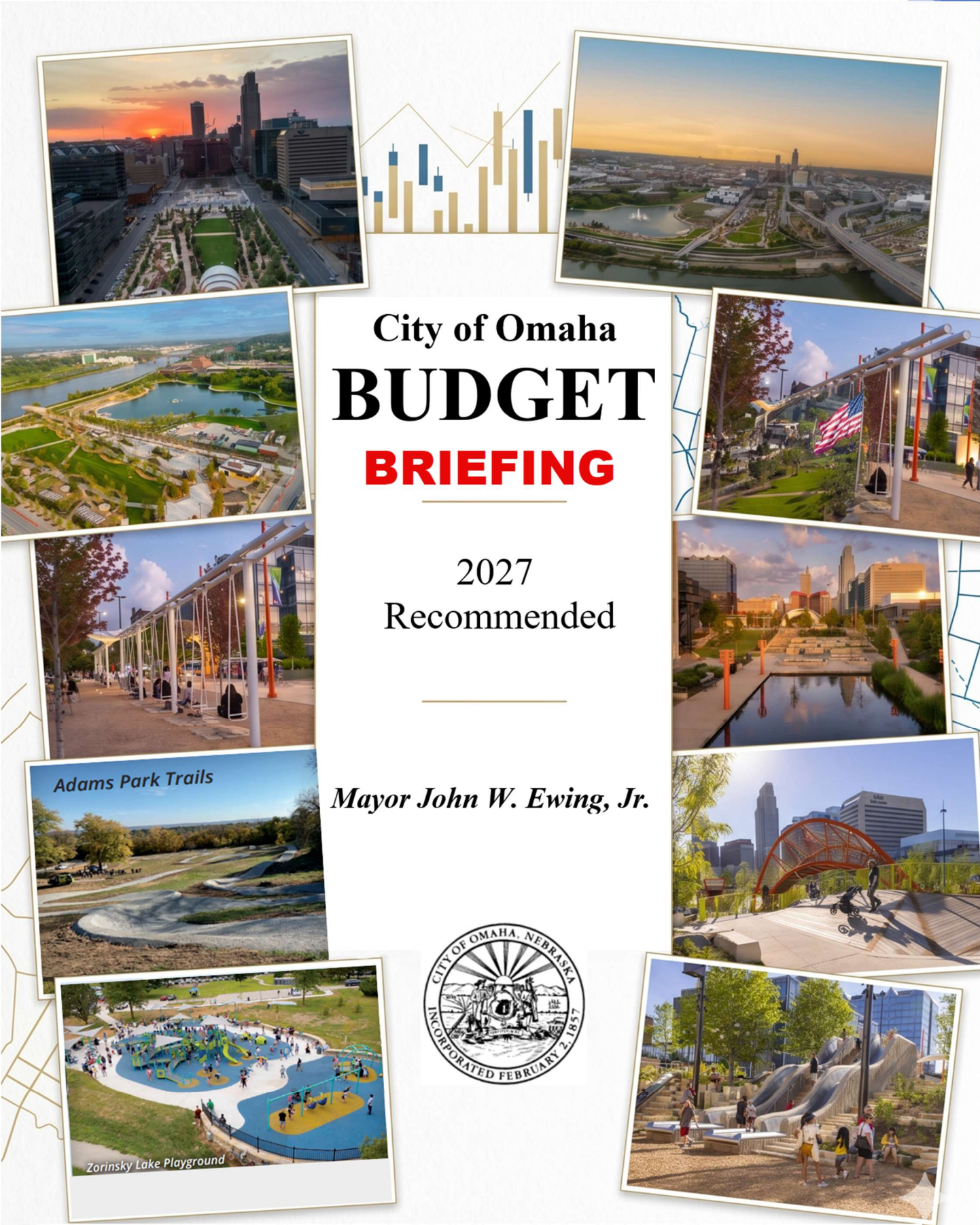




City of Omaha **BUDGET** **BRIEFING**

2027
Recommended

Mayor John W. Ewing, Jr.

