SUBJECT: Implementation of Section 209(b) of the Economic Growth, Regulatory Relief, and Consumer Protection Act for the Small Rural Frozen Rolling Base (SR-FRB) program.

1. **Purpose**

This notice provides guidance to Public Housing Agencies (PHAs) on the implementation of Section 209(b) of the Economic Growth, Regulatory Relief, and Consumer Protection Act (Economic Growth Act), Public Law No. 115-174. Specifically, this notice provides guidance on the use and eligibility requirements for the Small Rural Frozen Rolling Base (SR-FRB) program.

2. **Changes from Previous Notice**

This notice updates **Notice PIH-2020-30**, Implementation of Section 209(b) of the Economic Growth Act by:

- Adding an electronic submission process for election of the SR-FRB through the Public Housing Operating Fund Grant Program (Op Fund Program) web portal (Secure Systems Main Menu [hud.gov]);
- Specifying that the Notification date will be published annually in the Operating Subsidy processing notice and on the PHA Operating Subsidy Grant Calendar.
- Specifying that heating degree days (HDD) adjustments will only be accepted if the Heating Degree Day (HDD) adjustment results in a change in utility consumption of more than ten percent; and
- Describing the appeals process.

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1 The contents of this document, except when based on statutory or regulatory authority or law, do not have the force and effect of law, and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or agency policies.
3. Applicability

This notice applies to eligible PHAs that operate a public housing program and provides guidance under the Op Fund Program pursuant to the Department of Housing and Urban Development (HUD) regulations at 24 Code of Federal Regulations (C.F.R.) part 990.

PHAs must meet the definition of both small and rural at the time they enter the SR-FRB program, as defined by the Economic Growth Act. Pursuant to the Federal Register Notice, Economic Growth, Regulatory Relief, and Consumer Protection Act: Initial Guidance on Property Inspections and Environmental Review, 85 F.R. 11381 (February 27, 2020), HUD defines small rural PHAs as those that meet the following criteria:

- Administers 550 or fewer combined public housing units and vouchers under Section 8(o); and
- Has a primary administrative building with a physical address in a rural area as described in 12 C.F.R. 1026.35(b)(2)(iv)(A); or has more than 50 percent of its combined public housing units and voucher units (Housing Choice Voucher and Project Based Voucher) under Section 8(o) located in rural areas as described in 12 C.F.R. 1026.35(b)(2)(iv)(A). 85 F.R. 11382.

Eligibility for the SR-FRB will be determined based on PHA status as of September 30th of each calendar year. The list of eligible PHAs is available at: https://www.hud.gov/program_offices/public_indian_housing/pha/lists. For more information on the Small Rural PHA designation, please visit: https://www.hud.gov/program_offices/public_indian_housing/reac/sras.

Alternative Operating Subsidy (AOS) Moving to Work (MTW) agencies of which MTW Agreements modify the Utility Expense Level (UEL) are not eligible to participate in the SR-FRB program unless they amend their MTW agreement to adopt the Operating Fund Formula found at 24 C.F.R. part 990. To the extent that an AOS MTW PHA’s MTW Agreement does not modify the UEL component of the Operating Fund Formula, the PHA is subject to the same eligibility criteria as described in this notice.

A PHA project is not eligible to receive both an Energy Performance Contract (EPC) incentive and a SR-FRB incentive, at the same project, in the same year. Therefore, if a PHA is currently participating in an EPC on a project, prior to being able to participate in the SR-FRB program on the same project, the PHA must exit the EPC program and use actual consumption data, not EPC baselines, to establish its SR-FRB.

4. Background

Operating Subsidy eligibility is calculated by project pursuant to a formula, the major elements of which include Project Expense Level (PEL), UEL, Formula Income (FI), and add-on expenses. Operating Subsidy grants received by each project can be used for any eligible Operating Subsidy expense. For further information on the Operating Fund, see Section 9(e) of the U.S. Housing Act of 1937, 24 C.F.R. part 990, and the most recent Operating Subsidy Grant Processing Notice.

