



A Bureau of Business Research Report
From the University of Nebraska—Lincoln

The Economic Impact of Nebraska Military Assets: An Update for Fiscal Year 2020

Prepared for the Nebraska Commission on Military and Veteran Affairs

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Executive Summary

This report was commissioned by the Nebraska Commission on Military and Veteran Affairs and conducted by the University of Nebraska-Lincoln Bureau of Business Research (BBR). The study is designed to provide detailed information about the status of military assets located in Nebraska, including payroll and operations spending at the various facilities across the state. The report also examines Department of Defense retirement spending and Veterans Affairs spending that takes place in Nebraska. The economic impact is estimated in terms of economic output (business sales), employee compensation (wages and benefits) and employment. The report serves as an update to similar studies that were completed by the BBR on behalf of the Nebraska Commission on Military and Veteran Affairs in 2017, 2018, 2019, and 2020. These studies demonstrate that military, veteran, and retirement spending have a considerable impact on the state economy.

Economic Impact Estimates

- Spending at military bases and installations in FY 2020 accounted for \$2.5 billion in economic output, \$1.4 billion in employee compensation, and 24,297 jobs generated in Nebraska. These numbers are largely consistent with analyses conducted for FY 2019.
- Retirement and pension spending by Department of Defense (DoD) military retirees in Nebraska in FY 2020 generated 2,668 new jobs in Nebraska (in addition to the 24,297 noted above), resulting in \$127.8 million in compensation to these employees. These numbers are similar to previous years' economic impact estimates.
- Estimates show that VA spending in FY 2020 resulted in \$2.2 billion in economic output and the employment of 16,953 workers with a total salary of \$911.1 million. The economic output numbers and employment numbers are considerably higher than estimates produced for FY 2019.
- Army Corps of Engineers spending in FY 2020 resulted in \$144.0 million in economic output, 1,228 jobs, and \$87.5 million in employee compensation. These estimates are slightly lower than estimates produced for FY 2019.
- GI Bill spending in the state in FY 2020 resulted in 369 jobs, \$15.0 million in salary, and \$34.0 million in economic output. These numbers are down slightly from estimates computed in the FY 2019 report.

Table 1. The Annual Economic Impact of Military Bases, Military Retirement System Payments and Veterans Affairs Spending on the State of Nebraska, FY 2020

Source of Impact	Output (Million \$)	Employee Compensation (Millions \$)	Employment (Jobs)
Military Bases	\$2,507.2	\$1,409.0	23,455
Military Retirement System Payments	\$411.2	\$127.8	2,668
Veterans Affairs Spending	\$2,223.7	\$911.1	16,953
Army Corps of Engineers	\$144.0	\$87.5	1,228
GI Bill Benefits	\$34.0	\$15.0	369

1. Introduction

Defense spending provides economic benefits and has economic implications for the state and local economies. Spending in support of military installations and the installation's associated military missions is an integral part of the health of the local economies. Like other states, Nebraska benefits greatly from federal military spending that takes place within its borders. Such spending includes operations and operations support spending; salary paid to Active, Guard, and Reserve personnel; veteran compensation; and military retiree pension payments. The effects of military spending can be felt throughout Nebraska, as military installations and veterans are found in every region of the state.

Military spending has been the focus of increased attention at the state and local levels, with many recent reports illustrating the importance of military spending upon local and state economies. For example, in a May 2020 report U.S. Foreign Policy for the Middle Class: Perspectives From Nebraska, "After trade and immigration, those interviewed mentioned defense spending as the aspect of U.S. foreign policy that mattered most to them."¹ Examples of the local impact of military spending include the 2021 San Diego Economic Impact Report.² State examples from Missouri,³ Ohio,⁴ and Florida⁵ offer context for the depth and breadth of military spending around the country. According to the U.S. Department of Defense, Office of Local Defense Community Cooperation⁶ in its Defense Spending by State Fiscal Year 2020 report, defense spending in Nebraska contributed 1.4% of state GDP in FY 2020.⁷

2017, 2018, 2019, and 2020 Economic Impact of Nebraska Military Assets

In 2017, 2018, 2019, and 2020 the Nebraska Commission on Military and Veteran Affairs contracted with the University of Nebraska-Lincoln Bureau of Business Research (BBR) to conduct a review of U.S. Department of Defense and U.S. Department of Veterans Affairs assets, as well as to estimate the impact of military and veteran spending in the State of Nebraska in FY 2016, FY 2017, FY 2018, and FY 2019. The current report builds upon the body of work created through the 2017,⁸ 2018,⁹ 2019,¹⁰ and

¹ Carnegie Endowment for International Peace, et al. (May 21, 2020). U.S. Foreign Policy for the Middle Class: Perspectives from Nebraska. Page 43. Available: https://carnegieendowment.org/files/USFP_Nebraska_full_final.pdf

² San Diego Military Advisory Council, San Diego Military Economic Impact Report. (2021). Available: https://www.sdmac.org/media/uploads/2021_sdmac_report_final_web.pdf

³ Office of the Missouri Military Advocate, An Analysis of Department of Defense Contract Awards in Missouri FY2015-FY2019 (March 2021). Available: https://military.ded.mo.gov/sites/military/files/Economic%20Impacts%20of%20DoD%20Contractor%20Awards%20in%20Missouri_May%202021_final.pdf

⁴ Jobs Ohio, Military and Federal Factbook 2021. (October 2021). Available: https://www.jobsohio.com/wp-content/uploads/2021/10/Ohio-FactBook_Spreads_2021-10-11-RBH.pdf

⁵ Enterprise Florida, Florida Defense Factbook. (January 2020). Available: <https://www.enterpriseflorida.com/wp-content/uploads/Florida-Defense-Factbook-2020.pdf>

⁶ Of note, the FY 2021 National Defense Authorization Act changed the Office of Economic Adjustment to the Office of Local Defense Community Cooperation.

⁷ U.S. Department of Defense, Office of Local Defense Community Cooperation, Defense Spending by State Fiscal Year 2020. (October 2021). Available: https://oldcc.gov/sites/default/files/defense-spending-rpts/OLDCC_DSBS_FY2020_FINAL_WEB.pdf

⁸ Nebraska Commission on Military and Veteran Affairs. (November 2017). Available: https://nebraskalegislature.gov/FloorDocs/105/PDF/Agencies/Veterans_Affairs_Department_Of/610_20171120-163741.pdf

⁹ Nebraska Commission on Military and Veteran Affairs. (November 2018). Available: https://nebraskalegislature.gov/FloorDocs/105/PDF/Agencies/Veterans_Affairs_Department_Of/610_20181115-103419.pdf

¹⁰ Nebraska Commission on Military and Veteran Affairs. (November 2019). Available: https://nebraskalegislature.gov/FloorDocs/106/PDF/Agencies/Veterans_Affairs_Department_Of/610_20191115-104724.pdf

2020¹¹¹² reports. Additionally, the 2008 Base Realignment and Closure (BRAC) Task Force and its subsequent report provide substantive context and background to the body of work presented in this report.¹³

2021 Commission Recommendations

For 2021, the Commission on Military and Veteran Affairs continues to put forth six recommendations that have their roots in the 2008 BRAC Task Force Report. These recommendations were validated in 2017, expanded in 2018, and were validated in 2019 and 2020. The six recommendations, as well as any subsequent progress toward implementing each recommendation, are presented below.

1. Recommend the state increase appropriation to ensure full commitment of federal dollars for infrastructure needs of National Guard bases.

The recommendation for the state to increase its appropriation to ensure the full commitment of federal dollars for infrastructure needs of the Nebraska National Guard is still valid. The Nebraska National Guard will continue to maximize federal resources and leverage partnerships whenever feasible.

The Department of Defense (DoD) provides the Nebraska National Guard federal funding to support various operations, maintenance, sustainment, and modernization efforts towards existing and new facilities. The allocated funds are then often matched up to 50% by the State. The match provided by State funds is contingent upon the type of facility and the purpose of the facility. As shown in *Figure 1. State and Federal Spending on Nebraska Military Department*, the level of DoD and State contributions fluctuates from year-to-year depending on funding availability and prioritization of needs. Federal funding reached a peak of \$112.66 million in 2008 and the State's peak contribution was in 2013 with \$11.10 million.

¹¹ Nebraska Commission on Military and Veteran Affairs. (November 2020). Available:

https://nebraskalegislature.gov/FloorDocs/106/PDF/Agencies/Veterans_Affairs_Department_Of/610_20201113-160211.pdf

¹² Nebraska Commission on Military and Veteran Affairs. (November 2020 with updates from February 2021). Available:

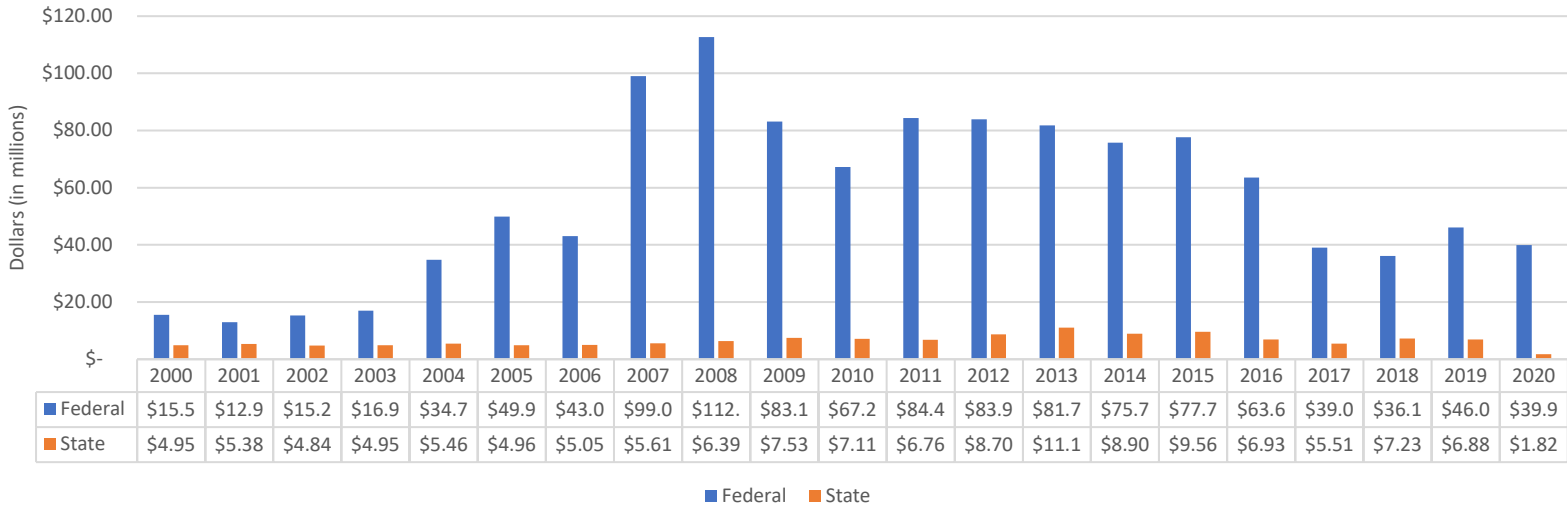
<https://veterans.nebraska.gov/sites/veterans.nebraska.gov/files/doc/2020%20Economic%20Impact%20of%20Nebraska%20Military%20Assets%20-%20An%20Update%20for%20Fiscal%20Year%202019.pdf>

¹³ Nebraska Base Realignment and Closure (BRAC) Task Force, Report. (December 2008). Available:

<http://govdocs.nebraska.gov/epubs/L3745/B036-2008.pdf>

Figure 1. State and Federal Spending on Nebraska Military Department (in millions)

Figure 1. State and Federal Spending on Nebraska Military Department
(in millions)



The Nebraska National Guard, consisting of the Army and Air, has different internal needs and requirements when providing upkeep and modifications to their facilities. *Table 2. Total State Appropriated General Funding to Nebraska Army National Guard (NEARNG) in Relation to Federal Funding* illustrates the specific needs of the NEARNG. Table 2 shows the percent match of state to federal funds dating back to 2008. The highest percent of state-matched federal funds currently stands at 19.8% in 2009 with the percent match of state to federal funds decreasing significantly beginning in 2019.

While the NEARNG has some flexibility with the utilization of allocated federal funds, the facilities, mainly Readiness Centers or Armories, require a higher percent of State funding. Federal funds not utilized on state/federal split facilities can be used at facilities that are entirely federally funded, thus allowing federal funds to be retained by the State in some instances.

Table 2. Total State Appropriated General Funding to Nebraska Army National Guard in Relation to Federal Funding

	Fiscal Year (State Fiscal Years ending June 30 th of the following years)				Federal Funds Available to Match – MCA Appendix 1 Facilities Program (FP)	Percent Match of State to Federal Funds
	Fund 544-007	Fund 544-081	Fund 544-008	Total		
2008	\$227,557	\$283,450	\$833,418	\$1,344,425	\$8,851,527	15.2%
2009	\$266,367	\$227,765	\$840,006	\$1,334,138	\$6,733,586	19.8%
2010	\$432,100	\$472,074	\$339,384	\$1,243,558	\$6,799,114	18.3%
2011	\$1,226,247	\$131,400	\$321,964	\$1,679,611	\$10,494,991	16.0%
2012	\$1,429,823	\$159,250		\$1,589,073	\$10,314,206	15.4%
2013	\$1,793,454	\$186,165		\$1,979,619	\$12,176,694	16.3%
2014	\$2,011,100	\$227,179		\$2,238,279	\$14,730,895	15.2%
2015	\$1,684,521	\$493,447		\$2,177,968	\$13,022,825	16.7%
2016	\$1,625,476	\$125,275		\$1,750,751	\$13,121,704	13.3%
2017	\$1,500,943	\$142,182		\$1,643,125	\$13,144,100	12.5%
2018	\$1,645,387	\$100,010		\$1,745,397	\$15,042,046	11.6%
2019	\$1,063,481	\$183,353		\$1,246,833	\$19,229,171	6.5%
2020	\$1,658,970	\$196,068		\$1,855,038	\$33,657,150	5.5%
2021	\$1,407,934	\$145,000		\$1,408,079	\$19,103,967	7.2%

Facility modernization and new facility construction for the NEARNG is an ongoing initiative that can continue to advance on a positive trajectory with increased State funding contributions. Over the last 14 years, the State Legislature appropriated more than \$23.2 million towards the NEARNG. These funds are utilized to pay state employee salaries, utilities, maintenance, and new construction. Roughly 50% of funds are obligated to cover salaries and utilities, 30% is for new construction and 20% is required to conduct emergency or routine maintenance. State funding has remained relatively constant over the last 6 years while salaries, utilities, and equipment and maintenance costs continue to increase. Currently, the unfunded maintenance backlog is more than \$6.4 million while the facilities sustainment backlog is in excess of \$13.4 million.

In addition to the general fund appropriation, the Army National Guard has obtained funding from the State Building Division's 309 Task Force for Building Renewal (TF 309) and State Capital Construction funding. TF 309 has provided the state match portion for significant Readiness Center repairs. Between FY18-21, TF 309 provided nearly \$1.2 million for critical repairs to roofs, windows, doors, and HVAC systems. Again, in FY22, TF 309 committed to more than \$290,000 for roof repairs to the Wahoo and Sidney Readiness

Centers. Capital Construction funding has provided an additional \$1.7 million to allow for the construction of the Penterman Medical Clinic and much-needed HVAC replacement and repairs to the 1776 Readiness Center along with \$143,000 for the initial design of the Bellevue Readiness Center.

As shown in *Table 3. Total Federal Military Construction (MILCON) Funds to the Nebraska Army National Guard versus State Construction Funding* have increased dramatically in the past two years. The 21-23 Capital Construction Biennium budget includes more than \$1.8 million for modernization and sustainment projects impacting 12 Nebraska communities' Readiness Centers. While these one-time investments of capital are significant, an annual increase in appropriated general funds is needed to reduce the maintenance and facility sustainment backlog that currently exceeds \$19 million.

Table 3. Total Federal Military Construction (MILCON) Funds to the Nebraska Army National Guard versus State Capital Construction Funding														
Fiscal Year Appropriation was Received														
Fund	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
State of NE	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$143K	\$ --	\$ --	\$ --	\$686K	\$1.8M
Federal MILCON	\$11M	\$33.0M	\$ -	\$1.5M	\$ -	\$ -	\$ -	\$2.0M	\$ -	\$29.0M	\$44.3M	\$8.5M	\$ -	\$ 11.0M
Total Federal MILCON Funds for Nebraska Army National Guard FY09 through FY22: \$138M														
2008 – Columbus, NE Armed Forces Readiness Center														
2009 – Mead, NE Atlas Readiness Center														
2010 – Grand Island Readiness Center and Mead, NE Training Site Water Treatment Plant														
2012 – Camp Ashland Training Center, Waste Water Treatment Plant														
2016 – Camp Ashland Training Center, Water Treatment Plant														
2018 – Bellevue, NE Readiness Center														
2019 – Camp Ashland Training Center Rebuild (7 new buildings) and North Platte, NE Vehicle Maintenance Shop														
2020 – Camp Ashland Training Center reinforced Levee extension														
2022 – NDAA authorized Mead, NE Barracks (Pending Congressional funding)														

Table 4. Total Military Construction Funds to the NEARNG - continued illustrates a more detailed breakdown of NEARNG MILCON funding for the largest projects to date. It also reflects the lack of State contribution to vital facilities that are essential to NEARNG readiness.

Table 4. Total Military Construction Funds to Nebraska Army National Guard - continued		
Fiscal Year (Federal Fiscal Years ending September 30 th of the following years)		
Camp Ashland Water Supply/Treatment Facility	FY16 Design	FY15-20 Construction
State of NE	\$ --	\$ --
Federal MILCON	\$167,775	\$1,497,678
Projected Readiness Center at Bellevue (Offutt AFB)	FY18 Design	FY22 Construction
State of NE	\$143,000	\$ --
Federal MILCON	\$2,183,000	\$ 26,685,000 --
Vehicle Maintenance Shop in North Platte	FY18 Design	FY20 Construction
State of NE	\$ --	\$ -
Federal MILCON	\$723,275	\$ 8,366,533 --
Camp Ashland Levee (100% Federal Funded Contract)	FY19 Design	FY20 Construction
State of NE	\$ --	\$ --
Federal MILCON	\$ --	\$8,500,000
Camp Ashland Rebuild	FY19 Design	FY20-22 Construction (Not Yet Paid)
State of NE	\$ --	\$ --
Federal MILCON	\$1,666,962	\$33,333,038

In order to maintain the vital pace of modernizing, the NEARNG was able to secure full federal authorization for the design and construction of a Vehicle Maintenance Shop in North Platte, programed at \$9.3 million which broke ground in June of 2021. While this was a viable option for this particular type of facility, it was not a realistic request for all of the NEARNG needs. Therefore, increased State participation continues to be the overarching recommendation from the Nebraska National Guard to effectively reduce the maintenance and property sustainment backlog of \$19.8M.

Differing from the NEARNG, the Nebraska Air National Guard (NEANG) receives federal funds from DoD that allow a 25% State match. The DoD portion of the funding is allocated to support maintenance, sustainment of facilities, and infrastructure needs. While the State contribution is solely for salaries and benefits of state employees, utility payments, and day-to-day preventative maintenance.

Table 5. Total State and Federal Funding to Nebraska Air National Guard to Support Maintenance and Sustainment of Facilities and Infrastructure shows the federal and state contributions from 2008 to the present. From the fiscal year 2008 to 2017, federal funds have shown a significant increase when compared to the plateauing state contributions. Over the past 13 years, the State has matched on average 25 % to federal funds. This in turn places great limitations on the NEANG due to the inability of the NEANG to use federal funds that are not State matched. This is outlined in Appendix 21 of the Master Cooperative Agreement which restricts the use of federal resources to those outlined in the agreement.

Table 5. Total State and Federal Funding to Nebraska Air National Guard to Support Maintenance and Sustainment of Facilities and Infrastructure

Fiscal Year (State Fiscal Years ending June 30 th of the following years)														
State Fund	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
544-02	\$315,000	\$320,000	\$395,565	\$358,433	\$424,772	\$323,870	\$320,565	\$352,738	\$320,565	\$305,000	\$291,254	\$391,254	\$391,254	\$399,500
544-03	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
544-05	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$15,367	\$15,608	\$18,608	\$18,608	\$18,607
Total	\$315,000	\$320,000	\$395,565	\$358,433	\$424,772	\$323,870	\$320,565	\$352,738	\$320,565	\$320,367	\$306,862	\$409,862	\$409,862	\$418,107
Federal Funds														
	\$945,000	\$960,000	\$1,171,381	\$1,152,926	\$1,028,000	\$1,067,300	\$1,148,200	\$1,183,800	\$1,120,200	\$1,245,900	\$1,043,868	\$1,178,219	\$1,537,208	\$1,481,416
Amount of Federal Dollars Returned														
	\$ --	\$ --	\$ --	\$77,626	\$ --	\$95,689	\$186,505	\$125,589	\$158,505	\$284,799	\$ --	\$ --	\$ --	\$ --
Percent State Funds Match to Federal Funds														
	25%	25%	25%	24%	29%	23%	22%	23%	22%	20%	23%	26%	21%	25%

In addition, the federal government provides 100% funding for the repair and modernization of facilities and infrastructure. Systematic and consistent minor preventative maintenance in the near term will minimize the need for major corrective maintenance in the long term. Ultimately, the Nebraska National Guard, as a whole, is able to benefit from increased state funding and participation through investment in Nebraska Capital Construction Funds. The Nebraska National Guard is seeking to remain a strategic asset for national security and readiness and this can be achieved through additional financial support for infrastructure needs.

2. Provide support to local subdivisions in their efforts to improve military installations.

The recommendation to provide support to local subdivisions in their efforts to improve military installations is valid.

In March 2016, the Critical Infrastructure Facilities Cash Fund was established by Legislative Bill (LB) 957 Section 21, to be used by the Nebraska Department of Natural Resources to provide a grant to a Natural Resource District (NRD) to offset costs related to soil and water improvements intended to protect critical infrastructure facilities within the NRD which includes military installations, transportation routes, and wastewater treatment facilities.¹⁴ The Critical Infrastructure Facilities Cash Fund is intended to help fund efforts to protect and enhance critical infrastructure facilities within an NRD's boundary including military installations, transportation routes, and wastewater treatment facilities.

A total of \$13.7 million was transferred from the General Fund into the Critical Infrastructure Facilities Fund in FY15-16, and a \$13.7 million cash fund appropriation was

¹⁴ LB 957, Section 21. (March 30, 2016). Available: <http://www.nebraskalegislature.gov/FloorDocs/104/PDF/Slip/LB957.pdf>

approved for FY15-16. Unused appropriations were carried forward into the current budget. The Nebraska Department of Natural Resources accepted an application from the Papio-Missouri River Natural Resources District (Papio NRD) for a grant to help fund a project to extend and upgrade levees near Offutt Air Force Base.¹⁵ After a multi-year process, the Papio NRD received the necessary federal permits to begin construction. The Papio NRD was on track to begin levee improvements in March of 2019. Unfortunately, in March 2019, the State of Nebraska experienced unprecedented flooding which delayed the project. In August 2019, the Papio NRD and U.S. Army Corps of Engineers agreed to complete post flood repairs, levee modifications, and levee upgrades at the same time. By reaching this cooperative agreement, the Papio NRD was able to begin levee upgrades immediately instead of waiting until post flood repairs were completed by the U.S. Army Corps of Engineers. In mid-September 2019, flood repairs and the planned work on the levee rehabilitation and upgrades started simultaneously. This cooperative effort is saving time and expense to the Papio NRD and U.S. Army Corps of Engineers. The remaining balance of the grant funds for this project, as of October 2020, to extend and upgrade levees near Offutt Air Force Base was nearly \$4.9 million.¹⁶

The remaining portion (\$4,895,985) of the Critical Infrastructure funding earmarked for the Papio NRD was transferred to the Papio NRD on February 18, 2021. From the perspective of the Nebraska Department of Natural Resources, the Papio NRD's portion of the Critical Infrastructure fund is completed and closed out. The remaining carry-forward funding (\$1,024,905) in the Critical Infrastructure program goes to the Gering-Ft. Laramie Irrigation District for tunnel repairs.¹⁷

As of November 2021, all levee raises on the north side of the Papillion Creek that protect Offutt AFB (including the floodwall downstream of Ft. Crook Rd) have been completed. Final seeding and storm sewer pipe improvements on the North side of the Papio Creek are still underway and the concrete trail is being replaced. Construction of the entire project (mainly including the levees South of the Papillion Creek) will now be fully completed by July 2022. The levee sections protecting Offutt AFB and the City of Omaha's Papillion Creek Wastewater Treatment Plant are substantially completed and provide enhanced 100 year and above flood protection. The Papio NRD is working with Offutt AFB and the Department of Defense on formulating an Inter-Local agreement for the Papio NRD to operate and maintain storm water systems on the base in order to assist the base in properly managing their systems so all of their security systems work appropriately during rain events. While the FEMA floodplain map has not yet been revised, the Papio NRD anticipates that draft FEMA maps will be released showing the levees as effective and certified. The Papio NRD will complete and submit the required information to FEMA within the current schedule.¹⁸

¹⁵ Nebraska Legislative Fiscal Office, A Legislator's Guide to Nebraska State Agencies. (December 2016). Available: <http://www.nebraskalegislature.gov/pdf/reports/fiscal/2016legguide.pdf>

¹⁶ Tim Freed, Nebraska Department of Natural Resources. (October 14, 2020). Email correspondence.

¹⁷ Kent Zimmerman, Nebraska Department of Natural Resources. (November 5, 2021). Email correspondence.

¹⁸ John Winkler, Papio-Missouri River Natural Resources District. (November 1, 2021). Email correspondence.

Of note, the Papio NRD is in constant communication with Offutt AFB, the Air Force and the Pentagon on the status of the rehabilitation of the levee system; providing consistent updates. The Papio NRD has assisted Offutt AFB personnel and contractors in securing permission from the Nebraska Department of Environment and Energy in managing excessive groundwater and the Burlington Northern Railroad on access and permits for railway crossings in order for the demolition of the flood damaged buildings to begin. These activities have saved the Air Force and DoD millions of dollars and at least 6-12 months in delays.¹⁹

Another way to support local subdivisions in their efforts to improve the military value of military installations is to provide assistance when they compete for federal grants. For example, the DoD's Office of Local Defense Community Cooperation's "Defense Community Infrastructure Program (DCIP)" may be useful to "address deficiencies in community infrastructure, supportive of a military installation, in order to enhance value, installation resilience, and military family quality of life."²⁰ For federal fiscal year 2022, the Office of Local Defense Community Cooperation will receive inputs from the military services for grants focused on "Community Economic Adjustment Assistance for Responding to Threats to the Resilience of a Military Installation."²¹ Additionally, while the Office of Local Defense Community Cooperation will receive inputs from the military services for the "Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies" program for FY 2022,²² state leaders should continue to monitor military installation sustainability programs offered through the DoD Office of Local Defense Community Cooperation.²³

These tools, the Critical Infrastructure Facilities Cash Fund and potential grants, provide mechanisms and opportunities to support local subdivisions in their efforts to improve the military value of military installations.

3. Recommend land use planning legislation to ensure governmental entities and developers coordinate when building near military bases, including a requirement that local subdivisions conduct a feasibility study to address encroachment issues.

As noted in 2017, 2018, 2019, and 2020 given the approval of Legislative Bill (LB) 279 in February 2010, the recommendation for land use planning legislation to ensure governmental entities and developers coordinate when building near military bases, including a requirement that local subdivisions conduct a feasibility study to address encroachment issues, has been partially realized.

¹⁹ John Winkler, Papio-Missouri River Natural Resources District. (November 1, 2021). Email correspondence.

²⁰ DoD Office of Local Defense Community Cooperation. (November 2021). Available: <https://oldcc.gov/defense-community-infrastructure-program-dcip>

²¹ DoD Office of Local Defense Community Cooperation, CFDA 12.003. (November 2021). Available: https://sam.gov/fal/1ca4fc7cfb8c4e2e9f1a0b2a81a0d1db/view?keywords=CFDA%2012.003&sort=-relevance&index=&is_active=true&page=1

²² DoD Office of Local Defense Community Cooperation, CFDA 12.610. (November 2021). Available:

https://beta.sam.gov/fal/1311681f3c60490fbc64c239f3ac953/view?keywords=12.610&sort=-relevance&index=&is_active=true&page=1

²³ DoD Office of Local Defense Community Cooperation. (November 2021). Available: <https://oldcc.gov/our-programs/military-installation-sustainability>

In February 2010, Governor Dave Heinemann approved LB 279, an act relating to land-use planning. The act requires notification to military installations regarding development of real property.²⁴ Senator Bill Avery introduced LB 279 to require municipalities and counties to provide notification to a military installation “which is located within its jurisdiction regarding any development of property which may affect the military installation.”²⁵ To this end, the recommendation to ensure coordination between government entities and developers has been realized.

Regarding the specific 2008 recommendation to levy a requirement that local subdivisions conduct a feasibility study to address encroachment issues, LB 279 did not modify Nebraska Revised Statute 15-1103, which notes “the planning director of a city of the primary class shall be responsible for preparing the comprehensive plan and amendments and extensions thereto and for submitting such plans and modifications to the city planning commission for its consideration and action.”²⁶ Arguably, a comprehensive plan would address encroachment issues.

The Department of the Air Force requires Accident Potential Zones, Noise Pollution Land Use Zones, and general zoning encroachment protection to an installation. In 2017, the Nebraska Air National Guard (NEANG) acquired an additional 16 acres of land to the lease with the Lincoln Airport Authority (LAA). This land addition provided a buffer on the north end of the installation while providing for future expansion of the NEANG. All adjacent property surrounding the NEANG installation is owned by the LAA and zoned for aviation use. Encroachment issues to the installation are mitigated by natural and manmade barriers in addition to current land use zoning.

In April 2018, Governor Pete Ricketts approved Legislative Bill (LB) 901. Typically, a permit is required “before erecting/building any structure exceeding a height of 150 feet above the surface of the ground at the point of installation, unless erected under the authority of a license or permit issued by a federal agency.”²⁷ LB 901 protects Nebraska National Guard flight training areas by amending state statutes related to permitting decisions made by the Division of Aeronautics of the Nebraska Department of Transportation (NDOT).²⁸ The Nebraska Department of Transportation’s Division of Aeronautics has fully implemented LB 901.²⁹ As of September 2021, there have been no reported issues regarding encroachment at Nebraska National Guard flight training areas.

The State of Nebraska may need to continue to review and address encroachment issues related to the military in the future. In October 2019, Department of Defense and Air Force officials asked the North Dakota lawmakers and regulatory officials to “consider new rules aimed at preventing conflicts between wind turbines and helicopters that provide security

²⁴ LB 279. (February 11, 2010). Available: <http://nebraskalegislature.gov/FloorDocs/101/PDF/Slip/LB279.pdf>

²⁵ LB 279, Introducer’s Statement of Intent. (February 12, 2009). Available: <http://nebraskalegislature.gov/FloorDocs/101/PDF/SI/LB279.pdf>

²⁶ Nebraska Revised Statute 15-1103. Available: <http://nebraskalegislature.gov/laws/statutes.php?statute=15-1103>

²⁷ Nebraska Department of Transportation, Division of Aeronautics. Available: <http://www.aero.nebraska.gov/permittobuild.html>

²⁸ LB 901. (April 17, 2018). Available: <https://nebraskalegislature.gov/FloorDocs/105/PDF/Slip/LB901.pdf>

²⁹ Nebraska Department of Transportation. (2020). Available: <https://dot.nebraska.gov/aeronautics/towers-tall-structures/>

at launch facilities” and missile alert facilities in nuclear missile fields.³⁰ The 90th Missile Wing based at Francis E. Warren AFB, Wyoming, deploys Minuteman III missiles in western Nebraska.³¹ The Department of Defense is advocating for the modernization of the nuclear deterrent capability to “ensure that the United States has a safe, secure, reliable, and effective nuclear deterrent—now and in the future.”³² Looking to the future, it is likely that there could be significant DoD investment in Nebraska’s panhandle if or when the Minuteman III missiles in western Nebraska are replaced by a new ground-based strategic deterrent capability. In September 2020, the Department of the Air Force awarded a contract for the “Ground Based Strategic Deterrent (GBSD) intercontinental ballistic missile (ICBM) program to Northrop Grumman.³³ Work in a Launch Control Center has been described “like working in a Cold War Museum” 80 feet below ground.³⁴

4. Recommend colleges and universities offer courses that support military missions. Additionally, Nebraska colleges and universities should engage in partnership with the Department of Defense when feasible.

As noted in the 2008 BRAC Task Force Report, “Offering courses that correspond with military needs would potentially increase the value of that installation and the missions that rely on personnel with specific educational training such as foreign languages”³⁵ thereby benefiting the State of Nebraska. The University of Nebraska-Lincoln has made significant progress in the development of its National Security Studies program, which offers courses that support military missions.³⁶ Additionally, the U.S. Strategic Command’s Deterrence and Assurance Academic Alliance (DA3) is “an academic community of interest focused on research and analysis of deterrence, assurance, and associated strategic level national security themes in a rapidly changing, multi-domain global threat environment.”³⁷ As of November 2021, Bellevue University, Creighton University, the University of Nebraska-Lincoln, the University of Nebraska-Kearney, and the University of Nebraska-Omaha continue to participate in DA3.³⁸

The National Strategic Research Institute (NSRI) at the University of Nebraska continues to be a critical node at the intersection of mission-essential academic research and development

³⁰ Associated Press. “Military wants more rules for turbines near nuclear missiles.” (October 2019). Available:

<https://www.airforcetimes.com/news/your-air-force/2019/10/29/military-wants-more-rules-for-turbines-near-nuclear-missiles/>

³¹ 90th Missile Wing Fact Sheet. (2021). Available: <https://www.warren.af.mil/About-Us/Fact-Sheets/Display/Article/331275/90th-missile-wing/>

³² Senate Armed Services Testimony, Ellen M. Lord, Undersecretary of Defense for Acquisition and Sustainment, Admiral Charles Richard, Commander U.S. Strategic Command. (September 17, 2020). Available: https://www.armed-services.senate.gov/imo/media/doc/Lord--Richard_09-17-20.pdf

³³ Secretary of the Air Force, press release, “Department of the Air Force awards contract for new ICBM system that enhances, strengthens US triad.” (September 8, 2020). Available: <https://www.af.mil/News/Article-Display/Article/2340139/departments-of-the-air-force-awards-contract-for-new-icbm-system-that-enhances-s/>

³⁴ 90th Missile Wing Public Affairs, “Life and work: 80 feet below ground.” (December 3, 2021). Available:

<https://www.warren.af.mil/News/Features/Article/2861487/life-and-work-80-feet-below-ground/fbclid/IwAR2xwGLbr5JJ5AKPSro5oyRq8hpK6iTNlMD39HsRBfW2rvukKnSwkNlcSCs/>

³⁵ Nebraska Base Realignment and Closure (BRAC) Task Force, Report. (2008). Available: <http://govdocs.nebraska.gov/epubs/L3745/B036-2008.pdf>

³⁶ National Security Studies program, University of Nebraska-Lincoln. (2021). Available: <https://nationalsecurity.unl.edu/>

³⁷ USSTRATCOM Deterrence and Assurance Academic Alliance purpose. (2021). Available: <http://www.stratcom.mil/Academic-Alliance/>

³⁸ USSTRATCOM Deterrence and Assurance Academic Alliance members. (2021). Available: <http://www.stratcom.mil/Academic-Alliance/Members/>

capabilities for the Department of Defense.³⁹ In 2020, NSRI was “awarded a new five-year, \$92 million contract through the U.S. Strategic Command to continue its leading research in national security and defense.”⁴⁰ In 2021, NSRI was “awarded a 5-year, \$25 million indefinite-delivery, indefinite-quantity (IDIQ) contract from the National Nuclear Security Administration (NNSA) to support strategic deterrence and nuclear threat reduction efforts.”⁴¹ In September 2021, NSRI expanded its partnership with UNL’s Institute of Agriculture and Natural Resources by opening the Collaborative Biosecurity Laboratory “to pursue ag defense research.”⁴²

In 2020, the University of Nebraska Medical Center (UNMC) made significant progress by obtaining state support “for an academic medical facility to help the United States address future pandemics and other disasters.”⁴³ Known as “Project NExT” this effort “will improve the readiness of the nation’s civilian and military health system to partner to respond to a catastrophic disaster such as another pandemic, accident, or overt attack.”⁴⁴ In May 2021, UNMC/Nebraska Medicine was selected as “a key pilot site” for Project NExT.⁴⁵

5. Review and recommend legislation or regulatory reform to support military personnel and families including employment and educational opportunities.

