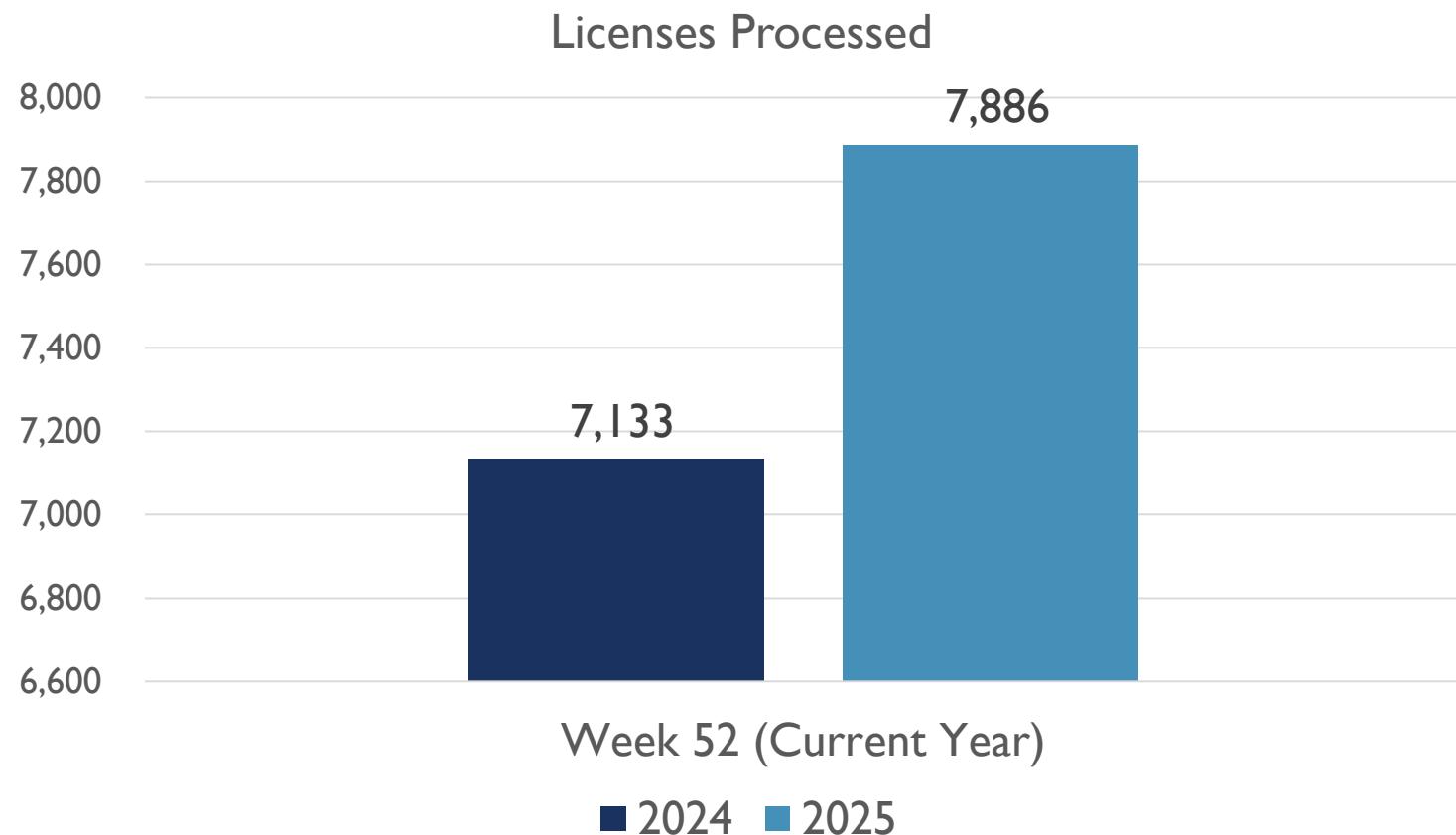


REVENUE DIVISION UPDATE

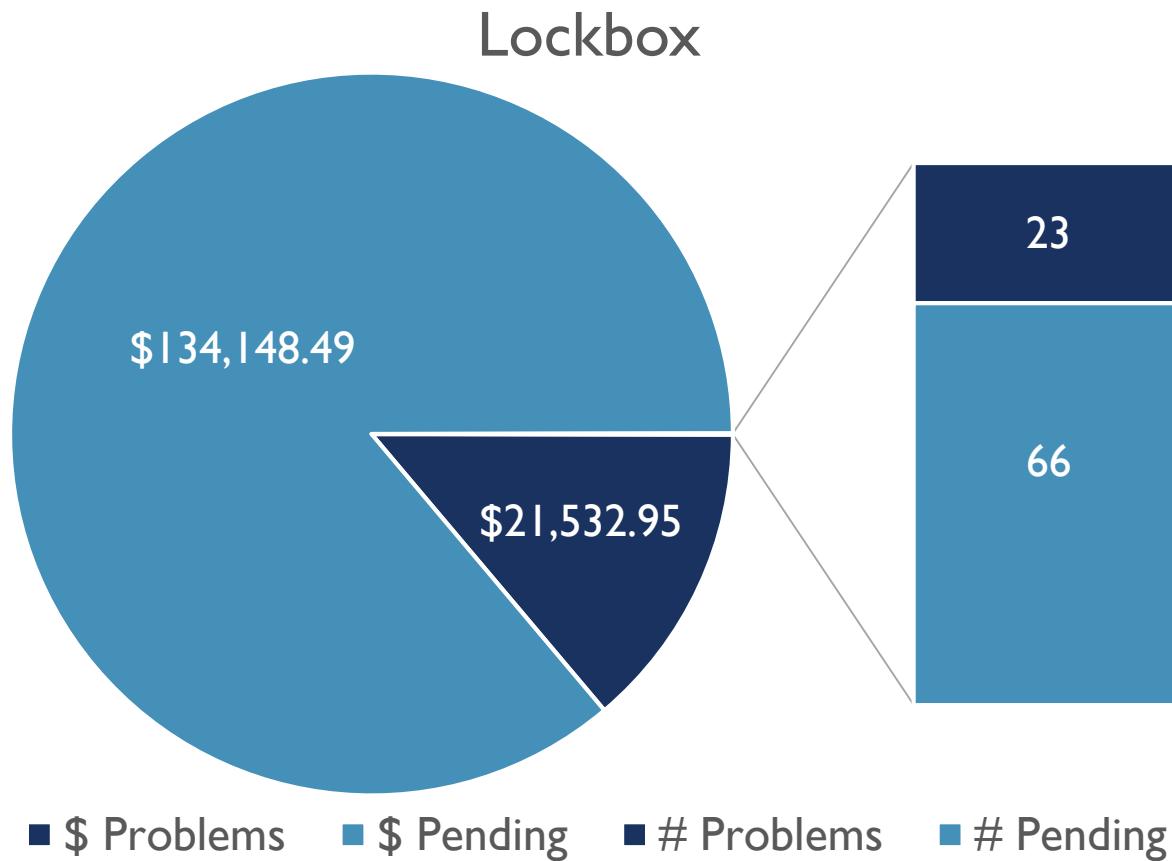
PRESENTED: JANUARY 27, 2026



4TH QUARTER UPDATE



4TH QUARTER UPDATE



