



**Governor's Office of Planning & Budget and
Office of the Legislative Fiscal Analyst**

FY27 Fee Guide

June 2025

Introduction

- The Fee Prep system will be available to agencies on Monday, July 14.
- Agencies must provide supplemental information for all changing fees. Fees not meeting the requirements will not be included in the fee bill.
- All fees subject to an Accountable Budget Process Review are expected to meet the requirements of H.B. 383, “Agency Fee Assessment Amendments” (Rep. Christofferson, 2022 General Session) in the year of the review.
- For changes to Fee Prep access, please contact LFA Fee Prep Administrator, Rachel Boe at rboe@le.utah.gov or GOPB Fee Prep Administrator, Sarah Preece at sepreece@utah.gov.

The Fee Prep system is designed to help agencies meet reporting requirements, provide data for analysis and increase consistency, accuracy, and timeliness when generating the Fee Bill for the General Session. Each year, Fee Prep begins with the approved fee schedule from the prior year (FY 2026). Agencies will review to ensure that fees adequately cover costs, conduct public hearings for any fee changes, and submit any changes through the system with the required supplemental information. The Governor’s Office of Planning and Budget (GOPB) will review the agency recommendations, approve or deny the changes, and pass their recommendations to the Legislative Fiscal Analyst (LFA). The LFA will make recommendations to the appropriations subcommittees and generates the Fee Bill for the Legislature’s review and approval. The Legislature approves, modifies, or rejects all fees and ultimately passes the annual [State Agency Fees and Internal Service Fund Rate Authorization and Appropriations Bill](#) (the “Fee Bill”) which is the comprehensive list of all authorized fees.

FY 2027 Updates

The Fee Prep system will be available to agencies on Monday, July 14. Agencies must submit all fee data by Monday, September 15. All agencies are strongly encouraged to begin updating Fee Prep as early as possible, especially if they are subject to the accountable budget process. Any agencies or line items subject to the current year accountable budget process are required to complete the additional reporting requirements from [H.J.R. 17](#), “Agency Fees” (Rep. Christofferson, 2024 General Session) and [H.B. 383](#) for all fees. If agencies have concerns with completing fee reporting, they should reach out to their GOPB and LFA analysts for further discussion.

The LFA will include all unchanged fees in the first draft of the Fee Bill introduced in the first week of the General Session. The LFA will exclude from the Fee Bill any changed fees not in compliance with the requirements of [H.B. 383](#) or [H.J.R. 17](#) until the agency provides the required information. **If an agency does not provide the information required, the LFA will recommend that the Legislature not approve any changes to those fees.**

Agencies should always clarify variable fees with a quantifiable fee amount in Fee Prep. If an agency provides “actual cost” or “variable” as the alternate text in the FY 2026 fee bill, the agency should still include relevant numbers in the fee amount and quantity fields in their Fee Prep submission. The fee amount can be an “up to” number, an incremental cost with a specified unit of measure, or an average amount. This data will show in Fee Prep as context, only the alternate text will display in the Fee Bill for

legislative approval. Discussion of variable fees and their presentation in Fee Prep will be a part of the accountable budget process moving forward.

Statutory Requirements

The adoption, procedure, and approval of fees is set in [63J-1-504](#). This document provides additional guidance for the fee setting process, including the requirement that a service fee or regulatory fee that a fee agency charges shall:

- (i) be reasonable and fair;
- (ii) reflect and be based on the agency's cost for the fee; and
- (iii) be established according to a cost formula determined by the executive director of the Governor's Office of Planning and Budget and the director of the Division of Finance in conjunction with the fee agency seeking to establish the fee.

[H.B. 383, Agency Fee Assessment Amendments \(K. Christofferson, 2022 General Session\)](#) specified additional requirements including:

- Type of fee (service or regulatory)
- Agency costs for programs supported by fees
- Indirect and direct costs and expenses for providing the goods or services for which the fee agency charges a fee or for regulating the industry
- If the agency intends to subsidize the fee to cover the agency's cost related to the fee and the agency's justification for the subsidy.
- If the agency sets a fee at an amount that exceeds the agency's cost related to the fee and the agency's justification for the excess fee.