The recommendation to review and recommend legislation or regulatory reform to support military personnel and families, including employment and educational opportunities is still valid.

In 2021, the Department of Defense provided consistent guidance to State policymakers. The DoD continued to emphasize the provisions of a February 23, 2018 memorandum to the National Governors Association from the Secretaries of the Army, Navy, and Air Force which stated that “we will encourage leadership to consider the quality of schools near bases and whether reciprocity of professional licenses is available for military families when evaluating future basing or mission alternatives.”⁴⁶ Additionally, the Defense State Liaison Office (DSLO) continues to provide state policymakers with “reliable information and research, knowledge of policies and processes, and assistance with legislation-all to support service members and their families.”⁴⁷ Those responsible for legislation and regulatory reform should carefully consider this guidance.

³⁹ National Strategic Research Institute at the University of Nebraska. (2021). Available: <https://nsri.nebraska.edu/>

⁴⁰ National Strategic Research Institute at the University of Nebraska. (September 15, 2020). Available: [https://nsri.nebraska.edu/news/news-releases/2020/09/new-\\$92-million-contract-will-expand-university-of-nebraska-national-defense-research](https://nsri.nebraska.edu/news/news-releases/2020/09/new-$92-million-contract-will-expand-university-of-nebraska-national-defense-research)

⁴¹ National Strategic Research Institute at the University of Nebraska. (October 19, 2021). Available: <https://nsri.nebraska.edu/news/news-releases/2021/10/nsri-awarded-25-million-nnsa-contract-for-strategic-deterrence-nuclear-threat-reduction-support>

⁴² Nebraska Today. (September 27, 2021). Available: <https://news.unl.edu/newsrooms/today/article/collaborative-biosecurity-laboratory-opens-to-pursue-ag-defense-research/>

⁴³ University of Nebraska Medical Center, “Governor signs bill supporting NExT Project.” (August 21, 2020). Available: <https://www.unmc.edu/news.cfm?match=26096>

⁴⁴ University of Nebraska Medical Center, NExT: A Nebraska Transformational Project. (2021). Available: <https://www.unmc.edu/next/>

⁴⁵ Congressman Don Bacon, press release. (May 5, 2021). Available: <https://bacon.house.gov/news/documentsingle.aspx?DocumentID=646>

⁴⁶ Secretary of the Army, Secretary of the Navy, Secretary of the Air Force. (2018). Available: <https://media.defense.gov/2018/Feb/23/2001881660/-1/-1/1/Military-Family-School-Consideration-and-Professional-Licensure-Reciprocity.PDF>

⁴⁷ Defense State Liaison Office. (2021). Available: <https://statepolicy.militaryonesource.mil/>

In 2020 the Nebraska Commission on Military and Veteran Affairs offered that the Legislature could expand Nebraska's Reservist Tuition Credit Program, administered by the Nebraska Department of Veterans' Affairs, similar to the expansion of the National Guard tuition assistance program. In March 2021, the Legislature passed LB 4⁴⁸ which changed tuition credit provisions for the Reservist Tuition Credit Program. Changes to the Nebraska Department of Veterans' Affairs Reservist Tuition Credit Program include: an increase from 50% to 75% for undergraduate degrees; an expansion to include 50% tuition credit for graduate and professional degrees; eligibility expansion to include both officers and enlisted members of the Selected Reserve; and an elimination of the 10-year program cutoff. As of October 2021, NDVA has approved 9 Selected Reservists for the revised Reservist Tuition Credit Program since the August 28, 2021 effective date of LB 4.⁴⁹ For more information regarding the reserve component, see "Defense Primer: Reserve Forces" published by the Congressional Research Service.⁵⁰

6. Provide tax relief to retired military personnel to encourage military retirees to live and work in Nebraska.

On May 25, 2021 Governor Ricketts approved LB 387 which increased the exemption of military retirement pay from state income taxation. Specifically, LB 387 excludes one hundred percent of military retirement benefit income for taxable years beginning on or after January 1, 2022.⁵¹ LB 387 built upon the passage of LB 153 in 2020.⁵²

Nebraska continues to provide partial tax relief to retired military personnel through the current exemption options from the passage of LB 987 from 2014. Currently, a Nebraskan can elect to exclude military retirement benefits from Nebraska taxable income through two options. Option 1 provides exemptions for 40% of military retirement benefit income for seven consecutive years beginning with the year in which the election is made. Option 2 provides exemptions for 15% of military retirement benefit income for all taxable years beginning with the year in which the retiree turns 67 years of age.⁵³

The Nebraska Department of Revenue preliminary data for tax year 2020 indicates 720 returns leading to \$13,086,433 of deducted income using the partial exemption via the Form 1040N-MIL. While this is the amount deducted and not the amount of lost tax revenue, one can estimate the impact to the General Fund. Presuming that all of the filers were in the top state income tax bracket of 6.84%, the maximum impact to the general fund would equal 6.84% of the total amount deducted. For 2020, this impact would equal \$895,112. For tax year 2019, 667 returns filed the Form 1040N-MIL leading to \$11,611,345 of deducted

⁴⁸ LB 4. (March 17, 2021). Available: <https://nebraskalegislature.gov/FloorDocs/107/PDF/Slip/LB4.pdf>

⁴⁹ Nebraska Department of Veterans' Affairs, Reservist Tuition Credit Program. (2021). Available: <https://veterans.nebraska.gov/reservist-tuition>

⁵⁰ Congressional Research Service, "Defense Primer: Reserve Forces." (January 28, 2021). Available:

<https://crsreports.congress.gov/product/pdf/IF/IF10540>

⁵¹ LB 387. (May 25, 2021). Available: <https://nebraskalegislature.gov/FloorDocs/107/PDF/Slip/LB387.pdf>

⁵² LB 153. (August 17, 2020). Available: <https://nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB153.pdf>

⁵³ Nebraska Department of Revenue. (2021). Available: http://www.revenue.nebraska.gov/tax/current/fill-in/f_1040n_mil.pdf

income. For tax year 2018, 547 returns filed the Form 1040N-MIL leading to \$9,571,708 of deducted income. For tax year 2017, 466 returns filed the Form 1040N-MIL leading to \$7,698,543 of deducted income. For tax year 2016, 336 returns filed the Form 1040N-MIL leading to \$5,467,797 of deducted income. For tax year 2015, 191 returns filed the Form 1040N-MIL leading to \$3,036,953 of deducted income. Again, presuming that all of the filers were in the top state income tax bracket of 6.84%, the impact to the general fund would equal \$794,216, \$654,705, \$526,580, \$373,997, and \$207,728 for tax years 2019, 2018, 2017, 2016, and 2015 respectively.⁵⁴

In total, the impact to the general fund for the first six years of the partial exemption policy appears to be \$3,452,338 (assuming the highest tax bracket, and recognizing that the 2020 tax year is not complete). The estimated fiscal impact to the general fund for the first four years of the partial exemption policy was \$3,818,000.⁵⁵ Additional research and analysis would be required to discern exactly how and why the estimated four-year fiscal impact was significantly higher than the actual six-year impact (the actual six-year impact being a number less than or equal to approximately \$3,452,338). One possible explanation could have been limited awareness of the partial exemption once it was implemented. Another possible explanation could be the complexity associated with the tax treatment of compensation from the U.S. Department of Veterans Affairs and the offsets associated with military retired pay from the Department of Defense.⁵⁶ Military retired pay is often considered taxable income while “disability benefits from the VA should not be included in your gross income” and thus not necessarily considered taxable income.⁵⁷ Given potential “VA offsets,” it is possible that the fiscal note for LB 387 overestimates the fiscal impact of LB 387. For additional information regarding “VA offsets” see the “Concurrent Receipt of Military Retirement and VA Disability” IN FOCUS report published by the Congressional Research Service.⁵⁸ For additional insight regarding the military retirement system, see the “Statistical Report on the Military Retirement System” published by the DoD’s Office of the Actuary.⁵⁹

Recent Congressional Actions Related to Base Realignment and Closure

In 2021, the Department of Defense did not request Base Realignment and Closure (BRAC) authority from Congress for Fiscal Year 2022 and Congress did not include the authority in the FY 2022 National Defense Authorization Act signed into law on December 27, 2021. As of January 15, 2022, the federal government is operating under a continuing resolution that expires February 18, 2022.

⁵⁴ Nebraska Department of Revenue, Dr. HoaPhu Tran. (2021). Email correspondence.

⁵⁵ LB 987, Fiscal Note. (March 20, 2014). Available: https://nebraskalegislature.gov/FloorDocs/103/PDF/FN/LB987_20140321-135055.pdf

⁵⁶ Congressional Research Service, “Concurrent Receipt of Military Retired Pay and Veteran Disability: Background and Issues for Congress.” (March 25, 2020). Available: <https://crsreports.congress.gov/product/pdf/R/R40589>

⁵⁷ Internal Revenue Service, Information for Veterans. (2021). Available: <https://www.irs.gov/individuals/information-for-veterans#:~:text=Disability%20benefits%20received%20from%20the,to%20Veterans%20or%20their%20families%2C&text=Benefits%20under%20a%20dependent%2Dcare%20assistance%20program>

⁵⁸ Congressional Research Service, “Concurrent Receipt of Military Retired Pay and VA Disability.” (August 11, 2020). Available: <https://crsreports.congress.gov/product/pdf/IF/IF10594>

⁵⁹ DoD Office of the Actuary, “Statistical Report on the Military Retirement System.” (September 2021). Available: [https://actuary.defense.gov/Portals/15/MRS_StatRpt_2020%20\[Sept_%202021\]_1.pdf?ver=kqkpi66f_kSIhY5oEn0hWQ%3d%3d](https://actuary.defense.gov/Portals/15/MRS_StatRpt_2020%20[Sept_%202021]_1.pdf?ver=kqkpi66f_kSIhY5oEn0hWQ%3d%3d)

The final selection criteria for the 2005 round of base closures and realignments can be found in Title 10 United States Code § 2687.⁶⁰ Policy makers and stakeholders should review the 2017, 2018, 2019, and 2020 Commission reports and the 2008 BRAC Task Force report for additional research, analysis, and context related to BRAC. The most recent Congressional Research Service report focused on BRAC was published in 2019.⁶¹

The Current Report

There are multiple purposes of the present report. First, this report will serve to update the economic impact data presented in *The Economic Impact of Nebraska Military Assets* from November 15, 2020, thereby providing a current snapshot of the economic impacts of military and veteran spending in the state. This information will yield a comprehensive understanding of the magnitude of military and veteran spending in Nebraska. Data for these analyses have been derived from a wide range of sources including federal statistics from the Department of Defense, the Census Bureau, and the Department of Veterans Affairs; statistics from reports produced by Offutt Air Force Base and the Nebraska National Guard; and from correspondence with Army, Navy, Air Force, and Marine Corps Reserves. Analysts utilize industry-standard approaches (i.e., IMPLAN, IMPact analysis for PLANning⁶²) to derive estimates of the direct, indirect, and induced effects of defense and military retiree spending in the state. Direct effects include direct spending by the agencies on payroll and to vendors. Indirect effects include vendor spending at other local businesses. Induced effects capture business activity as employees spend their paychecks on goods and services. Second, this report will consider the aggregate benefits of military service upon the state economy. Data for this analysis is drawn from many of the same sources as described in the previous paragraph, and is informed by research that has been conducted through reviewing academic and applied research literature.

In sum, the current report will provide stakeholders with the situational awareness of current levels of spending on military installations and spending on veterans and military retirees, as well as the indirect effects of such spending. This report will also yield key insights into the various costs and benefits of proposed strategies to attract and retain veterans and retired DoD personnel into the state. Ultimately, the information can be used to further prepare the State of Nebraska for growth by identifying the strengths on which Nebraska might capitalize, as well as the potential weaknesses in this particular economic domain.

This report was funded through the Nebraska Department of Veterans' Affairs pursuant to Nebraska Revised Statute 55-605.⁶³ The Commission on Military and Veteran Affairs is tasked to prepare an annual report pursuant to Nebraska Revised Statute 55-606.⁶⁴

2. Military Assets and Spending

This chapter outlines the major military installations throughout the state, and provides detailed information on the employment, salary, and operating costs associated with each installation. The

⁶⁰ United State Code Title 10, Subtitle A, Part IV, Chapter 159, § 2687. (2021). Available:

<http://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title10-section2687&num=0&edition=prelim>

⁶¹ Congressional Research Service, "Base Realignment and Closure (BRAC): Background and Issues for Congress." (April 25, 2019). Available: <https://crsreports.congress.gov/product/pdf/R/R45705>

⁶² IMPLAN, Impact Analysis for Planning. (2021). Available: <http://implan.com/>

⁶³ Nebraska Revised Statute 55-605. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=55-605>

⁶⁴ Nebraska Revised Statute 55-606. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=55-606>

chapter covers active duty bases, National Guard bases and locations, and facilities where Reserves are located. Information on additional DoD assets is also included. Data were obtained from a wide range of sources including publicly available federal and state data sources, installation reports, personal communications with staff, and personal communications with legislative and governmental affairs staff.

Offutt Air Force Base

Offutt Air Force Base has a long and storied history in Nebraska. Perhaps the state's most visible installation, Offutt's origins began with construction of Fort Crook in the 1890's. The Fort initially served as the home of U.S. Army Infantry units, and continued to serve this purpose through the early 1900's. In 1921, an airfield was built to facilitate takeoffs, landings, and refueling of military and government aircraft. Through the 1940's, Offutt Field served as the location of a new bomber plant that produced notable aircraft used during World War II. In 1948 the entire installation was transferred to the Department of the Air Force and was renamed Offutt Air Force Base. In this same year, Strategic Air Command (SAC) was established on base. Throughout the 1960's, 1970's and 1980's Offutt continued to grow and adapt to shifting threats around the globe. In 1992, SAC was disestablished and, in its place, the United States Strategic Command (USSTRATCOM) was established. Over the years, USSTRATCOM has evolved and experienced organizational changes which resulted in its current organizational structure and role.

As of May 2021, Offutt AFB had 32 aircraft assigned. The base consists of 3,633 acres of land, 2.97 million square yards of paved surface, and 4.60 million square feet of building space. The base employs nearly 10,000 military, civilian and contractor staff, with a total payroll of over \$742 million and an additional \$509 million in expenditures on construction, service contracts, and other federal expenditures. The units at Offutt AFB execute global missions around the clock.

55th Wing. Offutt AFB is the home of the 55th Wing. The 55th Wing is the largest wing in Air Combat Command and the second largest in the Air Force. The Wing provides global reconnaissance, real-time intelligence gathering, command and control, information warfare, electronic attack, treaty verification and combat support to national leaders and agencies as well as Air Force and joint warfighters. The wing's support functions include: base mobility; manpower; logistics; aircraft and vehicle maintenance; civil engineering; contracting; personnel administration and education; law enforcement; resource security; morale, welfare and recreation; medical and dental care; and local as well as global command, control, and communication capabilities. The wing performs staff requirements to include: administration; legal services; comptroller; public affairs; history; inspection; plans and programs; ground and flight safety; protocol; inspector general; chaplain services; sexual assault prevention and response; and equal opportunity functions for both military and civilian members. Pursuant to Nebraska Revised Statute 55-601, the Commander of the 55th Wing of the Air Combat Command or his or her designee serves as a nonvoting, ex officio member of Nebraska's Commission on Military and Veteran Affairs.⁶⁵

USSTRATCOM. Offutt AFB is also home to the U.S. Strategic Command (USSTRATCOM). USSTRATCOM is one of eleven Combatant Commands and is responsible for detecting, deterring, and preventing strategic attacks against the U.S. and its partners. The command coordinates with other combatant

⁶⁵ Nebraska Revised Statute 55-601. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=55-601>

commands and governmental agencies that provide national security. According to the Command Snap Shot, USSTRATCOM deters strategic attack and employs forces, as directed, to guarantee the security of our nation and our allies. As a global warfighting combatant command, USSTRATCOM delivers a dominant strategic force and innovative team to maintain our Nation's enduring strength, prevent and prevail in great power conflict, and grow the intellectual capital to forge 21st century strategic deterrence. The priorities of USSTRATCOM are Strategic Deterrence, Decisive Response, and A Combat-Ready Force.⁶⁶ Pursuant to Nebraska Revised Statute 55-601, the Commander of the United States Strategic Command or his or her designee serves as a nonvoting, ex officio member of Nebraska's Commission on Military and Veteran Affairs.⁶⁷

557th Weather Wing. In addition to the 55th Wing and USSTRATCOM, Offutt AFB is also home to the 557th Weather Wing. The 557th Weather Wing was formed when the Air Force Weather Agency was redesignated in March 2015. The 557th Weather Wing maximizes America's military power through the exploitation of timely, accurate, and relevant weather information anytime and everywhere on the globe.⁶⁸ The 557th comprises more than 1,450 personnel, 12 squadrons, 5 detachments, and 17 operating locations across the globe. The 557th Weather Wing's authoritative environmental data and information, from the "mud to the sun," is utilized worldwide for all facets of operations by Air Force, Department of Defense, intelligence community, and other governmental agencies enabled by its unique mission capabilities, high performance computing center and locally run global atmospheric weather exploitation model. At Offutt AFB, the Weather Wing is headquartered in the Lt. Gen. Thomas S. Moorman building, which is the first facility in the Air Force to earn a Leadership in Energy and Environmental Design gold rating by the U.S. Green Building Council.⁶⁹ Pursuant to Nebraska Revised Statute 55-601, the Commander of the 557th Weather Wing of the United States Air Force or his or her designee serves as a nonvoting, ex officio member of Nebraska's Commission on Military and Veteran Affairs.⁷⁰

Additional Units on Offutt AFB. In addition to the 55th Wing, USSTRATCOM, and the 557th Weather Wing several other critical organizations are located at Offutt AFB:

The 595th Command and Control Group, located at Offutt AFB, and "aligned under Eighth Air Force and Air Force Global Strike Command"⁷¹ was activated in October 2016.⁷² By realigning the 625th Strategic Operations Squadron, the 1st Airborne Command and Control Squadron, the 595th Aircraft Maintenance Squadron, and 595th Strategic Communications Squadron under one command, the 595th Command and Control Group is able to "ensure U.S. strategic deterrence by providing aircrew, operators and maintenance personnel for nuclear command, control and communications (NC3) platforms enabling the National Command Authority survivable, real-time strategic assessment and global strike capabilities."⁷³

⁶⁶ U.S. Strategic Command, Command Snap Shot. (November 2021). Available: <https://www.stratcom.mil/About/Command-Snapshot/>

⁶⁷ Nebraska Revised Statute 55-601. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=55-601>

⁶⁸ 557th Weather Wing Fact Sheet. (November 2021). Available: <http://www.557weatherwing.af.mil/About-Us/>

⁶⁹ 557th Weather Wing Headquarters Building. (August, 2017). Available: <http://www.557weatherwing.af.mil/Fact-Sheets/Article/871835/557th-weather-wing-headquarters-building/>

⁷⁰ Nebraska Revised Statute 55-601. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=55-601>

⁷¹ 595th Command and Control Group. (2021). Available: <https://www.8af.af.mil/Units/595th-Command-and-Control-Group/>

⁷² 55th Wing Public Affairs. (2016). Available: <https://www.acc.af.mil/News/Article-Display/Article/965021/595th-command-and-control-group-activates-at-offutt/>

⁷³ 595th Command and Control Group. (2021). Available: <https://www.8af.af.mil/Units/595th-Command-and-Control-Group/>

The 343rd Recruiting Squadron (RCS) is headquartered at Offutt AFB. The active duty squadron covers a 370,000 square-mile area that includes Iowa, Minnesota, Nebraska, North Dakota, South Dakota, and Wisconsin.⁷⁴ The 343rd RCS is tasked with recruiting highly talented and qualified personnel into the Air Force. The 20th Intelligence Squadron (20 IS) is located on Offutt AFB. According to the 2016 Offutt AFB Economic Impact report, the 20 IS provides geospatial and targeting intelligence to combatant commanders and war fighting forces. The Defense POW/MIA Accounting Agency (DPAA) maintains an accredited laboratory at Offutt AFB. Forensic anthropologists work to identify remains with the goal of “returning every POW/MIA possible, to their family.”⁷⁵ The U.S. Air Force Heartland of America Band, a 15-member unit, has been assigned to Offutt AFB since 1948.⁷⁶ The band is well known to the Bellevue community, the State of Nebraska, and around the world for its commitment to excellence.

Offutt AFB and USSTRATCOM Personnel and Spending. Offutt AFB is home to many of the critical organizations that ensure the nation’s security. The vast majority of Offutt personnel live in Nebraska where they, in turn, spend their paychecks on goods and services. Units at Offutt purchase highly technical support and research and development services from local businesses as well as national companies with a presence in the state. Data from Offutt Air Force Base and USSTRATCOM were derived from the *Offutt Air Force Base Economic Impact Statement 2020*.⁷⁷ This report was provided directly to the authors for use in the present report.

The data indicate that Offutt AFB and USSTRATCOM combine to employ 8,829 individuals. The majority of these employees (6,483) are military members, with an additional 2,376 civilian employees. A number of other employees from non-appropriated funds (funds self-generated by bowling centers, golf courses, and etcetera), employees from the Base Exchange, and employees from the Cobalt Credit Union are also located on Offutt, but are not included in this analysis.

Table 6. Offutt AFB and USSTRATCOM Military and Civilian Personnel FY 2020	
Active Duty Air Force	5,866
Active Duty Army, Navy, Marines	587*
Total Nebraska-Based Military	6,453
Appropriated Fund Civilians	2,376
Total	8,829
*This number may include some Reservists, as the distribution of Active Duty and Reservists was not delineated in the Offutt AFB Economic Impact Statement 2020.	

⁷⁴ 343rd Recruiting Squadron. (2021). Available: <https://www.recruiting.af.mil/About-Us/Fact-Sheets/Display/Article/714509/343rd-recruiting-squadron/>

⁷⁵ 55th Wing Public Affairs. (November 17, 2017). Available: <https://www.offutt.af.mil/News/Article/1375455/laid-to-rest-dpaa-brings-record-number-of-service-members-home/>

⁷⁶ USAF Heartland of America Band. (2021). Available: <https://www.music.af.mil/Bands/US-Air-Force-Heartland-of-America-Band/About-Us/>

⁷⁷ Offutt Air Force Base Economic Impact Statement. (2021). Available: <https://www.offutt.af.mil/Portals/97/FY20%20Economic%20Impact%20Statement.pdf>

Total payroll figures from the Offutt AFB Economic Impact Statement indicate over \$872.6 million in payroll to military and civilian members (see Table 7). The majority of payroll and benefits was spent on military members (\$453.4 million), with pay and benefits to appropriated civilian personnel totaling \$259.9 million. In addition, over \$502.5 million in general operating expenditures were spent in FY 2020. These costs were devoted to construction, service contracts, and other federal expenditures. In sum, over \$1.38 billion in total expenditures were made in FY 2020.

Table 7. Offutt AFB and USSTRATCOM Payroll/Benefits and Expenditures FY 2020	
Payroll	Dollars
Military Members-All Services	\$453,406,184
Appropriated Fund Civilians	\$259,880,301
Other Civilian Employees	\$10,115,269
Contractors	\$149,211,445
Total Payroll	\$872,613,199
Base Expenditures	
Construction	\$51,431,963
Service Contracts	\$354,599,924
Other Federal Expenditures	\$96,478,251
Total Base Expenditures	\$502,510,138
Total Payroll and Expenditures	\$1,375,123,337
Source: Offutt Air Force Base Economic Impact Statement 2020.	

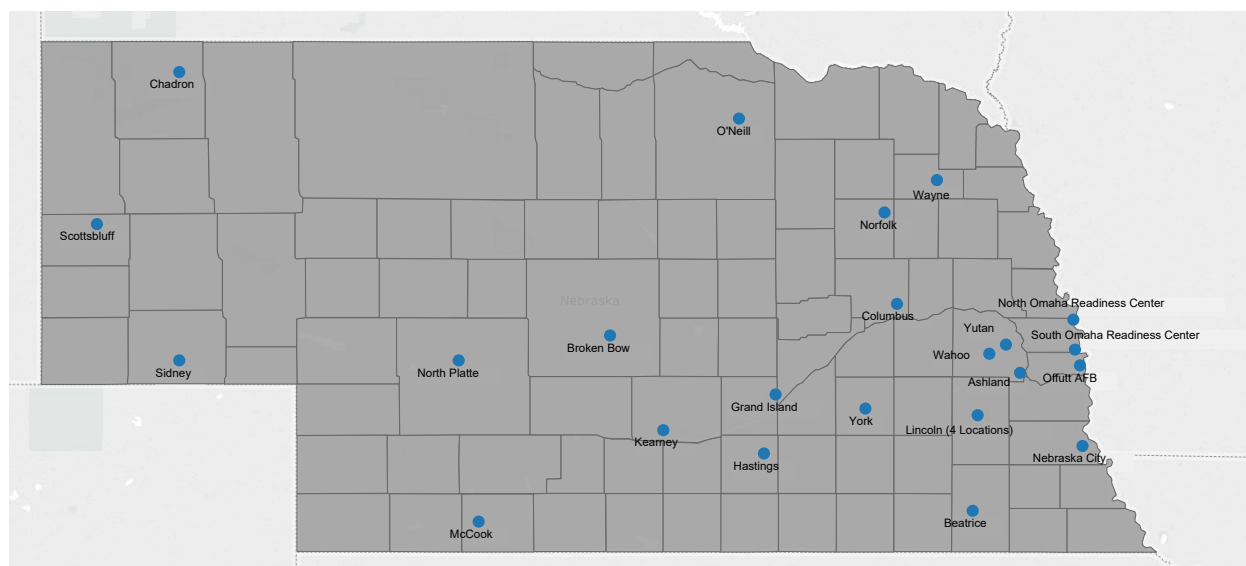
Nebraska National Guard, Air National Guard, and Nebraska Emergency Management Agency

The Army National Guard and the Air National Guard are two of the three components of the Nebraska Military Department. Under Title 32 of the U.S. Code, National Guard members are federally funded, yet are under state control. These units can be called under State Active Duty to help assist with emergencies and other scenarios in Nebraska, and can also be called into duty under various interstate compacts to provide assistance in other states.

The National Guard maintains a considerable presence in locations throughout the state. Nebraska National Guard locations are presented on the map in Figure 2 below. Collectively, the bases and installations in the state are referred to as “Fort Nebraska.” Comprising Fort Nebraska are 25 Readiness Centers and one Air National Guard Base distributed across 23 communities. Larger installations include Camp Ashland in Ashland, the Lincoln Army Aviation Support Facility/Readiness Center in Lincoln, the Greenlief Training Site in Hastings, and the Mead Training Site. The Air National Guard maintains a large concentration of facilities at the Lincoln Municipal Airport. The Army National Guard operates smaller facilities in Beatrice, Broken Bow, Chadron, Columbus, Grand Island, Kearney, Lincoln, McCook, Nebraska City, Norfolk, North Platte, Omaha (North Omaha Readiness Center and South Omaha Readiness Center), Offutt AFB, O’Neill, Scottsbluff, Sidney, Wahoo, Wayne, York, and Yutan. All told, the Nebraska National Guard maintains over 2.7 million square feet of facilities and manages 6,434 acres of

land in Nebraska. According to a 2018 Nebraska National Guard Economic Impact Report,⁷⁸ a total of 4,422 personnel are assigned to the facilities owned and managed by the Guard (see Table 7).

Figure 2. Nebraska National Guard Locations



Source: Map produced by authors based on personal communications with Nebraska National Guard Governmental Affairs Office.

Key capabilities of the Nebraska National Guard include air refueling, military police, engineering, chemical, cavalry, support/maintenance, rotary aviation and medical. In line with the Department of Defense's assessment of potential threats to U.S. national security interests, the Nebraska National Guard's mission is focused on Great Power Competition to include the Russian sphere of influence, the growth of China, Iran's aggression, North Korea's belligerence, and the fight against terrorism in the Middle East. Accordingly, members of the Nebraska National Guard are currently mobilized to locations around the globe, with the greatest concentration of Nebraska National Guard members mobilized to countries in the U.S. Central Command (USCENTCOM) Area of Responsibility (AOR). The Nebraska National Guard also supports the health, safety, and welfare of Nebraskans and other citizens in need.

These facilities and locations provide employment and training opportunities for Nebraskans, and also provide support for Nebraska businesses which provide much of the contracted operational support at these facilities. Furthermore, National Guard members receive valuable vocational training during their time with the Guard. While difficult to quantify, this training has the potential to enhance the occupational skillsets of National Guard members, thereby increasing the earning potential of these individuals in their civilian careers.

The Nebraska Emergency Management Agency (NEMA) is the third component of the Nebraska Military Department. The agency is located at the Joint Force Headquarters on the Nebraska National Guard base in Lincoln. According to the 2020 Nebraska National Guard Economic Impact Report, there are 47 full-time positions dedicated to NEMA. The agency focuses on four primary phases of emergency

⁷⁸ The report was made available to BBR researchers in October, 2020, via the Nebraska National Guard office of Government Relations.

management: preparedness, response, recovery, and mitigation. NEMA works with partners at the local and federal levels to prepare for man-made or natural disasters. Once a disaster occurs, NEMA has an established procedure through which localities can request state assistance in the wake of a disaster. If a local entity does request and receive state support following an emergency, yet the state resources through the Governor's Emergency Fund are insufficient for proper response, the state can in turn request support and assistance from the federal government.

Table 8. Nebraska National Guard Employment, FY 2020	
Traditional National Guard	2,888
Active Guard Reserve Title 32	375
Active Duty Title 10	22
Total Military Personnel	3,285
State Personnel Serving Either Army or Air National Guard	112
State Personnel Serving Both Army & Air National Guard	15
State Personnel Serving NEMA	47*
Military Department Total Personnel	3,459
Source: Direct communication with Nebraska National Guard Government Relations Specialist.	
*These 47 personnel are not included in the economic impact estimates for the Nebraska National Guard in chapter 4 of this report.	

National Guard and NEMA Spending. Data related to the personnel and organizational costs for the Nebraska National Guard were derived from the 2020 Annual Report for the Nebraska Military Department, Nebraska National Guard, and Nebraska Emergency Management Agency (NEMA).⁷⁹ The data from the 2020 Annual Report indicate there are 3,459 total military and state employees across the Nebraska National Guard.⁸⁰ The total number of employees includes 47 employees from NEMA. As indicated in the 2020 Annual Report, the total Military Department Payroll is \$162 million in federally funded salary for the National Guard. There are \$59.3 million in benefits and incentives as well. About \$20.6 million in federal operational funds are used to support the activities of the Nebraska National Guard.

Table 9 below presents these totals, derived directly from the National Guard 2020 Economic Impact Report. In the execution of the economic impact analysis presented in Chapter 4 of this report, analysts eliminated some categories of spending from the analysis. Therefore, the figures used in chapter 4 may differ slightly from the figures presented here. More detail on what is included in the economic impact analysis is included in Chapter 4.

Table 9. Nebraska National Guard Payroll, Benefits, and Operations	
Federally Funded Payroll	\$161,973,765
Benefits	\$59,282,398*
Federally Funded Operational Funds	\$20,585,383
Total Payroll, Benefits and Operations	\$241,841,546
Source: Nebraska Military Department, Nebraska National Guard 2020 Annual Report	

⁷⁹ Nebraska Military Department, Nebraska National Guard, Nebraska Emergency Management Agency 2019 Annual Report. Report provided to authors.

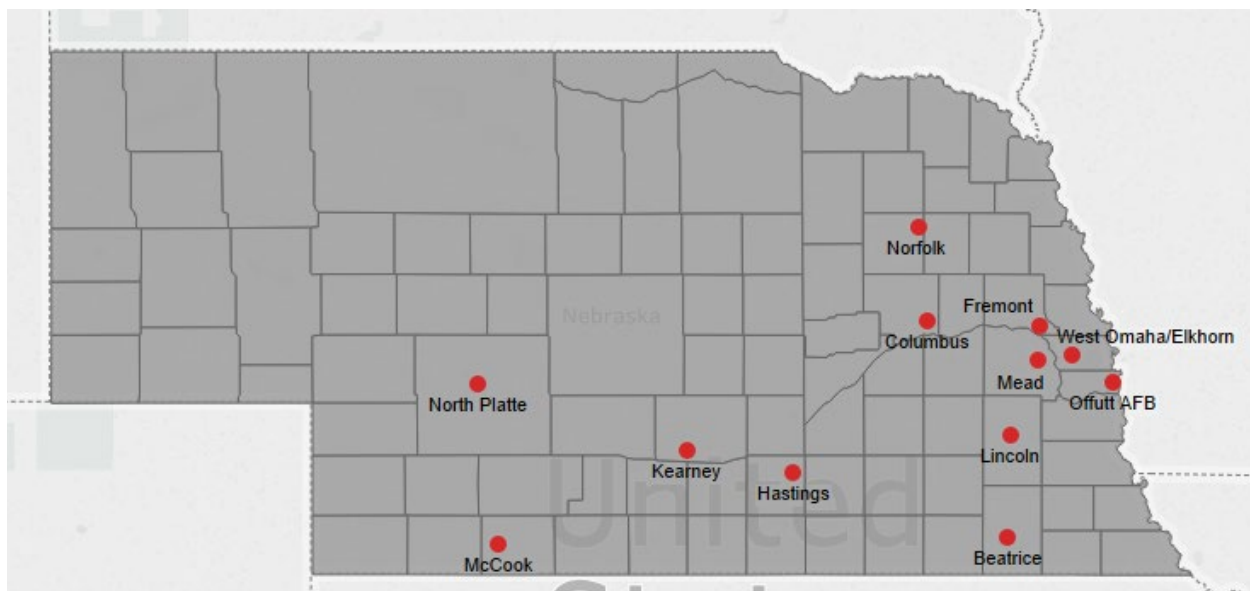
⁸⁰ Ibid. p21.

*Benefits information was unavailable in the Nebraska National Guard 2020 Economic Impact Report. Therefore, analysts computed this number by multiplying total non-federal payroll by .366, which is the ratio of benefits to payroll in the 2017 Nebraska National Guard Economic Impact Report.

Reserve Components

Army Reserve. The Army Reserve is the Army's federal reserve force that provides depth and support to the Joint Force. The Army Reserve provides access to trained and ready Soldiers, leaders, and cohesive units.⁸¹ The Army Reserve maintains facilities and units throughout Nebraska, as presented in Figure 3. Of note, in 2020, Children's Hospital & Medical Center in Omaha received the Secretary of Defense Employer Support Freedom Award based on the nomination of an Army Reservist.⁸²

Figure 3. Army Reserve Locations in State of Nebraska



Source: Map produced by authors based on information received from Office of the Chief, Army Reserve, Legislative Affairs.

Army Reservists serve in Beatrice, Columbus, Elkhorn (Omaha), Fremont, Hastings, Kearney, Lincoln, McCook, Mead, Norfolk, North Platte, and at Offutt AFB. These locations are presented on the map in Figure 3. In Nebraska, Army Reserve forces have medical, logistical, transportation, military police, engineering, and quartermaster capabilities.⁸³

An FY 2020 report indicated that there were 1,370 Army Reserve personnel assigned throughout Nebraska. There were over \$41.1 million in payroll across military and civilian personnel (see Table 10).⁸⁴

⁸¹ U.S. Army Reserve, About Us. (2021). Available: <http://www.usar.army.mil/About-Us/>

⁸² Omaha World Herald, "Children's Hospital earns top award for supporting staffer and her unit deployed to Afghanistan." (September 5, 2020).

