61,303	\$58,946	\$57,508
54	Engineers and Architects Board	\$53,956	\$47,660	\$25,566	\$28,765	\$62,575
55	Public Advocacy Commission	\$52,431	\$59,704	\$75,842	\$72,422	\$71,638
56	Ethanol Board	\$49,042	\$47,156	\$41,739	\$45,361	\$43,044
57	Real Property Appraiser Board	\$43,891	\$35,140	\$32,903	\$31,638	\$30,866
58	Indian Affairs Commission	\$35,936	\$34,554	\$40,841	\$37,255	\$35,364
59	Corn Board	\$33,022	\$24,417	\$45,072	\$50,058	\$48,520
60	Barber Examiners Board	\$23,868	\$22,950	\$12,575	\$12,621	\$19,216
61	Public Accountancy Board	\$23,266	\$26,615	\$26,615	\$25,592	\$24,968
62	Lieutenant Governor	\$20,930	\$21,212	\$25,653	\$24,700	\$24,441
63	Industrial Relations Commission	\$19,944	\$19,177	\$19,177	\$18,439	\$17,990
64	Grain Sorghum Board	\$12,996	\$0	\$0	\$0	\$0
65	Latino-American Commission	\$10,809	\$9,953	\$20,725	\$37,790	\$35,310
66	Dry Bean Commission	\$6,539	\$6,288	\$6,288	\$6,046	\$5,898

Health Insurance Expenditures by Agency

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
67	Wheat Board	\$3,270	\$3,930	\$18,103	\$14,359	\$7,373
68	African American Affairs Commission	\$372	\$5,580	\$0	\$0	
---	Abstracters Board of Examiners	\$0	\$0	\$0	\$0	\$0
Totals		\$175,882,258	\$168,454,369	\$164,775,126	\$164,745,691	\$162,815,779
% Change from Previous Year		+4%	+2%	+0%	+1%	+2%
% of All State Personal Services		5.5%	5.6%	5.8%	6.1%	6.2%

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Budget Status report 06-30-2024 (E1 Account Code 515500).

Life Insurance Expenditures by Agency¹

2024 Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	State Patrol	\$36,025	\$41,168	\$38,409	\$31,367	\$38,994
2	Game and Parks	\$5,402	\$5,524	\$5,205	\$5,071	\$5,728
3	Labor	\$3,068	\$3,670	\$3,972	\$4,218	\$6,049
4	Fire Marshal	\$2,596	\$2,772	\$2,777	\$2,538	\$3,840
5	Educational Telecommunications	\$396	\$386	\$384	\$382	\$374
6	Racing & Gaming Commission	\$8	\$0	\$0	\$0	\$0
7	Health & Human Services	\$4	\$1	\$3	-\$4	\$16,760
---	Corrections	\$0	\$0	\$2	-\$2,535	\$6,921
---	Deaf & Hard of Hearing Commission	\$0	\$0	\$0	\$0	\$365
---	Economic Development	\$0	\$0	\$0	\$0	\$304
---	Education	\$0	\$0	\$0	\$0	\$218
---	Liquor Control Commission	\$0	\$0	\$0	\$0	\$342
---	Military	\$0	\$0	\$0	\$10,269	\$1,370
---	Natural Resources	\$0	\$991	\$0	\$0	\$308
---	Transportation	\$0	\$0	\$0	\$0	\$4,301
---	Revenue	\$0	\$0	\$0	\$0	\$565
	All Other Agencies	\$0	\$3	\$0	\$0	\$5
Totals		\$47,500	\$54,515	\$50,751	\$51,306	\$86,443
% Change from Previous Year		-13%	7%	-1%	-41%	-59%
% of All State Personal Services		0.00%	0.00%	0.00%	0.00%	0.00%

¹Most state agencies stopped paying basic life insurance premiums for employees with exceptions related to labor contracts or other agreements. Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Budget Status report 06-30-2024 (E1 Account Code 515400); includes State expenditures for basic life insurance only.

Section F

Benefit/Premium/Overtime Pay Expenditure Data



State Retirement Employee/Employer Contributions

	<i>Employee Contribution</i>	<i>Employer Contribution</i>
Public Employees Retirement Plan <i>Effective January 1, 1964</i>	4.80%	7.49% (156% of employee contribution)
Defined Contribution Benefit Plan. Employees hired on or after January 1, 2003, are enrolled in a Cash Balance Benefit Plan.		

		<i>Employee Contribution</i>	<i>Employer Contribution</i>
State Patrol Retirement Plan <i>Created in 1947</i>	Officers who began service prior to 7-1-2016	16.00% of salary¹	16.00% of salary¹
	Officers who begin service on or after 7-1-2016	17.00% of salary²	17.00% of salary²
Defined benefit plan – 3% x years of services x final average monthly salary. (Total salary during final three years of service divided by 36 = final average monthly salary). ¹ Rate effective 7-1-2013. ² Rate effective 7-1-2016.			

Retirement Expenditures by Agency

2024		FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Rank	Agency					
1	Health & Human Services	\$21,619,681	\$19,088,452	\$17,206,351	\$16,433,397	\$15,432,515
2	Corrections	\$13,252,939	\$13,120,756	\$10,762,209	\$7,543,787	\$8,771,691
3	Transportation	\$9,363,420	\$8,101,009	\$8,004,727	\$8,271,947	\$7,888,737
4	State Patrol	\$7,563,105	\$6,303,426	\$6,163,058	\$4,998,393	\$5,888,649
5	Supreme Court	\$6,662,560	\$5,752,672	\$5,330,691	\$5,297,641	\$5,108,793
6	Veterans Affairs	\$3,240,240	\$3,079,652	\$2,483,256	\$1,884,247	\$2,266,702
7	Administrative Services	\$3,217,494	\$3,001,911	\$2,993,213	\$3,151,786	\$3,005,145
8	Education	\$2,722,335	\$2,360,187	\$2,258,092	\$2,314,821	\$1,987,426
9	Game and Parks	\$2,056,355	\$1,908,066	\$1,878,366	\$1,871,900	\$1,731,588
10	Revenue	\$1,668,320	\$1,580,248	\$1,555,927	\$1,551,365	\$1,439,087
11	Labor	\$1,195,555	\$1,033,868	\$1,155,360	\$1,275,232	\$1,178,837
12	Environment and Energy	\$1,190,827	\$1,086,658	\$1,050,546	\$932,856	\$887,180
13	Legislature	\$1,165,844	\$1,037,199	\$989,854	\$1,026,179	\$969,679
14	Military	\$779,733	\$708,252	\$668,535	\$4,078,310	\$664,163
15	Motor Vehicles	\$749,742	\$684,417	\$680,719	\$681,113	\$649,040
16	Attorney General	\$727,775	\$634,125	\$602,095	\$565,682	\$546,647
17	Agriculture	\$607,705	\$583,640	\$568,395	\$595,178	\$573,685
18	Natural Resources	\$573,255	\$504,806	\$482,962	\$485,024	\$463,151
19	Economic Development	\$537,754	\$459,506	\$371,797	\$309,160	\$282,469
20	Insurance	\$464,221	\$457,568	\$430,631	\$468,399	\$443,613
21	Banking & Finance	\$367,168	\$330,839	\$338,256	\$342,290	\$326,712
22	Parole Board	\$363,250	\$328,950	\$297,376	\$287,904	\$258,529
23	Fire Marshal	\$309,218	\$294,552	\$289,483	\$294,753	\$280,870
24	Public Service Commission	\$296,638	\$270,538	\$253,608	\$253,313	\$236,034
25	State Auditor	\$295,193	\$252,623	\$245,487	\$233,454	\$214,836
26	Educational Telecommunications	\$261,694	\$244,619	\$240,316	\$241,107	\$237,412
27	Historical Society	\$251,560	\$240,053	\$266,477	\$259,348	\$246,389
28	Brand Committee	\$219,065	\$210,849	\$210,074	\$201,200	\$204,569
29	Retirement Systems	\$214,738	\$181,713	\$172,042	\$177,805	\$169,302
30	Secretary of State	\$201,250	\$183,719	\$171,778	\$158,577	\$143,302
31	Crime Commission	\$200,971	\$203,437	\$199,381	\$210,145	\$198,637
32	State Treasurer	\$199,287	\$178,114	\$175,362	\$175,019	\$181,153

Retirement Expenditures by Agency

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
33	Workers' Compensation Court	\$187,349	\$177,648	\$166,685	\$158,792	\$165,441
34	Library Commission	\$178,000	\$168,808	\$158,439	\$159,224	\$145,022
35	Blind & Visually Impaired Commission	\$159,150	\$137,785	\$132,499	\$142,502	\$135,132
36	Educational Lands and Funds	\$147,066	\$148,309	\$132,387	\$130,724	\$130,835
37	Foster Care Review Office	\$144,504	\$133,982	\$128,838	\$119,791	\$111,096
38	Racing & Gaming Commission	\$124,198	\$63,006	\$20,987	\$15,794	\$14,821
39	Investment Council	\$102,235	\$96,266	\$92,653	\$93,692	\$85,043
40	Equal Opportunity Commission	\$99,804	\$90,126	\$87,328	\$93,567	\$91,298
41	Governor/Policy Research	\$99,239	\$99,762	\$104,035	\$100,381	\$88,289
42	Electrical Board	\$91,503	\$82,692	\$81,918	\$77,490	\$67,187
43	Postsecondary Education	\$70,670	\$64,769	\$66,303	\$63,344	\$63,110
44	Public Advocacy	\$67,388	\$54,160	\$59,260	\$60,155	\$57,463
45	Liquor Control Commission	\$66,313	\$56,721	\$58,635	\$59,329	\$54,450
46	Tax Equalization & Review Commission	\$63,089	\$41,726	\$43,163	\$43,256	\$41,162
47	Oil and Gas Conservation Commission	\$58,800	\$50,188	\$42,945	\$40,550	\$37,575
48	Nebraska Tourism Commission	\$50,001	\$47,033	\$45,533	\$46,569	\$43,506
49	Real Estate Commission	\$45,847	\$41,500	\$42,403	\$42,322	\$40,971
50	Deaf & Hard of Hearing Commission	\$44,833	\$46,781	\$48,552	\$47,274	\$46,280
51	Arts Council	\$44,134	\$41,703	\$41,239	\$41,660	\$39,188
52	MV Industry Licensing Board	\$34,331	\$33,731	\$36,107	\$32,978	\$30,905
53	Accountability & Disclosure	\$33,360	\$31,301	\$32,623	\$34,551	\$32,551
54	Corn Board	\$33,007	\$30,063	\$29,457	\$30,699	\$28,650
55	Engineers and Architects Board	\$29,059	\$26,279	\$23,629	\$25,369	\$23,802
56	Ethanol Board	\$23,732	\$20,394	\$17,086	\$16,288	\$15,283
57	Power Review Board	\$17,223	\$15,639	\$15,188	\$15,446	\$14,531
58	Public Accountancy Board	\$16,010	\$15,049	\$14,226	\$14,323	\$13,575
59	Wheat Board	\$15,801	\$13,601	\$11,632	\$13,855	\$13,259
60	Real Property Appraiser Board	\$15,217	\$13,038	\$12,765	\$12,564	\$11,675
61	Indian Affairs Commission	\$12,999	\$13,189	\$12,703	\$11,586	\$10,712
62	Latino-American Commission	\$12,297	\$8,942	\$7,702	\$10,989	\$9,722
63	Industrial Relations Commission	\$11,978	\$9,968	\$9,683	\$9,849	\$9,272
64	Barber Examiners Board	\$7,744	\$7,275	\$7,182	\$6,781	\$6,461

Retirement Expenditures by Agency

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
65	Lieutenant Governor	\$5,616	\$6,026	\$6,357	\$6,377	\$6,503
66	Dry Bean Commission	\$4,170	\$3,898	\$3,768	\$3,706	\$3,435
67	Grain Sorghum Board	\$3,295	\$4,025	\$3,902	\$3,915	\$3,443
68	African American Affairs Commission	\$2,242	\$1,455	\$1,814	---	---
--	Abstracters Board of Examiners	\$0	\$0	\$0	\$0	\$0
Totals		\$84,661,095	\$76,303,260	\$70,296,049	\$68,357,024	\$64,568,190
% Change from Previous Year		+11%	+9%	+3%	+6%	+4%
% of All State Personal Services		2.6%	2.5%	2.5%	2.5%	2.4%

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Budget Status report 06-30-2024 (E1 Account Code 515100).

Premium Pay¹ Expenditures by Agency

2024 Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Health & Human Services	\$940,820	\$830,964	\$652,395	\$405,417	\$368,765
2	Transportation	\$523,081	\$455,926	\$382,300	\$298,670	\$243,279
3	Corrections	\$387,851	\$384,083	\$325,442	\$181,143	\$204,704
4	Administrative Services	\$315,266	\$333,236	\$295,837	\$153,303	\$122,832
5	Veterans' Affairs	\$75,787	\$70,410	\$62,265	\$37,620	\$36,858
6	State Patrol	\$37,430	\$36,242	\$53,386	\$41,510	\$38,865
7	Military	\$37,259	\$35,391	\$52,129	\$68,158	\$21,628
8	Environment and Energy	\$27,820	\$24,628	\$24,347	\$17,216	\$16,670
9	Parole Board	\$20,208	\$20,927	\$15,963	\$12,457	\$10,574
---	Game and Parks	\$0	\$519	\$0	\$0	\$0
---	Crime Commission	\$0	\$0	\$0	\$0	\$41
Totals		\$2,365,522	\$2,192,325	\$1,864,064	\$1,215,494	\$1,064,216
% Change from Previous Year		+8%	+18%	+53%	+14%	+3%
% of All State Personal Services		0.07%	0.07%	0.07%	0.04%	0.04%

¹Premium pay includes On Call Pay, Standby Pay, Call Back Pay, or Out-of-Class Pay.
Includes data from all state agencies except the University of Nebraska and State Colleges.
Source: Budget Status report 06-30-2024 (E1 Account Code 511400).

Shift Differential Expenditures by Agency

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Health & Human Services	\$4,604,394	\$5,076,075	\$3,512,705	\$1,254,379	\$1,371,048
2	Veterans' Affairs	\$4,302,543	\$4,166,746	\$2,400,694	\$444,630	\$600,439
3	Corrections	\$4,253,302	\$5,509,705	\$3,573,294	\$398,595	\$646,425
4	Administrative Services	\$487,491	\$494,135	\$295,412	\$19,398	\$20,987
5	Transportation	\$56,572	\$58,998	\$43,995	\$48,998	\$55,350
6	State Patrol	\$30,919	\$30,548	\$27,565	\$31,222	\$28,338
7	Educational Telecommunications	\$7,407	\$10,025	\$7,893	\$7,852	\$7,751
8	Military	\$5,021	\$4,194	\$5,043	\$315,345	\$6,263
9	Parole Board	\$4,538	\$0	\$0	\$0	\$0
10	Game and Parks	\$3,005	\$3,159	\$2,512	\$2,858	\$2,972
11	Revenue	\$692	\$699	\$623	\$652	\$638
12	Crime Commission	\$2	\$101	\$88	\$1,071	\$1,695
---	Agriculture	\$0	\$0	\$0	\$0	\$0
Totals		\$13,755,888	\$15,354,386	\$9,869,822	\$2,525,000	\$2,741,906
% Change from Previous Year		-10%	+56%	+291%	-8%	-3%
% of All State Personal Services		0.43%	0.51%	0.35%	0.09%	0.10%

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Budget Status report 06-30-2024 (E1 Account Code 511500).

Unemployment Insurance Expenditures by Agency

2024		FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Rank	Agency					
1	Health & Human Services	\$202,399	\$138,960	\$78,087	\$109,333	\$107,637
2	Transportation	\$83,049	\$40,651	\$23,759	\$43,495	\$58,628
3	Corrections	\$79,311	\$75,535	\$41,010	\$42,704	\$86,972
4	Game and Parks	\$56,567	\$59,901	\$26,849	\$93,782	\$89,018
5	Veterans' Affairs	\$37,504	\$35,002	\$19,665	\$47,376	\$13,545
6	Supreme Court	\$33,064	\$33,244	\$2,064	\$22,758	\$22,933
7	Administrative Services	\$24,688	\$27,129	-\$3,410	\$55,154	\$61,106
8	Revenue	\$16,335	\$0	\$0	\$2,695	\$216
9	Banking & Finance	\$9,512	\$0	\$0	\$4,777	\$611
10	Motor Vehicles	\$9,430	\$0	\$7,341	\$1,482	\$0
11	Education	\$8,303	\$3,806	\$0	\$2,875	\$10,298
12	Governor/Policy Research	\$8,192	\$5,175	\$287	\$0	\$0
13	Foster Care Review Office	\$7,561	\$0	\$0	\$0	\$0
14	Blind & Visually Impaired Commission	\$7,504	\$0	\$0	\$0	\$29,363
15	Labor	\$4,542	\$16,747	\$36,954	\$3,104	\$20,868
16	Legislature	\$4,080	\$4,320	\$0	\$0	\$2,834
17	Brand Committee	\$3,142	\$0	\$0	\$0	\$687
18	Public Service Commission	\$2,563	\$0	\$986	\$4,012	\$0
19	Historical Society	\$2,326	\$0	\$690	\$8,751	\$0
20	Educational Telecommunications	\$1,732	\$2,277	\$0	\$0	\$0
21	Agriculture	\$1,074	\$0	\$44	\$9,200	\$3,130
22	MV Industry Licensing Board	\$157	\$87	\$108	\$85	\$133
23	Arts Council	\$114	\$0	\$0	\$0	\$382
24	Educational Lands and Funds	\$68	\$47	\$97	\$72	\$79
---	Parole Board	-\$310	\$12,276	\$0	\$10,536	\$5,112
---	Attorney General	\$0	\$3,472	\$0	\$0	\$0
---	Crime Commission	\$0	\$3,917	\$0	\$0	\$0
---	Environment and Energy	\$0	\$4,410	\$0	\$0	\$5,621
---	Military	\$0	\$8,831	\$0	\$18,021	-\$13
---	Natural Resources	\$0	\$0	\$3,192	\$0	\$599
---	State Patrol	\$0	\$2,341	\$0	\$5,020	\$3,702

Unemployment Insurance Expenditures by Agency

2024 Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
	All Other Agencies	\$0	\$0	\$1	\$1,490	\$23,398
	Totals	\$602,910	\$478,128	\$237,725	\$486,722	\$546,860
	% Change from Previous Year	+26%	+101%	-51%	-11%	-19%
	% of All State Personal Services	0.02%	0.02%	0.01%	0.02%	0.02%

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Budget Status report 06-30-2024 (E1 Account Code 516400).

