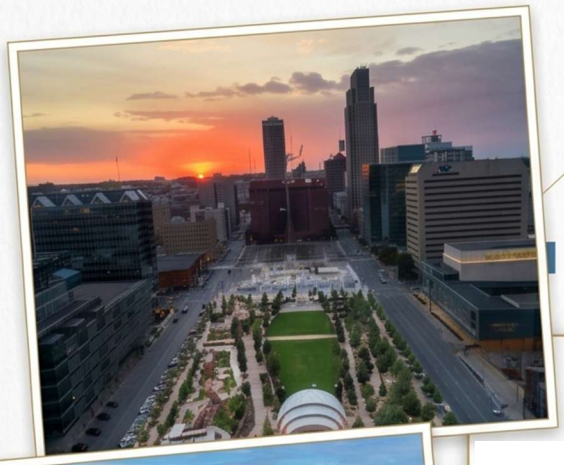


City of Omaha

BUDGET

2027 Recommended

Mayor John W. Ewing, Jr.

Photo's courtesy of the Metropolitan Entertainment & Convention Authority. Adams Park Trails and Zorinsky Lake Playground photos courtesy of the City of Omaha Parks & Recreation Department. Cover design assistance using Gemini AI.

Annual Budget

For Calendar Year

2027

Vision

Service and Leadership that enriches the community.

Mission

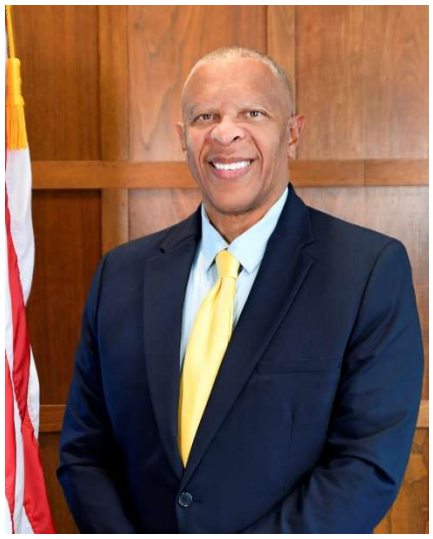
To provide quality service and leadership that maximizes resources and responds to our community's present and future needs.

Shared Goals

- Cooperation and Teamwork
- Honesty & Integrity
- Responsiveness and Reliability

These values demonstrate our commitment to professionalism.

City of Omaha Elected Officials



John W. Ewing, Jr.
Mayor

Danny Begley
District 3
City Council President

Brinker Harding District 6
City Council Vice President

Pete Festersen District 1
City Councilmember

LaVonya Goodwin District 2
City Councilmember

Ron Hug District 4
City Councilmember

Don Rowe District 5
City Councilmember

Aimee Melton District 7
City Councilmember

Department Officials

DEPARTMENT DIRECTORS

Matthew Kuhse.....City Attorney
Deborah Sander.....Human Resources Director
Cailin Daly Dejillas.....Human Rights & Relations Director
Stephen B. Curtiss.....Finance Director
David Fanslau.....Planning Director
Jacquelyn Morrison.....Interim Parks, Recreation & Public Property Director
Kathleen Bossman.....Fire Chief
Todd Schmaderer.....Police Chief
Robert Stubbe.....Public Works Director
Jasmyn Goodwin.....Convention & Tourism Director
Laura Marlane.....Library Director

MAYOR'S EXECUTIVE STAFF

Thomas Warren.....Chief of Staff
Erin Grace.....Director of Communications
Jacquelyn Morrison.....Director of Transformation & Strategic Partnership
Marco Floreani.....Deputy Chief of Staff - Economic Development
Javier Saldana Jr.....Deputy Chief of Staff - Economic Development
Keith Station.....Deputy Chief of Staff - External Affairs
Jennifer Frauendorfer.....Deputy Chief of Staff - Administration
Steven Jensen.....Economic Development Consultant

Stephen B. Curtiss, *Finance Director*
Don Drazdys, *City Comptroller*

BUDGET STAFF

Andrew Brott, *Budget Manager*
Nicole Sweeney

BUDGET CONTRIBUTORS

Amy Bell, Alex Fanslau, Atsu Adeponu, Carol Robinson
Donna Waller, Jeff Roh, Lisa Wells, Margaret Perdue
Sarah Egner, Todd Thorsheim, Tyler Leimer, Veronica Banks

James Dowding, *City Council Chief of Staff*
Elizabeth Butler, *City Clerk*

READER'S GUIDE

This guide provides readers with an overview of the sections included in this document. It explains how to find and use the information contained in the budget document for a better understanding of the City of Omaha budget.

INTRODUCTION

The introduction section of the budget includes helpful user documents such as the table of contents.

SECTION A: OVERVIEW

This section includes helpful overview information including a city summary, financial policies, revenue and expense summary graphs of the budget, historical property tax and sales tax information, and debt service details.

SECTION B: CITY FUNDS

This section includes detailed fund schedules for each of the city funds included in the budget. Each fund schedule includes a projected fund balance through the year of the budget along with a description of the fund use.

SECTION C: GRANT FUNDS

This section includes additional information on active programs that are financed in whole or part by Federal or State grants. It also includes a page showing the personnel costs by department that are paid with grant dollars.

SECTION D: REVENUE

This section provides revenue details by fund and major category along with supplemental information about major revenue sources. You can also see forms for the State of Nebraska filing of the City of Omaha budget.

SECTION E: APPROPRIATIONS

This section provides summary information by department about the expenses included in the City of Omaha budget. You can also find a summary of the personnel headcount by department.

SECTION F: DEPARTMENT BUDGETS

This section includes detailed information for each City of Omaha department. Each department section will include department goals and a mission statement, descriptive information by organization or division, performance measures, detailed headcount with position titles and a summary by department or division.

SECTION G: APPENDIXES

This section includes a glossary defining terms used throughout the budget document.

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2027 Budget
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City of Omaha, Nebraska
2027 Summary

VISION

Service and leadership that enriches the community

MISSION

To provide quality service and leadership that maximizes resources and responds to our community's present and future needs.

SHARED GOALS

- Cooperation and Teamwork
- Honesty and Integrity
- Responsiveness and Reliability

OUR CITY

Omaha, founded in 1854, is the largest city in the State of Nebraska. According to Indian legend, the name means "upstream" or "against the current". The U.S. Census Bureau estimates that Omaha has a population of 488,797. The eight-county Metropolitan Statistical Area (MSA) has a population of 1,009,836 and covers nearly 4,350 square miles. The Greater Omaha MSA grew by 31.7% between 2000 and 2025. In addition, there are approximately 1.4 million people that live within a 60-minute drive of Omaha.

Rendering of Omaha's Central Public Library. Photo courtesy of HDR.

GOVERNMENT

Omaha operates with a Mayor-Council form of government. The Mayor and seven-member City Council are both elected to four-year terms. The executive and administrative powers of the City are vested in the Mayor, who is popularly elected on a non-partisan basis. Agreements with Douglas County provide for the sharing of library, information technology, parks, purchasing, mail and 911 services between city and county residents.

CURRENT DEMOGRAPHIC INFORMATION

	City
Median Home Price - Omaha	$245,500
Median Home Price - US	$332,700
Median Household Income - Omaha	$73,201
Median Household Income - US	$80,734
Average Household Income - Omaha	$105,068
Average Household Income - US	$113,530
Per Capita Income - Omaha	$43,638
Median Age	35.3
Geographical area - sq miles	148.87

*Omaha MSA consists of Douglas, Sarpy, Saunders, Cass and Washington counties in Nebraska and Pottawattamie, Harrison and Mills counties in Iowa. Demographic information provided by the Greater Omaha Chamber of Commerce

CITY OF OMAHA, NEBRASKA

Principal Employers

Employer	2025 Employees	2025 Rank	2025 Percentage of Total City Employment
Offutt Air Force Base	5,000+	1	1.00%
Nebraska Medicine	5,000+	2	1.00%
CHI Health	5,000+	3	1.00%
Omaha Public Schools (OPS)	5,000+	4	1.00%
University of Nebraska Medical Center	5,000+	5	1.00%
Methodist Health System	5,000+	6	1.00%
Union Pacific Railroad	2,500+	7	0.50%
City of Omaha	2,500+	8	0.50%
First National Bank	2,500+	9	0.50%
Mutual of Omaha	2,500+	10	0.50%
Fiserv	2,500+	11	0.50%
Boys Town	2,500+	12	0.50%
Douglas County	2,500+	13	0.50%
Millard Public Schools	2,500+	14	0.50%
Valmont Industries	2,500+	15	0.50%
Total			10.50%

Employer	2015 Employees	2015 Rank	2015 Percentage of Total City Employment
Offutt Air Force Base	7,500+	1	1.69%
Alegant Health	7,500+	2	1.69%
Omaha Public Schools	5,000+	3	1.69%
Methodist Health System	5,000+	4	1.13%
The Nebraska Medical Center	5,000+	5	1.13%
University of Nebraska Medical Center	2,500+	6	1.13%
First Data Corp.	2,500+	7	0.56%
Union Pacific Corp.	2,500+	8	0.56%
Hy-vee Inc.	2,500+	9	0.56%
First National Bank of Nebraska	2,500+	10	0.56%
West Corp.	2,500+	11	0.56%
Walmart Stores	2,500+	12	0.56%
ConAgra Foods	2,500+	13	0.56%
Mutual of Omaha	2,500+	14	0.56%
Creighton University	2,500+	15	0.56%
Total			13.50%

Source: Greater Omaha Chamber of Commerce

CITY OF OMAHA

Financial Policies

In the City of Omaha's fiscal system, the monitoring and control of revenues is a primary concern. The City's primary revenue policy goal is to maintain a diversified revenue system to protect it from possible short-term fluctuations in any of its various revenue sources. To accomplish this, revenues are monitored on a continuous basis to insure that receipts from each revenue source are at maximum levels. An understanding of the economic and legal factors which directly and indirectly affect the level of revenue collections is an important part of the City's revenue policy. The following policies are those which have been utilized throughout this budget document, as they pertain to revenues.

Overall Revenue Policy Objectives

- A diversified yet stable revenue system will be utilized by the City to protect it from possible short-term fluctuations in any of its revenue sources.

- The City will, after having considered all possible cost reduction alternatives, explore the possibility of obtaining new or expanded revenue sources as a way to help ensure a balanced budget.

- Cost recovery revenue sources will be analyzed on an annual basis and modified as necessary to ensure that revenue collections reflect the cost of providing associated City services.

- The City will actively oppose State and/or Federal legislation which would mandate costs to the City of Omaha without providing or increasing a revenue source to offset those mandated costs. The City will continue lobbying efforts to protect current revenues received from State and Federal sources.

- The City will follow an aggressive policy of enforcement of revenue regulations and collection of revenues.

Specific Revenue Policy Objectives

Local Property and Sales Tax:

- The City will attempt to maintain a stable tax base.

- The local taxing effort of other cities as well as the demand and need for local public services will be major considerations in determining tax rates.

Occupation Taxes and "In Lieu of Tax" Receipts:

- The City will continue lobbying efforts to protect current revenue sources which are allowed by State and Federal legislation.

Vehicle and State Replacement Taxes:

- The City will at all times attempt to ensure that it receives its fair share of all State shared revenues.

Municipal Enterprises, Cost Recoveries and Other Charges for Services:

- The goal is for the rate structure to provide a cost recovery of 100% of the full cost (operating and indirect expenses) of providing the service unless additional City subsidies are required to provide the service to youth, disadvantaged or handicapped groups or to provide economic development.

- The demand and need for fees and charges for services will be analyzed to determine if the intended purpose of the service is being accomplished.

- In the determination of rates charged for specific services, rates charged by other public and private organizations for similar services will be a major consideration.

- All fees and charges will be reviewed annually.

Federal, State and Local Grants:

- The City will aggressively seek Federal and State matching funds for City projects.

- The support of private, community and corporate foundation matching funds will be actively solicited for projects.

Utility and Enterprise Funds:

- The Enterprise Funds will be operated with the objective of being or becoming self-supporting.

Cash Management and Investment Policies

The Cash Management and Investment Policies are divided into four major components of cash management systems. They are: Cash Flow Forecasting; Cash Mobilization; Bank Relations; and Investment of Idle Surplus Funds.

- The Cash flow forecast shall, with reasonable accuracy, identify the funds available to pay the costs of government and investable funds remaining thereafter.

- The cash mobilization shall identify and accelerate deposit flows into the bank coupled with maximizing the disbursement float and minimizing the average daily bank cash balance.

- The banking relationships shall be maintained in an environment such that the lowest cost for banking services is provided to the taxpayers.

- The investment of idle surplus funds shall be in accordance with the Investment Policy adopted by the City Council and with authorized state statutes and provide reasonable liquidity in connection with the least default risk and highest rate of return on investments.

- The investment and management of the City's idle surplus funds shall be monitored and reviewed by the City of Omaha Investment Advisory Committee. The Committee is formed by Executive Order of the Mayor for the City of Omaha.

Reserves and Contingencies

- The City maintains a Cash Reserve Fund which shall not exceed 8% of General Fund appropriations for the purpose of meeting emergencies arising from: (a) the loss or partial loss of a revenue source; (b) unanticipated expenditures due to a natural disaster or casualty loss; (c) expenditures for the satisfaction of judgments and litigation when the Judgment Levy Fund balance is inadequate; and (d) conditions wherein serious loss of life, health or property is threatened or has occurred. Ordinance #38790, adopted August 24, 2010, requires an appropriation to the Cash Reserve Fund sufficient to increase the end-of-the-year fund balance by 4%. The appropriations required by this ordinance shall end or be reduced when, at the time an annual budget is adopted, the Cash Reserve Fund has a balance equal to or greater than 4% of General Fund appropriations for that budget year.

- The City's objective for the year-end General Fund budget balance will be a minimum of 1% of annual General Fund revenues carried forward two years.

- The City maintains a Contingent Liability Fund. The purpose of this fund is to accumulate resources to provide financial assistance in cases of uninsured or under insured casualty losses and settlement of City lawsuits prior to a court judgment. The Contingent Liability Fund is supported by yearly appropriations from the General, Sewer Revenue and Street and Highway Funds. The city also has the option to make transfers from year-end General Fund balances when available.

- In 1995, the City established the Keno/Lottery Reserve Fund. A $3 million balance plus 25% of interest earnings annually will be maintained.

CITY OF OMAHA

Financial Policies

Accounting, Auditing and Financial Reporting

• An independent audit of all City funds and accounts will be performed annually by a qualified public accounting firm.

• Budgets are prepared using the accrual basis of accounting. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred. The City will maintain a budgetary control system and produce quarterly financial reports. For budgetary purposes, the City employs encumbrance accounting which reserves a portion of the applicable appropriation for purchase orders, contracts and other commitments.

• The City prepares a balanced budget, in which estimated operating revenues plus beginning fund balance are equal to, or exceed, estimated operating expenditures.

Section 5.14 of the Home Rule Charter for the City of Omaha states "The year-end fund balance as of the close of any particular fiscal year shall be applied as general fund revenue in the budget for the fiscal year two years subsequent to that fiscal year."

• The City will continue to implement accounting procedures which will provide annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined in Governmental Accounting, Auditing and Financial Reporting (GAAFR) guidelines.

Debt Management Policies

• The City will confine long-term borrowing to capital improvements with a useful life of 15 years or greater.

• The City will issue bonds as proposed in the Capital Improvement Program (CIP) only.

• The City will maintain cash reserves for general obligation debt and annexation debt of 2% of the outstanding debt or $2 million, whichever is less. All revenue bonds shall maintain reserves in accordance with the respective bond resolution.

• The total amount of general obligation bonds outstanding at any time shall not exceed 3.5% of the total actual value of taxable real and personal property in the City.

• Revenue bonds and interest are payable solely from the revenues of the facility or enterprise for which the bonds were issued and are not general obligation debt of the City.

• Tax increment debt will be paid solely from the Community Development project tax receipts. The debt repayment schedule shall not exceed 15 years from the date of the initial City Council approval (unless designated an extremely blighted area (EBA) which shall not exceed 20 years). The debt shall be the obligation and responsibility of the developer and not the City.

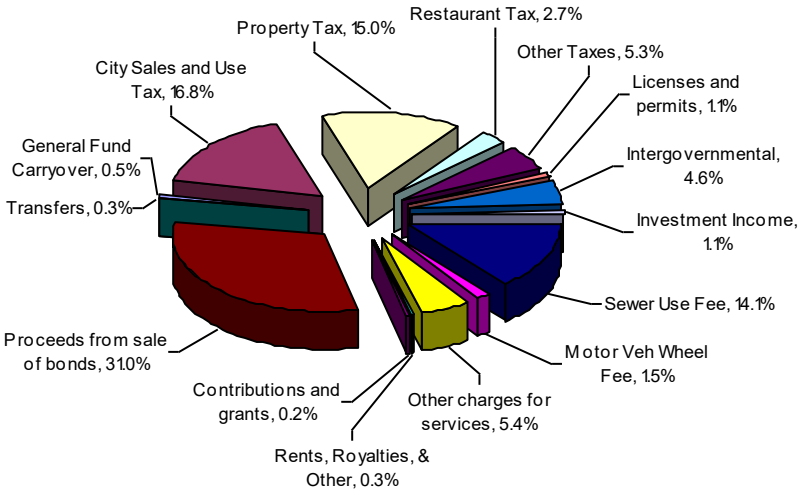
• The City will limit the Special Tax Revenue Redevelopment levy to a maximum of $.026 per $100 of valuation as required by State Law.

• The City will not use derivative products for any type of speculative purpose.

• The City will forecast annually the cash balance of the Debt Service Fund for a period of 20 years.

City Of Omaha
Revenues and Appropriations
All Funds

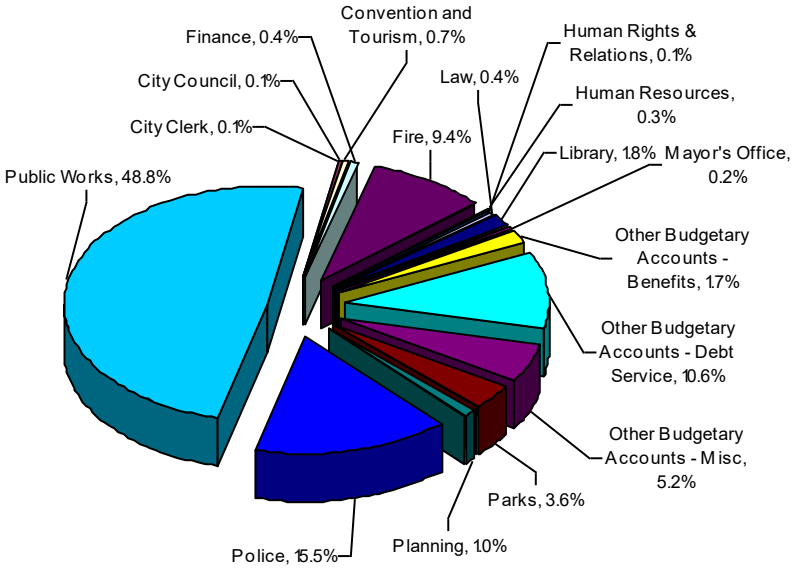
2027 Revenue Sources



Revenue Sources	2026 Budget	2027 Budget
General Fund Carryover	8,000,000	9,000,000
City Sales and Use Tax	265,402,488	288,052,998
Property Tax	246,570,830	257,207,537
Restaurant Tax	47,094,182	46,797,599
Other Taxes	83,689,648	90,938,456
Licenses and permits	19,815,471	19,370,059
Intergovernmental	79,998,638	78,045,507
Investment Income	15,573,528	18,532,428
Sewer Use Fee	231,942,542	241,220,244
Motor Veh Wheel Fee	25,249,074	25,140,809
Other charges for services	86,613,777	92,543,456
Rents, Royalties, & Other	5,914,257	5,932,364
Contributions and grants	3,607,795	3,588,795
Proceeds from sale of bonds	681,066,000	531,690,039
Transfers	14,640,297	5,496,208
	$ 1,815,178,527	**$ 1,713,556,499**

Detail in this schedule may not add to the totals due to rounding.

2027 Appropriations



Departments	2026 Budget	2027 Budget
Mayor's Office	2,518,340	2,684,268
City Council	1,703,567	1,808,746
City Clerk	967,913	1,016,059
Law	7,035,941	7,446,590
Human Resources	4,938,369	5,211,523
Human Rights & Relations	1,896,803	2,053,344
Finance	6,817,375	7,296,541
Planning	16,489,644	17,275,430
Police	233,526,302	261,452,097
Fire	168,437,162	158,225,725
Parks	67,193,455	61,334,546
Convention and Tourism	11,991,178	12,087,069
Public Works	985,319,107	820,315,808
Library	27,621,751	29,479,487
Other Budgetary Accounts - Benefits	28,950,409	28,358,398
Other Budgetary Accounts - Misc	70,718,364	87,218,037
Other Budgetary Accounts - Debt Service	162,036,543	178,397,559
	$ 1,798,162,223	**$ 1,681,661,227**

Detail in this schedule may not add to the totals due to rounding.

City of Omaha 2027 Budget Summary

By Department	POSITIONS 2026	POSITIONS 2027	FUNDING 2026 Appropriated	FUNDING 2027 Recommended	$ Change	% Change
Mayor's Office	12	12	2,518,340	2,684,268	165,928	6.59%
City Council	14	14	1,703,567	1,808,746	105,179	6.17%
City Clerk	5	5	967,913	1,016,059	48,146	4.97%
Law	35	36	7,035,941	7,446,590	410,649	5.84%
Human Resources	30	30	4,938,369	5,211,523	273,154	5.53%
Human Rights & Relations	12	12	1,896,803	2,053,344	156,541	8.25%
Finance	40	40	6,817,375	7,296,541	479,166	7.03%
Planning	137	136	16,489,644	17,275,430	785,786	4.77%
Police	1,080	1,087	233,526,302	261,452,097	27,925,795	11.96%
Fire	695	704	168,437,162	158,225,725	(10,211,437)	-6.06%
Parks	178	192	67,193,455	61,334,546	(5,858,909)	-8.72%
Convention and Tourism	29	29	11,991,178	12,087,069	95,891	0.80%
Public Works	757	763	985,319,107	820,315,808	(165,003,299)	-16.75%
Library	146	153	27,621,751	29,479,487	1,857,736	6.73%
Other Budgetary Accounts - Benefits	-	-	28,950,409	28,358,398	(592,011)	-2.04%
Other Budgetary Accounts - Misc	-	-	70,718,364	87,218,037	16,499,673	23.33%
Other Budgetary Accounts - Debt Service	-	-	162,036,543	178,397,559	16,361,016	10.10%
Department Total	**3,170**	**3,213**	**1,798,162,223**	**1,681,661,227**	**(116,500,996)**	**-6.48%**

By Expenditures Category

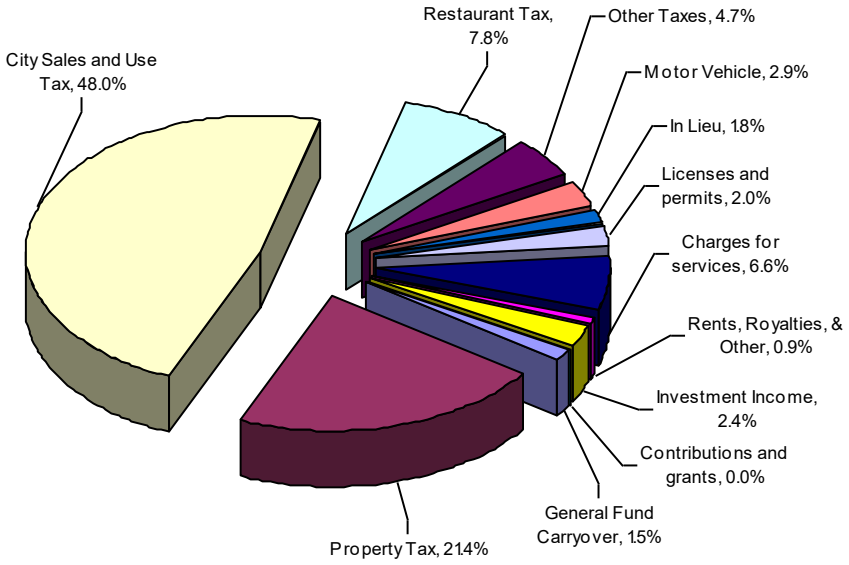
Employee Compensation	511,696,228	547,707,490	36,011,262	7.04%
Non-Personnel	469,372,305	499,073,744	29,701,439	6.33%
Capital	817,093,690	634,879,993	(182,213,697)	-22.30%
Expenditures Total	**1,798,162,223**	**1,681,661,227**	**(116,500,996)**	**-6.48%**

By Source of Funds

11111	General	562,783,754	600,678,786	37,895,032	6.73%
11112	General Fund/Stadium	4,698,950	4,827,288	128,338	2.73%
11114	Contingent Liability Fund	660,000	700,000	40,000	6.06%
11217	Technology And Training	687,101	779,496	92,395	13.45%
12111	Judgment	4,033,627	3,220,078	(813,549)	-20.17%
12115	Library Fines And Fees	-	165,000	165,000	0.00%
12116	Douglas County Library Supplement	3,700,000	4,500,000	800,000	21.62%
12118	Keno/lottery Proceeds	13,607,518	15,318,758	1,711,240	12.58%
12128	Storm Water Fee Revenue	3,151,405	3,160,427	9,022	0.29%
12131	Street Allocation	104,516,644	101,775,436	(2,741,208)	-2.62%
12133	Interceptor Sewer Construction	3,828,000	4,500,000	672,000	17.55%
12135	Park Development Comm Park Fees	102,000	77,000	(25,000)	-24.51%
12193	State Turnback Revenue	340,000	500,000	160,000	47.06%
13419	Pedestrian Trail Bridge - Joint Use Omaha/Council Bluffs	171,708	39,578	(132,130)	-76.95%
15113	Keno Lottery Reserve Fund	400,000	-	(400,000)	-100.00%
21107	Destination Marketing Corporation	417,341	316,208	(101,133)	-24.23%
21109	Omaha Convention & Visitors Bureau	9,793,473	9,784,095	(9,378)	-0.10%
21129	Household Chemical Disposal Fund	888,441	983,475	95,034	10.70%
21216	Development Revenue	530,352	501,904	(28,448)	-5.36%
14111	Debt Service	85,311,201	98,765,228	13,454,027	15.77%
14112	Special Tax Revenue Redevelopment	14,716,159	13,751,629	(964,530)	-6.55%
13112	City Capital Improvement	4,780,000	4,400,000	(380,000)	-7.95%
13126	2022 Environment Bond	12,220,000	6,957,000	(5,263,000)	-43.07%
13186	2022 Transportation Bond	43,544,000	35,759,000	(7,785,000)	-17.88%
13187	2024 Transportation Bond	-	51,000	51,000	0.00%
13192	2022 Street Preservation Bond	40,000,000	43,500,000	3,500,000	8.75%
13248	2022 Public Facilities Bond	-	9,510,000	9,510,000	0.00%
13249	2024 Public Facilities Bond	45,449,000	45,329,000	(120,000)	-0.26%
13302	2022 Public Safety Bond	-	2,950,000	2,950,000	0.00%
13303	2024 Public Safety Bond	-	1,098,000	1,098,000	0.00%
13358	2022 Parks and Recreation Bond	4,700,000	4,759,000	59,000	1.26%
13418	Downtown Stadium & Companion Projects	2,918,154	3,305,883	387,729	13.29%
13573	Capital Special Assessment	1,229,000	1,226,000	(3,000)	-0.24%
13574	Service Special Assessment	6,000	6,500	500	8.33%
21105	Levi Carter Park	1,588,199	1,441,713	(146,486)	-9.22%
21104	Tranquility Park Capital Construction	18,700,000	7,410,000	(11,290,000)	-60.37%
21106	Tranquility Park	1,293,251	840,998	(452,253)	-34.97%
21108	City Wide Sports Revenue	1,210,501	1,260,141	49,640	4.10%
21111	Marinas	1,060,187	1,070,671	10,484	0.99%
21114	Golf Operations	7,772,951	8,573,049	800,098	10.29%
21116	Parking and Mobility	33,901,571	49,423,314	15,521,743	45.78%
21136	Parking and Mobility Capital	375,426,761	171,767,000	(203,659,761)	-54.25%
21121	Sewer Revenue	116,651,817	120,711,200	4,059,383	3.48%
21124	Sewer Revenue Improvements	270,500,000	295,100,000	24,600,000	9.09%
21127	Air Quality Fund	873,157	867,372	(5,785)	-0.66%
Source of Funds Total		**1,798,162,223**	**1,681,661,227**	**(116,500,996)**	**-6.48%**

City Of Omaha
Revenues and Appropriations
General Funds

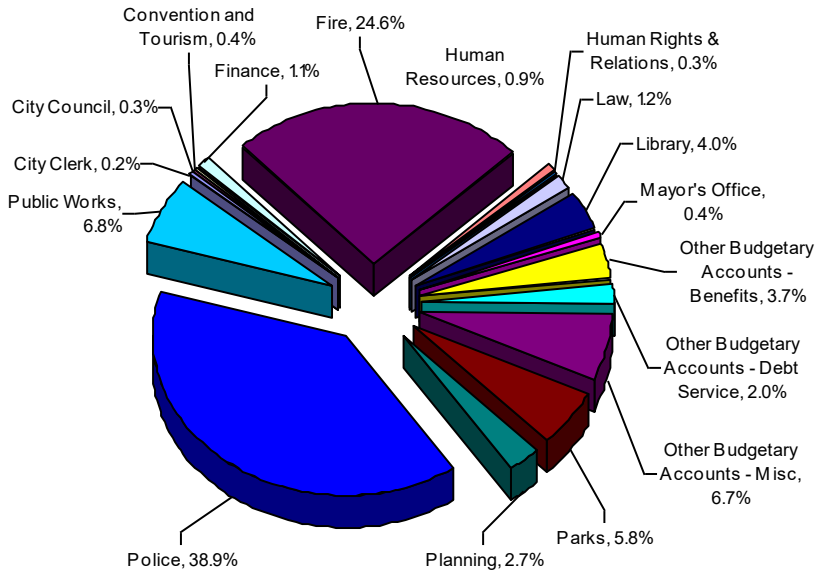
2027 Revenue Sources



Revenue Sources	2026 Budget	2027 Budget
General Fund Carryover	8,000,000	9,000,000
Property Tax	123,425,531	128,749,929
City Sales and Use Tax	265,402,488	288,052,998
Restaurant Tax	47,094,182	46,797,599
Other Taxes	28,337,585	28,316,650
Motor Vehicle	17,436,829	17,411,670
In Lieu	11,333,340	11,111,865
Licenses and permits	12,629,558	12,008,748
Charges for services	32,886,687	39,765,537
Rents, Royalties, & Other	5,194,756	5,194,756
Investment Income	11,000,000	14,226,236
Contributions and grants	42,798	42,798
	$ 562,783,754	**$ 600,678,786**

Detail in this schedule may not add to the totals due to rounding.

2027 Appropriations



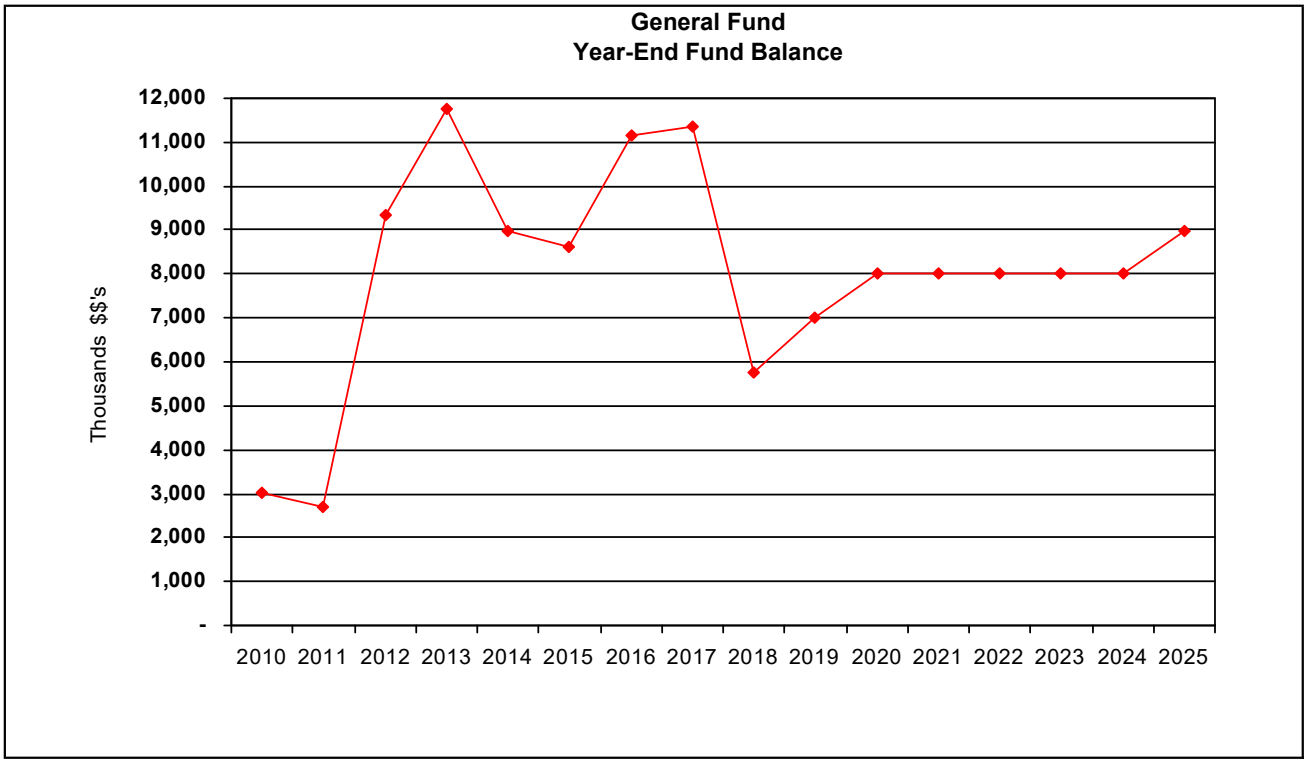
Departments	2026 Budget	2027 Budget
Mayor's Office	2,518,340	2,684,268
City Council	1,703,567	1,808,746
City Clerk	967,913	1,016,059
Law	7,035,941	7,446,590
Human Resources	4,938,369	5,211,523
Human Rights & Relations	1,896,803	2,053,344
Finance	6,438,728	6,883,670
Planning	15,336,640	16,054,164
Police	216,601,302	233,689,097
Fire	141,157,162	147,725,725
Parks	28,945,317	34,639,776
Convention and Tourism	2,500,000	2,600,000
Public Works	37,604,910	40,550,832
Library	22,921,751	23,814,487
Other Budgetary Accounts - Benefits	22,850,048	22,193,401
Other Budgetary Accounts - Misc	37,322,862	40,142,032
Other Budgetary Accounts - Debt Service	12,044,101	12,165,072
	$ 562,783,754	**$ 600,678,786**

Detail in this schedule may not add to the totals due to rounding.

GENERAL FUND TRANSACTIONS
FOR THE YEARS ENDED DECEMBER 31

Year	Initial Credit	Current Revenue	Total Available	Total Expended	Net Encumbrance Adjustment	Balance Carried Forward
2010	1,873,465	284,531,967	286,405,432	284,992,902	1,603,249	3,015,778
2011	-	307,298,655	307,298,655	306,893,937	2,309,595	2,714,312
2012	3,015,778	317,058,004	320,073,782	312,194,214	1,480,750	9,360,318
2013	2,714,312	320,753,990	323,468,302	312,437,113	726,122	11,757,311
2014	9,360,317	337,789,443	347,149,760	338,303,717	153,957	9,000,000
2015	11,883,612	341,856,795	353,740,407	345,790,131	669,162	8,619,438
2016	9,000,000	351,838,068	360,838,068	359,736,218	10,040,518	11,142,368
2017	8,619,438	367,780,877	376,400,315	368,421,474	3,368,787	11,347,628
2018	11,142,368	375,033,739	386,176,107	382,130,226	1,704,346	5,750,227
2019	11,347,628	393,717,224	405,064,852	399,222,073	1,157,221	7,000,000
2020	5,750,227	389,181,095	394,931,322	387,443,681	512,359	8,000,000
2021	7,000,000	453,455,864	460,455,864	455,086,115	2,630,251	8,000,000
2022	8,000,000	467,383,117	475,383,117	469,036,766	1,653,649	8,000,000
2023	8,000,000	521,210,051	529,210,051	522,243,707	1,033,656	8,000,000
2024	8,000,000	535,111,292	543,111,292	539,189,499	4,078,207	8,000,000
2025	8,000,000	525,154,745	533,154,745	532,074,602	7,919,857	9,000,000

The General Fund surplus as of the close of any particular fiscal year shall be applied as General Fund revenue in the budget for the fiscal year two years subsequent to that fiscal year.



City of Omaha

2027 Summary of Transfers

Transfers In

Fund	Fund Description	Org	Account	2027 Recommended	2027 Appropriated
11114	Contingent Liability Fund		59111	150,000	-
12209	Ballpark Revenue Fund		59111	2,000,000	-
13112	City Capital Improvement		59111	2,750,000	-
13419	Pedestrian Trail Bridge - Joint Use Omaha/Council Bluffs		59111	130,000	-
21107	Destination Marketing Corporation		59111	316,208	-
21129	Household Chemical Disposal Fund		59111	150,000	-
			Total:	**5,496,208**	**-**

Transfers Out

Other Budgetary Accounts - Misc

Fund Transfers

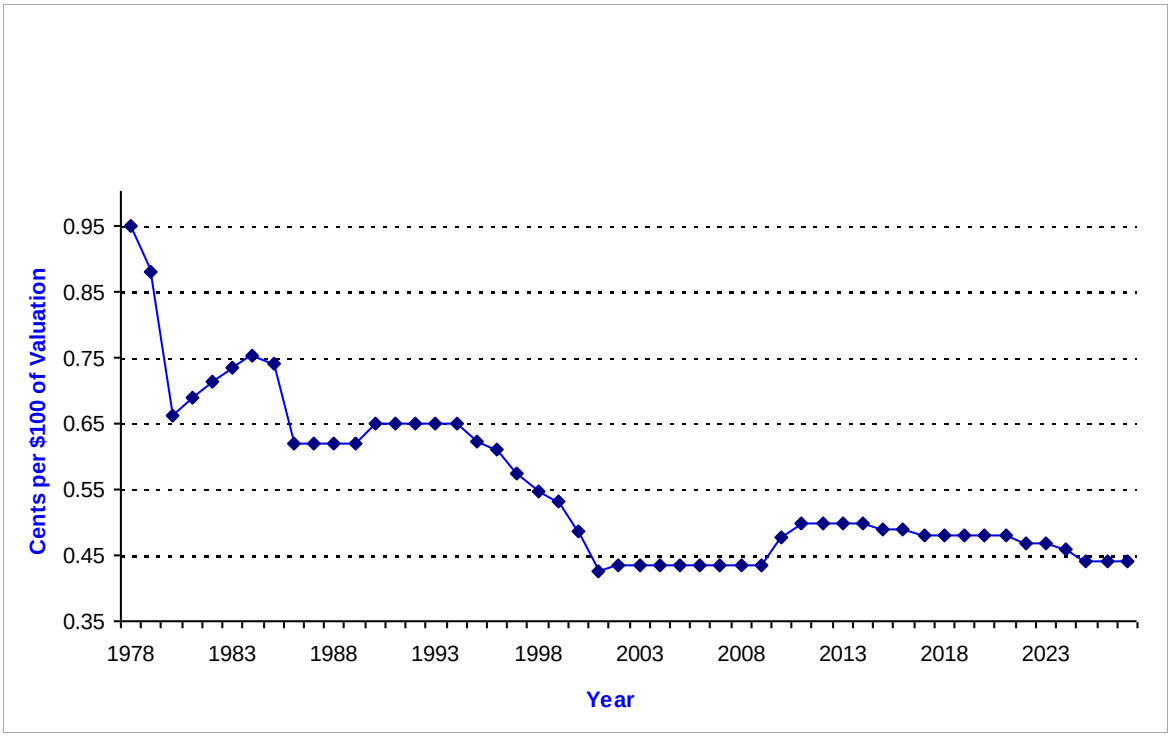
11111	General	119999	46222	(2,880,000)	-
11112	General Fund/Stadium	119999	46222	(2,000,000)	-
12128	Storm Water Fee Revenue	119999	46222	(150,000)	-
12131	Street Allocation	119999	46222	(100,000)	-
21109	Omaha Convention & Visitors Bureau	119999	46222	(316,208)	-
21121	Sewer Revenue	119999	46222	(50,000)	-
			Total:	**(5,496,208)**	**-**

This schedule summarizes transfers included in the budget (accounts 46222 and 59111).

For 2027, the following transfers are included:

$130,000 from General Fund (11111) to Pedestrian Bridge Fund (13419)
$2,750,000 from General Fund (11111) to City Capital Improvement Fund (13112)
$2,000,000 from Stadium Revenue Fund (11112) to Ballpark Revenue Fund (12209)
$100,000 from Street Allocation Fund (12131) to Contingent Liability Fund (11114)
$316,208 from Omaha Convention & Visitors Fund (21109) to Destination Marketing Corporation Fund (21107)
$50,000 from Sewer Fund (21121) to Contingent Liability Fund (11114)
$150,000 from Storm Water Fee Revenue Fund (12128) to Household Chemical Disposal Fund (21129)

City Of Omaha
Historical Property Tax Rates

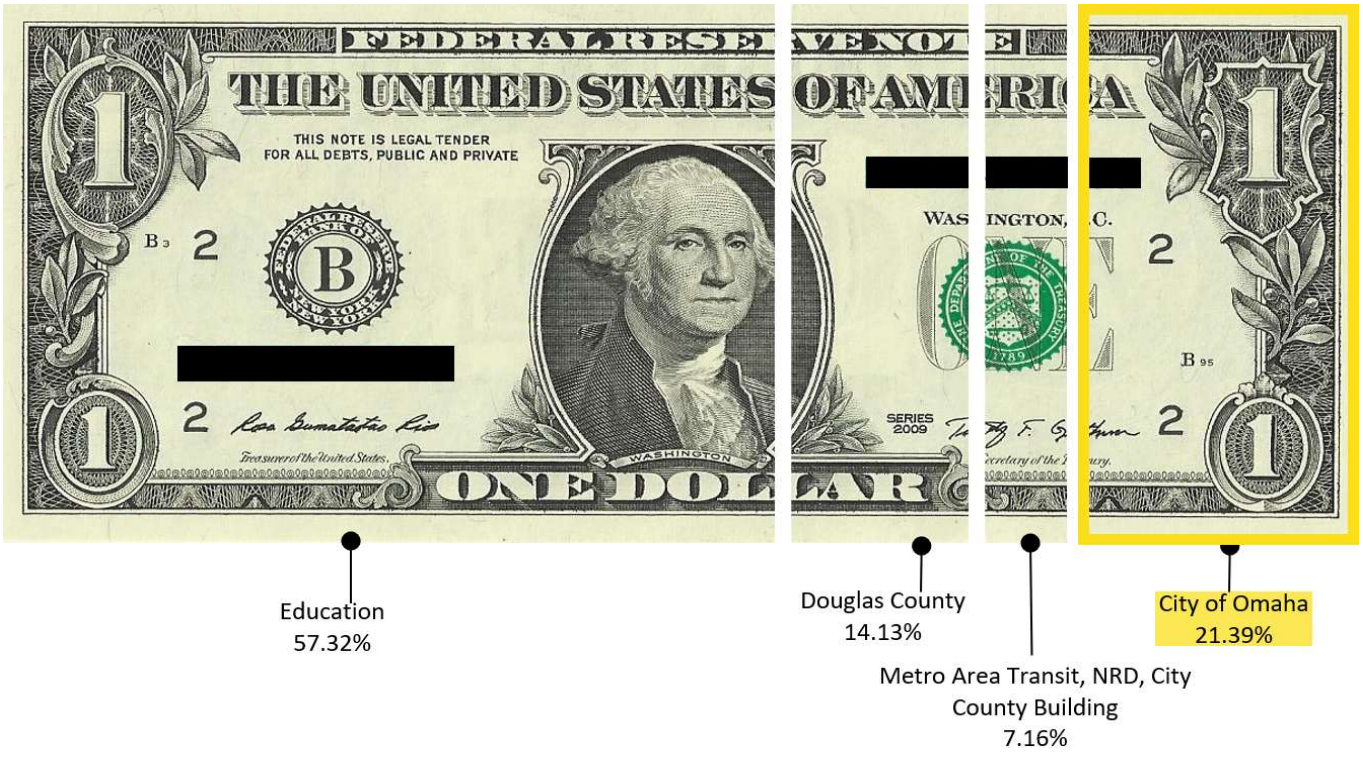


Historical Schedule of Property Tax Rates		
Year	Cents Per $100 Valuation	Percent Change
2008	43.387	0.00%
2009	43.387	0.00%
2010	47.587	9.68%
2011	49.922	4.91%
2012	49.922	0.00%
2013	49.922	0.00%
2014	49.922	0.00%
2015	48.922	-2.00%
2016	48.922	0.00%
2017	47.922	-2.04%
2018	47.922	0.00%
2019	47.922	0.00%
2020	47.922	0.00%
2021	47.922	0.00%
2022	46.922	-2.09%
2023	46.922	0.00%
2024	45.733	-2.53%
2025	43.994	-3.80%
2026	43.994	0.00%
2027	43.994	0.00%

Property Taxes by Collecting Agency

Median Home Price - Omaha		$245,500		
Tax Description	**Assessed Value**	**Tax Rate**	**Tax Amount**	**% Allocation**
Education (Breakdown Below)	$ 245,500	$ 0.0117895	$2,894.32	57.32%
Douglas County	$ 245,500	$ 0.0029059	$713.40	14.13%
Metro Area Transit	$ 245,500	$ 0.0010000	$245.50	4.86%
NRD	$ 245,500	$ 0.0003035	$74.51	1.48%
City County Building	$ 245,500	$ 0.0001700	$41.74	0.83%
City of Omaha	$ 245,500	$ 0.0043994	$1,080.05	21.39%
		$ **0.0205683**	$5,049.52	
Education				
Educational Service Unit 1	$ 245,500	$ 0.0001500	$ 36.83	
Learning Community Capital Project	$ 245,500	$ 0.0001383	$ 33.95	
Metro Comm College	$ 245,500	$ 0.0002000	$ 49.10	
School - Omaha	$ 245,500	$ 0.0113012	$ 2,774.44	
		$ 0.0117895	$ 2,894.32	

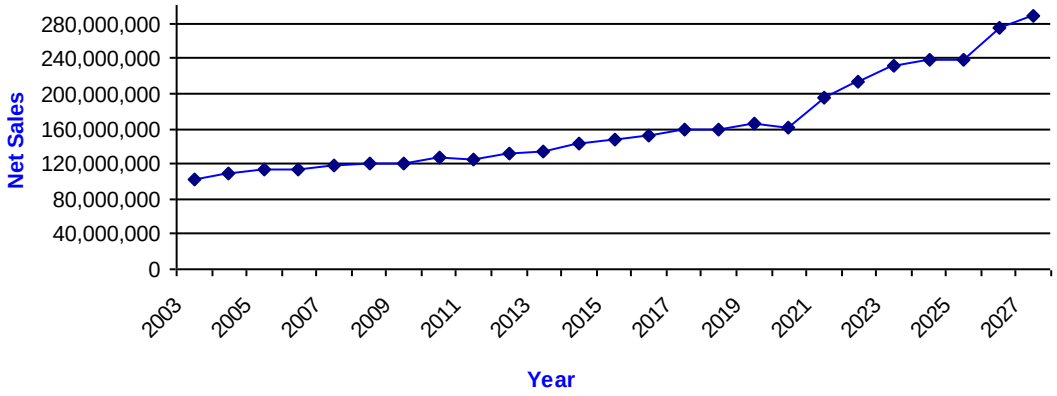
In this example the City of Omaha represents 21.39% of your property tax bill.



The property tax levies were the published rates on the Douglas County Assessor website as of 6/4/26.
Detail on this page may not add to the totals due to rounding.

City Of Omaha
Historical Sales Tax Receipts

Annual Net Sales Tax Receipts



The City sales tax rate is 1.5 percent. Refunds are the result of state-legislated tax incentives businesses receive by meeting minimum thresholds for employment and investment.

Historical Schedule of Sales Tax Receipts

Year	Gross Sales Tax Receipts	Prior Year % Change	Sales Tax Refunds	Net Sales Tax Receipts
2003	110,910,102	3.11%	-8,496,168	102,413,934
2004	117,526,998	5.97%	-7,864,766	109,662,232
2005	120,873,521	2.85%	-7,918,549	112,954,972
2006	122,721,806	1.53%	-9,087,824	113,633,982
2007	128,625,275	4.81%	-9,944,289	118,680,986
2008	131,801,802	2.47%	-10,269,009	121,532,793
2009	127,301,965	-3.41%	-5,992,039	121,309,926
2010	131,452,524	3.26%	-5,314,336	126,138,188
2011	133,058,058	1.22%	-8,122,222	124,935,836
2012	140,385,259	5.51%	-8,526,213	131,859,046
2013	146,863,169	4.61%	-12,538,799	134,324,370
2014	151,645,504	3.26%	-8,886,942	142,758,562
2015	157,366,257	3.77%	-9,362,439	148,003,818
2016	158,954,114	1.01%	-7,720,964	151,233,150
2017	164,827,311	3.69%	-6,392,525	158,434,786
2018	169,245,763	2.68%	-9,440,691	159,805,072
2019	179,834,121	6.26%	-13,497,859	166,336,262
2020	180,920,341	0.60%	-18,727,403	162,192,938
2021	200,544,864	10.85%	-6,151,490	194,393,374
2022	220,474,098	9.94%	-7,586,858	212,887,241
2023	241,846,015	9.69%	-9,425,600	232,420,416
2024	254,571,584	5.26%	-14,990,624	239,580,960
2025	246,553,663	-3.15%	-8,696,922	237,856,741
2026	276,477,211	12.14%	-1,074,723	275,402,488
2027	295,052,998	6.72%	-7,000,000	288,052,998

(All Years are Actuals except for 2026 Revised and 2027 Budget.)

CITY OF OMAHA
STATEMENT OF BONDED INDEBTEDNESS BY MATURITIES
DECEMBER 31, 2025 AND 2024

		2025			2024
	Year	Principal Maturing By Years	Interest Requirements By Years	Total	Principal Maturing By Years
General obligation bonds:	2025	$		-	63,680,000.00
	2026	66,715,000.00	26,695,805.43	93,410,805.43	60,415,000.00
	2027	66,575,000.00	24,239,214.09	90,814,214.09	60,240,000.00
	2028	44,030,000.00	21,776,250.89	65,806,250.89	38,865,000.00
	2029	43,535,000.00	19,900,235.90	63,435,235.90	37,265,000.00
	2030	41,570,000.00	18,064,832.40	59,634,832.40	36,405,000.00
	2031	40,600,000.00	16,327,718.77	56,927,718.77	35,435,000.00
	2032	39,565,000.00	14,673,846.15	54,238,846.15	34,395,000.00
	2033	37,205,000.00	13,080,219.78	50,285,219.78	32,035,000.00
	2034	35,615,000.00	11,592,091.78	47,207,091.78	30,445,000.00
	2035	35,880,000.00	10,115,045.90	45,995,045.90	29,340,000.00
	2036	32,605,000.00	8,700,135.14	41,305,135.14	27,430,000.00
	2037	30,115,000.00	7,381,355.63	37,496,355.63	24,935,000.00
	2038	28,690,000.00	6,113,560.50	34,803,560.50	23,505,000.00
	2039	26,685,000.00	4,895,598.75	31,580,598.75	21,500,000.00
	2040	24,570,000.00	3,760,607.50	28,330,607.50	19,385,000.00
	2041	22,190,000.00	2,698,800.00	24,888,800.00	17,130,000.00
	2042	17,470,000.00	1,754,500.00	19,224,500.00	12,410,000.00
	2043	13,010,000.00	992,500.00	14,002,500.00	7,950,000.00
	2044	8,285,000.00	460,125.00	8,745,125.00	3,225,000.00
	2045	5,060,000.00	126,500.00	5,186,500.00	
Total general obligation bonds (1)		659,970,000	213,348,944	873,318,944	615,990,000
Other bonds:		Total Principal	Total Interest	Total	
Sanitary Sewer System Revenue Bonds (2)		416,697,207	125,958,039	542,655,245	436,104,815
Special Tax Revenue Bonds (3)		153,805,000	67,613,645	221,418,645	34,885,000
Special Obligation Bonds (4)		30,110,000	4,279,795	34,389,795	39,205,000
Highway Allocation Bonds (5)		0	0	0	0
Lease Purchase Bonds (6)		423,038,455	303,200,034	726,238,489	289,138,547
		1,023,650,662	501,051,513	1,524,702,174	799,333,362
Total bonded indebtedness		$ 1,683,620,662	714,400,456	2,398,021,118	1,415,323,362

(1) On November 5, 2024 voters approved an additional bond authorization in the amount of 333,400,000. These bonds will be issued in varying amounts through 2032. As of December 31, 2025, the City Of Omaha has $532,084,998 general obligation bonds authorized but unissued.

(2) Revenue bonds, together with the interest thereon, are payable solely from the revenues of the facility or municipal enterprise for which the bonds were issued and are neither general obligations nor general debt of the City.

(3) These Bonds are supported from a Special Redevelopment Property Tax Levy.

(4) These Bonds are supported by a variety of revenue sources including Property Tax Revenue, Tax Allocation Revenue, Sales Tax, and Land Sales.

(5) These Bonds are supported by the City's Street Allocation Gas Tax.

(6) These Bonds are supported by an irrevocable lease payable backed by a required appropriation by the General Fund.

CITY OF OMAHA
GENERAL OBLIGATION DEBT RATIOS
AS OF DECEMBER 31

Year	Net Direct General Obligation Bonded Debt (2)	Valuation (1)	% of Net Direct General Obligation Bonded Debt to Actual Valuation	Population (3)	Per Capita Net Direct General Obligation Bonded Debt
2016	471,485,281	31,724,365,620	1.49%	443,887	1,062.17
2017	440,376,654	32,703,220,890	1.35%	446,970	985.25
2018	464,206,513	35,320,928,325	1.31%	463,081	1,002.43
2019	454,108,811	37,647,600,440	1.31%	478,192	1,002.43
2020	472,697,448	40,403,561,350	1.17%	478,192	988.51
2021	504,843,776	42,222,474,745	1.20%	486,051	1,038.66
2022	545,855,443	45,176,000,625	1.21%	485,153	1,125.12
2023	584,262,127	49,844,333,410	1.17%	486,051	1,202.06
2024	580,097,207	52,956,852,015	1.10%	489,265	1,185.65
2025	607,341,229	56,196,781,740	1.08%	488,797	1,242.52

(1) Source: Office of the Douglas County Clerk/Comptroller

(2) Amounts shown above as Direct General Obligation Bonded Debt are net of the fund balance in the Debt Service Fund.

(3) Source: U. S. Census Bureau estimates.

GENERAL OBLIGATION DEBT MARGIN
December 31, 2025

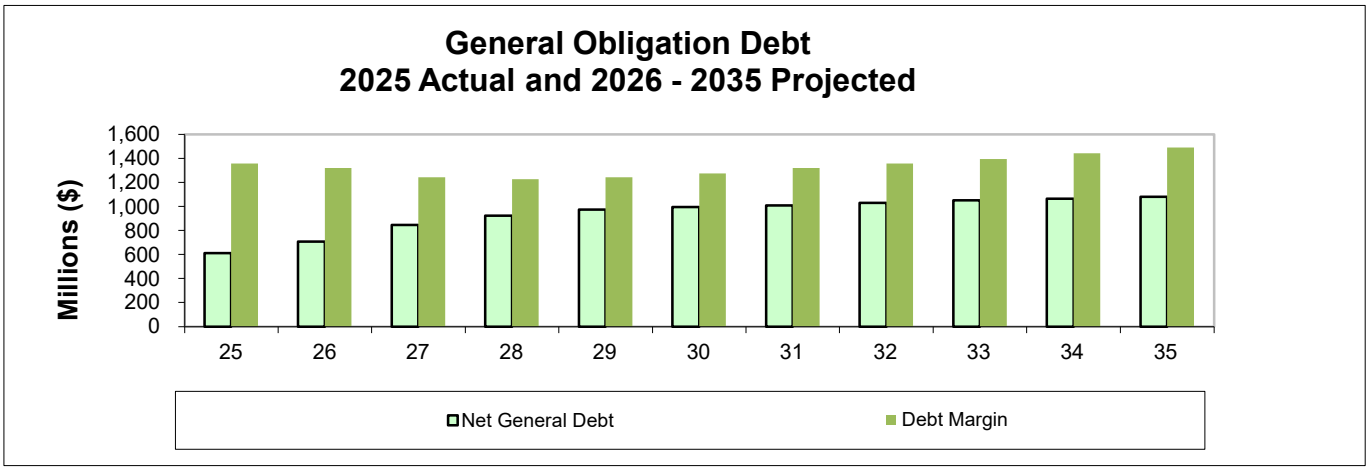
Article V, Section 5.27, City Charter of Omaha, as amended, provides:

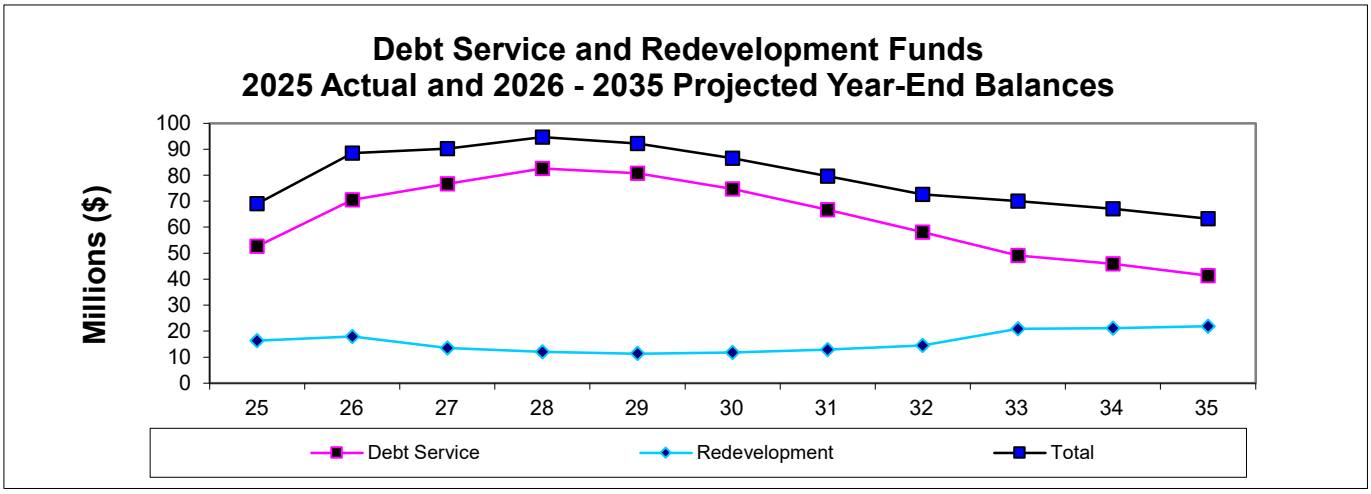
> "The total amount of general obligation indebtedness outstanding at any time, which shall include bonds issued but shall not include bonds authorized until they are issued, shall not exceed 3.5 percent of the total actual value of taxable real and personal property in the City."

Computation of the general obligation debt as defined in the City Charter, based upon 2025 valuations, is as follows:

Maximum debt limit (3.5% of total actual valuation)		$ 1,966,887,361
General obligation bonds outstanding	$ 659,970,000	
Less balance in General Obligation Debt Service Fund, December 31, 2025	52,628,771	607,341,229
General obligation debt margin (1)		$ 1,359,546,132

(1) Revenue bond indebtedness, general obligation notes and lease-purchase agreements are not chargeable against the general obligation debt margin. The City of Omaha has no general obligation notes outstanding. Revenue bond indebtedness is set forth on the schedule above and lease-purchase agreements are set forth in the "Debt Service" of Section F.





The City maintains two funds which function as designated debt service funds. The Debt Service Fund services the City's General Obligation Debt and the Redevelopment Debt Service Fund services the City's Special Tax Revenue and Special Obligation Debt. Annually the City forecasts year-end balances in these funds for a period of 20 years. The current forecast includes the following parameters:

1. Annual valuation growth of 6.24% in 2025, 6.12% in 2026, 3.0% in 2027-2030, and 2.5% thereafter.

2. A tax collection factor of 100% including prior years collections.

3. The 2025 issuance interest rate is projected at 5.00%, and 5.00% thereafter.

4. Principal amounts issued are projected to be as follows:

General Obligation	
Year	Amount
2025	$ 111,200,000
2026	$ 181,263,000
2027	$ 219,011,333
2028	$ 148,835,333
2029	$ 117,805,333
2030	$ 90,655,000
2031	$ 83,448,000
2032	$ 95,000,000
2033	$ 96,900,000
2034	$ 98,838,000

Redevelopment	
Year	Amount
2025	$ 3,120,000
2026	$ 53,143,861
2027	$ 82,000,000
2028	$ -

SECTION B

City Funds

The schedules contained in this section summarize the revenue and expenditure transactions and balances of the various City funds. Information shown for 2024 and 2025 is in accord with City records which have been examined by independent Certified Public Accountants as required by the City Charter. By including data for two historical years, the current and the subsequent year, the schedules match the requirements of State of Nebraska budgeting statutes for fund accounting.

Transactions for the years 2026 and 2027 represent anticipated operations. Projections for the years are based on the 2026 Adopted and 2027 Recommended Budgets. Deviations from the original 2026 budget document projections, as indicated by more recent estimates, are shown as revised projections for this particular year.

Fund Structure

The Home Rule Charter of 1956 sets out the financial fund structure in Section 5.03. The term “fund” as defined by the charter means a sum of money or other resources that is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations, and that constitutes an independent fiscal and accounting entity. The following types of funds have been established for the purposes and types of operations as outlined in the charter:

“General Funds” are used to finance the City’s normal governmental operations and ordinary services.

“Special Revenue Funds” are used to account for taxes and other revenues, except special assessments, set aside for a particular purpose.

“Internal Service Funds” are used to account for the financing activities carried on by one department or division for other departments and agencies of the City.

“Special Assessment Funds” are used to account for special street, sewer and sidewalk construction projects that are requested by property owners.

“Capital Project Funds” are used to account for the receipt and disbursement of proceeds of bond issues, except for those payable from special assessment, utility, and enterprise funds.

“Debt Service Funds” are used to accumulate money for the payment of interest on, and the retirement of general obligation bonds of the City, redevelopment bonds and tax increment financing.

“Fiduciary Funds” are used to account for the cash or other assets held by the City trustee, custodian, or agent.

“Enterprise Funds” are used to reflect operations of the City that are designated as self supporting.

City of Omaha
City Funds
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** City of Omaha major fund*

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SUMMARY OF FUND TRANSACTIONS

General **11111** **B-1**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**59,196,113**	**64,576,370**	**8,000,000**	**48,078,520**	**9,000,000**
Revenues					
City Sales Tax (net of credits)	239,580,960	237,856,741	265,402,488	275,402,488	288,052,998
Property Tax	125,847,315	117,215,588	123,425,531	123,425,531	128,749,929
Restaurant Tax	44,814,154	44,995,058	47,094,182	47,094,182	46,797,599
Charges for services	30,872,435	33,031,788	32,886,687	32,886,687	39,765,537
Occupation Tax Telephone Co	4,760,159	3,308,529	3,556,689	3,556,689	3,043,847
Motor Vehicle Tax	16,080,430	16,426,104	17,436,829	17,436,829	17,411,670
Licenses & Permits	11,746,642	11,512,587	12,629,558	12,629,558	12,008,748
Omaha Public Power District	1,918,277	1,968,399	1,884,366	1,884,366	2,145,555
Cable Television Franchise Fee	3,839,541	3,526,443	4,033,368	4,033,368	3,561,707
EEA Occupation	110,108	86,845	81,736	81,736	111,379
Hotel/Motel Occupancy Tax	8,936,086	8,434,185	8,495,891	8,495,891	8,771,772
Casino Gaming Tax Revenue	829,057	2,398,932	2,400,000	2,400,000	2,686,804
In lieu	9,138,032	10,433,595	11,333,340	11,333,340	11,111,865
Tobacco Tax	4,583,604	4,589,045	5,000,664	5,000,664	4,772,607
Vehicle Rental Occupation	2,271,235	2,051,525	1,664,757	1,664,757	2,051,525
Rents, Royalties, & Other	8,348,327	5,494,330	5,194,756	5,194,756	5,194,756
Keno Revenue	1,128,905	1,126,398	1,220,114	1,220,114	1,171,454
Investment Income	20,302,252	20,198,416	11,000,000	11,000,000	14,226,236
Contributions and grants	3,773	500,237	42,798	42,798	42,798
Total Revenues	**535,111,292**	**525,154,745**	**554,783,754**	**564,783,754**	**591,678,786**
Expenditures					
Prior Year Encumbrances	-	-	-	31,078,520	-
Mayor's Office	1,502,603	2,269,655	2,518,340	2,518,340	2,684,268
City Council	1,429,491	1,515,503	1,703,567	1,703,567	1,808,746
City Clerk	814,601	839,579	967,913	967,913	1,016,059
Law	5,493,058	5,880,574	7,035,941	7,035,941	7,446,590
Human Resources	3,918,818	4,368,680	4,938,369	4,938,369	5,211,523
Human Rights & Relations	1,496,486	1,698,261	1,896,803	1,896,803	2,053,344
Finance	5,152,037	5,004,217	6,438,728	6,438,728	6,883,670
Planning	12,522,129	12,780,018	15,336,640	15,336,640	16,054,164
Police	188,366,489	201,521,223	216,601,302	216,601,302	233,689,097
Fire	131,409,009	138,363,081	141,157,162	141,157,162	147,725,725
Parks	32,600,367	30,641,921	28,945,317	28,945,317	34,639,776
Convention & Tourism	2,300,000	2,400,000	2,500,000	2,500,000	2,600,000
Public Works	21,578,585	50,172,801	37,604,910	37,604,910	40,550,832
Library	17,880,179	20,544,321	22,921,751	22,921,751	23,814,487
Other Budgetary Accounts - Benefits	20,215,245	18,911,488	22,850,048	22,850,048	22,193,401
Other Budgetary Accounts - Misc	28,093,081	25,327,403	33,294,667	33,294,667	37,262,032
Other Budgetary Accounts - Debt Service	11,265,249	11,411,145	12,044,101	12,044,101	12,165,072
Total Expenditures	**486,037,427**	**533,649,870**	**558,755,559**	**589,834,079**	**597,798,786**
Other Financing Sources					
Transfers	(43,693,608)	(8,002,725)	(4,028,195)	(14,028,195)	(2,880,000)
Total Other Financing Sources	**(43,693,608)**	**(8,002,725)**	**(4,028,195)**	**(14,028,195)**	**(2,880,000)**
Balance, end of year					
Reserve for Encumbrance	48,576,370	31,078,520	-	-	-
Fund Balance Designated for 2025	8,000,000	-	-	-	-

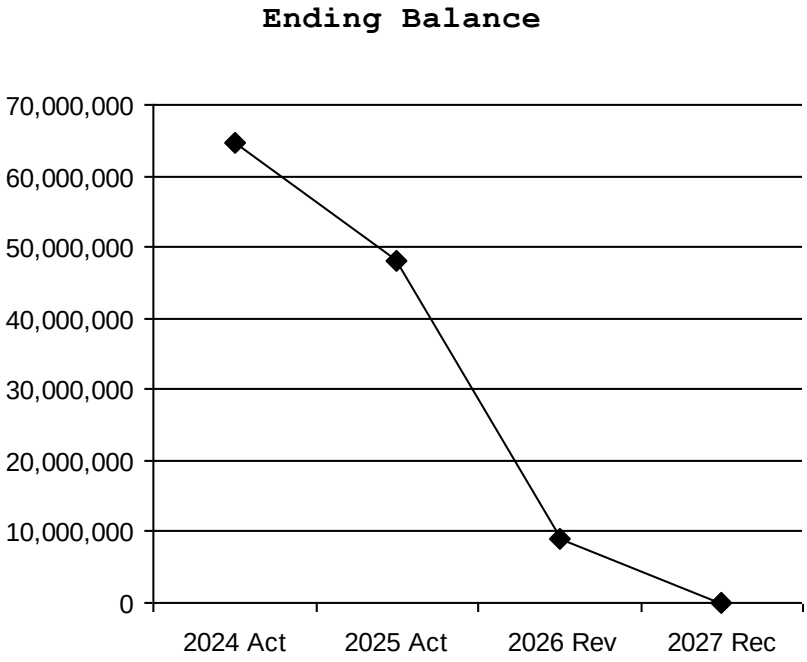
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

General **11111** **B-1**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Fund Balance Designated for 2026	8,000,000	8,000,000	-	-	-
Fund Balance Designated for 2027	-	9,000,000	-	9,000,000	-
Total Balance, end of year	**64,576,370**	**48,078,520**	**-**	**9,000,000**	**-**
Ending Fund Balance	**64,576,370**	**48,078,520**	**-**	**9,000,000**	**-**



The General Fund is used to account for revenue not allocated for specific purposes by law or contractual agreement. This fund is sustained by a tax levy on tangible properties within the City, a City Sales and Use Tax and by a variety of other revenue sources as detailed in the "Revenues" section.

The major portion of the City's day-to-day operations, some annual capital improvements, and various lease-purchase agreements are financed by the General Fund. Further appropriations are provided for the City's contribution to employee benefit plans including pension systems, hospitalization, life insurance and social security taxes.

The Finance Department reviews the General Fund budget during the year which at times includes steps such as hiring only essential personnel and restricting equipment purchases to critical needs only. The 2026 revised column is adjusted to reflect updated revenue and expense estimates when available. Management action will be taken as needed to balance the 2026 fiscal year.

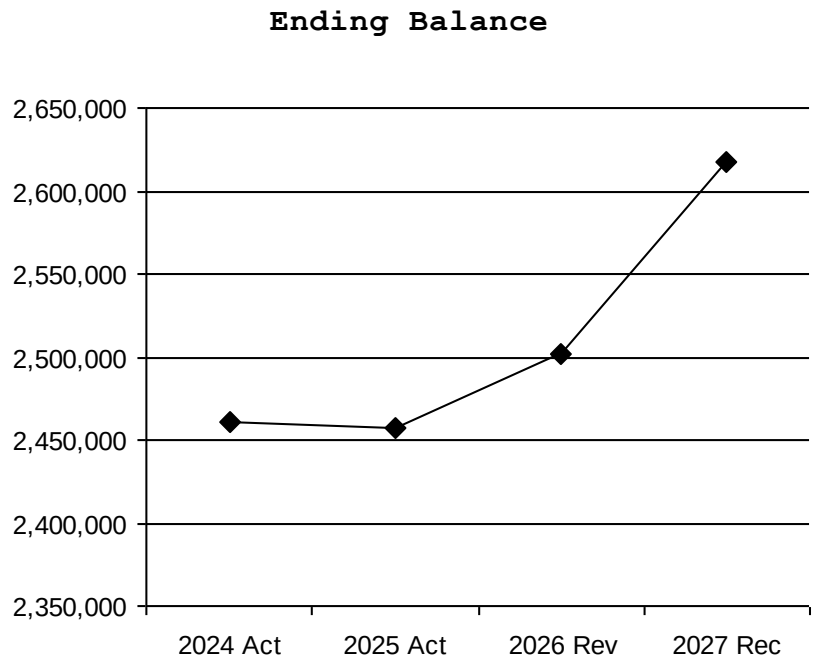
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

General Fund/Stadium **11112** **B-2**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**2,275,972**	**2,460,772**	**2,751,242**	**2,457,724**	**2,502,354**
Revenues					
Hotel/Motel Occupancy Tax	4,256,901	4,161,414	4,188,661	4,188,661	4,258,357
Vehicle Rental Occupation	528,494	802,679	554,919	554,919	683,842
Total Revenues	**4,785,395**	**4,964,093**	**4,743,580**	**4,743,580**	**4,942,199**
Expenditures					
Other Budgetary Accounts - Debt Service	3,289,773	3,318,137	2,998,950	2,998,950	2,827,288
Total Expenditures	**3,289,773**	**3,318,137**	**2,998,950**	**2,998,950**	**2,827,288**
Other Financing Sources					
Transfers	(1,310,822)	(1,649,004)	(1,700,000)	(1,700,000)	(2,000,000)
Total Other Financing Sources	**(1,310,822)**	**(1,649,004)**	**(1,700,000)**	**(1,700,000)**	**(2,000,000)**
Balance, end of year					
Reserve for Debt	2,460,772	2,457,724	2,795,872	2,502,354	2,617,265
Total Balance, end of year	**2,460,772**	**2,457,724**	**2,795,872**	**2,502,354**	**2,617,265**
Ending Fund Balance	**2,460,772**	**2,457,724**	**2,795,872**	**2,502,354**	**2,617,265**



On June 10, 2008, City Council approved agreements authorizing the construction of a new downtown baseball stadium (Ordinances #38123 and 38124). The NCAA and College World Series, Inc. entered into an agreement to hold the Men's College World Series in the new stadium for 26 years, commencing with its 2011 opening. The Stadium was financed by private donations and the issuance of lease-purchase bonds.

This fund accounts for the accumulation of resources for, and the payment of, debt service on the City bonds. The hotel/motel occupation tax was increased effective August 1, 2008 (Ordinance #38119); of the City's 5.5% tax, 1% is used for the stadium. The rental car occupation tax was increased from $6 to $8 per rental effective July 1, 2008 (Ordinance #38120), with the increase dedicated to the stadium. Other public funding sources will include Keno funds and a General Fund appropriation. College World Series related revenue sources will also be used for debt service, to the extent required.

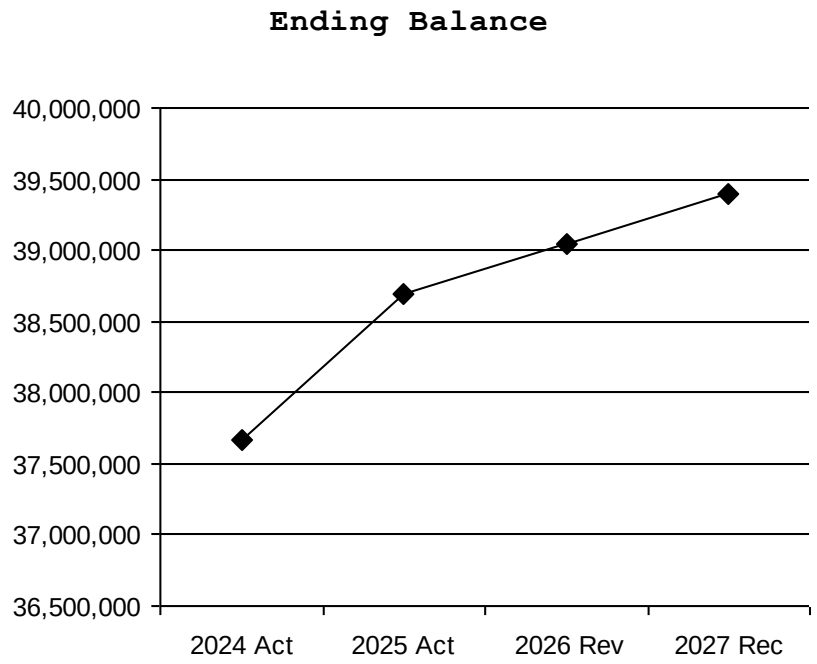
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Cash Reserve Fund **11113** **B-3**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**35,364,370**	**37,666,570**	**38,732,487**	**38,691,848**	**39,041,848**
Revenues					
Investment Income	350,650	310,085	350,000	350,000	350,000
Total Revenues	**350,650**	**310,085**	**350,000**	**350,000**	**350,000**
Expenditures					
Other Budgetary Accounts - Misc	702	724	-	-	-
Total Expenditures	**702**	**724**	**-**	**-**	**-**
Other Financing Sources					
Transfers	1,952,251	715,917	-	-	-
Total Other Financing Sources	**1,952,251**	**715,917**	**-**	**-**	**-**
Balance, end of year					
Undesignated Fund Balance	37,666,570	38,691,848	39,082,487	39,041,848	39,391,848
Total Balance, end of year	**37,666,570**	**38,691,848**	**39,082,487**	**39,041,848**	**39,391,848**
Ending Fund Balance	**37,666,570**	**38,691,848**	**39,082,487**	**39,041,848**	**39,391,848**



Section 5.03 (10) There shall be established a reserve fund for the purpose of meeting emergencies arising from: (a)The loss or partial loss of a revenue source; or (b) An unanticipated expenditure demand due to a natural disaster, casualty loss or act of God; or (c) Expenditure demand for the satisfaction of judgments and litigation expenses when the Judgment Levy Fund balance is inadequate. (d) Conditions wherein serious loss of life, health or property is threatened or has occurred. The amount of funds to be held in this account, if any, shall not exceed 8% of General Appropriations.

Sec. 10-6. - Appropriation to the cash reserve fund. (b)…there shall be an appropriation to the cash reserve fund sufficient to increase the end-of-the-year fund balance by four percent. (c)In accordance with the limit stated in Section 5.03(10) of the Home Rule Charter for the City of Omaha, the appropriations required by this section shall end or be reduced when, at the time an annual budget is adopted, the cash reserve fund has a balance equal to or greater than four percent of general fund appropriations for that budget year. (Ord. No. 38790, § 2, 8-24-10)

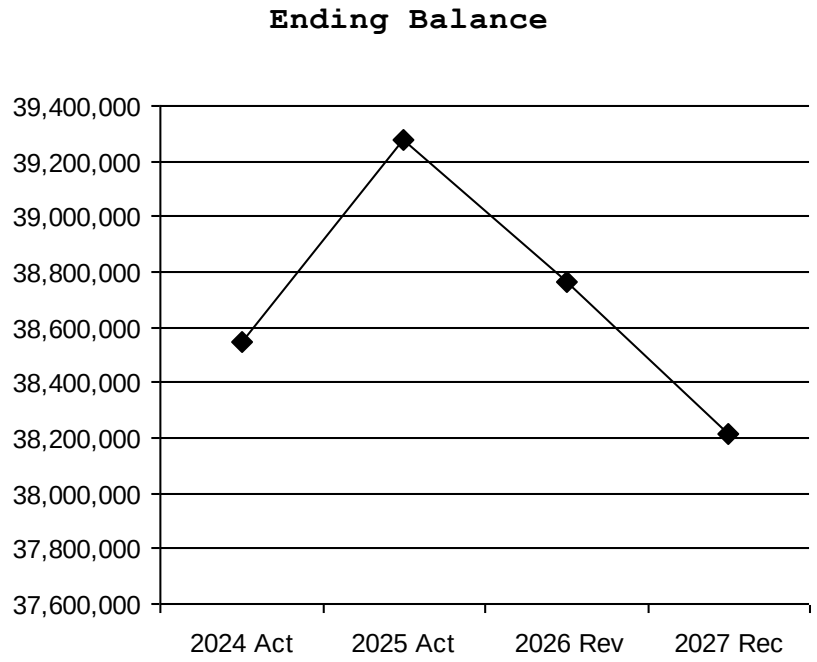
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Contingent Liability Fund **11114** **B-4**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**35,102,798**	**38,546,687**	**38,036,687**	**39,275,141**	**38,765,141**
Expenditures					
Other Budgetary Accounts - Misc	706,111	302,494	660,000	660,000	700,000
Total Expenditures	**706,111**	**302,494**	**660,000**	**660,000**	**700,000**
Other Financing Sources					
Transfers	4,150,000	1,030,948	150,000	150,000	150,000
Total Other Financing Sources	**4,150,000**	**1,030,948**	**150,000**	**150,000**	**150,000**
Balance, end of year					
Undesignated Fund Balance	38,546,687	39,275,141	37,526,687	38,765,141	38,215,141
Total Balance, end of year	**38,546,687**	**39,275,141**	**37,526,687**	**38,765,141**	**38,215,141**
Ending Fund Balance	**38,546,687**	**39,275,141**	**37,526,687**	**38,765,141**	**38,215,141**



The purpose of this fund is to accumulate resources that provide financial assistance in cases of uninsured or under-insured casualty losses and other liabilities. This fund provides monies for settlement of claims filed against the City if the City decides to settle a case prior to being issued court judgments.

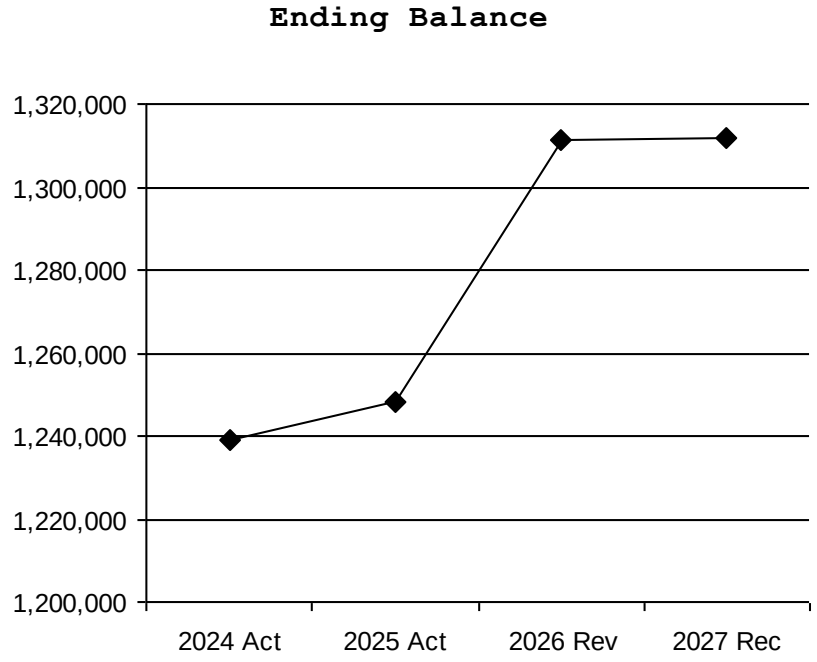
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Technology And Training **11217** **B-5**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**1,281,303**	**1,239,126**	**1,166,340**	**1,248,286**	**1,311,145**
Revenues					
Licenses & Permits	688,036	698,140	715,557	750,000	780,000
Total Revenues	**688,036**	**698,140**	**715,557**	**750,000**	**780,000**
Expenditures					
Prior Year Encumbrances	-	-	-	40	-
Planning	730,213	688,980	687,101	687,101	779,496
Total Expenditures	**730,213**	**688,980**	**687,101**	**687,141**	**779,496**
Balance, end of year					
Reserve for Encumbrance	8,804	40	-	-	-
Undesignated Fund Balance	1,230,322	1,248,246	1,194,796	1,311,145	1,311,649
Total Balance, end of year	**1,239,126**	**1,248,286**	**1,194,796**	**1,311,145**	**1,311,649**
Ending Fund Balance	**1,239,126**	**1,248,286**	**1,194,796**	**1,311,145**	**1,311,649**



To account for technology and training fees from any permit, inspection, zoning approval, subdivision approval, board application or other item sought from or performed by the Planning Department. Fees collected will be used to defray the costs of enhancing the technological resources and training of the Planning Department. This fee was created by City Council ordinance number 39121 in 2011 and the fee schedule was most recently modified by ordinance 44525 in 2025.

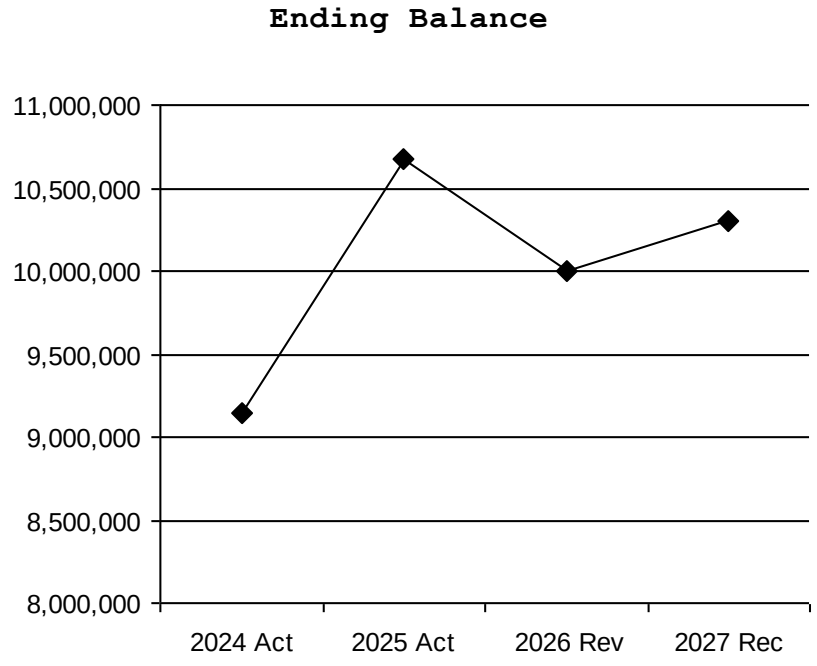
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Judgment **12111** **B-6**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**7,785,669**	**9,143,990**	**8,294,969**	**10,669,142**	**10,000,599**
Revenues					
Property Tax	2,984,235	3,198,533	3,362,788	3,362,788	3,507,854
Intergovernmental	-	1,010	-	-	-
In lieu	6,723	5,954	6,992	6,992	7,131
Total Revenues	**2,990,958**	**3,205,497**	**3,369,780**	**3,369,780**	**3,514,985**
Expenditures					
Prior Year Encumbrances	-	-	-	4,696	-
Other Budgetary Accounts - Misc	1,632,637	1,680,344	4,033,627	4,033,627	3,220,078
Total Expenditures	**1,632,637**	**1,680,344**	**4,033,627**	**4,038,323**	**3,220,078**
Balance, end of year					
Reserve for Encumbrance	-	4,696	-	-	-
Undesignated Fund Balance	9,143,990	10,664,446	7,631,122	10,000,599	10,295,506
Total Balance, end of year	**9,143,990**	**10,669,142**	**7,631,122**	**10,000,599**	**10,295,506**
Ending Fund Balance	**9,143,990**	**10,669,142**	**7,631,122**	**10,000,599**	**10,295,506**



This Special Revenue Fund was established by the Charter for the purpose of providing a means to satisfy judgments, damage claims and related litigation expenses against the City. It is sustained by a Judgment Fund tax levy upon tangible property. The actual and projected revenues are derived from a levy of 0.6 cents per one hundred dollars in 2024, 2025, 2026, and 2027.

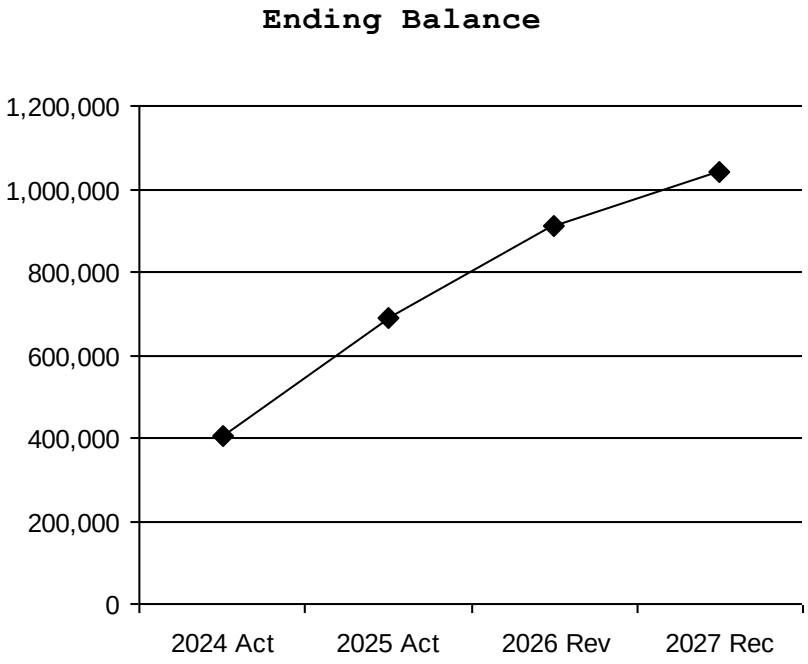
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Library Fines And Fees **12115** **B-7**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**191,549**	**404,684**	**586,028**	**689,563**	**909,385**
Revenues					
Charges for services	190,226	251,074	197,822	197,822	261,233
Rents, Royalties, & Other	22,910	33,805	22,000	22,000	35,157
Total Revenues	**213,136**	**284,879**	**219,822**	**219,822**	**296,390**
Expenditures					
Library	-	-	-	-	165,000
Total Expenditures	**-**	**-**	**-**	**-**	**165,000**
Balance, end of year					
Undesignated Fund Balance	404,684	689,563	805,850	909,385	1,040,775
Total Balance, end of year	**404,684**	**689,563**	**805,850**	**909,385**	**1,040,775**
Ending Fund Balance	**404,684**	**689,563**	**805,850**	**909,385**	**1,040,775**



Ordinance #33788 dated January 9, 1996, with an effective date of January 1, 1996, authorizes the revenue generated through fees and fines collected by the Library to be recorded and collected into this Special Revenue Fund. On April 27, 2021 the City Council passed Ordinance 42524, which eliminated the daily overdue fines for library materials.

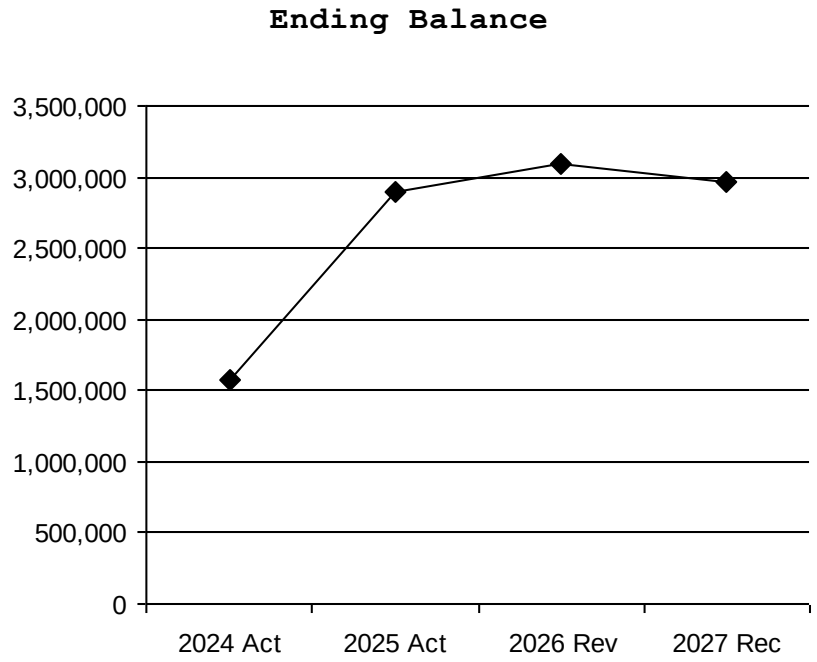
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Douglas County Library Supplement **12116** **B-8**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**925,544**	**1,574,416**	**2,624,025**	**2,889,561**	**3,089,406**
Revenues					
Intergovernmental	2,848,873	3,515,144	3,899,845	3,899,845	4,382,858
Total Revenues	**2,848,873**	**3,515,144**	**3,899,845**	**3,899,845**	**4,382,858**
Expenditures					
Library	2,200,000	2,200,000	3,700,000	3,700,000	4,500,000
Total Expenditures	**2,200,000**	**2,200,000**	**3,700,000**	**3,700,000**	**4,500,000**
Balance, end of year					
Undesignated Fund Balance	1,574,416	2,889,561	2,823,870	3,089,406	2,972,264
Total Balance, end of year	**1,574,416**	**2,889,561**	**2,823,870**	**3,089,406**	**2,972,264**
Ending Fund Balance	**1,574,416**	**2,889,561**	**2,823,870**	**3,089,406**	**2,972,264**



In 1995 this Special Revenue Fund was created to account for the revenue generated by a property tax levy assessed on Douglas County residents living in unincorporated areas. The Douglas County board passed this levy for the purpose of providing county-wide funding for the Omaha Public Library System. Library services are provided to County residents in these areas, and until this action was taken, no property tax support from outside the City for the Library System was received.

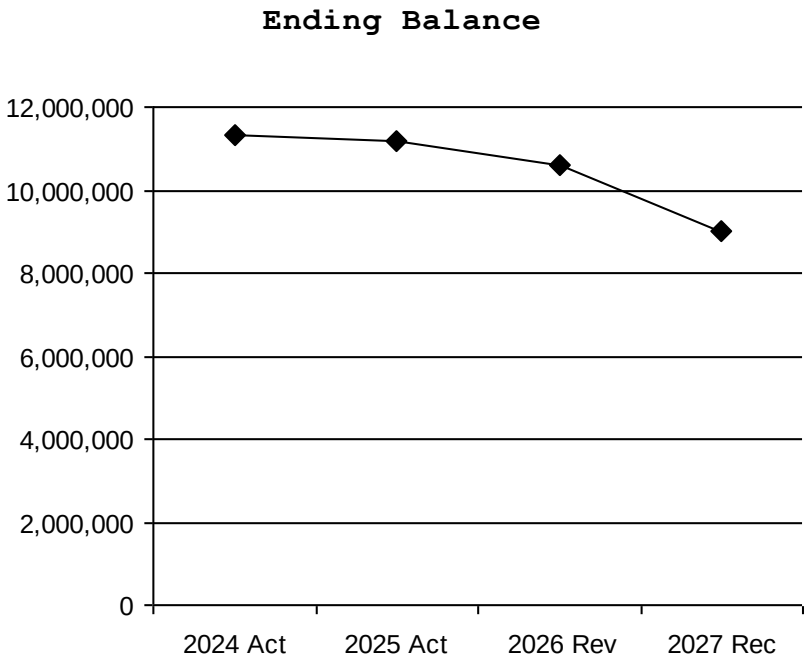
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Keno/lottery Proceeds **12118** **B-9**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**10,369,438**	**11,332,185**	**10,829,544**	**11,183,930**	**10,609,101**
Revenues					
Keno Revenue	12,802,710	12,725,489	13,464,818	13,464,818	13,734,114
Total Revenues	**12,802,710**	**12,725,489**	**13,464,818**	**13,464,818**	**13,734,114**
Expenditures					
Prior Year Encumbrances	-	-	-	432,129	-
Police	476,000	476,000	476,000	476,000	1,476,000
Public Works	120,000	120,000	120,000	120,000	120,000
Other Budgetary Accounts - Misc	8,488,436	9,467,106	10,144,668	10,144,668	10,798,571
Other Budgetary Accounts - Debt Service	2,755,527	2,810,638	2,866,850	2,866,850	2,924,187
Total Expenditures	**11,839,963**	**12,873,744**	**13,607,518**	**14,039,647**	**15,318,758**
Balance, end of year					
Reserve for Encumbrance	369,345	432,129	-	-	-
Undesignated Fund Balance	10,962,840	10,751,801	10,686,844	10,609,101	9,024,457
Total Balance, end of year	**11,332,185**	**11,183,930**	**10,686,844**	**10,609,101**	**9,024,457**
Ending Fund Balance	**11,332,185**	**11,183,930**	**10,686,844**	**10,609,101**	**9,024,457**



This fund was created upon receipt of $194,013 from the Douglas County Lucky Rainbow Lottery proceeds. Authorization for city lotteries was granted by the state legislature upon passage of the Nebraska County and City Lottery Act. In 2027 there are city-wide keno gross handles of $110.5 million budgeted.

The following appropriations are in the 2027 budget:

Omaha Zoological Society: $3,273,024
Downtown Stadium Lease Purchase: $2,924,187
Humane Society: $1,859,588
Police Cruisers: $1,476,000
Clean Up Omaha: $120,000
State Tax: $2,366,959
Other Community Service: $3,299,000

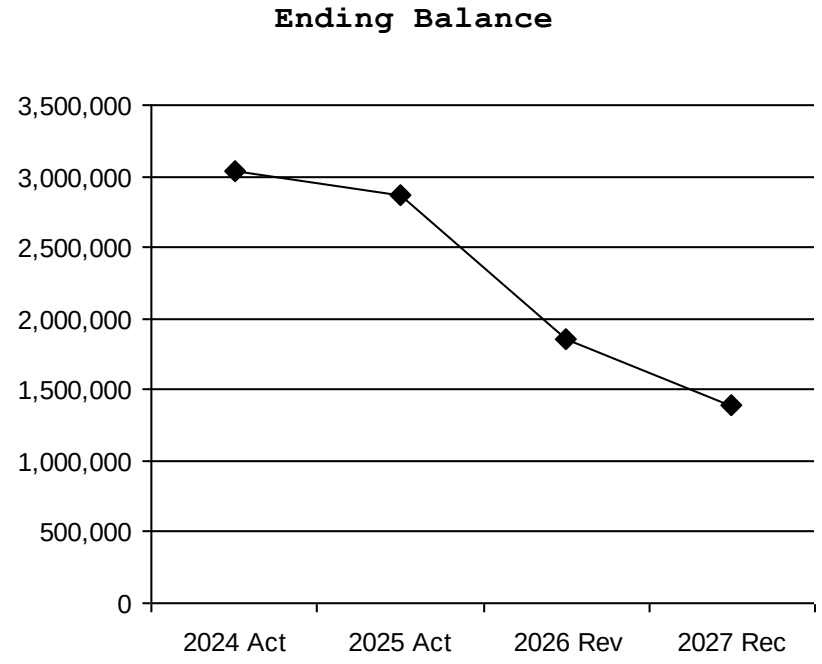
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Storm Water Fee Revenue **12128** **B-10**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**3,134,455**	**3,032,693**	**2,042,290**	**2,872,484**	**1,854,334**
Revenues					
Contributions and grants	277,197	275,997	288,284	288,284	275,997
Charges for services	2,284,339	2,470,334	2,375,712	2,375,712	2,423,226
Total Revenues	**2,561,536**	**2,746,331**	**2,663,996**	**2,663,996**	**2,699,223**
Expenditures					
Prior Year Encumbrances	-	-	-	380,741	-
Public Works	2,605,606	2,852,430	3,045,786	3,045,786	2,868,838
Other Budgetary Accounts - Benefits	57,691	54,110	85,061	85,061	88,968
Other Budgetary Accounts - Misc	-	-	20,558	20,558	52,621
Total Expenditures	**2,663,297**	**2,906,540**	**3,151,405**	**3,532,146**	**3,010,427**
Other Financing Sources					
Transfers	-	-	-	(150,000)	(150,000)
Total Other Financing Sources	**-**	**-**	**-**	**(150,000)**	**(150,000)**
Balance, end of year					
Reserve for Encumbrance	537,955	380,741	-	-	-
Undesignated Fund Balance	2,494,738	2,491,743	1,554,881	1,854,334	1,393,130
Total Balance, end of year	**3,032,693**	**2,872,484**	**1,554,881**	**1,854,334**	**1,393,130**
Ending Fund Balance	**3,032,693**	**2,872,484**	**1,554,881**	**1,854,334**	**1,393,130**



This special revenue fund was established to account for revenues collected from a fee charged to all residential, industrial, and commercial Metropolitan Utilities District customers. The funds are used to implement administrative requirements of the NPDES Stormwater Permit issued in 2005. This function is mandated by the Environmental Protection Agency of the Federal Government. These fees were initiated in 2004 upon passage by the City Council in 2003.

Detail in this schedule may not add to the totals due to rounding.