[H.B. 383](#) defines direct costs as costs that are directly attributable to the system and typically include personnel, travel, costs of goods sold, certain current expenses, data processing, and capital expenditures. Direct costs may be charged centrally. Direct costs also include the materials and supplies used to deliver the service requested. Indirect costs are generally incurred centrally and benefit multiple systems. Indirect costs may include personnel expenditures in administrative or executive directors' offices, centralized capital, "overhead" current expenses (including payroll processing, accounting services, computer usage, and other administrative services), and data processing expenditures.

Following the passing of [H.B. 383](#), LFA and GOPB established a process requiring agencies to meet all additional reporting requirements for new or changing fees. For unchanged fees, agencies are expected to make progress each year with the goal of completing the new reporting requirements for all fees in their fee schedule, prioritizing high impact fees first. **Beginning in FY 2026, GOPB and LFA expect agencies to update all fees to meet the requirements of H.B. 383 in the year they are subject to the accountable budget process review.**

H.B. 383 requires agencies to fill out the following information in the Fee Grid:

- If the fee is changing, agencies must fill out the "Justification of Changes." If the fee has not changed, this box can be marked as N/A.

- Agencies must fill out the “Calculation” box with an explanation of how the fee amount was determined with as much detail as possible.
- Agencies must create programs in the Program Grid categorizing all fee revenue and related costs into groups and assign each fee to a program by selecting the program on the dropdown within the individual fee on the Fee Grid. Fees can either be listed individually or in groups of fees with similar purposes (i.e., hunting licenses). The Programs Grid can be accessed by clicking on “Programs” at the top of the screen under the “Fee Prep” drop down.

[H.J.R. 17, Agency Fees \(K. Christofferson, 2024 General Session\)](#) requires appropriations subcommittees to review agency fee schedules and make recommendations regarding the methods the fee agency uses to determine the amount of each fee and the estimated cost related to each fee.

Using Fee Prep

The Fee Prep system is available at <http://feeprep.utah.gov/> . Current access to the system reflects the list of users from last year. Please email the LFA Fee Prep Administrator, Rachel Boe, at rboe@le.utah.gov or GOPB Fee Prep Administrator, Sarah Preece at sepreece@utah.gov to add or remove users or for more in-depth assistance.

General Guidelines

The Fee Grid page is the home page for Fee Prep and shows all fees for a selected agency. You may only access agencies for which you are authorized. To display more information about a fee, either hover over the information bubble “i” or click directly on the fee name. Civil money charges are not considered fees in [UCA 63J-1-504](#).

To display more information in the Fee Grid, click on the five tabs located just above the Fee Grid on the left side labeled Categories, Tags, Amounts and Quantities, FINET, and Additional Info. New columns will appear on the left or right sides of the grid. This information may also be hidden from view by clicking the same tab a second time. The Fee Grid information may be sorted alphabetically by clicking on any of the column headings.

Fee Type

Agencies must categorize all their fees into service, internal service fund, or regulatory fees. Service fees are defined as “a fee that an agency charges to cover the agency’s costs of providing the goods or services for which the fee is charged.” Examples of service fees include the following: printer fees, processing fees, clinic fees, entry fees, GRAMA fees, etc. Fees charged by internal services funds should be marked as service fees.

Regulatory fees are defined as “a fee that an agency charges to cover the agency’s costs of regulating the industry in which the person paying the fee operates.” Examples of regulatory fees include the following: licensing fees, inspection fees, background checks, permits, etc.

Editing a Single Fee

Some information for a fee may be edited directly in the Fee Grid if a pencil symbol is displayed in the column heading. To edit a complete fee, click on the fee name to bring up a dialogue box for the specific fee.

Within the dialogue box, fields that are required to be completed regardless of whether a fee is being changed or not will have a red asterisk(*) next to them. When reviewing and editing fees, please fill out all fields, especially when requesting a change to the authorized rate or quantity. When making a change to a fee amount, it is required to complete the “Justification of Changes”, “Calculation”, and “Public Hearing” boxes. If incomplete, GOPB and LFA will recommend the fees not be approved and will not appear in the Fee Bill.