Workers' Compensation Premium Expenditures by Agency

2024 Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Corrections	\$3,266,685	\$2,420,404	\$2,420,404	\$1,419,242	\$1,772,114
2	Health & Human Services	\$2,833,239	\$3,280,801	\$3,368,384	\$1,475,510	\$4,550,675
3	Transportation	\$2,581,174	\$2,117,442	\$2,117,442	\$1,970,678	\$1,970,678
4	State Patrol	\$671,707	\$580,880	\$580,880	\$504,134	\$577,552
5	Game and Parks	\$602,856	\$453,402	\$453,383	\$422,681	\$422,681
6	Administrative Services	\$509,493	\$373,590	\$373,590	\$304,126	\$304,133
7	Veterans Affairs	\$495,678	\$388,556	\$388,556	\$250,918	\$444,886
8	Supreme Court	\$484,546	\$642,184	\$642,302	\$558,904	\$562,580
9	Education	\$275,359	\$288,491	\$288,491	\$250,590	\$250,590
10	Revenue	\$172,920	\$182,293	\$182,293	\$168,242	\$168,242
11	Labor	\$164,304	\$164,421	\$164,421	\$150,545	\$150,545
12	Legislature	\$139,582	\$139,418	\$139,418	\$130,385	\$130,385
13	Military	\$115,843	\$89,017	\$90,596	\$682,108	\$70,444
14	Environment and Energy	\$115,387	\$120,437	\$120,437	\$114,317	\$79,260
15	Motor Vehicles	\$91,244	\$90,118	\$90,118	\$74,975	\$74,975
16	Agriculture	\$90,774	\$86,697	\$86,697	\$81,914	\$81,914
17	Attorney General	\$69,057	\$71,100	\$71,100	\$59,084	\$59,084
18	Natural Resources	\$58,650	\$62,845	\$62,845	\$52,772	\$52,772
19	Insurance	\$56,013	\$59,360	\$59,360	\$55,167	\$55,167
20	Brand Committee	\$43,170	\$36,023	\$36,023	\$32,261	\$32,261
21	Fire Marshal	\$41,388	\$35,271	\$35,271	\$31,574	\$31,574
22	Banking & Finance	\$41,063	\$45,096	\$45,096	\$37,871	\$37,871
23	Blind & Visually Impaired Commission	\$37,834	\$22,175	\$27,135	\$30,715	\$31,327
24	Historical Society	\$35,715	\$32,699	\$32,699	\$32,351	\$32,351
25	Parole Board	\$35,290	\$34,148	\$34,148	\$29,542	\$29,542
26	Workers' Compensation Court	\$33,906	\$33,909	\$33,909	\$30,628	\$30,628
27	Educational Telecommunications	\$31,223	\$27,984	\$27,984	\$26,966	\$26,966
28	Public Service Commission	\$30,626	\$30,483	\$30,483	\$25,990	\$25,990
29	Economic Development	\$30,517	\$34,306	\$34,653	\$31,735	\$31,735
30	State Auditor	\$27,966	\$28,211	\$28,211	\$23,805	\$23,805
31	Crime Commission	\$25,242	\$25,321	\$25,321	\$22,860	\$22,860

Workers' Compensation Premium Expenditures by Agency

2024 Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
32	Retirement Systems	\$23,743	\$22,107	\$22,107	\$20,499	\$20,499
33	State Treasurer	\$21,048	\$23,721	\$23,721	\$20,305	\$20,305
34	Secretary of State	\$19,089	\$18,811	\$18,811	\$15,433	\$15,433
35	Library Commission	\$18,824	\$19,087	\$19,087	\$17,652	\$17,652
36	Electrical Board	\$18,666	\$14,040	\$14,040	\$9,601	\$9,601
37	Foster Care Review Office	\$16,642	\$14,153	\$14,153	\$12,301	\$12,301
38	Educational Lands and Funds	\$15,682	\$17,025	\$17,025	\$16,818	\$16,818
39	Governor/Policy Research	\$11,989	\$11,754	\$11,754	\$11,659	\$11,659
40	Investment Council	\$11,270	\$10,847	\$10,847	\$9,559	\$9,559
41	Equal Opportunity Commission	\$11,166	\$12,057	\$12,057	\$11,005	\$11,005
42	Accountability & Disclosure	\$7,735	\$6,558	\$6,558	\$3,722	\$3,722
43	Liquor Control Commission	\$7,312	\$7,126	\$7,126	\$6,625	\$6,625
44	Public Advocacy Commission	\$7,188	\$7,550	\$7,550	\$6,560	\$6,560
45	Postsecondary Education	\$7,175	\$7,727	\$7,727	\$7,926	\$7,926
46	Oil and Gas Conservation Commission	\$6,981	\$5,662	\$5,662	\$4,383	\$4,383
47	Deaf & Hard of Hearing Commission	\$6,060	\$6,216	\$6,216	\$4,923	\$4,923
48	Nebraska Tourism Commission	\$5,840	\$6,550	\$6,550	\$5,560	\$5,560
49	Tax Equalization & Review Commission	\$5,168	\$5,271	\$5,271	\$4,971	\$4,971
50	Real Estate Commission	\$5,099	\$5,536	\$5,441	\$4,828	\$4,828
51	Arts Council	\$4,981	\$5,083	\$5,083	\$4,401	\$4,401
52	MV Industry Licensing Board	\$4,504	\$4,388	\$4,388	\$6,171	\$6,171
53	Corn Board	\$3,812	\$3,999	\$3,999	\$3,282	\$3,282
54	Engineers & Architects Board	\$3,219	\$3,408	\$3,408	\$2,951	\$2,951
55	Racing & Gaming Commission	\$2,887	\$2,986	\$2,986	\$2,772	\$2,772
56	Power Review Board	\$2,090	\$2,100	\$2,100	\$1,765	\$1,765
57	Ethanol Board	\$1,962	\$2,820	\$2,820	\$2,685	\$2,685
58	Public Accountancy Board	\$1,807	\$1,825	\$1,825	\$1,684	\$1,684
59	Wheat Board	\$1,656	\$1,816	\$1,816	\$1,467	\$1,467
60	Real Property Appraiser Board	\$1,546	\$1,528	\$1,528	\$1,352	\$1,352
61	Indian Affairs Commission	\$1,393	\$1,339	\$1,339	\$1,331	\$1,331
62	Latino-American Commission	\$1,321	\$1,129	\$1,129	\$1,074	\$1,074

Workers' Compensation Premium Expenditures by Agency

2024 Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
63	Industrial Relations Commission	\$1,272	\$1,800	\$1,800	\$1,455	\$1,455
64	Barber Examiners Board	\$824	\$869	\$869	\$731	\$731
65	Lieutenant Governor	\$762	\$863	\$863	\$785	\$785
66	Grain Sorghum Board	\$468	\$688	\$688	\$447	\$447
67	Dry Bean Commission	\$453	\$493	\$493	\$373	\$373
68	Abstracters Board of Examiners	\$154	\$140	\$140	\$219	\$219
Totals		\$13,470,238	\$12,256,155	\$12,350,627	\$9,311,865	\$12,364,861
% Change from Previous Year		+10%	-1%	+33%	-25%	+9%
% of All State Personal Services		0.42%	0.41%	0.44%	0.34%	0.47%

Includes data from all state agencies except the University of Nebraska and State Colleges.

Source: Budget Status report 06-30-2024 (E1 Account Code 516500).

Tuition Assistance Expenditures by Agency

2024 Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Administrative Services	\$299,921	\$147,801	\$37,367	\$43,310	\$15,313
2	Corrections	\$191,690	\$173,355	\$104,702	\$120,153	\$118,824
3	Health & Human Services	\$181,306	\$180,350	\$83,832	\$120,172	\$103,331
4	Transportation	\$139,253	\$58,865	\$69,441	\$70,313	\$47,318
5	Supreme Court	\$103,398	\$85,259	\$63,251	\$84,312	\$47,748
6	Game and Parks	\$26,662	\$31,866	\$36,325	\$32,605	\$24,120
7	Veterans Affairs	\$15,272	\$10,577	\$12,305	\$29,927	\$10,636
8	Library Commission	\$14,026	\$7,116	\$5,175	\$1,554	\$930
9	Environment and Energy	\$13,863	\$20,789	\$19,575	\$11,658	\$2,783
10	Legislature	\$9,906	\$1,474	\$2,577	\$6,734	\$2,307
11	Parole Board	\$9,195	\$18,231	\$7,488	\$4,092	\$324
12	Economic Development	\$8,814	\$9,158	\$6,423	\$9,220	\$14,425
13	Revenue	\$7,185	\$10,346	\$3,907	\$2,886	\$5,250
14	Education	\$7,065	\$12,920	\$18,087	\$36,251	\$9,819
15	Ethanol Board	\$4,500	\$4,140	\$8,280	\$1,380	\$0
16	Natural Resources	\$4,401	\$0	\$640	\$0	\$0
17	Banking & Finance	\$4,245	\$4,245	\$8,231	\$15,582	\$18,439
18	Insurance	\$3,749	\$11,533	\$4,459	\$3,473	\$9,062
19	Crime Commission	\$3,414	\$0	\$0	\$0	\$0
20	Agriculture	\$3,271	\$0	\$194	\$2,904	\$2,642
21	Motor Vehicles	\$3,000	\$0	\$0	\$0	\$0
22	Educational Telecommunications	\$2,648	\$0	\$426	\$0	\$0
23	Workers' Compensation Court	\$2,142	\$0	\$0	\$0	\$0
	All Other Agencies	\$6,309	\$12,915	\$19,505	\$36,846	\$37,555
Totals		\$1,065,235	\$800,938	\$512,188	\$633,370	\$470,825
% Change from Previous Year		+33%	+56%	-19%	+35%	+19%
% of All State Personal Svcs		0.033%	0.027%	0.018%	0.023%	0.018%

Includes data from all state agencies except the University of Nebraska and State Colleges.

Source: Budget Status report 06-30-2024 (E1 Account Code 516200).

Employee Assistance Expenditures by Agency¹

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Health & Human Services	\$59,044	\$56,090	\$54,606	\$55,365	\$55,351
2	Corrections	\$33,503	\$32,921	\$31,345	\$30,999	\$30,993
3	Transportation	\$26,155	\$25,657	\$25,706	\$25,675	\$25,993
4	Supreme Court	\$24,925	\$24,684	\$24,205	\$24,082	\$23,225
5	Veterans Affairs	\$9,765	\$9,394	\$7,910	\$10,308	\$13,975
6	State Patrol	\$9,374	\$9,146	\$9,146	\$9,183	\$8,998
7	Administrative Services	\$7,799	\$7,762	\$8,528	\$6,291	\$7,416
8	Education	\$6,401	\$6,180	\$6,229	\$5,946	\$6,097
9	Game and Parks	\$5,706	-\$4,702	\$5,574	\$4,734	\$4,734
10	Revenue	\$5,090	\$5,031	\$5,006	\$4,882	\$5,031
11	Labor	\$4,158	\$4,326	\$4,944	\$4,264	\$4,314
12	Legislature	\$4,082	\$3,720	\$3,770	\$3,757	\$3,757
13	Environment and Energy	\$3,011	\$2,954	\$3,312	\$2,732	\$3,251
14	Motor Vehicles	\$2,747	\$2,707	\$2,682	\$2,670	\$2,657
15	Military	\$2,526	\$2,466	\$2,466	\$2,466	\$2,441
16	Agriculture	\$1,915	\$1,706	\$1,792	\$1,767	\$1,879
17	Economic Development	\$1,641	\$989	\$729	\$705	\$742
18	Attorney General	\$1,386	\$1,483	\$1,236	\$1,360	\$1,545
19	Insurance	\$1,310	\$1,236	\$1,236	\$1,236	\$1,261
20	Natural Resources	\$1,260	\$1,234	\$1,236	\$1,236	\$1,421
21	Brand Committee	\$995	\$667	\$717	\$667	\$717
22	Parole Board	\$945	\$791	\$865	\$840	\$878
23	Fire Marshal	\$920	\$890	\$890	\$902	\$915
24	Banking & Finance	\$895	\$729	\$816	\$840	\$915
25	Historical Society	\$819	\$816	\$803	\$840	\$976
26	Retirement Systems	\$731	\$1,555	\$630	\$630	\$630
27	Public Service Commission	\$718	\$655	\$630	\$655	\$630
28	Crime Commission	\$680	\$581	\$655	\$630	\$606
29	Educational Telecommunications	\$630	\$606	\$618	\$618	\$643
30	State Auditor	\$630	\$618	\$618	\$556	\$544
31	Workers' Compensation Court	\$567	\$581	\$581	\$606	\$581

Employee Assistance Expenditures by Agency¹

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
32	Secretary of State	\$529	\$494	\$494	\$494	\$482
33	Library Commission	\$523	\$488	\$507	\$507	\$507
34	Blind & Visually Impaired Commission	\$466	\$433	\$434	\$476	\$414
35	State Treasurer	\$454	\$451	\$470	\$544	\$569
36	Foster Care Review Office	\$378	\$371	\$371	\$371	\$371
37	Equal Opportunity Commission	\$340	\$334	\$334	\$334	\$334
38	Educational Lands and Funds	\$277	\$272	\$272	\$272	\$235
39	Electrical Board	\$265	\$247	\$247	\$235	\$235
40	Racing & Gaming Commission	\$252	\$49	\$25	\$25	\$37
41	Liquor Control Commission	\$214	\$210	\$210	\$210	\$210
42	Governor/Policy Research	\$209	\$0	\$0	\$0	\$0
43	Deaf & Hard of Hearing Commission	\$175	\$185	\$185	\$161	\$185
44	Nebraska Tourism Commission	\$139	\$136	\$136	\$136	\$124
45	Real Estate Commission	\$139	\$136	\$124	\$136	\$136
46	Oil and Gas Conservation Commission	\$136	\$109	\$111	\$96	\$96
47	Arts Council	\$113	\$124	\$124	\$111	\$124
48	Investment Council	\$113	\$111	\$111	\$99	\$111
49	Postsecondary Education	\$113	\$111	\$124	\$111	\$124
50	Public Advocacy Commission	\$101	\$87	\$99	\$99	\$99
51	Tax Equalization & Review Commission	\$101	\$111	\$99	\$99	\$99
52	Accountability & Disclosure	\$88	\$99	\$99	\$99	\$99
53	Engineers & Architects Board	\$88	\$87	\$87	\$87	\$87
54	MV Industry Licensing Board	\$88	\$111	\$111	\$111	\$111
55	Corn Board	\$76	\$74	\$74	\$74	\$74
56	Ethanol Board	\$50	\$37	\$37	\$37	\$0
57	Indian Affairs Commission	\$38	\$37	\$37	\$37	\$0
58	Latino-American Commission	\$38	\$25	\$37	\$37	\$0
59	Power Review Board	\$38	\$37	\$37	\$37	\$37
60	Public Accountancy Board	\$38	\$37	\$37	\$37	\$37
61	Wheat Board	\$38	\$37	\$34	\$34	\$34
62	Industrial Relations Commission	\$25	\$25	\$25	\$25	\$25

Employee Assistance Expenditures by Agency¹

2024 Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
---	African American Affairs Commission	\$0	\$0	\$0	\$0	---
---	Lieutenant Governor	\$0	\$0	\$0	\$0	\$0
---	Real Property Appraiser Board	\$0	\$37	\$37	\$37	\$37
Totals		\$225,972	\$208,573	\$214,612	\$212,613	\$218,146
% Change from Previous Year		+8%	-3%	+1%	-3%	+1%
% of All State Personal Services		0.007%	0.007%	0.008%	0.008%	0.008%

¹Statewide Employee Assistance Program started July 1, 1989.

Includes data from all state agencies except the University of Nebraska and State Colleges.

Source: Budget Status report 06-30-2024 (E1 Account Code 516300).

Overtime Expenditures by Agency

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Corrections	\$18,885,596	\$21,898,279	\$16,393,665	\$10,639,839	\$15,684,491
2	Health & Human Services	\$18,275,803	\$19,462,956	\$12,227,351	\$9,711,317	\$9,013,208
3	Transportation	\$6,246,833	\$5,565,759	\$4,365,305	\$5,018,686	\$5,487,824
4	State Patrol	\$4,511,723	\$4,008,634	\$3,769,997	\$2,387,357	\$2,938,832
5	Veterans Affairs	\$3,384,495	\$4,725,705	\$3,799,643	\$2,486,865	\$3,182,276
6	Administrative Services	\$401,471	\$362,831	\$240,349	\$306,908	\$251,164
7	Game and Parks	\$294,614	\$365,052	\$394,741	\$264,642	\$224,343
8	Supreme Court	\$279,677	\$179,902	\$140,066	\$56,213	\$67,315
9	Military	\$272,942	\$275,952	\$5,489,276	\$6,222,676	\$351,231
10	Motor Vehicles	\$159,920	\$143,097	\$152,567	\$70,873	\$82,585
11	Educational Telecommunications	\$152,670	\$156,158	\$121,279	\$127,575	\$132,217
12	Parole Board	\$107,581	\$104,670	\$60,101	\$75,779	\$42,752
13	Revenue	\$93,038	\$71,310	\$36,526	\$65,503	\$2,312
14	Education	\$65,203	\$103,354	\$44,842	\$28,999	\$51,861
15	Labor	\$50,838	\$42,974	\$53,245	\$145,097	\$174,303
16	Environment and Energy	\$48,778	\$38,373	\$21,249	\$13,263	\$26,092
17	Fire Marshal	\$34,655	\$65,028	\$86,502	\$30,819	\$33,429
18	Legislature	\$23,775	\$33,454	\$16,840	\$30,109	\$8,062
19	Economic Development	\$23,466	\$36,123	\$36,329	\$13,018	\$27,523
20	Agriculture	\$15,763	\$34,898	\$34,807	\$10,261	\$11,443
21	Liquor Control Commission	\$12,160	\$0	\$0	\$0	\$0
22	Racing & Gaming Commission	\$8,433	\$10,930	\$2,255	\$1,960	\$2,442
23	Retirement Systems	\$6,795	\$9,893	\$10,320	\$12,024	\$151
24	Historical Society	\$6,251	\$6,974	\$3,198	\$4,469	\$4,480
25	Real Estate Commission	\$5,166	\$2,348	\$0	\$0	\$0
26	Banking & Finance	\$3,642	\$5,740	\$6,418	\$3,051	\$5,363
27	Real Property Appraiser Board	\$3,523	\$4,156	\$5,314	\$2,328	\$520
28	Equal Opportunity Commission	\$3,093	\$648	\$1,153	\$204	\$1,154
29	Secretary of State	\$2,814	\$9,609	\$11,305	\$4,335	\$4,182
30	Insurance	\$2,784	\$165	\$3,939	\$5,592	\$3,945
31	Foster Care Review Office	\$2,409	\$2,030	\$7,160	\$293	\$484
32	Blind & Visually Impaired Commission	\$1,669	\$1,839	\$618	\$1,000	\$0

Overtime Expenditures by Agency

2024 Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
33	Public Service Commission	\$1,165	\$2,128	\$6,237	\$11,746	\$3,666
34	State Treasurer	\$925	\$1,318	\$897	\$119	\$553
35	Ethanol Board	\$760	\$5,099	\$3,794	\$498	\$770
36	Natural Resources	\$709	\$1,990	\$0	\$0	\$0
37	Oil and Gas Conservation Commission	\$581	\$1,790	\$152	\$0	\$0
38	Crime Commission	\$451	\$723	\$683	\$2,173	\$1,012
39	Governor/Policy Research	\$232	\$147	\$0	\$0	\$330
40	Electrical Board	\$215	\$3,409	\$1,331	\$1,360	\$1,105
41	Public Advocacy Commission	\$202	\$1,819	\$3,094	\$0	\$204
---	Accountability & Disclosure	\$0	\$96	\$0	\$0	\$0
---	Arts Council	\$0	\$0	\$16,339	\$83	\$0
---	Brand Committee	\$0	\$0	\$0	\$0	\$1,760
---	Corn Board	\$0	\$0	\$0	\$236	\$423
---	Deaf & Hard of Hearing	\$0	\$1,668	\$2,857	\$1,808	\$1,154
---	Dry Bean Commission	\$0	\$0	\$271	\$43	\$50
---	Engineers & Architects Board	\$0	\$418	\$386	\$979	\$480
---	Public Accountancy Board	\$0	\$271	\$1,325	\$442	\$805
	All Other Agencies	\$0	\$528	\$0	\$0	\$0
Totals		\$53,392,820	\$57,750,247	\$47,573,727	\$37,760,541	\$37,828,294
% Change from Previous Year		-8%	+21%	+26%	-0%	-2%
% of All State Personal Services		1.7%	1.9%	1.7%	1.4%	1.4%

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Budget Status report 06-30-2024 (E1 Account Code 511300).