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SUMMARY OF FUND TRANSACTIONS

Street Allocation **12131** **B-11**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**42,089,601**	**41,995,855**	**16,873,710**	**35,414,661**	**8,626,385**
Revenues					
Contributions and grants	-	1,496,205	500,000	500,000	500,000
Licenses & Permits	50,437	37,655	51,979	51,979	34,606
Intergovernmental	61,606,210	61,182,731	63,623,388	63,623,388	62,356,846
Charges for services	29,285,618	32,455,361	30,718,690	30,718,690	30,705,572
Rents, Royalties, & Other	59,087	18,872	50,000	50,000	-
Total Revenues	**91,001,352**	**95,190,824**	**94,944,057**	**94,944,057**	**93,597,024**
Expenditures					
Prior Year Encumbrances	-	-	-	17,215,689	-
Human Resources	-	172	-	-	-
Finance	-	-	176,514	176,514	122,118
Public Works	88,062,916	98,517,444	98,922,785	98,922,785	95,728,538
Other Budgetary Accounts - Benefits	2,565,977	2,458,424	3,132,861	3,132,861	3,053,299
Other Budgetary Accounts - Misc	1,204,341	1,138,663	2,184,484	2,184,484	2,771,481
Other Budgetary Accounts - Debt Service	461,863	-	-	-	-
Total Expenditures	**92,295,097**	**102,114,703**	**104,416,644**	**121,632,333**	**101,675,436**
Other Financing Sources					
Transfers	1,200,000	342,685	(100,000)	(100,000)	(100,000)
Total Other Financing Sources	**1,200,000**	**342,685**	**(100,000)**	**(100,000)**	**(100,000)**
Balance, end of year					
Reserve for Encumbrance	27,948,269	17,215,689	-	-	-
Undesignated Fund Balance	14,047,586	18,198,972	7,301,123	8,626,385	447,973
Total Balance, end of year	**41,995,855**	**35,414,661**	**7,301,123**	**8,626,385**	**447,973**

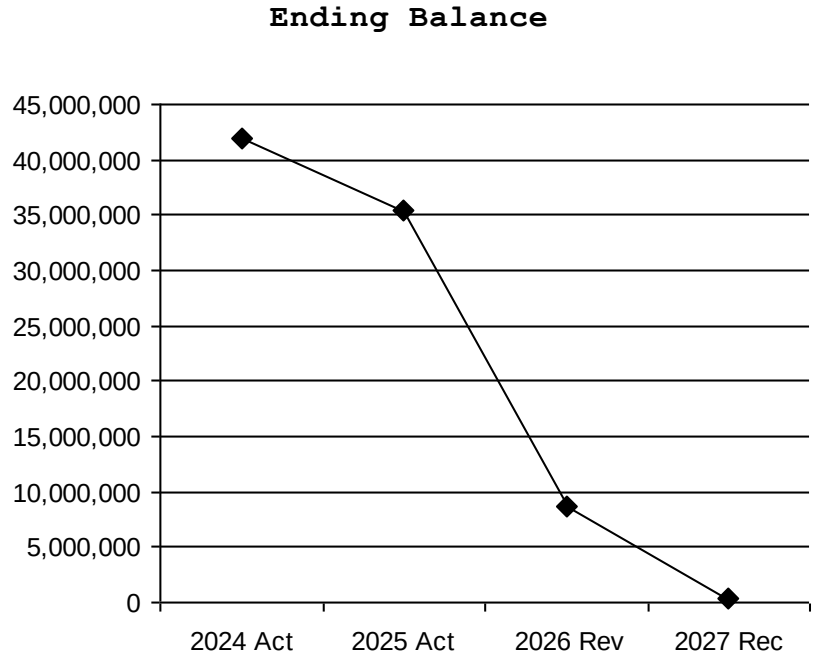
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Street Allocation **12131** **B-11**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Ending Fund Balance	**41,995,855**	**35,414,661**	**7,301,123**	**8,626,385**	**447,973**



This fund was created by State Statute to account for usage of State shared vehicle user taxes allocated to the City. Usage of fund proceeds is restricted to street maintenance, improvements and related purposes. In addition to the state gasoline tax portion, cities and counties divide an additional 2 cents per gallon.

Effective October 1, 2007, sales tax from the sale of leased motor vehicles formerly allocated to the State General Fund was allocated to the Highway Trust fund.

In 2009 LB 846 passed which lowered the allocation the city receives based on the wholesale price of gasoline. In 2015 LB 610 increased the fixed fuel tax distributed to cities and counties by 1 cent per year from January 1, 2016 until an increase of 4 cents per gallon was reached on January 1, 2019.

Beginning with the 2021 budget the City Street Maintenance fund was combined with this fund. The City motor vehicle registration fees and street cut fees are now included here. The City Motor Vehicle Registration Fee is $50 with a graduated schedule for larger vehicles. In 2011, the City Motor Vehicle Registration Fee increased $15 per vehicle from the 2010 rate of $35 per vehicle. The street cut fee, derived from local utilities and contractors, is based upon the size of the street cut.

The City motor vehicle registration fees are also used as a part of the City's pro-rata matching shares of State shared vehicle user taxes allocated to the City.

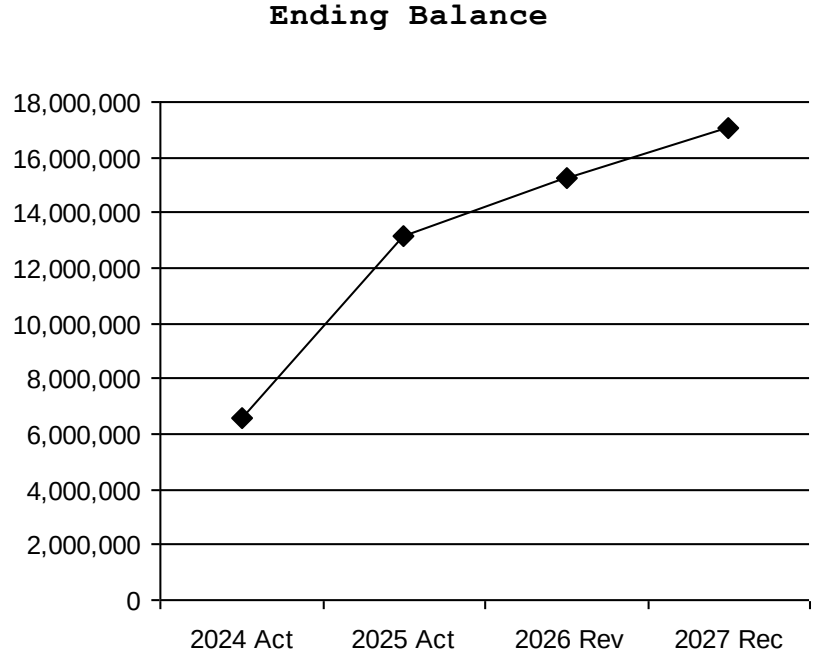
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Interceptor Sewer Construction | **12133** | **B-12**

Fund | Fund No. | Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**7,133,798**	**6,564,087**	**8,754,319**	**13,136,594**	**15,279,206**
Revenues					
Contributions and grants	-	16,616	-	-	-
Licenses & Permits	5,935,994	7,730,993	6,173,433	6,173,433	6,296,902
Total Revenues	**5,935,994**	**7,747,609**	**6,173,433**	**6,173,433**	**6,296,902**
Expenditures					
Prior Year Encumbrances	-	-	-	202,821	-
Public Works	38,760	37,928	3,828,000	3,828,000	4,500,000
Total Expenditures	**38,760**	**37,928**	**3,828,000**	**4,030,821**	**4,500,000**
Other Financing Sources					
Transfers	(6,466,946)	(1,137,174)	-	-	-
Total Other Financing Sources	**(6,466,946)**	**(1,137,174)**	**-**	**-**	**-**
Balance, end of year					
Reserve for Encumbrance	331,767	202,821	-	-	-
Undesignated Fund Balance	6,232,320	12,933,773	11,099,752	15,279,206	17,076,108
Total Balance, end of year	**6,564,087**	**13,136,594**	**11,099,752**	**15,279,206**	**17,076,108**
Ending Fund Balance	**6,564,087**	**13,136,594**	**11,099,752**	**15,279,206**	**17,076,108**



This fund was established to accumulate resources from the Special Sewer Connection Fees charged to development within the Papillion Creek Watershed and existing platted lots as they are developed. These fees are used to finance the extension and/or relief of existing interceptor sanitary sewers in the Papillion Creek Watershed Basin.The plan is updated and adopted every 3 to 5 years, with the most recent occurring in 2021. The plan provided for fee increases to pay for projects, some in installments and some on a cash basis. The expenses for this fund are eventually moved to the Sewer Fund 21124 and capitalized.

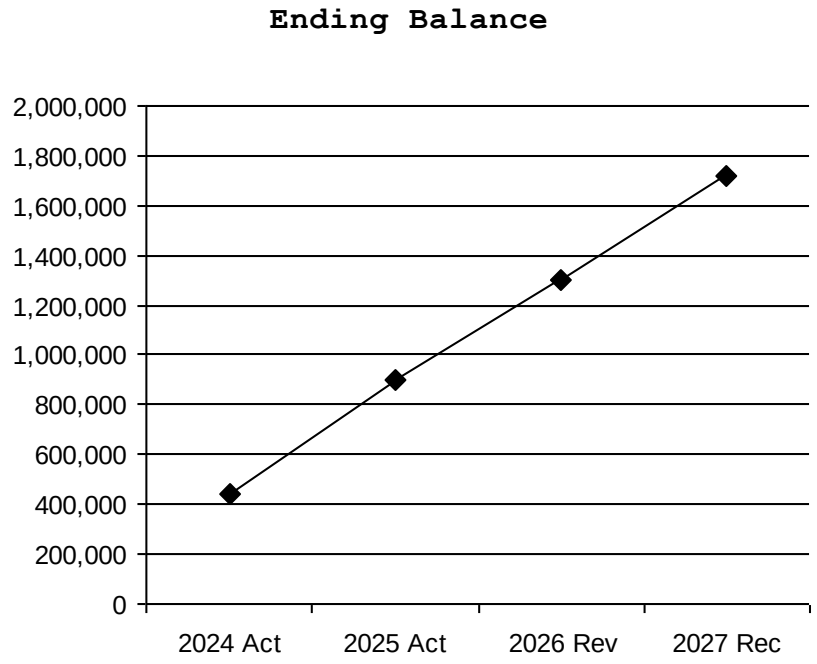
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Park Development Comm Park Fees **12135** **B-13**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**74,908**	**444,036**	**619,036**	**899,551**	**1,297,551**
Revenues					
Licenses & Permits	625	-	-	-	-
Charges for services	189,589	279,775	197,172	500,000	500,000
Total Revenues	**190,214**	**279,775**	**197,172**	**500,000**	**500,000**
Expenditures					
Parks	(178,914)	(175,739)	102,000	102,000	77,000
Total Expenditures	**(178,914)**	**(175,739)**	**102,000**	**102,000**	**77,000**
Balance, end of year					
Undesignated Fund Balance	444,036	899,551	714,208	1,297,551	1,720,551
Total Balance, end of year	**444,036**	**899,551**	**714,208**	**1,297,551**	**1,720,551**
Ending Fund Balance	**444,036**	**899,551**	**714,208**	**1,297,551**	**1,720,551**



This special revenue fund was established to provide a funding source for future park and trail development in newly developed neighborhoods. Land and new housing developers are charged a fee to be used to purchase and develop land for park purposes.

In 2010, the Omaha Suburban Park System Master Plan was revised. Fees are collected with the approval of the final plat and during the building permit review.

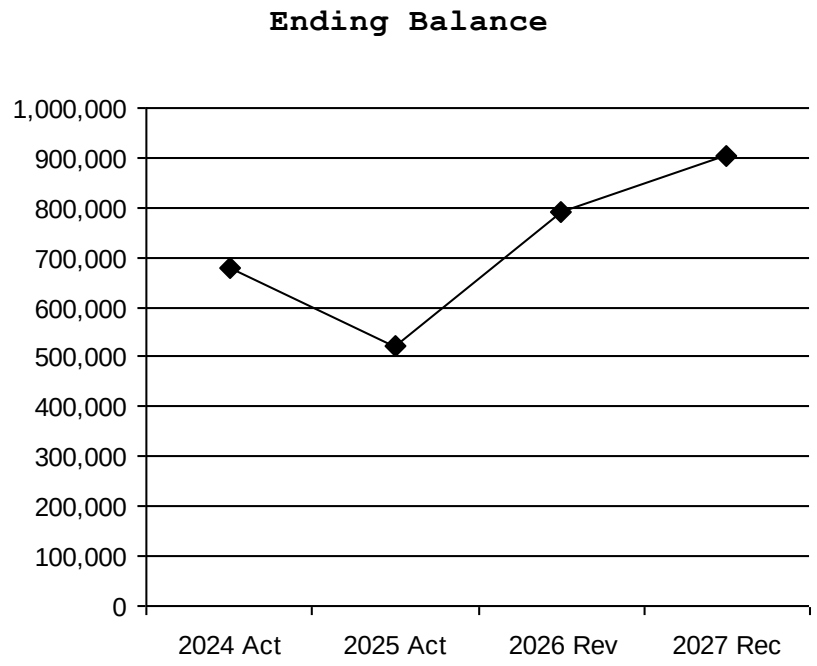
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

State Turnback Revenue **12193** **B-14**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**759,664**	**677,233**	**717,629**	**522,978**	**792,503**
Revenues					
Intergovernmental	589,462	526,531	613,040	613,040	613,040
Total Revenues	**589,462**	**526,531**	**613,040**	**613,040**	**613,040**
Expenditures					
Prior Year Encumbrances	-	-	-	3,515	-
Other Budgetary Accounts - Misc	671,893	680,786	340,000	340,000	500,000
Total Expenditures	**671,893**	**680,786**	**340,000**	**343,515**	**500,000**
Balance, end of year					
Reserve for Encumbrance	74,604	3,515	-	-	-
Undesignated Fund Balance	602,629	519,463	990,669	792,503	905,543
Total Balance, end of year	**677,233**	**522,978**	**990,669**	**792,503**	**905,543**
Ending Fund Balance	**677,233**	**522,978**	**990,669**	**792,503**	**905,543**



The state assistance, or turnback, could include up to 70% of state sales tax collected within the arena, on ticket sales for events in the arena, and on all or a part of state sales tax collected by retailers located within 600 yards of the eligible sports arena facility (CHI Health Center Omaha). See Neb. Rev. Stat. §§ 13-3101 to 13-3109. Ninety percent of the funds the City receives are used to repay the CHI Health Center debt. NE statute 13-2610 states the remaining 10% of the City's revenue from this source shall be equally distributed to areas with a high concentration of poverty. Fifty-five percent of such funds shall be used to showcase important historical aspects of such areas or areas within close geographic proximity of the area with a high concentration of poverty and to assist with the reduction of street and gang violence in such areas. Forty-five percent of such funds shall be used to assist with small business and entrepreneurship growth in such areas. Use of the funds is determined by a five member committee and include a City Council member, County Commissioner, two residents, and a member of the Nebraska legislature.

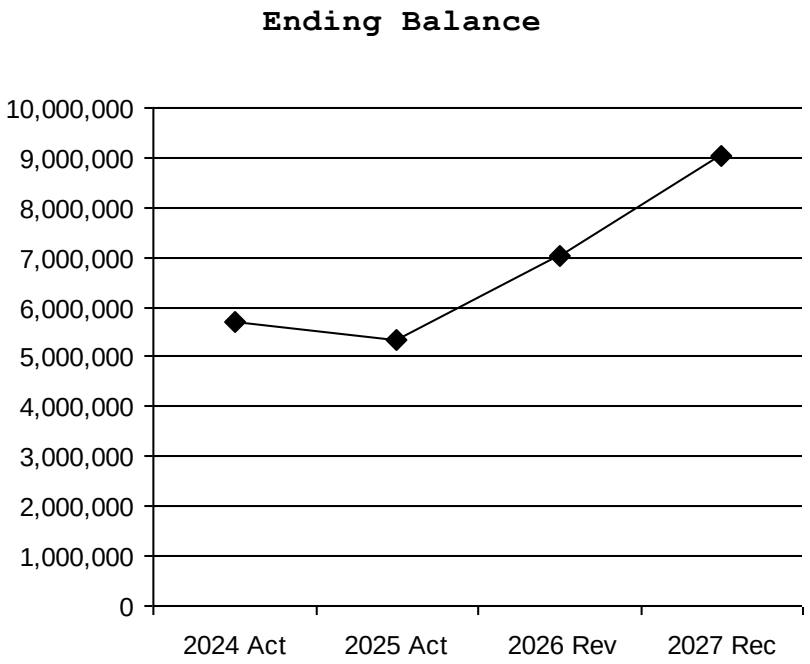
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Ballpark Revenue Fund **12209** **B-15**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**4,375,263**	**5,686,085**	**6,886,085**	**5,335,089**	**7,035,089**
Expenditures					
Other Budgetary Accounts - Misc	-	2,000,000	-	-	-
Total Expenditures	**-**	**2,000,000**	**-**	**-**	**-**
Other Financing Sources					
Transfers	1,310,822	1,649,004	1,700,000	1,700,000	2,000,000
Total Other Financing Sources	**1,310,822**	**1,649,004**	**1,700,000**	**1,700,000**	**2,000,000**
Balance, end of year					
Undesignated Fund Balance	5,686,085	5,335,089	8,586,085	7,035,089	9,035,089
Total Balance, end of year	**5,686,085**	**5,335,089**	**8,586,085**	**7,035,089**	**9,035,089**
Ending Fund Balance	**5,686,085**	**5,335,089**	**8,586,085**	**7,035,089**	**9,035,089**



With the passage of City Ordinance #68123 dated June 1, 2008, the City Council established the Ballpark Revenue Fund. The purpose of this special revenue fund is to accumulate excess College World Series revenues for any purpose related to the New Stadium or its operations. The annual excess of Public Funds that exceed the stadium debt service or the Variable Funds that exceed planned projections are to be deposited into this fund. On June 13, 2017, a second amendment to the Tri-Party College World Series Event agreement was approved (Ordinance # 41151). Once the Public Surplus Funds exceed $3,000,000, the city's portion of the College World Series revenue will be routed to the Downtown Stadium & Companion Project Fund (CRR Fund). The intent is to maintain a $3,000,000 balance in the Ballpark Revenue Fund.

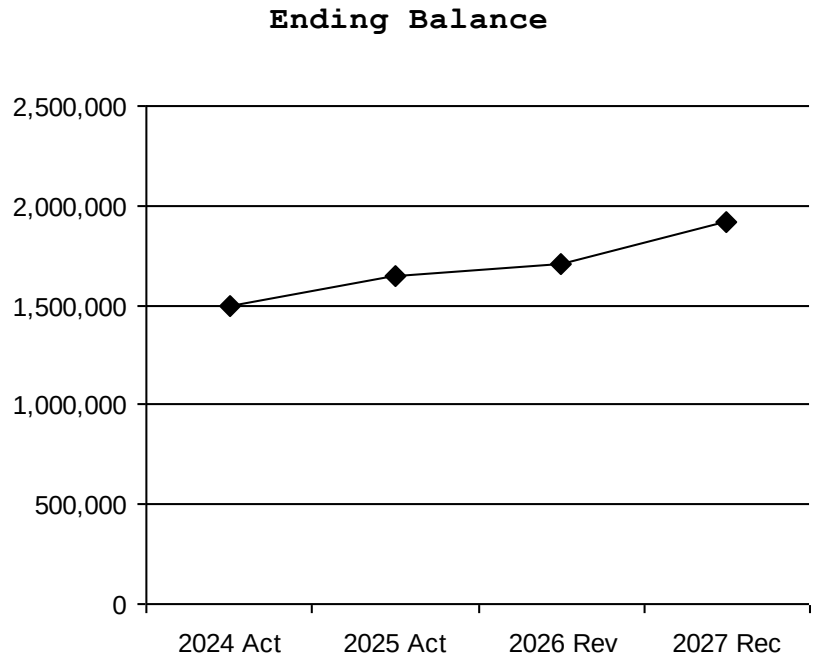
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Pedestrian Trail Bridge - Joint Use Omaha/Council Bluffs **13419** **B-16**

Fund | Fund No. | Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**1,303,525**	**1,496,545**	**1,542,579**	**1,641,915**	**1,702,091**
Revenues					
Contributions and grants	130,000	130,000	130,000	130,000	130,000
Total Revenues	**130,000**	**130,000**	**130,000**	**130,000**	**130,000**
Expenditures					
Prior Year Encumbrances	-	-	-	28,115	-
Parks	66,980	114,630	171,708	171,708	39,578
Total Expenditures	**66,980**	**114,630**	**171,708**	**199,823**	**39,578**
Other Financing Sources					
Transfers	130,000	130,000	130,000	130,000	130,000
Total Other Financing Sources	**130,000**	**130,000**	**130,000**	**130,000**	**130,000**
Balance, end of year					
Reserve for Encumbrance	50,177	28,115	-	-	-
Undesignated Fund Balance	1,446,368	1,613,800	1,630,871	1,702,091	1,922,513
Total Balance, end of year	**1,496,545**	**1,641,915**	**1,630,871**	**1,702,091**	**1,922,513**
Ending Fund Balance	**1,496,545**	**1,641,915**	**1,630,871**	**1,702,091**	**1,922,513**



This fund was created to carry out the operation and maintenance requirements for the Missouri River Pedestrian Bridge as set forth in ordinance 35356 Section IV paragraph B Operation and Maintenance Funding; adopted October 10, 2000.

This agreement requires the cities of Omaha, Nebraska and Council Bluffs, Iowa to each contribute by March 1st of each year $130,000 to the fund. The annual appropriation amount may be adjusted as necessary to provide amounts necessary to maintain the trail crossing bridge in good working order, in a safe condition suitable for pedestrian use, and in accordance with applicable state, local and federal standards for bridges.

Funds may be used for inspection, operation and maintenance of the bridge.

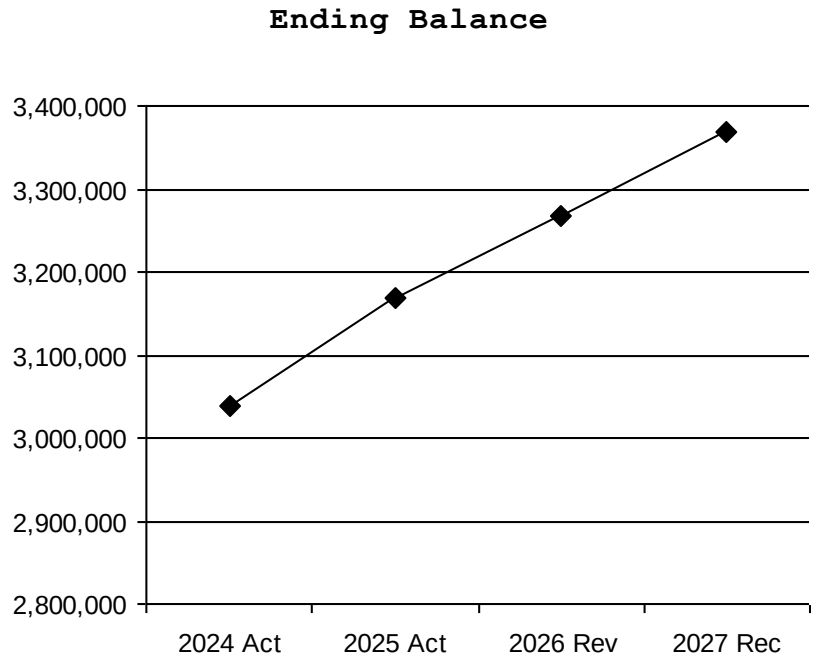
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Western Heritage Special Revenue **15112** **B-17**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**2,897,993**	**3,038,185**	**3,138,185**	**3,167,926**	**3,267,926**
Revenues					
Investment Income	140,477	130,041	100,000	100,000	100,000
Total Revenues	**140,477**	**130,041**	**100,000**	**100,000**	**100,000**
Expenditures					
Other Budgetary Accounts - Misc	285	300	-	-	-
Total Expenditures	**285**	**300**	**-**	**-**	**-**
Balance, end of year					
Designated Reserve for Collection Endowment	2,717,918	2,717,918	2,717,918	2,717,918	2,717,918
Undesignated Fund Balance	320,267	450,008	520,267	550,008	650,008
Total Balance, end of year	**3,038,185**	**3,167,926**	**3,238,185**	**3,267,926**	**3,367,926**
Ending Fund Balance	**3,038,185**	**3,167,926**	**3,238,185**	**3,267,926**	**3,367,926**



This fund was established in accordance with City Ordinance #33472 passed January 31, 1995 whereby the City agreed to contribute monies toward the renovation and construction at the Western Heritage Museum. These funds were realized from the sale of a portion of the Byron Reed coin and manuscript collection held in October, 1996. Ordinance # 34792, passed December 22, 1998 amended the original Redevelopment Agreement creating a separate "Endowment" and "Expenditure" account which provides funding for the care, professional consultation, display, preservation and enhancement of the coin collection.

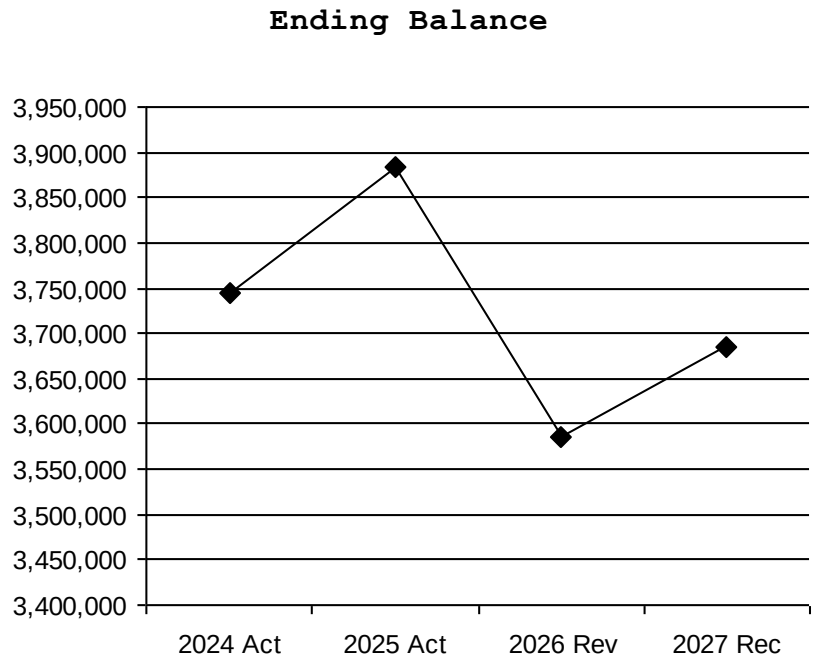
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Keno Lottery Reserve Fund **15113** **B-18**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**3,580,635**	**3,745,650**	**3,845,650**	**3,884,775**	**3,584,775**
Revenues					
Investment Income	165,341	139,456	100,000	100,000	100,000
Total Revenues	**165,341**	**139,456**	**100,000**	**100,000**	**100,000**
Expenditures					
Parks	-	-	400,000	400,000	-
Other Budgetary Accounts - Misc	326	332	-	-	-
Total Expenditures	**326**	**332**	**400,000**	**400,000**	**-**
Balance, end of year					
Reserve for Bond Payments	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Designated Fund Balance	443,708	478,572	493,708	503,572	528,572
Undesignated Fund Balance	301,942	406,203	51,942	81,203	156,203
Total Balance, end of year	**3,745,650**	**3,884,775**	**3,545,650**	**3,584,775**	**3,684,775**
Ending Fund Balance	**3,745,650**	**3,884,775**	**3,545,650**	**3,584,775**	**3,684,775**



This Reserve Fund was established in 1995 by City Ordinance No. 33494. In 1998 City Ordinance No. 34688 was passed by the City Council. This ordinance established new conditions by which this reserve fund will operate. Twenty-five percent (25%) of all net Keno revenue was credited to this fund until the fund balance reached $ 2,370,000. After this reserve fund reached $3,000,000 with its interest income, twenty-five (25%) of the interest earned on funds in this reserve fund shall remain in the fund while seventy-five (75%) of the interest may be appropriated as follows: among non-profit organizations not receiving revenues from the General Fund, public parks or public libraries. It is estimated the reserve will generate the interest income shown above.

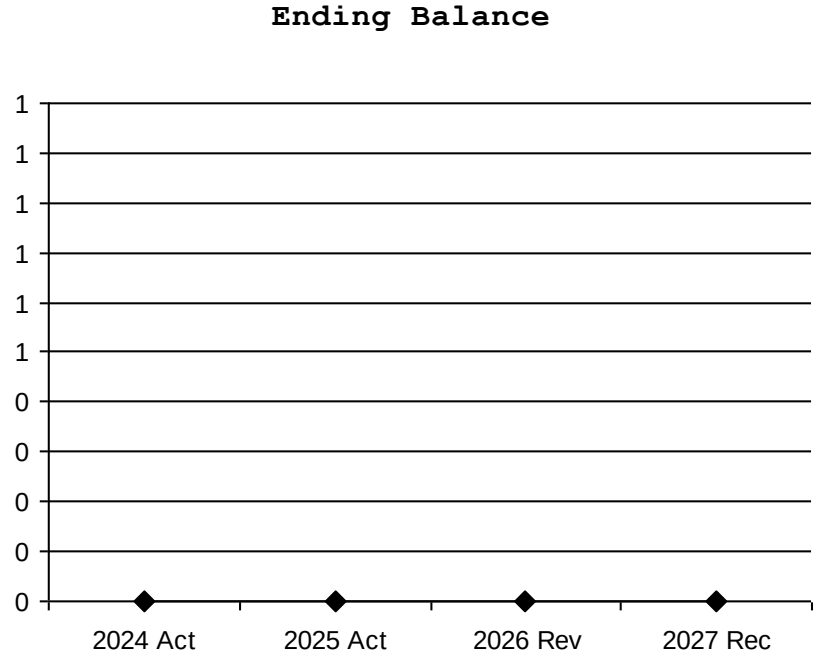
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Covid Relief Funding **17115** **B-19**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**-**	**-**	**-**	**-**	**-**
Revenues					
Contributions and grants	9,160,980	3,516,968	-	1,132,612	-
Total Revenues	**9,160,980**	**3,516,968**	**-**	**1,132,612**	**-**
Expenditures					
Prior Year Encumbrances	-	-	-	29,097	-
Mayor's Office	230,393	-	-	-	-
Law	306,886	-	-	-	-
Human Resources	88,980	-	-	-	-
Finance	14,607	-	-	-	-
Planning	138,887	-	-	-	-
Police	645,347	-	-	-	-
Parks	6,718,206	3,078,541	-	-	-
Public Works	188,344	-	-	-	-
Library	724,022	-	-	-	-
Other Budgetary Accounts - Misc	105,308	438,427	-	1,103,515	-
Total Expenditures	**9,160,980**	**3,516,968**	**-**	**1,132,612**	**-**
Balance, end of year					
Reserve for Encumbrance	3,099,076	29,097	-	-	-
Undesignated Fund Balance	(3,099,076)	(29,097)	-	-	-
Total Balance, end of year	**-**	**-**	**-**	**-**	**-**
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**



Several federal programs were created to provide assistance to governmental entities in response to the COVID-19 pandemic. This fund was created to track those dollars.

The City of Omaha was allocated funds from the federal government from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) as part of the American Rescue Plan Act (ARPA). The City of Omaha was eligible for a total of $112,591,455, half was received in May of 2021 and the second half was received in June of 2022. ARPA funds must be expended by December 31, 2026.

Detail in this schedule may not add to the totals due to rounding.

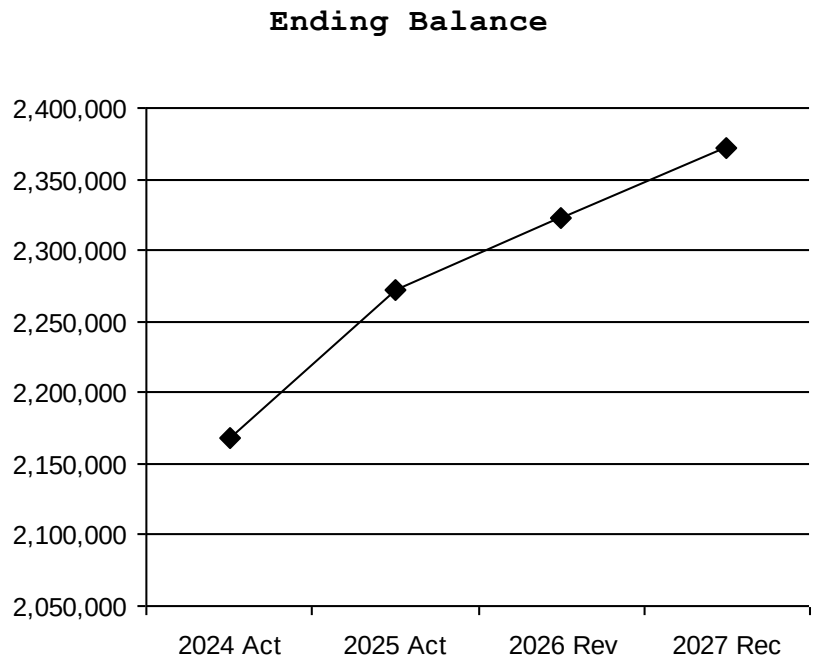
SUMMARY OF FUND TRANSACTIONS

Destination Marketing Corporation **21107** **B-20**

Fund | Fund No. | Schedule No.

P - R - O - J - E - C - T - E - D

	2024 Actual	2025 Actual	2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**1,982,288**	**2,168,158**	**2,218,158**	**2,272,345**	**2,322,345**
Revenues					
Charges for services	7,158	4,800	50,000	50,000	40,000
Investment Income	-	9,584	-	-	10,000
Total Revenues	**7,158**	**14,384**	**50,000**	**50,000**	**50,000**
Expenditures					
Convention & Tourism	134,792	261,497	417,341	417,341	316,208
Total Expenditures	**134,792**	**261,497**	**417,341**	**417,341**	**316,208**
Other Financing Sources					
Transfers	313,504	351,300	417,341	417,341	316,208
Total Other Financing Sources	**313,504**	**351,300**	**417,341**	**417,341**	**316,208**
Balance, end of year					
Future Commitments	2,168,158	2,272,345	2,268,158	2,322,345	2,372,345
Total Balance, end of year	**2,168,158**	**2,272,345**	**2,268,158**	**2,322,345**	**2,372,345**
Ending Fund Balance	**2,168,158**	**2,272,345**	**2,268,158**	**2,322,345**	**2,372,345**



To account for the promotion of Omaha as a visitor destination. The Corporation is formed, organized, and operated as a 501(c)(6) entity. Annually the Mayor and the City Council will approve transfer of funds from 21109 Greater Omaha Convention and Visitor's Bureau reserve account in an amount equal to commitments approved during the prior year.

Detail in this schedule may not add to the totals due to rounding.

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SUMMARY OF FUND TRANSACTIONS

Omaha Convention & Visitors Bureau | **21109** | **B-21**

Fund | Fund No. | Schedule No.

P - R - O - J - E - C - T - E - D

	2024 Actual	2025 Actual	2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**7,346,048**	**6,852,107**	**4,657,853**	**6,266,993**	**3,994,348**
Revenues					
Intergovernmental	5,823,654	5,734,117	6,173,800	6,173,800	5,678,627
Charges for services	155,514	4,678	138,000	138,000	171,236
Rents, Royalties, & Other	1,600	-	-	-	-
Contributions and grants	-	163,225	-	-	-
Hotel/Motel Occupancy Tax	1,302,582	1,254,839	1,322,401	1,322,401	1,303,310
Total Revenues	**7,283,350**	**7,156,859**	**7,634,201**	**7,634,201**	**7,153,173**
Expenditures					
Prior Year Encumbrances	-	-	-	113,373	-
Convention & Tourism	7,259,913	7,174,624	9,073,837	9,073,837	9,170,861
Other Budgetary Accounts - Benefits	155,922	156,731	228,903	228,903	218,998
Other Budgetary Accounts - Misc	47,952	59,318	73,392	73,392	78,028
Total Expenditures	**7,463,787**	**7,390,673**	**9,376,132**	**9,489,505**	**9,467,887**
Other Financing Sources					
Transfers	(313,504)	(351,300)	(417,341)	(417,341)	(316,208)
Total Other Financing Sources	**(313,504)**	**(351,300)**	**(417,341)**	**(417,341)**	**(316,208)**
Balance, end of year					
Reserve for Encumbrance	164	113,373	-	-	-
Operating Reserve	1,200,000	1,200,000	1,500,000	1,500,000	1,363,426
Future Commitments	5,651,943	4,953,620	998,581	2,494,348	-
Total Balance, end of year	**6,852,107**	**6,266,993**	**2,498,581**	**3,994,348**	**1,363,426**

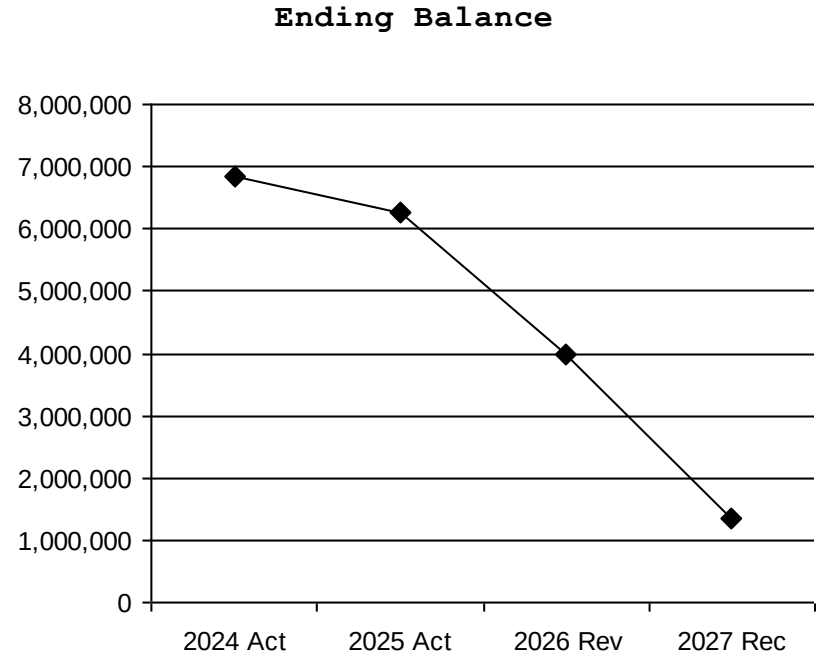
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Omaha Convention & Visitors Bureau **21109** **B-21**

Fund | Fund No. | Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Ending Fund Balance	**6,852,107**	**6,266,993**	**2,498,581**	**3,994,348**	**1,363,426**



This fund accounts for the operations of the Greater Omaha Convention and Visitors Bureau. The Bureau was formerly a function of Douglas County government. Since April 1, 2002, the Bureau is directed by the City of Omaha. The fund is self-supporting with revenues primarily from hotel/motel tax levied by the State for Douglas County. Effective August 1, 2008, the City levied a 1/2% hotel/motel tax to support operations of the Bureau.

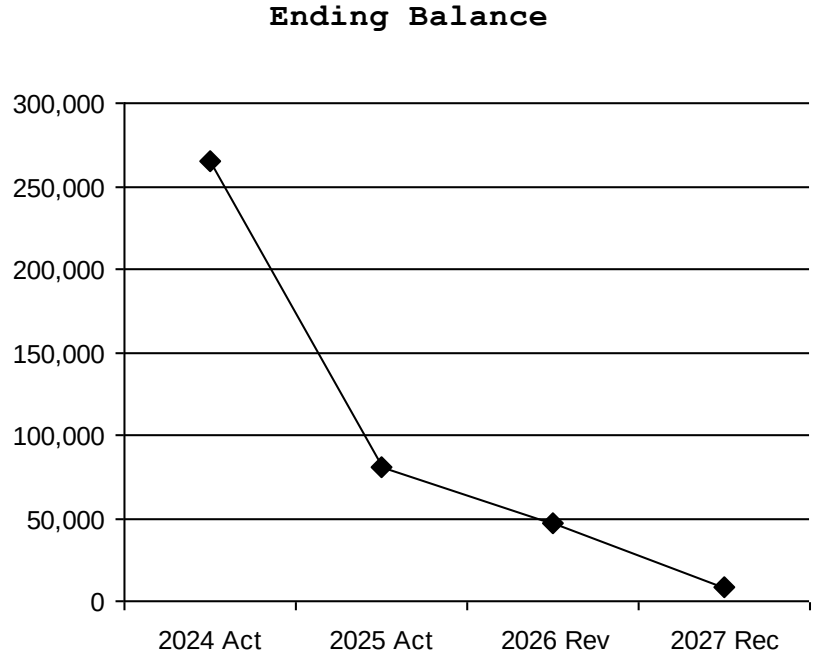
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Household Chemical Disposal Fund **21129** **B-22**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**288,127**	**264,662**	**169,139**	**80,651**	**46,474**
Revenues					
Contributions and grants	488,187	539,805	507,713	590,000	665,000
Intergovernmental	164,613	82,510	171,197	85,000	85,810
Charges for services	45,001	42,620	46,801	46,801	44,325
Total Revenues	**697,801**	**664,935**	**725,711**	**721,801**	**795,135**
Expenditures					
Prior Year Encumbrances	-	-	-	17,538	-
Public Works	676,502	816,503	828,564	828,564	906,181
Other Budgetary Accounts - Benefits	43,658	31,347	46,788	46,788	47,815
Other Budgetary Accounts - Misc	1,106	1,096	13,089	13,089	29,479
Total Expenditures	**721,266**	**848,946**	**888,441**	**905,979**	**983,475**
Other Financing Sources					
Transfers	-	-	-	150,000	150,000
Total Other Financing Sources	**-**	**-**	**-**	**150,000**	**150,000**
Balance, end of year					
Reserve for Encumbrance	2,741	17,538	-	-	-
Undesignated Fund Balance	261,921	63,113	6,409	46,474	8,134
Total Balance, end of year	**264,662**	**80,651**	**6,409**	**46,474**	**8,134**
Ending Fund Balance	**264,662**	**80,651**	**6,409**	**46,474**	**8,134**



In August of 2001, an Interlocal Agreement between Omaha, Douglas and Sarpy counties was executed to establish a regional collection center for household hazardous waste. The interlocal agreement is renewed on a periodic basis with the most recent of these occurring in 2021. Under the terms of the Agreement, Omaha is responsible for providing the site for construction of the facility, for submitting grant applications to fund construction and operation, and for operating the facility. Douglas and Sarpy counties are responsible for supplementing grant funds as needed to cover the operating costs. This facility opened in the spring of 2005.

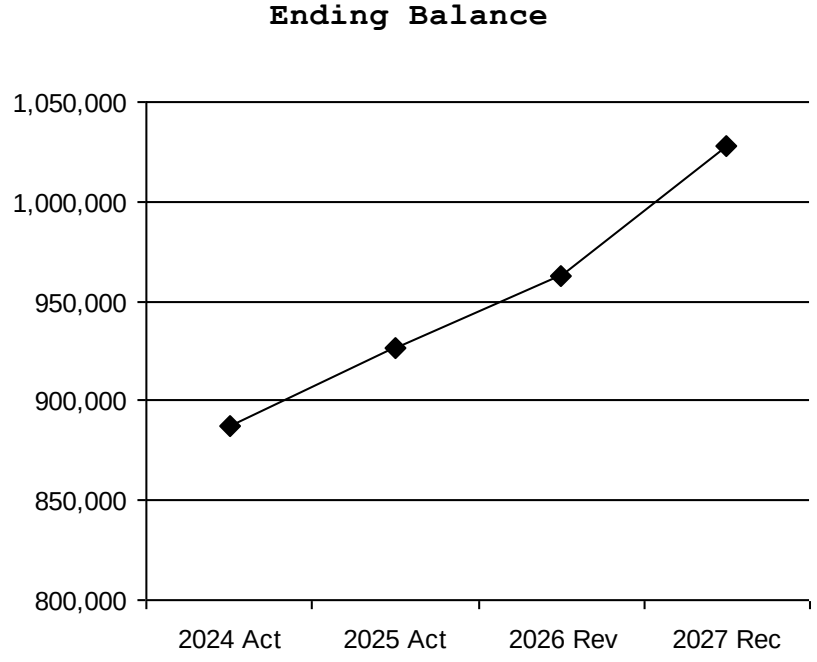
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Development Revenue **21216** **B-23**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**1,167,742**	**887,509**	**913,035**	**926,724**	**962,872**
Revenues					
Charges for services	240,446	438,214	566,500	566,500	566,500
Total Revenues	**240,446**	**438,214**	**566,500**	**566,500**	**566,500**
Expenditures					
Finance	33,345	34,216	34,570	34,570	37,442
Planning	454,509	342,393	465,903	465,903	441,770
Other Budgetary Accounts - Benefits	32,825	22,390	27,468	27,468	18,250
Other Budgetary Accounts - Misc	-	-	2,411	2,411	4,442
Total Expenditures	**520,679**	**398,999**	**530,352**	**530,352**	**501,904**
Balance, end of year					
Undesignated Fund Balance	887,509	926,724	949,183	962,872	1,027,468
Total Balance, end of year	**887,509**	**926,724**	**949,183**	**962,872**	**1,027,468**
Ending Fund Balance	**887,509**	**926,724**	**949,183**	**962,872**	**1,027,468**



This special revenue fund was created to record fees collected on TIF projects in accordance with the City of Omaha Municipal Code, Section 24-150, Fees: Tax Increment Financing Applications, Processing and Administration. Funds received will be used to fund staff required to administer the processing of TIF applications.

Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Debt Service **14111** **B-24**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**29,687,873**	**35,892,793**	**35,482,114**	**52,628,771**	**80,362,780**
Revenues					
Property Tax	87,018,801	100,037,638	105,210,429	105,210,429	109,749,054
Contributions and grants	13,851	1,750,594	-	-	-
Intergovernmental	5,305,162	4,738,775	5,517,368	5,517,368	4,928,326
Charges for services	1,610,558	1,577,556	1,200,000	1,200,000	944,679
Investment Income	21	-	15,000	15,000	-
In lieu	196,364	217,882	204,218	204,218	208,302
Total Revenues	**94,144,757**	**108,322,445**	**112,147,015**	**112,147,015**	**115,830,361**
Expenditures					
Other Budgetary Accounts - Misc	795,938	904,617	1,052,104	1,052,104	1,097,490
Other Budgetary Accounts - Debt Service	87,576,323	91,460,493	84,259,097	84,259,097	97,667,738
Total Expenditures	**88,372,261**	**92,365,110**	**85,311,201**	**85,311,201**	**98,765,228**
Other Financing Sources					
Transfers	-	-	898,195	898,195	-
Premium on Bond Sales	432,424	778,643	-	-	-
Total Other Financing Sources	**432,424**	**778,643**	**898,195**	**898,195**	**-**
Balance, end of year					
Restricted Fund Balance	35,892,793	52,628,771	63,216,123	80,362,780	97,427,913
Total Balance, end of year	**35,892,793**	**52,628,771**	**63,216,123**	**80,362,780**	**97,427,913**

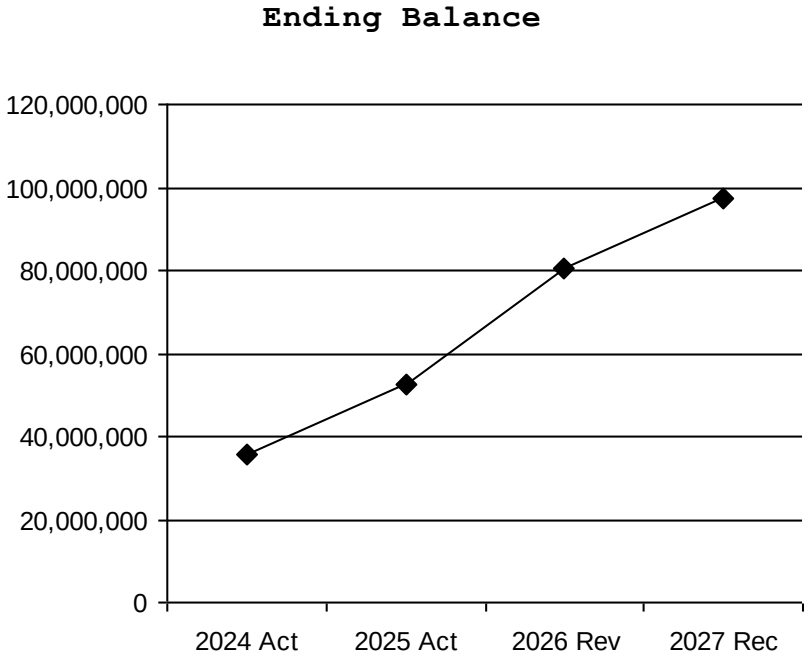
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Debt Service **14111** **B-24**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Ending Fund Balance	**35,892,793**	**52,628,771**	**63,216,123**	**80,362,780**	**97,427,913**



This fund was created by the City Charter and is sustained by a separate debt service fund property tax levy. Its purpose is to accumulate resources for servicing the general obligation bonded debt of the City. The levy provides the revenues for retirement of bonds and interest payments on general obligation bonds issued by the City and assumed by the City in connection with annexations. The actual and projected property tax revenues above are derived from a levy of 17.393 cents per one hundred dollars in 2024 and 18.772 in 2025, 2026 and 2027.

In 2000, to help fund the $198 million issue for the Convention Center, several additional revenue sources were identified. The additional revenue sources include Seat Tax, Parking Revenue, and State Turnback Revenue. These revenues along with the property tax levy are required in order to maintain at least a two million dollar cash balance throughout the life of currently issued and projected future bond issues.

In 2016 the Nebraska Legislature passed LB 884 which amends provisions of the Convention Center Facility Financing Assistance Act and the Sports Arena Facility Financing Assistance Act. This legislation extends the distance to 600 yards from which the City of Omaha may collect state sales tax from hotels.

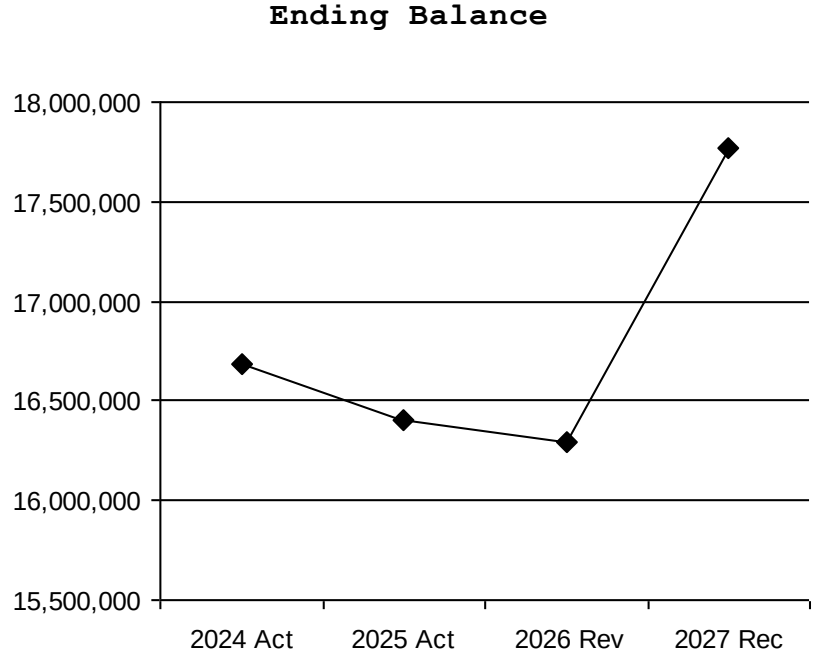
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Special Tax Revenue Redevelopment | **14112** | **B-25**

Fund | Fund No. | Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**7,538,119**	**16,686,301**	**16,614,500**	**16,407,083**	**16,293,305**
Revenues					
Property Tax	12,911,529	13,860,660	14,572,082	14,572,082	15,200,700
In lieu	29,134	30,178	30,299	30,299	30,904
Total Revenues	**12,940,663**	**13,890,838**	**14,602,381**	**14,602,381**	**15,231,604**
Expenditures					
Other Budgetary Accounts - Misc	118,869	125,417	145,721	145,721	152,007
Other Budgetary Accounts - Debt Service	16,713,675	14,044,639	14,570,438	14,570,438	13,599,622
Total Expenditures	**16,832,544**	**14,170,056**	**14,716,159**	**14,716,159**	**13,751,629**
Other Financing Sources					
Proceeds from Bond Sales	4,435,000	-	-	-	-
Transfers	8,000,000	-	-	-	-
Premium on Bond Sales	605,064	-	-	-	-
Total Other Financing Sources	**13,040,064**	**-**	**-**	**-**	**-**
Balance, end of year					
Restricted Fund Balance	16,686,301	16,407,083	16,500,722	16,293,305	17,773,280
Total Balance, end of year	**16,686,301**	**16,407,083**	**16,500,722**	**16,293,305**	**17,773,280**
Ending Fund Balance	**16,686,301**	**16,407,083**	**16,500,722**	**16,293,305**	**17,773,280**



This fund was established to accumulate revenues and pay bond and interest obligations on Redevelopment Bonds. These bonds are serviced by a variety of revenue sources including property tax revenue, tax allocation revenue, and land sales in the Riverfront Business Park. The property tax levy for 2024 through 2027 is 2.600 cents per $100 of taxable valuation.

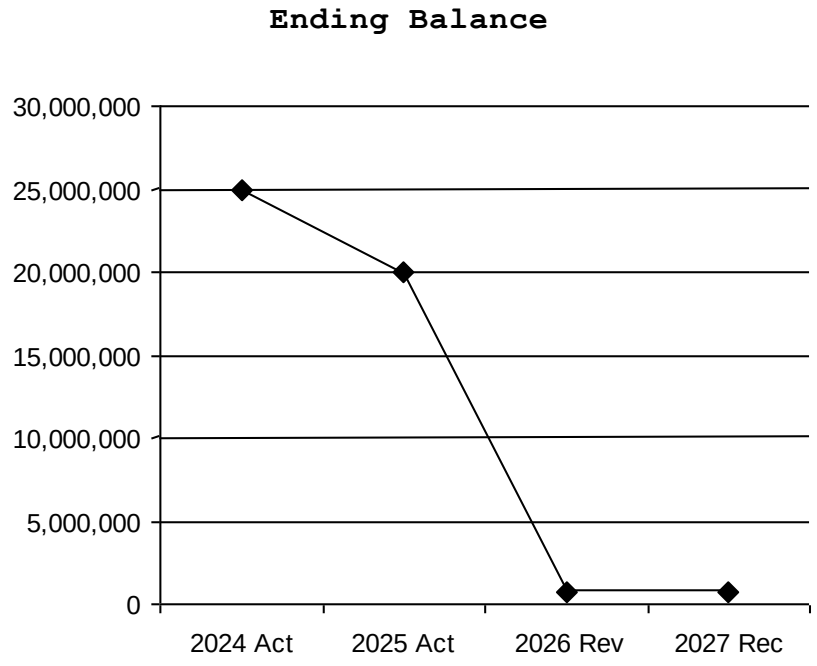
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Advanced Acquisition **13111** **B-26**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**21,578,738**	**24,890,983**	**7,153,021**	**19,965,454**	**766,476**
Revenues					
Charges for services	45,225	13,226	-	-	-
Investment Income	135,372	-	-	-	-
Sale of capital assets	4,969,923	(4,208,435)	-	-	-
Total Revenues	**5,150,520**	**(4,195,209)**	**-**	**-**	**-**
Expenditures					
Prior Year Encumbrances	-	-	-	848	-
Planning	2,000	-	-	-	-
Fire	-	384,381	-	-	-
Public Works	-	281,540	-	-	-
Library	1,992,635	-	-	-	-
Other Budgetary Accounts - Misc	(156,360)	64,400	-	19,198,130	-
Total Expenditures	**1,838,275**	**730,321**	**-**	**19,198,978**	**-**
Balance, end of year					
Reserve for Encumbrance	5,030	848	-	-	-
Undesignated Fund Balance	24,885,953	19,964,606	7,153,021	766,476	766,476
Total Balance, end of year	**24,890,983**	**19,965,454**	**7,153,021**	**766,476**	**766,476**
Ending Fund Balance	**24,890,983**	**19,965,454**	**7,153,021**	**766,476**	**766,476**



The Advance Acquisition Fund was established by Section 5.20 of the Home Rule Charter. The net proceeds from the sale or exchange of real property not needed for public purposes is to be credited to this fund. Section 5.03 permits usage of available funds to facilitate the orderly and timely acquisition of real estate for public purposes as proposed in the master plan.

Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

City Capital Improvement | **13112** | **B-27**

Fund | Fund No. | Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**38,275,034**	**47,695,860**	**44,227,955**	**43,877,642**	**38,748,336**
Revenues					
Charges for services	250,000	-	-	-	-
Rents, Royalties, & Other	-	2,126	-	-	-
Total Revenues	**250,000**	**2,126**	**-**	**-**	**-**
Expenditures					
Prior Year Encumbrances	-	-	-	4,349,307	-
Police	-	-	-	-	1,900,000
Fire	5,804,985	1,739,743	2,280,000	2,280,000	-
Parks	11,094,593	3,545,905	1,500,000	1,500,000	1,500,000
Public Works	4,200,000	3,300,000	-	-	-
Library	20,000,000	60,129	1,000,000	1,000,000	1,000,000
Other Budgetary Accounts - Misc	862,176	301,103	-	-	-
Total Expenditures	**41,961,754**	**8,946,880**	**4,780,000**	**9,129,307**	**4,400,000**
Other Financing Sources					
Proceeds from Bond Sales	71,270,000	3,274,846	1,000,000	1,000,000	2,900,000
Transfers	(23,968,390)	1,851,692	3,000,000	3,000,000	2,750,000
Premium on Bond Sales	3,830,969	-	-	-	-
Total Other Financing Sources	**51,132,579**	**5,126,538**	**4,000,000**	**4,000,000**	**5,650,000**
Balance, end of year					
Reserve for Encumbrance	1,574,904	4,349,307	-	-	-
Undesignated Fund Balance	46,120,956	39,528,335	43,447,955	38,748,336	39,998,336
Total Balance, end of year	**47,695,860**	**43,877,642**	**43,447,955**	**38,748,336**	**39,998,336**

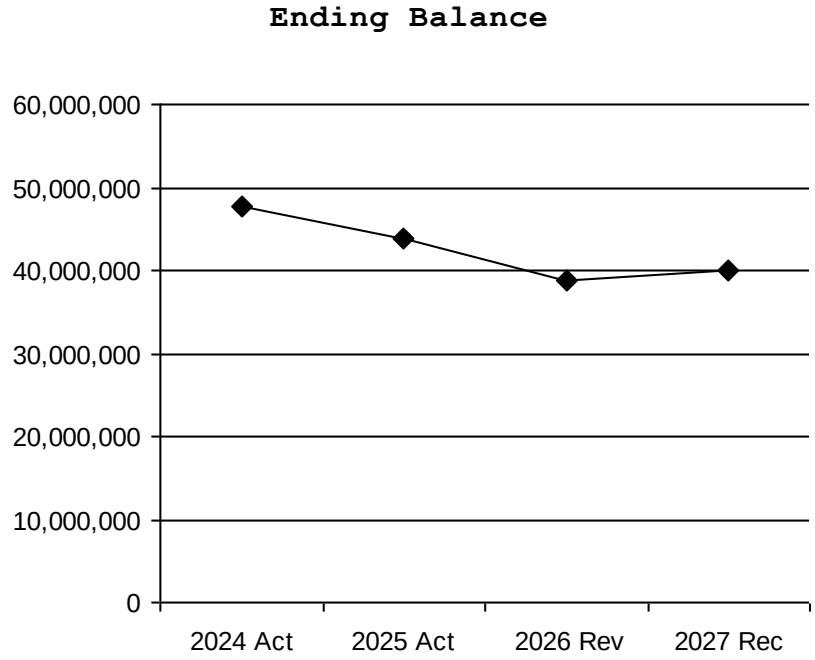
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

City Capital Improvement | **13112** | **B-27**

Fund | Fund No. | Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Ending Fund Balance	**47,695,860**	**43,877,642**	**43,447,955**	**38,748,336**	**39,998,336**



This capital project fund was created in 1981 and is supplemented by General Fund appropriations, grants, and other sources for capital improvements. The current and projected expenditures of these funds are outlined above.

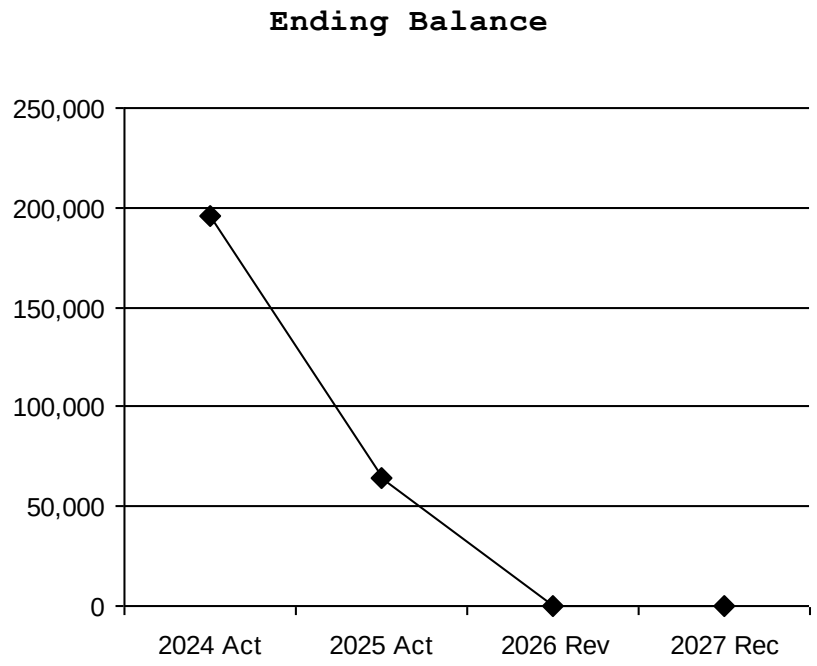
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2014 Environment Bond **13124** **B-28**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**694,510**	**195,682**	**-**	**64,683**	**-**
Expenditures					
Prior Year Encumbrances	-	-	-	9,699	-
Public Works	498,828	130,999	-	-	-
Total Expenditures	**498,828**	**130,999**	**-**	**9,699**	**-**
Other Financing Sources					
Transfers	-	-	-	(54,984)	-
Total Other Financing Sources	**-**	**-**	**-**	**(54,984)**	**-**
Balance, end of year					
Reserve for Encumbrance	9,390	9,699	-	-	-
Undesignated Fund Balance	186,292	54,984	-	-	-
Total Balance, end of year	**195,682**	**64,683**	**-**	**-**	**-**
Ending Fund Balance	**195,682**	**64,683**	**-**	**-**	**-**



This bond fund was established upon voter authorization for issuance of $13,616,000 of General Obligation Bonds in the May 2014 Primary Election. Proceeds from the sale of these bonds are being expended for the cost of construction and improvement of storm, sanitary and interceptor sewers throughout the City.

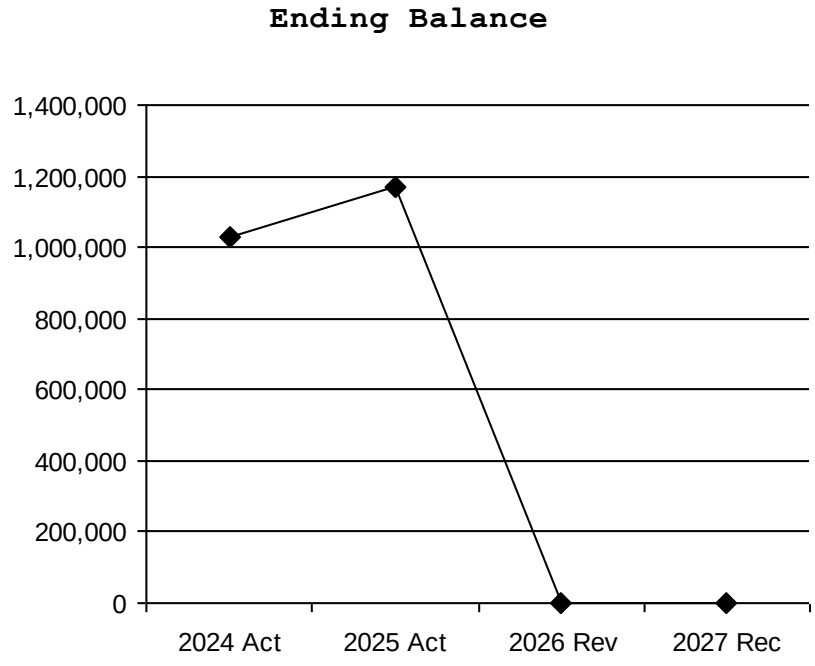
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2018 Environment Bond **13125** **B-29**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**1,587,290**	**1,026,935**	**-**	**1,166,856**	**-**
Expenditures					
Prior Year Encumbrances	-	-	-	7,760,379	-
Public Works	2,062,208	4,860,079	-	-	-
Total Expenditures	**2,062,208**	**4,860,079**	**-**	**7,760,379**	**-**
Other Financing Sources					
Proceeds from Bond Sales	1,345,000	4,535,000	-	4,095,000	-
Transfers	-	-	-	2,498,523	-
Premium on Bond Sales	156,853	465,000	-	-	-
Total Other Financing Sources	**1,501,853**	**5,000,000**	**-**	**6,593,523**	**-**
Balance, end of year					
Reserve for Encumbrance	756,737	7,760,379	-	-	-
Undesignated Fund Balance	270,198	(6,593,523)	-	-	-
Total Balance, end of year	**1,026,935**	**1,166,856**	**-**	**-**	**-**
Ending Fund Balance	**1,026,935**	**1,166,856**	**-**	**-**	**-**



This bond fund was established upon voter authorization for issuance of $11,475,000 of General Obligation Bonds in the May 2018 Primary Election. Proceeds from the sale of these bonds are being expended for the cost of construction and improvement of storm, sanitary and interceptor sewers throughout the City.

Detail in this schedule may not add to the totals due to rounding.

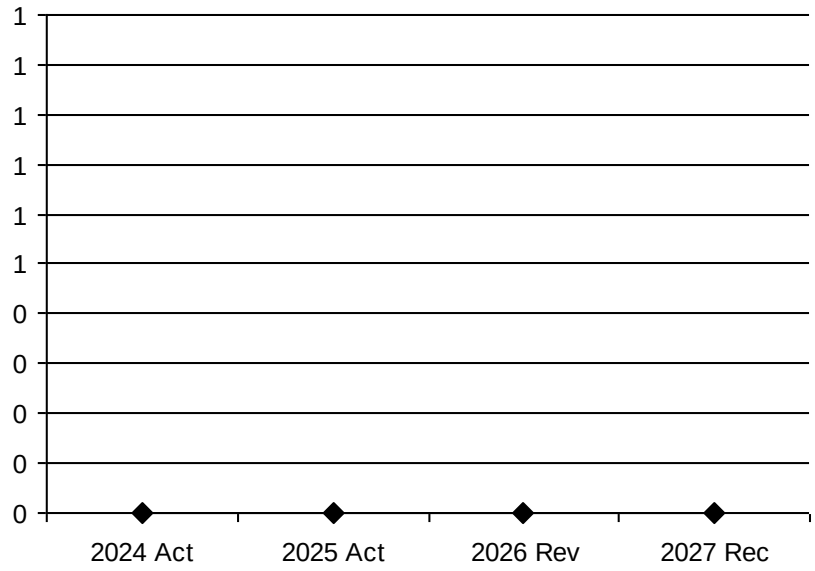
SUMMARY OF FUND TRANSACTIONS

2022 Environment Bond **13126** **B-30**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**-**	**-**	**-**	**-**	**-**
Revenues					
Contributions and grants	-	-	1,629,000	-	1,975,000
Total Revenues	**-**	**-**	**1,629,000**	**-**	**1,975,000**
Expenditures					
Public Works	-	-	12,220,000	12,219,461	6,957,000
Total Expenditures	**-**	**-**	**12,220,000**	**12,219,461**	**6,957,000**
Other Financing Sources					
Proceeds from Bond Sales	-	-	10,591,000	14,663,000	4,982,000
Transfers	-	-	-	(2,443,539)	-
Total Other Financing Sources	**-**	**-**	**10,591,000**	**12,219,461**	**4,982,000**
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**

Ending Balance



This bond fund was established upon voter authorization for issuance of $24,100,000 of General Obligation Bonds in the May 2022 Election (Ordinance 42881). Proceeds from the sale of these bonds are being expended for the cost of construction and improvement of storm, sanitary and interceptor sewers throughout the City.

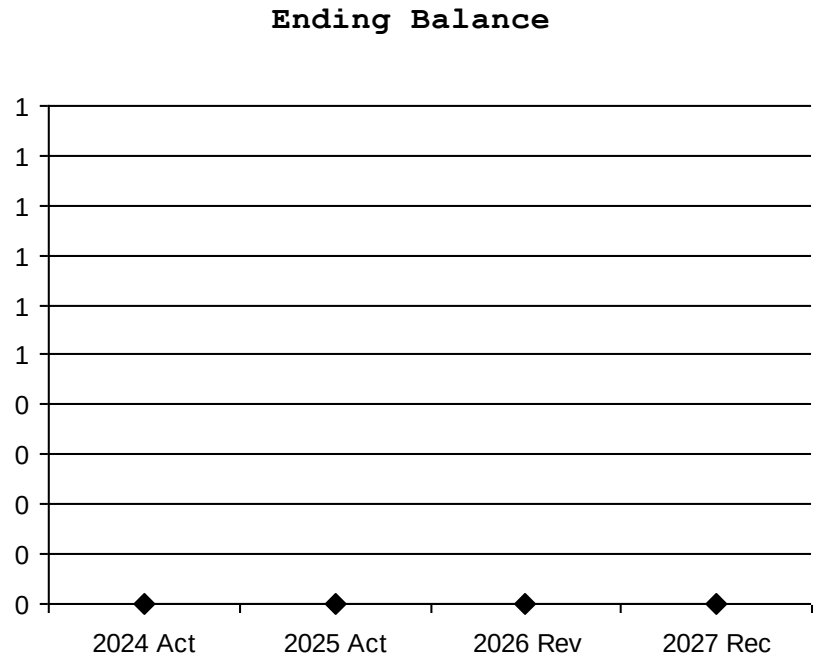
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2014 Transportation Bond **13184** **B-31**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**4,899,193**	**-**	**-**	**-**	**-**
Other Financing Sources					
Transfers	(4,899,193)	-	-	-	-
Total Other Financing Sources	**(4,899,193)**	**-**	**-**	**-**	**-**
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**



This bond fund was established upon voter authorization for issuance of $47,375,000 of General Obligation Bonds in the May 2014 Primary Election. Proceeds from the sale of these bonds are being expended for the cost of construction and improvement of streets, expressways, freeways, and various bridge improvements throughout the City.

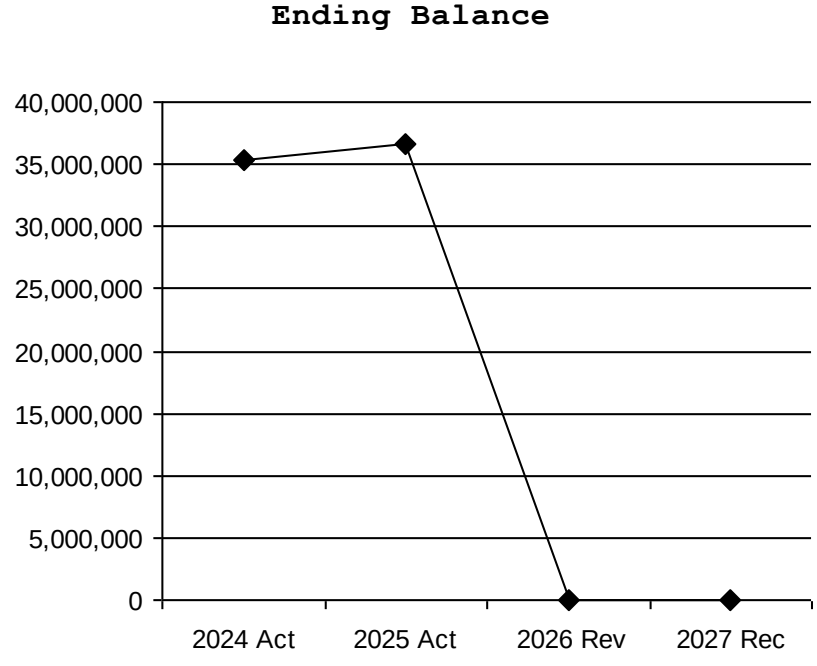
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2018 Transportation Bond **13185** **B-32**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**16,208,001**	**35,278,408**	**-**	**36,581,963**	**-**
Revenues					
Contributions and grants	7,910,898	458,515	-	80,000	-
Total Revenues	**7,910,898**	**458,515**	**-**	**80,000**	**-**
Expenditures					
Prior Year Encumbrances	-	-	-	12,270,868	-
Public Works	13,788,337	8,409,472	-	93,000	-
Total Expenditures	**13,788,337**	**8,409,472**	**-**	**12,363,868**	**-**
Other Financing Sources					
Proceeds from Bond Sales	17,910,000	9,254,512	-	-	-
Transfers	4,949,193	-	-	(24,298,095)	-
Premium on Bond Sales	2,088,651	-	-	-	-
Total Other Financing Sources	**24,947,844**	**9,254,512**	**-**	**(24,298,095)**	**-**
Balance, end of year					
Reserve for Encumbrance	15,132,175	12,270,868	-	-	-
Undesignated Fund Balance	20,146,233	24,311,095	-	-	-
Total Balance, end of year	**35,278,408**	**36,581,963**	**-**	**-**	**-**
Ending Fund Balance	**35,278,408**	**36,581,963**	**-**	**-**	**-**



This bond fund was established upon voter authorization for issuance of $151,300,000 of General Obligation Bonds in the May 2018 Primary Election. Proceeds from the sale of these bonds are being expended for the cost of construction and improvement of streets, expressways, freeways, and various bridge improvements throughout the City.

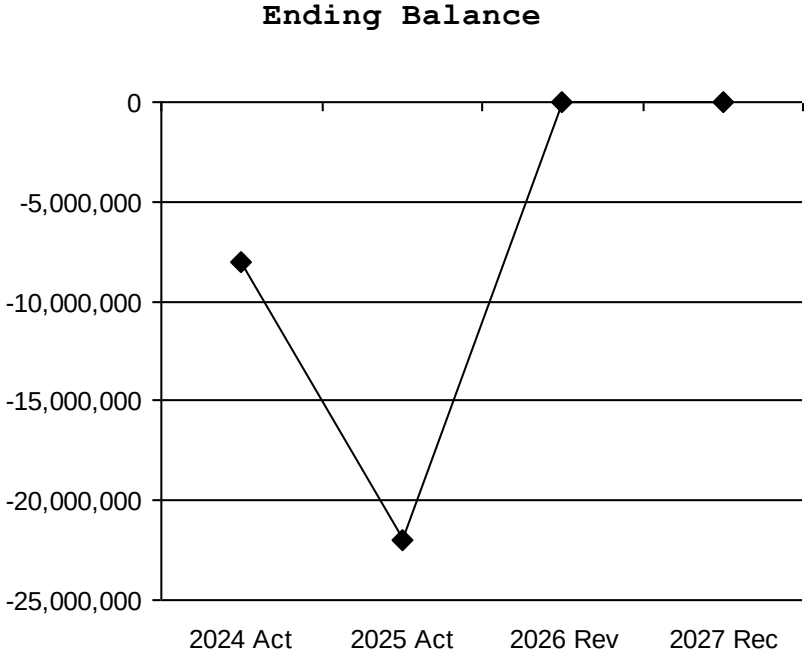
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2022 Transportation Bond **13186** **B-33**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**(695,502)**	**(8,014,028)**	**-**	**(21,938,327)**	**-**
Revenues					
Contributions and grants	931,170	776,781	-	-	-
Total Revenues	**931,170**	**776,781**	**-**	**-**	**-**
Expenditures					
Prior Year Encumbrances	-	-	-	12,504,557	-
Public Works	8,249,696	30,446,568	43,544,000	14,236,211	35,759,000
Total Expenditures	**8,249,696**	**30,446,568**	**43,544,000**	**26,740,768**	**35,759,000**
Other Financing Sources					
Proceeds from Bond Sales	-	13,420,488	43,544,000	30,421,000	35,759,000
Transfers	-	-	-	18,258,095	-
Premium on Bond Sales	-	2,325,000	-	-	-
Total Other Financing Sources	**-**	**15,745,488**	**43,544,000**	**48,679,095**	**35,759,000**
Balance, end of year					
Reserve for Encumbrance	4,124,192	12,504,557	-	-	-
Undesignated Fund Balance	(12,138,220)	(34,442,884)	-	-	-
Total Balance, end of year	**(8,014,028)**	**(21,938,327)**	**-**	**-**	**-**
Ending Fund Balance	**(8,014,028)**	**(21,938,327)**	**-**	**-**	**-**



This bond fund was established upon voter authorization for issuance of $79,600,000 of General Obligation Bonds in the May 2022 Election (Ordinance 42884). Proceeds from the sale of these bonds are being expended for the cost of construction and improvement of streets, expressways, freeways, and various bridge improvements throughout the City.

Detail in this schedule may not add to the totals due to rounding.

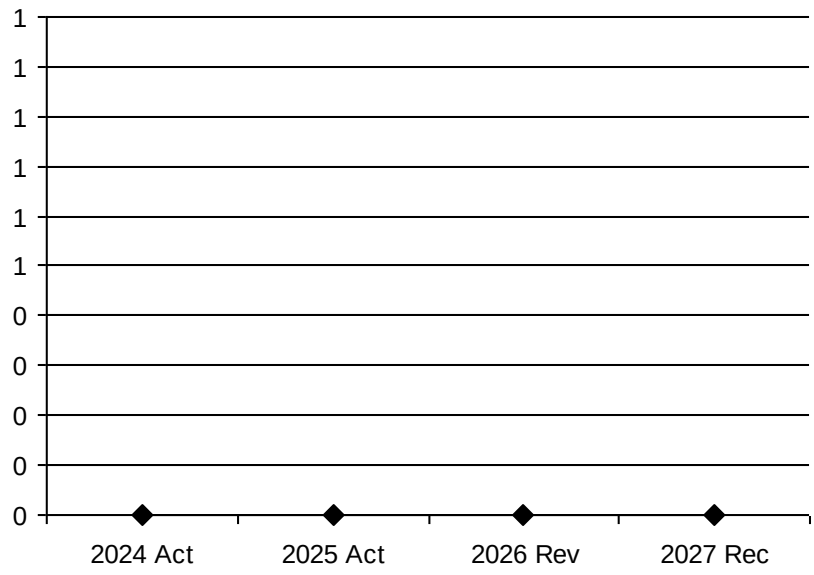
SUMMARY OF FUND TRANSACTIONS

2024 Transportation Bond **13187** **B-34**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**-**	**-**	**-**	**-**	**-**
Expenditures					
Public Works	-	-	-	6,040,000	51,000
Total Expenditures	**-**	**-**	**-**	**6,040,000**	**51,000**
Other Financing Sources					
Proceeds from Bond Sales	-	-	-	-	51,000
Transfers	-	-	-	6,040,000	-
Total Other Financing Sources	**-**	**-**	**-**	**6,040,000**	**51,000**
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**

Ending Balance



This bond fund was established upon voter authorization for issuance of $80,900,000 of General Obligation Bonds in the November 2024 Election. Proceeds from the sale of these bonds are being expended for the cost of construction and improvement of streets, expressways, freeways, and various bridge improvements throughout the City.

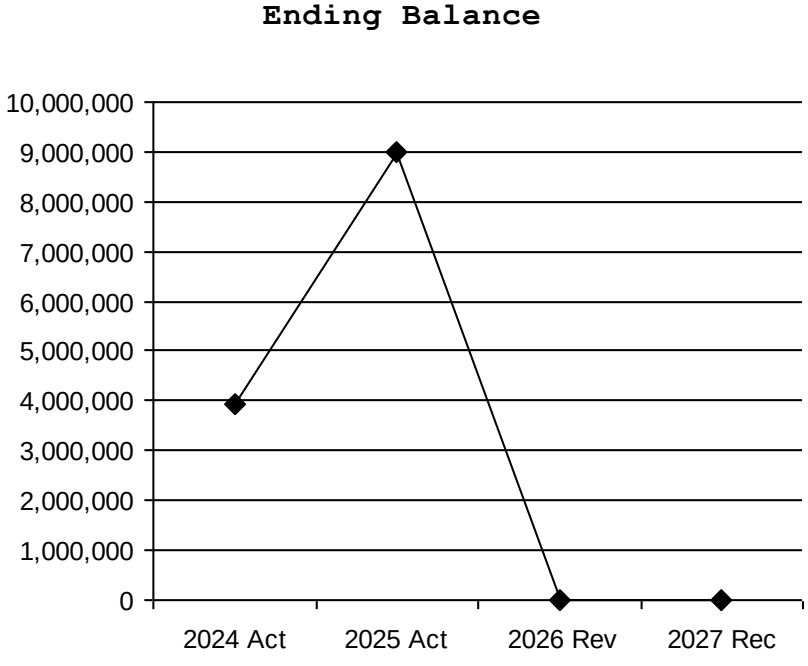
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2020 Street Preservation Bond **13191** **B-35**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**(357,523)**	**3,927,680**	**-**	**8,976,387**	**-**
Revenues					
Contributions and grants	1,826,302	-	-	-	-
Total Revenues	**1,826,302**	**-**	**-**	**-**	**-**
Expenditures					
Prior Year Encumbrances	-	-	-	11,979,308	-
Public Works	39,548,317	16,430,336	-	-	-
Total Expenditures	**39,548,317**	**16,430,336**	**-**	**11,979,308**	**-**
Other Financing Sources					
Proceeds from Bond Sales	37,620,000	21,479,043	-	-	-
Transfers	-	-	-	3,002,922	-
Premium on Bond Sales	4,387,218	-	-	-	-
Total Other Financing Sources	**42,007,218**	**21,479,043**	**-**	**3,002,922**	**-**
Balance, end of year					
Reserve for Encumbrance	13,178,876	11,979,308	-	-	-
Undesignated Fund Balance	(9,251,196)	(3,002,921)	-	-	-
Total Balance, end of year	**3,927,680**	**8,976,387**	**-**	**-**	**-**
Ending Fund Balance	**3,927,680**	**8,976,387**	**-**	**-**	**-**



This bond fund was passed on 5/13/2020 for $200 million in bond funding which will allow the city to put $40 million into street repair each year for five years. This fund will address neighborhood streets, arterial streets, and unimproved roads (roads that were never built to city standards). Streets will be resurfaced, repaired, or reconstructed.

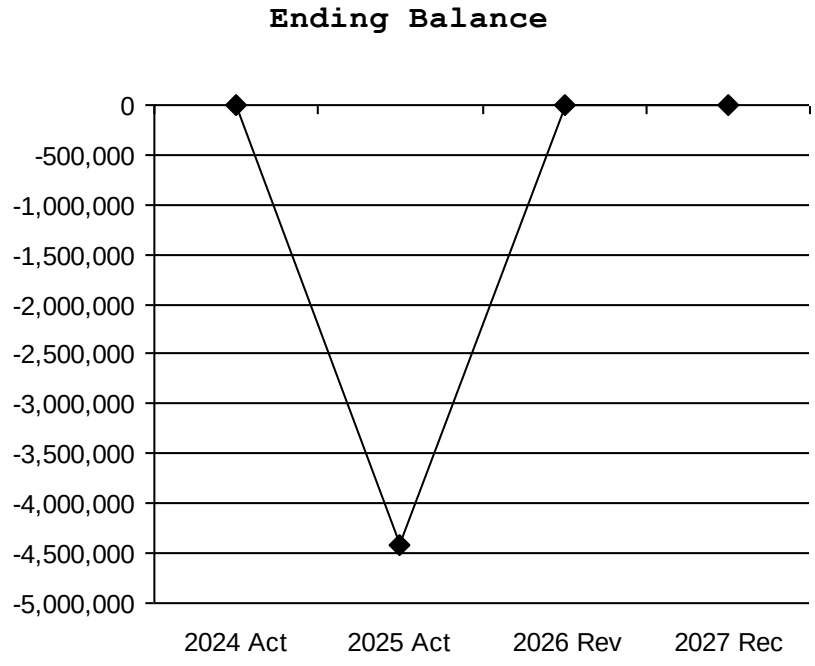
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2022 Street Preservation Bond **13192** **B-36**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**-**	**-**	**-**	**(4,411,924)**	**-**
Expenditures					
Prior Year Encumbrances	-	-	-	1,478,414	-
Public Works	-	12,932,881	40,000,000	39,706,740	43,500,000
Total Expenditures	**-**	**12,932,881**	**40,000,000**	**41,185,154**	**43,500,000**
Other Financing Sources					
Proceeds from Bond Sales	-	5,725,957	40,000,000	48,600,000	43,500,000
Transfers	-	-	-	(3,002,922)	-
Premium on Bond Sales	-	2,795,000	-	-	-
Total Other Financing Sources	**-**	**8,520,957**	**40,000,000**	**45,597,078**	**43,500,000**
Balance, end of year					
Reserve for Encumbrance	-	1,478,414	-	-	-
Undesignated Fund Balance	-	(5,890,338)	-	-	-
Total Balance, end of year	**-**	**(4,411,924)**	**-**	**-**	**-**
Ending Fund Balance	**-**	**(4,411,924)**	**-**	**-**	**-**



This bond fund was passed on 5/10/2022 for $120 million in bond authorizations which will allow the city to fund street repair. This fund will address neighborhood streets, arterial streets, and unimproved roads (roads that were never built to city standards). Streets will be resurfaced, repaired, or reconstructed.

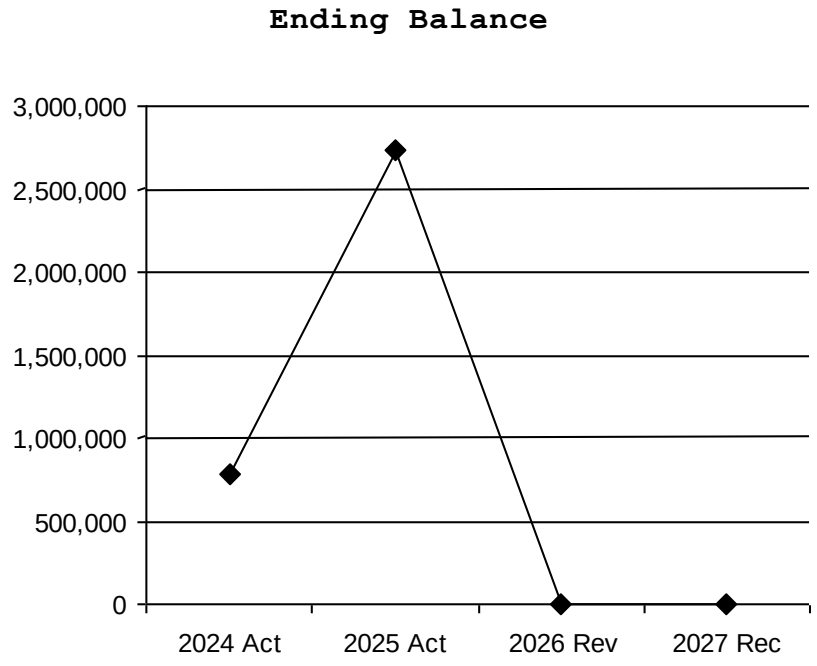
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2018 Public Facilities Bond **13247** **B-37**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**(125,324)**	**782,864**	**-**	**2,732,110**	**-**
Expenditures					
Prior Year Encumbrances	-	-	-	310,136	-
Capital	-	2,858	-	-	-
Police	75,866	4,879	-	-	-
Fire	840,186	98,170	-	1,548,000	-
Public Works	832,334	1,069,324	-	-	-
Library	347,131	-	-	-	-
Total Expenditures	**2,095,517**	**1,175,231**	**-**	**1,858,136**	**-**
Other Financing Sources					
Proceeds from Bond Sales	2,690,000	3,124,478	-	-	-
Transfers	-	-	-	(873,975)	-
Premium on Bond Sales	313,706	-	-	-	-
Total Other Financing Sources	**3,003,706**	**3,124,478**	**-**	**(873,975)**	**-**
Balance, end of year					
Reserve for Encumbrance	1,165,378	310,136	-	-	-
Undesignated Fund Balance	(382,514)	2,421,974	-	-	-
Total Balance, end of year	**782,864**	**2,732,110**	**-**	**-**	**-**
Ending Fund Balance	**782,864**	**2,732,110**	**-**	**-**	**-**



This bond fund was established upon voter authorization for issuance of $39,370,000 of General Obligation Bonds in the May 2018 Primary Election. Proceeds from the sale of these bonds will be used to acquire, replace, improve, and rehab public buildings.

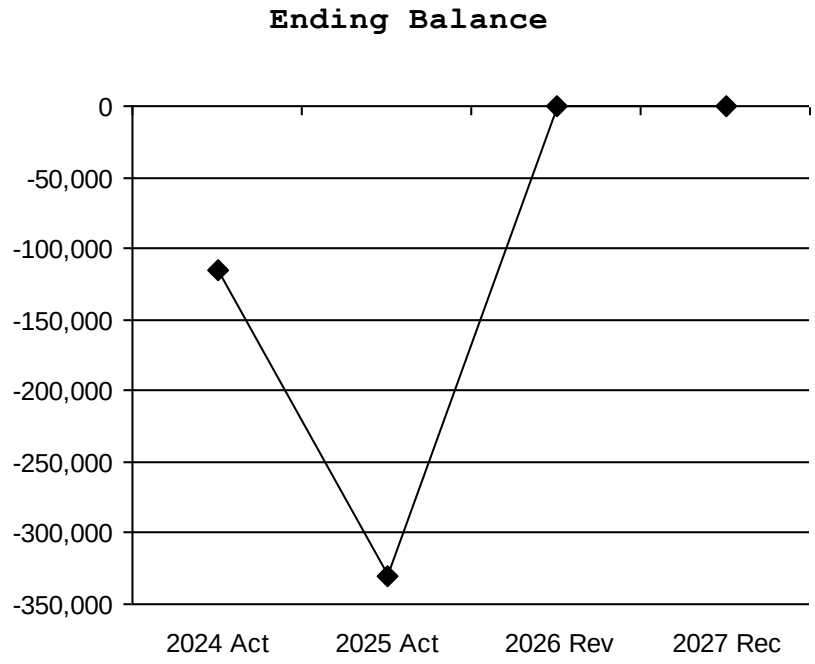
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2022 Public Facilities Bond **13248** **B-38**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**-**	**(114,942)**	**-**	**(329,739)**	**-**
Expenditures					
Prior Year Encumbrances	-	-	-	622,595	-
Police	-	548,129	-	132,642	-
Fire	-	556,193	-	-	6,452,000
Public Works	-	209,980	-	4,000,000	3,058,000
Library	114,942	276,017	-	-	-
Total Expenditures	**114,942**	**1,590,319**	**-**	**4,755,237**	**9,510,000**
Other Financing Sources					
Proceeds from Bond Sales	-	950,522	-	4,211,000	9,510,000
Transfers	-	-	-	873,975	-
Premium on Bond Sales	-	425,000	-	-	-
Total Other Financing Sources	**-**	**1,375,522**	**-**	**5,084,975**	**9,510,000**
Balance, end of year					
Reserve for Encumbrance	199,108	622,595	-	-	-
Undesignated Fund Balance	(314,050)	(952,334)	-	-	-
Total Balance, end of year	**(114,942)**	**(329,739)**	**-**	**-**	**-**
Ending Fund Balance	**(114,942)**	**(329,739)**	**-**	**-**	**-**



This bond fund was established upon voter authorization for issuance of $15,100,000 of General Obligation Bonds in May 2022 (Ordinance 42880). Proceeds from the sale of these bonds will be used to acquire, replace, improve, and rehab public buildings.

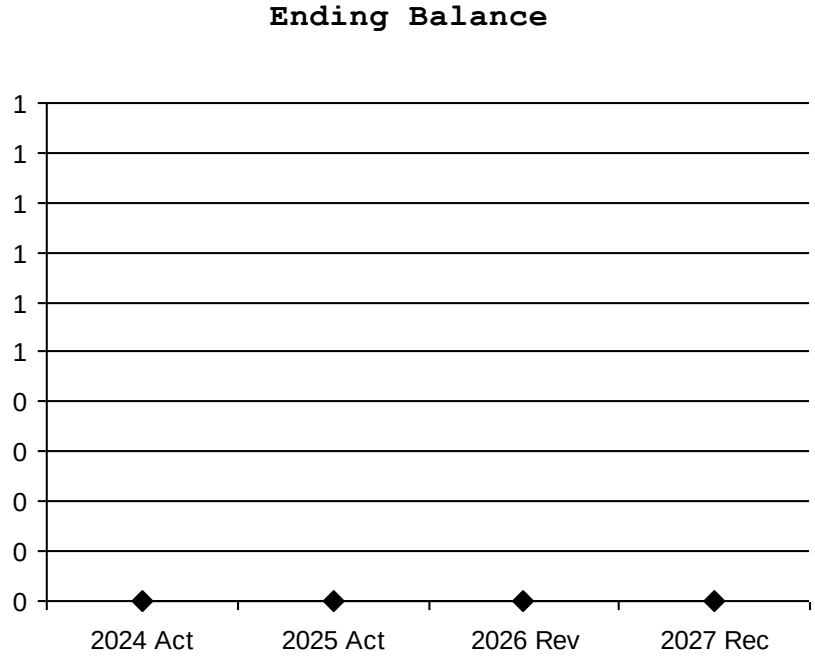
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2024 Public Facilities Bond **13249** **B-39**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**-**	**-**	**-**	**-**	**-**
Expenditures					
Police	-	-	16,449,000	14,316,000	24,387,000
Fire	-	-	25,000,000	20,000,000	-
Public Works	-	-	4,000,000	-	942,000
Other Budgetary Accounts - Misc	-	40,000,000	-	40,000,000	20,000,000
Total Expenditures	**-**	**40,000,000**	**45,449,000**	**74,316,000**	**45,329,000**
Other Financing Sources					
Proceeds from Bond Sales	-	36,740,000	45,449,000	74,316,000	45,329,000
Premium on Bond Sales	-	3,260,000	-	-	-
Total Other Financing Sources	**-**	**40,000,000**	**45,449,000**	**74,316,000**	**45,329,000**
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**



This capital projects fund was established to account for the construction of projects funded with proceeds from the 2024 Public Facility Bond Authorization in the November 2024 election. These bonds will be used to acquire, construct, improve and rehab public buildings and facilities such as police buildings and facilities, fire stations, branch libraries, park maintenance facilities, auditorium support facilities, arena and convention center facilities, public works storage facilities and city wide building renovations. The Bond Authorization amount is $146,000,000.

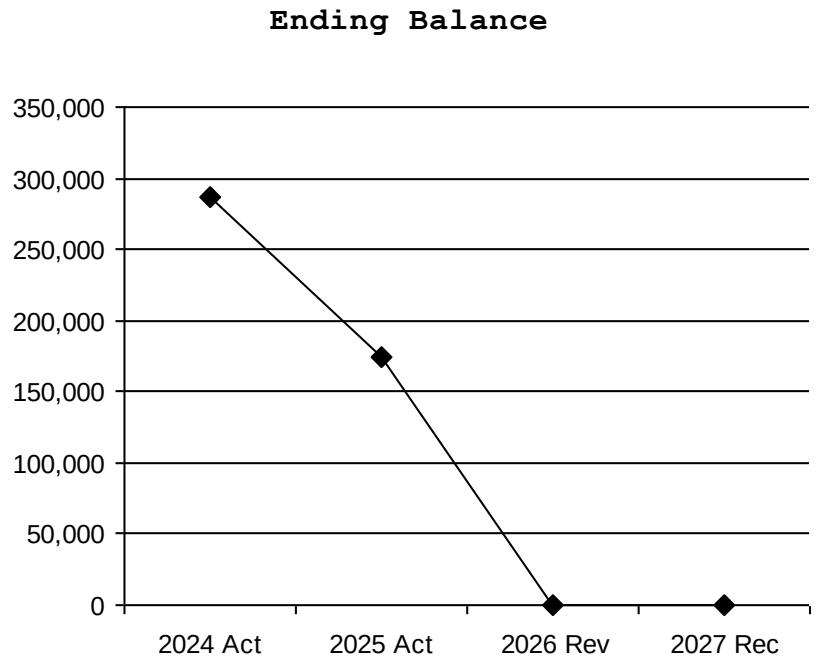
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2018 Public Safety Bond **13301** **B-40**

Fund | Fund No. | Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**910,150**	**286,377**	**-**	**174,536**	**-**
Expenditures					
Prior Year Encumbrances	-	-	-	6,000	-
Police	-	155,000	-	-	-
Fire	3,125,000	-	-	-	-
Total Expenditures	**3,125,000**	**155,000**	**-**	**6,000**	**-**
Other Financing Sources					
Proceeds from Bond Sales	2,240,000	43,159	-	-	-
Transfers	-	-	-	(168,536)	-
Premium on Bond Sales	261,227	-	-	-	-
Total Other Financing Sources	**2,501,227**	**43,159**	**-**	**(168,536)**	**-**
Balance, end of year					
Reserve for Encumbrance	161,000	6,000	-	-	-
Undesignated Fund Balance	125,377	168,536	-	-	-
Total Balance, end of year	**286,377**	**174,536**	**-**	**-**	**-**
Ending Fund Balance	**286,377**	**174,536**	**-**	**-**	**-**



This bond fund was established upon voter authorization for issuance of $9,810,000 of General Obligation Bonds in the May 2018 Primary Election. Proceeds from the sale of these bonds will be used for various Public Safety capital expenditures, including but not limited to, aerials, pumpers, and emergency vehicle preemption system equipment.

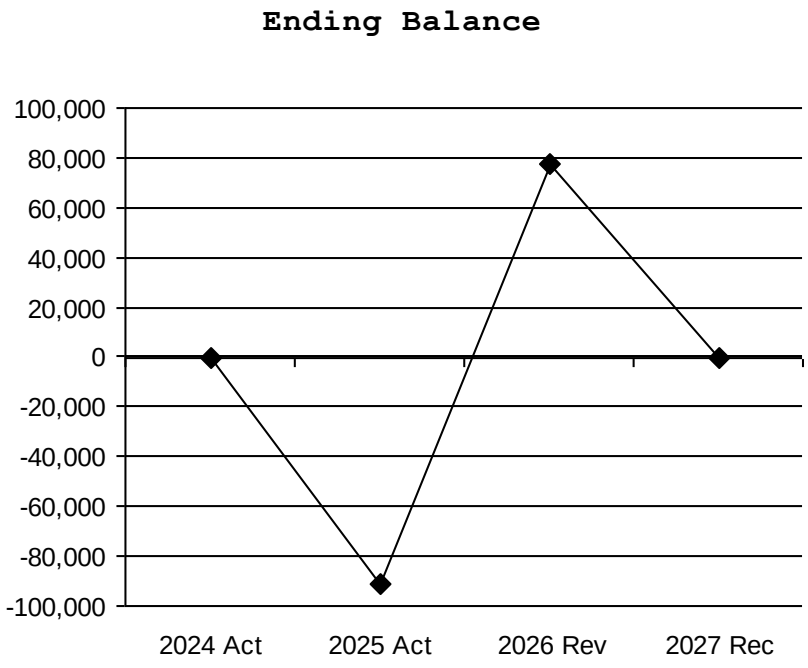
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2022 Public Safety Bond **13302** **B-41**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**-**	**-**	**-**	**(91,388)**	**77,148**
Expenditures					
Fire	-	3,648,229	-	-	2,950,000
Total Expenditures	**-**	**3,648,229**	**-**	**-**	**2,950,000**
Other Financing Sources					
Proceeds from Bond Sales	-	3,226,841	-	-	2,872,852
Transfers	-	-	-	168,536	-
Premium on Bond Sales	-	330,000	-	-	-
Total Other Financing Sources	**-**	**3,556,841**	**-**	**168,536**	**2,872,852**
Balance, end of year					
Undesignated Fund Balance	-	(91,388)	-	77,148	-
Total Balance, end of year	**-**	**(91,388)**	**-**	**77,148**	**-**
Ending Fund Balance	**-**	**(91,388)**	**-**	**77,148**	**-**



This bond fund was established upon voter authorization for issuance of $6,100,000 of General Obligation Bonds in May 2022 (Ordinance 42883). Proceeds from the sale of these bonds will be used for various Public Safety capital expenditures, including but not limited to, aerials, pumpers, and emergency vehicle preemption system equipment.

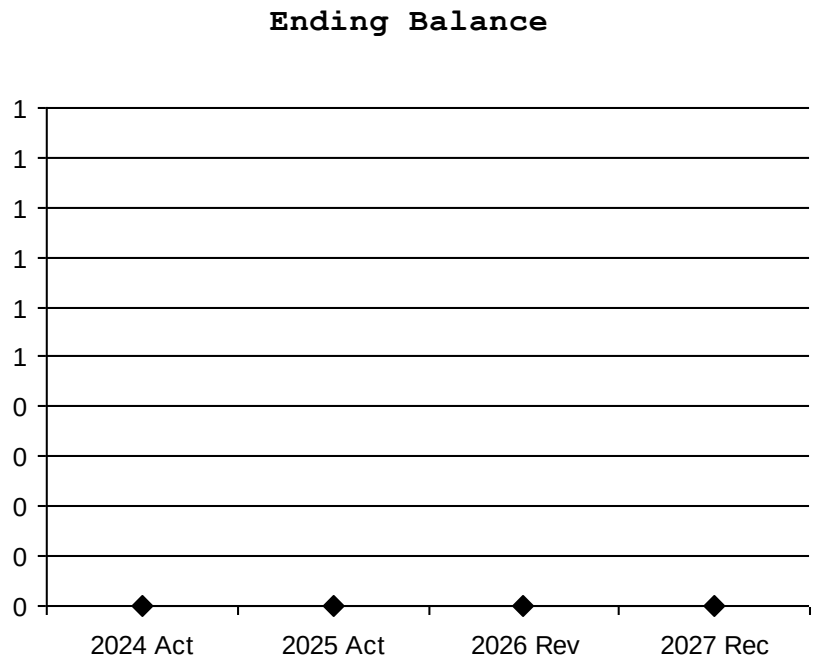
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2024 Public Safety Bond **13303** **B-42**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**-**	**-**	**-**	**-**	**-**
Expenditures					
Fire	-	-	-	-	1,098,000
Total Expenditures	**-**	**-**	**-**	**-**	**1,098,000**
Other Financing Sources					
Proceeds from Bond Sales	-	-	-	-	1,098,000
Total Other Financing Sources	**-**	**-**	**-**	**-**	**1,098,000**
Ending Fund Balance	**-**	**-**	**-**	**-**	**-**



This Capital Project fund was established for the purpose of providing funds for the payment of the cost of various capital expenditures of the City Police and Fire Departments, including vehicles and equipment and necessary plans and specifications. The proceeds are from the November 2024 voter authorization. The Bond Authorization amount is $10,000,000.