⁸³ U.S. Army Reserve, State of Nebraska and the United States Army Reserve. (2021). Available:

<http://www.usar.army.mil/Featured/Ambassador-Program/Find-an-Ambassador/Nebraska/>

⁸⁴ Nebraska Army Reserve Economic Impact Data obtained via State of Nebraska, Army Reserve Ambassador Program. (2021). Available: <https://www.usar.army.mil/Portals/98/Images/Ambassador/2019%20At%20A%20Glance/027Nebraska.jpg?ver=2019-09-18-101504-097>

Table 10. Army Reserve Personnel and Expenses, FY 2020		
	Number	Payroll
Army Reserve Personnel and Active Guard Reserve	1,313	\$35,523,717
Civilian Personnel	57	\$5,581,951
Total	1,370	\$41,105,668
Source: Army Reserve Ambassador Program, State of Nebraska: https://www.usar.army.mil/Featured/Ambassador-Program/Find-an-Ambassador/Nebraska/		

Air Force Reserve. The U.S. Air Force Reserve maintains a presence at Offutt AFB Nebraska. Offutt AFB is home to the 49th Intel Squadron (part of the 655th Intelligence, Surveillance, and Reconnaissance Group), the 960th Network Warfare Flight (part of the 960th Cyberspace Operations Group), HQ Support Air Force Elements (AFELM), the Readiness and Integration Organization Detachment, and the Central Recruiting Squadron Operation location. Across these organizations, 205 military and 6 civilian (211 total) employees are located at Offutt AFB. A 2020 economic impact report conducted by the Air Force Reserve Command indicated that salary for Reservists and Civilians is \$11.8 million. While no information on operating expenses was provided for 2020, in previous years, operating expenses were computed to be \$1.4 million in construction, services, and travel. This results in a total of \$11.8 million in salary and operations for these units (see Table 11).

Table 11. Air Force Reserve Personnel and Expenses		
	Number	Payroll and Operations
Air Force Reserve and Civilian Personnel	211	\$11.8 million
Source: Direct communication with Headquarters Air Force Reserve Command		

U.S. Marine Corps Reserve. Omaha is home to Detachment 1, Maintenance Company of Combat Logistics Battalion 451, a part of the 4th Marine Logistics Group of the Marine Corps Forces Reserve. Located near the Metro Community College campus in North Omaha, Detachment 1 occupies 4.4 acres of land and maintains 42,226 square feet of facilities. As of FY 2020, personnel include 12 active duty personnel, 4 active reserve personnel (three U.S. Marine Corps and one U.S. Navy), and 120 Reserve personnel, for a total of 136 personnel stationed in Omaha. Annual salary was \$2.76 million, and total annual operating costs were \$379,831.⁸⁵

Navy Reserve. The Navy Reserve Center (NRC) Omaha (formerly called the Navy Operational Support Center Omaha) is located on Offutt Air Force Base where it occupies an 18,914 square foot facility on 2.14 acres of land. In FY 2019, personnel included 3 active duty personnel, 9 active reserve personnel, and 258 Reserve personnel, for a total of 270 personnel stationed in Omaha. The salary paid between October 1, 2018 and August 31, 2019 was \$1.83 million. Total sustainment costs were \$2.28 million.⁸⁶ There have been no significant changes from FY 2019 to FY 2020.⁸⁷

⁸⁵ Marine Corps Reserve Point Paper. Document provided to authors.

⁸⁶ Navy Operational Support Center Omaha, Nebraska 2019 Economic Impact. Document provided to authors.

⁸⁷ Email correspondence with Navy Reserve Center Omaha (formerly Navy Operational Support Center Omaha). (December 2021).

U.S. Army Corps of Engineers. The U.S. Army Corps of Engineers (USACE), Omaha District plays a significant role in Nebraska and throughout the Missouri River Basin. The Corps is one of the largest Federal employers in Omaha and the state, with 709 employees located at the headquarters in downtown Omaha as FY 2020. These employees help the Corps execute military construction, civil works, and environmental restoration projects in Nebraska and throughout the region. Communications with the USACE Omaha Division reveal a payroll of \$58.9 million (see Table 12).⁸⁸

Table 12. U.S. Army Corps of Engineers Nebraska Personnel and Payroll		
	Number	Payroll
Personnel	709	\$58,847,000
Source: Personal communication with U.S. Army Corps of Engineers, Omaha District. (2021).		

In addition to its operations in Omaha, the Corps plays a vital role throughout Nebraska maintaining waterways, earthen dams, reservoirs, and one hydroelectric facility. Table 13 presents the total operation and maintenance budget for civil works conducted by the Corps in Nebraska in FY 2020. As the table indicates, operation and maintenance costs for Gavins Point Dam were over \$10 million, with an additional \$2.5 million in costs to operate and maintain Harlan County Lake in south central Nebraska. All told, \$14.8 million in operation and maintenance costs were accrued during FY 2020. These figures are slightly lower than spending levels in recent history. When combined with the estimated payroll of personnel at USACE Omaha District Headquarters, there was about \$73.7 million in spending by the USACE in Nebraska in FY 2020.

Table 13. U.S. Army Corps of Engineers Civil Works Spending in Nebraska, FY 2020			
	Operation	Maintenance	Total
Gavins Point Dam, Lewis and Clark Lake	\$8,222,000	\$1,861,000	\$10,083,000
Harlan County Lake	\$2,241,000	\$273,000	\$2,514,000
Missouri River – Kenslers Bend, NE to Sioux City, IA	\$77,000	\$36,000	\$113,000
Papillion Creek	\$791,000	\$171,000	\$962,000
Salt Creeks and Tributaries	\$909,000	\$233,000	\$1,142,000
Total			\$14,814,000
Source: Department of the Army Office, Assistant Secretary of the Army. (February, 2019). Fiscal Year 2020: Civil Works Budget of the U.S. Army Corps of Engineers. Available: https://usace.contentdm.oclc.org/digital/collection/p16021coll6/id/2109			

⁸⁸ U.S. Army Corps of Engineers, Omaha District. Document provided to authors.

National Strategic Research Institute. The National Strategic Research Institute⁸⁹ (NSRI) at the University of Nebraska (NU) was formed in 2012. NSRI is one of 14 University Affiliated Research Centers (UARCs) in the U.S., designated by the Office of the Secretary of Defense. NSRI is engaged in a long-term, strategic partnership with its DOD sponsor, U.S. Strategic Command, to provide mission critical research and development capabilities for the command as well as other DOD and federal government entities pursuing national security missions. Working with researchers from across NU, NSRI has five research focus areas comprised of several leading capabilities that are leveraged to meet evolving national security objectives in multiple domains: nuclear weapons enterprise support; technologies for detecting and countering biological, chemical and radiological weapons; medical countermeasures and response; threat-based training and exercise support; and mission-related research. In 2020, U.S. Strategic Command renewed its commitment to NSRI and NU by awarding a new five-year, \$92 million contract.⁹⁰ This brings the institute's total award amount to \$298 million since 2012. The growth of NSRI demonstrates its continued potential to enable deterrence of, preparedness for and response to strategic national security threats across multiple domains through research and support. NSRI currently employs 18 prior military personnel/veterans who provide subject matter expertise to the research focus areas and bridge the gap of operational missions with the research requirements.

⁸⁹ National Strategic Research Institute. (2021). Available: <https://nsri.nebraska.edu/>

⁹⁰ National Strategic Research Institute, New \$92 million contract will expand University of Nebraska national defense research. (September 15, 2020). Available: [https://nsri.nebraska.edu/news/news-releases/2020/09/new-\\$92-million-contract-will-expand-university-of-nebraska-national-defense-research](https://nsri.nebraska.edu/news/news-releases/2020/09/new-$92-million-contract-will-expand-university-of-nebraska-national-defense-research)

3. Department of Defense Military Retiree and Veterans Affairs Spending

In addition to the personnel and operational costs associated with military installations, service in the military has a significant impact on Nebraska's economy through the country's support of veterans and retired military personnel. This chapter presents the total amount of federal and state spending on military retirees, spending made through the U.S. Department of Veterans Affairs, and through the State of Nebraska Department of Veterans' Affairs. Data were obtained via publicly available federal and state sources.

Military Retirees paid by the DoD

According to the Statistical Report on the Military Retirement System, FY 2020, there are currently 14,609 military retirees in Nebraska.⁹¹ This number is down slightly from 14,641 retirees in FY 2019, 14,600 in FY 2018, 14,654 retirees in FY 2017, and 14,660 retirees in FY 2016. Of the military retirees in FY 2020, 13,603 receive pension payments from the Federal Government through the DoD; this number is down from 13,662 in FY 2019, and 13,636 paid retirees in FY 2018. In FY 2020, the total amount of monthly pension payments was \$33.10 million, up from \$32.73 million dollars in FY 2019 and from \$31.73 million in payments in FY 2018. Extrapolating this number across FY 2020, military retiree pension payments totaled \$397.2 million in the state. This figure is up from \$392.76 million in FY 2019, \$380.7 million in payments in FY 2018, and from \$373.32 million in payments in FY 2017 in annual payments distributed to Nebraska military retirees in FY 2016. Table 14 below presents the total number of military retirees and total amount of payments per DoD branch in FY 2020. The largest number of military retirees in the state are retired from the Air Force, likely a residual of the large contingent of Air Force personnel at Offutt AFB.

Table 14. Nebraska Military Retirees and Pension/Retirement Compensation, FY 2020			
	Military Retirees Receiving Compensation	Monthly Payments (in millions)	Annual Payments (in millions)
Army	3,351	\$6.38	\$76.58
Navy	1,808	\$4.22	\$50.63
Marines	347	\$0.87	\$10.49
Air Force	8,097	\$21.63	\$259.54
Total	13,603	\$33.10	\$397.24
Source: DoD Office of the Actuary, Statistical Report on the Military Retirement System, Fiscal Year 2020. Available: https://actuary.defense.gov/Portals/15/MRS_StatRpt_2020%20[Sept_%202021]_1.pdf?ver=kqkpi66f_kSIhY5oEn0hWQ%3d%3d			

⁹¹ DoD Office of the Actuary, Statistical Report on the Military Retirement System, Fiscal Year 2020. (2021). Available: [https://actuary.defense.gov/Portals/15/MRS_StatRpt_2020%20\[Sept_%202021\]_1.pdf?ver=kqkpi66f_kSIhY5oEn0hWQ%3d%3d](https://actuary.defense.gov/Portals/15/MRS_StatRpt_2020%20[Sept_%202021]_1.pdf?ver=kqkpi66f_kSIhY5oEn0hWQ%3d%3d)

U.S. Department of Veterans Affairs

The U.S. Department of Veterans Affairs (VA),⁹² provides services in several locations throughout the state (see Figure 4).⁹³ Facilities include the Omaha VA Medical Center and the Grand Island VA Medical Center. VA Clinics exist in Bellevue, Gordon, Holdrege, Lincoln, Norfolk, North Platte, O'Neill, and Scottsbluff. The Grand Island VA Medical Center and Community-Based Outpatient Clinics in Bellevue, Holdrege, Lincoln, Norfolk, North Platte, and O'Neill fall under the VA Nebraska-Western Iowa Health Care System, a part of Veterans Integrated Service Network (VISN) 23: VA Midwest Health Care Network.⁹⁴ The Community Based Outpatient Clinic in Gordon and Scottsbluff (Panhandle of Nebraska CBOC) fall under the VA Black Hills Health Care System which is also a part of VISN 23.⁹⁵ The VA Multi-Specialty Outpatient Clinic in Sidney falls under the Cheyenne VA Medical Center, a part of VISN 19: Rocky Mountain Network.⁹⁶ "Vet Centers" in Omaha and Lincoln fall under the Veterans Health Administration and provide counseling, community outreach, and other service referrals. Finally, the Veterans Benefits Administration Midwest District maintains five facilities: the Lincoln Regional Benefits Office, an Intake Site at Offutt AFB, the Forest Lawn Cemetery Soldiers' Lot, the Fort McPherson National Cemetery, and the Omaha National Cemetery.

⁹² For the purposes of this report, we will use "VA" to abbreviate U.S. Department of Veterans Affairs instead of USDVA which is commonly used. For the Nebraska Department of Veterans' Affairs we will use "NDVA."

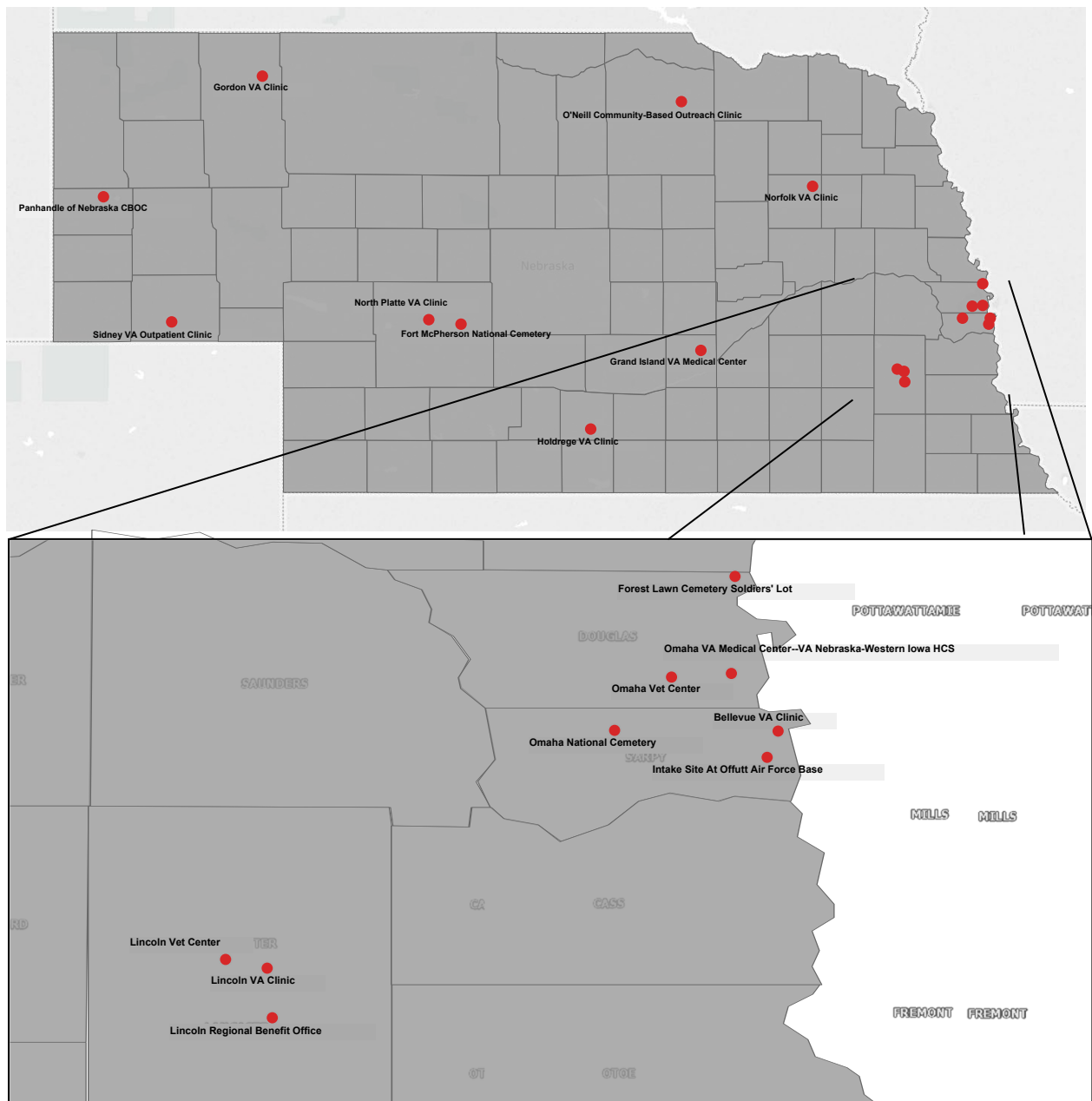
⁹³ U.S. Department of Veterans Affairs, VA Locations and Facilities in Nebraska. (October 2021). Available: https://www.va.gov/Directory/guide/fac_list_by_state.cfm?State=NE&dnum=All

⁹⁴ VA Nebraska-Western Iowa Health Care System. (2021). Available: <https://www.nebraska.va.gov/>

⁹⁵ VA Black Hills Health Care System. (2021). Available: <https://www.blackhills.va.gov/>

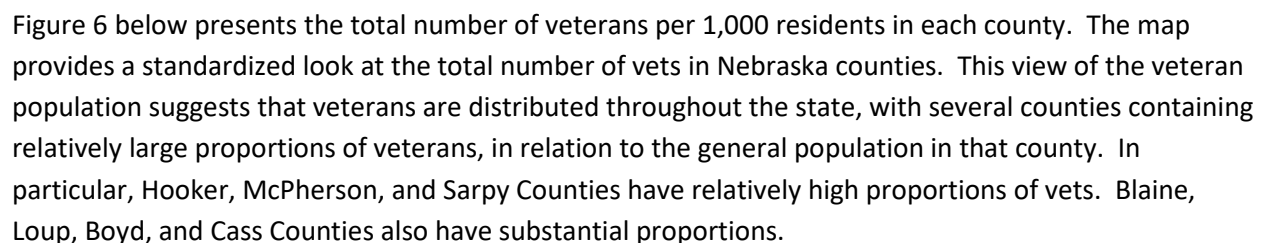
⁹⁶ Sidney VA MSOC. (2021). Available: https://www.cheyenne.va.gov/locations/Sidney_VA_MSOC.asp

Figure 4. VA Facilities and Locations in the State of Nebraska

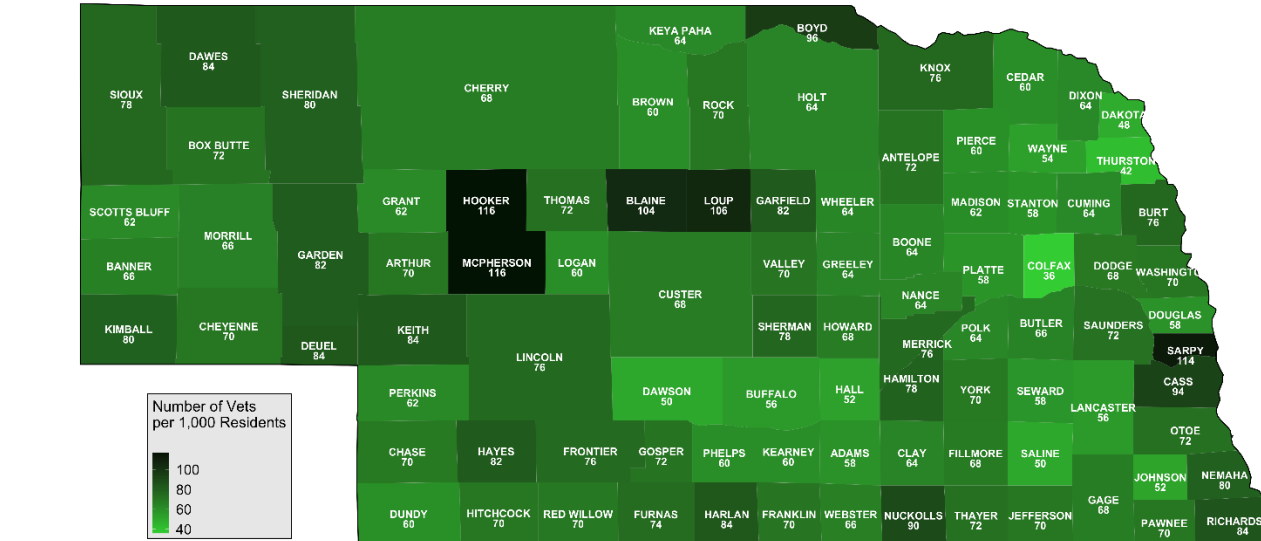


Across its various locations in Nebraska, the VA provides a wide variety of services to the many veterans living in the state. These services include the full range of health services to meet the needs of Nebraska veterans. Locations also provide services to homeless veterans and help provide housing options to at-risk veterans.

Figure 5. Number of Veterans Residing in Nebraska Counties (FY 2020)



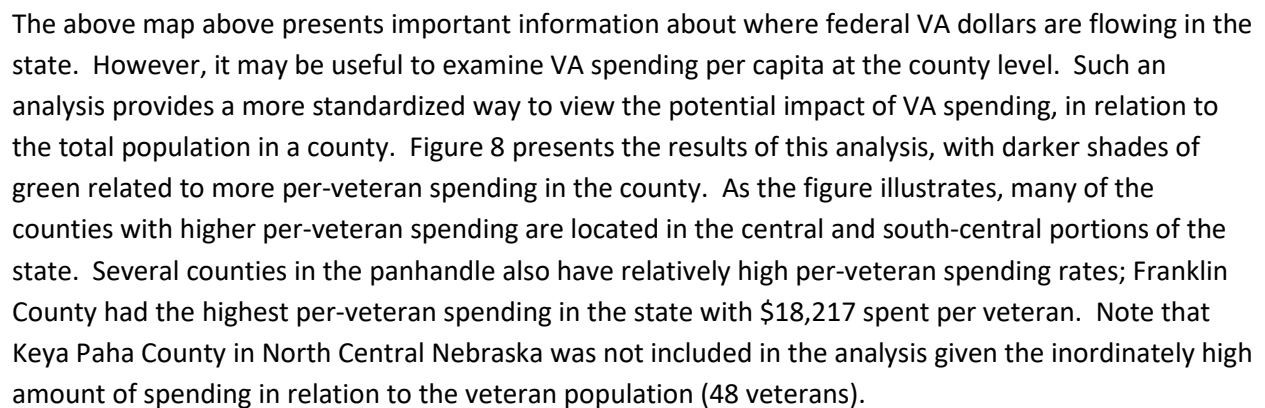
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The VA provides extensive benefits to the veterans living throughout Nebraska. Table 15 presents the full details of statewide VA spending. In FY 2020, the total amount of VA spending in Nebraska was over \$1.51 billion, with 47,754 unique patients throughout the state. The FY 2020 spending was an increase from the \$1.36 billion in FY 2019, and \$1.19 in spending in FY 2018. The total amount of spending is spread across several broad categories: Compensation and Pension; Construction; Education and Vocational Rehabilitation/Employment; General Operating Expenses; Insurance and Indemnities; and Medical Care. The largest proportion of FY 2020 spending was on compensation and pension (\$698.2 million), followed by medical care (\$649.9 million). An analysis of VA spending per unique patient shows that the VA spent about \$31,681 per unique patient. This represents an increase from \$27,987 per unique patient in 2019, and \$24,685 per unique patient in FY 2018.

	FY 2017	FY 2018	FY 2019	FY 2020
Compensation & Pension	\$582.54	\$554.79	\$645.76	\$698.16
Construction	\$17.00	\$12.51	\$37.99	\$48.40
Education & Vocational Rehabilitation/ Employment	\$61.91	\$56.84	\$64.76	\$59.47
General Operating Expenses	\$40.74	\$41.12	\$45.52	\$48.06
Insurance & Indemnities	\$12.31	\$10.96	\$9.72	\$8.86
Medical Care	\$496.29	\$515.43	\$552.46	\$649.94
Total FY Spending	\$1,210.79	\$1,191.64	\$1,356.20	\$1,512.90
Unique Patients	48,179	48,273	48,458	47,754
Spend per Unique Patient	\$25,115	\$24,685	\$27,987	\$31,681
Source: FY 2020 data derived from: U.S. Department of Veterans Affairs, National Center for Veterans Analysis and Statistics, Geographic Distribution of Expenditures, Fiscal Year 2020. FY 2019, 2018, and 2017 data derived from previous years' reports.				

Figure 7. VA Expenditures per County in the State of Nebraska (FY 2020, in millions)



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In FY 2020, Nebraska schools received \$19.4 million in tuition spending from eligible students utilizing the Post-9/11 GI Bill program. This is a decrease from the \$23.1 million in tuition spending from eligible students utilizing the Post-9/11 GI Bill program in FY 2019, and a decrease from the \$22.6 million in GI Bill spending that took place in FY 2018. While GI Bill spending has decreased in recent years, it is clear that Nebraska Colleges and Universities, as well as the broader economy, benefit from the spending that takes place in Nebraska by GI Bill beneficiaries.

⁹⁸ Data for this analysis can be found at the VA GI Comparison Tool Website. (2021). Available: https://www.benefits.va.gov/GIBILL/docs/job_aids/ComparisonToolData.xlsx

Nebraska Department of Veterans' Affairs

The Nebraska Department of Veterans' Affairs (NDVA) also provides health care-related services to veterans in the state. NDVA operates four veterans' homes located in Bellevue, Kearney, Norfolk, and Scottsbluff. These homes provide a variety of medical, nursing, and rehabilitative services. The services range from assisted living care to skilled nursing care.⁹⁹ The Veterans' Homes Board makes "all final determinations regarding admission, or continued admission, to one of the homes."¹⁰⁰ Eligible members include veterans who served on active duty, who were discharged or otherwise separated with a characterization of honorable or general, and who lived in Nebraska for at least two years in their lifetime. Veterans must be disabled due to service or age, are at least partially dependent on public support, or that require care that can only be provided in a public facility. Spouses, widows, and widowers of veterans are eligible, as are Gold Star mothers and fathers.

Table 16 below presents the Nebraska Department of Veterans Affairs Budget for the 2017-2019 legislative biennium and the 2019-2021 legislative biennium. In FY 2017-2018, total agency appropriations were \$65.97 million. Appropriations for FY 2018-2019 increased to \$66.69 million. In FY 2019-2020, agency appropriations are \$68.25 million. In FY 2020-2021, appropriations total \$69.63 million. This represents a 5.6% increase from FY 2017-2018 to FY 2020-2021.

It is important to keep in mind that the state dollars in support of operations can be used to help attract greater levels of federal funding to the state. For example, Nebraska Veterans State Service Officers (and County Veterans Service Officers) assist Nebraska veterans by determining eligibility for benefits from the VA or other federal programs. Thus, the state dollars used to fund State Service Officers are leveraged to obtain greater levels of federal funds in support of veterans. Note that payroll supported by the State of Nebraska general fund is not included in the direct economic impact for the purposes of this report. Notionally, state funds would be spent by Nebraska taxpayers within the Nebraska economy. Additionally, if State of Nebraska general funds were not spent to support the Nebraska Department of Veterans' Affairs it is highly likely that the general funds would be spent within the Nebraska economy by the State of Nebraska. Thus, there is no net economic impact on the Nebraska economy from reducing consumer spending to increase Nebraska Department of Veterans' Affairs spending from State of Nebraska general funds. In contrast, federal tax revenue from Nebraska which "has left the State of Nebraska" is assumed to "return to the Nebraska economy" due to the presence of Nebraska Veterans Homes. Other operations include NDVA's administration of temporary emergency aid through the Nebraska Veterans Aid Fund.¹⁰¹ Veterans' Aid Fund payments for State fiscal years 2017-2018, 2018-2019, and 2019-2020 were \$1,450,671,¹⁰² \$1,450,671 and \$1,450,671 respectively.¹⁰³ NDVA is also responsible for the Nebraska Veterans Cemetery at Alliance which was recently ranked "in the top 3% to 5% of cemeteries inspected" by the USDVA's National Cemetery Administration.¹⁰⁴

⁹⁹ Nebraska Revised Statute 80-316. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=80-316>

¹⁰⁰ Nebraska Revised Statute 80-319. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=80-319>

¹⁰¹ Nebraska Veterans Aid Fund. (2021). Available: <https://veterans.nebraska.gov/nebraska-veterans-aid-fund-nva>

¹⁰² Nebraska Legislative Fiscal Office, A Legislator's Guide to Nebraska State Agencies. (December 2020). Available: <https://nebraskalegislature.gov/pdf/reports/fiscal/2021legguide.pdf>

¹⁰³ Nebraska Department of Veterans' Affairs, NVA Program Manager. (November 2020). Email correspondence.

¹⁰⁴ Panhandle Post. (2018). Available: <https://www.panhandlepost.com/nebraska-state-veterans-cemetery-at-alliance-gets-an-a-on-survey/>

Table 16. Nebraska Department of Veterans' Affairs Appropriations, 2017-2021 Biennia				
	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
General Fund	\$25,365,014	\$25,901,529	\$26,582,179	\$27,182,314
Cash Fund	\$15,939,311	\$15,888,622	\$16,254,758	\$16,578,388
Federal Dollars	\$24,663,084	\$24,898,861	\$25,414,794	\$25,870,637
Agency Total	\$65,967,409	\$66,689,012	\$68,251,731	\$69,631,339
Sources: State of Nebraska, Administrative Services, State Budget Division: Program Appropriations by Fund Type, 2017-2019 Biennium. Available: https://budget.nebraska.gov/assets/program-appropriations-summary-by-fund-type-(2018-session).pdf State of Nebraska, Administrative Services, State Budget Division: Program Appropriations by Fund Type, 2019-2021 Biennium. Available: https://budget.nebraska.gov/assets/program-appropriations-summary-by-fund-type-(2019-session).pdf				

4. Economic Impact Analysis

The description of Nebraska military bases indicated tens of thousands of jobs and approximately one billion dollars in annual payroll along with hundreds of millions of dollars of operating expenses. This level of economic activity portends a substantial annual impact on the Nebraska economy. The primary purpose of this chapter is to estimate that annual economic impact from military assets in Nebraska.¹⁰⁵ The impact includes the direct employment and economic activity at the bases as well as the multiplier impact, the impact which occurs at other Nebraska businesses due to services purchased for military bases and as members of the military and civilians working at the bases spend their paychecks. The economic impact is estimated in terms of economic output (business sales), employee compensation (wages and benefits) and employment.

The chapter also estimates the impact on the Nebraska economy from pensions, health care services and other benefits received by DoD military retirees and other veterans. Impacts include direct employment at the U.S. Department of Veterans Affairs and other health care facilities in Nebraska and private businesses throughout the state as DoD military retirees and other veterans spend their paychecks.

Economic Impact Methodology

Spending on military bases, military pension payments and U.S. Veterans Affairs spending in Nebraska generates an increase in economic activity in Nebraska. This is known as the direct economic impact. There is also a “multiplier” impact throughout the Nebraska economy. Focusing on the impact from military bases, the multiplier impact occurs as initial base spending circulates within the local economy. In particular, the multiplier impact occurs because military personnel spend their paychecks throughout the local economy on typical household expenditures such as food, health care, housing, insurance, apparel, and entertainment, or as veterans spend payments from the Veteran’s Administration or military pensions. There also may be a multiplier impact as the military purchases of supplies to operate a base over the course of a year. The multiplier impact captures how businesses throughout the Nebraska economy gain from the money attracted to Nebraska due to military activity.

Economic multipliers are used to estimate the multiplier impact. An economic multiplier shows the ratio of the multiplier impact to the direct impact. For example, an employee compensation multiplier would show the dollars and cents of multiplier compensation for each \$1 of direct employee compensation. An employee compensation multiplier of 0.6 would imply that there is \$0.60 of employee compensation at other Nebraska businesses for each \$1 of compensation at a Nebraska military base. Economic multipliers can be calculated for Nebraska for output, employee compensation and employment. Economic multipliers are calculated with the IMPLAN model software. The IMPLAN model software is the leading multiplier model with capacity to estimate the economic impact of businesses and organizations in nearly 500 industries or public sectors, in cities, counties, states, or combinations of states and/or counties. “Federal government, military” is one sector in the IMPLAN model and is used to estimate multiplier impacts for Nebraska military bases. The IMPLAN model contains appropriate industry detail to calculate unique economic multipliers for each relevant industry or type of household spending.¹⁰⁶

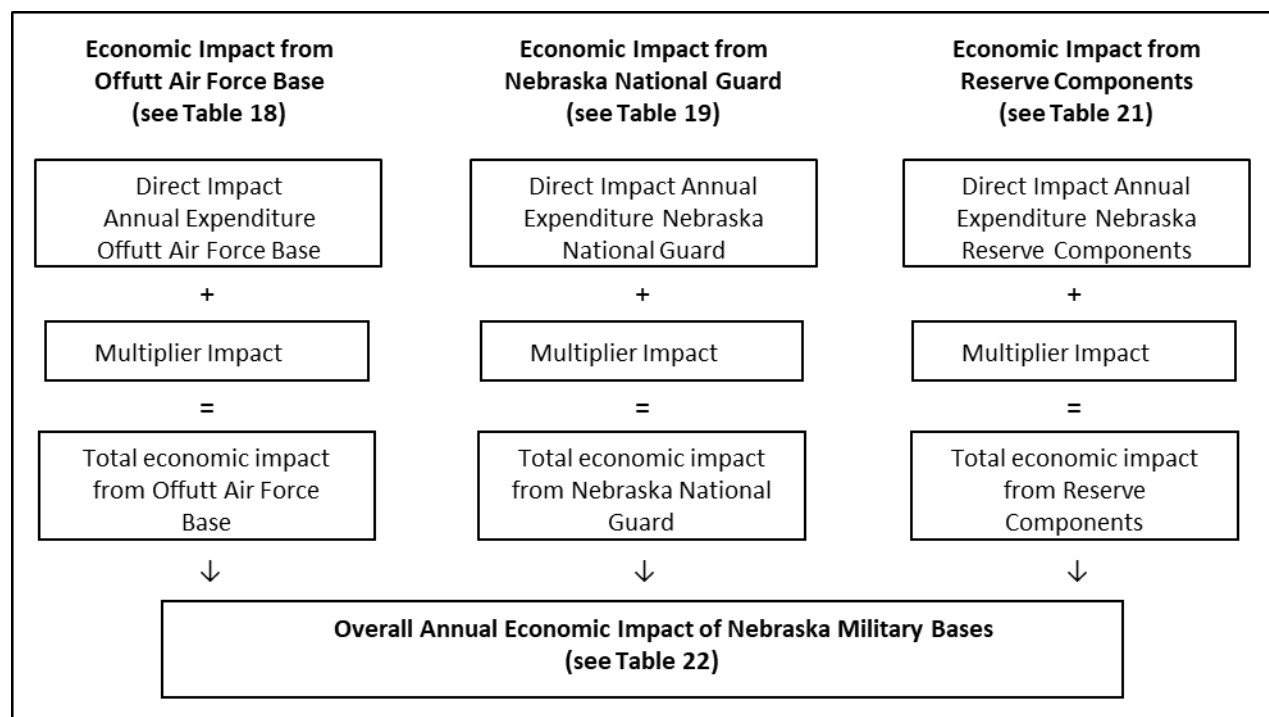
¹⁰⁵ Nebraska Revised Statute 55-606. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=55-606>

¹⁰⁶ Income from military pensions and veteran compensation only generates a multiplier impact as income is spent.

Economic Impact of Military Spending

Military bases generate an economic impact on Nebraska by employing military personnel and contractors and through other aspects of operations such as purchasing utilities. In some years, there is also an impact from major construction projects. For Nebraska, the largest economic impact is from Offutt Air Base but there is also an impact from the Nebraska National Guard and from the Reserve Components. Figure 11 shows how the annual economic impact will be calculated for the operations of Nebraska military bases: Offutt Air Force Base, Nebraska National Guard, and Reserve Components. The total economic impact for each component is the sum of the direct spending impact and the multiplier impact.

Figure 11. Approach for Calculating the Annual Economic Impact of Military Bases on Nebraska



Offutt Air Force Base. The report *Offutt Air Force Base Economic Impact Statement 2020*¹⁰⁷ reported military and civilian employment at the base of 8,829 and \$713.3 million¹⁰⁸ in military and civilian payroll. Payroll is combined with \$102.0 million in other federal expenditures to yield a direct output impact of \$815.3 million. The output, payroll (employee compensation) and employment values are reported in Table 16.

The report *Offutt Air Force Base Economic Impact Statement 2020* further indicates that there is spending of \$354.6 million on service contracts. Detailed information available for fiscal year 2016 indicates that 84.3% of contract spending that year was with businesses which performed the service

¹⁰⁷ Offutt Air Force Base Economic Impact Statement 2020. (2021). Available:

<https://www.offutt.af.mil/Portals/97/FY20%20Economic%20Impact%20Statement.pdf>

¹⁰⁸ Employment at the Base Exchange and on-base branch of the Cobalt Credit Union is not included in the employment figure. These jobs will be captured in the multiplier impact. Payroll for base jobs used in the economic impact also do not reflect payroll for the Base Exchange and Cobalt Credit Union.

either at Offutt Air Force Base or in Bellevue. If remaining spending is assumed to occur out of state, applying this percentage to fiscal year 2020 contract spending yields an estimated \$299.1 million in service contracts let to businesses located in Nebraska (either a Nebraska company or a company conducting the work at a Nebraska location). These values are also reported in Table 17. Based on industry averages available from the IMPLAN model and the distribution of contract services among industries in the *Offutt Air Force Base Economic Impact 2016* document, that level of service contract spending would support direct employment in Nebraska of 2,043 full-year equivalent jobs with employee compensation of \$124.2 million. These values also are reported in Table 17, along with a footnote to indicate that the figures are estimates using IMPLAN.

