

12. OFFSETTING COLLECTIONS AND OFFSETTING RECEIPTS

I. INTRODUCTION AND BACKGROUND

The Government records money collected in one of two ways. It is either recorded as a governmental receipt and included in the amount reported on the receipts side of the budget or it is recorded as an offsetting collection or offsetting receipt, which reduces (or “offsets”) the amount reported on the outlay side of the budget. Governmental receipts are discussed in the previous chapter, “Governmental Receipts.” The first section of this chapter broadly discusses offsetting collections and offsetting receipts. The second section discusses user charges, which consist of a subset of offsetting collections and offsetting receipts and a small share of governmental receipts. The third section describes the user charge proposals in the 2019 Budget.

Offsetting collections and offsetting receipts are recorded as offsets to spending so that the budget totals for receipts and (net) outlays reflect the amount of resources allocated by the Government through collective political choice, rather than through the marketplace.¹ This practice ensures that the budget totals measure the transactions of the Government with the public, and avoids the double counting that would otherwise result when one account makes a payment to another account and the receiving account then spends the proceeds. Offsetting receipts and collections are recorded in the budget in one of two ways, based on interpretation of laws and longstanding budget concepts and practice. They are offsetting collections when the collections are authorized to be credited to expenditure accounts. Otherwise, they are deposited in receipt accounts and called offsetting receipts.

There are two sources of offsetting receipts and offsetting collections: from the public and from other budget accounts. Like governmental receipts, offsetting receipts and offsetting collections from the public reduce the deficit or increase the surplus. In contrast, offsetting receipts and offsetting collections resulting from transactions with other budget accounts, called intragovernmental transactions, exactly offset the payments made by these accounts, with no net impact on the deficit or surplus.² In 2017, offsetting receipts and offsetting collections from the public were \$546 billion, while receipts and collections from intragovernmental transactions were \$1,098 billion, for a total of \$1,645 billion government-wide.

¹ Showing collections from business-type transactions as offsets on the spending side of the budget follows the concept recommended by the Report of the President’s Commission on Budget Concepts in 1967 and is discussed in Chapter 8 of this volume, “Budget Concepts.”

² For the purposes of this discussion, “collections from the public” include collections from non-budgetary Government accounts, such as credit financing accounts and deposit funds. For more information on these non-budgetary accounts, see Chapter 9, “Coverage of the Budget.”

As described above, intragovernmental transactions are responsible for the majority of offsetting collections and offsetting receipts, when measured by the magnitude of the dollars collected. Examples of intragovernmental transactions include interest payments to funds that hold Government securities (such as the Social Security trust funds), general fund transfers to civilian and military retirement pension and health benefits funds, and agency payments to funds for employee health insurance and retirement benefits. Although receipts and collections from intragovernmental collections exactly offset the payments themselves, with no effect on the deficit or surplus, it is important to record these transactions in the budget to show how much the Government is allocating to fund various programs. For example, in the case of civilian retirement pensions, Government agencies make accrual payments to the Civil Service Retirement and Disability Fund on behalf of current employees to fund their future retirement benefits; the receipt of these payments to the Fund is shown in a single receipt account. Recording the receipt of these payments is important because it demonstrates the total cost to the Government today of providing this future benefit.

Offsetting receipts and collections from the public comprise approximately 33 percent of total offsetting collections and offsetting receipts, when measured by the magnitude of the dollars collected. Most of the funds collected through offsetting collections and offsetting receipts from the public arise from business-like transactions with the public. Unlike governmental receipts, which are derived from the Government’s exercise of its sovereign power, these offsetting collections and offsetting receipts arise primarily from voluntary payments from the public for goods or services provided by the Government. They are classified as offsets to outlays for the cost of producing the goods or services for sale, rather than as governmental receipts. These activities include the sale of postage stamps, land, timber, and electricity; charging fees for services provided to the public (e.g., admission to national parks); and collecting premiums for health care benefits (e.g., Medicare Parts B and D). As described above, treating offsetting collections and offsetting receipts as offsets to outlays ensures the budgetary totals represent governmental rather than market activity.

A relatively small portion (\$19.5 billion in 2017) of offsetting collections and offsetting receipts from the public is derived from the Government’s exercise of its sovereign power. From a conceptual standpoint, these should be classified as governmental receipts. However, they are classified as offsetting rather than governmental receipts either because this classification has been specified in law or because these collections have traditionally been classi-

fied as offsets to outlays. Most of the offsetting collections and offsetting receipts in this category derive from fees from Government regulatory services or Government licenses, and include, for example, charges for regulating the nuclear energy industry, bankruptcy filing fees, immigration fees, food inspection fees, passport fees, and patent and trademark fees.³

³ This category of receipts is known as “offsetting governmental receipts.” Some argue that regulatory or licensing fees should be viewed as payments for a particular service or for the right to engage in a particular type of business. However, these fees are conceptually much more similar to taxes because they are compulsory, and they fund activities

The final source of offsetting collections and offsetting receipts from the public is gifts. Gifts are voluntary contributions to the Government to support particular purposes or reduce the amount of Government debt held by the public.

that are intended to provide broadly dispersed benefits, such as protecting the health of the public. Reclassifying these fees as governmental receipts could require a change in law, and because of conventions for scoring appropriations bills, would make it impossible for fees that are controlled through annual appropriations acts to be scored as offsets to discretionary spending.

Table 12–1. OFFSETTING COLLECTIONS AND OFFSETTING RECEIPTS FROM THE PUBLIC

(In billions of dollars)

