

## **Exhibit A**

### **Methods of Payment**

#### **On-line Payments:**

1. Customer applies/ renews and pays on-line
2. Computer system automatically updates cashiering system, subsidiary records, and the general ledger.
3. Staff verifies payment from Google Pay and deposit from Google into our bank account.
4. Staff verifies that the taxpayer's file subsequently shows that it was paid.
5. Staff reconciles Google deposits into the general ledger.
6. If on-line payment was via EFT/ACH transfer, staff also verifies payer of the wire transfer and enters payment into the cashiering system.

#### **Payments made in person:**

1. Staff assists customer using on-line system in order to update subsidiary records
2. Staff prints amount due from the on-line system
3. Staff inputs receipt of payment into cashiering system and provides customer with a receipt.
4. Staff reconciles the cashiering input to output the following morning.
5. Staff verifies that the taxpayer's file subsequently shows that it was paid.
6. Staff in the receiving office must include the cash in its daily cash account/drawer and balance the cashiering operations before he/she can close the register for the day.
7. Checks are then totaled and reconciled with the cashiering register and placed into the vault until the following morning.
8. Staff prepares a daily deposit slip, with each check item separately listed, for pick-up by the depository service.
9. Staff reconciles deposit totals back to the daily reports.

#### **Mailed Payments:**

1. Mail Service staff picks up mail from post office, sorts and delivers checks to Finance.
2. Finance staff must open mail and verify the postmark date. If payment is late, the postmarked envelope must be attached to the payment receipt record.
3. Staff inputs changes to subsidiary records.
4. Staff inputs receipt of payment into cashiering system.
5. Staff reconciles the cashiering input to output the following morning.
6. Staff verifies that the taxpayer's file subsequently shows that it was paid.
7. Staff in the receiving office must include the cash in its daily cash account/drawer and balance the cashiering operations before he/she can close the register for the day.
8. Checks are then totaled and reconciled with the cashiering register and placed into the vault until the following morning.
9. Staff prepares a daily deposit slip, with each check item separately listed, for pick-up by the depository service.
10. Staff reconciles deposit totals back to the daily reports.
11. After the payment has been processed, staff prints receipts for all amounts that were paid by mail and prepares them to be mailed to the customer. This includes folding, stuffing, sealing, and delivering to the mailroom.
12. Mailroom staff applies required postage and delivers to the post office.

Exhibit B

	<b>Total</b>	<b>On-line</b>	<b>% on-line</b>	<b>In Person</b>	<b>% in person</b>
Parking Citations	12,841	8,689	68%	4,152	32%
Parking Decals	2,375	1,503	63%	872	37%
Business Tax	5,310	2,599	49%	2,711	51%
Landlord License Renewals	3,480	1,140	33%	2,340	67%
<b>Total</b>	<b>24,006</b>	<b>13,931</b>	<b>58%</b>	<b>10,075</b>	<b>42%</b>

	<b>Total Collected</b>	<b>on-line</b>	<b>in person</b>
Parking Citations	\$ 495,989.00	\$ 335,616.26	\$ 160,372.74
Parking Decals	\$ 57,136.00	\$ 36,158.07	\$ 20,977.93
Business Tax	\$ 955,513.00	\$ 467,679.53	\$ 487,833.47
Landlord License Renewals	\$ 730,745.00	\$ 239,381.98	\$ 491,363.02
<b>Total</b>	<b>\$ 2,239,383.00</b>	<b>\$ 1,078,835.84</b>	<b>\$ 1,160,547.16</b>

## Exhibit C

### Example of Surcharge for Various Fees & Licenses

	<b>Base Fee</b>	<b>Surcharge @ 9%</b>	<b>Surcharge @ 12%</b>	<b>9% Total</b>	<b>12% Total</b>
Parking Citations (meters)	\$20.00	\$1.80	\$2.40	\$21.80	\$22.40
Parking Decals	\$18.50	\$1.67	\$2.22	\$20.17	\$20.72
Business Tax (minimum)	\$26.25	\$2.36	\$3.15	\$28.61	\$29.40
Business Tax (maximum)	\$525.00	\$47.25	\$63.00	\$572.25	\$588.00
Landlord License Renewals	\$195.00	\$17.55	\$23.40	\$212.55	\$218.40