Offutt Air Force Base Economic Impact Statement 2020 also reports construction spending during fiscal year 2020 of \$51.4 million. Based on industry averages available from the IMPLAN model, that level of construction spending would support an estimated 408 full-year jobs and \$22.7 million in employee compensation during the year. Table 17 also shows totals. The total direct output impact of Offutt Air Force Base during Fiscal Year 2020 was \$1,165.8 million. The total direct impact in terms of employee compensation is \$860.2 million and the direct employment impact is 11,280 jobs.

Table 17. Direct Employment, Employee Compensation and Output Impact of Offutt Air Force Base			
	Output (Millions of \$)	Employee Compensation (Millions of \$)	Employment
Military and Civilian	\$815.3	\$713.3	8,829
Service Contracts	\$299.1.	\$124.2 ¹	2,043 ¹
Construction	\$51.4	\$22.7 ¹	408 ¹
Total	\$1,165.8	\$860.2	11,280
Source: <i>Offutt Air Force Base Economic Impact Statement 2020</i> and BBR calculations using IMPLAN			
¹ Indicates value estimated using IMPLAN; otherwise estimates from source document			

These values also are included in Table 18, in the direct impact column. The table further includes an estimate of the annual multiplier impact on the Nebraska economy for Fiscal Year 2020. The multiplier impacts are calculated by the UNL Bureau of Business Research utilizing the IMPLAN model. The total annual economic impact is the sum of the direct and multiplier impacts. The total annual impact from Offutt Air Force Base during Fiscal Year 2020 was \$2,002.1 million in output, including \$1,121.7 million in employee compensation paid to 16,836 workers.

Table 18. The Annual Economic Impact of Offutt Air Base on Nebraska			
	Direct Impact	Multiplier Impact	Total Impact
Output (Millions of \$)	\$1,165.8	\$836.3	\$2,002.1
Employee Compensation (Millions of \$)	\$860.2	\$261.5	\$1,121.7
Employment	11,280	5,556	16,836
Source: <i>Offutt Air Force Base Economic Impact Statement 2020</i> and BBR calculations using IMPLAN			

National Guard. The Nebraska National Guard also generates an economic impact on the state by drawing in resources to employ military personnel and operate base facilities. Economic impact analysis focused on data for the Nebraska Military Department. All 3,412 employees (some of which are part-time) of these three agencies are in positions fully or partially supported by federal funds or federal funds which pass through Nebraska state government, and are therefore part of the direct employment impact on Nebraska.¹⁰⁹ These employees receive payroll support and benefits of \$172.9 million from the federal government, again either directly or passed-through state government.¹¹⁰ Bonus payments are the only benefits included in this figure. Note that payroll supported by the State of Nebraska general fund is not included in the direct economic impact. Similarly, Nebraska Capital Construction Funds (such as recent investments by the State of Nebraska to the 1776 Readiness Center remodel (\$100,000) and to the Penterman Readiness Center (\$687,500)) are not included in the direct economic impact.¹¹¹ Notionally, state funds would be spent by Nebraska taxpayers within the Nebraska economy. Additionally, if State of Nebraska general funds were not spent to support the Nebraska Army National Guard or Nebraska Air National Guard it is highly likely that the general funds would be spent within the Nebraska economy by the State of Nebraska. Thus, there is no net economic impact on the Nebraska economy from reducing consumer spending to increase Army National Guard and Air National Guard spending from State of Nebraska general funds. In contrast, federal tax revenue from Nebraska which “has left the State of Nebraska” is assumed to “return to the Nebraska economy” due to the presence of military assets. An additional \$85.3 million in operations and maintenance funds and funds for cooperative agreements appropriated by the Federal Government, including federal tuition assistance, is combined with payroll information to yield the direct output impact of \$258.2 million.¹¹²

Table 19 shows the total annual economic impact of the Nebraska National Guard on the state during Fiscal Year 2020.¹¹³ The total annual impact includes the direct impacts and the multiplier impacts calculated by the UNL Bureau of Business Research utilizing the IMPLAN model. The annual impact from the Nebraska National Guard was \$396.1 million in terms of output, including \$215.6 million in employee compensation paid to workers in 4,331 jobs.

¹⁰⁹ The 47 NEMA employees were not included in the present analysis. Thus, the total number of employees is 3,412 rather than 3,459.

¹¹⁰ Given that NEMA employees are not counted in the current analysis, the salary total used in the economic impact estimate is lower than the figure presented in Chapter 2.

¹¹¹ This report does not include an estimate of the impact from National Guard capital construction fund projects, but could include the federal portion of any capital construction.

¹¹² Given that NEMA employees are not counted in the current analysis, the output total used in the economic impact estimate is lower than the figure presented in Chapter 2.

¹¹³ Note that the figures in Table 19 are computed using actual dollar figures reported in the Nebraska National Guard Annual Economic Impact Report (2020). This differs slightly from the analysis of Offutt Air Force Base/USSTRATCOM in Tables 17 and 18 above, where IMPLAN was used to first derive economic impact estimates of general expenditures, service contracts, and construction spending in Table 17, followed by an analysis of the total impact of these three spending components in Table 18. A different approach was taken for Offutt Air Force Base/USSTRATCOM because service contract spending represents a more complex line of spending. Because contract spending was directly reported in the Offutt Air Force Base Annual Report, it provided the opportunity to isolate this spending and derive an economic impact estimate from it. The methodology used in this report is consistent with the approach utilized in previous years’ reports.

Table 19. The Annual Economic Impact of the Nebraska National Guard on the State			
	Direct Impact	Multiplier Impact	Total Impact
Output (Millions of \$)	\$258.2	\$137.9	\$396.1
Employee Compensation (Millions of \$)	\$172.9	\$42.7	\$215.6
Employment	3,412	919	4,331
Source: Nebraska National Guard Annual Economic Impact Report 2020) and BBR calculations using IMPLAN.			

Reserve Forces. The Air Force, Army, Marine Corps and Navy Reserve also generate an economic impact on the State of Nebraska. Table 20 shows the direct annual economic impact in terms of employment, payroll (payroll) and output (payroll plus operating costs) reported for each branch of the Reserves.¹¹⁴ Data from the Army and Air Force Reserve are for 2020 and data from the Marine Reserve are for Fiscal Year 2021. The Navy Reserve confirmed that data for 2020 was not significantly different from 2019 so values from the 2019 study are utilized.

Table 20. Direct Employment, Employee Compensation and Output Impact of Nebraska-based Reserve Forces			
	Output (Millions of \$)	Employee Compensation (Millions of \$)	Employment
Air Force Reserve	\$12.6	\$11.8	211
Army Reserve	\$43.4	\$41.1	1,370
Marine Corps Reserve	\$3.1	\$2.8	136
Navy Reserve	\$4.1	\$1.8	270
Total	\$63.2	\$57.4	1,987
Source: Air Force Reserve Command data provided by email, Army Reserve Impacts FY 2020 (By The Numbers), U.S. Marine Corps Reserve (Omaha Nebraska) Economic Impact 2020, Navy Operational Support Center Omaha, NE Economic Impact 2019			

The total direct economic impact of Reserve Components in Nebraska is \$63.2 million over a one-year period. The impact includes \$57.4 million in compensation spread over 1,987 jobs.

These values also are included in Table 21, in the direct impact column. Table 21 further includes an estimate of the annual multiplier impact on the Nebraska economy. The multiplier impacts are calculated by the UNL Bureau of Business Research utilizing the IMPLAN model. The total annual economic impact is the sum of the direct and multiplier impacts. The total annual impact from the Nebraska Reserves was \$109.0 million in output, including \$71.7 million in employee compensation paid to workers in 2,289 jobs.

Air Force Reserve Command data provided by email, Army Reserve Impacts FY 2020 (By The Numbers), U.S. Marine Corps Reserve (Omaha Nebraska) Economic Impact 2020, Navy Operational Support Center Omaha, NE Economic Impact 2019

Table 21. The Annual Economic Impact of Reserve Forces on Nebraska			
	Direct Impact	Multiplier Impact	Total Impact
Output (Millions of \$)	\$63.2	\$45.8	\$109.0
Employee Compensation (Millions of \$)	\$57.4	\$14.2	\$71.7
Employment	1,987	302	2,289
Source: Air Force Reserve Command data provided by email, Army Reserve Impacts FY 2020 (By The Numbers), U.S. Marine Corps Reserve (Omaha Nebraska) Economic Impact 2020, Navy Operational Support Center Omaha, NE Economic Impact 2019, and BBR calculations using IMPLAN			

Overall Annual Economic Impact of Nebraska Military Assets. The overall annual impact is the sum of the impact from Offutt Air Force, National Guard and Reserve bases in the state which was summarized in Tables 18, 19, and 21. These impacts are summed and presented in Table 22 below. The overall annual economic impact from Nebraska military bases was \$2,507.2 million in terms of output, including \$1,409.0 million in employee compensation paid to workers in 23,455 jobs. When interpreting these numbers through the lens of an input-output analysis, it is possible to say that the multiplier effect is 1.69.

Table 22. The Overall Economic Impact of Nebraska Military Assets on the State			
	Direct Impact	Multiplier Impact	Total Impact
Output (Millions of \$)	\$1,487.2	\$1,019.9	\$2,507.2
Employee Compensation (Millions of \$)	\$1,090.5	\$318.4	\$1,409.0
Employment	16,679	6,776	23,455
Source: BBR calculations using IMPLAN			

Economic Impact of Military Retirement Pensions

The multiplier approach also is used to calculate the economic impact from DoD military pension and Veterans Affairs expenditures in Nebraska. This spending includes pensions for military retirees and veteran compensation, spending on Veterans Affairs operations and construction, and Veterans Affairs services such as health care, education and vocational rehabilitation. There were \$397.2 million in payments by the military retirement system to residents of Nebraska during Fiscal Year 2020, according to the *Statistical Report on the Military Retirement System Fiscal Year 2020* (DoD Office of the Actuary, 2021). These payments were made to 13,603 eligible DoD military retirees living in the state. The payments impact the Nebraska economy but do not result in economic activity in the state until the income is spent. As a result, there is no direct economic impact from the payments, however, there is a substantial multiplier impact. The multiplier impact occurs as retiree households spend their payments at Nebraska businesses including retail stores, restaurants, rent, health services, insurance and entertainment and recreation.¹¹⁵ The multiplier impact is also the total economic impact of the Military Retirement System. Table 23 shows the total annual economic impact on Nebraska from military retirement payments during Fiscal Year 2020. The annual impact from military retirement payments

¹¹⁵ The multiplier impact is little higher than the amount of military retirement payments for two reasons. First, a portion of the income received by Nebraska military retirees is spent in other states. Second, for retail spending such as groceries, clothing and gasoline, only the mark-up portion of spending generates an impact on the local economy, as most retail items are manufactured or refined in other parts of the country or other parts of the world.

was \$397.2 million in terms of output, including \$127.8 million in employee compensation paid to workers in 2,668 jobs.

Table 23. The Annual Economic Impact of Military Retirement System Payments on the Nebraska Economy			
	Output (Millions \$)	Employee Compensation (Millions \$)	Employment (Jobs)
Total Economic Impact	\$397.2	\$127.8	2,668
Source: <i>Statistical Report on the Military Retirement System Fiscal Year 2020</i> and BBR calculations using IMPLAN			

Economic Impact of Veterans Affairs Spending

The U.S. Department of Veterans Affairs spent \$1.51 billion in the State of Nebraska during Fiscal Year 2020, according to the report *Geographic Distribution of VA Expenditures for Fiscal Year 2020* produced by the National Center for Veterans Analysis and Statistics. The U.S. Department of Veterans Affairs spent on a variety of programs including compensation and pensions for injured veterans, vocational rehabilitation, education services and health care services. The administration also had general operating expenses for providing veterans programs in Nebraska and spent on facilities construction. Table 24 shows Fiscal Year 2020 spending by purpose and program. The largest components of spending are for compensation and pensions and medical care, with education and vocational rehabilitation programs third. General operating expenses for Veterans Affairs programs in Nebraska was \$48.1 million.

Table 24. Veterans Affairs Spending in Nebraska Fiscal Year 2020 By Program	
Purpose/Program	Amount Fiscal Year 2020 (Millions \$)
General Operating Expenses	\$48.1
Construction	\$48.4
Compensation and Pension	\$698.2
Medical Care	\$649.9
Education & Vocational Rehabilitation/Employment	\$59.5
Insurance & Indemnities	\$8.9
Source: <i>Geographic Distribution of VA Expenditures for Fiscal Year 2020</i>	

Table 25 shows the direct impact, multiplier impact and total economic impact for each purpose and program. The impact is presented in terms of output, since output is the broadest measure of economic activity. With two exceptions, the expenditures reported in Table 24 are also the direct economic impact on Nebraska. The first exception is the compensation and pensions categories. Like payments from the military retirement system, these Veterans Affairs compensation and pension payments do not generate a direct economic impact but do lead to a multiplier impact as the money is spent at Nebraska businesses. The second exception is the expenditures on the insurance and indemnities program. These are payments received as part of insurance programs sponsored by the Veterans Affairs. As with all insurance, the insurance benefit payments are in part supported by premiums. In other words, benefit payments are not necessarily new money for the Nebraska economy since premium payments are made by Nebraskans. While insurance policies may be subsidized, the conservative assumption is to assume

that premium payments by Nebraskans are the source of these funds and there is therefore no direct impact, or multiplier impact, on the economy from Veterans Affairs insurance and indemnity payments.

Table 25 also shows multiplier impacts. Multiplier impacts are estimated using economic multipliers developed from IMPLAN. The largest annual economic impact is from Veterans Affairs spending on medical care. The annual economic impact is \$1,220.9 million, including a direct economic impact of \$649.9 and a multiplier impact of \$571.0. The total annual economic impact from employee compensation and pension payments is \$722.7 million. The total annual economic impact from all Veterans Affairs spending in Nebraska was \$2,223.7 during Fiscal Year 2020. From an input-output perspective, the multiplier effect for VA spending was 1.84.

Table 25. The Annual Economic Impact on Nebraska from Veterans Affairs Spending			
Impact in Terms of Output	Direct Impact (Millions \$)	Multiplier Impact (Millions \$)	Total Impact (Millions \$)
General Operating Expenses	\$48.1	\$26.3	\$74.4
Construction	\$48.4	\$40.1	\$88.5
Compensation and Pension	\$0.0 ^a	\$722.7	\$722.7
Medical Care	\$649.9	\$571.0	\$1,220.9
Education & Vocational Rehabilitation/Employment	\$59.5	\$57.8	\$117.3
Total			\$2,223.7
Source: <i>Geographic Distribution of VA Expenditures for Fiscal Year 2020</i> and BBR calculations using IMPLAN			
^a There was \$698.2 million in VA Compensation and Pension payments in FY 2020. This dollar figure is not included as a Direct Impact as it represents a type of household payment, the effect of which is not felt until the money is spent in Nebraska and other states. Nonetheless, the impact of this spending is included in the IMPLAN model, as seen by the \$722.7 million in induced (or multiplier impact) spending. Induced effects capture business activity as employees spend their paychecks on goods and services.			

Table 26 shows the total economic impact of Veterans Affairs spending on Nebraska by program for the two additional measures of impact: employee compensation and employment. The total estimated annual impact across all purposes and programs was \$911.1 million in employee compensation paid to workers in 16,953 jobs. Once again, the largest contribution to the annual impact was Veterans Affairs spending on medical care followed by spending on compensation and pensions.

Table 26. The Annual Economic Impact on Nebraska from Veterans Affairs Spending: Employee Compensation and Employment		
	Employee Compensation (Millions \$)	Employment (Jobs)
General Operating Expenses	\$41.1	464
Construction	\$38.5	732
Compensation and Pension	\$224.7	4,689
Medical Care	\$566.2	9,945
Education & Vocational Rehabilitation/Employment	\$40.6	1,123
Total	\$911.1	16,953
Source: <i>Geographic Distribution of VA Expenditures for Fiscal Year 2020</i> and BBR calculations using IMPLAN		

Economic Impact of the Army Corp of Engineers

Corps employees execute military construction, civil works, and environmental projects in Nebraska and throughout the Missouri River Basin. In 2020, the U.S. Army Corps of Engineers (USACE) Omaha Division had 709 employees at its headquarters in downtown Omaha, with an annual payroll of \$58.8 million.

USACE also had operations and maintenance projects within Nebraska totaling \$14.81 million during Fiscal Year 2020. Table 27 shows the annual economic impact of the Omaha Headquarters, operations and maintenance projects within Nebraska, and the USACE overall. The total impact is presented, which reflects both the direct and multiplier impact. The USACE Omaha Division headquarters has an annual economic impact of \$120.2 million while USACE operations and maintenance had an annual impact of \$23.8 million during FY 2020. The total annual impact of USACE overall is \$144.0 million, including \$87.5 million in employee compensation spread over 1,228 jobs.

Table 27. The Total Annual Economic Impact of the U.S. Army Corps of Engineers on the Nebraska Economy			
	Output (Millions \$)	Employee Compensation (Millions \$)	Employment (Jobs)
USACE Headquarters	\$120.2	\$73.4	1,018
USACE Operations and Maintenance	\$23.8	\$14.1	210
USACE Total	\$144.0	\$87.5	1,228
Source: Correspondence with the U.S. Army Corp of Engineers Omaha Office. Fiscal Year 2020: Civil Works Budget of the U.S. Army Corps of Engineers. Available: https://usace.contentdm.oclc.org/utils/getfile/collection/p16021coll6/id/2109			

Economic Impact of GI Bill Benefits for Higher Education

GI Bill benefits support higher education spending in Nebraska. According to the VA GI Bill Comparison Tool Data, GI Bill or Post-911 GI Bill students in Nebraska received \$19.4 million worth of tuition and fee benefits during FY 2020. These benefits increased higher education spending in Nebraska with a resulting economic impact on the state economy. The economic impact is summarized in Table 28. The direct output is the \$19.4 million in spending at both private and public higher education institutions. The IMPLAN model provides estimates of employee compensation and employment in the higher education industry associated with \$19.4 million in tuition and fee spending. The IMPLAN model is also used to calculate the multiplier impact. The direct and multiplier impacts are summed to estimate the total economic impact in FY 2020. The total annual impact of GI Bill higher education benefits in FY 2020 is \$34.0 million, including \$15.0 million in employee compensation spread over 369 jobs.

Table 28. The Total Annual Impact of GI Bill benefits on the Nebraska Economy			
	Output (Millions \$)	Employee Compensation (Millions \$)	Employment (Jobs)
Direct Impact	\$19.4	\$10.8	279
Multiplier Impact	\$14.6	\$4.2	90
Total Impact	\$34.0	\$15.0	369
Source: VA GI Bill Comparison Tool Data 2020 and BBR calculations using IMPLAN			

Summary of Annual Economic Impact

This chapter provided estimates of the annual economic impact of Nebraska Military bases on the state economy during Fiscal Year 2020. The chapter also provided estimates of the annual economic impact from payments to Department of Defense military retirees residing in Nebraska from the military retirement system as well as the annual economic impact from Veterans Affairs spending on the State of Nebraska and the annual economic impact of Army Corp of Engineers operations. The economic impact from each source is presented in Table 29 below. Military bases have the largest annual economic impact on the State of Nebraska. Veterans Affairs spending has the second largest annual impact. Payments through the military retirement system and the Army Corps of Engineers also have a substantial economic impact.

Table 29. The Annual Economic Impact of Military Bases, Military Retirement System Payments and Veterans Affairs Spending on the State of Nebraska, FY 2020

Source of Impact	Output (Million \$)	Employee Compensation (Millions \$)	Employment (Jobs)
Military Bases	\$2,507.2	\$1,409.0	23,455
Military Retirement System Payments	\$411.2	\$127.8	2,668
Veterans Affairs Spending	\$2,223.7	\$911.1	16,953
Army Corp of Engineers	\$144.0	\$87.5	1,228
GI Bill Benefits	\$34.0	\$15.0	369

Source: BBR calculations using IMPLAN

The impact from retirement payments also has potential to grow if Nebraska can retain and attract more military retirees to the state. Further, military retirees and other veterans also impact the state economy by adding to the available labor force in the state. A larger, skilled workforce populated with skilled military retirees and other veterans would help more Nebraska businesses expand.¹¹⁶ The next section of this report examines such “supply-side” benefits from Nebraska’s military assets.

¹¹⁶ Nebraska Commission on Military and Veteran Affairs, Impact of Military Service on Employee Skills and Salaries. (2017). Annual Report. Available: https://nebraskalegislature.gov/FloorDocs/105/PDF/Agencies/Veterans_Affairs_Department_Of/610_20171120-163741.pdf

5. DoD and VA Supply Chain Analysis

Nebraska businesses provided valuable goods and services to federal entities working in the state. Through this report, and previous years' reports, the NCMVA has only obtained a general sense of the specific businesses, and types of Nebraska businesses, that are providing goods and services to federal agencies. This section is designed to better illuminate some of these relationships.

To accomplish this, federal procurement data were obtained from USAspending.gov. This website contains a comprehensive listing of contracts between federal agencies and non-federal government entities. Data were obtained on Fiscal Year 2020 contracts in which Nebraska was the primary place of performance. In this initial analysis, researchers did not focus on contracts where a Nebraska business was a recipient of an award, but the primary place of performance was elsewhere. This approach provides the clearest picture of the federal contracting landscape that is most likely to have an economic impact in Nebraska. Note that many entities have government contracts with agencies outside the Department of Defense and Veterans Affairs; these contracts were not considered in this analysis.

Federal Contracting by Agency

As noted, focus was placed on federal contracts between Nebraska businesses and the Department of Defense and U.S. Department of Veterans Affairs. Across \$322.6 million in contract obligations, \$239.3 million in contracts (74% of the total) were held with the Department of Defense, and \$83.3 million were held with the U.S. Department of Veterans Affairs (26% of the total).

The data also allow for an analysis of the data by subagency. Within the Department of Defense, the Department of the Air Force was the largest awarding agency with over \$663 million in federal action obligations. The Departments of the Army and Navy were the next largest with \$154.1 million and \$38.1 million in obligations, respectively. The Defense Logistics Agency (\$15.1 million in contracts) and the Defense Information Systems Agency (\$13.8 million) also awarded a considerable level of funding to Nebraska businesses. Table 30 below contains detailed information.

Table 30. Federal Obligations to Nebraska Entities by Agency (FY 2020)	
Sub Agency	Amount
DEFENSE COMMISSARY AGENCY (DECA)	\$1,262,528
DEFENSE HEALTH AGENCY (DHA)	\$2,968,787
DEFENSE INFORMATION SYSTEMS AGENCY (DISA)	\$13,760,926
DEFENSE LOGISTICS AGENCY	\$15,161,842
DEFENSE MICROELECTRONICS ACTIVITY (DMEA)	\$2,233,522
DEFENSE THREAT REDUCTION AGENCY (DTRA)	\$970,636
DEPT OF DEFENSE EDUCATION ACTIVITY (DODEA)	\$174,885
DEPT OF THE AIR FORCE	\$663,319,996
DEPT OF THE ARMY	\$154,096,986
DEPT OF THE NAVY	\$38,141,618
MISSILE DEFENSE AGENCY (MDA)	\$293,157
U.S. SPECIAL OPERATIONS COMMAND (USSOCOM)	\$191,012
UNIFORMED SERVICES UNIVERSITY OF THE HEALTH SCIENCES (USUHS)	\$396,450
USTRANSCOM	\$67,435
VETERANS AFFAIRS, DEPARTMENT OF	\$107,252,514

The total value of federal dollars obligated in contracts with Nebraska businesses in FY 2020 was \$1.01 billion.¹¹⁷ The map below illustrates how those dollars are distributed throughout Nebraska counties. The majority of dollars are obligated to contracts with businesses in Douglas County, with substantial contract obligations in Sarpy and Lancaster Counties.

[illegible]

County	Total Dollars Obligated	County	Total Dollars Obligated	County	Total Dollars Obligated
SARPY	\$677,679,415	HALL	\$2,182,759	HAMILTON	\$322,119
DOUGLAS	\$205,889,346	SCOTTS BLUFF	\$1,675,897	KEARNEY	\$320,167
LANCASTER	\$29,627,467	NEMAHA	\$1,374,739	SHERIDAN	\$289,573
SAUNDERS	\$20,101,897	PLATTE	\$892,843	RED WILLOW	\$270,290
THURSTON	\$12,413,252	GAGE	\$804,283	JOHNSON	\$230,073
CEDAR	\$5,906,536	HARLAN	\$775,739	HITCHCOCK	\$211,145
MADISON	\$5,255,390	FILLMORE	\$762,065	LINCOLN	\$190,631
KNOX	\$4,915,684	GARFIELD	\$694,433	WAYNE	\$174,080
ADAMS	\$4,884,293	NANCE	\$615,843	DAWES	\$146,143
CASS	\$4,683,524	YORK	\$440,086	DAKOTA	\$38,228
BUFFALO	\$4,114,181	MORRILL	\$414,234	ANTELOPE	\$21,836
DIXON	\$3,125,018	OTOE	\$396,690	SEWARD	\$20,044
DODGE	\$2,873,457	CUMING	\$380,937	SALINE	\$7,445
CHEYENNE	\$2,636,402	RICHARDSON	\$357,211	PHELPS	\$1,733
DAWSON	\$2,267,174	CHASE	\$327,877		

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Federal Contracting by Industry

Next, researchers sought to understand which industries were represented in the data. To accomplish this, analysts examined obligated contract dollars according to North American Industry Classification System (NAICS) codes. NAICS codes are used to classify businesses and operations by the services and goods they provide. It is important to note that some business may provide goods and services that fall into multiple NAICS codes; in such a case, the NAICS code assigned to a particular contract is dependent upon the nature of the good or service provided to the government in that instance.

As Table 31 below shows, the top industry conducting business with the Department of Defense and Veterans Affairs are Professional, Scientific, and Technical Services (NAICS 541), with \$546.3 million in obligated dollars. This industry comprises nearly 55% of all business conducted with the DoD and VA in the state. Businesses offering services in Construction of Buildings (NAICS 236) Heavy and Civil Engineering Construction (NAICS 237) received about \$285 million combined in contract obligations.

NAICS	NAICS Description	Total Dollars Obligated	Percentage
541	Professional, Scientific, and Technical Services	\$546,264,376	54.4%
236	Construction of Buildings	\$198,577,029	19.8%
237	Heavy and Civil Engineering Construction	\$86,190,511	8.6%
561	Administrative and Support Services	\$22,236,609	2.2%
562	Waste Management and Remediation Services	\$20,922,470	2.1%
623	Nursing and Residential Care Facilities	\$16,756,781	1.7%
511	Publishing Industries (Except Internet)	\$14,043,836	1.4%
611	Educational Services	\$10,783,367	1.1%
334	Computer and Electronic Product Manufacturing	\$9,094,947	0.9%
622	Hospitals	\$7,140,541	0.7%
332	Fabricated Metal Product Manufacturing	\$7,118,434	0.7%
335	Electrical Equipment, Appliance, and Component Manufacturing	\$6,990,221	0.7%
311	Food Manufacturing	\$6,961,295	0.7%
621	Ambulatory Health Care Services	\$5,844,283	0.6%
238	Specialty Trade Contractors	\$5,263,336	0.5%
337	Furniture and Related Product Manufacturing	\$4,779,125	0.5%
517	Telecommunications	\$4,436,319	0.4%
811	Repair and Maintenance	\$4,147,067	0.4%
336	Transportation Equipment Manufacturing	\$3,090,120	0.3%
221	Utilities	\$2,660,050	0.3%
423	Merchant Wholesalers, Durable Goods	\$2,582,499	0.3%
339	Miscellaneous Manufacturing	\$2,006,961	0.2%
481	Air Transportation	\$1,733,792	0.2%
324	Petroleum and Coal Products Manufacturing	\$1,685,458	0.2%
333	Machinery Manufacturing	\$1,445,435	0.1%
722	Food Services and Drinking Places	\$1,434,366	0.1%
315	Apparel Manufacturing	\$1,299,568	0.1%

Table 31. Federal Contract Obligations by Industry (FY 2020)			
NAICS	NAICS Description	Total Dollars Obligated	Percentage
532	Rental and Leasing Services	\$1,038,841	0.1%
331	Primary Metal Manufacturing	\$882,588	0.1%
812	Personal and Laundry Services	\$775,582	0.1%
212	NA	\$729,382	0.1%
492	Couriers and Messengers	\$590,899	0.1%
924	Administration of Environmental Quality Programs	\$516,883	0.1%
327	Nonmetallic Mineral Product Manufacturing	\$392,311	0.0%
493	Warehousing and Storage	\$327,269	0.0%
484	Truck Transportation	\$261,814	0.0%
624	Social Assistance	\$247,303	0.0%
314	Textile Product Mills	\$247,061	0.0%
518	Data Processing, Hosting, and Related Services	\$215,836	0.0%
325	Chemical Manufacturing	\$199,167	0.0%
448	Clothing and Clothing Accessories Stores	\$185,855	0.0%
531	Real Estate	\$181,532	0.0%
813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	\$158,626	0.0%
721	Accommodation	\$157,790	0.0%
922	Justice, Public Order, and Safety Activities	\$89,846	0.0%
454	Nonstore Retailers	\$82,706	0.0%
515	Broadcasting (Except Internet)	\$80,223	0.0%
444	Building Material and Garden Equipment and Supplies Dealers	\$79,118	0.0%
443	Electronics and Appliance Stores	\$67,739	0.0%
519	Other Information Services	\$64,600	0.0%
326	Plastics and Rubber Products Manufacturing	\$48,141	0.0%
321	Wood Product Manufacturing	\$45,817	0.0%
316	Leather and Allied Product Manufacturing	\$40,599	0.0%
711	Performing Arts, Spectator Sports, and Related Industries	\$36,325	0.0%
323	Printing and Related Support Activities	\$31,420	0.0%
452	General Merchandise Stores	\$24,991	0.0%
213	Support Activities for Mining	\$18,285	0.0%
441	Motor Vehicle and Parts Dealers	\$16,932	0.0%
322	Paper Manufacturing	\$16,592	0.0%
926	Administration of Economic Programs	\$5,200	0.0%
115	Support Activities for Agriculture and Forestry	\$2,500	0.0%
488	Support Activities for Transportation	\$300	0.0%

Federal Contracting by Business

Next, researchers analyzed contracting data by business name. Again, businesses under consideration for this analysis are those that are designated as recipients of obligated federal dollars, and that have Nebraska as the recipient state and the primary place of performance. A total of 748 businesses in Nebraska had a positive federal action obligation in FY 2020. The business with the largest action obligation amount in FY 2020 was Gilbane Federal, with nearly \$144 million in federal obligations. Other entities with considerable amounts of federal action obligations include Perspecta Enterprise Solutions (\$103.7 million); Metgreen Solutions, Inc. (\$89.3 million); and Northrop Grumman Systems Corporation (\$88.6 million). Combined, these companies held over 42% of all federal action obligations in FY2020.