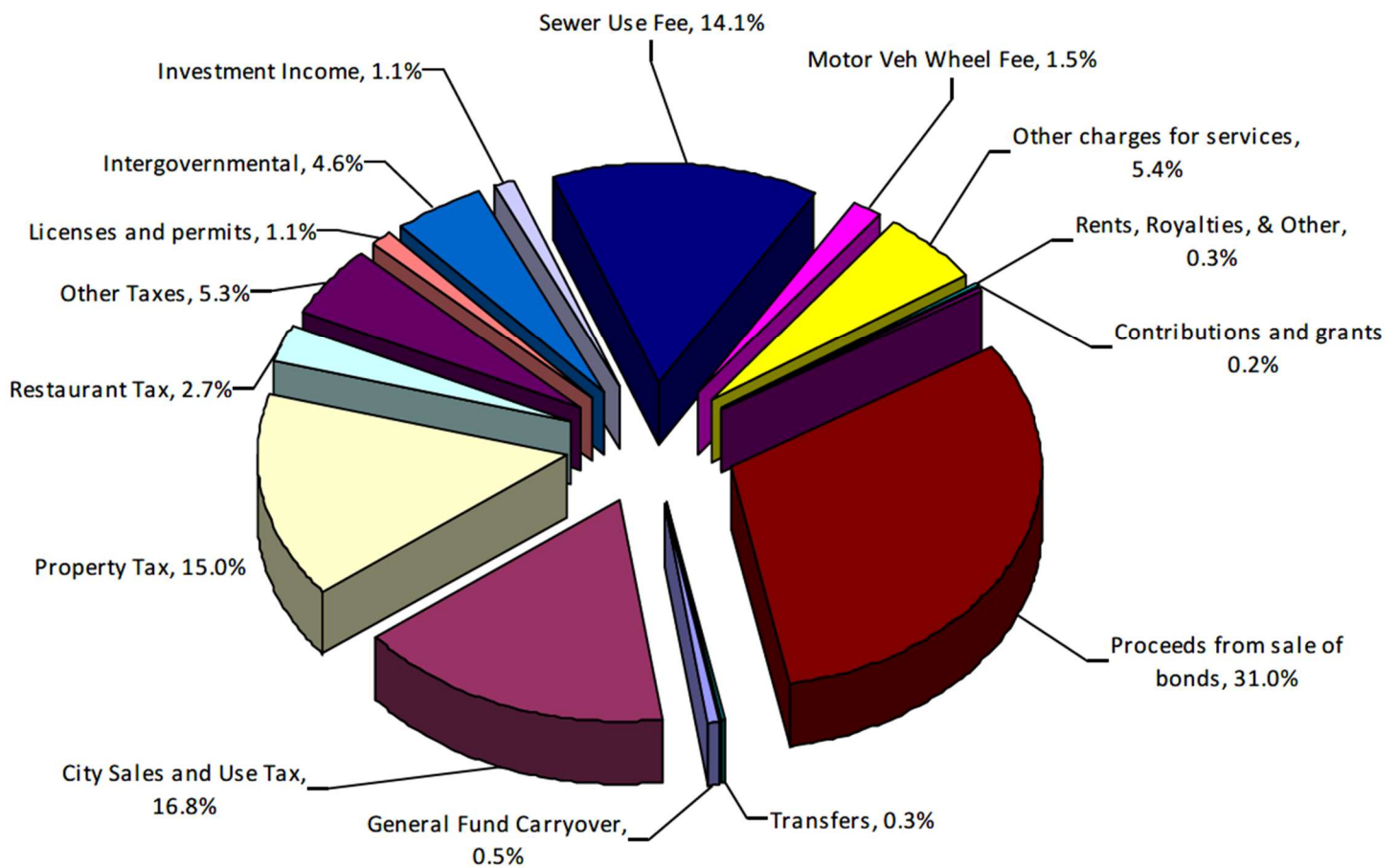


Adams Park Trails

Zorinsky Lake Playground

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.

