



790 West Frontage Road
Suite 110
Northfield, Illinois 60093
(847) 441-4175 office

November 4, 2019

Amber K. Dickerson, AICP
General Manager, Growth Management
Hillsborough County Public Schools
901 East Kennedy Boulevard
Tampa, FL 33602

Dear Ms. Dickerson:

We enclose findings on the cost of the Hillsborough County Public Schools analysis of concurrency review submissions. The Schools report that despite having application fees for various submissions, the fees in place do not cover the cost of staff time to review the submissions themselves.

We base this report on 1) our review of School financial reports, 2) an interview with you and your team, and 3) reviews of the draft to ensure that we answered your questions and documented our findings clearly.

This report serves as an analysis to permit a decision about establishing fee prices.

Following this page is a short explanation of how to read the report.

Findings Explained by Schedule

Our findings follow this letter. The explanation below summarizes each schedule in that document.

The **Cover** page provides information about how to contact us, should questions about our findings arise. That said, MGT Consulting Group, LLC of Tampa recently acquired our firm. Other than the firm name, all of our other contact information remains the same.

Customer Impact

This worksheet summarizes the findings of each activity at the individual customer level. There is no current charge for these services. The schedule shows the costs and the loss per customer from each transaction. "Office Recommends" data is your recommendation of pricing, which we include because many clients ask us what the responsible unit in the

organization recommends for pricing. We recommend that you charge close to full cost, rounding down to more easily remembered whole numbers.

In our opinion, the prices that you recommended seem fair. They reflect the cost of the services provided yet are rounded to make the prices easier to remember. Some of the activities in the study do not have recorded actual demand levels, so we analyzed them at the level of a single transaction. If the true number were greater, the fiscal impact of the proposed charges would be greater too because it would capture the impact of serving more applicants. However, even if some of the activities are only for a single annual customer, setting cost-based prices would generate slightly more than \$180,000 of new annual revenue. We believe that the collective value of all these projects to the investors is high enough that burdening those transactions with this amount would not seem likely to distort investment decisions.

Budget Impact

This worksheet differs from the Customer Impact only in its focus on the result of charging full cost for all customers. The data are at the level of all customers served.

Direct Staff Effort

This worksheet documents the time and cost of the people who touch these applications. Data are in three bands, from top to bottom. The top band is the time in minutes by position title to perform each service by position. We include the remainder of the Unit 9810 staff here too to avoid having the study allocate all 9810 costs just to concurrency reviews. We find that 5.47 percent of total labor in Unit 9810 is for concurrency reviews, so that portion of this position's cost flows there as well.

Indirect Expense

This worksheet address three types of expense. The cost flows to concurrency reviews in the same proportion of departmental cost consumed by concurrency review. If a service consumed 1.2 percent of total Unit 9810 labor, it would receive an allocation of 1.2 percent of indirect expense too. Below are the three expenses in this category.

1. A GIS analyst works on concurrency reviews, but also serves other needs. We assign this position to "Departmental Overhead."
2. The Hillsborough County Schools do not have a report known as a "cost allocation plan." That document is used to determine indirect cost that may occasionally be associated with grants and contracts. There are relatively few opportunities for that in a school district. Federal authorities will often allow use of a 10 percent indirect cost burden on payroll costs in lieu of a cost allocation plan. We have chosen to use that convention here.

3. Employer shares of FICA and Medicare are not in the Unit 9810 budget, so we added that expense here as well.

Detail by Service

This worksheet shows the breakdown of expense by service category into Direct Labor, Allocated non-salary budget, and Indirect Expense. For the most part, you will not need to refer to it, but if you wish to establish prices that cover only certain of the costs of the activities, it is where we would refer to make that happen.

Assignable Hours

This worksheet follows guidance of Federal rules for cost studies. That rule says that the cost of an hour of labor is not the cost of a position divided by *paid* hours, but rather, divided by *assignable* hours.

Assignable hours are total paid hours less the time for paid leave. The calculation here shows that the typical employee is assignable for 1,768 hours per year, rather than the 2,080 hours for which employees are paid. This technique allows us to treat paid leave as an overhead expense.

Appropriation

This worksheet contains Unit 9810 expenses that are not included in payroll. Our default approach is that if an activity uses a given percentage of labor, it also receives that same percentage allocation of each expense item. We can vary that if the allocation method does not make sense (e.g., items not used for specific services, or items only used for a specific service).

