

General Administrative Recharge/General Infrastructure Recharge (GAR/GIR) (GAIR)

General Administrative Recharge (GAR): A percentage rate charged to auxiliary and self-funded funds (20, 26, 28, 29) and their renewal and replacement plant fund (78) and to agency funds (80). GAR is calculated monthly on expenditures and paid to the general fund in recognition of the general fund administrative expenses incurred in support of the auxiliary and self-funded activities. This is a cost allocation methodology to recognize that the general fund incurs general administrative costs such as accounting, payroll, employment, purchasing, accounts payable, etc. in support of the auxiliary and self-funded activities. The general fund credit is to institutional support.

General Infrastructure Recharge (GIR): A percentage rate charged to auxiliary and self-funded funds (20, 26, 28, 29) and their renewal and replacement plant fund (78). GIR is calculated monthly on expenditures and paid to the general fund in recognition of the general fund administrative expenses incurred in support of the auxiliary and self-funded activities. This is a cost allocation methodology to recognize that the general fund incurs infrastructure expenses such as grounds maintenance, roads, sidewalks, etc. in support of the auxiliary and self-funded activities. The general fund credit is to operations and maintenance of plant.

Effective Fiscal YR	GAR/GIR		
	GAR	GIR	COMBINED RATES
2004	5.31%	0.33%	5.64%
2005	4.98%	0.32%	5.30%
2006	4.95%	0.33%	5.28%
2007	5.17%	0.33%	5.50%
2008	5.38%	0.55%	5.93%
2009	5.46%	0.44%	5.90%
2010	5.42%	0.43%	5.85%
2011	5.54%	0.42%	5.96%
2012	5.13%	0.37%	5.50%
2013	5.15%	0.39%	5.54%