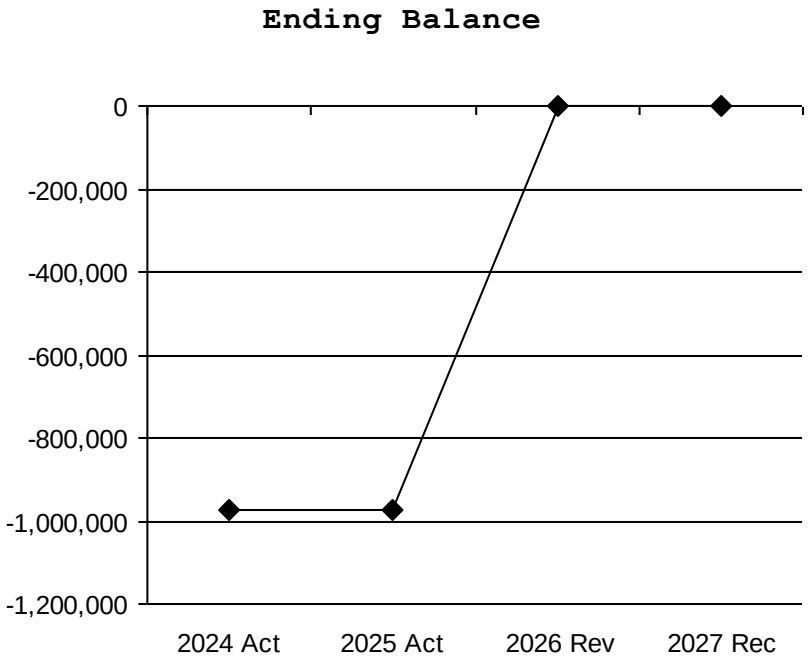
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2014 Parks And Recreation Bond **13356** **B-43**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**(1,033,523)**	**(973,879)**	**-**	**(973,879)**	**-**
Other Financing Sources					
Transfers	59,644	-	-	973,879	-
Total Other Financing Sources	**59,644**	**-**	**-**	**973,879**	**-**
Balance, end of year					
Undesignated Fund Balance	(973,879)	(973,879)	-	-	-
Total Balance, end of year	**(973,879)**	**(973,879)**	**-**	**-**	**-**
Ending Fund Balance	**(973,879)**	**(973,879)**	**-**	**-**	**-**



This bond fund was established upon voter authorization for issuance of $14,511,000 of General Obligation Bonds in May 2014. Proceeds from the sale are being expended for the construction and rehabilitation of recreational and cultural facilities and the development and redevelopment of parks throughout the City.

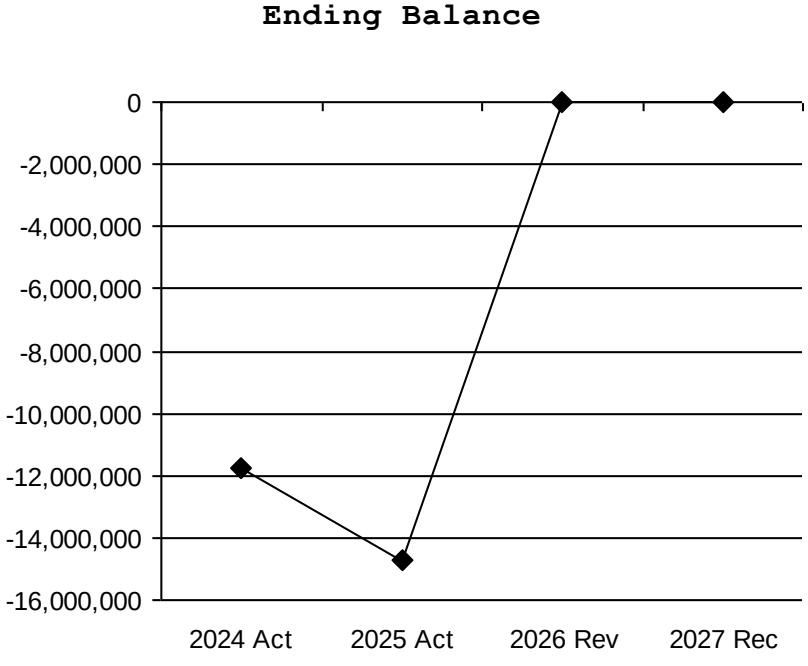
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2018 Parks And Recreation Bond **13357** **B-44**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**(7,356,359)**	**(11,743,206)**	**-**	**(14,704,636)**	**-**
Revenues					
Contributions and grants	1,342,349	847,841	-	12,762,000	-
Charges for services	330	-	-	-	-
Rents, Royalties, & Other	33,311	-	-	-	-
Total Revenues	**1,375,990**	**847,841**	**-**	**12,762,000**	**-**
Expenditures					
Prior Year Encumbrances	-	-	-	897,358	-
Parks	6,232,522	4,191,327	-	-	-
Total Expenditures	**6,232,522**	**4,191,327**	**-**	**897,358**	**-**
Other Financing Sources					
Transfers	469,686	382,055	-	2,839,994	-
Total Other Financing Sources	**469,686**	**382,055**	**-**	**2,839,994**	**-**
Balance, end of year					
Reserve for Encumbrance	3,112,908	897,358	-	-	-
Undesignated Fund Balance	(14,856,114)	(15,601,994)	-	-	-
Total Balance, end of year	**(11,743,206)**	**(14,704,636)**	**-**	**-**	**-**
Ending Fund Balance	**(11,743,206)**	**(14,704,636)**	**-**	**-**	**-**



This bond fund was established upon voter authorization for issuance of $15,510,000 of General Obligation Bonds in May 2018. Proceeds from the sale are being expended for the construction and rehabilitation of recreational and cultural facilities and the development and redevelopment of parks throughout the City.

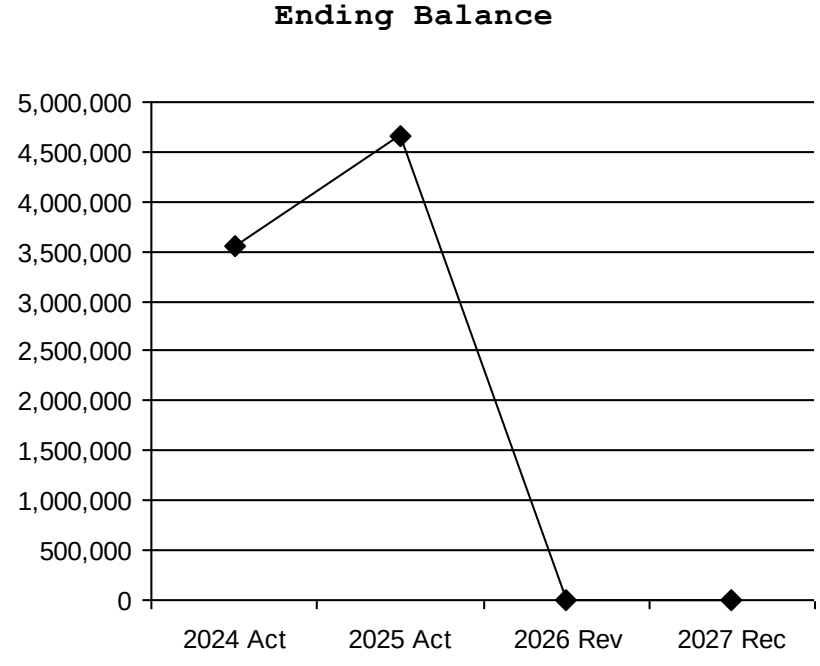
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

2022 Parks and Recreation Bond **13358** **B-45**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**558,626**	**3,562,332**	**-**	**4,658,925**	**-**
Revenues					
Contributions and grants	-	127,275	-	-	-
Total Revenues	**-**	**127,275**	**-**	**-**	**-**
Expenditures					
Prior Year Encumbrances	-	-	-	1,456,751	-
Parks	-	2,130,682	4,700,000	4,088,301	4,759,000
Total Expenditures	**-**	**2,130,682**	**4,700,000**	**5,545,052**	**4,759,000**
Other Financing Sources					
Proceeds from Bond Sales	2,690,000	2,805,000	4,700,000	4,700,000	4,759,000
Transfers	-	-	-	(3,813,873)	-
Premium on Bond Sales	313,706	295,000	-	-	-
Total Other Financing Sources	**3,003,706**	**3,100,000**	**4,700,000**	**886,127**	**4,759,000**
Balance, end of year					
Reserve for Encumbrance	-	1,456,751	-	-	-
Undesignated Fund Balance	3,562,332	3,202,174	-	-	-
Total Balance, end of year	**3,562,332**	**4,658,925**	**-**	**-**	**-**
Ending Fund Balance	**3,562,332**	**4,658,925**	**-**	**-**	**-**



This bond fund was established upon voter authorization for issuance of $15,400,000 of General Obligation Bonds in May 2022 (Ordinance 42882). Proceeds from the sale are being expended for the construction and rehabilitation of recreational and cultural facilities and the development and redevelopment of parks throughout the City.

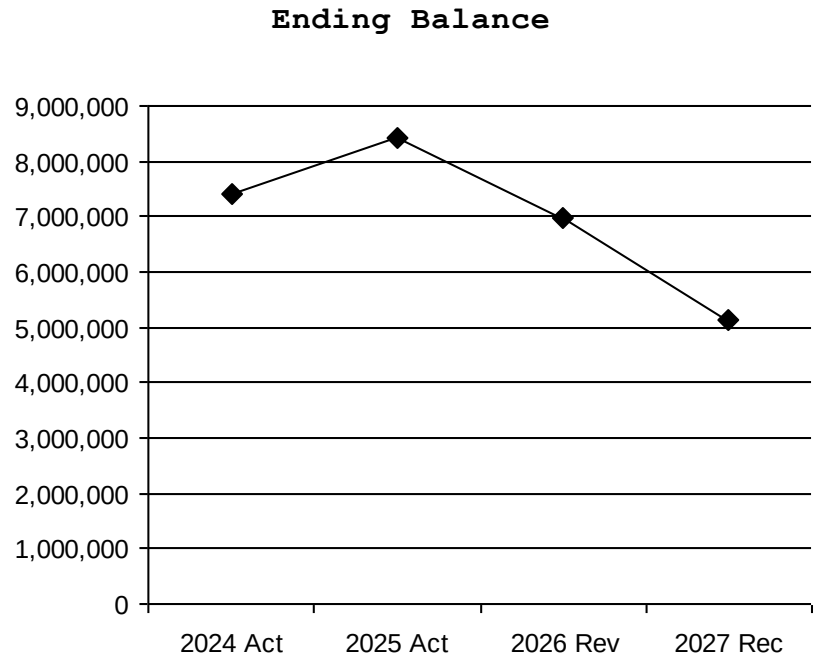
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Downtown Stadium & Companion Projects **13418** **B-46**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**5,695,672**	**7,401,225**	**6,867,496**	**8,414,997**	**6,965,304**
Revenues					
Contributions and grants	1,341,718	-	-	-	-
Charges for services	1,454,290	1,468,461	1,512,461	1,468,461	1,483,199
Total Revenues	**2,796,008**	**1,468,461**	**1,512,461**	**1,468,461**	**1,483,199**
Expenditures					
Other Budgetary Accounts - Misc	1,090,455	454,689	2,918,154	2,918,154	3,305,883
Total Expenditures	**1,090,455**	**454,689**	**2,918,154**	**2,918,154**	**3,305,883**
Balance, end of year					
Undesignated Fund Balance	7,401,225	8,414,997	5,461,803	6,965,304	5,142,620
Total Balance, end of year	**7,401,225**	**8,414,997**	**5,461,803**	**6,965,304**	**5,142,620**
Ending Fund Balance	**7,401,225**	**8,414,997**	**5,461,803**	**6,965,304**	**5,142,620**



On June 10, 2008, City Council approved agreements authorizing the construction of a new downtown baseball stadium (Ordinances #38123 and 38124). The NCAA and College World Series, Inc. entered into an agreement to hold the Men's College World Series in the new stadium for 26 years, commencing with its 2011 opening. The Stadium was financed by private donations and the issuance of lease-purchase bonds. This fund accounts for the debt issuance and construction costs for the project.

See Schedule B-2, General Fund/Stadium, which will account for the revenues and expenditures related to the stadium debt repayment.

On June 13, 2017, a second amendment to the Tri-Party College World Series Event agreement was approved (Ordinance # 41151). There is an annual allocation of $1,100,000 in 2018 and beyond plus the City's CRR Contribution (CWS Revenue) that represents a capital requirement set forth in the agreement between the NCAA, MECA, CWS and the City of Omaha. These funds cannot exceed $15 million, and are used to fund capital repairs and replacements to the Charles Schwab Field Omaha.

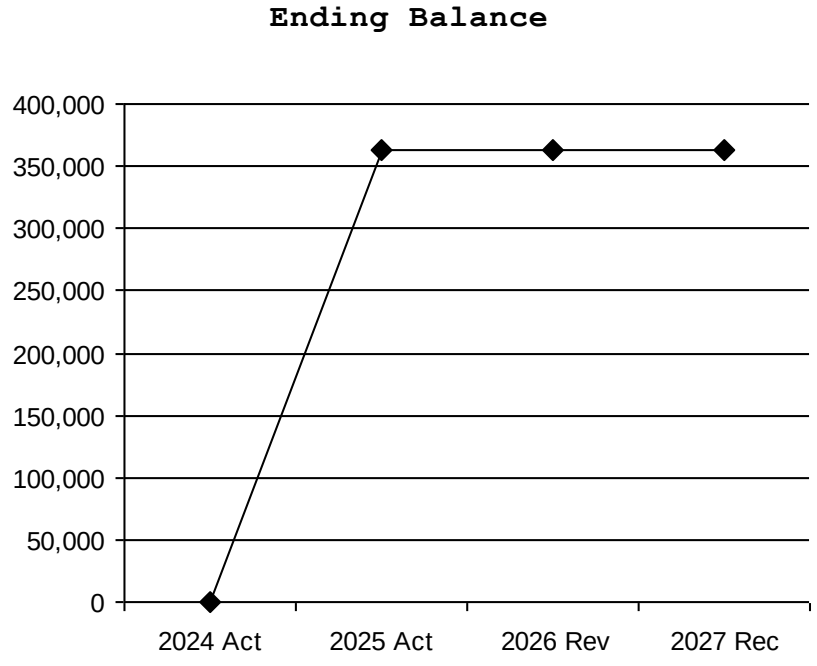
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Riverfront Development Fund **13421** **B-47**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**-**	**-**	**-**	**362,944**	**362,944**
Revenues					
Contributions and grants	4,513,102	-	-	-	-
Total Revenues	**4,513,102**	**-**	**-**	**-**	**-**
Expenditures					
Other Budgetary Accounts - Misc	4,513,102	7,487,545	-	-	-
Other Budgetary Accounts - Debt Service	-	49,511	-	-	-
Total Expenditures	**4,513,102**	**7,537,056**	**-**	**-**	**-**
Other Financing Sources					
Proceeds from Bond Sales	-	7,335,000	-	-	-
Premium on Bond Sales	-	565,000	-	-	-
Total Other Financing Sources	**-**	**7,900,000**	**-**	**-**	**-**
Balance, end of year					
Undesignated Fund Balance	-	362,944	-	362,944	362,944
Total Balance, end of year	**-**	**362,944**	**-**	**362,944**	**362,944**
Ending Fund Balance	**-**	**362,944**	**-**	**362,944**	**362,944**



This fund operates as a Capital Project Fund for the riverfront district which includes the Gene Leahy Mall (opened 7/1/2022), Heartland of America Park (opened 8/18/2023) and the Lewis and Clark Landing (opened 8/18/2023). MECA (Metropolitan Entertainment & Convention Authority) managed the construction of this Tri-Park Complex project. A public/private partnership funded this $325 million capital project with a majority of the money being provided by local philanthropists.

This section was established in 2019 as a result of ordinance #41719.

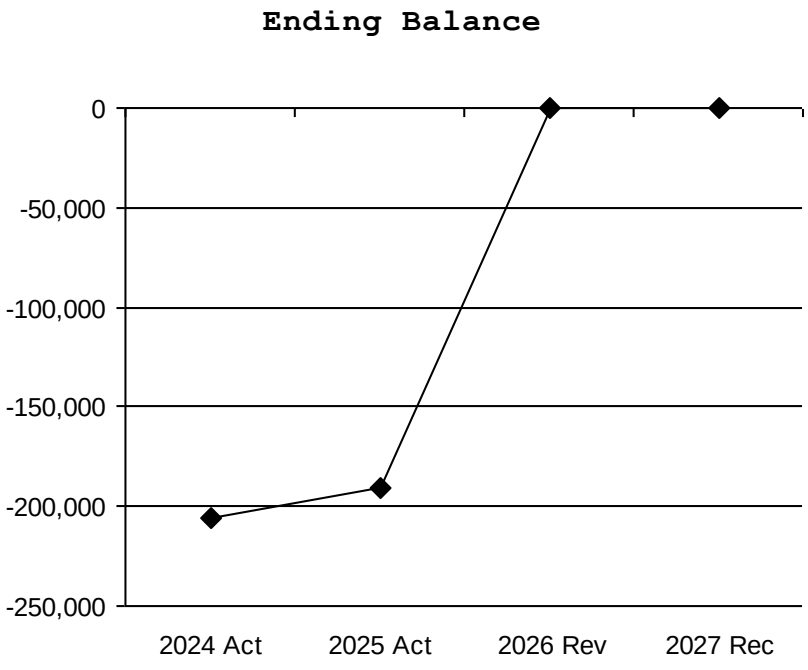
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Library Facilities Capital **13499** **B-48**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**(7,858,581)**	**(206,320)**	**-**	**(191,157)**	**-**
Revenues					
Contributions and grants	-	15,163	-	-	-
Total Revenues	**-**	**15,163**	**-**	**-**	**-**
Expenditures					
Library	2,612	-	-	-	-
Total Expenditures	**2,612**	**-**	**-**	**-**	**-**
Other Financing Sources					
Proceeds from Bond Sales	7,530,000	-	-	191,157	-
Premium on Bond Sales	124,874	-	-	-	-
Total Other Financing Sources	**7,654,874**	**-**	**-**	**191,157**	**-**
Balance, end of year					
Undesignated Fund Balance	(206,320)	(191,157)	-	-	-
Total Balance, end of year	**(206,320)**	**(191,157)**	**-**	**-**	**-**
Ending Fund Balance	**(206,320)**	**(191,157)**	**-**	**-**	**-**



This fund was established to account for capital expenditures associated with the Omaha Public Library.

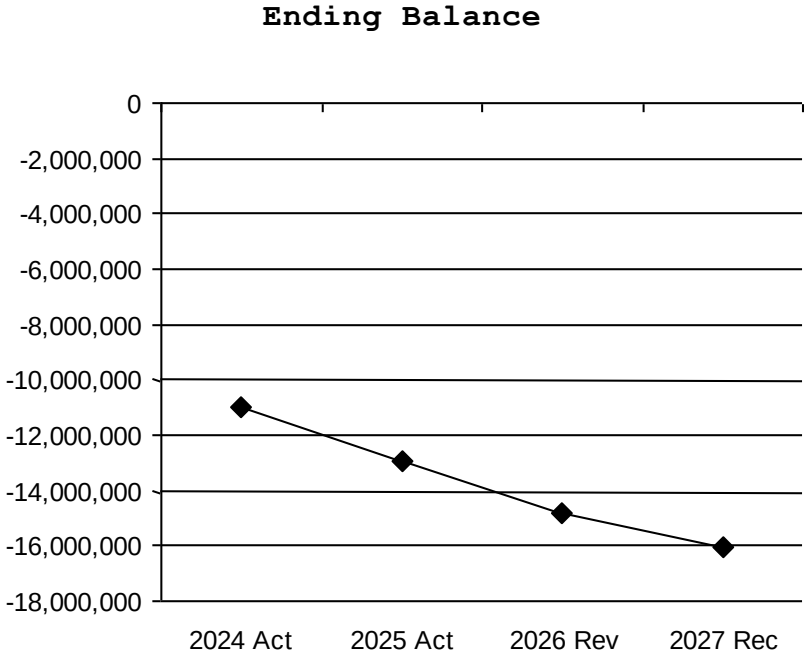
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Capital Special Assessment **13573** **B-49**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**(7,467,003)**	**(10,989,736)**	**(11,177,091)**	**(12,937,827)**	**(14,848,634)**
Revenues					
Contributions and grants	-	2,641,485	500,000	500,000	-
Charges for services	-	8,742	-	-	-
Investment Income	32,119	35,483	33,403	33,403	35,073
Total Revenues	**32,119**	**2,685,710**	**533,403**	**533,403**	**35,073**
Expenditures					
Prior Year Encumbrances	-	-	-	1,215,210	-
Finance	20,000	20,000	20,000	20,000	20,000
Parks	40,000	40,000	50,000	50,000	50,000
Public Works	3,486,019	4,568,356	1,150,000	1,150,000	1,150,000
Other Budgetary Accounts - Misc	8,832	5,445	9,000	9,000	6,000
Total Expenditures	**3,554,851**	**4,633,801**	**1,229,000**	**2,444,210**	**1,226,000**
Balance, end of year					
Reserve for Encumbrance	1,564,355	1,215,210	-	-	-
Undesignated Fund Balance	(12,554,091)	(14,153,037)	(11,872,688)	(14,848,634)	(16,039,561)
Total Balance, end of year	**(10,989,736)**	**(12,937,827)**	**(11,872,688)**	**(14,848,634)**	**(16,039,561)**
Ending Fund Balance	**(10,989,736)**	**(12,937,827)**	**(11,872,688)**	**(14,848,634)**	**(16,039,561)**



This fund operates as a revolving fund and is used to account for financing of public improvements within the special assessment improvement districts. Specific and compulsory levies are made against benefited properties to recover the cost of the improvements. Improvement district property owners are permitted to repay the levy on an amortized basis over a period of up to 20 years.

Section 5.27 of the Home Rule Charter of the City of Omaha, 1956, as amended, provides for borrowing of up to 90% of the outstanding assessments receivable plus the amount paid on project spending assessment and in progress.

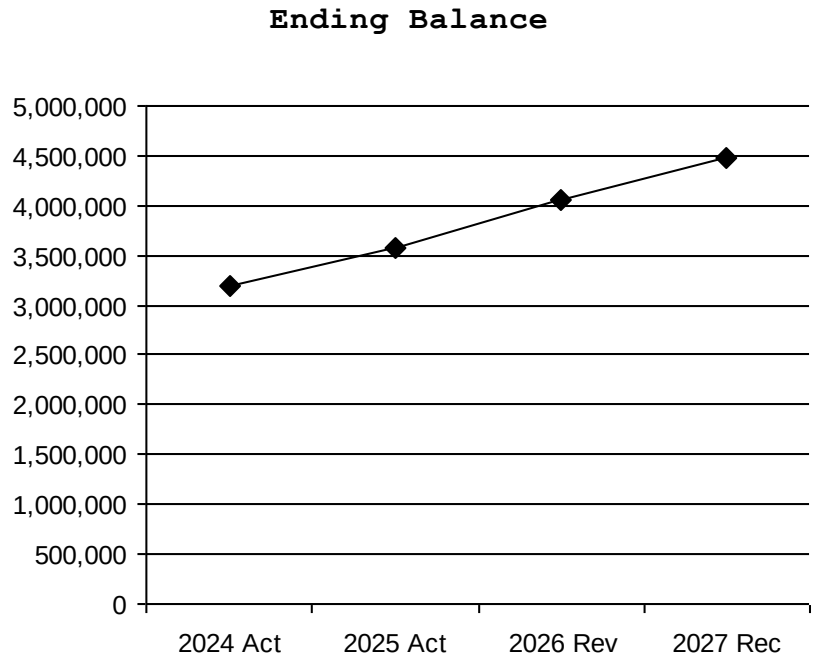
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Service Special Assessment **13574** **B-50**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Fund Balance	**2,724,245**	**3,188,533**	**3,578,741**	**3,578,022**	**4,061,959**
Revenues					
Charges for services	423,017	349,720	439,937	439,937	363,709
Investment Income	47,663	45,720	50,000	50,000	50,292
Total Revenues	**470,680**	**395,440**	**489,937**	**489,937**	**414,001**
Expenditures					
Other Budgetary Accounts - Misc	6,392	5,951	6,000	6,000	6,500
Total Expenditures	**6,392**	**5,951**	**6,000**	**6,000**	**6,500**
Balance, end of year					
Undesignated Fund Balance	3,188,533	3,578,022	4,062,678	4,061,959	4,469,460
Total Balance, end of year	**3,188,533**	**3,578,022**	**4,062,678**	**4,061,959**	**4,469,460**
Ending Fund Balance	**3,188,533**	**3,578,022**	**4,062,678**	**4,061,959**	**4,469,460**



This fund operates as a revolving fund and is used to account for financing of public improvements within the special assessment improvement districts. Specific and compulsory levies are made against benefited properties to recover the cost of the improvements.

Section 5.27 of the Home Rule Charter of the City of Omaha, 1956, as amended, provides for borrowing of up to 90% of the outstanding assessments receivable plus the amount paid on project spending assessment and in progress.

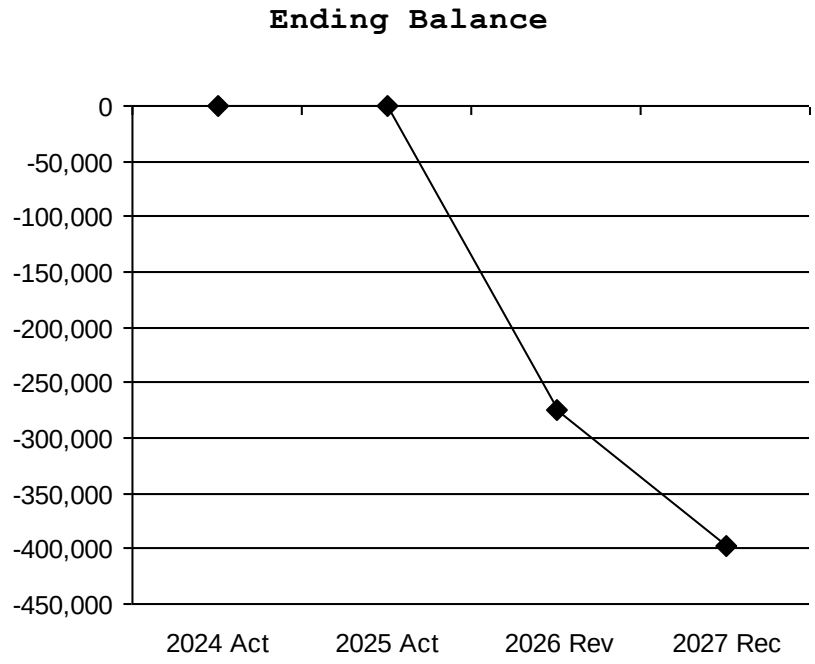
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Levi Carter Park **21105** **B-51**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Cash Balance	**-**	**(24)**	**(145,581)**	**(72)**	**(274,541)**
Revenues					
Charges for services	-	-	200,000	122,565	1,319,400
Total Revenues	**-**	**-**	**200,000**	**122,565**	**1,319,400**
Expenditures					
Parks	24	48	1,588,198	397,033	1,433,519
Other Budgetary Accounts - Misc	-	-	1	1	8,194
Total Expenditures	**24**	**48**	**1,588,199**	**397,034**	**1,441,713**
Balance, end of year					
Undesignated Cash Balance	(24)	(72)	(1,533,780)	(274,541)	(396,854)
Total Balance, end of year	**(24)**	**(72)**	**(1,533,780)**	**(274,541)**	**(396,854)**
Ending Cash Balance	**(24)**	**(72)**	**(1,533,780)**	**(274,541)**	**(396,854)**



To account for activities at the Levi Carter Park Activity Center and Sports Complex. This Enterprise Fund accounts for receipts generated through the rental of indoor and outdoor space, concessions sales, activity programming, memberships and other revenue generated through the use of the complex. In the 2026 budget there were some expenses associated with the operations at Levi Carter Park that generated a negative cash balance, but revenues are anticipated in 2027 and beyond.

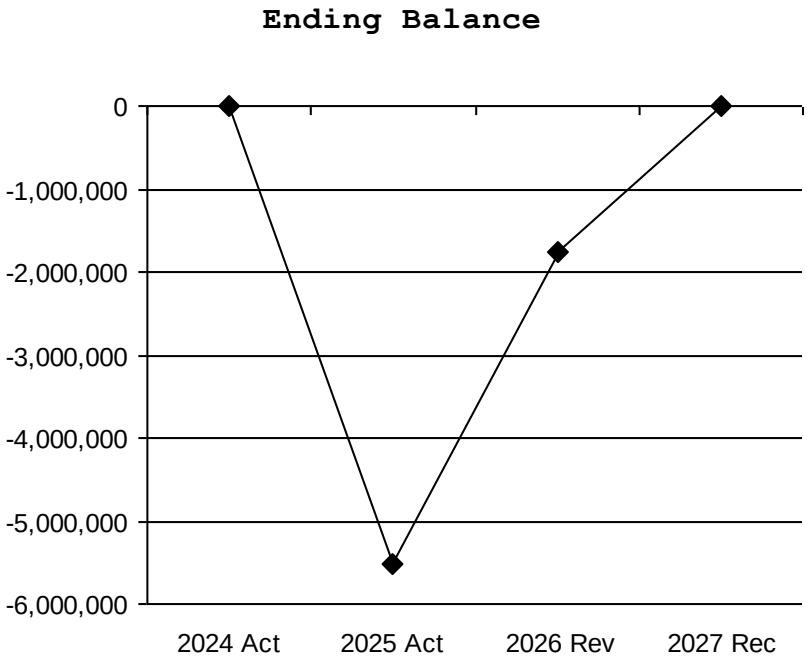
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Tranquility Park Capital Construction | **21104** | **B-52**

Fund | Fund No. | Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Cash Balance	**-**	**(23)**	**(23)**	**(5,508,748)**	**(1,752,187)**
Expenditures					
Prior Year Designated Reserve	-	-	-	44,263,667	-
Parks	23	5,508,725	18,700,000	18,700,000	7,410,000
Total Expenditures	**23**	**5,508,725**	**18,700,000**	**62,963,667**	**7,410,000**
Other Financing Sources					
Proceeds from Bond Sales	-	-	18,700,000	66,720,228	9,162,187
Total Other Financing Sources	**-**	**-**	**18,700,000**	**66,720,228**	**9,162,187**
Balance, end of year					
Designated Reserve for Payables/Warrants	-	44,263,667	-	-	-
Undesignated Cash Balance	(23)	(49,772,415)	(23)	(1,752,187)	-
Total Balance, end of year	**(23)**	**(5,508,748)**	**(23)**	**(1,752,187)**	**-**
Ending Cash Balance	**(23)**	**(5,508,748)**	**(23)**	**(1,752,187)**	**-**



To account for Capital/Construction expenses for the Tranquility Sports complex.

All capital expenses for construction will be moved from operating fund 21106.

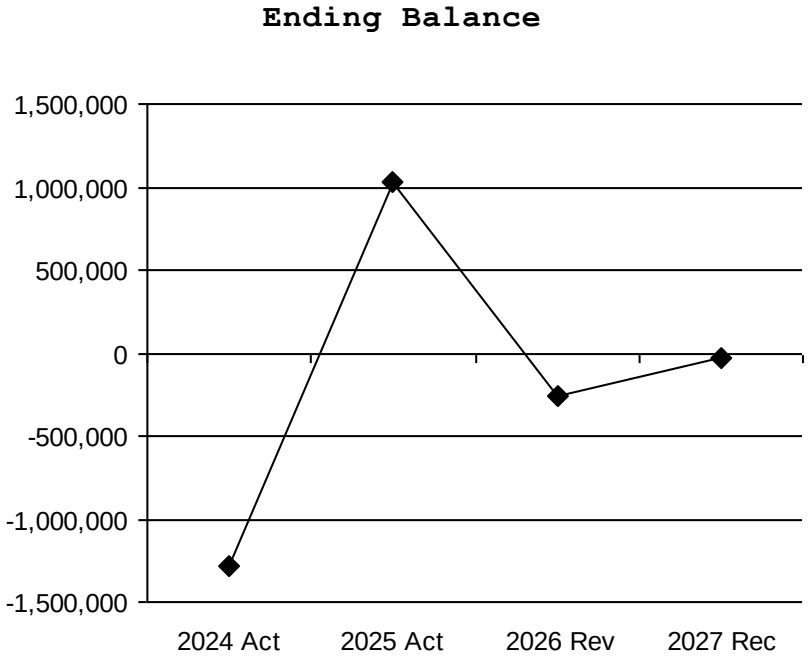
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Tranquility Park **21106** **B-53**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Cash Balance	**138,985**	**(1,282,445)**	**(1,531,509)**	**1,033,136**	**(260,115)**
Revenues					
Charges for services	-	-	-	-	1,075,000
Total Revenues	**-**	**-**	**-**	**-**	**1,075,000**
Expenditures					
Parks	1,467,526	(2,315,580)	1,289,611	1,289,611	840,998
Other Budgetary Accounts - Misc	-	-	3,640	3,640	-
Total Expenditures	**1,467,526**	**(2,315,580)**	**1,293,251**	**1,293,251**	**840,998**
Other Financing Sources					
Transfers	46,097	-	-	-	-
Total Other Financing Sources	**46,097**	**-**	**-**	**-**	**-**
Balance, end of year					
Designated Reserve for Payables/Warrants	3,957,262	-	-	-	-
Undesignated Cash Balance	(5,239,707)	1,033,136	(2,824,760)	(260,115)	(26,113)
Total Balance, end of year	**(1,282,445)**	**1,033,136**	**(2,824,760)**	**(260,115)**	**(26,113)**
Ending Cash Balance	**(1,282,445)**	**1,033,136**	**(2,824,760)**	**(260,115)**	**(26,113)**



To account for activities at the Tranquility Sports complex, 16 soccer and 10 youth baseball/softball fields. This Enterprise Fund accounts for receipts generated through the rental of field space, concessions sales and other revenue generated through the use of the sports complex.

All capital expenses for construction will be moved to capital fund 21104. Operating expenses will be managed to bring fund to balance.

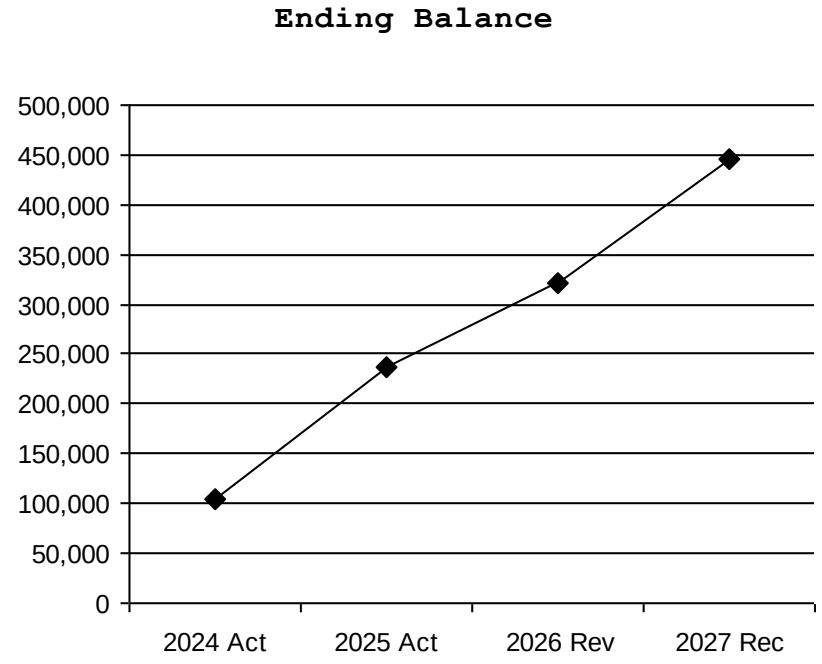
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

City Wide Sports Revenue **21108** **B-54**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Cash Balance	**71,104**	**104,015**	**54,916**	**237,817**	**321,783**
Revenues					
Charges for services	1,124,305	1,199,277	1,295,000	1,295,000	1,385,000
Rents, Royalties, & Other	-	6	-	-	-
Total Revenues	**1,124,305**	**1,199,283**	**1,295,000**	**1,295,000**	**1,385,000**
Expenditures					
Prior Year Designated Reserve	-	-	-	534	-
Parks	1,065,911	1,096,944	1,181,473	1,181,473	1,222,024
Other Budgetary Accounts - Benefits	16,413	14,926	18,312	18,312	27,375
Other Budgetary Accounts - Misc	9,070	8,750	10,716	10,716	10,742
Total Expenditures	**1,091,394**	**1,120,620**	**1,210,501**	**1,211,035**	**1,260,141**
Other Financing Sources					
Transfers	-	55,139	-	-	-
Total Other Financing Sources	**-**	**55,139**	**-**	**-**	**-**
Balance, end of year					
Designated Reserve for Payables/Warrants	36,161	534	-	-	-
Undesignated Cash Balance	67,854	237,283	139,415	321,783	446,642
Total Balance, end of year	**104,015**	**237,817**	**139,415**	**321,783**	**446,642**
Ending Cash Balance	**104,015**	**237,817**	**139,415**	**321,783**	**446,642**



This Enterprise Fund was established with the adoption of the 2003 Budget. The fund is maintained through revenues collected from fees charged to participants for the adult sport leagues operated by the Parks Recreation and Public Property Department. Competitive and recreation leagues are formed for volleyball, trap and skeet, basketball, cornhole and pickleball. Additional sports may be added as interest develops. Beginning in 2023, the tennis organizations for Hanscom and Dewey were transferred into the City Wide Sports Fund to provide a more combined presentation of funding.

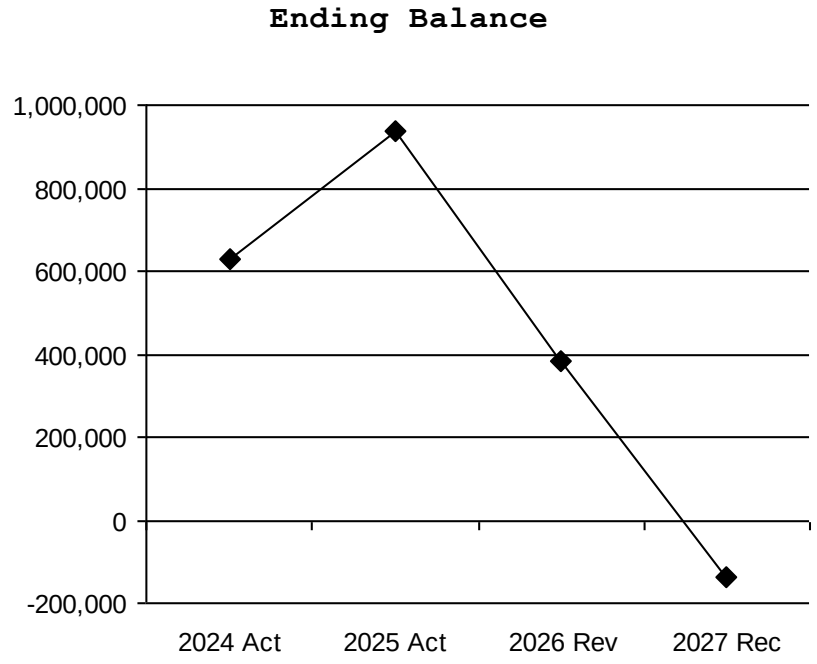
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Marinas **21111** **B-55**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Cash Balance	**734,346**	**629,184**	**909,950**	**936,380**	**381,415**
Revenues					
Charges for services	16,792	58,603	75,000	75,000	100,000
Rents, Royalties, & Other	410,557	422,264	400,000	400,000	450,000
Total Revenues	**427,349**	**480,867**	**475,000**	**475,000**	**550,000**
Expenditures					
Prior Year Designated Reserve	-	-	-	769,779	-
Parks	521,653	167,862	1,048,046	248,046	1,058,356
Other Budgetary Accounts - Benefits	8,205	7,464	9,156	9,156	9,125
Other Budgetary Accounts - Misc	2,654	2,591	2,985	2,985	3,190
Total Expenditures	**532,512**	**177,917**	**1,060,187**	**1,029,966**	**1,070,671**
Other Financing Sources					
Transfers	-	4,246	-	-	-
Total Other Financing Sources	**-**	**4,246**	**-**	**-**	**-**
Balance, end of year					
Designated Reserve for Payables/Warrants	369,006	769,779	-	-	-
Undesignated Cash Balance	260,178	166,601	324,763	381,415	(139,256)
Total Balance, end of year	**629,184**	**936,380**	**324,763**	**381,415**	**(139,256)**
Ending Cash Balance	**629,184**	**936,380**	**324,763**	**381,415**	**(139,256)**



This enterprise fund accounts for receipts generated through the leasing of boat stalls at the Dodge Park Marina. Accumulated funds provide for dock upgrades.

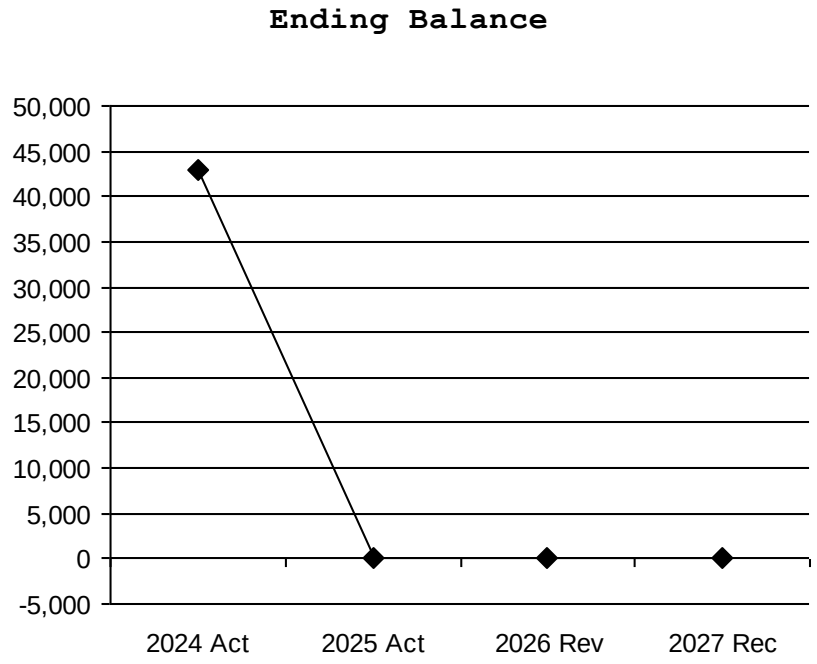
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Tennis Operations | **21113** | **B-56**

Fund | Fund No. | Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Cash Balance	**55,316**	**42,958**	**-**	**-**	**-**
Expenditures					
Parks	12,358	(12,181)	-	-	-
Total Expenditures	**12,358**	**(12,181)**	**-**	**-**	**-**
Other Financing Sources					
Transfers	-	(55,139)	-	-	-
Total Other Financing Sources	**-**	**(55,139)**	**-**	**-**	**-**
Balance, end of year					
Undesignated Cash Balance	42,958	-	-	-	-
Total Balance, end of year	**42,958**	**-**	**-**	**-**	**-**
Ending Cash Balance	**42,958**	**-**	**-**	**-**	**-**



Beginning in 1997 the Tennis Division, formerly in the General Fund, formed an enterprise fund which provides for the operation of one 8-court indoor tennis center and one 27-court tennis center. Management responsibility began in 1997 for the new Tranquility Park Tennis Complex. This program provides the citizens with the opportunity of leisure, league and tournament tennis play. At the end of 2022, the tennis organizations were transferred into Fund 21108 for a more combined presentation.

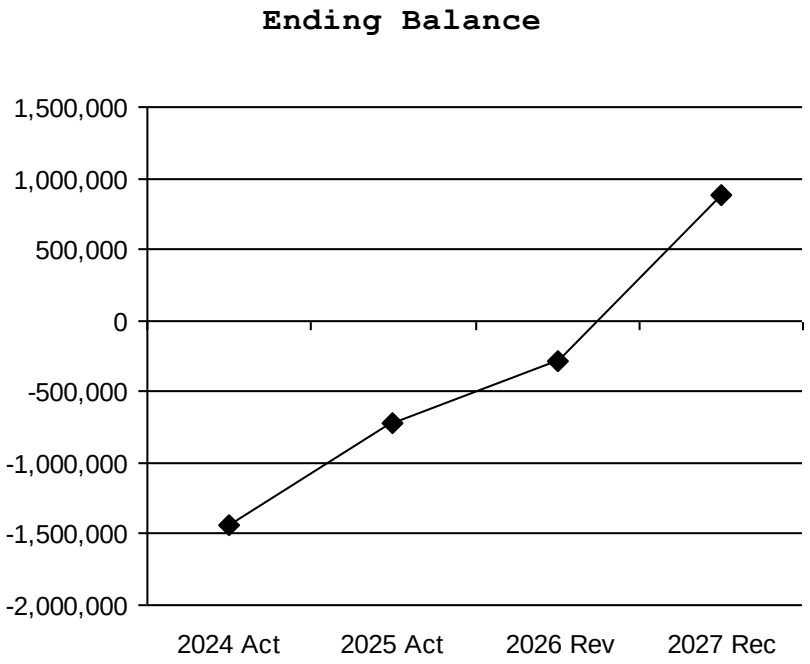
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Golf Operations **21114** **B-57**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Cash Balance	**228,943**	**(1,433,771)**	**(128,081)**	**(714,071)**	**(291,115)**
Revenues					
Charges for services	6,654,151	7,266,118	8,200,000	8,200,000	9,751,532
Rents, Royalties, & Other	30	29	-	-	-
Total Revenues	**6,654,181**	**7,266,147**	**8,200,000**	**8,200,000**	**9,751,532**
Expenditures					
Prior Year Designated Reserve	-	-	-	4,092	-
Parks	8,123,323	6,374,543	7,517,102	7,517,102	8,304,295
Other Budgetary Accounts - Benefits	140,740	119,787	165,268	165,268	159,139
Other Budgetary Accounts - Misc	52,832	52,118	90,581	90,581	109,615
Total Expenditures	**8,316,895**	**6,546,448**	**7,772,951**	**7,777,043**	**8,573,049**
Balance, end of year					
Designated Reserve for Payables/Warrants	112,785	4,092	-	-	-
Undesignated Cash Balance	(1,546,556)	(718,163)	298,968	(291,115)	887,368
Total Balance, end of year	**(1,433,771)**	**(714,071)**	**298,968**	**(291,115)**	**887,368**
Ending Cash Balance	**(1,433,771)**	**(714,071)**	**298,968**	**(291,115)**	**887,368**



In 1993 golf course operations, formerly in the General Fund, was combined with the Golf Concession Revenue Fund to form a self supporting enterprise fund which accounts for the operations and concessions at all Municipal Golf Courses. It also provides maintenance of the City's four 18 hole golf courses and four 9 hole golf courses and funds necessary capital improvements.

Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Parking and Mobility **21116** **B-58**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Cash Balance	**3,264,634**	**9,690,841**	**10,472,910**	**34,405,690**	**54,531,438**
Revenues					
Tax Allocation Increment	2,965,395	3,206,257	-	7,864,369	12,173,413
Contributions and grants	-	12,721	-	-	-
Licenses & Permits	238,243	241,522	242,944	242,944	247,803
Charges for services	13,368,774	15,495,840	31,113,170	31,113,170	26,229,635
Investment Income	461,666	1,020,203	-	-	-
Rents, Royalties, & Other	238,831	232,488	247,501	247,501	252,451
Total Revenues	**17,272,909**	**20,209,031**	**31,603,615**	**39,467,984**	**38,903,302**
Expenditures					
Prior Year Designated Reserve	-	-	-	1,170,303	-
Finance	84,151	78,785	108,641	108,641	115,388
Parks	-	344,980	-	-	-
Public Works	6,945,323	16,421,875	23,010,900	17,281,262	33,607,282
Other Budgetary Accounts - Benefits	78,470	76,723	86,617	86,617	111,872
Other Budgetary Accounts - Misc	49,661	57,544	81,182	81,182	146,682
Other Budgetary Accounts - Debt Service	3,689,098	4,877,453	10,614,231	10,614,231	15,442,090
Total Expenditures	**10,846,703**	**21,857,360**	**33,901,571**	**29,342,236**	**49,423,314**
Other Financing Sources					
Proceeds from Bond Sales	64,025,816	137,919,548	-	-	-
Transfers	(64,025,816)	(111,556,371)	8,344,761	10,000,000	-
Total Other Financing Sources	**-**	**26,363,177**	**8,344,761**	**10,000,000**	**-**
Balance, end of year					
Designated Reserve for Payables/Warrants	1,712,636	1,170,303	-	-	-
Undesignated Cash Balance	7,978,205	33,235,387	16,519,715	54,531,438	44,011,426
Total Balance, end of year	**9,690,841**	**34,405,690**	**16,519,715**	**54,531,438**	**44,011,426**

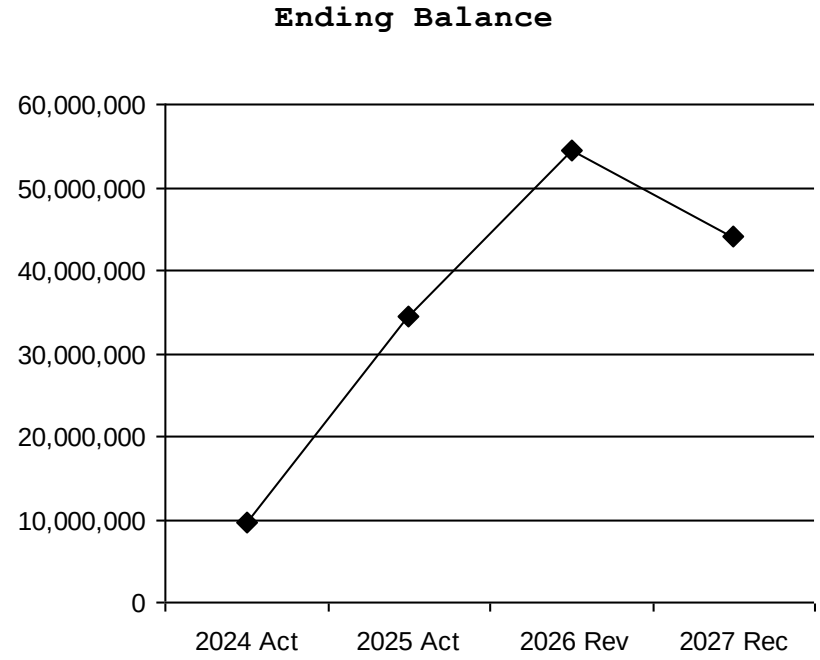
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Parking and Mobility | **21116** | **B-58**

Fund | Fund No. | Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Ending Cash Balance	**9,690,841**	**34,405,690**	**16,519,715**	**54,531,438**	**44,011,426**



This Enterprise fund was established to account for operating revenues and expenditures associated with parking garages, surface parking facilities, public metered parking, and the streetcar. This fund also supports right of way leasing, mobile food vendors, and street closures.

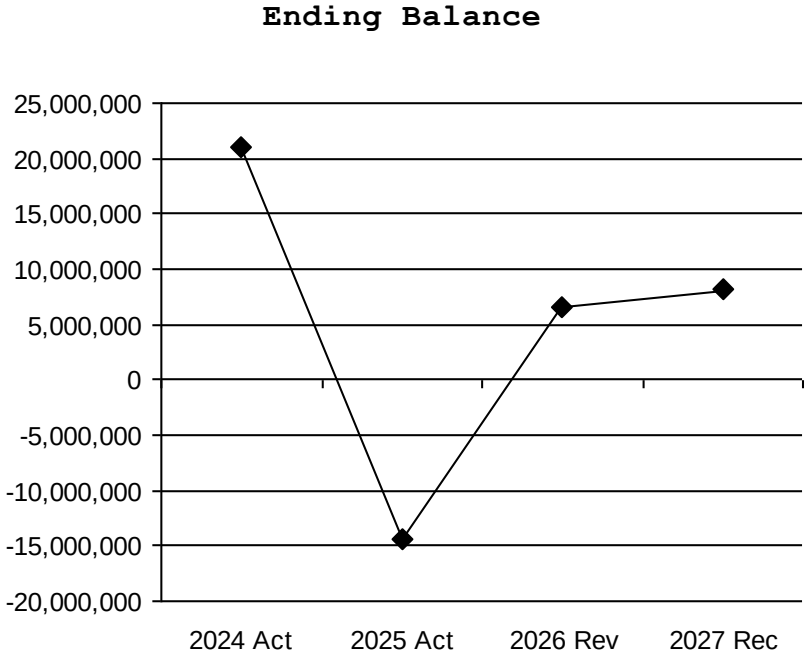
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Parking and Mobility Capital **21136** **B-59**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Cash Balance	**(12,537,630)**	**21,069,642**	**18,877,662**	**(14,403,799)**	**6,478,605**
Revenues					
Tax Allocation Increment	1,440,338	2,196,399	6,809,586	(1,054,783)	1,698,898
Contributions and grants	50	-	-	-	-
Investment Income	2,309,908	731,876	-	-	-
Total Revenues	**3,750,296**	**2,928,275**	**6,809,586**	**(1,054,783)**	**1,698,898**
Expenditures					
Prior Year Designated Reserve	-	-	-	427,818,766	-
Public Works	86,033,277	154,456,501	367,082,000	50,244,048	171,767,000
Other Budgetary Accounts - Debt Service	378,238	501,585	-	-	-
Total Expenditures	**86,411,515**	**154,958,086**	**367,082,000**	**478,062,814**	**171,767,000**
Other Financing Sources					
Proceeds from Bond Sales	-	-	367,082,000	500,000,000	171,767,000
Transfers	116,268,490	116,556,371	(8,344,761)	-	-
Total Other Financing Sources	**116,268,490**	**116,556,371**	**358,737,239**	**500,000,000**	**171,767,000**
Balance, end of year					
Designated Reserve for Payables/Warrants	58,541,773	427,818,766	-	-	-
Undesignated Cash Balance	(37,472,131)	(442,222,565)	17,342,487	6,478,605	8,177,503
Total Balance, end of year	**21,069,642**	**(14,403,799)**	**17,342,487**	**6,478,605**	**8,177,503**
Ending Cash Balance	**21,069,642**	**(14,403,799)**	**17,342,487**	**6,478,605**	**8,177,503**



This Enterprise fund was established to account for TIF (Tax Increment Financing) revenue generated by the Omaha streetcar project and capital expenditures associated with parking and mobility, including parking garages, surface parking facilities, public metered parking, and the streetcar.

Detail in this schedule may not add to the totals due to rounding.

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SUMMARY OF FUND TRANSACTIONS

Sewer Revenue **21121** **B-60**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Cash Balance	**246,575,402**	**296,200,922**	**(114,057,483)**	**315,940,447**	**45,994,986**
Revenues					
Contributions and grants	-	780,257	10,000	10,000	-
Charges for services	222,526,209	237,666,245	231,942,542	231,942,542	241,220,244
Investment Income	7,333,509	10,829,572	3,925,125	3,925,125	3,660,827
Rents, Royalties, & Other	1,600	10,790	-	-	-
Sale of capital assets	-	233,145	-	-	-
Total Revenues	**229,861,318**	**249,520,009**	**235,877,667**	**235,877,667**	**244,881,071**
Expenditures					
Prior Year Designated Reserve	-	-	-	7,221,311	-
Finance	-	-	38,922	38,922	117,923
Public Works	87,868,850	92,789,363	78,647,408	78,647,408	82,945,988
Other Budgetary Accounts - Benefits	1,912,911	1,799,634	2,254,147	2,254,147	2,384,531
Other Budgetary Accounts - Misc	331,625	447,190	978,464	978,464	1,441,196
Other Budgetary Accounts - Debt Service	10,924,817	12,023,139	34,682,876	34,682,876	33,771,562
Total Expenditures	**101,038,203**	**107,059,326**	**116,601,817**	**123,823,128**	**120,661,200**
Other Financing Sources					
Proceeds from Bond Sales	94,508,180	-	-	-	-
Transfers	(173,705,775)	(122,721,156)	(50,000)	(382,000,000)	(50,000)
Total Other Financing Sources	**(79,197,595)**	**(122,721,156)**	**(50,000)**	**(382,000,000)**	**(50,000)**
Balance, end of year					
Designated Reserve for Debt Service	36,295,665	36,163,415	-	43,766,478	43,766,478
Designated Reserve for Payables/Warrants	8,730,594	7,221,311	-	-	-
Undesignated Cash Balance	251,174,663	272,555,721	5,168,367	2,228,508	126,398,379
Total Balance, end of year	**296,200,922**	**315,940,447**	**5,168,367**	**45,994,986**	**170,164,857**

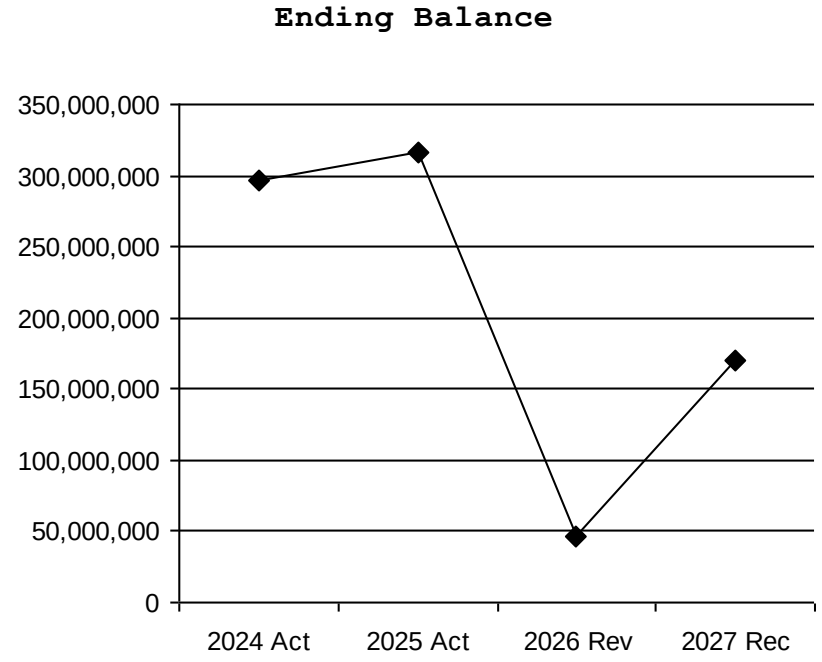
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Sewer Revenue **21121** **B-60**

Fund Fund No. Schedule No.

			P-R-O-J-E-C-T-E-D		
	2024 Actual	2025 Actual	2026 Appropriated	2026 Revised	2027 Recommended
Ending Cash Balance	**296,200,922**	**315,940,447**	**5,168,367**	**45,994,986**	**170,164,857**



The Sewer Revenue Fund is an enterprise fund which was established to account for income from sewer charges for operations and maintenance of the sanitary sewer service and wastewater treatment plants.

Anticipated future rate increases are intended to fund operations, maintenance, and capital improvements necessary to accommodate the growth and expansion of the service area, and to meet increasing federal regulations of the Clean Water Act. Annual rate increases have been approved through 2028 (Ordinance 43216).

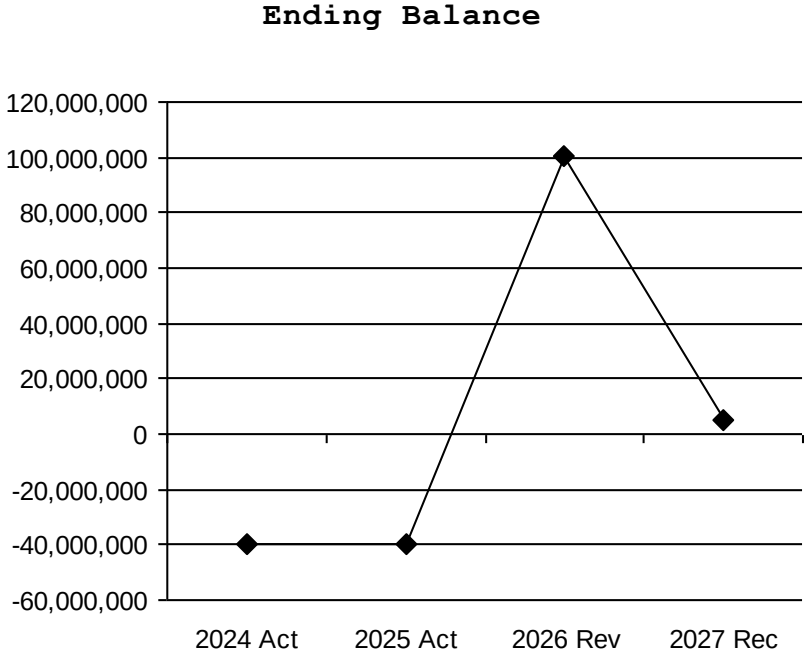
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Sewer Revenue Improvements | **21124** | **B-61**

Fund | Fund No. | Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Cash Balance	**(45,801,793)**	**(39,528,034)**	**138,591,433**	**(39,454,177)**	**100,224,924**
Revenues					
Contributions and grants	3,374,857	(261,488)	-	-	-
Total Revenues	**3,374,857**	**(261,488)**	**-**	**-**	**-**
Expenditures					
Prior Year Designated Reserve	-	-	-	147,170,899	-
Public Works	177,544,160	136,474,056	270,500,000	145,100,000	295,100,000
Total Expenditures	**177,544,160**	**136,474,056**	**270,500,000**	**292,270,899**	**295,100,000**
Other Financing Sources					
Proceeds from Bond Sales	-	-	150,000,000	50,000,000	200,000,000
Transfers	180,443,062	136,809,400	-	381,950,000	-
Total Other Financing Sources	**180,443,062**	**136,809,400**	**150,000,000**	**431,950,000**	**200,000,000**
Balance, end of year					
Designated Reserve for Payables/Warrants	163,800,533	147,170,899	-	-	-
Undesignated Cash Balance	(203,328,567)	(186,625,076)	18,091,433	100,224,924	5,124,924
Total Balance, end of year	**(39,528,034)**	**(39,454,177)**	**18,091,433**	**100,224,924**	**5,124,924**
Ending Cash Balance	**(39,528,034)**	**(39,454,177)**	**18,091,433**	**100,224,924**	**5,124,924**



The Sewer Revenue Improvements Fund is an enterprise fund which was established to account for capital improvements of the sanitary sewer service and wastewater treatment plants.

This fund has a large amount of encumbrances for capital expenditures that are typically spent over a period of time. The cash balance of this fund and fund 21121 should be combined to determine the available cash balance.

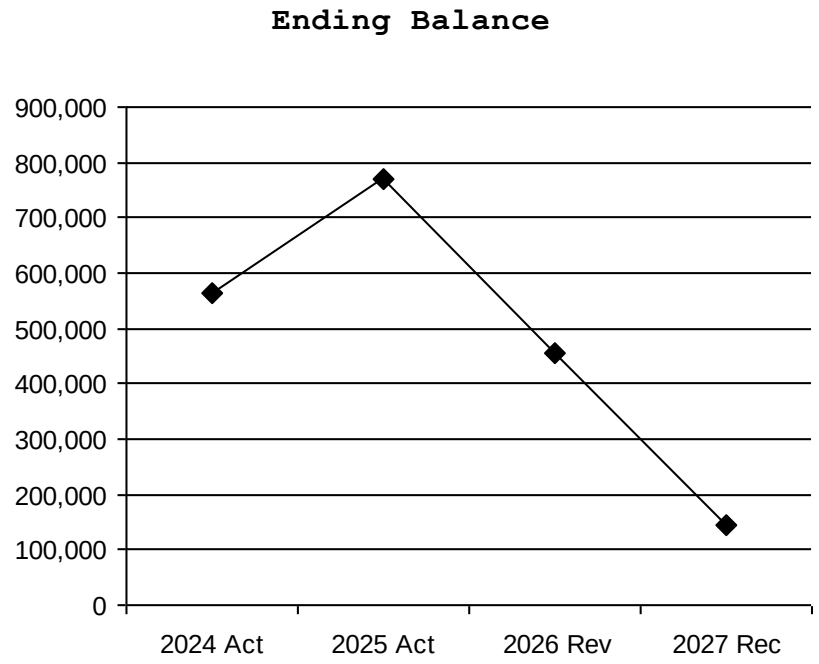
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Air Quality Fund **21127** **B-62**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Cash Balance	**773,275**	**562,494**	**326,043**	**769,505**	**455,225**
Revenues					
Licenses & Permits	500	1,000	2,000	2,000	2,000
Charges for services	501,201	1,006,816	649,899	649,899	554,482
Total Revenues	**501,701**	**1,007,816**	**651,899**	**651,899**	**556,482**
Expenditures					
Prior Year Designated Reserve	-	-	-	93,022	-
Public Works	664,948	757,338	814,754	814,754	804,149
Other Budgetary Accounts - Benefits	41,032	37,317	45,780	45,780	45,625
Other Budgetary Accounts - Misc	6,503	6,150	12,623	12,623	17,598
Total Expenditures	**712,483**	**800,805**	**873,157**	**966,179**	**867,372**
Balance, end of year					
Undesignated Cash Balance	438,897	676,483	104,785	455,225	144,335
Designated Reserve for Payables/Warrants	123,597	93,022	-	-	-
Total Balance, end of year	**562,494**	**769,505**	**104,785**	**455,225**	**144,335**
Ending Cash Balance	**562,494**	**769,505**	**104,785**	**455,225**	**144,335**



This fund was created to account for the Title V federal funding and the applicable City ordinance authorized fees. These funds provide the City the necessary resources to monitor the air quality and enforce the health and environmental laws relating to clean air. Ordinance 33102 outlines the rules and regulations of this fund.

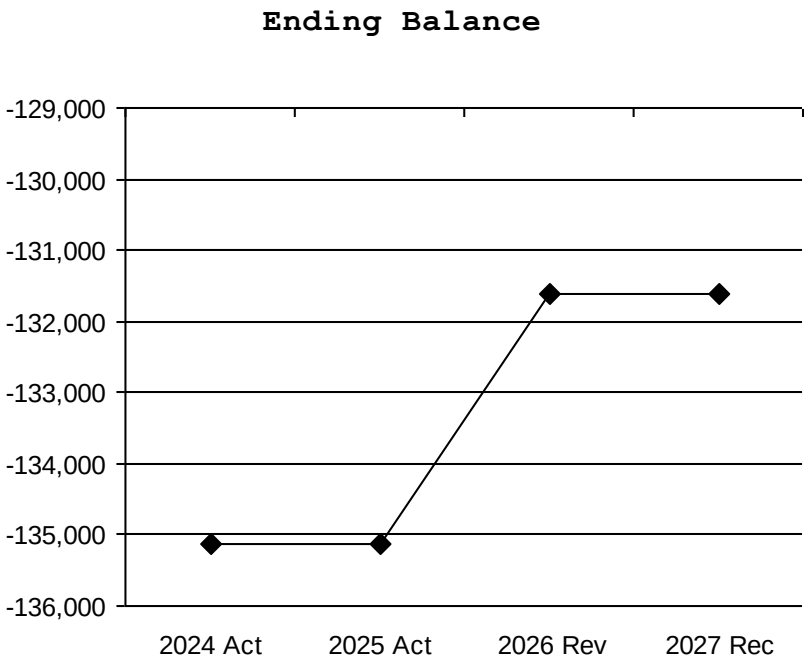
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Printing Services And Graphics **21211** **B-63**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Cash Balance	**(135,141)**	**(135,141)**	**(131,620)**	**(135,141)**	**(131,620)**
Expenditures					
Prior Year Designated Reserve	-	-	-	(3,521)	-
Total Expenditures	**-**	**-**	**-**	**(3,521)**	**-**
Balance, end of year					
Designated Reserve for Payables/Warrants	(3,521)	(3,521)	-	-	-
Undesignated Cash Balance	(131,620)	(131,620)	(131,620)	(131,620)	(131,620)
Total Balance, end of year	**(135,141)**	**(135,141)**	**(131,620)**	**(131,620)**	**(131,620)**
Ending Cash Balance	**(135,141)**	**(135,141)**	**(131,620)**	**(131,620)**	**(131,620)**



This fund operates as an enterprise fund. It is sustained by charges to various City and Douglas County departments, agencies and grant fund projects for printing services.

The Printing/Graphics division is no longer in service at the time of this publication. Douglas County and the City of Omaha are reviewing the next steps, so we have not budgeted to this fund.

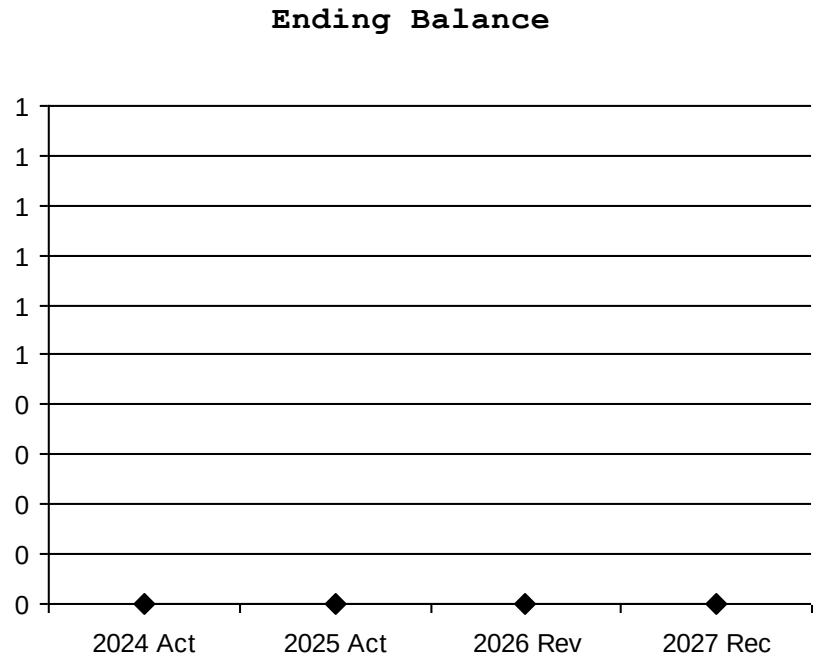
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF FUND TRANSACTIONS

Lewis And Clark Landing **21215** **B-64**

Fund Fund No. Schedule No.

	2024 Actual	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Beginning Cash Balance	**12,928**	**-**	**-**	**-**	**-**
Other Financing Sources					
Transfers	(12,928)	-	-	-	-
Total Other Financing Sources	**(12,928)**	**-**	**-**	**-**	**-**
Ending Cash Balance	**-**	**-**	**-**	**-**	**-**



The 23 acre public use area is the old Asarco site. The plaza is available for rent to private groups with reservations made through the Parks office.

This facility was partially funded by the USFWS Sports Fish Restoration, Boating Infrastructure Grant Program.

This area is being revitalized in conjunction with the Tri-Park complex riverfront project (see the Riverfront Development Fund for reference).

Beginning in 2023, the special events were budgeted in the General Fund.

Detail in this schedule may not add to the totals due to rounding.

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SECTION C

GRANT FUNDS

This section briefly describes active programs financed in whole or in part by Federal and State grants. The purpose and funding source of each program is outlined.

Grant monies financing the programs in this section are not merged into other schedules appearing in the budget document with the exception of direct grant reimbursements to the participating City department. Therefore, grant receipts related to the programs are not reflected in schedules pertaining to the City's actual receipts of 2025 or those estimated in 2026 and 2027. Receipts collected from grant funds for indirect costs are included as revenue.

All applications for grants are to be approved by the Executive Grant/Gift Review Committee. In the case of the major HUD grants, such as the CDBG and HOME programs, public hearings must also be held. After approval, the grants are submitted by the Mayor's Office to the City Council.

Generally, various City Departments will be charged with implementing grant activities. The City's Finance Department has financial oversight of the grants.

Revenues classified as "Federal and State Grants" in the City Revenue Estimates Section of this document represent only such grants as may be forthcoming in connection with regular City operations, or in instances where specific grant programs are charged for services rendered on their behalf by various regular City departments.

Separate accounting records are maintained for each individual grant program to comply with sponsoring agency directives and to facilitate required reporting thereto. These records are subject to examination by the City's independent auditors and also by those of the sponsoring agency. The City is in compliance with all requirements of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200)* .

City of Omaha
Active Grants

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT SPONSORED PROGRAMS

Grant Name Description	Year	Grant Number	Award Amount	2025 Expenditures	Total Award Expended	Award Remaining Balance
Community Development Block Grant (CDBG)						
The overall CDBG program objective is to develop viable urban communities by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate income.						
	2021	B-21-MC-31-0002	4,648,656	1,975	6,121,962	(1,473,306)
	2022	B-22-MC-31-0002	4,369,407	104,262	5,018,430	(649,023)
	2023	B-23-MC-31-0002	4,208,116	514,184	4,502,445	(294,329)
	2024	B-24-MC-31-0002	4,224,903	2,168,527	3,190,157	1,034,746
	2025	B-25-MC-31-0002	4,254,206	480,373	480,373	3,773,833
*Program income from the sale of the homes will cover this overage.						
The goal of the CDBG-DR program is to provide funds for necessary expenses related to disaster relief, long-term recovery, restoration of infrastructure, and housing and economic revitalization in the most impacted and distressed areas resulting from disaster declarations in 2017, 2018, 2019. Grant funds are passed through Nebraska Department of Economic Development.						
	2023	CDBG-DR-19-HMPG / 23-03-314	1,646,250	361,221	488,815	1,157,435
	2023	CDBG-DR-19-HMPG / 23-03-308	15,912,208	4,159,921	14,852,696	1,059,512
Fair Housing Assistance Program						
The program provides financial assistance to state and local fair housing agencies to investigate, process, and resolve housing discrimination complaints.						
	2016	FF207K167008	313,000	2,466	244,657	68,343
	2018	FF208K187008	110,546	500	106,318	4,228
	2019	FF207K197008	99,100	4,260	83,907	15,193
	2022	FF207P217008	182,100	21,650	170,173	11,927
	2023	FF207K237008	109,200	30,997	84,698	24,502
	2024	EEOC Workshare	132,190	45,290	135,710	(3,520)
	2025	FF207K257008	97,000	14,343	14,343	82,657
Emergency Shelter Grant						
The ESG program provides funding to engage homeless individuals and families living on the street, improve the number and quality of emergency shelters for homeless individuals and families, help operate these shelters, provide essential services to shelter residents, rapidly re-house homeless individuals and families, and prevent families and individuals from becoming homeless.						
	2022	E-22-MC-31-0001	390,768	11,500	390,768	-
	2023	E-23-MC-31-0001	384,025	23,540	384,025	-
	2024	E-24-MC-31-0001	369,849	368,821	369,849	-
	2025	E-25-MC-31-0001	371,317	41,311	41,311	330,006

City of Omaha
Active Grants

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT SPONSORED PROGRAMS (CONT'D)

Grant Name Description	Year	Grant Number	Award Amount	2025 Expenditures	Total Award Expended	Award Remaining Balance
Lead Based Paint Hazard Control						
The purpose of the LHR grant program is to develop and demonstrate cost-effective measures to protect children and sensitive populations from housing conditions that threaten health, such as lead hazards, radon, mold, pests, and fire hazards.						
	2022	NELHD0489-22	4,407,355	1,769,418	3,567,611	839,744
HOME Investment Partnerships Program						
The purpose of the HOME program is to expand the supply of affordable housing for low income families in Omaha.						
	2019	M-19-DC-31-0203	2,127,463	20,000	2,529,799	(402,336)
	2020	M-20-DP-31-0203	8,186,068	64,816	186,375	7,999,693
	2021	M-21-DC-31-0203	2,258,656	100,357	4,025,313	(1,766,657)
	2022	M-22-DC-31-0203	2,421,206	226,970	3,939,298	(1,518,092)
	2023	M-23-DC-31-0203	2,347,474	2,186,638	3,043,394	(695,920)
	2024	M-24-DC-31-0203	1,931,167	2,580,973	2,890,729	(959,562)
	2025	M-25-DC-31-0203	2,018,425	175,199	175,199	1,843,226
*Program income from the sale of the homes will cover this overage.						
Choice Neighborhood Implementation Grants						
The purpose of the CN program is to provide funds to implement comprehensive plans for community revitalization centered on redeveloping severely distressed public housing and/or HUD-assisted housing.						
	2018	NE7D531CNG118	25,000,000	732,884	23,172,669	1,827,331
	2019	NE7D531CNP19	1,300,000	-	1,265,394	34,607
	2021	NE7D531CNG121	50,000,000	8,505,056	10,606,060	39,393,940
	2022	NE7D531CNG122	5,000,000	137,390	5,000,000	-

U.S. ENVIRONMENTAL PROTECTION AGENCY SPONSORED PROGRAMS

Omaha Lead Site Cooperative Agreement						
The purpose of this program is to reduce risk of lead exposure through the remediation of lead contaminated residences and increased public awareness and health education for lead poisoning.						
	2015	V-97748601	11,293	11,293	11,293	(0)
	2023	V-97799901	29,374,524	3,243,512	10,742,460	18,632,064

City of Omaha
Active Grants

U.S. ENVIRONMENTAL PROTECTION AGENCY SPONSORED PROGRAMS (CONT'D)

Grant Name Description	Year	Grant Number	Award Amount	2025 Expenditures	Total Award Expended	Award Remaining Balance
Climate Pollution Reduction Grants						
The award program will provide funding to develop ambitious climate action and air pollution reduction plans and to implement measures from those plans.						
	2023	5D96704001	1,000,000	129,487	734,815	265,185
Bipartisan Infrastructure Legislation Grant						
The grant program provides funding to modernize aging infrastructure, enhance public safety, and strengthen economic growth and improvements in transportation, broadband, energy, water systems, and other public infrastructure projects. Grant funds are passed through Nebraska Department of Environment and Energy.						
	2024	96706101	5,235,868	1,225,000	5,235,868	-

NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE SPONSORED PROGRAMS

Firearms DNA Testing Program						
The grant program provides funding for violence prevention and intervention programs at the Omaha Police Department.						
	2025	25-OVP-5008	19,555	19,550	-	19,555
Douglas County Community Response Team						
The grant program funds the development and implementation of effective, victim-centered law enforcement, prosecution, and court strategies to address violent crimes against women and the development and enhancement of victim services in cases involving violent crimes against women.						
	2024	197-2024-VW4016	603,164	214,514	438,936	164,228
Hotspot Enforcement						
Funding will be used to pay for overtime and to purchase equipment used to maintain public safety and monitor criminal activity in the City of Omaha.						
	2024	197-2024-DA3010	99,950	47,129	99,950	-

City of Omaha
Active Grants

NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE SPONSORED PROGRAMS (CONT'D)

Grant Name Description	Year	Grant Number	Award Amount	2025 Expenditures	Total Award Expended	Award Remaining Balance
Criminal Justice Internship Program						
Funding will be used to implement a Criminal Justice Internship Program to enhance hands-on training and work-based learning opportunities for students enrolled in criminal justice or similar programs of study at institutes of higher education in the Omaha metro area.						
	2026	197-2026-DA3009	60,000	26,338	26,338	33,662
Nebraska State Historic Preservation Office						
The Nebraska State Historical Society has awarded the City of Omaha funds which are to be used to assist with historical preservation duties mandated in Chapter 24 of the Omaha Municipal Code.						
	2024	2024/2025 Grant	67,700	66,297	67,513	188

U.S. DEPARTMENT OF AGRICULTURE

Inflation Reduction Act Urban & Community Forestry Program						
The program supports projects that improve air quality, reduce extreme heat, manage stormwater, and increase climate resilience. Funding will be used to remove and replace dead and hazardous trees on Public Property.						
	2023	23-DG-11021600-051	134,880	137,440	137,440	(2,560)

NDOT HIGHWAY SAFETY OFFICE

Project Night Life						
The goal of Project Night Life is to reduce motor vehicle accidents involving drivers between the ages of 15-18. Funding is used to expand training and awareness to law enforcement officers, target high crash locations, increase knowledge of Provisional Operator Permit (POP) restrictions, and increase enforcement of safety related violations.						
	2025	402-25-40	110,000	81,506	104,480	5,520
	2026	402-26-40	110,000	14,300	14,300	95,700
Selective Traffic Overtime Enforcement						
The Nebraska Department of Transportation Highway Safety Office administers selective traffic overtime enforcement grants to support law enforcement agencies in their efforts to reduce traffic-related injuries and fatalities.						
	2025	405d-25-51-05	12,457	12,457	12,457	-
	2025	402-25-27-04	19,337	19,337	19,337	-
	2025	402-25-05-54	22,514	22,514	22,514	-
	2025	402-25-27-14	17,234	17,234	17,234	-
	2025	405d-25-51-27	11,840	11,840	11,840	-
	2025	402-26-05-17	11,380	11,380	11,380	-

City of Omaha
Active Grants

STATE OF NEBRASKA - DEPARTMENT OF ECONOMIC DEVELOPMENT

Grant Name Description	Year	Grant Number	Award Amount	2025 Expenditures	Total Award Expended	Award Remaining Balance
Funding will be used to develop Levi Carter Park to include sports fields, sports courts, grounds and aesthetic improvements, and community center.						
North and South Omaha Recovery Grant Program (NSORG)						
	2024	24-11-270	10,000,000	4,347,264	4,455,264	5,544,736
Multipurpose Community Facilies Grant Program (MCFGP)						
	2024	24-11-291	35,000,000	16,713,623	17,067,055	17,932,945

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Nebraska Violent Death Reporting System

The Nebraska Violent Death Reporting System (NEVDRS) is funded by the Centers for Disease Control and Prevention (CDC) and has been operational since 2017. It compiles data on violent deaths from various sources, including law enforcement, coroners, and medical examiners, to better understand the circumstances surrounding these deaths.

2025	101910 - O4	14,956	11,324	11,324	3,632

U.S. DEPARTMENT OF JUSTICE SPONSORED PROGRAMS

Justice Assistance Grant

The Justice Assistance Grant provides funding to enhance the Omaha Police Department's crime lab training, community-based prevention programs, officer overtime, Metro Drug Task Force and Douglas County Community Corrections and Drug Treatment Programs.

2022	15PBJA-22-GG-02068-JAGX	419,168	137,522	419,168	-
2023	15PBJA-23-GG-03621-JAGX	484,638	164,456	266,773	217,865
2024	15PBJA-24-GG-05332-JAGX	385,383	98,704	98,704	286,679

Project Safe Neighborhood

The Project Safe Neighborhoods Grant provides funding for gun enforcement notification and intervention meetings, nightlife operations and ceasefire operations. The operations are an ongoing effort to reduce and prosecute gun violence.

2021	15PBJA-21-GG-03043-GUNP	119,195	20,871	119,195	-
2022	15PBJA-22-GG-00801-GUNP	119,269	63,931	75,492	43,777
2023	15PBJA-23-GG-02479-GUNP	117,847	8,882	8,882	108,965

Law Enforcement Mental Health and Wellness Act Program

Awarded by the U.S. Department of Justice Office of Community Oriented Policing Services, the LEMHWA program provides funding to improve delivery of and access to mental health and wellness services for law enforcement.

2024	15JCOPS-24-GG-01408-LEMH	181,752	27,509	27,509	154,243

City of Omaha
Active Grants

U.S. DEPARTMENT OF JUSTICE SPONSORED PROGRAMS (CONT'D)

Grant Name Description	Year	Grant Number	Award Amount	2025 Expenditures	Total Award Expended	Award Remaining Balance
Congressionally Recommended Awards						
The 2022 award will allow collaboration with the University of Nebraska at Omaha, the University of Nebraska Medical Center, and the City of Omaha and proposes implementation and evaluation of a hospital-based violence intervention program, Encompass Omaha, that will serve victims of violent crimes. The 2024 award provides funding to the Omaha Police Department to modernize air support and bomb response equipment to improve officer safety, equipment reliability, and mutual aid capabilities.						
	2022	15PBJA-22-GG-00178-BRND	527,000	86,755	489,136	37,864
	2024	15PBJA-24-GG-00148-BRND	4,000,000	3,926,745	3,926,745	73,255
Community-Based Violence Intervention and Prevention Initiative						
Program goals include preventing and reducing violent crime in communities by supporting comprehensive, evidence-based violence intervention programs.						
	2022	15PBJA-22-GG-04731-CVIP	1,890,251	759,388	1,300,547	589,704
	2024	15PBJA-24-GG-03108-CVIP	2,000,000	17,387	17,387	1,982,613
DNA Backlog Reduction Program						
Program goals include improving the funtioning of the criminal justic system by assisting local governments in increasing laboratory capacity and reducing the number of samples awaiting analysis in both the casework and database sections.						
	2022	15PBJA-22-GG-03130-DNAX	500,000	177,085	324,569	175,431
Improving Criminal Justice Response						
Funding will be used to support and enhance Omaha's coordinated community response to sexual assault, domestic violence, dating violence, and stalking.						
	2023	15JOVW-23-GG-02593-ICJR	575,000	210,604	334,676	240,324
Task Force Overtime Reimbursement						
The U.S. Department of Justice administers selective task force overtime enforcement grants to support law enforcement agencies in their efforts to reduce crime.						
	2024	2024-25	307,327	307,327	307,327	-
	2025	2025-26	42,640	42,640	42,640	-

EXECUTIVE OFFICE OF THE PRESIDENT - OFFICE OF NATIONAL DRUG CONTROL POLICY

HIDTA - Metro Drug Task Force Initiative						
Grants are received from the Midwest High Intensity Drug Trafficking Area (HIDTA) to further the efforts of the Metro Area Drug Task Force in combating drug trafficking. This task force is made up of the Omaha Police Department, Douglas County Sheriff's Office, Bellevue Police Department and Council Bluffs Police Department. Funding is also provided to support participation in Task Forces with DEA, FBI, and ATF.						
	2023	G23MW0008A	634,114	133,148	634,114	-
	2024	G24MW0008A	561,642	441,309	553,262	8,380
	2025	HID1425G0592	564,683	94,336	94,336	470,348

City of Omaha
Active Grants

AMERICAN RESCUE RECOVERY PLAN ACT

Grant Name Description	Year	Grant Number	Award Amount	2025 Expenditures	Total Award Expended	Award Remaining Balance
U.S. Department of the Treasury						
The American Rescue Plan Act was signed into law on March 11, 2021 and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recover Funds, which together make up the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program. Funding will be used to respond to the economic and public health impacts of COVID-19 and efforts to contain impacts on their communities, residents, and businesses.						
	2021	ARPA SLFRF	112,591,455	3,516,968	111,458,842	1,132,613

EMERGENCY RENTAL ASSISTANCE PROGRAM

U.S. Department of the Treasury						
The award is a collaboration between the City of Omaha and MAACH to provide short-term rental and mortgage assistance for households impacted by the COVID-19 pandemic.						
	2022	ERA-2101112243	122,606,348	3,277,600	122,606,348	-

U.S. DRUG ENFORCEMENT AGENCY

Domestic Cannabis Eradication & Suppression Program						
Funding will be used to support a nationwide initiative aimed at eradicating illegal cannabis cultivation across the United States.						
	2025	LOA 2025-68	19,999	19,997	19,997	2
Drug Task Force						
The drug task force is a multi-agency partnership that works with local, state, and federal law enforcement agencies, including the DEA, to investigate and disrupt illegal drug trafficking and related criminal activity. These task forces use funding to support narcotics investigations, intelligence sharing, officer training, overtime, and specialized equipment aimed at reducing the distribution of drugs throughout Nebraska communities.						
	2025	2024-2025	35,826	26,457	35,826	-
	2026	2025-2026	12,019	12,019	12,019	-

U.S. DEPARTMENT OF HOMELAND SECURITY

State Homeland Security Grants						
Grants received from the Nebraska Emergency Management Agency (NEMA) to ensure the region's capabilities and capacity to prevent, respond to, recover and mitigate natural disasters, threats or acts of terrorism, through an all-hazards approach.						
	2022	EMW-2022-SS-00073	446,794	144,783	434,218	12,576
	2023	EMW-2023-SS-0047	429,459	120,996	223,952	205,507
	2024	EMW-2024-SS-05055	160,375	75,825	75,825	84,550

City of Omaha
Active Grants

U.S. DEPARTMENT OF HOMELAND SECURITY (CONT'D)

Grant Name Description	Year	Grant Number	Award Amount	2025 Expenditures	Total Award Expended	Award Remaining Balance
Staffing for Adequate Fire and Emergency Response (SAFER)						
The goal of the SAFER Grant Program is to assist local fire departments with staffing and deployment capabilities in order to respond to emergencies and assure that communities have adequate protection from fire and fire-related hazards.						
	2023	EMW-2023-FF-00238	6,828,750	1,434,128.13	1,434,128.13	5,394,621.87

FEDERAL EMERGENCY MANAGEMENT AGENCY

DR-4420-NE: Severe Winter Storm, Straight-Line Winds, and Flooding						
The major disaster was declared on March 21, 2019, with an incident period of March 9, 2019 - July 14, 2019. As of May 27, 2021 federal assistance is received at 90% of the total cost, State assistance is received at 5%, and City match at 5%. Federal assistance is received at 100% for Category Z projects.						
	2022	105506 PWKS MO River WWTP work to be completed	30,795,284	166,763	13,615,940	17,179,344
DR-4616-NE: Severe Storms and Straight-Line Winds						
The major disaster was declared on September 6, 2021, with an incident period of July 9, 2021 - July 10, 2021. Federal assistance is received at 90% of the total cost, State assistance is received at 5%, and City match at 5%. Federal assistance is received at 100% for Category Z projects.						
	2023	551283 PARKS Parking Lot Damage	130,198	31,470	130,198	-
	2022	551288 PARKS Citywide Park Damages	313,430	241,128	313,430	-
	2024	659637 PWKS Category Z Admin Costs	158,714	8,190	43,539	115,175
DR-4778-NE: Severe Storms and Straight-Line Winds, and Flooding						
The major disaster was declared on May 3, 2024, with an incident period of April 25-27, 2024. Federal assistance is received at 75% total cost, State assistance is received at 12.5%, and City match at 12.5%. Federal assistance is received at 100% for Category Z Projects.						
	2024	756978 PWKS Greenbrier Park Soccer Field Parking Lot	60,005	60,005	60,005	-
	2025	956651 PWKS Cat Z Management Costs	14,182	1,655	5,686	8,496
DR-4808-NE: Severe Storms, Straight-Line Winds, Tornadoes, and Flooding						
The major disaster was declared on August 20, 2024, with an incident period of May 20, 2024 - June 3, 2024. Federal assistance is received at 75% total cost, State assistance is received at 12.5%, and City match at 12.5%. Federal assistance is received at 100% for Category Z Projects.						
	2025	826490 PWKS Adams Park	14,224	10,668	14,224	-
	2025	798468 PARKS Jurisdiction Debris	87,317	25,166	87,317	-
DR-4838-NE: Severe Storms, Straight-line Winds, Tornadoes, and Flooding						
The major disaster was declared on October 21, 2024, with an incident period of July 31, 2024. Federal assistance is received at 75% total cost, State assistance is received at 12.5%, and City match at 12.5%. Federal assistance is received at 100% for Category Z Projects.						
	2025	807738 PARKS Ta Ha Zouka Park	115,435	102,092	102,092	13,344
	2025	824146 PARKS Upcoming Projects	7,111	2,450	7,111	-
Nebraska Emergency Management Agency						
The Hazard Mitigation Grant Program will provide the City of Omaha with federal assistance, to support long-term recovery, in response to the March 2019 floods.						
	2021	DR-4420-NE-0023 Omaha South Papio Cre	5,169,458	1,083,662	1,466,445	3,703,012

City of Omaha

2027 Summary of Personnel Grants

Department	Division	Fund	Org	Account	2026 Appropriated	2027 Recommended	2027 Appropriated
Fire							
	Fire Administration	11111					
			114511	41198	1,313,861	-	-
			114511	41399	852,317	-	-
	Fire Emergency Response Operations	11111					
			114582	41198	-	2,339,838	-
Human Rights & Relations							
	Human Rights & Relations	11111					
			106018	41198	95,000	105,000	-
Law							
	Law	11111					
			104013	41399	35,000	35,000	-
Library							
	Library	11111					
			117012	41198	14,000	-	-
Mayor's Office							
	Mayor's Office	11111					
			101011	41198	-	242,060	-
Planning							
	Housing and Community Development	11111					
			109021	41198	2,653,133	2,579,100	-
			109021	41399	1,311,552	1,271,035	-
Police							
	Office of the Police Chief	11111					
			111111	41139	1,038,632	1,000,000	-
			111111	41198	243,594	335,000	-
			111111	41399	80,000	70,000	-
			Total:		**7,637,089**	**7,977,033**	**-**

This schedule summarizes the personnel grants included in the budget (accounts 41139, 41198, and 41399).

SECTION D

Revenue Estimates

The City revenues summarized in this section may be termed "normal course" revenues. Not reflected in the summations are trust and custodial fund receipts and possible gross revenue receipts associated with categorical Federal or State financial aid grant programs. In instances where such revenues finance a portion of normally structured budgetary account operations, the amount so financed by aid programs is reflected in the revenue summations and is classified as "Contributions & Grants".

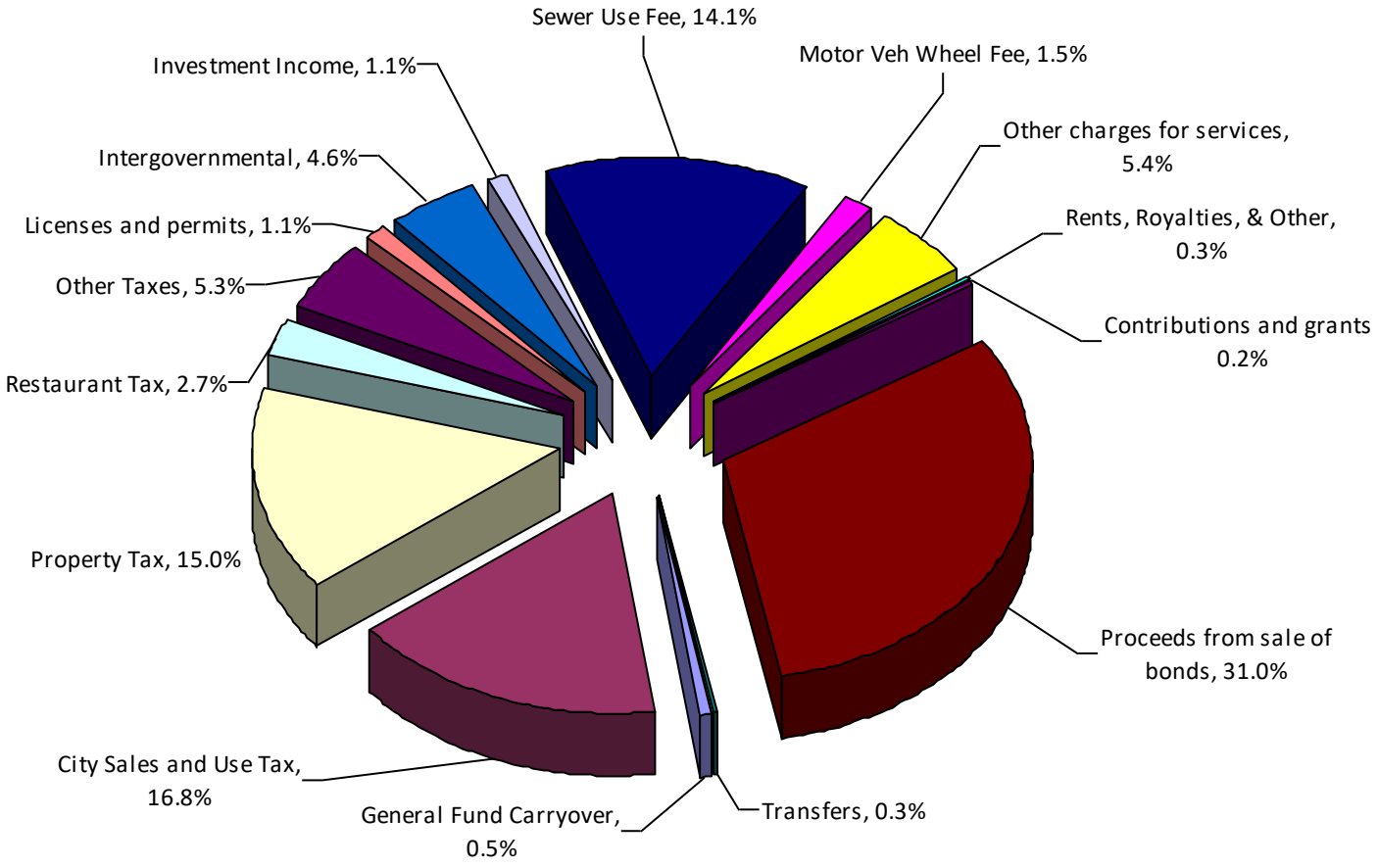
Included in this section is a summary of revenue from all sources with fund distribution schedule presentations. This schedule also contains references to other schedules in this section which detail the distribution of tax revenue and other revenue components of each city fund. The revenues estimated for 2027 are set forth in comparison with actual 2025 receipts and with those initially estimated for 2026 budget purposes along with a more recent estimate for the 2026 revenues.

Supplemental notes supporting the 2027 revenue projections are included immediately following the financial schedules included in this section.

Included in this section are the State of Nebraska City/Village schedules detailing the property tax request authority and the levy limit as required by the State Statutes.

Revenue budgets are generated using trend analysis and historical data as a basis.

City Of Omaha
2027 Revenue Sources - All Funds

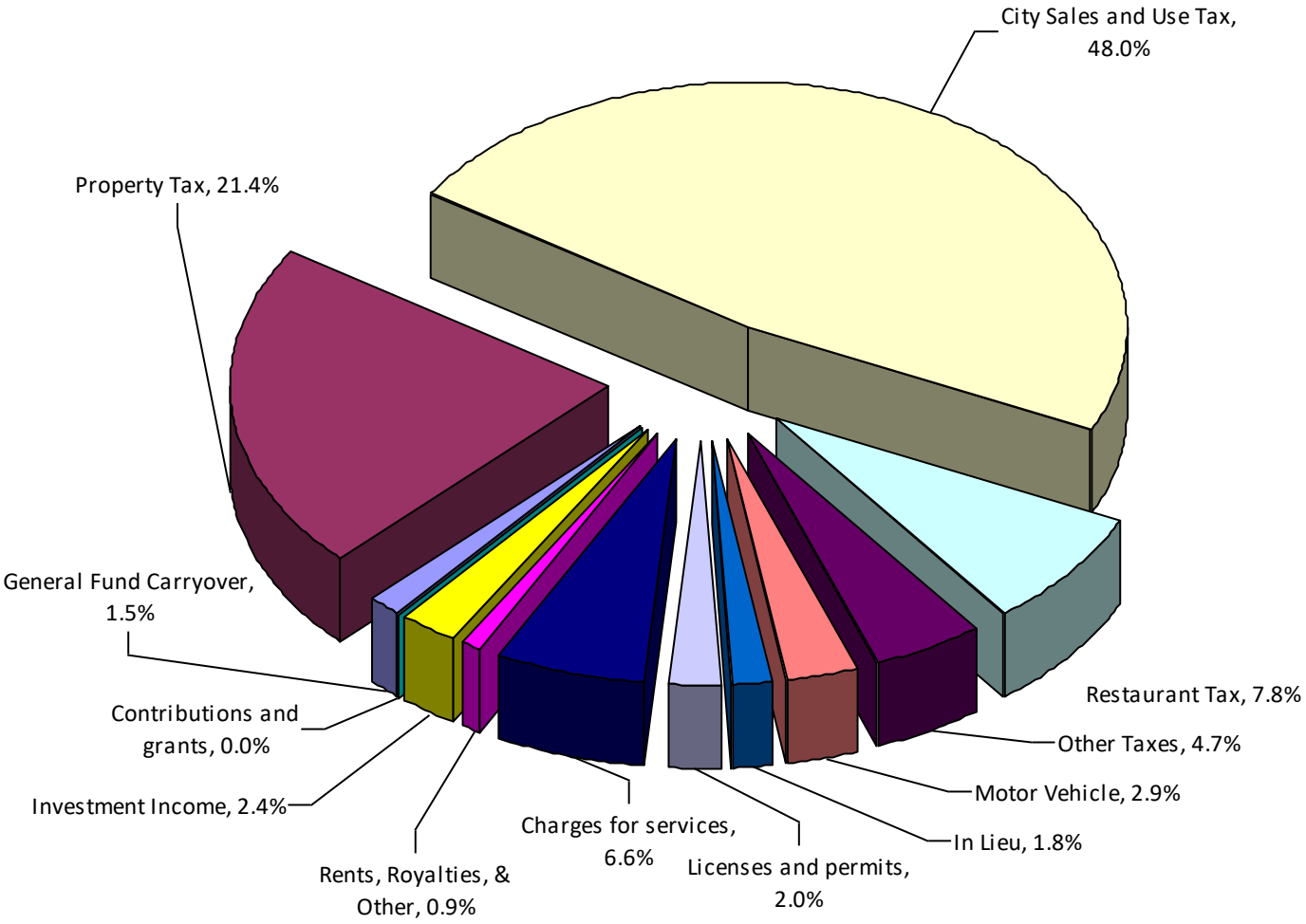


Revenue Sources	2026 Budget	% of Total	2027 Budget	% of Total
General Fund Carryover	8,000,000	0.4%	9,000,000	0.5%
City Sales and Use Tax	265,402,488	14.6%	288,052,998	16.8%
Property Tax	246,570,830	13.6%	257,207,537	15.0%
Restaurant Tax	47,094,182	2.6%	46,797,599	2.7%
Other Taxes	83,689,648	4.6%	90,938,456	5.3%
Licenses and permits	19,815,471	1.1%	19,370,059	1.1%
Intergovernmental	79,998,638	4.4%	78,045,507	4.6%
Investment Income	15,573,528	0.9%	18,532,428	1.1%
Sewer Use Fee	231,942,542	12.8%	241,220,244	14.1%
Motor Veh Wheel Fee	25,249,074	1.4%	25,140,809	1.5%
Other charges for services	86,613,777	4.8%	92,543,456	5.4%
Rents, Royalties, & Other	5,914,257	0.3%	5,932,364	0.3%
Contributions and grants	3,607,795	0.2%	3,588,795	0.2%
Proceeds from sale of bonds	681,066,000	37.5%	531,690,039	31.0%
Transfers	14,640,297	0.8%	5,496,208	0.3%
	$ 1,815,178,527	**100.0%**	**$ 1,713,556,499**	**100.0%**

Detail in this schedule may not add to the totals due to rounding.