Business Name	Total Dollars Obligated	Number of Awards	Mean Award
GILBANE FEDERAL	\$143,974,687	3	\$47,991,562
PERSPECTA ENTERPRISE SOLUTIONS LLC	\$103,671,519	45	\$2,303,812
METGREEN SOLUTIONS INC	\$89,289,085	92	\$970,534
NORTHROP GRUMMAN SYSTEMS CORPORATION	\$88,560,652	86	\$1,029,775
WESTERN CONTRACTING CORPORATION	\$28,162,052	12	\$2,346,838
SCIENCE APPLICATIONS INTERNATIONAL CORPORATION	\$17,267,285	27	\$639,529
MCCALLIE ASSOCIATES INC	\$16,864,906	47	\$358,828
CLIENT/SERVER SOFTWARE SOLUTIONS, INC.	\$16,471,114	28	\$588,254
NATIONAL STRATEGIC RESEARCH INSTITUTE	\$14,283,355	54	\$264,507
THMG, INC.	\$14,079,008	28	\$502,822
CALVERT SYSTEMS ENGINEERING, INCORPORATED	\$13,905,824	19	\$731,885
YOUNG'S GENERAL CONTRACTING, INC.	\$13,821,532	13	\$1,063,195
RAYTHEON COMPANY	\$13,764,861	29	\$474,650
STRATEGIC PROFESSIONAL RESOURCES, INC.	\$13,603,629	23	\$591,462
PRO-MARK SERVICES, INC.	\$13,013,628	42	\$309,848
HHI CORPORATION	\$11,954,443	2	\$5,977,222
ZGF-LEO A DALY	\$11,539,095	11	\$1,049,009
BAE SYSTEMS INFORMATION AND ELECTRONIC SYSTEMS INTEGRATION INC.	\$11,228,191	25	\$449,128
MIDWEST CONSTRUCTION COMPANY	\$11,185,088	14	\$798,935
BOOZ ALLEN HAMILTON INC.	\$10,867,003	33	\$329,303
AECOM TECHNICAL SERVICES, INC.	\$8,031,309	7	\$1,147,330
WELDIN CONSTRUCTION, LLC	\$7,904,562	18	\$439,142
MICHELS CORPORATION	\$7,066,242	2	\$3,533,121
TURTLE CREEK CONSTRUCTION, LLC	\$6,878,697	19	\$362,037
PEERLESS TECHNOLOGIES CORPORATION	\$6,831,311	18	\$379,517
ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE, INC.	\$6,799,994	2	\$3,399,997
KENNETH HAHN ARCHITECTS, INC.	\$6,397,570	17	\$376,328
HYDROGEOLOGIC, INC.	\$6,255,646	4	\$1,563,911

CACI, INC. - FEDERAL	\$6,216,607	5	\$1,243,321
LOCKHEED MARTIN SERVICES, INC.	\$6,021,470	22	\$273,703
SHINN KELLOGG, LLC.	\$5,777,463	1	\$5,777,463
TMGE LLC	\$5,691,311	1	\$5,691,311
WYLE LABORATORIES, INC.	\$5,629,084	12	\$469,090
SOFTWARE ENGINEERING SERVICES CORPORATION	\$5,024,111	13	\$386,470
SONORAN TECHNOLOGY AND PROFESSIONAL SERVICES, LLC	\$5,014,534	5	\$1,002,907
SHEKAR ENGINEERING, P.L.C.	\$4,829,101	1	\$4,829,101
BLADE MASTERS GROUNDS MAINTENANCE, INC.	\$4,733,900	3	\$1,577,967
SPIRAL SOLUTIONS & TECHNOLOGIES, INC.	\$4,719,378	3	\$1,573,126
ALLCOM GLOBAL SERVICES, INC.	\$4,624,024	7	\$660,575
KZF DESIGN INC.	\$4,480,298	1	\$4,480,298
HSG PARK JOINT VENTURE, LLC	\$4,442,226	1	\$4,442,226
SP-JV, LLC	\$4,264,647	13	\$328,050
FLATWATER SOLUTIONS COMPANY	\$4,125,343	32	\$128,917
ACTION TARGET INC.	\$4,083,860	1	\$4,083,860
HO'OLAULIMA GOVERNMENT SOLUTIONS, LLC	\$4,082,455	3	\$1,360,818
ISYS, INCORPORATED	\$3,999,297	8	\$499,912
EVANGELICAL LUTHERAN GOOD SAMARITAN SOCIETY, THE	\$3,797,714	15	\$253,181
TAYLOR COMMUNICATIONS, INC.	\$3,485,326	5	\$697,065
RGC CONSTRUCTORS, INC.	\$3,430,705	6	\$571,784
PEGASUS SUPPORT SERVICES, LLC	\$3,296,767	6	\$549,461
GREENBERG FRUIT COMPANY	\$3,294,526	5918	\$557
VALLEY CORPORATION	\$3,291,818	3	\$1,097,273
DISTINCTIVE HEALTH SPECTRUM CARE JV, LLC	\$3,226,291	6	\$537,715
UNMC PHYSICIANS	\$3,151,340	25	\$126,054
CASH-WA DISTRIBUTING CO. OF KEARNEY, INC.	\$3,032,641	3669	\$827
BAY WEST LLC	\$2,891,322	3	\$963,774
YANG ENTERPRISES, INC.	\$2,815,099	15	\$187,673
ICE TECHNICAL SERVICES INCORPORATED	\$2,702,308	8	\$337,789
BH SERVICES, INC.	\$2,702,018	10	\$270,202
CALVIN L. HINZ ARCHITECTS, P.C.	\$2,696,068	21	\$128,384
KEU, INC.	\$2,660,603	5	\$532,121
SES CIVIL AND ENVIRONMENTAL LLC	\$2,647,710	2	\$1,323,855
THUNDERCAT TECHNOLOGY, LLC	\$2,608,088	1	\$2,608,088
GOODWILL SPECIALTY SERVICES, INC.	\$2,578,593	8	\$322,324
HERNANDEZ CONSULTING INC.	\$2,544,490	1	\$2,544,490
OMAHA PUBLIC POWER DISTRICT	\$2,502,458	7	\$357,494
DELTA SOLUTIONS & STRATEGIES, LLC	\$2,288,100	3	\$762,700
DOUGLAS COUNTY HEALTH CENTER	\$2,274,672	3	\$758,224
UNISYS CORPORATION	\$2,215,713	4	\$553,928

PRUSS EXCAVATION CO.	\$2,077,567	5	\$415,513
SUSTAINMENT AND RESTORATION SERVICES, LLC	\$2,025,481	3	\$675,160
EAGLE EYE ELECTRIC, LLC	\$2,012,082	1	\$2,012,082
X TECHNOLOGIES, INC.	\$1,995,567	2	\$997,784
RJH CONSULTANTS, INC.	\$1,976,690	1	\$1,976,690
TABITHA, INC.	\$1,954,905	6	\$325,818
TRADE PRODUCTS CORP.	\$1,909,143	23	\$83,006
J & J MAINTENANCE, INC.	\$1,900,050	4	\$475,013
BOARD OF REGENTS OF THE UNIVERSITY OF NEBRASKA	\$1,885,196	12	\$157,100
RED RIVER COMPUTER CO., INC.	\$1,857,190	3	\$619,063
SPECTRUM SERVICES GROUP, INC	\$1,839,740	4	\$459,935
ABACUS TECHNOLOGY CORPORATION	\$1,796,700	1	\$1,796,700
SCHEMMER ASSOCIATES INC., THE	\$1,789,835	23	\$77,819
RAZOR CONSULTING SOLUTIONS, INC.	\$1,716,176	6	\$286,029
NEMAHA LANDSCAPE CONSTRUCTION, INC.	\$1,649,591	4	\$412,398
AVARTARA LIMITED LIABILITY COMPANY	\$1,632,816	5	\$326,563
STERLING COMPUTERS CORPORATION	\$1,594,366	24	\$66,432
DYNA-TECH AVIATION SERVICES, INC.	\$1,594,039	5	\$318,808
JE HURLEY INC.	\$1,488,888	10	\$148,889
EILERS MACHINE & WELDING, INC.	\$1,471,620	194	\$7,586
DOCUMENT STORAGE SYSTEMS, INC.	\$1,467,318	1	\$1,467,318
DELL FEDERAL SYSTEMS L.P.	\$1,455,896	8	\$181,987
R2C LIMITED LIABILITY COMPANY	\$1,422,856	1	\$1,422,856
ALLIANT SB CTA, LLC	\$1,420,319	2	\$710,160
FLOOD PROTECTION SYSTEMS, LLC	\$1,390,782	1	\$1,390,782
HDR-CMT JOINT VENTURE	\$1,342,166	5	\$268,433
ENVISION XPRESS, INC.	\$1,331,698	11	\$121,063
PARSONS GOVERNMENT SERVICES INC.	\$1,322,901	3	\$440,967
ALVAREZ LLC	\$1,295,582	6	\$215,930
MICROTECHNOLOGIES LLC	\$1,287,277	5	\$257,455
MARTEK-PS&S GLOBAL JV, LLC	\$1,238,385	3	\$412,795
PACIFIC ENGINEERING INC.	\$1,198,404	10	\$119,840
STRATEGIC MEDICAL EQUIPMENT SOLUTIONS, LLC	\$1,195,941	3	\$398,647
GARTNER, INC.	\$1,187,487	1	\$1,187,487
GENERAL DYNAMICS-OTS, INC.	\$1,174,109	8	\$146,764
PACIFIC ENGINEERING, INC.	\$1,150,876	3	\$383,625
HORNADY MANUFACTURING COMPANY	\$1,121,013	12	\$93,418
MATRIX PROVIDERS INC.	\$1,118,880	4	\$279,720
BERKELEY RESEARCH GROUP LLC	\$1,083,331	3	\$361,110
PHYSICIANS LABORATORY PC	\$1,073,371	4	\$268,343
OBJECT PARTNERS INC	\$1,032,195	1	\$1,032,195

LOGISTICS365, INC.	\$1,031,698	35	\$29,477
FLATWATER METALS COMPANY	\$1,016,530	37	\$27,474
FLORENCE HOME	\$1,007,316	3	\$335,772
DATA SECURITY INCORPORATED (4921)	\$991,156	14	\$70,797
S & G SANITATION LLC	\$985,085	1	\$985,085
STERLING MEDICAL ASSOCIATES, INC	\$961,112	2	\$480,556
MID-AMERICA CARE CENTERS, INC	\$925,060	3	\$308,353
DUNCAN AVIATION, INC.	\$866,956	326	\$2,659
U.S. GROUNDS MAINTENANCE, INC.	\$853,296	7	\$121,899
CREIGHTON UNIVERSITY	\$793,585	11	\$72,144
DOCKSIDE IMAGING, LLC	\$771,550	6	\$128,592
FAIRVIEW MANOR	\$762,065	3	\$254,022
NEBRASKA GAME AND PARKS COMMISSION	\$754,802	1	\$754,802
MIDWEST MEDICAL TRANSPORT COMPANY, LLC	\$746,760	2	\$373,380
BMAKK-ENVIROWORKS JV, LLC	\$720,831	3	\$240,277
BLUE TECH INC.	\$719,995	3	\$239,998
MARTIN MARIETTA MATERIALS, INC.	\$699,976	1	\$699,976
COUNTERTRADE PRODUCTS, INC.	\$695,145	5	\$139,029
COMMUNITY MEMORIAL HEALTH CENTER	\$694,433	3	\$231,478
BRSI, L.P.	\$679,898	2	\$339,949
AERO SPECIALTIES, INC.	\$663,280	1	\$663,280
MANAGEMENT AND ENGINEERING TECHNOLOGIES INTERNATIONAL, INC.	\$651,953	3	\$217,318
ALLNATIVE SOLUTIONS CORPORATION	\$644,214	20	\$32,211
ATLAS AIR, INC	\$643,010	2	\$321,505
ALVINE & ASSOCIATES INC	\$640,668	20	\$32,033
HPI FEDERAL LLC	\$619,068	4	\$154,767
FULLERTON OPERATIONS LLC	\$615,793	3	\$205,264
ALUTIIQ BUSINESS SERVICES, LLC	\$614,451	1	\$614,451
ASI, LLC	\$612,809	4	\$153,202
KINGERY CONSTRUCTION CO.	\$611,684	12	\$50,974
REINHART FOODSERVICE, L.L.C.	\$608,451	379	\$1,605
KELLY GROUP, INC.	\$593,899	6	\$98,983
PANHANDLE COOPERATIVE ASSOCIATION	\$592,979	256	\$2,316
CROSSTOWN COURIER SERVICE, INC.	\$589,165	3	\$196,388
SEGUE TECHNOLOGIES, INC.	\$589,139	4	\$147,285
ALLSERV, INC.	\$588,550	2	\$294,275
HONEYWELL INTERNATIONAL INC	\$579,369	4	\$144,842
SOLUTIONS THROUGH INNOVATIVE TECHNOLOGIES, INC.	\$564,251	1	\$564,251
ADDX CORPORATION	\$563,332	2	\$281,666
SILVER MOUNTAIN CONSTRUCTION, LLC	\$562,597	2	\$281,299
ID TECHNOLOGIES, LLC	\$562,377	4	\$140,594

OMV MEDICAL INC.	\$551,038	6	\$91,840
HOMESTEAD NURSING & REHABILITATION CENTER, LLC	\$548,297	3	\$182,766
DATA SECURITY, INC.	\$532,870	21	\$25,375
COMPUTER SITES, INC.	\$502,133	8	\$62,767
BRICE ENGINEERING, LLC	\$499,174	1	\$499,174
FRAHM CONSTRUCTION, INC.	\$498,957	1	\$498,957
MADISON, CITY OF INC	\$492,034	3	\$164,011
HDR ENGINEERING, INC.	\$462,244	18	\$25,680
MIDLAND SCIENTIFIC, INC.	\$458,274	240	\$1,909
EA ENGINEERING, SCIENCE, AND TECHNOLOGY, INC., PBC	\$440,086	2	\$220,043
JOHNSON CONTROLS BUILDING AUTOMATION SYSTEMS, LLC	\$434,247	8	\$54,281
ABBA TECHNOLOGIES, INC.	\$422,580	2	\$211,290
AZRIA HEALTH MIDTOWN	\$421,164	3	\$140,388
IRONHIDE CONSTRUCTION, INC.	\$419,100	1	\$419,100
N-OVATION TECHNOLOGY GROUP, LLC	\$418,128	5	\$83,626
ARAPAHO TECHNICAL SERVICES, LLC	\$411,497	3	\$137,166
UNIVERSITY OF NEBRASKA	\$410,314	14	\$29,308
ALL NATIVE, INC.	\$406,501	5	\$81,300
DAWSON ENTERPRISES, LLC	\$405,115	2	\$202,558
PHILIPS HEALTHCARE, A DIVISION OF PENAC	\$404,742	1	\$404,742
AB CEMETERY MANAGEMENT, INC.	\$398,831	8	\$49,854
ADS BIOTEC INC.	\$396,450	1	\$396,450
LEO A. DALY/BTA A JOINT VENTURE	\$393,560	2	\$196,780
HEALTHCARE COMPLIANCE TESTING LLC	\$388,763	2	\$194,382
JEPPESEN SANDERSON, INC.	\$382,197	2	\$191,098
WISNER CARE CENTER	\$380,937	3	\$126,979
KATMAI TECHNICAL SERVICES, LLC	\$380,219	8	\$47,527
EATON CORPORATION	\$369,503	12	\$30,792
VESA HEALTH & TECHNOLOGY, INC.	\$369,348	2	\$184,674
STANTON LAKE HEALTHCARE, INC.	\$357,211	3	\$119,070
ALL NATIVE SYNERGIES COMPANY	\$356,299	2	\$178,149
CONTROL SERVICES, INCORPORATED	\$344,385	8	\$43,048
INNOVATIVE TECHNICAL SOLUTIONS, INC.	\$341,612	1	\$341,612
APPLIED INSIGHT, LLC	\$341,114	1	\$341,114
1ST CLASS SECURITY, INC.	\$340,489	2	\$170,244
TREGO DUGAN AVIATION OF GRAND ISLAND INC	\$338,838	104	\$3,258
PERGRAVIS, LLC	\$336,184	4	\$84,046
CARROLL WOODS, INC.	\$334,121	2	\$167,061
PEN-LINK, LTD.	\$330,000	1	\$330,000
IMPERIAL, CITY OF	\$327,877	3	\$109,292
AMERICAN NATIONAL RED CROSS, THE	\$327,839	2	\$163,919

ROYAL ENGINEERED COMPOSITES, INC.	\$320,167	4	\$80,042
REDHAWK IT SOLUTIONS LLC	\$310,059	1	\$310,059
STATZ CORPORATION	\$308,621	19	\$16,243
QUALITY CARE SOLUTIONS, LLC	\$305,051	3	\$101,684
PERSISTENT SENTINEL, LLC	\$304,621	2	\$152,310
CARTRIDGE TECHNOLOGIES, INC.	\$298,094	4	\$74,524
EDGE TECHNOLOGY DISTRIBUTORS, INC.	\$294,900	1	\$294,900
NORTHWEST RESPIRATORY SERVICES, LLC	\$293,951	10	\$29,395
MINBURN TECHNOLOGY GROUP, LLC	\$293,637	2	\$146,819
TERADYNE, INC.	\$293,203	5	\$58,641
JANEL'S INDUSTRIES, INC.	\$291,304	17	\$17,136
MEDICS AT HOME INC	\$290,821	3	\$96,940
CAVALIER TELEPHONE, L.L.C.	\$288,099	8	\$36,012
OK2 CONSTRUCTION, LLC	\$283,235	2	\$141,618
VAISALA INC.	\$278,300	1	\$278,300
MJAG CONSTRUCTION SERVICES, LLC	\$273,241	2	\$136,621
G2S CORPORATION	\$270,781	2	\$135,390
HILLCREST NURSING HOME FOUNDATION, INC.	\$270,290	3	\$90,097
QUALITY LIVING INC	\$266,818	3	\$88,939
DEFENSE TECHNOLOGY EQUIPMENT, INC.	\$265,784	1	\$265,784
ELKHORN WEST CONSTRUCTION INC	\$261,686	3	\$87,229
URS GROUP, INC.	\$256,864	3	\$85,621
SENEX FOUNDATION OF NEBRASKA, INC.	\$254,702	2	\$127,351
ST ENGINEERING AETHON, INC.	\$249,914	3	\$83,305
APOGEE ENGINEERING, LLC	\$249,183	1	\$249,183
AEG GROUP INC.	\$247,984	3	\$82,661
OFFICE FURNITURE INSTALLERS, INC.	\$243,277	2	\$121,639
NCS TECHNOLOGIES, INC.	\$241,353	4	\$60,338
MDM CONSTRUCTION, LLC	\$240,666	4	\$60,167
AMERICAN GOVERNOR COMPANY	\$240,360	1	\$240,360
COLTCAM LLC	\$240,095	107	\$2,244
SATCOM DIRECT COMMUNICATIONS, INC.	\$237,600	5	\$47,520
COLEY & ASSOCIATES INC	\$236,760	2	\$118,380
MIDWEST LABORATORIES, INC.	\$236,343	10	\$23,634
TK&K SERVICES, L.L.C.	\$235,518	6	\$39,253
CENTER POINTE INC	\$230,771	4	\$57,693
NA ALIICONCONSULTING & SALES, LLC	\$230,073	2	\$115,036
ELECTRONIC CONTRACTING COMPANY	\$222,914	1	\$222,914
PETERSEN RESOURCES, LLC	\$214,646	1	\$214,646
GOLIGHT INC	\$211,145	9	\$23,461
RIDGECREST REHAB CENTER	\$210,396	2	\$105,198

ASAP APPLIANCE REPAIR, INC.	\$210,308	1	\$210,308
MID-STATES AUTOMATION & CONTROL, INC.	\$209,208	1	\$209,208
TRANSOURCE SERVICES CORP.	\$206,495	5	\$41,299
INNOVATIVE FEDERAL OPERATIONS GROUP, INCORPORATED	\$199,749	6	\$33,291
BOARD OF REGENTS OF THE UNIVER	\$191,960	6	\$31,993
WILDFLOWER INTERNATIONAL, LTD.	\$189,369	3	\$63,123
EGC, INC.	\$188,980	1	\$188,980
COZAD OPERATIONS LLC	\$188,437	3	\$62,812
ORTHO-CLINICAL DIAGNOSTICS, INC.	\$187,910	1	\$187,910
JAXON ENGINEERING & MAINTENANCE, INC.	\$187,900	4	\$46,975
LEVEL 3 COMMUNICATIONS, LLC	\$185,468	1	\$185,468
NEW TECH SOLUTIONS, INC.	\$185,294	8	\$23,162
TRIDENT TECHNICAL SOLUTIONS, LLC	\$184,741	2	\$92,370
CELLCO PARTNERSHIP	\$180,846	1	\$180,846
J. A. WOOLLAM CO., INC.	\$180,200	2	\$90,100
D R HOLTZE CONTRACTING INC	\$179,023	7	\$25,575
AZTEC CONTRACTING, LLC	\$176,400	1	\$176,400
CONCORD COMPONENTS, INC.	\$174,080	237	\$735
GORDON MEMORIAL HOSPITAL DISTRICT	\$173,238	4	\$43,310
TSR CONSTRUCTION LLC	\$170,300	1	\$170,300
HDR ARCHITECTURE, INC.	\$169,803	1	\$169,803
QUALITY STAFFING SOLUTIONS, INC.	\$168,230	1	\$168,230
ASCHBACHER AND ASSOCIATES INC	\$167,666	3	\$55,889
VETERANS MEDICAL TRANSCRIPTION SERVICES INC.	\$166,780	3	\$55,593
HCI MANAGEMENT SERVICES COMPANY	\$163,911	2	\$81,956
LEADER COMMUNICATIONS, INC.	\$160,886	2	\$80,443
GTT GLOBAL TELECOM GOVERNMENT SERVICES, LLC	\$159,980	2	\$79,990
PHILIPS ELECTRONICS NORTH AMERICA CORPORATION	\$158,922	1	\$158,922
CONSERV FLAG COMPANY, LLC	\$158,618	8	\$19,827
RX3 COMMUNICATIONS, INC	\$157,406	6	\$26,234
PRIMECORPS, LLC	\$157,205	2	\$78,602
DC GROUP INC.	\$152,646	7	\$21,807
DILLIGAS CORP	\$152,083	1	\$152,083
KAHILI VENTURES, LLC	\$149,907	3	\$49,969
STACKARMOR, INC.	\$149,625	2	\$74,813
ENCOMPAS CORPORATION	\$147,852	2	\$73,926
STANLEY SECURITY SOLUTIONS, INC.	\$145,911	3	\$48,637
SOUND MEDICAL DEVICES, LLC	\$145,897	4	\$36,474
MILLER ELECTRIC COMPANY INC.	\$144,237	6	\$24,039
AVOSYS TECHNOLOGY, INC.	\$143,117	1	\$143,117
VENUS UNLIMITED LLC	\$141,393	4	\$35,348

TETRA TECH-STANLEY JV	\$138,791	1	\$138,791
RTG BUILDING SERVICES, INC.	\$136,450	2	\$68,225
OTIS ELEVATOR COMPANY	\$135,887	1	\$135,887
FLATWATER, INCORPORATED	\$135,640	3	\$45,213
GUARDIAN PEST SOLUTIONS, INC.	\$133,872	5	\$26,774
VETERANS HEALTHCARE SUPPLY SOLUTIONS, INC.	\$133,732	4	\$33,433
CAREFUSION SOLUTIONS, LLC	\$130,759	3	\$43,586
GOVERNMENT ACQUISITIONS, INC.	\$130,427	2	\$65,214
GAVEN INDUSTRIES, INC.	\$129,700	1	\$129,700
CSRA LLC	\$129,692	2	\$64,846
AMERICAN SURGICAL INSTRUMENT REPAIR LLC	\$129,349	3	\$43,116
COX NEBRASKA TELCOM, LLC	\$127,940	11	\$11,631
NEW SOUTH ASSOCIATES, INC.	\$125,841	3	\$41,947
ADVANCED COMPUTER CONCEPTS, INC.	\$123,753	1	\$123,753
SUSTAINMENT TECHNOLOGIES, LLC	\$123,513	1	\$123,513
LABORATORY CORPORATION OF AMERICA	\$120,000	3	\$40,000
ENTERPRISE TECHNOLOGY SOLUTIONS, INC.	\$118,397	1	\$118,397
INSPECTION EXPERTS, INC.	\$116,520	3	\$38,840
HAY SPRINGS, CITY OF	\$116,335	2	\$58,168
GLOCOMS, INC	\$115,826	1	\$115,826
GENERAL FIRE & SAFETY EQUIPMENT COMPANY OF OMAHA, INC.	\$115,385	6	\$19,231
IMED BIOMEDICAL, INC.	\$113,606	1	\$113,606
FLOWSENSE LLC	\$112,425	3	\$37,475
MIDLAND TELECOM, INC.	\$110,086	2	\$55,043
CAMBO LLC	\$110,054	1	\$110,054
THREE WIRE SYSTEMS, LLC	\$109,980	2	\$54,990
SAPPER CONSTRUCTION, LLC	\$102,039	6	\$17,007
GENERAL DYNAMICS ORDNANCE AND TACTICAL SYSTEMS - SIMUNITION OPERATIONS, INC.	\$99,702	1	\$99,702
SOUTHEASTERN ARCHAEOLOGICAL RESEARCH, INC.	\$98,835	1	\$98,835
FISHER SCIENTIFIC COMPANY L.L.C.	\$94,448	2	\$47,224
TERRACON CONSULTANTS, INC.	\$93,945	35	\$2,684
SKYVIEW AT BRIDGEPORT	\$93,777	1	\$93,777
APPLIED DATA CONSULTANTS, INC.	\$93,535	1	\$93,535
PURESERVICE CORPORATION	\$92,003	1	\$92,003
L3HARRIS TECHNOLOGIES, INC.	\$89,712	1	\$89,712
MARK-VII ENTERPRISES, INC.	\$88,390	2	\$44,195
NORM'S DOOR SERVICE, INC.	\$86,807	2	\$43,403
SIMPLEXGRINNELL LP	\$86,734	3	\$28,911
C.S. MONICAL CONTRACTOR, L.L.C.	\$86,117	5	\$17,223
OUTLOOK-NEBRASKA, INC.	\$85,895	1	\$85,895

LUKE & ASSOCIATES, INC.	\$84,278	2	\$42,139
HUNTER SAAK INVESTMENTS, LLC	\$83,100	3	\$27,700
VERTICAL SYSTEMS, INC	\$82,706	3	\$27,569
LI-COR, INC.	\$81,468	1	\$81,468
WELFL CONSTRUCTION CORPORATION	\$81,200	1	\$81,200
D.H. HELICOPTER, INC	\$80,889	3	\$26,963
FIRST MANAGEMENT INC	\$80,344	1	\$80,344
S365, INC.	\$80,228	2	\$40,114
ADVANTOR SYSTEMS CORPORATION	\$80,058	4	\$20,014
LANCASTER MANOR REHABILITATION CENTER, LLC	\$80,041	1	\$80,041
QWEST GOVERNMENT SERVICES, INC	\$80,022	2	\$40,011
OFFICE DESIGN GROUP, INC.	\$79,550	1	\$79,550
CH2M HILL, INC.	\$79,278	1	\$79,278
BABA BUDHA JI HOSPITALITY, L.L.C.	\$74,425	1	\$74,425
ATLANTIC DIVING SUPPLY, INC.	\$74,244	2	\$37,122
UROSOURCE MOBILE MEDICAL SOLUTIONS INC	\$74,050	4	\$18,513
KONE INC	\$73,758	2	\$36,879
MEDTRONIC, INC.	\$73,525	1	\$73,525
BKM CONSTRUCTION LLC	\$72,263	2	\$36,132
VALUE MANAGEMENT STRATEGIES, INC.	\$70,908	1	\$70,908
DCN, LLC	\$70,632	3	\$23,544
MEDTRONIC SOFAMOR DANEK USA, INC.	\$70,380	1	\$70,380
LEIDOS, INC.	\$70,254	1	\$70,254
FOUR POINTS TECHNOLOGY, L.L.C.	\$69,604	3	\$23,201
JC TECHNOLOGY INCORPORATED	\$69,428	1	\$69,428
METROPOLITAN UTILITIES DISTRICT OF OMAHA	\$68,719	1	\$68,719
NAS SOLUTIONS GROUP, LLC	\$68,187	1	\$68,187
MANHATTAN TELECOMMUNICATIONS CORPORATION	\$67,184	1	\$67,184
OMAHA OPERATIONS LLC	\$67,178	3	\$22,393
DISTRICT FLEET, LLC	\$67,044	4	\$16,761
INTELSAT GENERAL COMMUNICATIONS LLC	\$66,211	1	\$66,211
WINERGY LLC	\$66,040	1	\$66,040
CONNECTED TECHNOLOGY INTEGRATORS, INC.	\$65,904	1	\$65,904
XMCO INC.	\$65,875	1	\$65,875
CHIMNEY ROCK VILLA	\$65,755	2	\$32,878
KIEWITPHELPS	\$64,375	2	\$32,188
RETURNS 'R' US, INCORPORATED	\$64,300	3	\$21,433
BIZCO, INC.	\$63,890	2	\$31,945
ITC ELECTRONICS	\$63,563	2	\$31,781
EXCALIBUR LAUNDRIES INC	\$63,264	1	\$63,264
TOWER INNOVATIVE LEARNING SOLUTIONS, INC.	\$62,973	1	\$62,973

SYNNEX CORPORATION	\$62,351	1	\$62,351
COREPOINT HEALTH, LLC	\$61,950	1	\$61,950
ALATAS AMERICAS, INC.	\$60,690	1	\$60,690
CASSLING DIAGNOSTIC IMAGING, INC.	\$60,428	1	\$60,428
TRIPLETT OFFICE ESSENTIALS CORPORATION	\$60,411	1	\$60,411
ROGERS STAINING CO	\$59,832	1	\$59,832
NEIE MEDICAL WASTE SERVICES, LLC	\$58,838	2	\$29,419
FLATWATER METALS	\$58,552	127	\$461
BECKMAN COULTER, INC.	\$58,522	2	\$29,261
PLANIT OMAHA INCORPORATED	\$58,500	1	\$58,500
TWIN VALLEYS PUBLIC POWER DISTRICT	\$58,331	2	\$29,165
ASPETTO, INC	\$57,950	1	\$57,950
MIDWEST SPECIAL INSTRUMENTS CORP	\$57,625	1	\$57,625
JP8 RESOURCES LLC	\$55,965	1	\$55,965
CAYO HUESO VENTURES LLC	\$55,900	1	\$55,900
ALLIANT ENTERPRISES, LLC	\$55,818	1	\$55,818
FLIR DETECTION, INC.	\$54,725	3	\$18,242
CITY OF CRAWFORD	\$54,140	3	\$18,047
WARNE, BRUCE KENT	\$53,894	2	\$26,947
TECHNOLOGY SOLUTIONS PROVIDER, INC.	\$53,379	1	\$53,379
LEE, BYONG S	\$52,843	2	\$26,422
NASCENCE GROUP, LLC	\$52,330	1	\$52,330
1 STOP ELECTRONICS CENTER, INC.	\$52,160	1	\$52,160
ABE'S TRASH SERVICE, INC	\$52,097	3	\$17,366
DATEX-OHMEDA INC	\$50,918	3	\$16,973
SPIC & SPAN LINEN SUPPLY CO	\$49,940	2	\$24,970
SAAL ENTERPRICE	\$49,569	5	\$9,914
MAR COR PURIFICATION, INC.	\$49,427	2	\$24,714
ADMINISTRATIVE SERVICES, NEBRASKA DEPARTMENT OF	\$48,924	3	\$16,308
CEDAR, COUNTY OF	\$48,781	1	\$48,781
SOLV LLC	\$48,661	3	\$16,220
T & L FLETCHER	\$48,420	5	\$9,684
A-ZONE ENVIRONMENTAL SERVICES, LLC	\$47,515	1	\$47,515
HGS ENGINEERING, INC.	\$46,775	1	\$46,775
VALMONT INDUSTRIES, INC.	\$46,183	1	\$46,183
GENERAL ELECTRIC COMPANY	\$46,136	1	\$46,136
R & R SERVICES	\$46,130	1	\$46,130
J.C. TECHNOLOGY, INC.	\$45,998	1	\$45,998
RICOH USA, INC.	\$45,809	2	\$22,905
STILTEN, LTD. CO.	\$45,110	2	\$22,555
BEACH, GARY	\$45,000	1	\$45,000

TRANE U.S. INC.	\$44,356	3	\$14,785
STRECK, INC.	\$44,275	1	\$44,275
FEDERAL HEARINGS AND APPEALS SERVICES, INC.	\$43,846	1	\$43,846
CORNERSTONE UNIFORM LLC	\$43,470	1	\$43,470
JOHN BOWMAN, INC.	\$43,190	7	\$6,170
MATHESON TRI-GAS, INC.	\$43,021	4	\$10,755
AMERICAN NURSES CREDENTIALING CENTER INC	\$42,800	1	\$42,800
OMAHA AIRPLANE SUPPLY CO.	\$41,977	18	\$2,332
TECHNICAL COMMUNITIES, INC.	\$41,970	1	\$41,970
WILSON CASE, INC.	\$41,854	1	\$41,854
GOVERNMENT SCIENTIFIC SOURCE, INC.	\$41,807	1	\$41,807
DELL MARKETING L.P.	\$41,164	1	\$41,164
3T FEDERAL-BBIX JV LLC	\$40,859	1	\$40,859
LIEWER ENTERPRISES	\$40,846	1	\$40,846
TECHNOLOGY INTERNATIONAL, INC.	\$40,750	1	\$40,750
FERBAK, INC.	\$40,599	1	\$40,599
DETECT, INC.	\$40,300	2	\$20,150
COLOPLAST CORP.	\$40,220	3	\$13,407
SPS INDUSTRIAL INC.	\$40,211	1	\$40,211
L-3 NATIONAL SECURITY SOLUTIONS, INC.	\$40,000	5	\$8,000
EDUCATION, SOUTH DAKOTA DEPARTMENT OF	\$39,823	1	\$39,823
SUPERIOR VAN & MOBILITY, LLC	\$39,197	2	\$19,599
MOTION CONTROL, INC	\$38,742	1	\$38,742
INDIANA FURNITURE INDUSTRIES, INC.	\$38,381	1	\$38,381
WEST SAFETY SERVICES, INC.	\$38,158	1	\$38,158
SPIDER STRATEGIES, INC.	\$37,800	1	\$37,800
NITELINES OFFENSIVE DEFENSIVE SYSTEMS (NODS), INC	\$37,500	1	\$37,500
FEDERAL PRISON INDUSTRIES, INC	\$37,413	1	\$37,413
SYSMEX AMERICA, INC.	\$37,335	2	\$18,668
VIKING BROS. LLC	\$37,250	1	\$37,250
NATIONAL INSTITUTE OF BUILDING SCIENCES	\$37,145	1	\$37,145
BOW CREEK METAL, INC	\$36,940	1	\$36,940
SOUTH CENTRAL SANITATION, L.L.C.	\$36,452	1	\$36,452
GIGABITER LLC	\$36,200	2	\$18,100
HARLAN, COUNTY OF	\$35,689	1	\$35,689
PEOPLE360, LLC	\$35,645	6	\$5,941
SACRED HEART HEALTH SERVICES	\$35,209	3	\$11,736
RASMUSSEN MECHANICAL SERVICES, INC.	\$34,960	1	\$34,960
UNITED AIRLINES, INC.	\$34,600	1	\$34,600
TETON DATA SYSTEMS INC	\$33,289	1	\$33,289
VETCON SERVICES LLC	\$33,000	2	\$16,500

ALLEGiant AIR, LLC	\$32,835	1	\$32,835
JONES, JEANETTE K	\$32,685	4	\$8,171
T & T TECHNOLOGIES INC	\$32,678	3	\$10,893
PHENOM, LLC	\$32,640	1	\$32,640
AFFIGENT, LLC	\$32,553	3	\$10,851
BLACKHAWK CONSTRUCTION LLC	\$32,520	6	\$5,420
US FOAM AND ETCH INCORPORATED	\$32,343	1	\$32,343
AANTILIA LLC	\$31,975	1	\$31,975
VOLCANO CORPORATION	\$31,727	2	\$15,863
SMITH & NEPHEW, INC.	\$31,541	2	\$15,771
TOBII DYNAVox LLC	\$31,358	2	\$15,679
EBSCO INDUSTRIES, INC.	\$31,311	1	\$31,311
4 CLICKS SOLUTIONS LIMITED LIABILITY COMPANY	\$31,033	1	\$31,033
NEOPOST INC	\$30,897	1	\$30,897
RTP ARMOR, LLC	\$30,591	15	\$2,039
COLLEGE PARK INDUSTRIES, INC.	\$29,812	1	\$29,812
CROWLEY HOLDINGS, LLC	\$29,407	1	\$29,407
TEKNION, LLC.	\$29,129	1	\$29,129
CRUZE DISTRIBUTION, LLC	\$28,999	2	\$14,500
ALCON VISION, LLC	\$28,899	1	\$28,899
CANDELA CORPORATION	\$28,680	1	\$28,680
BUSINESS TRANSFORMATION COMPANY, INC.	\$28,595	1	\$28,595
ELECTRA-MED CORPORATION	\$28,244	1	\$28,244
PAY-LESS OFFICE PRODUCTS, INC.	\$28,091	1	\$28,091
CHUDY GROUP, LLC	\$28,040	1	\$28,040
PHOTODON, LLC	\$27,930	1	\$27,930
COLEMAN EQUIPMENT INC.	\$27,728	1	\$27,728
PENNER PATIENT CARE, INC.	\$27,568	1	\$27,568
FUNDAMENTAL SOFTWARE, INC.	\$27,400	1	\$27,400
ANTELOPE CREEK WILDLIFE & PONDS LLC	\$26,802	2	\$13,401
STANTEC CONSULTING SERVICES INC.	\$26,663	2	\$13,332
ATLANTIUM TECHNOLOGIES LTD	\$26,627	1	\$26,627
TKT MANAGEMENT CONSULTANTS, INC.	\$26,605	1	\$26,605
MVATION WORLDWIDE INC.	\$26,282	2	\$13,141
ABBOTT LABORATORIES	\$26,107	1	\$26,107
INNOVATIVE LABORATORY SYSTEMS, INC.	\$25,675	2	\$12,838
MEDICAL NORTH AMERICA JV	\$25,269	2	\$12,635
RADIO ENGINEERING INDUSTRIES, INC.	\$25,000	1	\$25,000
LODGING KIT COMPANY	\$24,991	1	\$24,991
LODGING KIT COMPANY, INC.	\$24,991	1	\$24,991
TITAN ENERGY SYSTEMS, INC.	\$24,958	1	\$24,958

ITIN SCALE COMPANY INCORPORATED	\$24,900	1	\$24,900
JANSON COMMUNICATIONS, INC.	\$24,703	1	\$24,703
SIGNATURE SEWER PUMPING LLC	\$24,625	2	\$12,313
NUVASIVE CLINICAL SERVICES MONITORING, INC.	\$24,422	4	\$6,105
KIPPER TOOL COMPANY	\$24,243	1	\$24,243
HANGER PROSTHETICS & ORTHOTICS, INC.	\$24,080	2	\$12,040
D7, LLC	\$23,980	2	\$11,990
ADORAMA INC.	\$23,976	1	\$23,976
CHLOETA FIRE, L.L.C.	\$23,632	2	\$11,816
ROAD MACHINERY & SUPPLIES CO	\$23,150	1	\$23,150
ARACENT HEALTHCARE, LLC	\$23,024	2	\$11,512
BUFFALO ROCK COMPANY	\$22,984	44	\$522
VINDICATOR TECHNOLOGIES, INC.	\$22,917	1	\$22,917
BOSE CORPORATION	\$22,770	1	\$22,770
KLEIN, WALTER	\$22,746	1	\$22,746
CARL ZEISS MEDITEC, INC.	\$22,728	1	\$22,728
TCI INTERNATIONAL, INC.	\$22,644	1	\$22,644
TELEDYNE INSTRUMENTS, INC.	\$22,462	1	\$22,462
VALIANT PRODUCTS CORPORATION	\$22,155	1	\$22,155
BURTON PROSTHETICS, INC.	\$21,966	1	\$21,966
NELIGH OPERATIONS LLC	\$21,836	1	\$21,836
ACG SYSTEMS, INC.	\$21,802	1	\$21,802
GOGOZ.COM, INC.	\$21,789	1	\$21,789
ERA HEALTH, LLC	\$21,560	1	\$21,560
DECISIONONE CORPORATION	\$21,455	1	\$21,455
AT&T TECHNICAL SERVICES COMPANY, INC	\$21,086	8	\$2,636
SAGEPLAN, INC.	\$21,066	3	\$7,022
SPATIAL INTEGRATED SYSTEMS, INC.	\$20,996	1	\$20,996
SPARETIME INVESTMENT GROUP INCORPORATED	\$20,550	1	\$20,550
WINDSTREAM COMMUNICATIONS, LLC	\$20,528	1	\$20,528
GEO-MED, LLC	\$20,437	1	\$20,437
VON ESCHEN, JASON N	\$20,425	2	\$10,213
ESPENHOVER, MAXINE E	\$20,420	3	\$6,807
BOILER CHILLER SYSTEMS, LLC	\$20,294	2	\$10,147
LEVRACK, LLC	\$20,044	1	\$20,044
CENTESE, INC.	\$19,849	1	\$19,849
FLOOR FASHIONS INC	\$19,798	2	\$9,899
RCM ENTERPRISE L.L.C.	\$19,715	1	\$19,715
SPECIALIZED PRODUCTS COMPANY	\$19,665	1	\$19,665
PAPER TIGER INC	\$19,486	3	\$6,495
APPLIED SATELLITE TECHNOLOGY SYSTEMS US, LLC	\$19,313	1	\$19,313

