EXHIBIT 3-A

Bill Print and Mail Analysis

Cost Description	Option 1 Assessor's Office	Option 2 DirectMail InfoSend	Option 2 DirectMail InfoSend	Option 2 DirectMail InfoSend	Option 3 DirectMail MPWMD	Option 3 DirectMail MPWMD	Option 3 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

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 envelops, 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)