**University of Wisconsin-La Crosse**

**Budget Office**

**Auxiliary Budget Planning Assumptions**

**Fiscal Year 2017-18**

**The following budget planning assumptions are to be used to complete the FY2017-18 budget. These assumptions will be updated as more information becomes available from UW System Budget Planning, UW-La Crosse campus cost centers, and the State of Wisconsin. The budget planning assumptions call for UW-La Crosse to hold its overall FY2017-18 auxiliary budget to FY2016-17 levels. Budget requests are due in the Budget Office by February 15, 2017.**

1. **Reporting Threshold**

FY2017-18 Segregated Fees are anticipated to be held at a 0% increase from FY2016-17 levels except for previously approved increases that are associated with major capital projects (REC Center Addition and Fieldhouse). The budget planning assumptions call for UW-La Crosse to hold its overall FY2017-18 auxiliary budgets to FY2016-17 levels.

1. **Fringe Benefits**

For currently filled positions, use a rate that reflects your actual costs. For vacant positions, please use (based upon averages within the auxiliary units):

47.91% Unclassified positions

68.51% Classified positions

22.76% for Graduate Assistants

1.91% for Student Help

18.06% for LTE

1. **Enrollments**

The enrollment targets for budget planning are provided below:

|  |  |  |
| --- | --- | --- |
|  | **FY17** | **FY18** |
| **Fall Term** |  |  |
| Undergrad | 9,189 | 9,126 |
| Grad | 497 | 473 |
| **Total** | **9,686** | **9,599** |
| **Spring Term** |  |  |
| Undergrad | 8,454 | 8,371 |
| Grad | 457 | 435 |
| **Total** | **8,911** | **8,806** |
| **Summer** |  |  |
| Undergrad | 1,377 | 1,479 |
| Grad | 519 | 417 |
| **Total** | **1,896** | **1,896** |
| **J Term** |  |  |
| **Number of Credits** | **2,787** | **2,787** |

1. **Health Insurance and Retirement**

Health Insurance premiums for Gundersen will increase by 2% and Health Traditions will increase 4.03% effective January 1, 2017. Employer retirement costs will increase from 11.05% to 11.25% effective January 1, 2017.

1. **Interest Income**

The State investment fund earning rates averaged .4283% as of August 30, 2016.

1. **Pay Plan and Compensation Plan**

A 2% compensation plan (1% state-funded and a 1% UWL-funded) will be included in all budgets for FY17-18. The planning assumptions for the compensation funded by the state are based on a 1% adjustment for all staff. The compensation funded by UWL will be based on an additional 1% for all graduate assistant positions and for Non-Instructional Academic Staff below 100% of their CUPA comparison. For University Staff, the additional 1% will be applied for the following occupational groups: Administrative, Human Resources, Custodial/Grounds, and Facilities. The remaining University Staff occupational groups will have the additional 1% compensation plan built into the FY19 budget.

**7. Student Help**

The student help minimum rate is $7.25 per hour. The student payment schedule for FY2017-18 should remain constant from FY2016-17.

**8. Graduate Assistants**

Graduate Assistantships may be offered from 33% for 14 hours work per week up to 50% for 20 hours per week. Stipends for Graduate Assistantships are based upon the amounts scheduled for the period during which the assistantship begins. The below rates include a 2% compensation plan for all graduate assistant positions.

Estimated rates for FY2018:

FTE Academic One Semester

33% $ 7,091 $3,546

50% $10,745 $5,373

FTB $21,489

1. **Fair Labor Standards Act (FLSA) Guidelines**

Effective December 1, 2016, the U.S. Department of Labor (DOL) has announced changes to FLSA, raising the salary threshold required to qualify for exemption from overtime to $47,476 per year, an increase from $23,600 per year. Employees making less than $47,476 will be eligible for overtime pay. UWL is implementing a campus policy to allow up to 120 hours of overtime per year, with supervisor approval, at a rate of 1.5 times their regular rate for these Academic Staff and previously exempt University Staff individuals below the threshold.