City Of Omaha

2027 Revenue Sources - General Fund



Revenue Sources	2026 Budget	% of Total	2027 Budget	% of Total
General Fund Carryover	8,000,000	1.4%	9,000,000	1.5%
Property Tax	123,425,531	21.9%	128,749,929	21.4%
City Sales and Use Tax	265,402,488	47.2%	288,052,998	48.0%
Restaurant Tax	47,094,182	8.4%	46,797,599	7.8%
Other Taxes	28,337,585	5.0%	28,316,650	4.7%
Motor Vehicle	17,436,829	3.1%	17,411,670	2.9%
In Lieu	11,333,340	2.0%	11,111,865	1.8%
Licenses and permits	12,629,558	2.2%	12,008,748	2.0%
Charges for services	32,886,687	5.8%	39,765,537	6.6%
Rents, Royalties, & Other	5,194,756	0.9%	5,194,756	0.9%
Investment Income	11,000,000	2.0%	14,226,236	2.4%
Contributions and grants	42,798	0.0%	42,798	0.0%
	$ 562,783,754	**100.0%**	**$ 600,678,786**	**100.0%**

Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF REVENUES

Detail of Property and In Lieu of Tax Revenue
General, Judgment, Debt Service, and Special Tax Revenue Redevelopment Funds

D

Schedule No.

	Sch. ref.	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended
Total Taxable Values		52,956,852,015	56,196,781,740	56,196,781,740	58,538,261,860
			Amount per $ of Assessed Value		
City Property Tax Levies					
General		$0.0022022	$0.0022022	$0.0022022	$0.0022022
Judgment		$0.0000600	$0.0000600	$0.0000600	$0.0000600
Debt Service		$0.0018772	$0.0018772	$0.0018772	$0.0018772
Special Tax Revenue Redevelopment		$0.0002600	$0.0002600	$0.0002600	$0.0002600
To calculate property tax: multiply 'Amount per $ of Assessed Value' by County Assessed Value.		$0.0043994	$0.0043994	$0.0043994	$0.0043994
Current Year Tax Collection Factor		99.5%	99.3%	99.3%	99.5%
General Property Taxes					
Current Year		232,615,598.36	245,608,855	245,608,855	256,245,562
Prior Year		1,696,820.03	961,975	961,975	961,975
Total General Property Taxes		234,312,418.39	246,570,830	246,570,830	257,207,537
Payments in Lieu of Taxes					
Metropolitan Utilities District		5,512,708.55	6,373,503	6,373,503	6,008,852
Omaha Public Power District		509,617.12	562,495	562,495	524,945
Sewer		4,665,282.53	4,638,851	4,638,851	4,824,405
Total Payments in Lieu of Taxes		10,687,608.20	11,574,849	11,574,849	11,358,202
Total Property and In Lieu of Tax Revenue:		245,000,026.59	258,145,679	258,145,679	268,565,739
City Funds:					
General Funds	D-2	127,649,182.41	134,758,871	134,758,871	139,861,794
Special Revenue Funds	D-3	3,204,486.59	3,369,780	3,369,780	3,514,985
Special Tax Revenue Redevelopment	D-4	13,890,837.17	14,602,381	14,602,381	15,231,604
Debt Service	D-4	100,255,520.42	105,414,647	105,414,647	109,957,356
Total All City Funds:		245,000,026.59	258,145,679	258,145,679	268,565,739

(1) For example:

County Assessed House Value	$245,500	*x*
Amount per $ of Assessed Value (From Above)	$0.0043994	
City of Omaha Annual Property Tax	= $1,080	

Note: This is only the City of Omaha portion of your total property tax amount. Many other entities collect property tax in addition to the City of Omaha including Douglas County, Public Schools, etc to make up your total property tax due.

SUMMARY OF REVENUES

Summary of Source of Revenue - All City Funds **D-1**

Fund Schedule No.

	Sch. ref.	2025 Actual	2026 Appropriated	2026 Revised	2027 Recommended	% Change From Last YR Budget
				P-R-O-J-E-C-T-E-D		
General Fund Carryover		8,000,000.00	8,000,000	8,000,000	9,000,000	12.50%
Taxes						
City Sales & Use		237,856,740.78	265,402,488	275,402,488	288,052,998	8.53%
Property		234,312,418.39	246,570,830	246,570,830	257,207,537	4.31%
Restaurant Occupation		44,995,058.45	47,094,182	47,094,182	46,797,599	-0.63%
Other Taxes						
Motor Vehicle		16,426,103.80	17,436,829	17,436,829	17,411,670	-0.14%
Hotel/Motel Occupation		13,850,438.22	14,006,953	14,006,953	14,333,439	2.33%
In Lieu		10,687,608.20	11,574,849	11,574,849	11,358,202	-1.87%
Keno Revenue		13,851,886.97	14,684,932	14,684,932	14,905,568	1.50%
Telephone Occupation		3,308,529.32	3,556,689	3,556,689	3,043,847	-14.42%
Cable Television Franchise Fee		3,526,442.69	4,033,368	4,033,368	3,561,707	-11.69%
Tobacco Occupation		4,589,044.94	5,000,664	5,000,664	4,772,607	-4.56%
Vehicle Rental Occupation		2,854,203.79	2,219,676	2,219,676	2,735,367	23.23%
Casino Gaming Tax Revenue		2,398,932.16	2,400,000	2,400,000	2,686,804	11.95%
Other Misc Taxes		7,457,900.30	8,775,688	8,775,688	16,129,245	83.79%
Other Taxes Total:		78,951,090.39	83,689,648	83,689,648	90,938,456	8.66%
Taxes Total:		596,115,308.01	642,757,148	652,757,148	682,996,590	6.26%
Licenses & Permits		20,221,897.54	19,815,471	19,849,914	19,370,059	-2.25%
Intergovernmental		75,780,817.82	79,998,638	79,912,441	78,045,507	-2.44%
Investment Income		33,450,436.64	15,573,528	15,573,528	18,532,428	19.00%
Charges for Services						
Sewer Use Fee		234,062,507.91	231,942,542	231,942,542	241,220,244	4.00%
Motor Vehicle Wheel Fee		24,219,931.59	25,249,074	25,249,074	25,140,809	-0.43%
Other Charges						
Rescue Squad Fee		13,229,742.94	12,752,303	12,752,303	18,423,551	44.47%
Street Cuts		7,392,373.09	4,613,121	4,613,121	4,705,383	2.00%
Other Misc Charges		56,184,694.35	69,248,353	69,429,746	69,414,522	0.24%
Other Charges Total:		76,806,810.38	86,613,777	86,795,170	92,543,456	6.85%
Charges for Services Total:		335,089,249.88	343,805,393	343,986,786	358,904,509	4.39%
Rents, Royalties, & Other		6,214,707.93	5,914,257	5,914,257	5,932,364	0.31%
Contributions & Grants		13,788,197.08	3,607,795	16,035,694	3,588,795	-0.53%
Proceeds from Bond Premium		10,773,642.50	-	-	-	0.00%
Proceeds from Sale of Bonds		250,299,393.65	681,066,000	798,917,385	531,690,039	-21.93%
Sale of Capital Assets		(3,975,290.17)	-	-	-	0.00%
Transfers		265,320,924.88	14,640,297	433,051,460	5,496,208	-62.46%
Total All City Funds:		1,611,079,285.76	1,815,178,527	2,373,998,613	1,713,556,499	-5.60%
City Funds						
General Funds	D-2	541,257,848.48	568,742,891	578,777,334	606,900,985	6.71%
Special Revenue Funds	D-3	140,985,924.51	137,099,716	138,681,246	137,125,552	0.02%
Debt Service Funds	D-4	122,991,925.67	127,647,591	127,647,591	131,061,965	2.67%
Capital Project Funds	D-5	127,190,694.78	152,448,801	235,186,882	157,418,125	3.26%
Utility and Enterprise Funds	D-6	678,652,892.32	829,239,528	1,293,705,560	681,049,872	-17.87%
Total All City Funds:		1,611,079,285.76	1,815,178,527	2,373,998,613	1,713,556,499	-5.60%

SUMMARY OF REVENUES

General Funds **D-2**

Fund Schedule No.

	Sch. ref.	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended	% Change From Last YR Budget
11111 **General Fund Carryover**		**8,000,000.00**	**8,000,000**	**8,000,000**	**9,000,000**	12.50%
11111 **Taxes**						
Property						
Current Year		116,320,481.02	122,943,997	122,943,997	128,268,395	4.33%
Prior Year		895,106.56	481,534	481,534	481,534	0.00%
Total Property		117,215,587.58	123,425,531	123,425,531	128,749,929	4.31%
In Lieu						
MUD		5,512,708.55	6,373,503	6,373,503	6,008,852	-5.72%
Sewer		4,665,282.53	4,638,851	4,638,851	4,824,405	4.00%
OPPD		255,603.75	320,986	320,986	278,608	-13.20%
Total In Lieu		10,433,594.83	11,333,340	11,333,340	11,111,865	-1.95%
Motor Vehicle		16,426,103.80	17,436,829	17,436,829	17,411,670	-0.14%
City Sales & Use						
Tax		246,553,662.58	266,477,211	276,477,211	295,052,998	10.72%
Refunds		(8,696,921.80)	(1,074,723)	(1,074,723)	(7,000,000)	551.33%
Total City Sales & Use		237,856,740.78	265,402,488	275,402,488	288,052,998	8.53%
Restaurant Occupation		44,995,058.45	47,094,182	47,094,182	46,797,599	-0.63%
Other Taxes						
Telephone Occupation		3,308,529.32	3,556,689	3,556,689	3,043,847	-14.42%
Omaha Public Power District		1,968,398.95	1,884,366	1,884,366	2,145,555	13.86%
Cable Television Franchise Fee		3,526,442.69	4,033,368	4,033,368	3,561,707	-11.69%
Hotel/Motel Occupation		8,434,184.90	8,495,891	8,495,891	8,771,772	3.25%
Vehicle Rental Occupation		2,051,524.84	1,664,757	1,664,757	2,051,525	23.23%
Tobacco Occupation		4,589,044.94	5,000,664	5,000,664	4,772,607	-4.56%
Keno Revenue		1,126,398.42	1,220,114	1,220,114	1,171,454	-3.99%
Casino Gaming Tax Revenue		2,398,932.16	2,400,000	2,400,000	2,686,804	11.95%
EEA Occupation		86,845.31	81,736	81,736	111,379	36.27%
Total Other Taxes		27,490,301.53	28,337,585	28,337,585	28,316,650	-0.07%
11111 **Total Taxes**		**454,417,386.97**	**493,029,955**	**503,029,955**	**520,440,711**	5.56%
11111 **Licenses & Permits**						
Business						
Intrusion Alarm Permits & Penalties		1,270,292.85	1,696,936	1,696,936	1,282,996	-24.39%

SUMMARY OF REVENUES

General Funds **D-2**

Fund Schedule No.

	Sch. ref.	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended	% Change From Last YR Budget
Beer and Liquor Permits		776,695.00	754,162	754,162	754,162	0.00%
Other Fees & Permits		615,938.52	740,475	740,475	708,463	-4.32%
Total Business		2,662,926.37	3,191,573	3,191,573	2,745,621	-13.97%
Building and Planning						
Building		4,993,191.61	5,750,131	5,750,131	5,698,265	-0.90%
Electrical		1,056,914.00	922,144	922,144	922,144	0.00%
Plumbing & Water		962,086.56	822,810	822,810	822,810	0.00%
Air Conditioning		1,156,764.15	1,115,930	1,115,930	1,042,938	-6.54%
Other Related Bldg Permits		657,201.99	826,970	826,970	776,970	-6.05%
Total Building and Planning		8,826,158.31	9,437,985	9,437,985	9,263,127	-1.85%
Other Miscellaneous Revenue		23,502.00	-	-	-	0.00%
11111 **Total Licenses & Permits**		**11,512,586.68**	**12,629,558**	**12,629,558**	**12,008,748**	-4.92%
11111 **Charges for Services**						
Rural Fire District Reimbursement		9,480,980.96	9,587,742	9,587,742	10,200,000	6.39%
Rescue Squad Fees		13,229,742.94	12,752,303	12,752,303	18,423,551	44.47%
Vehicle Impound Lot		4,616,272.68	4,965,991	4,965,991	4,777,842	-3.79%
Stadium and Vending Concession Fees		665.71	-	-	-	0.00%
Current Planning Fees		501,748.90	534,248	534,248	534,248	0.00%
Area and Subway		-	3,162	3,162	3,162	0.00%
Parks & Recreation Fees		3,147,156.49	2,946,086	2,946,086	3,499,007	18.77%
Public Safety		1,141,908.28	1,031,799	1,031,799	1,092,371	5.87%
Compost Operations Revenue		417,824.59	210,000	210,000	410,000	95.24%
Other Charges		495,487.38	855,356	855,356	825,356	-3.51%
11111 **Total Charges for Services**		**33,031,787.93**	**32,886,687**	**32,886,687**	**39,765,537**	20.92%
11111 **Rents, Royalties, & Other**						
Safety Training Option Program		64,278.50	33,607	33,607	33,607	0.00%
Rent & Royalties		4,822,502.40	4,561,175	4,561,175	4,561,175	0.00%
Other Miscellaneous Revenue		607,549.01	599,974	599,974	599,974	0.00%
11111 **Total Rents, Royalties, & Other**		**5,494,329.91**	**5,194,756**	**5,194,756**	**5,194,756**	0.00%
11111 **Investment Income**		**20,198,416.10**	**11,000,000**	**11,000,000**	**14,226,236**	29.33%
11111 **Contributions & Grants**		**500,237.27**	**42,798**	**42,798**	**42,798**	0.00%
11111 **Transfers**		**304,030.05**	**-**	**-**	**-**	0.00%

SUMMARY OF REVENUES

General Funds **D-2**

Fund Schedule No.

		Sch. ref.	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended	% Change From Last YR Budget
11112	**General Fund/Stadium**	**B-2**	**4,964,093.16**	**4,743,580**	**4,743,580**	**4,942,199**	4.19%
11113	**Cash Reserve Fund**	**B-3**	**1,026,001.76**	**350,000**	**350,000**	**350,000**	0.00%
11114	**Contingent Liability Fund**	**B-4**	**1,110,838.44**	**150,000**	**150,000**	**150,000**	0.00%
11217	**Technology & Training Fund**	**B-5**	**698,140.21**	**715,557**	**750,000**	**780,000**	9.01%
			541,257,848.48	**568,742,891**	**578,777,334**	**606,900,985**	6.71%
	Total General Fund:		**533,458,774.91**	**562,783,754**	**572,783,754**	**600,678,786**	6.73%

(Stadium Revenue, Cash Reserve, Contingency, and Technology and Training Funds are excluded.)

SUMMARY OF REVENUES

Special Revenue Funds **D-3**

Fund Schedule No.

Fund		Sch. ref.	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended	% Change From Last YR Budget
12111	**Judgment**						
	Property Tax Revenue						
	Current Year	B-6	3,176,039.41	3,349,668	3,349,668	3,494,734	4.33%
	Prior Year	B-6	22,493.32	13,120	13,120	13,120	0.00%
	Total Property Tax Revenue	B-6	3,198,532.73	3,362,788	3,362,788	3,507,854	4.31%
	In Lieu	B-6	5,953.86	6,992	6,992	7,131	1.99%
	Intergovernmental	B-6	1,010.13	-	-	-	0.00%
12111	**Total Judgment**	**B-6**	**3,205,496.72**	**3,369,780**	**3,369,780**	**3,514,985**	4.31%
12115	**Library Fines & Fees**	**B-7**	**284,878.88**	**219,822**	**219,822**	**296,390**	34.83%
12116	**Douglas County Library Supplement Fund**	**B-8**	**3,515,144.23**	**3,899,845**	**3,899,845**	**4,382,858**	12.39%
12118	**Keno/Lottery Proceeds Fund**	**B-9**	**12,725,488.55**	**13,464,818**	**13,464,818**	**13,734,114**	2.00%
12128	**Storm Water Fee Revenue**	**B-10**	**2,746,331.15**	**2,663,996**	**2,663,996**	**2,699,223**	1.32%
12131	**Street Allocation**	**B-11**	**95,633,507.81**	**94,944,057**	**94,944,057**	**93,597,024**	-1.42%
12133	**Interceptor Sewer Construction**	**B-12**	**7,747,609.53**	**6,173,433**	**6,173,433**	**6,296,902**	2.00%
12135	**Park Development Comm Park Fees**	**B-13**	**279,775.38**	**197,172**	**500,000**	**500,000**	153.59%
12193	**State Turnback Revenue Fund**	**B-14**	**526,530.57**	**613,040**	**613,040**	**613,040**	0.00%
12209	**Ballpark Revenue Fund**	**B-15**	**1,649,004.12**	**1,700,000**	**1,700,000**	**2,000,000**	17.65%
13419	**Pedestrian Trail Bridge - Joint Use**	**B-16**	**260,000.00**	**260,000**	**260,000**	**260,000**	0.00%
15112	**Western Heritage Special Revenue**	**B-17**	**130,040.65**	**100,000**	**100,000**	**100,000**	0.00%
15113	**Keno/Lottery Reserve Fund**	**B-18**	**139,456.47**	**100,000**	**100,000**	**100,000**	0.00%
17115	**Covid Relief Funding**	**B-19**	**3,516,967.62**	**-**	**1,132,612**	**-**	0.00%
21107	**Destination Marketing Corporation**	**B-20**	**365,684.32**	**467,341**	**467,341**	**366,208**	-21.64%
21109	**Omaha Convention & Visitors Bureau**	**B-21**	**7,156,858.96**	**7,634,201**	**7,634,201**	**7,153,173**	-6.30%
21129	**Household Chemical Disposal Fund**	**B-22**	**664,935.25**	**725,711**	**871,801**	**945,135**	30.24%
21216	**Development Revenue**	**B-23**	**438,214.30**	**566,500**	**566,500**	**566,500**	0.00%
			140,985,924.51	**137,099,716**	**138,681,246**	**137,125,552**	0.02%

SUMMARY OF REVENUES

Debt Service Funds **D-4**

Fund Schedule No.

	Sch. ref.	2025 Actual	P-R-O-J-E-C-T-E-D 2026 Appropriated	2026 Revised	2027 Recommended	% Change From Last YR Budget
14111 **Debt Service**						
Property Tax Revenue						
Current Year	B-24	99,356,588.43	104,799,960	104,799,960	109,338,585	4.33%
Prior Year	B-24	681,050.02	410,469	410,469	410,469	0.00%
Total Property Tax Revenue	B-24	100,037,638.45	105,210,429	105,210,429	109,749,054	4.31%
In Lieu	B-24	217,881.97	204,218	204,218	208,302	2.00%
Interest Earnings	B-24	-	15,000	15,000	-	-100.00%
State Turnback Revenue	B-24	4,738,775.13	5,517,368	5,517,368	4,928,326	-10.68%
Annexed Area Assets	B-24	1,750,594.19	-	-	-	0.00%
Surface Parking	B-24	885,531.65	1,200,000	1,200,000	944,679	-21.28%
Seat Tax	B-24	692,024.61	-	-	-	0.00%
Proceeds from Bond Sales	B-24	778,642.50	-	-	-	0.00%
Transfers	B-24	-	898,195	898,195	-	-100.00%
14111 **Total Debt Service**	**B-24**	**109,101,088.50**	**113,045,210**	**113,045,210**	**115,830,361**	2.46%
14112 **Special Tax Revenue Redevelopment Fund**						
Property Tax Revenue						
Current Year	B-25	13,762,489.50	14,515,230	14,515,230	15,143,848	4.33%
Prior Year	B-25	98,170.13	56,852	56,852	56,852	0.00%
Total Property Tax Revenue	B-25	13,860,659.63	14,572,082	14,572,082	15,200,700	4.31%
In Lieu	B-25	30,177.54	30,299	30,299	30,904	2.00%
14112 **Total Special Tax Revenue Redevelopment Fund**	**B-25**	**13,890,837.17**	**14,602,381**	**14,602,381**	**15,231,604**	4.31%
		122,991,925.67	**127,647,591**	**127,647,591**	**131,061,965**	2.67%

SUMMARY OF REVENUES

Capital Project Funds **D-5**

Fund Schedule No.

				P-R-O-J-E-C-T-E-D			
		Sch. ref.	2025 Actual	2026 Appropriated	2026 Revised	2027 Recommended	% Change From Last YR Budget
13111	**Advanced Acquisition**	**B-26**	**(4,195,208.86)**	**-**	**-**	**-**	0.00%
13112	**City Capital Improvement**	**B-27**	**5,128,662.73**	**4,000,000**	**4,000,000**	**5,650,000**	41.25%
13125	**2018 Environment Bond Fund**	**B-29**	**5,000,000.00**	**-**	**6,593,523**	**-**	0.00%
13126	**2022 Environment Bond Fund**	**B-30**	**-**	**12,220,000**	**14,663,000**	**6,957,000**	-43.07%
13185	**2018 Transportation Bond Fund**	**B-32**	**9,713,027.21**	**-**	**80,000**	**-**	0.00%
13186	**2022 Transportation Bond Fund**	**B-33**	**16,522,269.12**	**43,544,000**	**48,679,095**	**35,759,000**	-17.88%
13187	**2024 Transportation Bond Fund**	**B-34**	**-**	**-**	**6,040,000**	**51,000**	0.00%
13191	**2020 Street Preservation Bond**	**B-35**	**21,479,043.00**	**-**	**3,002,922**	**-**	0.00%
13192	**2022 Street Preservation Bond**	**B-36**	**8,520,957.00**	**40,000,000**	**48,600,000**	**43,500,000**	8.75%
13247	**2018 Public Facilities Bond**	**B-37**	**3,124,478.00**	**-**	**-**	**-**	0.00%
13248	**2022 Public Facilities Bond**	**B-38**	**1,375,522.00**	**-**	**5,084,975**	**9,510,000**	0.00%
13249	**2024 Public Facilities Bond**	**B-39**	**40,000,000.00**	**45,449,000**	**74,316,000**	**45,329,000**	-0.26%
13301	**2018 Public Safety Bond Fund**	**B-40**	**43,159.00**	**-**	**-**	**-**	0.00%
13302	**2022 Public Safety Bond Fund**	**B-41**	**3,556,841.00**	**-**	**168,536**	**2,872,852**	0.00%
13303	**2022 Public Safety Bond Fund**	**B-42**	**-**	**-**	**-**	**1,098,000**	0.00%
13356	**2014 Parks And Recreation Bond**	**B-43**	**-**	**-**	**973,879**	**-**	0.00%
13357	**2018 Parks And Recreation Bond**	**B-44**	**1,229,895.74**	**-**	**15,601,994**	**-**	0.00%
13358	**2022 Parks And Recreation Bond**	**B-45**	**3,227,275.00**	**4,700,000**	**4,700,000**	**4,759,000**	1.26%
13418	**Downtown Stadium & Companion Projects**	**B-46**	**1,468,461.00**	**1,512,461**	**1,468,461**	**1,483,199**	-1.93%
13421	**Riverfront Development Fund**	**B-47**	**7,900,000.00**	**-**	**-**	**-**	0.00%
13499	**Library Facilities Capital**	**B-48**	**15,162.60**	**-**	**191,157**	**-**	0.00%
13573	**Capital Special Assessment**	**B-49**	**2,685,710.58**	**533,403**	**533,403**	**35,073**	-93.42%
13574	**Service Special Assessment**	**B-50**	**395,439.66**	**489,937**	**489,937**	**414,001**	-15.50%
			127,190,694.78	**152,448,801**	**235,186,882**	**157,418,125**	3.26%

SUMMARY OF REVENUES

Utility and Enterprise Funds **D-6**

Fund Schedule No.

				P-R-O-J-E-C-T-E-D			
		Sch. ref.	2025 Actual	2026 Appropriated	2026 Revised	2027 Recommended	% Change From Last YR Budget
21105	**Levi Carter Park**	**B-51**	**-**	**200,000**	**122,565**	**1,319,400**	559.70%
21104	**Tranquility Capital/Construction**	**B-52**	**-**	**18,700,000**	**66,720,228**	**9,162,187**	-51.00%
21106	**Tranquility Park**	**B-53**	**(0.35)**	**-**	**-**	**1,075,000**	0.00%
21108	**City Wide Sports Revenue**	**B-54**	**1,254,421.77**	**1,295,000**	**1,295,000**	**1,385,000**	6.95%
21111	**Marinas**	**B-55**	**485,113.08**	**475,000**	**475,000**	**550,000**	15.79%
21114	**Golf Operations**	**B-57**	**7,266,147.13**	**8,200,000**	**8,200,000**	**9,751,532**	18.92%
21116	**Parking & Mobility**	**B-58**	**163,128,579.98**	**39,948,376**	**49,467,984**	**38,903,302**	-2.62%
21136	**Parking & Mobility- Capital**	**B-59**	**119,484,645.71**	**373,891,586**	**498,945,217**	**173,465,898**	-53.61%
21121	**Sewer Revenue**	**B-60**	**249,478,256.52**	**235,877,667**	**235,877,667**	**244,881,071**	3.82%
21124	**Sewer Revenue Improvements**	**B-61**	**136,547,912.16**	**150,000,000**	**431,950,000**	**200,000,000**	33.33%
21127	**Air Quality Fund**	**B-62**	**1,007,816.32**	**651,899**	**651,899**	**556,482**	-14.64%
			678,652,892.32	**829,239,528**	**1,293,705,560**	**681,049,872**	-17.87%

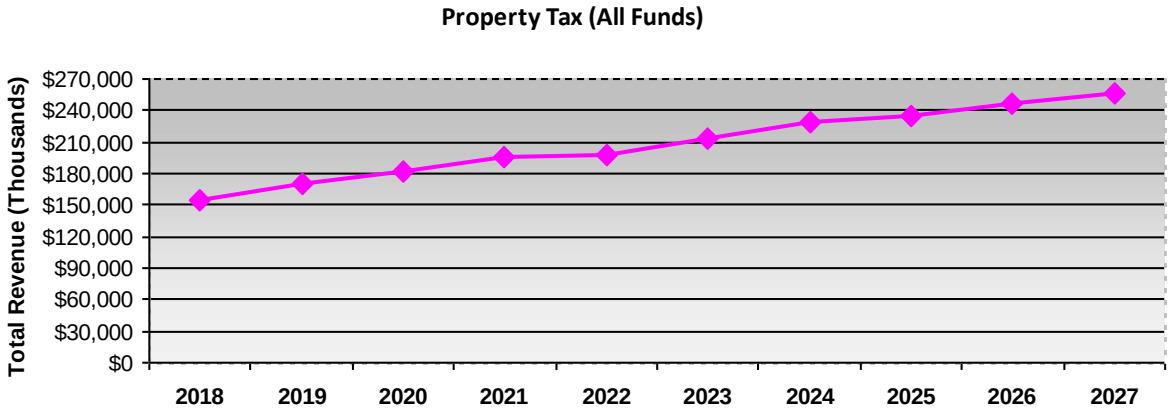
SUPPLEMENTAL NOTES TO
2027 REVENUE PROJECTIONS

Property Taxes:

The 2027 Budget provides for a total property tax levy of 43.994 cents per $100 of assessed valuation. Tangible property valuations shown below are the basis for calculating probable 2027 property tax receipts. Comparative valuation figures shown in Schedule D for the year 2025 and as revised for 2026 reflect the valuations upon which tangible taxes for these years were based. Actual tangible property tax receipts for 2025 and those estimated for 2026 and 2027 are based on the following tax rates:

	No. of Cents per $100 of Assessed Value		
Fund:	**2025**	**2026**	**2027**
General	$22.022	$22.022	$22.022
Judgment	$0.600	$0.600	$0.600
Debt Service	$18.772	$18.772	$18.772
Special Tax Revenue Redevelopment	$2.600	$2.600	$2.600
Total Levy	$43.994	$43.994	$43.994

	2026 Valuation	**2027 Valuation**	**% Change**
Total Taxable Values:	$56,196,781,740	$58,538,261,860	4.167%

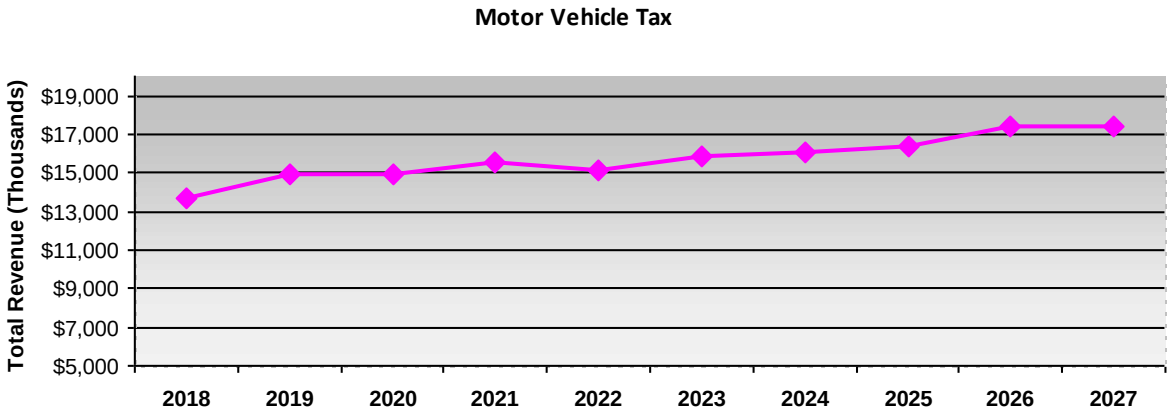


SUPPLEMENTAL NOTES TO
2027 REVENUE PROJECTION

General Fund

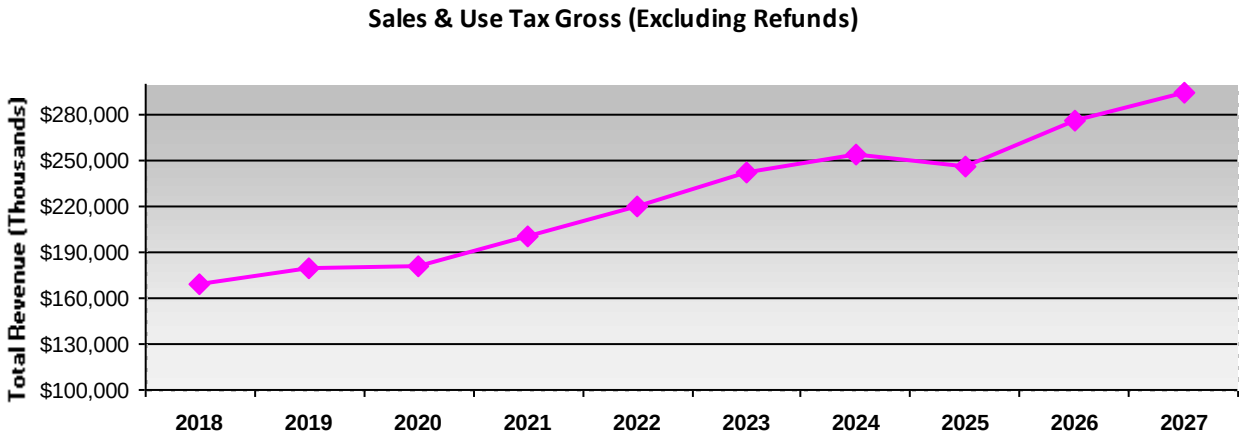
Motor Vehicle Taxes:

The Motor Vehicle Tax is assessed on a vehicle at the time of initial registration and annually thereafter until the vehicle reaches 14 years of age or more. It is based upon the MSRP (Manufacturer's Suggested Retail Price) of the vehicle. This price is set by the manufacturer and can never be changed.



Sales and Use Tax Gross:

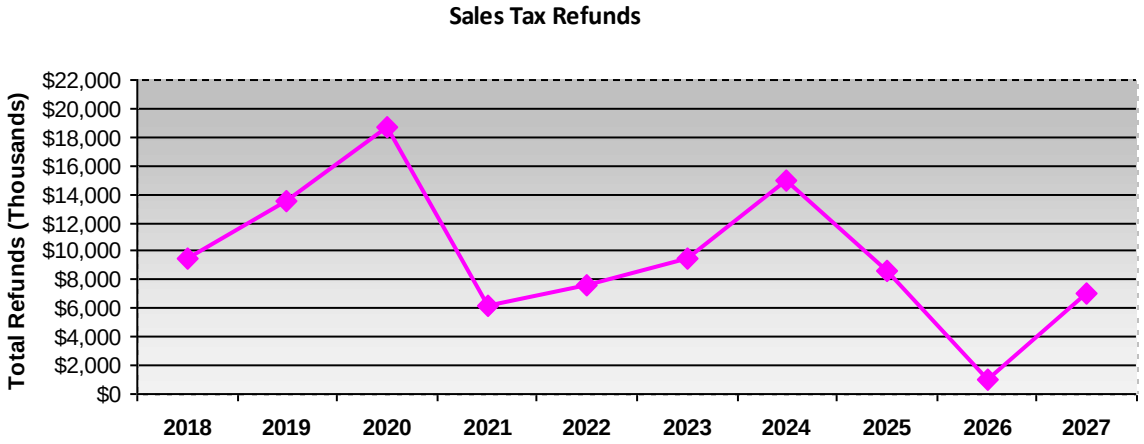
The following graph depicts the City Sales and Use tax prior to the State of Nebraska tax incentive refunds being deducted.



General Fund Continued

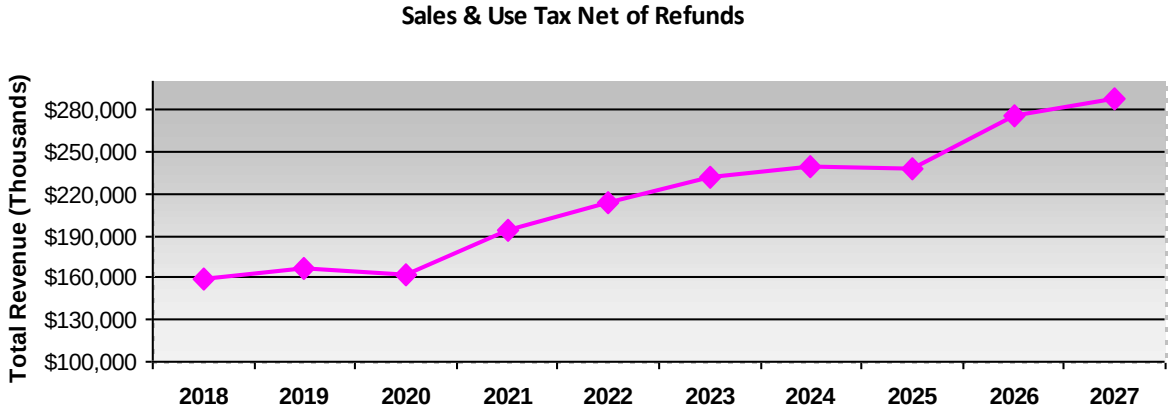
Sales Tax Refunds:

Sales tax refunds are the result of state-legislated tax incentives businesses receive by meeting minimum thresholds for employment and investment.



Sales and Use Tax Net of Refunds:

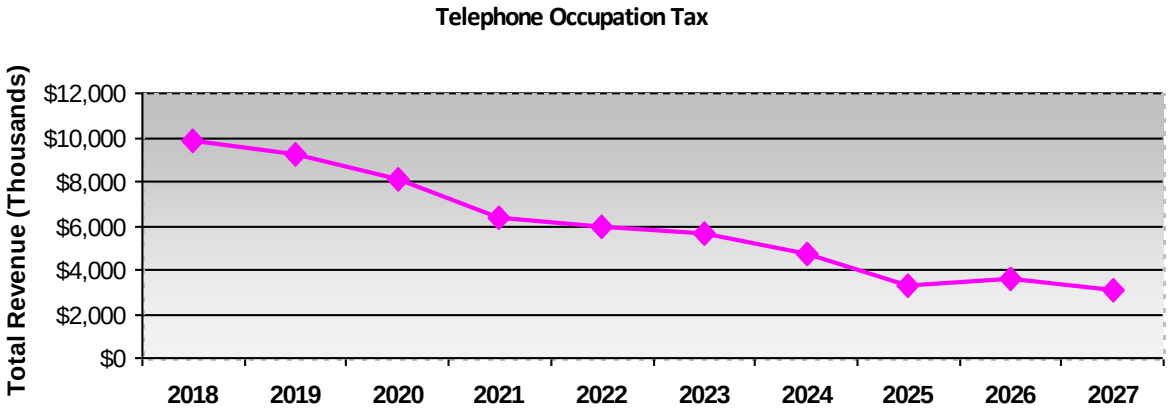
The City sales tax rate of 1.5% authorized under the provisions of the Nebraska Revenue Act of 1967, has remained unchanged since July 1, 1978. The sales tax receipts for 2026 and 2027 are projected to be $275,402,488 and $288,052,998 respectively, net of sales tax refunds. The 2027 projection is 21.10% higher than actual 2025 receipts due to expected expansion of the economy.



General Fund Continued

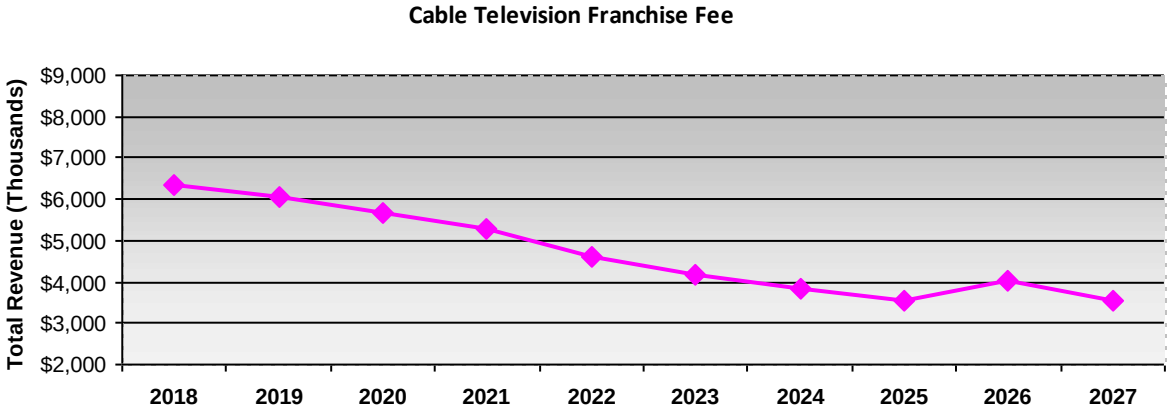
Utility Occupation Taxes:

Beginning October 1, 2024, the telephone occupation tax rate is 4.00% due to LB 1023. Prior to this, the tax rate was 6.25%. This tax is based on the sales of communications services within the corporate limits of the City of Omaha. Receipts are projected at $3,043,847 for 2027, which is a -8.00% change from actual revenues for 2025.



Cable Television Franchise Fee:

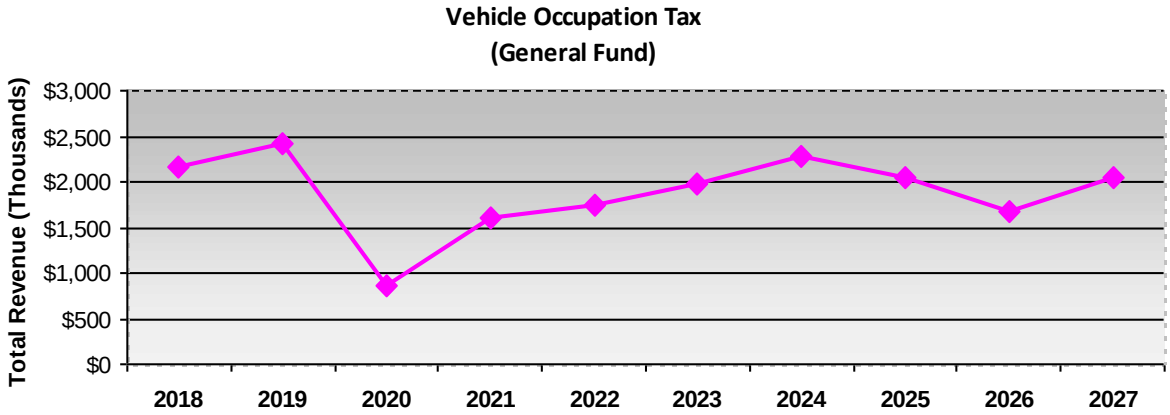
The cable television franchise fee rate is 5% of gross receipts generated from the operation of cable television systems within the City of Omaha.



General Fund Continued

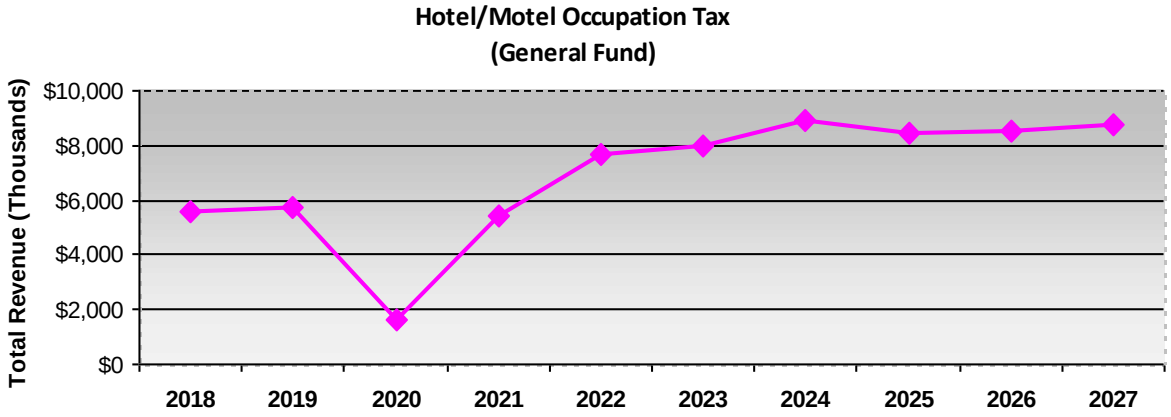
Vehicle Occupation Tax:

Beginning July 1, 2008, the Vehicle Occupation Tax increased from $6 to $8 per rental. The additional revenue generated is being used to fund the new stadium that opened in 2011. Revenue for the stadium from vehicle rentals is projected to be $554,919 for 2026, and $683,842 for 2027. This incremental revenue will be credited to the Stadium Fund. Revenue for the General Fund is projected at $2,051,525.



Hotel/Motel Occupation Tax:

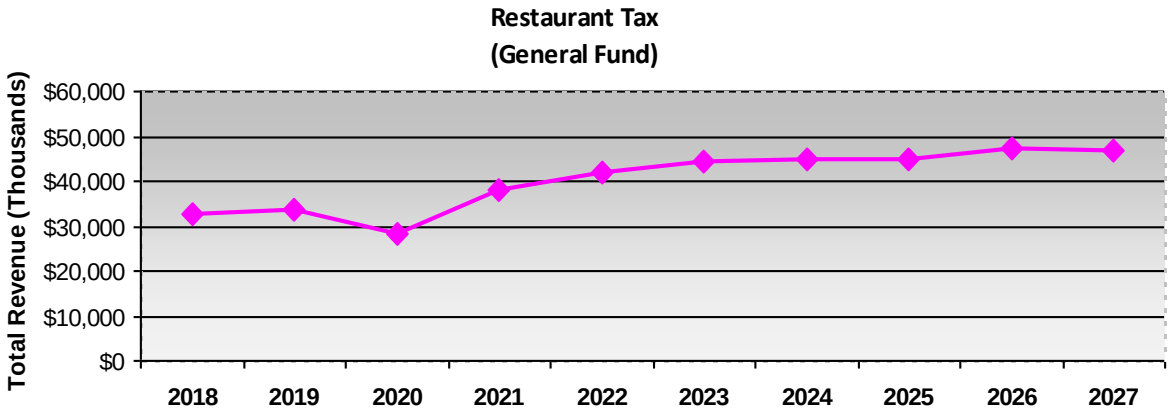
The Hotel/Motel Occupation Tax rate was increased from 4% to 5 1/2% as of August 1, 2008. The Stadium receives 1% of the revenue and the Convention and Visitors' Bureau receives 0.5% of the revenue collected. Projections for the General Fund for 2027 are at $8,771,772.



General Fund Continued

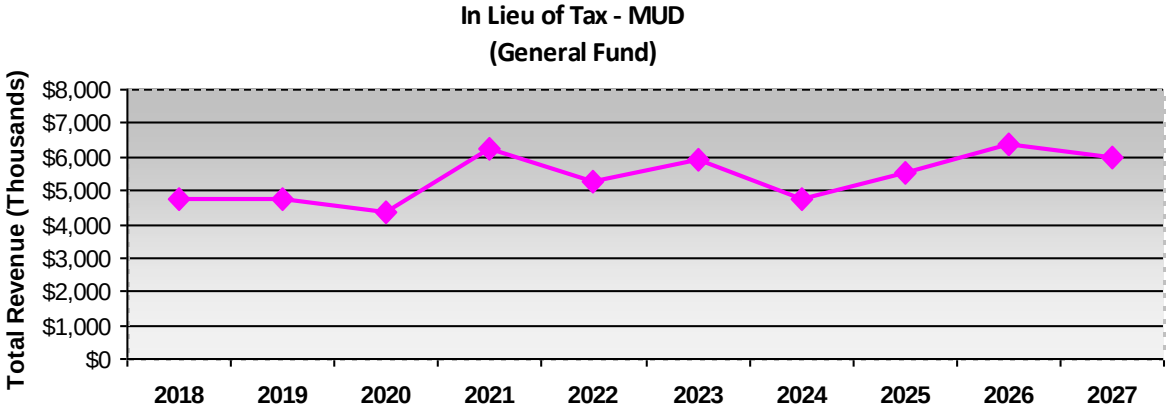
Restaurant Tax:

The tax started in the fall of 2010 and is a 2.5% occupation tax charged on food and beverages at restaurants, bars, and caterers in the City of Omaha. Businesses collect the 2.5% from the customer and remit the tax to the City on a monthly or quarterly basis. Estimates for 2027 indicate that the tax would generate $46,797,599 for the General Fund.



MUD In Lieu:

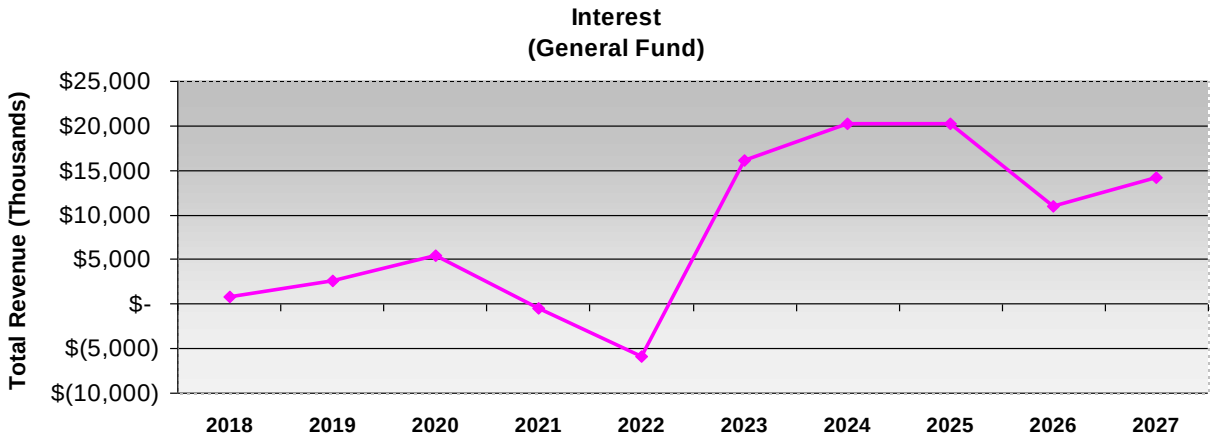
The Metropolitan Utilities District pays to the City of Omaha a sum equivalent to 2% of the annual gross revenue derived from all retail sales of water and gas sold within the City of Omaha.



General Fund Continued

Interest Income:

The revenue budget for 2027 assumes a rate of return of approximately 14.23% on an average daily balance available for investment of $100,000,000. The revenue estimates and the rate of return are both dependent upon market conditions. When market conditions are uncertain as they have been in the past few years, interest income is difficult to predict.



Other Funds

SEWER REVENUE FUND

Revenue estimates for sewer service charges are developed by rates set by City ordinance applied to the number of customers and projected flow and loadings. Annual rate increases have been approved through 2028.

STREET ALLOCATION FUND

The two largest revenues for this fund include the Highway Allocation proceeds (fuel tax) from the State of Nebraska and the City Motor Vehicle Registration Fee (Wheel Tax). The 2027 budgets for these revenues are $62,356,846 and $22,696,968, respectively. Usage of fund proceeds is restricted to street maintenance, improvements, and related purposes.

KENO/LOTTERY PROCEEDS FUND

Revenue estimates in this fund represent the City of Omaha's share of keno revenues expected to be generated under the 2016 amended agreement entered into by the City with Big Red Keno (EHPV Lottery Services LLC). City-wide keno revenues are estimated to be $13,734,114 for 2027. The City's portion of gross receipts is 10.75% of City locations and 2% of Douglas County locations. Douglas County will receive 8.75% of County locations gross receipts. The interlocal agreement with Douglas County expires May 2031.

DOUGLAS COUNTY LIBRARY SUPPLEMENT FUND

This revenue source is the City of Omaha's estimated share of the property tax levy assessed on Douglas County residents living in unincorporated areas to provide county-wide funding for the Omaha Public Library System. The 2027 receipts from this revenue are estimated to be $4,382,858.

City of Omaha

2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2026 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 245,608,855.00**	
Less: Prior Year Exceptions Utilized			
Approved Bonds *(prior year line 16)*	(2)	-	
Emergency Response *(prior year line 17)*	(3)	-	
Public Safety Services *(prior year line 18)*	(4)	-	
County Attorneys *(prior year line 19)*	(5)	-	
County Public Defenders *(prior year line 20)*	(6)	-	
Response to Public Safety Threat *(prior year line 21)*	(7)	-	
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-	
Voter Approved Increase *(prior year line 23)*	(9)	-	
	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	-	
Preliminary Property Tax Request Authority (line 1 - line 11)		(12)	**245,608,855.00**

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 248,412,069.22

See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

153,835,080.00 / 56,196,781,740.00 = 0.27%

2026 Growth Value / 2025 Total Valuation = (14a)

680,012.08 Increase due to Growth (14)

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

Inflation Percentage 5.26% (15a)

13,066,474.84 Increase due to Inflation (15)

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

Allowable Exceptions Utilized (§ 13-3404)

2027 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1)*	(16)	-
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-
County Attorneys	(19)	-
County Public Defenders	(20)	-
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-
Support of an interlocal agreement relating to public safety	(22)	-
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	-

Total Exceptions Utilized *(Total lines 16 thru 24)*	(25)	-
2027 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	**259,355,341.92**
2027 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	256,245,562.00
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*	(28)	**3,109,779.92**

City of Omaha

2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line	
Accumulated Unused Restricted Funds Authority from prior years *(from prior year Schedule 1, line 4)*	(1)	$ 13,645,862.49
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	-
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	3,109,779.92
Total Unused Property Tax Request Authority subject to carryover limit	(4)	16,755,642.41
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority *(from prior year computation form, line 26)*	(5)	247,602,775.25
Calculated Carryover Maximum *(5% of line 5)*	(6)	12,380,138.76
Unused Property Tax Request Authority Available for Future Years	**(7)**	**12,380,138.76**

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception *(must agree to Computation Form, line 17)*			**-**

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	$ -
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception *(must agree to Computation Form, line 18)*	**-**

Municipality Levy Limit Form

City of Omaha in Douglas County

Municipality Levy				
Personal and Real Property Tax Request	(1)		256,245,562.00	
Judgments (Not Paid by Liability Insurance)	(2)	3,494,734.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	124,482,433.00		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		127,977,167.00	
Tax Request Subject to Levy Limit	(8)		128,268,395.00	
Valuation	(9)		58,538,261,860	
Calculated Levy			0.219119	
Levy w/ City assumed 99.5% Collection Rate	(10)		0.220220	
Levy Authority Allocated to Others-				
Airport Authority	(11)		0.000000	
Community Redevelopment Authority	(12)		0.000000	
Transit Authority	(13)		0.000000	
Off Street Parking District Valuation	(14)			
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000	
Other	(16)		0.000000	
Total Levy for Compliance Purposes	(17)		0.220220	**(A)**
Levy Authority				
Municipality Levy Limit	(18		0.450000	
Municipality property taxes designated for interlocal agreements	(19)	68,576,736.00	0.050000	
Total Municipality Levy Authority	(20)		0.500000	**(B)**
Voter Approved Levy Override	(21)		0.000000	**(C)**

Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). **If an amount is entered on Line 21, a sample ballot and election results MUST be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted.** Please refer to the statutes to ensure all requirements are met.

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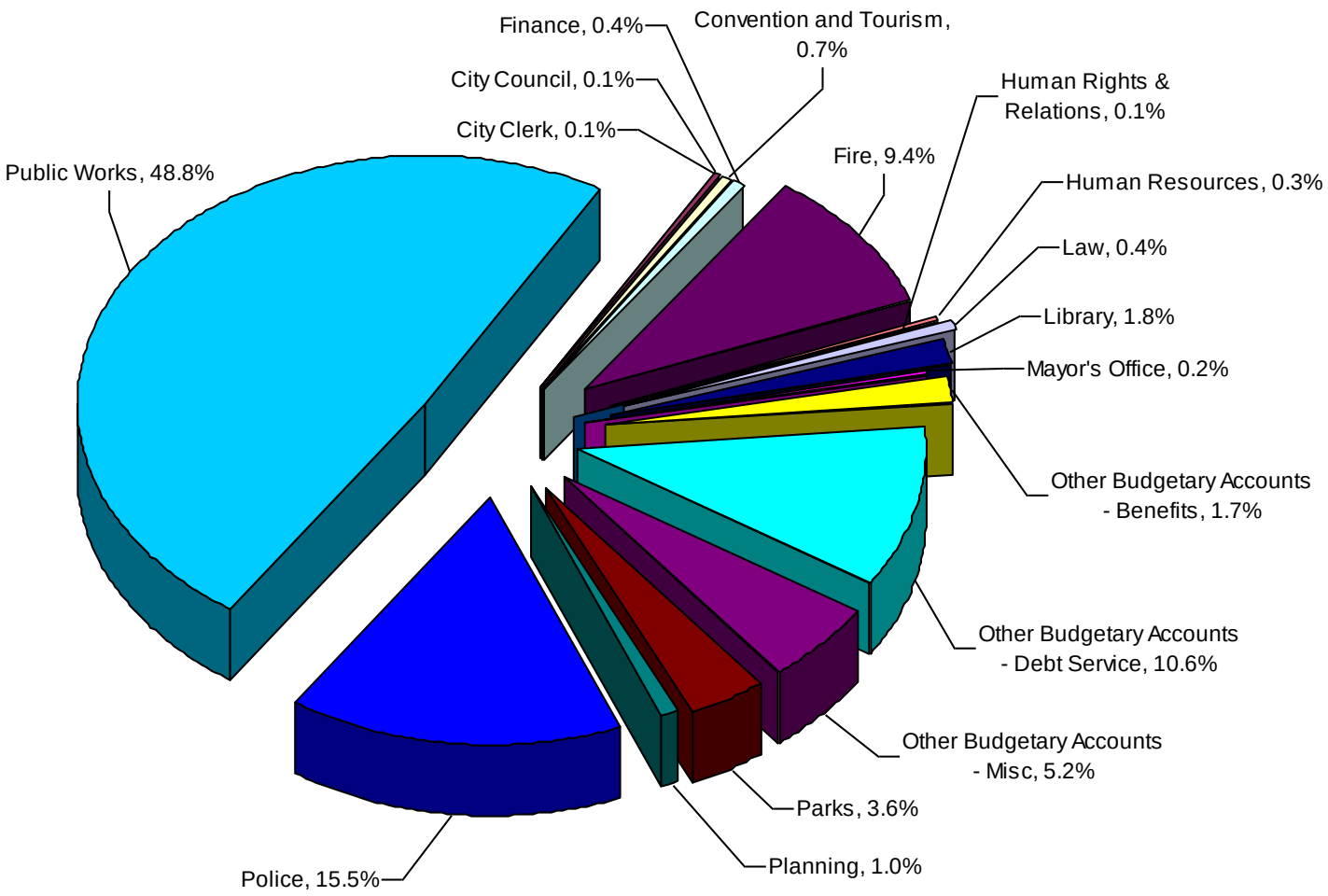
SECTION E

Budget Appropriated

The lead schedule in this section summarizes by departments, agency and other budgetary accounts the overall budget for 2027. The total appropriations are classified in the schedule as amounts for operating purposes, debt service and capital improvements. These amounts are shown in comparison with actual 2025 expenditures and the 2026 appropriations.

The lead schedule is followed by those reflecting a further summarization of the budget. These schedules reflect the 2027 operating appropriations for Employee Compensation (wage payments and employee benefits), Non-Personnel, Debt Service, and Capital items for each of the departments, agencies, and accounts. Amounts proposed for these purposes are also shown in comparison with 2025 actual expenditures and 2026 appropriations. In every instance, the fund from which appropriations were made is shown on each schedule.

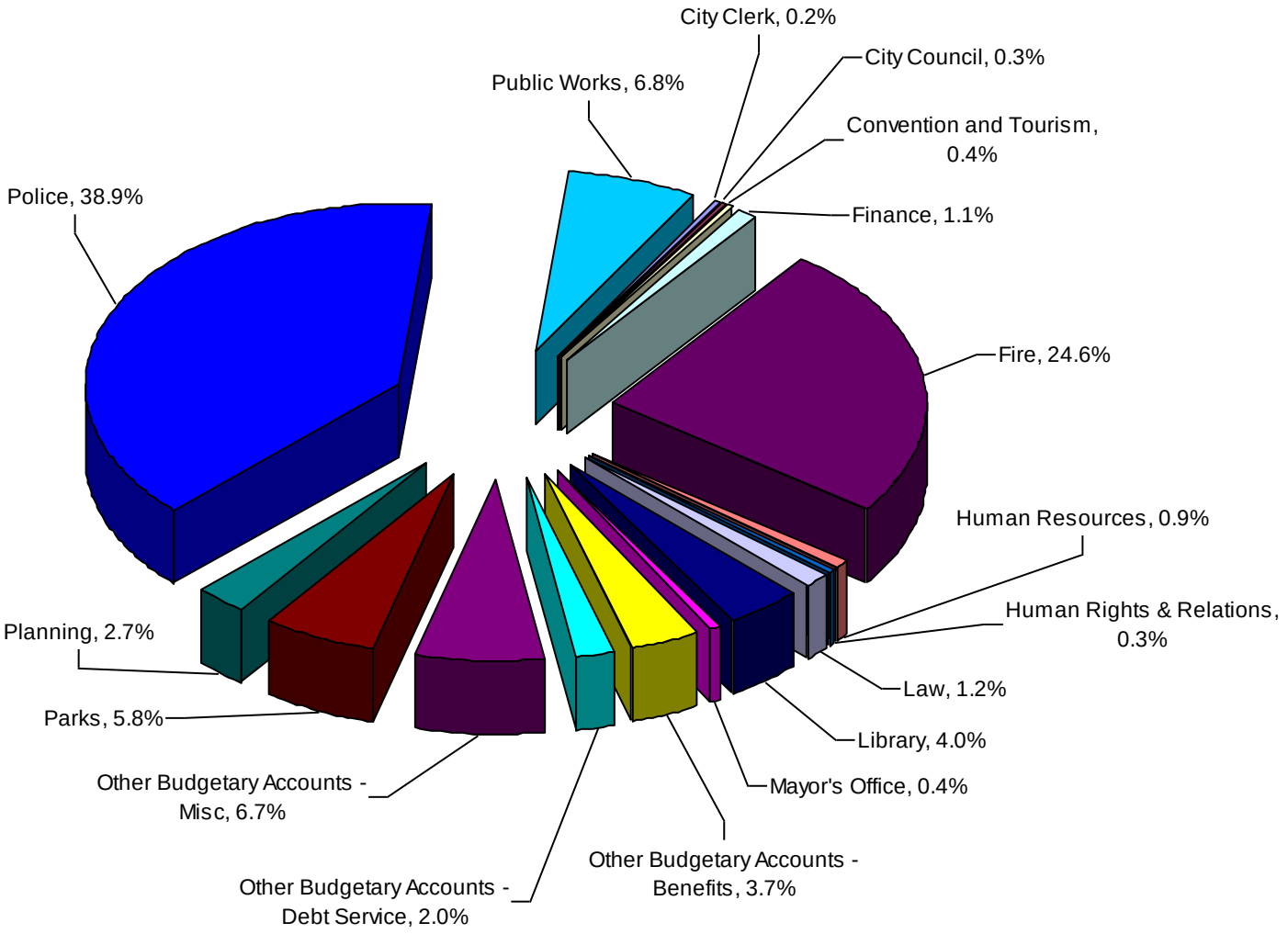
City Of Omaha
2027 Departmental Appropriations
All Funds



Departments	2026 Budget	% of Total	2027 Budget	% of Total
Mayor's Office	2,518,340	0.1%	2,684,268	0.2%
City Council	1,703,567	0.1%	1,808,746	0.1%
City Clerk	967,913	0.1%	1,016,059	0.1%
Law	7,035,941	0.4%	7,446,590	0.4%
Human Resources	4,938,369	0.3%	5,211,523	0.3%
Human Rights & Relations	1,896,803	0.1%	2,053,344	0.1%
Finance	6,817,375	0.4%	7,296,541	0.4%
Planning	16,489,644	0.9%	17,275,430	1.0%
Police	233,526,302	13.0%	261,452,097	15.5%
Fire	168,437,162	9.4%	158,225,725	9.4%
Parks	67,193,455	3.7%	61,334,546	3.6%
Convention and Tourism	11,991,178	0.7%	12,087,069	0.7%
Public Works	985,319,107	54.8%	820,315,808	48.8%
Library	27,621,751	1.5%	29,479,487	1.8%
Other Budgetary Accounts - Benefits	28,950,409	1.6%	28,358,398	1.7%
Other Budgetary Accounts - Misc	70,718,364	3.9%	87,218,037	5.2%
Other Budgetary Accounts - Debt Service	162,036,543	9.0%	178,397,559	10.6%
	$ 1,798,162,223	**100.0%**	**$ 1,681,661,227**	**100.0%**

Detail in this schedule may not add to the totals due to rounding.

City Of Omaha
2027 Departmental Appropriations
General Fund



Departments	2026 Budget	% of Total	2027 Budget	% of Total
Mayor's Office	2,518,340	0.4%	2,684,268	0.4%
City Council	1,703,567	0.3%	1,808,746	0.3%
City Clerk	967,913	0.2%	1,016,059	0.2%
Law	7,035,941	1.3%	7,446,590	1.2%
Human Resources	4,938,369	0.9%	5,211,523	0.9%
Human Rights & Relations	1,896,803	0.3%	2,053,344	0.3%
Finance	6,438,728	1.1%	6,883,670	1.1%
Planning	15,336,640	2.7%	16,054,164	2.7%
Police	216,601,302	38.5%	233,689,097	38.9%
Fire	141,157,162	25.1%	147,725,725	24.6%
Parks	28,945,317	5.1%	34,639,776	5.8%
Convention and Tourism	2,500,000	0.4%	2,600,000	0.4%
Public Works	37,604,910	6.7%	40,550,832	6.8%
Library	22,921,751	4.1%	23,814,487	4.0%
Other Budgetary Accounts - Benefits	22,850,048	4.1%	22,193,401	3.7%
Other Budgetary Accounts - Misc	37,322,862	6.6%	40,142,032	6.7%
Other Budgetary Accounts - Debt Service	12,044,101	2.1%	12,165,072	2.0%
	$ 562,783,754	**100.0%**	**$ 600,678,786**	**100.0%**

Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF BUDGETARY APPROPRIATIONS - ALL FUNDS

E

Department(s) or Agencies | Schedule No.

Budgetary Accounts	Schedule	Operating Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Executive:					
Mayor's Office	E-1	2,286,614.70	2,518,340	2,684,268	-
Legislative:					
City Council	E-1	1,524,791.52	1,703,567	1,808,746	-
City Clerk	E-1	840,456.94	967,913	1,016,059	-
City Departments:					
Law	E-2	5,816,323.39	7,035,941	7,446,590	-
Human Resources	E-3	4,458,559.39	4,938,369	5,211,523	-
Human Rights & Relations	E-4	1,692,659.41	1,896,803	2,053,344	-
Finance	E-5	5,242,125.99	6,817,375	7,296,541	-
Planning	E-6	14,302,376.36	16,489,644	17,275,430	-
Police	E-7	200,483,697.67	215,377,302	233,465,097	-
Fire	E-8	141,334,743.60	141,157,162	147,725,725	-
Parks	E-9	40,446,363.75	41,293,455	46,640,546	-
Convention and Tourism	E-10	9,949,330.10	11,991,178	12,087,069	-
Public Works	E-11	209,957,404.73	243,472,571	262,922,698	-
Library	E-12	23,073,446.92	26,621,751	28,479,487	-
Other Budgetary Accounts:					
Other Budgetary Accounts - Benefits	E-13	23,732,340.85	28,950,409	28,358,398	-
Other Budgetary Accounts - Misc	E-14	54,898,192.94	67,800,210	63,912,154	-
Other Budgetary Accounts - Debt Service	E-15	163,295,954.42	162,036,543	178,397,559	-
Totals		903,335,382.68	981,068,533	1,046,781,234	-
Source of Funds:					
General Funds		534,323,059.36	565,979,805	604,785,570	-
Special Revenue Funds		123,231,493.77	134,280,330	133,986,349	-
Debt Service Funds		106,534,865.75	100,027,360	112,516,857	-
Capital Project Funds		7,047,241.31	12,085,000	15,082,500	-
Utility and Enterprise Funds		132,198,722.49	168,696,038	180,409,958	-
		903,335,382.68	981,068,533	1,046,781,234	-

SUMMARY OF BUDGETARY APPROPRIATIONS - ALL FUNDS

E

Department(s) or Agencies | Schedule No.

Capital Appropriations				Combined Appropriations			
2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
-	-	-	-	2,286,614.70	2,518,340	2,684,268	-
-	-	-	-	1,524,791.52	1,703,567	1,808,746	-
-	-	-	-	840,456.94	967,913	1,016,059	-
10,894.90	-	-	-	5,827,218.29	7,035,941	7,446,590	-
-	-	-	-	4,458,559.39	4,938,369	5,211,523	-
-	-	-	-	1,692,659.41	1,896,803	2,053,344	-
-	-	-	-	5,242,125.99	6,817,375	7,296,541	-
49,999.00	-	-	-	14,352,375.36	16,489,644	17,275,430	-
3,284,018.10	18,149,000	27,987,000	-	203,767,715.77	233,526,302	261,452,097	-
8,304,930.51	27,280,000	10,500,000	-	149,639,674.11	168,437,162	158,225,725	-
52,379,541.57	25,900,000	14,694,000	-	92,825,905.32	67,193,455	61,334,546	-
-	-	-	-	9,949,330.10	11,991,178	12,087,069	-
749,843,970.45	741,846,536	557,393,110	-	959,801,375.18	985,319,107	820,315,808	-
197,101.00	1,000,000	1,000,000	-	23,270,547.92	27,621,751	29,479,487	-
-	-	-	-	23,732,340.85	28,950,409	28,358,398	-
48,234,878.24	2,918,154	23,305,883	-	103,133,071.18	70,718,364	87,218,037	-
-	-	-	-	163,295,954.42	162,036,543	178,397,559	-
862,305,333.77	817,093,690	634,879,993	-	1,765,640,716.45	1,798,162,223	1,681,661,227	-
3,713,270.48	2,850,000	2,200,000	-	538,036,329.84	568,829,805	606,985,570	-
10,021,145.11	11,200,179	10,855,610	-	133,252,638.88	145,480,509	144,841,959	-
-	-	-	-	106,534,865.75	100,027,360	112,516,857	-
162,640,533.95	142,761,154	143,768,883	-	169,687,775.26	154,846,154	158,851,383	-
685,930,384.23	660,282,357	478,055,500	-	818,129,106.72	828,978,395	658,465,458	-
862,305,333.77	817,093,690	634,879,993	-	1,765,640,716.45	1,798,162,223	1,681,661,227	-

BUDGETARY ACCOUNT APPROPRIATIONS

Executive and Legislative **E-1**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Executive:				
Mayor's Office:				
Employee Compensation	1,783,533.49	2,039,279	2,110,352	-
Non-Personnel	503,081.21	479,061	573,916	-
	2,286,614.70	2,518,340	2,684,268	-
Executive Total	2,286,614.70	2,518,340	2,684,268	-
Legislative:				
City Council:				
Employee Compensation	1,420,237.15	1,568,978	1,659,811	-
Non-Personnel	104,554.37	134,589	148,935	-
	1,524,791.52	1,703,567	1,808,746	-
City Clerk:				
Employee Compensation	693,582.42	718,834	757,648	-
Non-Personnel	146,874.52	249,079	258,411	-
	840,456.94	967,913	1,016,059	-
Legislative Total	2,365,248.46	2,671,480	2,824,805	-
Executive and Legislative Total	4,651,863.16	5,189,820	5,509,073	-
Source of Funds:				
11111 General (Ref B-1)	4,651,863.16	5,189,820	5,509,073	-
Total Source of Funds	4,651,863.16	5,189,820	5,509,073	-
Total Operation	4,651,863.16	5,189,820	5,509,073	-
Total Capital	-	-	-	-
	4,651,863.16	5,189,820	5,509,073	-
Total Employee Compensation	3,897,353.06	4,327,091	4,527,811	-
Total Non-Personnel	754,510.10	862,729	981,262	-
Total Capital	-	-	-	-
	4,651,863.16	5,189,820	5,509,073	-

BUDGETARY ACCOUNT APPROPRIATIONS

Law **E-2**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
City Departments:				
Law:				
Employee Compensation	5,234,630.77	6,131,536	6,553,132	-
Non-Personnel	581,692.62	904,405	893,458	-
Capital	10,894.90	-	-	-
	5,827,218.29	7,035,941	7,446,590	-
City Departments Total	5,827,218.29	7,035,941	7,446,590	-
Law Total	5,827,218.29	7,035,941	7,446,590	-
Source of Funds:				
11111 General (Ref B-1)	5,827,218.29	7,035,941	7,446,590	-
Total Source of Funds	5,827,218.29	7,035,941	7,446,590	-
Total Operation	5,816,323.39	7,035,941	7,446,590	-
Total Capital	10,894.90	-	-	-
	5,827,218.29	7,035,941	7,446,590	-
Total Employee Compensation	5,234,630.77	6,131,536	6,553,132	-
Total Non-Personnel	581,692.62	904,405	893,458	-
Total Capital	10,894.90	-	-	-
	5,827,218.29	7,035,941	7,446,590	-

BUDGETARY ACCOUNT APPROPRIATIONS

Human Resources **E-3**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
City Departments:				
Human Resources:				
Employee Compensation	3,544,099.92	3,909,380	4,259,763	-
Non-Personnel	914,459.47	1,028,989	951,760	-
	4,458,559.39	4,938,369	5,211,523	-
City Departments Total	4,458,559.39	4,938,369	5,211,523	-
Human Resources Total	4,458,559.39	4,938,369	5,211,523	-
Source of Funds:				
11111 General (Ref B-1)	4,458,387.86	4,938,369	5,211,523	-
12131 Street Allocation (Ref B-11)	171.53	-	-	-
Total Source of Funds	4,458,559.39	4,938,369	5,211,523	-
Total Operation	4,458,559.39	4,938,369	5,211,523	-
Total Capital	-	-	-	-
	4,458,559.39	4,938,369	5,211,523	-
Total Employee Compensation	3,544,099.92	3,909,380	4,259,763	-
Total Non-Personnel	914,459.47	1,028,989	951,760	-
Total Capital	-	-	-	-
	4,458,559.39	4,938,369	5,211,523	-

BUDGETARY ACCOUNT APPROPRIATIONS

Human Rights and Relations **E-4**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
City Departments:				
Human Rights & Relations:				
Employee Compensation	1,438,720.04	1,555,996	1,670,294	-
Non-Personnel	253,939.37	340,807	383,050	-
	1,692,659.41	1,896,803	2,053,344	-
City Departments Total	1,692,659.41	1,896,803	2,053,344	-
Human Rights and Relations Total	1,692,659.41	1,896,803	2,053,344	-
Source of Funds:				
11111 General (Ref B-1)	1,692,659.41	1,896,803	2,053,344	-
Total Source of Funds	1,692,659.41	1,896,803	2,053,344	-
Total Operation	1,692,659.41	1,896,803	2,053,344	-
Total Capital	-	-	-	-
	1,692,659.41	1,896,803	2,053,344	-
Total Employee Compensation	1,438,720.04	1,555,996	1,670,294	-
Total Non-Personnel	253,939.37	340,807	383,050	-
Total Capital	-	-	-	-
	1,692,659.41	1,896,803	2,053,344	-

BUDGETARY ACCOUNT APPROPRIATIONS

Finance **E-5**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
City Departments:				
Finance - Administration:				
Employee Compensation	412,411.66	650,158	684,240	-
Non-Personnel	104,987.28	138,650	198,755	-
	517,398.94	788,808	882,995	-
Finance - Accounting:				
Employee Compensation	1,305,513.55	1,926,201	2,060,660	-
Non-Personnel	2,911.90	3,700	3,500	-
	1,308,425.45	1,929,901	2,064,160	-
Finance - Revenue:				
Employee Compensation	1,242,786.62	1,435,642	1,531,622	-
Non-Personnel	1,141.31	1,900	1,185	-
	1,243,927.93	1,437,542	1,532,807	-
Finance - Payroll:				
Employee Compensation	469,115.21	567,484	582,337	-
Non-Personnel	-	100	-	-
	469,115.21	567,584	582,337	-
Finance - Budget:				
Employee Compensation	702,099.48	766,472	764,606	-
Non-Personnel	1,135.63	169,800	205,585	-
	703,235.11	936,272	970,191	-
Finance - Information Technology:				
Employee Compensation	247,905.09	259,233	267,187	-
Non-Personnel	752,118.26	898,035	996,864	-
	1,000,023.35	1,157,268	1,264,051	-
City Departments Total	5,242,125.99	6,817,375	7,296,541	-
Finance Total	5,242,125.99	6,817,375	7,296,541	-
Source of Funds:				
11111 General (Ref B-1)	5,109,124.99	6,438,728	6,883,670	-
12131 Street Allocation (Ref B-11)	-	176,514	122,118	-
21216 Development Revenue (Ref B-23)	34,216.00	34,570	37,442	-
13573 Capital Special Assessment (Ref B-49)	20,000.00	20,000	20,000	-
21116 Parking and Mobility (Ref B-58)	78,785.00	108,641	115,388	-
21121 Sewer Revenue (Ref B-60)	-	38,922	117,923	-
Total Source of Funds	5,242,125.99	6,817,375	7,296,541	-

BUDGETARY ACCOUNT APPROPRIATIONS

Finance **E-5**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Total Operation	5,242,125.99	6,817,375	7,296,541	-
Total Capital	-	-	-	-
	5,242,125.99	6,817,375	7,296,541	-
Total Employee Compensation	4,379,831.61	5,605,190	5,890,652	-
Total Non-Personnel	862,294.38	1,212,185	1,405,889	-
Total Capital	-	-	-	-
	5,242,125.99	6,817,375	7,296,541	-

BUDGETARY ACCOUNT APPROPRIATIONS

Planning **E-6**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
City Departments:				
Administration:				
Employee Compensation	654,965.26	567,932	621,818	-
Non-Personnel	489,794.43	599,976	532,902	-
Capital	22,261.00	-	-	-
	1,167,020.69	1,167,908	1,154,720	-
Housing and Community Development:				
Employee Compensation	90,245.55	205,584	130,996	-
Non-Personnel	200,288.98	254,575	281,000	-
Capital	27,738.00	-	-	-
	318,272.53	460,159	411,996	-
Urban Planning:				
Employee Compensation	3,073,757.28	3,543,743	3,744,805	-
Non-Personnel	551,643.23	858,500	1,031,500	-
	3,625,400.51	4,402,243	4,776,305	-
Building and Development:				
Employee Compensation	7,200,748.37	8,096,379	8,338,811	-
Non-Personnel	1,804,501.55	1,703,901	1,626,996	-
	9,005,249.92	9,800,280	9,965,807	-
Economic Development:				
Employee Compensation	235,828.51	619,454	888,102	-
Non-Personnel	603.20	39,600	78,500	-
	236,431.71	659,054	966,602	-
City Departments Total	14,352,375.36	16,489,644	17,275,430	-
Planning Total	14,352,375.36	16,489,644	17,275,430	-
Source of Funds:				
11111 General (Ref B-1)	13,012,304.73	15,336,640	16,054,164	-
11217 Technology And Training (Ref B-5)	687,677.75	687,101	779,496	-
12118 Keno/lottery Proceeds (Ref B-9)	310,000.00	-	-	-
21216 Development Revenue (Ref B-23)	342,392.88	465,903	441,770	-
Total Source of Funds	14,352,375.36	16,489,644	17,275,430	-
Total Operation	14,302,376.36	16,489,644	17,275,430	-
Total Capital	49,999.00	-	-	-
	14,352,375.36	16,489,644	17,275,430	-

BUDGETARY ACCOUNT APPROPRIATIONS

Planning **E-6**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Total Employee Compensation	11,255,544.97	13,033,092	13,724,532	-
Total Non-Personnel	3,046,831.39	3,456,552	3,550,898	-
Total Capital	49,999.00	-	-	-
	14,352,375.36	16,489,644	17,275,430	-

BUDGETARY ACCOUNT APPROPRIATIONS

Police **E-7**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
City Departments:				
Office of the Police Chief:				
Employee Compensation	6,277,813.65	22,143,738	30,350,693	-
Non-Personnel	1,850,631.32	211,865	395,102	-
Capital	540,296.75	16,449,000	26,287,000	-
	8,668,741.72	38,804,603	57,032,795	-
Criminal Investigations Bureau:				
Employee Compensation	41,028,108.47	28,103,509	30,614,680	-
Non-Personnel	1,543,307.74	1,165,497	1,230,355	-
	42,571,416.21	29,269,006	31,845,035	-
Executive Officer Bureau:				
Employee Compensation	10,576,691.25	21,645,732	20,707,581	-
Non-Personnel	1,361,634.33	1,397,260	3,282,583	-
	11,938,325.58	23,042,992	23,990,164	-
Police Services Bureau:				
Employee Compensation	21,082,361.93	15,808,942	18,673,937	-
Non-Personnel	13,062,339.55	11,170,915	10,904,302	-
Capital	2,572,876.30	1,700,000	1,700,000	-
	36,717,577.78	28,679,857	31,278,239	-
Technical and Reporting Services Bureau:				
Employee Compensation	3,596,436.83	3,949,002	4,344,868	-
Non-Personnel	6,262,040.94	8,697,081	7,803,796	-
	9,858,477.77	12,646,083	12,148,664	-
Uniform Patrol Bureau:				
Employee Compensation	91,636,400.78	98,737,057	103,276,218	-
Non-Personnel	2,205,930.88	2,346,704	1,880,982	-
Capital	170,845.05	-	-	-
	94,013,176.71	101,083,761	105,157,200	-
City Departments Total	203,767,715.77	233,526,302	261,452,097	-
Police Total	203,767,715.77	233,526,302	261,452,097	-
Source of Funds:				
11111 General (Ref B-1)	202,738,708.02	216,601,302	233,689,097	-
12118 Keno/lottery Proceeds (Ref B-9)	476,000.00	476,000	1,476,000	-
13112 City Capital Improvement (Ref B-27)	-	-	1,900,000	-
13247 2018 Public Facilities Bond (Ref B-37)	4,879.20	-	-	-
13248 2022 Public Facilities Bond (Ref B-38)	548,128.55	-	-	-

BUDGETARY ACCOUNT APPROPRIATIONS

Police **E-7**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
13249 2024 Public Facilities Bond (Ref B-39)	-	16,449,000	24,387,000	-
Total Source of Funds	203,767,715.77	233,526,302	261,452,097	-
Total Operation	200,483,697.67	215,377,302	233,465,097	-
Total Capital	3,284,018.10	18,149,000	27,987,000	-
	203,767,715.77	233,526,302	261,452,097	-
Total Employee Compensation	174,197,812.91	190,387,980	207,967,977	-
Total Non-Personnel	26,285,884.76	24,989,322	25,497,120	-
Total Capital	3,284,018.10	18,149,000	27,987,000	-
	203,767,715.77	233,526,302	261,452,097	-

BUDGETARY ACCOUNT APPROPRIATIONS

Fire **E-8**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
City Departments:				
Fire Administration:				
Employee Compensation	17,823,978.85	21,006,605	29,070,044	-
Non-Personnel	7,426,587.27	5,254,173	5,801,828	-
Capital	8,304,930.51	27,280,000	10,500,000	-
	33,555,496.63	53,540,778	45,371,872	-
Fire Investigation Unit:				
Employee Compensation	1,519,905.76	1,467,223	1,216,295	-
Non-Personnel	22,240.78	31,205	27,540	-
	1,542,146.54	1,498,428	1,243,835	-
Firefighter Safety, Health, & Wellness:				
Employee Compensation	313,973.72	286,460	40,458	-
Non-Personnel	2,901,077.05	1,792,500	1,820,950	-
	3,215,050.77	2,078,960	1,861,408	-
Fire & Life Safety Education & Prevention:				
Employee Compensation	2,653,858.68	2,578,236	2,309,363	-
Non-Personnel	86,735.84	121,493	124,477	-
	2,740,594.52	2,699,729	2,433,840	-
Technical Services:				
Employee Compensation	954,634.88	921,191	951,309	-
Non-Personnel	201,978.35	327,720	348,900	-
	1,156,613.23	1,248,911	1,300,209	-
Fire Emergency Response Training:				
Employee Compensation	1,733,385.01	1,679,852	1,573,867	-
Non-Personnel	483,131.95	653,556	669,497	-
	2,216,516.96	2,333,408	2,243,364	-
Fire Emergency Response Operations:				
Employee Compensation	103,073,713.77	100,836,728	99,303,013	-
Non-Personnel	2,139,541.69	4,200,220	4,468,184	-
	105,213,255.46	105,036,948	103,771,197	-
City Departments Total	149,639,674.11	168,437,162	158,225,725	-
Fire Total	149,639,674.11	168,437,162	158,225,725	-
Source of Funds:				
11111 General (Ref B-1)	139,020,842.71	141,157,162	147,725,725	-
13111 Advanced Acquisition (Ref B-26)	384,381.00	-	-	-

BUDGETARY ACCOUNT APPROPRIATIONS

Fire **E-8**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
13112 City Capital Improvement (Ref B-27)	5,742,937.13	2,280,000	-	-
13247 2018 Public Facilities Bond (Ref B-37)	213,400.79	-	-	-
13248 2022 Public Facilities Bond (Ref B-38)	629,883.48	-	6,452,000	-
13249 2024 Public Facilities Bond (Ref B-39)	-	25,000,000	-	-
13302 2022 Public Safety Bond (Ref B-41)	3,648,229.00	-	2,950,000	-
13303 2024 Public Safety Bond (Ref B-42)	-	-	1,098,000	-
Total Source of Funds	149,639,674.11	168,437,162	158,225,725	-
Total Operation	141,334,743.60	141,157,162	147,725,725	-
Total Capital	8,304,930.51	27,280,000	10,500,000	-
	149,639,674.11	168,437,162	158,225,725	-
Total Employee Compensation	128,073,450.67	128,776,295	134,464,349	-
Total Non-Personnel	13,261,292.93	12,380,867	13,261,376	-
Total Capital	8,304,930.51	27,280,000	10,500,000	-
	149,639,674.11	168,437,162	158,225,725	-

BUDGETARY ACCOUNT APPROPRIATIONS

Parks, Recreation and Public Property **E-9**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
City Departments:				
Park Administration Division:				
Employee Compensation	2,327,608.08	2,523,038	2,861,921	-
Non-Personnel	562,526.67	314,417	313,017	-
Capital	6,749,902.32	6,200,000	6,259,000	-
	9,640,037.07	9,037,455	9,433,938	-
Parks & Facilities Division:				
Employee Compensation	12,751,528.26	13,066,783	15,672,206	-
Non-Personnel	8,003,731.86	6,783,830	8,628,440	-
Capital	34,461.25	-	-	-
	20,789,721.37	19,850,613	24,300,646	-
Community Recreation Division:				
Employee Compensation	5,840,251.45	5,732,966	6,055,142	-
Non-Personnel	1,331,160.39	1,247,991	1,275,628	-
	7,171,411.84	6,980,957	7,330,770	-
Enterprise Divisions:				
Employee Compensation	4,433,035.09	5,255,615	6,137,283	-
Non-Personnel	5,196,521.95	6,368,815	5,696,909	-
Capital	45,595,178.00	19,700,000	8,435,000	-
	55,224,735.04	31,324,430	20,269,192	-
City Departments Total	92,825,905.32	67,193,455	61,334,546	-
Parks, Recreation and Public Property Total	92,825,905.32	67,193,455	61,334,546	-
Source of Funds:				
11111 General (Ref B-1)	29,728,867.61	28,945,317	34,639,776	-
12135 Park Development Comm Park Fees (Ref B-13)	(175,739.40)	102,000	77,000	-
13419 Pedestrian Trail Bridge - Joint Use Omaha/Council Bluffs (Ref B-16)	92,081.52	171,708	39,578	-
15113 Keno Lottery Reserve Fund (Ref B-18)	-	400,000	-	-
17115 Covid Relief Funding (Ref B-19)	25,097.33	-	-	-
13112 City Capital Improvement (Ref B-27)	2,317,113.22	1,500,000	1,500,000	-
13357 2018 Parks And Recreation Bond (Ref B-44)	2,053,857.08	-	-	-
13358 2022 Parks and Recreation Bond (Ref B-45)	3,587,432.92	4,700,000	4,759,000	-
13573 Capital Special Assessment (Ref B-49)	40,000.00	50,000	50,000	-
21105 Levi Carter Park (Ref B-51)	-	1,588,198	1,433,519	-
21104 Tranquility Park Capital Construction (Ref B-52)	45,695,529.00	18,700,000	7,410,000	-
21106 Tranquility Park (Ref B-53)	2,365.09	1,289,611	840,998	-
21108 City Wide Sports Revenue (Ref B-54)	1,088,811.58	1,181,473	1,222,024	-
21111 Marinas (Ref B-55)	956,824.43	1,048,046	1,058,356	-

BUDGETARY ACCOUNT APPROPRIATIONS

Parks, Recreation and Public Property **E-9**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
21114 Golf Operations (Ref B-57)	7,413,664.94	7,517,102	8,304,295	-
Total Source of Funds	92,825,905.32	67,193,455	61,334,546	-
Total Operation	40,446,363.75	41,293,455	46,640,546	-
Total Capital	52,379,541.57	25,900,000	14,694,000	-
	92,825,905.32	67,193,455	61,334,546	-
Total Employee Compensation	25,352,422.88	26,578,402	30,726,552	-
Total Non-Personnel	15,093,940.87	14,715,053	15,913,994	-
Total Capital	52,379,541.57	25,900,000	14,694,000	-
	92,825,905.32	67,193,455	61,334,546	-

BUDGETARY ACCOUNT APPROPRIATIONS

Convention and Tourism **E-10**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
City Departments:				
Convention and Tourism:				
Employee Compensation	3,250,512.65	3,824,264	4,044,632	-
Non-Personnel	6,698,817.45	8,166,914	8,042,437	-
	9,949,330.10	11,991,178	12,087,069	-
City Departments Total	9,949,330.10	11,991,178	12,087,069	-
Convention and Tourism Total	9,949,330.10	11,991,178	12,087,069	-
Source of Funds:				
11111 General (Ref B-1)	2,400,000.00	2,500,000	2,600,000	-
21107 Destination Marketing Corporation (Ref B-20)	261,497.00	417,341	316,208	-
21109 Omaha Convention & Visitors Bureau (Ref B-21)	7,287,833.10	9,073,837	9,170,861	-
Total Source of Funds	9,949,330.10	11,991,178	12,087,069	-
Total Operation	9,949,330.10	11,991,178	12,087,069	-
Total Capital	-	-	-	-
	9,949,330.10	11,991,178	12,087,069	-
Total Employee Compensation	3,250,512.65	3,824,264	4,044,632	-
Total Non-Personnel	6,698,817.45	8,166,914	8,042,437	-
Total Capital	-	-	-	-
	9,949,330.10	11,991,178	12,087,069	-

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BUDGETARY ACCOUNT APPROPRIATIONS

Public Works **E-11**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
City Departments:				
General Services:				
Employee Compensation	2,288,892.32	2,378,684	2,565,723	-
Non-Personnel	1,241,879.84	1,479,344	1,522,260	-
	3,530,772.16	3,858,028	4,087,983	-
Design:				
Employee Compensation	4,031,171.36	5,456,216	5,766,999	-
Non-Personnel	821,898.47	1,118,325	919,032	-
Capital	-	42,000	-	-
	4,853,069.83	6,616,541	6,686,031	-
Street Capital Construction and Maintenance:				
Employee Compensation	32,076,622.52	34,807,426	35,909,101	-
Non-Personnel	24,478,274.00	17,824,076	17,461,482	-
Capital	7,341,405.06	6,865,179	5,660,610	-
	63,896,301.58	59,496,681	59,031,193	-
Major Street Resurfacing:				
Non-Personnel	5,101,159.54	10,000,000	10,000,000	-
	5,101,159.54	10,000,000	10,000,000	-
Residential St Rehab & Surface Restoration:				
Non-Personnel	-	10,000,000	10,000,000	-
Capital	12,685,102.40	-	-	-
	12,685,102.40	10,000,000	10,000,000	-
Bridge Maintenance and Rehabilitation:				
Non-Personnel	17,886.93	850,000	-	-
Capital	1,138,541.65	-	-	-
	1,156,428.58	850,000	-	-
Street Improvement:				
Capital	55,623.56	-	300,000	-
	55,623.56	-	300,000	-
Special Assessments:				
Non-Personnel	2,168,169.05	-	-	-
Capital	1,416,628.92	1,150,000	1,150,000	-
	3,584,797.97	1,150,000	1,150,000	-
Vehicle Maintenance:				
Employee Compensation	(6,335,400.21)	(4,479,130)	(4,798,277)	-

BUDGETARY ACCOUNT APPROPRIATIONS

Public Works **E-11**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Non-Personnel	6,269,179.61	4,179,130	4,648,277	-
Capital	123,718.00	300,000	150,000	-
	57,497.40	-	-	-
Traffic Engineering:				
Employee Compensation	8,931,601.02	9,413,177	9,746,202	-
Non-Personnel	2,804,964.10	2,964,846	3,061,347	-
Capital	624,296.02	975,000	975,000	-
	12,360,861.14	13,353,023	13,782,549	-
Street and Traffic Electrical Service:				
Non-Personnel	11,900,513.16	13,117,621	13,576,738	-
	11,900,513.16	13,117,621	13,576,738	-
Parking and Mobility:				
Employee Compensation	1,478,792.90	1,872,782	2,111,417	-
Non-Personnel	10,846,333.01	21,026,188	31,186,113	-
Capital	523,759,293.32	367,182,000	172,027,000	-
	536,084,419.23	390,080,970	205,324,530	-
Facilities Management:				
Employee Compensation	(441,418.85)	(353,877)	(256,678)	-
Non-Personnel	534,969.25	203,877	41,678	-
Capital	583,449.70	4,150,000	4,215,000	-
	677,000.10	4,000,000	4,000,000	-
Water Quality:				
Employee Compensation	1,067,380.52	1,134,427	1,170,329	-
Non-Personnel	539,034.48	425,184	442,494	-
Capital	-	90,000	-	-
	1,606,415.00	1,649,611	1,612,823	-
Solid Waste:				
Employee Compensation	1,249,742.44	1,424,817	1,473,608	-
Non-Personnel	39,425,805.50	39,785,012	43,293,590	-
Capital	702,246.98	700,000	135,000	-
	41,377,794.92	41,909,829	44,902,198	-
Sewer Maintenance:				
Employee Compensation	13,002,090.11	14,718,256	15,429,196	-
Non-Personnel	7,878,402.67	8,285,589	8,841,222	-
Capital	1,212,644.00	2,690,357	2,279,500	-
	22,093,136.78	25,694,202	26,549,918	-

BUDGETARY ACCOUNT APPROPRIATIONS

Public Works **E-11**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Sewer Revenue General Expense:				
Non-Personnel	10,649,071.14	13,441,737	14,385,677	-
	10,649,071.14	13,441,737	14,385,677	-
Water Resource Recovery:				
Employee Compensation	10,730,309.16	11,840,874	12,571,563	-
Non-Personnel	15,742,480.08	15,549,761	16,601,331	-
Capital	251,407.00	170,000	214,000	-
	26,724,196.24	27,560,635	29,386,894	-
Environmental Quality Control:				
Employee Compensation	2,365,909.96	2,563,238	2,687,211	-
Non-Personnel	505,873.99	841,673	874,733	-
	2,871,783.95	3,404,911	3,561,944	-
Air Quality Control:				
Employee Compensation	584,559.44	592,737	623,761	-
Non-Personnel	120,173.17	182,017	180,388	-
Capital	-	40,000	-	-
	704,732.61	814,754	804,149	-
Sewer Revenue Improvement:				
Non-Personnel	(2,315,428.13)	-	-	-
Capital	115,179,441.91	270,500,000	295,100,000	-
	112,864,013.78	270,500,000	295,100,000	-
Interceptor:				
Non-Personnel	37,927.53	-	-	-
Capital	968,831.91	3,828,000	4,500,000	-
	1,006,759.44	3,828,000	4,500,000	-
Household Chemical Disposal:				
Employee Compensation	541,511.08	549,140	577,142	-
Non-Personnel	289,296.62	279,424	309,039	-
Capital	-	-	20,000	-
	830,807.70	828,564	906,181	-
Transportation Bonds:				
Non-Personnel	(672,223.05)	-	-	-
Capital	71,806,310.84	70,944,000	63,710,000	-
	71,134,087.79	70,944,000	63,710,000	-
Environmental Bonds:				

BUDGETARY ACCOUNT APPROPRIATIONS

Public Works **E-11**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Capital	11,995,029.18	12,220,000	6,957,000	-
	11,995,029.18	12,220,000	6,957,000	-
City Departments Total	959,801,375.18	985,319,107	820,315,808	-
Public Works Total	959,801,375.18	985,319,107	820,315,808	-
Source of Funds:				
11111 General (Ref B-1)	37,435,513.87	37,604,910	40,550,832	-
12118 Keno/lottery Proceeds (Ref B-9)	120,000.00	120,000	120,000	-
12128 Storm Water Fee Revenue (Ref B-10)	2,713,342.34	3,045,786	2,868,838	-
12131 Street Allocation (Ref B-11)	95,877,638.35	98,922,785	95,728,538	-
12133 Interceptor Sewer Construction (Ref B-12)	1,006,759.44	3,828,000	4,500,000	-
21129 Household Chemical Disposal Fund (Ref B-22)	830,807.70	828,564	906,181	-
13111 Advanced Acquisition (Ref B-26)	281,540.00	-	-	-
13112 City Capital Improvement (Ref B-27)	3,300,000.00	-	-	-
13124 2014 Environment Bond (Ref B-28)	131,308.03	-	-	-
13125 2018 Environment Bond (Ref B-29)	11,863,721.15	-	-	-
13126 2022 Environment Bond (Ref B-30)	-	12,220,000	6,957,000	-
13185 2018 Transportation Bond (Ref B-32)	7,512,166.64	-	-	-
13186 2022 Transportation Bond (Ref B-33)	38,826,928.38	43,544,000	35,759,000	-
13187 2024 Transportation Bond (Ref B-34)	-	-	51,000	-
13191 2020 Street Preservation Bond (Ref B-35)	19,622,450.33	-	-	-
13192 2022 Street Preservation Bond (Ref B-36)	14,411,295.26	40,000,000	43,500,000	-
13247 2018 Public Facilities Bond (Ref B-37)	117,109.37	-	-	-
13248 2022 Public Facilities Bond (Ref B-38)	559,776.18	-	3,058,000	-
13249 2024 Public Facilities Bond (Ref B-39)	-	4,000,000	942,000	-
13573 Capital Special Assessment (Ref B-49)	5,179,776.65	1,150,000	1,150,000	-
21116 Parking and Mobility (Ref B-58)	12,449,198.58	23,010,900	33,607,282	-
21136 Parking and Mobility Capital (Ref B-59)	523,733,776.65	367,082,000	171,767,000	-
21121 Sewer Revenue (Ref B-60)	70,259,519.87	78,647,408	82,945,988	-
21124 Sewer Revenue Improvements (Ref B-61)	112,864,013.78	270,500,000	295,100,000	-
21127 Air Quality Fund (Ref B-62)	704,732.61	814,754	804,149	-
Total Source of Funds	959,801,375.18	985,319,107	820,315,808	-
Total Operation	209,957,404.73	243,472,571	262,922,698	-
Total Capital	749,843,970.45	741,846,536	557,393,110	-
	959,801,375.18	985,319,107	820,315,808	-
Total Employee Compensation	71,571,763.77	81,918,767	85,577,297	-
Total Non-Personnel	138,385,640.96	161,553,804	177,345,401	-
Total Capital	749,843,970.45	741,846,536	557,393,110	-
	959,801,375.18	985,319,107	820,315,808	-

BUDGETARY ACCOUNT APPROPRIATIONS

Public Library **E-12**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
City Departments:				
Library:				
Employee Compensation	15,293,857.82	18,898,567	20,210,346	-
Non-Personnel	7,779,589.10	7,723,184	8,269,141	-
Capital	197,101.00	1,000,000	1,000,000	-
	23,270,547.92	27,621,751	29,479,487	-
City Departments Total	23,270,547.92	27,621,751	29,479,487	-
Public Library Total	23,270,547.92	27,621,751	29,479,487	-
Source of Funds:				
11111 General (Ref B-1)	20,734,402.02	22,921,751	23,814,487	-
12115 Library Fines And Fees (Ref B-7)	-	-	165,000	-
12116 Douglas County Library Supplement (Ref B-8)	2,200,000.00	3,700,000	4,500,000	-
13112 City Capital Improvement (Ref B-27)	60,129.00	1,000,000	1,000,000	-
13248 2022 Public Facilities Bond (Ref B-38)	276,016.90	-	-	-
Total Source of Funds	23,270,547.92	27,621,751	29,479,487	-
Total Operation	23,073,446.92	26,621,751	28,479,487	-
Total Capital	197,101.00	1,000,000	1,000,000	-
	23,270,547.92	27,621,751	29,479,487	-
Total Employee Compensation	15,293,857.82	18,898,567	20,210,346	-
Total Non-Personnel	7,779,589.10	7,723,184	8,269,141	-
Total Capital	197,101.00	1,000,000	1,000,000	-
	23,270,547.92	27,621,751	29,479,487	-

BUDGETARY ACCOUNT APPROPRIATIONS

Other Budgetary Accounts - Benefits **E-13**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Other Budgetary Accounts:				
Retiree Supplemental Pension:				
Employee Compensation	2,492,433.59	2,553,289	2,343,175	-
	2,492,433.59	2,553,289	2,343,175	-
Retiree Health Insurance:				
Employee Compensation	16,851,660.78	21,325,120	21,008,223	-
Non-Personnel	18,740.45	22,000	22,000	-
	16,870,401.23	21,347,120	21,030,223	-
Workers' Compensation/Unemployment:				
Employee Compensation	201,115.37	300,000	350,000	-
Non-Personnel	4,168,390.66	4,750,000	4,635,000	-
	4,369,506.03	5,050,000	4,985,000	-
Other Budgetary Accounts Total	23,732,340.85	28,950,409	28,358,398	-
Other Budgetary Accounts - Benefits Total	23,732,340.85	28,950,409	28,358,398	-
Source of Funds:				
11111 General (Ref B-1)	18,953,487.85	22,850,048	22,193,401	-
12128 Storm Water Fee Revenue (Ref B-10)	54,110.00	85,061	88,968	-
12131 Street Allocation (Ref B-11)	2,458,424.00	3,132,861	3,053,299	-
21109 Omaha Convention & Visitors Bureau (Ref B-21)	156,731.00	228,903	218,998	-
21129 Household Chemical Disposal Fund (Ref B-22)	31,347.00	46,788	47,815	-
21216 Development Revenue (Ref B-23)	22,390.00	27,468	18,250	-
21108 City Wide Sports Revenue (Ref B-54)	14,926.00	18,312	27,375	-
21111 Marinas (Ref B-55)	7,464.00	9,156	9,125	-
21114 Golf Operations (Ref B-57)	119,787.00	165,268	159,139	-
21116 Parking and Mobility (Ref B-58)	76,723.00	86,617	111,872	-
21121 Sewer Revenue (Ref B-60)	1,799,634.00	2,254,147	2,384,531	-
21127 Air Quality Fund (Ref B-62)	37,317.00	45,780	45,625	-
Total Source of Funds	23,732,340.85	28,950,409	28,358,398	-
Total Operation	23,732,340.85	28,950,409	28,358,398	-
Total Capital	-	-	-	-
	23,732,340.85	28,950,409	28,358,398	-
Total Employee Compensation	19,545,209.74	24,178,409	23,701,398	-
Total Non-Personnel	4,187,131.11	4,772,000	4,657,000	-
Total Capital	-	-	-	-
	23,732,340.85	28,950,409	28,358,398	-

BUDGETARY ACCOUNT APPROPRIATIONS

Other Budgetary Accounts - Misc **E-14**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Other Budgetary Accounts:				
Community Service Programs:				
Non-Personnel	3,102,286.76	3,377,168	3,605,000	-
	3,102,286.76	3,377,168	3,605,000	-
General Contractual Services:				
Non-Personnel	5,216,846.02	10,089,233	10,411,728	-
	5,216,846.02	10,089,233	10,411,728	-
County Emergency 911 Center & County Jail:				
Non-Personnel	13,448,866.07	14,499,560	16,929,451	-
	13,448,866.07	14,499,560	16,929,451	-
Downtown Stadium:				
Non-Personnel	2,000,000.00	-	-	-
Capital	454,689.24	2,918,154	3,305,883	-
	2,454,689.24	2,918,154	3,305,883	-
Metro Ent Convention Authority (MECA):				
Non-Personnel	-	100,000	100,000	-
Capital	40,000,000.00	-	20,000,000	-
	40,000,000.00	100,000	20,100,000	-
Other Governmental Fees/Taxes:				
Non-Personnel	5,751,151.38	5,475,998	5,623,964	-
	5,751,151.38	5,475,998	5,623,964	-
General Expense Insurance Surety:				
Non-Personnel	8,698,242.47	8,407,756	9,003,813	-
	8,698,242.47	8,407,756	9,003,813	-
Fund Transfers:				
Non-Personnel	10,457,059.56	14,640,297	5,496,208	-
	10,457,059.56	14,640,297	5,496,208	-
DOT.Comm:				
Non-Personnel	593,720.20	638,939	618,235	-
	593,720.20	638,939	618,235	-
Judgment:				
Non-Personnel	1,652,648.58	4,000,000	3,185,000	-
	1,652,648.58	4,000,000	3,185,000	-

BUDGETARY ACCOUNT APPROPRIATIONS

Other Budgetary Accounts - Misc **E-14**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Wage Adjustment Account:				
Employee Compensation	-	2,571,259	4,388,755	-
	-	2,571,259	4,388,755	-
Contingency Liability Expense:				
Non-Personnel	306,205.30	660,000	1,050,000	-
	306,205.30	660,000	1,050,000	-
Turnback Tax:				
Non-Personnel	611,637.00	340,000	500,000	-
	611,637.00	340,000	500,000	-
Riverfront Development:				
Non-Personnel	3,000,000.00	3,000,000	3,000,000	-
Capital	7,487,545.00	-	-	-
	10,487,545.00	3,000,000	3,000,000	-
Advanced Acquisition:				
Non-Personnel	51,070.60	-	-	-
Capital	-	-	-	-
	51,070.60	-	-	-
City Capital Improvement:				
Non-Personnel	8,459.00	-	-	-
Capital	292,644.00	-	-	-
	301,103.00	-	-	-
Other Budgetary Accounts Total	103,133,071.18	70,718,364	87,218,037	-
Other Budgetary Accounts - Misc Total	103,133,071.18	70,718,364	87,218,037	-
Source of Funds:				
11111 General (Ref B-1)	34,900,055.82	37,322,862	40,142,032	-
11112 General Fund/Stadium (Ref B-2)	1,649,004.12	1,700,000	2,000,000	-
11113 Cash Reserve Fund (Ref B-3)	724.33	-	-	-
11114 Contingent Liability Fund (Ref B-4)	306,205.30	660,000	700,000	-
12111 Judgment (Ref B-6)	1,681,574.59	4,033,627	3,220,078	-
12118 Keno/lottery Proceeds (Ref B-9)	9,915,078.69	10,144,668	10,798,571	-
12128 Storm Water Fee Revenue (Ref B-10)	-	20,558	202,621	-
12131 Street Allocation (Ref B-11)	1,237,725.88	2,284,484	2,871,481	-
12193 State Turnback Revenue (Ref B-14)	611,637.00	340,000	500,000	-
12209 Ballpark Revenue Fund (Ref B-15)	2,000,000.00	-	-	-
15112 Western Heritage Special Revenue (Ref B-17)	300.11	-	-	-
15113 Keno Lottery Reserve Fund (Ref B-18)	331.82	-	-	-

BUDGETARY ACCOUNT APPROPRIATIONS

Other Budgetary Accounts - Misc **E-14**

Department(s) or Agencies Schedule No.