	Actual 2017	Estimate	
		2018	2019
Offsetting collections (credited to expenditure accounts):			
User charges:			
Postal Service stamps and other USPS fees (off-budget)	68.7	69.4	72.7
Defense Commissary Agency	4.9	5.0	5.2
Employee contributions for employees and retired employees health benefits funds	15.7	16.7	17.7
Sale of energy:			
Tennessee Valley Authority	47.0	46.4	46.7
Bonneville Power Administration	3.4	3.9	3.9
Pension Benefit Guaranty Corporation fund	10.8	11.4	12.1
Deposit Insurance	12.4	13.7	16.0
All other user charges	47.1	49.1	44.8
Subtotal, user charges	210.1	215.5	219.0
Other collections credited to expenditure accounts:			
Commodity Credit Corporation fund	7.5	9.0	8.8
Supplemental Security Income (collections from the States)	2.6	2.8	2.8
Other collections	36.9	7.8	7.7
Subtotal, other collections	47.0	19.5	19.3
Subtotal, offsetting collections	257.2	235.1	238.3
Offsetting receipts (deposited in receipt accounts):			
User charges:			
Medicare premiums	89.0	100.3	107.4
Spectrum auction, relocation, and licenses .....	.....	5.0	3.8
Outer Continental Shelf rents, bonuses, and royalties	1.8	2.7	2.7
Immigration fees	4.7	5.1	5.8
All other user charges	25.2	24.3	25.5
Subtotal, user charges deposited in receipt accounts	120.7	137.4	145.2
Other collections deposited in receipt accounts:			
Military assistance program sales	31.9	42.0	44.0
Interest received from credit financing accounts	41.6	49.0	51.1
Proceeds, GSE equity related transactions	25.3	6.1	18.7
Student loan receipt of negative subsidy and downward reestimates	19.2	27.1	13.0
All other collections deposited in receipt accounts	50.5	45.5	42.2
Subtotal, other collections deposited in receipt accounts	168.6	169.7	169.1
Subtotal, offsetting receipts	289.2	307.1	314.3
Total, offsetting collections and offsetting receipts from the public	546.4	542.2	552.6
Total, offsetting collections and offsetting receipts excluding off-budget	477.5	472.7	479.9
ADDENDUM:			
User charges that are offsetting collections and offsetting receipts ¹	330.8	353.0	364.2
Other offsetting collections and offsetting receipts from the public	215.6	189.2	188.4

¹ Excludes user charges that are classified on the receipts side of the budget. For total user charges, see Table 12–3.

Table 12–2. SUMMARY OF OFFSETTING RECEIPTS BY TYPE

(In millions of dollars)

Receipt Type	Actual 2017	Estimate					
		2018	2019	2020	2021	2022	2023
Intragovernmental	761,183	774,974	800,348	827,085	869,982	915,124	964,416
Receipts from non-Federal sources:							
Proprietary	275,509	289,350	296,491	304,332	322,676	336,562	350,249
Offsetting governmental	13,736	17,788	17,832	16,692	15,688	16,023	16,651
Total, receipts from non-Federal sources	289,245	307,138	314,323	321,024	338,364	352,585	366,900
Total Offsetting receipts	1,050,428	1,082,112	1,114,671	1,148,109	1,208,346	1,267,709	1,331,316

The spending associated with the activities that generate offsetting collections and offsetting receipts from the public is included in total or “gross outlays.” Offsetting collections and offsetting receipts from the public are subtracted from gross outlays to yield “net outlays,” which is the most common measure of outlays cited and generally referred to as simply “outlays.” For 2017, gross outlays were \$5,626 billion, or 29.3 percent of GDP and offsetting collections and offsetting receipts were \$1,645 billion, or 8.6 percent of GDP, resulting in net outlays of \$3,982 billion or 20.8 percent of GDP. Government-wide net outlays reflect the Government’s net disbursements to the public and are subtracted from governmental receipts to derive the Government’s deficit or surplus. For 2017, governmental receipts were \$3,316 billion, or 17.3 percent of GDP, and the deficit was \$665 billion, or 3.5 percent of GDP.

Although both offsetting collections and offsetting receipts are subtracted from gross outlays to derive net outlays, they are treated differently when it comes to accounting for specific programs and agencies. Offsetting collections are usually authorized to be spent for the purposes of an expenditure account and are generally available for use when collected, without further action by the Congress. Therefore, offsetting collections are recorded as offsets to spending within expenditure accounts, so that the account total highlights the net flow of funds.

Like governmental receipts, offsetting receipts are credited to receipt accounts, and any spending of the receipts is recorded in separate expenditure accounts. As a

Table 12–3. GROSS OUTLAYS, USER CHARGES, OTHER OFFSETTING COLLECTIONS AND OFFSETTING RECEIPTS FROM THE PUBLIC, AND NET OUTLAYS

(In billions of dollars)

	Actual 2017	Estimate	
		2018	2019
Gross outlays to the public	4,528.0	4,715.2	4,959.3
Offsetting collections and offsetting receipts from the public:			
User charges ¹	330.8	353.0	364.2
Other	215.6	189.2	188.4
Subtotal, offsetting collections and offsetting receipts from the public	546.4	542.2	552.6
Net outlays	3,981.6	4,173.0	4,406.7

¹ \$5.2 billion of the total user charges for 2017 were classified as governmental receipts, and the remainder were classified as offsetting collections and offsetting receipts. \$5.5 billion and \$5.7 billion of the total user charges for 2018 and 2019 are classified as governmental receipts, respectively.

result, the budget separately displays the flow of funds into and out of the Government. Offsetting receipts may or may not be designated for a specific purpose, depending on the legislation that authorizes their collection. If designated for a particular purpose, the offsetting receipts may, in some cases, be spent without further action by the Congress. When not designated for a particular purpose, offsetting receipts are credited to the general fund, which contains all funds not otherwise allocated and which is used to finance Government spending that is not financed out of dedicated funds. In some cases where the receipts are designated for a particular purpose, offsetting receipts are reported in a particular agency and reduce or offset the outlays reported for that agency. In other cases, the offsetting receipts are “undistributed,” which means they reduce total Government outlays, but not the outlays of any particular agency.

Table 12–1 summarizes offsetting collections and offsetting receipts from the public. The amounts shown in the table are not evident in the commonly cited budget measure of outlays, which is already net of these collections and receipts. For 2019, the table shows that total offsetting collections and offsetting receipts from the public are estimated to be \$552.6 billion or 2.6 percent of GDP. Of these, an estimated \$238.3 billion are offsetting collections and an estimated \$314.3 billion are offsetting receipts. Table 12–1 also identifies those offsetting collections and offsetting receipts that are considered user charges, as defined and discussed below.

As shown in the table, major offsetting collections from the public include proceeds from Postal Service sales, electrical power sales, loan repayments to the Commodity Credit Corporation for loans made prior to enactment of the Federal Credit Reform Act, and Federal employee payments for health insurance. As also shown in the table, major offsetting receipts from the public include premiums for Medicare Parts B and D, proceeds from military assistance program sales, rents and royalties from Outer Continental Shelf oil extraction, proceeds from auctions of the electromagnetic spectrum, dividends on holdings of preferred stock of the Government-sponsored enterprises, and interest income.