SOUTHWEST SOLUTIONS GROUP, INC.	\$19,000	1	\$19,000
US AIR PURIFIERS, LLC	\$19,000	1	\$19,000
KBC, INC.	\$18,823	1	\$18,823
YARO SUPPLY COMPANY	\$18,777	1	\$18,777
BIOFIRE DIAGNOSTICS, LLC	\$18,752	1	\$18,752
BARKLEY, TRAVIS P	\$18,536	1	\$18,536
TIGER VAC, INC.	\$18,531	1	\$18,531
D & E FLETCHER	\$18,450	2	\$9,225
KIRILA FIRE INSPECTION & TESTING, INC.	\$18,290	3	\$6,097
ROYAL ARC WELDING COMPANY	\$18,200	1	\$18,200
SAMTECH LLC	\$17,994	1	\$17,994
AMERICAN MESSAGING SERVICES, LLC	\$17,936	2	\$8,968
DARBONNIER TACTICAL SUPPLY LLC	\$17,809	1	\$17,809
TETHON CORPORATION	\$17,359	1	\$17,359
POWER & TELEPHONE SUPPLY COMPANY	\$17,325	1	\$17,325
US PATRIOT LLC	\$17,279	1	\$17,279
PEERLESS ENERGY SYSTEMS, LLC	\$17,142	1	\$17,142
DIAGNOSYS SYSTEMS INC	\$17,100	1	\$17,100
GREAT PLAINS APPRAISAL COMPANY	\$17,000	1	\$17,000
INFINITE TECHNOLOGIES, INC	\$17,000	1	\$17,000
LEGION SERVICE PROVIDER, LLC	\$17,000	1	\$17,000
BRAVO, INC.	\$16,981	1	\$16,981
R F C COMPANY, INC	\$16,961	1	\$16,961
KONICA MINOLTA BUSINESS SOLUTIONS USA INCORPORATED	\$16,826	2	\$8,413
WMK, LLC	\$16,720	1	\$16,720
INDEPENDENT HARDWARE, INC.	\$16,718	1	\$16,718
HAMILTON ALLIANCE, INC.	\$16,593	3	\$5,531
FEI BEHAVIORAL HEALTH, INC.	\$16,532	1	\$16,532
COAPT LLC	\$16,521	1	\$16,521
AARDVARK	\$16,502	1	\$16,502
MONO MACHINES LLC	\$16,500	1	\$16,500
JAMES FLETCHER CONSTRUCTION, INC.	\$16,164	1	\$16,164
ADVANTAGE TECHNOLOGIES, INC.	\$16,140	1	\$16,140
NUTS & BOLTS, INC.	\$16,059	6	\$2,676
J & S POWER SOLUTIONS INC	\$16,020	1	\$16,020
FOTRONIC CORPORATION	\$15,805	2	\$7,903
TRAFFIC AND PARKING CONTROL COMPANY INCORPORATED	\$15,507	2	\$7,753
EIGEN HEALTH SERVICES LLC	\$15,500	1	\$15,500
TELCOR INC	\$15,455	1	\$15,455
ASTROPHYSICS INC.	\$15,341	2	\$7,671

DME SERVICES, LLC	\$15,327	1	\$15,327
NATIVE INSTINCT LLC	\$15,277	2	\$7,638
D. H. PACE COMPANY, INC.	\$15,276	4	\$3,819
INNOVATIVE PROSTHETICS & ORTHOTICS INC.	\$15,215	2	\$7,607
LIFE FITNESS SALES, INC.	\$15,154	1	\$15,154
FLOW INTERNATIONAL CORPORATION	\$15,107	1	\$15,107
TRIMBLE INC.	\$15,092	2	\$7,546
ABLE LOCK INC	\$14,845	1	\$14,845
SOLVIX SOLUTIONS LLC	\$14,699	1	\$14,699
COOPER, SARA	\$14,555	1	\$14,555
MOBILIS INC	\$14,550	2	\$7,275
PATTON EQUIPMENT COMPANY, INC.	\$14,367	1	\$14,367
E W WELLS GROUP LLC	\$14,357	2	\$7,179
FORCE 3, INC.	\$14,234	1	\$14,234
AUTOMATION AIDS, INC.	\$14,027	1	\$14,027
CITISCO, INC.	\$13,855	1	\$13,855
LEACH CAMPER SALES, INC.	\$13,740	1	\$13,740
NXVET, LLC	\$13,467	1	\$13,467
SARPY, COUNTY OF	\$13,300	3	\$4,433
T F HERCEG, INC	\$13,188	1	\$13,188
WORLD WIDE TECHNOLOGY, INC.	\$12,986	1	\$12,986
BMAKK CORPORATION	\$12,966	1	\$12,966
COMNET COMMUNICATIONS	\$12,947	1	\$12,947
ELEVATOR SERVICE, INC.	\$12,860	1	\$12,860
RESTORATIVE THERAPIES, INC.	\$12,857	1	\$12,857
GLOBE EQUIPMENT COMPANY INC, THE	\$12,800	1	\$12,800
JLWS ENTERPRISES INCORPORATED	\$12,573	1	\$12,573
UNITED OFFICE SOLUTIONS INCORPORATED	\$12,506	1	\$12,506
GATOR MOTO UTILITY VEHICLES AND MORE,LLC	\$12,060	1	\$12,060
INDUSTRIAL SERVICES, INC.	\$12,024	2	\$6,012
FISHERMAN'S CORNER	\$12,000	1	\$12,000
ROCHE DIAGNOSTICS CORPORATION	\$12,000	1	\$12,000
DOMESTIC AWARDEES (UNDISCLOSED)	\$11,959	1	\$11,959
ABLE II ORTHOTICS & PROSTHETICS	\$11,925	1	\$11,925
BOHLMANN INCORPORATED	\$11,740	1	\$11,740
MEDTRONIC USA, INC.	\$11,680	1	\$11,680
FOSTER FUELS, INC.	\$11,603	1	\$11,603
TSRC, INC.	\$11,592	1	\$11,592
GEMINI POWER SYSTEMS, INC.	\$11,347	1	\$11,347
MCCOOK MECHANICAL SERVICES, LLC	\$11,319	1	\$11,319
INTEGRATED DESIGN CONCEPTS INC	\$11,233	1	\$11,233

GISG, LLC	\$11,225	3	\$3,742
PRIDE MOBILITY PRODUCTS CORPORATION	\$11,132	1	\$11,132
OVERFIELD, KAREN	\$10,950	1	\$10,950
GREEN R U LLC	\$10,912	1	\$10,912
GIVENS INTERNATIONAL DRILLING SUPPLIES, INC	\$10,882	1	\$10,882
HOK, INC.	\$10,878	1	\$10,878
CONSOLIDATED PROTECTION SERVICES INC	\$10,869	1	\$10,869
OLYMPUS AMERICA INC.	\$10,830	1	\$10,830
WILLIAMS HOSPITALITY LLC	\$10,810	2	\$5,405
FURGESON, TEDDY HOWARD	\$10,780	2	\$5,390
CORPORATE INTERIORS, INC.	\$10,778	1	\$10,778
AGILENT TECHNOLOGIES, INC.	\$10,751	1	\$10,751
ROYAL MECHANICAL SERVICES, INC.	\$10,637	2	\$5,318
MEDBLOC, INC	\$10,543	1	\$10,543
JOSTEN, WILBERT VAULT CO	\$10,510	1	\$10,510
CALIBURNUS SERVICES, LLC	\$10,490	1	\$10,490
INTRADO INTERACTIVE SERVICES CORPORATION	\$10,100	1	\$10,100
PACIFIC STAR CORPORATION	\$10,016	1	\$10,016
PAPIO-MISSOURI RIVER NATURAL RESOURCES DISTRICT	\$10,000	1	\$10,000
SIEMENS HEALTHCARE DIAGNOSTICS INC.	\$9,946	2	\$4,973
HAASE, LORI	\$9,818	2	\$4,909
OMAHA STAGE EQUIPMENT INC	\$9,773	1	\$9,773
OMNI ELEVATOR CO., INC.	\$9,730	2	\$4,865
MID-NEBRASKA DISPOSAL INC	\$9,678	1	\$9,678
CHICKASAW SOLUTIONS, LLC	\$9,570	1	\$9,570
DIAGNOSYS SYSTEMS, INC.	\$9,395	1	\$9,395
PHOENIX INTEGRITY CONSULTANTS, LLC	\$9,268	1	\$9,268
PRESS GANEY ASSOCIATES INC	\$9,008	1	\$9,008
BLACK HILLS UTILITY HOLDINGS, INC.	\$9,000	1	\$9,000
RESOLUTE PARTNERS, LLC	\$8,710	1	\$8,710
ACF TECHNOLOGIES, INC.	\$8,681	1	\$8,681
BIO-OPTRONICS, INC	\$8,590	1	\$8,590
FRIES, DIANE	\$8,500	1	\$8,500
SABLE SYSTEMS INTERNATIONAL, INC	\$8,006	1	\$8,006
MEDASSURE OF INDIANA	\$7,820	1	\$7,820
SCOUT ENVIRONMENTAL, INC.	\$7,725	1	\$7,725
ALL MAKES OFFICE EQUIPMENT CO. OF LINCOLN	\$7,500	1	\$7,500
DOANE UNIVERSITY	\$7,445	7	\$1,064
MDU ENTERPRISES INC	\$7,193	1	\$7,193
ABCNC MACHINING, LLC	\$7,142	6	\$1,190
POMERANTZ ACQUISITION CORP.	\$6,967	1	\$6,967

DYNATOUCH CORPORATION	\$6,744	2	\$3,372
BECTON, DICKINSON AND COMPANY	\$6,704	1	\$6,704
RETIREMENTHOMETV CORPORATION	\$6,616	1	\$6,616
FULLER, AL	\$6,478	2	\$3,239
WMK OMAHA LLC	\$6,400	2	\$3,200
NEW HORIZONS ENTERPRISES, L.L.C.	\$6,120	1	\$6,120
TEKTON C.C., LLC	\$5,604	1	\$5,604
GENERAL EXCAVATING COMPANY	\$5,400	1	\$5,400
RARE EARTH SALTS SEPARATIONS AND REFINING LLC	\$5,400	4	\$1,350
DAWSON PUBLIC POWER DISTRICT	\$5,200	1	\$5,200
JOINT STRATEGIC SOLUTIONS	\$5,000	1	\$5,000
POWER & INSTRUMENTATION SERVICES INC	\$5,000	2	\$2,500
PRIORITY TERMITE & PEST CONTROL, INC.	\$4,875	1	\$4,875
BLACK HILLS SERVICE COMPANY, LLC	\$4,595	2	\$2,298
PLIBRICO COMPANY LLC	\$4,428	2	\$2,214
DTN, LLC	\$4,368	2	\$2,184
EXPERIAN INFORMATION SOLUTIONS, INC	\$4,214	5	\$843
WINN CONSTRUCTION COMPANY	\$4,080	4	\$1,020
EAP CONSULTANTS INCORPORATED	\$4,078	1	\$4,078
CHARTER COMMUNICATIONS, INC.	\$4,041	1	\$4,041
RATHMAN, STEVEN	\$4,000	1	\$4,000
ASC SIGNAL CORPORATION	\$3,734	1	\$3,734
MEYER, KIRSTEN E	\$3,640	1	\$3,640
AIR SAFE, LLC	\$3,545	2	\$1,772
DU-RITE ELECTRIC, INC	\$3,500	1	\$3,500
PREMIER WASTE SOLUTIONS	\$3,420	3	\$1,140
ORKIN EXTERMINATING CO	\$3,388	2	\$1,694
MUMPS AUDIOFAX INC	\$3,298	2	\$1,649
J & H CLEANING SERVICES, INC.	\$3,230	1	\$3,230
CITY OF GRAND ISLAND	\$2,876	1	\$2,876
LAND SHARK SHREDDING LLC	\$2,750	3	\$917
ICD BUILDERS, INCORPORATED	\$2,655	2	\$1,328
ALL NATIVE SYSTEMS, L.L.C.	\$2,501	1	\$2,501
AMANI INC.	\$2,500	1	\$2,500
ARROWHEAD CONTRACTING, INC.	\$2,500	1	\$2,500
ASHFORD LEEBCOR ENTERPRISES II, LLC	\$2,500	1	\$2,500
BARLOVENTO, L.L.C.	\$2,500	1	\$2,500
BLUE TARPON CONSTRUCTION LLC	\$2,500	1	\$2,500
BRISTOL CONSTRUCTION SERVICES, LLC	\$2,500	1	\$2,500
CONTINENTAL MAPPING CONSULTANTS, LLC	\$2,500	1	\$2,500
DAKOTA HELICOPTER AIR SERVICES, INC	\$2,500	1	\$2,500

HUGHES CONSTRUCTION SERVICES, LLC	\$2,500	1	\$2,500
IOEI-EQM JV	\$2,500	1	\$2,500
PRESTIGE COMMERCIAL CLEANING COMPANY	\$2,500	1	\$2,500
RM BUILDERS JV	\$2,500	1	\$2,500
SWAN CONTRACTING, LLC	\$2,500	1	\$2,500
TRUSTED CONSTRUCTION & FACILITY SUPPORT, LLC	\$2,500	1	\$2,500
VENEGAS CONSTRUCTION CORP.	\$2,500	1	\$2,500
VENEGAS JV	\$2,500	1	\$2,500
WECKWORTH MANUFACTURING, INC.	\$2,381	1	\$2,381
WOMEN'S ORTHOTICS & PROSTHETICS HEALTHCARE SERVICES, INC	\$1,908	1	\$1,908
SECURITY EQUIPMENT, INC.	\$1,800	2	\$900
UNITED PARCEL SERVICE CO.	\$1,735	12	\$145
CITY OF HOLDREGE	\$1,733	1	\$1,733
VALIANT INTEGRATED SERVICES LLC	\$1,729	1	\$1,729
MARVCO ENTERPRISES, INC.	\$1,680	1	\$1,680
PREMIER SOURCING NETWORK, LLC	\$1,442	1	\$1,442
CLARK, BAINE	\$1,329	1	\$1,329
GLOBAL EXECUTIVE MANAGEMENT, INC.	\$1,250	1	\$1,250
PEPSI COLA BOTTLING COMPANY OF LINCOLN	\$965	5	\$193
CLEANING MANAGEMENT GROUP INC	\$535	4	\$134
HIDDEN WATER, INC	\$472	2	\$236
BASIC RUBBER AND PLASTICS CO.	\$390	1	\$390
MDU RESOURCES GROUP, INC.	\$200	1	\$200
W.W. GRAINGER, INC.	\$92	1	\$92
ARBOR CARE CENTERS - FULLERTON, LLC	\$50	1	\$50
AUGUSTA ENGINE PARTS, INC.	\$50	2	\$25
K. C. HEALTH CARE ENTERPRISES, INC.	\$50	1	\$50
ACCENT DESIGNS LLC	\$0	3	\$0
AIR TECHNICAL INDUSTRIES, INC	\$0	2	\$0
ALANIZ-ENDPOINT JV	\$0	2	\$0
ALPHA4 SOLUTIONS, LLC	\$0	1	\$0
ANDERSON ENGINEERING OF MINNESOTA, LLC	\$0	1	\$0
C3 IOT, INC.	\$0	3	\$0
CARTRIDGE TECHNOLOGIES, LLC	\$0	4	\$0
CASTLEWOOD - PINNACLE SOUTH JORDAN, LLC	\$0	3	\$0
CYPHER ANALYTICS, INC	\$0	1	\$0
DASSAULT SYSTEMES AMERICAS CORP.	\$0	1	\$0
DYNCORP INTERNATIONAL LLC	\$0	2	\$0
EA-BAKER JV	\$0	1	\$0
ELKHORN FENCE, LLC	\$0	1	\$0
EPOCH CONCEPTS, LLC	\$0	2	\$0

EXECUTIVE FURNITURE OF WASHINGTON DC INC	\$0	1	\$0
FEDERAL COMMUNICATIONS SOLUTIONS, LLC	\$0	2	\$0
FORCEPOINT FEDERAL LLC	\$0	1	\$0
GENERAL DYNAMICS LAND SYSTEMS INC.	\$0	4	\$0
GSI NORTH AMERICA INC.	\$0	1	\$0
HALLPASS CAPITAL, INC.	\$0	1	\$0
HO-CHUNK BUILDERS COMPANY	\$0	10	\$0
IE-WESTON FEDERAL SERVICES JVB LLC	\$0	2	\$0
INTEGRATION TECHNOLOGIES GROUP, INC.	\$0	1	\$0
INTEGRIGUARD, LLC	\$0	3	\$0
KELLY GROUP INCORPORATED (6440)	\$0	1	\$0
MCS OF TAMPA, INC.	\$0	2	\$0
MONACO ENTERPRISES, INC.	\$0	2	\$0
MOTOROLA SOLUTIONS, INC.	\$0	1	\$0
MTM BUSINESS SYSTEMS	\$0	1	\$0
OCTO CONSULTING GROUP, INC.	\$0	2	\$0
PENNONI ASSOCIATES INC.	\$0	1	\$0
SANDOZ, JOSHUA	\$0	5	\$0
SAW-GREENLAND JV II, LLC	\$0	2	\$0
SERCO INC.	\$0	3	\$0
SYSTEMS ANALYSIS & INTEGRATION, INC.	\$0	1	\$0
TDMK DIGITAL, LLC	\$0	1	\$0
TRINITY ANALYSIS AND DEVELOPMENT CORP.	\$0	2	\$0
VEOLIA ENERGY NORTH AMERICA HOLDINGS, INC.	\$0	1	\$0
MEDICAL DEVICE DEPOT, INC.	\$0	1	\$0

Table 33 below provides county-level data on federal action obligations broken out by NAICS code. The table allows the viewer to see which industries are most prominent in those counties in which entities are conducting business with the DoD or VA.

Table 33. Federal Contract Obligations by County and Industry (FY 2020)			
County	NAICS	NAICS Description	Dollars Obligated
ADAMS	562	Waste Management and Remediation Services	\$4,671,791
	623	Nursing and Residential Care Facilities	\$155,433
	321	Wood Product Manufacturing	\$41,854
	339	Miscellaneous Manufacturing	\$15,215
ANTELOPE	623	Nursing and Residential Care Facilities	\$21,836
BUFFALO	311	Food Manufacturing	\$3,032,641
	623	Nursing and Residential Care Facilities	\$908,082
	333	Machinery Manufacturing	\$94,464
	541	Professional, Scientific, and Technical Services	\$67,791
	327	Nonmetallic Mineral Product Manufacturing	\$10,510
	339	Miscellaneous Manufacturing	\$1,908
	561	Administrative and Support Services	-\$1,215
BURT	237	Heavy and Civil Engineering Construction	-\$430,860
CASS	237	Heavy and Civil Engineering Construction	\$4,486,604
	238	Specialty Trade Contractors	\$196,920
CEDAR	237	Heavy and Civil Engineering Construction	\$5,753,478
	561	Administrative and Support Services	\$98,080
	922	Justice, Public Order, and Safety Activities	\$48,781
	332	Fabricated Metal Product Manufacturing	\$36,940
	721	Accommodation	\$27,076
	562	Waste Management and Remediation Services	\$23,632
	924	Administration of Environmental Quality Programs	-\$81,451
CHASE	623	Nursing and Residential Care Facilities	\$327,877
CHEYENNE	562	Waste Management and Remediation Services	\$2,477,784
	314	Textile Product Mills	\$143,629
	326	Plastics and Rubber Products Manufacturing	\$14,989
CUMING	623	Nursing and Residential Care Facilities	\$380,937
CUSTER	237	Heavy and Civil Engineering Construction	-\$3,263
DAKOTA	517	Telecommunications	\$21,086
	333	Machinery Manufacturing	\$17,142
DAWES	561	Administrative and Support Services	\$92,003
	623	Nursing and Residential Care Facilities	\$54,140
DAWSON	336	Transportation Equipment Manufacturing	\$1,116,172
	332	Fabricated Metal Product Manufacturing	\$576,873
	333	Machinery Manufacturing	\$228,632

Table 33. Federal Contract Obligations by County and Industry (FY 2020)			
	623	Nursing and Residential Care Facilities	\$188,487
	335	Electrical Equipment, Appliance, and Component Manufacturing	\$107,428
	213	Support Activities for Mining	\$18,285
	441	Motor Vehicle and Parts Dealers	\$16,932
	326	Plastics and Rubber Products Manufacturing	\$14,366
DIXON	237	Heavy and Civil Engineering Construction	\$3,125,018
DODGE	237	Heavy and Civil Engineering Construction	\$2,077,567
	332	Fabricated Metal Product Manufacturing	\$593,899
	517	Telecommunications	\$157,406
	561	Administrative and Support Services	\$38,495
	562	Waste Management and Remediation Services	\$6,090
DOUGLAS	541	Professional, Scientific, and Technical Services	\$152,617,031
	237	Heavy and Civil Engineering Construction	\$21,627,924
	623	Nursing and Residential Care Facilities	\$6,182,860
	236	Construction of Buildings	\$4,399,940
	611	Educational Services	\$4,259,655
	311	Food Manufacturing	\$3,927,689
	561	Administrative and Support Services	\$2,814,787
	621	Ambulatory Health Care Services	\$2,781,982
	334	Computer and Electronic Product Manufacturing	\$2,631,713
	811	Repair and Maintenance	\$1,137,797
	339	Miscellaneous Manufacturing	\$1,019,671
	238	Specialty Trade Contractors	\$897,528
	212	NA	\$699,976
	812	Personal and Laundry Services	\$598,596
	924	Administration of Environmental Quality Programs	\$588,333
	492	Couriers and Messengers	\$583,891
	517	Telecommunications	\$489,929
	333	Machinery Manufacturing	\$465,196
	562	Waste Management and Remediation Services	\$264,482
	484	Truck Transportation	\$243,277
	325	Chemical Manufacturing	\$130,663
	332	Fabricated Metal Product Manufacturing	\$88,970
	511	Publishing Industries (Except Internet)	\$87,715
	454	Nonstore Retailers	\$82,706
	531	Real Estate	\$80,344
	423	Merchant Wholesalers, Durable Goods	\$73,525
	532	Rental and Leasing Services	\$68,959
	519	Other Information Services	\$64,600
	721	Accommodation	\$56,398

Table 33. Federal Contract Obligations by County and Industry (FY 2020)			
	315	Apparel Manufacturing	\$43,470
	813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	\$42,800
	336	Transportation Equipment Manufacturing	\$17,040
	624	Social Assistance	\$16,532
	323	Printing and Related Support Activities	\$13,002
	493	Warehousing and Storage	\$11,002
	922	Justice, Public Order, and Safety Activities	\$5,376
	335	Electrical Equipment, Appliance, and Component Manufacturing	\$4,248
	711	Performing Arts, Spectator Sports, and Related Industries	\$3,640
	115	Support Activities for Agriculture and Forestry	\$2,500
	322	Paper Manufacturing	\$92
	314	Textile Product Mills	-\$3,600
	515	Broadcasting (Except Internet)	-\$7,076
	337	Furniture and Related Product Manufacturing	-\$9,568
	522	Credit Intermediation and Related Activities	-\$27,562
	481	Air Transportation	-\$62,104
	485	Transit and Ground Passenger Transportation	-\$158,974
	524	Insurance Carriers and Related Activities	-\$2,967,613
FILLMORE	623	Nursing and Residential Care Facilities	\$762,065
GAGE	623	Nursing and Residential Care Facilities	\$798,883
	541	Professional, Scientific, and Technical Services	\$5,400
GARFIELD	623	Nursing and Residential Care Facilities	\$694,433
HALL	332	Fabricated Metal Product Manufacturing	\$1,220,715
	562	Waste Management and Remediation Services	\$517,471
	324	Petroleum and Coal Products Manufacturing	\$338,838
	238	Specialty Trade Contractors	\$245,666
	339	Miscellaneous Manufacturing	\$30,174
	493	Warehousing and Storage	\$20,000
	721	Accommodation	\$10,810
	515	Broadcasting (Except Internet)	\$4,041
	221	Utilities	\$2,876
	336	Transportation Equipment Manufacturing	\$0
	423	Merchant Wholesalers, Durable Goods	-\$25
	561	Administrative and Support Services	-\$1,028
	325	Chemical Manufacturing	-\$2,375
	621	Ambulatory Health Care Services	-\$204,404
HAMILTON	623	Nursing and Residential Care Facilities	\$305,051
	339	Miscellaneous Manufacturing	\$17,068

Table 33. Federal Contract Obligations by County and Industry (FY 2020)			
HITCHCOCK	335	Electrical Equipment, Appliance, and Component Manufacturing	\$211,145
HOLT	621	Ambulatory Health Care Services	-\$58,585
HOWARD	333	Machinery Manufacturing	\$0
JOHNSON	562	Waste Management and Remediation Services	\$230,073
KEARNEY	336	Transportation Equipment Manufacturing	\$320,167
KIMBALL	562	Waste Management and Remediation Services	-\$24,751
KNOX	237	Heavy and Civil Engineering Construction	\$4,442,226
	811	Repair and Maintenance	\$237,360
	238	Specialty Trade Contractors	\$81,200
	561	Administrative and Support Services	\$65,657
	623	Nursing and Residential Care Facilities	\$35,209
	212	NA	\$29,407
	562	Waste Management and Remediation Services	\$24,625
	335	Electrical Equipment, Appliance, and Component Manufacturing	\$0
LANCASTER	236	Construction of Buildings	\$6,303,324
	541	Professional, Scientific, and Technical Services	\$5,592,782
	237	Heavy and Civil Engineering Construction	\$5,533,470
	623	Nursing and Residential Care Facilities	\$3,508,303
	562	Waste Management and Remediation Services	\$1,805,997
	336	Transportation Equipment Manufacturing	\$1,173,365
	811	Repair and Maintenance	\$1,016,276
	334	Computer and Electronic Product Manufacturing	\$769,900
	324	Petroleum and Coal Products Manufacturing	\$742,038
	611	Educational Services	\$668,509
	621	Ambulatory Health Care Services	\$662,643
	561	Administrative and Support Services	\$490,732
	238	Specialty Trade Contractors	\$349,046
	339	Miscellaneous Manufacturing	\$260,396
	624	Social Assistance	\$230,771
	531	Real Estate	\$100,100
	332	Fabricated Metal Product Manufacturing	\$98,274
	517	Telecommunications	\$70,692
	221	Utilities	\$68,919
	333	Machinery Manufacturing	\$66,063
	335	Electrical Equipment, Appliance, and Component Manufacturing	\$59,926
	493	Warehousing and Storage	\$20,000
	511	Publishing Industries (Except Internet)	\$15,455
	423	Merchant Wholesalers, Durable Goods	\$7,215

Table 33. Federal Contract Obligations by County and Industry (FY 2020)			
	515	Broadcasting (Except Internet)	\$7,193
	492	Couriers and Messengers	\$7,008
	311	Food Manufacturing	\$965
	322	Paper Manufacturing	\$0
	721	Accommodation	\$0
	325	Chemical Manufacturing	-\$1,895
LINCOLN	541	Professional, Scientific, and Technical Services	\$152,376
	236	Construction of Buildings	\$33,055
	926	Administration of Economic Programs	\$5,200
MADISON	237	Heavy and Civil Engineering Construction	\$2,771,300
	334	Computer and Electronic Product Manufacturing	\$808,399
	623	Nursing and Residential Care Facilities	\$492,034
	511	Publishing Industries (Except Internet)	\$361,801
	541	Professional, Scientific, and Technical Services	\$180,823
	339	Miscellaneous Manufacturing	\$145,018
	337	Furniture and Related Product Manufacturing	\$134,830
	333	Machinery Manufacturing	\$68,878
	722	Food Services and Drinking Places	\$63,072
	336	Transportation Equipment Manufacturing	\$59,552
	332	Fabricated Metal Product Manufacturing	\$38,375
	314	Textile Product Mills	\$26,076
	484	Truck Transportation	\$18,536
	323	Printing and Related Support Activities	\$18,418
	561	Administrative and Support Services	\$17,815
	721	Accommodation	\$17,156
	335	Electrical Equipment, Appliance, and Component Manufacturing	\$16,261
	443	Electronics and Appliance Stores	\$10,499
	321	Wood Product Manufacturing	\$3,963
	325	Chemical Manufacturing	\$2,582
MORRILL	623	Nursing and Residential Care Facilities	\$414,234
NANCE	623	Nursing and Residential Care Facilities	\$615,843
NEMAHA	237	Heavy and Civil Engineering Construction	\$1,374,739
OTOE	327	Nonmetallic Mineral Product Manufacturing	\$336,000
	333	Machinery Manufacturing	\$60,690
	562	Waste Management and Remediation Services	\$0
PHELPS	221	Utilities	\$1,733
	562	Waste Management and Remediation Services	\$0
PLATTE	237	Heavy and Civil Engineering Construction	\$725,177
	333	Machinery Manufacturing	\$167,666
RED WILLOW	623	Nursing and Residential Care Facilities	\$270,290

Table 33. Federal Contract Obligations by County and Industry (FY 2020)			
RICHARDSON	623	Nursing and Residential Care Facilities	\$357,211
SALINE	611	Educational Services	\$7,445
SARPY	541	Professional, Scientific, and Technical Services	\$386,240,523
	236	Construction of Buildings	\$187,840,710
	561	Administrative and Support Services	\$18,569,633
	511	Publishing Industries (Except Internet)	\$13,275,857
	237	Heavy and Civil Engineering Construction	\$10,819,658
	622	Hospitals	\$7,140,541
	562	Waste Management and Remediation Services	\$6,712,285
	335	Electrical Equipment, Appliance, and Component Manufacturing	\$6,558,434
	611	Educational Services	\$5,847,758
	334	Computer and Electronic Product Manufacturing	\$4,769,194
	332	Fabricated Metal Product Manufacturing	\$4,192,221
	517	Telecommunications	\$3,960,248
	238	Specialty Trade Contractors	\$3,492,976
	221	Utilities	\$2,520,353
	423	Merchant Wholesalers, Durable Goods	\$2,501,784
	337	Furniture and Related Product Manufacturing	\$2,449,833
	481	Air Transportation	\$1,795,896
	621	Ambulatory Health Care Services	\$1,701,534
	811	Repair and Maintenance	\$1,645,580
	722	Food Services and Drinking Places	\$1,371,294
	315	Apparel Manufacturing	\$1,256,098
	339	Miscellaneous Manufacturing	\$515,954
	336	Transportation Equipment Manufacturing	\$360,588
	532	Rental and Leasing Services	\$322,790
	333	Machinery Manufacturing	\$279,569
	493	Warehousing and Storage	\$276,268
	518	Data Processing, Hosting, and Related Services	\$215,836
	448	Clothing and Clothing Accessories Stores	\$185,855
	812	Personal and Laundry Services	\$176,987
	813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	\$115,826
	314	Textile Product Mills	\$80,956
	444	Building Material and Garden Equipment and Supplies Dealers	\$76,837
	515	Broadcasting (Except Internet)	\$76,064
	325	Chemical Manufacturing	\$70,192
	443	Electronics and Appliance Stores	\$57,440
	327	Nonmetallic Mineral Product Manufacturing	\$45,801

Table 33. Federal Contract Obligations by County and Industry (FY 2020)			
	316	Leather and Allied Product Manufacturing	\$40,599
	711	Performing Arts, Spectator Sports, and Related Industries	\$32,685
	452	General Merchandise Stores	\$24,991
	331	Primary Metal Manufacturing	\$21,393
	326	Plastics and Rubber Products Manufacturing	\$18,787
	322	Paper Manufacturing	\$16,500
	924	Administration of Environmental Quality Programs	\$10,000
	531	Real Estate	-\$4,913
SAUNDERS	237	Heavy and Civil Engineering Construction	\$16,322,273
	562	Waste Management and Remediation Services	\$3,736,678
	337	Furniture and Related Product Manufacturing	\$25,675
	334	Computer and Electronic Product Manufacturing	\$17,271
	238	Specialty Trade Contractors	\$0
SCOTTS BLUFF	621	Ambulatory Health Care Services	\$961,112
	324	Petroleum and Coal Products Manufacturing	\$604,582
	811	Repair and Maintenance	\$110,054
	562	Waste Management and Remediation Services	\$150
SEWARD	332	Fabricated Metal Product Manufacturing	\$20,044
SHERIDAN	623	Nursing and Residential Care Facilities	\$283,573
	531	Real Estate	\$6,000
THURSTON	237	Heavy and Civil Engineering Construction	\$7,066,242
	337	Furniture and Related Product Manufacturing	\$2,178,354
	541	Professional, Scientific, and Technical Services	\$1,407,648
	331	Primary Metal Manufacturing	\$856,610
	532	Rental and Leasing Services	\$647,093
	511	Publishing Industries (Except Internet)	\$303,008
	332	Fabricated Metal Product Manufacturing	\$218,473
	333	Machinery Manufacturing	-\$1,132
	517	Telecommunications	-\$263,042
WASHINGTON	541	Professional, Scientific, and Technical Services	\$0
WAYNE	334	Computer and Electronic Product Manufacturing	\$98,470
	332	Fabricated Metal Product Manufacturing	\$33,651
	335	Electrical Equipment, Appliance, and Component Manufacturing	\$32,779
	331	Primary Metal Manufacturing	\$4,585
	336	Transportation Equipment Manufacturing	\$2,390
	444	Building Material and Garden Equipment and Supplies Dealers	\$2,281
	339	Miscellaneous Manufacturing	\$1,557
	488	Support Activities for Transportation	\$300
	326	Plastics and Rubber Products Manufacturing	\$0

Table 33. Federal Contract Obligations by County and Industry (FY 2020)			
YORK	443	Electronics and Appliance Stores	-\$200
	333	Machinery Manufacturing	-\$1,732
	562	Waste Management and Remediation Services	\$440,086

6. Veteran Demographic Trends in Nebraska

Settlement of Military Veterans in the State of Nebraska: Impacts on the Labor Force

Given recent trends in veterans and military retirees in the state, understanding the impact of existing military bases upon these populations may help policy makers better understand how to leverage the presence of these bases. In the 2020 report *The Economic Impact of Nebraska Military Assets: An Update for Fiscal Year 2019*, we provided evidence estimating that there were additional veterans living in Nebraska portions of the Omaha area due to the presence of Offutt Air Force Base and USSTRATCOM. This section updates those numbers and shows the net impact on the greater Omaha area labor force.

Data on the number of veterans residing during 2020 in each U.S. County is available from the *National Center for Veterans Analysis and Statistics*. County data can be used to assemble the number of veterans living in the Omaha, Des Moines, Grand Rapids, Madison and Milwaukee metropolitan areas, and Census data can be used to estimate the total population living in each area in 2020. Analysis of the 2020 data indicates that between 5.0% and 5.4% (with an average of 5.1%) of the population in each of the four comparison metropolitan areas without an active duty base were veterans; there was very little variation in the share. By contrast, in the Omaha Metropolitan Area (Cass, Douglas, Saunders, Sarpy, and Washington counties in Nebraska; Pottawattamie, Harrison, and Mills counties in Iowa), veterans accounted for 7.2% of the population during 2020 (see Table 34). This difference suggests that the presence of a major active duty military base does substantially change the settlement pattern of veterans towards the surrounding metropolitan region.¹¹⁸ Further, given that the population of the Omaha Metropolitan Area was approximately 949,000 during 2019, the difference between 4.8% and 7.2% implies that an additional 20,468 veterans are living in the Omaha Metropolitan Area. The veteran population estimate for just the Nebraska counties of the Omaha Metropolitan Area is 17,830. This estimate would include thousands of veterans with a sufficient length of service to qualify for the status of DoD military retirees.

