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

FY28 Fee Guide

July 2026

Governor's Office of Planning & Budget

FY27 and FY28 Fee Guide

TABLE OF CONTENTS

Introduction

- The Fee Prep system will be available to agencies on Monday, July 13, 2026.
- Fee data and requests are due on Tuesday, September 15, 2026.
- All fees are expected to meet statutory requirements, including new requirements in H.B. 318, *Agency Fee Amendments* (Christofferson, 2026GS).
- For changes to Fee Prep access, please contact LFA Fee Prep Administrator, Rachel Boe at rboe@le.utah.gov or GOPB Fee Prep Administrators Sarah Preece at sepreece@utah.gov or Amy Kurtzweil at akurtzweil@utah.gov.

The Fee Prep system, which is part of https://budgetbuilder.utah.gov/, is designed to increase accuracy and timeliness when generating the Fee Bill for the General Session, and to help agencies meet statutory fee reporting requirements. Each year, Fee Prep begins with the approved fee schedule from the prior year (FY27). Agencies review fees to ensure that they adequately cover costs, conduct public hearings for any needed fee increases, and submit any changes through the system. Fees set in statute should be recorded in Fee Prep, but are not required to report on calculation, justification, associated costs, or public hearing. The Governor's Office of Planning and Budget (GOPB) will use the data in Fee Prep to develop the Governor's recommendations for agency fee authorizations for FY28. Recommendations will be reviewed and possibly modified by the Office of the Legislative Fiscal Analyst (LFA) and then presented to the appropriations subcommittees during the General Session. The Legislature approves, modifies, or rejects all fees and ultimately passes the annual "Fee Bill", which is the comprehensive list of all authorized fees.

FY28 Updates

This year Fee Prep will open for agency fee entry on **July 13th** and close on **September 15th**. All agencies are strongly encouraged to begin the process of updating Fee Prep as early as possible given new reporting requirements. Agencies should reach out to their GOPB and LFA analysts if they have concerns with completing fee reporting.

Fee Prep has been updated to collect additional fee data, required by H.B. 318, *Agency Fee Amendments* (Christofferson, 2026GS). These new requirements include the reporting estimated FY28 revenue, estimated FY28 cost, actual FY26 revenue, and actual FY26 costs. Fee data reporting is required for all fees and not just new or changed fees. New requirements outlined in H.B. 318 for ISFs are the same as the new requirements for fees.

Under 63J-1-504(8), an agency may charge a rate that is less than the authorized amount after reporting that to GOPB and LFA. There was previously no formal process to report that. There is now a check box in Fee Prep where agencies must report if they intend to charge less than the authorized amount.

Agencies should reach out to their GOPB and LFA analysts with any concerns about meeting new reporting requirements as soon as possible. Extensions for these new requirements can be granted on a case to case basis. **Detailed instructions on how to submit new reporting requirements are outlined below.**

Statutory Requirements

The adoption, procedure, and approval of fees is set in 63J-1-504. Fees are required in statute to:

(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. 318, *Agency Fee Amendments* (Christofferson, 2026GS) specifies new requirements including:

- **Reporting the estimated total annual revenue from the fee**
- Requiring the following reporting for **all fees**, not just new fees:
  - The estimated number of times the fee will be charged
  - The agency's estimated costs related to the fee
  - Whether the fee is a service fee or a regulatory fee
  - Whether the fee is intended to cover the agency's costs related to the fee
  - Whether the agency intends to subsidize the fee to cover the agency's costs related to the fee, and if so, why
- **Reporting actuals for fees charged during the preceding fiscal year, including:**
  - **The actual amount of the fee agency's agency cost**
  - **The actual revenue collected from the fee**
  - **The number of times the fee agency collected the fee**
  - Agencies have some additional flexibility reporting FY26 actual fee data, including flexibility for closeout delays. Please let your GOPB analyst know if you need additional flexibility beyond September 15, 2026.

These new reporting requirements can be fulfilled by reporting this information in the Programs page on Fee Prep. **Detailed instructions on how to submit these new reporting requirements are outlined in the next section below.**

Reporting Guidance for All Fees

Fee Amount and Quantity

The fee amount and quantity data submitted on the main fee grid *and* the program page are being used to estimate revenue for programs as part of the new requirements for H.B. 318. **This data is also being used to display revenue on the public facing fee dashboard hosted by LFA.** As such, the quality of the quantity data is *very important* and should be updated annually depending on how collections projections have changed.

Fee Type

Agencies must categorize all their fees into service or regulatory fees. The Department of Government Operations and the Attorney General's Office must categorize rates charged to other agencies as internal service fund (ISF).

- **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.
- **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.
- **ISF rates** follow the process outlined in 63J-1-410. While ISF rates have some process differences the same data entry is required for ISF rates as is required for regulatory and service fees.

Fee Description

Although it will not appear in the Fee Bill, 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 be complete for **every fee** including 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.)