The Economic Growth Act allows eligible PHAs to freeze their three-year rolling base consumption level (RBCL) that is used to calculate Operating Subsidy grants. Small Rural PHAs will be able to freeze consumption using the average annual consumption for the most recent three-year period for a term ranging from one to twenty years. This three-year period is defined as the PHA’s SR-FRB and may be
subject to adjustments as specified in this notice. All cost savings accrue to the PHA and can be used for any eligible public housing purpose (i.e., Operating Fund or Capital Fund eligible purpose) at the PHA’s discretion.

5. **Program Participation**

The SR-FRB program applies only to PHA-paid utilities included in the UEL as reported in Form HUD-52722. Utilities included in the UEL are electricity, gas, heating fuel, water, and sewerage services. Utilities billed on a flat rate, rather than actual consumption, are not eligible for participation in the SR-FRB program as consumption is not a factor in calculating the UEL. Trash removal services are not eligible for participation in the SR-FRB program as they are included as a component of the PEL. Resident paid utilities are not eligible for the SR-FRB program as utility allowances are included in Formula Income (FI) and are reported in Form HUD-52723.

5.1 **Eligibility**

Eligible PHAs must meet the definition of a small rural PHA, as described in section 3 of this notice, at the time of initial notification to HUD of the intent to participate in the SR-FRB program. As described in section 3 above, HUD has published a list of eligible small rural PHAs on its website. PHAs included on this list are eligible to elect to participate in the SR-FRB program.

5.2 **Notification to HUD**

PHAs that choose to participate in the SR-FRB program must notify HUD of their election no later than the SR-FRB Notification Date. The SR-FRB Notification Date will be published annually in the Operating Subsidy processing notice, and on the PHA Operating Subsidy Grant Calendar.

The SR-FRB Notification Date is also the deadline for notifying HUD of any changes to program participation including, but not limited to, entering the program, adding a utility, exiting the program, or any other adjustments identified in this document.

For each utility included, the PHA needs to identify whether the utility is the primary source of heat at the project and if the PHA will make an adjustment to the historical consumption for HDD. If the PHA will make an adjustment for HDD, then the PHA must submit the adjustment and the supporting documentation as specified in section 5.6. In future years, if the PHA wants to include other utilities in the SR-FRB program, the PHA needs to include the requested information no later than the applicable SR-FRB notification date proceeding the impacted funding year.

Elections will be made through the Operating Fund web portal, using the Energy Incentives module. A user guide is available on how to make elections and can be found in the Op Fund Web portal.

5.3 **Entering and Leaving the SR-FRB Program**

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2 The UEL, in general, is the product of the utility rate multiplied by the payable consumption level multiplied by the utilities inflation factor expressed as a per unit month (PUM) dollar amount (24 C.F.R. § 990.110).

3 24 C.F.R. § 990.115.
Participating PHAs must identify both the project and the utilities to freeze. PHAs have the flexibility to participate with one or more projects in their portfolio and may elect to freeze one or more eligible utilities within each project. PHAs that elect to participate in the SR-FRB program must participate for an entire funding year (January through December) and must freeze all consumption for the selected utilities within the project. PHAs have the option to add additional utilities in future funding years within the 20-year term. Each project within a PHA’s portfolio will have a 20-year term based on the first year that the first utility is frozen, unless the PHA opts for a term of less than 20 years.

During the up to 20-year term, a PHA may decide to remove one or more of its projects from the SR-FRB program. When a project is removed from the SR-FRB program, all utilities within the project return to using actual consumption amounts in Form HUD-52722 for subsequent funding years. PHAs that choose to remove a project from the SR-FRB program may choose to have that project re-enter the SR-FRB program after a four-year waiting period. If the PHA chooses to reenter the project into the SR-FRB program, then the project is eligible to participate in the SR-FRB program for up to 20 years. See Appendix I for more information.

5.4 Establishing the Baseline

The SR-FRB period is the same time period as the RBCL, which is the average of yearly consumption levels for the 36-month period ending on June 30 which is 18 months prior to the first day of the first funding period.

For example: If a PHA elected to participate in the SR-FRB program for Funding Year 2021 (January 1, 2021 – December 31, 2021), then the SR-FRB would have been based on the utility data from July 1, 2016 – June 30, 2019. If the PHA does not participate in the SR-FRB program, this period would align with the time period included in the RBCL for Funding Year 2021.