UWL has taken a university-wide approach to this policy change and budget increases for overtime are not permitted. Any approved overtime will be funded using a unit’s existing resources with vacancy savings, student help savings or PR cash balances. The University is not raising employees up to the new threshold so units should not build in any base increases to raise their employees up to the $47,476 minimum. In addition, units should not build in any new budget allocations for potential overtime costs. The University is looking to manage the fiscal implications related to the FLSA threshold change on a cost neutral basis and with consistency across the units and funding sources.

1. **Terminal Banked Leave Assessment**

The Terminal Banked Leave assessment (ALRA) should be built into all budgets for 2017-18. This equates to 0.18% of the University Staff salary and 0.16% of the Academic Staff salary in a particular account. For the Segregated Fee areas this is an estimated annual cost of $5,717 for FY18.

1. **Chargebacks**

There are a number of internal and UW System chargebacks that are distributed by funding source to assess a fair share of the cost to auxiliary operations. The auxiliary chargebacks for FY2017-18 are as follows:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Unit** | **Total Expenses (FY16 Totals)** | **Percentage** | **System Assessment** | **Common System** | **Off. of Safety Loss and Prevention** |
| **Residence Life** | 13,154,742 | 38.66% | 5,932 | 354,878 | 9,332 |
| **University Centers** | 2,334,675 | 6.86% | 1,053 | 62,983 | 1,656 |
| **Food Service** | 8,543,922 | 25.11% | 3,853 | 230,491 | 6,061 |
| **Child Care** | 562,672 | 1.65% | 254 | 15,179 | 399 |
| **REC Center** | 2,231,283 | 6.56% | 1,006 | 60,194 | 1,583 |
| **Rec Sports** | 486,930 | 1.43% | 220 | 13,136 | 345 |
| **Counseling Center** | 830,569 | 2.44% | 375 | 22,406 | 589 |
| **Health Center** | 2,216,477 | 6.51% | 1,000 | 59,794 | 1,572 |
| **Athletics** | 1,059,213 | 3.11% | 478 | 28,575 | 751 |
| **Stadium Complex** | 606,403 | 1.78% | 273 | 16,359 | 430 |
| **Parking** | 715,801 | 2.10% | 323 | 19,310 | 508 |
| **Continuing Ed** | 1,284,116 | 3.77% | 579 | 34,642 | 911 |
| **TOTAL** | **34,026,803** | **100.00%** | **15,346** | **917,947** | **24,137** |

\*FY16 Actuals for System Assessment was $15,599 average increase of 3.96% and OSLP was $25,477 average increase of 2.51%.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Unit** | **Total Expenses (FY16 Totals)** | **Percentage** | **Cyber Liability** | **DOA Legal Services** |
| **Residence Life** | 13,154,742 | 38.66% | 4,928 | 942 |
| **University Centers** | 2,334,675 | 6.86% | 875 | 167 |
| **Food Service** | 8,543,922 | 25.11% | 3,201 | 611 |
| **Child Care** | 562,672 | 1.65% | 211 | 40 |
| **REC Center** | 2,231,283 | 6.56% | 836 | 160 |
| **Rec Sports** | 486,930 | 1.43% | 182 | 35 |
| **Counseling Center** | 830,569 | 2.44% | 311 | 59 |
| **Health Center** | 2,216,477 | 6.51% | 830 | 159 |
| **Athletics** | 1,059,213 | 3.11% | 397 | 76 |
| **Stadium Complex** | 606,403 | 1.78% | 227 | 43 |
| **Parking** | 715,801 | 2.10% | 268 | 51 |
| **Continuing Ed** | 1,284,116 | 3.77% | 481 | 92 |
| **TOTAL** | **34,026,803** | **100.00%** | **12,747** | **2,435** |

\* Cyber Liability is estimated at $2,435 and the amount for DOA Legal Services is estimated at $12,748.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Unit** | **Total Compensation**  **(FY16 Totals)** | **Percentage** | **Workers Compensation** | **Liability** |
| **Residence Life** | 3,120,606 | 30.62% | 62,283 | 13,910 |
| **University Centers** | 1,266,432 | 12.42% | 25,276 | 5,645 |
| **Food Service** | 525,991 | 5.16% | 10,498 | 2,345 |
| **Child Care** | 452,033 | 4.43% | 9,022 | 2,015 |
| **REC Center** | 670,148 | 6.57% | 13,375 | 2,987 |
| **Rec Sports** | 372,627 | 3.66% | 7,437 | 1,661 |
| **Counseling Center** | 722,725 | 7.09% | 14,425 | 3,222 |
| **Health Center** | 1,730,251 | 16.98% | 34,533 | 7,713 |
| **Athletics** | 241,471 | 2.37% | 4,819 | 1,076 |
| **Stadium Complex** | 56,887 | 0.56% | 1,135 | 254 |
| **Parking** | 270,200 | 2.65% | 5,393 | 1,204 |
| **Continuing Ed** | 763,531 | 7.49% | 15,239 | 3,403 |
| **TOTAL** | **10,192,902** | **100.00%** | **203,435** | **45,435** |