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%

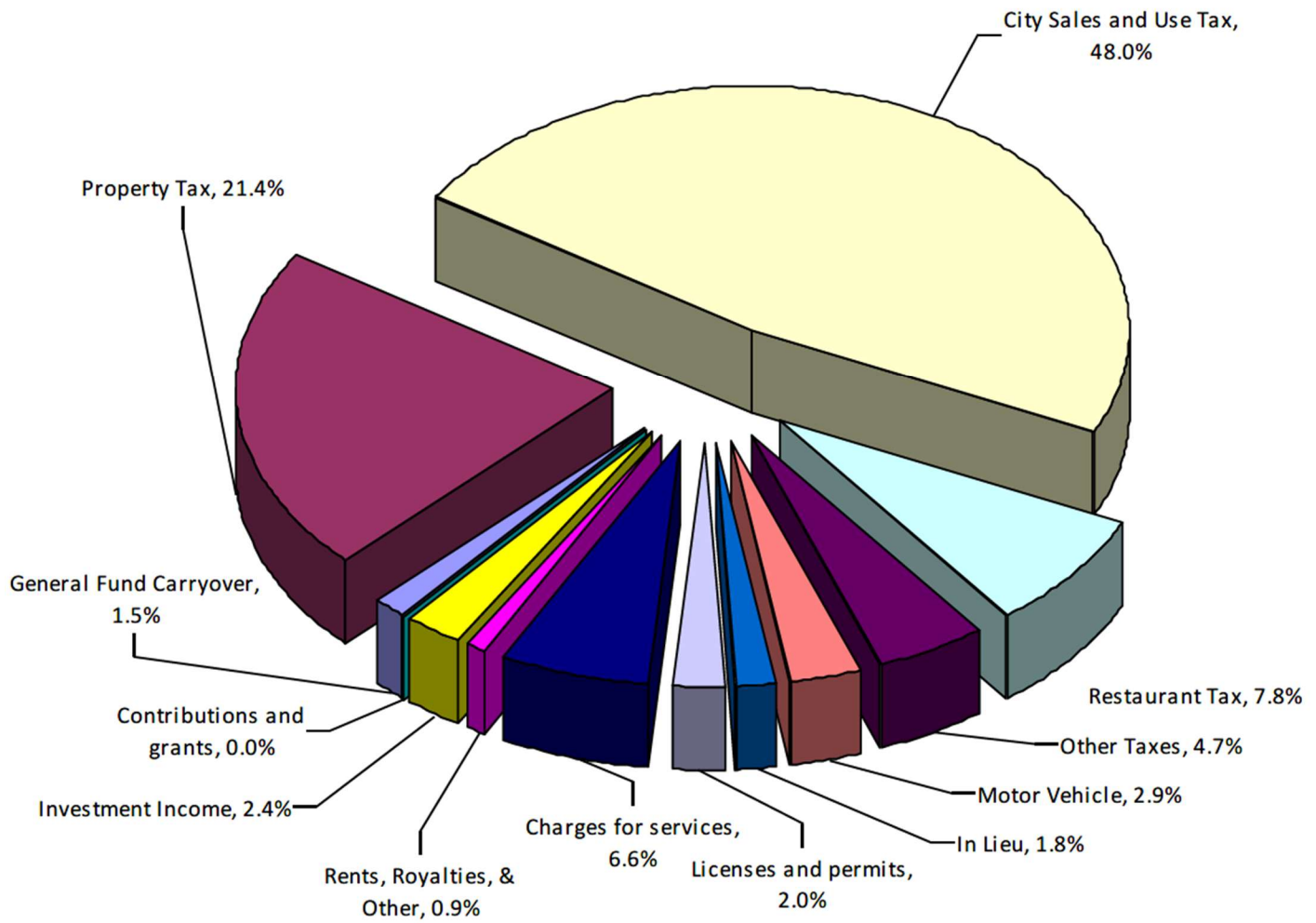
Detail in this schedule may not add to the totals due to rounding.

SUMMARY OF REVENUES

Summary of Source of Revenue - All City Funds

Fund		P-R-O-J-E-C-T-E-D				
	Sch. ref.	2025 Actual	2026 Appropriated	2026 Revised	2027 Recommended	% Change From Last YR Budget
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%