Table 5.4-1: The table below provides an example of how consumption level will appear in the Op Fund web portal and illustrates the time periods used to calculate the SR-FRB. The line numbers highlighted below align with Form HUD-52722. The ‘Average Rolling Base Consumption’ identified below is the amount that the SR-FRB will use for calculating Operating Subsidy grant eligibility. During the SR-FRB period, the PHA should continue to enter actual consumption in Line 1 even though this value will not impact either the SR-FRB or Operating Subsidy grant eligibility when the PHA is participating in the SR-FRB program.
In the example above, Lines 2-4 on the PHA’s Form HUD-52722 for all funding years under the SR-FRB would show 125 gallons per year.

If the PHA adjusted the consumption value reported in the RBCL according to HUD’s Guidance on How to Adjust the Rolling Base When Projects, Buildings or Units Are Removed from Inventory, then the PHA shall use this adjusted value for the SR-FRB by submitting a revision through the Op Fund web portal. If the most recent consumption value would normally be adjusted before being used in the RBCL, then the PHA must make this adjustment according to the previously mentioned guidance.

5.5 Multiple Utility Providers or Bills for a Single Utility

PHAs must freeze all consumption for the whole utility for the whole project. If the PHA has more than one bill and/or more than one provider for the same utility, then the PHA must combine all the utility consumption on Form HUD-52722. The PHA must use the same time frame for all accounts in that utility. PHAs are responsible for combining the utilities and ensuring that all data is reported in the correct unit of measurement.

PHAs freezing a utility that has two or more utility bills where at least one utility bill calculates the cost based on a fixed consumption or without regard to actual consumption, may only freeze the utility bill(s) that are based on actual consumption. Utility bills calculated based on a fixed consumption or without regard to actual consumption must be reported as “Flat Rate” in Form HUD-52722 and are not eligible to be included in the SR-FRB program.

Example 5.5-1: The Apple Housing Authority receives two bills from its electric company. One bill is for the common area consumption and the other bill is for the streetlights in the parking lot and is billed on a flat cost per day. The Apple Housing Authority should report the common area consumption in the ‘Electricity’ ‘non-frozen’ data field in Form HUD-52722. This bill is eligible to be included in the SR-FRB program. The Apple Housing Authority should report the streetlight bill as a “Flat Rate” in Form HUD-52722. This second bill is not eligible to be included in the SR-FRB program.

Example 5.5-2: The Apple Housing Authority receives a separate bill for water consumption and

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4 https://www.hud.gov/sites/documents/RBA_GUIDANCE.PDF.
sewerage services. Water is billed based on actual consumption, whereas sewerage services are billed on a flat monthly rate. In Form HUD-52722, the Apple Housing Authority should report the bill for actual consumption in the ‘Sewerage and Water’ ‘non-frozen’ data field and the bill for sewerage services separately. In this scenario, the Apple Housing Authority is only eligible to include the water consumption in the SR-FRB program.

PHAs should refer to the latest Operating Fund Grant Processing Notice for more guidance on how to complete Form HUD-52722.

5.6 Heating Degree Days (HDD)

PHAs are eligible to request a one-time adjustment, at the point of enrollment no later than the SR-FRB Notification Date, to their SR-FRB to account for weather variations otherwise known as adjustments for HDD. HDD adjustments shall only be applied to the utility that provides heat to the building(s) and shall only impact the heating load portion of that utility and will only be accepted if the HDD adjustment results in a change in utility consumption of more than ten percent. PHAs that choose to exercise this option shall enlist a licensed engineer or architect to calculate a one-time adjustment to account for weather variations. The adjustment should be made by comparing the HDD for the time period of the RBCL against the most recent 20-year period for their local area. The adjustment must be submitted to HUD no later than the SR-FRB Notification Date for the enrollment year. HUD will not accept HDD adjustment calculations unless the adjustments are certified by a licensed engineer or architect. HUD reserves the right to review the adjustments and request additional supporting documentation.