\*FY16 Actual Costs for Workers Compensation: $297,277 with an average increase of 5%, and Liability $63,217 with an average increase of 5%.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Auxiliary Unit** | **Square Footage of Building** | **Percentage** | **Property Premium** | **Municipal Services** |
| **University Centers** | 159,691 | 12.36% | 44,704 | 12,472 |
| **Food Service** | 92,706 | 7.17% | 25,952 | 7,241 |
| **Bookstore** | 8,082 | 0.63% | 2,262 | 631 |
| **Textbook Rental** | 7,733 | 0.60% | 2,165 | 604 |
| **Credit Union** | 888 | 0.07% | 249 | 69 |
| **REC Center** | 100,153 | 7.75% | 28,037 | 7,822 |
| **Athletics** | 42,568 | 3.29% | 11,916 | 3,325 |
| **Child Care Center** | 8,585 | 0.66% | 2,403 | 671 |
| **Residence Life** | 840,317 | 65.03% | 235,239 | 65,631 |
| **Stadium** | 31,507 | 2.44% | 8,820 | 2,461 |
| **Municipal Seg Fee** | **-** |  |  | 109,337 |
| **TOTAL** | **1,292,229** | **100.00%** | **361,747** | **210,264** |

\*FY16 Actual charges for Property Premium: $318,444 with a projected decrease of 21% and Municipal Services actual charge of $196,636 with a projected decrease of 3% Union, Bookstore, Open Dining, Credit Union and Textbook assessments are based on the new Student Union assigned square footage.

|  |  |  |  |
| --- | --- | --- | --- |
| **Auxiliary Unit** | **Total Revenue**  **(FY16 Totals)** | **Percentage** | **Auxiliary Chargeback** |
| **Residence Life** | 12,666,239 | 35.22% | 582,398 |
| **University Centers** | 3,119,647 | 8.67% | 143,442 |
| **Food Service** | 9,100,556 | 25.31% | 418,447 |
| **Child Care** | 509,592 | 1.42% | 23,431 |
| **REC Center** | 2,023,423 | 5.63% | 93,038 |
| **Rec Sports** | 431,116 | 1.20% | 19,823 |
| **Counseling Center** | 795,424 | 2.21% | 36,574 |
| **Health Center** | 2,204,944 | 6.13% | 101,384 |
| **Athletics** | 993,067 | 2.76% | 45,662 |
| **Stadium Complex** | 613,985 | 1.71% | 28,231 |
| **Parking** | 679,951 | 1.89% | 31,264 |
| **Bookstore** | 210,714 | 0.59% | 9,689 |
| **Textbook** | 1,820,767 | 5.06% | 83,720 |
| **Continuing Ed** | 791,980 | 2.20% | 36,416 |
| **Total** | **35,961,405.00** | **100.00%** | **1,653,519** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Auxiliary Unit** | **Total MBE Base**  **(FY16 Totals)** | **Percentage** | **Procurement Assessment** |
| **Residence Life** | 841,787 | 9.52% | 3,842 |
| **University Centers** | 253,872 | 2.87% | 1,159 |
| **Food Service** | 6,651,610 | 75.25% | 30,361 |
| **Child Care** | 40,061 | 0.45% | 183 |
| **REC Center** | 100,014 | 1.13% | 457 |
| **Rec Sports** | 16,979 | 0.19% | 78 |
| **Counseling Center** | 14,238 | 0.16% | 65 |
| **Health Center** | 250,877 | 2.84% | 1,145 |
| **Athletics** | 103,125 | 1.17% | 471 |
| **Stadium Complex** | 58,852 | 0.67% | 269 |
| **Parking** | 200,138 | 2.26% | 914 |
| **Continuing Ed** | 307,849 | 3.48% | 1,405 |
| **Total** | **8,839,404** | **100.00%** | **40,349** |