Tables 12–2 and 12–3 provide further detail about offsetting receipts, including both offsetting receipts from the public (as summarized in Table 12–1) and intragovernmental transactions. Table 12–5, formerly printed in this chapter, and Table 12–6. Offsetting Collections and

Offsetting Receipts, Detail—FY 2019 Budget, which is a complete listing by account, are available on the Internet at <https://www.whitehouse.gov/omb/analytical-perspectives/> and on the Budget CD-ROM. In total, offsetting receipts are estimated to be \$1,114.6 billion in 2019; \$800.3 billion are from intragovernmental transactions and \$314.3 billion are from the public. The offsetting receipts from the public consist of proprietary receipts

(\$296.5 billion), which are those resulting from business-like transactions such as the sale of goods or services, and offsetting governmental receipts, which, as discussed above, are derived from the exercise of the Government's sovereign power and, absent a specification in law or a long-standing practice, would be classified on the receipts side of the budget (\$17.8 billion).

II. USER CHARGES

User charges or user fees⁴ refer generally to those monies that the Government receives from the public for market-oriented activities and regulatory activities. In combination with budget concepts, laws that authorize user charges determine whether a user charge is classified as an offsetting collection, an offsetting receipt, or a governmental receipt. Almost all user charges, as defined below, are classified as offsetting collections or offsetting receipts; for 2019, only an estimated 1.4 percent of user charges are classified as governmental receipts. As summarized in Table 12–3, total user charges for 2019 are estimated to be \$369.9 billion with \$364.2 billion being offsetting collections or offsetting receipts, and accounting for more than half of all offsetting collections and offsetting receipts from the public.

Definition. In this chapter, user charges refer to fees, charges, and assessments levied on individuals or organizations directly benefiting from or subject to regulation by a Government program or activity, where the payers do not represent a broad segment of the public such as those who pay income taxes.

Examples of business-type or market-oriented user charges and regulatory and licensing user charges include those charges listed in Table 12–1 for offsetting collections and offsetting receipts. User charges exclude certain offsetting collections and offsetting receipts from the public, such as payments received from credit programs, interest, and dividends, and also exclude payments from one part of the Federal Government to another. In addition, user charges do not include dedicated taxes (such as taxes paid to social insurance programs or excise taxes on gasoline) or customs duties, fines, penalties, or forfeitures.

Alternative definitions. The definition for user charges used in this chapter follows the definition used in OMB Circular No. A–25, “User Charges,” which provides policy guidance to Executive Branch agencies on setting the amount for user charges. Alternative definitions may be used for other purposes. Much of the discussion of user charges below—their purpose, when they should be levied, and how the amount should be set—applies to these alternative definitions as well.

⁴ In this chapter, the term “user charge” is generally used and has the same meaning as the term “user fee.” The term “user charge” is the one used in OMB Circular No. A–11, “Preparation, Submission, and Execution of the Budget”; OMB Circular No. A–25, “User Charges”; and Chapter 8 of this volume, “Budget Concepts.” In common usage, the terms “user charge” and “user fee” are often used interchangeably, and in *A Glossary of Terms Used in the Federal Budget Process*, GAO provides the same definition for both terms.

A narrower definition of user charges could be limited to proceeds from the sale of goods and services, excluding the proceeds from the sale of assets, and to proceeds that are dedicated to financing the goods and services being provided. This definition is similar to one the House of Representatives uses as a guide for purposes of committee jurisdiction. (See the Congressional Record, January 3, 1991, p. H31, item 8.) The definition of user charges could be even narrower by excluding regulatory fees and focusing solely on business-type transactions. Alternatively, the user charge definition could be broader than the one used in this chapter by including beneficiary- or liability-based excise taxes.⁵

What is the purpose of user charges? User charges are intended to improve the efficiency and equity of financing certain Government activities. Charging users for activities that benefit a relatively limited number of people reduces the burden on the general taxpayer, as does charging regulated parties for regulatory activities in a particular sector.

User charges that are set to cover the costs of production of goods and services can result in more efficient resource allocation within the economy. When buyers are charged the cost of providing goods and services, they make better cost-benefit calculations regarding the size of their purchase, which in turn signals to the Government how much of the goods or services it should provide. Prices in private, competitive markets serve the same purposes. User charges for goods and services that do not have special social or distributional benefits may also improve equity or fairness by requiring those who benefit from an activity to pay for it and by not requiring those who do not benefit from an activity to pay for it.

When should the Government impose a charge? Discussions of whether to finance spending with a tax or a fee often focus on whether the benefits of the activity accrue to the public in general or to a limited group of people. In general, if the benefits of spending accrue broadly to the public or include special social or distributional benefits, then the program should be financed by taxes paid by the public. In contrast, if the benefits accrue to a limited number of private individuals or organizations

⁵ Beneficiary- and liability-based taxes are terms taken from the Congressional Budget Office, *The Growth of Federal User Charges*, August 1993, and updated in October 1995. Gasoline taxes are an example of beneficiary-based taxes. An example of a liability-based tax is the excise tax that formerly helped fund the hazardous substance superfund in the Environmental Protection Agency. This tax was paid by industry groups to finance environmental cleanup activities related to the industry activity but not necessarily caused by the payer of the fee.

and do not include special social or distributional benefits, then the program should be financed by charges paid by the private beneficiaries. For Federal programs where the benefits are entirely public or entirely private, applying this principle can be relatively easy. For example, the benefits from national defense accrue to the public in general, and according to this principle should be (and are) financed by taxes. In contrast, the benefits of electricity sold by the Tennessee Valley Authority accrue primarily to those using the electricity, and should be (and predominantly are) financed by user charges.

In many cases, however, an activity has benefits that accrue to both public and private groups, and it may be difficult to identify how much of the benefits accrue to each. Because of this, it can be difficult to know how much of the program should be financed by taxes and how much by fees. For example, the benefits from recreation areas are mixed. Fees for visitors to these areas are appropriate because the visitors benefit directly from their visit, but the public in general also benefits because these areas protect the Nation's natural and historic heritage now and for posterity. For this reason, visitor recreation fees generally cover only part of the cost to the Government of maintaining the recreation property. Where a fee may be appropriate to finance all or part of an activity, the extent to which a fee can be easily administered must be considered. For example, if fees are charged for entering or using Government-owned land then there must be clear points of entry onto the land and attendants patrolling and monitoring the land's use.

