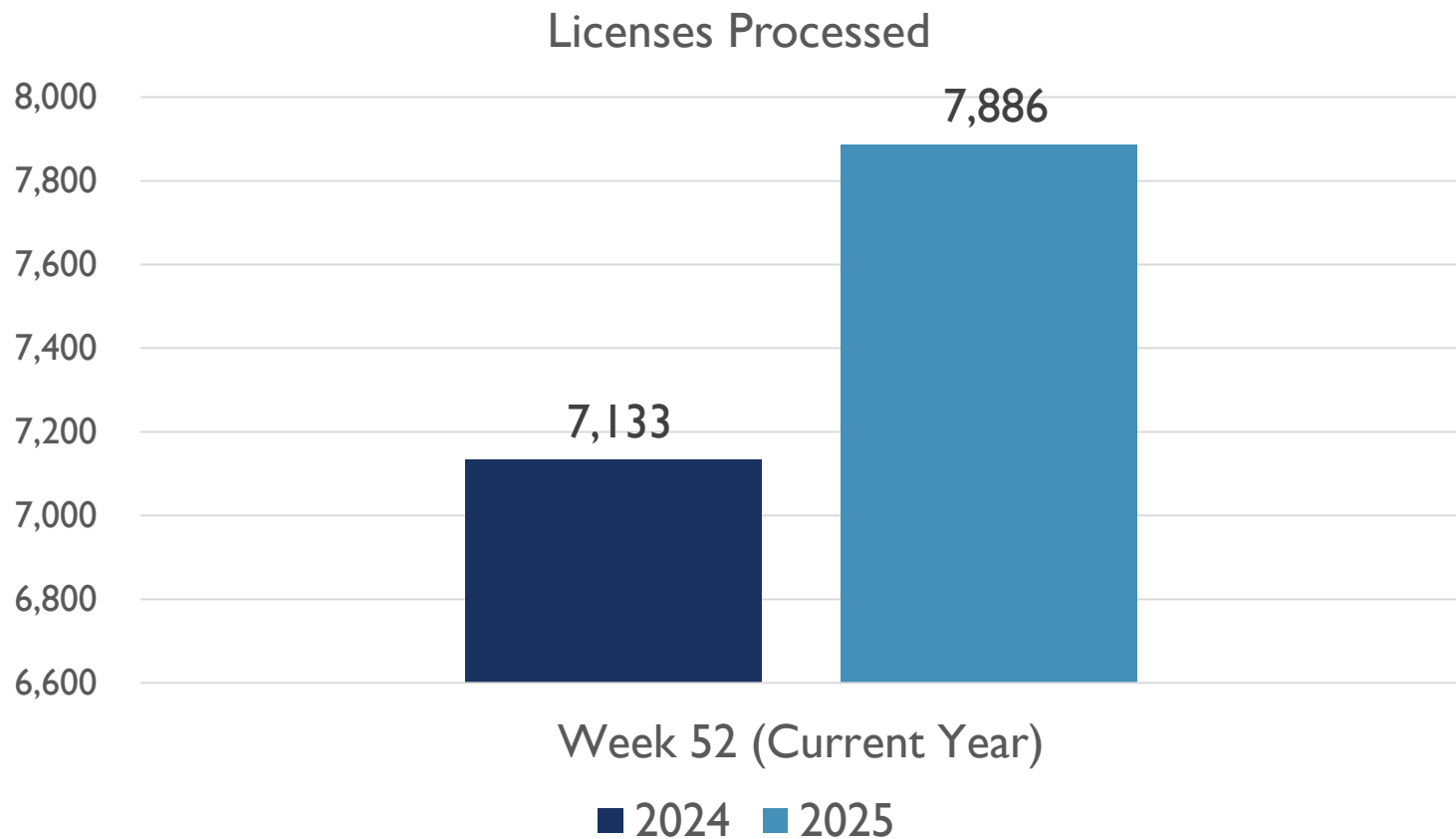


# REVENUE DIVISION UPDATE

PRESENTED: JANUARY 27, 2026

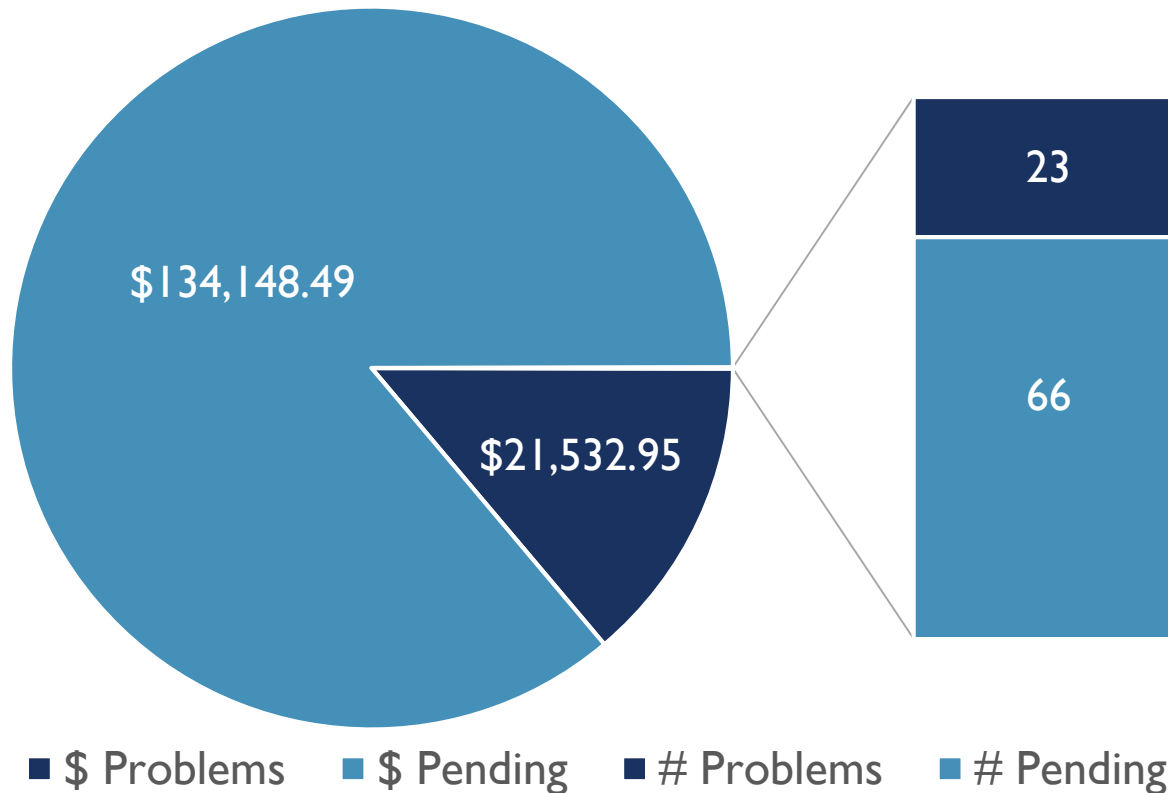


# 4<sup>TH</sup> QUARTER UPDATE



# 4<sup>TH</sup> QUARTER UPDATE

## Lockbox



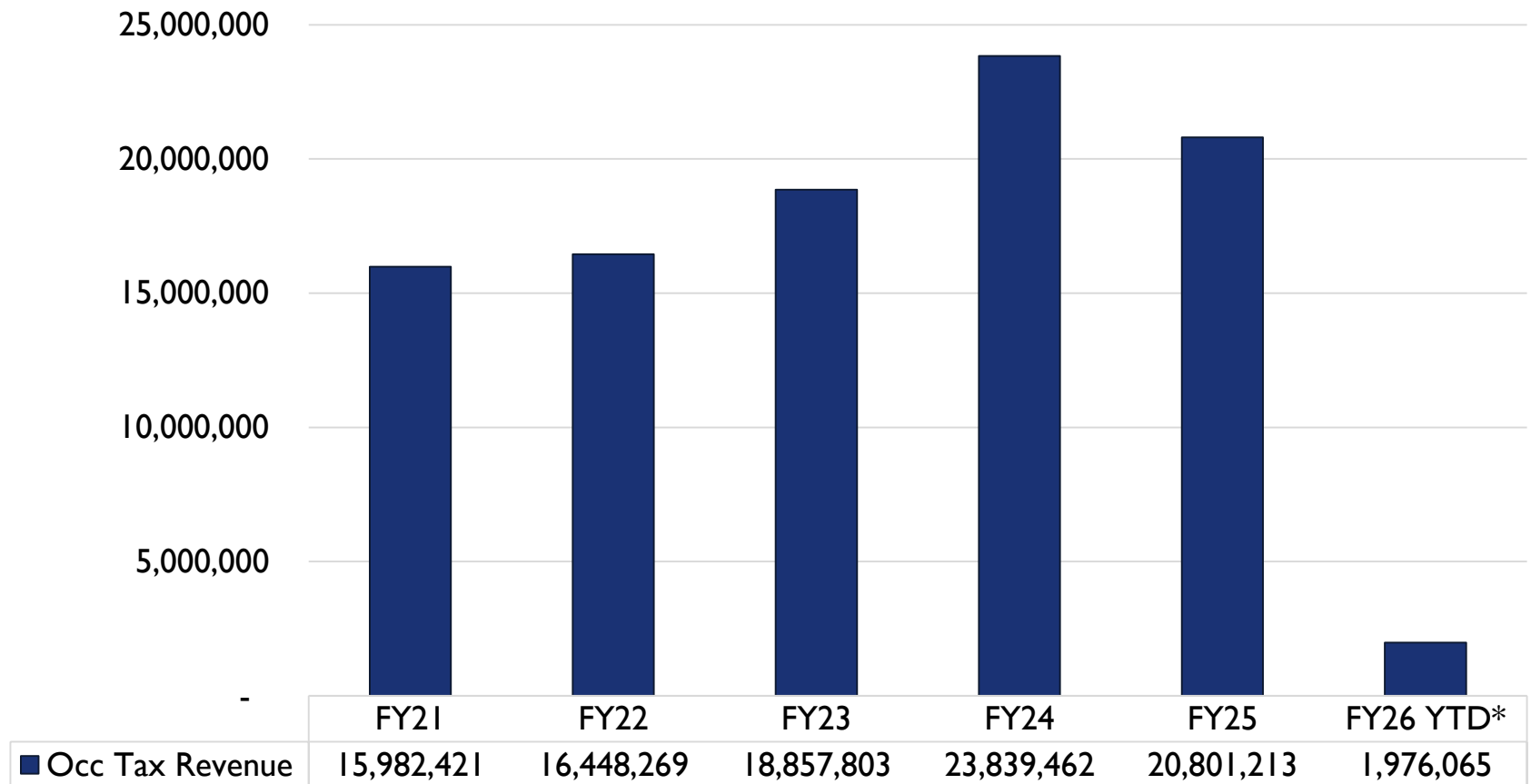
## 4<sup>TH</sup> QUARTER UPDATE

- 2026 insurance license renewals were mailed in December 2025.
- 2026 alcohol license renewal season has officially ended, but alcohol license processing is still underway for new and delinquent accounts.
- 74 delinquent alcohol accounts were turned over to Code Enforcement on January 7, 2026.
- Code Enforcement has issued 12 citations, 25 have come into compliance, 11 are out of business, and 26 are still pending contact.
- Code Enforcement is an ongoing activity that requires constant communication between Finance and Inspections and Code.
- Goal is to contact all delinquent businesses by the end of January.

