

EXHIBIT 3-A



Bill Print and Mail Analysis

Cost Description	Option 1	Option 2			Option 3		
	Assessor's Office	DirectMail InfoSend	DirectMail InfoSend	DirectMail InfoSend	DirectMail MPWMD	DirectMail MPWMD	DirectMail MPWMD
Frequency of Bills	Annual	Monthly	Bi-Monthly	Semi-Annual	Monthly	Bi-Monthly	Semi-Annual
Processing Fee	\$ 18,500 ¹	\$ 5,167.80 ^{1A}	\$ 5,515.80 ^{1A}	\$ 6,377.10 ^{1A}	8,320.00 ⁷	8,320.00 ⁷	8,320.00 ⁷
Postage Fee	-	18,270.00 ⁶	18,270.00 ⁶	18,270.00 ⁶	18,270.00 ⁶	18,270.00 ⁶	18,270.00 ⁶
Data Preparation Costs	1,648.00 ²	412.00 ²	618.00 ²	824.00 ²	412.00 ²	618.00 ²	824.00 ²
Receipts Deposit (lockbox)	-	7,395.00 ¹²	7,395.00 ¹²	7,395.00 ¹²	7,395.00 ¹²	7,395.00 ¹²	7,395.00 ¹²
Accounting Staff Time	240.00 ³	640.00 ⁵	640.00 ⁵	640.00 ⁵	640.00 ⁵	640.00 ⁵	640.00 ⁵
Customer Service Staff Time	384.00 ⁸	2,880.00 ⁸	2,160.00 ⁸	1,440.00 ⁸			
Equipment Lease (Inserter/Folder)	-	-	-	-	1,000.00 ⁹	1,000.00 ⁹	1,000.00 ⁹
Stationery Costs					5,220.00 ¹⁰	5,220.00 ¹⁰	5,220.00 ¹⁰
Printing Costs					1,044.00 ¹¹	1,044.00 ¹¹	1,044.00 ¹¹
Total Cost	\$ 20,772.00	\$ 34,764.80	\$ 34,598.80	\$ 34,946.10	\$ 42,301.00	\$ 42,507.00	\$ 42,713.00
Annual Cost	\$ 20,772.00	\$ 417,177.60	\$ 207,592.80	\$ 69,892.20	\$ 507,612.00	\$ 310,962.00	\$ 178,626.00
Annual Cost per Bill (43,500 bills)	0.48	9.59	4.77	1.61	11.67	7.15	4.11
Monthly Cost per Bill (43,500 bills)	0.04	0.80	0.40	0.13	0.97	0.60	0.34

* Above assumptions include 43,500 bills per month plus 20% receiving late notice reminder bills

One-Time Costs:

A/R Module	-	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
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Notes:

- 1 - County assesses 1/2% fee on collected revenues (3,700,000 x 1/2% = 18,500)
- 1A - Based on assumed rate of \$0.0945 for monthly, \$0.1015 for bi-monthly and \$0.1165 for semi-annual.
- 2 - IT Dataprocessing time 4 hours for monthly, 6 hours for bi-monthly, 8 hours for semi-annually and 2 days for annual data transfer
- 3 - Accounting time to import or enter data into accounting module (3 hrs @\$80/hr)
- 4 - IT Dataprocessing time of 4 hours is allocated for each data file submitted
- 5 - Accounting time to import or enter data into accounting module (8 hours @\$80/hr))
- 6 - Assumes current bulk postage pricing of \$0.35 per piece
- 7 - Assumes hiring of full-time person at fully loaded cost of \$48 per hour
- 8 - Customer service time is assumed at \$48 per hour (8 hours for annual, 60 hours for monthly, 45 hours for bi-monthly, 30 hours for semi-annual)
- 9 - Leasing costs of a high-volume inserter/folder machine with service agreement and 3-yr lease commitment
- 10 - Stationery costs are assumed at \$0.10 cents per piece (0.04 statement pre-printed forms, 0.03 pre-printed envelopes, 0.03 pre-printed return envelopes)
- 11 - Printing costs are assumed at \$0.02 (toner plus maintenance costs on existing equipment)
- 12 - Assumes utilizing lockbox service for a fee of \$0.17 per check deposit (\$0.30 rate minus \$0.13 credit from check deposit)