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%

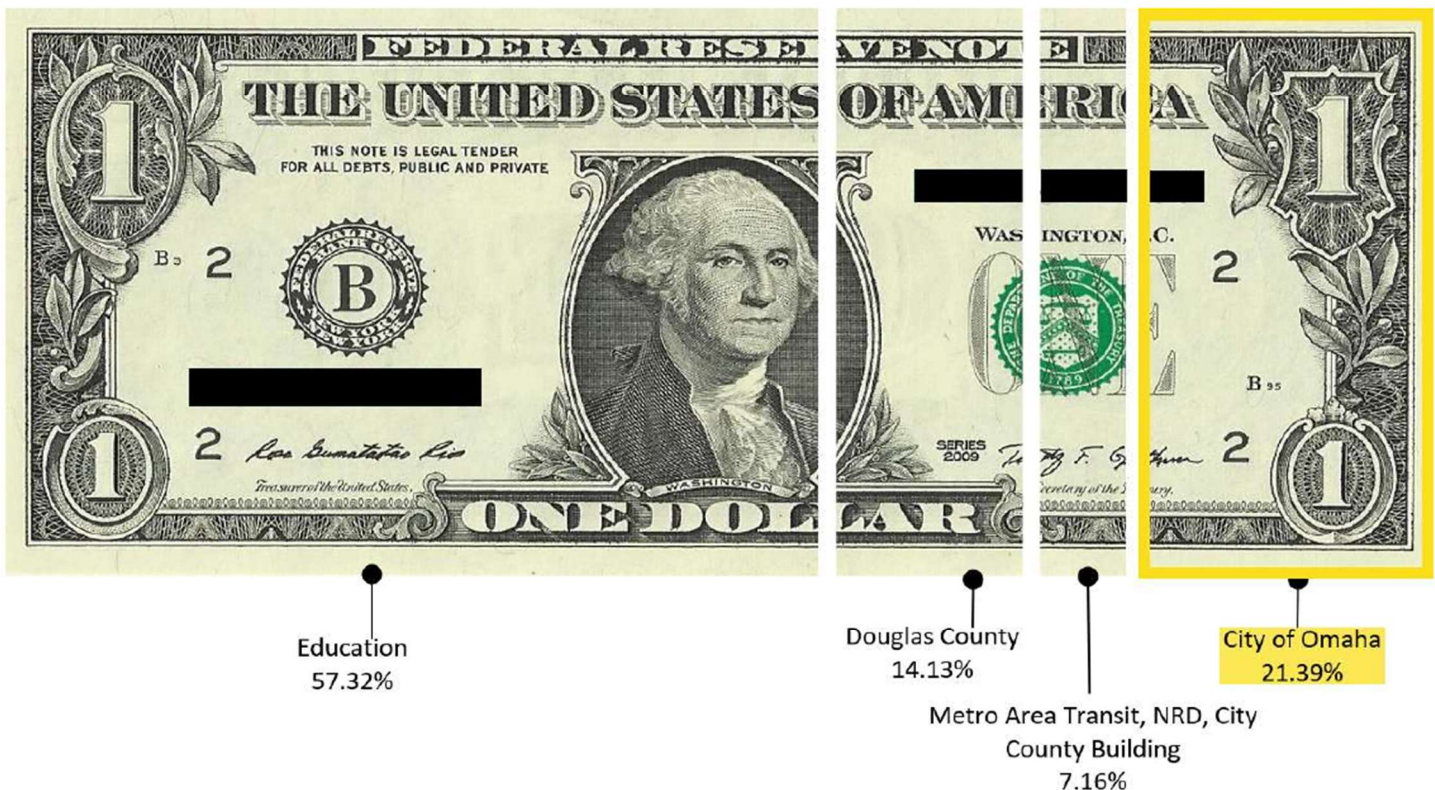
Property Taxes by Collecting Agency

Median Home Price - Omaha

\$245,500

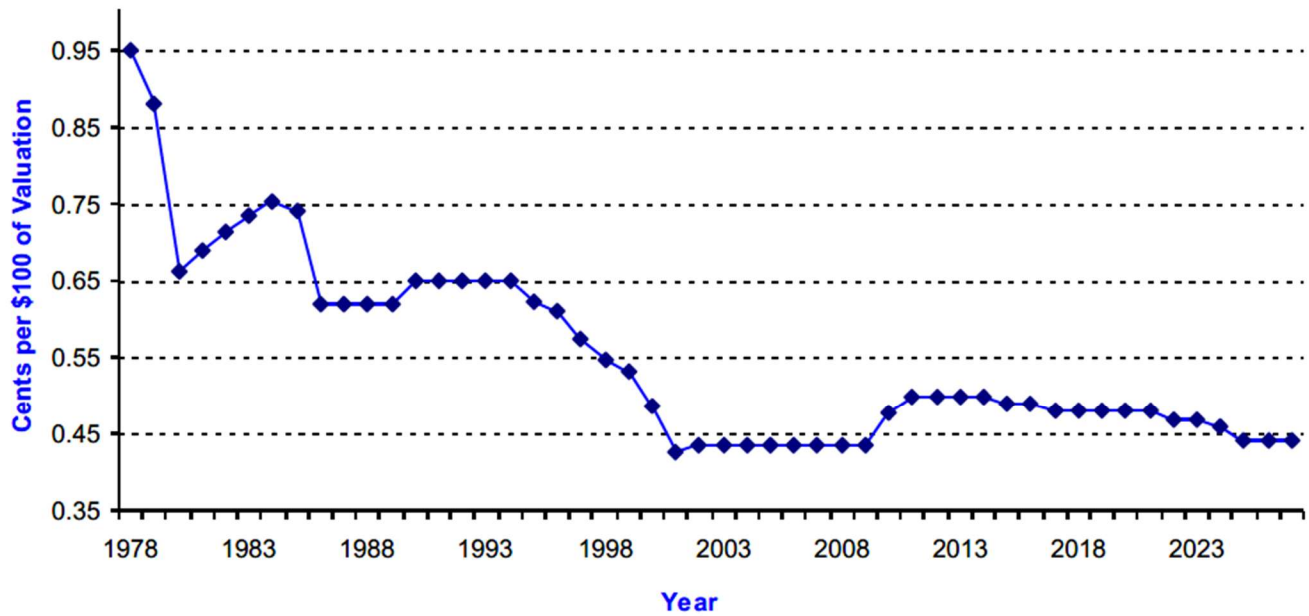
Tax Description	Assessed Value	Tax Rate	Tax Amount	% Allocation
Education (Breakdown Below)	\$ 245,500	\$ 0.0117895	\$2,894.32	57.32%
Douglas County	\$ 245,500	\$ 0.0029059	\$713.40	14.13%
Metro Area Transit	\$ 245,500	\$ 0.0010000	\$245.50	4.86%
NRD	\$ 245,500	\$ 0.0003035	\$74.51	1.48%
City County 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.