Budgetary Accounts		2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
17115	Covid Relief Funding (Ref B-19)	458,539.00	-	-	-
21109	Omaha Convention & Visitors Bureau (Ref B-21)	410,618.00	490,733	394,236	-
21129	Household Chemical Disposal Fund (Ref B-22)	1,096.00	13,089	29,479	-
21216	Development Revenue (Ref B-23)	-	2,411	4,442	-
14111	Debt Service (Ref B-24)	904,616.51	1,052,104	1,097,490	-
14112	Special Tax Revenue Redevelopment (Ref B-25)	125,416.82	145,721	152,007	-
13111	Advanced Acquisition (Ref B-26)	51,070.60	-	-	-
13112	City Capital Improvement (Ref B-27)	301,103.00	-	-	-
13124	2014 Environment Bond (Ref B-28)	-	-	-	-
13126	2022 Environment Bond (Ref B-30)	-	-	-	-
13185	2018 Transportation Bond (Ref B-32)	-	-	-	-
13192	2022 Street Preservation Bond (Ref B-36)	-	-	-	-
13247	2018 Public Facilities Bond (Ref B-37)	-	-	-	-
13249	2024 Public Facilities Bond (Ref B-39)	40,000,000.00	-	20,000,000	-
13301	2018 Public Safety Bond (Ref B-40)	-	-	-	-
13358	2022 Parks and Recreation Bond (Ref B-45)	-	-	-	-
13418	Downtown Stadium & Companion Projects (Ref B-46)	454,689.24	2,918,154	3,305,883	-
13421	Riverfront Development Fund (Ref B-47)	7,487,545.00	-	-	-
13573	Capital Special Assessment (Ref B-49)	5,445.21	9,000	6,000	-
13574	Service Special Assessment (Ref B-50)	5,950.70	6,000	6,500	-
21105	Levi Carter Park (Ref B-51)	-	1	8,194	-
21106	Tranquility Park (Ref B-53)	-	3,640	-	-
21108	City Wide Sports Revenue (Ref B-54)	8,750.00	10,716	10,742	-
21111	Marinas (Ref B-55)	2,591.00	2,985	3,190	-
21114	Golf Operations (Ref B-57)	52,118.00	90,581	109,615	-
21116	Parking and Mobility (Ref B-58)	57,544.00	81,182	146,682	-
21136	Parking and Mobility Capital (Ref B-59)	-	8,344,761	-	-
21121	Sewer Revenue (Ref B-60)	497,190.44	1,028,464	1,491,196	-
21127	Air Quality Fund (Ref B-62)	6,150.00	12,623	17,598	-
	Total Source of Funds	103,133,071.18	70,718,364	87,218,037	-
	Total Operation	54,898,192.94	67,800,210	63,912,154	-
	Total Capital	48,234,878.24	2,918,154	23,305,883	-
		103,133,071.18	70,718,364	87,218,037	-
	Total Employee Compensation	-	2,571,259	4,388,755	-
	Total Non-Personnel	54,898,192.94	65,228,951	59,523,399	-
	Total Capital	48,234,878.24	2,918,154	23,305,883	-
		103,133,071.18	70,718,364	87,218,037	-

BUDGETARY ACCOUNT APPROPRIATIONS

Other Budgetary Accounts - Debt Service **E-15**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Other Budgetary Accounts:				
Lease Purchase Agreements:				
Non-Personnel	22,922,381.50	28,524,132	33,358,637	-
	22,922,381.50	28,524,132	33,358,637	-
Debt Service:				
Non-Personnel	140,373,572.92	133,512,411	145,038,922	-
	140,373,572.92	133,512,411	145,038,922	-
Other Budgetary Accounts Total	163,295,954.42	162,036,543	178,397,559	-
Other Budgetary Accounts - Debt Service Total	163,295,954.42	162,036,543	178,397,559	-
Source of Funds:				
11111 General (Ref B-1)	11,411,145.00	12,044,101	12,165,072	-
11112 General Fund/Stadium (Ref B-2)	3,318,137.00	2,998,950	2,827,288	-
12118 Keno/lottery Proceeds (Ref B-9)	2,810,638.00	2,866,850	2,924,187	-
14111 Debt Service (Ref B-24)	91,460,193.42	84,259,097	97,667,738	-
14112 Special Tax Revenue Redevelopment (Ref B-25)	14,044,639.00	14,570,438	13,599,622	-
13421 Riverfront Development Fund (Ref B-47)	49,511.25	-	-	-
21116 Parking and Mobility (Ref B-58)	5,382,461.50	10,614,231	15,442,090	-
21136 Parking and Mobility Capital (Ref B-59)	501,585.00	-	-	-
21121 Sewer Revenue (Ref B-60)	34,317,644.25	34,682,876	33,771,562	-
Total Source of Funds	163,295,954.42	162,036,543	178,397,559	-
Total Operation	163,295,954.42	162,036,543	178,397,559	-
Total Capital	-	-	-	-
	163,295,954.42	162,036,543	178,397,559	-
Total Non-Personnel	163,295,954.42	162,036,543	178,397,559	-
Total Capital	-	-	-	-
	163,295,954.42	162,036,543	178,397,559	-

Employee Compensation, Non-Personnel, and Capital Appropriations by Fund

E-16

		2025 Actual	% of Total	2026 Appropriated	% of Total	2027 Recommended	% of Total	2027 Appropriated	% of Total
11111	**General**								
	Employee Compensation	381,940,250	71.8%	415,313,345	73.8%	445,349,808	74.1%	-	-
	Non-Personnel	146,421,061	27.5%	144,620,409	25.7%	153,128,978	25.5%	-	-
	Capital	3,713,270	0.7%	2,850,000	0.5%	2,200,000	0.4%	-	-
Fund Totals:		**532,074,581**		**562,783,754**		**600,678,786**		**-**	
11112	**General Fund/Stadium**								
	Non-Personnel	4,967,141	100.0%	4,698,950	100.0%	4,827,288	100.0%	-	-
Fund Totals:		**4,967,141**		**4,698,950**		**4,827,288**		**-**	
11113	**Cash Reserve Fund**								
	Non-Personnel	724	100.0%	-	-	-	-	-	-
Fund Totals:		**724**		**-**		**-**		**-**	
11114	**Contingent Liability Fund**								
	Non-Personnel	306,205	100.0%	660,000	100.0%	700,000	100.0%	-	-
Fund Totals:		**306,205**		**660,000**		**700,000**		**-**	
11217	**Technology And Training**								
	Non-Personnel	687,678	100.0%	687,101	100.0%	779,496	100.0%	-	-
Fund Totals:		**687,678**		**687,101**		**779,496**		**-**	
12111	**Judgment**								
	Non-Personnel	1,681,575	100.0%	4,033,627	100.0%	3,220,078	100.0%	-	-
Fund Totals:		**1,681,575**		**4,033,627**		**3,220,078**		**-**	
12115	**Library Fines And Fees**								
	Non-Personnel	-	-	-	-	165,000	100.0%	-	-
Fund Totals:		**-**		**-**		**165,000**		**-**	
12116	**Douglas County Library Supplement**								
	Non-Personnel	2,200,000	100.0%	3,700,000	100.0%	4,500,000	100.0%	-	-
Fund Totals:		**2,200,000**		**3,700,000**		**4,500,000**		**-**	
12118	**Keno/lottery Proceeds**								
	Non-Personnel	13,631,717	100.0%	13,607,518	100.0%	15,318,758	100.0%	-	-
Fund Totals:		**13,631,717**		**13,607,518**		**15,318,758**		**-**	
12128	**Storm Water Fee Revenue**								
	Employee Compensation	1,072,487	38.8%	1,165,647	37.0%	1,215,645	38.5%	-	-
	Non-Personnel	1,694,966	61.2%	1,895,758	60.2%	1,944,782	61.5%	-	-
	Capital	-	-	90,000	2.9%	-	-	-	-
Fund Totals:		**2,767,452**		**3,151,405**		**3,160,427**		**-**	
12131	**Street Allocation**								
	Employee Compensation	47,328,287	47.5%	52,966,447	50.7%	55,457,169	54.5%	-	-

Detail in this schedule may not add to the totals due to rounding.

Employee Compensation, Non-Personnel, and Capital Appropriations by Fund

	2025 Actual	% of Total	2026 Appropriated	% of Total	2027 Recommended	% of Total	2027 Appropriated	% of Total
Non-Personnel	43,218,457	43.4%	44,268,018	42.4%	39,982,657	39.3%	-	-
Capital	9,027,216	9.1%	7,282,179	7.0%	6,335,610	6.2%	-	-
Fund Totals:	**99,573,960**		**104,516,644**		**101,775,436**		**-**	
12133 Interceptor Sewer Construction								
Non-Personnel	37,928	3.8%	-	-	-	-	-	-
Capital	968,832	96.2%	3,828,000	100.0%	4,500,000	100.0%	-	-
Fund Totals:	**1,006,759**		**3,828,000**		**4,500,000**		**-**	
12135 Park Development Comm Park Fees								
Non-Personnel	(175,739)	100.0%	102,000	100.0%	77,000	100.0%	-	-
Fund Totals:	**(175,739)**		**102,000**		**77,000**		**-**	
12193 State Turnback Revenue								
Non-Personnel	611,637	100.0%	340,000	100.0%	500,000	100.0%	-	-
Fund Totals:	**611,637**		**340,000**		**500,000**		**-**	
12209 Ballpark Revenue Fund								
Non-Personnel	2,000,000	100.0%	-	-	-	-	-	-
Fund Totals:	**2,000,000**		**-**		**-**		**-**	
13419 Pedestrian Trail Bridge - Joint Use Omaha/Council Bluffs								
Employee Compensation	-	-	6,000	3.5%	10,000	25.3%	-	-
Non-Personnel	92,082	100.0%	165,708	96.5%	29,578	74.7%	-	-
Fund Totals:	**92,082**		**171,708**		**39,578**		**-**	
15112 Western Heritage Special Revenue								
Non-Personnel	300	100.0%	-	-	-	-	-	-
Fund Totals:	**300**		**-**		**-**		**-**	
15113 Keno Lottery Reserve Fund								
Non-Personnel	332	100.1%	400,000	100.0%	-	-	-	-
Fund Totals:	**332**		**400,000**		**-**		**-**	
17115 Covid Relief Funding								
Non-Personnel	458,539	94.8%	-	-	-	-	-	-
Capital	25,097	5.2%	-	-	-	-	-	-
Fund Totals:	**483,636**		**-**		**-**		**-**	
21107 Destination Marketing Corporation								
Non-Personnel	261,497	100.0%	417,341	100.0%	316,208	100.0%	-	-
Fund Totals:	**261,497**		**417,341**		**316,208**		**-**	
21109 Omaha Convention & Visitors Bureau								
Employee Compensation	3,250,513	41.4%	3,824,266	39.0%	4,044,632	41.3%	-	-
Non-Personnel	4,604,669	58.6%	5,969,207	61.0%	5,739,463	58.7%	-	-

Detail in this schedule may not add to the totals due to rounding.

Employee Compensation, Non-Personnel, and Capital Appropriations by Fund

	2025 Actual	% of Total	2026 Appropriated	% of Total	2027 Recommended	% of Total	2027 Appropriated	% of Total
Fund Totals:	**7,855,182**		**9,793,473**		**9,784,095**		**-**	
21129 Household Chemical Disposal Fund								
Employee Compensation	541,511	62.7%	560,970	63.1%	598,454	60.9%	-	-
Non-Personnel	321,740	37.3%	327,471	36.9%	365,021	37.1%	-	-
Capital	-	-	-	-	20,000	2.0%	-	-
Fund Totals:	**863,251**		**888,441**		**983,475**		**-**	
21216 Development Revenue								
Employee Compensation	312,572	78.3%	428,714	80.8%	405,712	80.8%	-	-
Non-Personnel	86,426	21.7%	101,638	19.2%	96,192	19.2%	-	-
Fund Totals:	**398,999**		**530,352**		**501,904**		**-**	
14111 Debt Service								
Non-Personnel	92,364,810	100.0%	85,311,201	100.0%	98,765,228	100.0%	-	-
Fund Totals:	**92,364,810**		**85,311,201**		**98,765,228**		**-**	
14112 Special Tax Revenue Redevelopment								
Non-Personnel	14,170,056	100.0%	14,716,159	100.0%	13,751,629	100.0%	-	-
Fund Totals:	**14,170,056**		**14,716,159**		**13,751,629**		**-**	
13111 Advanced Acquisition								
Non-Personnel	53,571	7.5%	-	-	-	-	-	-
Capital	663,421	92.5%	-	-	-	-	-	-
Fund Totals:	**716,992**		**-**		**-**		**-**	
13112 City Capital Improvement								
Non-Personnel	3,114,719	26.6%	-	-	-	-	-	-
Capital	8,606,563	73.4%	4,780,000	100.0%	4,400,000	100.0%	-	-
Fund Totals:	**11,721,282**		**4,780,000**		**4,400,000**		**-**	
13124 2014 Environment Bond								
Capital	131,308	100.0%	-	-	-	-	-	-
Fund Totals:	**131,308**		**-**		**-**		**-**	
13125 2018 Environment Bond								
Capital	11,863,721	100.0%	-	-	-	-	-	-
Fund Totals:	**11,863,721**		**-**		**-**		**-**	
13126 2022 Environment Bond								
Capital	-	-	12,220,000	100.0%	6,957,000	100.0%	-	-
Fund Totals:	**-**		**12,220,000**		**6,957,000**		**-**	
13185 2018 Transportation Bond								
Non-Personnel	(846,567)	-11.3%	-	-	-	-	-	-
Capital	8,358,734	111.3%	-	-	-	-	-	-

Detail in this schedule may not add to the totals due to rounding.

Employee Compensation, Non-Personnel, and Capital Appropriations by Fund

	2025 Actual	% of Total	2026 Appropriated	% of Total	2027 Recommended	% of Total	2027 Appropriated	% of Total
Fund Totals:	**7,512,167**		**-**		**-**		**-**	
13186 2022 Transportation Bond								
Non-Personnel	174,344	0.4%	-	-	-	-	-	-
Capital	38,652,584	99.6%	43,544,000	100.0%	35,759,000	100.0%	-	-
Fund Totals:	**38,826,928**		**43,544,000**		**35,759,000**		**-**	
13187 2024 Transportation Bond								
Capital	-	-	-	-	51,000	100.0%	-	-
Fund Totals:	**-**		**-**		**51,000**		**-**	
13191 2020 Street Preservation Bond								
Capital	19,622,450	100.0%	-	-	-	-	-	-
Fund Totals:	**19,622,450**		**-**		**-**		**-**	
13192 2022 Street Preservation Bond								
Non-Personnel	-	-	12,000,000	30.0%	15,000,000	34.5%	-	-
Capital	14,411,295	100.0%	28,000,000	70.0%	28,500,000	65.5%	-	-
Fund Totals:	**14,411,295**		**40,000,000**		**43,500,000**		**-**	
13247 2018 Public Facilities Bond								
Non-Personnel	5,306	1.6%	-	-	-	-	-	-
Capital	330,083	98.4%	-	-	-	-	-	-
Fund Totals:	**335,389**		**-**		**-**		**-**	
13248 2022 Public Facilities Bond								
Non-Personnel	245,897	12.2%	-	-	-	-	-	-
Capital	1,767,909	87.8%	-	-	9,510,000	100.0%	-	-
Fund Totals:	**2,013,805**		**-**		**9,510,000**		**-**	
13249 2024 Public Facilities Bond								
Capital	40,000,000	100.0%	45,449,000	100.0%	45,329,000	100.0%	-	-
Fund Totals:	**40,000,000**		**45,449,000**		**45,329,000**		**-**	
13302 2022 Public Safety Bond								
Capital	3,648,229	100.0%	-	-	2,950,000	100.0%	-	-
Fund Totals:	**3,648,229**		**-**		**2,950,000**		**-**	
13303 2024 Public Safety Bond								
Capital	-	-	-	-	1,098,000	100.0%	-	-
Fund Totals:	**-**		**-**		**1,098,000**		**-**	
13357 2018 Parks And Recreation Bond								
Non-Personnel	251,036	12.2%	-	-	-	-	-	-
Capital	1,802,821	87.8%	-	-	-	-	-	-
Fund Totals:	**2,053,857**		**-**		**-**		**-**	

Detail in this schedule may not add to the totals due to rounding.

Employee Compensation, Non-Personnel, and Capital Appropriations by Fund

		2025 Actual	% of Total	2026 Appropriated	% of Total	2027 Recommended	% of Total	2027 Appropriated	% of Total
13358	**2022 Parks and Recreation Bond**								
	Non-Personnel	164,882	4.6%	-	-	-	-	-	-
	Capital	3,422,551	95.4%	4,700,000	100.0%	4,759,000	100.0%	-	-
Fund Totals:		**3,587,433**		**4,700,000**		**4,759,000**		**-**	
13418	**Downtown Stadium & Companion Projects**								
	Capital	454,689	100.0%	2,918,154	100.0%	3,305,883	100.0%	-	-
Fund Totals:		**454,689**		**2,918,154**		**3,305,883**		**-**	
13421	**Riverfront Development Fund**								
	Non-Personnel	49,511	0.7%	-	-	-	-	-	-
	Capital	7,487,545	99.3%	-	-	-	-	-	-
Fund Totals:		**7,537,056**		**-**		**-**		**-**	
13573	**Capital Special Assessment**								
	Non-Personnel	3,828,593	73.0%	79,000	6.4%	76,000	6.2%	-	-
	Capital	1,416,629	27.0%	1,150,000	93.6%	1,150,000	93.8%	-	-
Fund Totals:		**5,245,222**		**1,229,000**		**1,226,000**		**-**	
13574	**Service Special Assessment**								
	Non-Personnel	5,951	100.0%	6,000	100.0%	6,500	100.0%	-	-
Fund Totals:		**5,951**		**6,000**		**6,500**		**-**	
21105	**Levi Carter Park**								
	Employee Compensation	-	-	965,824	60.8%	870,363	60.4%	-	-
	Non-Personnel	-	-	622,375	39.2%	571,350	39.6%	-	-
Fund Totals:		**-**		**1,588,199**		**1,441,713**		**-**	
21104	**Tranquility Park Capital Construction**								
	Non-Personnel	171,221	0.4%	-	-	-	-	-	-
	Capital	45,524,308	99.6%	18,700,000	100.0%	7,410,000	100.0%	-	-
Fund Totals:		**45,695,529**		**18,700,000**		**7,410,000**		**-**	
21106	**Tranquility Park**								
	Employee Compensation	-	-	3,640	0.3%	472,873	56.2%	-	-
	Non-Personnel	2,365	100.0%	1,289,611	99.7%	343,125	40.8%	-	-
	Capital	-	-	-	-	25,000	3.0%	-	-
Fund Totals:		**2,365**		**1,293,251**		**840,998**		**-**	
21108	**City Wide Sports Revenue**								
	Employee Compensation	492,656	44.3%	505,140	41.7%	532,868	42.3%	-	-
	Non-Personnel	619,832	55.7%	705,361	58.3%	727,273	57.7%	-	-
Fund Totals:		**1,112,488**		**1,210,501**		**1,260,141**		**-**	
21111	**Marinas**								

Detail in this schedule may not add to the totals due to rounding.

Employee Compensation, Non-Personnel, and Capital Appropriations by Fund

E-16

	2025 Actual	% of Total	2026 Appropriated	% of Total	2027 Recommended	% of Total	2027 Appropriated	% of Total
Employee Compensation	159,102	16.5%	192,108	18.1%	200,034	18.7%	-	-
Non-Personnel	804,448	83.2%	168,079	15.9%	170,637	15.9%	-	-
Capital	3,330	0.3%	700,000	66.0%	700,000	65.4%	-	-
Fund Totals:	**966,879**		**1,060,187**		**1,070,671**		**-**	
21114 Golf Operations								
Employee Compensation	3,781,278	49.8%	3,619,934	46.6%	4,112,724	48.0%	-	-
Non-Personnel	3,804,292	50.2%	3,853,017	49.6%	4,160,325	48.5%	-	-
Capital	-	-	300,000	3.9%	300,000	3.5%	-	-
Fund Totals:	**7,585,570**		**7,772,951**		**8,573,049**		**-**	
21116 Parking and Mobility								
Employee Compensation	1,478,793	8.2%	1,880,239	5.5%	2,127,214	4.3%	-	-
Non-Personnel	16,528,449	91.6%	31,921,332	94.2%	47,036,100	95.2%	-	-
Capital	37,470	0.2%	100,000	0.3%	260,000	0.5%	-	-
Fund Totals:	**18,044,712**		**33,901,571**		**49,423,314**		**-**	
21136 Parking and Mobility Capital								
Non-Personnel	513,578	0.1%	8,344,761	2.2%	-	-	-	-
Capital	523,721,783	99.9%	367,082,000	97.8%	171,767,000	100.0%	-	-
Fund Totals:	**524,235,362**		**375,426,761**		**171,767,000**		**-**	
21121 Sewer Revenue								
Employee Compensation	26,093,203	24.4%	29,665,527	25.4%	31,675,936	26.2%	-	-
Non-Personnel	79,316,735	74.2%	84,125,933	72.1%	86,541,764	71.7%	-	-
Capital	1,464,051	1.4%	2,860,357	2.5%	2,493,500	2.1%	-	-
Fund Totals:	**106,873,989**		**116,651,817**		**120,711,200**		**-**	
21124 Sewer Revenue Improvements								
Non-Personnel	(2,315,428)	-2.1%	-	-	-	-	-	-
Capital	115,179,442	102.1%	270,500,000	100.0%	295,100,000	100.0%	-	-
Fund Totals:	**112,864,014**		**270,500,000**		**295,100,000**		**-**	
21127 Air Quality Fund								
Employee Compensation	584,559	78.1%	598,427	68.5%	634,058	73.1%	-	-
Non-Personnel	163,640	21.9%	234,730	26.9%	233,314	26.9%	-	-
Capital	-	-	40,000	4.6%	-	-	-	-
Fund Totals:	**748,200**		**873,157**		**867,372**		**-**	

Detail in this schedule may not add to the totals due to rounding.

Employee Compensation, Non-Personnel, and Capital Appropriations by Fund

E-16

	2025 Actual	% of Total	2026 Appropriated	% of Total	2027 Recommended	% of Total	2027 Appropriated	% of Total
Category Totals:								
Employee Compensation:	**467,035,211**	26.5%	**511,696,228**	28.5%	**547,707,490**	32.6%	**-**	-
Non-Personnel:	**436,300,172**	24.7%	**469,372,305**	26.1%	**499,073,744**	29.7%	**-**	-
Capital:	**862,305,334**	48.8%	**817,093,690**	45.4%	**634,879,993**	37.8%	**-**	-
Grand Totals:	**1,765,640,716**		**1,798,162,223**		**1,681,661,227**		**-**	

Detail in this schedule may not add to the totals due to rounding.

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BUDGETARY ACCOUNT APPROPRIATIONS

Complement Summary Count - Full time Positions **E-17**

Department(s) or Agencies Schedule No.

Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Mayor's Office	**11**	**12**	**12**	**-**
City Council	**14**	**14**	**14**	**-**
City Clerk	**5**	**5**	**5**	**-**
Law	**32**	**35**	**36**	**-**
Human Resources	**27**	**30**	**30**	**-**
Human Rights & Relations	**12**	**12**	**12**	**-**
Finance				
Finance - Administration	2	3	3	-
Finance - Accounting	11	15	15	-
Finance - Revenue	10	11	11	-
Finance - Payroll	3	4	4	-
Finance - Budget	6	6	6	-
Finance - Information Technology	1	1	1	-
Total Finance	**33**	**40**	**40**	**-**
Planning				
Administration	2	3	3	-
Housing and Community Development	25	33	30	-
Urban Planning	24	26	26	-
Building and Development	64	71	71	-
Economic Development	3	4	6	-
Total Planning	**118**	**137**	**136**	**-**
Police				
Sworn	785	906	906	-
Civilian	161	174	181	-
Total Police	**946**	**1,080**	**1,087**	**-**
Fire				
Sworn	669	687	696	-
Civilian	7	8	8	-
Total Fire	**676**	**695**	**704**	**-**
Parks				
Park Administration Division	14	17	18	-
Parks & Facilities Division	103	115	126	-
Community Recreation Division	17	19	19	-
Enterprise Divisions	21	27	29	-
Total Parks	**155**	**178**	**192**	**-**

BUDGETARY ACCOUNT APPROPRIATIONS

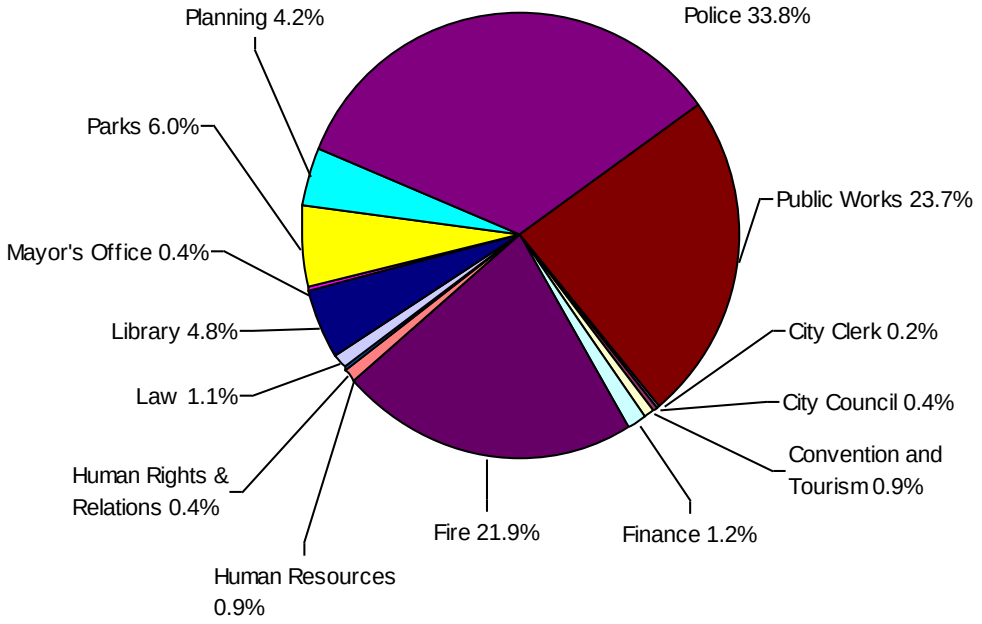
Complement Summary Count - Full time Positions **E-17**

Department(s) or Agencies Schedule No.

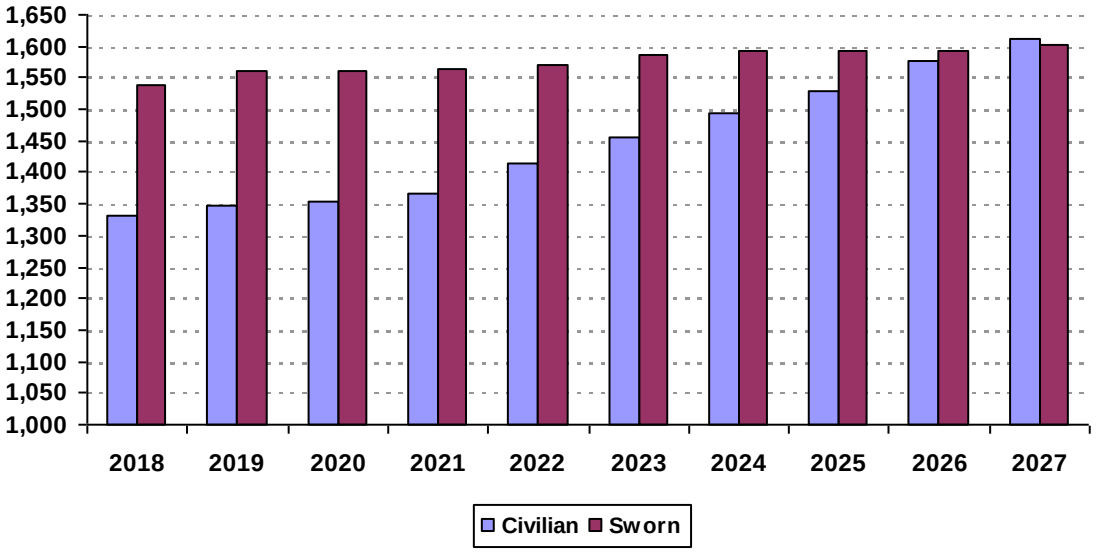
Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Convention and Tourism				
Convention and Tourism	24	29	29	-
Total Convention and Tourism	**24**	**29**	**29**	**-**
Public Works				
General Services	17	16	16	-
Design	28	35	35	-
Street Capital Construction and Maintenance	236	278	278	-
Vehicle Maintenance	49	54	56	-
Traffic Engineering	69	72	72	-
Parking and Mobility	11	13	15	-
Facilities Management	18	21	21	-
Water Quality	6	6	6	-
Solid Waste	9	10	10	-
Sewer Maintenance	113	124	124	-
Water Resource Recovery	83	91	93	-
Environmental Quality Control	27	27	27	-
Air Quality Control	5	5	5	-
Household Chemical Disposal	5	5	5	-
Total Public Works	**676**	**757**	**763**	**-**
Library	**122**	**146**	**153**	**-**
Total Full Time Positions	2,851	3,170	3,213	-
Total Civilian	**1,397**	**1,577**	**1,611**	**-**
Total Sworn	**1,454**	**1,593**	**1,602**	**-**
Total Complement	**2,851**	**3,170**	**3,213**	**-**

2027 Recommended

Percentage of Employees by Dept



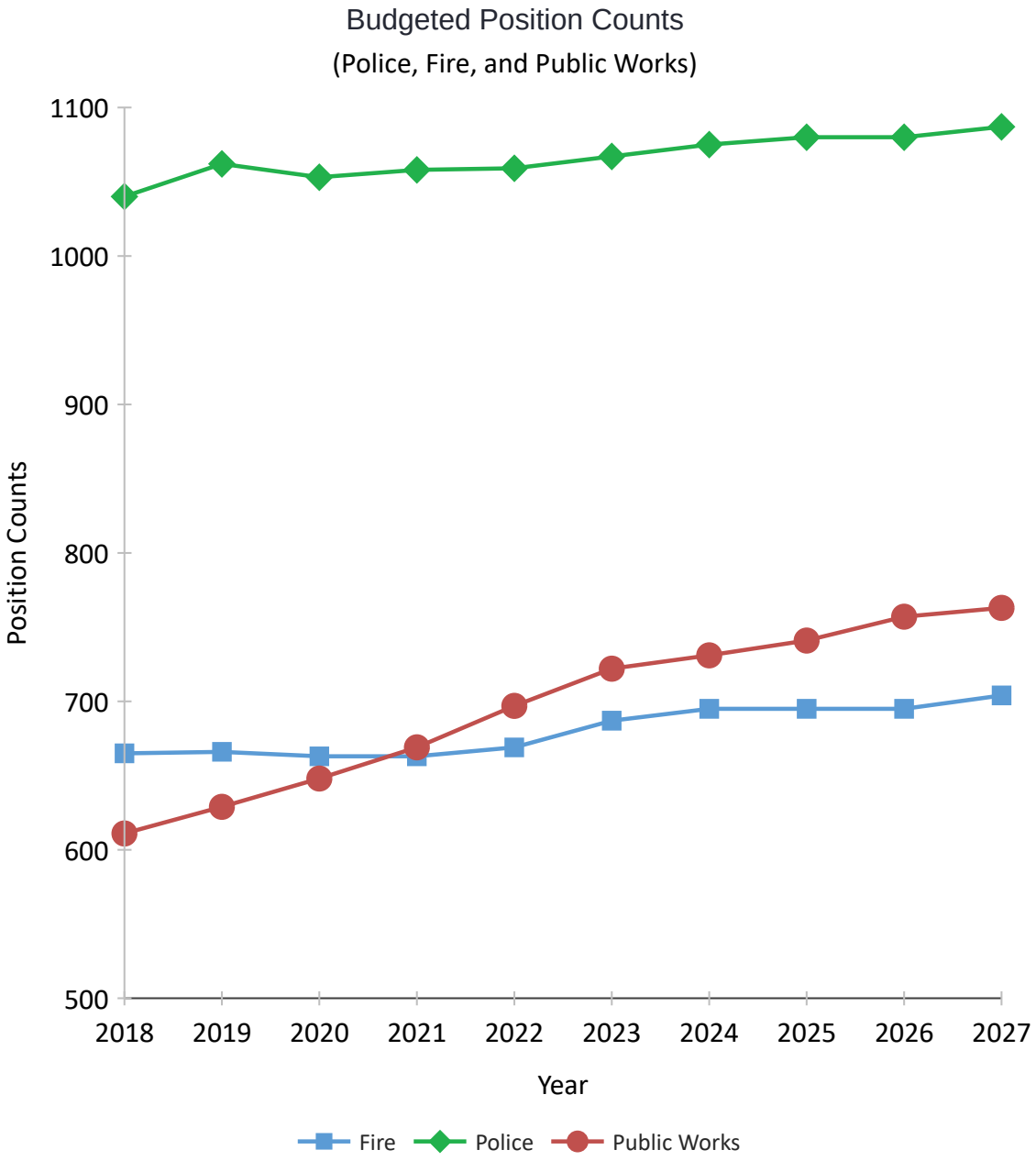
History of Full Time Budgeted Positions

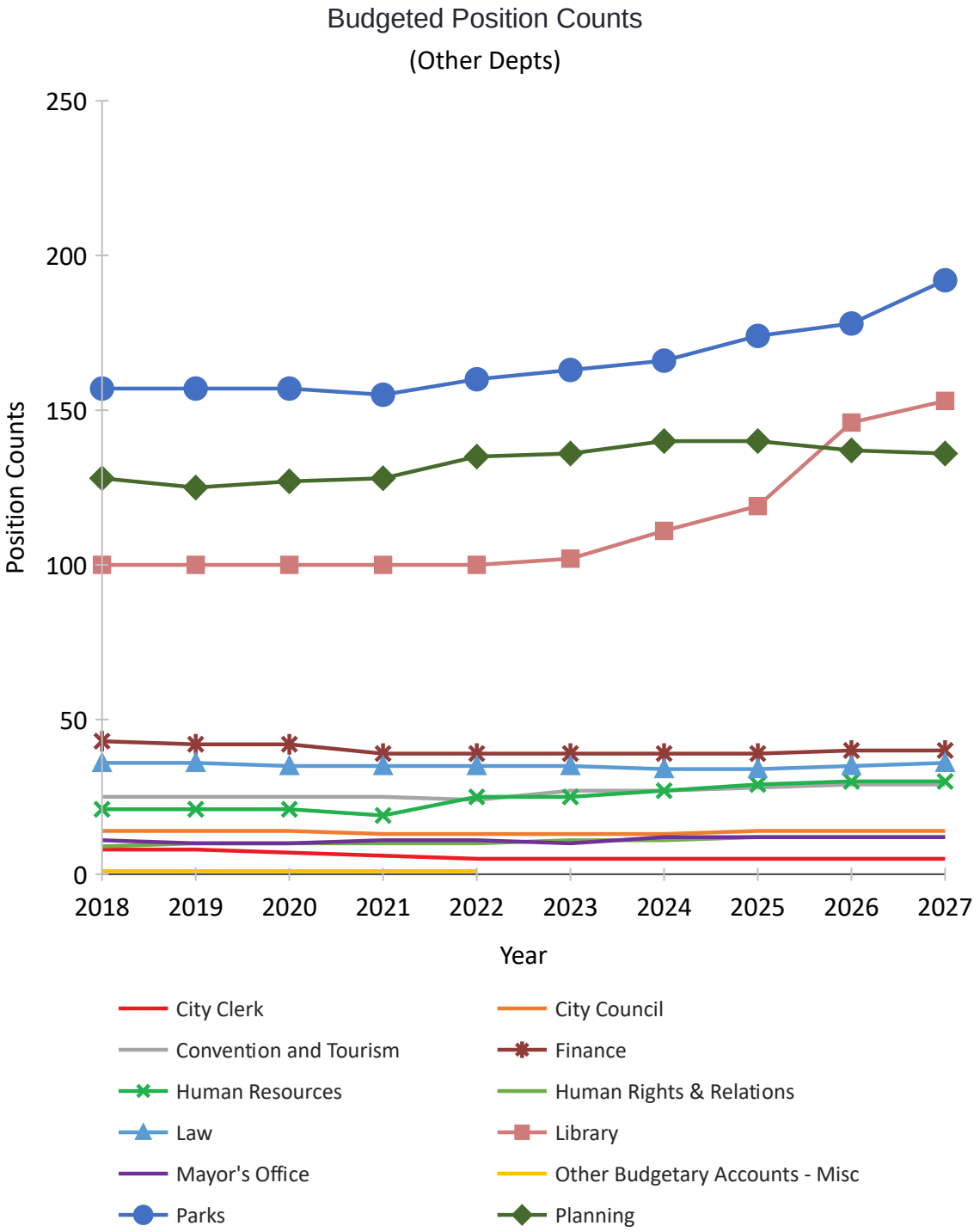


(Detail in this schedule may not add to the totals due to rounding.)

Complement Summary Count - Full time Positions **E-17**

Department(s) or Agencies Schedule No.




Budgeted Position Counts
(Other Depts)
Position Counts
250
200
150
100
50
0
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027
Year
City Clerk
City Council
Convention and Tourism
Finance
Human Resources
Human Rights & Relations
Law
Library
Mayor's Office
Other Budgetary Accounts - Misc
Parks
Planning

SECTION F

Program and Budgetary Details By Department and Organization

A reading of these remarks is essential for a proper understanding of the information contained in this section of the Budget. It is our goal to provide the reader with a clear understanding of the extent and variety of municipal programs/services provided and available, the cost of these programs/services and what municipal funds and resources are used to support these activities.

This section is organized by department and followed by each division of that department. Within each division, there is one or more of the following schedules:

1. Appropriated Summary. This schedule details a list of each Division within the Department. It provides a comparison summary of personnel complement for 2026 Authorized and 2027 Authorized. Note that the amounts reflected on the Appropriated Summary schedule are a summary by division of the total department's appropriation in 2026 and 2027.

2. Expenditure Summary by Organization. This schedule details a listing of each program or service provided by the division. Each schedule contains a concise description of what specific objectives and/or benefits the community receives and at what cost by detailing comparative budget appropriations for 2025 Expended, 2026 Appropriated and 2027 Recommended. Note that the amounts reflected on the Expenditure Summary by Organization Schedule are a summary by organization of the total divisional expenditures and appropriation for employee compensation, non-personnel and capital.

3. Division Summary of Personnel. This schedule lists by class code the comparative personnel complement for 2025 Actual and 2026 Authorized. Appropriated costs for the 2027 complements are included. Personnel costs are calculated using 2027 pay scales for the CMPTEC, AEC, Functional, Fire Bargaining, Fire Management, Police Bargaining and Police Management Union Groups. Civilian Bargaining is on the 2025 pay scale. Any potential salary adjustments for employees not on the 2027 pay scales are included in the wage adjustment account. The schedule also details appropriations for part-time and seasonal, longevity, overtime, holiday pay, attrition, and other specialty pays. Explanatory comments, if appropriate, follow the division's complement and monetary totals.

4. Division Summary of Major Object Expenditures. This schedule details the division's major object comparative for personnel, directly allocated employee benefits, non-personnel, and capital for 2025 Expended, 2026 Appropriated, and 2027 Recommended. The schedule concludes with a presentation of the "Source of Funds" showing the source of revenue supporting the division appropriations.

The total amounts detailed for personnel, non-personnel and capital accounts are also summarized and reflected by department and division in Section "E" located in the Budget Section labeled "Appropriations."

City of Omaha
Mayor's Office Department

City of Omaha
2027 Mayor's Office Department Budget
Appropriated Summary

By Organization	Positions		Funding		
	2026	2027	2026 Appropriated	2027 Recommended	2027 Appropriated
Executive & Public Affairs			2,518,340	2,684,268	-
Total	12	12	**2,518,340**	**2,684,268**	**-**
By Expenditures Category					
Employee Compensation			2,039,279	2,110,352	-
Non-Personnel			479,061	573,916	-
Total			**2,518,340**	**2,684,268**	**-**
By Source of Funds					
11111 General			2,518,340	2,684,268	-
Total			**2,518,340**	**2,684,268**	**-**

Expenditure Summary by Organization

Department Mayor's Office

Division Mayor's Office Department No 101000

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
101011 EXECUTIVE & PUBLIC AFFAIRS				
All executive and public affairs inquiries, decisions, needs assessment, policy development and general City management are handled by this organization.				
Employee Compensation	1,783,533.49	2,039,279	2,110,352	-
Non-Personnel	503,081.21	479,061	573,916	-
Organization Total	**2,286,614.70**	**2,518,340**	**2,684,268**	**-**
Department Total	**2,286,614.70**	**2,518,340**	**2,684,268**	**-**

Division Summary of Personnel

Department Mayor's Office

Division Mayor's Office Department No 101000

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Chief of Staff	9510	-	1	1	135,535	-	-
Community Relations Outreach Coordinator	9521	2	2	2	193,262	-	-
Deputy Chief of Staff	9514	3	3	3	397,615	-	-
Director of Communications - Mayor's Office	9522	1	1	1	162,874	-	-
Director of Transformation & Strategic Partnership	9535	-	-	1	175,773	-	-
Homeless Services Coordinator	9516	1	1	1	103,679	-	-
Mayor	9500	1	1	1	128,878	-	-
Public Engagement & Hotline Operations Supervis	9560	1	-	-	-	-	-
Receptionist - Mayor's Office	9536	-	1	-	-	-	-
Senior Deputy Chief of Staff	9512	1	1	1	158,116	-	-
Street Outreach Community Liaison	9530	1	1	1	61,124	-	-
Longevity					181		-
Part-Time and Seasonal					178,000		-
Reimbursements					(242,060)		-
Department Total		**11**	**12**	**12**	**1,452,977**	**-**	**-**

Explanatory Comments:

The Mayor's Office has three Deputy Chief of Staff positions. These include: Deputy Chief of Staff- Administration, Deputy Chief of Staff- External Affairs, and Deputy Chief of Staff- Economic Development.

Division Summary of Major Object Expenditures

Department Mayor's Office

Division Mayor's Office Department No 101000

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	1,151,927.20	1,361,474	1,516,857	-
Part-Time and Seasonal	136,047.08	81,536	178,000	-
Overtime	2,002.79	-	-	-
Longevity	226.00	1,044	181	-
Reimbursements	-	-	(242,060)	-
HSA Substitute	4,750.00	4,750	-	-
Total Employee Earnings	**1,294,953.07**	**1,448,804**	**1,452,978**	**-**
Employee Benefits				
FICA	95,461.97	110,836	129,670	-
Pension	195,872.76	256,563	285,658	-
Insurance	223,994.43	258,480	282,168	-
Reimbursements	(26,748.74)	(35,404)	(40,122)	-
Total Employee Benefits	**488,580.42**	**590,475**	**657,374**	**-**
Total Employee Compensation	**1,783,533.49**	**2,039,279**	**2,110,352**	**-**
Non-Personnel				
Purchased Services	453,447.96	437,361	535,616	-
Supplies	24,259.80	14,700	24,300	-
Equipment	4,292.17	24,000	2,000	-
Other	21,081.28	3,000	12,000	-
Total Non-Personnel	**503,081.21**	**479,061**	**573,916**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Department Total	**2,286,614.70**	**2,518,340**	**2,684,268**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	2,286,614.70	2,518,340	2,684,268	-	-
	2,286,614.70	**2,518,340**	**2,684,268**	**-**	-

City of Omaha
City Council Department

City of Omaha
2027 City Council Department Budget
Appropriated Summary

By Organization	Positions		Funding		
	2026	2027	2026 Appropriated	2027 Recommended	2027 Appropriated
Council Direct Cost			684,048	718,685	-
Council Administrative Cost			999,848	1,090,061	-
Cable T.V. Admin Costs			19,671	-	-
Total	14	14	**1,703,567**	**1,808,746**	**-**
By Expenditures Category					
Employee Compensation			1,568,978	1,659,811	-
Non-Personnel			134,589	148,935	-
Total			**1,703,567**	**1,808,746**	**-**
By Source of Funds					
11111 General			1,703,567	1,808,746	-
Total			**1,703,567**	**1,808,746**	**-**

Expenditure Summary by Organization

Department City Council

Division City Council Department No 102000

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
102011 COUNCIL DIRECT COST				
The City Council was established by the Home Rule Charter of the City of Omaha in 1956 as the legislative branch of City government. The Council has the vested power to pass, amend or repeal any and all ordinances and resolutions necessary or the power to execute and carry into effect the provisions of the Charter. In addition to exercising its general legislative duties, it is the responsibility of the Council to provide for public hearings, make or confirm appointments, adopt the annual budget, undertake necessary investigations, provide for an independent audit and take such other actions as it deems necessary and consistent with the Charter.				
Employee Compensation	544,581.12	561,997	588,834	-
Non-Personnel	87,649.71	122,051	129,851	-
Organization Total	**632,230.83**	**684,048**	**718,685**	**-**
102012 COUNCIL ADMINISTRATIVE COST				
The Council Administrative Cost organization informs and assists the City Council on all aspects of City business including budget and financial issues, research, weekly agenda review and scheduling activities. The employees also assist in resolving citizen complaints, provide general support for Council activities, and serve as a liaison with the Office of the Mayor and City departments. This office is staffed by the Chief of Staff and a support staff of City Council Staff Assistants and clerical personnel.				
Employee Compensation	871,266.49	987,310	1,070,977	-
Non-Personnel	16,904.66	12,538	19,084	-
Organization Total	**888,171.15**	**999,848**	**1,090,061**	**-**
102014 CABLE T.V. ADMIN COSTS				
City Council staff support associated with public, educational, and governmental programming provisions in cable franchise agreements.				
Employee Compensation	4,389.54	19,671	-	-
Organization Total	**4,389.54**	**19,671**	**-**	**-**
Department Total	**1,524,791.52**	**1,703,567**	**1,808,746**	**-**

Division Summary of Personnel

Department City Council

Division City Council Department No 102000

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Administrative Typist II	3010	1	1	1	55,040	-	-
City Council Chief of Staff	4002	1	1	1	169,754	-	-
City Council Member	9502	6	6	6	282,498	-	-
City Council President	9501	1	1	1	56,500	-	-
Council Staff Assistant	4006	4	4	4	409,255	-	-
Secretary to the City Council	4001	1	1	1	68,323	-	-
Annual & Sick Lv Bal Payoff					20,000		-
HSA Substitute					7,125		-
Longevity					11,535		-
Overtime					3,093		-
Specialty Pay					714		-
Department Total		**14**	**14**	**14**	**1,083,837**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department City Council

Division City Council Department No 102000

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	909,097.02	1,015,863	1,062,084	-
Overtime	-	1,148	3,093	-
Longevity	4,010.00	6,292	11,535	-
HSA Substitute	4,750.00	4,750	7,125	-
Total Employee Earnings	**917,857.02**	**1,028,053**	**1,083,837**	**-**
Employee Benefits				
FICA	65,486.00	78,647	82,913	-
Pension	162,930.69	192,690	198,979	-
Insurance	303,140.20	301,561	329,196	-
Reimbursements	(29,176.76)	(31,973)	(35,114)	-
Total Employee Benefits	**502,380.13**	**540,925**	**575,974**	**-**
Total Employee Compensation	**1,420,237.15**	**1,568,978**	**1,659,811**	**-**
Non-Personnel				
Purchased Services	68,754.25	107,047	115,095	-
Supplies	8,502.17	11,842	13,111	-
Equipment	27,297.95	15,700	20,729	-
Total Non-Personnel	**104,554.37**	**134,589**	**148,935**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Department Total	**1,524,791.52**	**1,703,567**	**1,808,746**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	1,524,791.52	1,703,567	1,808,746	-	-
	1,524,791.52	**1,703,567**	**1,808,746**	**-**	-

City of Omaha
City Clerk Department

City of Omaha
2027 City Clerk Department Budget
Appropriated Summary

By Organization	Positions		Funding		
	2026	2027	2026 Appropriated	2027 Recommended	2027 Appropriated
Administrative Support			967,913	1,016,059	-
Total	5	5	**967,913**	**1,016,059**	**-**
By Expenditures Category					
Employee Compensation			718,834	757,648	-
Non-Personnel			249,079	258,411	-
Total			**967,913**	**1,016,059**	**-**
By Source of Funds					
11111 General			967,913	1,016,059	-
Total			**967,913**	**1,016,059**	**-**

Expenditure Summary by Organization

Department City Clerk

Division City Clerk Department No 103000

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
103011 ADMINISTRATIVE SUPPORT				
The City Clerk is charged with records management and retention of all documents pertaining to the City Council.				
The Clerk provides information to city officials, departments, governmental agencies and the general public. The office prepares agendas for the City Council, the Board of Equalization, and various Council Committees. In conjunction with the agenda, the Clerk's office prepares an informational packet consisting of the pertinent information for each agenda item. This same information is linked to each agenda item and made available on the City of Omaha's Website. The City Clerk is responsible for legally required publication of City Council documents, public hearing notifications, and courtesy notifications. The City Clerk conducts City Council and Board of Equalization meetings. A journal record and recording of public meetings are maintained as required by city charter and state law. It is the City Clerk's responsibility to present required documents to the Mayor for signature, attest the Mayor's signature, and refer to legally file certified copies.				
The City Clerk is a member of the Bid Opening Committee and receives bids, requests for proposals and sale of city property proposals for the City of Omaha. The office maintains bid bond security files and deposits bid security checks.				
The City Clerk's office issues liquor licenses and maintains records for the following: liquor licenses, Keno operations, firework applications, lobbyist registrations, Sanitary and Improvement Districts, claims filed against the City, proofs of publications, and surety bonds as well as oaths of elected officials, city employees, and appointed board members.				
The City Clerk issues the "Proclamation" and "Notice to the Public" for election issues pertaining to the City of Omaha.				
The City Clerk's office prepares bond issue transcripts and participates in the signing and closing of municipal bond sales for the City of Omaha.				
Employee Compensation	693,582.42	718,834	757,648	-
Non-Personnel	146,874.52	249,079	258,411	-
Organization Total	**840,456.94**	**967,913**	**1,016,059**	**-**
Department Total	**840,456.94**	**967,913**	**1,016,059**	**-**

Division Summary of Personnel

Department City Clerk

Division City Clerk Department No 103000

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Administrative Clerk	3020	1	1	1	55,040	-	-
City Clerk	4005	1	1	1	161,194	-	-
Deputy City Clerk	4004	1	1	1	103,857	-	-
Executive Secretary	0030	1	1	1	83,938	-	-
Office Supervisor	0050	1	1	1	81,715	-	-
Longevity					6,264		-
Part-Time and Seasonal					29,000		-
Department Total		**5**	**5**	**5**	**521,008**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department City Clerk

Division City Clerk Department No 103000

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	445,533.14	465,573	485,744	-
Part-Time and Seasonal	23,307.87	28,000	29,000	-
Overtime	1,161.28	-	-	-
Longevity	4,176.00	3,889	6,264	-
Total Employee Earnings	**474,178.29**	**497,462**	**521,008**	**-**
Employee Benefits				
FICA	33,946.48	38,055	39,857	-
Pension	84,899.01	88,399	92,645	-
Insurance	112,991.32	107,700	117,570	-
Other	-	-	600	-
Reimbursements	(12,432.68)	(12,782)	(14,032)	-
Total Employee Benefits	**219,404.13**	**221,372**	**236,640**	**-**
Total Employee Compensation	**693,582.42**	**718,834**	**757,648**	**-**
Non-Personnel				
Purchased Services	86,039.88	117,926	116,611	-
Supplies	59,923.36	102,000	112,000	-
Equipment	611.28	29,153	29,500	-
Other	300.00	-	300	-
Total Non-Personnel	**146,874.52**	**249,079**	**258,411**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Department Total	**840,456.94**	**967,913**	**1,016,059**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	840,456.94	967,913	1,016,059	-	-
	840,456.94	**967,913**	**1,016,059**	**-**	-

City of Omaha
Law Department

Mission Statement

The Law Department provides legal guidance and services to the City of Omaha. The Civil Division offers legal counsel to the Mayor, the City Council, and all City Departments. Additionally, the Law Department represents the City and its employees in litigation. The Law Department aids with the drafting of ordinances, reviewing contracts and assists other city departments in their projects and operations.

The Claims Division diligently reviews and investigates claims made against the City in order to make a fair and proper judgment.

The Prosecution Division, led by the City Prosecutor, handles thousands of criminal cases a year. The Prosecutor's Office strives to seek justice by aiding victims and holding offenders accountable for their actions. They also seek ways to use diversion and restorative justice as deterrents to traditional criminal justice consequences.

Goals and Objectives

1. To continue to provide competent and responsible legal advice to the City of Omaha
2. To improve efficiency and productivity through the use of technology
3. To responsibly represent the best interests of the City of Omaha in litigation
4. To advocate for justice in criminal justice prosecutions

City of Omaha
2027 Law Department Budget
Appropriated Summary

By Organization	Positions		Funding		
	2026	2027	2026 Appropriated	2027 Recommended	2027 Appropriated
Civil Law			3,792,818	3,922,320	-
Claims & Investigation			66,006	204,045	-
Prosecution			3,177,117	3,320,225	-
Total	35	36	**7,035,941**	**7,446,590**	**-**
By Expenditures Category					
Employee Compensation			6,131,536	6,553,132	-
Non-Personnel			904,405	893,458	-
Total			**7,035,941**	**7,446,590**	**-**
By Source of Funds					
11111 General			7,035,941	7,446,590	-
Total			**7,035,941**	**7,446,590**	**-**

Expenditure Summary by Organization

Department Law

Division Law Department No 104000

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
104011 CIVIL LAW				
Members of the Law Department advise the Mayor and the City Council on legal matters, represent the City in litigations, provide written legal opinions on official matters when requested to do so by the Mayor, City Council or other City Officials; draft and review ordinances, contracts, resolutions and other documents for legal correctness; and perform such other duties as assigned by the Mayor or the City Council.				
Employee Compensation	2,578,965.57	3,138,382	3,238,439	-
Non-Personnel	465,856.31	654,436	683,881	-
Capital	10,894.90	-	-	-
Organization Total	**3,055,716.78**	**3,792,818**	**3,922,320**	**-**
104012 CLAIMS & INVESTIGATION				
The Law Department routinely handles all claims filed against the City, its employees or agents where there is potential liability. This activity includes locating and interviewing witnesses, taking photographs, seeking out evidence, taking statements, and generally providing support assistance in litigation. Other activities include conducting internal investigations and other special investigations as administratively assigned by the Mayor or City Council.				
Employee Compensation	59,967.48	65,094	203,153	-
Non-Personnel	535.77	912	892	-
Organization Total	**60,503.25**	**66,006**	**204,045**	**-**
104013 PROSECUTION				
Members of the Law Department prosecute all violations designated as misdemeanors or traffic infractions. Additionally, they interview, investigate and issue private warrants, handle all appeals of municipal convictions to the District Court, enforce provisions of the City Code, advise the Police Department on search and seizure, and handle appeals on issues of law to the District and State Supreme Court.				
Employee Compensation	2,595,697.72	2,928,060	3,111,540	-
Non-Personnel	115,300.54	249,057	208,685	-
Organization Total	**2,710,998.26**	**3,177,117**	**3,320,225**	**-**
Department Total	**5,827,218.29**	**7,035,941**	**7,446,590**	**-**

Performance Summary By Division

Department	Law		
Division	Law	Department No	104000

Performance Measures	2025 Actual	2026 Planned	2027 Goal
% of Log book Assignments Answered within 15 days	92%	90%	90%
% of Log Book Assignments Answered within 30 days	95%	100%	100%
Case-to-Prosecutor Ratios	3,500 to 1	3,500 to 1	3,500 to 1

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Civil Active Cases	115	132	130
Civil Cases Closed	58	50	85
Civil New Lawsuits	61	40	90
Claims Against City - Non Litigated	555	550	500
Claims by City - Non Litigated	315	250	300
Litigated Judgments Against City	$0	$750,000	$500,000
Litigation Settlements paid by City	$1,506,375	$500,000	$500,000
Paid in Claims Against City	$285,405	$200,000	$200,000
Prosecution Complaints Handled	100,000	100,000	100,000
Recovered in Claims by City	$207,397	$390,000	$350,000
Requests Made by Other City Departments	1,500	1,500	1,500

Division Summary of Personnel

Department Law

Division Law Department No 104000

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Administrative Assistant III	3060	2	2	2	150,831	-	-
Administrative Clerk	3020	5	5	5	232,162	-	-
Assistant to the City Prosecutor	4009	1	1	1	72,927	-	-
Attorney	4081	4	4	5	510,606	-	-
City Attorney	4086	1	1	1	266,617	-	-
City Prosecutor	4085	1	1	1	236,518	-	-
Claims Adjuster	4087	-	1	1	93,620	-	-
Deputy City Attorney	4083	4	4	3	585,862	-	-
Executive Secretary - Law	4010	1	1	1	86,172	-	-
Paralegal Assistant	4080	1	1	2	160,254	-	-
Senior Administrative Clerk	3030	1	2	2	115,955	-	-
Senior Attorney	4082	11	12	12	1,866,069	-	-
Annual & Sick Lv Bal Payoff					55,000		-
Inter/Intra-Departmental Charge					65,000		-
Longevity					25,719		-
Other Pay					4,000		-
Overtime					12,014		-
Part-Time and Seasonal					169,000		-
Reimbursements					(64,413)		-
Specialty Pay					9,000		-
Vehicle Maintenance					134		-
Department Total		**32**	**35**	**36**	**4,653,047**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department Law

Division Law Department No 104000

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	3,732,156.48	4,328,979	4,510,593	-
Part-Time and Seasonal	6,043.84	86,000	169,000	-
Overtime	31,548.24	15,000	12,014	-
Longevity	14,952.00	15,132	25,719	-
Reimbursements	(61,422.27)	(58,000)	(64,413)	-
Vehicle Maintenance	145.20	94	134	-
Total Employee Earnings	**3,723,423.49**	**4,387,205**	**4,653,047**	**-**
Employee Benefits				
FICA	266,997.17	328,491	345,143	-
Pension	671,650.52	781,278	833,854	-
Insurance	681,053.24	753,900	846,504	-
Other	-	-	9,001	-
Reimbursements	(108,493.65)	(119,338)	(134,417)	-
Total Employee Benefits	**1,511,207.28**	**1,744,331**	**1,900,085**	**-**
Total Employee Compensation	**5,234,630.77**	**6,131,536**	**6,553,132**	**-**
Non-Personnel				
Purchased Services	450,984.54	578,621	665,566	-
Supplies	111,036.91	300,000	200,000	-
Equipment	11,438.71	24,872	27,000	-
Vehicle Maintenance	499.84	912	892	-
Other	7,732.62	-	-	-
Total Non-Personnel	**581,692.62**	**904,405**	**893,458**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	10,894.90	-	-	-
Total Capital	**10,894.90**	**-**	**-**	**-**
Department Total	**5,827,218.29**	**7,035,941**	**7,446,590**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	5,827,218.29	7,035,941	7,446,590	-	-
	5,827,218.29	**7,035,941**	**7,446,590**	**-**	-

City of Omaha
Human Resources Department

Mission Statement

The City of Omaha Human Resources Department's mission is to provide effective human resources services to the operating departments, city employees, and to citizens of Omaha. Direct or core services are provided by the department to our customers through the following divisions: Administration, Labor Relations, Employment, Recruitment and Training, Benefits, Compensation, Safety, Workers Compensation, and Human Resource Information Systems.

Goals and Objectives

The Human Resources Department strives to:

1. Recruit and attract a qualified, diverse applicant pool.

2. Identify and hire the best applicants.

3. Assist City departments in providing a safe work environment.

4. Provide administrative support for two employee pension systems and the Personnel Board.

5. Assist supervisors in understanding City Policies, HR Policies, CBAs and resolving employee performance issues.

6. Represent City interests in labor relations issues and contract negotiations with employee unions.

7. Foster a work environment that allows for equal opportunity/access to all areas of employment.

8. Maintain effective human resource information systems to benefit employees and supervisors.

Goals for the Human Resources Department include:

1. Enhance and streamline the recruiting, testing, and staffing process.

2. Control healthcare costs via cooperation with the Police, Fire, and Civilian unions.

3. Implement targeted injury prevention and treatment programs for injuries at work.

4. Upgrade our Human Resource Information Management System to enhance the administration of employee data, benefits, compensation, talent acquisition, performance data, employee relations, and payroll.

5. Review and update Human Resources Policies and Procedures.

6. Expand management training for employees.

7. Negotiate collective bargaining agreements with fire and police sworn.

City of Omaha
2027 Human Resources Department Budget
Appropriated Summary

By Organization	Positions		Funding		
	2026	2027	2026 Appropriated	2027 Recommended	2027 Appropriated
Human Resources Administration			664,902	674,357	-
Hris			897,056	900,296	-
Employment			1,374,806	1,520,792	-
Benefits			659,817	715,535	-
Labor Relations			426,400	457,300	-
Compensation			226,324	252,729	-
Workers Compensation And Safety			689,064	690,514	-
Total	30	30	**4,938,369**	**5,211,523**	**-**
By Expenditures Category					
Employee Compensation			3,909,380	4,259,763	-
Non-Personnel			1,028,989	951,760	-
Total			**4,938,369**	**5,211,523**	**-**
By Source of Funds					
11111 General			4,938,369	5,211,523	-
Total			**4,938,369**	**5,211,523**	**-**

Expenditure Summary by Organization

Department: Human Resources

Division: Human Resources — Department No: 105000

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			

105011 HUMAN RESOURCES ADMINISTRATION

The Administration organization is responsible for the management of the functional activities of the Human Resources Department and enforcement of the Omaha Municipal Code, Labor Agreements, and State and Federal laws regarding employment. The Administration organization also provides administrative and secretarial support for the Personnel Board. The necessary administrative functions for the Police and Fire Retirement System Board, and the Civilian Employee Pension Board are also assigned to this organization.

105012 HRIS

This function is responsible for Human Resource Information Systems and reporting. HRIS works closely with payroll to assure accurate data reporting for internal and external customers. HRIS maintains applicant tracking software, HR databases, and HR department technology.

This organization is responsible for the establishment and maintenance of City employee records, employment verification, and state unemployment compensation under the general supervision of the Director of Human Resources.

Employee Compensation	919,823.86	1,025,784	1,119,308	-
Non-Personnel	396,750.86	536,174	455,345	-
Organization Total	**1,316,574.72**	**1,561,958**	**1,574,653**	**-**

105013 EMPLOYMENT

This organization is responsible for assuring that all applicants for City positions, whether for open or promotional appointments, are evaluated based on qualifications and fitness for employment into the City service. This encompasses interviewing, testing, and referral to operational departments for selection. This organization also provides support services for the clerical functions of the department.

Employee Compensation	918,631.76	980,406	1,111,892	-
Non-Personnel	355,609.12	394,400	408,900	-
Organization Total	**1,274,240.88**	**1,374,806**	**1,520,792**	**-**

105014 BENEFITS

This organization is responsible for administering and coordinating the City's health care, FMLA, and pension programs. Projects include pre-retirement counseling and review and coordination of all medical data relating to disability pension applications. This organization administers the Employee Assistance Program and is responsible for all pension calculations.

Employee Compensation	627,555.99	653,317	710,035	-
Non-Personnel	51,039.81	6,500	5,500	-
Organization Total	**678,595.80**	**659,817**	**715,535**	**-**

Expenditure Summary by Organization

Department: Human Resources

Division: Human Resources — Department No: 105000

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
105015 LABOR RELATIONS				
This organization is responsible for all activities to include contract preparation and negotiation, contract administration, preparation of all arbitration personnel cases and the administration of the grievance procedure for the City.				
This organization is responsible for coordinating inter-departmental efforts regarding the Americans with Disabilities Act.				
Employee Compensation	292,820.98	408,100	443,800	-
Non-Personnel	1,071.09	18,300	13,500	-
Organization Total	**293,892.07**	**426,400**	**457,300**	**-**
105016 COMPENSATION				
The compensation function is responsible for the administration of the City of Omaha classification program including class specifications, conducting job studies, and conducting salary and fringe benefit surveys.				
Employee Compensation	191,559.17	215,159	241,564	-
Non-Personnel	66,385.78	11,165	11,165	-
Organization Total	**257,944.95**	**226,324**	**252,729**	**-**
105017 WORKERS COMPENSATION AND SAFETY				
This organization is responsible for the administration of the workers compensation benefits program for employees of the City of Omaha. The organization strives to keep employees safe by establishing best practices and relevant training in cooperation and collaboration with all departments. This organization administers the City-wide Safety Program and facilitates the Commercial Driver's License function.				
Employee Compensation	593,708.16	626,614	633,164	-
Non-Personnel	43,602.81	62,450	57,350	-
Organization Total	**637,310.97**	**689,064**	**690,514**	**-**
Department Total	**4,458,559.39**	**4,938,369**	**5,211,523**	**-**

Performance Summary By Division

Department	Human Resources		
Division	Human Resources	Department No	105000

Performance Measures	2025 Actual	2026 Planned	2027 Goal
% change in medical only/indemnity split for workers compensation claims	72% / 28%	70% / 30%	70% / 30%
OSHA recordable injuries	122	110	100

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Approved disability pensions processed	9	8	8
City employees who take the Commercial Driver's License test	62	80	80
Civilian pension refunds processed	121	110	110
Converted pensions processed	1	3	2
DROP Started	29	30	30
DROPS Ended	37	30	30
EDRO's Ended	13	10	10
EDRO's Started	6	10	10
Educational seminars provided	64	70	75
Full-time employees hired	226	250	275
Part-time and seasonal employees hired	693	700	700
Police/Fire pension refunds processed	9	10	10
Recalculated pensions processed	7	50	10
Retirement estimate requests processed	381	400	400
Retirements processed	109	100	100
Revised job specifications	47	45	45
Safety training classes provided	152	100	120

Division Summary of Personnel

Department: Human Resources

Division: Human Resources | Department No: 105000

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Administrative Assistant I	3040	1	1	1	50,685	-	-
Executive Secretary - Human Resources	4011	1	1	1	71,681	-	-
Human Resources Director	9503	1	1	1	208,497	-	-
Human Resources Information System Manager	4063	1	1	1	136,751	-	-
Human Resources Information Systems Analyst	4059	2	2	2	177,736	-	-
Human Resources Specialist	4051	4	4	4	275,735	-	-
Human Resources Technician I	4052	7	9	9	709,745	-	-
Human Resources Technician II	4053	3	4	4	381,960	-	-
Human Resources Technician III	4054	2	2	2	246,437	-	-
Human Resources Technician IV	4056	1	1	1	141,337	-	-
Labor Relations Dir - Asst Human Resources Dir	4061	1	1	1	157,684	-	-
Safety Inspector	4057	2	2	-	-	-	-
Safety Inspector	1705	-	-	2	164,714	-	-
Union Officer	6525U	1	1	1	86,694	-	-
Longevity					14,184		-
Other Pay					1,700		-
Part-Time and Seasonal					35,000		-
Specialty Pay					6,100		-
Vehicle Maintenance					2,170		-
Department Total		**27**	**30**	**30**	**2,868,810**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Human Resources

Division: Human Resources — Department No: 105000

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	2,332,786.66	2,621,863	2,817,456	-
Part-Time and Seasonal	20,784.81	-	35,000	-
Overtime	7,766.87	-	-	-
Longevity	7,237.19	8,552	14,184	-
Vehicle Maintenance	1,949.91	2,189	2,170	-
Total Employee Earnings	**2,370,525.44**	**2,632,604**	**2,868,810**	**-**
Employee Benefits				
FICA	171,157.27	199,772	217,705	-
Pension	440,184.95	495,304	533,199	-
Insurance	616,558.10	646,200	705,420	-
Other	-	-	11,400	-
Reimbursements	(54,325.84)	(64,500)	(76,771)	-
Total Employee Benefits	**1,173,574.48**	**1,276,776**	**1,390,953**	**-**
Total Employee Compensation	**3,544,099.92**	**3,909,380**	**4,259,763**	**-**
Non-Personnel				
Purchased Services	840,044.22	962,211	901,469	-
Supplies	17,230.90	29,100	24,600	-
Equipment	39,792.21	17,000	3,500	-
Vehicle Maintenance	1,625.75	928	1,941	-
Other	15,766.39	19,750	20,250	-
Total Non-Personnel	**914,459.47**	**1,028,989**	**951,760**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Department Total	**4,458,559.39**	**4,938,369**	**5,211,523**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	4,458,387.86	4,938,369	5,211,523	-	-
12131 Street Allocation (Ref. B-11)	171.53	-	-	-	-
	4,458,559.39	**4,938,369**	**5,211,523**	**-**	-

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City of Omaha
Human Rights & Relations Department

Mission Statement

The Omaha Department of Human Rights and Relations advances economic opportunity and promotes equity for all Omaha residents through engagement, small business development, restorative justice, and investigations.

Goals and Objectives

1. Actively accept and investigate charges of discrimination in housing, employment and public accommodations from the people of Omaha.

2. Create economic opportunities by administering and managing the ONEBiz, Small and Emerging Business, and Economic Sustainability Programs.

3. Administer a Restorative Justice Diversion Program in partnership with the Omaha Police Department and the City Prosecutor's Office.

4. Coordinate compliance with Title VI of the Civil Rights Act and Title II of the Americans with Disabilities Act.

5. Coordinate the City of Omaha's Poverty Elimination Action Plan.

6. Expand education, training and outreach opportunities related to the scope of the Department.

City of Omaha
2027 Human Rights & Relations Department Budget
Appropriated Summary

By Organization	Positions		Funding		
	2026	2027	2026 Appropriated	2027 Recommended	2027 Appropriated
Human Relations And Economic Inclusion			1,244,630	1,392,637	-
Civil Rights Investigations And Enforcement			652,173	660,707	-
Total	12	12	**1,896,803**	**2,053,344**	**-**
By Expenditures Category					
Employee Compensation			1,555,996	1,670,294	-
Non-Personnel			340,807	383,050	-
Total			**1,896,803**	**2,053,344**	**-**
By Source of Funds					
11111 General			1,896,803	2,053,344	-
Total			**1,896,803**	**2,053,344**	**-**

Explanatory comments:

The Human Rights & Relations Department manages grants that are in addition to the total appropriations shown on this page.

Staff expenses and the grant reimbursements are displayed within the budget. Refer to the C Section Summary of Grants workpaper for the grants included in the budget.

Expenditure Summary by Organization

Department: Human Rights & Relations

Division: Human Rights & Relations — Department No: 106000

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
106017 HUMAN RELATIONS AND ECONOMIC INCLUSION				
This organization administers the City of Omaha's Small and Emerging Business (SEB) program, Economic Sustainability Program (ESP) and ONEBiz website. Through these programs, the Human Rights & Relations Department cultivates economic growth, workforce and youth development, with a special focus on economically distressed areas of Omaha.				
Employee Compensation	896,912.04	920,139	1,033,637	-
Non-Personnel	206,898.98	324,491	359,000	-
Organization Total	**1,103,811.02**	**1,244,630**	**1,392,637**	**-**
106018 CIVIL RIGHTS INVESTIGATIONS AND ENFORCEMENT SUPPORT SERVICES				
This organization educates the public about and conducts investigations under the City of Omaha's civil rights anti-discrimination ordinances, Omaha Municipal Code Chapter 13, Articles III and IV and Chapter 10, Article V. Services also include mediation, negotiations and monitoring of settlement agreements.				
The Civil Rights and Enforcement Support Services organization also supports the Human Rights and Relations Board and Civil Rights Hearing Board and coordinates the department's activities with state, regional and national civil rights enforcement agencies. The organization tracks and reports on its performance, including investigation volumes and outcomes and community engagement.				
Employee Compensation	541,808.00	635,857	636,657	-
Non-Personnel	47,040.39	16,316	24,050	-
Organization Total	**588,848.39**	**652,173**	**660,707**	**-**
Department Total	**1,692,659.41**	**1,896,803**	**2,053,344**	**-**

Performance Summary By Division

Department	Human Rights & Relations		
Division	Human Rights & Relations	Department No	106000

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Cases closed			
Employment cases closed	36	33	30
Housing cases closed	32	33	36
Public accommodation cases closed	2	3	3
Total cases closed	70	69	69
Charges filed			
Employment intake charges	45	33	30
Housing intake charges	36	36	39
Public accommodation intake charges	2	3	3
Total charges filed	83	72	72
Economic Sustainability Program plans			
Construction firms	45	45	38
Consulting firms	30	30	26
Service firms	2	2	2
Total plans	77	77	66
ONEBiz			
Number of business profiles created	380	150	250
Other			
Outreach initiatives	250	150	150
Small and Emerging Business Program			
Amount of contracts going to Small and Emerging Business Program	$39,778,789.80	$22,000,000	$27,000,000
Authorizations and reauthorizations	55	60	60

Division Summary of Personnel

Department: Human Rights & Relations

Division: Human Rights & Relations — Department No: 106000

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Assistant Director - Human Rights and Relations	4065	1	1	1	137,146	-	-
Economic Development Program Administrator	0627	3	3	3	247,609	-	-
Executive Secretary	0030	1	1	1	83,938	-	-
Human Relations Representative I	0620	4	5	4	301,683	-	-
Human Relations Representative II	0630	1	1	1	98,470	-	-
Human Relations Specialist	0610	1	-	1	61,866	-	-
Human Rights and Relations Director	9504	1	1	1	201,614	-	-
Holiday Pay					800		-
Longevity					3,915		-
Other Pay					14,199		-
Overtime					1,000		-
Part-Time and Seasonal					62,700		-
Reimbursements					(105,000)		-
Department Total		**12**	**12**	**12**	**1,109,940**	**-**	**-**

Explanatory Comments:

The Human Rights and Relations Department receives payment through work share agreements for work performed from the Equal Employment Opportunity Commission and the Department of Housing and Urban Development that reimburses a portion of expenses related to data and information systems, salary, and other administrative costs associated with the administration and enforcement of a substantially equivalent fair housing law and equal employment opportunity law.

Division Summary of Major Object Expenditures

Department: Human Rights & Relations

Division: Human Rights & Relations — Department No: 106000

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	1,025,940.06	1,101,225	1,147,325	-
Part-Time and Seasonal	108.00	22,000	62,700	-
Overtime	959.36	1,700	1,000	-
Longevity	1,566.00	2,651	3,915	-
Reimbursements	(95,000.00)	(95,000)	(105,000)	-
HSA Substitute	2,375.00	2,375	-	-
Total Employee Earnings	**935,948.42**	**1,034,951**	**1,109,940**	**-**
Employee Benefits				
FICA	73,948.54	85,453	91,882	-
Pension	193,519.32	208,178	216,967	-
Insurance	263,902.32	258,480	282,168	-
Other	-	-	6,000	-
Reimbursements	(28,598.56)	(31,066)	(36,663)	-
Total Employee Benefits	**502,771.62**	**521,045**	**560,354**	**-**
Total Employee Compensation	**1,438,720.04**	**1,555,996**	**1,670,294**	**-**
Non-Personnel				
Purchased Services	248,323.78	329,057	355,636	-
Supplies	3,815.59	8,050	6,300	-
Equipment	1,800.00	2,500	19,914	-
Other	-	1,200	1,200	-
Total Non-Personnel	**253,939.37**	**340,807**	**383,050**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Department Total	**1,692,659.41**	**1,896,803**	**2,053,344**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	1,692,659.41	1,896,803	2,053,344	-	-
	1,692,659.41	**1,896,803**	**2,053,344**	**-**	-

City of Omaha
Finance Department

Mission Statement

The Finance Department plans, controls, maintains, and reports the receipts, commitments, and disbursements of all City funds. The Finance Department is comprised of six divisions including Administration, Accounting, Revenue, Payroll, Budget and Information Technology. The Department serves as support to the other departments in the areas of budgeting, accounting, billing, employee timekeeping, payroll, and property control. Finance staff manage the City's debt and property insurance, monitor the Keno contract, and administer the two defined-benefit pension systems. The Department strives to identify cost effective improvements throughout all City operations and to maximize revenue collections and investments.

Goals and Objectives

1. To provide timely, accurate and useful financial data to the Mayor, City Council, department managers and City of Omaha Citizens.

2. Coordinate the preparation, implementation and monitoring of the annual City budget. The budget itself should serve as a policy document, as an operations guide, as a financial plan and as a communications medium.

3. Maintain a diversified and stable revenue system to protect the City from possible short-term fluctuations in any of its various revenue sources.

4. Provide effective cash management and timely investment of City funds.

5. Maintain an unqualified opinion on the City's annual audit.

6. Provide accurate and timely wage payments to employees, pension to retirees, and disbursements of deductions from these payments.

7. Leverage technology wherever possible to achieve efficiencies.

City of Omaha
2027 Finance Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2026	2027	2026 Appropriated	2027 Recommended	2027 Appropriated
Finance - Administration	3	3	788,808	882,995	-
Finance - Accounting	15	15	1,929,901	2,064,160	-
Finance - Revenue	11	11	1,437,542	1,532,807	-
Finance - Payroll	4	4	567,584	582,337	-
Finance - Budget	6	6	936,272	970,191	-
Finance - Information Technology	1	1	1,157,268	1,264,051	-
Total	40	40	**6,817,375**	**7,296,541**	**-**
By Expenditures Category					
Employee Compensation			5,605,190	5,890,652	-
Non-Personnel			1,212,185	1,405,889	-
Total			**6,817,375**	**7,296,541**	**-**
By Source of Funds					
11111 General			6,438,728	6,883,670	-
12131 Street Allocation			176,514	122,118	-
21216 Development Revenue			34,570	37,442	-
13573 Capital Special Assessment			20,000	20,000	-
21116 Parking and Mobility			108,641	115,388	-
21121 Sewer Revenue			38,922	117,923	-
Total			**6,817,375**	**7,296,541**	**-**

Explanatory comments:

The Finance Department manages grants that are in addition to the total appropriations shown on this page.

Staff expenses and the grant reimbursements are displayed within the budget. Refer to the C Section Summary of Grants workpaper for the grants included in the budget.

Expenditure Summary by Organization

Department: Finance

Division: Finance - Administration — Division No: 107010

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
107011 FINANCE - ADMINISTRATION				
The Finance Administration organization provides support for the various organizations within the Finance Department and is responsible for fiscal administration and management of the City. Personnel in this organization manage the City's debt and insurance policies, and administer the Civilian and Police/Fire Pension Systems.				
Employee Compensation	412,411.66	650,158	684,240	-
Non-Personnel	104,987.28	138,650	198,755	-
Organization Total	**517,398.94**	**788,808**	**882,995**	**-**
Division Total	**517,398.94**	**788,808**	**882,995**	**-**

Performance Summary By Division

Department	Finance		
Division	Finance - Administration	Division No	107010

Performance Measures	2025 Actual	2026 Planned	2027 Goal
City Employees Retirement System (Rate of Return- Net)	10.90%	7.50%	7.50%
City General Obligation Bond Rating: Moody's	AA+	AA+	AA+
City General Obligation Bond Rating: Standard & Poor's	Aa2	Aa2	Aa2
City Police and Fire Retirement System (Rate of Return- Net)	10.00%	7.75%	7.75%

Division Summary of Personnel

Department: Finance

Division: Finance - Administration Division No: 107010

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
City Comptroller	4043	-	1	1	159,022	-	-
Finance Director	9505	1	1	1	223,450	-	-
Office Manager	0070	1	1	1	79,948	-	-
Longevity					4,698		-
Part-Time and Seasonal					30,000		-
Division Total		**2**	**3**	**3**	**497,118**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Finance

Division: Finance - Administration Division No: 107010

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	277,270.10	445,403	462,420	-
Part-Time and Seasonal	19,781.58	28,000	30,000	-
Overtime	151.12	-	-	-
Longevity	522.00	964	4,698	-
Total Employee Earnings	**297,724.80**	**474,367**	**497,118**	**-**
Employee Benefits				
FICA	20,713.71	33,981	35,566	-
Pension	52,308.36	84,051	87,958	-
Insurance	45,003.19	64,620	70,542	-
Other	-	-	600	-
Reimbursements	(3,338.40)	(6,861)	(7,544)	-
Total Employee Benefits	**114,686.86**	**175,791**	**187,122**	**-**
Total Employee Compensation	**412,411.66**	**650,158**	**684,240**	**-**
Non-Personnel				
Purchased Services	87,351.20	109,550	163,655	-
Supplies	9,136.40	21,600	22,600	-
Equipment	7,978.98	5,000	10,000	-
Other	520.70	2,500	2,500	-
Total Non-Personnel	**104,987.28**	**138,650**	**198,755**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**517,398.94**	**788,808**	**882,995**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	517,398.94	788,808	882,995	-	-
	517,398.94	**788,808**	**882,995**	**-**	-

Expenditure Summary by Organization

Department Finance

Division Finance - Accounting Division No 107020

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
107024 ACCOUNTING & REPORTING				
Responsibilities of this organization are maintenance and control of general accounting records, preparation and issuance of all checks, pre-audit of all purchase orders, invoices and disbursements charged against the City. The maintenance and retention of all disbursements reports for the City departmental budgetary accounts are maintained and distributed. Functional responsibilities include a quarterly summary and analysis of expenses against appropriations, pre-audit of contracts and purchase orders, application of accounting disciplines, and preparation of information for bond sale official statements. This organization is also responsible for the year-end closing of funds, preparation of annual financial statements and assisting the independent auditors. This organization is also responsible for inventory control and accountability for all City owned real and personal properties.				
Employee Compensation	1,305,513.55	1,926,201	2,060,660	-
Non-Personnel	2,911.90	3,700	3,500	-
Organization Total	**1,308,425.45**	**1,929,901**	**2,064,160**	**-**
Division Total	**1,308,425.45**	**1,929,901**	**2,064,160**	**-**

Performance Summary By Division

Department	Finance		
Division	Finance - Accounting	Division No	107020

Performance Measures	2025 Actual	2026 Planned	2027 Goal
Accounting			
Elapsed Number of Days for Issuance of Annual Reports	245	181	181
Elapsed Number of Days for Issuance of Quarterly Reports	30	31	31

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Accounting			
Outside Agency Monitoring Visits and Reviews	184	125	125
Total Number of Funds Reconciled at Year End	116	116	116

Division Summary of Personnel

Department: Finance

Division: Finance - Accounting Division No: 107020

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Accountant I	0390	-	2	2	142,590	-	-
Accountant II	0400	6	7	7	647,707	-	-
Accountant III	0410	-	1	1	108,325	-	-
Accountant IV	4042	1	1	1	122,586	-	-
Assistant Grant Manager	0450	1	1	1	89,469	-	-
Grant Assistant	0440	2	2	2	141,694	-	-
Grant Manager	0455	1	1	1	103,845	-	-
Longevity					3,975		-
Part-Time and Seasonal					69,000		-
Reimbursements					(50,000)		-
Division Total		**11**	**15**	**15**	**1,379,191**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Finance

Division: Finance - Accounting Division No: 107020

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	940,879.25	1,327,174	1,356,217	-
Part-Time and Seasonal	-	-	69,000	-
Longevity	4,676.00	5,702	3,975	-
Reimbursements	(93,481.99)	(50,000)	(50,000)	-
Total Employee Earnings	**852,073.26**	**1,282,876**	**1,379,192**	**-**
Employee Benefits				
FICA	69,307.04	101,964	109,333	-
Pension	173,311.65	250,982	256,124	-
Insurance	230,233.86	323,100	352,710	-
Other	-	-	1,200	-
Reimbursements	(19,412.26)	(32,721)	(37,899)	-
Total Employee Benefits	**453,440.29**	**643,325**	**681,468**	**-**
Total Employee Compensation	**1,305,513.55**	**1,926,201**	**2,060,660**	**-**
Non-Personnel				
Purchased Services	2,911.90	3,700	3,500	-
Total Non-Personnel	**2,911.90**	**3,700**	**3,500**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**1,308,425.45**	**1,929,901**	**2,064,160**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	1,308,425.45	1,690,527	1,797,447	-	-
12131 Street Allocation (Ref. B-11)	-	176,514	122,118	-	-
21116 Parking and Mobility (Ref. B-58)	-	23,938	26,672	-	-
21121 Sewer Revenue (Ref. B-60)	-	38,922	117,923	-	-
	1,308,425.45	**1,929,901**	**2,064,160**	**-**	-

Expenditure Summary by Organization

Department: Finance

Division: Finance - Revenue Division No: 107030

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
107031 REVENUE				
Functional responsibilities include a quarterly summary and analysis of revenue, investment of temporarily idle funds, preparation of annual financial statements and the revenue section of the annual budget. This activity also includes the continuous monitoring and internal control of revenue against budget appropriations, and administration of the entire Revenue Division.				
107033 CASHIER				
Collects, records, and deposits all monies pertaining to permits, fees, licenses, various taxes and other miscellaneous revenues which are not assigned to the Douglas County Treasurer by law. This responsibility includes the safekeeping of such funds and the timely deposit thereof with the banks used by the City. In addition, the Cashier Section has the custodial responsibility for the centralized city petty cash fund and the collection of returned checks, delinquent accounts and occupation taxes.				
Employee Compensation	1,242,786.62	1,435,642	1,531,622	-
Non-Personnel	1,141.31	1,900	1,185	-
Organization Total	**1,243,927.93**	**1,437,542**	**1,532,807**	**-**
Division Total	**1,243,927.93**	**1,437,542**	**1,532,807**	**-**

Performance Summary By Division

Department	Finance		
Division	Finance - Revenue	Division No	107030

Performance Measures	2025 Actual	2026 Planned	2027 Goal
Revenue			
Hotel/Motel Revenue Remitted via Online Payment System	$11,437,167	$13,600,000	$14,000,000
Restaurant Revenue Remitted via Online Payment System	$34,628,382	$45,000,000	$50,000,000
Tobacco Business Revenue Remitted via Online Payment System	$3,171,949	$4,400,000	$5,000,000

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Audits			
Restaurants Audited	400	420	430
Tobacco Dealers Audited	273	280	290
Keno Locations Monitored			
Main Locations	1	1	1
Mini-main Locations	2	2	2
Satellite Locations	188	193	197
Revenue			
Hotel/Motels Utilizing Online Payment system	76	90	100
Parking Violation Tickets Collected	36,975	37,000	37,250
Restaurants Utilizing Online Payment system	1,300	1,500	2,000
Tobacco Businesses Utilizing Online Payment system	144	250	300

Division Summary of Personnel

Department: Finance

Division: Finance - Revenue Division No: 107030

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Accountant I	0390	2	3	2	156,278	-	-
Accountant II	0400	3	1	2	179,889	-	-
Accountant III	0410	-	2	2	216,651	-	-
City Treasurer	4045	1	1	1	153,551	-	-
Office Supervisor	0050	1	1	1	65,285	-	-
Senior Cashier	5180	3	3	3	163,969	-	-
HSA Substitute					4,750		-
Longevity					7,378		-
Other Pay					20,000		-
Part-Time and Seasonal					68,800		-
Specialty Pay					4,700		-
Division Total		**10**	**11**	**11**	**1,041,251**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Finance

Division: Finance - Revenue Division No: 107030

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	757,275.44	900,785	960,323	-
Part-Time and Seasonal	61,539.42	67,500	68,800	-
Overtime	4,390.24	-	-	-
Longevity	3,654.00	4,477	7,378	-
HSA Substitute	4,750.00	4,750	4,750	-
Total Employee Earnings	**831,609.10**	**977,512**	**1,041,251**	**-**
Employee Benefits				
FICA	61,712.96	74,779	79,656	-
Pension	144,080.10	170,459	182,219	-
Insurance	219,699.10	236,940	258,654	-
Other	-	-	1,200	-
Reimbursements	(14,314.64)	(24,048)	(31,358)	-
Total Employee Benefits	**411,177.52**	**458,130**	**490,371**	**-**
Total Employee Compensation	**1,242,786.62**	**1,435,642**	**1,531,622**	**-**
Non-Personnel				
Purchased Services	1,141.31	1,900	1,185	-
Total Non-Personnel	**1,141.31**	**1,900**	**1,185**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**1,243,927.93**	**1,437,542**	**1,532,807**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	1,110,926.93	1,298,269	1,386,649	-	-
21216 Development Revenue (Ref. B-23)	34,216.00	34,570	37,442	-	-
13573 Capital Special Assessment (Ref. B-49)	20,000.00	20,000	20,000	-	-
21116 Parking and Mobility (Ref. B-58)	78,785.00	84,703	88,716	-	-
	1,243,927.93	**1,437,542**	**1,532,807**	**-**	-

Expenditure Summary by Organization

Department: Finance

Division: Finance - Payroll | Division No: 107040

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
107041 PAYROLL PROCESSING				
Payroll provides for wage payments to employees, pension to retirees, and disbursements of deductions from these payments. This organization is also responsible for preparation and custody of federal, state, and local wage related documents and other numerous reporting requirements.				
Employee Compensation	469,115.21	567,484	582,337	-
Non-Personnel	-	100	-	-
Organization Total	**469,115.21**	**567,584**	**582,337**	**-**
Division Total	**469,115.21**	**567,584**	**582,337**	**-**

Performance Summary By Division

Department	Finance		
Division	Finance - Payroll	Division No	107040

Performance Measures	2025 Actual	2026 Planned	2027 Goal
1099's Processed	3,698	3,800	4,000
DOT.Comm Payrolls Processed	26	26	26
Payrolls Published	26	26	26
Pension Payroll Processed	12	12	12
W2's Processed	4,599	4,850	5,050

Division Summary of Personnel

Department: Finance

Division: Finance - Payroll Division No: 107040

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Assistant Payroll Manager	0430	1	1	1	108,582	-	-
Payroll Analyst	0420	1	2	1	80,576	-	-
Payroll Manager	4044	1	1	1	148,540	-	-
Senior Administrative Clerk	3030	-	-	1	52,325	-	-
Longevity					4,698		-
Division Total		**3**	**4**	**4**	**394,721**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Finance

Division: Finance - Payroll Division No: 107040

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	308,049.79	386,781	390,023	-
Part-Time and Seasonal	15,297.99	74,000	-	-
Longevity	2,088.00	2,088	4,698	-
Attrition	-	(74,000)	-	-
Total Employee Earnings	**325,435.78**	**388,869**	**394,721**	**-**
Employee Benefits				
FICA	24,188.72	35,409	30,196	-
Pension	58,398.84	73,225	74,326	-
Insurance	67,988.11	86,160	94,056	-
Other	-	-	600	-
Reimbursements	(6,896.24)	(10,518)	(11,562)	-
Attrition	-	(5,661)	-	-
Total Employee Benefits	**143,679.43**	**178,615**	**187,616**	**-**
Total Employee Compensation	**469,115.21**	**567,484**	**582,337**	**-**
Non-Personnel				
Purchased Services	-	100	-	-
Total Non-Personnel	**-**	**100**	**-**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**469,115.21**	**567,584**	**582,337**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	469,115.21	567,584	582,337	-	-
	469,115.21	**567,584**	**582,337**	**-**	-

Expenditure Summary by Organization

Department: Finance

Division: Finance - Budget | Division No: 107070

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
107021 BUDGET REPORTING & ANALYSIS				
The preparation of an annual budget, under the Mayor's direction, is an assigned responsibility of the Finance Department according to Sections 5.01, 5.04, and 5.05 of the City Charter. Preparation involves the presentation of revenue and cost data for at least the current and immediate past fiscal years as well as a financial plan for the next budget year for all funds, departments, organizations, capital accounts, agencies, and other budgetary accounts. This organization also includes budget format design and setting up electronic line item organizational budgets.				
Internal audit responsibilities also fall under the umbrella of this organization.				
107022 ACCOUNTS PAYABLE				
The Accounts Payables section of the Finance Department is responsible for entering and processing the payments to our vendors.				
Employee Compensation	702,099.48	766,472	764,606	-
Non-Personnel	1,135.63	169,800	205,585	-
Organization Total	**703,235.11**	**936,272**	**970,191**	**-**
Division Total	**703,235.11**	**936,272**	**970,191**	**-**

Performance Summary By Division

Department	Finance		
Division	Finance - Budget	Division No	107070

Program Outputs	2025 Actual	2026 Planned	2027 Goal
1099's issued in accordance with federal law	Yes	Yes	Yes
All departments % utilization of Direct Purchase Orders (instead of paper Direct Vouchers) to electronically route and approve payables documents.	16%	100%	100%
Percent of electronic payments issued. (Our goal is to reduce the number of checks written and increase the number of electronic payments).	63%	70%	70%
Recommended Budget presented to Council in accordance with the Home Rule Charter.	Yes	Yes	Yes

Division Summary of Personnel

Department: Finance

Division: Finance - Budget Division No: 107070

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Account Clerk	5190	3	3	3	135,218	-	-
Accountant I	0390	-	-	1	70,073	-	-
Accountant II	0400	-	1	-	-	-	-
Accountant III	0410	1	1	1	114,465	-	-
Accountant IV	4042	1	1	-	-	-	-
Applications Analyst	0235	1	-	-	-	-	-
Budget Manager	4041	-	-	1	161,836	-	-
Longevity					3,132		-
Other Pay					21,200		-
Specialty Pay					2,700		-
Division Total		**6**	**6**	**6**	**508,624**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Finance

Division: Finance - Budget Division No: 107070

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	457,993.38	518,171	505,492	-
Part-Time and Seasonal	5,433.62	-	-	-
Longevity	2,324.00	1,827	3,132	-
Total Employee Earnings	**465,751.00**	**519,998**	**508,624**	**-**
Employee Benefits				
FICA	33,968.25	39,779	38,910	-
Pension	86,677.53	97,916	95,774	-
Insurance	127,830.38	129,240	141,084	-
Reimbursements	(12,127.68)	(20,461)	(19,786)	-
Total Employee Benefits	**236,348.48**	**246,474**	**255,982**	**-**
Total Employee Compensation	**702,099.48**	**766,472**	**764,606**	**-**
Non-Personnel				
Purchased Services	1,135.63	169,800	205,585	-
Total Non-Personnel	**1,135.63**	**169,800**	**205,585**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**703,235.11**	**936,272**	**970,191**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	703,235.11	936,272	970,191	-	-
	703,235.11	**936,272**	**970,191**	**-**	-

Expenditure Summary by Organization

Department: Finance

Division: Finance - Information Technology | Division No: 107080

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
107071 INFORMATION TECHNOLOGY ADMINISTRATION				
Employee Compensation	247,905.09	259,233	267,187	-
Non-Personnel	752,118.26	898,035	996,864	-
Organization Total	**1,000,023.35**	**1,157,268**	**1,264,051**	**-**
Division Total	**1,000,023.35**	**1,157,268**	**1,264,051**	**-**

Division Summary of Personnel

Department: Finance

Division: Finance - Information Technology Division No: 107080

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Information Technology Coordinator	9524	1	1	1	195,431	-	-
Longevity					783		-
Division Total		**1**	**1**	**1**	**196,214**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Finance

Division: Finance - Information Technology Division No: 107080

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	180,475.04	190,637	195,431	-
Longevity	522.00	522	783	-
Total Employee Earnings	**180,997.04**	**191,159**	**196,214**	**-**
Employee Benefits				
FICA	13,179.91	13,970	14,284	-
Pension	34,081.64	35,995	36,947	-
Insurance	22,984.90	21,540	23,514	-
Reimbursements	(3,338.40)	(3,431)	(3,772)	-
Total Employee Benefits	**66,908.05**	**68,074**	**70,973**	**-**
Total Employee Compensation	**247,905.09**	**259,233**	**267,187**	**-**
Non-Personnel				
Purchased Services	752,118.26	898,035	996,864	-
Total Non-Personnel	**752,118.26**	**898,035**	**996,864**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**1,000,023.35**	**1,157,268**	**1,264,051**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	1,000,023.35	1,157,268	1,264,051	-	-
	1,000,023.35	**1,157,268**	**1,264,051**	**-**	-

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City of Omaha
Planning Department

Mission Statement

To guide the development of the City, through the creation and implementation of community-centered plans, the administration and enforcement of city codes and ordinances, and the deployment of Federal funds to meet local needs.