We recommend that you revisit these findings every four or five years. Changes in technology, departmental process and appropriations can cause these findings to grow outdated. Unless you face more radical changes, we do not believe it is worth reviewing more often.

Thank you for the chance to be of service. Please call if you have questions.

Yours truly,



Bruce Cowans

Enclosure (cost study findings)

Hillsborough County Public Schools
Concurrency Fee Support
FY 2020 Budget
Fee Study

November 4, 2019

Final Report

Fiscal Choice Consulting, LLC
790 W. Frontage Road, Suite 110
Northfield, IL 60093
cell (847) 302-2006
office (847) 441-4175
fax (847) 441-4174



© copyright 2019, Fiscal Choice Consulting, LLC

Billed service name	Annual Demand		Price	Cost of billed services	Price minus cost	Office Recommendations	Board Decision
	Total	Paid					
S1 Adequate Facilities Analysis: Rezoning	432	432	\$0.00	\$194.09	(\$194.09)	\$190.00	
S2 Adequate Facilities Analysis: Rezoning, 2nd or more revisions, per revision	1	1	\$0.00	\$106.28	(\$106.28)	\$100.00	
S3 Adequate Facilities Analysis: Comp Plan Amendment	59	59	\$0.00	\$154.36	(\$154.36)	\$150.00	
S4 Adequate Facilities Analysis: Comp Plan Amendment, 2nd or more revisions, per revision	21	21	\$0.00	\$102.04	(\$102.04)	\$100.00	
S5 School Concurrency Analysis	261	261	\$0.00	\$325.79	(\$325.79)	\$325.00	
S6 Proportionate Share Mitigation Agreement	10	10	\$0.00	\$361.55	(\$361.55)	\$360.00	
S7 Proportionate Share Mitigation Agreement, 2nd or more revisions, per revision	1	1	\$0.00	\$361.55	(\$361.55)	\$360.00	
S8 Non-Binding Capacity Determination	1	1	\$0.00	\$145.89	(\$145.89)	\$145.00	
S9 School Concurrency Analysis Amendment	1	1	\$0.00	\$171.43	(\$171.43)	\$170.00	
S10 Equivalency Finding	1	1	\$0.00	\$314.42	(\$314.42)	\$310.00	
S11 Time Extension	1	1	\$0.00	\$160.05	(\$160.05)	\$160.00	
S12 No Impact Letter	1	1	\$0.00	\$89.24	(\$89.24)	\$85.00	
S13 Appeals	1	1	\$0.00	\$276.23	(\$276.23)	\$275.00	

Notes:

Hillsborough County Public Schools
 Concurrency Fee Support
 FY 2020 Budget

Final Report

Budget Impact

Billed service name	Annual Demand		Budget Impact (based on paid customers)						
	Total	Paid	Revenue (Price x # Paid)	Cost of billed services	Cost of billed services paid	Price minus cost to serve paying customers	Office Recommends	Board Decision	
Total			\$ -	\$ 185,369	\$ 185,369	\$ (185,369)	\$ 183,060	\$ -	
S1	Adequate Facilities Analysis: Rezoning	432	432	\$0	\$83,846	\$83,846	(\$83,846)	\$82,080	\$0
S2	Adequate Facilities Analysis: Rezoning, 2nd or more revisions, per revision	1	1	\$0	\$106	\$106	(\$106)	\$100	\$0
S3	Adequate Facilities Analysis: Comp Plan Amendment	59	59	\$0	\$9,108	\$9,108	(\$9,108)	\$8,850	\$0
S4	Adequate Facilities Analysis: Comp Plan Amendment, 2nd or more revisions, per revision	21	21	\$0	\$2,143	\$2,143	(\$2,143)	\$2,100	\$0
S5	School Concurrency Analysis	261	261	\$0	\$85,032	\$85,032	(\$85,032)	\$84,825	\$0
S6	Proportionate Share Mitigation Agreement	10	10	\$0	\$3,615	\$3,615	(\$3,615)	\$3,600	\$0
S7	Proportionate Share Mitigation Agreement, 2nd or more revisions, per revision	1	1	\$0	\$362	\$362	(\$362)	\$360	\$0
S8	Non-Binding Capacity Determination	1	1	\$0	\$146	\$146	(\$146)	\$145	\$0
S9	School Concurrency Analysis Amendment	1	1	\$0	\$171	\$171	(\$171)	\$170	\$0
S10	Equivalency Finding	1	1	\$0	\$314	\$314	(\$314)	\$310	\$0
S11	Time Extension	1	1	\$0	\$160	\$160	(\$160)	\$160	\$0
S12	No Impact Letter	1	1	\$0	\$89	\$89	(\$89)	\$85	\$0
S13	Appeals	1	1	\$0	\$276	\$276	(\$276)	\$275	\$0