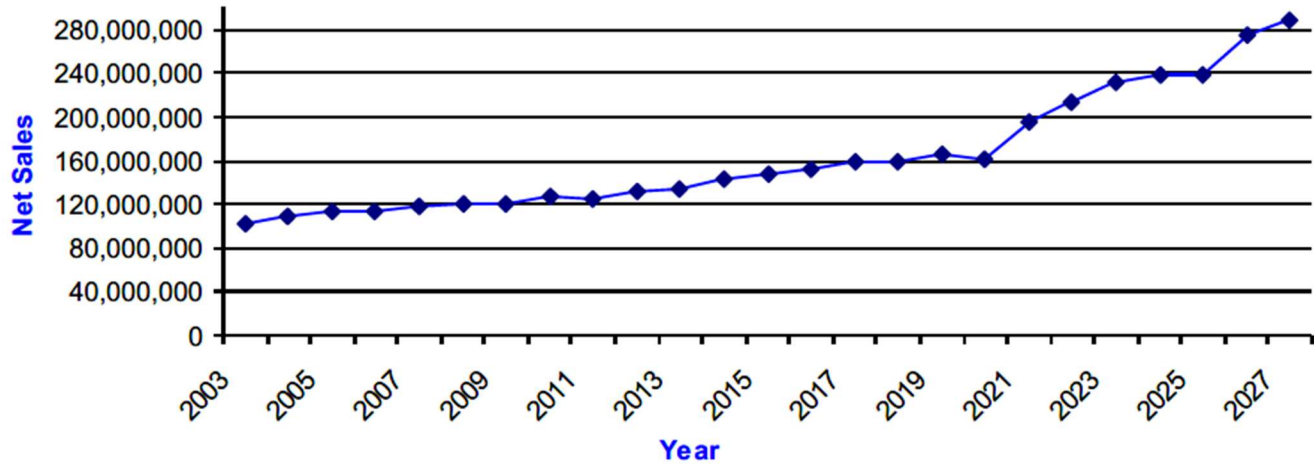
City Of Omaha Historical Property Tax Rates



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%

City Of Omaha Historical Sales Tax Receipts

Annual Net Sales Tax Receipts



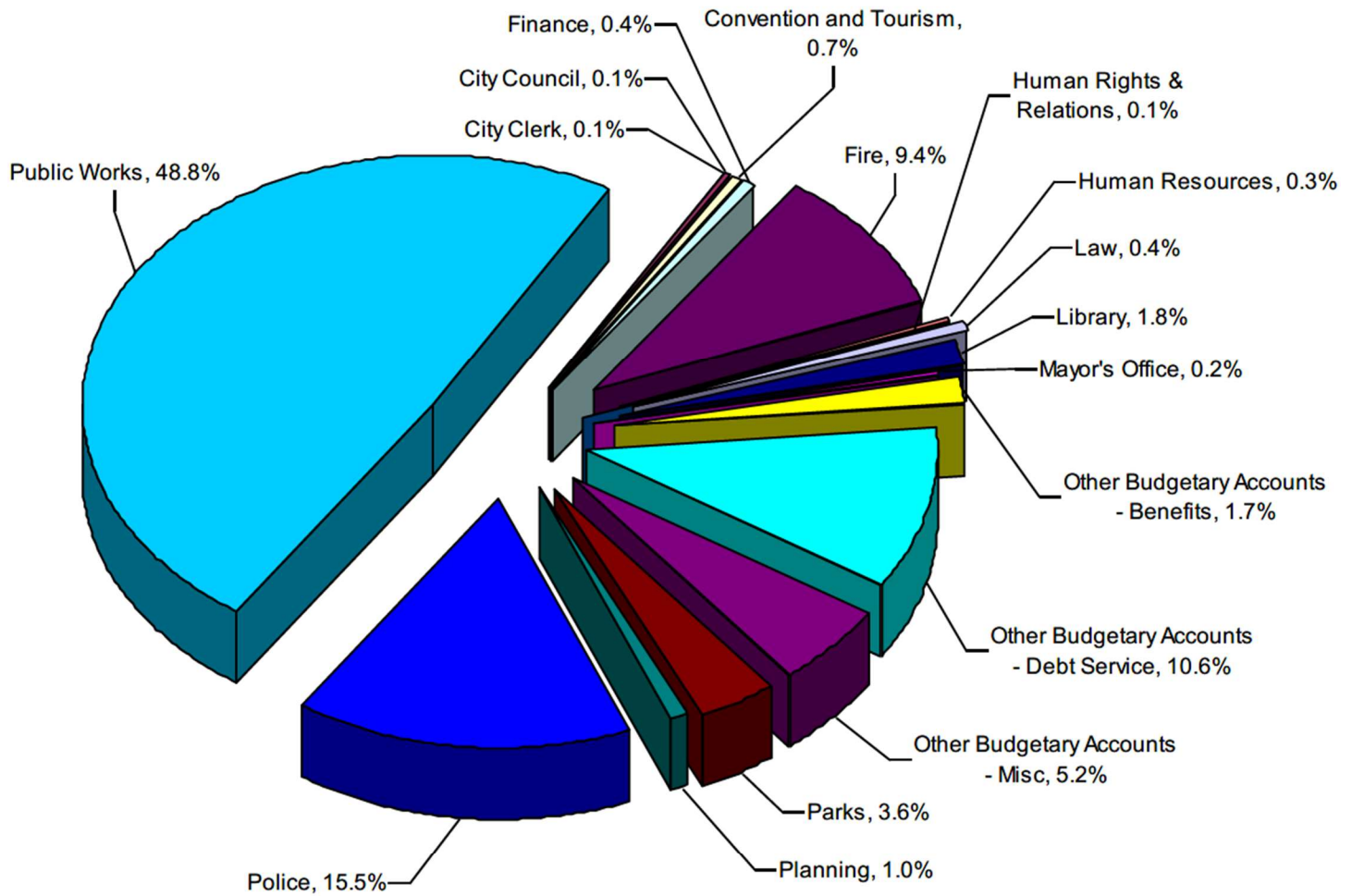
The City sales tax rate is 1.5 percent. Refunds are the result of state-legislated tax incentives businesses receive by meeting minimum thresholds for employment and investment.