Goals and Objectives

Housing and Community Development

1. Implement the Housing Affordability Action Plan (HAAP) with a focus on financially supporting new housing development and the preservation of existing housing; completing housing repair projects for low - moderate income homeowners; financially supporting organizations providing assistance to homeless individuals and families; and making City owned properties available for development.

2. Support economic development and access to job opportunities for low- and moderate-income persons.

3. Prevent childhood lead poisoning through the remediation of contaminated soil and mitigation of lead-based paint hazards in and outside the home.

4. Enhance neighborhood livability and improve collaboration between the City and its residents, by supporting neighborhood associations, alliances, and other community groups.

Urban Planning

1. Continue extensive efforts in the complete update of the City's Comprehensive Plan, We Make Omaha, with a focus on robust community engagement.

2. Implement the Housing Affordability Action Plan (HAAP) with a focus on evaluation of zoning, building and other code changes to reduce the cost of housing for developers, builders and consumers; provide more choice in housing product and location; and analysis of other related housing incentives.

3. Coordinate development of the Capital Improvement Plan, annexation review, as well as the general administration of the City's Comprehensive Plan, including implementation of the newly adopted Active Mobility Master Plan and Climate and Resilience Plan (CARP).

4. Strengthen and define Omaha's historic preservation program in cooperation with the State Historic Preservation Office.

Building and Development

1. Improve the quality of life through enforcement of the City's Property, Maintenance, Nuisance, Rental Registration and Inspection and Zoning Ordinances. Offer education outreach to landlords and tenants.

2. Review and update training resources for field staff and office staff to ensure better customer service and thorough and efficient inspections.

3. Expand the use of virtual inspections for building, mechanical, electrical and plumbing inspections.

4. Online permit education outreach, improved electronic plan review, and implementation of interactive voice response to improve staff efficiency.

5. Provide educational resources for contractors and other permit applicants regarding the permit and inspection process.

Economic Development

1. Identify, incentivize and facilitate redevelopment within the Omaha community.

2. Address and promote the needs of small businesses and entrepreneurs. Support and promote high-quality jobs and relative training.

3. Identify and further other workable solutions for the provision of affordable housing, help support and cultivate businesses within our neighborhood communities and utilize metrics to evaluate the impact of economic development activities.

City of Omaha
2027 Planning Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2026	2027	2026 Appropriated	2027 Recommended	2027 Appropriated
Administration	3	3	1,167,908	1,154,720	-
Housing And Community Development	33	30	460,159	411,996	-
Urban Planning	26	26	4,402,243	4,776,305	-
Building And Development	71	71	9,800,280	9,965,807	-
Economic Development	4	6	659,054	966,602	-
Total	137	136	**16,489,644**	**17,275,430**	**-**
By Expenditures Category					
Employee Compensation			13,033,092	13,724,532	-
Non-Personnel			3,456,552	3,550,898	-
Total			**16,489,644**	**17,275,430**	**-**
By Source of Funds					
11111 General			15,336,640	16,054,164	-
11217 Technology And Training			687,101	779,496	-
21216 Development Revenue			465,903	441,770	-
Total			**16,489,644**	**17,275,430**	**-**

Explanatory comments:

The Planning Department manages multiple grants including:

CDBG (Community Dev Block Grant) – Housing (rehab/construction/property acquisition/demolition), economic development

HOME – New construction, rental assistance, rental rehab

ESG (Emergency Solutions Grant)

EPA (Environmental Protection Agency)

Other miscellaneous grants

The average annual grant spend is typically estimated at around $25 million. All of these grants are in addition to the appropriations shown on this page. Personnel salaries and the grant reimbursements are displayed within the budget. Refer to the Grant Funds (Section C) for a summary of the active grants.

Expenditure Summary by Organization

Department: Planning

Division: Administration — Division No: 109010

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
109011 PLANNING - ADMINISTRATION				
This organization provides direction for the Planning Department Division Managers, supports and maintains documentation for finances, personnel, policies and procedures.				
Employee Compensation	469,278.81	567,932	621,818	-
Non-Personnel	474,520.97	599,976	532,902	-
Capital	22,261.00	-	-	-
Organization Total	**966,060.78**	**1,167,908**	**1,154,720**	**-**
109111 ECONOMIC DEVELOPMENT				
The Economic Development organization is responsible for the review and analysis of Community Redevelopment Areas (CRAs), the review and processing of Tax Increment Financing (TIF), and Property Assessed Clean Energy (PACE) for projects as an incentive to eliminate blighted and underutilized properties in the cental areas of Omaha, increasing job opportunities, and property values.				
In the 2026 budget a new Economic Development division was created, and organization 109111 activity is now captured in organization 109052.				
Employee Compensation	185,686.45	-	-	-
Non-Personnel	15,273.46	-	-	-
Organization Total	**200,959.91**	**-**	**-**	**-**
Division Total	**1,167,020.69**	**1,167,908**	**1,154,720**	**-**

Division Summary of Personnel

Department: Planning

Division: Administration Division No: 109010

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
City Planner III	0940	1	1	1	137,203	-	-
Executive Secretary	0030	-	1	1	59,696	-	-
Planning Director	9506	1	1	1	210,537	-	-
Longevity					3,975		-
Part-Time and Seasonal					40,000		-
Division Total		**2**	**3**	**3**	**451,411**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Planning

Division: Administration — Division No: 109010

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
		Comparative Budget Appropriations		
Employee Earnings				
Classified Regular	444,981.19	390,557	407,436	-
Part-Time and Seasonal	25,696.97	52,008	40,000	-
Longevity	3,514.00	2,610	3,975	-
Attrition	-	(23,914)	-	-
Reimbursements	(11,997.10)	-	-	-
HSA Substitute	4,750.00	-	-	-
Total Employee Earnings	**466,945.06**	**421,261**	**451,411**	**-**
Employee Benefits				
FICA	33,978.17	32,414	32,724	-
Pension	84,451.54	74,033	77,469	-
Insurance	78,865.19	64,620	70,542	-
Reimbursements	(9,274.70)	(10,292)	(10,328)	-
Attrition	-	(14,104)	-	-
Total Employee Benefits	**188,020.20**	**146,671**	**170,407**	**-**
Total Employee Compensation	**654,965.26**	**567,932**	**621,818**	**-**
Non-Personnel				
Purchased Services	465,981.27	579,476	513,602	-
Supplies	18,237.55	10,000	9,000	-
Equipment	4,150.00	10,000	10,000	-
Other	1,425.61	500	300	-
Total Non-Personnel	**489,794.43**	**599,976**	**532,902**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	22,261.00	-	-	-
Total Capital	**22,261.00**	**-**	**-**	**-**
Division Total	**1,167,020.69**	**1,167,908**	**1,154,720**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	938,793.36	1,154,908	1,141,720	-	-
11217 Technology And Training (Ref. B-5)	13,270.42	13,000	13,000	-	-
21216 Development Revenue (Ref. B-23)	214,956.91	-	-	-	-
	1,167,020.69	**1,167,908**	**1,154,720**	**-**	-

Expenditure Summary by Organization

Department: Planning

Division: Housing and Community Development — Division No: 109020

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
109021 HOUSING AND COMMUNITY DEVELOPMENT				
The Housing & Community Development Division effectively and efficiently deploys federal funds in the community to meet local needs. To do so, the organization is responsible for: implementing the Housing Affordability Action Plan (HAAP); creating and administering 5-year and annual plans for the expenditure of Community Development Block Grant (CDBG), HOME Investment Partnership Program (HOME), and Emergency Solutions Grants (ESG); and administering programs to assist in the construction and / or rehabilitation of housing. Additionally, the organization works with the U.S. Environmental Protection Agency (EPA) to remediate exterior lead-based paint and lead-contaminated yards within the Omaha Lead Superfund Site and the U.S. Department of Housing and Urban Development to administer Lead-Based Paint and Lead Hazard Reduction and Healthy Homes Programs.				
Employee Compensation	90,245.55	205,584	130,996	-
Non-Personnel	288.98	54,575	81,000	-
Capital	27,738.00	-	-	-
Organization Total	**118,272.53**	**260,159**	**211,996**	**-**
109023 CAPITAL - HOME MATCH				
Capital expenditures in the budget represent the City's required local match for the Home Program.				
Non-Personnel	200,000.00	200,000	200,000	-
Organization Total	**200,000.00**	**200,000**	**200,000**	**-**
Division Total	**318,272.53**	**460,159**	**411,996**	**-**

Performance Summary By Division

Department	Planning		
Division	Housing and Community Development	Division No	109020

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Barrier Removal Program	3	2	2
Contaminated Yards Remediated	101	80	60
Emergency Repair	37	35	35
Exterior Repair Program	5	10	18
Housing Placements	71	62	90
Job Training	355	130	145
Lead-hazard Control Projects	42	28	20
Multi-Family Units	19	3	3
New Construction Homes	2	0	11
Older Adult Homes Modified	6	44	58
Parcels Sold	6	20	8
Senior Home Repair Program	207	300	500
Shelter Beds Provided	3,028	3,500	3,500

Division Summary of Personnel

Department: Planning

Division: Housing and Community Development — Division No: 109020

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Applications Analyst	0235	1	1	1	102,084	-	-
City Maintenance Foreman II	2110	1	1	-	-	-	-
City Planner	0925	9	10	10	949,055	-	-
City Planner III	0940	3	3	3	359,437	-	-
Clerk Typist II	5080	1	3	2	86,439	-	-
Construction Specialist	0915	4	6	6	462,837	-	-
Deputy Planning Director	4095	1	1	1	153,426	-	-
Fiscal Specialist	0210	1	1	1	75,941	-	-
Housing Inspector	5940	1	1	1	68,265	-	-
Maintenance Repairer I	6200	1	2	2	87,612	-	-
Maintenance Repairer II	6210	-	1	-	-	-	-
Planner Specialist	0910	1	1	1	70,049	-	-
Project Manager	2575	1	2	2	189,340	-	-
Longevity					17,349		-
Part-Time and Seasonal					45,000		-
Reimbursements					(2,579,100)		-
Division Total		**25**	**33**	**30**	**87,734**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Planning

Division: Housing and Community Development — Division No: 109020

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	2,554,372.57	2,750,383	2,604,484	-
Part-Time and Seasonal	32,401.48	43,330	45,000	-
Overtime	73.14	-	-	-
Longevity	12,135.02	12,293	17,349	-
Reimbursements	(2,535,658.32)	(2,653,133)	(2,579,100)	-
Vehicle Maintenance	-	974	-	-
Total Employee Earnings	**63,323.89**	**153,847**	**87,733**	**-**
Employee Benefits				
FICA	188,716.16	214,660	204,013	-
Pension	468,329.36	520,212	493,691	-
Insurance	693,243.16	710,820	705,420	-
Other	-	-	4,801	-
Reimbursements	(1,323,367.02)	(1,393,955)	(1,364,662)	-
Total Employee Benefits	**26,921.66**	**51,737**	**43,263**	**-**
Total Employee Compensation	**90,245.55**	**205,584**	**130,996**	**-**
Non-Personnel				
Purchased Services	18,767.42	51,575	77,000	-
Reimbursements	(18,478.44)	-	-	-
Other	200,000.00	203,000	204,000	-
Total Non-Personnel	**200,288.98**	**254,575**	**281,000**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	27,738.00	-	-	-
Total Capital	**27,738.00**	**-**	**-**	**-**
Division Total	**318,272.53**	**460,159**	**411,996**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	318,208.03	456,159	405,996	-	-
11217 Technology And Training (Ref. B-5)	64.50	4,000	6,000	-	-
	318,272.53	**460,159**	**411,996**	**-**	-

Expenditure Summary by Organization

Department Planning

Division Urban Planning Division No 109030

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
109031 URBAN PLANNING ADMIN				
The Urban Planning Administration manages four sections of the Urban Planning Division: Long Range Planning, Current Planning, Urban Design, and Neighborhood Planning. This Division also provides GIS support to Planning and other City Departments.				
Employee Compensation	449,832.83	464,049	501,005	-
Non-Personnel	542,299.74	855,100	1,030,500	-
Organization Total	**992,132.57**	**1,319,149**	**1,531,505**	**-**
109032 CURRENT PLANNING				
The Current Planning organization is responsible for: development review for building permits (zoning compliance), administration of the Planning Board and Zoning Board of Appeals, flood plain regulations, as well as the general administration of subdivision and development activity.				
Employee Compensation	1,117,397.18	1,306,619	1,230,219	-
Non-Personnel	1,927.29	1,200	-	-
Organization Total	**1,119,324.47**	**1,307,819**	**1,230,219**	**-**
109034 LONG RANGE PLANNING				
The Long Range Planning organization is responsible for: transportation planning, development of the Capital Improvement Plan, annexation, environmental reviews and plans, as well as the general administration of the City's master plan.				
Employee Compensation	821,540.72	925,025	1,113,166	-
Non-Personnel	6,362.24	300	500	-
Organization Total	**827,902.96**	**925,325**	**1,113,666**	**-**
109035 URBAN DESIGN / HISTORICAL PRESERVATION				
The Urban Design/ Historical Preservation organization is responsible for: administration of urban design code and the urban design element of the master plan, as well as overseeing the Urban Design Review Board and the Landmarks Heritage Preservation Commission.				
Employee Compensation	576,923.92	602,947	639,589	-
Non-Personnel	1,053.96	900	-	-
Organization Total	**577,977.88**	**603,847**	**639,589**	**-**

Expenditure Summary by Organization

Department Planning

Division Urban Planning Division No 109030

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
109036 NEIGHBORHOOD PLANNING				
The Neighborhood Planning organization is responsible for coordinating and communicating city planning goals to neighborhood groups and neighborhood associations. This group is also responsible for maintaining the neighborhood directory and employees act as liaisons for the neighborhoods served and are active in and look for ways to improve public engagement between the Planning Department and neighborhoods. This group also works closely with other City Planning divisions and City departments to carry out its goals.				
Employee Compensation	108,062.63	245,103	260,826	-
Non-Personnel	-	1,000	500	-
Organization Total	**108,062.63**	**246,103**	**261,326**	**-**
Division Total	**3,625,400.51**	**4,402,243**	**4,776,305**	**-**

Performance Summary By Division

Department	Planning		
Division	Urban Planning	Division No	109030

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Current Planning			
Administration of Subdivision Reviews	126	115	115
Planning Board Case Reviews	353	325	350
Planning Help Desk Inquiries	4,350	4,500	4,500
Pre-application Reviews	394	400	400
Site Plan Reviews/Zoning Compliance Letters	1,097	1,050	1,050
Subdivision Cases	55	60	60
Zoning Board of Appeal Cases	239	240	240
Zoning Map Changes (both rezonings & zoning error corrections)	162	175	175
Long Range Planning			
Environmental Overlay Development Reviews	117	125	125
Floodplain Development Reviews	68	75	75
Master Plan Amendment Requests	9	10	10
Urban Design			
Landmarks Commission Cases	51	60	60
Landscape Reviews	317	325	325
Plans/Studies	6	5	5
Urban Design Review Board Cases	6	8	8
Urban Design Site Plan Reviews	246	260	260

Division Summary of Personnel

Department: Planning

Division: Urban Planning Division No: 109030

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
City Planner	0925	16	18	18	1,655,295	-	-
City Planner III	0940	3	3	3	411,609	-	-
Deputy Planning Director	4095	1	1	1	165,621	-	-
Geographic Information Systems Technician II	5850	1	1	1	74,750	-	-
Planner Specialist	0910	1	1	1	63,280	-	-
Secretary III	5130	2	2	2	126,074	-	-
Longevity					19,395		-
Division Total		**24**	**26**	**26**	**2,516,024**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Planning

Division: Urban Planning — Division No: 109030

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	2,112,964.56	2,386,895	2,496,630	-
Overtime	89.12	-	-	-
Longevity	11,175.26	12,789	19,395	-
Reimbursements	(61,366.97)	-	-	-
Total Employee Earnings	**2,062,861.97**	**2,399,684**	**2,516,025**	**-**
Employee Benefits				
FICA	149,370.68	183,577	192,477	-
Pension	398,538.52	451,863	473,768	-
Insurance	536,233.63	560,040	611,364	-
Other	-	-	7,800	-
Reimbursements	(73,247.52)	(51,421)	(56,629)	-
Total Employee Benefits	**1,010,895.31**	**1,144,059**	**1,228,780**	**-**
Total Employee Compensation	**3,073,757.28**	**3,543,743**	**3,744,805**	**-**
Non-Personnel				
Purchased Services	532,258.66	828,800	993,500	-
Supplies	16,045.27	14,500	17,000	-
Equipment	1,242.00	11,000	16,000	-
Other	2,097.30	4,200	5,000	-
Total Non-Personnel	**551,643.23**	**858,500**	**1,031,500**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**3,625,400.51**	**4,402,243**	**4,776,305**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	3,625,360.51	4,375,243	4,749,305	-	-
11217 Technology And Training (Ref. B-5)	40.00	27,000	27,000	-	-
	3,625,400.51	**4,402,243**	**4,776,305**	**-**	-

Expenditure Summary by Organization

Department: Planning

Division: Building and Development — Division No: 109040

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			

109041 B & D ADMINISTRATION

This organization provides administrative and technical support for the Building and Development Division and the 8 advisory and examining boards of these organizations. Responsibilities include Land management software administration; permit compliance; occupational licensing; plan routing; collection of permit and license fees; and the processing of applications for Certificates of Occupancy.

Employee Compensation	1,670,990.04	1,855,444	1,805,188	-
Non-Personnel	729,447.77	902,601	1,004,996	-
Organization Total	**2,400,437.81**	**2,758,045**	**2,810,184**	**-**

109042 PLANS EXAMINATION

The Plans Examination organization has the responsibility to review and approve for compliance with the various chapters of the Omaha Municipal Code related to building construction. In addition, it is responsible for coordinating plan reviews by other City departments. This organization also serves as advisor to the Building Board of Review.

Employee Compensation	594,664.03	602,456	633,020	-
Non-Personnel	1,233.47	1,300	-	-
Organization Total	**595,897.50**	**603,756**	**633,020**	**-**

109043 BUILDING

The Building organization has the responsibility to enforce Chapters 43, Building; 51, Signs; and 55, Zoning; of the Omaha Municipal Code, and is responsible for the administration of the Administrative Board of Appeals.

Employee Compensation	914,204.56	1,015,599	1,057,188	-
Non-Personnel	137,225.56	142,000	41,000	-
Organization Total	**1,051,430.12**	**1,157,599**	**1,098,188**	**-**

109044 ELECTRICAL

The Electrical organization has the responsibility to enforce Chapter 44, Electricity, of the Omaha Municipal Code and administration of the Electrical Board. This organization issues registrations for Master and Journeyman and Apprentice Electricians and also reviews plans for electrical installations.

Employee Compensation	879,925.17	1,044,095	1,061,290	-
Non-Personnel	68,514.38	64,000	43,000	-
Organization Total	**948,439.55**	**1,108,095**	**1,104,290**	**-**

Expenditure Summary by Organization

Department: Planning

Division: Building and Development — Division No: 109040

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
109045 PLUMBING				
This organization is responsible for enforcement of Chapter 49, Plumbing and related organizations of the Omaha Municipal Code. This organization provides examinations and issues licenses for Master and Journeyman Plumbers. Plans will be reviewed for plumbing installations. In addition, this organization is responsible for the administration of the Plumbing Board and the City's Plumbing Apprenticeship Program.				
Employee Compensation	849,781.69	1,055,016	1,047,929	-
Non-Personnel	93,509.81	74,000	53,000	-
Organization Total	**943,291.50**	**1,129,016**	**1,100,929**	**-**
109046 MECHANICAL				
The Mechanical organization has the responsibility to enforce Chapter 40, Mechanical Code, of the Omaha Municipal Code. This organization is responsible for the administration of the Air Conditioning; Air Distribution; Stationary Engineers and the Steamfitters Boards. This organization provides examinations and issues licenses for Journeyman and Master Mechanical Tradesman and reviews plans for mechanical installations.				
Employee Compensation	429,896.12	623,057	682,593	-
Non-Personnel	59,405.51	64,000	25,000	-
Organization Total	**489,301.63**	**687,057**	**707,593**	**-**
109047 CODE ENFORCEMENT				
This Code Enforcement Organization enforces Chapter 48, Property Maintenance, of the Omaha Municipal Code; the City's Property Maintenance Ordinance and the Rental Registration and Inspection Ordinance. The organization inspects property to ensure structures are safe, sanitary and fit for occupancy and use. The organization has the responsibility to enforce the condemnation of structures unfit for human occupancy and order the demolition of such structures. In addition, the organization enforces the City's Nuisance and Zoning Ordinances, and is responsible for the administration of the Property Maintenance Appeals Board.				
Employee Compensation	1,861,286.76	1,900,712	2,051,603	-
Non-Personnel	715,165.05	456,000	460,000	-
Organization Total	**2,576,451.81**	**2,356,712**	**2,511,603**	**-**
Division Total	**9,005,249.92**	**9,800,280**	**9,965,807**	**-**

Performance Summary By Division

Department	Planning		
Division	Building and Development	Division No	109040

Performance Measures	2025 Actual	2026 Planned	2027 Goal
Application time processing	45	45	45
Complaints Handled in Housing Division	2,121	2,200	2,100
Inspections per Day per Inspector	7.93	11	11
Notices Sent per Housing Inspector	107.83	110	100
Time for Plan Review (Business days) - Commercial	13.18	21	14
Time for Plan Review (Business days) - Residential	6.93	14	14
Time per inspection	30	30	30

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Building Inspections	23,639	24,000	23,000
Building Permits	16,016	16,000	16,000
Demolition Orders	69	60	80
Electrical Inspections	22,839	24,000	23,000
Electrical Permits	8,694	9,000	9,000
Mechanical Inspections	9,877	10,000	10,000
Mechanical Permits	11,318	11,000	11,000
Plumbing Inspections	23,682	23,000	23,000
Plumbing Permits	9,476	10,000	10,000
Rental Inspections	5,591	5,600	5,650
Structures Demolished	45	50	50

Division Summary of Personnel

Department: Planning

Division: Building and Development Division No: 109040

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Application Development Manager	0255	1	1	1	157,240	-	-
Applications Analyst	0235	1	1	1	88,101	-	-
Building Inspector	5950	7	8	8	572,903	-	-
Chief Building Inspector	1730	1	1	1	112,522	-	-
Chief Electrical Inspector	1750	1	1	1	93,344	-	-
Chief Housing Inspector	1710	1	1	1	108,951	-	-
Chief Mechanical Inspector	1790	1	1	1	100,733	-	-
Chief Plumbing Inspector	1770	1	1	1	95,505	-	-
Clerk Typist II	5080	6	6	6	286,790	-	-
Deputy Director Permits & Inspections	4100	1	1	1	120,123	-	-
Electrical Inspector	5970	7	8	8	596,308	-	-
Housing Inspector	5940	14	15	15	1,014,001	-	-
Mechanical Inspector	6000	3	5	5	340,936	-	-
Office Manager	0070	1	1	1	78,343	-	-
Office Supervisor	0050	1	1	1	79,172	-	-
Permit Technician	5635	4	4	4	232,895	-	-
Plan Examiner	1880	4	4	4	424,868	-	-
Plumbing Inspector	6010	6	8	8	588,144	-	-
Secretary III	5130	1	1	1	57,796	-	-
Senior Application Analyst	0270	2	2	2	250,080	-	-
HSA Substitute					4,750		-
Longevity					23,033		-
Division Total		**64**	**71**	**71**	**5,426,538**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Planning

Division: Building and Development — Division No: 109040

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	4,684,726.26	5,311,669	5,398,755	-
Overtime	1,394.03	-	-	-
Longevity	15,784.62	19,272	23,033	-
Reimbursements	(11,953.51)	-	-	-
HSA Substitute	4,750.00	4,750	4,750	-
Total Employee Earnings	**4,694,701.40**	**5,335,691**	**5,426,538**	**-**
Employee Benefits				
FICA	337,217.64	408,178	415,130	-
Pension	880,870.07	1,003,816	1,020,923	-
Insurance	1,454,013.17	1,529,340	1,669,494	-
Other	-	-	6,000	-
Reimbursements	(166,053.91)	(180,646)	(199,274)	-
Total Employee Benefits	**2,506,046.97**	**2,760,688**	**2,912,273**	**-**
Total Employee Compensation	**7,200,748.37**	**8,096,379**	**8,338,811**	**-**
Non-Personnel				
Purchased Services	1,570,134.01	1,436,901	1,539,996	-
Supplies	22,082.48	40,200	43,000	-
Equipment	939.19	8,000	24,000	-
Other	211,466.96	218,800	20,000	-
Reimbursements	(121.09)	-	-	-
Total Non-Personnel	**1,804,501.55**	**1,703,901**	**1,626,996**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**9,005,249.92**	**9,800,280**	**9,965,807**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	8,020,947.09	9,157,179	9,232,311	-	-
11217 Technology And Training (Ref. B-5)	674,302.83	643,101	733,496	-	-
12118 Keno/lottery Proceeds (Ref. B-9)	310,000.00	-	-	-	-
	9,005,249.92	**9,800,280**	**9,965,807**	**-**	-

Expenditure Summary by Organization

Department: Planning

Division: Economic Development — Division No: 109050

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
109051 ECONOMIC DEVELOPMENT ADMIN				
The Economic Development Division is responsible for the review and analysis of Community Redevelopment Areas (CRAs), the review and processing of Tax Increment Financing (TIF) and Property Assessed Clean Energy (PACE) applications for projects that will eliminate blighted and underutilized properties, increase job opportunities and enhance property values. This division also provides technical assistance, education and other resources to help coordinate economic development efforts in Omaha.				
Employee Compensation	108,942.54	193,151	486,832	-
Non-Personnel	53.20	-	38,000	-
Organization Total	**108,995.74**	**193,151**	**524,832**	**-**
109052 TIF				
Employee Compensation	126,885.97	426,303	401,270	-
Non-Personnel	550.00	39,600	40,500	-
Organization Total	**127,435.97**	**465,903**	**441,770**	**-**
Division Total	**236,431.71**	**659,054**	**966,602**	**-**

Performance Summary By Division

Department	Planning		
Division	Economic Development	Division No	109050

Program Outputs	2025 Actual	2026 Planned	2027 Goal
CRA/ERA Studies	0	2	2
New City Go-Ready Site Cert. Program-Shovel ready sites	0	1	3
Opportunity Zone Project Activity-known by the City	0	0	4
PACE Reviews	0	2	2
TIF Projects	22	21	21

Division Summary of Personnel

Department: Planning

Division: Economic Development Division No: 109050

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
City Planner	0925	1	1	2	177,668	-	-
City Planner III	0940	-	1	2	203,329	-	-
Deputy Planning Director	4095	1	1	1	163,028	-	-
Secretary II	5120	1	1	1	50,998	-	-
HSA Substitute					4,750		-
Longevity					3,155		-
Division Total		**3**	**4**	**6**	**602,928**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Planning

Division: Economic Development — Division No: 109050

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	159,779.79	422,244	595,023	-
Longevity	1,184.00	2,088	3,155	-
HSA Substitute	-	4,750	4,750	-
Total Employee Earnings	**160,963.79**	**429,082**	**602,928**	**-**
Employee Benefits				
FICA	12,132.88	32,825	46,124	-
Pension	30,309.47	79,902	112,637	-
Insurance	35,092.73	86,160	141,084	-
Other	-	-	1,200	-
Reimbursements	(2,670.36)	(8,515)	(15,871)	-
Total Employee Benefits	**74,864.72**	**190,372**	**285,174**	**-**
Total Employee Compensation	**235,828.51**	**619,454**	**888,102**	**-**
Non-Personnel				
Purchased Services	603.20	34,500	64,000	-
Supplies	-	2,100	11,000	-
Equipment	-	1,000	3,500	-
Other	-	2,000	-	-
Total Non-Personnel	**603.20**	**39,600**	**78,500**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**236,431.71**	**659,054**	**966,602**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	108,995.74	193,151	524,832	-	-
21216 Development Revenue (Ref. B-23)	127,435.97	465,903	441,770	-	-
	236,431.71	**659,054**	**966,602**	**-**	-

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City of Omaha
Police Department

Mission Statement

The Omaha Police Department, in partnership with our community, provides impartial, ethical and professional law enforcement services and protection. We strive to maintain the trust and confidence of our citizens while working to improve the quality of life.

Goals and Objectives

1. Reduction of Crime
   a. Reduction of Violent Crime
   b. Reduction of Property Crime

2. Police / Community Relations
   a. Community Policing
   b. Improve Public Confidence
   c. Enhance witness cooperation

3. Quality Police Service
   a. Professional growth for employees (i.e. training)
   b. Well-being for employees (physical and mental well-being)

4. Modernize the Department
   a. Technology
   b. Maximize Efficiency via best practices

City of Omaha
2027 Police Department Budget
Appropriated Summary

By Department	Positions 2026	Positions 2027	Funding 2026 Appropriated	Funding 2027 Recommended	Funding 2027 Appropriated
Office Of The Police Chief	-	-	38,804,603	57,032,795	-
Criminal Investigations Bureau	-	-	29,269,006	31,845,035	-
Executive Officer Bureau	-	-	23,042,992	23,990,164	-
Police Services Bureau	-	-	28,679,857	31,278,239	-
Technical And Reporting Services Bureau	-	-	12,646,083	12,148,664	-
Uniform Patrol Bureau	-	-	101,083,761	105,157,200	-
Total	1,080	1,087	**233,526,302**	**261,452,097**	**-**
By Expenditures Category					
Employee Compensation			190,387,980	207,967,977	-
Non-Personnel			24,989,322	25,497,120	-
Capital			18,149,000	27,987,000	-
Total			**233,526,302**	**261,452,097**	**-**
By Source of Funds					
11111 General			216,601,302	233,689,097	-
12118 Keno/lottery Proceeds			476,000	1,476,000	-
13112 City Capital Improvement			-	1,900,000	-
13249 2024 Public Facilities Bond			16,449,000	24,387,000	-
Total			**233,526,302**	**261,452,097**	**-**

Explanatory comments:

The Police Department manages grants that are in addition to the total appropriations shown on this page.

Staff expenses and the grant reimbursements are displayed within the budget. Refer to the C Section Summary of Grants workpaper for the grants included in the budget.

Expenditure Summary by Organization

Department: Police

Division: Office of the Police Chief — Division No: 111000

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
111111 CHIEF ADMIN				
The Chief of Police commands the overall operations of the Department and receives support from the Professional Standards Section, the Public Information Office, the Internal Affairs Unit, and the Executive Officer Bureau. The Chief of Police has the responsibility of determining Departmental policies and for ensuring the complete discharge of all duties imposed upon him/her. The Chief of Police is a Department Head under Sections 3.07, 3.11 of the Omaha Charter and reports directly to the Mayor.				
111121 INTERNAL AFFAIRS				
The Internal Affairs Unit reports directly to the Chief of Police and investigates citizen and internal complaints.				
111131 PUBLIC INFORMATION OFFICE				
The Public Information Office coordinates dissemination of information to the news media and manages the Crime Stoppers Program.				
The increase in the personnel budget for the Office of the Police Chief includes shared payroll expenses from throughout the department. In previous years, these expenses were budgeted to separate units. They are now held in one account to be allocated as used by unit. There is a budget decrease in allocation for those units to reflect this change.				
Employee Compensation	6,277,813.65	22,143,738	30,350,693	-
Non-Personnel	1,837,920.32	211,865	395,102	-
Organization Total	**8,115,733.97**	**22,355,603**	**30,745,795**	**-**
131592 POLICE CAPITAL				
Non-Personnel	12,711.00	-	-	-
Capital	540,296.75	16,449,000	26,287,000	-
Organization Total	**553,007.75**	**16,449,000**	**26,287,000**	**-**
Division Total	**8,668,741.72**	**38,804,603**	**57,032,795**	**-**

Performance Summary By Division

Department	Police		
Division	Office of the Police Chief	Division No	111000

Performance Measures	2025 Actual	2026 Planned	2027 Goal
Air Wing			
Assists per Flight Hour	7	7	7
Call Center			
* The Call Center was established in March 2020 in response to the pandemic. It is staffed with both sworn and non-sworn employees. Sworn staffing expands the type of low priority calls handled.			
911 Calls Diverted to Call Center	16,795	17,130	21,000
Percent of Low Priority Calls Received by 911 and Diverted to the Call Center	50%	51%	52%
Total Calls Taken By the Call Center	89,663	92,353	95,000
Collaborative Outreach, Response & Engagement (CORE) Squad / Co-Responder Team			
Number of Proactive CORE Squad Engagements of Mental Health Consumers, these are follow-ups on reports involving parties who may have been in a suicidal crisis or are frequently utilizing 911.	115	117	120
Co-Responder Team			
* A full-time grant-funded Co-Responder was added to the department in 2025.			
* The CORE Team was established in March 2020. CORE Assignments pair a CIT Trained officer with a Co-Responder to help with members of our community who experience a mental health crisis and OPD was notified.			
911 Calls w/ a Mental Health Disposition	15,670	15,357	1,600
Total Co-Responder Phone Engagements	1,289	1,300	2,000
Total In-Person Engagements w/ Co-Responder/Officer Response	963	1,200	1,500
Total In-Person Engagements with low risk consumers, w/ Co-Responder Response Only	75	83	75
Forensic Investigations			
Crime Scene Investigation	4,778	4,826	4,875
Latent Comparisons	3,547	3,618	3,655
National Integrated Ballistic Information Network (NIBIN) Entries	2,128	2,139	2,160
Photographs Taken	247,021	249,491	252,000
Injured on Duty (IOD) Tracking			
Total on the job injuries	180	171	162
Part I Crimes			
Aggravated Assault	1,264	1,289	1,315
Aggravated Assault - % Change	-.55%	2.00%	2.00%
Aggravated Assault - Clearance	73%	74%	76%
Burglary	957	976	995
Burglary - % Change	-15%	2%	2%
Burglary - Clearance	18%	19%	19%
Criminal Homicide	26	27	28
Criminal Homicide - % Change	36.8%	3%	3%
Criminal Homicide - Clearance	100%	100%	100%
Forcible Rape	197	191	185
Forcible Rape - % Change	-12%	-11.81%	-11.58%
Forcible Rape - Clearance	30.4%	36.15%	31.31%
Larceny - Theft	10,634	10,740	10,847

Performance Summary By Division

Department	Police		
Division	Office of the Police Chief	Division No	111000

Performance Measures	2025 Actual	2026 Planned	2027 Goal
Part I Crimes			
Larceny - Theft - % Change	-6%	-6.13%	-6.01%
Larceny - Theft - Clearance	29.0%	29.58%	30.17%
Motor Vehicle Theft	2,251	2,274	2,296
Motor Vehicle Theft - % Change	-26.56%	-44.9%	-26.0%
Motor Vehicle Theft - Clearance	17.70%	18.05%	18.42%
Robbery	197	201	205
Robbery - % Change	-10%	-26%	-10%
Robbery - Clearance	49.50%	50.49%	51.50%
Problem-Oriented Community Policing			
Calls for Service per Day	763	771	778
Community Precinct Meetings per Precinct	221	243	267
Officer initiated Traffic Stops	21,800	22,236	24,460
Response to Priority 1 Citizen Calls			
Percentage of calls responded to in under 8 minutes / 12 minutes	60% / 87%	60.2% / 88.3%	58.9% / 85.4%
Threat Assessment Team			
* The Douglas County School Threat Assessment and Behavioral Threat Assessment and Management Teams were fully established in 2021 and utilize a multidisciplinary approach to mitigating school and community based threats.			
Number of DCSTAT and BTAT Case Reviews	52	53	54

Expenditure Summary by Organization

Department	Police		
Division	Criminal Investigations Bureau	Division No	111500

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			

114231 CIB ADMIN

The Criminal Investigations Bureau (CIB) is commanded by a Deputy Chief and conducts 24 hour investigations into crimes. The Criminal Investigations Bureau is comprised of (1) the Criminal Investigations Section, (2) the Special Operations Section, and (3) the Special Investigations Section. A Captain commands each of the Sections.

Criminal Investigations Section
The Criminal Investigations Section (CIS) is comprised of the Auto Theft Unit, Burglary Unit, Homicide Unit, Operations Squad, Robbery Unit. A Captain commands this Section. All Units within this Section are commanded by a Lieutenant.

Special Operations Section
The Special Operations Section (SOS) is comprised of the Narcotics Unit and Gang Unit. This Section provides 24-hour services to police field operations. A Captain commands this Section. All Units within this Section are commanded by a Lieutenant.

Special Investigations Section
The Special Investigations Section is comprised of the Adult Special Victims Unit and Child Special Victims Unit. All units within this section are commanded by a Captain.

114251 AUTO THEFT

The Auto Theft Unit is responsible for investigating all motor vehicle thefts, thefts from motor vehicles, destruction of property to vehicles, and “gas drive offs”. The Pawn Squad is part of the Auto Theft Unit.

114252 BURGLARY/FRAUD UNIT

The Burglary Unit is responsible for investigating all Burglaries, Attempted Burglaries, Shopliftings, Thefts, Destruction of Property (not involving motor vehicles), and Criminal Trespass. This also includes the recovery of all stolen property in cases assigned to the unit. The Fraud Squad is part of the Burglary Unit.

114253 HOMICIDE UNIT

The Homicide Unit investigates all criminal homicides, as well as felony assaults. The Homicide Unit also maintains a cold case file of unsolved homicides requiring additional information. The Cold Case/Felony Assault Squad is part of the Homicide Unit.

114261 SPECIAL VICTIMS UNIT

The Special Victims Unit is comprised of the Child Victim/Sexual Assault Squad, the Domestic Violence Squad, and the Missing Persons Squad. This Unit provides services to victims.

114274 GANG UNIT

The Gang Unit is comprised of North Gang Suppression Squad, South Gang Suppression Squad, Gang Intelligence Squad, Fugitive Squad, Safe Street Task Force Squad, and the Firearms Squad.

114275 NARCOTICS UNIT

The Narcotics Unit conducts specialized investigations. This unit is comprised of the Narcotics Squad, Intelligence Squad, and Special Operations/Vice Squad.

114282 ROBBERY

The Robbery Unit is responsible for investigating all person, commercial and bank robberies. This includes, but is not limited to, car jackings, home invasions, strong arm robberies, abduction, ransoms, convenience store robberies and bank and credit union robberies. The Digital Forensics Squad is part of the Robbery Unit.

Employee Compensation	41,028,108.47	28,103,509	30,614,680	-
Non-Personnel	1,543,307.74	1,165,497	1,230,355	-
Organization Total	**42,571,416.21**	**29,269,006**	**31,845,035**	**-**

Expenditure Summary by Organization

Department: Police

Division: Criminal Investigations Bureau — Division No: 111500

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Division Total	**42,571,416.21**	**29,269,006**	**31,845,035**	**-**

Expenditure Summary by Organization

Department: Police

Division: Executive Officer Bureau — Division No: 112000

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			

112111 EXECUTIVE SERVICES ADMIN

The Executive Officer Bureau (EOB) is commanded by a Deputy Chief who serves as the senior staff administrative officer, assisting the Office of the Chief of Police. The Executive Officer Bureau includes the Professional Standards Section.

112141 NEIGHBORHOOD SERVICES UNIT

The Neighborhood Services Unit provides assistance to the public on problem resolution and prevention programs. A Lieutenant commands the Neighborhood Services Unit.

112162 BACKGROUND/VOLUNTEER

The Backgrounds Unit is responsible for conducting background investigations on police applicants and verifying their qualifications in order to forecast future job performance. Other background investigations may be conducted for other units or departments as ordered by the Executive Officer. Volunteer Services is also assigned to the Backgrounds Unit and is responsible for coordinating Department-wide volunteer and intern activities. A Lieutenant commands the Backgrounds Unit.

113171 TRAINING ACADEMY

The Training Unit provides both a Basic Recruit Academy for new recruit officers, maintains continuing education courses for all sworn officers, and coordinates all training for non-sworn members of the Department. A Lieutenant commands the Training Unit.

113231 RESEARCH & PLANNING

Research and Planning (R&P) is responsible for updating the Standard Operating Procedures of the Department, the compilation of the Annual Report, and the drafting of General Orders. R&P is also responsible for policy and legislative research for policy review, grant writing and grant management, representation at community policy meetings and steering committees, and the coordination of the accreditation process. Research and Planning reports to the Deputy Chief of the Executive Officer Bureau.

Employee Compensation	10,576,691.25	21,645,732	20,707,581	-
Non-Personnel	1,361,634.33	1,397,260	3,282,583	-
Organization Total	**11,938,325.58**	**23,042,992**	**23,990,164**	**-**
Division Total	**11,938,325.58**	**23,042,992**	**23,990,164**	**-**

Expenditure Summary by Organization

Department	Police		
Division	Police Services Bureau	Division No	113000

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			

113111 PSB ADMIN

The Police Services Bureau (PSB) is commanded by a Deputy Chief and provides support services to the Department, including preparing the Departmental budget and managing fiscal affairs. The following areas report directly to the PSB Deputy Chief. Behavioral Health and Wellness Unit (BHWU) plans, coordinates, and manages health and wellness response, both internal and external, for the Department, including the oversight of the outside agency Mental Health Co-Responders embedded in OPD Precincts. The Unit consists of three squads supervised by two sergeants and a coordinator who report directly to the PSB Deputy Chief. The Fiscal Affairs function works with the City of Omaha Finance Department to manage OPD financial accounts, and assists in preparing and monitoring the Department's budget and projecting future Departmental spending. The Grant Administration Unit (GAU) is responsible for the OPD grant writing and management. The Mobile IT Unit is responsible for the maintenance and proper functioning of the Department's mobile technologies, including the Mobile Data Computers (MDC), Mobile Video Recorder (MVR) systems, Body Worn Camera (BWC) systems, and the Small Unmanned Aircraft Systems (sUAS). The Unit also provides technical support to all Department personnel on these systems, as well as the electronic reporting systems. The Unit is commanded by a Lieutenant and reports directly to the PSB Deputy Chief. The Mobile IT Unit contains the Digitally Recorded Evidence Access and Management (D.R.E.A.M.) Squad.

The PSB also contains the Support Services Section, which is commanded by a Captain who reports directly to the PSB Deputy Chief.

113132 POLICE SUPPLY

The Police Supply Unit manages the Department's Quartermaster System, along with the requisition, storage, and distribution of office supplies. The Police Supply Unit also coordinates the repair of damaged equipment, administers a petty cash fund, and processes invoices and payment vouchers. The Police Supply Unit reports directly to the SSS Captain.

113141 FLEET & FACILITIES

The Fleet/Facilities Unit procures, services, and maintains the Department's vehicle fleet and facilities. The Fleet/Facilities Unit is managed by the Fleet and Facilities Coordinator.

113142 VEHICLE IMPOUND

The Vehicle Impound Unit provides for towing and disposal of abandoned and wrecked vehicles. After the proper holding period, unclaimed vehicles are auctioned to private entities. The Unit administers the contract with the accident and violations tow vendor. The Vehicle Impound Unit is managed by the Impound Lot Manager.

113191 FORENSIC INVESTIGATIONS

The Forensic Investigations Unit provides 24-hour/seven-day per week evidence collection and preservation support to police field operations. The Forensic Investigations function, the Firearms Examination Squad, and the Latent Print Examination Squad fall under the Forensic Investigations Unit. A Forensic Manager manages the Forensic Investigations Unit.

113192 EVIDENCE/PROPERTY

Evidence/Property provides secure storage for evidence recovered during the investigation of crimes/crime scenes. A Lieutenant commands the Evidence/Property Unit.

113214 MOBILE IT

The Mobile IT Unit is responsible for the maintenance and proper functioning of the Department's mobile technologies, including the Mobile Data Computers (MDC), Mobile Video Recorder (MVR) systems, Body Worn Camera (BWC) systems, and the Small Unmanned Aircraft Systems (sUAS). The Unit also provides technical support to all Department personnel on these systems, as well as the electronic reporting systems. The Unit is commanded by a Lieutenant and reports directly to the PSB Deputy Chief. The Mobile IT Unit contains the Digitally Recorded Evidence Access and Management (D.R.E.A.M.) Squad.

114285 DIGITAL FORENSICS

The Digital Forensic Squad provides digital evidence collection, preservation, and investigation support to police field operations.

Employee Compensation	21,082,361.93	15,808,942	18,673,937	-
Non-Personnel	13,062,339.55	11,170,915	10,904,302	-
Capital	2,572,876.30	1,700,000	1,700,000	-

Expenditure Summary by Organization

Department: Police

Division: Police Services Bureau — Division No: 113000

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Organization Total	**36,717,577.78**	**28,679,857**	**31,278,239**	**-**
Division Total	**36,717,577.78**	**28,679,857**	**31,278,239**	**-**

Expenditure Summary by Organization

Department	Police		
Division	Technical and Reporting Services Bureau	Division No	113500

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			

113213 INFORMATION TECHNOLOGY

The Technical and Reporting Services Bureau (TRB) is managed by a Deputy Director and reports directly to the Chief of Police. This bureau provides police report services, technology management, and crime analysis service to the Department. The TRB consists of the Crime Analysis Unit, the Information Technology Unit, and the Records Unit. The Information Technology Unit ensures proper maintenance and new development of the Department's Information Technology Systems, including the Law Records Management System (LRMS), IT infrastructure, and all WEB-based applications. The Unit also reviews purchases and agreements related to any outside IT vendors.

113122 DATA CENTER

The Data Center provides information, via radio, to police personnel, and is responsible for inputting crime reports, citations, and NCIC entries into the appropriate systems.

113151 RECORDS ADMIN

The Records Unit includes the Data Center, Records Squad, and the Telephone Report Squad (TRS). The Unit is also responsible for the administrative functions required by the Fugitive Squad. The Records Squad maintains the Department's Central Records System, to include scanning, filing, and disseminating of reports and criminal history information. The Telephone Report Squad (TRS) is responsible for taking reports from the public and entering them into the Department's computer system. The Records Unit is commanded by an Administrative Information Manager.

114281 CRIME ANALYSIS UNIT

The Crime Analysis Unit (CAU) assists the Department with planning and the deployment of resources in order to prevent and suppress criminal activities by providing administrative, strategic, operational, intelligence, and tactical support. The CAU is commanded by the Crime Analysis Manager and reports to the TRB Deputy Director.

Employee Compensation	3,596,436.83	3,949,002	4,344,868	-
Non-Personnel	6,262,040.94	8,697,081	7,803,796	-
Organization Total	**9,858,477.77**	**12,646,083**	**12,148,664**	**-**
Division Total	**9,858,477.77**	**12,646,083**	**12,148,664**	**-**

Expenditure Summary by Organization

Department	Police		
Division	Uniform Patrol Bureau	Division No	114200

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated

114211 UPB ADMIN

The Uniform Patrol Bureau (UPB) is commanded by a Deputy Chief and is divided into five Uniform Patrol Precincts: West, Northwest, Northeast, Southeast, and Southwest. The Uniform Patrol Bureau provides 24-hour general police services to the public. These services include uniform patrol, response to calls-for-service, law enforcement, and problem resolution. A Captain commands each Precinct. The UPB also oversees the Tactical Operations Section, which is commanded by a Captain. The Tactical Operations Section oversees the Emergency Response Unit (ERU) and Traffic Units.

113182 AIR SUPPORT UNIT

The Air Support Unit (ASU) provides aerial surveillance support. The use of aircraft provides enhanced officer safety, hastened response times, and a powerful level of observation that is augmented by thermal-imaging capability. The ASU is commanded by a Chief Pilot and reports directly to the PSB Deputy Chief.

113212 E.R.U. /BOMB UNIT

The Emergency Response Unit (ERU) provides services requiring special equipment, weapons, tactics, and training. This unit is deployed for hostage/barricade situations, high-risk warrant service, and dignitary protection. This unit consists of the Bomb Response Squad, which handles all called-for-services involving actual or suspected explosive devices, and the Bomb Dog Squad. A Lieutenant commands the ERU and also oversees the Special Weapons and Tactical teams and the Rapid Deployment Force (RDF), which is an ancillary team called into service as needed.

114212 NORTHWEST PRECINCT

This precinct is comprised of uniformed officers servicing the Northwest region of the city. The Canine Unit, which serves the entire city, also falls under this precinct.

114213 NORTHEAST PRECINCT

This precinct is comprised of uniformed officers servicing the Northeast region of the city.

114214 SOUTHEAST PRECINCT

This precinct is comprised of uniformed officers servicing the Southeast region of the city and includes the Mounted Patrol Squad and the Riverfront Patrol Squad. The Riverfront Patrol Squad patrols downtown areas along the riverfront, to include the Old Market, Capitol District, the CHI Health Center, and other tourist areas north and south of Dodge Street. The Riverfront Patrol Squad consists of “B” and “C” Shift officers under the command of the Southeast Precinct shift commanders.

114221 SOUTHWEST PRECINCT

This precinct is comprised of uniformed officers servicing the Southwest region of the city. The Traffic Unit, which serves the entire city, also falls under the Southwest Precinct.

114222 TRAFFIC UNIT

The Traffic Unit provides 24-hour specialized traffic accident investigation, selective traffic enforcement, special event services, and dual-purpose canine and equestrian patrol services. The Canine Squad and Mounted Patrol Squad are assigned to the Traffic Unit under the command of the Traffic Unit Lieutenant, assigned to the Southwest Precinct.

114224 WEST PRECINCT

This precinct is comprised of uniformed officers servicing the West region of the city.

114225 CANINE SQUAD

The Canine Squad assists in calls for service, investigations, traffic enforcement, criminal interdiction, narcotics detection, evidence recovery, building searches, patrol routes, radio calls, traffic control and public appearances.

Expenditure Summary by Organization

Department: Police

Division: Uniform Patrol Bureau — Division No: 114200

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
114226 MOUNTED PATROL SQUAD				
The Mounted Patrol Squad serves the entire city and assists with calls for service, traffic and crowd control, traffic enforcement, dignitary and security escorts.				
Employee Compensation	91,636,400.78	98,737,057	103,276,218	-
Non-Personnel	2,205,930.88	2,346,704	1,880,982	-
Capital	170,845.05	-	-	-
Organization Total	**94,013,176.71**	**101,083,761**	**105,157,200**	**-**
Division Total	**94,013,176.71**	**101,083,761**	**105,157,200**	**-**

Division Summary of Personnel

Department: Police

Division: Police Sworn Department No: 110000

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Deputy Police Chief	2710	2	4	2	432,314	-	-
Deputy Police Chief - Drop	2710D	3	1	3	669,435	-	-
Police Captain	9070	8	6	8	1,408,664	-	-
Police Captain - Drop	9070D	4	5	4	709,836	-	-
Police Chief - Drop	2730D	1	1	1	289,857	-	-
Police Lieutenant	9050	30	32	30	4,385,194	-	-
Police Lieutenant - Drop	9050D	4	3	4	589,652	-	-
Police Officer	9010	596	721	718	78,247,901	-	-
Police Officer - Drop	9010D	23	19	22	2,590,786	-	-
Police Sergeant	9030	98	100	104	13,510,004	-	-
Police Sergeant - Drop	9030D	16	14	10	1,316,690	-	-
Annual & Sick Lv Bal Payoff					2,386,619		-
Attrition					(3,200,000)		-
Call In Pay					2,170,244		-
College Incentive					619,130		-
Compensated Time Payoff					1,346,513		-
Court Pay					215,608		-
FLSA Pay					150,689		-
Holiday Pay					3,462,181		-
Longevity					2,501,444		-
Other Pay					1,973,240		-
Overtime					6,500,000		-
Reimbursements					(4,491,439)		-
Specialty Pay					2,310,610		-
Department Total		**785**	**906**	**906**	**120,095,172**	**-**	**-**

Explanatory Comments:

Division Summary of Personnel

Department: Police

Division: Police Civilian Department No: 110000

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Account Clerk	5190	1	-	1	49,070	-	-
Administrative Assistant III	3060	5	5	5	370,219	-	-
Administrative Information Coordinator	0250	1	1	1	89,554	-	-
Administrative Information Manager	0245	1	1	1	119,300	-	-
Application Development Manager	0255	1	1	1	158,041	-	-
Applications Analyst	0235	1	2	2	176,439	-	-
Automotive Equipment Operator II	6320	2	4	4	220,810	-	-
Aviation Mechanic	6395	1	1	1	88,758	-	-
Chief Pilot - Air Support Unit	0143	1	1	1	166,831	-	-
City Maintenance Foreman II	2110	1	1	1	84,995	-	-
Clerk Typist II	5080	12	11	12	606,994	-	-
Crime Analysis Manager	0160	3	3	3	322,892	-	-
Crime Analyst	2250	9	9	12	969,811	-	-
Crime Prevention Specialist	0155	5	5	5	297,318	-	-
Criminalist	2240	2	3	3	277,341	-	-
Crisis Support Specialist	0147	-	-	1	63,016	-	-
Deputy Dir - Police and Tech Reporting Services	4016	1	1	1	222,711	-	-
Evidence Technician	5640	5	5	6	327,526	-	-
Evidence Technician Supervisor	2280	1	1	1	96,110	-	-
Executive Secretary	0030	1	1	1	69,032	-	-
Fleet & Facilities Coordinator	0175	1	1	1	91,725	-	-
Forensic Manager	2245	1	1	1	133,841	-	-
Forensic Technician	5665	15	20	18	1,308,404	-	-
Forensic Trainee	5660	2	-	2	125,526	-	-
Impound Lot Manager	0200	1	1	-	-	-	-
Information Services Technician	5135	15	16	16	786,552	-	-
Laborer	6110	2	2	2	98,099	-	-
Maintenance Repairer II	6210	2	2	2	118,306	-	-
Mental Health Coordinator	0135	1	1	1	116,072	-	-
Mental Health Crisis Co-Responder	0137	5	6	6	444,848	-	-
Mental Health Crisis Co-Responder Team Lead	0136	1	1	1	90,640	-	-
Microsystems Support Specialist	0225	-	-	1	59,508	-	-
Missing Person Research Specialist	0152	1	1	1	64,171	-	-
Network System Administrator	0240	1	1	1	100,224	-	-
Office Manager	0070	3	3	3	277,149	-	-
Office Supervisor	0050	5	5	5	360,423	-	-
Police Information Operator	5140	16	21	20	1,011,714	-	-
Public Safety Grant Coordinator	0182	1	1	1	90,314	-	-
Quality Assurance Supervisor	2255	1	1	1	107,076	-	-
Research & Planning Specialist	0165	3	3	3	246,085	-	-
Research & Planning Supervisor	0145	1	1	1	119,809	-	-
Secretary I	5110	5	5	5	212,033	-	-
Secretary III	5130	10	11	10	591,432	-	-
Senior Administrative Clerk	3030	1	1	1	57,829	-	-
Senior Application Analyst	0270	1	1	1	122,810	-	-
Senior Forensic Technician	5670	7	7	7	601,339	-	-

Division Summary of Personnel

Department: Police

Division: Police Civilian — Department No: 110000

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Social Media Manager	0520	-	1	1	63,078	-	-
Stablehand	6115	1	1	1	42,804	-	-
Storekeeper I	5430	2	2	2	103,259	-	-
Storekeeper II	5432	1	1	1	69,137	-	-
Threat Assessment Coordinator	0060	1	-	1	86,907	-	-
Training Specialist - Academy	0265	-	-	1	60,719	-	-
College Incentive					2,088		-
Facilities Mgmt					633,317		-
HSA Substitute					4,750		-
Longevity					77,991		-
Part-Time and Seasonal					3,600,000		-
Vehicle Maintenance					2,172,064		-
Department Total		**161**	**174**	**181**	**19,028,811**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department Police

Division Police Department No 110000

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	105,758,890.49	124,339,822	131,325,858	-
Part-Time and Seasonal	3,588,952.82	3,500,000	3,600,000	-
Overtime	6,537,355.76	5,570,433	6,500,000	-
Longevity	1,573,610.63	1,737,540	2,579,434	-
Attrition	-	(5,765,311)	(3,200,000)	-
Reimbursements	(3,488,405.55)	(2,950,839)	(4,491,439)	-
Facilities Mgmt	521,228.43	575,036	633,317	-
Vehicle Maintenance	2,354,129.88	2,228,518	2,172,064	-
HSA Substitute	9,500.00	-	4,750	-
Total Employee Earnings	**116,855,262.46**	**129,235,199**	**139,123,984**	**-**
Employee Benefits				
FICA	2,482,719.31	2,748,143	3,091,285	-
Pension	37,070,616.89	43,214,053	46,460,070	-
Insurance	21,651,374.51	23,263,203	25,559,718	-
Other	-	-	7,204	-
Attrition	-	(3,254,335)	(1,800,000)	-
Reimbursements	(3,862,160.26)	(4,818,283)	(4,474,284)	-
Total Employee Benefits	**57,342,550.45**	**61,152,781**	**68,843,993**	**-**
Total Employee Compensation	**174,197,812.91**	**190,387,980**	**207,967,977**	**-**
Non-Personnel				
Purchased Services	13,947,419.70	16,863,401	15,644,515	-
Supplies	1,792,443.83	1,390,316	1,132,619	-
Equipment	6,755,359.77	1,572,496	1,466,778	-
Facilities Mgmt	268,555.79	191,520	297,942	-
Vehicle Maintenance	1,886,948.38	2,570,033	2,627,922	-
Reimbursements	(6,750.00)	-	-	-
Other	1,641,907.29	2,401,556	4,327,344	-
Total Non-Personnel	**26,285,884.76**	**24,989,322**	**25,497,120**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	3,284,018.10	18,149,000	27,987,000	-
Total Capital	**3,284,018.10**	**18,149,000**	**27,987,000**	**-**

Division Summary of Major Object Expenditures

Department Police

Division Police Department No 110000

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Department Total	**203,767,715.77**	**233,526,302**	**261,452,097**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565 and the Police Management Union per Ordinance 44648.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	202,738,708.02	216,601,302	233,689,097	-	-
12118 Keno/lottery Proceeds (Ref. B-9)	476,000.00	476,000	1,476,000	-	-
13112 City Capital Improvement (Ref. B-27)	-	-	1,900,000	-	-
13247 2018 Public Facilities Bond (Ref. B-37)	4,879.20	-	-	-	-
13248 2022 Public Facilities Bond (Ref. B-38)	548,128.55	-	-	-	-
13249 2024 Public Facilities Bond (Ref. B-39)	-	16,449,000	24,387,000	-	-
	203,767,715.77	**233,526,302**	**261,452,097**	**-**	-

City of Omaha
Fire Department

Mission Statement

It is the mission of the Omaha Fire Department to protect the lives, property, and environment of our community through preparation, prevention, and protection in a competent and courteous manner. The members of our department hold themselves and each other to a high ethical standard, with integrity, professionalism, and compassion being at the core of every decision we make.

Goals and Objectives

1. Uphold life safety as the top operational priority.

2. Support effective response capabilities to mitigate natural and human-caused emergencies, including, but not limited to, medical emergencies, fire suppression, vehicle crashes, hazardous materials incidents, and severe weather events.

3. Provide ongoing training to department members while promoting the safety and wellness of firefighters.

4. Reduce risks and fire loss within our community by investigating the cause and origin of fires, conducting certified inspections, and enforcing applicable life safety codes using fire service industry standards.

5. Enhance community outreach programs that promote public safety awareness and risk reduction.

City of Omaha
2027 Fire Department Budget
Appropriated Summary

By Department	Positions 2026	Positions 2027	Funding 2026 Appropriated	Funding 2027 Recommended	Funding 2027 Appropriated
Fire Administration	-	-	53,540,778	45,371,872	-
Fire Investigation Unit	-	-	1,498,428	1,243,835	-
Firefighter Safety, Health, & Wellness	-	-	2,078,960	1,861,408	-
Fire & Life Safety Education & Prevention	-	-	2,699,729	2,433,840	-
Technical Services	-	-	1,248,911	1,300,209	-
Fire Emergency Response Training	-	-	2,333,408	2,243,364	-
Fire Emergency Response Operations	-	-	105,036,948	103,771,197	-
Total	695	704	**168,437,162**	**158,225,725**	**-**
By Expenditures Category					
Employee Compensation			128,776,295	134,464,349	-
Non-Personnel			12,380,867	13,261,376	-
Capital			27,280,000	10,500,000	-
Total			**168,437,162**	**158,225,725**	**-**
By Source of Funds					
11111 General			141,157,162	147,725,725	-
13112 City Capital Improvement			2,280,000	-	-
13248 2022 Public Facilities Bond			-	6,452,000	-
13249 2024 Public Facilities Bond			25,000,000	-	-
13302 2022 Public Safety Bond			-	2,950,000	-
13303 2024 Public Safety Bond			-	1,098,000	-
Total			**168,437,162**	**158,225,725**	**-**

Explanatory comments:

The Fire Department manages grants that are in addition to the total appropriations shown on this page.

Staff expenses and the grant reimbursements are displayed within the budget. Refer to the C Section Summary of Grants workpaper for the grants included in the budget.

Expenditure Summary by Organization

Department: Fire

Division: Fire Administration — Division No: 114510

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
114511 FIRE CHIEF ADMINISTRATION				
The purpose of Fire Chief Administration is to provide administrative support to the various organizations of the Omaha Fire Department. The personnel in this organization manage and maintain department policies, procedures, personnel records and other support services to ensure a consistent and efficient delivery of service.				
Employee Compensation	13,235,422.73	17,030,796	24,748,053	-
Non-Personnel	66,121.53	113,250	118,200	-
Organization Total	**13,301,544.26**	**17,144,046**	**24,866,253**	**-**
114512 FIRE CAPITAL				
The purpose of Fire Capital is to provide financial monitoring of capital fund services to the Omaha Fire Department so it can efficiently allocate resources to ensure a high level of service is delivered to our customers.				
Non-Personnel	2,755,369.07	532,000	771,000	-
Capital	8,304,930.51	27,280,000	10,500,000	-
Organization Total	**11,060,299.58**	**27,812,000**	**11,271,000**	**-**
114515 FIRE INFORMATION TECHNOLOGY				
The purpose of Information Technology is to provide IT/data support to the Omaha Fire Department to better manage and evaluate the needs of the community; to assure services are sufficient and adequate; to help identify areas of growth and change; provide insight into new services or sources of revenue to stimulate growth and allow efficient response operations.				
Employee Compensation	188,476.00	189,774	191,794	-
Non-Personnel	1,826,722.05	2,007,200	2,060,959	-
Organization Total	**2,015,198.05**	**2,196,974**	**2,252,753**	**-**
114516 FIRE FACILITIES MANAGEMENT				
The purpose of Fire Facilities and Vehicle Management is to provide facility and vehicle oversight and support within the Omaha Fire Department, so it can effectively and securely meet the community's public safety needs.				
Employee Compensation	4,400,080.12	3,786,035	4,130,197	-
Non-Personnel	2,778,374.62	2,601,723	2,851,669	-
Organization Total	**7,178,454.74**	**6,387,758**	**6,981,866**	**-**
Division Total	**33,555,496.63**	**53,540,778**	**45,371,872**	**-**

Expenditure Summary by Organization

Department Fire

Division Fire Investigation Unit | Division No 114520

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
114523 FIRE INVESTIGATION BUREAU				
The purpose of the Fire Investigation Unit is to conduct sound and legal fire investigations, determine the cause and origin of fires, and to conduct criminal investigations when fires are determined to be incendiary in nature. The goal of the Fire Investigation Unit is to deter the crime of arson, by collecting evidence, interviewing/interrogating suspects, arresting suspects and testifying in court to convict arson suspects.				
Employee Compensation	1,519,905.76	1,467,223	1,216,295	-
Non-Personnel	22,240.78	31,205	27,540	-
Organization Total	**1,542,146.54**	**1,498,428**	**1,243,835**	**-**
Division Total	**1,542,146.54**	**1,498,428**	**1,243,835**	**-**

Performance Summary By Division

Department	Fire		
Division	Fire Investigation Unit	Division No	114520

Performance Measures	2025 Actual	2026 Planned	2027 Goal
% clearance rate for arson cases	47%	40%	40%
% of accidental fires investigated	39%	40%	40%
% of incendiary fires investigated	27%	35%	30%

Program Outputs	2025 Actual	2026 Planned	2027 Goal
# of fires investigated	212	335	300

Expenditure Summary by Organization

Department: Fire

Division: Firefighter Safety, Health, & Wellness — Division No: 114530

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
114532 FIRE SAFETY BUREAU				
The purpose of Firefighter Safety is to ensure industry-standard annual safety testing, evaluations, and tracking services are performed on Omaha Fire Department personnel and equipment so employees can perform their duties in a safe manner to minimize and prevent injuries.				
This Bureau is also responsible for compiling information on new equipment, internal investigations, accident investigations, citizen complaints, liaison to other Douglas County Fire Rescue Departments and the Douglas County 911 Communication Center, Human Resources Department IOD/sick leave, Tri-Mutual Aid, purchases and maintenance of communications equipment and coordinating the activities of light duty personnel. Other RDA's involvement: City annexation committee, forms committee, Fire Department response territories, grant research and application and Homeland Security.				
Employee Compensation	313,973.72	286,460	40,458	-
Non-Personnel	2,901,077.05	1,792,500	1,820,950	-
Organization Total	**3,215,050.77**	**2,078,960**	**1,861,408**	**-**
Division Total	**3,215,050.77**	**2,078,960**	**1,861,408**	**-**

Performance Summary By Division

Department	Fire		
Division	Firefighter Safety, Health, & Wellness	Division No	114530

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Total number of on-the-job injuries	104	70	70

Expenditure Summary by Organization

Department: Fire

Division: Fire & Life Safety Education & Prevention — Division No: 114550

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
114551 FIRE & LIFE SAFETY PUBLIC EDUCATION				
The purpose of Life Safety Public Education is to minimize the risk of life and property loss resulting from fire and medical emergencies through education and the promotion of public awareness.				
Employee Compensation	891,845.10	853,718	908,320	-
Non-Personnel	21,214.01	41,893	44,150	-
Organization Total	**913,059.11**	**895,611**	**952,470**	**-**
114552 LIFE SAFETY & FIRE CODE ENFORCEMENT				
The purpose of Fire Code Enforcement is to minimize the risk of life and property loss resulting from fire by observing, enforcing, and eliminating hazardous conditions.				
Employee Compensation	1,762,013.58	1,724,518	1,401,043	-
Non-Personnel	65,521.83	79,600	80,327	-
Organization Total	**1,827,535.41**	**1,804,118**	**1,481,370**	**-**
Division Total	**2,740,594.52**	**2,699,729**	**2,433,840**	**-**

Performance Summary By Division

Department	Fire		
Division	Fire & Life Safety Education & Prevention	Division No	114550

Performance Measures	2025 Actual	2026 Planned	2027 Goal
% of fires caused by children	6.2%	6.5%	6.5%
% of occupancies inspected by Certified Fire Inspectors	46%	47%	48%

Program Outputs	2025 Actual	2026 Planned	2027 Goal
# of occupancies inspected by Certified Fire Inspectors	7,708	7,800	7,900
# of pre-plans conducted	261	280	290
# of public presentations provided	993	1,000	1,000

Expenditure Summary by Organization

Department: Fire

Division: Technical Services — Division No: 114560

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
114561 MAINTENANCE & REPAIR				
The purpose of Fire Maintenance and Repair is to provide fire department building and apparatus repair, and coordination of those services, including equipment and personal protective equipment repair and maintenance services to the personnel of the department.				
Employee Compensation	477,319.43	460,461	475,468	-
Non-Personnel	79,040.07	104,300	145,850	-
Organization Total	**556,359.50**	**564,761**	**621,318**	**-**
114562 SUPPLIES & LOGISTICS				
The purpose of Fire Supplies and Logistics is to provide all the necessary supplies and equipment to support the operation of the fire department including new equipment, repair, and delivery services to the department's personnel.				
Employee Compensation	477,315.45	460,730	475,841	-
Non-Personnel	122,938.28	223,420	203,050	-
Organization Total	**600,253.73**	**684,150**	**678,891**	**-**
Division Total	**1,156,613.23**	**1,248,911**	**1,300,209**	**-**

Expenditure Summary by Organization

Department: Fire

Division: Fire Emergency Response Training — Division No: 114570

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
114571 FIRE TRAINING				
Fire Operations Training provides entry level, continuing education and specialized training opportunities for Department members. Training is responsible for establishing curriculums, developing courses, formulating and delivering lesson plans and providing hands on training to Department personnel. Training insures that members meet or exceed nationally recognized certification levels and are prepared to reduce loss from fire, prevent - protect lives and property from fire and are prepared to respond to hazardous materials and emergency medical incidents.				
Employee Compensation	1,331,461.76	1,300,996	1,155,852	-
Non-Personnel	126,312.23	124,715	140,435	-
Organization Total	**1,457,773.99**	**1,425,711**	**1,296,287**	**-**
114572 EMERGENCY RESPONSE TRAINING				
The purpose of Emergency Medical Services Training is to provide initial and continuing education training to all Omaha Fire Department personnel, so they can acquire the knowledge, skills, and abilities to positively affect patient care and initiate their return to a quality of life they enjoyed before the medical or traumatic emergency.				
Employee Compensation	251,126.74	234,245	276,769	-
Non-Personnel	356,257.49	521,150	521,150	-
Organization Total	**607,384.23**	**755,395**	**797,919**	**-**
114573 SPECIAL OPERATIONS TRAINING				
The purpose of Special Operations Training is to provide entry level technical, continuing and advanced special operations training services to special operations personnel so they can have the skills to meet and exceed nationally recognized certification levels and provide a legal, effective, safe and timely response to specialized hazardous condition incidents.				
Employee Compensation	150,796.51	144,611	141,246	-
Non-Personnel	562.23	7,691	7,912	-
Organization Total	**151,358.74**	**152,302**	**149,158**	**-**
Division Total	**2,216,516.96**	**2,333,408**	**2,243,364**	**-**

Performance Summary By Division

Department	Fire		
Division	Fire Emergency Response Training	Division No	114570

Performance Measures	2025 Actual	2026 Planned	2027 Goal
% of civilians in cardiac arrest who are successfully resuscitated and leave the hospital neurologically intact. This is compared to the national average of 8%.	15.6%	17%	19%
% of fires contained to the room of origin	18.9%	60%	64%
% of special operations personnel with technician level certification in all specialty areas who received continuing education training	100%	100%	100%

Expenditure Summary by Organization

Department: Fire

Division: Fire Emergency Response Operations — Division No: 114580

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
114581 FIRE RESPONSE				
The purpose of Fire Response is to provide emergency and non-emergency services to residents and visitors in the Greater Omaha Metropolitan Area so they can receive the benefit of professional, timely, safe and effective fire and medical emergency services.				
Employee Compensation	25,583,110.52	24,634,248	24,219,331	-
Non-Personnel	725,635.12	1,795,600	2,008,000	-
Organization Total	**26,308,745.64**	**26,429,848**	**26,227,331**	**-**
114582 EMERGENCY MEDICAL RESPONSE				
The purpose of Emergency Medical Response is to provide pre-hospital basic and advanced medical care and transportation services to the sick and injured in the Omaha metropolitan area so they can receive rapid and effective medical care of the highest quality.				
Employee Compensation	72,415,809.42	71,250,129	70,211,518	-
Non-Personnel	1,330,559.15	2,325,800	2,382,800	-
Organization Total	**73,746,368.57**	**73,575,929**	**72,594,318**	**-**
114583 SPECIAL OPERATIONS RESPONSE				
The purpose of Special Operations Response is to provide hazardous material and specialty rescue services to the citizens of the Omaha Metropolitan and regional areas so they can survive rescue incidents and benefit from a stabilized environment with minimal impact.				
Employee Compensation	5,074,793.83	4,952,351	4,872,164	-
Non-Personnel	83,347.42	78,820	77,384	-
Organization Total	**5,158,141.25**	**5,031,171**	**4,949,548**	**-**
Division Total	**105,213,255.46**	**105,036,948**	**103,771,197**	**-**

Performance Summary By Division

Department	Fire		
Division	Fire Emergency Response Operations	Division No	114580

Performance Measures	2025 Actual	2026 Planned	2027 Goal
Average Response Time to Emergency Medical Calls (min)	5:00	4:30	4:30
Average Response Time to Fire Calls (min)	4:29	4:30	4:30
Average Response Time to Special Operations Calls (min)	4:54	4:50	4:50

Program Outputs	2025 Actual	2026 Planned	2027 Goal
# of Fire Calls	1,951	2,000	2,000
# of Mutual Aide Calls	216	300	300
# of Rescue Squad Calls	59,248	62,250	60,000
# of Special Operations Calls	896	950	925

Division Summary of Personnel

Department: Fire

Division: Fire Sworn Department No: 114500

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Assistant Fire Chief	2610	4	3	3	567,076	-	-
Assistant Fire Chief - Drop	2610D	-	1	1	189,271	-	-
Assistant Fire Marshal	8130	1	1	1	141,980	-	-
Battalion Fire Chief	8150	20	14	19	2,939,146	-	-
Battalion Fire Chief - Drop	8150D	7	13	8	1,245,520	-	-
EMS Shift Supervisor	8120	2	2	2	273,026	-	-
EMS Shift Supervisor - Drop	8120D	1	1	1	136,513	-	-
Fire Apparatus Engineer	8030	101	106	100	10,672,138	-	-
Fire Apparatus Engineer - Drop	8030D	13	17	14	1,494,570	-	-
Fire Captain	8070	112	107	104	12,704,741	-	-
Fire Captain - Drop	8070D	27	31	33	4,052,532	-	-
Fire Captain - Paramedic	8075	15	20	19	2,250,405	-	-
Fire Captain - Paramedic - Drop	8075D	2	1	2	245,608	-	-
Fire Chief	2620	-	1	-	-	-	-
Fire Chief - Drop	2620D	1	-	1	228,469	-	-
Firefighter	8010	349	311	370	34,292,343	-	-
Firefighter - Drop	8010D	14	17	18	1,801,103	-	-
Firefighter Probationary	8005	-	41	-	-	-	-
Annual & Sick Lv Bal Payoff					2,349,700		-
Call In Pay					29,000		-
College Incentive					6,928		-
Compensated Time Payoff					397,750		-
Court Pay					2,175		-
FLSA Pay					1,034,200		-
Holiday Pay					2,427,300		-
Longevity					1,207,352		-
Overtime					405,400		-
Part-Time and Seasonal					40,768		-
Reimbursements					(2,339,838)		-
Specialty Pay					5,344,375		-
Department Total		**669**	**687**	**696**	**84,139,551**	**-**	**-**

Explanatory Comments:

In September 2024 the City of Omaha received notification that it was being awarded $6.8 million from the SAFER grant (Staffing for Adequate Fire & Emergency Response) to pay salaries and benefits for 18 firefighters for three years. Funds from the SAFER grant can be spent beginning March 2025 thru March 2028. 18 firefighters to be funded by the SAFER grant are included in the budget.

Division Summary of Personnel

Department Fire

Division Fire Civilian Department No 114500

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Account Clerk	5190	-	1	-	-	-	-
Community Safety Education Specialist	0040	1	1	1	65,062	-	-
Office Manager	0070	1	1	1	94,127	-	-
Public Safety Grant Coordinator	0182	1	1	1	85,551	-	-
Secretary II	5120	2	2	3	151,165	-	-
Senior Clerk	5040	1	1	1	51,845	-	-
Technical Systems Coordinator	2235	1	1	1	78,150	-	-
Facilities Mgmt					951,775		-
Longevity					2,349		-
Vehicle Maintenance					2,744,564		-
Department Total		**7**	**8**	**8**	**4,224,588**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department Fire

Division Fire Department No 114500

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	81,962,989.28	81,467,626	85,351,770	-
Part-Time and Seasonal	29,176.00	40,768	40,768	-
Overtime	507,983.51	307,200	405,400	-
Longevity	1,282,272.50	1,280,857	1,209,701	-
Reimbursements	(1,940,611.33)	(1,313,861)	(2,339,838)	-
Facilities Mgmt	835,505.21	921,819	951,775	-
Vehicle Maintenance	2,986,754.00	2,429,223	2,744,564	-
Total Employee Earnings	**85,664,069.17**	**85,133,632**	**88,364,140**	**-**
Employee Benefits				
FICA	1,168,205.42	1,236,522	1,294,363	-
Pension	26,881,741.64	27,508,800	28,549,272	-
Insurance	16,009,489.46	17,424,822	18,076,824	-
Reimbursements	(1,620,852.02)	(2,515,481)	(1,800,250)	-
Total Employee Benefits	**42,438,584.50**	**43,654,663**	**46,120,209**	**-**
Retiree Compensation				
Reimbursements	(29,203.00)	(12,000)	(20,000)	-
Total Retiree Compensation	**(29,203.00)**	**(12,000)**	**(20,000)**	**-**
Total Employee Compensation	**128,073,450.67**	**128,776,295**	**134,464,349**	**-**
Non-Personnel				
Purchased Services	6,254,873.53	6,902,060	7,248,451	-
Supplies	947,770.12	1,367,241	1,495,810	-
Equipment	2,719,271.33	481,052	451,511	-
Facilities Mgmt	366,116.27	351,191	408,204	-
Vehicle Maintenance	1,438,026.22	1,528,843	1,670,473	-
Other	1,535,235.46	1,750,480	1,985,927	-
Reimbursements	-	-	1,000	-
Total Non-Personnel	**13,261,292.93**	**12,380,867**	**13,261,376**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	8,304,930.51	27,280,000	10,500,000	-
Total Capital	**8,304,930.51**	**27,280,000**	**10,500,000**	**-**

Division Summary of Major Object Expenditures

Department Fire

Division Fire Department No 114500

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Department Total	**149,639,674.11**	**168,437,162**	**158,225,725**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	139,020,842.71	141,157,162	147,725,725	-	-
13111 Advanced Acquisition (Ref. B-26)	384,381.00	-	-	-	-
13112 City Capital Improvement (Ref. B-27)	5,742,937.13	2,280,000	-	-	-
13247 2018 Public Facilities Bond (Ref. B-37)	213,400.79	-	-	-	-
13248 2022 Public Facilities Bond (Ref. B-38)	629,883.48	-	6,452,000	-	-
13249 2024 Public Facilities Bond (Ref. B-39)	-	25,000,000	-	-	-
13302 2022 Public Safety Bond (Ref. B-41)	3,648,229.00	-	2,950,000	-	-
13303 2024 Public Safety Bond (Ref. B-42)	-	-	1,098,000	-	-
	149,639,674.11	**168,437,162**	**158,225,725**	**-**	-

City of Omaha
Parks Department

Mission Statement

The mission of the Parks, Recreation, and Public Property Department is to provide and maintain a comprehensive park system, manage public property, and offer recreational opportunities for residents and visitors of Omaha, to encourage healthy and positive activity that is an essential part of their quality of life.

VISION STATEMENT:

Omaha Parks and Recreation is focused on providing opportunities and experiences to meet the community's evolving needs. Through industry trends, best practices, technology, community engagement, and public/private partnerships, we are committed to establishing excellence in health and wellness, interaction with nature, and social enrichment for all Omaha residents.

Goals and Objectives

- Public Awareness will enhance visibility and community engagement through strategic marketing that promotes new and diverse programs, highlights partnerships with the philanthropic community, and expands outreach efforts that connect more residents to our parks, amenities and initiatives.

- The Recreation Division is committed to delivering high-quality programming within safe, well-maintained environments that align with the evolving needs of our community. Through proactive and strategic planning, we aim to expand program offerings across all city districts, targeting a 20% increase in new initiatives year-over-year. Additionally, we are dedicated to achieving 10% growth in attendance and registration by optimizing community outreach and fostering new strategic partnerships.

- The Golf Division is committed to providing high-quality, accessible golf facilities that enhance the health, wellness, and quality of life for Omaha residents and visitors. Through responsible stewardship, ongoing maintenance, and targeted improvements, the Division supports a welcoming and sustainable recreational environment within the park system. The Division will advance equity and access by expanding youth programming, reducing barriers to participation, and fostering inclusive opportunities for all skill levels. It will also strengthen community engagement through partnerships, customer service, and programming that promotes active lifestyles and social connection.

- The Park Maintenance Division is focused on increasing safety and sustainability by improving the speed and efficiency of its maintenance processes. There will be a systematic review to establish a schedule for replacement of outdated and aging equipment, and to make repairs to facilities. These changes will result in a more complete and enjoyable experience for residents and the extended life of our current parks and facilities.

- The Planning Division has a large number of projects scheduled in all districts of the city. Several master planning processes will help guide other future projects. Locations for new playgrounds, spraygrounds, open field spaces, special features, and hard and natural surface trails are being identified. A primary goal, is the continued focus on aging parks and recreation facilities and to establish a strategy for upgrading features and amenities. All projects are intended to provide residents with an improved experience in an effort to help them live a positive, active, and a healthy lifestyle.

City of Omaha
2027 Parks Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2026	2027	2026 Appropriated	2027 Recommended	2027 Appropriated
Park Administration Division	17	18	9,037,455	9,433,938	-
Parks & Facilities Division	115	126	19,850,613	24,300,646	-
Community Recreation Division	19	19	6,980,957	7,330,770	-
Enterprise Divisions	27	29	31,324,430	20,269,192	-
Total	178	192	**67,193,455**	**61,334,546**	**-**
By Expenditures Category					
Employee Compensation			26,578,402	30,726,552	-
Non-Personnel			14,715,053	15,913,994	-
Capital			25,900,000	14,694,000	-
Total			**67,193,455**	**61,334,546**	**-**
By Source of Funds					
11111 General			28,945,317	34,639,776	-
12135 Park Development Comm Park Fees			102,000	77,000	-
13419 Pedestrian Trail Bridge - Joint Use Om			171,708	39,578	-
15113 Keno Lottery Reserve Fund			400,000	-	-
13112 City Capital Improvement			1,500,000	1,500,000	-
13358 2022 Parks and Recreation Bond			4,700,000	4,759,000	-
13573 Capital Special Assessment			50,000	50,000	-
21105 Levi Carter Park			1,588,198	1,433,519	-
21104 Tranquility Park Capital Construction			18,700,000	7,410,000	-
21106 Tranquility Park			1,289,611	840,998	-
21108 City Wide Sports Revenue			1,181,473	1,222,024	-
21111 Marinas			1,048,046	1,058,356	-
21114 Golf Operations			7,517,102	8,304,295	-
Total			**67,193,455**	**61,334,546**	**-**

Expenditure Summary by Organization

Department: Parks

Division: Park Administration Division — Division No: 115011

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
115012 PARK PLANNING & CONSTRUCTION				
The purpose of Planning and Construction is to provide professional and economical design, planning, and construction management services to the citizens and visitors of the Omaha Community so they can experience safe, enjoyable, and well-designed Parks, Recreational, and Public Property facilities.				
Employee Compensation	890,743.84	1,044,092	1,218,542	-
Non-Personnel	365,263.05	130,014	111,780	-
Capital	6,749,902.32	6,200,000	6,259,000	-
Organization Total	**8,005,909.21**	**7,374,106**	**7,589,322**	**-**
115015 PRPP EXECUTIVE ADMINISTRATION				
The purpose of Executive Administrative is to provide administrative support services to departments so they can efficiently deliver results for customers.				
Employee Compensation	1,052,762.93	1,064,557	1,230,102	-
Non-Personnel	112,871.35	108,716	114,573	-
Organization Total	**1,165,634.28**	**1,173,273**	**1,344,675**	**-**
115016 PRPP FINANCIAL				
The purpose of the Financial Management Activity is to provide financial monitoring services to the Parks, Recreation, and Public Property Department so it can efficiently deliver results for customers.				
Employee Compensation	139,853.65	152,901	162,190	-
Non-Personnel	50.00	50	50	-
Organization Total	**139,903.65**	**152,951**	**162,240**	**-**
115051 PRPP PUBLIC AWARENESS				
The purpose of Public Awareness is to reach and inform the citizens and visitors of the Omaha Community about the breadth, depth, and scope of the services provided by the Parks, Recreation, and Public Property Department that encourage a healthy, positive lifestyle essential to the quality of life.				
Employee Compensation	244,247.66	261,488	251,087	-
Non-Personnel	84,342.27	75,637	86,614	-
Organization Total	**328,589.93**	**337,125**	**337,701**	**-**
Division Total	**9,640,037.07**	**9,037,455**	**9,433,938**	**-**

Performance Summary By Division

Department	Parks		
Division	Park Administration Division	Division No	115011

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Planning & Development			
# of outside entity plans reviewed	45	50	50
# of parks renovated	3	6	8
# of projects completed annually	95	95	100
# of projects completed per FTE	18	18	18
# of structures renovated	2	2	2
# of trail miles constructed	2	1	4
Public Awareness			
# of Community Centers Facebooks	18,686	17,800	20,000
# of Golf Social Media	2,336	2,500	2,700
# of Live on the Lawn Social Media	6,058	6,400	6,500
# of Newsletter Subscribers	35,231	26,300	38,000
# of Parks Facebook	32,000	29,500	34,000
# of Parks Instagram	6,102	5,400	7,000
# of Parks X	4,750	4,950	5,200
# of PRPP web users	420,890	440,000	460,000
# of PRPP web visits	1,140,491	1,500,000	1,700,000
# of Social Media Subscribers Total	69,932	83,000	85,000

Division Summary of Personnel

Department: Parks

Division: Park Administration Division Division No: 115011

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Assistant Dir - Parks Rec and Public Property	4250	1	1	2	252,646	-	-
City Maintenance Superintendent	2140	-	1	1	147,434	-	-
Clerk Typist II	5080	-	1	-	-	-	-
Contractual Services Coordinator	2415	1	1	1	79,873	-	-
Executive Secretary	0030	1	1	1	83,938	-	-
Management Analyst	0205	1	1	1	101,059	-	-
Marketing Manager	0760	1	1	1	103,669	-	-
Office Manager	0070	1	1	1	94,127	-	-
Parks & Recreation Planner I	2430	1	1	1	73,758	-	-
Parks & Recreation Planner II	2440	2	2	2	198,967	-	-
Parks & Recreation Planner III	2450	1	1	1	116,553	-	-
Parks Recreation and Public Property Director	9507	1	1	1	202,096	-	-
Project Manager	2575	2	2	3	288,587	-	-
Recreation Supervisor	2510	1	1	1	114,923	-	-
Special Projects Coordinator	0125	-	1	1	62,849	-	-
HSA Substitute					4,750		-
Longevity					12,528		-
Other Pay					10,000		-
Part-Time and Seasonal					26,000		-
Vehicle Maintenance					249		-
Division Total		**14**	**17**	**18**	**1,974,006**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Parks

Division: Park Administration Division — Division No: 115011

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	1,581,699.45	1,729,988	1,930,479	-
Part-Time and Seasonal	3,286.85	-	26,000	-
Longevity	5,536.00	7,247	12,528	-
Vehicle Maintenance	-	456	249	-
HSA Substitute	4,750.00	4,750	4,750	-
Total Employee Earnings	**1,595,272.30**	**1,742,441**	**1,974,006**	**-**
Employee Benefits				
FICA	116,089.17	131,891	149,805	-
Pension	291,598.79	327,122	365,868	-
Insurance	363,506.06	366,180	423,252	-
Reimbursements	(38,858.24)	(44,596)	(51,010)	-
Total Employee Benefits	**732,335.78**	**780,597**	**887,915**	**-**
Total Employee Compensation	**2,327,608.08**	**2,523,038**	**2,861,921**	**-**
Non-Personnel				
Purchased Services	598,122.19	671,390	559,382	-
Supplies	36,345.06	29,175	40,429	-
Equipment	102,101.96	6,000	5,000	-
Vehicle Maintenance	42.61	302	256	-
Other	(174,085.15)	(392,450)	(292,050)	-
Total Non-Personnel	**562,526.67**	**314,417**	**313,017**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	6,749,902.32	6,200,000	6,259,000	-
Total Capital	**6,749,902.32**	**6,200,000**	**6,259,000**	**-**
Division Total	**9,640,037.07**	**9,037,455**	**9,433,938**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	2,551,438.92	2,735,455	3,097,938	-	-
12135 Park Development Comm Park Fees (Ref. B-13)	(175,739.40)	102,000	77,000	-	-
17115 Covid Relief Funding (Ref. B-19)	25,097.33	-	-	-	-
13112 City Capital Improvement (Ref. B-27)	1,597,950.22	1,500,000	1,500,000	-	-
13357 2018 Parks And Recreation Bond (Ref. B-44)	2,053,857.08	-	-	-	-
13358 2022 Parks and Recreation Bond (Ref. B-45)	3,587,432.92	4,700,000	4,759,000	-	-
	9,640,037.07	**9,037,455**	**9,433,938**	**-**	-

Expenditure Summary by Organization

Department: Parks

Division: Parks & Facilities Division — Division No: 115020

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
115021 MACHINERY/EQUIPMENT REPAIR				
The purpose of Equipment Maintenance and Repair is to economically repair and maintain licensed and unlicensed vehicles, tractors, and equipment for the Parks, Recreation, and Public Property Department to ensure equipment is available for use and in safe operating condition.				
Employee Compensation	1,047,096.46	1,015,075	1,383,196	-
Non-Personnel	1,356,770.76	569,159	1,180,920	-
Organization Total	**2,403,867.22**	**1,584,234**	**2,564,116**	**-**
115025 GROUND MAINTENANCE CONTRACTS				
This includes Grounds Maintenance & Repairs and Right of Way Maintenance. Monitoring of ground maintenance contracts and business improvement district contracts are a portion of this area.				
Employee Compensation	6,534,047.54	6,349,652	7,586,997	-
Non-Personnel	1,405,990.53	973,310	710,410	-
Organization Total	**7,940,038.07**	**7,322,962**	**8,297,407**	**-**
115026 RIGHT OF WAY MAINTENANCE				
The maintenance of Abbott Drive is included in this budget. Abbott Drive is connected to Omaha's Airport and acts as an entryway for travelers and commuters to the City of Omaha. Abbott Drive consists of complex landscape, lighting and irrigation systems along a busy highly trafficked corridor. The infrastructure of this corridor is becoming increasingly more challenging to maintain as the landscape ages and becomes weathered over time.				
Non-Personnel	100,293.95	115,000	695,109	-
Organization Total	**100,293.95**	**115,000**	**695,109**	**-**
115027 CODE ENFORCEMENT				
Code Enforcement investigates citizens' complaints concerning weeds, trees, and litter on private property. Where violations of the Omaha Municipal Code exist, notices are sent to property owners. Property owners who do not satisfy complaints are subject to special assessment.				
Employee Compensation	1,320,318.83	1,728,778	1,455,729	-
Non-Personnel	89,384.94	109,580	45,185	-
Organization Total	**1,409,703.77**	**1,838,358**	**1,500,914**	**-**

Expenditure Summary by Organization

Department: Parks

Division: Parks & Facilities Division — Division No: 115020

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			

115028 FORESTRY

Forestry is responsible for managing the care of the tree canopy within the City of Omaha. This includes trees in parks, right-of-ways, golf courses, as well as public and private property. Forestry promotes sound tree management, tree care, and tree planting. Forestry works in coordination with Park and City Planning to approve all tree planting projects on City of Omaha property and right of ways. Golf and Park Maintenance crews assist Forestry in a majority of the light pruning and removals within parks and golf courses. Tree maintenance contracts include tree removal, pruning, disease/pest control, and stump removal.

Employee Compensation	831,850.33	1,214,165	1,399,126	-
Non-Personnel	72,115.20	68,582	142,874	-
Organization Total	**903,965.53**	**1,282,747**	**1,542,000**	**-**

115031 PARK FACILITIES SERVICES

The purpose of Park Facilities Services is to provide timely, reliable, and cost-effective maintenance and repairs to the Facilities and Infrastructures of the Parks, Recreation, and Public Property Department so they can minimize the disruption of services and increase customer satisfaction.

Employee Compensation	2,738,739.46	2,619,129	2,499,268	-
Non-Personnel	4,809,213.99	4,379,090	1,649,932	-
Capital	34,461.25	-	-	-
Organization Total	**7,582,414.70**	**6,998,219**	**4,149,200**	**-**

115035 PARK MAINT SPLIT EMPLOYEES

Employee Compensation	-	-	806,285	-
Non-Personnel	-	-	3,931,520	-
Organization Total	**-**	**-**	**4,737,805**	**-**

115543 SPORTS TURF MAINTENANCE

Sports Turf is responsible for the maintenance of special sports turf areas. In addition, this activity is responsible for the maintenance of the turf and irrigation systems at Tranquility Park and Seymour Smith Park as well as various other multi-field facilities across the city.

Employee Compensation	279,475.64	133,984	531,605	-
Non-Personnel	77,880.97	403,401	242,912	-
Organization Total	**357,356.61**	**537,385**	**774,517**	**-**

Expenditure Summary by Organization

Department: Parks

Division: Parks & Facilities Division — Division No: 115020

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
131761 MO RIVER PEDESTRIAN BRIDGE				
Provides for the operation and maintenance of the Omaha/Council Bluffs Joint Use Missouri River Pedestrian Bridge.				
Employee Compensation	-	6,000	10,000	-
Non-Personnel	92,081.52	165,708	29,578	-
Organization Total	**92,081.52**	**171,708**	**39,578**	**-**
Division Total	**20,789,721.37**	**19,850,613**	**24,300,646**	**-**

Performance Summary By Division

Department	Parks		
Division	Parks & Facilities Division	Division No	115020

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Code Enforcement (Weeds, Litter, and Trees)			
# of complaints resolved within 30 days	3,907	4,000	4,250
# of complaints resulting in a work order and notice of violation or crew task	7,124	7,000	6,800
# of work orders requiring abatement by PRPP crews	1,323	1,300	1,200
Number of acres maintained. City owned lots	38.19	100	80
Program expenditure per inspection provided	$134.73	$153.2	$125.08
Total number of complaints	14,330	14,000	14,000
Total number of Inspections	10,436	12,000	12,000
Equipment Repair & Maintenance			
# of licensed equipment	341	350	360
# of repairs completed	806	850	800
# of unlicensed equipment	1,249	1,265	1,275
# of work orders processed	865	850	800
Facilities & Infrastructure Maint & Repair			
# of maintenance work orders completed	2,389	2,500	3,000
# of preventative maintenance scheduled	647	650	700
# of repairs requested	537	500	450
Forestry			
# of hazardous trees removed	3,026	3,000	3,500
# of residential tree complaints	3,795	3,500	3,000
# of trees planted	734	553	750
# of trees trimmed	1,268	1,300	1,500
Grounds Maintenance & Repair			
# of all park land acres	8,918	8,918	8,918
# of days between mowing	11.69	10	7
# of flower beds/urns maintained	187 beds / 129 urns	190 beds / 120urns	200 beds / 120 urns
# of maintainable acres	3,984.8	3,980	3,980
Program expenditure per maintainable acre	$1,997.79	$1,839.94	$2,087.29

Division Summary of Personnel

Department: Parks

Division: Parks & Facilities Division Division No: 115020

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Applications Analyst	0235	1	1	1	109,369	-	-
Automotive Equipment Operator I	6310	1	1	1	63,517	-	-
Automotive Equipment Operator II	6320	1	1	1	60,590	-	-
Automotive Equipment Operator III	6330	3	3	4	271,254	-	-
Automotive Repair Foreman	2180	1	1	1	101,832	-	-
Chief Field Inspector	1810	1	1	1	105,112	-	-
City Maintenance Foreman I	2100	7	7	7	506,699	-	-
City Maintenance Foreman II	2110	4	5	5	434,854	-	-
City Maintenance Foreman III	2120	5	5	5	500,598	-	-
City Maintenance Supervisor*	2130	2	2	2	256,579	-	-
Clerk Typist II	5080	2	2	3	135,678	-	-
Coordinator of Volunteers	0170	1	1	1	66,395	-	-
Electrician	6230	2	2	2	172,928	-	-
Fabrication Mechanic II	6561	1	1	1	65,689	-	-
Fiscal Specialist	0210	-	-	1	58,318	-	-
Fleet Maintenance Master Technician	6400	-	1	-	-	-	-
Fleet Maintenance Technician	6390	5	5	8	534,159	-	-
Forester	2350	1	1	1	111,124	-	-
Golf Course Superintendent	2410	1	1	1	68,048	-	-
Greenhouse Foreman	2320	1	1	1	89,011	-	-
Grounds Maintenance Technician	6920	19	23	25	1,267,218	-	-
HVAC Technician	6580	2	2	2	153,235	-	-
Landscape Gardener	6910	4	4	4	233,690	-	-
Maintenance Repairer II	6210	10	12	13	798,775	-	-
Master Electrician	6250	1	1	1	99,431	-	-
Office Manager	0070	1	1	1	94,127	-	-
Painter	6810	1	1	1	59,968	-	-
Park Caretaker II	6990	8	9	9	418,250	-	-
Park Maintenance Manager	2550	1	1	1	148,373	-	-
Partskeeper II	5420	1	1	1	55,459	-	-
Plumber	6240	1	1	2	153,928	-	-
Semi-Skilled Laborer	6120	1	2	2	103,329	-	-
Special Projects Coordinator	0125	1	1	-	-	-	-
Tree Trimmer II	6960	9	10	13	811,312	-	-
Urban Forestry and Property Inspector	5930	3	4	4	242,991	-	-
Annual & Sick Lv Bal Payoff					50,000		-
Call In Pay					4,700		-
Compensated Time Payoff					4,000		-
Facilities Mgmt					82,169		-
Inter/Intra-Departmental Charge					10,000		-
Longevity					67,582		-
Overtime					261,000		-
Part-Time and Seasonal					1,514,431		-
Reimbursements					(10,000)		-
Specialty Pay					8,000		-
Vehicle Maintenance					320,077		-

Division Summary of Personnel

Department Parks

Division Parks & Facilities Division Division No 115020

Class Title	Class Code	Comparative Budget Appropriations 2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
Division Total		**103**	**115**	**126**	**10,663,799**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Parks

Division: Parks & Facilities Division — Division No: 115020

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
		Comparative Budget Appropriations		
Employee Earnings				
Classified Regular	7,060,586.94	7,662,132	8,428,541	-
Part-Time and Seasonal	1,047,024.72	468,086	1,514,431	-
Overtime	163,702.58	105,000	261,000	-
Longevity	45,704.01	51,119	67,582	-
Reimbursements	(2,475.98)	(6,000)	(10,000)	-
Facilities Mgmt	43,346.05	49,074	82,169	-
Vehicle Maintenance	335,942.97	467,314	320,077	-
Total Employee Earnings	**8,693,831.29**	**8,796,725**	**10,663,800**	**-**
Employee Benefits				
FICA	600,797.72	633,445	785,009	-
Pension	1,346,392.29	1,471,042	1,637,668	-
Insurance	2,364,048.70	2,477,099	2,962,764	-
Reimbursements	(253,541.74)	(311,528)	(377,035)	-
Total Employee Benefits	**4,057,696.97**	**4,270,058**	**5,008,406**	**-**
Total Employee Compensation	**12,751,528.26**	**13,066,783**	**15,672,206**	**-**
Non-Personnel				
Purchased Services	5,916,468.70	4,800,191	5,539,975	-
Supplies	1,633,153.59	1,303,000	2,617,000	-
Equipment	6,673.40	23,000	11,000	-
Facilities Mgmt	591.34	10,640	12,282	-
Vehicle Maintenance	216,786.37	544,318	427,083	-
Reimbursements	(7,834.80)	-	(20,000)	-
Other	237,893.26	102,681	41,100	-
Total Non-Personnel	**8,003,731.86**	**6,783,830**	**8,628,440**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	34,461.25	-	-	-
Total Capital	**34,461.25**	**-**	**-**	**-**
Division Total	**20,789,721.37**	**19,850,613**	**24,300,646**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	20,006,016.85	19,428,905	24,211,068	-	-
13419 Pedestrian Trail Bridge - Joint Use Omaha/Council Bluffs (Ref. B-16)	92,081.52	171,708	39,578	-	-
15113 Keno Lottery Reserve Fund (Ref. B-18)	-	200,000	-	-	-
13112 City Capital Improvement (Ref. B-27)	651,623.00	-	-	-	-
13573 Capital Special Assessment (Ref. B-49)	40,000.00	50,000	50,000	-	-
	20,789,721.37	**19,850,613**	**24,300,646**	**-**	-

Expenditure Summary by Organization

Department: Parks

Division: Community Recreation Division — Division No: 115100

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
115111 COMMUNITY CENTER ADMIN				
Provides residents of all ages a variety of programs and activities in 14 community centers throughout the city. This includes Motto Ice Arena, 15 outdoor swimming pools, and Hummel Nature Center. The objective and goals are to provide public facilities for citizens interested in recreation. The pools emphasize instructional programs for swimming and water safety skills as well as recreational swim time. Centers provide a variety of affordable, economical activities for citizens and visitors. Hummel is a year round facility offering summer day camp and fall/winter programming for youth. Summer day camps are also available at Adams, Zorinsky, and Mandan Parks.				
Employee Compensation	5,840,251.45	5,732,966	6,055,142	-
Non-Personnel	1,331,160.39	1,247,991	1,275,628	-
Organization Total	**7,171,411.84**	**6,980,957**	**7,330,770**	**-**
Division Total	**7,171,411.84**	**6,980,957**	**7,330,770**	**-**

Performance Summary By Division

Department	Parks		
Division	Community Recreation Division	Division No	115100

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Programmed Facilities			
# of attendees at ice rinks	69,725	72,000	75,000
# of attendees at Nature Center	19,258	25,000	30,000
Opening Mandan nature center in 2026 so we should have higher numbers here			
# of attendees at pools	159,311	165,000	170,000
# of participants in recreational centers programs/classes	586,881	590,000	600,000
Reservations & Rentals			
# of hours outdoor pools rented (Excluding Swim Team Rentals)	50	55	60
# of hours rented at Community Centers (includes indoor pools)	6,409	6,500	6,750
# of pavilion rentals	272	280	280
# of shelter/wedding permits issued	419	410	410

Division Summary of Personnel

Department: Parks

Division: Community Recreation Division Division No: 115100

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Recreation Coordinator	2500	13	14	14	1,181,191	-	-
Recreation Manager	2530	1	1	1	144,562	-	-
Recreation Supervisor	2510	3	4	4	454,807	-	-
Longevity					14,907		-
Part-Time and Seasonal					3,220,139		-
Reimbursements					(85,297)		-
Division Total		**17**	**19**	**19**	**4,930,309**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Parks

Division: Community Recreation Division Division No: 115100

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	1,782,343.50	1,716,197	1,780,560	-
Part-Time and Seasonal	3,071,573.51	3,023,937	3,220,139	-
Longevity	9,596.00	11,404	14,907	-
Reimbursements	(69,972.95)	(79,368)	(85,297)	-
Vehicle Maintenance	-	4,540	-	-
Total Employee Earnings	**4,793,540.06**	**4,676,710**	**4,930,309**	**-**
Employee Benefits				
FICA	366,249.06	363,496	383,694	-
Pension	299,046.78	325,310	338,086	-
Insurance	417,572.65	409,260	446,766	-
Reimbursements	(36,157.10)	(41,810)	(43,713)	-
Total Employee Benefits	**1,046,711.39**	**1,056,256**	**1,124,833**	**-**
Total Employee Compensation	**5,840,251.45**	**5,732,966**	**6,055,142**	**-**
Non-Personnel				
Purchased Services	1,109,892.59	928,968	1,049,278	-
Supplies	125,239.96	220,932	141,350	-
Equipment	119.57	10,750	-	-
Vehicle Maintenance	-	1,591	-	-
Other	95,908.27	85,750	85,000	-
Total Non-Personnel	**1,331,160.39**	**1,247,991**	**1,275,628**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**7,171,411.84**	**6,980,957**	**7,330,770**	**-**

After the adoption of the 2026 budget, the City Council increased non-personnel by $4,000 per Ordinance 44463.