5.7 Removing Units from Inventory

If a PHA participating in the SR-FRB program removes public housing units from inventory that are included in the SR-FRB program, then the PHA must follow HUD’s Guidance on How to Adjust the Rolling Base When Projects, Buildings or Units Are Removed from Inventory to determine if and how to adjust the SR-FRB to account for unit removals. Specifically, a PHA must make an adjustment if it removes an entire building or at least 10 percent of the units within a project participating in the SR-FRB program. PHAs that are required to make an adjustment must notify HUD of the change and submit a proposed adjustment to their SR-FRB no later than the SR-FRB Notification Date immediately following the change. Adjustments shall be subject to the review and approval of HUD. Failure to do so will result in removal from the SR-FRB program and HUD may pursue a recapture of overpayment of Operating Funds.

5.8 Change in Resident Responsibility

If there was a change in resident responsibility for one or more utilities included in the SR-FRB, then the PHA must notify HUD no later than the SR-FRB Notification Date. PHAs that convert a building from PHA-furnished utilities to resident-purchased utilities must adjust the SR-FRB to remove the utility consumption that is attributable to resident consumption and will be paid by residents going forward. The

5 https://www.hud.gov/sites/documents/RBAGUIDANCE.PDF
adjustment must be made no later than when the individual utility bills are transferred to resident-paid.\(^6\)

When switching from PHA-paid to resident-paid utilities, PHAs will make an adjustment to their Formula Income (FI) through the inclusion of a utility allowance. In such circumstances, PHAs will need to make a manual adjustment to the FI in their Form HUD-52723 until the utility allowance change is incorporated in the FI.

Properties with resident-purchased utilities that convert to PHA-furnished utilities must implement a submetering/checkmetering program with utility surcharges for actual utility consumption as required by per 24 C.F.R. Subpart E (§ 965.501 - § 965.508). This means monitoring actual consumption with submeters or checkmeters and assessing surcharges for consumption above the utility allowance.

PHAs that implement a submetering program are eligible to adjust their SR-FRB for the additional consumption, provided that the PHA meets the requirements specified in 24 C.F.R. 965 subpart D (§ 965.401 - § 965.407) and subpart E (§ 965.501 - § 965.508). PHAs will need to make a manual adjustment to the FI in their Form HUD-52723 until the utility allowance change is removed from the FI.

For more information on utilities, PHAs should refer to the Utilities chapter of the Public Housing Occupancy Guidebook.\(^7\)

5.9 Change in Heating Fuel Source

When there is a change in the heating fuel used at a property included in the SR-FRB, then the PHA must adjust the impacted utilities included in the SR-FRB. The PHA should do this by removing the heating load portion of the SR-FRB and adding the equivalent consumption amount to the baseline for the new heating fuel. This section applies to changes in heating fuel source for both a building’s heating and domestic hot water load. All adjustment amounts shall be calculated and certified by a licensed engineer or architect. PHAs must notify HUD no later than the SR-FRB Notification Date immediately following the change.

PHAs should review the scenarios below to determine if an adjustment needs to be made to the SR-FRB because of a heating fuel change.

**Scenario 1:** Neither the existing heating fuel nor the new heating fuel are included in the SR-FRB. The PHA does not need to make any adjustments to the SR-FRB.

**Scenario 2:** Both the existing heating fuel and the new heating fuels are included in the SR-FRB. The PHA needs to remove the heating portion of the frozen utility included in the SR-FRB from the existing heating fuel and convert the consumption to the future heating fuel and add it to that SR-FRB.

**Scenario 3:** The existing heating fuel is included in the SR-FRB, but the new heating fuel is not included in the SR-FRB. The PHA needs to remove the heating portion of the frozen utility included in the SR-FRB and convert the consumption to the new fuel source and add it to the non-frozen utility.

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\(^6\) See the requirements contained in 24 C.F.R 965 subpart E: Resident Allowances for Utilities (§ 965.501 - § 965.508). PHAs must comply with the resident notification timelines and procedures contained in HUD regulations.

**Scenario 4:** The existing heating fuel is not included in the SR-FRB, but the new heating fuel is included in the SR-FRB. The PHA needs to remove the heating portion of the non-frozen utility and convert the consumption to the new fuel source and add it to the SR-FRB.