Section G

Major Expenditures



Total Expenditures by Agency

2024

Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Health & Human Services	\$5,715,075,435	\$5,729,317,871	\$4,840,101,478	\$4,292,630,226	\$3,493,535,989
2	Education	\$2,448,936,053	\$2,055,228,021	\$2,023,771,971	\$1,856,047,197	\$1,738,899,018
3	Retirement Systems	\$1,538,750,393	\$1,506,750,564	\$1,218,138,466	\$1,078,306,198	\$1,070,762,128
4	Transportation	\$1,282,765,524	\$1,222,259,292	\$1,044,633,189	\$1,010,690,824	\$1,024,834,720
5	Revenue	\$640,457,535	\$564,097,262	\$531,470,556	\$499,366,788	\$485,341,840
6	Administrative Services	\$555,982,382	\$553,738,955	\$482,125,320	\$498,556,453	\$497,054,151
7	Corrections	\$416,163,165	\$404,798,287	\$340,534,102	\$295,067,522	\$296,107,053
8	Economic Development	\$368,822,433	\$190,239,468	\$72,218,270	\$50,054,860	\$50,330,367
9	Military	\$262,561,750	\$212,036,408	\$325,791,329	\$1,234,791,337	\$151,536,542
10	Supreme Court	\$247,864,152	\$206,925,964	\$196,357,340	\$195,516,044	\$199,502,499
11	Environment and Energy	\$235,109,281	\$177,806,508	\$147,218,685	\$88,559,974	\$89,573,134
12	Game and Parks	\$135,280,833	\$141,897,750	\$116,611,657	\$113,558,331	\$106,434,697
13	State Patrol	\$119,743,413	\$102,465,309	\$101,906,544	\$83,034,016	\$91,629,770
14	Technical Community Colleges	\$116,939,172	\$109,804,330	\$106,645,089	\$103,558,339	\$100,547,391
15	Veterans Affairs	\$93,795,135	\$84,075,911	\$74,810,530	\$57,882,742	\$70,467,476
16	Public Service Commission	\$93,248,768	\$56,501,552	\$56,256,244	\$53,651,578	\$41,659,249
17	Postsecondary Education	\$66,251,853	\$35,122,822	\$25,943,557	\$24,161,077	\$22,572,308
18	Natural Resources	\$63,363,111	\$37,112,394	\$25,698,787	\$29,844,214	\$35,794,941
19	State Treasurer	\$58,038,167	\$52,376,285	\$56,063,665	\$42,653,580	\$44,151,719
20	Labor	\$48,028,969	\$36,474,181	\$45,237,025	\$67,628,366	\$40,525,082
21	Motor Vehicles	\$37,674,489	\$39,324,549	\$27,589,295	\$26,256,323	\$31,963,653
22	Crime Commission	\$31,603,757	\$30,551,399	\$28,411,515	\$29,028,685	\$26,517,746
23	Insurance	\$25,101,261	\$29,966,464	\$17,120,913	\$16,458,890	\$22,127,937
24	Legislature	\$23,696,503	\$23,429,017	\$22,625,619	\$21,759,896	\$19,757,947
25	Agriculture	\$23,414,814	\$26,556,269	\$19,700,797	\$18,066,344	\$17,579,050
26	Educational Lands and Funds	\$16,179,993	\$15,624,997	\$17,657,351	\$17,521,868	\$17,312,054
27	Attorney General	\$15,432,396	\$13,369,415	\$12,460,588	\$11,911,135	\$11,307,434
28	Educational Telecommunications	\$12,211,798	\$11,526,807	\$11,373,983	\$12,729,488	\$11,218,929
29	Parole Board	\$11,767,799	\$10,175,772	\$8,889,259	\$8,167,808	\$6,843,874
30	Secretary of State	\$10,550,437	\$9,986,022	\$9,516,254	\$9,717,011	\$17,666,940

Total Expenditures by Agency

2024

Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
31	Oil and Gas Conservation Commission	\$9,777,677	\$4,501,976	\$1,022,425	\$1,172,532	\$845,871
32	Nebraska Tourism Commission	\$9,584,977	\$7,571,768	\$5,826,316	\$4,171,348	\$5,342,429
33	Corn Board	\$8,026,519	\$7,609,704	\$8,420,439	\$8,592,525	\$8,341,972
34	Historical Society	\$7,894,332	\$8,017,103	\$7,559,734	\$7,424,314	\$8,828,941
35	Fire Marshal	\$7,870,823	\$7,528,804	\$7,407,708	\$7,221,510	\$7,168,234
36	Banking & Finance	\$7,808,286	\$7,583,264	\$7,001,494	\$7,023,403	\$7,225,804
37	Blind & Visually Impaired Commission	\$7,345,461	\$6,216,234	\$5,495,145	\$5,580,739	\$5,031,251
38	Workers' Compensation Court	\$6,283,592	\$6,468,575	\$6,175,052	\$5,944,079	\$6,106,869
39	Library Commission	\$6,193,474	\$5,977,801	\$7,962,332	\$5,670,369	\$5,413,290
40	Brand Committee	\$5,872,549	\$5,626,112	\$5,581,352	\$5,527,235	\$5,345,348
41	State Auditor	\$5,495,311	\$4,616,677	\$4,456,038	\$4,254,602	\$3,917,548
42	State Fair Board	\$5,472,450	\$5,494,314	\$4,883,305	\$4,822,695	\$4,027,062
43	Arts Council	\$4,141,443	\$11,676,205	\$3,858,485	\$3,587,137	\$3,311,272
44	Racing & Gaming Commission	\$3,521,338	\$2,064,256	\$864,218	\$570,185	\$540,662
45	Public Advocacy Commission	\$3,456,046	\$3,067,681	\$3,168,457	\$3,247,940	\$3,254,009
46	Foster Care Review Office	\$3,306,090	\$3,190,367	\$3,017,834	\$2,377,034	\$2,376,857
47	Liquor Control Commission	\$3,253,467	\$2,625,716	\$1,474,741	\$1,477,994	\$1,237,143
48	Investment Council	\$3,091,400	\$3,043,546	\$2,779,012	\$2,718,648	\$2,650,764
49	Equal Opportunity Commission	\$2,169,165	\$2,007,777	\$1,893,381	\$1,972,417	\$1,918,336
50	Electrical Board	\$2,127,771	\$2,081,374	\$2,049,051	\$1,963,268	\$1,683,028
51	Governor/Policy Research	\$1,973,107	\$1,883,392	\$2,103,143	\$2,013,233	\$1,777,309
52	Wheat Board	\$1,615,328	\$741,560	\$622,919	\$771,507	\$978,497
53	Real Estate Commission	\$1,377,920	\$1,254,860	\$1,127,309	\$1,639,895	\$1,233,286
54	Dairy Industrial Development Board	\$1,302,227	\$1,393,161	\$1,418,586	\$1,463,669	\$1,390,901
55	Tax Equalization & Review Commission	\$1,229,123	\$846,891	\$865,254	\$865,352	\$803,442
56	Deaf & Hard of Hearing Commission	\$1,177,656	\$1,119,937	\$1,129,896	\$1,059,280	\$1,050,968
57	Engineers and Architects Board	\$769,247	\$693,832	\$673,752	\$597,334	\$652,550
58	MV Industry Licensing Board	\$761,401	\$810,807	\$802,599	\$824,801	\$709,569
59	Accountability & Disclosure	\$756,938	\$683,906	\$708,054	\$719,628	\$684,175
60	Ethanol Board	\$686,790	\$703,110	\$532,514	\$452,395	\$451,785
61	Power Review Board	\$589,709	\$572,337	\$536,254	\$558,583	\$523,214

Total Expenditures by Agency

2024

Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
62	Dry Bean Commission	\$399,065	\$469,498	\$604,054	\$173,158	\$523,793
63	Public Accountancy Board	\$398,669	\$408,609	\$364,094	\$336,962	\$369,355
64	Real Property Appraiser Board	\$381,872	\$383,634	\$355,988	\$306,090	\$358,736
65	Indian Affairs Commission	\$319,644	\$267,020	\$305,315	\$276,548	\$232,539
66	Latino-American Commission	\$287,122	\$272,358	\$197,885	\$253,195	\$227,931
67	Industrial Relations Commission	\$270,998	\$219,167	\$209,583	\$204,423	\$207,603
68	Barber Examiners Board	\$162,473	\$152,598	\$139,583	\$136,746	\$137,198
69	African American Affairs Commission	\$142,333	\$94,312	\$29,749	---	---
70	Grain Sorghum Board	\$119,031	\$155,682	\$142,289	\$94,612	\$124,860
71	Lieutenant Governor	\$117,713	\$129,810	\$142,486	\$139,396	\$141,725
72	Dry Pea and Lentil Commission	\$70,438	\$58,417	\$13,246	---	---
73	Abstracters Board of Examiners	\$44,610	\$27,729	\$27,447	\$25,169	\$25,468
74	Board of Geologists	\$33,207	\$30,920	\$30,709	\$29,588	\$28,385
75	Landscape Architects Board	\$23,997	\$23,700	\$22,033	\$19,654	\$20,916
76	Land Surveyors Board	\$18,532	\$20,783	\$18,760	\$17,951	\$15,855
---	Hemp Commission	\$0	\$43	\$175	---	---
Sub-Total		\$14,842,532,092	\$13,809,927,172	\$12,110,899,573	\$11,945,476,257	\$9,930,792,388
State Colleges		\$199,598,417	\$189,443,590	\$186,001,298	\$169,915,905	\$161,577,249
University of Nebraska		\$3,437,766,359	\$3,208,552,918	\$3,009,936,826	\$2,789,328,870	\$2,761,860,401
Grand Total		\$18,479,896,868	\$17,207,923,680	\$15,306,837,697	\$14,904,721,032	\$12,854,230,038
% Change from Previous Year		+7%	+12%	+3%	+16%	+7%

Source: Annual Budgetary Report FY2024; Schedule of Total Expenditures by Agency - All Funds.

Operating Expenditures by Agency

2024

Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Retirement Systems	\$1,473,897,683	\$1,445,680,018	\$1,157,993,245	\$1,020,750,466	\$1,014,040,249
2	Administrative Services	\$450,783,840	\$456,117,950	\$393,822,437	\$399,941,088	\$399,940,878
3	Health & Human Services	\$319,435,151	\$341,381,499	\$322,974,062	\$356,911,226	\$217,353,004
4	Transportation	\$225,027,134	\$212,381,819	\$178,081,049	\$181,546,841	\$186,690,649
5	Corrections	\$146,078,663	\$147,190,979	\$128,271,528	\$117,562,291	\$110,223,492
6	Supreme Court	\$93,028,414	\$66,298,734	\$63,217,603	\$68,113,272	\$74,646,815
7	Revenue	\$74,207,511	\$71,634,235	\$60,865,320	\$63,697,387	\$53,600,511
8	Military	\$67,569,006	\$69,179,208	\$107,187,409	\$82,228,841	\$87,189,034
9	Education	\$63,546,180	\$63,783,517	\$52,155,748	\$36,419,231	\$34,344,499
10	Game and Parks	\$42,987,019	\$45,355,372	\$41,317,607	\$32,758,462	\$31,305,297
11	State Patrol	\$26,688,844	\$26,328,871	\$25,266,634	\$21,917,840	\$24,104,719
12	State Treasurer	\$22,275,761	\$15,915,212	\$19,747,514	\$12,393,899	\$15,725,797
13	Veterans Affairs	\$22,238,257	\$22,134,903	\$25,728,866	\$19,210,707	\$20,552,255
14	Motor Vehicles	\$22,096,244	\$26,231,193	\$14,594,244	\$13,362,700	\$12,073,347
15	Environment and Energy	\$17,883,783	\$19,201,245	\$20,501,023	\$20,088,306	\$18,711,919
16	Insurance	\$16,086,229	\$21,210,675	\$8,940,696	\$7,699,560	\$13,325,367
17	Educational Lands and Funds	\$13,524,148	\$13,040,889	\$15,245,130	\$15,072,928	\$14,949,317
18	Natural Resources	\$11,300,451	\$7,687,463	\$3,963,899	\$3,442,742	\$3,327,491
19	Labor	\$9,680,760	\$7,846,188	\$15,936,672	\$33,640,157	\$9,916,348
20	Oil and Gas Conservation Commission	\$8,727,304	\$3,395,138	\$207,793	\$492,588	\$174,716
21	Nebraska Tourism Commission	\$7,853,441	\$6,088,337	\$4,409,615	\$2,771,313	\$3,382,743
22	Corn Board	\$7,290,915	\$6,971,500	\$7,774,579	\$8,014,629	\$7,693,129
23	Secretary of State	\$6,753,686	\$6,522,901	\$5,586,187	\$6,227,404	\$6,050,136
24	Crime Commission	\$6,383,905	\$4,072,857	\$4,399,349	\$4,151,190	\$3,363,945
25	Agriculture	\$6,208,143	\$5,888,993	\$6,038,637	\$4,914,332	\$5,138,227
26	Educational Telecommunications	\$5,972,453	\$5,920,364	\$5,520,320	\$5,563,021	\$5,462,157
27	Parole Board	\$5,140,688	\$4,110,531	\$3,378,220	\$2,887,749	\$2,027,059
28	Economic Development	\$3,468,422	\$4,107,367	\$3,543,853	\$1,795,687	\$1,689,656
29	Public Service Commission	\$3,137,874	\$3,035,257	\$3,025,233	\$2,632,407	\$1,714,734
30	Historical Society	\$2,834,994	\$3,536,219	\$2,532,307	\$2,192,662	\$2,709,419
31	Attorney General	\$2,505,053	\$2,114,172	\$1,721,557	\$1,791,651	\$1,340,583

Operating Expenditures by Agency

2024

Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
32	Legislature	\$2,246,798	\$3,503,037	\$3,909,082	\$1,913,684	\$1,530,613
33	Liquor Control Commission	\$2,030,192	\$1,318,004	\$366,360	\$392,540	\$241,357
34	Blind & Visually Impaired Commission	\$1,972,286	\$1,081,001	\$1,136,238	\$1,419,926	\$1,082,978
35	Workers' Compensation Court	\$1,372,800	\$1,477,263	\$1,335,990	\$1,284,519	\$1,272,329
36	Wheat Board	\$1,312,266	\$477,537	\$381,496	\$522,241	\$718,043
37	Dairy Industrial Development Board	\$1,301,615	\$1,392,997	\$1,418,586	\$1,463,669	\$1,390,901
38	Investment Council	\$1,280,762	\$1,407,484	\$1,210,007	\$1,162,212	\$1,224,681
39	Fire Marshal	\$1,277,097	\$1,063,370	\$1,205,540	\$1,001,227	\$1,199,082
40	Banking & Finance	\$1,161,508	\$1,673,393	\$1,068,130	\$1,032,362	\$1,049,417
41	Racing & Gaming Commission	\$987,646	\$635,107	\$231,368	\$148,029	\$127,430
42	Library Commission	\$846,730	\$868,013	\$858,938	\$813,363	\$902,522
43	Brand Committee	\$689,146	\$684,726	\$583,671	\$673,290	\$621,300
44	Real Estate Commission	\$492,094	\$447,967	\$303,301	\$833,709	\$422,194
45	State Auditor	\$440,136	\$222,113	\$182,432	\$198,897	\$198,684
46	Deaf & Hard of Hearing Commission	\$319,721	\$221,375	\$209,078	\$202,182	\$170,992
47	Dry Bean Commission	\$309,724	\$389,804	\$527,599	\$105,387	\$447,514
48	Arts Council	\$308,286	\$276,577	\$225,816	\$169,993	\$159,307
49	Equal Opportunity Commission	\$295,836	\$288,467	\$237,437	\$230,023	\$215,982
50	Postsecondary Education	\$281,668	\$311,936	\$256,373	\$272,720	\$281,956
51	Ethanol Board	\$236,628	\$291,011	\$179,340	\$141,782	\$142,011
52	Governor/Policy Research	\$233,262	\$182,126	\$226,768	\$255,754	\$198,997
53	Power Review Board	\$220,848	\$222,619	\$211,568	\$228,130	\$216,085
54	Foster Care Review Office	\$216,654	\$294,835	\$214,239	\$244,298	\$351,650
55	Engineers and Architects Board	\$214,843	\$197,378	\$243,011	\$151,355	\$195,766
56	Public Advocacy Commission	\$185,668	\$182,876	\$190,860	\$163,161	\$184,668
57	Electrical Board	\$164,206	\$238,400	\$221,838	\$239,762	\$171,391
58	Accountability & Disclosure	\$159,054	\$110,217	\$95,133	\$109,396	\$106,234
59	Tax Equalization & Review Commission	\$117,175	\$79,881	\$95,749	\$99,979	\$91,982
60	African American Affairs Commission	\$101,827	\$62,590	\$1,083	---	---
61	MV Industry Licensing Board	\$96,975	\$119,043	\$85,771	\$183,568	\$81,295
62	Public Accountancy Board	\$85,216	\$115,079	\$93,652	\$76,664	\$111,715

Operating Expenditures by Agency

2024

Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
63	Real Property Appraiser Board	\$83,021	\$130,602	\$105,883	\$73,681	\$134,271
64	Latino-American Commission	\$68,344	\$112,862	\$50,939	\$41,459	\$39,073
65	Dry Pea and Lentil Commission	\$68,262	\$55,381	\$11,673	---	---
66	Grain Sorghum Board	\$45,807	\$76,066	\$60,337	\$30,666	\$61,637
67	Indian Affairs Commission	\$36,716	\$25,719	\$44,443	\$39,032	\$28,611
68	Industrial Relations Commission	\$32,812	\$28,714	\$25,198	\$22,334	\$24,741
69	Board of Geologists	\$24,865	\$23,629	\$25,269	\$27,166	\$24,318
70	Landscape Architects Board	\$21,250	\$22,279	\$20,405	\$19,192	\$19,444
71	Land Surveyors Board	\$16,805	\$17,988	\$15,822	\$15,912	\$14,440
72	Barber Examiners Board	\$15,500	\$13,154	\$13,515	\$13,522	\$14,538
73	Abstracters Board of Examiners	\$14,354	\$6,559	\$7,151	\$5,824	\$6,808
74	Lieutenant Governor	\$6,382	\$7,452	\$6,396	\$6,566	\$7,177
---	Hemp Commission	\$0	\$43	\$175	---	---
Sub-Total		\$3,206,004,741	\$3,154,720,280	\$2,721,841,996	\$2,566,221,753	\$2,398,251,626
State Colleges		\$42,763,470	\$39,473,131	\$38,202,812	\$33,874,454	\$29,894,305
University of Nebraska		\$948,803,822	\$849,372,975	\$789,749,562	\$700,800,074	\$695,047,776
Grand Total		\$4,197,572,033	\$4,043,566,386	\$3,549,794,370	\$3,300,896,281	\$3,123,193,707
% Change from Previous Year*		+4%	+14%	+8%	+6%	+7%
Operating Expenditures as a % of Total		23%	23%	23%	22%	24%

Source: Annual Budgetary Report FY2024; Schedule of Total Operating Expenditures by Agency - All Funds.

Travel Expenditures by Agency

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Health & Human Services	\$3,829,346	\$4,252,036	\$2,563,713	\$1,937,923	\$3,280,187
2	Supreme Court	\$2,589,498	\$2,654,289	\$1,785,947	\$1,140,792	\$2,100,276
3	Education	\$1,490,353	\$1,317,786	\$731,034	\$268,040	\$1,469,863
4	Military	\$1,412,187	\$224,175	\$241,423	\$5,387,590	\$1,809,177
5	Transportation	\$1,171,496	\$1,082,549	\$935,307	\$437,602	\$798,371
6	Corrections	\$954,065	\$917,762	\$973,257	\$802,792	\$737,191
7	Game and Parks	\$751,027	\$738,753	\$480,170	\$290,669	\$416,259
8	State Patrol	\$743,131	\$757,848	\$705,808	\$222,676	\$393,320
9	Brand Committee	\$684,854	\$685,701	\$615,834	\$606,024	\$522,801
10	Agriculture	\$674,634	\$688,349	\$568,015	\$405,952	\$607,373
11	Legislature	\$669,339	\$837,826	\$704,495	\$816,217	\$508,043
12	Environment and Energy	\$560,118	\$619,606	\$441,583	\$161,193	\$298,679
13	Fire Marshal	\$551,697	\$554,263	\$529,720	\$492,879	\$478,518
14	Veterans Affairs	\$499,104	\$557,180	\$1,097,299	\$547,558	\$2,379,007
15	Motor Vehicles	\$444,774	\$356,341	\$342,539	\$322,257	\$346,128
16	Natural Resources	\$371,277	\$296,413	\$239,230	\$175,937	\$215,203
17	Economic Development	\$334,766	\$280,772	\$264,149	\$45,657	\$267,331
18	Banking & Finance	\$313,028	\$177,841	\$55,077	\$5,935	\$211,079
19	Parole Board	\$295,680	\$238,835	\$172,091	\$122,466	\$132,584
20	Attorney General	\$293,090	\$246,226	\$188,930	\$122,299	\$211,058
21	Blind & Visually Impaired Commission	\$290,630	\$245,214	\$146,190	\$72,898	\$109,097
22	Labor	\$264,321	\$224,583	\$140,650	\$62,810	\$263,366
23	Electrical Board	\$261,517	\$247,114	\$227,857	\$186,266	\$151,577
24	Insurance	\$245,438	\$203,023	\$128,967	\$14,222	\$170,910
25	Revenue	\$229,244	\$226,606	\$175,255	\$106,469	\$151,655
26	Educational Telecommunications	\$213,769	\$185,097	\$149,727	\$129,936	\$156,880
27	Administrative Services	\$210,487	\$214,041	\$195,683	\$159,561	\$247,591
28	Corn Board	\$176,605	\$130,489	\$127,635	\$36,980	\$141,255
29	Racing & Gaming Commission	\$148,240	\$145,213	\$30,715	\$39,215	\$31,881
30	Public Service Commission	\$130,752	\$125,305	\$92,856	\$66,596	\$105,380
31	Historical Society	\$126,126	\$144,830	\$95,182	\$59,038	\$112,585
32	Secretary of State	\$107,359	\$48,561	\$67,480	\$7,687	\$26,996

Travel Expenditures by Agency

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
33	Crime Commission	\$88,883	\$72,833	\$76,380	\$33,468	\$74,869
34	Nebraska Tourism Commission	\$86,026	\$81,225	\$84,809	\$33,268	\$77,035
35	Governor/Policy Research	\$57,729	\$12,750	\$89,010	\$24,271	\$45,329
36	Tax Equalization & Review Commission	\$55,640	\$43,649	\$38,582	\$29,943	\$9,615
37	Wheat Board	\$54,839	\$49,493	\$41,974	\$20,812	\$48,055
38	Deaf & Hard of Hearing Commission	\$50,513	\$44,287	\$33,534	\$9,224	\$25,367
39	Real Estate Commission	\$40,806	\$44,280	\$43,245	\$15,387	\$33,825
40	State Treasurer	\$39,351	\$39,533	\$21,606	\$2,905	\$33,426
41	Public Advocacy Commission	\$37,708	\$27,154	\$33,797	\$34,099	\$29,489
42	MV Industry Licensing Board	\$37,202	\$54,699	\$40,576	\$35,128	\$32,820
43	Ethanol Board	\$28,820	\$43,600	\$35,304	\$10,635	\$28,216
44	Public Accountancy Board	\$28,015	\$21,065	\$9,856	\$2,010	\$15,668
45	Retirement Systems	\$26,405	\$25,333	\$12,289	\$5,118	\$19,718
46	Oil and Gas Conservation Commission	\$25,735	\$26,459	\$16,432	\$4,505	\$8,746
47	Postsecondary Education	\$25,701	\$16,126	\$13,393	\$5,629	\$11,617
48	Library Commission	\$24,551	\$17,416	\$17,549	\$7,384	\$40,656
49	Workers' Compensation Court	\$22,184	\$28,793	\$30,819	\$15,238	\$22,911
50	Foster Care Review Office	\$21,862	\$32,197	\$13,620	\$1,870	\$33,953
51	Educational Lands and Funds	\$21,049	\$20,225	\$21,297	\$11,095	\$16,881
52	Equal Opportunity Commission	\$20,749	\$8,739	\$3,966	\$2,818	\$12,884
53	Dry Bean Commission	\$18,400	\$13,136	\$11,886	\$4,521	\$17,344
54	Latino-American Commission	\$16,930	\$8,114	\$6,482	\$3,958	\$2,916
55	Engineers and Architects Board	\$16,303	\$11,573	\$7,938	\$2,491	\$9,096
56	Arts Council	\$15,843	\$18,097	\$3,540	\$1,397	\$11,815
57	Liquor Control Commission	\$14,342	\$14,248	\$13,556	\$5,165	\$13,135
58	Investment Council	\$13,611	\$12,753	\$7,923	\$3,800	\$10,194
59	Real Property Appraiser Board	\$11,742	\$11,119	\$12,192	\$1,859	\$9,089
60	Power Review Board	\$11,043	\$15,976	\$9,584	\$4,125	\$10,596
61	Grain Sorghum Board	\$9,222	\$11,405	\$21,292	\$3,325	\$9,867
62	Board of Geologists	\$8,342	\$7,291	\$5,440	\$2,422	\$4,067
63	State Auditor	\$7,439	\$13,421	\$15,490	\$11,096	\$51,779
64	Accountability & Disclosure	\$7,005	\$7,251	\$3,159	\$873	\$4,228