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	7,171,411.84	6,780,957	7,330,770	-	-
15113 Keno Lottery Reserve Fund (Ref. B-18)	-	200,000	-	-	-
	7,171,411.84	**6,980,957**	**7,330,770**	**-**	-

Expenditure Summary by Organization

Department Parks

Division Enterprise Divisions Division No 115400

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
115361 VOLLEYBALL				
Employee Compensation	10,996.47	1,077	10,765	-
Non-Personnel	119,677.90	97,600	125,600	-
Organization Total	**130,674.37**	**98,677**	**136,365**	**-**
115362 BASKETBALL - ADULT				
Employee Compensation	20,569.36	10,765	21,530	-
Non-Personnel	122,064.84	121,500	125,500	-
Organization Total	**142,634.20**	**132,265**	**147,030**	**-**
115366 TRAP & SKEET				
The Trap and Skeet Facility offers 13 trap fields and six high and low fields. The facility is open year round and offers memberships and public shooting.				
Employee Compensation	165,511.24	193,532	183,727	-
Non-Personnel	291,533.57	352,460	342,256	-
Organization Total	**457,044.81**	**545,992**	**525,983**	**-**
115367 SWIMMING				
Employee Compensation	22,315.31	21,530	24,760	-
Non-Personnel	3,721.38	13,000	10,000	-
Organization Total	**26,036.69**	**34,530**	**34,760**	**-**
115368 SECONDARY SPORTS				
The secondary sports are categorized under our City Wide Sports program. These sports include cornhole, pickleball, dodgeball, triathlons and any sporting event other than volleyball or basketball.				
Employee Compensation	3,050.73	1,615	3,230	-
Non-Personnel	1,511.94	3,700	3,900	-
Organization Total	**4,562.67**	**5,315**	**7,130**	**-**

Expenditure Summary by Organization

Department: Parks

Division: Enterprise Divisions | Division No: 115400

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
115402 HANSCOM/BRANDEIS INDOOR				
The Tennis Enterprise operates one 8-court indoor tennis center, one 9-court tennis center, and the 27-court Tranquility Park Tennis Complex. This offers residents the opportunity of leisure, league, and tournament tennis play.				
Employee Compensation	270,212.67	276,124	288,856	-
Non-Personnel	57,646.17	88,570	81,900	-
Organization Total	**327,858.84**	**364,694**	**370,756**	**-**
115411 LEVI CARTER ADMINISTRATION				
The Levi Carter Sports Complex is a city owned and operated enterprise fund. The facility has indoor and outdoor athletic space, concessions and other amenities funded by a combination of rental fees, user fees and concession sales.				
Employee Compensation	-	965,823	862,169	-
Non-Personnel	-	622,375	571,350	-
Organization Total	**-**	**1,588,198**	**1,433,519**	**-**
115421 TRANQUILITY ADMINISTRATION				
The Tranquility Sports Complex is a city owned and operated enterprise fund. The facility has soccer/multi use sports fields, baseball/softball fields, concessions and other amenities funded by a combination of rental fees, user fees and concession sales.				
Employee Compensation	-	-	472,873	-
Non-Personnel	2,365.09	1,289,611	343,125	-
Capital	-	-	25,000	-
Organization Total	**2,365.09**	**1,289,611**	**840,998**	**-**
115431 TRANQUILITY CAPITAL				
This organization is used for tracking capital expenditures at Tranquility.				
Non-Personnel	171,221.00	-	-	-
Capital	45,524,308.00	18,700,000	7,410,000	-
Organization Total	**45,695,529.00**	**18,700,000**	**7,410,000**	**-**

Expenditure Summary by Organization

Department: Parks

Division: Enterprise Divisions — Division No: 115400

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
115451 NP DODGE MARINA				
Since 1978 the N.P. Dodge Park Marina has been a City owned and operated Enterprise Fund. The facility has 326 boat slips and is funded by a combination of rental fees and fuel sales.				
Employee Compensation	159,101.81	192,108	200,034	-
Non-Personnel	794,392.62	155,938	158,322	-
Capital	3,330.00	700,000	700,000	-
Organization Total	**956,824.43**	**1,048,046**	**1,058,356**	**-**
115461 GOLF OPERATIONS				
Golf provides for the operation and maintenance of four 18-hole golf courses and four 9-hole golf courses. The courses are open during the spring, summer, and fall months. The goals of the maintenance program are to water the greens and tees daily and mow four times a week, mow the fairways twice a week, and the roughs every other week. In the preventative maintenance program, it is the goal to spray each course with weed killer and pesticides every seven to ten days. In all, approximately 792 acres of golf course land are maintained.				
Employee Compensation	3,781,277.50	3,593,041	4,069,339	-
Non-Personnel	3,632,387.44	3,624,061	3,934,956	-
Capital	67,540.00	300,000	300,000	-
Organization Total	**7,481,204.94**	**7,517,102**	**8,304,295**	**-**
Division Total	**55,224,735.04**	**31,324,430**	**20,269,192**	**-**

Performance Summary By Division

Department	Parks		
Division	Enterprise Divisions	Division No	115400

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Citywide Sports			
# of field permits provided	1,975	1,700	1,750
# of permittable fields available	54	54	60
Golf			
# of online reservations	32,362	40,000	45,000
# of rounds played	188,271	190,000	200,000
$ of concessions sold	$1,496,299.00	$1,550,000.00	$1,600,000.00
Expenditure per round of golf played	$39.55	$41.00	$41.00
Revenue per round of golf played	$38.59	$42.25	$44.40
Marinas			
# of slips rented	289	300	305
$ of concessions generated	$58,603.24	$75,000.00	$100,000.00
$ of revenue generated from slip sales	$419,570.00	$400,000.00	$450,000.00
Expenditure per slip rented	$3,425.34	$3,493.49	$3,470.02
Revenue per slip rented	$1,654.58	$1,583.33	$1,803.28
Tennis			
# of participants in the Learn to Play program	710	725	750
# of total hours permitted at tennis facilities	21,163	22,000	23,000
Trap & Skeet			
# of leagues	7	8	10
# of rounds at trap & skeet range	59,686	64,000	68,000
# of teams	23	25	25
$ of revenue at trap & skeet range	$402,646	$500,000	$525,000

Division Summary of Personnel

Department: Parks

Division: Enterprise Divisions Division No: 115400

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Applications Analyst	0235	-	1	-	-	-	-
Assistant Golf Course Superintendent	7020	4	4	4	254,768	-	-
City Maintenance Foreman I	2100	-	-	1	65,292	-	-
City Maintenance Foreman III	2120	-	1	-	-	-	-
Concession Manager	2570	-	1	-	-	-	-
Custodian	6105	-	-	1	43,013	-	-
Golf Course Superintendent	2410	4	4	4	361,782	-	-
Golf Manager	2540	1	1	1	106,358	-	-
Greenskeeper	7010	4	4	4	232,912	-	-
Grounds Maintenance Technician	6920	-	1	3	129,477	-	-
Maintenance Repairer II	6210	-	1	1	47,836	-	-
Public Events Coordinator	0100	1	1	1	96,674	-	-
Recreation Coordinator	2500	1	3	2	160,170	-	-
Recreation Supervisor	2510	1	-	-	-	-	-
Senior Golf Professional	2565	4	4	4	338,277	-	-
Sports Complex Manager	2520	-	1	2	172,385	-	-
Trap and Skeet Coordinator	2505	1	-	1	58,581	-	-
Annual & Sick Lv Bal Payoff					5,000		-
Compensated Time Payoff					60,000		-
Holiday Pay					5,000		-
Longevity					22,148		-
Overtime					128,000		-
Part-Time and Seasonal					2,408,000		-
Specialty Pay					5,800		-
Vehicle Maintenance					57,270		-
Division Total		**21**	**27**	**29**	**4,758,743**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Parks

Division: Enterprise Divisions — Division No: 115400

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	1,559,078.11	2,068,661	2,143,326	-
Part-Time and Seasonal	1,668,597.46	1,863,500	2,408,000	-
Overtime	118,489.84	78,000	128,000	-
Longevity	13,650.71	15,188	22,148	-
Vehicle Maintenance	110,750.18	12,817	57,270	-
Total Employee Earnings	**3,470,566.30**	**4,038,166**	**4,758,744**	**-**
Employee Benefits				
FICA	249,990.19	307,939	359,663	-
Pension	312,545.88	406,135	430,920	-
Insurance	452,978.98	581,582	681,908	-
Reimbursements	(53,046.26)	(78,207)	(93,952)	-
Total Employee Benefits	**962,468.79**	**1,217,449**	**1,378,539**	**-**
Total Employee Compensation	**4,433,035.09**	**5,255,615**	**6,137,283**	**-**
Non-Personnel				
Purchased Services	2,866,741.52	2,425,111	2,705,144	-
Supplies	1,181,861.88	1,208,925	1,361,900	-
Equipment	21,955.78	3,000	47,000	-
Vehicle Maintenance	5,121.31	136,726	68,223	-
Other	1,120,841.46	2,595,053	1,514,642	-
Total Non-Personnel	**5,196,521.95**	**6,368,815**	**5,696,909**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	45,595,178.00	19,700,000	8,435,000	-
Total Capital	**45,595,178.00**	**19,700,000**	**8,435,000**	**-**
Division Total	**55,224,735.04**	**31,324,430**	**20,269,192**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
13112 City Capital Improvement (Ref. B-27)	67,540.00	-	-	-	-
21105 Levi Carter Park (Ref. B-51)	-	1,588,198	1,433,519	-	-
21104 Tranquility Park Capital Construction (Ref. B-52)	45,695,529.00	18,700,000	7,410,000	-	-
21106 Tranquility Park (Ref. B-53)	2,365.09	1,289,611	840,998	-	-
21108 City Wide Sports Revenue (Ref. B-54)	1,088,811.58	1,181,473	1,222,024	-	-
21111 Marinas (Ref. B-55)	956,824.43	1,048,046	1,058,356	-	-
21114 Golf Operations (Ref. B-57)	7,413,664.94	7,517,102	8,304,295	-	-
	55,224,735.04	**31,324,430**	**20,269,192**	**-**	-

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City of Omaha
Convention and Tourism Department

Mission Statement

To stimulate economic growth for our community by increasing visitation.

Our Five Key Objectives

1. Successfully sell and promote our community as a desirable visitor destination
2. Influence tourism development to ensure future destination success
3. Deliver a positive and memorable customer experience
4. Collaborate and enhance relationships with local organizations, businesses and stakeholders
5. Operate as an efficient, high-performing organization

Goals and Objectives

Administration

1. Achieve revenue and expense goals for Visit Omaha.
2. Lead advocacy efforts to promote and educate community leaders on the value and impact of tourism.
3. Manage the Destination Marketing Corporation and Strategic Marketing Fund to provide a mechanism to offer incentives to meeting and event groups.
4. Continuously evaluate and update IT systems and department needs to maximize efficiency and fiscal responsibility.

Meeting, Sports, and Event Sales

1. Position Omaha as a top meeting, event and group destination.
2. Qualify, prospect and bid on premier regional, national and international conventions, meetings and sporting events with the goal of securing future business for the convention center, Omaha hotels and sports facilities.
3. Host clients in Omaha, showcasing our state-of-the-art facilities and creating a one-of-a-kind local experience, for site visits, awareness visits and familiarization tours.
4. Create and foster genuine relationships with local organizing committees, board members and liaisons to national organizations and associations, to support Omaha in bidding on future conventions, meetings and events.

Marketing

1. Execute multi-channel advertising, promotion and content campaigns that deliver relevant, inspirational and actionable information to consumers that inspire a visit to Omaha.
2. Package Omaha's various tourism assets for promotional distribution through Visit Omaha's online social media network, media partnerships and paid advertising campaigns.
3. Inspire new product development with initiatives that focus on creating unique travel-worthy experiences in neighborhoods and at existing attractions.
4. Generate positive, inspirational and topical media coverage of Omaha as a desirable travel, meeting and sports destination.
5. Produce and maintain a high-quality destination guide and an online network of platforms that provide inspirational content.

Meeting, Event and Visitors Services

1. Provide exceptional service and support to event organizers by providing planning assistance, site visit coordination, pre-attendance promotional materials, partner referrals, and registration support.
2. Provide housing services to event organizers who utilize a local venue and two or more hotel properties.
3. Solicit and capture event organizer and attendee feedback, both formally and informally, and share the results with key industry stakeholders.
4. Provide visitors with engaging information and excellent customer service to ensure a memorable experience, which maximizes visitors' satisfaction and increases visitation to, and spending time with, our local tourism partners.
5. Host local familiarization tours to keep the visitors center information team informed about local and regional events, activities, points of interest and businesses so they can better assist visitors.
6. Recruit, train and retain a staff of volunteers to provide recommendations, directions, assistance and other visitor services.

City of Omaha
2027 Convention and Tourism Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2026	2027	2026 Appropriated	2027 Recommended	2027 Appropriated
Convention And Tourism	29	29	11,991,178	12,087,069	-
Total	29	29	**11,991,178**	**12,087,069**	**-**
By Expenditures Category					
Employee Compensation			3,824,264	4,044,632	-
Non-Personnel			8,166,914	8,042,437	-
Total			**11,991,178**	**12,087,069**	**-**
By Source of Funds					
11111 General			2,500,000	2,600,000	-
21107 Destination Marketing Corporation			417,341	316,208	-
21109 Omaha Convention & Visitors Bureau			9,073,837	9,170,861	-
Total			**11,991,178**	**12,087,069**	**-**

Expenditure Summary by Organization

Department: Convention and Tourism

Division: Convention and Tourism — Division No: 115910

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
115911 OCVB - ADMIN				
This organization is responsible for directing and leading the department toward its mission and acts as the primary spokesperson for the CVB department and oversees all administration, operating, sales and marketing functions of the department.				
Employee Compensation	763,547.48	699,345	755,489	-
Non-Personnel	513,770.77	605,039	577,289	-
Organization Total	**1,277,318.25**	**1,304,384**	**1,332,778**	**-**
115921 DESTINATION SALES AND DEVELOPMENT				
The purpose of Destination Sales and Development is to influence business with prospective clients by educating, consulting, and cultivating relationships so they select Omaha as their destination for conventions, meetings, tours, and events.				
Employee Compensation	1,008,141.63	1,325,886	1,118,192	-
Non-Personnel	2,179,625.59	2,934,361	2,992,701	-
Organization Total	**3,187,767.22**	**4,260,247**	**4,110,893**	**-**
115922 MEETING EVENT SERVICE				
The purpose of Meeting and Event Services is to provide customized meeting and event coordination and exclusive professional expertise to the Planners so they can have a successful event and experience Omaha hospitality.				
Employee Compensation	319,749.43	343,694	518,463	-
Non-Personnel	89,858.39	163,490	163,740	-
Organization Total	**409,607.82**	**507,184**	**682,203**	**-**
115923 SALES SPORTS				
Employee Compensation	187,081.55	188,700	448,007	-
Non-Personnel	266,064.88	335,940	321,040	-
Organization Total	**453,146.43**	**524,640**	**769,047**	**-**
115932 VISITOR INFORMATION				
The purpose of Visitor Information is to provide hospitality, information, and customer service to Omaha visitors so they can plan their experience and explore the various opportunities Omaha has to offer.				
Employee Compensation	214,253.92	302,136	235,166	-
Non-Personnel	91,829.17	164,893	165,231	-
Organization Total	**306,083.09**	**467,029**	**400,397**	**-**

Expenditure Summary by Organization

Department: Convention and Tourism

Division: Convention and Tourism — Division No: 115910

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
115941 PROMOTION AND ADVERTISING				
The purpose of Promotion and Advertising is to develop, create, and distribute the Omaha tourism message to potential meeting, business, and leisure visitors so they can plan an overnight visit to Omaha and enjoy the experience the City has to offer.				
Employee Compensation	757,738.64	964,503	969,315	-
Non-Personnel	3,242,438.51	3,482,150	3,440,528	-
Organization Total	**4,000,177.15**	**4,446,653**	**4,409,843**	**-**
115942 RESTAURANT WEEK				
The purpose of Omaha Restaurant Week is to promote Omaha's culinary scene and encourage locals and out-of-town visitors to try a variety of Omaha restaurants. Diners will enjoy three course meals at a discounted price. A portion of Omaha Restaurant Week proceeds will go to Food Bank for the Heartland.				
Non-Personnel	38,558.97	36,000	38,000	-
Organization Total	**38,558.97**	**36,000**	**38,000**	**-**
115943 OMA TOURISM AWARDS				
The OMA Tourism Awards is a tri-county (Douglas, Sarpy & Pottawattamie) award ceremony to honor line level tourism staff members working in our partner businesses.				
Non-Personnel	15,174.17	27,700	27,700	-
Organization Total	**15,174.17**	**27,700**	**27,700**	**-**
115999 DESTINATION MARKETING CORPORATION				
Non-Personnel	261,497.00	417,341	316,208	-
Organization Total	**261,497.00**	**417,341**	**316,208**	**-**
Division Total	**9,949,330.10**	**11,991,178**	**12,087,069**	**-**

Performance Summary By Division

Department	Convention and Tourism		
Division	Convention and Tourism	Division No	115910

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Convention & Event Sales (Future Sales)			
Definite Room nights booked for future years	147,725	155,000	160,000
Lead room nights generated for future years	536,655	550,000	570,000
Site Visits	81	80	85
Groups inspecting facilities in Omaha			
Convention & Event Services (Current Year)			
Economic Impact of Groups	$281,554,547	$250M	$250M
Room nights utilized	117,084	160,000	160,000
Convention & EventServices (Current Year)			
Groups Serviced	217	275	275
Group assisted by the OCVB Services Department with their event			
Key Market Indicators			
Demand (STR Global)	2,170,561	2,255,604	2,233,048
2025 actuals and 2027 projection from 2-28-26 custom forecast			
Hotel Revenue (STR Global)	$273,482,381	$292,593,864	$289,667,925
2025 actuals and 2027 projections from 2-28-26 STR custom forecast			
Taxes generated by Hotel Revenue (18.16%)	$49,664,400	$53,135,046	$52,603,695
Hotel revenue x 18.16%			
Marketing (Growing our Audience)			
Database	372,506	409,756	450,713
Earned Media Impressions	923,073,305	1,061,534,300	1,220,764,445
Social Media Audience	238,959	262,854	289,139
Website Sessions	1,845,323	2,306,653	2,537,318
Engaged Sessions			
Visitor Center Counts (Visitor Engagement)			
Airport	46,154	46,000	59,600
10% growth with new information booth in 2027			
Downtown	15,447	14,300	14,300
Goal to remain neutral due to streetcar construction			
Number of Visitors Served	61,601	60,300	64,900

Division Summary of Personnel

Department: Convention and Tourism

Division: Convention and Tourism | Division No: 115910

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Accounting Clerk	0575	1	1	-	-	-	-
Convention Services & Housing Manager	0570	1	1	1	68,828	-	-
Director of Communications	0585	-	1	1	64,394	-	-
Director of Convention Services	0505	1	1	1	105,465	-	-
Director of Marketing-Content Manager	0545	1	1	1	79,657	-	-
Director of Omaha Convention and Visitors Burea	9526	1	1	1	195,431	-	-
Director of Sales	0510	-	1	1	88,886	-	-
Director of Visitor Services	0515	1	1	2	185,671	-	-
Graphics Specialist	0765	1	1	1	79,741	-	-
Marketing Manager	0760	1	1	1	90,161	-	-
National Sales Manager	0530	3	3	3	275,767	-	-
Office Manager	0070	1	1	1	84,280	-	-
Regional Director of Accounts	0592	2	2	2	268,161	-	-
Research Analyst	0565	2	2	2	135,018	-	-
Sales and Marketing Coordinator	0555	3	4	3	171,417	-	-
Sales Manager	0550	1	-	1	67,693	-	-
Senior Sales Manager	0535	-	1	1	90,055	-	-
Social Media Manager	0520	1	1	1	68,425	-	-
Vice President-Marketing	0540	-	1	2	225,813	-	-
Vice President-Operations	0572	1	1	1	144,302	-	-
Vice President-Sales and Services	0500	1	1	1	141,428	-	-
Visitor Services Manager	0517	1	2	1	58,442	-	-
Longevity					12,106		-
Part-Time and Seasonal					15,000		-
Division Total		**24**	**29**	**29**	**2,716,141**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Convention and Tourism

Division: Convention and Tourism — Division No: 115910

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	2,176,527.14	2,563,147	2,689,035	-
Part-Time and Seasonal	13,360.08	10,000	15,000	-
Longevity	8,452.00	8,874	12,106	-
HSA Substitute	9,500.00	9,500	-	-
Total Employee Earnings	**2,207,839.22**	**2,591,521**	**2,716,141**	**-**
Employee Benefits				
FICA	157,710.55	196,199	207,010	-
Pension	390,107.40	484,310	508,624	-
Insurance	545,337.46	624,660	681,906	-
Other	-	-	12,001	-
Reimbursements	(50,481.98)	(72,426)	(81,050)	-
Total Employee Benefits	**1,042,673.43**	**1,232,743**	**1,328,491**	**-**
Total Employee Compensation	**3,250,512.65**	**3,824,264**	**4,044,632**	**-**
Non-Personnel				
Purchased Services	6,624,064.72	8,040,570	7,919,645	-
Supplies	27,267.17	50,894	38,200	-
Equipment	33,868.14	45,500	50,092	-
Other	13,617.42	29,950	34,500	-
Total Non-Personnel	**6,698,817.45**	**8,166,914**	**8,042,437**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**9,949,330.10**	**11,991,178**	**12,087,069**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	2,400,000.00	2,500,000	2,600,000	-	-
21107 Destination Marketing Corporation (Ref. B-20)	261,497.00	417,341	316,208	-	-
21109 Omaha Convention & Visitors Bureau (Ref. B-21)	7,287,833.10	9,073,837	9,170,861	-	-
	9,949,330.10	**11,991,178**	**12,087,069**	**-**	-

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City of Omaha
Public Works Department

Mission Statement

It is the mission of the City of Omaha to provide quality service and leadership that maximizes resources and responds to our community's present and future needs.

Further, it is the mission of the Omaha Public Works Department to maintain and enhance the City's quality of life, and through innovation, teamwork and vision, provide dependable transportation and environmental services, consistent with community values at reasonable costs.

Vision Statement:

Developing, operating, and maintaining a resilient and modern infrastructure system that is transparently managed, environmentally responsible, and future-ready, positioning Omaha as a premier city for mobility, safety, and a flourishing and thriving citizenry full of opportunities supported by our public infrastructure. The Public Works Department will be ever evolving with developing technology and the changing needs of our citizenry and elected leaders.

Goals and Objectives

1. Maintain the City roadway system in the best possible condition by using appropriate strategies of pavement, repair, resurfacing and rehabilitation.

2. Prepare and react effectively for snow conditions or other emergencies that may confront Omaha.

3. Manage all City capital projects providing design and project management services that monitor quality, time lines and costs appropriate to the task.

4. Provide timely and responsive waste collection and recycling services.

5. Maintain and operate the wastewater collection system and treatment plants at the highest level of operational potential.

6. Provide fleet management services that allow City departments to complete their respective assignments.

7. Oversee the design, construction and maintenance of City-owned facilities that provide benefit to the citizens of Omaha.

8. Manage our financial and physical resources in a responsible manner and develop fiscal strategies appropriate for future City needs.

9. Through effective planning and administration, the Public Works Department will continuously monitor parking and mobility services to effectively integrate them into the larger transportation network and as an economic driver for the City. By using traditional parking elements, such as garages and street curbside, these areas will become the hubs for mobility services. The Department will take a system-wide approach in developing sustainable models that support innovative parking, mobility solutions and curbside management right of way.

10. Maintain and operate the city's Missouri River flood control system, which consists of approximately twelve miles of earthen levee and one mile of floodwall. This flood control system protects areas along the Missouri River including a large portion of the downtown area containing the CHI Health Center, Charles Schwab Field Omaha, and Eppley Airfield.

11. Maintain the storm sewer and drainage system within the City's Right-of-Way to minimize the impacts of urban flooding.

City of Omaha
2027 Public Works Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2026	2027	2026 Appropriated	2027 Recommended	2027 Appropriated
General Services	16	16	3,858,028	4,087,983	-
Design	35	35	6,616,541	6,686,031	-
Street Capital Construction And Maintenance	278	278	59,496,681	59,031,193	-
Major Street Resurfacing	-	-	10,000,000	10,000,000	-
Residential St Rehab & Surface Restoration	-	-	10,000,000	10,000,000	-
Bridge Maintenance And Rehabilitation	-	-	850,000	-	-
Street Improvement	-	-	-	300,000	-
Special Assessments	-	-	1,150,000	1,150,000	-
Street And Highway General Expense	-	-	-	-	-
Vehicle Maintenance	54	56	-	-	-
Traffic Engineering	72	72	13,353,023	13,782,549	-
Street And Traffic Electrical Service	-	-	13,117,621	13,576,738	-
Parking And Mobility	13	15	390,080,970	205,324,530	-
Facilities Management	21	21	4,000,000	4,000,000	-
Water Quality	6	6	1,649,611	1,612,823	-
Solid Waste	10	10	41,909,829	44,902,198	-
Sewer Maintenance	124	124	25,694,202	26,549,918	-
Sewer Revenue General Expense	-	-	13,441,737	14,385,677	-
Water Resource Recovery	91	93	27,560,635	29,386,894	-
Environmental Quality Control	27	27	3,404,911	3,561,944	-
Air Quality Control	5	5	814,754	804,149	-
Sewer Revenue Improvement	-	-	270,500,000	295,100,000	-
Interceptor	-	-	3,828,000	4,500,000	-
Household Chemical Disposal	5	5	828,564	906,181	-
Transportation Bonds	-	-	70,944,000	63,710,000	-
Environmental Bonds	-	-	12,220,000	6,957,000	-
Total	757	763	**985,319,107**	**820,315,808**	**-**
By Expenditures Category					
Employee Compensation			81,918,767	85,577,297	-
Non-Personnel			161,553,804	177,345,401	-
Capital			741,846,536	557,393,110	-
Total			**985,319,107**	**820,315,808**	**-**
By Source of Funds					
11111 General			37,604,910	40,550,832	-
12118 Keno/lottery Proceeds			120,000	120,000	-
12128 Storm Water Fee Revenue			3,045,786	2,868,838	-
12131 Street Allocation			98,922,785	95,728,538	-
12133 Interceptor Sewer Construction			3,828,000	4,500,000	-
21129 Household Chemical Disposal Fund			828,564	906,181	-
13126 2022 Environment Bond			12,220,000	6,957,000	-
13186 2022 Transportation Bond			43,544,000	35,759,000	-
13187 2024 Transportation Bond			-	51,000	-
13192 2022 Street Preservation Bond			40,000,000	43,500,000	-
13248 2022 Public Facilities Bond			-	3,058,000	-
13249 2024 Public Facilities Bond			4,000,000	942,000	-

13573	Capital Special Assessment	1,150,000	1,150,000	-
21116	Parking and Mobility	23,010,900	33,607,282	-
21136	Parking and Mobility Capital	367,082,000	171,767,000	-
21121	Sewer Revenue	78,647,408	82,945,988	-
21124	Sewer Revenue Improvements	270,500,000	295,100,000	-
21127	Air Quality Fund	814,754	804,149	-
Total		**985,319,107**	**820,315,808**	**-**

Expenditure Summary by Organization

Department: Public Works

Division: General Services — Division No: 116100

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116111 ADMINISTRATION - PUBLIC WORKS				
The Administrative organization provides line and staff leadership through managerial supervision and coordination of all activities and services performed within the Public Works Department. This includes provisions for liaison services with citizens, City Clerk and City Council and other departments, divisions and agencies of City government. The program also provides for department personnel administration, accounting and budgeting and data processing support services.				
Employee Compensation	2,288,892.32	2,378,684	2,565,723	-
Non-Personnel	1,241,879.84	1,479,344	1,522,260	-
Organization Total	**3,530,772.16**	**3,858,028**	**4,087,983**	**-**
Division Total	**3,530,772.16**	**3,858,028**	**4,087,983**	**-**

Performance Summary By Division

Department	Public Works		
Division	General Services	Division No	116100

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Contract Value of Public Improvement Projects Bid, Awarded & Administered (Includes Improvement Districts)	$608,751,355.62	$90,396,143.00	$76,872,500.00
Number of Public Improvement Projects Bid, Awarded & Administered (Includes Improvement District Projects)	81	86	21
Public Involvement Activities Administered	42	56	56

Division Summary of Personnel

Department: Public Works

Division: General Services Division No: 116100

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Accountant II	0400	2	-	-	-	-	-
Assistant Director - Environmental Services	4169	1	1	1	187,043	-	-
Assistant Director - Transportation Services	4151	1	1	1	187,043	-	-
Civil Engineer IV	1490	1	1	1	160,609	-	-
Executive Secretary	0030	1	1	1	83,938	-	-
General Services Division Manager	1390	1	1	1	138,643	-	-
Management Analyst	0205	1	1	1	85,187	-	-
Marketing Manager	0760	1	1	1	85,329	-	-
Public Works Director	9508	1	1	1	242,918	-	-
Public Works Specialist	1410	1	2	2	116,487	-	-
Public Works Specialist II	1420	3	3	3	238,295	-	-
Secretary II	5120	2	2	2	88,435	-	-
Senior Application Analyst	0270	1	1	1	101,871	-	-
HSA Substitute					4,750		-
Longevity					14,335		-
Overtime					2,000		-
Part-Time and Seasonal					31,200		-
Vehicle Maintenance					1,267		-
Division Total		**17**	**16**	**16**	**1,769,350**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Public Works

Division: General Services — Division No: 116100

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	1,531,072.70	1,604,117	1,715,798	-
Part-Time and Seasonal	23,327.09	31,200	31,200	-
Overtime	-	2,000	2,000	-
Longevity	8,352.00	8,513	14,335	-
Vehicle Maintenance	2,166.86	525	1,267	-
HSA Substitute	4,750.00	4,750	4,750	-
Total Employee Earnings	**1,569,668.65**	**1,651,105**	**1,769,350**	**-**
Employee Benefits				
FICA	111,167.51	122,475	130,623	-
Pension	289,336.04	304,035	326,161	-
Insurance	354,674.12	344,640	376,224	-
Other	-	-	4,201	-
Reimbursements	(35,954.00)	(43,571)	(40,836)	-
Total Employee Benefits	**719,223.67**	**727,579**	**796,373**	**-**
Total Employee Compensation	**2,288,892.32**	**2,378,684**	**2,565,723**	**-**
Non-Personnel				
Purchased Services	1,154,622.23	1,393,438	1,423,264	-
Supplies	75,389.41	49,300	55,500	-
Equipment	8,910.76	33,500	40,000	-
Vehicle Maintenance	1,007.39	581	791	-
Reimbursements	417.05	-	-	-
Other	1,533.00	2,525	2,705	-
Total Non-Personnel	**1,241,879.84**	**1,479,344**	**1,522,260**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**3,530,772.16**	**3,858,028**	**4,087,983**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	38,882.00	50,848	56,185	-	-
12131 Street Allocation (Ref. B-11)	2,131,916.16	2,491,494	2,606,978	-	-
21116 Parking and Mobility (Ref. B-58)	101,096.00	11,930	49,752	-	-
21121 Sewer Revenue (Ref. B-60)	1,258,878.00	1,303,756	1,375,068	-	-
	3,530,772.16	**3,858,028**	**4,087,983**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Design — Division No: 116130

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
116131 RIGHT OF WAY				
Personnel and Non-Personnel costs for ROW services on Capital projects and other duties as assigned.				
Employee Compensation	829,498.13	1,040,260	1,079,927	-
Non-Personnel	160,080.22	53,180	44,288	-
Organization Total	**989,578.35**	**1,093,440**	**1,124,215**	**-**
116132 ENGINEERING				
This organization consists of completion of designs and preparation of detailed construction drawings, specifications, cost estimates for street improvement districts, major thoroughfares, sanitary and storm sewers, bridges and special improvement projects. This also involves review and analysis of similar work submitted by consulting engineers and project management of consultants on capital projects. This program also provides for the updating of a mapping system of the City of Omaha detailing all public storm and sanitary sewer improvements and all public right of ways.				
Non-Personnel	56,941.67	-	-	-
Organization Total	**56,941.67**	**-**	**-**	**-**
116133 IS SUPPORT				
Personnel and Non-Personnel costs for Admin, CAD and GIS services on Capital projects and other duties as assigned.				
Employee Compensation	642,097.32	637,479	767,284	-
Non-Personnel	148,954.35	332,485	256,259	-
Capital	-	42,000	-	-
Organization Total	**791,051.67**	**1,011,964**	**1,023,543**	**-**
116134 PRIVATE PLAN REVIEW				
Personnel and Non-Personnel costs for Private Plans Reviews on Capital projects and other duties as assigned.				
Employee Compensation	435,588.78	611,943	632,835	-
Non-Personnel	108,356.60	165,100	158,600	-
Organization Total	**543,945.38**	**777,043**	**791,435**	**-**
116135 RECORDS				
Personnel and Non-Personnel costs for Records and Archives for PWKS and other duties as assigned.				
Employee Compensation	173,360.68	201,977	196,354	-
Non-Personnel	130,184.25	69,985	64,685	-
Organization Total	**303,544.93**	**271,962**	**261,039**	**-**

Expenditure Summary by Organization

Department: Public Works

Division: Design — Division No: 116130

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
116136 TRANSPORTATION ENGINEERING				
Personnel and Non-Personnel costs for Transportation Engineering on Capital projects and other duties as assigned.				
Employee Compensation	790,311.08	1,298,008	1,343,948	-
Non-Personnel	203,528.73	221,200	165,825	-
Organization Total	**993,839.81**	**1,519,208**	**1,509,773**	**-**
116137 COLLECTION SYSTEMS ENGINEERING				
Personnel and Non-Personnel costs for Collection Systems Engineering on Capital projects and other duties as assigned.				
Employee Compensation	716,569.04	1,046,719	1,122,681	-
Non-Personnel	13,259.41	217,975	167,175	-
Organization Total	**729,828.45**	**1,264,694**	**1,289,856**	**-**
116138 STORMWATER ENGINEERING				
Personnel and Non-Personnel costs for Stormwater Engineering on Capital projects and other duties as assigned.				
Employee Compensation	443,746.33	619,830	623,970	-
Non-Personnel	593.24	58,400	62,200	-
Organization Total	**444,339.57**	**678,230**	**686,170**	**-**
Division Total	**4,853,069.83**	**6,616,541**	**6,686,031**	**-**

Performance Summary By Division

Department	Public Works		
Division	Design	Division No	116130

Performance Measures	2025 Actual	2026 Planned	2027 Goal
% of Projects Completed on Schedule	95%	95%	95%
% of Projects Completed within Budget Hours	90%	90%	95%

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Cost of Projects Designed and Managed	$700,600,000	$536,836,000	$430,747,000
Number of Projects Designed and Managed	36	53	53

Division Summary of Personnel

Department: Public Works

Division: Design Division No: 116130

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Applications Analyst	0235	1	1	1	104,093	-	-
Civil Engineer I	1460	3	3	3	275,279	-	-
Civil Engineer II	1470	1	4	3	312,097	-	-
Civil Engineer III	1480	9	11	11	1,450,671	-	-
Civil Engineer IV	1490	1	1	1	159,987	-	-
Engineering Technician I	1360	1	1	1	77,362	-	-
Engineering Technician II	1370	5	5	4	393,396	-	-
Engineering Technician III	1375	-	-	2	227,467	-	-
Public Works Specialist II	1420	2	2	2	182,941	-	-
Real Estate Specialist I	5830	3	3	3	226,097	-	-
Real Estate Specialist II	1330	1	3	3	283,083	-	-
Right of Way Manager	1320	1	1	1	121,918	-	-
HSA Substitute					4,750		-
Longevity					21,533		-
Part-Time and Seasonal					167,574		-
Vehicle Maintenance					6,266		-
Division Total		**28**	**35**	**35**	**4,014,514**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Public Works

Division: Design — Division No: 116130

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
		Comparative Budget Appropriations		
Employee Earnings				
Classified Regular	2,658,349.61	3,663,697	3,814,390	-
Part-Time and Seasonal	112,134.39	134,744	167,574	-
Overtime	167.76	-	-	-
Longevity	11,689.19	12,768	21,533	-
Vehicle Maintenance	3,158.62	5,368	6,266	-
HSA Substitute	-	-	4,750	-
Total Employee Earnings	**2,785,499.57**	**3,816,577**	**4,014,513**	**-**
Employee Benefits				
FICA	201,211.22	291,555	306,632	-
Pension	500,629.81	692,278	722,305	-
Insurance	612,449.72	753,900	822,990	-
Other	-	-	10,800	-
Reimbursements	(68,618.96)	(98,094)	(110,241)	-
Total Employee Benefits	**1,245,671.79**	**1,639,639**	**1,752,486**	**-**
Total Employee Compensation	**4,031,171.36**	**5,456,216**	**5,766,999**	**-**
Non-Personnel				
Purchased Services	651,058.73	904,223	721,891	-
Supplies	116,785.63	148,240	138,240	-
Equipment	43,138.49	60,600	38,300	-
Vehicle Maintenance	1,037.62	2,387	2,501	-
Reimbursements	7,844.00	-	15,000	-
Other	2,034.00	2,875	3,100	-
Total Non-Personnel	**821,898.47**	**1,118,325**	**919,032**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	-	42,000	-	-
Total Capital	**-**	**42,000**	**-**	**-**
Division Total	**4,853,069.83**	**6,616,541**	**6,686,031**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
12128 Storm Water Fee Revenue (Ref. B-10)	640,100.24	677,182	686,170	-	-
12131 Street Allocation (Ref. B-11)	1,917,391.73	3,093,317	3,109,889	-	-
21121 Sewer Revenue (Ref. B-60)	2,295,577.86	2,846,042	2,889,972	-	-
	4,853,069.83	**6,616,541**	**6,686,031**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Street Capital Construction and Maintenance — Division No: 116140

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
116121 CONSTRUCTION SURVEY & INSPECT				
The Construction organization provides construction management, inspection, survey and liaison services for contracted projects within the public right-of-way. These projects include: street construction, reconstruction, widening, rehabilitation, resurfacing, storm sewer construction and renovation, bridge construction and rehabilitation, and sidewalk construction and repair.				
Employee Compensation	6,740,485.03	7,777,552	7,631,421	-
Non-Personnel	2,861,212.57	411,119	419,920	-
Capital	294,807.00	212,800	210,609	-
Organization Total	**9,896,504.60**	**8,401,471**	**8,261,950**	**-**
116122 RESIDENTIAL BRICK STREET REPAIR				
This organization provides for the repair of residential brick streets to maintain and extend the life of the pavement before rehabilitation or reconstruction become necessary.				
Capital	842,225.24	600,000	600,000	-
Organization Total	**842,225.24**	**600,000**	**600,000**	**-**
116141 PARK ROADS				
Non-Personnel	483,963.86	300,000	300,626	-
Organization Total	**483,963.86**	**300,000**	**300,626**	**-**
116148 CREEK/OPEN CHANNEL MAINTENANCE				
This organization provides: cleaning of ditches, creeks, improved channels, digging ditches, removing beaver dams, tree and brush removal, culvert installation, culvert cleaning, filling washouts, and drainage complaints.				
Employee Compensation	493,278.65	574,028	879,157	-
Non-Personnel	14,204.71	23,029	23,726	-
Organization Total	**507,483.36**	**597,057**	**902,883**	**-**
116152 STREET / RIGHT OF WAY CLEANING				
This work includes street sweeping and mowing of the right of way. This organization provides for the collection of all materials generated by street litter, tree and brush debris from storms, illegally dumped debris on the right-of-way and illegally placed political signs.				
Employee Compensation	1,303,065.04	1,437,197	1,847,011	-
Non-Personnel	1,050,133.93	1,998,785	2,635,549	-
Organization Total	**2,353,198.97**	**3,435,982**	**4,482,560**	**-**

Expenditure Summary by Organization

Department: Public Works

Division: Street Capital Construction and Maintenance — Division No: 116140

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
116154 SNOW AND ICE CONTROL				
The snow and ice control organization provides for the spreading of de-icing materials, plowing, loading and removing snow from the City rights-of-way. The goal of the program is to provide streets that are as safe and navigable as possible under specific adverse winter conditions.				
Employee Compensation	3,603,932.76	3,408,272	4,766,455	-
Non-Personnel	2,278,269.88	2,821,671	4,553,054	-
Capital	2,936,175.25	3,000,000	1,200,001	-
Organization Total	**8,818,377.89**	**9,229,943**	**10,519,510**	**-**
116155 OFFENDER TO WORK PROGRAM				
This organization provides an opportunity for individuals to work in lieu of paying fines to the courts. The participants in the program, under the supervision of a City Maintenance Foreman, perform a variety of work (e.g. building maintenance, snow shoveling, weeding, and culvert cleaning).				
Employee Compensation	104,812.47	98,502	106,141	-
Non-Personnel	2,248.19	12,173	12,534	-
Organization Total	**107,060.66**	**110,675**	**118,675**	**-**
116156 GRAFFITI ABATEMENT				
This organization provides for the removal of graffiti from public and private property. This program enforces the portions of Omaha Municipal Code, Chapter 18 concerning graffiti.				
Employee Compensation	222,847.15	259,733	271,808	-
Non-Personnel	59,539.71	126,454	124,518	-
Organization Total	**282,386.86**	**386,187**	**396,326**	**-**
116158 PAVEMENT MAINTENANCE				
This organization includes maintenance of all concrete and asphalt road surfaces. Additional functions include: utility cut repair, concrete panel contracting, crack sealing, mud jacking, guardrail maintenance and unimproved street maintenance.				
Employee Compensation	19,608,201.42	21,252,142	20,407,108	-
Non-Personnel	17,728,701.15	12,130,845	9,391,555	-
Capital	3,268,197.57	3,052,379	3,650,000	-
Organization Total	**40,605,100.14**	**36,435,366**	**33,448,663**	**-**
Division Total	**63,896,301.58**	**59,496,681**	**59,031,193**	**-**

Performance Summary By Division

Department	Public Works		
Division	Street Capital Construction and Maintenance	Division No	116140

Performance Measures	2025 Actual	2026 Planned	2027 Goal
System LOS			
Met Snow & Ice Level of Service	96%	95%	95%
Pothole Service Time (Days)	8.95	9	9
Spring Sweep Deadline: 60 business days scheduled for the spring sweep. A negative number indicates how many days ahead of schedule sweep was completed.	-13	-9	-9

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Length of Street Improved by Asphalt Resurfacing (lane miles)	107.5	130	105
Linear Feet of Crack Sealing Performed	863,712	1,000,000	1,000,000
Original 2026 goal of 400,000 has been adjusted based on prior years performance.			
Pavement Maintenance			
Square Yards of Concrete Street Replaced	55,588	50,950	50,000

Division Summary of Personnel

Department: Public Works

Division: Street Capital Construction and Maintenance Division No: 116140

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Applications Analyst	0235	1	-	-	-	-	-
Automotive Equipment Operator I	6310	83	98	98	5,317,039	-	-
Automotive Equipment Operator II	6320	30	33	33	2,005,856	-	-
Automotive Equipment Operator III	6330	7	10	10	624,243	-	-
City Maintenance Foreman I	2100	15	16	16	1,179,691	-	-
City Maintenance Foreman II	2110	1	3	3	248,327	-	-
City Maintenance Foreman III	2120	5	5	5	565,260	-	-
City Maintenance Superintendent	2140	8	8	8	1,145,732	-	-
Civil Engineer I	1460	3	4	4	352,555	-	-
Civil Engineer II	1470	-	1	1	82,330	-	-
Civil Engineer III	1480	2	2	2	274,866	-	-
Civil Engineer IV	1490	1	1	1	153,118	-	-
Clerk Typist II	5080	3	3	3	143,942	-	-
Concrete Finisher	6220	29	37	37	2,113,263	-	-
Construction Inspector	5770	13	20	19	1,153,732	-	-
Engineering Aide III	1350	9	10	10	871,445	-	-
Engineering Technician I	1360	2	2	2	155,477	-	-
Engineering Technician II	1370	8	8	7	714,282	-	-
Engineering Technician III	1375	-	-	1	82,330	-	-
G.I.S. Analyst	1495	2	2	2	183,066	-	-
Geographic Information Systems Technician II	5850	-	1	1	58,735	-	-
Hotline Assistant	9558	2	2	2	88,530	-	-
Laborer	6110	1	1	1	45,372	-	-
Local 251 President	6250U	1	1	1	99,431	-	-
Office Supervisor	0050	1	1	1	71,343	-	-
Painter	6810	2	2	2	119,936	-	-
Partskeeper II	5420	1	1	1	56,668	-	-
Professional Land Surveyor	1345	1	1	1	100,555	-	-
Public Engagement & Hotline Operations Supervis	9560	-	-	1	63,251	-	-
Public Works Specialist II	1420	1	1	1	88,467	-	-
Safety Inspector	4057	2	2	-	-	-	-
Safety Inspector	1705	-	-	2	169,615	-	-
Semi-Skilled Laborer	6120	1	1	1	56,620	-	-
Senior Clerk	5040	1	1	1	59,153	-	-
Annual & Sick Lv Bal Payoff					56,503		-
Call In Pay					71,960		-
Compensated Time Payoff					127,931		-
Facilities Mgmt					261,036		-
Holiday Pay					113,007		-
HSA Substitute					4,750		-
Longevity					107,141		-
Other Pay					40,511		-
Overtime					906,176		-
Part-Time and Seasonal					269,722		-
Reimbursements					(145,660)		-
Specialty Pay					21,322		-

Division Summary of Personnel

Department: Public Works

Division: Street Capital Construction and Maintenance Division No: 116140

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Vehicle Maintenance					4,500,638		-
Division Total		**236**	**278**	**278**	**24,779,267**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Public Works

Division: Street Capital Construction and Maintenance — Division No: 116140

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
		Comparative Budget Appropriations		
Employee Earnings				
Classified Regular	16,017,042.08	18,941,200	18,875,462	-
Part-Time and Seasonal	186,370.65	253,967	269,722	-
Overtime	1,395,663.91	949,405	906,176	-
Longevity	67,826.11	74,569	107,141	-
Unclassified Appointed	-	34,729	-	-
Reimbursements	(117,625.56)	(143,988)	(145,660)	-
Facilities Mgmt	247,634.08	278,098	261,036	-
Vehicle Maintenance	4,734,612.95	3,799,219	4,500,638	-
HSA Substitute	4,750.00	4,750	4,750	-
Total Employee Earnings	**22,536,274.22**	**24,191,949**	**24,779,265**	**-**
Employee Benefits				
FICA	1,266,431.64	1,549,785	1,542,489	-
Pension	3,229,474.40	3,755,657	3,734,419	-
Insurance	5,575,795.23	5,988,122	6,536,894	-
Other	-	-	600	-
Reimbursements	(531,352.97)	(678,087)	(684,566)	-
Total Employee Benefits	**9,540,348.30**	**10,615,477**	**11,129,836**	**-**
Total Employee Compensation	**32,076,622.52**	**34,807,426**	**35,909,101**	**-**
Non-Personnel				
Purchased Services	11,855,357.86	8,210,557	8,548,445	-
Supplies	9,810,157.87	6,633,303	5,594,741	-
Equipment	86,623.67	184,460	189,994	-
Facilities Mgmt	202,928.32	127,148	140,898	-
Vehicle Maintenance	2,056,236.99	2,202,735	2,507,552	-
Other	469,580.19	465,873	479,852	-
Reimbursements	(2,610.90)	-	-	-
Total Non-Personnel	**24,478,274.00**	**17,824,076**	**17,461,482**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	7,341,405.06	6,865,179	5,660,610	-
Total Capital	**7,341,405.06**	**6,865,179**	**5,660,610**	**-**

Division Summary of Major Object Expenditures

Department: Public Works

Division: Street Capital Construction and Maintenance — Division No: 116140

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Division Total	**63,896,301.58**	**59,496,681**	**59,031,193**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	280,828.00	386,187	396,326	-	-
12131 Street Allocation (Ref. B-11)	58,464,984.04	56,283,222	55,569,732	-	-
13191 2020 Street Preservation Bond (Ref. B-35)	842,225.24	-	-	-	-
13192 2022 Street Preservation Bond (Ref. B-36)	346,901.62	600,000	600,000	-	-
13573 Capital Special Assessment (Ref. B-49)	1,594,978.68	-	-	-	-
21121 Sewer Revenue (Ref. B-60)	2,366,384.00	2,227,272	2,465,135	-	-
	63,896,301.58	**59,496,681**	**59,031,193**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Major Street Resurfacing — Division No: 116159

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116159 MAJOR STREET RESURFACING				
This organization provides for asphalt overlays on selected major streets and is intended to extend the life of the pavement and reduce the cost of chuck hole patching.				
Non-Personnel	5,101,159.54	10,000,000	10,000,000	-
Organization Total	**5,101,159.54**	**10,000,000**	**10,000,000**	**-**
Division Total	**5,101,159.54**	**10,000,000**	**10,000,000**	**-**

Division Summary of Major Object Expenditures

Department: Public Works

Division: Major Street Resurfacing — Division No: 116159

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated	
	Comparative Budget Appropriations				
Non-Personnel					
Purchased Services	5,101,159.54	10,000,000	10,000,000	-	
Total Non-Personnel	**5,101,159.54**	**10,000,000**	**10,000,000**	**-**	
Capital					
	-	-	-	-	
Total Capital	**-**	**-**	**-**	**-**	
Division Total	**5,101,159.54**	**10,000,000**	**10,000,000**	**-**	
Source of Funds					**Fund %**
12131 Street Allocation (Ref. B-11)	5,101,159.54	8,000,000	5,000,000	-	-
13192 2022 Street Preservation Bond (Ref. B-36)	-	2,000,000	5,000,000	-	-
	5,101,159.54	**10,000,000**	**10,000,000**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Residential St Rehab & Surface Restoration — Division No: 116160

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116161 RESIDENTIAL STREET REHAB				
The Residential Street Rehabilitation program is a cost effective effort designed to restore selected street pavements for an additional fifteen or more years of useful life. The program includes resurfacing, curb replacement, concrete panel replacement and the upgrading of storm inlets to the extent necessary and warranted from a cost benefit viewpoint.				
Non-Personnel	-	10,000,000	10,000,000	-
Capital	12,685,102.40	-	-	-
Organization Total	**12,685,102.40**	**10,000,000**	**10,000,000**	**-**
Division Total	**12,685,102.40**	**10,000,000**	**10,000,000**	**-**

Division Summary of Major Object Expenditures

Department: Public Works

Division: Residential St Rehab & Surface Restoration Division No: 116160

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
		Comparative Budget Appropriations		
Non-Personnel				
Purchased Services	-	10,000,000	10,000,000	-
Total Non-Personnel	**-**	**10,000,000**	**10,000,000**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	12,685,102.40	-	-	-
Total Capital	**12,685,102.40**	**-**	**-**	**-**
Division Total	**12,685,102.40**	**10,000,000**	**10,000,000**	**-**

Source of Funds					**Fund %**
12131 Street Allocation (Ref. B-11)	1,112,100.00	-	-	-	-
13191 2020 Street Preservation Bond (Ref. B-35)	6,716,180.11	-	-	-	-
13192 2022 Street Preservation Bond (Ref. B-36)	4,856,822.29	10,000,000	10,000,000	-	-
	12,685,102.40	**10,000,000**	**10,000,000**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Bridge Maintenance and Rehabilitation — Division No: 116164

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116164 BRIDGE MNTCE & REHABILITATION				
This organization provides for the maintenance of more than 140 structures. This includes: welding repair, rust removal, painting and spot painting, channel improvement, deck rehabilitation and deck end replacement.				
Non-Personnel	17,886.93	850,000	-	-
Capital	1,138,541.65	-	-	-
Organization Total	**1,156,428.58**	**850,000**	**-**	**-**
Division Total	**1,156,428.58**	**850,000**	**-**	**-**

Division Summary of Major Object Expenditures

Department: Public Works

Division: Bridge Maintenance and Rehabilitation — Division No: 116164

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
		Comparative Budget Appropriations		
Non-Personnel				
Purchased Services	17,886.93	850,000	-	-
Total Non-Personnel	**17,886.93**	**850,000**	**-**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	1,138,541.65	-	-	-
Total Capital	**1,138,541.65**	**-**	**-**	**-**
Division Total	**1,156,428.58**	**850,000**	**-**	**-**

Source of Funds					**Fund %**
12131 Street Allocation (Ref. B-11)	1,156,428.58	850,000	-	-	-
	1,156,428.58	**850,000**	**-**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Street Improvement | Division No: 116165

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116165 STREET IMPROVEMENT				
Capital	55,623.56	-	300,000	-
Organization Total	**55,623.56**	**-**	**300,000**	**-**
Division Total	**55,623.56**	**-**	**300,000**	**-**

Division Summary of Major Object Expenditures

Department: Public Works

Division: Street Improvement — Division No: 116165

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	55,623.56	-	300,000	-
Total Capital	**55,623.56**	**-**	**300,000**	**-**
Division Total	**55,623.56**	**-**	**300,000**	**-**

Source of Funds					**Fund %**
12131 Street Allocation (Ref. B-11)	-	-	300,000	-	-
13191 2020 Street Preservation Bond (Ref. B-35)	55,623.56	-	-	-	-
	55,623.56	**-**	**300,000**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Special Assessments — Division No: 116168

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated

116168 SPECIAL ASSESSMENTS

The appropriation provides for the continuation of existing and planned capital projects. These expenditures, recovered through special assessments, provide for the construction of sidewalks, street paving, sanitary sewers and associated engineering and testing.

This organization is used to account for financing of public improvements within the special assessment improvement districts. Specific and compulsory levies are made against benefited properties to recover the cost of the improvements. Improvement district property owners are permitted to repay the levy on an amortized basis over a period of up to 20 years.

Section 5.27 of the Home Rule Charter of the City of Omaha, 1956, as amended, provides for borrowing of up to 90% of the outstanding assessments receivable plus the amount paid on project spending assessment and in progress.

The approriation for this organization can widely vary depending on the amount of projects during a particular year.

Non-Personnel	2,168,169.05	-	-	-
Capital	1,416,628.92	1,150,000	1,150,000	-
Organization Total	**3,584,797.97**	**1,150,000**	**1,150,000**	**-**
Division Total	**3,584,797.97**	**1,150,000**	**1,150,000**	**-**

Division Summary of Major Object Expenditures

Department: Public Works

Division: Special Assessments — Division No: 116168

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
		Comparative Budget Appropriations		
Non-Personnel				
Purchased Services	2,168,169.05	-	-	-
Total Non-Personnel	**2,168,169.05**	**-**	**-**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	1,416,628.92	1,150,000	1,150,000	-
Total Capital	**1,416,628.92**	**1,150,000**	**1,150,000**	**-**
Division Total	**3,584,797.97**	**1,150,000**	**1,150,000**	**-**

Source of Funds					**Fund %**
13573 Capital Special Assessment (Ref. B-49)	3,584,797.97	1,150,000	1,150,000	-	-
	3,584,797.97	**1,150,000**	**1,150,000**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Street and Highway General Expense — Division No: 116169

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116169 STREET AND HIGHWAY GENERAL EXPENSE				
The Street Allocation Fund is charged an indirect cost by the General Fund based on the 2024 Central Services Cost Allocation Plan prepared in 2025 for the City by Maguire & Associates of Virginia, Inc. There are no direct expenditures associated with this division.				
Non-Personnel	-	-	-	-
Organization Total	**-**	**-**	**-**	**-**
Division Total	**-**	**-**	**-**	**-**

Division Summary of Major Object Expenditures

Department: Public Works

Division: Street and Highway General Expense — Division No: 116169

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Non-Personnel				
Reimbursements	-	-	-	-
Total Non-Personnel	**-**	**-**	**-**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**-**	**-**	**-**	**-**

Source of Funds					**Fund %**
11111 General (Ref. B-1)	(1,830,992.00)	(1,734,108)	(1,782,652)	-	-
12131 Street Allocation (Ref. B-11)	1,830,992.00	1,734,108	1,782,652	-	-
	-	**-**	**-**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Vehicle Maintenance — Division No: 116170

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116171 PREVENTIVE MAINTENANCE				
Maintenance: Provides routine preventive maintenance services on vehicles. Services performed include oil and lubrication, filter cleaning and replacement, battery services, hydraulic fluid service, tire repairs, safety inspections and other miscellaneous services to equipment. The objective is to prolong expected useful life and minimize required mechanical repairs.				
Mechanical Repair: Provides for parts and personnel to complete requested work orders for repairs on over 2,500 pieces of equipment owned by various City departments. These repairs are for mechanical and equipment failures.				
Parts & Supplies: Provides for the ordering, receiving, inventorying, and issuing of parts and supplies necessary for the mechanical repair and preventive maintenance programs.				
Fuel & Oil: Provides for the ordering, receiving, inventorying and issuing of various fuels and oils used at different locations within the City limits.				
All expenses are reimbursed by other departments.				
Employee Compensation	(6,335,400.21)	(4,479,130)	(4,798,277)	-
Non-Personnel	6,269,179.61	4,179,130	4,648,277	-
Capital	123,718.00	300,000	150,000	-
Organization Total	**57,497.40**	**-**	**-**	**-**
Division Total	**57,497.40**	**-**	**-**	**-**

Performance Summary By Division

Department	Public Works		
Division	Vehicle Maintenance	Division No	116170

Performance Measures	2025 Actual	2026 Planned	2027 Goal
Equipment Down Time			
1 to 2 Days	8%	20%	20%
Less than 1 Day	53%	75%	75%
Over 2 Days	39%	5%	5%
% of PMA done on time	50%	60%	70%
% of PMI done on time	50%	60%	70%
Identify Underutilized Vehicles & Reduce Fleet Size to:	3,633	3,000	3,000
Keep Departmental Customer Level About 90%	90%	90%	90%
Technician Productivity Level Above 85%	70%	85%	85%
Scheduled vs. Non-Scheduled Repairs			
Non-Scheduled	75%	40%	25%
Scheduled	25%	60%	75%

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Vehicles Inspected	1,650	3,000	3,000
Vehicles Serviced	1,679	3,000	3,000
Work Orders Completed	8,184	8,500	8,500

Division Summary of Personnel

Department: Public Works

Division: Vehicle Maintenance Division No: 116170

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Automotive Repair Foreman	2180	5	5	6	539,555	-	-
Automotive Servicer	6370	4	6	6	287,246	-	-
Clerk Typist II	5080	1	1	1	49,339	-	-
Fabrication Mechanic II	6561	1	1	1	65,689	-	-
Fleet Maintenance Master Technician	6400	8	5	10	736,578	-	-
Fleet Maintenance Technician	6390	24	30	26	1,656,924	-	-
Fleet Services Manager	2190	1	1	1	133,257	-	-
Office Manager	0070	1	1	1	94,127	-	-
Parts Driver	5440	1	1	1	42,086	-	-
Partskeeper I	5410	2	2	2	91,514	-	-
Partskeeper II	5420	1	1	1	56,668	-	-
Annual & Sick Lv Bal Payoff					48,782		-
Call In Pay					3,734		-
Compensated Time Payoff					73,105		-
Facilities Mgmt					115,339		-
Holiday Pay					28,461		-
Longevity					18,496		-
Other Pay					44,267		-
Overtime					325,000		-
Part-Time and Seasonal					125,000		-
Specialty Pay					7,700		-
Vehicle Maintenance					(11,634,916)		-
Division Total		**49**	**54**	**56**	**(7,092,049)**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Public Works

Division: Vehicle Maintenance Division No: 116170

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	3,476,970.01	3,697,712	3,959,032	-
Part-Time and Seasonal	96,617.83	150,000	125,000	-
Overtime	410,469.45	170,000	325,000	-
Longevity	12,631.94	15,703	18,496	-
Reimbursements	(13,691.53)	-	-	-
Facilities Mgmt	111,546.08	140,101	115,339	-
Vehicle Maintenance	(12,455,134.09)	(10,705,530)	(11,634,916)	-
Total Employee Earnings	**(8,360,590.31)**	**(6,532,014)**	**(7,092,049)**	**-**
Employee Benefits				
FICA	290,631.10	308,555	338,706	-
Pension	724,548.56	722,772	800,980	-
Insurance	1,129,253.70	1,163,160	1,316,784	-
Reimbursements	(119,243.26)	(141,603)	(162,698)	-
Total Employee Benefits	**2,025,190.10**	**2,052,884**	**2,293,772**	**-**
Total Employee Compensation	**(6,335,400.21)**	**(4,479,130)**	**(4,798,277)**	**-**
Non-Personnel				
Purchased Services	675,295.56	916,235	1,014,657	-
Supplies	12,896,236.51	11,442,503	11,988,123	-
Equipment	14,054.50	12,500	12,500	-
Facilities Mgmt	94,088.20	56,392	74,658	-
Vehicle Maintenance	(6,463,309.08)	(8,302,500)	(8,535,661)	-
Reimbursements	(1,059,719.14)	-	-	-
Other	112,533.06	54,000	94,000	-
Total Non-Personnel	**6,269,179.61**	**4,179,130**	**4,648,277**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	123,718.00	300,000	150,000	-
Total Capital	**123,718.00**	**300,000**	**150,000**	**-**
Division Total	**57,497.40**	**-**	**-**	**-**

All expenses are reimbursed by other departments with the exception of bond funding.

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	57,497.40	-	-	-	-
	57,497.40	**-**	**-**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Traffic Engineering — Division No: 116180

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
116181 BARRICADES				
Barricading is completed by a private contractor. This appropriation provides administration and funding for this contract, and the cost to barricade for special traffic events. This organization also provides administration of other agencies' barricading contracts.				
Employee Compensation	1,131,835.69	714,449	643,698	-
Non-Personnel	395,020.59	332,090	350,740	-
Organization Total	**1,526,856.28**	**1,046,539**	**994,438**	**-**
116182 HIGHWAY SAFETY PROJECTS				
These projects include: street widening, constructing left turn lanes, making pre-timed traffic signals traffic activated, installing larger signal heads, pedestrian indicators and left turn arrows.				
Employee Compensation	377,260.09	436,471	472,544	-
Non-Personnel	39,549.53	15,097	15,168	-
Capital	38,730.78	175,000	175,000	-
Organization Total	**455,540.40**	**626,568**	**662,712**	**-**
116184 PAVEMENT MARKINGS				
This organization includes striping collector and arterial streets with center lines and lane lines. Four and six lane arterial streets are striped twice a year and two lane streets striped once. Crosswalks around business districts and schools are marked and "arrow", "only", “bump” and "railroad crossing" locations are marked with cold plastic tape.				
Employee Compensation	1,612,840.29	1,969,837	1,996,444	-
Non-Personnel	713,497.99	710,331	728,341	-
Organization Total	**2,326,338.28**	**2,680,168**	**2,724,785**	**-**
116185 STREET NAME SIGNS PROGRAM				
The Traffic Division will continue to replace missing and vandalized signs. Existing street name signs that are no longer reflective will be replaced.				
Employee Compensation	306,363.54	330,241	276,922	-
Non-Personnel	30,069.52	56,026	56,203	-
Organization Total	**336,433.06**	**386,267**	**333,125**	**-**

Expenditure Summary by Organization

Department: Public Works

Division: Traffic Engineering — Division No: 116180

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			

116186 TRAFFIC PLANNING AND DESIGN

This organization includes maintaining traffic counts, informing the public on traffic conditions, conducting traffic engineering studies, designing traffic control devices, approving access onto streets and coordinating construction projects within the street system. The public is notified daily regarding the status of street construction projects. Street closing reports and street construction maps are issued weekly during the construction season. Requests for street closing or street restriction are processed for firms or agencies doing work in the streets. Traffic engineering studies to be completed will include: intersection delay studies, traffic counts, parking studies, left turn arrows and signal timing changes. Speed studies will be completed for speed bump studies and enforcement. Driveway access permits will be reviewed.

Also included are: setting standards for street lights and approving plans prepared by Omaha Public Power District, reviewing citizens' requests for street lights, maintaining the decorative street lights, and overseeing the adequacy of maintenance performed by the Omaha Public Power District on the City's street lights.

Employee Compensation	992,232.98	1,067,112	1,127,876	-
Non-Personnel	446,634.10	293,243	314,075	-
Capital	152,137.18	-	-	-
Organization Total	**1,591,004.26**	**1,360,355**	**1,441,951**	**-**

116187 TRAFFIC SIGNALS & COMPUTER SY

This organization handles intersection design and maintenance of the system. Engineers design signals at new and existing locations, and make signal timing changes. The signal maintenance personnel will make emergency controller repairs, perform routine preventive maintenance on controllers, change light bulbs and adjust and straighten signal heads. This program includes keeping the traffic signals in time.

Employee Compensation	2,704,952.50	2,913,215	3,060,180	-
Non-Personnel	383,373.93	671,522	691,730	-
Organization Total	**3,088,326.43**	**3,584,737**	**3,751,910**	**-**

116188 TRAFFIC CONTROL SIGNS

Citizen requests are received for sign installations and for modifications which are field investigated by Engineering Technicians. All streets are checked yearly, utilizing the computerized traffic sign inventory, for the replacement of vandalized and missing signs. The sign shop fabricates signs. Field personnel install signs, replace signs, and repair and straighten signs and remove signs.

Employee Compensation	1,806,115.93	1,981,852	2,168,538	-
Non-Personnel	477,886.69	558,537	577,090	-
Organization Total	**2,284,002.62**	**2,540,389**	**2,745,628**	**-**

Expenditure Summary by Organization

Department: Public Works

Division: Traffic Engineering — Division No: 116180

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116189 CAPITAL (TRAFFIC)				
Appropriated capital items are for new traffic signal construction and traffic signal reconstruction at intersections that do not meet current City standards.				
Non-Personnel	152,382.97	-	-	-
Capital	220,682.06	600,000	600,000	-
Organization Total	**373,065.03**	**600,000**	**600,000**	**-**
116191 TRAFFIC ENGINEERING EQUIPMENT				
Non-Personnel	166,548.78	328,000	328,000	-
Capital	212,746.00	200,000	200,000	-
Organization Total	**379,294.78**	**528,000**	**528,000**	**-**
Division Total	**12,360,861.14**	**13,353,023**	**13,782,549**	**-**

Performance Summary By Division

Department	Public Works		
Division	Traffic Engineering	Division No	116180

Performance Measures	2025 Actual	2026 Planned	2027 Goal
Average Response Time for Service Requests (Hours- Initiated to Closed)			
Engineering	450.7	700	600
Pavement Marking	510.3	400	400
Signals	14.7	50	50
Signs	25.8	22	24
% of Annual Cabinet Evaluations (ACEs) Completed	100%	100%	100%
% of Four-Lane Streets Painted Twice a Year	100%	100%	100%
% of Two-Lane Arterial Streets Painted Twice a Year	100%	100%	100%
% of Work Orders Completed	100%	100%	100%
Number of Signs Installed/Replaced/Maintained	11,737	12,000	12,000

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Arrows/Only Stop Bars RR Xing Lane Drop Speed Bumps Maintained, Radius Skips	6,306	3,000	5,000
Bike Lane Symbols Inspected/Maintained	647	600	650
Crosswalks Maintained	1,829	2,500	2,500
Intersection Traffic Turning Movement Counts	210	300	300
Lane Line Miles Painted	2,441	2,250	2,400
Miles of dedicated Bicycle Lanes Maintained	35.5	31	35.5
Number of Projects Barricaded	5,912	5,000	5,500
Signal Pole Inspections	300	300	300
Signal Timing Changes	255	380	380
Temporary Speed Feedback Sign Deployments	90	100	100
Total Service Requests Received	5,125	4,500	5,000
Total Sign Work Orders	5,472	5,500	5,500
Total Subdivision Agreements	56	45	50
Total Traffic Signal Work Orders	4,371	3,000	3,600
Traffic Inspections	123	150	150
Traffic Signals Built/Rebuilt	124	124	125
Traffic Speed Studies	66	100	100

Division Summary of Personnel

Department: Public Works

Division: Traffic Engineering Division No: 116180

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
City Maintenance Foreman II	2110	2	2	2	177,728	-	-
Civil Engineer I	1460	1	1	1	91,361	-	-
Civil Engineer II	1470	3	3	3	351,474	-	-
Civil Engineer III	1480	4	4	4	549,732	-	-
Civil Engineer IV	1490	1	1	1	160,609	-	-
Clerk II	5030	1	1	1	41,428	-	-
Engineering Technician I	1360	1	1	1	79,010	-	-
Engineering Technician II	1370	1	1	1	106,759	-	-
Fleet Maintenance Technician	6390	1	1	1	71,243	-	-
G.I.S. Analyst	1495	1	1	1	90,386	-	-
Geographic Information Systems Technician II	5850	1	1	1	72,592	-	-
Network Specialist	0215	1	1	1	76,153	-	-
Network System Administrator	0240	1	1	1	108,012	-	-
Office Supervisor	0050	1	1	1	70,512	-	-
Pavement Marking Technician	6830	6	7	7	405,114	-	-
Semi-Skilled Laborer	6120	19	21	21	1,215,067	-	-
Sign Technician	6820	1	1	1	64,790	-	-
Traffic Engineering Aide	5730	4	4	4	283,819	-	-
Traffic Signal Supervisor I	2260	1	1	1	100,537	-	-
Traffic Signal Supervisor II	2270	1	1	1	116,239	-	-
Traffic Signal Technician I	6860	11	11	11	729,176	-	-
Traffic Signal Technician II	6870	5	5	5	402,985	-	-
Vision Zero Coordinator	1450	1	1	1	92,332	-	-
Call In Pay					30,000		-
Compensated Time Payoff					62,000		-
Facilities Mgmt					66,560		-
Holiday Pay					11,000		-
Longevity					43,965		-
Other Pay					3,000		-
Overtime					240,000		-
Part-Time and Seasonal					360,000		-
Specialty Pay					10,000		-
Vehicle Maintenance					401,262		-
Division Total		**69**	**72**	**72**	**6,684,845**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Public Works

Division: Traffic Engineering — Division No: 116180

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	5,132,129.74	5,410,570	5,573,057	-
Part-Time and Seasonal	194,298.00	360,000	360,000	-
Overtime	269,982.57	240,000	240,000	-
Longevity	30,195.03	33,616	43,965	-
Facilities Mgmt	63,012.30	65,054	66,560	-
Vehicle Maintenance	428,796.54	412,086	401,262	-
Total Employee Earnings	**6,118,414.18**	**6,521,326**	**6,684,844**	**-**
Employee Benefits				
FICA	402,532.16	462,376	475,603	-
Pension	1,006,855.10	1,070,333	1,102,879	-
Insurance	1,581,114.12	1,550,883	1,693,007	-
Other	-	-	1,800	-
Reimbursements	(177,314.54)	(191,741)	(211,931)	-
Total Employee Benefits	**2,813,186.84**	**2,891,851**	**3,061,358**	**-**
Total Employee Compensation	**8,931,601.02**	**9,413,177**	**9,746,202**	**-**
Non-Personnel				
Purchased Services	766,774.42	681,841	696,305	-
Supplies	1,852,784.76	1,997,709	2,044,696	-
Equipment	190,574.04	329,749	329,749	-
Facilities Mgmt	30,816.59	10,640	19,596	-
Vehicle Maintenance	204,770.21	244,881	261,531	-
Other	9,697.23	726	10,170	-
Reimbursements	(250,453.15)	(300,700)	(300,700)	-
Total Non-Personnel	**2,804,964.10**	**2,964,846**	**3,061,347**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	624,296.02	975,000	975,000	-
Total Capital	**624,296.02**	**975,000**	**975,000**	**-**
Division Total	**12,360,861.14**	**13,353,023**	**13,782,549**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	98,708.00	-	-	-	-
12131 Street Allocation (Ref. B-11)	12,262,153.14	13,353,023	13,782,549	-	-
	12,360,861.14	**13,353,023**	**13,782,549**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Street and Traffic Electrical Service | Division No: 116200

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116211 STREET LIGHTING				
Non-Personnel	11,697,687.86	12,901,911	13,353,478	-
Organization Total	**11,697,687.86**	**12,901,911**	**13,353,478**	**-**
116212 TRAFFIC CONTROL ELECTRICAL				
This organization accounts for the electrical service costs needed to operate the traffic signal control units in the City.				
Non-Personnel	202,825.30	215,710	223,260	-
Organization Total	**202,825.30**	**215,710**	**223,260**	**-**
Division Total	**11,900,513.16**	**13,117,621**	**13,576,738**	**-**

Division Summary of Major Object Expenditures

Department: Public Works

Division: Street and Traffic Electrical Service — Division No: 116200

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Non-Personnel				
Purchased Services	11,891,216.88	13,117,621	13,576,738	-
Other	9,296.28	-	-	-
Total Non-Personnel	**11,900,513.16**	**13,117,621**	**13,576,738**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**11,900,513.16**	**13,117,621**	**13,576,738**	**-**

Source of Funds					**Fund %**
12131 Street Allocation (Ref. B-11)	11,900,513.16	13,117,621	13,576,738	-	-
	11,900,513.16	**13,117,621**	**13,576,738**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Parking and Mobility — Division No: 116220

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
116183 PARKING METERS & ON-STREET				
The parking meters organization provides for the installation, maintenance and the collection of fees for the approx. 4,800 parking meters in the City.				
Employee Compensation	277,650.11	311,271	266,189	-
Non-Personnel	2,488,796.80	2,034,649	2,332,484	-
Capital	-	50,000	100,000	-
Organization Total	**2,766,446.91**	**2,395,920**	**2,698,673**	**-**
116221 MERCANTILE 899 FARNAM				
Employee Compensation	1,634.29	-	-	-
Non-Personnel	288,940.26	-	341,704	-
Organization Total	**290,574.55**	**-**	**341,704**	**-**
116222 12TH AND CHICAGO LOT F				
Non-Personnel	27,499.80	-	34,562	-
Organization Total	**27,499.80**	**-**	**34,562**	**-**
116223 RIGHT OF WAY LEASES				
Employee Compensation	65,610.45	79,083	83,690	-
Non-Personnel	1,694.98	4,300	1,820	-
Organization Total	**67,305.43**	**83,383**	**85,510**	**-**
116224 BLACKSTONE 325 S 38 St				
Employee Compensation	6,082.49	-	-	-
Non-Personnel	269,501.80	-	266,785	-
Organization Total	**275,584.29**	**-**	**266,785**	**-**

Expenditure Summary by Organization

Department: Public Works

Division: Parking and Mobility — Division No: 116220

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
116225 SKYWALKS				
Non-Personnel	291,909.45	-	50,000	-
Organization Total	**291,909.45**	**-**	**50,000**	**-**
116226 PARKING CONSTRUCTION				
Non-Personnel	2,500.00	-	-	-
Capital	123,425,292.63	242,085,000	69,084,000	-
Organization Total	**123,427,792.63**	**242,085,000**	**69,084,000**	**-**
116227 10TH AND JONES BRIDGE LOT				
Non-Personnel	381.58	-	1,378	-
Organization Total	**381.58**	**-**	**1,378**	**-**
116228 17TH AND FAHEY MIKE FAHEY LOT				
Non-Personnel	5,803.52	-	-	-
Organization Total	**5,803.52**	**-**	**-**	**-**
116229 SMART LOADING ZONES				
Non-Personnel	600.85	-	-	-
Organization Total	**600.85**	**-**	**-**	**-**

Expenditure Summary by Organization

Department: Public Works

Division: Parking and Mobility — Division No: 116220

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
116231 PARKING ENFORCEMENT				
This organization was created to track those fees and expenses specifically related to enforcing parking regulations throughout Omaha. It allows the City's Parking Division to align itself with the State Statue, which reads "a municipality may collect fees to cover cost of such operations and any net revenues gained from such operations are to be remitted to the local county school district".				
Employee Compensation	28,854.71	53,258	37,804	-
Non-Personnel	857,284.23	972,150	1,471,855	-
Capital	-	-	50,000	-
Organization Total	**886,138.94**	**1,025,408**	**1,559,659**	**-**
116241 PARKING ADMINISTRATION				
This organization includes seven parking garages and six surface lots which provide approximately 5,400 stalls for daily, monthly and special event parking for the citizens of Omaha.				
Employee Compensation	978,460.63	1,183,042	1,401,413	-
Non-Personnel	6,434,301.09	18,015,089	11,455,936	-
Capital	37,470.00	50,000	-	-
Organization Total	**7,450,231.72**	**19,248,131**	**12,857,349**	**-**
116411 STREETCAR CAPITAL				
To capture all expenditures related to the capital cost of the Omaha Streetcar Project				
Non-Personnel	11,920.00	-	-	-
Capital	399,012,669.91	124,997,000	102,683,000	-
Organization Total	**399,024,589.91**	**124,997,000**	**102,683,000**	**-**
116412 STREETCAR OPERATIONS				
To capture all expenditures related to the operations and maintenance cost of the Omaha Streetcar Project				
Employee Compensation	119,475.53	246,128	322,321	-
Non-Personnel	30,600.43	-	2,296,505	-
Capital	-	-	35,000	-
Organization Total	**150,075.96**	**246,128**	**2,653,826**	**-**
116421 SOUTH OMAHA				
Non-Personnel	-	-	57,830	-
Organization Total	**-**	**-**	**57,830**	**-**

Expenditure Summary by Organization

Department: Public Works

Division: Parking and Mobility — Division No: 116220

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116422 MILLWORK				
Non-Personnel	-	-	289,876	-
Capital	2,825.00	-	-	-
Organization Total	**2,825.00**	**-**	**289,876**	**-**
116423 BUILDERS DISTRICT				
Non-Personnel	-	-	285,528	-
Capital	1,281,035.78	-	-	-
Organization Total	**1,281,035.78**	**-**	**285,528**	**-**
116424 UNMC EDGE DISTRICT LOTS				
Non-Personnel	5,549.93	-	-	-
Organization Total	**5,549.93**	**-**	**-**	**-**
116425 EDGE DISTRICT GARAGE 46TH ST				
Non-Personnel	11,636.61	-	207,578	-
Organization Total	**11,636.61**	**-**	**207,578**	**-**
116426 CROSSROADS BLOCK B				
Non-Personnel	-	-	1,049,596	-
Organization Total	**-**	**-**	**1,049,596**	**-**

Expenditure Summary by Organization

Department: Public Works

Division: Parking and Mobility — Division No: 116220

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116427 CROSSROADS_BLOCK D				
Non-Personnel	-	-	1,049,596	-
Organization Total	**-**	**-**	**1,049,596**	**-**
116428 CROSSROADS_BLOCK E				
Non-Personnel	-	-	1,049,596	-
Organization Total	**-**	**-**	**1,049,596**	**-**
116429 16TH AND FARNAM_DUO				
Non-Personnel	-	-	1,218,670	-
Organization Total	**-**	**-**	**1,218,670**	**-**
116433 MIDTOWN GARAGE_33RD AND HARNEY				
Employee Compensation	1,024.69	-	-	-
Non-Personnel	117,411.68	-	2,192,617	-
Capital	-	-	75,000	-
Organization Total	**118,436.37**	**-**	**2,267,617**	**-**
116434 MIDTOWN GARAGE_34TH AND DODGE				
Non-Personnel	-	-	1,333,776	-
Organization Total	**-**	**-**	**1,333,776**	**-**

Expenditure Summary by Organization

Department: Public Works

Division: Parking and Mobility — Division No: 116220

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116435 MIDTOWN GARAGE_33RD AND FARNAM				
Non-Personnel	-	-	1,157,064	-
Organization Total	**-**	**-**	**1,157,064**	**-**
116437 MUTUAL TOWER_BEAM_215 S 15 ST				
Non-Personnel	-	-	3,041,357	-
Organization Total	**-**	**-**	**3,041,357**	**-**
Division Total	**536,084,419.23**	**390,080,970**	**205,324,530**	**-**

Performance Summary By Division

Department	Public Works		
Division	Parking and Mobility	Division No	116220

Performance Measures	2025 Actual	2026 Planned	2027 Goal
Mobility			
Number of Bikeshare/ Scooter share trips	324,989	355,000	380,000
Scooters 373,541/Bikes 71,994. Bike count was down due to 7 stations being closed during Streetcar const.			
Parking			
Number of Facilities/Lots Managed	16	18	22
Overall Revenue	$16,845,536	$17,500,000	$27,000,000
All 2026 Revenue: Hoods, leases, garages/lots, scooters, citations, EV's, Permitstations			

Division Summary of Personnel

Department: Public Works

Division: Parking and Mobility Division No: 116220

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Applications Analyst	0235	1	-	1	84,891	-	-
Assistant Parking & Mobility Manager	0141	1	1	1	100,736	-	-
Engineering Technician I	1360	1	1	1	74,697	-	-
Engineering Technician II	1370	1	1	1	99,617	-	-
Geographic Information Systems Technician I	5840	1	1	-	-	-	-
Geographic Information Systems Technician II	5850	-	-	1	66,732	-	-
Marketing Assistant	7120	1	1	-	-	-	-
Marketing and Communications Specialist	0527	-	1	2	133,903	-	-
Office Manager	0070	1	1	1	94,127	-	-
Parking & Mobility Manager	0140	1	1	1	134,199	-	-
Public Works Specialist	1410	2	2	3	180,708	-	-
Public Works Specialist II	1420	-	-	1	64,394	-	-
Secretary I	5110	-	1	1	37,313	-	-
Senior Application Analyst	0270	-	1	-	-	-	-
Streetcar Operations Manager	0139	1	1	1	154,094	-	-
Facilities Mgmt					101,187		-
Longevity					4,698		-
Part-Time and Seasonal					37,000		-
Vehicle Maintenance					111,257		-
Division Total		**11**	**13**	**15**	**1,479,553**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Public Works

Division: Parking and Mobility — Division No: 116220

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
		Comparative Budget Appropriations		
Employee Earnings				
Classified Regular	779,737.33	1,009,584	1,225,412	-
Part-Time and Seasonal	134,109.35	159,155	37,000	-
Overtime	2,521.97	-	-	-
Longevity	3,476.00	3,132	4,698	-
Facilities Mgmt	60,816.09	90,066	101,187	-
Vehicle Maintenance	101,216.53	90,325	111,257	-
Total Employee Earnings	**1,081,877.27**	**1,352,262**	**1,479,554**	**-**
Employee Benefits				
FICA	67,776.25	89,647	96,934	-
Pension	143,043.36	190,696	231,629	-
Insurance	209,013.38	280,022	352,713	-
Reimbursements	(22,917.36)	(39,845)	(49,413)	-
Total Employee Benefits	**396,915.63**	**520,520**	**631,863**	**-**
Total Employee Compensation	**1,478,792.90**	**1,872,782**	**2,111,417**	**-**
Non-Personnel				
Purchased Services	7,845,624.68	12,244,164	17,337,581	-
Supplies	865,051.85	380,700	865,685	-
Equipment	116,719.75	337,000	100,000	-
Facilities Mgmt	88,918.61	41,496	68,586	-
Vehicle Maintenance	36,572.02	40,435	46,575	-
Other	1,893,446.10	7,982,393	12,767,686	-
Total Non-Personnel	**10,846,333.01**	**21,026,188**	**31,186,113**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	523,759,293.32	367,182,000	172,027,000	-
Total Capital	**523,759,293.32**	**367,182,000**	**172,027,000**	**-**
Division Total	**536,084,419.23**	**390,080,970**	**205,324,530**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
13111 Advanced Acquisition (Ref. B-26)	2,540.00	-	-	-	-
21116 Parking and Mobility (Ref. B-58)	12,348,102.58	22,998,970	33,557,530	-	-
21136 Parking and Mobility Capital (Ref. B-59)	523,733,776.65	367,082,000	171,767,000	-	-
	536,084,419.23	**390,080,970**	**205,324,530**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Facilities Management — Division No: 116260

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
116261 CONTRACT ADMINISTRATION				
This organization is responsible for the coordination of divisional activities, program operation, policy determination, bid specifications, issuing contracts, overseeing construction projects and the administration of the daily maintenance activities of carpentry, electrical, plumbing and HVAC. Facilities Management performs these responsibilities for Police, Fire, Library and other public facilities.				
Employee Compensation	(441,418.85)	(353,877)	(256,678)	-
Non-Personnel	441,418.85	203,877	41,678	-
Capital	-	150,000	215,000	-
Organization Total	**-**	**-**	**-**	**-**
116262 CAPITAL				
The capital projects are funded by Public Facility Bonds. These projects will not materially affect the operating budget due to the fact the funding is for improvements and modifications to existing facilities.				
Non-Personnel	93,550.40	-	-	-
Capital	583,449.70	4,000,000	4,000,000	-
Organization Total	**677,000.10**	**4,000,000**	**4,000,000**	**-**
Division Total	**677,000.10**	**4,000,000**	**4,000,000**	**-**

Performance Summary By Division

Department	Public Works		
Division	Facilities Management	Division No	116260

Performance Measures	2025 Actual	2026 Planned	2027 Goal
Construction Contracts Administered	24	20	22
Construction Projects Inspected	80	80	85
Contracted Maintenance Work Orders	535	450	450
Plans and Specifications Prepared	19	25	25
Professional Service Agreements Negotiated	16	20	25
Scheduled Maintenance Work Orders	1,050	1,000	1,000
Work Orders Received from City Departments	3,200	3,400	3,100

Division Summary of Personnel

Department: Public Works

Division: Facilities Management Division No: 116260

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
City Maintenance Superintendent	2140	1	1	1	116,009	-	-
City Maintenance Supervisor*	2130	1	1	1	126,908	-	-
Contract Admin Manager	2050	1	1	1	153,468	-	-
Electrician	6230	1	1	1	86,464	-	-
Engineering Technician I	1360	1	1	1	76,218	-	-
Engineering Technician II	1370	1	1	1	106,759	-	-
Facility Manager	0177	-	-	1	86,151	-	-
Fleet & Facilities Coordinator	0175	-	1	-	-	-	-
HVAC Technician	6580	3	-	3	240,321	-	-
Maintenance Repairer II	6210	4	4	4	254,552	-	-
Master Electrician	6250	1	1	1	96,100	-	-
Office Manager	0070	1	1	1	94,127	-	-
Painter	6810	1	1	1	59,968	-	-
Plumber	6240	1	2	2	163,762	-	-
Power Systems Mechanic II	6566	-	3	-	-	-	-
Senior Clerk	5040	1	1	1	47,414	-	-
Stationary Engineer II	2170	-	1	1	69,802	-	-
Compensated Time Payoff					10,000		-
Facilities Mgmt					(3,181,702)		-
Longevity					12,866		-
Overtime					6,000		-
Part-Time and Seasonal					139,340		-
Vehicle Maintenance					60,000		-
Division Total		**18**	**21**	**21**	**(1,175,473)**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Public Works

Division: Facilities Management — Division No: 116260

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	1,449,335.11	1,688,984	1,788,023	-
Part-Time and Seasonal	1,552.48	-	139,340	-
Overtime	4,852.54	5,000	6,000	-
Longevity	8,881.38	9,306	12,866	-
Facilities Mgmt	(2,765,155.51)	(2,958,126)	(3,181,702)	-
Vehicle Maintenance	125,661.39	60,000	60,000	-
Total Employee Earnings	**(1,174,872.61)**	**(1,194,836)**	**(1,175,473)**	**-**
Employee Benefits				
FICA	105,009.91	130,300	148,887	-
Pension	275,495.91	320,730	340,237	-
Insurance	399,294.34	452,340	493,794	-
Reimbursements	(46,346.40)	(62,411)	(64,123)	-
Total Employee Benefits	**733,453.76**	**840,959**	**918,795**	**-**
Total Employee Compensation	**(441,418.85)**	**(353,877)**	**(256,678)**	**-**
Non-Personnel				
Purchased Services	1,407,497.26	712,678	738,859	-
Supplies	593,921.24	513,270	640,819	-
Facilities Mgmt	(1,503,155.51)	(1,064,071)	(1,380,000)	-
Vehicle Maintenance	36,706.26	42,000	42,000	-
Total Non-Personnel	**534,969.25**	**203,877**	**41,678**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	583,449.70	4,150,000	4,215,000	-
Total Capital	**583,449.70**	**4,150,000**	**4,215,000**	**-**
Division Total	**677,000.10**	**4,000,000**	**4,000,000**	**-**

All expenses are reimbursed by other departments with the exception of bond funding.

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	114.55	-	-	-	-
13247 2018 Public Facilities Bond (Ref. B-37)	117,109.37	-	-	-	-
13248 2022 Public Facilities Bond (Ref. B-38)	559,776.18	-	3,058,000	-	-
13249 2024 Public Facilities Bond (Ref. B-39)	-	4,000,000	942,000	-	-
	677,000.10	**4,000,000**	**4,000,000**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Water Quality — Division No: 116310

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116312 STORM WATER MANAGEMENT				
The organization provides for the costs necessary to comply with the requirements of the State issued permit for Omaha's storm sewer system. Permit requirements include public education, storm water monitoring, illicit discharge control, industrial inspections, construction site erosion control and pollution prevention.				
Employee Compensation	1,067,380.52	1,134,427	1,170,329	-
Non-Personnel	539,034.48	425,184	442,494	-
Capital	-	90,000	-	-
Organization Total	**1,606,415.00**	**1,649,611**	**1,612,823**	**-**
Division Total	**1,606,415.00**	**1,649,611**	**1,612,823**	**-**

Performance Summary By Division

Department	Public Works		
Division	Water Quality	Division No	116310

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Construction Site Inspections	1,319	1,200	1,200
Industrial Facility Inspections	26	25	25
Outfall Inspections	255	215	215

Division Summary of Personnel

Department: Public Works

Division: Water Quality Division No: 116310

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Environmental Inspector	5920	3	3	3	183,255	-	-
Environmental Quality Control Technician II	1600	1	1	1	93,494	-	-
Grounds Maintenance Technician	6920	2	2	2	105,826	-	-
Inter/Intra-Departmental Charge					380,374		-
Longevity					2,349		-
Overtime					10,000		-
Vehicle Maintenance					25,034		-
Division Total		**6**	**6**	**6**	**800,332**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Public Works

Division: Water Quality — Division No: 116310

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
		Comparative Budget Appropriations		
Employee Earnings				
Classified Regular	708,247.24	748,778	762,949	-
Overtime	2,926.95	10,000	10,000	-
Longevity	1,978.34	2,128	2,349	-
Vehicle Maintenance	21,145.63	23,586	25,034	-
Total Employee Earnings	**734,298.16**	**784,492**	**800,332**	**-**
Employee Benefits				
FICA	25,621.91	30,403	30,212	-
Pension	65,852.52	74,833	74,364	-
Insurance	128,267.31	129,240	141,084	-
Reimbursements	113,340.62	115,459	124,337	-
Total Employee Benefits	**333,082.36**	**349,935**	**369,997**	**-**
Total Employee Compensation	**1,067,380.52**	**1,134,427**	**1,170,329**	**-**
Non-Personnel				
Purchased Services	239,485.81	88,253	102,953	-
Supplies	9,478.81	29,900	29,900	-
Equipment	5,866.73	13,200	13,500	-
Vehicle Maintenance	15,859.60	15,831	18,141	-
Other	268,343.53	278,000	278,000	-
Total Non-Personnel	**539,034.48**	**425,184**	**442,494**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	-	90,000	-	-
Total Capital	**-**	**90,000**	**-**	**-**
Division Total	**1,606,415.00**	**1,649,611**	**1,612,823**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
12128 Storm Water Fee Revenue (Ref. B-10)	1,606,415.00	1,649,611	1,612,823	-	-
	1,606,415.00	**1,649,611**	**1,612,823**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Solid Waste — Division No: 116321

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
116321 SOLID WASTE - COLLECT & DISPOSAL				
Included in this organization is the contract for the curbside collection of residential solid waste, which includes garbage, recyclables, and yard waste and delivery of collected solid waste to the City specified disposal facility.				
There is also funding for the collection and disposal of bulky items and the contract with Keep Omaha Beautiful to coordinate the Cleanup Omaha campaign. The money allotted for these programs provides the citizens of Omaha access to significant City resources enabling them to regain pride in and spruce up their communities.				
Funding is also included for contract management of the recycling contracts. Included in this organization are program administration, recycling material and yard waste collection, public education and Christmas tree recycling.				
Employee Compensation	799,754.62	856,036	894,877	-
Non-Personnel	39,335,915.83	39,396,382	42,991,529	-
Organization Total	**40,135,670.45**	**40,252,418**	**43,886,406**	**-**
116331 COMPOST OPERATIONS				
The operating facility is located on City property adjacent to the Papillion Creek Wastewater Treatment Plant in Sarpy County. The facility processes the yard waste collected throughout Omaha into organic compost for application to parks and other facilities, as well as marketing it to commercial growers and the general public.				
Employee Compensation	449,987.82	568,781	578,731	-
Non-Personnel	89,889.67	388,630	302,061	-
Capital	702,246.98	700,000	135,000	-
Organization Total	**1,242,124.47**	**1,657,411**	**1,015,792**	**-**
Division Total	**41,377,794.92**	**41,909,829**	**44,902,198**	**-**

Performance Summary By Division

Department	Public Works		
Division	Solid Waste	Division No	116321

Performance Measures	2025 Actual	2026 Planned	2027 Goal
Actual Administrative Monthly Cost per Customer	$8.87	$8.48	$8.80

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Number of Daily Stops	145,354	145,518	145,518
Tons of Material Diverted from Landfill	22,511	25,000	27,000
Tons of Waste Collected	150,528	154,000	157,000

Division Summary of Personnel

Department: Public Works

Division: Solid Waste Division No: 116321

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Automotive Equipment Operator II	6320	-	1	1	50,008	-	-
Clerk Typist II	5080	1	1	1	41,593	-	-
Environmental Inspector	5920	2	2	2	135,886	-	-
Environmental Quality Control Technician I	1595	2	2	2	151,408	-	-
Environmental Quality Control Technician II	1600	2	2	2	196,286	-	-
Semi-Skilled Laborer	6120	2	2	2	116,002	-	-
Inter/Intra-Departmental Charge					120,356		-
Longevity					6,740		-
Overtime					55,000		-
Vehicle Maintenance					140,747		-
Division Total		**9**	**10**	**10**	**1,014,026**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Public Works

Division: Solid Waste Division No: 116321

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	700,319.56	791,340	811,539	-
Overtime	54,614.93	33,000	55,000	-
Longevity	4,738.45	4,738	6,740	-
Vehicle Maintenance	93,130.90	169,782	140,747	-
Total Employee Earnings	**852,803.84**	**998,860**	**1,014,026**	**-**
Employee Benefits				
FICA	47,151.60	54,617	57,599	-
Pension	122,050.08	134,434	141,775	-
Insurance	199,064.32	215,400	235,140	-
Reimbursements	28,672.60	21,506	25,068	-
Total Employee Benefits	**396,938.60**	**425,957**	**459,582**	**-**
Total Employee Compensation	**1,249,742.44**	**1,424,817**	**1,473,608**	**-**
Non-Personnel				
Purchased Services	39,120,118.98	39,097,452	42,666,069	-
Supplies	41,499.91	134,595	143,920	-
Equipment	22,084.59	28,124	27,800	-
Vehicle Maintenance	35,653.94	220,145	106,533	-
Other	206,448.08	304,696	349,268	-
Total Non-Personnel	**39,425,805.50**	**39,785,012**	**43,293,590**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	702,246.98	700,000	135,000	-
Total Capital	**702,246.98**	**700,000**	**135,000**	**-**
Division Total	**41,377,794.92**	**41,909,829**	**44,902,198**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	41,257,794.92	41,789,829	44,782,198	-	-
12118 Keno/lottery Proceeds (Ref. B-9)	120,000.00	120,000	120,000	-	-
	41,377,794.92	**41,909,829**	**44,902,198**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Sewer Maintenance — Division No: 116500

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			

116311 FLOOD CONTROL

The organization provides for the costs necessary to maintain at least 19 pumping stations and 13 miles of levee and appurtenances to provide flood protection for Omaha residents and property located adjacent to or nearby the Missouri River. In addition, this activity provides the maintenance requirements for all storm water pumping facilities not included in the Sewer Revenue funded accounts. This activity is not included in the jurisdiction of the Papio Natural Resources District. This maintenance activity is the responsibility of the City.

Employee Compensation	5,106.26	10,662	16,424	-
Non-Personnel	311,720.84	558,331	553,421	-
Organization Total	**316,827.10**	**568,993**	**569,845**	**-**

116511 MAINTENANCE

This organization has ongoing preventive maintenance programs to ensure efficient system operation. Preventive maintenance includes cleaning sewers and related structures using jets, combination jet-vacs, and other equipment. Investigation and handling of specific complaints is conducted by the maintenance crews. Problems encountered on complaints include plugged sewers, backups into homes or other buildings, cave-ins, sewer overflows and rodents.

Within this organization is the program to reimburse sewer customers who have damage claims due to non-storm related sewer backups. The City reimburses sewer customers for damages related to a sanitary sewer backup. This program does not include overland flow problems or rain related sewer backups.

The organization also repairs defects in the sewer infrastructure including manholes, inlets and sewer pipes. A fleet of heavy construction equipment including dump trucks, backhoes and tracked excavators is employed by the division to make such repairs. Both the maintenance and construction operations are included in the Sewer Maintenance Division budget.

Employee Compensation	9,594,256.40	9,573,675	10,104,396	-
Non-Personnel	3,881,104.61	4,186,456	4,181,824	-
Capital	1,034,689.75	2,553,857	1,462,000	-
Organization Total	**14,510,050.76**	**16,313,988**	**15,748,220**	**-**

116512 SEWER PLANNING UNIT

This organization is responsible for compliance with the City's NPDES Permits on the Combined Sewer System and Public Owned Treatment Works. Typical activities include: sanitary sewer overflow response and regulatory reporting; sewer system evaluations and analysis; flow monitoring and sewer modeling; infrastructure investigation and project planning; in-house construction design and design plan reviews; liaison work with Environmental Quality Control Division, Design Division, Water Resource Recovery Facilities, Street Capital Construction and Maintenance Division, Planning Department, and public and private project consultants.