What amount should be charged? When the Government is acting in its capacity as sovereign and where user charges are appropriate, such as for some regulatory activities, current policy supports setting fees

equal to the full cost to the Government, including both direct and indirect costs. When the Government is not acting in its capacity as sovereign and engages in a purely business-type transaction (such as leasing or selling goods, services, or resources), market price is generally the basis for establishing the fee.⁶ If the Government is engaged in a purely business-type transaction and economic resources are allocated efficiently, then this market price should be equal to or greater than the Government's full cost of production.

Classification of user charges in the budget. As shown in the note to Table 12–3, most user charges are classified as offsets to outlays on the spending side of the budget, but a few are classified on the receipts side of the budget. An estimated \$5.2 billion in 2019 of user charges are classified on the receipts side and are included in the governmental receipts totals described in the previous chapter, "Governmental Receipts." They are classified as receipts because they are regulatory charges collected by the Federal Government by the exercise of its sovereign powers. Examples include filing fees in the United States courts and agricultural quarantine inspection fees.

The remaining user charges, an estimated \$359.0 billion in 2019, are classified as offsetting collections and offsetting receipts on the spending side of the budget. As discussed above in the context of all offsetting collections and offsetting receipts, some of these user charges are collected by the Federal Government by the exercise of its sovereign powers and conceptually should appear on the receipts side of the budget, but they are required by law or a long-standing practice to be classified on the spending side.

⁶ Policies for setting user charges are promulgated in OMB Circular No. A–25: "User Charges" (July 8, 1993).

III. USER CHARGE PROPOSALS

As shown in Table 12–1, an estimated \$219.0 billion of user charges for 2019 will be credited directly to expenditure accounts and will generally be available for expenditure when they are collected, without further action by the Congress. An estimated \$145.2 billion of user charges for 2019 will be deposited in offsetting receipt accounts and will be available to be spent only according to the legislation that established the charges.

As shown in Table 12–4, the Administration is proposing new or increased user charges that would, in the aggregate, increase collections by an estimated \$2.4 billion in 2019 and an average of \$11.8 billion per year from 2020 through 2028. These estimates reflect only the amounts to be collected; they do not include related spending. Each proposal is classified as either discretionary or mandatory, as those terms are defined in the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. "Discretionary" refers to user charges controlled through annual appropriations acts and generally under the jurisdiction of the appropriations committees in the Congress. "Mandatory" refers to user charges controlled by permanent laws and under the jurisdiction of the authorizing

committees. These and other terms are discussed further in this volume in Chapter 8, "Budget Concepts."

A. Discretionary User Charge Proposals

1. Offsetting collections

Department of Agriculture

Establish Federal Grain Inspection Service fee. The Administration proposes establishing a new discretionary user fee to recover the full costs for programs under the Federal Grain Inspection Service (FGIS). Entities that receive marketing benefits from FGIS services should pay for the costs of these programs. For example, grain standards benefit and are used almost solely for the grain industry, and because they facilitate the orderly marketing of grain products, it is industry that should bear the cost.

Establish Agricultural Quarantine Inspection fee. The Administration proposes establishing a new discretionary user fee for the Animal and Plant Health Inspection Service (APHIS) Agricultural Quarantine Inspection

(AQI) pre-departure program. The fees would recover the full costs of APHIS' inspections of passengers and cargo traveling to the continental United States from Hawaii and Puerto Rico to prevent the introduction of non-native agricultural pests and diseases into the mainland.

Department of Health and Human Services

Food and Drug Administration (FDA): Reauthorize Animal Drug User Fee Act. The Budget proposes to reauthorize the Animal Drug User Fee Act (ADUFA), which expires on September 30, 2018. ADUFA fees support FDA's premarket review of new animal drugs.

FDA: Reauthorize Animal Generic Drug User Fee Act. The Budget reauthorizes the Animal Generic Drug User Fee Act (AGDUFA), which expires on September 30, 2018. AGDUFA fees support FDA's premarket review of generic animal drugs.

FDA: Increase export certification user fee cap. Firms exporting products from the United States are often asked by foreign customers or foreign governments to supply a "certificate" for products regulated by the FDA to document the product's regulatory or marketing status. The proposal increases the maximum user fee cap from \$175 per export certification to \$600 to meet FDA's true cost of issuing export certificates and to ensure better and faster service for American companies that request the service.

FDA: Establish over-the-counter monograph user fee. FDA currently regulates over-the-counter (OTC) products through a three-phase public rulemaking process to establish standards or drug monographs for an OTC therapeutic drug class. The proposal would provide additional resources and authorities to FDA to bring new OTC products into the market faster so that Americans will have greater access to a wider range of safe and effective OTC products.

Centers for Medicare and Medicaid Services (CMS): Establish survey and certification revisit fee. The Budget proposes a revisit user fee to provide CMS with a greater ability to revisit poorly performing health care facilities and build greater accountability by creating an incentive for facilities to correct deficiencies and ensure quality of care.

Health Resources and Services Administration: 340B Program user fee: To improve the administration and oversight of the 340B Drug Discount Program, the Budget includes a new user charge to those covered entities participating in the program.

Department of Homeland Security

Transportation Security Administration (TSA): Increase aviation passenger security fee. Pursuant to the Bipartisan Budget Act (BBA) of 2013, the passenger security fee is \$5.60 per one-way trip. The BBA also allocated a portion of the fee revenue to deficit reduction. The 2019 Budget proposes to increase the passenger security fee from \$5.60 to \$6.60 in FY 2019, and from \$6.60 to \$8.25 starting in FY 2020 in order to recover the full cost of aviation security from the traveling public. This proposal will increase offsetting collections by an estimated \$20.14 billion between 2019 and 2028.

Department of Housing and Urban Development

Federal Housing Administration (FHA): Establish Information technology (IT) fee. The Budget requests authority to charge lenders using FHA mortgage insurance an IT fee, which would generate, through 2022, an estimated \$20 million annually in offsetting collections. These additional collections will offset the cost of modernizing FHA's aging IT systems.

Department of State

Establish Diplomacy Center rental fee. This new user fee will enable the Department of State to provide support, on a cost-recovery basis, to outside organizations for programs and conference activities held at the U.S. Diplomacy Center.