Travel Expenditures by Agency

2024						
Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
65	Abstracters Board of Examiners	\$3,833	\$3,326	\$2,192	\$641	\$1,275
66	Lieutenant Governor	\$3,779	\$8,247	\$12,628	\$10,116	\$10,143
67	Indian Affairs Commission	\$3,448	\$2,577	\$3,019	\$628	\$2,310
68	Landscape Architects Board	\$2,747	\$1,421	\$1,628	\$462	\$1,472
69	Dry Pea and Lentil Commission	\$2,176	\$3,036	\$1,573	---	---
70	Barber Examiners Board	\$2,040	\$2,909	\$1,685	\$4,267	\$2,108
71	African American Affairs Commission	\$1,964	\$31	\$767	---	---
72	Land Surveyors Board	\$1,727	\$2,795	\$2,938	\$2,039	\$1,415
73	Industrial Relations Commission	\$986	\$702	\$644	\$0	\$1,036
74	Dairy Industrial Development Board	\$612	\$164	---	---	---
	Sub-Total	\$22,005,254	\$20,504,075	\$16,037,412	\$15,622,128	\$19,646,586
	State Colleges	\$3,696,666	\$3,551,846	\$2,735,542	\$1,299,941	\$2,039,839
	University of Nebraska	\$46,301,896	\$42,729,268	\$27,791,539	\$9,074,218	\$33,977,070
	Total	\$72,003,816	\$66,785,189	\$46,564,493	\$25,996,287	\$55,663,495
	% Change from Previous Year	+8%	+43%	+79%	-53%	-16%
	Travel Expenditures as a % of Total	0.39%	0.39%	0.30%	0.17%	0.43%

Source: Annual Budgetary Report FY2024; Schedule of Total Travel Expenditures by Agency - All Funds.

Capital Expenditures by Agency

2024		FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Rank	Agency					
1	Transportation	\$717,619,791	\$727,086,438	\$567,254,881	\$497,546,578	\$545,176,735
2	Administrative Services	\$41,554,889	\$37,913,869	\$29,485,487	\$36,896,814	\$38,686,627
3	Corrections	\$24,545,877	\$14,033,022	\$34,819,040	\$44,399,425	\$22,491,791
4	Game and Parks	\$18,767,255	\$22,329,371	\$9,345,088	\$11,296,193	\$8,403,402
5	State Patrol	\$11,027,870	\$4,123,869	\$6,889,670	\$5,357,156	\$3,358,006
6	Veterans Affairs	\$7,236,159	\$4,028,990	\$891,785	\$1,583,559	\$2,395,204
7	Military	\$1,924,134	\$1,843,246	\$314,656	\$389,214	\$997,480
8	Crime Commission	\$1,727,310	\$10,597	\$0	\$1,368	\$2,792
9	Health & Human Services	\$1,545,657	\$990,159	\$1,019,719	\$11,458,571	\$2,567,164
10	Motor Vehicles	\$1,417,607	\$161,250	\$4,881	\$0	\$7,401,887
11	Educational Telecommunications	\$1,334,767	\$998,784	\$1,273,868	\$2,604,293	\$1,222,340
12	Supreme Court	\$903,150	\$682,507	\$865,696	\$1,140,081	\$1,238,415
13	Education	\$826,337	\$38,613	\$119,013	\$36,439	\$45,775
14	Agriculture	\$598,116	\$564,977	\$454,440	\$323,635	\$234,459
15	Revenue	\$578,853	\$261,404	\$84,347	\$53,365	\$786,277
16	Environment and Energy	\$507,065	\$327,881	\$384,663	\$236,948	\$266,116
17	Blind & Visually Impaired Commission	\$377,786	\$82,887	\$366,404	\$586,831	\$277,214
18	Historical Society	\$223,469	-\$44,158	\$69,147	\$437,812	\$1,501,449
19	Labor	\$208,255	\$5,166	\$2,412,351	\$5,307,177	\$2,494,283
20	Natural Resources	\$185,574	\$161,366	\$66,446	\$33,888	\$144,543
21	Public Service Commission	\$144,326	\$4,461	\$95,520	\$0	\$42,242
22	Educational Lands and Funds	\$90,250	\$14,718	\$95,456	\$140,729	\$44,043
23	State Treasurer	\$82,799	\$2,009	\$181,698	\$47,926	\$101,536
24	Legislature	\$75,397	\$473,741	\$27,570	\$505,363	\$47,620
25	Attorney General	\$59,506	\$82,071	\$37,101	\$41,592	\$30,219
26	Racing & Gaming Commission	\$52,969	\$9,571	\$0	\$0	\$0
27	Secretary of State	\$46,740	\$48,020	\$765,408	\$14,621	\$9,008,692
28	Insurance	\$41,097	\$1,678	\$0	\$139,269	\$246,602
29	Electrical Board	\$38,000	\$58,677	\$49,315	\$105,351	\$88,016
30	Library Commission	\$29,441	\$54,931	\$53,200	\$11,330	\$26,489
31	Public Advocacy Commission	\$27,887	\$0	\$0	\$0	\$9,413

Capital Expenditures by Agency

2024		FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Rank	Agency					
32	State Auditor	\$13,937	\$25,777	\$27,936	\$54,112	\$3,626
33	Liquor Control Commission	\$11,250	\$251,250	\$0	\$0	\$0
34	Oil and Gas Conservation Commission	\$8,500	\$202,169	\$79,219	\$7,488	\$40,042
35	Real Estate Commission	\$4,469	\$8,034	\$10,911	\$386	\$4,238
36	Equal Opportunity Commission	\$3,403	\$33,169	\$18,117	\$0	\$1,233
37	Foster Care Review Office	\$3,125	\$18,252	\$16,429	\$0	\$6,464
38	Indian Affairs Commission	\$2,515	\$0	\$0		\$0
39	Tax Equalization & Review Commission	\$1,578	\$2,638	\$969	\$161	\$0
40	Workers' Compensation Court	\$1,068	\$56,870	\$2,123	\$25,210	\$6,734
41	MV Industry Licensing Board	\$428	\$0	\$0	\$19,093	\$0
---	Accountability & Disclosure	\$0	\$0	\$22,950	\$0	\$0
---	Banking & Finance	\$0	\$0	\$4,500	\$103,960	\$313,543
---	Barber Examiners Board	\$0	\$700	\$0	\$0	\$0
---	Brand Committee	\$0	\$0	\$81,915	\$11,091	\$8,736
---	Corn Board	\$0	\$0	\$0	\$0	\$4,019
---	Deaf & Hard of Hearing Commission	\$0	\$0	\$0	\$0	\$12,172
	Total from Other Agencies		\$87,547	\$228	\$47,105	\$104,737
Sub-Total		\$833,848,606	\$817,036,521	\$657,692,147	\$620,964,134	\$649,838,356
State Colleges		\$10,163,431	\$10,017,971	\$7,227,175	\$5,385,260	\$3,750,776
University of Nebraska		\$367,992,989	\$316,632,646	\$231,954,888	\$209,699,648	\$186,902,984
Total		\$1,212,005,026	\$1,143,687,138	\$896,874,210	\$836,049,042	\$840,492,116
% Change from Previous Year*		+6%	+28%	+7%	-1%	+30%
Capital Expenditures as a % of Total		7%	7%	6%	6%	7%

Source: Annual Budgetary Report FY2024; Schedule of Total Capital Expenditures by Agency - All Funds.

Government Aid Expenditures by Agency

2024

Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
1	Health & Human Services	\$5,005,549,411	\$5,033,573,990	\$4,201,983,074	\$3,626,129,141	\$2,986,593,394
2	Education	\$2,335,635,013	\$1,948,436,762	\$1,930,181,789	\$1,778,360,226	\$1,666,856,438
3	Revenue	\$535,671,372	\$463,709,423	\$442,262,605	\$407,822,037	\$404,845,657
4	Economic Development	\$355,633,157	\$177,790,251	\$61,922,716	\$42,874,068	\$43,435,513
5	Environmental and Energy	\$195,262,610	\$138,237,041	\$107,222,456	\$51,780,698	\$54,633,487
6	Military	\$176,601,901	\$128,400,799	\$182,965,377	\$1,072,655,058	\$49,023,529
7	Transportation	\$166,916,283	\$128,409,062	\$148,268,689	\$177,789,540	\$144,642,995
8	Technical Community Colleges	\$116,939,172	\$109,804,330	\$106,645,089	\$103,558,339	\$100,547,391
9	Public Service Commission	\$84,596,804	\$48,552,783	\$48,509,927	\$46,450,379	\$35,557,452
10	Postsecondary Education	\$64,811,831	\$33,768,790	\$24,623,214	\$22,880,056	\$21,271,769
11	Retirement Systems	\$60,972,169	\$57,826,161	\$57,053,947	\$54,379,581	\$53,638,505
12	Natural Resources	\$41,454,969	\$20,031,149	12,899,821	\$17,668,703	\$23,890,649
13	State Treasurer	\$32,117,019	\$33,214,604	\$32,903,550	\$27,000,269	\$24,938,037
14	Game and Parks	\$23,275,739	\$27,036,528	\$21,207,547	\$25,362,029	\$25,412,399
15	Crime Commission	\$19,804,182	\$22,815,690	\$20,372,276	\$21,078,682	\$19,491,093
16	Labor	\$16,290,584	\$9,876,346	\$5,953,637	\$5,672,624	\$6,464,971
17	Corrections	\$8,331,939	\$6,442,808	\$4,060,260	\$3,680,557	\$3,425,899
18	State Fair Board	\$5,472,450	\$5,494,314	\$4,883,305	\$4,822,695	\$4,027,062
19	Veterans Affairs	\$5,224,582	\$988,573	\$975,425	\$959,607	\$1,663,185
20	Agriculture	\$4,900,627	\$8,817,198	\$2,200,977	\$1,626,201	\$1,204,347
21	Arts Council	\$3,059,596	\$10,664,585	\$2,919,634	\$2,703,420	\$2,467,858
22	Library Commission	\$2,124,724	\$2,053,062	\$4,196,659	\$2,066,145	\$1,871,980
23	Public Advocacy Commission	\$2,111,259	\$1,959,969	\$1,951,962	\$2,049,356	\$2,071,347
24	Blind & Visually Impaired Commission	\$1,806,825	\$2,333,801	\$1,358,454	\$843,300	\$1,017,894
25	State Patrol	\$979,147	\$1,586,446	\$1,199,398	\$709,588	\$827,019
26	Supreme Court	\$860,226	\$770,000	\$770,000	\$1,270,000	\$1,370,000
27	Nebraska Tourism Commission	\$670,316	\$469,259	\$418,392	\$518,130	\$1,029,535
28	Foster Care Review Office	\$500,000	\$500,000	\$500,000	\$0	\$0
29	Insurance	\$451,352	\$461,004	\$367,754	\$346,620	\$372,458
30	Workers' Compensation Court	\$322,431	\$345,565	\$400,380	\$444,722	\$569,957
31	Administrative Services	\$288,016	\$124,158	\$0	\$0	\$0
32	Historical Society	\$211,841	\$131,919	\$102,246	\$137,223	\$88,799
33	Educational Telecommunications	\$210,672	\$210,672	\$210,672	\$210,672	\$210,672

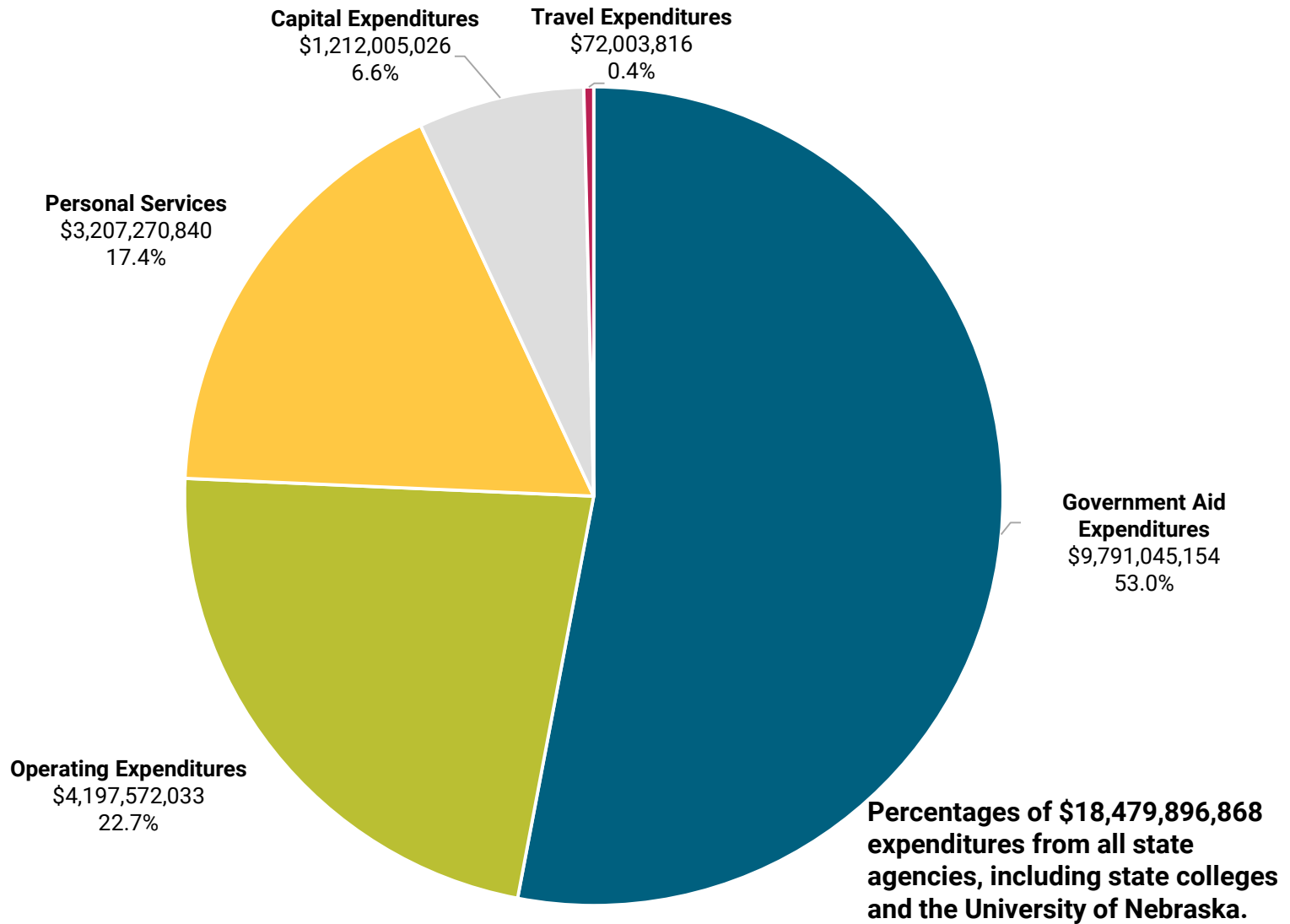
Government Aid Expenditures by Agency

2024

Rank	Agency	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
34	Fire Marshal	\$194,267	\$232,519	\$176,627	\$149,312	\$121,958
35	Secretary of State	\$74,210	\$104,306	\$32,896	\$642,991	\$0
36	Racing & Gaming Commission	\$61,408	\$85,746	\$78,781	\$80,678	\$101,059
37	Motor Vehicles	\$51,112	\$33,445	\$26,710	\$29,487	\$32,030
38	Indian Affairs Commission	\$40,319	\$0	\$20,000	\$20,000	\$0
---	Attorney General	\$0	\$0	\$0	\$0	\$0
Sub-Total		\$9,269,479,535	\$8,425,293,058	\$7,431,826,246	\$7,504,772,134	\$5,683,716,338
State Colleges		\$56,008,698	\$54,544,146	\$60,283,678	\$54,033,024	\$52,362,287
University of Nebraska		\$465,556,921	\$463,653,671	\$498,809,848	\$463,697,121	\$456,810,655
Total		\$9,791,045,154	\$8,943,490,875	\$7,990,919,772	\$8,022,502,279	\$6,192,889,280
% Change from Previous Year		+9.5%	+11.9%	-0.4%	+29.5%	+5.5%
Gov. Aid Expenditures as a % of Total		53.0%	52.0%	52.2%	53.8%	48.2%

Source: Annual Budgetary Report FY2024; Schedule of Total Government Aid Expenditures by Agency - All Funds.

Total Expenditures July 1, 2023 - June 30, 2024



Source: Annual Budgetary Report FY2024; Schedules of Expenditures by Agency - All Funds.

