



ANNUAL OCCUPATION TAX REPORT
 For Fiscal Year ending August 31, 2023
 In accordance with LB 445 (2019)

Occupation Tax generated annually	Amount	Fund Location	Termination Date
Auctioneer	\$ 380.00	General	None
Catering	\$ 16,050.00	General	None
Occ. Tax-Weighing Only	\$ 5,778,504.23	Solid Waste Management	None
Lottery & Raffle Tax	\$ 9,173.60	General	None
Liquor Licenses	\$ 285,000.00	General	None
Mechanical Amusement Devices	\$ 83,440.00	General	None
Pawn Broker	\$ 175.00	General	None
Secondhand Dealer	\$ 475.00	General	None
Vending Machines	\$ 6,888.00	General	None
Sidewalk Vendors	\$ 50.00	General	None
Sidewalk Café	\$ 8,746.33	General	None
Theater	\$ 2,100.00	General	None
Arena	\$ 21,760,287.62	West Haymarket JPA	1/1/2046
Enhanced Employment Area	\$ 1,667,939.47	South Pointe EEA	12/31/2041
Total	\$ 29,619,209.25		

The General Fund is the principal fund of the City that finances the day-to-day operations of the basic governmental activities, such as legislative, judicial, administration, aging services, police and fire protection, emergency communications, legal services, planning, and parks and recreation. The General Fund collected \$412,477.93 in 2023.

The Solid Waste Management Fund was established for management of solid waste for the City of Lincoln including the operations of a municipal Solid Waste Landfill, Construction and Demolition Landfill, transfer station, composting operation, recycling, recycling drop-off sites, Lincoln/Lancaster County Health Department programs including nuisance complaints, household hazardous waste program HAZMAT, special waste and emergency response. The Solid Waste Management Fund collected \$5,778,504.23 in 2023.

The West Haymarket JPA Fund accounts for the activities of the joint public agency, a blended component unit of the City, established to facilitate the redevelopment of the West Haymarket Area. Occupation taxes imposed on bar, restaurant, car rental, and hotel revenues, provides the resources to finance the activities of the JPA. The West Haymarket Fund collected \$21,760,287.62 in 2023.

The SouthPointe EEA Fund was put in place to accumulate resources from a 1% occupation tax on gross receipts for retail establishments within the Enhanced Employment Area designated as SouthPointe Pavilions. The revenue generated will be used to pay for construction and maintenance of a public parking garage located at SouthPointe Pavilions. The SouthPointe EEA Fund collected \$1,667,939.47 in 2023.