Department of Transportation

Federal Railroad Administration (FRA): Establish Railroad Safety Inspection fee. The FRA establishes and enforces safety standards for U.S. railroads. FRA's rail safety inspectors work in the field and oversee railroads' operating and management practices. The Administration is proposing that, starting in 2019, the railroads contribute to partially cover the cost of FRA's field inspections because railroads benefit directly from Government efforts to maintain high safety standards. The proposed fee would be similar to existing charges collected from other industries regulated by Federal safety programs.

Department of the Treasury

Subject Financial Research Fund (FRF) fee to annual appropriations action. Expenses of the Financial Stability Oversight Council (FSOC) and the Office of Financial Research (OFR) are paid through the FRF, which is funded by assessments on certain bank holding companies with total consolidated assets of \$50 billion or greater and nonbank financial companies supervised by the Federal Reserve Board of Governors. The FRF was established by the Dodd-Frank Act and is managed by the Department of the Treasury. To improve their effectiveness and ensure greater accountability, the Budget proposes to subject activities of the FSOC and OFR to the appropriations process. In so doing, currently authorized assessments would, beginning in 2020, be reclassified as discretionary offsetting collections and set at a level determined by the Congress. The Budget also reflects continued reductions in OFR spending commensurate with the renewed fiscal discipline being applied across the Federal Government.

Environmental Protection Agency (EPA)

Establish ENERGY STAR fee. The Administration proposes to collect fees to fund EPA's administration of the ENERGY STAR program. Product manufacturers who seek to label their products under the program would pay a modest fee that would recover the full costs of EPA's work to set voluntary energy efficiency standards and to process applications. Fee collections will begin after EPA undertakes a rulemaking process to determine which products would be covered by fees and the level of fees,

and to ensure that a fee system would not discourage manufacturers from participating in the program or result in a loss of environmental benefits.

Establish oil and chemical facility compliance assistance fees. The Administration proposes to provide an optional service to oil and chemical facilities to help these facilities identify actions to comply with certain environmental laws and regulations. Upon payment of a fee, EPA would conduct an on-site walk-through of a facility and provide recommendations and best practices regarding how to comply with certain regulations under the Clean Air Act and the Federal Water Pollution Control Act. This service would initially be available to facilities that are responsible for preparing and implementing a Risk Management Plan, Spill Prevention Control and Countermeasure Plan, and/or Facility Response Plan. Facilities choosing to utilize this service would pay a modest fee that would recover the full costs of EPA's work in providing this compliance assistance service to that facility. Fee collections and program implementation will begin after EPA issues procedures for applying for the service and the collection and use of such fees.

Commodity Futures Trading Commission (CFTC)

Establish CFTC user fee. The Budget proposes an amendment to the Commodity Exchange Act authorizing the CFTC to collect user fees to fund the Commission's activities, like other Federal financial and banking regulators. Fee funding would shift the costs of services provided by the CFTC from the general taxpayer to the primary beneficiaries of CFTC oversight. Contingent upon enactment of legislation authorizing the CFTC to collect fees, the Administration proposes that collections begin in 2019 to offset a portion of the CFTC's annual appropriation.

2. Offsetting receipts

Department of State

Western Hemisphere Travel Initiative surcharge extension. The Administration proposes to permanently extend the authority for the Department of State to collect the Western Hemisphere Travel Initiative surcharge. The surcharge was initially enacted by the Passport Services Enhancement Act of 2005 (P.L. 109-167) to cover the Department's costs of meeting increased demand for passports, which resulted from the implementation of the Western Hemisphere Travel Initiative.

Border Crossing Card (BCC) fee increase. The Budget includes a proposal to allow the fee charged for BCC minor applicants to be set administratively, rather than statutorily, at one-half the fee charged for processing an adult border crossing card. Administrative fee setting will allow the fee to better reflect the associated cost of service, consistent with other fees charged for consular services. As a result of this change, annual BCC fee collections beginning in 2019 are projected to increase by \$13 million (from \$3 million to \$16 million).

B. Mandatory User Charge Proposals

1. Offsetting collections

Department of Labor

Improve Pension Benefit Guaranty Corporation (PBGC) solvency. PBGC acts as a backstop to protect pension payments for workers whose companies have failed. Currently, PBGC's pension insurance programs are underfunded, and its liabilities far exceed its assets. PBGC receives no taxpayer funds and its premiums are currently much lower than what a private financial institution would charge for insuring the same risk. PBGC's multiemployer program, which insures the pension benefits of 10 million workers, is at risk of insolvency by 2025. As an important step to protect the pensions of these hardworking Americans, the Budget proposes to create a variable-rate premium (VRP) and exit premium in the multiemployer program. A multiemployer VRP would require plans to pay additional premiums based on their level of underfunding, up to a cap, as is done in the single-employer program. An exit premium, equal to ten times the VRP cap, would be assessed on employers that withdraw from the system. PBGC would have limited authority to design waivers for some or all of the newly assessed premiums if there is a substantial risk that the payment of premiums will accelerate plan insolvency, resulting in earlier financial assistance to the plan. This proposal would raise approximately \$16 billion in premiums over the ten-year window. At this level of receipts, the program is more likely than not to remain solvent over the next 20 years, helping to ensure that there is a safety net available to workers whose multiemployer plans fail.

2. Offsetting receipts

Department of Agriculture

Establish Food Safety and Inspection Service (FSIS) user fee. The Administration proposes establishing a Food Safety and Inspection Service (FSIS) user fee to cover the costs of all domestic inspection activity and import re-inspection and most of the central operations costs for Federal, State, and international inspection programs for meat, poultry, and eggs. FSIS inspections benefit the meat, poultry, and egg industries. FSIS personnel are continuously present for all egg processing and domestic slaughter operations, inspect each livestock and poultry carcass, and inspect operations at meat and poultry processing establishments at least once per shift. The inspections cover microbiological and chemical testing as well as cleanliness and cosmetic product defects. The "inspected by USDA" stamp on meat and poultry labels increases consumer confidence in the product which may increase sales. The user fee would not cover Federal functions such as investigation, enforcement, risk analysis, and emergency response. The Administration estimates this fee would increase the cost of meat, poultry, and eggs for consumers by less than one cent per pound.

Establish Packers and Stockyards Program user fee. The Administration proposes establishing a Packers and Stockyards user fee. This would recover the costs of the Packers and Stockyards Program (P&SP) through a licensing fee. The P&SP benefits the livestock, meat, and poultry industries by promoting fair business practices and competitive market environments.