Agency Spending Comparison by Expenditure Category

2024 Rank	Agency	FY 2024					
		Personal Services	Operating	Travel	Capital	Government Aid	Total
1	Health & Human Services	6.73%	5.59%	0.07%	0.03%	87.59%	100.00%
2	University of Nebraska	46.81%	27.60%	1.35%	10.70%	13.54%	100.00%
3	Education	1.94%	2.59%	0.06%	0.03%	95.37%	100.00%
4	Retirement Systems	0.25%	95.79%	0.00%	0.00%	3.96%	100.00%
5	Transportation	13.41%	17.54%	0.09%	55.94%	13.01%	100.00%
6	Revenue	4.65%	11.59%	0.04%	0.09%	83.64%	100.00%
7	Administrative Services	11.36%	81.08%	0.04%	7.47%	0.05%	100.00%
8	Corrections	56.77%	35.10%	0.23%	5.90%	2.00%	100.00%
9	Economic Development	2.54%	0.94%	0.09%	0.00%	96.42%	100.00%
10	Military	5.73%	25.73%	0.54%	0.73%	67.26%	100.00%
11	Supreme Court	60.71%	37.53%	1.04%	0.36%	0.35%	100.00%
12	Environment and Energy	8.89%	7.61%	0.24%	0.22%	83.05%	100.00%
13	State Colleges	43.57%	21.42%	1.85%	5.09%	28.06%	100.00%
14	Game and Parks	36.59%	31.78%	0.56%	13.87%	17.21%	100.00%
15	State Patrol	67.06%	22.29%	0.62%	9.21%	0.82%	100.00%
16	Technical Community Colleges	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
17	Veterans Affairs	62.47%	23.71%	0.53%	7.71%	5.57%	100.00%
18	Public Service Commission	5.62%	3.37%	0.14%	0.15%	90.72%	100.00%
19	Postsecondary Education	1.71%	0.43%	0.04%	0.00%	97.83%	100.00%
20	Natural Resources	15.86%	17.83%	0.59%	0.29%	65.42%	100.00%
21	State Treasurer	6.07%	38.38%	0.07%	0.14%	55.34%	100.00%
22	Labor	44.94%	20.16%	0.55%	0.43%	33.92%	100.00%
23	Motor Vehicles	36.27%	58.65%	1.18%	3.76%	0.14%	100.00%
24	Crime Commission	11.39%	20.20%	0.28%	5.47%	62.66%	100.00%
25	Insurance	32.98%	64.09%	0.98%	0.16%	1.80%	100.00%
26	Legislature	87.38%	9.48%	2.82%	0.32%	0.00%	100.00%
27	Agriculture	47.12%	26.51%	2.88%	2.55%	20.93%	100.00%
28	Educational Lands and Funds	15.73%	83.59%	0.13%	0.56%	0.00%	100.00%
29	Attorney General	81.48%	16.23%	1.90%	0.39%	0.00%	100.00%
30	Educational Telecommunications	36.69%	48.91%	1.75%	10.93%	1.73%	100.00%
31	Parole Board	53.80%	43.68%	2.51%	0.00%	0.00%	100.00%
32	Secretary of State	33.82%	64.01%	1.02%	0.44%	0.70%	100.00%
33	Oil and Gas Conservation Comm.	10.39%	89.26%	0.26%	0.09%	0.00%	100.00%
34	Nebraska Tourism Commission	10.17%	81.93%	0.90%	0.00%	6.99%	100.00%
35	Corn Board	6.96%	90.84%	2.20%	0.00%	0.00%	100.00%
36	Historical Society	56.98%	35.91%	1.60%	2.83%	2.68%	100.00%

Agency Spending Comparison by Expenditure Category

2024 Rank	Agency	FY 2024					
		Personal Services	Operating	Travel	Capital	Government Aid	Total
37	Fire Marshal	74.30%	16.23%	7.01%	0.00%	2.47%	100.00%
38	Banking & Finance	81.12%	14.88%	4.01%	0.00%	0.00%	100.00%
39	Blind & Visually Impaired Comm.	39.45%	26.85%	3.96%	5.14%	24.60%	100.00%
40	Workers' Compensation Court	72.65%	21.85%	0.35%	0.02%	5.13%	100.00%
41	Library Commission	51.15%	13.67%	0.40%	0.48%	34.31%	100.00%
42	Brand Committee	76.60%	11.74%	11.66%	0.00%	0.00%	100.00%
43	State Auditor	91.60%	8.01%	0.14%	0.25%	0.00%	100.00%
44	State Fair Board	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
45	Arts Council	18.30%	7.44%	0.38%	0.00%	73.88%	100.00%
46	Racing & Gaming Commission	64.49%	28.05%	4.21%	1.50%	1.74%	100.00%
47	Public Advocacy Commission	31.64%	5.37%	1.09%	0.81%	61.09%	100.00%
48	Foster Care Review Office	77.57%	6.55%	0.66%	0.09%	15.12%	100.00%
49	Liquor Control Commission	36.81%	62.40%	0.44%	0.35%	0.00%	100.00%
50	Investment Council	58.13%	41.43%	0.44%	0.00%	0.00%	100.00%
51	Equal Opportunity Commission	85.25%	13.64%	0.96%	0.16%	0.00%	100.00%
52	Electrical Board	78.21%	7.72%	12.29%	1.79%	0.00%	100.00%
53	Governor/Policy Research	85.25%	11.82%	2.93%	0.00%	0.00%	100.00%
54	Wheat Board	15.37%	81.24%	3.39%	0.00%	0.00%	100.00%
55	Real Estate Commission	61.00%	35.71%	2.96%	0.32%	0.00%	100.00%
56	Dairy Industrial Development Board	0.00%	99.95%	0.05%	0.00%	0.00%	100.00%
57	Tax Equalization & Review Comm.	85.81%	9.53%	4.53%	0.13%	0.00%	100.00%
58	Deaf & Hard of Hearing Comm.	68.56%	27.15%	4.29%	0.00%	0.00%	100.00%
59	Engineers and Architects Board	69.95%	27.93%	2.12%	0.00%	0.00%	100.00%
60	MV Industry Licensing Board	82.32%	12.74%	4.89%	0.06%	0.00%	100.00%
61	Accountability & Disclosure	78.06%	21.01%	0.93%	0.00%	0.00%	100.00%
62	Ethanol Board	61.35%	34.45%	4.20%	0.00%	0.00%	100.00%
63	Power Review Board	60.68%	37.45%	1.87%	0.00%	0.00%	100.00%
64	Dry Bean Commission	17.78%	77.61%	4.61%	0.00%	0.00%	100.00%
65	Public Accountancy Board	71.60%	21.38%	7.03%	0.00%	0.00%	100.00%
66	Real Property Appraiser Board	75.18%	21.74%	3.07%	0.00%	0.00%	100.00%
67	Indian Affairs Commission	74.03%	11.49%	1.08%	0.79%	12.61%	100.00%
68	Latino-American Commission	70.30%	23.80%	5.90%	0.00%	0.00%	100.00%
69	Industrial Relations Commission	87.53%	12.11%	0.36%	0.00%	0.00%	100.00%
70	Barber Examiners Board	89.20%	9.54%	1.26%	0.00%	0.00%	100.00%
71	African American Affairs Comm.	27.08%	71.54%	1.38%	0.00%	0.00%	100.00%
72	Grain Sorghum Board	53.77%	38.48%	7.75%	0.00%	0.00%	100.00%

Agency Spending Comparison by Expenditure Category

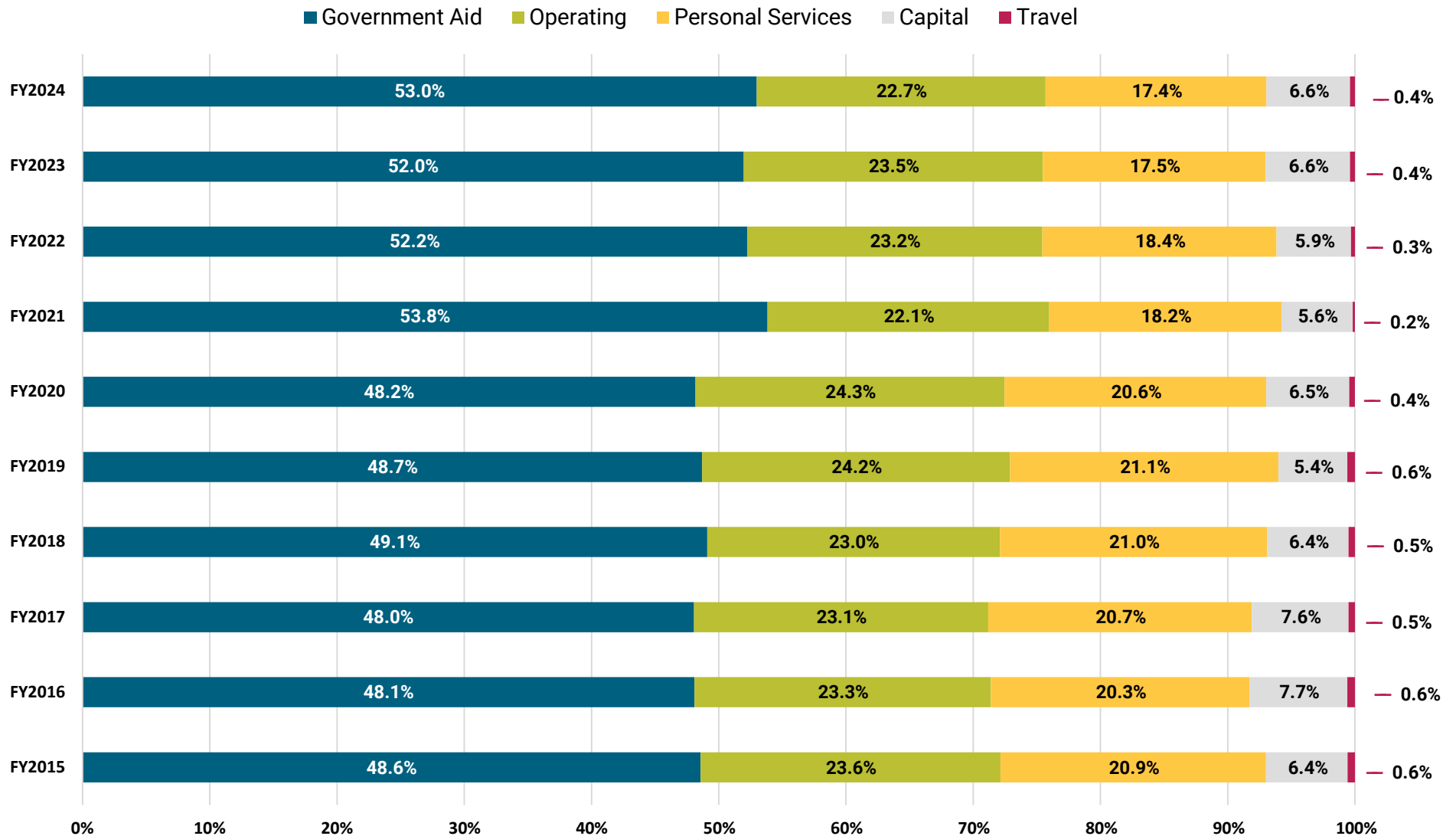
2024 Rank	Agency	FY 2024					
		Personal Services	Operating	Travel	Capital	Government Aid	Total
73	Lieutenant Governor	91.37%	5.42%	3.21%	0.00%	0.00%	100.00%
74	Dry Pea and Lentil Commission	0.00%	96.91%	3.09%	0.00%	0.00%	100.00%
75	Abstracters Board of Examiners	59.23%	32.18%	8.59%	0.00%	0.00%	100.00%
76	African American Affairs Comm.	95.15%	0.00%	4.85%	0.00%	0.00%	100.00%
77	Board of Geologists	0.00%	74.88%	25.12%	0.00%	0.00%	100.00%
78	Landscape Architects Board	0.00%	88.55%	11.45%	0.00%	0.00%	100.00%
79	Land Surveyors Board	0.00%	90.68%	9.32%	0.00%	0.00%	100.00%

Agencies are ordered by total expenditures.

Includes all state agencies, state colleges, and the University of Nebraska system.

Source: Annual Budgetary Report FY2024; Schedules of Expenditures by Agency - All Funds.

History of State Spending Category Percentages



Includes all state agencies, state colleges, and the University of Nebraska system.

Source: Annual Budgetary Report FY2024; Schedules of Expenditures by Agency - All Funds.

Section H

Turnover and Retirement Eligibility Data



Total Turnover by Classified Agency

2024

Rank	Agency	2024*	2023	2022	2021	2020	2019	2018	2017	2016	2015
1	Abstracters Board of Examiners	100.0%	---	---	---	---	---	---	---	---	---
2	Ethanol Board	57.1%	0.0%	0.0%	11.8%	0.0%	66.7%	66.7%	25.0%	50.0%	0.0%
3	Veterans Affairs	36.6%	32.0%	44.7%	50.3%	58.7%	44.6%	46.7%	32.7%	20.0%	26.7%
4	Real Property Appraiser Board	33.3%	33.3%	0.0%	0.0%	0.0%	0.0%	33.3%	0.0%	66.7%	66.7%
5	Public Advocacy Commission	30.8%	0.0%	13.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6	Historical Society	28.4%	21.7%	31.7%	16.9%	17.6%	14.3%	10.3%	16.7%	9.9%	15.5%
7	Racing & Gaming Commission	27.6%	21.1%	0.0%	0.0%	0.0%	33.3%	0.0%	0.0%	0.0%	0.0%
8	Oil & Gas Conservation Comm.	27.3%	20.0%	8.7%	0.0%	0.0%	12.5%	12.5%	12.5%	12.5%	14.3%
9	Deaf & Hard of Hearing Comm.	26.1%	25.0%	0.0%	0.0%	20.0%	6.7%	28.6%	6.7%	33.3%	14.3%
10	Labor	26.0%	20.9%	32.6%	41.6%	19.1%	22.4%	20.2%	16.3%	17.0%	20.6%
11	Health & Human Services	24.7%	20.9%	24.5%	25.4%	22.7%	21.0%	22.2%	23.9%	25.4%	23.5%
12	Economic Development	24.2%	16.9%	17.1%	20.0%	6.2%	11.9%	19.3%	19.6%	18.3%	8.2%
13	Investment Council	23.5%	23.5%	0.0%	0.0%	0.0%	11.1%	11.1%	0.0%	0.0%	0.0%
14	Equal Opportunity Commission	22.6%	26.9%	21.9%	18.5%	14.8%	37.0%	28.0%	20.0%	14.8%	11.5%
15	Retirement Systems	22.6%	11.1%	0.0%	0.0%	17.0%	21.6%	14.0%	18.4%	9.6%	7.8%
16	Educational Telecommunications	22.4%	18.9%	0.0%	12.2%	11.5%	9.3%	13.2%	18.9%	4.3%	10.7%
17	Insurance	21.6%	11.8%	18.6%	24.0%	8.3%	12.2%	17.6%	11.9%	13.3%	8.6%
18	Agriculture	21.2%	18.0%	25.0%	17.7%	19.9%	15.6%	17.4%	19.2%	14.5%	10.0%
19	Revenue	20.1%	15.9%	16.5%	11.7%	9.0%	13.0%	15.9%	9.7%	11.6%	12.2%
20	Real Estate Commission	20.0%	55.6%	0.0%	0.0%	0.0%	20.0%	10.0%	0.0%	9.1%	0.0%
21	Corrections	19.5%	16.2%	19.1%	30.1%	23.6%	25.8%	27.8%	30.8%	31.7%	25.3%
22	Nebraska Tourism Commission	19.0%	0.0%	0.0%	0.0%	0.0%	18.2%	18.2%	22.2%	30.0%	9.1%
23	Transportation	18.9%	15.5%	22.0%	17.0%	13.2%	13.6%	17.7%	12.7%	11.4%	12.1%
24	Banking & Finance	18.6%	14.4%	24.2%	12.8%	18.8%	15.2%	19.1%	20.3%	27.0%	7.7%
25	Military	18.3%	19.5%	15.9%	8.1%	17.2%	17.5%	17.3%	16.0%	22.0%	12.9%
26	Arts Council	18.2%	0.0%	31.6%	0.0%	0.0%	10.0%	33.3%	62.5%	0.0%	40.0%
27	Fire Marshal	18.0%	19.5%	0.0%	0.0%	16.2%	5.6%	15.3%	4.8%	9.5%	3.1%
28	Crime Commission	17.0%	24.4%	23.2%	16.3%	14.0%	13.2%	11.8%	19.6%	16.3%	13.5%
29	Environment and Energy	16.9%	11.5%	0.0%	14.1%	8.0%	15.0%	9.4%	9.5%	13.7%	11.4%
30	Liquor Control	15.0%	15.4%	25.6%	0.0%	10.0%	15.8%	25.0%	5.3%	15.8%	5.0%
31	Brand Committee	14.7%	0.0%	15.6%	---	---	---	---	---	---	---
32	Engineers & Architects	14.3%	30.8%	14.3%	0.0%	57.1%	14.3%	0.0%	28.6%	42.9%	16.7%
33	Natural Resources	13.8%	3.7%	12.4%	7.9%	11.8%	9.9%	10.2%	10.6%	8.7%	10.4%
34	Motor Vehicles	12.9%	18.1%	28.9%	18.4%	18.0%	24.6%	26.8%	17.2%	23.0%	21.6%
35	Administrative Services	11.3%	14.6%	14.9%	11.3%	10.7%	11.7%	13.5%	12.7%	11.0%	11.5%
36	State Patrol	11.0%	9.8%	12.5%	12.2%	10.5%	9.7%	10.5%	14.1%	9.9%	8.8%
37	Game and Parks	8.8%	12.9%	8.4%	6.9%	5.8%	6.6%	9.3%	9.3%	7.8%	7.3%
38	Library Commission	7.6%	10.4%	5.1%	7.6%	5.0%	12.5%	12.5%	7.3%	4.8%	14.6%
39	Blind & Visually Impaired Comm.	7.2%	11.1%	0.0%	16.9%	16.2%	47.2%	6.3%	14.6%	7.8%	8.3%
40	Electrical Board	4.9%	10.3%	30.8%	0.0%	10.0%	22.2%	5.6%	11.1%	10.5%	21.1%
41	Foster Care Review Office	3.3%	6.7%	10.2%	10.3%	13.8%	6.7%	13.8%	10.0%	9.7%	20.0%
---	Accountability & Disclosure	0.0%	15.4%	0.0%	0.0%	0.0%	0.0%	14.3%	0.0%	0.0%	0.0%
---	African American Affairs Comm.	0.0%	100.0%	0.0%							
---	Barber Examiners Board	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
---	Corn Board	0.0%	0.0%	25.0%	0.0%	0.0%	14.3%	20.0%	16.7%	33.3%	16.7%
---	Dry Bean Commission	0.0%	---	---	---	---	---	---	---	---	---
---	Grain Sorghum Board	0.0%	100.0%	12.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
---	Indian Affairs Commission	0.0%	40.0%	0.0%							

Total Turnover by Classified Agency

2024

Rank	Agency	2024*	2023	2022	2021	2020	2019	2018	2017	2016	2015
---	Latino-American Commission	0.0%	33.3%	11.1%	22.2%	0.0%	50.0%	0.0%	50.0%	0.0%	0.0%
---	MV Industry Licensing Board	0.0%	53.3%	0.0%	0.0%	0.0%	0.0%	25.0%	22.2%	0.0%	11.1%
---	Power Review Board	0.0%	19.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
---	Public Accountancy Board	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	33.3%	0.0%
---	Wheat Board	0.0%	50.0%	100.0%	0.0%	50.0%	33.3%	0.0%	33.3%	0.0%	33.3%
---	Aeronautics	---	---	---	---	---	---	---	---	11.1%	15.8%
---	Energy	---	---	---	---	---	---	13.3%	5.9%	0.0%	0.0%
Total		20.9%	18.1%	21.0%	20.3%	22.8%	19.6%	19.7%	21.5%	22.0%	18.6%
% Change from Previous Year		+15%	-14%	+3%	-11%	+16%	-1%	-8%	-2%	+18%	+2%

*Includes Regular employee turnover (retirement, voluntary and involuntary terminations, and transfers between agencies).

Source: Workday reports 12-31-2024, excluding Constitutional agencies.

State Turnover by Length of Service

Agency	0 days - 90 days		91 days - 0.99 year		1 year - 4.99 years		5 years - 9.99 years		10 years +	
	Number of Employees	% of Turnover	Number of Employees	% of Turnover	Number of Employees	% of Turnover	Number of Employees	% of Turnover	Number of Employees	% of Turnover
Health & Human Services	225	8.1%	318	11.5%	363	13.1%	110	4.0%	137	4.9%
Corrections	65	2.3%	104	3.7%	133	4.8%	50	1.8%	58	2.1%
Transportation	61	2.2%	86	3.1%	96	3.5%	33	1.2%	79	2.8%
Veterans Affairs	77	2.8%	88	3.2%	78	2.8%	16	0.6%	21	0.8%
State Patrol	14	0.5%	8	0.3%	14	0.5%	7	0.3%	28	1.0%
Administrative Services	8	0.3%	11	0.4%	10	0.4%	10	0.4%	23	0.8%
Labor	10	0.4%	11	0.4%	18	0.6%	9	0.3%	12	0.4%
Revenue	7	0.3%	10	0.4%	17	0.6%	6	0.2%	20	0.7%
Environment and Energy	3	0.1%	6	0.2%	14	0.5%	9	0.3%	9	0.3%
Game and Parks	2	0.1%	1	0.0%	17	0.6%	6	0.2%	13	0.5%
Military	6	0.2%	3	0.1%	9	0.3%	6	0.2%	7	0.3%
Agriculture	4	0.1%	6	0.2%	8	0.3%	4	0.1%	6	0.2%
Economic Development	1	0.0%	4	0.1%	12	0.4%	5	0.2%	3	0.1%
Motor Vehicles	5	0.2%	3	0.1%	8	0.3%	3	0.1%	5	0.2%
Insurance	0	0.0%	0	0.0%	9	0.3%	4	0.1%	4	0.1%
Historical Society	3	0.1%	2	0.1%	9	0.3%	0	0.0%	2	0.1%
Natural Resources	2	0.1%	1	0.0%	3	0.1%	2	0.1%	6	0.2%
Educational Telecomm.	3	0.1%	1	0.0%	3	0.1%	1	0.0%	3	0.1%
Fire Marshal	3	0.1%	2	0.1%	5	0.2%	0	0.0%	1	0.0%
Banking and Finance	0	0.0%	2	0.1%	4	0.1%	1	0.0%	2	0.1%
Brand Committee	1	0.0%	1	0.0%	3	0.1%	2	0.1%	1	0.0%
Retirement Systems	2	0.1%	0	0.0%	1	0.0%	1	0.0%	3	0.1%
All Other Agencies	4	0.1%	12	0.4%	9	0.3%	7	0.3%	11	0.4%

Total	506	18.2%	680	24.5%	843	30.4%	292	10.5%	454	16.4%
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Agencies are ordered by total number of employees who left state employment.

Includes turnover from voluntary & involuntary terminations (separations); percentage based on total terminations of "Regular" employees only.

Source: Workday report 12/31/2024, excluding Constitutional agencies.