Program Reporting

Agency reporting on anticipated costs and revenue associated with FY28 fees and FY26 actual fee costs and revenues will be captured in the Program 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, otherwise referred to as programs. Agency costs associated with fees should include direct and indirect costs. **Information used in this section will be displayed on the public LFA fee dashboard to be used by legislators, LFA analysts, and members of the public. Textbox responses and data will be uploaded to this dashboard as entered in Fee Prep. Please ensure that responses include high quality data and consistent formatting.**

Program Reporting for FY28:

- *Estimated FY28 Cost*: This column is the same as program cost reporting in previous years. Agencies must submit a cost amount for their fee programs that capture both direct and indirect costs.
    - In the program cost calculation textbox agencies should, to the best of their ability, detail the costs associated with the fees captured in each program. Specifically, this description should include cost categories such as salaries, benefits, utility costs, material costs, and more. Please refer to lines 37-40 of H.B. 318 for more information about what types of cost categories should be included.
    - Responses should be formatted like the example below when completed:

        Building: $7,000

        Staff time to administer the fee and process applications: $138,000
        IT systems: $8,000

        Cost of administering the tests from a 3rd party: $165,000

        Background checks done by HR and billed through Vantage: $60,000

    - 63J-1-504 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.

- *Calculated FY28 Revenue*: This column calculates the estimated revenue (fee amount x fee quantity) for all of the fees assigned to the program. For each program this column will be automatically calculated.

- *Estimated FY28 Revenue*: This is an editable textbox for agencies to enter their estimated program fee revenue for FY28 if their anticipated revenue is different from the simple calculated revenue.

Actuals Reporting for FY26:

- *Actual FY26 Cost:* This is an editable textbox for agencies to enter their actual cost amount for FY26 for each fee program.

- *Actual FY26 Revenue:* This is an editable textbox for agencies to enter their actual fee revenue amount for FY26 for each fee program.

- *Calculated FY26 Quantity:* This column automatically displays the sum of the authorized quantity for all the fees associated with the program. If an agency has the capability to report actual fee quantity on an individual fee level, they should use the dropdown on the program grid, or use the import feature, to enter the FY26 actual charged quantity for each fee associated with a program.

  NOTE: Actuals reporting will only be available on the program page.

- *FY28 Revenue Explanation & FY26 Revenue Explanation:* This is an editable textbox that is optional for agencies to explain the difference between their manually entered revenue value and the calculated revenue amount.

Reporting Guidance for New & Changing Fees

Justification of Changes

Justification of changes must be completed in Fee Prep for all new fees, and should be updated when an agency is proposing an increase to a fee. The "justification" should address the following:

- 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.)

Public Hearing

For any new fee or proposed increase to a fee, an agency must hold a public hearing subject to the requirements of the Open and Public Meetings Act and increase, decrease, or affirm each proposed fee based on the results of the public hearing. The date of the public hearing should be recorded in Fee Prep.

Additional Reporting Guidance

Alt Text

Agencies have the option to submit text in place of their fee amounts in the Fee Bill. Agencies use alternate text to describe formula-based fees or other variable fee amounts that are not captured well with a single fee amount. For fees that use "alt text", the fee amount and fee quantity submitted with the fee should be relevant to how the fee is used. **This data will show in Fee Prep as context and will be displayed in the public facing fee dashboard hosted by LFA.** The fee amount and quantity submitted should be an average amount to reflect with the quantity the estimated revenue for the fee.

Fee Explanation

The Fee Explanation box provides agencies an option to add a text description that will display below the fee on the Fee Bill. This option should be used only to convey information necessary to understand the fee or fee formula in the Fee Bill text. A new option will be available starting this year on the category page to display a category level description for explanations that apply to a group of fees rather than an individual fee. Please use a category description instead of a repeated fee explanation wherever possible.

Using Fee Prep

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 that pops up when you click on the name of a fee, 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 making a change, it is required to complete the "Justification of Changes", "Calculation", and "Public Hearing" boxes or the Legislative Fiscal Analyst will recommend the fees not be approved and will not appear in the Fee & ISF bill. 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, all other fields provide additional information about the fee.

Using new checkboxes available in the fee grid, agencies should report if they intend to charge less than the authorized amount. These checkboxes will automatically default to "Never charged less than authorized amount". If an agency indicates that they intend to charge less, they will be prompted to fill out a small textbox explaining why.

New checkboxes will also allow agencies to select if they would like to withhold a fee from being included in Program Calculations on the Program page. This checkbox will automatically default to including fees in their respective program calculations. The option to withhold fees will primarily apply to inactive fees, or fees that have not been charged within the past two years.

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 many 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 in the dialogue box, 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.

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.

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 Fee Data

Agencies may now edit their fee data on the main fee grid and on the fee programs page by importing a spreadsheet with the desired changes.