Notes:

Hillsborough County Public Schools
 Concurrency Fee Support
 FY 2020 Budget

Final Report
Direct Staff Effort

Position	Ayesha	Charlie	Amber	Remainder of payroll for 9810	Minutes per service	Hours per service
	Administrative Assistant	Manager of Planning & Siting	General Manager of Growth Mgt			
Assignable hours	1,768.00	1,768.00	1,768.00	38,896.00		
Hours assigned to billed services	392.17	1,498.92	525.12	-		
Other hours	1,375.83	269.08	1,242.88	38,896.00		
Percent of time for billed activities	22.2%	84.8%	29.7%	0.0%		
Cost per assignable hour						

#	Billed service name	Minutes per typical customer			
S1	Adequate Facilities Analysis: Rezonings	30.00	101.00	24.00	
S2	Adequate Facilities Analysis: Rezonings, 2nd or more revisions, per revision	30.00	51.00	12.00	
S3	Adequate Facilities Analysis: Comp Plan Amendment	30.00	12.00	97.00	
S4	Adequate Facilities Analysis: Comp Plan Amendment, 2nd or more revisions, per revision	30.00	12.00	48.00	
S5	School Concurrency Analysis	30.00	170.00	48.00	
S6	Proportionate Share Mitigation Agreement	180.00	38.00	145.00	
S7	Proportionate Share Mitigation Agreement, 2nd or more revisions, per revision	180.00	38.00	145.00	
S8	Non-Binding Capacity Determination	10.00	75.00	24.00	
S9	School Concurrency Analysis Amendment	30.00	85.00	24.00	
S10	Equivalency Finding	10.00	170.00	48.00	
S11	Time Extension	10.00	85.00	24.00	
S12	No Impact Letter	10.00	51.00	8.00	
S13	Appeals	30.00	38.00	145.00	
S14	0				
S15	0				

Total assignable hours **44,200.00**

Demand	HOURS CONSUMED	Annual hours by service type				Total hours for service	Percent of effort
432	Adequate Facilities Analysis: Rezonings	216.00	727.20	172.80	-	1,116.00	2.52%
1	Adequate Facilities Analysis: Rezonings, 2nd or more revisions, per revision	0.50	0.85	0.20	-	1.55	0.00%
59	Adequate Facilities Analysis: Comp Plan Amendment		11.80	95.38	-	107.18	0.24%
21	Adequate Facilities Analysis: Comp Plan Amendment, 2nd or more revisions, per revision	10.50	4.20	16.80	-	31.50	0.07%
261	School Concurrency Analysis	130.50	739.50	208.80	-	1,078.80	2.44%
10	Proportionate Share Mitigation Agreement	30.00	6.33	24.17	-	60.50	0.14%
1	Proportionate Share Mitigation Agreement, 2nd or more revisions, per revision	3.00	0.63	2.42	-	6.05	0.01%
1	Non-Binding Capacity Determination	0.17	1.25	0.40	-	1.82	0.00%
1	School Concurrency Analysis Amendment	0.50	1.42	0.40	-	2.32	0.01%
1	Equivalency Finding	0.17	2.83	0.80	-	3.80	0.01%
1	Time Extension	0.17	1.42	0.40	-	1.98	0.00%

Hillsborough County Public Schools
 Concurrency Fee Support
 FY 2020 Budget

Final Report
Direct Staff Effort

Position	Ayesha	Charlie	Amber	Remainder of payroll for 9810	Minutes per service	Hours per service
	Administrative Assistant	Manager of Planning & Siting	General Manager of Growth Mgt			
Assignable hours	1,768.00	1,768.00	1,768.00	38,896.00		
Hours assigned to billed services	392.17	1,498.92	525.12	-		
Other hours	1,375.83	269.08	1,242.88	38,896.00		
Percent of time for billed activities	22.2%	84.8%	29.7%	0.0%		
Cost per assignable hour						
#	Billed service name					
1	No Impact Letter				1.15	0.00%
1	Appeals				3.55	0.01%
-	0	-	-	-	-	0.00%
-	0	-	-	-	-	0.00%
	All other effort				41,783.80	94.53%