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.)

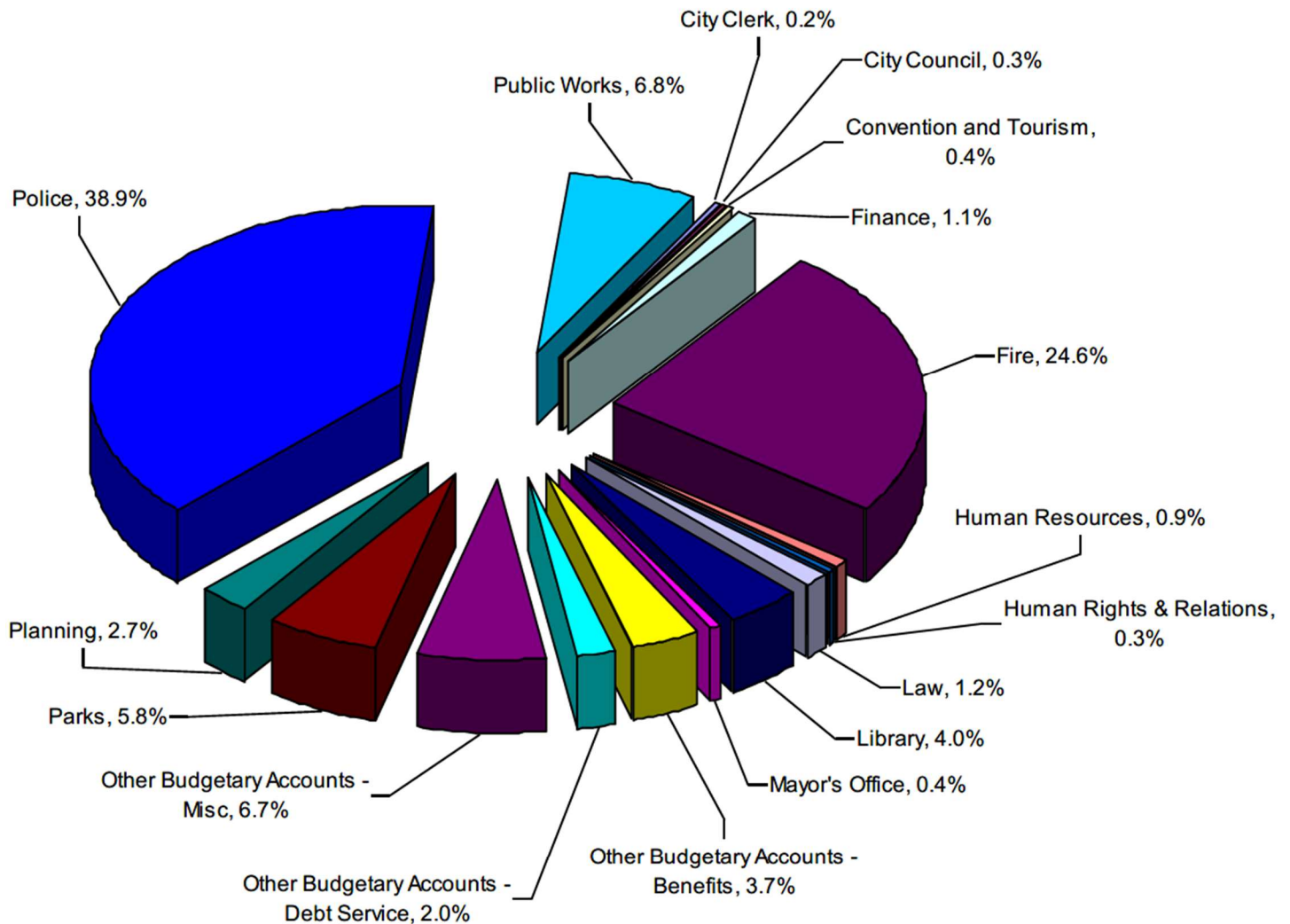
**City Of Omaha
2027 Departmental Appropriations
All Funds**



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.