## 4<sup>TH</sup> QUARTER UPDATE

- Civic Access Self Service (CASS) Portal is live and available for reporting and remitting excise taxes.
- Mixed Drinks (3% Liquor Tax), Hotel/Motel, Vehicle Rental and Alcohol Distributor excise taxes may be reported and paid online.
- QR code and web page references to CASS Portal have been created and posted in the Revenue Division and online.
- Conducting weekly system improvement/online migration meetings with appropriate staff.

# OCCUPATION TAX REVENUE



\*Unaudited

## 2026 AND BEYOND

- 2026 business license renewals are being mailed this week.
- January 2026, we implemented internal system improvements such as auto-calculation of taxes & fees to include penalties and interest.
- Continue working towards additional automations to improve efficiency.
- Continuously reviewing/updating operational policies and procedures as processes change.
- Consider updating city code to abolish estimated tax prepayments and quarter payments as well as implement mandatory online excise tax remittance to reduce manual processes and gain efficiencies.

## 2026 AND BEYOND

- Potential Code Updates:
  - Elimination of the occupation tax estimates and quarter payments.
- Advantages
  - Easier tax reporting for businesses.
  - Lower upfront licensing costs for businesses.
  - Supports online migration by eliminating the need to account for prepayment credits.
- Disadvantages
  - Significant impact to General Fund revenue in the first-year post implementation due to current prepayment structure.
  - Reduced payment options for businesses.



## 2026 AND BEYOND

- Potential Code Updates:
  - Mandatory online excise tax payments.
    - Advantages
      - Convenient tax reporting for businesses.
      - Faster payment processing.
      - Enhanced security measures for the city and businesses.
    - Disadvantages
      - Per transaction charges or service fees.
      - Current Fees:
        - Card – 3.85% (\$2.50 minimum)
        - eCheck - \$1.75



Questions?