LABOR COST						Total cost
S1	Adequate Facilities Analysis: Rezoning	\$ 3,586	\$ 42,399	\$ 10,075	\$ -	\$ 56,060
S2	Adequate Facilities Analysis: Rezoning, 2nd or more revisions, per revision	\$ 8	\$ 50	\$ 12	\$ -	\$ 70
S3	Adequate Facilities Analysis: Comp Plan Amendment	\$ -	\$ 688	\$ 5,561	\$ -	\$ 6,249
S4	Adequate Facilities Analysis: Comp Plan Amendment, 2nd or more revisions, per revision	\$ 174	\$ 244.88	\$ 979.52	\$ -	\$ 1,398.70
S5	School Concurrency Analysis	\$ 2,166	\$ 43,116.50	\$ 12,174.07	\$ -	\$ 57,456.81
S6	Proportionate Share Mitigation Agreement	\$ 498	\$ 369.26	\$ 1,409.04	\$ -	\$ 2,276.29
S7	Proportionate Share Mitigation Agreement, 2nd or more revisions, per revision	\$ 50	\$ 36.93	\$ 140.90	\$ -	\$ 227.63
S8	Non-Binding Capacity Determination	\$ 3	\$ 72.88	\$ 23.32	\$ -	\$ 98.97
S9	School Concurrency Analysis Amendment	\$ 8	\$ 82.60	\$ 23.32	\$ -	\$ 114.22
S10	Equivalency Finding	\$ 3	\$ 165.20	\$ 46.64	\$ -	\$ 214.61
S11	Time Extension	\$ 3	\$ 82.60	\$ 23.32	\$ -	\$ 108.69
S12	No Impact Letter	\$ 3	\$ 49.56	\$ 7.77	\$ -	\$ 60.10
S13	Appeals	\$ 8	\$ 36.93	\$ 140.90	\$ -	\$ 186.13
S14		0	\$ -	\$ -	\$ -	\$ -
S15		0	\$ -	\$ -	\$ -	\$ -
	All other effort	\$ 22,838	\$ 15,689	\$ 72,466	\$ 1,639,981	\$ 1,750,974

Hillsborough County Public Schools **Final Report**
 Concurrency Fee Support
 FY 2020 Budget

Indirect Expense

Department
 Organization

Departmental Administration

Name	Title	FTE	Salary, FICA and Medicare
	GIS Analyst	1.00	

Organization-wide overhead		
10% indirect cost rate on payroll	187,549	In lieu of cost allocation report, use 10% de Employer share paid centrally at 0.062 for f
FICA and Medicare allocation	139,724	
		0.0620
		0.0145
		0.0765

#	Billed service name	Direct Labor	Allocated non-salary expenses	Indirect expense allocation	Total	Total cost, paying customers
S1	Adequate Facilities Analysis: Rezoning	\$ 56,060	\$ 21,283	\$ 6,503	\$ 83,846	\$ 83,846
S2	Adequate Facilities Analysis: Rezoning, 2nd or more revisions, per revision	\$ 70	\$ 28	\$ 9	\$ 106	\$ 106
S3	Adequate Facilities Analysis: Comp Plan Amendment	\$ 6,249	\$ 2,234	\$ 625	\$ 9,108	\$ 9,108
S4	Adequate Facilities Analysis: Comp Plan Amendment, 2nd or more revisions, per revision	\$ 1,399	\$ 561	\$ 184	\$ 2,143	\$ 2,143
S5	School Concurrency Analysis	\$ 57,457	\$ 21,289	\$ 6,286	\$ 85,032	\$ 85,032
S6	Proportionate Share Mitigation Agreement	\$ 2,276	\$ 987	\$ 353	\$ 3,615	\$ 3,615
S7	Proportionate Share Mitigation Agreement, 2nd or more revisions, per revision	\$ 227.63	\$ 98.67	\$ 35	\$ 362	\$ 362
S8	Non-Binding Capacity Determination	\$ 98.97	\$ 36.34	\$ 11	\$ 146	\$ 146
S9	School Concurrency Analysis Amendment	\$ 114	\$ 44	\$ 13	\$ 171	\$ 171
S10	Equivalency Finding	\$ 215	\$ 78	\$ 22	\$ 314	\$ 314
S11	Time Extension	\$ 109	\$ 40	\$ 12	\$ 160	\$ 160
S12	No Impact Letter	\$ 60	\$ 22	\$ 7	\$ 89	\$ 89
S13	Appeals	\$ 186	\$ 69	\$ 21	\$ 276	\$ 276
	All other effort	\$ 1,750,974	\$ 337,021	\$ 243,477	\$ 2,331,472	
		\$ 1,875,495	\$ 383,790	\$ 257,557	\$ 2,516,841	