Table 5.9-1 Illustrates the scenarios above.

<table>
<thead>
<tr>
<th>Frozen Utilities</th>
<th>Baseline Heating Fuel</th>
<th>Heating Fuel Change</th>
<th>Adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Electricity</td>
<td>Fuel Oil</td>
<td>Fuel Oil to Natural Gas</td>
<td>None needed because heat was not included in the frozen utility.</td>
</tr>
<tr>
<td>2 Electricity, Natural Gas</td>
<td>Electricity</td>
<td>Electricity to Natural Gas</td>
<td>PHA needs to remove the portion of the electric bill associated with the heating load and add the equivalent consumption to the natural gas SR-FRB.</td>
</tr>
<tr>
<td>3 Fuel Oil</td>
<td>Fuel Oil</td>
<td>Fuel Oil to Natural Gas</td>
<td>The PHA needs to remove the portion of the fuel oil SR-FRB associated with the heating load. The equivalent consumption should be added to the non-frozen natural gas. If 100 percent of the fuel oil consumption was associated with the heating load, then the PHA must remove fuel oil from the SR-FRB program. This is done without penalty to any other utilities included in the SR-FRB program.</td>
</tr>
<tr>
<td>4 Natural Gas</td>
<td>Fuel Oil</td>
<td>Fuel Oil to Natural Gas</td>
<td>The PHA needs to remove the portion of the fuel oil bill associated with the heating load and add the equivalent consumption to the natural gas SR-FRB.</td>
</tr>
</tbody>
</table>
5.10 Financial Oversight

As described in section 4, PHAs can use savings from the SR-FRB for any eligible Capital Fund or Operating Fund expense. Savings are the amount of additional Operating Funds a PHA receives in any given year as a result of participating in the SR-FRB program.

If a PHA uses savings for eligible Capital Fund expenses, it must maintain documentation to identify the savings amount, as well as the Capital Fund activities those funds were spent for. That documentation must tie into the PHA’s financial reporting as required pursuant to 24 C.F.R. part 990. PHAs are reminded that any funds not expended by the account cancellation date must be returned to HUD.

6. Debt Service

PHAs have the option to undertake financing for energy or water conservation improvements while participating in the SR-FRB program. If the financing transaction involves a security interest or other encumbrance in or on a public housing property, PHAs are required to obtain written approval from HUD of the security interest or encumbrance pursuant to Section 30 of the U.S. Housing Act of 1937. HUD’s Section 30 review focuses narrowly upon the security interest or encumbrance and does not evaluate or approve the financing. PHAs that undertake any debt must provide HUD with appropriate documentation demonstrating that the Declaration of Trust (DOT) is effective and recorded in first position on the project and the DOT is superior to any new debt created.

PHAs have a choice to participate in either the SR-FRB program or the Energy Performance Contracting (EPC) program for any project. A PHA cannot participate or receive incentive payments for both programs for the same project for the same funding year. PHAs that pursue an EPC outside of HUD’s EPC program and/or do not receive HUD Energy Center approval prior to securing third party financing are not eligible for EPC incentives identified in 24 C.F.R. 990.185, Notice PIH-2011-36 (HA), Notice PIH 2018-20, or any updates thereto. PHAs that choose to participate in the SR-FRB program while an EPC project is in development, but the PHA must exit the SR-FRB program entirely before the PHA is eligible to receive EPC incentives. PHAs that choose to participate in the SR-FRB program and then leave the SR-FRB program to participate in an EPC, must use actual utility consumption values, not the SR-FRB baseline, to establish their EPC baseline as described in the current EPC guidance above, or any updates thereto.

If a PHA pursues an energy conservation or capital investment project that is partially or completely funded by a utility company’s on-bill financing program, the PHA must remove all associated financing costs when reporting the actual utility costs to HUD. Financing charges shall be paid out of an eligible funding source and not included in the UEL.

7. Denials and Appeals

PHAs that have received a denial from HUD of their HDD adjustment or related to the SR-FRB are permitted to appeal the denial. That appeal must be submitted to the SRFRB mailbox (SRFRB@hud.gov) within seven calendar days of the denial, stating the reason that the denial should be vacated, and providing supporting evidence.
For more information on the Small Rural PHA designation, please visit https://www.hud.gov/program_offices/public_indian_housing/rea/sras.