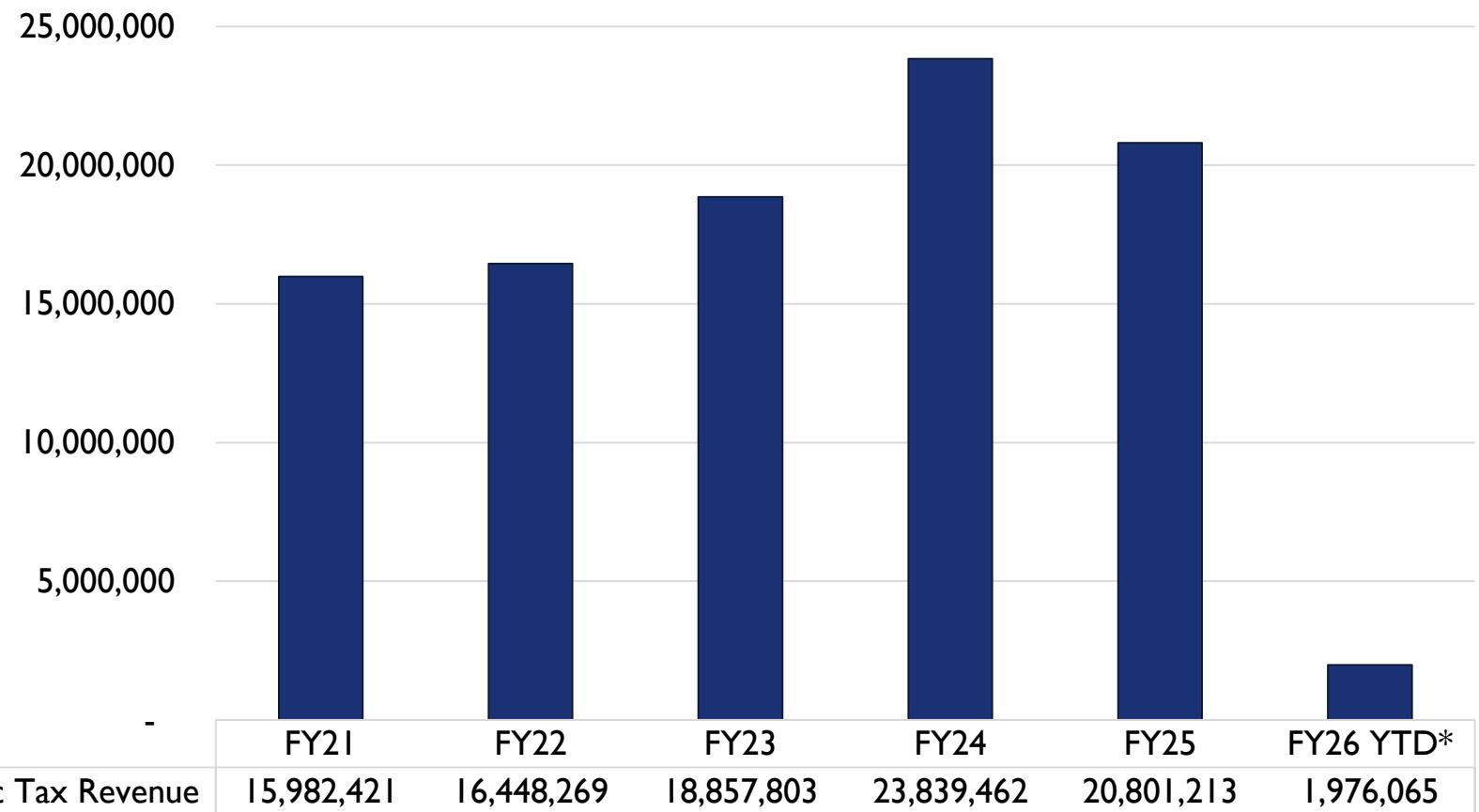
4TH QUARTER UPDATE

- 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.

4TH 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?