BUDGETARY ACCOUNT APPROPRIATIONS

Complement Summary Count - Full time Positions

Department(s) or Agencies

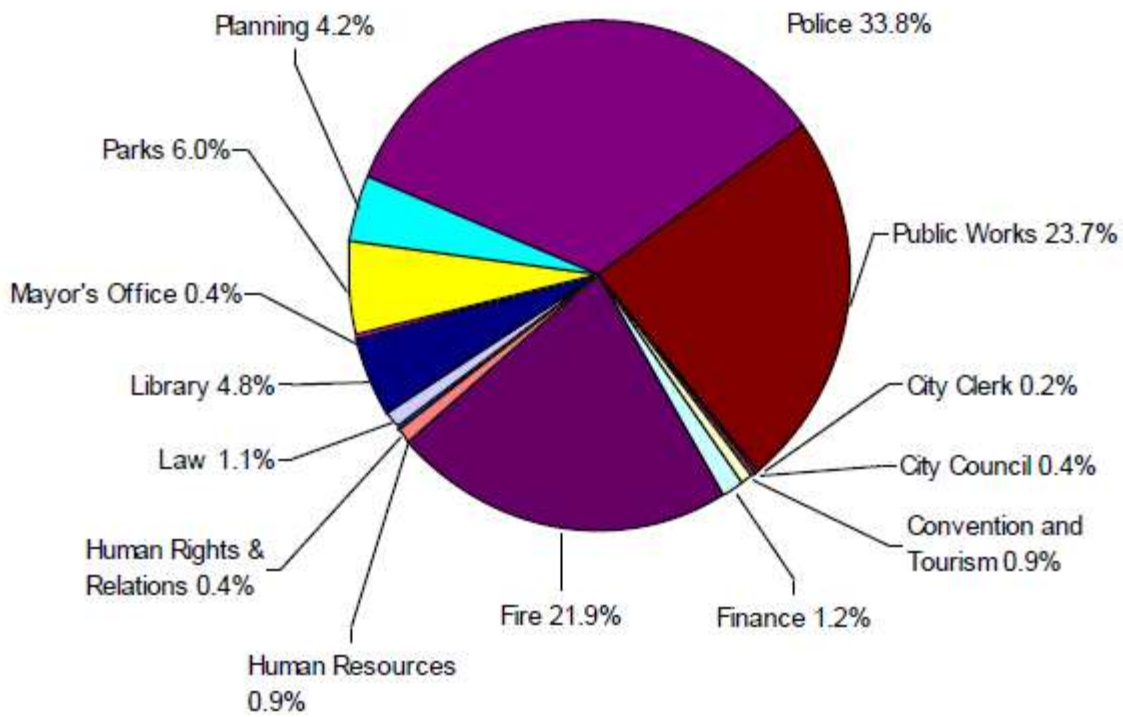
Budgetary Accounts	2025 Actual	2026 Appropriated	2027 Recommended	2027 Appropriated
Mayor's Office	11	12	12	-
City Council	14	14	14	-
City Clerk	5	5	5	-
Law	32	35	36	-
Human Resources	27	30	30	-
Human Rights & Relations	12	12	12	-
Finance				
Finance - Administration	2	3	3	-
Finance - Accounting	11	15	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