Table 34. Veterans as a Percentage of Metropolitan Population 2020

	Base	Veterans	Metropolitan Population	Percentage
Omaha	Offutt AFB	68,790	949,442	7.2%
Des Moines	No Active Duty Base	35,725	662,107	5.4%
Grand Rapids	No Active Duty Base	54,223	1,074,223	5.0%
Madison	No Active Duty Base	32,952	664,865	5.0%
Milwaukee	No Active Duty Base	78,109	1,575,179	5.0%

Sources: Veterans population derived from: *National Center for Veterans Analysis and Statistics, FY 2020 Geographic Expenditures Table*. Omaha total is based on total number of veterans estimated to live in the eight counties that comprise the Omaha Metropolitan Statistical Area (5 in Nebraska and 3 in Iowa). Metropolitan Population Data derived from: U.S. Bureau of Census, 2019 American Community Survey. Percentages calculated by the authors. Note: Des Moines, Madison, and Milwaukee are home to Air National Guard facilities. Grand Rapids is home to Army National Guard facilities. The Air and Army National Guard presence is likely to lead to higher veteran populations compared to cities with neither an active duty base nor a National Guard presence.

This population impact is noteworthy given that many of these veterans are part of the Nebraska labor force, particularly given the set of skills which military veterans bring to the state economy. Further,

¹¹⁸ This was not a pattern unique to the Omaha Metropolitan area. For example, in the 2017 report *The Economic Impact of Nebraska Military Assets*, we also examined the settlement pattern of veterans in the Wichita Metropolitan area, which is home to the McConnell Air Force Base and found that veterans accounted for 6.8% of the 2016 population.

given that many of these veterans are married, there are also additional spouses living in Nebraska. Given *American Community Survey* data on the age and gender of Nebraska veterans and Nebraska data on marriage rates by age and gender, there are an estimated 10,550 veteran spouses living in Nebraska. The combined population impact is 27,211, with an estimated 8,612 veterans age 18 to 64 and 9,218 veterans age 65 and older. Among spouses, there are an estimated 4,502 age 18 to 64 and 6,047 age 65 and older.

These veterans and spouses, particularly those age 18 to 64, make a substantial contribution to the Nebraska labor force. However, caution should be used when estimating the overall size of the labor force impact. In particular, there is an estimated increase of 13,430 veterans and spouses age 18 to 64 living in Nebraska due to the operation of Offutt Air Force Base. Does this imply that the Nebraska labor force is 13,430 greater? Not necessarily. First of all, not all adults age 18 to 64 are part of the labor force and some retirement age veterans age 65+ will still be in the labor force. However, the more pertinent issue is the potential for substitution in the labor force. In particular, an increase in military retirees and other veterans working in Nebraska's civilian labor force may influence the number of non-veterans living in the state. For example, a veteran may be highly qualified for a position in the manufacturing industry, providing an excellent option for a Nebraska employer searching for a skilled worker in the state's typically "tight" labor market. Since the veteran is available in the state labor force, that employer will not need to recruit a worker from another state to staff the difficult-to-fill position. Through this process, the large number of veteran (and spouse) workers in Nebraska may translate into a much smaller net increase in workers (combined veteran and non-veteran) from other states. Further, retired veterans and spouses would not make a contribution to the state labor force. However, these retirees do add to the population of the state.

During the 2017 and 2018 study, report authors utilized the Regional Economic Models Incorporated¹¹⁹ (REMI) model for the State of Nebraska to estimate the net increase in population, employment and economic output associated with additional participants in the labor force and additional retirees living in the state. Report authors no longer have access to the REMI model for Nebraska; however, the past research results can be used to develop a new estimate. In particular, the average impact on the Nebraska labor market per veteran labor market participant and veteran retiree was quite consistent in the earlier 2017, 2018, 2019, and 2020 reports. Given these consistencies, past rates can provide a good basis for estimates in the current 2020 report. Specifically, it is feasible to estimate how the presence of 13,430 working age veterans and spouses, as well as several thousand older veterans and spouses who continue to work, contributes to employment and economic activity in Nebraska. Table 35 shows the estimated long-run impact on the Nebraska economy.

Table 35. The Economic Impact of Additional DoD Military Retirees and Other Veterans on the Nebraska Economy	
Measure	Impact
Net Employment	2,019
Net Population	13,669
Annual Output Associated with Net Employment and Net Population (Millions \$)	\$371
Source: Bureau of Business Research estimate	

¹¹⁹ Regional Economic Models Incorporated. (2018). Available: <http://www.remi.com/>

Note that the net employment impact of 2,019 is significantly less than the total increase in working-age veterans and spouses. The difference is the result of the substitution effect, and the fact that some working-age veterans and spouses are not in the labor force. The net employment impact of 2,019 further implies more business activity in the state. The annual output impact is \$371 million, which is a significant “supply side” impact for the Nebraska economy. Note also that the population impact is approximately 13,669. The population impact is much larger than the employment impact because a significant share of veterans and spouses are individuals of retirement age who do not work.

Understanding the Size of Active Duty Military Families in Nebraska

As servicemembers are stationed throughout the nation, many bring families and dependents with them. The analysis above showed that service members contribute to the Nebraska workforce upon separation or retirement, and that military spouses also contribute to the size of the Nebraska workforce. To date, little focus has been placed on the number of spouses and dependents that move with active duty service members as they transition to Offutt AFB and USSTRATCOM. This section will briefly consider the potential size of active duty military families in Nebraska.

A report titled *2020 Demographics Profile of the Military Community*¹²⁰ indicated that the ratio of Active Duty service members to family members is 1 to 1.2. This means that on average there are 1.2 family members for every active duty service member, or 2.2 individuals per service member. Members of the Air Force sit at the average among all branches of the military, with 1.2 family members for each service member. Given that most active duty personnel are stationed at Offutt AFB and are members of the Air Force, this suggests that there are 1.2 additional family members living in the Omaha metropolitan area for each active duty member of the Air Force. In the Air Force, family members consist of spouses (38.1% of all family members), children (61.4% of all family members), and adult dependents (0.4%). It is notable that the proportion of family members per active duty service member has decreased since 2000.

While the *2020 Demographics Profile of the Military Community* document does not include information about specific military installations or states, it may be possible to get a rough estimate of the size of military families at Offutt AFB/USSTRATCOM. The *2020 Offutt Air Force Base Economic Impact Statement* includes information about the number of active duty service members and dependents located at Offutt AFB/USSTRATCOM. The report shows that in FY 2020 there were 5,866 active duty Air Force personnel and 6,797 dependents. This results in a ratio of 1.2 dependents for every one active duty service member at Offutt AFB/USSTRATCOM. It appears that the ratio of dependents to active duty service members Offutt AFB/USSTRATCOM is consistent with the ratio for the wider Air Force and DoD.

Historical Change in the Number of Veterans in Nebraska

Given what we know about veterans and their contributions to the labor force in Nebraska, it is useful to understand how we can expect the number of veterans in the state to change over time. Nebraska, like most states, has generally experienced a decrease in the number of veterans in the state. This decline is largely the result of natural deaths among veterans, though it is possible that the decrease is also the

¹²⁰ Department of Defense, Office of the Deputy Assistant Secretary of Defense for Military Community and Family Policy. (2021). *2020 Demographics Profile of the Military Community*. Available: <https://download.militaryonesource.mil/12038/MOS/Reports/2020-demographics-report.pdf>

result of out-migration among veterans in Nebraska. Figure 10 below illustrates this decrease. The graph presents the percentage of veterans among the general population in Nebraska and neighboring states. As the graph shows, the proportion of veterans in the states continues to decline.

Figure 10. Veterans as Percentage of the Population in Nebraska and Neighboring States (FY 2010-2019)

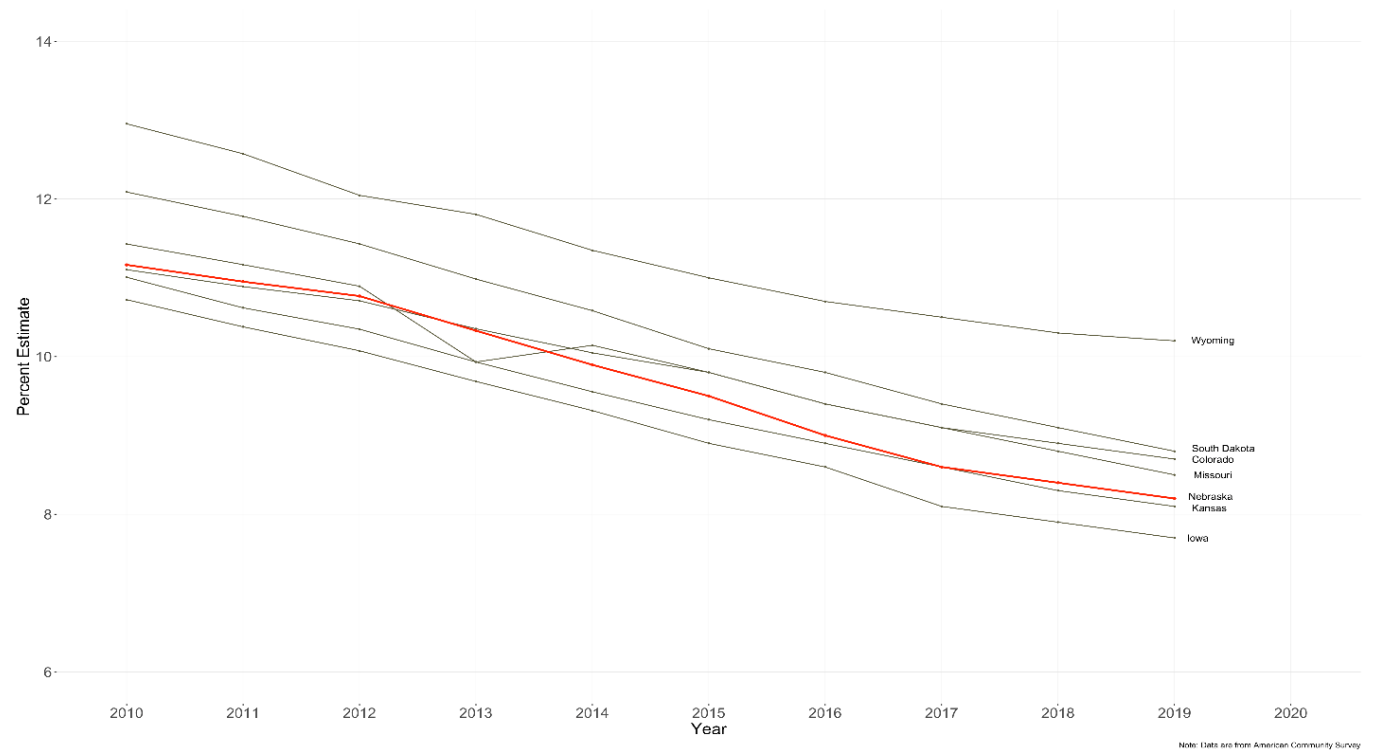
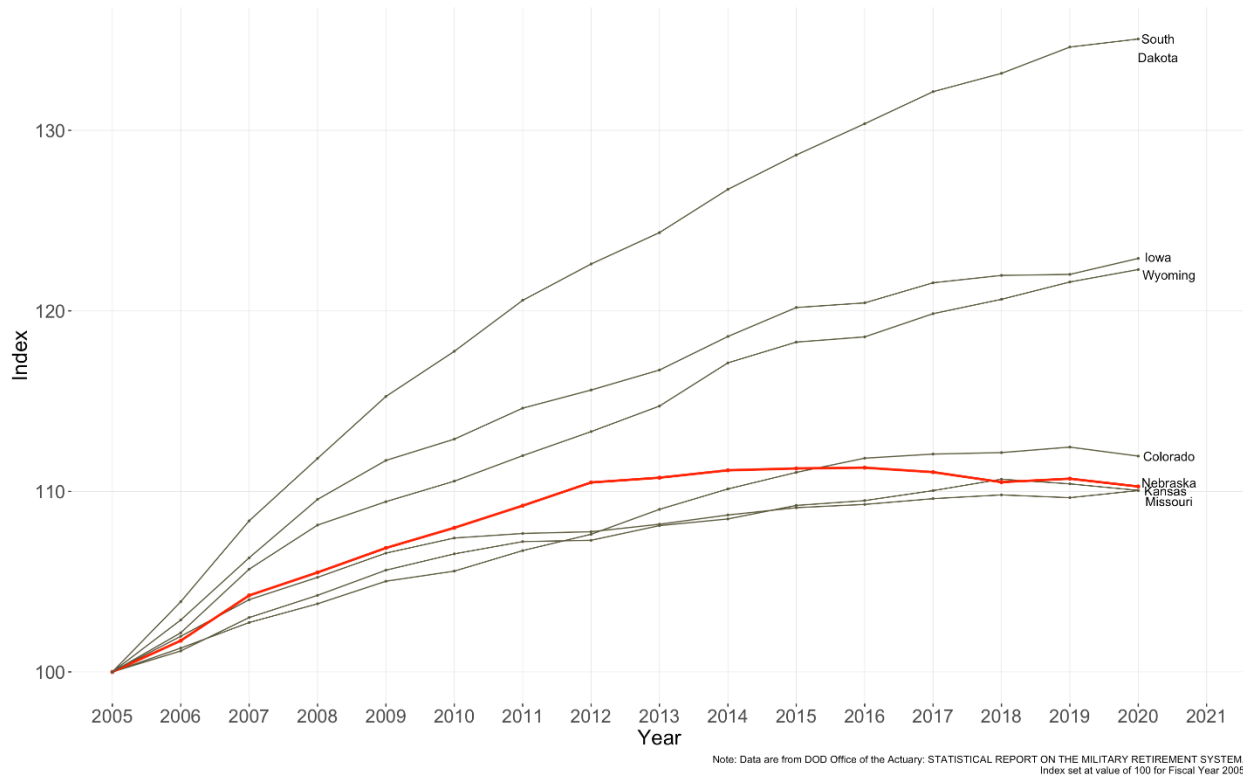


Figure 11. Projected Change in Number of Veterans per County in the State of Nebraska (FY 2020 to FY 2030)



In FY 2020 there were 13,603, military retirees receiving pay from the DoD in Nebraska. Figure 10 below presents the trends in the number of military retirees receiving pay from the DoD in Nebraska and in neighboring states. As the graph shows, Nebraska experienced relatively steady growth in the number of paid military retirees from 2005 to about 2012. In recent years, however, growth has slowed.

Figure 12. Changes in Paid Military Retirees for Nebraska and Neighboring States (FY 2005-FY 2020)



While Nebraska’s growth in paid DoD retirees has slowed, it is important to keep in mind that the total number of paid military retirees in Nebraska is higher than the number of paid military retirees in some neighboring states. Specifically, as Table 32 below shows, the absolute number of paid retirees in Nebraska is higher than in Iowa, South Dakota, and Wyoming. Given that Iowa’s general population is currently over 3 million and Nebraska’s is just under 2 million, this difference is notable.

Table 32 also presents the percentage change in the number of paid DoD retirees between FY 2010 and FY 2020 in comparison to the percentage change in the general population during the same time. This time frame was chosen given that 2010 was the last decennial census completed in the U.S. As shown in the table, Nebraska’s growth in its paid DoD retiree population (2.3%) has not kept pace with the growth in its general population. With the exception of Colorado, which has seen strong growth among its general population, all other states have experienced higher rates of growth among the paid DoD retiree population than among the general population.

Table 36. Numbers of Paid DoD Retirees in Nebraska and Neighboring States, FY 2010 to FY 2020

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Change in Paid Retirees	Change in General Population
Colorado	46,536	47,065	47,490	48,146	48,690	49,136	49,523	49,636	49,677	49,828	49,580	6.5%	14.5%
Iowa	11,248	11,441	11,556	11,684	11,901	12,092	12,123	12,258	12,308	12,315	12,424	10.5%	3.6%
Kansas	20,023	20,159	20,174	20,338	20,413	20,566	20,621	20,735	20,866	20,812	20,737	3.6%	2.1%
Missouri	34,818	34,906	34,939	35,085	35,264	35,407	35,471	35,584	35,658	35,603	35,744	2.7%	2.5%
Nebraska	13,298	13,461	13,634	13,670	13,726	13,740	13,746	13,712	13,636	13,662	13,603	2.3%	5.9%
South Dakota	7,010	7,208	7,353	7,481	7,660	7,806	7,941	8,082	8,164	8,283	8,320	18.7%	8.7%
Wyoming	4,812	4,880	4,945	5,015	5,135	5,194	5,209	5,276	5,318	5,369	5,406	12.3%	2.7%

Source: DoD Paid Retiree data are from the Statistical Report on the Military Retirement System, Multiple Years. Available at: <https://actuary.defense.gov/Military-Retirement/>. General population data are from American Community Survey estimates.

7. Impact of Nebraska Legislation and Regulatory Reforms

Defense-State Liaison Office: Key Issues for States and Nebraska's Progress

The Department of Defense's Defense-State Liaison Office (DSLO) identifies key issues for states to address in order to improve the quality of life for service members and military families. Such policies are designed to enhance the well-being and economic health of military families which contributes to improved national security and to economic growth within states. More information about each of these policy areas can be found on the DSLO website: <https://statepolicy.militaryonesource.mil/about>.

Enhanced Military Spouse Licensure Portability

As described by the DSLO, "Military spouses are disproportionately affected by state-specific licensure requirements that can cause delays and gaps in employment. States can streamline state licensing processes for relocating military spouses by providing them with a license within 30 days with minimal initial paperwork."¹²¹ In 2021, the State of Nebraska addressed this issue through the passage of LB 390.

Military Spouse Occupational Licensure Access

As described by the DSLO, "Accessing applications for military spouses is often a barrier to making use of the state laws that are designed to ease license transfer. States can reduce obstacles spouses experience when applying under state laws by posting easily accessible website content specific to military spouses."¹²² In 2018, the State of Nebraska addressed this issue through the passage of LR 436¹²³ and the resulting "Transitioning Military & Military Spouse Occupational Licensure Study."¹²⁴

Licensing Compacts

As described by the DSLO, "Many military spouse professionals must relicense each time they move to a new state with their active duty spouse. States can facilitate the ability of professionals, including military spouses, to work across state lines by enacting occupational licensure interstate compacts."¹²⁵ As of December 2021, the State of Nebraska has addressed 5 of 8 compacts and partially addressed 2 of 8 compacts identified by the DSLO.

Purple Star Schools Program

As described by the DSLO, "Military children experience many challenges as they relocate to new schools due to a parent's change in duty station. By establishing statewide Purple Star Schools programs, states can encourage local education agencies to implement practices that assist military

¹²¹ Defense State Liaison Office, Key Message, Enhanced Military Spouse Licensure Portability. (December 15, 2021). Available: <https://statepolicy.militaryonesource.mil/key-issue/enhanced-military-spouse-licensure-portability>

¹²² Defense State Liaison Office, Key Message, Military Spouse Occupational Licensure Access. (December 15, 2021). Available: <https://statepolicy.militaryonesource.mil/key-issue/military-spouse-occupational-licensure-access>

¹²³ LR 436. (March 31, 2021). Available: <https://nebraskalegislature.gov/FloorDocs/107/PDF/Slip/LB14.pdf>

¹²⁴ Office of Senator Sue Crawford, Transitioning Military & Military Spouse Occupational Licensure Study. (2018). Available: <https://veterans.nebraska.gov/sites/veterans.nebraska.gov/files/doc/9.%202018%2010%2023%20-%20LR%20436%20Report%20-%20FINAL.pdf>

¹²⁵ Defense State Liaison Office, Key Message, Licensing Compacts. (December 15, 2021). Available: <https://statepolicy.militaryonesource.mil/key-issue/licensing-compacts>

children with transitions/deployments and also recognize military service and civic responsibility.”¹²⁶ In 2021, the State of Nebraska addressed this issue through the passage of LB 5.

Advance Enrollment

As described by the DSLO, “Military children are often limited in their school and course registration options due to the timing of military-directed moves. States can help by waiving proof of residency requirements until the student arrives in the new state on military transfer orders.”¹²⁷ In 2019, the State of Nebraska addressed this issue through the passage of LB 115.

Open Enrollment Flexibility

As described by the DSLO, “Military families are at a disadvantage when it comes to the enrollment options available to their children due to military-directed reassignments. States can provide military families with increased flexibility through access to district open enrollment policies.”¹²⁸

In-State Tuition Continuity

As described by the DSLO, “Military dependents may lose in-state tuition classification due to the timing of reassignments or changes to the service member’s military status. States can deem a dependent of a service member a resident despite changes in the service member’s military status following acceptance.”¹²⁹ In 2019, the State of Nebraska addressed this issue through the passage of LB 6.

Child Abuse Identification and Reporting

As described by the DSLO, “the Department of Defense has a statutory obligation to address child abuse and neglect within the military. States can assist the department by requiring local jurisdictions to identify military families and develop reporting and information sharing procedures between civilian child protective services and military child advocacy.”¹³⁰ In 2019, the Nebraska Department of Health and Human Services and the 55th Wing signed a Memorandum of Understanding which addresses this issue and expires April 25, 2022.

Concurrent Jurisdiction

As described by the DSLO, “Juvenile misconduct on military installations subject to exclusive federal legislative jurisdiction is adjudicated in the federal court system, which is designed for adults. States’ juvenile courts can adjudicate juvenile offenses when concurrent jurisdiction is established between state and federal authorities over military installations.”¹³¹

Ask the Question Campaign

¹²⁶ Defense State Liaison Office, Key Message, Purple Star Schools Program. (December 15, 2021). Available: <https://statepolicy.militaryonesource.mil/key-issue/purple-star-schools-program>

¹²⁷ Defense State Liaison Office, Key Message, Advance Enrollment. (December 15, 2021). Available: <https://statepolicy.militaryonesource.mil/key-issue/advance-enrollment>

¹²⁸ Defense State Liaison Office, Key Message, Open Enrollment Flexibility. (December 15, 2021). Available: <https://statepolicy.militaryonesource.mil/key-issue/open-enrollment-flexibility>

¹²⁹ Defense State Liaison Office, Key Message, In-State Tuition Continuity. (December 15, 2021). Available: <https://statepolicy.militaryonesource.mil/key-issue/in-state-tuition-continuity>

¹³⁰ Defense State Liaison Office, Key Message, Child Abuse Identification and Reporting. (December 15, 2021). Available: <https://statepolicy.militaryonesource.mil/key-issue/child-abuse-identification-and-reporting>

¹³¹ Defense State Liaison Office, Key Message, Concurrent Jurisdiction. (December 15, 2021). Available: <https://statepolicy.militaryonesource.mil/key-issue/concurrent-jurisdiction>

As described by the DSLO, “State agencies may not provide referrals to service members, veterans and their families due to a lack of identification. State agencies can connect service members, veterans and their families with local, state and federal resources by asking the question, “Have you or a family member ever served in the military?” on all intake forms.”¹³² military families move from state-to-state, in-state tuition benefits may be relinquished by college students already enrolled in classes, or by those students preparing to enter college. In-state tuition continuity policies benefit students of military families by allowing them to continue, or begin, to attend college in the state where a military parent lives or was stationed periodically. In 2020, the State of Nebraska addressed this issue through the passage of LB 755.

Preliminary Results and Impact of recent State and Federal Legislation and Regulatory Reform

Federal

The 117th Congress has experienced unprecedented turbulence regarding military and veteran-related interests. The Nebraska National Guard (NENG) has several topics of interest that are embedded within the National Defense Authorization Act Fiscal Year 2022 (NDAA FY22). Many of these interests are shared among other states and territories that similarly rely on the timely passage of the NDAA in order to achieve optimum readiness. The delayed passage of the NDAA FY22, which resulted in two Continuing Resolutions, placed many States in a position where State and Federal response still needed to be achieved with less than adequate funding.

While NENG was not negatively impacted by the potential lapses in government funding, it did cause the NENG, in tandem with the Governor, to take a significantly harder look at the NENG’s end-of-year and beginning of year priorities. To avoid the possibility of NENG members missing pay, essential training, and schooling opportunities contingency plans were created for best and worst-case scenarios. Fortunately, drastic decisions to withhold pay, essential training, and schooling due to a government shutdown were not necessary. What was made abundantly clear in this frequent turmoil regarding spending on Capitol Hill was that States, and their available funding, provide a safety net for NENG to have the flexibility to not be as severely impacted by government shutdowns or Continuing Resolutions.

State

The primary purpose of this section is to assess the impact of recent State of Nebraska legislation and regulatory reform. A secondary purpose is to assess the methodology underlying the assessment with a goal of identifying reasonable and impactful measures of success.

2021 Legislation

LR 1 expressed support for the United States Air Force to reestablish the United States Space Command headquarters at Offutt AFB.¹³³ As of February 2022, Offutt AFB, Bellevue, Nebraska remains one of five reasonable alternatives to the preferred location (Redstone Arsenal, Huntsville, Alabama).¹³⁴

¹³² Defense State Liaison Office, Key Message, Ask the Question Campaign. (December 15, 2021). Available: <https://statepolicy.militaryonesource.mil/key-issue/ask-the-question-campaign>

¹³³ LR 1. (February 1, 2021). Available: <https://nebraskalegislature.gov/FloorDocs/107/PDF/Intro/LR1.pdf>

¹³⁴ Secretary of the Air Force Public Affairs. (January 13, 2021). Available: <https://www.af.mil/News/Article-Display/Article/2471163/secaf-selects-huntsville-alabama-as-preferred-location-to-host-usspacecom/>

LB 4 changed the tuition credit provisions for the active Selected Reserve of the armed forces of the United States.¹³⁵ Changes to the Nebraska Department of Veterans' Affairs Reservist Tuition Credit Program include: an increase from 50% to 75% for undergraduate degrees; an expansion to include 50% tuition credit for graduate and professional degrees; eligibility expansion to include both officers and enlisted members of the Selected Reserve; and an elimination of the 10 year program cutoff. As of October 2021, NDVA has approved 9 Selected Reservists for the revised Reservist Tuition Credit Program since the August 28, 2021 effective date of LB4.

LB 5 adopted the Purple Star Schools Act.¹³⁶ Under this Act, the Nebraska Department of Education may designate any school as a "Purple Star School" if the school applies and meets certain qualifications pursuant to Nebraska Revised Statutes §79-2801 through §79-2804.¹³⁷ As of September 2021, the Nebraska Department of Education has created a Nebraska Purple Star Schools Program.¹³⁸

LB 14 adopted the Audiology and Speech-Language Pathology Interstate Compact.¹³⁹ This compact allows for a temporary license to practice audiology or speech-language pathology to a military spouse, someone who establishes residency in Nebraska, or someone who is a resident of a member state belonging to the Audiology and Speech-Language Interstate Compact. As of November 2021, the Audiology and Speech-Language Pathology Interstate Compact "has been enacted into law in 15 states, surpassing the threshold for activation of the compact."¹⁴⁰

LB 35 changed the membership provisions for the First Regiment Nebraska Volunteer Infantry at Fort Donelson Committee.¹⁴¹ Specifically, LB 35 addressed a separation of powers issue by designating the Chair of the Government, Military and Veterans Affairs Committee as an ex officio, non-voting member.

LB 77 prohibits insurance risk classifications and rate adjustments based on the fact that the insured is deployed in the military.¹⁴² As of November 2021, there is no clear methodology for measuring the impact of this legislation.

LB 78 requires applicants for certain license plates to register with the Nebraska Department of Veterans' Affairs.¹⁴³ Specifically, LB 78 directs the Department of Motor Vehicles to use the Department of Veterans' Affairs registry for determining eligibility for Gold Star Family, Ex-Prisoner of War, Disabled American Veteran, and Purple Heart license plates. As of November 2021, there is no clear methodology for measuring the impact of this legislation.

LB 261 changed the provisions regarding grave markers for certain veterans.¹⁴⁴ Specifically, LB 261 requires counties to provide grave markers for Nebraska National Guard members who served on federal active duty or who served in the Nebraska National Guard after June 30, 1973. As of November 2021, there is no clear methodology for measuring the impact of this legislation.

¹³⁵ LB 4. (March 17, 2021). Available: <https://nebraskalegislature.gov/FloorDocs/107/PDF/Slip/LB4.pdf>

¹³⁶ LB 5. (April 16, 2021). Available: <https://nebraskalegislature.gov/FloorDocs/107/PDF/Slip/LB5.pdf>

¹³⁷ Nebraska Revised Statute 79-2801. (August 28, 2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=79-2801>

¹³⁸ Nebraska Department of Education. (September 27, 2021). Available: <https://www.education.ne.gov/purplestar/>

¹³⁹ LB 14. (March 31, 2021). Available: <https://nebraskalegislature.gov/FloorDocs/107/PDF/Slip/LB14.pdf>

¹⁴⁰ Audiology and Speech-Language Pathology Interstate Compact. (November 2021). Available: <https://aslpcompact.com/>

¹⁴¹ LB 35. (March 31, 2021). Available: <https://nebraskalegislature.gov/FloorDocs/107/PDF/Slip/LB35.pdf>

¹⁴² LB 77. (March 17, 2021). Available: <https://nebraskalegislature.gov/FloorDocs/107/PDF/Slip/LB77.pdf>

¹⁴³ LB 78. (April 16, 2021). Available: <https://nebraskalegislature.gov/FloorDocs/107/PDF/Slip/LB78.pdf>

¹⁴⁴ LB 261. (May 21, 2021). Available: <https://nebraskalegislature.gov/FloorDocs/107/PDF/Slip/LB261.pdf>

LB 313 changed the provisions relating to late applications for homestead exemptions.¹⁴⁵ As of November 2021, there is no clear methodology for measuring the impact of this legislation.

LB 384 led to the creation of the United States Space Command Headquarters Assistance Fund as described in Nebraska Revised Statute 55-801.¹⁴⁶ As of November 2021, Offutt AFB, Bellevue, Nebraska remains one of five reasonable alternatives to the preferred location (Redstone Arsenal, Huntsville, Alabama).¹⁴⁷

LB 387 exempts 100% of military retirement pay from Nebraska income tax.¹⁴⁸ Specifically, an individual may exclude one hundred percent of the military retirement pay for taxable years beginning on or after January 1, 2022. The estimated fiscal impact for FY 2022-23 is an estimated revenue decrease of \$19,576,000 as noted by the most recent fiscal note for LB 387.¹⁴⁹ As of September 30, 2020, there were 13,603 military retirees paid by the Department of Defense.¹⁵⁰

LB 389 requires the issuance of teaching certificates and permits to military spouses.¹⁵¹ 9 teaching permits have been issued between January 1, 2021 and December 30, 2021.¹⁵²

LB 390 provides for credentials based on reciprocity and change requirements for credentials under the Uniform Credentialing Act.¹⁵³ As of November 2021, there is no clear methodology for measuring the impact of this legislation.

LB 669 adopts the Veteran Promise Act and changed residency requirements for postsecondary education for veterans and spouses and dependents of veterans.¹⁵⁴ As of November 2021, there is no clear methodology for measuring the impact of this legislation.

2020 Legislation

LB 153 would have exempted 50% of military retirement pay from Nebraska income tax for taxable years beginning on or after January 1, 2022.¹⁵⁵ However, the passage of LB 387 in 2021 will supersede any impact of LB 153. The estimated fiscal impact for FY 2021-22 was an estimated revenue decrease of \$5,431,000 as noted in the fiscal note for LB 153.¹⁵⁶ As of September 30, 2020, there were 13,603 military retirees paid by the Department of Defense.¹⁵⁷ On average, military retirees in Nebraska receive monthly payments of \$2,434, or \$29,208 annually, according to the *FY 2020 United States Department of Defense Statistical Report on the Military Retirement System*.

¹⁴⁵ LB 313. (May 21, 2021). Available: <https://nebraskalegislature.gov/FloorDocs/107/PDF/Slip/LB313.pdf>

¹⁴⁶ Nebraska Revised Statute 55-801. (April 27, 2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=55-801>

¹⁴⁷ Secretary of the Air Force Public Affairs. (January 13, 2021). Available: <https://www.af.mil/News/Article-Display/Article/2471163/secaf-selects-huntsville-alabama-as-preferred-location-to-host-usspacecom/>

¹⁴⁸ LB 387. (May 25, 2021). Available: <https://nebraskalegislature.gov/FloorDocs/107/PDF/Slip/LB387.pdf>

¹⁴⁹ LB 387, Fiscal Note. (March 19, 2021). Available: https://nebraskalegislature.gov/FloorDocs/107/PDF/FN/LB387_20210322-090134.pdf

¹⁵⁰ Statistical Report on the Military Retirement System, DoD Office of the Actuary. (September 2021). Available: [https://actuary.defense.gov/Portals/15/MRS_StatRpt_2020%20\[Sept_%202021\]_1.pdf?ver=kqkpi66f_kSIhY5oEn0hWQ%3d%3d](https://actuary.defense.gov/Portals/15/MRS_StatRpt_2020%20[Sept_%202021]_1.pdf?ver=kqkpi66f_kSIhY5oEn0hWQ%3d%3d)

¹⁵¹ LB 389. (March 31, 2021). Available: https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=43747

¹⁵² Clayton Waddle, Nebraska Department of Education. (January 2, 2022). Email correspondence.

¹⁵³ LB 390. (April 21, 2021). Available: <https://nebraskalegislature.gov/FloorDocs/107/PDF/Slip/LB390.pdf>

¹⁵⁴ LB 669. (May 21, 2021). Available: <https://nebraskalegislature.gov/FloorDocs/107/PDF/Slip/LB669.pdf>

¹⁵⁵ LB 153. (August 17, 2020). Available: <https://www.nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB153.pdf>

¹⁵⁶ LB 153, Fiscal Note. (July 23, 2020). Available: https://www.nebraskalegislature.gov/FloorDocs/106/PDF/FN/LB153_20200723-142228.pdf

¹⁵⁷ Statistical Report on the Military Retirement System, DoD Office of the Actuary. (September 2021). Available: [https://actuary.defense.gov/Portals/15/MRS_StatRpt_2020%20\[Sept_%202021\]_1.pdf?ver=kqkpi66f_kSIhY5oEn0hWQ%3d%3d](https://actuary.defense.gov/Portals/15/MRS_StatRpt_2020%20[Sept_%202021]_1.pdf?ver=kqkpi66f_kSIhY5oEn0hWQ%3d%3d)

LB 450 changes the tuition assistance provisions for National Guard members.¹⁵⁸ Specifically, this bill increases the credit from 75 percent to 100 percent of the resident tuition charges for a diploma, certificate, associate degree or baccalaureate degree. Additionally, this bill expands the use of tuition assistance for 50 percent of the resident tuition charges for graduate degrees and professional programs. To determine the impact of this legislation, a count of the number of tuition credits utilized, as well as an amount of those credits could be computed.

LB 755, an omnibus bill which included language from LB 752 through amendment 2991, tasks the Department of Health and Human Services and the Department of Veterans' Affairs to "work jointly to encourage service providers in their respective departments and in other state and local agencies and departments to ask the question 'Have you or a family member ever served in the military?'"¹⁵⁹ The "Ask the Question" campaign was one of ten key issues promoted by the Defense-State Liaison Office in 2020.¹⁶⁰ As of October 2021, Nebraska was one of ten states to advance this policy issue. To measure the potential impact of this legislative change, it would first be beneficial to determine the number of forms that have been amended to include the question in relevant agencies. Similarly, as the changes pertain to interviews between relevant service providers and veterans, it may be possible to determine the number of interview protocol that have been amended to include the question. Measuring the impact on service delivery might be somewhat more difficult. Such an effort may include a survey of veterans who recently applied for or utilized services in Nebraska to assess whether they were asked whether they were veterans, and subsequently, whether they obtained benefits or services they might not have otherwise sought if not for the question.