\*The Procurement Assessment pays for the State Bureau of Procurement’s operations, including their personnel on staff, the use of State contracts and technology. The total cost of SBOP is charged back to the state agencies and we are assessed a percentage of that cost based on our total annual spend reported to DOA. MBE Base refers to the AP and Shop@UW transactions for specific class codes determined by DOA/System.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Auxiliary Unit** | **Total Supplies/Capital**  **(FY16 Totals)** | **Percentage** | **WISMART** | **Work Center** |
| **Residence Life** | 5,103,298 | 28.82% | 8,049 | 696 |
| **University Centers** | 928,862 | 5.25% | 1,465 | 127 |
| **Food Service** | 7,927,326 | 44.77% | 12,503 | 1,081 |
| **Child Care** | 108,449 | 0.61% | 171 | 15 |
| **REC Center** | 793,799 | 4.48% | 1,252 | 108 |
| **Rec Sports** | 114,303 | 0.65% | 180 | 16 |
| **Counseling Center** | 101,466 | 0.57% | 160 | 14 |
| **Health Center** | 484,958 | 2.74% | 765 | 66 |
| **Athletics** | 813,884 | 4.60% | 1,284 | 111 |
| **Stadium Complex** | 393,676 | 2.22% | 621 | 54 |
| **Parking** | 408,325 | 2.31% | 644 | 56 |
| **Continuing Ed** | 529,681 | 2.99% | 835 | 72 |
| **Total** | **17,708,027** | **100.00%** | **27,929** | **2,416** |

\*FY16 Actual charges for WISMART: $24,034 with a projected decrease of 10%, FY16 Actuals for Work Center: $1,054 with a projected decrease of 10%.

**12. WIAC**

The WIAC assessment is projected to be $33,000 (applied to Athletics only).

**13. IT Auxiliary Positions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **IS TECH SERV SR1** | **$52,722** |  |  |  |
|  |  | **Salary** | **Fringe** | **Total** |
| **University Centers** | 45.00% | 23,725 | 4,441 | 28,166 |
| **Health Center** | 20.00% | 10,544 | 1,974 | 12,518 |
| **Counseling & Testing** | 15.00% | 7,908 | 1,480 | 9,389 |
| **Athletics** | 10.00% | 5,272 | 987 | 6,259 |
| **Rec Sports** | 10.00% | 5,272 | 987 | 6,259 |
| **Total** | **100.00%** | **52,722** | **9,870** | **62,592** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **IS TECH SERV SR2** | **$52,722** |  |  |  |
|  |  | **Salary** | **Fringe** | **Total** |
| **Food Service** | 45.00% | 23,725 | 13,694 | 37,419 |
| **Residence Life** | 30.00% | 15,817 | 9,129 | 24,946 |
| **Counseling & Testing** | 10.00% | 5,272 | 3,043 | 8,315 |
| **Health Center** | 10.00% | 5,272 | 3,043 | 8,315 |
| **REC Center** | 5.00% | 2,636 | 1,522 | 4,158 |
| **Total** | **100.00%** | **52,722** | **30,432** | **83,154** |

1Desktop Support position (IS TECH SERV SR) based on number of computers in each area and rounded to the nearest 5%:

|  |  |  |
| --- | --- | --- |
| **Unit** | **Number of Computers** | **Percentage of Total** |
| University Centers | 85 | 42% |
| Health Center | 38 | 19% |
| Counseling & Testing | 33 | 16% |
| Athletics | 24 | 12% |
| Rec Sports | 22 | 11% |

2Application Support position (IS TECH SERV SR) based on amount and scope of applications in each area and frequency of usage/number of users.

**14. FY17 IT Network Operating Costs**

|  |  |
| --- | --- |
| **Auxiliary Unit** | **Network Operating Total** |
| **Residence Life** | 630,779 |
| **University Centers** | 67,691 |
| **Food Service** | 12,747 |
| **Child Care** | 314 |
| **REC Center** | 14,523 |
| **Counseling Center** | 4,179 |
| **Health Center** | 314 |
| **Stadium Complex** | 69,363 |
| **Parking** | 4,388 |
| **Total** | **804,298** |

\*Network Operating Costs are estimates and are currently under review for FY18 and will be updated based upon bandwidth usage numbers from 2016.