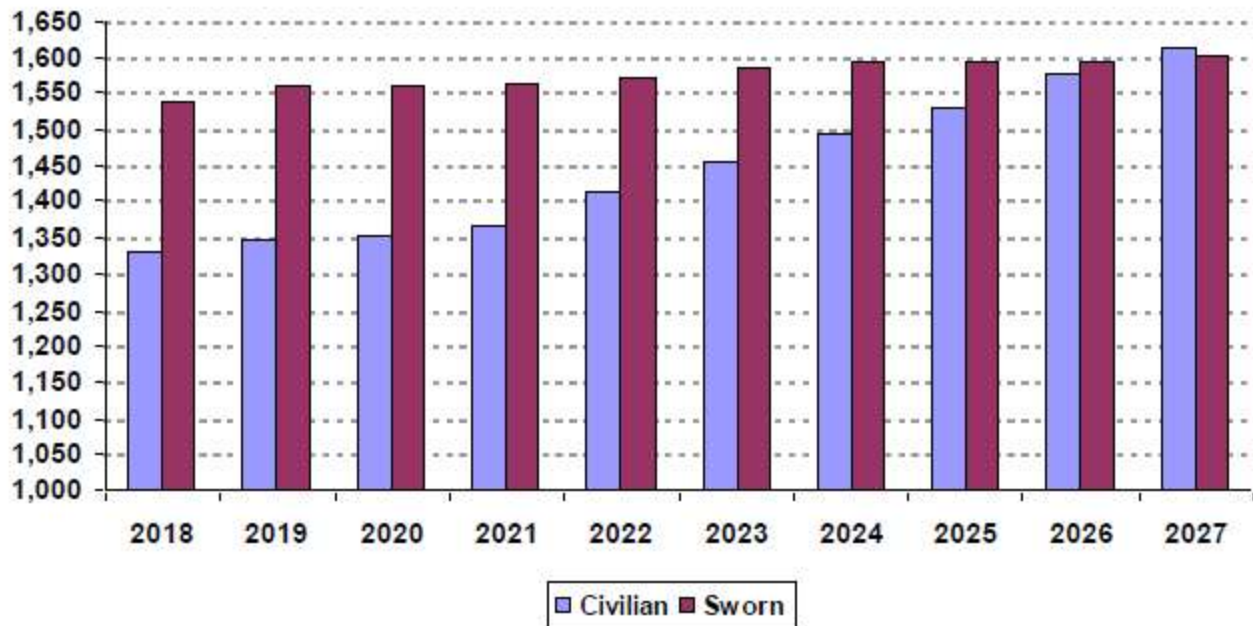
Complement Summary Count - Full time Positions

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	-

Percentage of Employees by Dept



History of Full Time Budgeted Positions



2027 Budget Highlights

All FTE: 3,213

Departments:

- **Police**

- General fund growth rate of 7.89%
- Additional 7 nonsworn positions to support forensics, intelligence and data analytics, community and mental health response, technical and IT support and administrative and educational infrastructure.
- Current sworn staffing: 835
 - Human Resources continues to pursue recruiting to help with new classes
 - Lateral (September)
- Sworn wage increases of 6.4%
- Plan to purchase 35 vehicles
- \$10M for IT infrastructure
- Drones as first responders
 - Through a combination of strategic grants and philanthropic partnerships, the Omaha Police Department has established itself as the premier leader in aerial policing, becoming the first agency in Nebraska to launch a Drone as First Responder (DFR) program.
 - Provides critical “eye in the sky” before officers arrive on the scene.
- **Capital**
 - \$8.9M for Public Safety Headquarters
 - \$16.3M for Gun Range
 - \$1M for Police Utility Shed

- **Fire**

- General fund growth rate of 4.65%
- Fire sworn personnel complement increasing by 9 to 696 sworn positions
- Continue to budget for health screenings for firefighters
- Continue to fund the fire equipment replacement plan to keep our apparatus in good condition
- **Capital:**
 - \$6.4M for Fire Station 70
 - \$3.5M to stay on schedule for fire apparatus replacement
 - \$425K for a training simulator
 - \$160K to update the training tower

- **Parks**

- Nearly 20% increase to general fund budget (\$5 million for maintenance)
- Pledged philanthropic gift (\$5 million - maintenance and capital)
- Personnel complement increasing by 14 to 192 (most are for parks maintenance)
 - Adding an assistant director and project manager

- **Public Works**

- Personnel complement increased by 6 to 763 (2 in Vehicle Maintenance, 2 in Parking & Mobility, 2 in Water Resource Recovery).
- Solid waste contract going up by \$3 million
- Four new parking garages go online in 2027: The Duo, The Beacon, Millwork and Builders District at 15th and California.
- Streetcar Maintenance Facility gets completed in 2027, marking a major milestone for the project.

- **Public Library**

- Personnel complement increasing by 7 to 153 positions
- Increased the collections budget by 8% to \$2.4 million

- **Planning**

- \$850K to hire new consultant to help with the new zoning and subdivision code
- Applying for \$5 million Lead Hazard Reduction Grant for children under age 6 from lead poisoning by assisting in identifying and controlling lead-based paint hazards in privately owned rental and owner-occupied housing. The City receives a separate fund for soil remediation.

- **Human Rights and Relations**

- Increasing SEB engagement
 - 22% increase from 2024 to 2025

- **Visit Omaha**

- Anticipated opening of CHI Convention Center and Arena's \$200 million expansion, adding 90,000 square feet of flexible meeting space including 25 new breakout rooms. This expands our capacity to welcome more groups to Omaha.

CONTACT INFORMATION/ADDITIONAL RESOURCES

For more information contact:

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Deputy Chief of Staff - Communications
Mayor John W. Ewing, Jr.
(402) 444-3520
Erin.Grace@cityofomaha.org



Online City of Omaha Budget Information:

Office of the Mayor
<https://mayors-office.cityofomaha.org/>

City of Omaha Finance Department
<https://finance.cityofomaha.org/>