LB 770 establishes a disabled veteran park entry permit through the Nebraska Game and Parks Commission.¹⁶¹ Specifically, a veteran who is a resident of Nebraska may be issued one free disabled veteran permit for a resident motor vehicle under certain conditions such as an honorable or general (under honorable conditions) discharge, a disability rating of 50% or more by the U.S. Department of Veterans Affairs, or if the veteran is receiving a pension from total and permanent disability from the U.S. Department of Veterans Affairs. As of September 2020, there is no reason to disagree with the estimated number of veterans and decrease in revenue outlined in the fiscal note for LB 770.¹⁶² Moving forward the measurement of the impact of this legislative change can be assessed through a count of the number of veterans who have taken advantage of this policy change. The fiscal impact of the policy change can then be measured by multiplying the cost of a standard park entry permit by the number of veterans who received one free disabled veteran park entry permit.

LB 850 creates the First Regiment Nebraska Volunteer Infantry at Fort Donelson Committee with the aim of placing a monument to this unit at the Fort Donelson National Battlefield.¹⁶³ Specifically, the committee would be responsible for the design, creation, transportation, and placement of the monument funded through gifts, grants, donations, and other private funding. Progress on this policy could be measured in several ways. First, the number of meetings and related events among the

¹⁵⁸ LB 450. (August 17, 2020). Available: <https://nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB450.pdf>

¹⁵⁹ LB 755. (August 15, 2020). Available: <https://nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB755.pdf>

¹⁶⁰ Defense State Liaison Office. (September 2020). Available: <https://statepolicy.militaryonesource.mil/key-issue/ask-the-question-campaign>

¹⁶¹ LB 770. (July 24, 2020). Available: <https://nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB770.pdf>

¹⁶² LB 770, Fiscal Note. (January 8, 2020). Available: <https://nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB770.pdf>

¹⁶³ LB 850. (August 6, 2020). Available: <https://nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB850.pdf>

Committee can be counted. Second, progress on fundraising can be assessed. Finally, progress on the development and transportation of the monument could be measured.

LB 911 amends the state veteran cemetery system to provide for the transfer of the former Nebraska Veterans' Memorial Cemetery in Grand Island to the Nebraska Department of Veterans' Affairs.¹⁶⁴ As of November 2021, the Nebraska Department of Veterans' Affairs is working with the City of Grand Island to implement this law. The impact of this legislation will be the creation of the State of Nebraska Veterans' Cemetery at Grand Island. Progress on this goal can be measured over time.

LB 944, an omnibus bill which included language from LB 1139 through amendment 2612, tasks the Department of Motor Vehicles to design and offer a "Pets for Vets" license plate in accordance with the Motor Vehicle Registration Act.¹⁶⁵ Fees for "Pets for Vets" license plates will fund a program administered by the Nebraska Department of Veterans' Affairs with the purpose of providing financial support to veterans for the cost associated with adopting a pet animal. As of November 2021, the Nebraska Department of Veterans' Affairs has partnered with the Nebraska Department of Motor Vehicle through all phases of the implementation of a Pets for Vets program. The impact of this legislation could be measured through the total amount of dollars contributed to the fund. It is also possible that the impact could be measured through the number of pet adoptions or veterans served. As of June, 30th, 2021, 376 license plates have been purchased.¹⁶⁶

2019 Legislation

LB 6 changed residency provisions relating to persons on active duty and their dependents for college tuition purposes.¹⁶⁷ Specifically, this bill allows spouses and dependents of active duty service members to continue to qualify for in-state tuition so long as the active duty service member was assigned a permanent duty station in Nebraska at the time of their admission and that they remain continuously enrolled at the institution. The methodology for measuring the impact of this policy change may be through the magnitude of usage. In other words, counting the number of individuals in these particular situations who qualify for in-state tuition and who take advantage of it. Further analysis could include measuring the tuition paid by these individuals, in relation to the out-of-state tuition that would be paid under usual circumstances. The resulting dollar amount could be interpreted in two ways: the amount of money lost by Nebraska colleges and universities by not charging full out-of-state tuition, or the tuition captured by Nebraska colleges and universities by retaining students that might otherwise leave the state for in-state tuition benefits elsewhere.

LB 12 provided a license fee exemption for service members and their spouses under the Nebraska Real Estate License Act.¹⁶⁸ Specifically, this bill allows active duty military members or their spouses to be licensed realtors in Nebraska without having to pay the licensing fee, provided they have a valid realtor's license in another state. The Nebraska Real Estate Commission has implemented the law, including changes to its website, application form, and instructions.¹⁶⁹ As of November 5, 2021, no one has

¹⁶⁴ LB 911. (August 6, 2020). Available: <https://nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB911.pdf>

¹⁶⁵ LB 944. (August 6, 2020). Available: <https://nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB944.pdf>

¹⁶⁶ Lincoln Journal Star. (August 16, 2021). Available: https://journalstar.com/news/local/vets-get-pets-program-covers-adoption-fees-for-nebraska-veterans/article_1ac46c5f-1589-5e3e-9c95-7c577eb8c899.html

¹⁶⁷ LB 6. (May 8, 2019). Available: <https://nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB6.pdf>

¹⁶⁸ LB 12. (March 6, 2019). Available: <https://nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB12.pdf>

¹⁶⁹ Nebraska Real Estate Commission. (2019). Available: <https://nrec.nebraska.gov/licensing-forms/veterans.html>

applied or qualified for the exemptions.¹⁷⁰ In the future, the impact of the legislation could be measured by counting the number of applications for real estate license exemptions.

LB 112 provided a waiver of “all fees for initial credentials under the Uniform Credentialing Act for low-income individuals, military families, and young workers.”¹⁷¹ Nebraska Revised Statute §38-117.02 defines military families as “active duty service members in the armed services of the United States, military spouses, honorably discharged veterans of the armed services of the United States, spouses of such honorably discharged veterans, and unremarried surviving spouses of deceased service members of the armed services of the United States.”¹⁷² The provisions of LB 112 became operative on January 1, 2020. As of November 2021, there have been 682 military family fee waivers issued by Nebraska’s Department of Health and Human Services, saving military families in Nebraska an estimated total of \$126,299 for initial credentials under the Uniform Credentialing Act and potentially an estimated total of over \$168,000 for initial credentials and license renewal fees.¹⁷³ It is recommended that the Commission continue to assess the impact of this policy by recording the number of military family fee waivers and the estimated total number of dollars saved by military families.

LB 115 changed provisions related to enrollment of children of members of the military.¹⁷⁴ It established the right for military families with orders to Nebraska to preliminarily enroll in a school district. As of November 2021, one school district near Offutt AFB reported that they had a number (in the single digits) of preliminary enrollments every year.¹⁷⁵ It is recommended that, to track the impact of this policy, the NCMVA continue to work with school districts to count the number of preliminary enrollments each school year. It is conceivable that preliminary enrollments positively impact the academic outcomes of students who are able to enroll early in a Nebraska school and continue school work unimpeded. Perhaps it would be possible to measure the academic outcomes of those military family students who choose to enroll early versus those who do not.

LB 122 changed postsecondary residency requirements for veterans, family members, and other qualified persons receiving USDVA vocational rehabilitation.¹⁷⁶ There is no recommended methodology for measuring the impact of this legislation.

LB 138 provided for the issuance of six additional Military Honor license plates, the creation of a Support Our Troops license plate, requires the Department of Labor to have a veterans’ program coordinator, and tasks the Department of Veterans’ Affairs to develop a website with a job-search tool.¹⁷⁷ As of October 2019, the Nebraska Department of Labor has designated a veterans’ program coordinator. The Nebraska Department of Veterans’ Affairs has developed and promoted improvements to its website¹⁷⁸

¹⁷⁰ Greg Lemon, Nebraska Real Estate Commission. (November 5, 2021). Email correspondence.

¹⁷¹ LB 112. (March 21, 2019). Available: <https://nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB112.pdf>

¹⁷² Nebraska Revised Statute §38-117.02. (2020). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=38-117.02>

¹⁷³ DHHS Division of Public Health and associated author analysis. (November 2021). Email correspondence.

¹⁷⁴ LB 115. (March 7, 2019). Available: <https://nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB115.pdf>

¹⁷⁵ Bellevue Public Schools, Dr. Rippe. (November 5, 2021). Email Correspondence.

¹⁷⁶ LB 122 (March 7, 2019). Available: <https://www.nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB122.pdf>

¹⁷⁷ LB 138 (May 8, 2019). Available: <https://www.nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB138.pdf>

¹⁷⁸ Office of Governor Pete Ricketts, Press Release, “Gov. Ricketts Signs Korean War Veterans Armistice Day Proclamation.” (July 24, 2020). Available: <https://governor.nebraska.gov/press/gov-ricketts-signs-korean-war-veterans-armistice-day-proclamation>

and was recognized with a “dotcom Gold Award.”¹⁷⁹ In 2020, a total of 19,494 Military Honor license plates were issued by the Nebraska Department of Motor Vehicles.

LB 152 codifies rights of Nebraska National Guard members and provide confidentiality of members’ residential addresses.¹⁸⁰ LB 152 extends the ability to have residential addresses withheld to members of the Nebraska National Guard who participate with state, county, or local government in a law enforcement function prescribed by that government. There is no recommended methodology for measuring the impact of this legislation.

LB 156 provides for the operation of former military vehicles.¹⁸¹ As of November 2021, Nebraska Department of Motor Vehicle registration statistics for 2020 indicate 62 former military vehicle titles have been issued (1 passenger and 22 trucks).¹⁸² The Commission should continue to count the number of former military vehicle titles issued and potentially count the increase in revenue to the Department of Motor Vehicles from this legislation.

LB 192 changed provisions relating to veteran designations on operators’ licenses and state identification cards starting January 1, 2021.¹⁸³ Nebraska Revised Statute §60-4,189 allows the words “Reserve-Veteran” to be placed on the front of an operator license or state identification card of an individual who served in the Army, Air Force, Navy, Marine Corps, or Coast Guard Reserve. Nebraska Revised Statute 60-4,189 allows the words “Guard-Veteran” to be placed on the front of an operator license or state identification card of an individual who served in the National Guard. Nebraska Revised Statute 60-4,189 also recognizes an individual who served as a commissioned officer in the U.S. Public Health Service or National Oceanic and Atmospheric Administration for the “Veteran” or “Reserve-Veteran” designation on operators’ licenses and state identification cards.¹⁸⁴ The provisions in LB 192 do not determine veteran status for any other purpose. Moving forward the Commission could measure the impact of this policy by providing a count of the number of individuals who have applied for “Guard-Veteran”, or U.S. Public Health Service or National Oceanic and Atmospheric Administration veterans that have applied for the “Veteran” or “Reserve-Veteran” designation.

LB 223 provides a state-sponsored insurance program for members of the Nebraska National Guard.¹⁸⁵ State Sponsored Life Insurance (SSLI) is a program that provides group term life insurance exclusively for National Guard members and their dependents. The program is derived from the Veterans’ Insurance Act of 1974, Public Law 93-289, to encourage persons to join and remain in the National Guard. Nebraska’s program is comprised of a combination of six voluntary group life policies available to the military members of the Nebraska National Guard and is designed to help meet the needs of its members. LB 223 provides further guidance within state law on the state-sponsored life insurance program, ensuring National Guard members maintain the opportunity to access information and enroll in the program. LB 223 directs the Adjutant General to allow the availability of the state-sponsored life

¹⁷⁹ Nebraska Department of Veterans’ Affairs Press Release. (October 27, 2021). Available: <https://veterans.nebraska.gov/nebraska-department-veterans%E2%80%99-affairs-presented-dotcomm-gold-award-new-website>

¹⁸⁰ LB 152 (March 12, 2019). Available: <https://www.nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB152.pdf>

¹⁸¹ LB 156 (March 21, 2019). Available: <https://www.nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB156.pdf>

¹⁸² Nebraska Department of Motor Vehicles, Searchable Data, Registration Statistics. (November 3, 2021). Available: <https://dmv.nebraska.gov/about/dmv-searchable-data>

¹⁸³ LB 192 (March 12, 2019). Available: <https://www.nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB192.pdf>

¹⁸⁴ Nebraska Revised Statute 60-4,189. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=60-4,189>

¹⁸⁵ LB 223. (March 12, 2019). Available: <https://www.nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB223.pdf>

insurance program to all National Guard members, provide an opportunity to purchase state-sponsored life insurance program products, and allow education briefings about the state-sponsored life insurance program for members. It is recommended that the NCMVA track the number of National Guard members who access life SSLI information and ultimately purchase products through the program in the wake of legislative changes.

LB 486 adopts the Veteran and Active Duty Supportive Postsecondary Institution Act.¹⁸⁶ This Act creates a state designation for college and university campuses in Nebraska that offer at least five out of eight specific criteria in regard to their veteran and active duty students.¹⁸⁷ In October 2019, the University of Nebraska-Lincoln was designated as Veteran and Active Duty Supportive per the Veteran and Active Duty Supportive Postsecondary Institution Act (Nebraska Revised Statutes 85-2701 to 85-2705). Beyond tracking the campuses that become designated as Veteran and Active Duty Supportive, it may be possible to assess the impact of this policy change by measuring whether campuses experience an increase in Veteran and Active Duty servicemembers following designation. An increase would suggest that the designation had a positive impact on enrollment among Veterans and Active Duty personnel.

LB 575 requires school district policies regarding the provision of information to and access by military recruiters.¹⁸⁸ It adds language to the statute in order to provide equal access to secondary education institutions (High Schools) to military recruiters that is enjoyed by all other post-secondary recruiters who visit High Schools and speak with students about opportunities after graduation. As of October 2021, there is no clear methodology for measuring the impact of this legislation. Perhaps a survey of current and former military recruiters in Nebraska would allow the Commission to determine whether recruiters perceive a change in access to potential enlistees since the policy was adopted.

2018 Legislation

LB 96 expanded the enumerated list of activities that are eligible for assistance from the Department of Economic Development's Site and Building Development Fund.¹⁸⁹ Specifically, pursuant to Nebraska Revised Statute 81-12,147 "Public and private sector initiatives that will improve the military value of military installations by making necessary improvements to buildings and infrastructure" are activities eligible for assistance from the fund.¹⁹⁰ As of the end of November 2021, the current balance of the Site and Building Development Fund is approximately \$11.5 million recognizing that most of the funding is either under contract or has been obligated (offered) for specific projects (an estimated \$800,000 is currently unobligated and available for new projects through the end of calendar year 2021). As of September 2021, no entities have requested access to the Site and Building Development Fund for initiatives to improve the military value of military installations.¹⁹¹

LB 901 protects Nebraska National Guard flight training areas by amending state statutes related to permitting decisions made by the Division of Aeronautics of the Nebraska Department of Transportation.¹⁹² Typically, a permit is required "before erecting/building any structure exceeding a

¹⁸⁶ LB 486 (March 21, 2019). Available: <https://www.nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB486.pdf>

¹⁸⁷ Nebraska Revised Statute 85-2703. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=85-2703>

¹⁸⁸ LB 575 (March 21, 2019). Available: <https://www.nebraskalegislature.gov/FloorDocs/106/PDF/Slip/LB575.pdf>

¹⁸⁹ LB 96. (February 14, 2018). Available: <https://nebraskalegislature.gov/FloorDocs/105/PDF/Slip/LB96.pdf>

¹⁹⁰ Nebraska Revised Statute 81-12,147. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=81-12,147>

¹⁹¹ Nebraska Department of Economic Development, Dave Dearmont. (2021). Email correspondence.

¹⁹² LB 901. (April 17, 2018). Available: <https://nebraskalegislature.gov/FloorDocs/105/PDF/Slip/LB96.pdf>

height of 150 feet above the surface of the ground at the point of installation, unless erected under the authority of a license or permit issued by a federal agency.” The Nebraska Department of Transportation’s Division of Aeronautics has fully implemented LB 901.¹⁹³ As of September 2021, there have been no reported issues regarding encroachment at Nebraska National Guard flight training areas. The Commission may want to continue to monitor the number of encroachments into flight training areas.

LB 682 provides consumer protection and civil relief for service members, typically a right of early termination to service contracts (internet, television, phone services).¹⁹⁴ Nebraska Revised Statutes 55-701 to 55-704 implement these protections.¹⁹⁵ As of October 2021, there have been no reports of these protections not working. The Commission may want to monitor the number of early terminations requested by service members each year. Doing so would require the Commission to contact relevant entities to obtain the necessary information.

LB 685 provides a funding priority for special-needs military dependents under the Developmental Disabilities Act.¹⁹⁶ As of November 2021, the Department of Health and Human Services’ Division of Developmental Disabilities has yet to receive a request for prioritized funding as outlined in LB 685.¹⁹⁷ Counting the number of military dependents receiving a funding priority is a reasonable approach to assessing the impact of this legislation.

LB 731 adopted the Physical Therapy Licensure Compact.¹⁹⁸ Nebraska has enacted legislation and continues “issuing and accepting compact privileges.”¹⁹⁹ As of September 24, 2020 Nebraska had accepted 57 Physical Therapist licenses and 7 Physical Therapist Assistant licenses. Compact implementation by the Board of Physical Therapy is complete. It is recommended that the Commission continue to track the number of Physical Therapist licenses and Assistant Physical Therapist licenses accepted under the Compact.

LB 1034 adopted the Emergency Medical Service Personnel Licensure Interstate Compact and the Psychology Interjurisdictional Compact (PSYPACT).²⁰⁰ As of October 2020, full implementation of the “Recognition of EMS Personnel Licensure Interstate CompAct” or “REPLICA” occurred in March 2020.²⁰¹ Initial reports indicate that Nebraska has asked for compact privileges for 22 Nebraska EMS providers. Nebraska has given compact privileges to two EMS providers in order for them to work in other states. It is unknown whether or not these 24 EMS providers are associated with the military.²⁰² As of October 2020, PSYPACT implementation was complete and the compact is operational.²⁰³ It is recommended that the Commission continue to track the number of EMS providers requesting compact privileges.

¹⁹³ Nebraska Department of Transportation. (2021). Available: <https://dot.nebraska.gov/aeronautics/towers-tall-structures/>

¹⁹⁴ LB 682. (April 11, 2018). Available: <https://nebraskalegislature.gov/FloorDocs/105/PDF/Slip/LB682.pdf>

¹⁹⁵ Nebraska Revised Statute 55-701. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=55-701>

¹⁹⁶ LB 685. (April 4, 2018). Available: <https://nebraskalegislature.gov/FloorDocs/105/PDF/Slip/LB685.pdf>

¹⁹⁷ Nebraska Department of Health and Human Services, Sarah Skirry. (2021). Email correspondence.

¹⁹⁸ LB 731. (April 19, 2018). Available: <https://nebraskalegislature.gov/FloorDocs/105/PDF/Slip/LB731.pdf>

¹⁹⁹ Physical Therapy Compact Commission. (2021). Available: <http://ptcompact.org/>

²⁰⁰ LB 1034. (April 23, 2018). Available: <https://nebraskalegislature.gov/FloorDocs/105/PDF/Slip/LB1034.pdf>

²⁰¹ Phone call, DHHS Program Manager. (2020). Available: <http://dhhs.ne.gov/Pages/EHS-REPLICA.aspx>

²⁰² Nebraska Department of Health and Human Services, Office of Emergency Health Services, Tim Wilson. (November 5, 2020). Email Correspondence.

²⁰³ Nebraska Department of Health and Human Services, Kris Chiles. (2020). Email correspondence.

2018 Regulatory Reform

In 2018, Governor Ricketts “approved revisions to Rule 21, allowing military spouses to receive a three-year teaching permit²⁰⁴ in Nebraska with a valid out-of-state license.”²⁰⁵ 9 teaching permits have been issued between January 1, 2021 and December 30, 2021.²⁰⁶ It is recommended that the Commission continue to track the number of Military Teaching Permits applied for and issued.

In March 2018, the Nebraska Supreme Court “instituted a rule that provides special consideration for attorneys who are military spouses seeking to join the Nebraska practicing bar.”²⁰⁷ The rule creates “Class 1-D” motion applicants at a reduced fee.²⁰⁸ As of December 2021, 5 Class 1-D applications have been successfully admitted to practice law in Nebraska.²⁰⁹ It is recommended that the Commission continue to track the number of Class 1-D motion applicants.

2017 Legislation

LB 88 amended state statutes “in order to allow military spouses to obtain a temporary license in a variety of professions if those spouses meet the comparable and equivalent requirements.”²¹⁰ A temporary credential to a military spouse “shall be valid until the application for the regular credential is approved or rejected, not to exceed one year.”²¹¹ As of October 2020, five temporary nursing licenses had been issued under the military spouse temporary license provision since 2017. Additionally, as of October 2020, two other temporary licenses had been issued under the military spouse provisions since 2017 (one Cosmetology and one Nail Technology).²¹² It is recommended that the Commission continue to track the issuance of such temporary licenses among military spouses.

LB 639 expanded a hiring preference to spouses of active duty service members while the active duty service member is serving and up to 180 days after the active duty service member is discharged or separates from service.²¹³ In addition to initial employment, the hiring preference “is expanded to include a return to employment with any public government entity.”²¹⁴ As of October 2021, there is no clear methodology for measuring the impact of this legislation.

2016 Legislation

LB 754 created Nebraska’s Commission on Military and Veteran Affairs.²¹⁵ As of October 2021, the Commission has met its statutory requirements pursuant to Nebraska Revised Statutes 55-601 to 55-606

²⁰⁴ Nebraska Department of Education. (2021). Educator Certification. Available: <https://www.education.ne.gov/tcert/>

²⁰⁵ Office of Governor Ricketts. (2018). Available: <https://governor.nebraska.gov/press/gov-ricketts-approves-teacher%E2%80%99s-license-flexibility-military-families>

²⁰⁶ Clayton Waddle, Nebraska Department of Education. (January 2, 2022). Email correspondence.

²⁰⁷ Nebraska Supreme Court. (2018). Available: <https://supremecourt.nebraska.gov/nebraska-supreme-court-rule-allows-reduced-fee-military-spouses-seeking-join-nebraska-bar>

²⁰⁸ Nebraska Supreme Court. (2018). Available: <https://supremecourt.nebraska.gov/supreme-court-rules/chapter-3-attorneys-practice-law/article-1-admission-requirements-practice-law/%C2%A7-3-119-application-admission-attorney/class-1-1-b-1-c-1-d-motion-applicants>

²⁰⁹ Nebraska Supreme Court Attorney Services Division. (October 9, 2020). Email correspondence.

²¹⁰ LB 88, Introducer’s Statement of Intent. (February 15, 2017). Available at: <https://nebraskalegislature.gov/FloorDocs/105/PDF/Sl/LB88.pdf>

²¹¹ LB 88. (April 25, 2017). Available: <http://www.nebraskalegislature.gov/FloorDocs/105/PDF/Slip/LB88.pdf>

²¹² Department of Health and Human Services. (October 14, 2020). Email correspondence.

²¹³ LB 639. (April 25, 2017). Available: <https://nebraskalegislature.gov/FloorDocs/105/PDF/Slip/LB639.pdf>

²¹⁴ Office of Governor Ricketts. (2018). Available: <https://governor.nebraska.gov/press/gov-ricketts-signs-major-veterans%E2%80%99-legislative-package>

²¹⁵ LB 754. (April 18, 2016). Available: <https://nebraskalegislature.gov/FloorDocs/104/PDF/Slip/LB754.pdf>

and 48-203. The Commission also played a leading role in the U.S. Space Command Headquarters competition.

LB 919 established Veterans Treatment Courts.²¹⁶ The Douglas County Veterans Treatment Court became operational in November of 2016 and the Lancaster County Veterans Treatment Court became operational in April of 2017.²¹⁷ As of November 2021, the Douglas County Veterans Treatment Court had had 113 entrants since inception of which 23 are current participants and 50 are graduates. The Lancaster Veterans Treatment Court has had 31 entrants since inception of which 11 are current participants and 13 were graduates. In November 2020, the State of Nebraska Judicial Branch announced the development of the Central Nebraska Veterans Treatment Court to serve veterans from Adams, Buffalo, and Hall Counties in early 2021.²¹⁸ In February 2021, the new Central Nebraska Veterans Treatment Court was discussed with the Hall County Board.²¹⁹ As of November 2021, the Central Nebraska Veterans Treatment Court is serving veterans in Hall, Buffalo, and Adams counties.²²⁰ Initial evidence suggests that the program has been a resounding success.²²¹ In order to draw firm conclusions about the effectiveness of the program to occur, however, a formal evaluation must be made. In particular an experimental or quasi-experimental design would most rigorously measure the effectiveness of the Veterans Treatment Courts in Nebraska.

2015 Legislation

LB 109 changed the residency requirements for veterans, spouses, and dependents attending a public college or university in Nebraska.²²² As of October 2021, there is no clear methodology for measuring its impact.

LB 219 adopted the Uniform Deployed Parents Custody and Visitation Act which addresses issues of child custody faced by military families.²²³ As of October 2021, there is no clear methodology for measuring its impact.

LB 264²²⁴ created the requirement that boards or the licensing department accept relevant military training and education. As noted in Transitioning Military & Military Spouse Occupational Licensure Study authorized by Legislative Resolution 436, “DHHS indicated that during 2017, no applicants had military training, education, or experience applied toward their licensure requirements and that no

²¹⁶ LB 919. (April 18, 2016). Available: <https://nebraskalegislature.gov/FloorDocs/104/PDF/Slip/LB919.pdf>

²¹⁷ State of Nebraska Judicial Branch, Office of Probation Administration. (November 2, 2021). Research request.

²¹⁸ State of Nebraska Judicial Branch, Central Nebraska Veterans Treatment Court to Begin Early 2021. (November 10, 2020). Available: <https://supremecourt.nebraska.gov/central-nebraska-veterans-treatment-court-begin-early-2021>

²¹⁹ State of Nebraska Judicial Branch, New Veterans Treatment Court Discussed with Hall County Board. (February 4, 2021). Available: <https://supremecourt.nebraska.gov/new-veterans-treatment-court-discussed-hall-county-board>

²²⁰ Grand Island Independent, “Problem-solving court in Hall, Buffalo, Adams counties aimed at helping veterans.” (November 16, 2021). Available: https://theindependent.com/news/local/problem-solving-court-in-hall-buffalo-adams-counties-aimed-at-helping-veterans/article_6675b766-46d6-11ec-861b-9745884914f3.html

²²¹ Cornhusker Economics, The Impact of Veterans Treatment Courts on the Community. (December 4, 2019). Available: <https://agecon.unl.edu/cornhusker-economics/2019/impact-veterans-treatment-courts-community>

²²² LB 109. (February 26, 2015). Available: <https://nebraskalegislature.gov/FloorDocs/104/PDF/Slip/LB109.pdf>

²²³ LB 219. (February 26, 2015). Available: <https://nebraskalegislature.gov/FloorDocs/104/PDF/Slip/LB219.pdf>

²²⁴ LB 264. (May 13, 2015). Available: <https://nebraskalegislature.gov/FloorDocs/104/PDF/Slip/LB264.pdf>

applicant had requested this.”²²⁵ While there is no clear methodology for measuring the number of applicants benefiting from LB 264, the provisions of LB 264 are posted on the DHHS licensure website.²²⁶

LB 272²²⁷ created a voluntary veterans preference for private sector employers pursuant to Nebraska Revised Statute 48-238.²²⁸ As of October 2021, one employer had registered with the Nebraska Department of Labor.²²⁹ It is recommended that the Commission continue to track business registrations with the Nebraska Department of Labor.

2014 Legislation

LB 987 created a partial exemption to military retirement benefits from Nebraska taxable income.²³⁰ The Nebraska Department of Revenue preliminary data for tax year 2020 indicates 720 returns leading to \$13,086,433 of deducted income using the partial exemption via the Form 1040N-MIL. While this is the amount deducted and not the amount of lost tax revenue, one can estimate the impact to the General Fund. Presuming that all of the filers were in the top state income tax bracket of 6.84%, the maximum impact to the general fund would equal 6.84% of the total amount deducted. For 2020, this impact would equal \$895,112. For tax year 2019, 667 returns filed the Form 1040N-MIL leading to \$11,611,345 of deducted income. For tax year 2018, 547 returns filed the Form 1040N-MIL leading to \$9,571,708 of deducted income. For tax year 2017, 466 returns filed the Form 1040N-MIL leading to \$7,698,543 of deducted income. For tax year 2016, 336 returns filed the Form 1040N-MIL leading to \$5,467,797 of deducted income. For tax year 2015, 191 returns filed the Form 1040N-MIL leading to \$3,036,953 of deducted income. Again, presuming that all of the filers were in the top state income tax bracket of 6.84%, the impact to the general fund would equal \$794,216, \$654,705, \$526,580, \$373,997, and \$207,728 for tax years 2019, 2018, 2017, 2016, and 2015 respectively.²³¹ Of note, LB 387, signed into law in 2021, provides for a 100% exemption of taxable income resulting from military retirement benefits for taxable years on or after January 1, 2022.

2013 Legislation

LB 224²³² created a preference for awarding state contracts to resident disabled veterans if all other factors are equal pursuant to Nebraska Revised Statute 73-107.²³³ It is recommended that the Commission work with the Department of Administrative Services, and other relevant agencies, to determine the number of businesses that have been awarded state contracts upon indicating that the business is disabled veteran-owned.

2011 Legislation

²²⁵ LR 436, Transitioning Military & Military Spouse Occupational Licensure Study. (2018). Available: <https://veterans.nebraska.gov/sites/veterans.nebraska.gov/files/doc/9.%202018%2010%2023%20-%20LR%20436%20Report%20-%20FINAL.pdf>

²²⁶ Nebraska DHHS Licensure Unit Services for the Military. (2021). Available: <http://dhhs.ne.gov/licensure/Documents/VeteransInfoBrochure.pdf>

²²⁷ LB 272. (March 12, 2015). Available: <https://nebraskalegislature.gov/FloorDocs/104/PDF/Slip/LB272.pdf>

²²⁸ Nebraska Revised Statute 48-238. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=48-238>

²²⁹ Nebraska Department of Labor, Veterans Preference Employer Registry. (November 2021). Available: <https://www.dol.nebraska.gov/LaborStandards/VeteransPreference/EmployerRegistry>

²³⁰ LB 987. (April 2, 2014). Available: <https://nebraskalegislature.gov/FloorDocs/104/PDF/Slip/LB272.pdf>

²³¹ Dr. HoaPhu Tran, Nebraska Department of Revenue. (2021). Email correspondence.

²³² LB 224. (June 5, 2013). Available: <https://nebraskalegislature.gov/FloorDocs/103/PDF/Slip/LB224.pdf>

²³³ Nebraska Revised Statute 73-107. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=73-107>

LB 575 enacted the Interstate Compact on Educational Opportunity for Military Children which took effect on July 1st, 2012.²³⁴ The Compact provides for the uniform treatment of military children transferring between school districts and states. The purpose of the Compact is to remove barriers to educational success (such as enrollment, placement, and graduation) imposed on children of military families due to frequent moves and deployment of their parents. The Compact also established the State Council on Educational Opportunity for Military Children which meets annually. The State Council advises the Nebraska Department of Education with regard to the state's participation and compliance with the Compact.²³⁵ Of note, the 2008 BRAC Task Force specifically encouraged the state to "explore the idea of joining the Compact" which is now in its sixth year of existence in Nebraska.²³⁶ As of January 2015, all 50 states and the District of Columbia have adopted the Compact. As of October 2021, the State Council had been an effective tool to support military personnel and families serving in Nebraska.

2010 Legislation

LB 279²³⁷ amended Nebraska Revised Statutes 14-407,²³⁸ 15-1103,²³⁹ and 19-923²⁴⁰ to require the notification of military installations regarding development of real property. While there is no clear methodology for measuring the impact of this legislation, the Commission has not been informed of or asked to address any military installation encroachment issues as of October 2021.

²³⁴ LB 575. (May 16, 2011). Available: <https://nebraskalegislature.gov/FloorDocs/102/PDF/Slip/LB575.pdf>

²³⁵ Nebraska Department of Education, State Council on Educational Opportunity for Military Children. (2021). Available: <https://www.education.ne.gov/commissioner/state-council-on-educational-opportunity-for-military-children/>

²³⁶ Nebraska Base Realignment and Closure (BRAC) Task Force. (2008). Available: <http://govdocs.nebraska.gov/epubs/L3745/B036-2008.pdf>

²³⁷ LB 279. (February 11, 2010). Available: <https://nebraskalegislature.gov/FloorDocs/101/PDF/Slip/LB279.pdf>

²³⁸ Nebraska Revised Statute 14-407. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=14-407>

²³⁹ Nebraska Revised Statute 15-1103. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=15-1103>

²⁴⁰ Nebraska Revised Statute 19-923. (2021). Available: <https://nebraskalegislature.gov/laws/statutes.php?statute=19-923>

Appendix A. About the University of Nebraska-Lincoln Bureau of Business Research

The Bureau of Business Research

The Bureau of Business Research is a leading source for analysis and information on the Nebraska economy. The Bureau conducts both contract and sponsored research on the economy of Nebraska and its communities including: 1) economic and fiscal impact analysis; 2) models of the structure and comparative advantage of the current economy; 3) economic, fiscal, and demographic outlooks, and 4) assessments of how economic policy affects industry, labor markets, infrastructure, and the standard of living. The Bureau also competes for research funding from federal government agencies and private foundations from around the nation and contributes to the academic mission of the University of Nebraska-Lincoln through scholarly publication and the education of students.

Key Personnel

Dr. Eric Thompson

Dr. Eric Thompson is the Director of the Bureau of Business Research and an Associate Professor of Economics at the University of Nebraska-Lincoln. Dr. Thompson has conducted a broad group of economic impact studies including impact studies of Nebraska agriculture, Sandhill Cranes migration, the Nebraska child care industry, the Omaha Zoo, the Nebraska horseracing industry, Husker Harvest Days, and the UNL Athletic Department. Dr. Thompson also works on demographic projections and analyses of economic development programs for Nebraska and cities in Nebraska. He also has conducted numerous economic impact studies for the Lincoln Department of Economic Development, the Omaha Chamber of Commerce, the Nebraska Department of Economic Development, various Nebraska industries, and Nebraska tourism attractions. Dr. Thompson's research has received support from the United States Department of Labor, the Robert Wood Johnson Foundation, the Center for Economic Analysis, the Nebraska Health and Human Services System, as well as Lincoln, Omaha, and Nebraska organizations and agencies. In his previous employment, Dr. Thompson served as the Director of the Center for Business and Economic Research and a Research Associate Professor of Economics at the University of Kentucky. Dr. Thompson received his Ph.D. in agricultural economics from the University of Wisconsin-Madison in 1992. His research fields include regional economics, economic forecasting, and state and local economic development. His research has been published in *Regional Science and Urban Economics*, the *Journal of Regional Science*, the *American Journal of Agricultural Economics*, and the *Journal of Cultural Economics*.

Dr. Mitchel Herian

Dr. Mitchel Herian serves as a Project Director through the Bureau of Business Research, a faculty fellow at the University of Nebraska Public Policy Center, and an adjunct professor in the Political Science department at UNL. Dr. Herian has worked for agencies such as the U.S. Army, the U.S. Air Force, the National Aeronautics and Space Administration (NASA), the Nebraska Supreme Court, the Nebraska Department of Education, and the Kansas Department of Corrections. His research has received support from agencies including the National Science Foundation and the National Institute of Justice. Dr. Herian's research has been published in a variety of peer reviewed journals including the *Journal of Public Administration Research and Theory*, *American Review of Public Administration*, *Policy Studies Journal*, *State and Local Government Review*, and *Ecology & Society*.

Mr. Phillip O'Donnell

Mr. Phillip O'Donnell serves as the first Military Affairs Liaison for the State of Nebraska's Commission on Military and Veteran Affairs. Mr. O'Donnell graduated with merit from the U.S. Naval Academy before serving as a surface warfare officer in the U.S. Navy with engineering, operations, and intelligence assignments in Japan, Bahrain, and Washington DC. After completing his active duty service, Mr. O'Donnell earned a Master of Arts degree in International Relations and International Economics from the Johns Hopkins University's School of Advanced International Studies (SAIS) and a Master of Business Administration degree from the University of Nebraska-Lincoln. Mr. O'Donnell has worked for both large and small consulting firms in the defense industry and continues to serve in the Navy Reserve in support of the North Atlantic Treaty Organization.