Turnover by Retirements/Transfers/Resignations

Agency	Retirements		Transfers		Resignations	
	Number of Employees	Percent of Turnover	Number of Employees	Percent of Turnover	Number of Employees	Percent of Turnover
Health & Human Services	189	6.7%	57	2.0%	750	26.4%
Corrections	41	1.4%	39	1.4%	250	8.8%
Transportation	75	2.6%	15	0.5%	199	7.0%
Supreme Court	46	1.6%	19	0.7%	149	5.2%
Veterans Affairs	25	0.9%	2	0.1%	186	6.5%
Administrative Services	23	0.8%	9	0.3%	38	1.3%
Revenue	18	0.6%	16	0.6%	36	1.3%
State Patrol	23	0.8%	6	0.2%	39	1.4%
Parole Board*	0	0.0%	57	2.0%	6	0.2%
Labor	7	0.2%	14	0.5%	38	1.3%
Education	27	1.0%	6	0.2%	22	0.8%
Environment and Energy	9	0.3%	3	0.1%	27	1.0%
Game and Parks	10	0.4%	4	0.1%	23	0.8%
Legislative Council	9	0.3%	5	0.2%	19	0.7%
Military	10	0.4%	3	0.1%	17	0.6%
Agriculture	6	0.2%	2	0.1%	18	0.6%
Economic Development	3	0.1%	2	0.1%	20	0.7%
Motor Vehicles	3	0.1%	4	0.1%	15	0.5%
Attorney General	4	0.1%	3	0.1%	12	0.4%
Insurance	2	0.1%	3	0.1%	14	0.5%
Historical Society	2	0.1%	3	0.1%	12	0.4%
Banking & Finance	1	0.0%	3	0.1%	8	0.3%
Natural Resources	5	0.2%	1	0.0%	6	0.2%
Retirement	3	0.1%	6	0.2%	3	0.1%
Fire Marshall	1	0.0%	1	0.0%	9	0.3%
Educational Telecomm.	4	0.1%	0	0.0%	6	0.2%
Public Service Commission	4	0.1%	2	0.1%	4	0.1%
Secretary of State	1	0.0%	1	0.0%	6	0.2%
Workers' Compensation Court	2	0.1%	3	0.1%	3	0.1%
Crime Commission	0	0.0%	3	0.1%	4	0.1%
Racing & Gaming Commission	2	0.1%	3	0.1%	2	0.1%
Brand Committee	1	0.0%	0	0.0%	5	0.2%
Equal Opportunity Commission	0	0.0%	1	0.0%	5	0.2%
All other agencies	7	0.2%	6	0.2%	25	0.9%
Total	563	19.8%	302	10.6%	1976	69.6%

Agencies are ordered by count of all Regular employee voluntary turnover.

*Note: In 2024, 55 positions were transferred from the Parole Board to Corrections.

Source: Workday reports 12/31/2023 and 12/31/2024, including "Regular" employees only from all agencies.

Employees Eligible for Retirement by Agency

Agency Name	Age 55-59		Age 60-64		Age 65 +		Total
	Count	% Agency Employees	Count	% Agency Employees	Count	% Agency Employees	All Agency Employees
Health & Human Services	475	10%	433	9%	260	5%	4,900
Corrections	178	8%	146	6%	64	3%	2,298
Transportation	256	13%	333	17%	144	7%	1,969
Supreme Court	164	10%	136	8%	115	7%	1,617
Veterans Affairs	82	10%	93	12%	53	7%	787
State Patrol (sworn officers) ¹	48	7%	32	5%	6	1%	691
Administrative Services	85	13%	96	15%	59	9%	647
Education	73	13%	68	12%	41	7%	557
Game and Parks	47	9%	56	11%	33	6%	511
Revenue	55	14%	63	16%	26	7%	387
Labor	39	14%	32	11%	18	6%	283
Legislature	21	8%	31	11%	47	17%	278
Environment and Energy	24	9%	33	13%	18	7%	257
Motor Vehicles	22	10%	36	17%	12	6%	218
Military	23	12%	24	13%	19	10%	187
Agriculture	13	9%	18	13%	12	8%	143
Attorney General	13	11%	17	14%	8	7%	120
Economic Development	9	8%	6	5%	6	5%	110
Natural Resources	12	11%	10	9%	5	5%	106
Insurance	10	11%	17	18%	4	4%	94
Parole Board	11	16%	8	12%	4	6%	69
Fire Marshal	2	3%	3	4%	6	9%	67
Historical Society	7	10%	13	19%	11	16%	67
Banking & Finance	9	15%	10	17%	1	2%	59
Public Service Commission	5	9%	11	19%	5	9%	58
Brand Committee	0	0%	5	9%	2	4%	56
Retirement Systems	5	9%	1	2%	5	9%	53
SCATA Contract Teachers ²	3	6%	5	10%	7	14%	51

Agency Name	Age 55-59		Age 60-64		Age 65 +		Total
	Count	% Agency Employees	Count	% Agency Employees	Count	% Agency Employees	All Agency Employees
Educational Telecommunications	5	10%	11	22%	8	16%	50
State Auditor	0	0%	2	4%	2	4%	47
Secretary of State	5	11%	4	9%	1	2%	45
Workers' Compensation Court	6	14%	4	9%	5	11%	44
Crime Commission	7	17%	6	15%	9	22%	41
Blind & Visually Impaired Comm.	7	18%	2	5%	3	8%	39
Library Commission	4	11%	7	19%	2	5%	37
State Treasurer	2	6%	1	3%	1	3%	33
Foster Care Review Office	4	13%	5	17%	1	3%	30
Equal Opportunity Commission	3	11%	3	11%	2	7%	27
Totals All Other Agencies	33	14%	23	10%	37	16%	242

Total All State Agencies	1,767	10.2%	1804	10.4%	1,062	6.2%	17,268
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Most state employees qualify to retire at age 55.

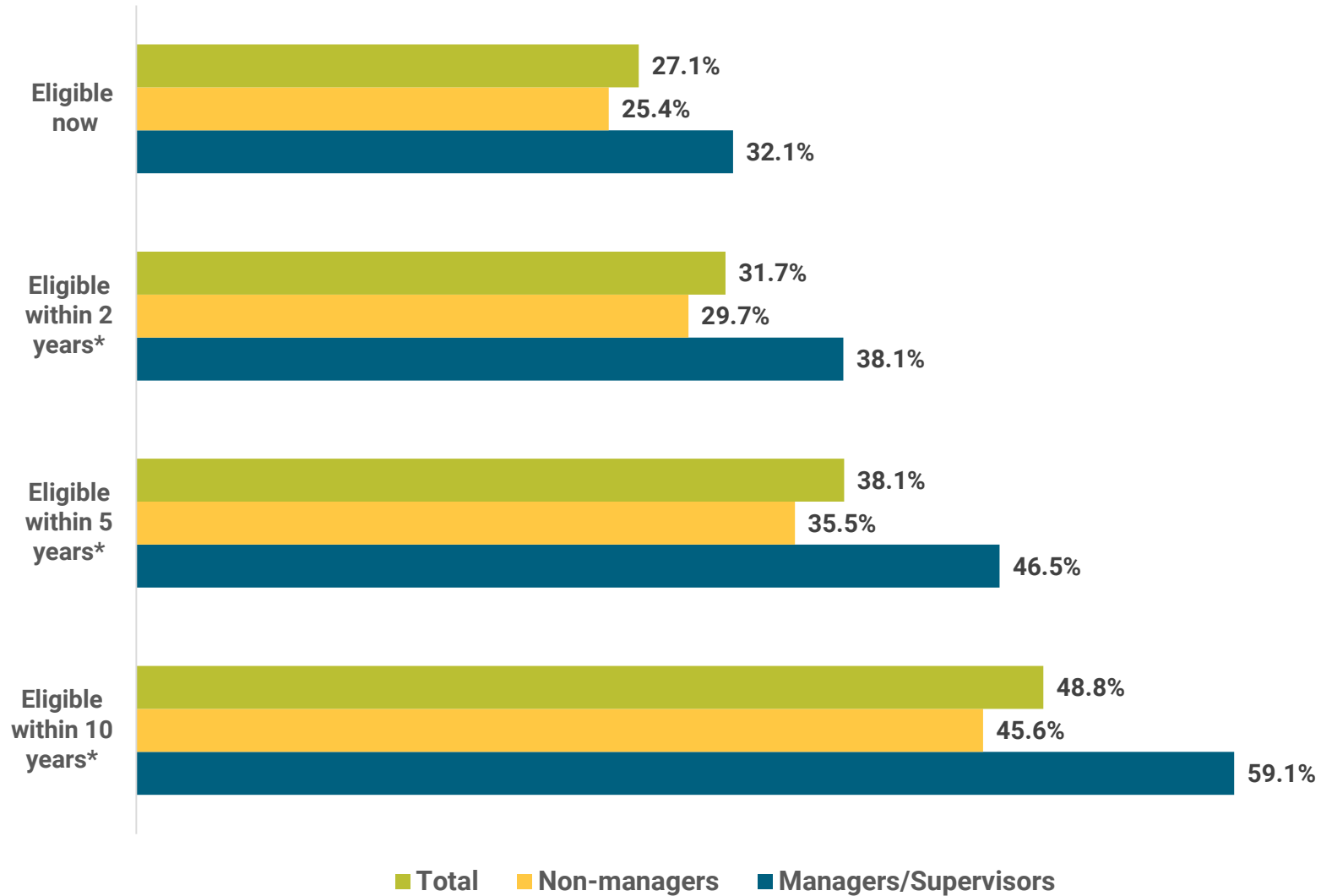
On 12/31/2024, 39 State Patrol sworn personnel (0.2% of Regular employees) qualified for early retirement with over 25 years of experience.

¹Patrol Retirement System: Eligible to retire at age 50 +25 years of service; normal retirement age 55; mandatory retirement age 60.

²SCATA Contract Teachers Retirement System: Eligible to Retire at age 60 + 5 years of service (removed from Corrections and HHS agency totals).

Source: Workday report 12-31-2024, including "Regular" employees only.

Employees Eligible for Retirement



*Includes employees eligible to retire now and in future years.

Source: Workday report 12-31-2024, including "Regular" employees only.

Average Age of Retirement by Agency¹

2024

Rank	Agency	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
1	Workers' Compensation Court	70	73	68	---	---	---	63	----	----	----
2	Historical Society	69	63	66	65	70	67	71	67	65	72
3	Educational Telecommunications	67	67	69	---	70	---	64	66	68	65
4	Legislature	67	68	67	---	---	68	68	67	----	68
5	Natural Resources	67	---	68	64	67	68	---	66	----	67
6	Public Service Commission	67	65	---	---	---	70	69	65	----	64
7	Labor	66	63	64	67	65	65	65	65	64	66
8	Game and Parks	66	66	64	67	65	65	66	66	63	64
9	Revenue	65	64	64	63	66	66	65	64	68	65
10	Agriculture	65	67	67	66	68	62	63	67	65	64
11	Administrative Services	65	66	63	66	63	64	65	67	63	65
12	Economic Development	65	66	71	---	---	---	63	----	66	66
13	Nebraska Tourism Commission	65	---	---	---	---	---	---	---	---	---
14	Transportation	65	64	64	64	64	64	65	64	63	64
15	Veterans Affairs	64	64	64	65	64	63	64	64	----	64
16	Fire Marshal	64	65	---	68	---	---	66	67	63	----
17	Corrections	64	64	63	---	64	63	62	63	62	64
18	Education	64	62	64	---	---	65	64	66	----	64
19	Insurance	64	62	66	68	---	---	65	63	65	62
20	Supreme Court	64	65	64	---	---	63	62	62	----	66
21	Attorney General	64	69	63	---	---	61	63	----	67	60
22	Health & Human Services	63	64	64	63	63	63	63	64	64	63
23	Environment and Energy	63	65	64	66	65	64	66	64	64	67
24	Motor Vehicles	63	65	63	64	62	65	62	62	61	61
25	Retirement Systems	63	---	62	66	64	62	---	66	65	65
26	Military	62	63	64	64	66	63	66	64	62	61
27	Blind & Visually Impaired	62	---	66	---	64	---	67	67	----	----
28	State Patrol	59	57	57	57	56	57	58	58	54	59
29	Racing & Gaming Commission	55	---	---	---	---	---	---	---	---	---
---	Arts Council	---	---	---	---	---	---	---	65	----	----
---	Banking & Finance	---	---	65	64	62	68	63	61	63	62
---	Brand Committee	---	---	---	68	61	---	64	63	63	----

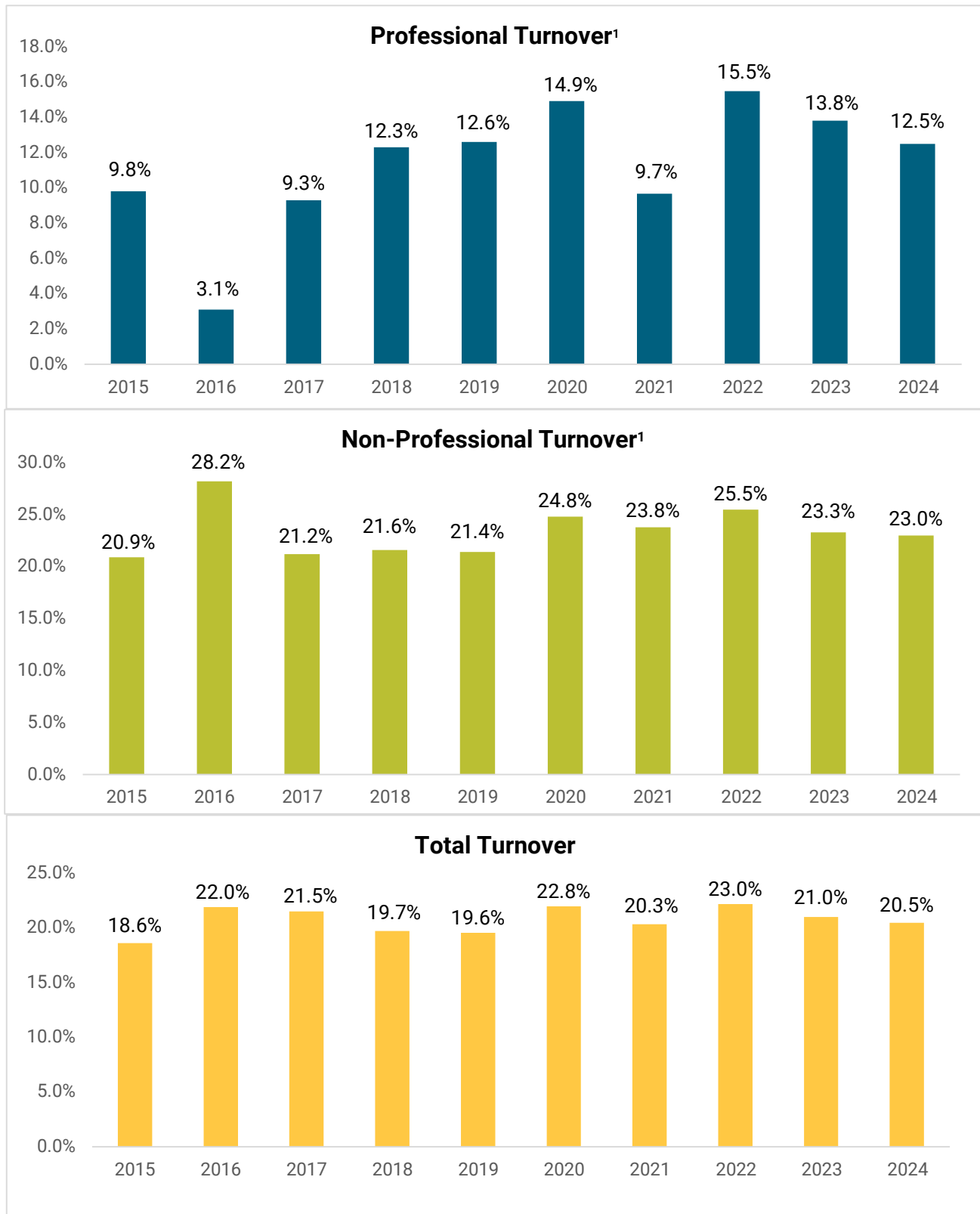
Average Age of Retirement by Agency¹

2024		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Rank	Agency										
---	Crime Commission	---	65	68	66	---	---	---	65	----	67
---	Educational Lands and Funds	---	---	63	---	---	---	---	---	----	----
---	Electrical Board	---	---	67	---	---	---	---	---	----	68
---	Equal Opportunity Commission	---	---	---	---	---	---	64	----	65	----
---	Governor/Policy Research	---	66	58	---	---	---	---	---	---	---
---	Investment Council	---	69	---	---	---	---	---	---	---	---
---	Library Commission	---	77	---	69	64	64	---	---	----	65
---	Liquor Control Commission	---	---	62	---	---	---	---	---	64	----
---	MV Industry Licensing Board	---	---	---	67	---	---	---	---	----	----
---	Parole Board	---	59	66	60	63	59	---	65	----	----
---	Public Advocacy Commission	---	64	---	---	---	---	---	---	---	---
---	Secretary of State	---	---	---	---	---	66	65	----	----	63
---	State Auditor	---	---	62	---	---	---	---	---	---	---
---	State Treasurer	---	---	---	---	---	---	---	---	66	----
---	Aeronautics	---	---	---	---	---	---	---	---	----	70
---	Energy	---	---	---	---	---	---	66	----	----	----
---	Avg All Other Agencies	63	68	65	---	---	63	64	63	61	63
State Average		64	64	64	65	64	63	64	64	64	64

¹Averages are not listed for agencies with fewer than two retirees.
Excludes the University of Nebraska, State Colleges, and SOS employees.

Source: Workday report 12-31-2024.

Nebraska State Government Turnover Rates



Includes terminations and transfers between agencies.

¹Professional = Exempt; Non-Professional = Non-exempt from overtime.

Source: Workday report 12-31-2024, including "Regular" (not temporary) employees, all agencies.

Turnover Rates for Classified Job Titles

Showing Classes with > 20 Employees and > 15% Turnover

Rank	Title	Turnover Count	Percent Turnover
1	Hwy Maintenance Worker	60	125.0%
2	Child/Family Services Specialist Trainee	102	124.4%
3	Behavior Technician	26	76.5%
4	Youth Security Specialist II	83	66.9%
5	Food Service Assistant (new)	34	61.8%
6	Developmental Technician II	31	57.4%
7	Workforce Coordinator	32	55.2%
8	Revenue Agent	27	52.9%
9	Training Specialist (new)	12	52.2%
10	Economic Development Consultant I (new)	12	50.0%
11	Child and Family Services Specialist Lead Worker	15	50.0%
12	Food Service Worker (new)	57	49.6%
13	DHHS Program Manager I	13	48.1%
14	Social Services Worker	331	47.1%
15	Environmental Specialist III (new)	29	46.8%
16	DHHS Program Coordinator	22	44.9%
17	Youth Security Supervisor	14	41.2%
18	IT Applications Developer	21	41.2%
19	Hwy Construction Technician II	28	40.6%
20	HR Specialist/Generalist Assistant	13	38.2%
21	Child Support Enforcement Worker	16	38.1%
22	Health Program Manager I	8	36.4%
23	DHHS Administrator I	13	36.1%
24	Nursing Services Surveyor Consultant	13	36.1%
25	Office Technician (new)	53	35.6%
26	Economic Development Consultant II (new)	11	35.5%
27	Hwy Maintenance Worker/Senior	160	33.4%
28	Waiver Services Specialist	10	33.3%
29	Developmental Disabilities Safety & Habilitation Specialist	11	33.3%
30	HR Specialist Senior / HR Business Partner I	14	32.6%
31	Corrections Unit Caseworker	53	32.5%
32	Office Specialist (new)	132	31.7%
33	Federal Aid Administrator II	11	31.4%
34	Fiscal Compliance Analyst	11	30.6%
35	Maintenance Technician (new)	39	29.8%
36	IT Infrastructure Support Analyst	12	29.3%
37	Parole Officer	11	28.9%
38	Automotive/Diesel Mechanic	26	28.9%
39	Child/Family Services Specialist	143	28.7%
40	DHHS Program Manager II	10	28.6%
41	Administrative Specialist (new)	42	28.6%
42	Corrections Corporal	283	27.9%
43	Administrative Technician (new)	72	27.8%
44	Environmental Specialist II (new)	33	27.0%
45	Social Services Lead Worker	22	26.5%
46	DHHS Program Specialist	29	25.9%

Turnover Rates for Classified Job Titles

Showing Classes with > 20 Employees and > 15% Turnover

Rank	Title	Turnover Count	Percent Turnover
47	Procurement Contracts Officer (new)	6	25.0%
48	Hwy Maintenance Crew Chief	31	24.8%
49	Engineer (new)	19	24.7%
50	Accountant I (new)	30	24.6%
51	Paralegal I	6	24.0%
52	Professional Engineer I (new)	6	24.0%
53	Mental Health Security Specialist II	87	23.2%
54	Administrative Programs Officer I (new)	27	23.1%
55	Corrections Unit Case Manager	21	22.8%
56	IT Infrastructure Support Analyst/Lead	5	22.7%
57	Federal Aid Administrator III	7	22.6%
58	Recreation Specialist	5	21.7%
59	State Patrol Communications Specialist	5	20.8%
60	Maintenance Supervisor	6	20.7%
61	Marketing & Communications Specialist II (new)	8	20.5%
62	Administrative Programs Officer II (new)	17	20.5%
63	Hwy Maintenance Supervisor	19	20.4%
64	DD Service Coordinator	57	20.2%
65	Corrections Sergeant	28	20.1%
66	Mental Health Security Unit Supervisor	5	20.0%
67	Accountant III (new)	6	20.0%
68	HR Specialist Manager / HR Business Partner II	6	20.0%
69	Environmental Supervisor	7	20.0%
70	Motor Vehicle Examiner (new)	21	19.4%
71	Environmental Specialist I (new)	5	19.2%
72	IT Business Systems Analyst	18	19.1%
73	Program Accuracy Specialist	11	19.0%
74	Revenue Agent Senior	7	18.9%
75	Social Services Supervisor	16	18.8%
76	Corrections Unit Manager	6	18.8%
77	Accountant II (new)	14	18.4%
78	DHHS Resource Developer	15	18.3%
79	HR Specialist/Generalist	8	17.8%
80	Revenue Auditor III	4	16.7%
81	Activity Specialist	7	16.7%
82	Maintenance Specialist I (new)	27	16.5%
83	Corrections Lieutenant	10	16.4%
84	G&P Superintendent II	7	16.3%
85	State Patrol Sergeant	7	16.3%
86	Supply Technician II (new)	5	16.1%
87	Revenue Operations Clerk II	4	16.0%
88	Behavioral Health Practitioner IV (new)	7	15.6%
89	Child and Family Services Specialist Supervisor	18	15.5%

Counts based on classified job title rather than job code.