Establish Animal and Plant Health Inspection Service (APHIS) user fee. The Administration proposes establishing three new Animal and Plant Health Inspection Service (APHIS) mandatory user fees to offset costs related to 1) enforcement of the Animal Welfare Act, 2) regulation of biotechnology derived products, and 3) regulation of veterinary biologics products.

Establish Agricultural Marketing Service (AMS) user fee. The Administration proposes establishing an Agricultural Marketing Service (AMS) user fee to cover the full costs of the agency's oversight of Marketing Orders and Agreements. Marketing Orders and Agreements are initiated by industry to help provide stable markets, and are tailored to the specific industry's needs. The industries that substantially benefit from Marketing Orders and Agreements should pay for the oversight of these programs.

Department of Commerce

Lease Shared Secondary Licenses. To promote efficient use of the electromagnetic spectrum, the Administration proposes to require the leasing of Federal spectrum through secondary licenses. Under this proposal, the National Telecommunications and Information Administration (NTIA) would be granted authority to lease access to Federal spectrum for commercial use on a non-interference basis with Federal primary users. Working with other Federal agencies, NTIA would negotiate sharing arrangements on behalf of the Federal Government and would seek to increase the efficiency of spectrum when possible without causing harmful interference to Federal users authorized to operate in the negotiated bands. In addition to Federal spectrum auctions, leases will provide another option for maximizing the economic value of this scarce spectrum resource. Significant resources will be required by NTIA and other Federal agencies to negotiate and manage these spectrum leases. The cost of administering the program will be offset by a portion of the lease revenue. Therefore the proposal is conservatively estimated to generate approximately \$700 million in net deficit reduction for taxpayers.

Department of Energy

Reform Power Marketing Administration (PMA) power rates. The PMAs sell wholesale electricity generated at dams owned and operated by the Army Corps of Engineers or the Bureau of Reclamation. The Flood Control Act of 1944 requires the PMAs to generate revenues to recover all costs, including annual operating and maintenance costs and the taxpayers' investment in the power portions of dams and in transmission lines. The PMAs recover these costs by establishing rates, charged to utility customers, based on the cost of providing this electricity. These rates are limited to recovering costs and there is limited regu-

latory or state regulatory oversight to ensure these rates are efficient and justified. Current law permits the PMAs to defer repayment of prior capital investment by the taxpayers and creates economic inefficiencies. The vast majority of the Nation's electricity needs are met through for-profit Investor Owned Utilities, which are subject to state and/or Federal regulatory oversight in the establishment of rates. This proposal would change the statutory requirement that the PMA rates be based on recovering costs to a rate structure that could allow for faster recoupment of taxpayer investment and consideration of rates charged by comparable utilities.

Department of Health and Human Services

Require clearinghouses and billing agents acting on behalf of Medicare providers and suppliers to enroll in the program. The Budget proposes to establish an enrollment and registration process for clearinghouses and billing agents who act on behalf of Medicare providers and suppliers, introducing an application fee to be consistent with program integrity safeguards in place for institutional and individual providers.

Department of Homeland Security

Extend expiring Customs and Border Protection (CBP) fees. The Budget proposes to extend the Merchandise Processing Fee beyond its current expiration date of January 14, 2026 to January 14, 2031. It also proposes to extend COBRA fees (statutorily set under the Consolidated Omnibus Budget Reconciliation Act of 1985) and the Express Consignment Courier Facilities (ECCF) fee created under the Trade Act of 2002 beyond their current expiration date of September 30, 2025 to September 30, 2030.

Increase customs user fees. The Budget proposes to increase COBRA and ECCF fees created under the Trade Act of 2002. COBRA created a series of user fees for air and sea passengers, commercial trucks, railroad cars, private aircraft and vessels, commercial vessels, dutiable mail packages, broker permits, barges and bulk carriers from Canada and Mexico, cruise vessel passengers, and ferry vessel passengers. This proposal would increase the customs inspection fee by \$2.10 for certain air and sea passengers and increase other COBRA fees by proportional amounts. The additional revenue raised from increasing the user fees will allow CBP to recover more costs associated with customs related inspections, and reduce waiting times by helping to support the hiring of 840 new CBP Officers. This fee was last adjusted in April 2007, yet international travel volumes have grown since that time and CBP costs for customs inspections continue to increase. As a result, CBP relies on its annually appropriated funds to support the difference between fee collections and the costs of providing customs inspectional services. The Government Accountability Office's most recent review of these COBRA user fees (July 2016) identified that CBP collected \$686 million in COBRA/ECCF fees compared to \$870 million in operating costs, exhibiting a recovery rate of 78 percent.⁷ With the fee increase,

⁷ GAO-16-443, Enhanced Oversight Could Better Ensure Programs

CBP would potentially collect the same amount it incurs in COBRA/ECCF eligible costs in FY 2019. The proposed legislation will close the gap between costs and collections, enabling CBP to provide improved inspectional services to those who pay this user fee.

Increase immigration user fees. This proposal will increase the Immigration Inspection User Fee (IUF) by \$2 and eliminate a partial fee exemption for sea passengers arriving from the United States, Canada, Mexico, or adjacent islands. These two adjustments will result in a total fee of \$9 for all passengers, regardless of mode of transportation or point of departure. This fee is paid by passengers and is used to recover some of the costs related to determining the admissibility of passengers entering the U.S. Specifically, the fees collected support immigration inspections, the maintenance and updating of systems to track criminal and illegal aliens in areas with high apprehensions, asylum hearings, and the repair and maintenance of equipment. This fee was last adjusted in November 2001, yet international travel volumes have grown significantly since that time and CBP costs for immigration inspections continue to increase. As a result, CBP relies on annually appropriated funds to support the difference between fee collections and the costs of providing immigration inspection services. The Government Accountability Office's most recent review of IUF (July 2016) identified that CBP collected \$728 million in IUF fees compared to \$1,003 million in operating costs, exhibiting a recovery rate of 73 percent.⁸ To prevent this gap from widening again in the future, the proposal will authorize CBP to adjust the fee without further statutory changes. CBP estimates raising the fee and lifting the exemption could offset the cost of an estimated 1,230 CBP Officers.

Department of the Interior

Reauthorize the Federal Land Transaction Facilitation Act (FLTFA). The Budget proposes to reauthorize the FLTFA, which expired in July 2011, and allow lands identified as suitable for disposal in recent land use plans to be sold using the FLTFA authority. The FLTFA sales revenues would continue to be used to fund the acquisition of environmentally sensitive lands and to cover BLM's administrative costs associated with conducting sales.