**15. CBORD Annual Charges**

Annual charges for CBORD are in place to cover maintenance costs, travel/training for staff, repair/replacement of equipment, contingency and a portion to cover a future new server purchase for the system. Charges are allocated to entities based on upon the departments’ percentage of the total cost of equipment.

|  |  |  |
| --- | --- | --- |
| **Unit** | **Percentage on Cost of Equip** | **FY18 Annual Costs** |
| Residence Life | 19.87% | 11,525 |
| University Centers | 9.79% | 5,681 |
| Dining Services | 32.98% | 19,130 |
| Bookstore | 0.04% | 24 |
| REC Center | 1.18% | 684 |
| Stadium | 0.66% | 384 |
| Athletics | 0.45% | 262 |
| Parking | 2.44% | 1,417 |
|  |  | **39,108** |

**16. City Storm Water Management Charges**

The City of La Crosse assesses a Storm Water Management fee to UWL. The charge distribution will be based on square footage of building roofs and square footage of parking lots. The charge is projected to increase 1% for FY17, actual costs for FY16 were $55,579. Current amounts are placeholders until the model is updated by FPM with the New Student Union and renovated parking lots so amounts may shift slightly.

|  |  |  |
| --- | --- | --- |
| **Unit** | **Percentage of Sq Footage** | **FY18 Amount** |
| REC Center | 4.36% | 2,454 |
| Student Union | 3.07% | 1,413 |
| Bookstore (Union) | 0.12% | 68 |
| Dining (Union) | 0.43% | 240 |
| Credit Union (Union) | 0.01% | 7 |
| Dining (Whitney Center) | 1.73% | 974 |
| Residence Life | 8.82% | 4,963 |
| Parking | 44.97% | 25,311 |
| GPR Share | 37.05% | 20,854 |
| **Total** | **100.00%** | **56,283** |

**17. Green Energy Surcharge**

UW System assesses a Green Energy Surcharge fee to UWL. The charge distribution will be based on actual utility usage in the facilities. The charge is projected to decrease 2% from FY16 Actuals ($67,895) for the PR units. The charges below reflect the remaining chargeback to the units after the Green Fund coverage for FY18 of $14,739 of the total. The New Student Union is projected based upon planned utilities for the new square footage of the facility.

|  |  |  |
| --- | --- | --- |
| **Unit** | **Percentage of Utilities** | **FY18 Amount** |
| REC Center | 4.78% | 6,439 |
| New Student Union | 8.68% | 11,697 |
| Bookstore (Union) | 0.42% | 716 |
| Credit Union (Union) | 0.05% | 85 |
| Dining (Union) | 1.47% | 1,981 |
| Dining (Whitney Center) | 4.47% | 6,024 |
| Residence Life | 19.75% | 26,621 |
| Stadium | 2.01% | 2,713 |
| Library (Murphys Mug) | 0.10% | 164 |
| Health Science Center | 2.00% | 3,418 |
| **Total Charge** |  | **59,860** |