8. **PAPERWORK REDUCTION ACT**

The information collection requirements contained in this notice are approved by the Office of Management and Budget (OMB) under the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3520). In accordance with the PRA, HUD may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection displays a currently valid OMB control number. The active information collections contained in this Notice are approved under the PRA OMB Control Number 2577-0157.

9. **Further Information**

For additional information, questions, and comments regarding this notice, please direct emails to the mailbox at: SRFRB@hud.gov.

/s/
Dominique Blom
General Deputy Assistant Secretary for Public and Indian Housing
Appendix I: Sample Participation

In the example below, the PHA opted to participate in the SR-FRB program in Funding Year 2021 (January 1, 2021 – December 31, 2021). In the first year, the PHA opted to freeze electricity consumption. This was based on the consumption data from July 1, 2016 – June 30, 2019. In the second and third years, the PHA decided to freeze natural gas (SR-FRB: July 1, 2017 – June 30, 2020) and water (SR-FRB: July 1, 2018 – June 30, 2021) respectively. At the end of the third year, the PHA left the SR-FRB program.

The PHA was not eligible to participate in the program for four years due to the required waiting period. After this time, the PHA was able to re-enter the SR-FRB program in Funding Year 2028 (January 1, 2028 – December 31, 2028). In funding year 2028, the SR-FRB baseline utilized consumption data from July 1, 2023 – June 30, 2026. At this point of entry, the PHA is eligible for up to 20 years as there is not an adjustment for previous participation.

<table>
<thead>
<tr>
<th>Year</th>
<th>Funding Year</th>
<th>Participation</th>
<th>Electric</th>
<th>HDD Adjustment</th>
<th>Natural Gas</th>
<th>HDD Adjustment</th>
<th>Water</th>
<th>HDD Adjustment</th>
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<tr>
<td>1</td>
<td>2021</td>
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<td>Yes</td>
<td>N/A</td>
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<td>-</td>
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<tr>
<td>2</td>
<td>2022</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
<td>-</td>
</tr>
<tr>
<td>3</td>
<td>2023</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Already applied in the previous year.</td>
<td>Yes</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>2024</td>
<td>No (Wait – 1)</td>
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<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>5</td>
<td>2025</td>
<td>No (Wait – 2)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>2026</td>
<td>No (Wait – 3)</td>
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<td></td>
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</tr>
<tr>
<td>7</td>
<td>2027</td>
<td>No Wait – 4)</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>8</td>
<td>2028</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
<td>-</td>
<td>Yes</td>
<td>N/A</td>
<td></td>
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</table>
## Appendix II: Acronyms and Abbreviations

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>AOS</td>
<td>Alternative Operating Subsidy</td>
</tr>
<tr>
<td>CFR</td>
<td>Code of Federal Regulation</td>
</tr>
<tr>
<td>DOT</td>
<td>Declaration of Trust</td>
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<tr>
<td>EPC</td>
<td>Energy Performance Contracting</td>
</tr>
<tr>
<td>FI</td>
<td>Formula Income</td>
</tr>
<tr>
<td>HDD</td>
<td>Heating Degree Days</td>
</tr>
<tr>
<td>HUD</td>
<td>U.S. Department of Housing and Urban Development</td>
</tr>
<tr>
<td>MTW</td>
<td>Moving to Work</td>
</tr>
<tr>
<td>PEL</td>
<td>Project Expense Level</td>
</tr>
<tr>
<td>PHA</td>
<td>Public Housing Agency</td>
</tr>
<tr>
<td>PIH</td>
<td>Public and Indian Housing</td>
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<tr>
<td>PUM</td>
<td>Per Unit Month</td>
</tr>
<tr>
<td>RBCL</td>
<td>Rolling Base Consumption Level</td>
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<tr>
<td>SR- FRB</td>
<td>Small Rural Frozen Rolling Base</td>
</tr>
<tr>
<td>UEL</td>
<td>Utility Expense Level</td>
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