Employee Compensation	1,355,013.08	2,287,473	2,435,354	-
Non-Personnel	804,420.28	1,190,600	1,195,000	-
Capital	147,929.25	136,500	111,500	-
Organization Total	**2,307,362.61**	**3,614,573**	**3,741,854**	**-**

Expenditure Summary by Organization

Department: Public Works

Division: Sewer Maintenance — Division No: 116500

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116717 INTERCEPTOR MAINTENANCE				
The interceptor collection system consists of forced main sewers into the Missouri River Plant and separate and combined gravity flow sewers into the Papillion Creek Plant. Maintenance funds are expended to maintain pump stations, diversion gates, grit removal facilities and sanitary and storm flow lift stations along these main sewer lines. The two normally carry 80 million gallons of raw sewage into the two plants.				
Employee Compensation	2,047,714.37	2,846,446	2,873,022	-
Non-Personnel	2,881,156.94	2,350,202	2,910,977	-
Capital	30,025.00	-	706,000	-
Organization Total	**4,958,896.31**	**5,196,648**	**6,489,999**	**-**
Division Total	**22,093,136.78**	**25,694,202**	**26,549,918**	**-**

Performance Summary By Division

Department	Public Works		
Division	Sewer Maintenance	Division No	116500

Performance Measures	2025 Actual	2026 Planned	2027 Goal
% of Sewers Maintained per Year	14%	20%	20%
sewer cleaning/ total lf of 15-18 inch sewers			

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Construction			
Repair/Replace Inlets	181	200	200
Completed Construction Tasks			
Repair/Replace Manholes	289	300	300
Completed Construction Tasks			
Sewer Line Repairs	270	265	265
Completed Construction Tasks			
Work Order Backlog	325	500	400
Open + Supervisor Construction			
Maintenance			
Complaints Handled	1876	2500	2500
Overflow Reached Waters of the State	23	12	12
5 CSO, 18 SSO			
Payable Claims	2	5	5
From Law			
Sewer Backups	16	25	25
4 CSO 12 SSO			
Sewer Line Cleaned (Linear Feet)	2,615,769	3,000,000	3,000,000
PM + Unscheduled Jet + Sewer Cleaning			
Sewer Line Televised	563,028	800,000	800,00
All CCTV			
Sewer Planning			
Flow Meters Managed (Each)	138	97	115
9 consultant 107 city owned			
Pipelines Evaluated (Linear Feet)	1,346,366	1,500,000	1,500,000
Granite + SLRat			
Structures Evaluated (Each)	14,339	10,000	10,000
CSO Checks + SAW + Simple MH			

Division Summary of Personnel

Department: Public Works

Division: Sewer Maintenance Division No: 116500

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Applications Analyst	0235	1	1	1	109,369	-	-
Automotive Equipment Operator II	6320	3	3	3	181,354	-	-
Automotive Equipment Operator III	6330	2	2	2	145,678	-	-
Automotive Repair Foreman	2180	1	1	1	93,737	-	-
City Maintenance Foreman III	2120	1	1	-	-	-	-
City Maintenance Superintendent	2140	1	2	2	242,649	-	-
City Maintenance Supervisor*	2130	2	2	4	407,293	-	-
Civil Engineer II	1470	-	2	1	82,330	-	-
Civil Engineer III	1480	4	4	5	625,072	-	-
Civil Engineer IV	1490	1	1	1	160,609	-	-
Clerk Typist II	5080	1	1	1	44,411	-	-
Electrician	6230	2	2	2	172,928	-	-
Engineering Technician II	1370	4	4	-	-	-	-
Engineering Technician III	1375	-	-	4	426,975	-	-
Environmental Inspector	5920	3	4	4	254,531	-	-
Geographic Information Systems Technician II	5850	2	3	3	215,411	-	-
Machinist	6562	1	1	1	72,892	-	-
Maintenance Mechanic II	6550	3	5	5	305,405	-	-
Office Supervisor	0050	1	1	1	82,434	-	-
Partskeeper II	5420	1	1	1	50,484	-	-
Power Systems Mechanic II	6566	8	8	8	580,628	-	-
Process Control Systems Supervisor	1675	1	1	-	-	-	-
Process Control Systems Technician	1680	1	1	1	93,412	-	-
Semi-Skilled Laborer	6120	2	2	2	112,664	-	-
Senior Application Analyst	0270	1	1	1	109,469	-	-
Senior Clerk	5040	1	1	1	54,012	-	-
Senior Utility Field Coordinator	2160	6	6	6	522,743	-	-
Utility CCTV Technician	5860	8	8	8	535,850	-	-
Utility Construction Technician	6190	5	6	6	339,145	-	-
Utility Equipment Operator	6340	13	13	13	806,125	-	-
Utility Field Coordinator	2150	6	6	6	421,028	-	-
Utility Heavy Equipment Operator	6350	4	4	4	292,233	-	-
Utility Locator	6150	3	4	4	195,267	-	-
Utility Maintenance Scheduler & Coordinator	0180	1	1	1	91,224	-	-
Utility Maintenance Technician	6180	9	9	9	563,073	-	-
Utility Maintenance Worker	6160	9	11	11	470,038	-	-
Utility Monitoring Technician	5560	1	1	1	55,483	-	-
Call In Pay					60,000		-
Compensated Time Payoff					10,000		-
Facilities Mgmt					66,997		-
Longevity					44,252		-
Overtime					90,000		-
Part-Time and Seasonal					379,272		-
Specialty Pay					5,000		-
Vehicle Maintenance					854,030		-

Division Summary of Personnel

Department: Public Works

Division: Sewer Maintenance Division No: 116500

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Division Total		**113**	**124**	**124**	**10,425,507**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Public Works

Division: Sewer Maintenance — Division No: 116500

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
		Comparative Budget Appropriations		
Employee Earnings				
Classified Regular	7,423,745.67	8,616,709	8,990,957	-
Part-Time and Seasonal	211,735.06	327,772	379,272	-
Overtime	236,603.82	227,130	90,000	-
Longevity	38,182.21	41,759	44,252	-
Facilities Mgmt	58,335.41	59,197	66,997	-
Vehicle Maintenance	928,629.69	761,930	854,030	-
Total Employee Earnings	**8,897,231.86**	**10,034,497**	**10,425,508**	**-**
Employee Benefits				
FICA	567,772.54	704,824	727,093	-
Pension	1,430,682.51	1,668,076	1,718,277	-
Insurance	2,362,178.78	2,670,960	2,915,736	-
Reimbursements	(255,775.58)	(360,101)	(357,418)	-
Total Employee Benefits	**4,104,858.25**	**4,683,759**	**5,003,688**	**-**
Total Employee Compensation	**13,002,090.11**	**14,718,256**	**15,429,196**	**-**
Non-Personnel				
Purchased Services	5,008,754.35	5,753,309	6,046,469	-
Supplies	2,037,298.81	1,473,550	1,613,700	-
Equipment	239,256.82	316,100	395,000	-
Facilities Mgmt	28,263.33	20,216	42,366	-
Vehicle Maintenance	425,232.59	587,114	598,387	-
Other	139,596.77	135,300	145,300	-
Total Non-Personnel	**7,878,402.67**	**8,285,589**	**8,841,222**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	1,212,644.00	2,690,357	2,279,500	-
Total Capital	**1,212,644.00**	**2,690,357**	**2,279,500**	**-**
Division Total	**22,093,136.78**	**25,694,202**	**26,549,918**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
12128 Storm Water Fee Revenue (Ref. B-10)	466,827.10	718,993	569,845	-	-
21121 Sewer Revenue (Ref. B-60)	21,626,309.68	24,975,209	25,980,073	-	-
	22,093,136.78	**25,694,202**	**26,549,918**	**-**	-

Expenditure Summary by Organization

Department	Public Works		
Division	Sewer Revenue General Expense	Division No	116518

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
116518 SEWER REVENUE GENERAL EXPENSE				
The budget provides for the annual cost for the Metropolitan Utilities District to process, bill, collect and remit the Omaha Regional Sewer Use Fee to the City and payment of the cost of insurance coverage on the Wastewater Treatment Plant Facilities.				
The Sewer Fund is charged in-lieu and indirect cost by the General Fund. The indirect cost is based on the 2024 Central Services Cost Allocation Plan prepared in 2025 for the City by Maguire & Associates of Virginia, Inc.				
The budget also includes funding for a residential ratepayer assistance program for low-income households.				
Non-Personnel	10,649,071.14	13,441,737	14,385,677	-
Organization Total	**10,649,071.14**	**13,441,737**	**14,385,677**	**-**
Division Total	**10,649,071.14**	**13,441,737**	**14,385,677**	**-**

Division Summary of Major Object Expenditures

Department: Public Works

Division: Sewer Revenue General Expense Division No: 116518

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Non-Personnel				
Purchased Services	5,983,788.61	8,802,886	9,561,272	-
Other	4,665,282.53	4,638,851	4,824,405	-
Total Non-Personnel	**10,649,071.14**	**13,441,737**	**14,385,677**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**10,649,071.14**	**13,441,737**	**14,385,677**	**-**

Source of Funds					**Fund %**
11111 General (Ref. B-1)	(2,467,319.00)	(2,887,846)	(2,901,225)	-	-
21121 Sewer Revenue (Ref. B-60)	13,116,390.14	16,329,583	17,286,902	-	-
	10,649,071.14	**13,441,737**	**14,385,677**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Water Resource Recovery — Division No: 116600

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			

116611 PAPIO CREEK WATER RESOURCE RECOVERY FACILITY

This facility is located near the Missouri River, south of Bellevue, NE along the drainage system of the Papio Watershed, and processes collected wastewater from the western two-thirds of the City of Omaha, Sanitary and Improvement Districts, and the communities of Gretna, Papillion, LaVista, Ralston, Bellevue, and Offutt Air Force Base.

Employee Compensation	3,046,210.10	2,880,366	3,113,153	-
Non-Personnel	5,893,548.49	5,370,477	6,042,123	-
Capital	78,689.00	65,000	47,000	-
Organization Total	**9,018,447.59**	**8,315,843**	**9,202,276**	**-**

116612 MISSOURI RIVER WATER RESOURCE RECOVERY FACILITY

This facility is located next to the Missouri River near 10th Street and Missouri Avenue and processes collected wastewater from the eastern third of the City and Carter Lake, Iowa.

Employee Compensation	2,325,380.71	2,741,625	2,717,277	-
Non-Personnel	4,701,597.17	4,743,664	4,906,872	-
Capital	44,417.00	25,000	37,000	-
Organization Total	**7,071,394.88**	**7,510,289**	**7,661,149**	**-**

116613 MISSOURI RESOURCE RECOVERY FACILITY MTCE

Plant maintenance protects the City's investment, ensures effective wastewater treatment and protection of public health and the environment. The plant contains many types of equipment including pumps, clarifiers, grit basins, sludge digesters, sludge presses, and disinfecting equipment. Much of this equipment is specific to the industry, and requires highly trained personnel to maintain and preserve its operation.

Employee Compensation	1,694,233.10	1,788,027	2,095,879	-
Non-Personnel	2,214,020.31	2,057,425	2,174,705	-
Capital	44,837.00	25,000	55,000	-
Organization Total	**3,953,090.41**	**3,870,452**	**4,325,584**	**-**

116614 PAPIO CREEK RECOVERY FACILITY MTCE

Plant maintenance protects the City's investment, ensures effective wastewater treatment and protection of public health and the environment. The plant contains many types of equipment including pumps, clarifiers, grit basins, sludge digesters, sludge presses, and disinfecting equipment. Much of this equipment is specific to the industry, and requires highly trained personnel to maintain and preserve its operation.

Employee Compensation	1,465,697.41	1,548,415	1,720,247	-
Non-Personnel	2,427,875.26	2,479,477	2,612,364	-
Capital	83,464.00	10,000	25,000	-
Organization Total	**3,977,036.67**	**4,037,892**	**4,357,611**	**-**

Expenditure Summary by Organization

Department: Public Works

Division: Water Resource Recovery — Division No: 116600

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
116617 REMOTE FACILITIES				
The Remote Facilities organization is responsible for the operation and maintenance of CSO program related treatment facilities including the Saddle Creek Retention Treatment Basin and future remote tanks and wet weather treatment facilities. This group is also responsible for communication, instrumentation, and control throughout all facilities in the treatment system.				
Employee Compensation	1,029,663.04	1,342,297	1,556,030	-
Non-Personnel	349,413.82	823,218	789,267	-
Capital	-	45,000	50,000	-
Organization Total	**1,379,076.86**	**2,210,515**	**2,395,297**	**-**
116618 WATER RESOURCE RECOVERY FACILITY ENGINEERING				
The Water Resource Recovery Facility Engineering organization is responsible for implementation of the Water Resource Recovery Facility Master Plan projects. This group supports the treatment facilities with capital planning, design, and construction administration of WRRF and lift station rehabilitation projects.				
Employee Compensation	1,169,124.80	1,540,144	1,368,977	-
Non-Personnel	156,025.03	75,500	76,000	-
Organization Total	**1,325,149.83**	**1,615,644**	**1,444,977**	**-**
Division Total	**26,724,196.24**	**27,560,635**	**29,386,894**	**-**

Performance Summary By Division

Department	Public Works		
Division	Water Resource Recovery	Division No	116600

Performance Measures	2025 Actual	2026 Planned	2027 Goal
% Predictive per total maintenance	5%	5%	5%
% Preventative per total maintenance	75%	75%	75%
Cost per 1,000 gallons treated	$0.82	NTE Median Value of Peer Cities	NTE Median Value of Peer Cities
Ratio of overtime hours to total hours worked	3.3%	<5%	<5%

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Missouri River WWTP			
E-Coli Colony Count /100mg <= 126/100ml	6	126	126
Effluent Ammonia Nitrogen <= 89.3 Winter ,= 40.0 Summer	13.8	36	36
Effluent Carbonaceous Biochemical Oxygen Demand <= 40 mg/l	23	40	40
Effluent Suspended Solids <= 45 mg/l	27	45	45
PH between 6.5-9 (no violations cited or planned)	6.9 to 7.9	6.5 to 9	6.5 to 9
Papillion Creek WWTP			
E-Coli Colony Count /100mg <= 126/100ml	16	126	126
Effluent Ammonia Nitrogen <= 64.7 Winter ,= 34.1 Summer	28.7	34	34
Effluent Carbonaceous Biochemical Oxygen Demand <= 40 mg/l	8	40	40
Effluent Suspended Solids <= 45 mg/l	10	45	45
PH between 6.5-9 (no violations cited or planned)	6.9 to 7.7	6.5 to 9	6.5 to 9

Division Summary of Personnel

Department: Public Works

Division: Water Resource Recovery Division No: 116600

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
City Maintenance Foreman III	2120	1	1	1	106,374	-	-
City Maintenance Superintendent	2140	2	3	3	393,674	-	-
City Maintenance Supervisor*	2130	4	4	4	495,956	-	-
Civil Engineer I	1460	1	1	2	169,077	-	-
Civil Engineer II	1470	1	2	2	206,483	-	-
Civil Engineer III	1480	4	4	3	392,124	-	-
Civil Engineer IV	1490	1	1	2	277,579	-	-
Clerk Typist II	5080	1	1	1	54,017	-	-
Electrician	6230	4	4	4	340,959	-	-
Engineering Technician II	1370	-	1	-	-	-	-
Fabrication Mechanic II	6561	2	2	2	126,137	-	-
HVAC Technician	6580	1	1	1	82,580	-	-
Laborer	6110	2	2	2	89,514	-	-
Maintenance Mechanic II	6550	9	10	9	564,981	-	-
Master Electrician	6250	-	-	1	69,593	-	-
Partskeeper I	5410	1	1	1	41,752	-	-
Partskeeper II	5420	2	2	2	113,336	-	-
Power Systems Mechanic II	6566	1	4	4	260,937	-	-
Process Control Systems Supervisor	1675	2	2	2	210,744	-	-
Process Control Systems Technician	1680	3	3	3	244,027	-	-
Stationary Engineer I	6570	1	1	1	65,107	-	-
Stationary Engineer II	2170	5	5	5	439,314	-	-
Water Resource Recovery Facility Chief Operator	6525	19	19	21	1,714,140	-	-
Water Resource Recovery Facility Operator	6520	15	16	16	924,545	-	-
Water Resources Recovery Facility Manager	1590	1	1	1	160,609	-	-
Call In Pay					6,000		-
Compensated Time Payoff					72,000		-
Facilities Mgmt					145,259		-
Holiday Pay					84,500		-
Longevity					44,817		-
Other Pay					70,000		-
Overtime					317,500		-
Part-Time and Seasonal					20,000		-
Specialty Pay					20,000		-
Vehicle Maintenance					166,156		-
Division Total		**83**	**91**	**93**	**8,489,791**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Public Works

Division: Water Resource Recovery — Division No: 116600

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
		Comparative Budget Appropriations		
Employee Earnings				
Classified Regular	6,663,105.51	7,415,655	7,796,059	-
Part-Time and Seasonal	-	10,000	20,000	-
Overtime	258,282.07	280,000	317,500	-
Longevity	26,833.07	32,199	44,817	-
Facilities Mgmt	137,806.84	194,841	145,259	-
Vehicle Maintenance	171,144.35	153,814	166,156	-
Total Employee Earnings	**7,257,171.84**	**8,086,509**	**8,489,791**	**-**
Employee Benefits				
FICA	502,027.51	591,944	625,647	-
Pension	1,287,550.21	1,441,976	1,536,222	-
Insurance	1,887,190.34	1,960,142	2,186,804	-
Reimbursements	(203,630.74)	(239,697)	(266,901)	-
Total Employee Benefits	**3,473,137.32**	**3,754,365**	**4,081,772**	**-**
Total Employee Compensation	**10,730,309.16**	**11,840,874**	**12,571,563**	**-**
Non-Personnel				
Purchased Services	10,379,581.19	10,055,746	10,908,390	-
Supplies	5,071,821.23	5,209,500	5,415,900	-
Equipment	17,326.87	65,867	67,250	-
Facilities Mgmt	116,686.14	84,588	75,348	-
Vehicle Maintenance	82,596.03	91,060	97,943	-
Other	48,541.14	43,000	36,500	-
Reimbursements	25,927.48	-	-	-
Total Non-Personnel	**15,742,480.08**	**15,549,761**	**16,601,331**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	251,407.00	170,000	214,000	-
Total Capital	**251,407.00**	**170,000**	**214,000**	**-**
Division Total	**26,724,196.24**	**27,560,635**	**29,386,894**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
21121 Sewer Revenue (Ref. B-60)	26,724,196.24	27,560,635	29,386,894	-	-
	26,724,196.24	**27,560,635**	**29,386,894**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Environmental Quality Control — Division No: 116700

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			

116711 COMMERCIAL INDUSTRIAL & RESIDENTIAL SEWER USE ADMIN

This organization provides the resources to effectively administer the monthly billing in accordance with Omaha's Sewer Use Fee Ordinance. This includes hand billing of bulk and some commercial customers and providing M.U.D. with updated billing information. It also includes preparing and administering wastewater service agreements and special billing resolutions.

Employee Compensation	345,650.50	795,675	859,089	-
Non-Personnel	177,528.00	218,626	225,135	-
Organization Total	**523,178.50**	**1,014,301**	**1,084,224**	**-**

116712 WR MONITORING CODE ENFORCE & PRETREATMENT

This organization provides for the inspection and monitoring of commercial and industrial discharges to the sanitary sewer system to gather samples and information to establish equitable user charges and to insure that discharges comply with the requirements of Chapter 31 of the Municipal Code.

Employee Compensation	616,591.54	563,432	596,671	-
Non-Personnel	68,618.44	115,605	137,123	-
Organization Total	**685,209.98**	**679,037**	**733,794**	**-**

116713 SLUDGE DISPOSAL

Under this organization, the 85,000 cubic yards of sewage sludge Omaha generates each year is delivered to area farms where it is applied in accordance with EPA regulations as fertilizer and soil amendment.

Employee Compensation	511,301.88	441,508	445,369	-
Non-Personnel	59,426.22	85,167	132,775	-
Organization Total	**570,728.10**	**526,675**	**578,144**	**-**

116714 COMBINED SEWER OVERFLOW & STORMWATER PROGRAM

This organization oversees the City's efforts to comply with State issued permits that require management of discharges from combined sewers to reduce pollution impacts on area lakes, streams, and rivers. This includes public education, pollution prevention, and erosion control.

Employee Compensation	324,789.14	269,709	271,400	-
Non-Personnel	151,922.13	296,650	246,850	-
Organization Total	**476,711.27**	**566,359**	**518,250**	**-**

Expenditure Summary by Organization

Department: Public Works

Division: Environmental Quality Control — Division No: 116700

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
116715 OPTIMIZATION				
This organization provides for the coordination of the Environmental Services program to reduce costs and achieve the financial goals established in an earlier competitive assessment. This includes the coordination of safety and skills training for the Environmental Services Divisions.				
Employee Compensation	-	-	500	-
Non-Personnel	-	22,050	22,550	-
Organization Total	**-**	**22,050**	**23,050**	**-**
116718 LABORATORY SERVICES				
This organization performs laboratory testing on wastewater samples to provide process control information for treatment plant operations and to meet state requirements for monitoring pollutant concentration in discharges to the river. Samples from industrial discharges are also analyzed to allow equitable assessment of user charges and to determine industrial compliance with discharge limits.				
Employee Compensation	567,576.90	492,914	514,182	-
Non-Personnel	48,379.20	103,575	110,300	-
Organization Total	**615,956.10**	**596,489**	**624,482**	**-**
Division Total	**2,871,783.95**	**3,404,911**	**3,561,944**	**-**

Performance Summary By Division

Department	Public Works		
Division	Environmental Quality Control	Division No	116700

Performance Measures	2025 Actual	2026 Planned	2027 Goal
% of Compliance with Local, State and Federal Requirements	100%	100%	100%

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Enforcement Actions Taken	1	3	3
Inspections Performed	255	250	250
Number of Bulk User Agreements/Hand Billings	1,012	990	1,000
Number of Customers Sampled	42	49	47
Number of Farm Sites Enrolled	27	27	30
Number of Omaha Retail Customer count	2,182,201	2,185,000	2,190,000
Tons of Sludge Hauled and Spread	72,994	80,000	80,000

Division Summary of Personnel

Department: Public Works

Division: Environmental Quality Control Division No: 116700

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Clerk Typist II	5080	2	2	2	94,998	-	-
Environmental Inspector	5920	7	7	7	453,091	-	-
Environmental Quality Control Technician I	1595	4	4	4	302,990	-	-
Environmental Quality Control Technician II	1600	3	3	3	299,775	-	-
Geographic Information Systems Technician II	5850	1	1	1	85,009	-	-
Household Hazardous Waste Technician	5645	1	1	1	70,305	-	-
Laboratory Technician I	5570	4	4	4	192,836	-	-
Office Supervisor	0050	1	1	1	71,713	-	-
Quality Control Manager	1700	1	1	1	160,609	-	-
Safety Inspector	4057	1	1	-	-	-	-
Safety Inspector	1705	-	-	1	81,530	-	-
Wastewater Residuals Technician	5567	2	2	2	143,696	-	-
Inter/Intra-Departmental Charge					(500,730)		-
Longevity					16,985		-
Overtime					50,000		-
Part-Time and Seasonal					175,000		-
Vehicle Maintenance					63,185		-
Division Total		**27**	**27**	**27**	**1,760,992**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Public Works

Division: Environmental Quality Control — Division No: 116700

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	1,335,497.18	1,394,899	1,455,823	-
Part-Time and Seasonal	79,423.65	144,159	175,000	-
Overtime	38,890.63	70,000	50,000	-
Longevity	9,868.21	11,060	16,985	-
Vehicle Maintenance	45,815.64	73,224	63,185	-
Total Employee Earnings	**1,509,495.31**	**1,693,342**	**1,760,993**	**-**
Employee Benefits				
FICA	137,588.83	160,555	168,188	-
Pension	347,705.36	368,053	381,032	-
Insurance	604,448.72	581,584	634,881	-
Reimbursements	(233,328.26)	(240,296)	(257,883)	-
Total Employee Benefits	**856,414.65**	**869,896**	**926,218**	**-**
Total Employee Compensation	**2,365,909.96**	**2,563,238**	**2,687,211**	**-**
Non-Personnel				
Purchased Services	376,434.60	574,187	510,474	-
Supplies	48,066.28	97,350	115,275	-
Equipment	38,423.13	91,600	178,375	-
Vehicle Maintenance	25,274.63	59,036	46,984	-
Other	17,675.35	19,500	23,625	-
Total Non-Personnel	**505,873.99**	**841,673**	**874,733**	**-**
Capital				
	-	-	-	-
Total Capital	**-**	**-**	**-**	**-**
Division Total	**2,871,783.95**	**3,404,911**	**3,561,944**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
21121 Sewer Revenue (Ref. B-60)	2,871,783.95	3,404,911	3,561,944	-	-
	2,871,783.95	**3,404,911**	**3,561,944**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Air Quality Control — Division No: 116810

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116811 AQC TITLE V FEE				
This organization provides the ongoing comprehensive inspection and permitting of industrial operations as required by Federal and State regulations and effective air pollution management.				
Employee Compensation	234,006.84	474,620	499,884	-
Non-Personnel	119,220.58	153,447	151,718	-
Capital	-	40,000	-	-
Organization Total	**353,227.42**	**668,067**	**651,602**	**-**
116812 AQC COMPLIANCE & ASBESTOS FEE				
This organization provides the ongoing comprehensive inspection and permitting of industrial operations as required by Federal and State regulations and effective air pollution management. This organization also includes inspection of asbestos removal operations to insure safety and compliance with Federal and State regulations.				
Employee Compensation	350,552.60	118,117	123,877	-
Non-Personnel	952.59	28,570	28,670	-
Organization Total	**351,505.19**	**146,687**	**152,547**	**-**
Division Total	**704,732.61**	**814,754**	**804,149**	**-**

Performance Summary By Division

Department	Public Works		
Division	Air Quality Control	Division No	116810

Performance Measures	2025 Actual	2026 Planned	2027 Goal
Per Capita Cost of Inspections	$1.58	$1.67	$1.73
Percent of Permits Issued and Maintained	80%	100%	100%

Division Summary of Personnel

Department: Public Works

Division: Air Quality Control Division No: 116810

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Civil Engineer I	1460	1	1	1	101,560	-	-
Clerk Typist II	5080	1	1	1	47,092	-	-
Environmental Inspector	5920	1	1	1	67,943	-	-
Environmental Quality Control Technician I	1595	1	1	1	81,432	-	-
Environmental Quality Control Technician II	1600	1	1	1	102,792	-	-
Longevity					8,312		-
Vehicle Maintenance					4,512		-
Division Total		**5**	**5**	**5**	**413,643**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Public Works

Division: Air Quality Control — Division No: 116810

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	377,035.21	386,828	400,820	-
Longevity	5,521.19	5,563	8,312	-
Vehicle Maintenance	3,662.35	4,081	4,512	-
Total Employee Earnings	**386,218.75**	**396,472**	**413,644**	**-**
Employee Benefits				
FICA	26,320.32	30,017	31,299	-
Pension	72,035.48	73,888	77,039	-
Insurance	114,924.49	107,702	117,571	-
Reimbursements	(14,939.60)	(15,342)	(15,792)	-
Total Employee Benefits	**198,340.69**	**196,265**	**210,117**	**-**
Total Employee Compensation	**584,559.44**	**592,737**	**623,761**	**-**
Non-Personnel				
Purchased Services	20,479.45	80,099	78,538	-
Supplies	1,840.36	3,530	3,630	-
Equipment	335.34	1,000	1,000	-
Vehicle Maintenance	2,637.39	3,628	3,145	-
Other	94,880.63	93,760	94,075	-
Total Non-Personnel	**120,173.17**	**182,017**	**180,388**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	-	40,000	-	-
Total Capital	**-**	**40,000**	**-**	**-**
Division Total	**704,732.61**	**814,754**	**804,149**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
21127 Air Quality Fund (Ref. B-62)	704,732.61	814,754	804,149	-	-
	704,732.61	**814,754**	**804,149**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Sewer Revenue Improvement — Division No: 116900

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
116911 NEIGHBORHOOD SEWER RENOVATION				
Sewer renovation involves replacing sections of collection system sewers throughout the City that are deteriorated beyond their useful life.				
Non-Personnel	32,472.87	-	-	-
Capital	11,137,812.64	10,700,000	15,300,000	-
Organization Total	**11,170,285.51**	**10,700,000**	**15,300,000**	**-**
116912 SEWER SEPARATION				
These projects involve separating storm and sanitary sewers in the Missouri River Watershed area to avoid residential sewer backups during rainy periods.				
Capital	24,669,435.84	29,600,000	4,100,000	-
Organization Total	**24,669,435.84**	**29,600,000**	**4,100,000**	**-**
116913 CAPITAL ASSET REPLACEMENT PRGM				
This organization funds upgrades to facilities and equipment within the City of Omaha sewer service area that is not located at one of the two treatment facilities.				
Non-Personnel	(15,829.38)	-	-	-
Capital	25,229,939.50	30,800,000	30,300,000	-
Organization Total	**25,214,110.12**	**30,800,000**	**30,300,000**	**-**
116914 INTERCEPTOR SEWERS				
This organization funds the capital improvements and major rehabilitation projects required for the continuous operations of the interceptor sewer system that conveys flows from the regional service area to treatment.				
Non-Personnel	(2,243,576.65)	-	-	-
Capital	25,081,771.11	29,600,000	21,100,000	-
Organization Total	**22,838,194.46**	**29,600,000**	**21,100,000**	**-**
116915 FACILITIES UPGRADE				
This organization provides funding for capital improvements at the City of Omaha's two water resource recovery facilities, along with improvements to major sanitary pumping stations that convey flows from the regional service area to treatment. These improvements are necessary to upgrade the system to provide capacity to serve the growing metro service area, and to meet the regulatory requirements associated with the Clean Water Act.				
Non-Personnel	(17,463.73)	-	-	-
Capital	17,392,515.98	132,400,000	125,000,000	-
Organization Total	**17,375,052.25**	**132,400,000**	**125,000,000**	**-**

Expenditure Summary by Organization

Department: Public Works

Division: Sewer Revenue Improvement — Division No: 116900

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
116918 CSO CONTROL IMPLEMENTATION				
This organization will fund Omaha's implementation of a federally mandated long term control plan to reduce overflows from its combined sewer system. Pursuant to a consent agreement with the State of Nebraska, construction of the projects that constitute the plan must be completed by 2037.				
Non-Personnel	(71,031.24)	-	-	-
Capital	11,667,966.84	37,400,000	99,300,000	-
Organization Total	**11,596,935.60**	**37,400,000**	**99,300,000**	**-**
Division Total	**112,864,013.78**	**270,500,000**	**295,100,000**	**-**

Division Summary of Major Object Expenditures

Department: Public Works

Division: Sewer Revenue Improvement — Division No: 116900

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
		Comparative Budget Appropriations		
Non-Personnel				
Purchased Services	(2,315,428.13)	-	-	-
Total Non-Personnel	**(2,315,428.13)**	**-**	**-**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	115,179,441.91	270,500,000	295,100,000	-
Total Capital	**115,179,441.91**	**270,500,000**	**295,100,000**	**-**
Division Total	**112,864,013.78**	**270,500,000**	**295,100,000**	**-**

Source of Funds					**Fund %**
21124 Sewer Revenue Improvements (Ref. B-61)	112,864,013.78	270,500,000	295,100,000	-	-
	112,864,013.78	**270,500,000**	**295,100,000**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Interceptor — Division No: 116910

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116921 GENERAL INTERCEPTOR SEWER CONST				
Non-Personnel	37,927.53	-	-	-
Capital	968,831.91	3,828,000	4,500,000	-
Organization Total	**1,006,759.44**	**3,828,000**	**4,500,000**	**-**
Division Total	**1,006,759.44**	**3,828,000**	**4,500,000**	**-**

Division Summary of Major Object Expenditures

Department: Public Works

Division: Interceptor — Division No: 116910

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
		Comparative Budget Appropriations		
Non-Personnel				
Other	37,927.53	-	-	-
Total Non-Personnel	**37,927.53**	**-**	**-**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	968,831.91	3,828,000	4,500,000	-
Total Capital	**968,831.91**	**3,828,000**	**4,500,000**	**-**
Division Total	**1,006,759.44**	**3,828,000**	**4,500,000**	**-**

Source of Funds					**Fund %**
12133 Interceptor Sewer Construction (Ref. B-12)	1,006,759.44	3,828,000	4,500,000	-	-
	1,006,759.44	**3,828,000**	**4,500,000**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Household Chemical Disposal — Division No: 116925

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
116925 HOUSEHOLD CHEMICAL DISPOSAL				
An Interlocal Agreement between the City of Omaha, Douglas, and Sarpy Counties was executed to establish a regional collection center for household hazardous waste. Under the terms of the Agreement, the City of Omaha is responsible for operating the facility. Douglas and Sarpy Counties are responsible for supplementing grant funds as needed to cover the operating costs.				
Employee Compensation	541,511.08	549,140	577,142	-
Non-Personnel	289,296.62	279,424	309,039	-
Capital	-	-	20,000	-
Organization Total	**830,807.70**	**828,564**	**906,181**	**-**
Division Total	**830,807.70**	**828,564**	**906,181**	**-**

Performance Summary By Division

Department	Public Works		
Division	Household Chemical Disposal	Division No	116925

Performance Measures	2025 Actual	2026 Planned	2027 Goal
Cost per Pound of Material Handled	$0.91	$0.95	$0.98

Division Summary of Personnel

Department: Public Works

Division: Household Chemical Disposal Division No: 116925

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Clerk Typist II	5080	1	1	1	48,401	-	-
Environmental Quality Control Technician I	1595	1	1	1	81,432	-	-
Household Hazardous Waste Technician	5645	3	3	3	189,941	-	-
Facilities Mgmt					24,431		-
Longevity					1,084		-
Overtime					6,000		-
Part-Time and Seasonal					30,000		-
Vehicle Maintenance					2,598		-
Division Total		**5**	**5**	**5**	**383,887**	**-**	**-**

Explanatory Comments:

Division Summary of Major Object Expenditures

Department: Public Works

Division: Household Chemical Disposal — Division No: 116925

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	294,711.57	308,169	319,774	-
Part-Time and Seasonal	26,378.28	25,000	30,000	-
Overtime	88.80	6,000	6,000	-
Longevity	522.00	800	1,084	-
Facilities Mgmt	35,728.49	23,742	24,431	-
Vehicle Maintenance	3,540.56	3,418	2,598	-
Total Employee Earnings	**360,969.70**	**367,129**	**383,887**	**-**
Employee Benefits				
FICA	23,035.71	26,008	27,300	-
Pension	55,235.71	59,308	61,547	-
Insurance	112,991.32	107,700	117,570	-
Reimbursements	(10,721.36)	(11,005)	(13,162)	-
Total Employee Benefits	**180,541.38**	**182,011**	**193,255**	**-**
Total Employee Compensation	**541,511.08**	**549,140**	**577,142**	**-**
Non-Personnel				
Purchased Services	233,763.47	217,983	259,618	-
Supplies	20,456.40	28,700	22,950	-
Facilities Mgmt	29,324.22	10,640	12,282	-
Vehicle Maintenance	1,680.30	7,801	5,139	-
Other	4,072.23	14,300	9,050	-
Total Non-Personnel	**289,296.62**	**279,424**	**309,039**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	-	-	20,000	-
Total Capital	**-**	**-**	**20,000**	**-**
Division Total	**830,807.70**	**828,564**	**906,181**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
21129 Household Chemical Disposal Fund (Ref. B-22)	830,807.70	828,564	906,181	-	-
	830,807.70	**828,564**	**906,181**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Transportation Bonds — Division No: 117100

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
117117 TRANSPORTATION BONDS				
Non-Personnel	(672,223.05)	-	-	-
Capital	71,806,310.84	70,944,000	63,710,000	-
Organization Total	**71,134,087.79**	**70,944,000**	**63,710,000**	**-**
Division Total	**71,134,087.79**	**70,944,000**	**63,710,000**	**-**

Division Summary of Major Object Expenditures

Department: Public Works

Division: Transportation Bonds — Division No: 117100

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Non-Personnel				
Purchased Services	128,557.61	-	-	-
Supplies	(800,780.66)	-	-	-
Total Non-Personnel	**(672,223.05)**	**-**	**-**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	71,806,310.84	70,944,000	63,710,000	-
Total Capital	**71,806,310.84**	**70,944,000**	**63,710,000**	**-**
Division Total	**71,134,087.79**	**70,944,000**	**63,710,000**	**-**

Source of Funds					**Fund %**
13111 Advanced Acquisition (Ref. B-26)	279,000.00	-	-	-	-
13112 City Capital Improvement (Ref. B-27)	3,300,000.00	-	-	-	-
13185 2018 Transportation Bond (Ref. B-32)	7,512,166.64	-	-	-	-
13186 2022 Transportation Bond (Ref. B-33)	38,826,928.38	43,544,000	35,759,000	-	-
13187 2024 Transportation Bond (Ref. B-34)	-	-	51,000	-	-
13191 2020 Street Preservation Bond (Ref. B-35)	12,008,421.42	-	-	-	-
13192 2022 Street Preservation Bond (Ref. B-36)	9,207,571.35	27,400,000	27,900,000	-	-
	71,134,087.79	**70,944,000**	**63,710,000**	**-**	-

Expenditure Summary by Organization

Department: Public Works

Division: Environmental Bonds — Division No: 117200

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
117217 ENVIRONMENTAL BONDS				
Capital	11,995,029.18	12,220,000	6,957,000	-
Organization Total	**11,995,029.18**	**12,220,000**	**6,957,000**	**-**
Division Total	**11,995,029.18**	**12,220,000**	**6,957,000**	**-**

Division Summary of Major Object Expenditures

Department: Public Works

Division: Environmental Bonds Division No: 117200

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated	
		Comparative Budget Appropriations			
Capital					
	-	-	-	-	
Capital Acquisitions/Capital Improvements	11,995,029.18	12,220,000	6,957,000	-	
Total Capital	**11,995,029.18**	**12,220,000**	**6,957,000**	**-**	
Division Total	**11,995,029.18**	**12,220,000**	**6,957,000**	**-**	
Source of Funds					**Fund %**
13124 2014 Environment Bond (Ref. B-28)	131,308.03	-	-	-	-
13125 2018 Environment Bond (Ref. B-29)	11,863,721.15	-	-	-	-
13126 2022 Environment Bond (Ref. B-30)	-	12,220,000	6,957,000	-	-
	11,995,029.18	**12,220,000**	**6,957,000**	**-**	-

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City of Omaha
Library Department

Mission Statement

Omaha is a vital and vibrant City, with Omaha Public Library as an essential catalyst, collaborator, and connector. Omaha Public Library strengthens our communities by connecting people with ideas, information and innovative services.

Goals and Objectives

Library Goals:

• The library strategically aligns its services and resources to target the most critical issues facing the growth of our City, including the socioeconomic divide, community and civic engagement, inclusiveness and leadership development.

• The library continuously expands its reach to have a greater impact on the lives of more people in our service area.

• OPL staff design and deliver customized and personalized experiences, content and services tailored at each library, through the virtual library, and throughout our communities.

• Library staff and trustees ensure that each resident has access to the very best library buildings, with innovative and flexible spaces that meet changing community needs.

• Library trustees work towards stable and secure funding through both public and private support to ensure the ability to serve our growing population.

Library Objectives:

1. Build a strong Community of Readers
2. Lead the Advancement of Learning
3. Engage and Enable Innovators, Entrepreneur and Creative and Critical Thinkers
4. Create a Culture of Community Engagement and Awareness
5. Strengthen Organizational Performance
6. Increase Community Involvement

City of Omaha
2027 Library Department Budget
Appropriated Summary

By Organization	Positions		Funding		
	2026	2027	2026 Appropriated	2027 Recommended	2027 Appropriated
Library Administration			2,131,013	2,521,882	-
Library Community Engagement			1,493,027	1,406,003	-
Library Branch Programs			894,333	802,151	-
Library Facility Management			1,995,231	2,466,419	-
Library Material Management			4,112,484	4,258,081	-
Technology			1,988,404	2,032,467	-
Washington Library			762,028	771,543	-
South Omaha Library			706,567	733,218	-
Willa Cather Library			786,061	784,017	-
Florence Library			464,395	492,949	-
Sorensen Library			565,925	604,206	-
Swanson Library			905,253	960,476	-
Abrahams Library			942,899	1,251,527	-
Saddlebrook Library			792,405	811,397	-
Benson Library			725,817	757,789	-
Bess Johnson Library			840,996	876,001	-
Millard Library			1,369,981	1,539,266	-
Library Administration Branch Lab			1,383,691	366,250	-
Downtown Library Dt			1,618,778	1,855,116	-
Central Library			2,142,463	3,188,729	-
Library Facilities Capital			1,000,000	1,000,000	-
Total	146	153	**27,621,751**	**29,479,487**	**-**
By Expenditures Category					
Employee Compensation			18,898,567	20,210,346	-
Non-Personnel			7,723,184	8,269,141	-
Capital			1,000,000	1,000,000	-
Total			**27,621,751**	**29,479,487**	**-**
By Source of Funds					
11111 General			22,921,751	23,814,487	-
12115 Library Fines And Fees			-	165,000	-
12116 Douglas County Library Supplement			3,700,000	4,500,000	-
13112 City Capital Improvement			1,000,000	1,000,000	-
Total			**27,621,751**	**29,479,487**	**-**

Expenditure Summary by Organization

Department Library

Division Library Department No 117000

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
117011 LIBRARY ADMINISTRATION				
This organization is responsible for developing and implementing the Library Board's vision for library services. It is responsible for overseeing the strategic planning, oversight of library policies and procedures, and overall management of the public library. This department ensures that the library functions efficiently, aligns with community needs, and upholds its mission of providing accessible resources, programs, and services.				
Employee Compensation	1,837,370.69	2,117,638	2,506,888	-
Non-Personnel	20,663.01	13,375	14,994	-
Organization Total	**1,858,033.70**	**2,131,013**	**2,521,882**	**-**
117012 LIBRARY COMMUNITY ENGAGEMENT				
This organization promotes the library's services, programs, and resources to the community. Through strategic communication, this department increases public awareness, engagement, and support for the library. This organization develops meaningful partnerships, creates inclusive opportunities for community participation, oversees library volunteers, and extends library services beyond its physical locations.				
Employee Compensation	1,014,167.16	1,462,777	1,375,753	-
Non-Personnel	15,305.63	30,250	30,250	-
Organization Total	**1,029,472.79**	**1,493,027**	**1,406,003**	**-**
117013 LIBRARY BRANCH PROGRAMS				
This organization develops and coordinates a diverse range of educational, cultural, and recreational programs that engage the community and support lifelong learning. The organization designs events and activities that promote literacy, creativity, and social connection for patrons of all ages.				
Employee Compensation	727,559.59	757,233	665,051	-
Non-Personnel	170,233.14	137,100	137,100	-
Organization Total	**897,792.73**	**894,333**	**802,151**	**-**
117014 LIBRARY FACILITY MANAGEMENT				
This organization is responsible for the maintenance, safety, and functionality of the library's physical spaces. It purchases furniture, fixtures, equipment, and oversees security, grounds maintenance, cleaning, preventive maintenance contracts, snow removal, pest control and other contracts for all library facilities. This organization also works with Facilities Management to plan and oversee library capital projects and is responsible for developing the library's capital improvement program.				
Employee Compensation	426,204.70	1,103,131	1,320,059	-
Non-Personnel	668,850.63	892,100	1,146,360	-
Capital	48,229.00	-	-	-
Organization Total	**1,143,284.33**	**1,995,231**	**2,466,419**	**-**

Expenditure Summary by Organization

Department Library

Division Library Department No 117000

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
117016 LIBRARY MATERIAL MANAGEMENT				
This organization is responsible for the selection, acquisition, cataloging, and organization of library materials to ensure a diverse, relevant, and accessible collection for the community. This organization purchases physical and digital materials, curating resources that meet the educational, informational, and recreational needs of patrons. It is also responsible for managing the borrowing and return of library materials, ensuring efficient and user-friendly access to the library's collection.				
Employee Compensation	1,420,240.70	1,556,684	1,534,381	-
Non-Personnel	2,374,417.99	2,555,800	2,723,700	-
Organization Total	**3,794,658.69**	**4,112,484**	**4,258,081**	**-**
117017 TECHNOLOGY				
This organization supports technology, researches new products and services and analyzes their usefulness to the library. This organization negotiates service-level agreements with DOTComm, assuring that the library's needs are met and works with DOTComm in writing specifications for purchases and in providing support for computers and other technology used in the library; loads or supervises loading of all programs or software; and develops specifications and tracks licenses for all software and databases.				
Employee Compensation	464,176.78	565,695	553,231	-
Non-Personnel	1,499,718.47	1,422,709	1,479,236	-
Organization Total	**1,963,895.25**	**1,988,404**	**2,032,467**	**-**
117021 WASHINGTON LIBRARY				
Employee Compensation	669,275.52	689,417	685,559	-
Non-Personnel	101,063.93	72,611	85,984	-
Organization Total	**770,339.45**	**762,028**	**771,543**	**-**
117022 SOUTH OMAHA LIBRARY				
Employee Compensation	487,462.06	524,817	549,995	-
Non-Personnel	276,353.58	181,750	183,223	-
Organization Total	**763,815.64**	**706,567**	**733,218**	**-**

Expenditure Summary by Organization

Department Library

Division Library Department No 117000

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
117023 WILLA CATHER LIBRARY				
Employee Compensation	760,841.72	731,650	705,744	-
Non-Personnel	87,885.20	54,411	78,273	-
Organization Total	**848,726.92**	**786,061**	**784,017**	**-**
117024 FLORENCE LIBRARY				
Employee Compensation	433,464.39	421,980	441,201	-
Non-Personnel	51,809.49	42,415	51,748	-
Organization Total	**485,273.88**	**464,395**	**492,949**	**-**
117025 SORENSEN LIBRARY				
Employee Compensation	535,639.65	522,800	548,383	-
Non-Personnel	56,798.73	43,125	55,823	-
Organization Total	**592,438.38**	**565,925**	**604,206**	**-**
117027 SWANSON LIBRARY				
Employee Compensation	878,094.93	806,110	833,553	-
Non-Personnel	167,368.24	99,143	126,923	-
Organization Total	**1,045,463.17**	**905,253**	**960,476**	**-**
117028 ABRAHAMS LIBRARY				
Employee Compensation	863,596.22	864,301	1,148,869	-
Non-Personnel	108,715.41	78,598	102,658	-
Organization Total	**972,311.63**	**942,899**	**1,251,527**	**-**

Expenditure Summary by Organization

Department Library

Division Library Department No 117000

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
117029 SADDLEBROOK LIBRARY				
Employee Compensation	643,405.14	725,805	742,924	-
Non-Personnel	72,704.56	66,600	68,473	-
Organization Total	**716,109.70**	**792,405**	**811,397**	**-**
117031 BENSON LIBRARY				
Employee Compensation	693,487.48	659,033	677,339	-
Non-Personnel	98,103.75	66,784	80,450	-
Organization Total	**791,591.23**	**725,817**	**757,789**	**-**
117032 BESS JOHNSON LIBRARY				
Employee Compensation	775,434.52	795,988	821,235	-
Non-Personnel	77,573.28	45,008	54,766	-
Organization Total	**853,007.80**	**840,996**	**876,001**	**-**
117033 MILLARD LIBRARY				
Employee Compensation	1,254,640.58	1,251,190	1,392,875	-
Non-Personnel	154,443.12	118,791	146,391	-
Organization Total	**1,409,083.70**	**1,369,981**	**1,539,266**	**-**
117034 LIBRARY ADMINISTRATION BRANCH LAB				
Employee Compensation	527,695.89	534,559	-	-
Non-Personnel	851,150.47	849,132	366,250	-
Organization Total	**1,378,846.36**	**1,383,691**	**366,250**	**-**

Expenditure Summary by Organization

Department Library

Division Library Department No 117000

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
117035 DOWNTOWN LIBRARY DT				
Employee Compensation	881,100.10	899,963	1,089,500	-
Non-Personnel	733,656.57	718,815	765,616	-
Organization Total	**1,614,756.67**	**1,618,778**	**1,855,116**	**-**
117036 CENTRAL LIBRARY				
Employee Compensation	-	1,907,796	2,617,806	-
Non-Personnel	5,500.00	234,667	570,923	-
Organization Total	**5,500.00**	**2,142,463**	**3,188,729**	**-**
131593 LIBRARY FACILITIES CAPITAL				
Non-Personnel	187,273.90	-	-	-
Capital	148,872.00	1,000,000	1,000,000	-
Organization Total	**336,145.90**	**1,000,000**	**1,000,000**	**-**
Department Total	**23,270,547.92**	**27,621,751**	**29,479,487**	**-**

Performance Summary By Division

Department	Library		
Division	Library	Department No	117000

Performance Measures	2025 Actual	2026 Planned	2027 Goal
Annual Visits per Capita	2.3	2.6	2.6
608,671 Service Population			
Cardholders as % of Service Population (active during past three years)	38%	45%	40%
231,846 Cardholders			
Number of Physical Items Checked Out per Capita	4.6	5.5	5.5
Number of Virtual Items Checked Out per Capita	2.7	2.5	3.0
Physical Circulation per Cardholder	12.0	12.6	14.5
Virtual Circulation per Cardholder	7.0	5.1	8.0

Program Outputs	2025 Actual	2026 Planned	2027 Goal
Number of Customers Coming to the Libraries	1.315.444	1,500,000	1,500,000
Number of Customers Using the Virtual Library	2,977,005	3,000,000	3,250,000
Number of Physical Items Checked Out by Customers	2,778,521	3,250,000	3,000,000
Number of Virtual Services Used	486,875	525,000	500,000
Number of Virtual/Downloaded Items Checked Out by Customers	1,615,769	1,250,000	1,750,000
Number of Youth in Programs	81,246	80,000	90,000
Total Number of Items Checked Out by Customers	4,072,629	4,200,000	4,750,000

Division Summary of Personnel

Department: Library

Division: Library — Department No: 117000

Class Title	Class Code	2025 Actual	2026 Auth.	2027 Recommended		2027 Appropriated	
		Comparative Budget Appropriations					
Assistant Library Director	4076	1	1	1	139,184	-	-
Associate Library Specialist	5090	2	9	11	425,840	-	-
Clerk II	5030	6	6	4	181,324	-	-
Executive Secretary	0030	1	1	1	65,573	-	-
Fiscal Specialist	0210	-	-	1	58,318	-	-
Graphics Specialist	0765	2	2	2	159,482	-	-
Librarian I	0730	35	38	42	2,975,834	-	-
Librarian II	0740	16	17	18	1,618,469	-	-
Librarian III	0750	3	4	4	389,819	-	-
Library Director	9509	1	1	1	208,410	-	-
Library Special Projects Manager	0745	8	7	8	756,175	-	-
Library Specialist	0720	32	38	40	2,188,746	-	-
Library Technology Specialist	0725	3	4	3	219,378	-	-
Marketing and Communications Specialist	0527	1	1	2	129,523	-	-
Marketing Manager	0760	1	1	1	87,471	-	-
Office Manager	0070	1	1	1	94,127	-	-
Office Supervisor	0050	4	6	6	418,530	-	-
Park Caretaker I	6980	-	3	-	-	-	-
Park Caretaker II	6990	-	-	2	75,878	-	-
Partskeeper I	5410	-	-	1	49,159	-	-
Senior Clerk	5040	4	5	3	177,459	-	-
Social Media Manager	0520	1	1	1	68,548	-	-
Facilities Mgmt					733,632		-
HSA Substitute					2,375		-
Inter/Intra-Departmental Charge					160,000		-
Longevity					76,614		-
Part-Time and Seasonal					3,179,026		-
Reimbursements					(764,630)		-
Vehicle Maintenance					1,436		-
Department Total		**122**	**146**	**153**	**13,875,700**	**-**	**-**

Explanatory Comments:

New positions have been added to the personnel complement to support the operating model of the future Central Library facility.

Division Summary of Major Object Expenditures

Department Library

Division Library Department No 117000

Major Object Expenditures	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
Employee Earnings				
Classified Regular	7,870,294.26	9,786,314	10,647,245	-
Part-Time and Seasonal	2,269,317.17	3,009,538	3,179,026	-
Overtime	883.87	-	-	-
Longevity	46,334.12	52,381	76,614	-
Attrition	-	(77,233)	-	-
Reimbursements	(58,445.87)	(14,000)	(764,630)	-
Facilities Mgmt	650,196.53	561,098	733,632	-
Vehicle Maintenance	2,280.89	2,047	1,436	-
HSA Substitute	4,750.00	4,750	2,375	-
Total Employee Earnings	**10,785,610.97**	**13,324,895**	**13,875,698**	**-**
Employee Benefits				
FICA	735,017.81	969,972	1,049,982	-
Pension	1,442,942.37	1,823,447	1,989,173	-
Insurance	2,532,078.27	3,144,840	3,597,642	-
Attrition	-	(44,417)	-	-
Reimbursements	(201,791.60)	(320,170)	(302,149)	-
Total Employee Benefits	**4,508,246.85**	**5,573,672**	**6,334,648**	**-**
Total Employee Compensation	**15,293,857.82**	**18,898,567**	**20,210,346**	**-**
Non-Personnel				
Purchased Services	4,725,217.11	4,713,181	5,023,076	-
Supplies	2,534,689.94	2,621,800	2,786,800	-
Equipment	50,190.63	45,000	45,000	-
Facilities Mgmt	276,866.70	159,600	227,838	-
Vehicle Maintenance	1,907.12	1,213	1,649	-
Other	190,717.60	182,390	184,778	-
Total Non-Personnel	**7,779,589.10**	**7,723,184**	**8,269,141**	**-**
Capital				
	-	-	-	-
Capital Acquisitions/Capital Improvements	197,101.00	1,000,000	1,000,000	-
Total Capital	**197,101.00**	**1,000,000**	**1,000,000**	**-**

Division Summary of Major Object Expenditures

Department Library

Division Library Department No 117000

Major Object Expenditures	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Department Total	**23,270,547.92**	**27,621,751**	**29,479,487**	**-**

The 2026 adopted budget was adjusted to reflect wage contracts with the Functional, AEC & CMPTEC Unions per Ordinance 44565.

Source of Funds					**Fund %**
11111 General (Ref. B-1)	20,734,402.02	22,921,751	23,814,487	-	-
12115 Library Fines And Fees (Ref. B-7)	-	-	165,000	-	-
12116 Douglas County Library Supplement (Ref. B-8)	2,200,000.00	3,700,000	4,500,000	-	-
13112 City Capital Improvement (Ref. B-27)	60,129.00	1,000,000	1,000,000	-	-
13248 2022 Public Facilities Bond (Ref. B-38)	276,016.90	-	-	-	-
	23,270,547.92	**27,621,751**	**29,479,487**	**-**	-

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City of Omaha
Other Budgetary Accounts - Benefits Dept

City of Omaha
2027 Other Budgetary Accounts - Benefits Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2026	2027	2026 Appropriated	2027 Recommended	2027 Appropriated
Retiree Supplemental Pension	-	-	2,553,289	2,343,175	-
Retiree Health Insurance	-	-	21,347,120	21,030,223	-
Workers' Compensation/Unemployment	-	-	5,050,000	4,985,000	-
Total	-	-	**28,950,409**	**28,358,398**	**-**
By Expenditures Category					
Employee Compensation			24,178,409	23,701,398	-
Non-Personnel			4,772,000	4,657,000	-
Total			**28,950,409**	**28,358,398**	**-**
By Source of Funds					
11111 General			22,850,048	22,193,401	-
12128 Storm Water Fee Revenue			85,061	88,968	-
12131 Street Allocation			3,132,861	3,053,299	-
21109 Omaha Convention & Visitors Bureau			228,903	218,998	-
21129 Household Chemical Disposal Fund			46,788	47,815	-
21216 Development Revenue			27,468	18,250	-
21108 City Wide Sports Revenue			18,312	27,375	-
21111 Marinas			9,156	9,125	-
21114 Golf Operations			165,268	159,139	-
21116 Parking and Mobility			86,617	111,872	-
21121 Sewer Revenue			2,254,147	2,384,531	-
21127 Air Quality Fund			45,780	45,625	-
Total			**28,950,409**	**28,358,398**	**-**

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Benefits

Division: Retiree Supplemental Pension — Division No: 900010

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated	
118013 RETIREE SUPPLEMENTAL					
Supplemental benefits are provided to pensioners after a period of time has elapsed since their retirement from the City of Omaha. Pensioners of the Police and Fire System who retired prior to June 21, 1989 receive supplemental benefits paid through the City Other Budgetary Account. Other Pension payments are paid from the Police, Fire, and Civilian Pension Systems.					
Employee Compensation	2,492,433.59	2,553,289	2,343,175	-	
Organization Total	**2,492,433.59**	**2,553,289**	**2,343,175**	**-**	
Division Total	**2,492,433.59**	**2,553,289**	**2,343,175**	**-**	
Source of Funds					**Fund %**
11111 General (Ref. B-1)	2,492,433.59	2,553,289	2,343,175	-	-
	2,492,433.59	**2,553,289**	**2,343,175**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Benefits

Division: Retiree Health Insurance — Division No: 900020

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated	
118014 RETIREES HEALTH					
Retiree medical insurance costs, which include Continuation of Benefits coverage costs, are included below.					
Insurance benefits for current employees are shown in each City Departments' budget section.					
Employee Compensation	16,851,660.78	21,325,120	21,008,223		-
Non-Personnel	18,740.45	22,000	22,000		-
Organization Total	**16,870,401.23**	**21,347,120**	**21,030,223**		**-**
Division Total	**16,870,401.23**	**21,347,120**	**21,030,223**		**-**

Source of Funds					**Fund %**
11111 General (Ref. B-1)	13,061,414.23	16,413,812	16,046,555	-	-
12128 Storm Water Fee Revenue (Ref. B-10)	43,128.00	68,788	71,920	-	-
12131 Street Allocation (Ref. B-11)	1,959,489.00	2,533,517	2,468,230	-	-
21109 Omaha Convention & Visitors Bureau (Ref. B-21)	124,922.00	185,112	177,034	-	-
21129 Household Chemical Disposal Fund (Ref. B-22)	24,985.00	37,837	38,653	-	-
21216 Development Revenue (Ref. B-23)	17,846.00	22,213	14,753	-	-
21108 City Wide Sports Revenue (Ref. B-54)	11,897.00	14,809	22,129	-	-
21111 Marinas (Ref. B-55)	5,949.00	7,404	7,376	-	-
21114 Golf Operations (Ref. B-57)	95,476.00	133,651	128,645	-	-
21116 Parking and Mobility (Ref. B-58)	61,152.00	70,046	90,435	-	-
21121 Sewer Revenue (Ref. B-60)	1,434,400.00	1,822,909	1,927,611	-	-
21127 Air Quality Fund (Ref. B-62)	29,743.00	37,022	36,882	-	-
	16,870,401.23	**21,347,120**	**21,030,223**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Benefits

Division: Workers' Compensation/Unemployment — Division No: 900030

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			

118017 WORKMAN'S COMP/UNEMPLOY INSU

Workers' Compensation provides for the estimated liability for compensation payments to City employees sustaining personal injury by accidents or occupational diseases arising out of or in the course of his or her employment. Unemployment Insurance provides for quarterly payments on a reimbursement basis to the State Unemployment Trust Fund under Section 48-649 of the Nebraska Employment Security law which became effective on January 1, 1978.

Various funds, as indicated below, contribute to the budgeted appropriation. The fund allocation is based on the number of employees within the respective funds.

Employee Compensation	201,115.37	300,000	350,000	-
Non-Personnel	4,168,390.66	4,750,000	4,635,000	-
Organization Total	**4,369,506.03**	**5,050,000**	**4,985,000**	**-**
Division Total	**4,369,506.03**	**5,050,000**	**4,985,000**	**-**

Source of Funds					**Fund %**
11111 General (Ref. B-1)	3,399,640.03	3,882,947	3,803,671	-	-
12128 Storm Water Fee Revenue (Ref. B-10)	10,982.00	16,273	17,048	-	-
12131 Street Allocation (Ref. B-11)	498,935.00	599,344	585,069	-	-
21109 Omaha Convention & Visitors Bureau (Ref. B-21)	31,809.00	43,791	41,964	-	-
21129 Household Chemical Disposal Fund (Ref. B-22)	6,362.00	8,951	9,162	-	-
21216 Development Revenue (Ref. B-23)	4,544.00	5,255	3,497	-	-
21108 City Wide Sports Revenue (Ref. B-54)	3,029.00	3,503	5,246	-	-
21111 Marinas (Ref. B-55)	1,515.00	1,752	1,749	-	-
21114 Golf Operations (Ref. B-57)	24,311.00	31,617	30,494	-	-
21116 Parking and Mobility (Ref. B-58)	15,571.00	16,571	21,437	-	-
21121 Sewer Revenue (Ref. B-60)	365,234.00	431,238	456,920	-	-
21127 Air Quality Fund (Ref. B-62)	7,574.00	8,758	8,743	-	-
	4,369,506.03	**5,050,000**	**4,985,000**	**-**	-

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City of Omaha
Other Budgetary Accounts - Misc Dept

City of Omaha
2027 Other Budgetary Accounts - Misc Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2026	2027	2026 Appropriated	2027 Recommended	2027 Appropriated
Community Service Programs	-	-	3,377,168	3,605,000	-
General Contractual Services	-	-	10,089,233	10,411,728	-
County Emergency 911 Center & County Jail	-	-	14,499,560	16,929,451	-
Downtown Stadium	-	-	2,918,154	3,305,883	-
Metro Ent Convention Authority (Meca)	-	-	100,000	20,100,000	-
Other Governmental Fees/Taxes	-	-	5,475,998	5,623,964	-
General Expense Insurance Surety	-	-	8,407,756	9,003,813	-
Fund Transfers	-	-	14,640,297	5,496,208	-
Dot.Comm	-	-	638,939	618,235	-
Judgment	-	-	4,000,000	3,185,000	-
Wage Adjustment Account	-	-	2,571,259	4,388,755	-
Contingency Liability Expense	-	-	660,000	1,050,000	-
Turnback Tax	-	-	340,000	500,000	-
Riverfront Development	-	-	3,000,000	3,000,000	-
Advanced Acquisition	-	-	-	-	-
Total	-	-	**70,718,364**	**87,218,037**	**-**
By Expenditures Category					
Employee Compensation			2,571,259	4,388,755	-
Non-Personnel			65,228,951	59,523,399	-
Capital			2,918,154	23,305,883	-
Total			**70,718,364**	**87,218,037**	**-**
By Source of Funds					
11111 General			37,322,862	40,142,032	-
11112 General Fund/Stadium			1,700,000	2,000,000	-
11114 Contingent Liability Fund			660,000	700,000	-
12111 Judgment			4,033,627	3,220,078	-
12118 Keno/lottery Proceeds			10,144,668	10,798,571	-
12128 Storm Water Fee Revenue			20,558	202,621	-
12131 Street Allocation			2,284,484	2,871,481	-
12193 State Turnback Revenue			340,000	500,000	-
21109 Omaha Convention & Visitors Bureau			490,733	394,236	-
21129 Household Chemical Disposal Fund			13,089	29,479	-
21216 Development Revenue			2,411	4,442	-
14111 Debt Service			1,052,104	1,097,490	-
14112 Special Tax Revenue Redevelopment			145,721	152,007	-
13249 2024 Public Facilities Bond			-	20,000,000	-
13418 Downtown Stadium & Companion Proj			2,918,154	3,305,883	-
13573 Capital Special Assessment			9,000	6,000	-
13574 Service Special Assessment			6,000	6,500	-
21105 Levi Carter Park			1	8,194	-
21106 Tranquility Park			3,640	-	-
21108 City Wide Sports Revenue			10,716	10,742	-
21111 Marinas			2,985	3,190	-
21114 Golf Operations			90,581	109,615	-
21116 Parking and Mobility			81,182	146,682	-

21136	Parking and Mobility Capital	8,344,761	-	-
21121	Sewer Revenue	1,028,464	1,491,196	-
21127	Air Quality Fund	12,623	17,598	-
Total		**70,718,364**	**87,218,037**	**-**

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Misc

Division: Community Service Programs | Division No: 910010

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
119017 NEIGHBORHOOD GRANTS	100,000.00	100,000	100,000	-
124058 HOLIDAY LIGHTING	15,000.00	15,000	15,000	-
126015 WOMEN AGAINST VIOLENCE	35,404.92	40,000	76,000	-
126045 HOMELESS DAY SERVICES	135,000.00	135,000	135,000	-
126046 COMMUNITY DEVELOPMENT SUPPORT	537,843.17	150,000	150,000	-
126053 VICTORY BOXING CLUB	65,000.00	50,000	30,000	-
126057 TRUANCY PREVENTION PROGRAM	235,000.00	215,500	200,000	-
126063 LAND BANK	150,000.00	150,000	150,000	-
126064 SUMMER JOBS PROGRAM	458,682.17	600,000	800,000	-
126067 PACE-POLICE ATHLETICS COM ENGAGE	94,106.88	150,000	150,000	-
126072 YOUTURN	-	-	10,000	-
126074 MENTOR NEBRASKA	10,000.00	9,000	15,000	-
126077 BANISTERS LEADERSHIP ACADEMY	40,000.00	36,000	30,000	-
126078 KEEP OMAHA BEAUTIFUL	22,152.29	20,700	25,000	-
126079 NEBRASKA CENTER FOR WORKFORCE DE	-	35,000	-	-
126081 SET ME FREE PROJECT	21,622.70	25,000	20,000	-
126082 CENTER FOR HOLISTIC DEVELOPMENT	15,000.00	13,500	10,500	-
126083 COLLECTIVE FOR HOPE	40,000.00	36,000	45,000	-
126085 SYMPHONY WORKFORCE DEVELOPMENT	3,581.55	-	-	-
126086 JET SCHOLARSHIP	50,000.00	45,000	50,000	-
126087 COMMUNITY ALLIANCE	49,088.82	45,000	45,000	-
126088 HOPE CENTER	56,030.42	48,844	40,000	-
126089 OMAHA FORUS	30,000.00	30,000	30,000	-
126091 COLLECTIVE FOR YOUTH	15,000.00	13,500	15,000	-
126097 HEARTLAND HOPE MISSION	-	50,000	-	-
126098 B&B SPORTS ACADEMY	4,445.57	15,000	15,000	-
126107 BASIC HOPE FOUNDATION	35,764.10	-	-	-
126108 HEAL	-	20,000	-	-
126109 WOMEN'S FUND	-	40,000	40,000	-
126111 HOUSE OF BAH	-	10,000	20,000	-
126112 OMAHA PARKS FOUNDATION	-	90,000	-	-
126113 THE FURNITURE PROJECT	-	15,000	-	-
126114 NORTH OMAHA MUSIC AND ARTS	-	5,000	-	-
126116 SOUTH OMAHA NEIGHBORHOOD ASSOCIA	-	3,000	-	-
126117 FOODBANK OF THE HEARTLAND	45,000.00	37,500	-	-
126118 SAVING GRACE PERISHABLE FOOD RESC	-	37,500	37,500	-
126119 TOGETHER INC	-	37,500	30,000	-
126121 HEART MINISTRY CENTER	-	37,500	36,000	-
126122 BOYS & GIRLS CLUBS OF THE MIDLANDS	-	-	30,000	-
126123 CHARIOTS 4 HOPE	-	-	50,000	-
126124 COURT APPOINTED SPECIAL ADVOCATES	-	-	20,000	-
126125 ONE OMAHA	-	-	40,000	-
126126 THE BAY	-	-	25,000	-
126127 THRESHOLD	-	-	40,000	-
126128 IVY LEAGUE	-	-	25,000	-
129017 SALVATION ARMY	-	155,000	155,000	-
131997 WORKFORCE SOLUTIONS - GRANTS	838,564.17	861,124	900,000	-

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Misc		
Division	Community Service Programs	Division No	910010

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	3,102,286.76	**3,377,168**	**3,605,000**	**-**

Explanatory Comments:

In 2027, the City plans to use the Emergency Solutions Grant (ESG), and/or Community Development Block Grant (CDBG) and/or HOME Investment Partnerships Program (HOME) to fund the following Community Service Programs (in addition to the above allocations):

Homeless Services (Rapid Rehousing / Emergency Shelter / Counseling): $351,407
Employment Program for Homeless Individuals (A Way to Work): $100,000
Workforce Education (The Latino Center): $64,800
Summer Jobs Program (Step-Up): $129,600
Maintenance Technician Program (Nebraska Maintenance Academy): $41,400
Culinary Certificate Program (No More Empty Pots): $49,999
Tenant Services (Family Housing Advisory Services): $49,999

Source of Funds					**Fund %**
11111 General (Ref. B-1)	409,580.07	728,000	556,000	-	-
12118 Keno/lottery Proceeds (Ref. B-9)	2,234,167.69	2,649,168	3,049,000	-	-
17115 Covid Relief Funding (Ref. B-19)	458,539.00	-	-	-	-
	3,102,286.76	**3,377,168**	**3,605,000**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Misc

Division: General Contractual Services | Division No: 910015

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
126017 PROTECTIVE CUSTODY	65,000.02	65,000	65,000	-
126021 NEBRASKA HUMANE SOCIETY	1,671,690.00	1,721,841	1,859,588	-
126028 GREATER OMAHA ECON DEV PARTNERSHI	185,000.00	350,000	350,000	-
126038 DURHAM MUSEUM	250,000.00	250,000	250,000	-
126048 LAURITZEN GARDENS	104,500.00	100,000	114,116	-
126061 UNIVERSITY OF NEBRASKA MEDICAL CEN	-	4,500,000	4,500,000	-
126076 OMAHA ZOOLOGICAL SOCIETY	2,940,656.00	3,102,392	3,273,024	-
	5,216,846.02	**10,089,233**	**10,411,728**	**-**

Explanatory Comments:

Ordinance References

Nebraska Humane Society - Ordinance 43558 (thru 2026)
University of Nebraska Medical Cen - Ordinance 43852
Omaha Zoological Society - Ordinance 41685 (thru 2030)
Lauritzen Gardens (Omaha Botanical Center) - Ordinance 43929 (thru 2033)

Source of Funds					**Fund %**
11111 General (Ref. B-1)	354,500.02	4,915,000	5,029,116	-	-
12118 Keno/lottery Proceeds (Ref. B-9)	4,862,346.00	5,174,233	5,382,612	-	-
	5,216,846.02	**10,089,233**	**10,411,728**	**-**	-

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Misc		
Division	County Emergency 911 Center & County Jail	Division No	910030

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
119011 COUNTY JAIL				
The Jail Expense is the cost of reimbursing Douglas County for housing City prisoners committed to the County Jail.				
Non-Personnel	4,824,245.00	5,700,000	7,800,000	-
Organization Total	**4,824,245.00**	**5,700,000**	**7,800,000**	**-**
119013 DOUGLAS COUNTY EMERGENCY 911				
On March 19, 1996, City Ordinance No. 33845 was passed which established by interlocal agreement a county-wide communications center. In 2025 a new Interlocal agreement was adopted which is effective until December 31, 2035, but provides an opportunity to opt out after December 31, 2030 (Ordinance 44410). The joint Douglas County and City of Omaha communications center is managed by Douglas County.				
The Emergency Operations Center operates 24 hours a day, seven days a week to facilitate Law Enforcement, including Fire and Rescue response to the emergencies identified by the public through the utilization of the 911 system.				
Non-Personnel	8,624,621.07	8,799,560	9,129,451	-
Organization Total	**8,624,621.07**	**8,799,560**	**9,129,451**	**-**
Division Total	**13,448,866.07**	**14,499,560**	**16,929,451**	**-**

Source of Funds					**Fund %**
11111 General (Ref. B-1)	13,448,866.07	14,499,560	16,929,451	-	-
	13,448,866.07	**14,499,560**	**16,929,451**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Misc

Division: Downtown Stadium — Division No: 910040

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
131606 DOWNTOWN STADIUM				
The City of Omaha in collaboration with the Metropolitan Entertainment and Convention Authority, College World Series, Inc. and the National Collegiate Athletic Association constructed a new 24,000 seat downtown stadium which was built on two parking lots northwest of the CHI Health Center Omaha. This state-of-the-art stadium is funded with a combination of public money, private donations, concessionaire agreements and revenue generated by the stadium. The stadium provides a home for the NCAA baseball College World Series under an unprecedented 25 year agreement between the NCAA and College World Series, Inc. The stadium opened for the 2011 baseball season.				
Non-Personnel	2,000,000.00	-	-	-
Capital	454,689.24	2,918,154	3,305,883	-
Organization Total	**2,454,689.24**	**2,918,154**	**3,305,883**	**-**
Division Total	**2,454,689.24**	**2,918,154**	**3,305,883**	**-**

Source of Funds					**Fund %**
12209 Ballpark Revenue Fund (Ref. B-15)	2,000,000.00	-	-	-	-
13418 Downtown Stadium & Companion Projects (Ref. B-46)	454,689.24	2,918,154	3,305,883	-	-
	2,454,689.24	**2,918,154**	**3,305,883**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Misc

Division: Metro Ent Convention Authority (MECA) — Division No: 910050

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
119012 CONVENTION CENTER MANAGEMENT				
Effective January 1, 2011, MECA took over operation of the Charles Schwab Field Omaha. In accordance with section 4.4.1 of the Sixth Amendment to the Agreement and Lease between the City of Omaha and MECA, MECA will absorb the first $100,000 of losses and the City is responsible for the remainder.				
Non-Personnel	-	100,000	100,000	-
Organization Total	**-**	**100,000**	**100,000**	**-**
131611 CONVENTION CENTER AND ARENA				
Capital	40,000,000.00	-	20,000,000	-
Organization Total	**40,000,000.00**	**-**	**20,000,000**	**-**
Division Total	**40,000,000.00**	**100,000**	**20,100,000**	**-**

Source of Funds					Fund %
11111 General (Ref. B-1)	-	100,000	100,000	-	-
13249 2024 Public Facilities Bond (Ref. B-39)	40,000,000.00	-	20,000,000	-	-
	40,000,000.00	**100,000**	**20,100,000**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Misc

Division: Other Governmental Fees/Taxes — Division No: 910070

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
119016 COUNTY TREASURER				
The budget appropriation provides reimbursement to the County Treasurer as required by State Statutes for various tax collections, detailed above, made on behalf of the City. Various funds, on behalf of which collections are made through the County Treasurer's Office contribute to the overall appropriation. The proportionate amounts from contributing funds are indicated below.				
Non-Personnel	2,932,586.38	3,154,731	3,257,005	-
Organization Total	**2,932,586.38**	**3,154,731**	**3,257,005**	**-**
126026 KENO/LOTTERY PROCEEDS				
The budget appropriation provides for payments to the State of Nebraska for Keno Fees State tax.				
Non-Personnel	2,818,565.00	2,321,267	2,366,959	-
Organization Total	**2,818,565.00**	**2,321,267**	**2,366,959**	**-**
Division Total	**5,751,151.38**	**5,475,998**	**5,623,964**	**-**

Source of Funds					**Fund %**
11111 General (Ref. B-1)	1,380,608.25	1,408,622	1,457,115	-	-
12111 Judgment (Ref. B-6)	28,926.01	33,627	35,078	-	-
12118 Keno/lottery Proceeds (Ref. B-9)	2,818,565.00	2,321,267	2,366,959	-	-
12131 Street Allocation (Ref. B-11)	481,622.88	499,657	502,815	-	-
14111 Debt Service (Ref. B-24)	904,616.51	1,052,104	1,097,490	-	-
14112 Special Tax Revenue Redevelopment (Ref. B-25)	125,416.82	145,721	152,007	-	-
13573 Capital Special Assessment (Ref. B-49)	5,445.21	9,000	6,000	-	-
13574 Service Special Assessment (Ref. B-50)	5,950.70	6,000	6,500	-	-
	5,751,151.38	**5,475,998**	**5,623,964**	**-**	-

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Misc		
Division	General Expense Insurance Surety	Division No	910080

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
119014 GENERAL EXPENSE/INSURANCE				
This program is established to provide a means of meeting necessary expenditures of a general nature where it is impractical to allocate costs to specific departments.				
Non-Personnel	8,698,242.47	8,407,756	9,003,813	-
Organization Total	**8,698,242.47**	**8,407,756**	**9,003,813**	**-**

2027 budget expenditure items include:

Payroll Upgrades and Licensing Fees - $991,811
Local & Long Distance Phone - $314,000
Fire and Extended Insurance Coverage - $2,901,269 (1)
Dismissed Court Cases - $220,000
Advertising of Legal Notices - $135,000
Actuary Valuations - $250,000
Postage - $250,000
Mail Room - $150,000
Witness Fees - $25,000
Professional Fees & Contract Services - $3,021,913
Membership Dues - $184,820
Accounting & Auditing Services - $247,500
Election Expense - $200,000
Miscellaneous Expenses - $112,500

(1) Insurance for the Sewer Wastewater Treatment Plant facilities is included in the Public Works Sewer Revenue General Expense section of the budget. Parking facilities insurance is included in the Parking and Mobility Division budget in the Public Works section.

Division Total	**8,698,242.47**	**8,407,756**	**9,003,813**	**-**	
Source of Funds					**Fund %**
11111 General (Ref. B-1)	7,522,229.77	7,103,952	7,555,080	-	-
11113 Cash Reserve Fund (Ref. B-3)	724.33	-	-	-	-
12128 Storm Water Fee Revenue (Ref. B-10)	-	-	23,729	-	-
12131 Street Allocation (Ref. B-11)	606,696.00	720,933	753,641	-	-
15112 Western Heritage Special Revenue (Ref. B-17)	300.11	-	-	-	-
15113 Keno Lottery Reserve Fund (Ref. B-18)	331.82	-	-	-	-
21109 Omaha Convention & Visitors Bureau (Ref. B-21)	55,358.00	68,431	72,951	-	-
21129 Household Chemical Disposal Fund (Ref. B-22)	-	-	6,886	-	-
21108 City Wide Sports Revenue (Ref. B-54)	7,445.00	8,847	9,383	-	-
21111 Marinas (Ref. B-55)	2,208.00	2,588	2,792	-	-
21114 Golf Operations (Ref. B-57)	44,392.00	55,167	57,921	-	-
21116 Parking and Mobility (Ref. B-58)	45,495.00	61,897	117,938	-	-
21121 Sewer Revenue (Ref. B-60)	407,588.44	379,861	397,034	-	-
21127 Air Quality Fund (Ref. B-62)	5,474.00	6,080	6,458	-	-
	8,698,242.47	**8,407,756**	**9,003,813**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Misc

Division: Fund Transfers — Division No: 910085

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
119999 FUND TRANSFERS				
This organization is used to show all transfers between budgeted funds.				
Non-Personnel	10,457,059.56	14,640,297	5,496,208	-
Organization Total	**10,457,059.56**	**14,640,297**	**5,496,208**	**-**

For 2027, the following transfers are included:

$130,000 from General Fund (11111) to Pedestrian Bridge Fund (13419)
$2,750,000 from General Fund (11111) to City Capital Improvement Fund (13112)
$2,000,000 from Stadium Revenue Fund (11112) to Ballpark Revenue Fund (12209)
$100,000 from Street Allocation Fund (12131) to Contingent Liability Fund (11114)
$316,208 from Omaha Convention & Visitors Fund (21109) to Destination Marketing Corporation Fund (21107)
$50,000 from Sewer Fund (21121) to Contingent Liability Fund (11114)
$150,000 from Storm Water Fee Revenue Fund (12128) to Household Chemical Disposal Fund (21129)

Division Total	**10,457,059.56**	**14,640,297**	**5,496,208**	**-**	

Source of Funds					**Fund %**
11111 General (Ref. B-1)	8,306,755.44	4,028,195	2,880,000	-	-
11112 General Fund/Stadium (Ref. B-2)	1,649,004.12	1,700,000	2,000,000	-	-
12128 Storm Water Fee Revenue (Ref. B-10)	-	-	150,000	-	-
12131 Street Allocation (Ref. B-11)	100,000.00	100,000	100,000	-	-
21109 Omaha Convention & Visitors Bureau (Ref. B-21)	351,300.00	417,341	316,208	-	-
13124 2014 Environment Bond (Ref. B-28)	-	-	-	-	-
13126 2022 Environment Bond (Ref. B-30)	-	-	-	-	-
13185 2018 Transportation Bond (Ref. B-32)	-	-	-	-	-
13192 2022 Street Preservation Bond (Ref. B-36)	-	-	-	-	-
13247 2018 Public Facilities Bond (Ref. B-37)	-	-	-	-	-
13301 2018 Public Safety Bond (Ref. B-40)	-	-	-	-	-
13358 2022 Parks and Recreation Bond (Ref. B-45)	-	-	-	-	-
21136 Parking and Mobility Capital (Ref. B-59)	-	8,344,761	-	-	-
21121 Sewer Revenue (Ref. B-60)	50,000.00	50,000	50,000	-	-
	10,457,059.56	**14,640,297**	**5,496,208**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Misc

Division: DOT.Comm Division No: 910090

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated	
	Comparative Budget Appropriations				
119019 DOT.COMM - CITY					
DOT.Comm was created in 2002 by the City of Omaha and Douglas County through an interlocal agreement. DOT.Comm provides information technology services, both voice and data, to the city and county.					
The base services budget is included in the departmental operating budgets. The general city operating costs are shown in this section.					
Non-Personnel	593,720.20	638,939	618,235	-	
Organization Total	**593,720.20**	**638,939**	**618,235**	**-**	
Division Total	**593,720.20**	**638,939**	**618,235**	**-**	

Source of Funds					**Fund %**
11111 General (Ref. B-1)	477,516.20	512,018	502,368	-	-
12131 Street Allocation (Ref. B-11)	49,407.00	52,950	45,881	-	-
21109 Omaha Convention & Visitors Bureau (Ref. B-21)	3,960.00	4,959	5,077	-	-
21129 Household Chemical Disposal Fund (Ref. B-22)	1,096.00	1,259	1,281	-	-
21108 City Wide Sports Revenue (Ref. B-54)	1,305.00	1,372	1,359	-	-
21111 Marinas (Ref. B-55)	383.00	397	398	-	-
21114 Golf Operations (Ref. B-57)	7,726.00	8,521	8,309	-	-
21116 Parking and Mobility (Ref. B-58)	12,049.00	11,828	12,947	-	-
21121 Sewer Revenue (Ref. B-60)	39,602.00	44,782	39,772	-	-
21127 Air Quality Fund (Ref. B-62)	676.00	853	843	-	-
	593,720.20	**638,939**	**618,235**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Misc

Division: Judgment — Division No: 910110

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated	
121101 JUDGMENT LEVY					
The Judgment Levy Fund is provided for in Section 5.07 of the Home Rule Charter of the City of Omaha, 1956. The proceeds of this segregated tax levy are restricted for satisfaction of judgments, claims and related litigation expenses against the City.					
Non-Personnel	1,652,648.58	4,000,000	3,185,000		-
Organization Total	**1,652,648.58**	**4,000,000**	**3,185,000**		**-**
Division Total	**1,652,648.58**	**4,000,000**	**3,185,000**		**-**

Source of Funds					**Fund %**
12111 Judgment (Ref. B-6)	1,652,648.58	4,000,000	3,185,000	-	-
	1,652,648.58	**4,000,000**	**3,185,000**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Misc

Division: Wage Adjustment Account — Division No: 910120

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
121111 WAGE ADJUSTMENT				
Employee Compensation	-	2,571,259	4,388,755	-
Organization Total	**-**	**2,571,259**	**4,388,755**	**-**

The estimated wages and benefits are included in this section because these groups do not have contracts for the designated budget year.

In the 2026 budget we have included monies for the civilian unions (CMPTEC, AEC, Local 251, Functional) and Police Management. The 2026 budget has since been adjusted to reflect agreements with the CMPTEC, AEC, Functional and Police Management unions.

In the 2027 budget we have included monies for the Local 251 Civilian Union.

Division Total	**-**	**2,571,259**	**4,388,755**	**-**	
Source of Funds					**Fund %**
11111 General (Ref. B-1)	-	1,027,515	1,782,902	-	-
12128 Storm Water Fee Revenue (Ref. B-10)	-	20,558	28,892	-	-
12131 Street Allocation (Ref. B-11)	-	910,944	1,469,144	-	-
21109 Omaha Convention & Visitors Bureau (Ref. B-21)	-	2	-	-	-
21129 Household Chemical Disposal Fund (Ref. B-22)	-	11,830	21,312	-	-
21216 Development Revenue (Ref. B-23)	-	2,411	4,442	-	-
21105 Levi Carter Park (Ref. B-51)	-	1	8,194	-	-
21106 Tranquility Park (Ref. B-53)	-	3,640	-	-	-
21108 City Wide Sports Revenue (Ref. B-54)	-	497	-	-	-
21114 Golf Operations (Ref. B-57)	-	26,893	43,385	-	-
21116 Parking and Mobility (Ref. B-58)	-	7,457	15,797	-	-
21121 Sewer Revenue (Ref. B-60)	-	553,821	1,004,390	-	-
21127 Air Quality Fund (Ref. B-62)	-	5,690	10,297	-	-
	-	**2,571,259**	**4,388,755**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Misc

Division: Contingency Liability Expense — Division No: 910130

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
120026 CONTINGENCY ACCOUNT				
Non-Personnel	-	-	350,000	-
Organization Total	**-**	**-**	**350,000**	**-**

In the 2027 Recommended budget there is $350,000 appropriated from the contingency account in the General Fund. This budget makes $50,000 available for each City Council member to allocate. If funds are not allocated they will be available for contingencies.

122101 CONTINGENT LIABILITY RESERVE				
This organization is used for uninsured or under-insured losses and other liabilities.				
Non-Personnel	306,205.30	660,000	700,000	-
Organization Total	**306,205.30**	**660,000**	**700,000**	**-**
Division Total	**306,205.30**	**660,000**	**1,050,000**	**-**

Source of Funds					**Fund %**
11111 General (Ref. B-1)	-	-	350,000	-	-
11114 Contingent Liability Fund (Ref. B-4)	306,205.30	660,000	700,000	-	-
	306,205.30	**660,000**	**1,050,000**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Misc

Division: Turnback Tax — Division No: 910160

Organization Description and Major Object Summary	Comparative Budget Appropriations 2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
129162 NORTH OMAHA TURNBACK TAX				
Non-Personnel	304,102.00	170,000	250,000	-
Organization Total	**304,102.00**	**170,000**	**250,000**	**-**
129163 SOUTH OMAHA TURNBACK TAX				
Non-Personnel	307,535.00	170,000	250,000	-
Organization Total	**307,535.00**	**170,000**	**250,000**	**-**
Division Total	**611,637.00**	**340,000**	**500,000**	**-**

Source of Funds					**Fund %**
12193 State Turnback Revenue (Ref. B-14)	611,637.00	340,000	500,000	-	-
	611,637.00	**340,000**	**500,000**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Misc

Division: Riverfront Development — Division No: 910170

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			

131612 RIVERFRONT DEVELOPMENT

The purpose of this organization is to track capital and operating budgets used to revitalize the downtown riverfront district which includes the Gene Leahy Mall (opened 7/1/2022), Heartland of America Park (opened 8/18/2023) and the Lewis and Clark Landing (opened 8/18/2023). MECA (Metropolitan Entertainment & Convention Authority) managed the construction of this Tri-Park Complex project. A public/private partnership funded this $325 million capital project with a majority of the money being provided by local philanthropists. There is also an annual City contribution to support the operating budget. Refer to the General Fund allocation on this page for the operating budget allocation.

This section was established in 2019 as a result of ordinance #41719.

Non-Personnel	3,000,000.00	3,000,000	3,000,000	-
Capital	7,487,545.00	-	-	-
Organization Total	**10,487,545.00**	**3,000,000**	**3,000,000**	**-**
Division Total	**10,487,545.00**	**3,000,000**	**3,000,000**	**-**

Source of Funds					**Fund %**
11111 General (Ref. B-1)	3,000,000.00	3,000,000	3,000,000	-	-
13421 Riverfront Development Fund (Ref. B-47)	7,487,545.00	-	-	-	-
	10,487,545.00	**3,000,000**	**3,000,000**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Misc

Division: Advanced Acquisition — Division No: 910180

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
131551 ADVANCED ACQUISITION				
Non-Personnel	51,070.60	-	-	-
Capital	-	-	-	-
Organization Total	**51,070.60**	**-**	**-**	**-**
Division Total	**51,070.60**	**-**	**-**	**-**

Source of Funds					**Fund %**
13111 Advanced Acquisition (Ref. B-26)	51,070.60	-	-	-	-
	51,070.60	**-**	**-**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Misc

Division: City Capital Improvement — Division No: 910190

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
131555 CITY CAPITAL IMPROVEMENT				
Non-Personnel	8,459.00	-	-	-
Capital	292,644.00	-	-	-
Organization Total	**301,103.00**	**-**	**-**	**-**
Division Total	**301,103.00**	**-**	**-**	**-**

Source of Funds					**Fund %**
13112 City Capital Improvement (Ref. B-27)	301,103.00	-	-	-	-
	301,103.00	**-**	**-**	**-**	-

City of Omaha
Other Budgetary Accounts - Debt Service Dept

City of Omaha
2027 Other Budgetary Accounts - Debt Service Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2026	2027	2026 Appropriated	2027 Recommended	2027 Appropriated
Lease Purchase Agreements	-	-	28,524,132	33,358,637	-
Debt Service	-	-	133,512,411	145,038,922	-
Total	-	-	**162,036,543**	**178,397,559**	**-**
By Expenditures Category					
Non-Personnel			162,036,543	178,397,559	-
Total			**162,036,543**	**178,397,559**	**-**
By Source of Funds					
11111 General			12,044,101	12,165,072	-
11112 General Fund/Stadium			2,998,950	2,827,288	-
12118 Keno/lottery Proceeds			2,866,850	2,924,187	-
14111 Debt Service			84,259,097	97,667,738	-
14112 Special Tax Revenue Redevelopment			14,570,438	13,599,622	-
21116 Parking and Mobility			10,614,231	15,442,090	-
21121 Sewer Revenue			34,682,876	33,771,562	-
Total			**162,036,543**	**178,397,559**	**-**

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Debt Service

Division: Lease Purchase Agreements | Division No: 920010

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
	Comparative Budget Appropriations			
120002 ABRAHAMS REHABILITATION 2012 ISSUE	32,950.00	32,200	31,450	-
120013 HALL OF JUSTICE LEASE	2,604,523.84	2,796,475	2,839,287	-
120028 OMAHA PARK 8 AND 2016 REFUNDING	1,838,086.50	1,843,586	1,810,427	-
120031 WASHINGTON BRANCH LIBRARY	201,600.00	-	-	-
120039 OMAHA PARK 8 TUNNEL AND 2016 REFUN	148,925.00	140,145	-	-
120042 PUBLIC FACILITY BALLPARK 2009, 2010 & 2	6,128,775.00	5,865,800	5,751,475	-
120045 PUBLIC FACILITIES CORP HOTEL ISSUANC	4,552,852.96	4,669,955	4,791,260	-
120046 TRI-PARK COMPLEX RIVERFRONT	3,118,768.20	3,651,171	3,651,375	-
120047 REFUND SERIES 2019B-LIB_COMPOST_PK	900,450.00	894,300	851,700	-
120048 STREETCAR	3,395,450.00	8,630,500	13,631,663	-
	22,922,381.50	**28,524,132**	**33,358,637**	**-**

Explanatory Comments:

Source of Funds					**Fund %**
11111 General (Ref. B-1)	11,411,145.00	12,044,101	12,165,072	-	-
11112 General Fund/Stadium (Ref. B-2)	3,318,137.00	2,998,950	2,827,288	-	-
12118 Keno/lottery Proceeds (Ref. B-9)	2,810,638.00	2,866,850	2,924,187	-	-
21116 Parking and Mobility (Ref. B-58)	5,382,461.50	10,614,231	15,442,090	-	-
	22,922,381.50	**28,524,132**	**33,358,637**	**-**	-

Expenditure Summary by Organization

Department: Other Budgetary Accounts - Debt Service

Division: Debt Service — Division No: 920020

Organization Description and Major Object Summary	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated	
	Comparative Budget Appropriations				
120025 DEBT SERVICE					

DEBT SERVICE FUND: The Debt Service Fund is primarily responsible for payment of General Obligation Bonds and interest maturities. In November of 2024, the voters authorized the issuance of $333,400,000 of General Obligation Bonds. As of December 31, 2025 the City had $532,084,998 of general obligation bonds authorized but unissued. These bonds will be issued in varying amounts through 2032 to fund the City's Capital Improvement Program. It is anticipated that on the average $103 million of General Obligation Bonds will be issued annually through 2031. General Obligation Bonds outstanding as of December 31, 2025 were $659,970,000.

SEWER REVENUE FUND: In the fall of 2006, $53,170,000 of Sewer Revenue Bonds were issued. This was the first issue by the City to fund its multiyear Combined Sewer Overflow (CSO) Control Program. The total cost of the program, which the City anticipates will extend over approximately 30 years, is expected to be between $2 billion and $3 billion, based on the experience of other cities with comparable CSO programs. Revenue bonds outstanding funded by the Sewer Revenue Fund as of December 31, 2025 were $429,240,332.

SPECIAL TAX REVENUE REDEVELOPMENT FUND: The Special Tax Revenue Redevelopment Fund was established to account for the servicing of Redevelopment Bonds. The Community Development law permits the City to levy for community redevelopment purposes a tax not to exceed 2.6 cents on each $100 upon actual value of all taxable property in the City. These bonds constitute a binding special limited obligation of the City. Bonds outstanding funded by this fund as of December 31, 2025 were $131,371,875.

Non-Personnel	140,373,572.92	133,512,411	145,038,922		-
Organization Total	**140,373,572.92**	**133,512,411**	**145,038,922**		**-**
Division Total	**140,373,572.92**	**133,512,411**	**145,038,922**		**-**

Source of Funds					**Fund %**
14111 Debt Service (Ref. B-24)	91,460,193.42	84,259,097	97,667,738	-	-
14112 Special Tax Revenue Redevelopment (Ref. B-25)	14,044,639.00	14,570,438	13,599,622	-	-
13421 Riverfront Development Fund (Ref. B-47)	49,511.25	-	-	-	-
21136 Parking and Mobility Capital (Ref. B-59)	501,585.00	-	-	-	-
21121 Sewer Revenue (Ref. B-60)	34,317,644.25	34,682,876	33,771,562	-	-
	140,373,572.92	**133,512,411**	**145,038,922**	**-**	-

Glossary of Budget Terms

Accrual Basis	A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
Ad Valorem Tax	A tax levied on the assessed value of both real and personal property in proportion to the value of the property (also known as "property taxes").
Appropriation	An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governments resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period.
Appropriation Unit	An accumulation of appropriations in a fund usually grouped by a department, division or organization.
Assessed Valuation	The valuation placed upon real and certain personal property by the County Assessor as the basis for levying property taxes.
Assets	Resources owned by the City which have monetary value.
Attrition	Estimated savings from positions that are filled for a partial year. The wage line items show the cost of the employees. The attrition line item is a negative value which reduces the overall personnel budget.
Audit	An official financial examination of the various accounts of an organization to ascertain the accuracy of its financial statements.
Balance Sheet	A basic financial statement that discloses the assets, liabilities, reserves and equity of specific governmental funds as of a specific date.
Balanced Budget	A budget in which estimated operating revenues plus beginning fund balance are equal to, or exceed, estimated operating expenditures.
Bond	A written promise to pay a specified sum of money on a specific date at a specified or variable stated interest rate. The most common type of bonds are general obligation and revenue bonds. Bonds are typically used as long-term debt to pay specific capital expenditures.
Budget	A plan of financial operation embodying an estimate of proposed revenue and expenditures for a given period of time. It is the primary means by which most of the expenditures and service activities of the City are controlled.
Budget Message	A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The message should outline the proposed budget plan and its main points of interest.
Bureau	An organizational component of the Omaha Police & Fire Department commanding Sections and Units.
Capital Assets	Those items that are over the threshold set by the City of Omaha. In 2010, the threshold value was set at $10,000. Capital assets are recorded and depreciated in the City's books. The Finance Department is required to inventory these assets.
Capital Expenditures	The non-recurring outlay of funds to acquire an asset such as the cost of land, buildings, permanent improvements, and large equipment and machinery.
Capital Improvement Program	A plan for capital expenditures to be incurred each year over a fixed period of years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures. The probable useful life must be fifteen or more years.

Glossary of Budget Terms

Contingency	A budgetary reserve amount set aside for emergencies of unforeseen expenditures not otherwise known at the time the budget is adopted.
Current Taxes	Taxes levied and becoming due within one year. City of Omaha taxes are levied in September and due December 31. Payment dates are 1/2 April 1 and 1/2 August 1 of the following year before the levy is considered delinquent.
Debt Service	The City's obligation to pay the interest and repay the principal of all bonds and other debt instruments according to a pre-determined payment schedule.
Department	An organizational unit of the City which is responsible for overall management of a group of related major governmental functions, such as Police or Public Works.
Division	A unit or organization within a department which has functional responsibility for related activities within that department. For example: Finance Administration, Accounting, Revenue, Payroll, Budget, and Information Technology are divisions within the Finance Department.
Employee Compensation	Expenditures relating to compensating City of Omaha employees, including salaries, wages, shift differential, holiday pay, longevity pay and employee benefits.
Encumbrances	The commitment of appropriated funds to purchase goods or services to be delivered or performed at a future date.
Enterprise Funds	A government accounting fund used to account for operations that are financed and operated similarly to those of a private business where the intent is that the costs of providing the goods or services are recovered through direct user charges.
Equipment	Tangible property having a useful life of more than one year but less than fifteen years used by employees in the performance of work activities.
Expenditures	The outflow of funds paid or to be paid for assets, goods, or services obtained regardless of when the expense is actually paid.
Fiduciary	A fund used to account for cash or other assets held by the City trustee, custodian, or agent.
Fiscal Year	The time period designated by the City signifying the beginning and the ending period for recording financial transactions. The City of Omaha has specified the calendar year as its fiscal year.
Fund	An accounting entity with a self-balancing set of accounts that records all financial transactions which are segregated for specific activities or for attaining certain objectives.
Fund Balance	The difference between an entity's assets and its liabilities.
General Fund	The fund used to account for all of the financial resources of the City except those required to be accounted for in another fund.
General Obligation Bonds	Bonds that finance a variety of public projects such as streets, buildings, and improvements and which are backed by the full faith and credit of the City.
Grant	A contribution or contract by a government or other organization to support a specific function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.
In Lieu of Taxes	Payments made by tax exempt quasi-public entities to local government in place of property taxes.

Glossary of Budget Terms

Liability	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.
Longevity	Employee compensation payments made in recognition of a certain minimum number of years employed full time with the same entity.
Major Fund	Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.
Non-Major Fund	Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute 10% or less of the revenues or expenditures of the appropriated budget.
Operating Budget	The portion of the budget that pertains to daily operations that provide basic governmental services within a set period of time. The operating budget contains appropriations for such expenditures as personnel, commodities and services.
Organization	A particular operating program or section assigned to a department or division.
Pay Range	A numeric and alpha system developed by the Human Resources Department to identify a job classification by rate of pay and bargaining group.
Payment in Lieu of Taxes (PILOT)	A payment made to a muncipality for some or all of the property tax revenue that is not collected due to the property being owned by an entity that is typically exempt from property taxes.
Performance Measures	A quantitative measure of production or outputs to be compared to the amount of inputs for a given department, division, function or work duty.
Property Tax	Ad valorem taxes levied on both real and personal property according to the assessed valuation and the tax rate.
Purchased Services	Those services requiring labor and material from outside the entity's organizational structure to provide an end product such as: medical services, insurance coverage, electrical service and contracted repairs of buildings and equipment.
Redevelopment Bonds	Bonds that constitute a binding special limited obligation of the City authorized under the Community Development Law. The Community Development Law permits the City to levy for community redevelopment purposes a tax not to exceed 2.6 cents on each $100 upon actual value of all taxable property in the City.
Reimbursements	Payments received in exchange for goods or services previously performed or to be performed. In a department that has grant funding, it could include grant reimbursements for labor. The personnel budget in a department could have healthcare reimbursements from employees for their portion of the healthcare premium.
Reserve	(1) An account used to earmark a portion of fund balance to indicate that it is not appropriated for expenditures at the time the budget is adopted; or (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.
Revenue	All money that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Glossary of Budget Terms

Revenue Bonds	Bonds usually sold for constructing a project that will produce revenue for an Enterprise Fund of the government. Revenue from operation of the Enterprise Fund is used to pay the principal and interest of the bond. These bonds have limited liability and do not carry the full faith and credit of the City.
Revenue Estimate	A formal estimate of how much revenue will be earned from a specific revenue source for some future period (typically a future fiscal year).
Source of Revenue	The classification of revenues according to their source or point of origin.
Special Assessment	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
Special Obligation Bonds	Bonds that are special limited obligations of the City authorized under the Community Development Law or the Convention Center Act. The City has pledged a variety of revenue streams including sales tax to finance the acquisition and construction of several projects within the riverfront redevelopment area.
Special Revenue	A fund used to account for specific taxes and revenues mandated by law or contract for a separate accounting. These funds generally have a specific purpose such as the Keno/Lottery, Library Fines and Fees and Douglas County Supplement Funds.
Tax Certification	The legislative body (City Council) adopts a resolution certifying to the County Clerk a specified tax rate on property within the boundaries of the City.
Tax Increment Financing	A method of financing redevelopment projects which allows the property taxes produced from the incremental value of the improved property to be used to pay a portion of the development costs.
Tax Levy	(1) To impose taxes for the support of governmental activities; and (2) the total amount of taxes imposed for operating, debt service and judgment purposes.
Tax Lid	An act passed by the Nebraska State Legislature that places a limit on specific budgeted tax receipt(s).
Tax Rate	The unit of taxation stated as a multiplier of the tax base, for example: the amount of property tax levied for each $100 of assessed valuation, or the amount of sales tax as a percentage of sales.
Tax Rate Limit	The maximum legal rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.
User Charges	The payment of fees for direct receipt of a public service by the party benefiting from the service.
Utility Occupation Tax	A tax levied by the City on utility company revenues resulting from the sales of utility services for all purposes within the corporate limits of the City.