Department of Labor

Expand Foreign Labor Certification fees. The Budget proposes authorizing legislation to establish and retain fees to cover the costs of operating the foreign labor certification programs, which ensure that employers proposing to bring in immigrant workers have checked to ensure that American workers cannot meet their needs and that immigrant workers are being compensated appropriately and not disadvantaging American workers. The ability to charge fees for these programs would give the Department

of Labor (DOL) a more reliable, workload-based source of funding for this function (as the Department of Homeland Security has), and would ultimately eliminate the need for discretionary appropriations. The proposal includes the following: 1) charge employer fees for its prevailing wage determinations; 2) charge employer fees for its permanent labor certification program; 3) charge employer fees for H-2B non-agricultural workers; and 4) retain and adjust the H-2A agricultural worker application fees currently deposited into the General Fund. The fee levels would be set via regulation to ensure that the amounts are subject to review. Given the DOL Inspector General's important role in investigating fraud and abuse, the proposal also includes a mechanism to provide funding for the Inspector General's work to oversee foreign labor certification programs.

Department of the Treasury

Increase and extend guarantee fee charged by GSEs. The Temporary Payroll Tax Cut Continuation Act of 2011 (Public Law 112-78) required that Fannie Mae and Freddie Mac increase their credit guarantee fees on single-family mortgage acquisitions between 2012 and 2021 by an average of at least 0.10 percentage points. Revenues generated by this fee increase are remitted directly to the Treasury for deficit reduction. The Budget proposes to increase this fee by 0.10 percentage points for single-family mortgage acquisitions from 2019 through 2021, and then extend the 0.20 percentage point fee for acquisitions through 2023.

Allow District of Columbia Courts to retain bar exam and application fees. Under the 1997 National Capital Revitalization and Self-Government Improvement Act of 1997, all fees collected by the DC courts are deposited into the DC Crime Victims Compensation Fund. Among the various fees collected by the DC courts are bar examination and application fees. Since adopting the Uniform Bar Examination in 2016, DC has seen the number of bar examinees increase by 214%. However, because the associated fees are deposited into the DC Crime Victims Compensation Fund, there has been no correlated increase in the resources available to process the increased number of applications. The proposal would allow the DC courts to retain the bar examination and application fees as offsetting receipts to pay for the processing of exams and applications.

Federal Communications Commission (FCC)

Enact Spectrum License User Fee. To promote efficient use of the electromagnetic spectrum, the Administration proposes to provide the FCC with new authority to use other economic mechanisms, such as fees, as a spectrum management tool. The FCC would be authorized to set charges for unauctioned spectrum licenses based on spectrum-management principles. Fees would be phased in over time as part of an ongoing rulemaking process to determine the appropriate application and level for fees.

Receiving Fees and Other Collections Use Funds Efficiently, <http://www.gao.gov/products/GAO-16-443>

⁸ GAO-16-443, Enhanced Oversight Could Better Ensure Programs Receiving Fees and Other Collections Use Funds Efficiently, <http://www.gao.gov/products/GAO-16-443>

C. User Charge Proposals that are Governmental Receipts

Department of Homeland Security

CBP: Establish user fee for Electronic Visa Update System. The Budget proposes to establish a user fee for the Electronic Visa Update System (EVUS), a new CBP program to collect biographic and travel-related information from certain non-immigrant visa holders prior to traveling to the United States. This process will complement the existing visa application process and enhance CBP's ability to make pre-travel admissibility and risk determinations. CBP proposes to establish a user fee to fund the costs of establishing, providing, and administering the system.

Eliminate BrandUSA; make revenue available to CBP. The Administration proposes to eliminate funding for the Corporation for Travel Promotion (also known as Brand USA) as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The Budget redirects the Electronic System for Travel Authorization (ESTA) surcharge currently deposited in the Travel Promotion Fund to the ESTA account at Customs and Border Protection with a portion to be transferred to the International Trade Administration.

Make full Electronic System for Travel Authorization (ESTA) receipts available to CBP. The Budget proposes to permanently extend the ESTA receipts and eliminate the \$100 million limitation on ESTA receipt transfers from the General Fund, and provide all collections made to CBP's ESTA account. CBP intends to use these resources to support traveler processing, including entry and exit process re-engineering and modernization, staffing and overtime processing of arrivals and departures from the United States, and any other CBP activities related to the processing of passengers including, but not limited to, activities of CBP's National Targeting Center.

Department of the Treasury

Subject Financial Research Fund (FRF) fee to annual appropriations action. As explained above in the section of discretionary use charge proposals, the Budget proposes to subject activities of the Financial Stability Oversight Council (FSOC) and the Office of Financial Research (OFR) to the appropriations process in order to improve their effectiveness and ensure greater accountability. As part of the proposal, currently authorized assessments would be reclassified as discretionary offsetting collections, resulting in a reduction in governmental receipts and an increase in discretionary offsetting collections.

Corps of Engineers—Civil Works

Reform inland waterways funding. The Administration proposes to reform the laws governing the Inland Waterways Trust Fund, including establishing an annual fee to increase the amount paid by commercial navigation users of the inland waterways. In 1986, Congress provided that commercial traffic on the inland waterways would be responsible for 50 percent of the capital costs of the locks, dams, and other features that make barge transportation possible on the inland waterways. The additional revenue would help finance future capital investments, as well as 10 percent of the operation and maintenance cost, in these waterways to support economic growth. The current excise tax on diesel fuel used in inland waterways commerce will not produce the revenue needed to cover these costs.

Reduce harbor maintenance tax. The Administration proposes to reduce the Harbor Maintenance Tax rate to better align estimated annual receipts from this tax with recent appropriation levels for eligible expenditures from the Harbor Maintenance Trust Fund. Reducing this tax would provide greater flexibility for individual ports to establish appropriate fee structures for services they provide, in order to help finance their capital and operating expenses on their own.