Reconciliation	
Payroll, assigned staff	\$1,875,495
Appropriation	\$383,790
Indirect Expense	\$257,557
Direct support from other Depts	\$ -
Total	\$2,516,841
Costs per model	\$2,516,841
Variance (s/b 0)	\$0

Hillsborough County Public Schools

Concurrency Fee Support

FY 2020 Budget

Final Report**Assignable hours**

Item	Staff	
Hours per day	8.00	
Annual days paid	260.00	
Base hours	2,080.00	-
Typical overtime hours per year		
Annual hours paid	2,080.00	-
Paid time off hours accrual		
Vacation	120.00	
Holiday	96.00	
Training, meetings		
Sick Leave	96.00	
Other		
Annual hours of deductions	(312.00)	-
Assignable hours per year	1,768	-

Hillsborough County Public Schools

Final Report

Concurrency Fee Support
 FY 2020 Budget

Accounting Code	Description	Amount	1	2	3	4	5	6
			Adequate Facilities Analysis: Rezoning	Adequate Facilities Analysis: Rezoning, 2nd or more revisions, per revision	Adequate Facilities Analysis: Comp Plan Amendment	Adequate Facilities Analysis: Comp Plan Amendment, 2nd or more revisions, per revision	School Concurrency Analysis	Proportionate Share Mitigation Agreement
	Total	Percent of labor	2.52%	0.00%	0.24%	0.07%	2.44%	0.14%
	Aria Contract	\$ 383,790	\$ 21,283	\$ 28	\$ 2,234	\$ 561	\$ 21,289	\$ 987
		261,360.00	6,599.04	9.17	633.79	186.26	6,379.08	357.74
	Metro Study	8,000.00	201.99	0.28	19.40	5.70	195.26	10.95
	Co-Star	2,997.06	75.67	0.11	7.27	2.14	73.15	4.10
	ESRI GIS software	3,500.00	88.37	0.12	8.49	2.49	85.43	4.79
9810		-	-	-	-	-	-	-
310	Professional and Technical for unit staff (detail below)	\$13,605.48	343.52	0.48	32.99	9.70	332.07	18.62
319	ATS	17,320.00	437.31	0.61	42.00	12.34	422.73	23.71
332	Travel out of county	15,226.81	384.46	0.53	36.92	10.85	371.64	20.84
359	Technology related Rep	316.10	7.98	0.01	0.77	0.23	7.72	0.43
360	Rentals	9,082.80	229.33	0.32	22.03	6.47	221.69	12.43
361	Rentals	4,615.00	116.52	0.16	11.19	3.29	112.64	6.32
369	Technology related ren	1,813.00	45.78	0.06	4.40	1.29	44.25	2.48
373	Postage	360.00	9.09	0.01	0.87	0.26	8.79	0.49
391	Other purchased services	679.16	17.15	0.02	1.65	0.48	16.58	0.93
393	Printing services	545.80	13.78	0.02	1.32	0.39	13.32	0.75
510	Supplies	11,801.42	297.97	0.41	28.62	8.41	288.04	16.15
730	Dues and fees	5,286.94	133.49	0.19	12.82	3.77	129.04	7.24
	Attorney fees for concurrency review	27,280.00	12,281.59	15.23	1,369.10	306.43	12,587.62	498.69

Shading indicates special allocation. All other expenses are allocated in proportion to staff hours by activity