Source: Workday report 12-31-2024, including "Regular" employees who left the classified job title.

Section I

Miscellaneous Data



Highest Job Classification Counts

Rank	Title	Count of Employees	Percent of Employees
1	Corrections Corporal	1014	5.9%
2	Social Services Worker	686	4.0%
3	Child/Family Services Specialist	499	2.9%
4	Hwy Maintenance Worker/Senior	479	2.8%
5	Office Specialist (new)	415	2.4%
6	Mental Health Security Specialist II	375	2.2%
7	Specialized Populations Officer	291	1.7%
8	Staff Care Technician II (new)	283	1.6%
9	DD Service Coordinator	282	1.6%
10	Administrative Technician (new)	259	1.5%
11	State Patrol Trooper	237	1.4%
12	Maintenance Specialist I (new)	164	0.9%
13	Corrections Unit Caseworker	154	0.9%
14	Administrative Specialist (new)	147	0.9%
15	Office Technician (new)	143	0.8%
16	Corrections Sergeant	139	0.8%
17	Hwy Maintenance Crew Chief	125	0.7%
18	Youth Security Specialist II	124	0.7%
19	Accountant I (new)	122	0.7%
20	Maintenance Technician (new)	121	0.7%
21	IT Applications Developer/Senior	120	0.7%
22	Administrative Programs Officer I (new)	117	0.7%
23	Environmental Specialist II (new)	116	0.7%
24	Child and Family Services Specialist Supervisor	112	0.6%
25	DHHS Program Specialist	111	0.6%
26	Registered Nurse (new)	110	0.6%
27	Probation Officer	110	0.6%
28	Food Service Worker (new)	109	0.6%
29	Motor Vehicle Examiner (new)	108	0.6%
30	Hwy Construction Technician III	106	0.6%
31	IT Business Systems Analyst	105	0.6%
32	Records Clerk/Cashier	98	0.6%
33	Hwy Maintenance Supervisor	92	0.5%
34	Corrections Unit Case Manager	92	0.5%
35	Automotive/Diesel Mechanic	89	0.5%
36	Discretionary NonClassified	89	0.5%
37	Attorney III	86	0.5%
38	Licensed Practical Nurse (new)	86	0.5%
39	Social Services Supervisor	85	0.5%
40	Administrative Programs Officer II (new)	83	0.5%
41	Social Services Lead Worker	82	0.5%

Highest Job Classification Counts

Rank	Title	Count of Employees	Percent of Employees
42	Child/Family Services Specialist Trainee	82	0.5%
43	DHHS Resource Developer	81	0.5%
44	Secretary	80	0.5%
45	Engineer (new)	77	0.4%
46	IT Infrastructure Support Analyst/Senior	76	0.4%
47	Accountant II (new)	76	0.4%
48	Administrative Assistant	70	0.4%
49	VR Senior Rehabilitation Specialist	70	0.4%
50	Hwy Construction Technician II	68	0.4%
51	IT Business Systems Analyst/Coordinator	67	0.4%
52	Assistant Attorney General	66	0.4%
53	Probation Officer Assistant	66	0.4%
54	State Patrol Investigation Officer	65	0.4%
55	Corrections Lieutenant	61	0.4%
56	Hwy Project Manager	61	0.4%
57	IT Supervisor	59	0.3%
58	Program Specialist II	59	0.3%
59	County Judge	57	0.3%
60	District Court Judge	57	0.3%
61	Program Accuracy Specialist	57	0.3%
62	Teacher (SCATA Contract)	56	0.3%
63	IT Applications Developer	56	0.3%
64	Food Service Assistant (new)	55	0.3%
65	Professional Engineer II (new)	55	0.3%
66	Director	55	0.3%
67	Game and Parks Fish and Wildlife Biologist II	54	0.3%
68	VR Senior Service Specialist	54	0.3%
69	IT Applications Developer/Lead	54	0.3%
70	Developmental Technician II	54	0.3%
71	Court Reporter I	51	0.3%
72	Revenue Agent	50	0.3%
73	Game and Parks Conservation Officer	50	0.3%
74	Workforce Coordinator	50	0.3%
75	State Senator	49	0.3%
---	All other classification titles (1,082 classes)	7,005	40.6%
State Total (1,157 classification titles)		17,268	100%

Employee counts based on classification title (not job code).

Source: Workday report 12-31-2024, including "Regular" employees only.

Average Service Years by Agency

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
1	Power Review Board	21.3	20.3	10.8	18.3	17.3	16.3	15.3	18.9	13.3	12.9
2	Accountability & Disclosure	20.0	22.3	23.3	21.3	20.3	19.3	19.3	20.1	19.1	18.7
3	Dry Bean Commission	20.0	19.0	18.0	17.0	16.0	15.0	14.0	13.0	12.0	11.5
4	Postsecondary Education	19.3	20.4	19.4	19.6	20.8	22.1	17.9	13.7	15.8	14.3
5	Library Commission	19.2	19.9	20.0	18.5	18.1	18.5	18.7	18.6	17.9	17.8
6	Industrial Relations Commission	19.0	18.0	10.9	16.0	15.0	14.0	13.0	10.7	9.7	9.2
7	Public Accountancy Board	18.7	17.7	6.3	15.7	14.7	13.7	12.7	14.3	10.7	16.3
8	Indian Affairs Commission	17.7	25.5	5.9	16.0	15.0	14.3	20.5	13.7	12.7	9.4
9	Educational Lands and Funds	16.1	15.1	12.8	19.2	21.2	21.2	20.2	21.0	21.7	22.3
10	State Treasurer	14.9	14.9	14.4	13.3	12.5	11.6	10.9	9.7	9.0	9.0
11	Public Advocacy Commission	14.2	11.3	18.0	15.9	17.4	16.4	15.4	11.7	13.4	12.9
12	Tax Equalization & Review Comm.	14.1	14.9	13.9	15.1	14.8	13.8	12.8	15.5	9.4	10.9
13	Parole Board	13.3	8.5	9.9	10.5	10.4	13.2	14.2	14.8	15.2	17.3
14	Workers' Compensation Court	12.8	13.7	14.1	14.0	13.6	14.0	14.5	14.1	14.3	16.3
15	Foster Care Review Office	12.6	11.6	11.9	11.5	11.3	10.9	10.7	9.0	8.5	8.7
16	Barber Examiners Board	12.5	11.5	5.2	9.5	8.5	7.5	6.5	5.5	4.5	4.1
17	Natural Resources	12.3	12.3	11.7	13.5	13.9	14.3	13.7	14.3	14.3	15.3
18	Educational Telecommunications	12.2	13.0	13.3	13.5	13.6	13.8	13.2	14.4	14.4	15.9
19	Administrative Services	12.1	12.9	10.6	14.0	14.7	14.9	14.6	15.2	15.2	15.9
20	State Patrol	12.0	12.3	12.5	12.8	12.8	13.1	13.5	10.2	14.3	14.7
21	Transportation	11.8	12.4	12.9	13.6	14.2	14.5	15.1	16.2	15.5	15.9
22	Real Estate Commission	11.8	16.9	10.1	14.7	14.5	15.0	14.6	18.3	5.0	11.1
23	Fire Marshal	11.7	11.2	12.1	11.8	12.3	12.0	12.6	13.6	13.6	13.9
24	Revenue	11.6	12.9	13.5	14.0	14.4	14.6	15.4	13.9	16.3	17.0
25	Environment and Energy	11.1	11.4	12.1	12.6	14.0	14.5	14.5	15.1	14.4	15.1
26	Game and Parks	11.1	12.2	8.2	13.7	14.1	14.3	15.8	16.5	17.3	18.1
27	MV Industry Licensing Board	10.8	8.4	8.5	11.3	13.0	12.0	11.0	12.1	11.0	10.4
28	Public Service Commission	10.7	11.0	11.1	11.3	12.5	12.7	13.3	14.4	15.0	16.8
29	Secretary of State	10.3	9.1	8.9	8.7	9.6	8.2	9.9	9.1	9.1	9.7
30	Crime Commission	10.2	10.2	10.4	11.1	10.0	9.2	8.6	9.5	10.8	11.3
31	Education	10.0	10.4	10.0	11.5	12.0	12.4	12.5	12.6	13.1	13.5
32	Electrical Board	9.9	9.3	9.3	11.0	11.6	12.3	11.7	11.4	10.9	12.5
33	Blind & Visually Impaired Comm.	9.7	11.2	11.6	14.4	15.1	17.3	15.4	15.6	16.3	17.3
34	Equal Opportunity Commission	9.7	9.3	9.1	10.2	9.1	10.3	12.0	13.8	13.3	15.5
35	Supreme Court	9.5	9.3	9.2	9.6	9.3	9.5	9.5	10.6	9.7	10.6
36	Retirement Systems	9.5	10.5	10.1	11.1	12.3	12.9	12.9	12.5	14.0	14.4
37	Wheat Board	9.3	13.0	12.0	12.5	11.5	21.3	23.0	22.0	8.0	7.5
38	State Auditor	9.3	8.6	7.0	8.9	8.2	8.5	7.5	8.6	8.8	8.8
39	Agriculture	9.2	9.5	11.2	12.9	13.3	13.2	13.8	13.9	14.3	15.7
40	Nebraska Tourism Commission	9.0	9.5	8.5	8.2	7.2	6.2	6.0	9.8	8.4	5.8
41	Insurance	8.9	9.5	9.7	11.0	12.2	11.7	11.2	11.4	11.6	11.9
42	Banking & Finance	8.9	9.4	9.4	11.0	11.6	11.4	11.7	13.2	14.1	16.9
43	Oil and Gas Conservation Comm.	8.8	8.7	9.0	11.9	12.4	11.4	13.4	12.4	11.4	17.3

Average Service Years by Agency

2024

Rank	Agency	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
44	Legislature	8.7	8.2	9.0	9.9	10.9	10.7	11.5	11.0	11.6	11.5
45	Motor Vehicles	8.6	9.1	9.4	9.5	9.8	10.6	11.4	12.2	12.8	14.2
46	Attorney General	8.5	9.1	9.3	10.7	10.6	10.5	10.3	10.3	9.6	9.6
47	Investment Council	8.4	11.3	12.1	10.0	10.2	13.1	12.1	10.6	9.6	9.0
48	Corn Board	8.3	7.3	5.0	10.2	9.2	7.0	8.0	11.7	10.0	11.2
49	Military	8.2	9.1	8.0	9.3	9.8	10.3	11.0	11.2	11.9	12.6
50	Liquor Control	8.1	7.5	11.0	10.6	10.5	9.8	8.9	8.5	11.8	13.3
51	Labor	8.0	8.6	8.6	9.1	8.9	9.7	9.9	9.9	11.1	11.8
52	Health & Human Services	7.9	8.2	8.4	9.2	9.3	9.8	10.6	10.8	10.9	11.2
53	Corrections	7.9	7.9	7.5	8.8	8.2	8.2	8.3	8.3	8.5	9.0
54	Brand Committee	7.6	6.9	8.7	6.1	7.3	8.6	9.5	12.5	12.4	12.8
55	Deaf & Hard of Hearing Comm.	7.1	7.2	5.8	5.4	4.1	4.9	4.4	4.9	5.2	7.2
56	Historical Society	7.1	8.2	9.2	12.0	12.8	13.2	14.5	15.5	15.9	16.7
57	Engineers and Architects Board	7.0	6.7	4.1	4.4	3.6	7.6	6.7	5.7	4.6	5.4
58	Latino-American Commission	7.0	6.0	4.6	13.0	9.0	11.0	6.7	9.0	7.0	6.5
59	Arts Council	6.6	6.3	9.4	10.3	8.6	7.6	7.4	7.9	10.0	9.5
60	Economic Development	6.4	6.1	7.4	9.0	10.0	10.7	9.9	10.4	11.9	12.1
61	Veterans Affairs	5.9	6.3	6.1	7.6	7.6	7.2	7.8	9.3	12.5	14.1
62	Real Property Appraiser Board	5.7	9.0	6.0	8.7	7.7	6.7	5.7	6.0	11.5	2.9
63	Governor/Policy Research	4.8	8.1	7.4	10.1	8.7	7.3	8.4	6.2	6.9	6.9
64	Ethanol Board	4.0	3.3	6.7	3.5	3.3	2.3	2.0	11.8	20.5	20.7
65	Lieutenant Governor	3.0	2.0	23.5	22.5	21.5	20.5	19.5	18.5	5.5	5.2
66	Racing & Gaming Commission	3.0	6.4	5.8	18.7	17.7	16.7	19.3	16.2	17.3	16.7
67	Grain Sorghum Board	1.0	0.0	1.5	2.0	1.0	0.0	0.0	41.0	40.0	39.7
---	Abstracters Board of Examiners	0.0	5.0	1.8	3.0	2.0	1.0	0.0	0.0	18.0	17.1
---	African American Affairs Comm.	0.0	1.0	0.0	---	---	---	---	---	---	---
---	Energy	---	---	---	---	---	---	20.3	19.0	17.4	18.0
---	Aeronautics	---	---	---	---	---	---	---	---	17.7	17.8
State Average		9.2	9.5	9.9	10.7	10.7	11.5	11.4	12.5	12.5	12.5
% Change from Previous Year		-3%	-4%	-7%	-0%	-7%	+0%	-9%	+0%	-0%	-2%

Excludes the University of Nebraska, State Colleges, and SOS employees.

Source: Workday report 12-31-2024, including "Regular" employees only.

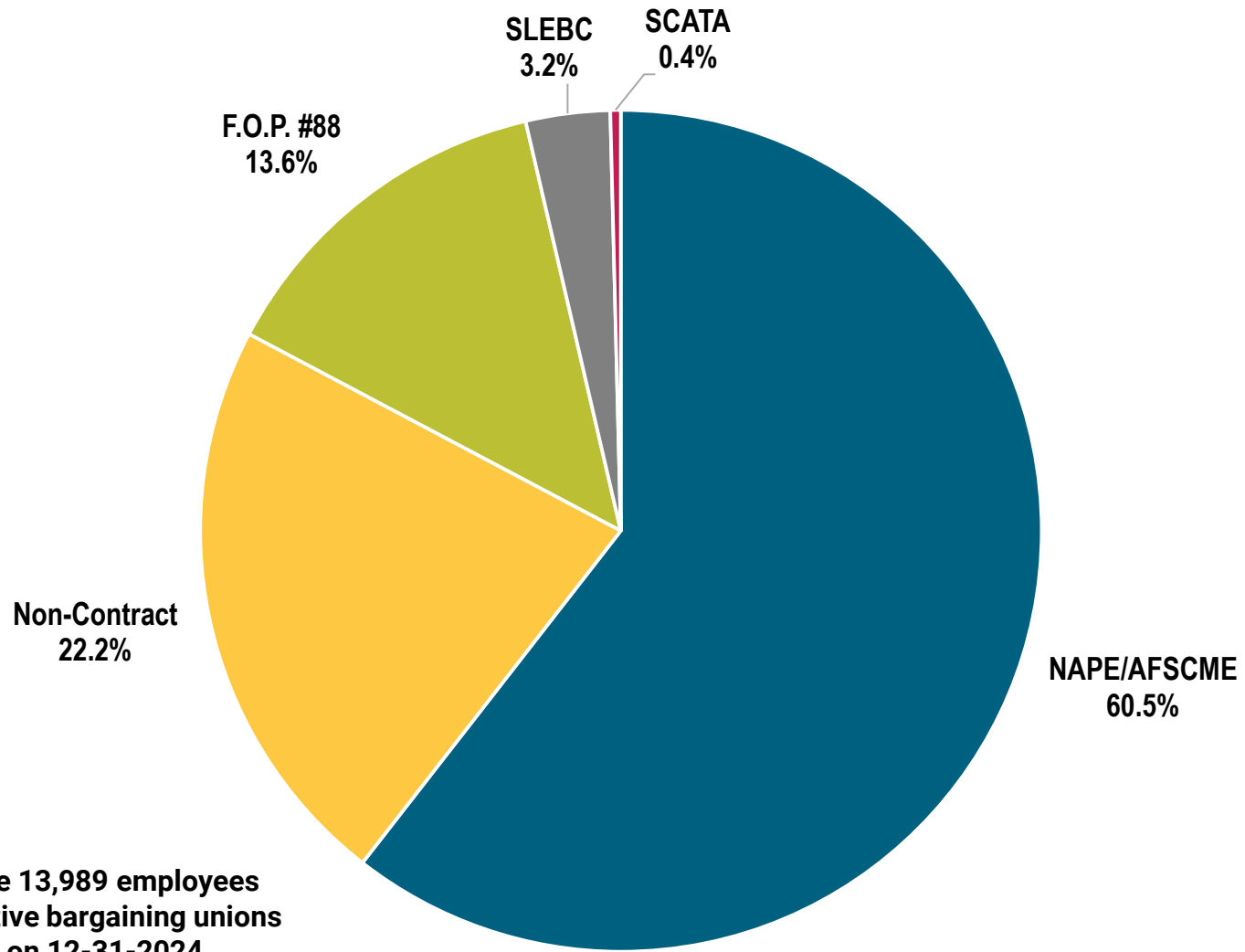
Bargaining Unit Status Within Nebraska State Government

Unit	12/24	12/23	12/22	12/21	12/20	12/19	12/18	12/17	12/16	12/15
NAPE/AFSCME (Nebraska Association of Public Employees)										
Administrative Professional (A)	1,613	1,528	1,464	1,434	1,334	1,299	1,249	1,248	1,270	1,290
Administrative Support (S)	916	897	856	905	1,047	1,092	1,100	1,133	1,227	1,280
Engineering, Science and Resources (E)	483	457	432	464	446	430	422	406	416	414
Examining, Inspection and Licensing (X)	481	465	450	452	487	484	475	464	474	487
Health and Human Care/Non-Professional (I)	472	415	393	297	417	487	523	506	594	647
Health and Human Care Professional (H)	415	407	415	394	403	399	382	408	410	442
Maintenance, Trades and Technical (M)	1,728	1,723	1,676	1,710	1,775	1,815	1,794	1,818	1,914	1,960
Protective Service (P) ¹	--	--	--	--	--	---	---	1,588	1,586	1,666
Social Services and Counseling (C)	2,360	2,313	2,187	2,112	2,201	2,135	2,052	2,073	1,987	2,061
NAPE/AFSCME TOTAL	8,468	8,205	7,873	7,768	8,110	8,141	7,997	9,644	9,878	10,247
F.O.P #88 (Fraternal Order of Police, Nebraska Protective Service, Lodge 88)¹										
Protective Service (P)	1,903	1,781	1,809	1,342	1,585	1,620	1,598	---	---	---
SLEBC (State Law Enforcement Bargaining Council)										
Law Enforcement (L)	454	446	459	473	475	468	468	476	488	489
SCATA (State Code Agencies Teachers Association)										
Teachers (T)	56	55	57	56	57	61	61	64	63	65
TOTAL IN BARGAINING UNITS	10,881	10,487	10,198	9,639	10,227	10,290	10,124	10,184	10,429	10,801
Non-Contract Employees (Classified Agencies only)										
Management, Supervisor, Confidential (G, V, K)	3,108	3,056	3,033	2,924	2,979	2,915	2,847	2,833	2,857	2,855
GRAND TOTAL	13,989	13,543	13,231	12,563	13,206	13,205	12,971	13,017	13,286	13,656

¹F.O.P #88 (Fraternal Order of Police, Nebraska Protective Service, Lodge 88) became the exclusive representative for the Protective Service Bargaining Unit, 7/1/18.

Source: Workday report 12-31-2024.

