



DATE: October 4, 2024

MEMO TO: To be posted on the City's website for the general public

FROM: Beth Porter, Finance Director

RE: Annual Occupation Tax Report per LB445

Due to the passing of LB445, on May 1, 2019, the following revision was made to, Section 1, Section 18-1208, (5) (a-e):

(5) No later than sixty days after the end of the fiscal year, each municipality that imposes or increases any occupation tax as provided under this section shall provide an annual report on the collection and use of such occupation tax. The report shall be posted on the municipality's public web site or made available for public inspection at a location designated by the municipality. The report shall include, but not be limited to:

- (a) A list of all such occupation taxes collected by the municipality;
- (b) The amount generated annually by each such occupation tax;
- (c) Whether funds generated by each such occupation tax are deposited in the general fund, cash funds, or other funds of the municipality;
- (d) Whether any such occupation tax is dedicated for a specific purpose, and if so, the amount dedicated for such purpose; and
- (e) The scheduled or projected termination date, if any, of each such occupation tax.

Per these revisions, I have provided the attached list of occupation taxes collected and the amount generated in FY23/24 for the City of Wayne NE. All listed occupation taxes collected annually have no specific end date per city code or state statute, and all taxes collected are dedicated to the City's general fund.

ALL OCCUPATION TAX FEES COLLECTED
BY THE CITY OF WAYNE GO TO THE GENERAL FUND

OCCUPATION TAX TYPE		FY 23/24 TOTAL
FRANCHISE FEE WATER & SEWER	\$	335,637.96
FRANCHISE FEE ELECTRIC	\$	924,233.04
FRANCHISE FEE CABLE TV	\$	49,780.23
FRANCHISE FEE NATURAL GAS	\$	72,787.31
FRANCHISE FEE TELEPHONE	\$	8,744.00
FRANCHISE FEE CELLPHONE	\$	24,238.34
OCCUPATION TAX MOTEL	\$	85,566.15
OCCUPATION TAX LIQUOR & BEER	\$	14,900.00
	\$	1,515,887.03