Hillsborough County Public Schools

Final Report

Concurrency Fee Support
 FY 2020 Budget

Accounting Code	Description	Amount	7	8	9	10	11	12
			Proportionate Share Mitigation Agreement, 2nd or more revisions, per revision	Non-Binding Capacity Determination	School Concurrency Analysis Amendment	Equivalency Finding	Time Extension	No Impact Letter
			Percent of labor	0.01%	0.00%	0.01%	0.01%	0.00%
	Total	\$ 383,790	\$ 99	\$ 36	\$ 43.71	\$ 77.67	\$ 39.81	\$ 22.44
	Aria Contract	261,360.00	35.77	10.74	13.70	22.47	11.73	6.80
	Metro Study	8,000.00	1.10	0.33	0.42	0.69	0.36	0.21
	Co-Star	2,997.06	0.41	0.12	0.16	0.26	0.13	0.08
	ESRI GIS software	3,500.00	0.48	0.14	0.18	0.30	0.16	0.09
9810		-	-	-	-	-	-	-
310	Professional and Technical for unit staff (detail below)	\$13,605.48	1.86	0.56	0.71	1.17	0.61	0.35
319	ATS	17,320.00	2.37	0.71	0.91	1.49	0.78	0.45
332	Travel out of county	15,226.81	2.08	0.63	0.80	1.31	0.68	0.40
359	Technology related Rep	316.10	0.04	0.01	0.02	0.03	0.01	0.01
360	Rentals	9,082.80	1.24	0.37	0.48	0.78	0.41	0.24
361	Rentals	4,615.00	0.63	0.19	0.24	0.40	0.21	0.12
369	Technology related ren	1,813.00	0.25	0.07	0.10	0.16	0.08	0.05
373	Postage	360.00	0.05	0.01	0.02	0.03	0.02	0.01
391	Other purchased services	679.16	0.09	0.03	0.04	0.06	0.03	0.02
393	Printing services	545.80	0.07	0.02	0.03	0.05	0.02	0.01
510	Supplies	11,801.42	1.62	0.49	0.62	1.01	0.53	0.31
730	Dues and fees	5,286.94	0.72	0.22	0.28	0.45	0.24	0.14
	Attorney fees for concurrency review	27,280.00	49.87	21.68	25.02	47.02	23.81	13.17

Shading indicates special allocation. All other expenses are allocated in pro

Hillsborough County Public Schools
 Concurrency Fee Support
 FY 2020 Budget

Final Report

Appropriation

Accounting Code	Description	Amount	13	
			Appeals	All other effort
			Percent of labor	
	Total	\$ 383,790	0.01%	94.53%
	Aria Contract	\$ 261,360.00	\$ 69.41	\$ 337,021
	Metro Study	8,000.00	20.99	247,073
	Co-Star	2,997.06	0.64	7,563
	ESRI GIS software	3,500.00	0.24	2,833
9810		-	0.28	3,309
310	Professional and Technical for unit staff (detail below)	\$13,605.48	-	-
319	ATS	17,320.00	1.09	12,862
332	Travel out of county	15,226.81	1.39	16,373
359	Technology related Rep	316.10	1.22	14,394
360	Rentals	9,082.80	0.03	299
361	Rentals	4,615.00	0.73	8,586
369	Technology related ren	1,813.00	0.37	4,363
373	Postage	360.00	0.15	1,714
391	Other purchased services	679.16	0.03	340
393	Printing services	545.80	0.05	642
510	Supplies	11,801.42	0.04	516
730	Dues and fees	5,286.94	0.95	11,156
	Attorney fees for concurrency review	27,280.00	0.42	4,998
	Shading indicates special allocation. All other expenses are allocated in pro		40.78	-

Hillsborough County Public Schools
 Concurrency Fee Support
 FY 2020 Budget

Billed Services

#	Billed service name	Annual Customers			
		Price	Total	Paid	Difference
S1	Adequate Facilities Analysis: Rezoning	-	432	432	-
S2	Adequate Facilities Analysis: Rezoning, 2nd or more revisions, per revision	-	1	1	-
S3	Adequate Facilities Analysis: Comp Plan Amendment	-	59	59	-
S4	Adequate Facilities Analysis: Comp Plan Amendment, 2nd or more revisions, per revision	-	21	21	-
S5	School Concurrency Analysis	-	261	261	-
S6	Proportionate Share Mitigation Agreement	-	10	10	-
S7	Proportionate Share Mitigation Agreement, 2nd or more revisions, per revision	-	1	1	-