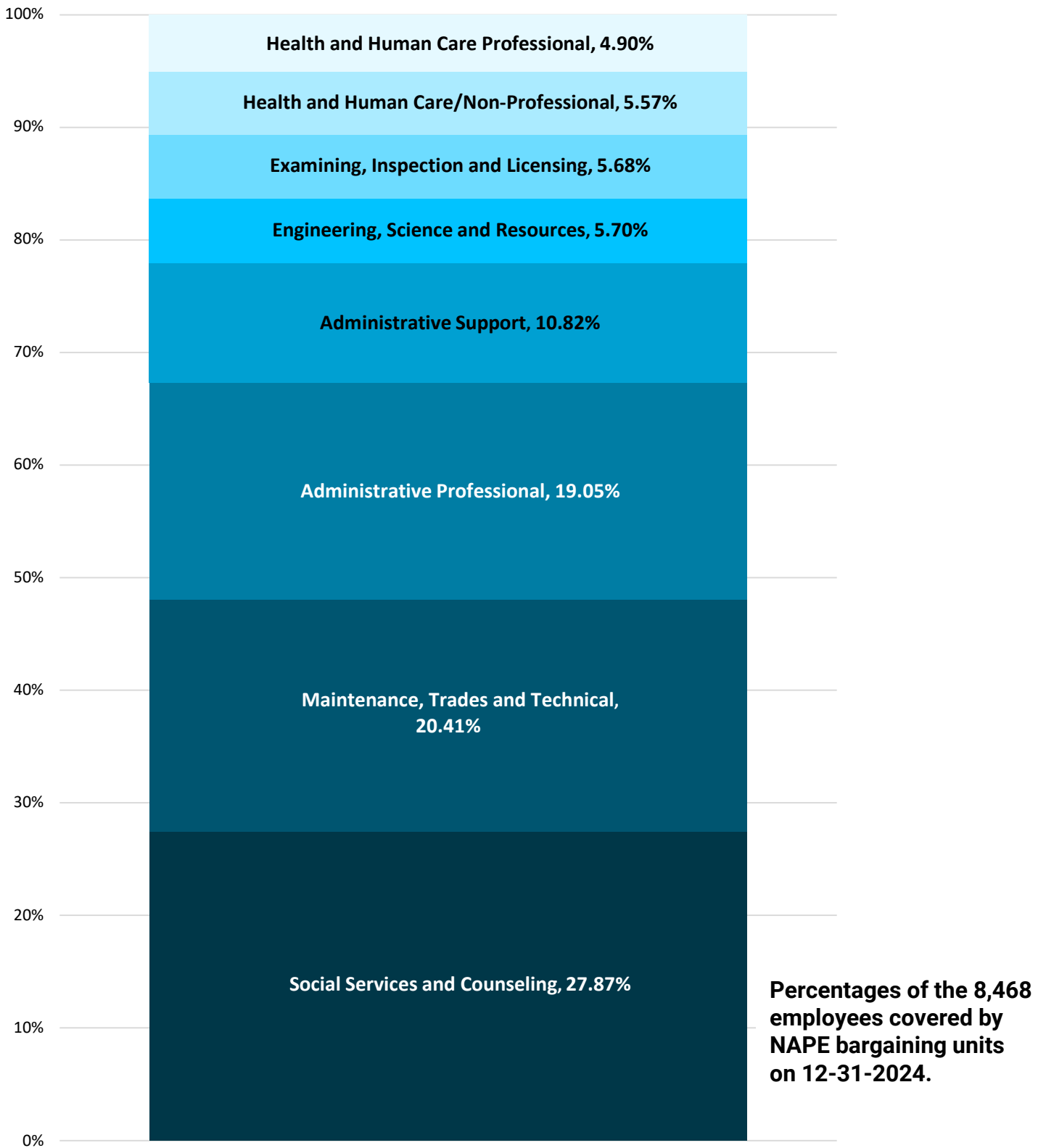
Employee Bargaining Unit Status



All State agencies, excluding the University of Nebraska and State College systems.

Source: Workday report 12-31-2024.

NAPE Bargaining Units

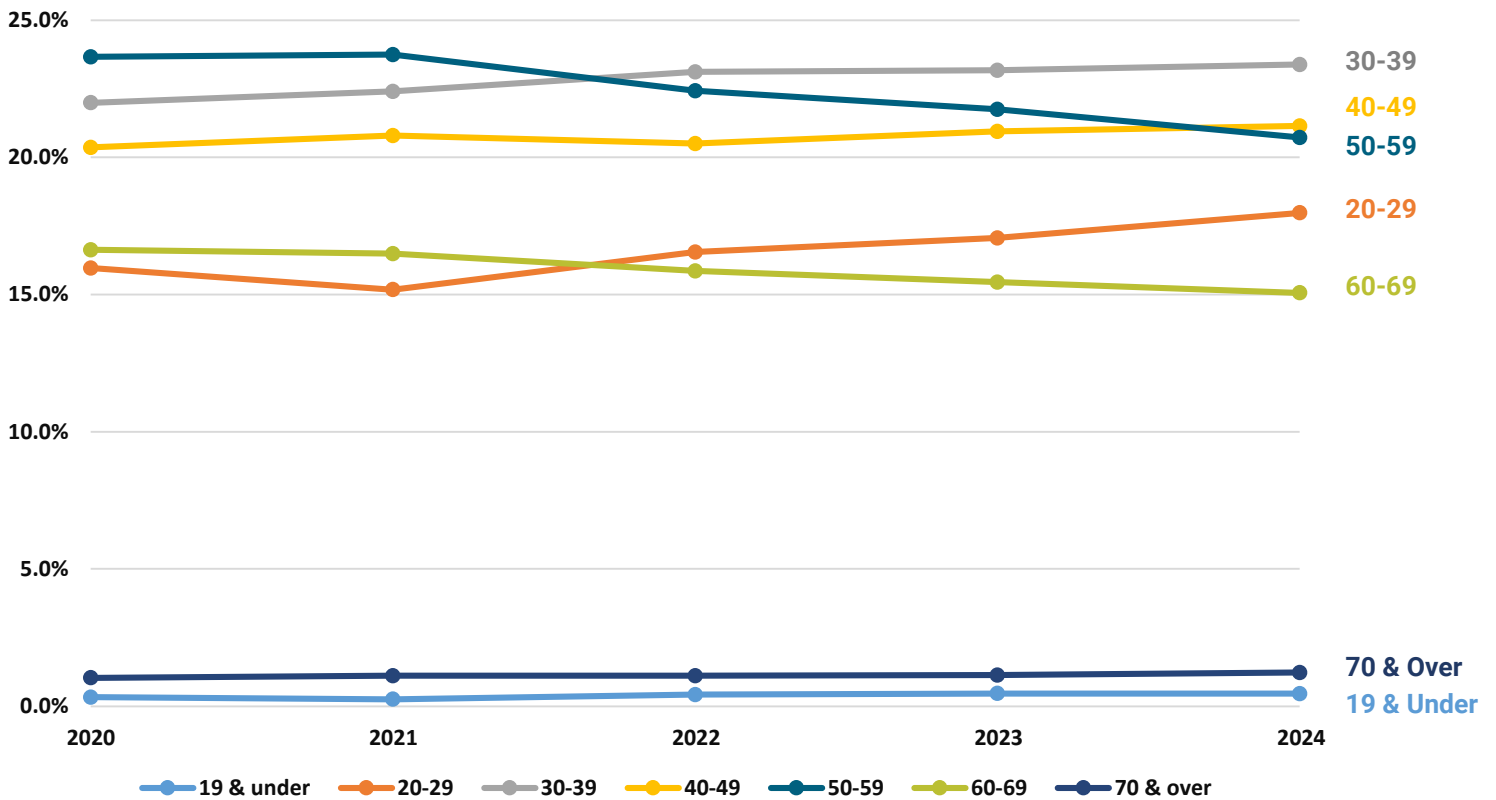


All State agencies, excluding the University of Nebraska and State College systems.
Source: Workday report 12-31-2024.

Employee Age Breakdown

Age Group	Number of Employees	Percentage
19 & under	64	0.5%
20 - 24	865	6.2%
25 - 29	1,657	11.8%
30 - 34	1,634	11.7%
35 - 39	1,646	11.7%
40 - 44	1,531	10.9%
45 - 49	1,435	10.2%
50 - 54	1,481	10.6%
55 - 59	1,426	10.2%
60 - 64	1,489	10.6%
65 - 69	624	4.4%
70 & over	172	1.2%
All Ages	14,024	100.0%

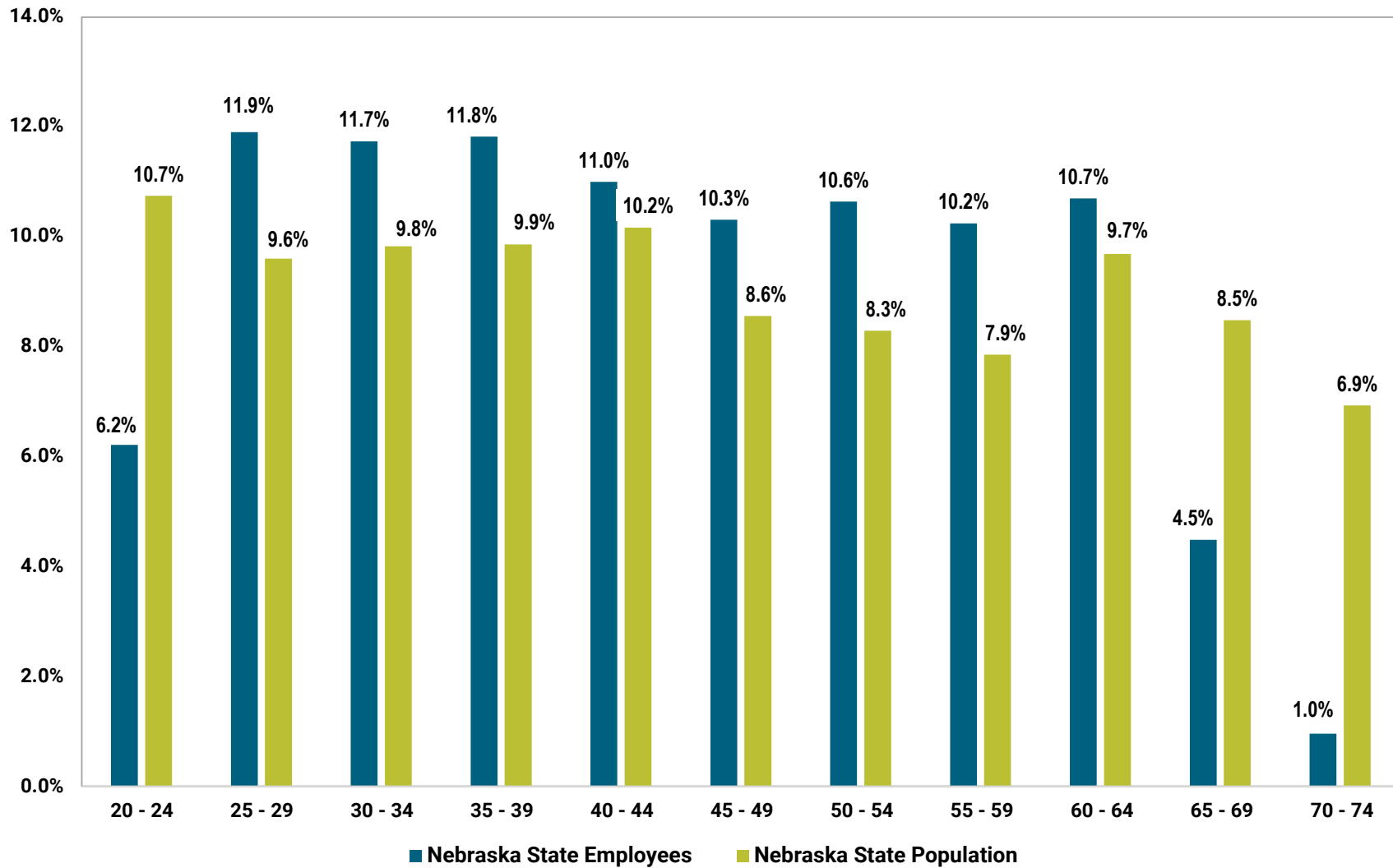
Percent of Employees by Age Category, Last Five Years¹



¹Excludes non-classified and temporary employees.

Source: Workday report 12-31-2024, including "Regular" employees only.

Age Distribution of State Employees¹ Compared to Nebraska State Population



¹Excludes non-classified and temporary employees.

Source: Workday report 12/31/24 ("Regular" employees) and U.S. Census Bureau, 2023: American Community Survey 1-Year Estimates.

Employee Age Groups by Agency

Showing Agencies with > 10 Employees

Agency	<= 19	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65+
Health & Human Service	4	309	624	619	616	567	529	488	477	438	264
Corrections	15	181	324	349	346	242	229	232	185	152	64
Transportation	10	87	162	162	188	213	200	214	256	333	144
Supreme Court	1	83	147	170	213	199	183	206	164	136	115
Veterans Affairs	33	84	81	57	77	67	76	84	82	93	53
State Patrol	2	53	98	100	75	82	102	93	48	32	6
Administrative Services	0	22	63	58	63	68	51	82	85	96	59
Education	0	3	28	42	60	103	71	68	73	68	41
Game and Parks	1	23	63	79	56	55	44	54	47	56	33
Revenue	1	17	37	40	36	34	38	40	55	63	26
Labor	0	11	22	27	31	34	29	40	39	32	18
Legislature	2	20	24	23	33	28	25	24	21	31	47
Environmental and Energy	0	14	40	23	27	32	20	26	24	33	18
Motor Vehicles	1	8	11	16	30	31	22	29	22	36	12
Military	1	10	19	21	17	18	19	16	23	24	19
Agriculture	0	7	22	15	13	18	9	16	13	18	12
Attorney General	0	6	11	17	15	12	6	15	13	17	8
Economic Development	0	8	9	11	19	17	17	8	9	6	6
Natural Resources	0	5	18	10	16	12	14	4	12	10	5
Insurance	1	12	11	7	12	6	6	8	10	17	4
Historical Society	0	4	8	13	8	3	6	4	11	8	4
Banking & Finance	0	4	10	13	5	6	8	10	2	3	6
Fire Marshal	0	1	6	5	5	7	6	6	7	13	11
Retirement Systems	0	2	7	5	7	4	7	7	9	10	1
Public Service Commission	0	0	2	10	6	5	11	3	5	11	5
Brand Committee	0	3	6	3	8	4	10	8	5	1	5
Crime Commission	0	4	1	3	3	11	6	8	3	5	7
Educational Telecommunications	0	1	4	1	2	8	7	3	5	11	8
State Auditor	0	8	14	7	4	6	1	3	0	2	2
Blind & Visually Impaired Commission	0	2	3	6	3	6	5	10	5	4	1

Employee Age Groups by Agency

Showing Agencies with > 10 Employees

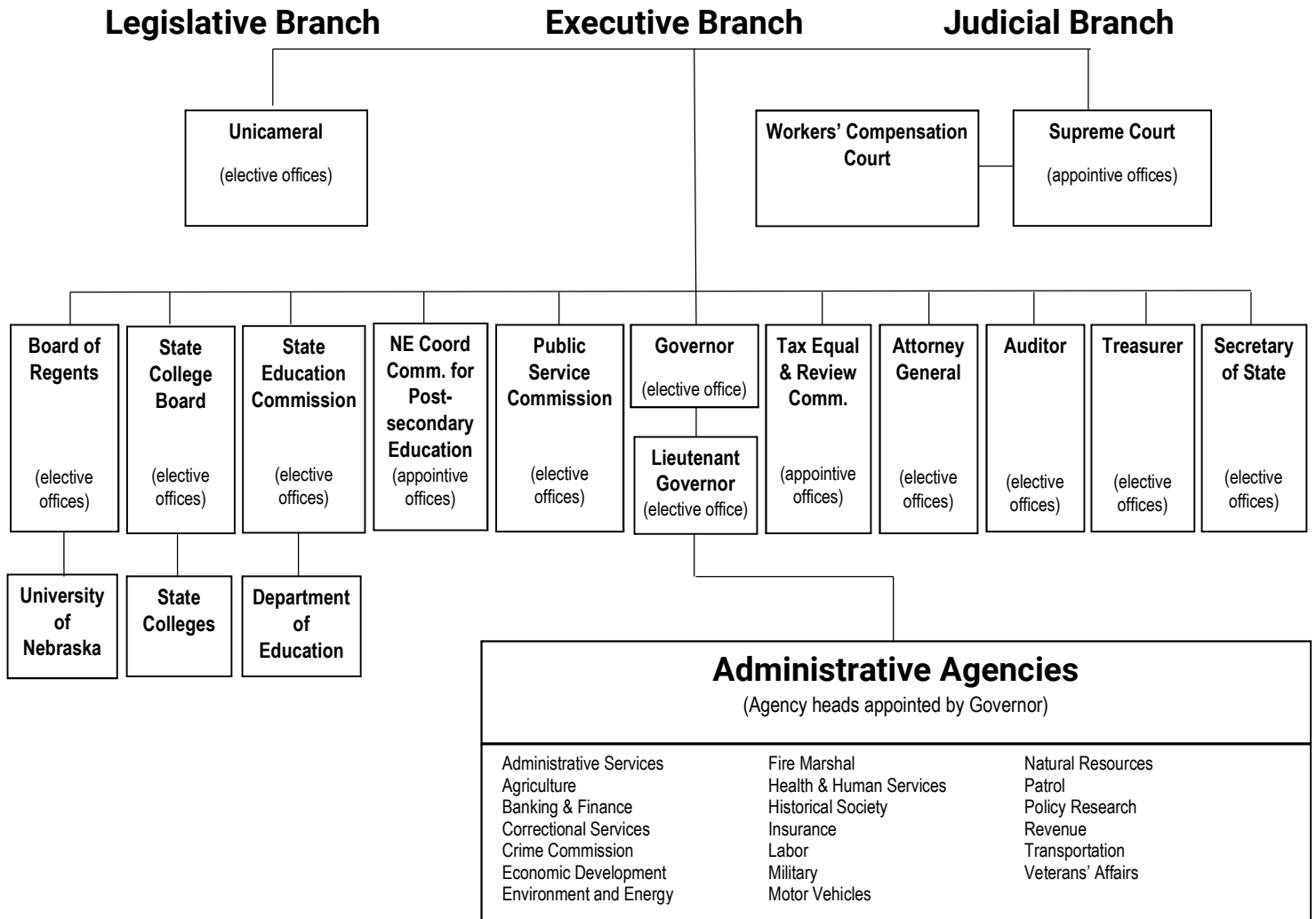
Agency	<= 19	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65+
Workers' Compensation Court	0	3	6	2	2	4	4	8	6	4	5
Library Commission	0	1	5	0	3	4	2	4	7	6	9
Secretary of State	0	1	6	2	10	2	4	2	7	2	3
State Treasurer	0	1	2	1	5	4	4	7	4	7	2
Racing & Gaming Commission	0	4	3	1	5	4	4	8	2	1	1
Foster Care Review Office	0	0	3	0	2	4	5	6	4	5	1
Equal Opportunity Commission	0	0	2	6	5	3	2	1	3	3	2
Educational Lands and Funds	0	0	0	2	2	3	3	4	3	3	2
Electrical Board	0	0	1	0	1	0	2	3	5	5	4
Liquor Control	0	1	4	1	2	1	3	1	5	0	2
Governor/Policy Research	0	0	1	3	1	1	0	3	2	0	3
Real Estate Commission	0	0	2	0	1	0	2	2	0	2	3
Arts Council	0	0	0	2	2	0	1	2	1	1	2
Deaf & Hard of Hearing Commission	0	1	1	1	2	1	0	2	2	1	0
Oil and Gas Conservation Commission	0	0	1	0	0	1	2	2	1	1	3
All Agencies with < = 10 Employees	0	7	16	5	7	10	7	19	14	10	18
State Total	72	1,011	1,928	1,938	2,044	1,940	1,802	1,883	1,776	1,810	1,064

Agencies are ordered by total employee count.

Includes data from all state agencies except the University of Nebraska and the State Colleges.

Source: Workday report 12-31-2024, including "Regular" employees only.

Nebraska State Government Organization Chart



Independent Agencies, Boards and Commissions

(Agency heads not appointed by Governor)

Abstracters Board of Examiners	Educational Lands and Funds	Library Commission
Accountability & Disclosure Commission	Electrical Board	Liquor Control Commission
African American Affairs	Engineers and Architects Board	MV Industry Licensing Board
Arts Council	Equal Opportunity Commission	Nebraska Tourism Commission
Asian American Affairs	Ethanol Board	Oil and Gas Conservation Commission
Barber Examiners Board	Foster Care Review Office	Parole Board
Blind & Visually Impaired Commission	Game and Parks Commission	Power Review Board
Board of Geologists	Grain Sorghum Board	Problem Gambling Commission
Brand Committee	Hemp Commission	Public Accountancy Board
Corn Board	Indian Affairs Commission	Public Advocacy Commission
Dairy Industry Development Board	Industrial Relations Commission	Racing & Gaming Commission
Deaf & Hard of Hearing Commission	Investment Council	Real Estate Commission
Dry Bean Commission	Land Surveyor's Board	Real Property Appraiser Board
Dry Pea and Lentil Commission	Landscape Architects Board	Retirement Systems
Educational Telecommunications Commission	Latino-American Commission	Wheat Board

Source: State of Nebraska Directory 1/31/2025

STATE OF NEBRASKA

2025 Personnel Almanac

Forty-first Edition

For questions on this material, please contact:

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Current and past Personnel Almanacs are available online:

<http://govdocs.nebraska.gov/epubs/P2000/B004.html>

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