**18. Debt Service Schedule**

|  |  |  |  |
| --- | --- | --- | --- |
| **Unit** | **Description** | **FY17 Amount** | **FY18 Amount** |
| **Parking** |  | 33,178.87 | 33,122.29 |
| **REC Center** | Building1 | 78,952.55 | 77,501.24 |
|  | Chiller | 14,632.64 | 14,566.78 |
|  | Heat Plant | 11,158.36 | 8,344.92 |
|  | Boiler No. 3 | 5,653.25 | 5,646.60 |
|  | Chiller Plant | 22,647.13 | 22,763.88 |
| **University Centers** | Building | 0.00 | 0.00 |
|  | Heat Plant | 13,638.00 | 10,199.35 |
|  | Boiler No. 3 | 7,537.67 | 7,528.80 |
|  | Chiller Plant | 31,478 | 31,640.64 |
|  | New Student Center | 2,089,192.22 | 1,965,498.19 |
| **Food Service** | Open Dining | 370,405.25 | 350,261.86 |
|  | Dining Room | 40,922.52 | 36,810.88 |
|  | Heat Plant | 8,678.73 | 6,490.50 |
|  | Chiller | 11,038.66 | 10,988.98 |
|  | Boiler No. 3 | 3,768.84 | 3,764.40 |
| **Residence Life** | Reuter | 1,613,895.74 | 1,601,206.04 |
|  | Chiller | 10,279.25 | 9,895.98 |
|  | Heat Plant | 90,506.72 | 67,686.61 |
|  | Eagle Hall | 1,853,348.30 | 1,855,173.93 |
|  | Boiler No. 3 | 45,854.16 | 45,800.18 |
|  | Electrical Switchgear | 87,803.37 | 88,256.02 |
|  | Chiller Plant | 173,483.83 | 174,378.16 |
|  | Exterior Lighting | 21,508.43 | 21,619.31 |
| **Bookstore** |  | 103,926.65 | 98,274.91 |
| **Textbook Rental** |  | 101,262.87 | 95,755.04 |
| **UW Credit Union** |  | 0.00 | 10,079.48 |
| **Sports Complex** |  | 139,846.76 | 139,784.57 |
| **Medical HSC** |  | 641,374.48 | 220,734.89 |
| **TOTAL** |  | **7,625,972.93** | **7,013,774,42** |

1REC debt service for FY18 will be budgeted at originally budgeted FY16 levels: REC - $549,349.

|  |  |
| --- | --- |
|  |  |

**19. Reserve Levels**

The Board of Regents approved a new policy in June 2014 regarding reporting thresholds and minimum balances for program revenue funds. Institutions with balances in certain fund categories (including Tuition, Auxiliary Operations, General Operations and Other Unrestricted funds) above 12% of the prior year’s expenditure levels will need to provide spending plans while institutions with negative balances in Tuition and Auxiliary Operations are required to develop savings plans. The University of Wisconsin-La Crosse has adopted a reporting threshold of 10% for reserve balances based upon a percentage of prior year expenditures.

Please see Regent Policy 21-6 regarding Program Revenue Calculation Methodology and Fund Balances Policy and additional reporting that may be needed. Institutions should budget all anticipated expenditures for the 2017-18 fiscal year. All reporting for program revenue operations (including auxiliary operations) will be based on the program revenue balances calculation methodology in Regent Policy 21-6 which states: “Program revenue balances shall be calculated subsequent to year-end reconciliation. Balances will be calculated starting with the prior year's ending cash balance, adding revenues received, and deducting expenditures made during the fiscal year. This produces the budgetary fund balance at the end of a given fiscal year. Balances will not reflect accruals for advance deposits received for future academic terms, accounts payable, or accounts receivable.”

|  |  |  |  |
| --- | --- | --- | --- |
| **Auxiliary Unit**  **(Fund 128 Only)** | **FY16 Expenditures** | **6.30.16 Fund Balance** | **Reserve Balance Percentage** |
| University Centers | 3,787,817 | 463,207 | 12.23% |
| Organized Activities | 678,277 | 160,763 | 23.70% |
| Child Care | 562,673 | 61,002 | 10.84% |
| REC Center | 2,231,283 | 363,628 | 16.30% |
| Rec Sports | 486,931 | 65,118 | 13.37% |
| Counseling Center | 830,569 | 83,805 | 10.09% |
| Health Center | 2,216,476 | 36,845 | 1.66% |
| Athletics | 1,059,212 | 36,703 | 3.47% |
| Stadium Complex | 606,402 | 111,387 | 18.37% |
| Environmental Sustainability | 44,420 | 108,322 | 243.86% |
| Municipal Services | 120,455 | 4,343 | 3.61% |
| **Total Seg Fee Units** | **12,624,515** | **1,495,123** | **11.84%** |
| Parking | 715,801 | 31,459 | 4.39% |
| Residence Life | 13,154,742 | 1,325,115 | 10.07% |
| Food Service | 8,543,921 | 935,960 | 10.95% |
| **Total User Fee Units** | **22,414,464** | **2,292,534** | **10.23%** |
|  |  |  |  |
| **Grand Total** | **35,038,979** | **3,787,657** | **10.81%** |