Data entered in the Fee Name, Fee Explanation, Authorized Amount (or the newly proposed agency-amount if recommended by GOPB & LFA), and “Alt Text” will appear in the Fee Bill. The Fee Explanation field conveys necessary information to fee schedule users that is not obvious in the Fee Name. Other fields provide statutorily required information about the fee. The Fee Description box allows GOPB & LFA analysts to understand and make informed recommendations to the legislature for each fee. The Fee Description box should include a detailed description of each fee, addressing the following:

- What service is provided?
- What is the fee revenue used for?
- What program is this fee affiliated with?
- Who pays the fee? (i.e. local governments, land developers, private individuals, etc.)

The justification of changes should include a detailed explanation, including:

- When was the fee quantity and amount last changed?
- What is the reason for the change? (i.e. cost of materials increase, labor cost increase, actuary recommendation, increase in actual fee charges, etc.)

Editing Multiple Fees

To edit multiple fees at once, check the fees you wish to edit on the Fee Grid and click on “Mass Update Checked Fees” to open a dialogue box that allows for edits to all checked fees.

Adding a New Fee

To add a new fee, click on the “Add Fee” button located just above the five tabs on the Fee Grid. You will then need to fill in each field to support the new fee request. If you have a lot of new fees, then you can use the new fee template to upload them under the “Import/Export Fees” button.

Deleting/Removing a Fee

To delete/remove a fee, open the fee and select the “Inactive” bubble under the “Additional Info” header, then click save. This will put a strikethrough in the fee, indicating it will not be added to the bill and consequently will not be included in the next year’s fee list. Agencies should not overwrite an old fee to create a new one.

Editing Fee Categories

Fees may be organized by categories and sub-categories. Categories and sub-categories will appear in the Fee Bill. To edit the category organization, click “Category Admin” at the top of the page. Fees are underlined and shown in bold and are nested under their selected category/sub-category. Fees may be moved by dragging and dropping under the appropriate category. Fees may also be edited in this view, by hovering over the fee and selecting the pencil icon. Categories may be added by hovering over an existing category and selecting the plus icon. New and existing categories may be turned into sub-categories by dragging the category to the right, so that it appears indented. Note: Categories are only saved to the database when a fee is related to it directly or through a sub-category. Categories and subcategories may be viewed on the Fee Grid page by selecting the “Categories” icon above the grid.

To simplify review of the Fee Bill, agencies are encouraged to limit the use of sub-categories in the category administration tab by finding a more general category for the group of fees. Rather than including a category “Permits” and including several sub-categories for each permit type, the agency should list all permit fees under the general permits category.

Exporting to Excel or PDF

To export fee information to either Excel or PDF for review, click on the “Reports” button at the top of the home screen. A drop-down menu with options will appear, providing the ability to generate a report for all appropriated fees in Excel and in PDF format, fees by specific appropriation unit, and all agency fees. Note that reports will only include fees for the agency selected from the drop-down menu at the top of the page; if you are authorized to view multiple agencies, you will need to generate reports for each agency. If a specific appropriation unit code has been selected from the drop-down menu on the upper right side of the home screen (to the left of the username), the reports will be filtered accordingly by specific appropriation unit.

Importing from Excel to Fee Prep

To import fee information from Excel into Fee Prep, download the export of current fee data from the most recent General Session and make changes in the current spreadsheet format. Or download the template to add new fees into the import.

Cost of a Fee

As described in [UCA 63J-1-504\(8\)](#), agencies wishing to change a fee must provide specific information about the fee. Most of this is captured while editing a fee in the Fee Grid, but the cost to the agency related to a fee (see ix and xi-xiii of the above-mentioned code) is captured in the Program Grid section of Fee Prep which can be accessed by clicking on “Programs” at the top of the screen. Fees can either be listed individually or in groups of fees with similar purposes (i.e., hunting licenses). To add information, click on “Add Program” and complete all fields in the dialogue box. Complete this for each fee or group of fees that need to be changed. A complete cost calculation should include:

- a detailed breakdown of agency costs to administer each fee (to the extent possible)
- the cost of administering each fee supported program