Table 12–4. USER CHARGE PROPOSALS IN THE FY 2019 BUDGET ¹
(Estimated collections in millions of dollars)

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019–2023	2019–2028
OFFSETTING COLLECTIONS AND OFFSETTING RECEIPTS													
DISCRETIONARY:													
<i>Offsetting collections</i>													
Department of Agriculture													
Establish Federal Grain Inspection Service fee		20	20	20	20	20	20	20	20	20	20	100	200
Establish Agricultural Quarantine Inspection fee		29	30	31	31	32	33	34	35	35	36	153	326
Department of Health and Human Services													
Food and Drug Administration (FDA): Reauthorize Animal Drug User Fee Act		25	26	28	29	31	32	34	35	37	39	139	316
FDA: Reauthorize Animal Generic Drug User Fee Act		13	14	14	15	16	17	18	18	19	20	72	164
FDA: Increase export certification user fee cap		4	4	4	4	5	5	5	5	5	5	21	46
FDA: Establish over-the-counter monograph user fee		22	22	25	31	34	36	37	39	41	43	134	330
Centers for Medicare and Medicaid Services: Establish survey and certification revisit fee		14	17	28	29	29	30	31	31	32	32	117	273
Health Resources and Services Administration: Establish 340B Program user fee		16	16	16	16	16	16	16	16	16	16	80	160
Department of Homeland Security													
Transportation Security Administration: Increase aviation passenger security fee		557	2,008	2,048	2,088	2,130	2,173	2,216	2,261	2,306	2,353	8,831	20,140
Department of Housing and Urban Development													
Federal Housing Administration: Establish Information Technology (IT) fee		20	20	20	20	.....	.....	.....	.....	.....	.....	80	80
Department of State													
Establish Diplomacy Center Rental Fee		*	*	*	*	*	*	*	*	*	*	*	*
Department of Transportation													
Federal Railroad Administration: Establish Railroad Safety Inspection fee		50	50	50	50	50	50	50	50	50	50	250	500
Department of the Treasury													
Subject Financial Research Fund fee to annual appropriations action	68	68	68	68	68	68	68	68	68	272	612
Environmental Protection Agency													
Establish ENERGY STAR fee		46	46	46	46	46	46	46	46	46	46	230	460
Establish chemical facility compliance assistance fee		20	20	20	20	20	20	20	20	20	20	100	200
Establish oil facility compliance assistance fee		10	10	10	10	10	10	10	10	10	10	50	100
Commodity Futures Trading Commission (CFTC)													
Establish CFTC user fee		32	32	32	32	32	32	32	32	32	32	160	320
<i>Offsetting receipts</i>													
Department of State													
Extend Western Hemisphere Travel Initiative surcharge		465	465	465	465	465	465	465	465	465	465	2,325	4,650
Increase Border Crossing Card Fee		13	13	13	13	13	13	13	13	13	13	65	130
Subtotal, discretionary user charge proposals		1,356	2,881	2,938	2,987	3,017	3,066	3,115	3,164	3,215	3,268	13,179	29,007
MANDATORY:													
<i>Offsetting collections</i>													
Department of Labor													
Improve Pension Benefit Guaranty Corporation solvency	1,583	1,670	1,729	1,788	1,821	1,057	2,635	1,875	1,894	6,769	16,051

Table 12–4. USER CHARGE PROPOSALS IN THE FY 2019 BUDGET ¹—Continued

(Estimated collections in millions of dollars)

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019–2023	2019–2028
<i>Offsetting receipts</i>													
Department of Agriculture													
Establish Food Safety and Inspection Service user fee			660	660	660	660	660	660	660	660	660	2,640	5,940
Establish Packers and Stockyards Program user fee		23	23	23	23	23	23	23	23	23	23	115	230
Establish Animal and Plant Health Inspection Service user fee		23	23	23	23	23	23	23	23	23	23	115	230
Establish Agricultural Marketing Service (AMS) user fee		20	20	20	20	20	20	20	20	20	20	100	200
Department of Commerce													
Lease Shared Secondary Licenses		50	55	55	60	65	70	70	80	80	85	285	670
Department of Energy													
Reform Power Marketing Administration power rates		162	169	173	182	188	192	199	206	211	217	874	1,899
Department of Health and Human Services													
Require clearinghouses and billing agents acting on behalf of Medicare providers and suppliers to enroll in the program		15	15	16	16	16	17	17	17	18	18	78	165
Department of Homeland Security													
Extend expiring Customs and Border Protection (CBP) fees									4,159	5,334	5,601		15,095
Increase customs user fees		312	350	368	388	410	432	456	480	506	507	1,829	4,210
Increase immigration user fees		316	328	375	387	478	494	593	614	679	702	1,884	4,966
Department of the Interior													
Reauthorize the Federal Land Transaction Facilitation Act		5	10	19	29	29	29	29	29	29	29	92	237
Department of Labor													
Expand Foreign Labor Certification fees		1	37	76	79	83	88	92	97	102	108	276	763
Department of the Treasury													
Increase and extend guarantee fee charged by GSEs		212	967	1699	2350	3475	4258	4034	3398	2858	2401	8,703	25,652
Allow District of Columbia Courts to retain bar exam and application fees		*	*	*	*	*	*	*	*	*	*	2	4
Federal Communications Commission													
Enact Spectrum License User Fee		50	150	300	450	500	500	500	500	500	500	1,450	3,950
Subtotal, mandatory user charge proposals		1,189	4,390	5,477	6,396	7,758	8,627	7,773	12,941	12,918	12,788	25,210	80,257
Subtotal, user charge proposals that are offsetting collections and offsetting receipts		2,545	7,271	8,415	9,383	10,775	11,693	10,888	16,105	16,133	16,056	38,389	109,264
GOVERNMENTAL RECEIPTS													
Department of Homeland Security													
CBP: Establish user fee for Electronic Visa Update System		25	28	31	34	38	42	46	52	57	64	156	417
Eliminate BrandUSA; make revenue available to CBP													
Make full Electronic System for Travel Authorization receipts available to CBP				171	177	183	189	196	202	209	216	531	1,543
Department of the Treasury													
Subject Financial Research Fund fee to annual appropriations action			-68	-68	-68	-68	-68	-68	-68	-68	-68	-272	-612
Corps of Engineers - Civil Works													
Reform inland waterways funding		178	178	178	178	178	178	178	178	178	178	890	1,780
Reduce harbor maintenance fee		-347	-369	-383	-393	-403	-412	-424	-437	-453	-471	-1,895	-4,092
Subtotal, governmental receipts user charge proposals		-144	-231	-71	-72	-72	-71	-72	-73	-77	-81	-590	-964
Total, user charge proposals		2,401	7,040	8,344	9,311	10,703	11,622	10,816	16,032	16,056	15,975	37,799	108,300

¹ A positive sign indicates an increase in collections.

* \$500,000 or less