



REVIEW OF AGENCIES FEES' DATA

NATURAL RESOURCES, AGRICULTURE, & ENVIRONMENTAL QUALITY APPROPRIATIONS SUBCOMMITTEE
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ISSUE BRIEF

The purpose of this brief is to provide evaluation of the fee data submitted by fee agencies in the Natural Resources, Agriculture, and Environmental Quality Appropriations Subcommittee on how much revenue is collected from each fee, and how much it costs the agency to administer that fee. Our evaluation of the FY 2018 fees data indicates that while there is an overall move in the right direction, the data is not yet at the point where it could be used for decision making. We recommend each fee entity present a specific plan on how they would address the issues with their fee data to the Natural Resources, Agriculture, and Environmental Quality Appropriations Subcommittee during the first three weeks of the 2019 General Session.

Background

This is year three of an effort by the Natural Resources, Agriculture, and Environmental Quality Appropriations Subcommittee to gain a better understanding of the 1,300 agencies' fees the Legislature reviews and approves each year. The conclusion of the first set of reviews in 2016 (<https://le.utah.gov/interim/2016/pdf/00003658.pdf>) was that the data for how much revenue is collected from each fee, and how much it costs the agency to administer that fee, is either not available or not reliable.

The subcommittee directed agencies' leadership to make concerted efforts to collect actual data, and where that is not yet possible, to use a sound methodology to estimate the revenues and the costs for each fee. The agencies reported during the subcommittee's July and September 2017 interim meetings (<https://le.utah.gov/asp/interim/Commit.asp?Year=2017&Com=APPNAE>). There was little improvement in the data quality, but some entities had started to make plans to collect better fee data.

During the 2018 General Session, the subcommittee passed a motion requesting agencies "to continue to refine their data for fee revenues and costs, so that it will be accurate and reliable source for decision-making. Each entity should report their progress to the subcommittee annually, and the Office of the Legislative Fiscal Analyst should provide evaluation of the data."

The FY 2018 Data

The review of the FY 2018 fees data indicates that there is an overall move in the right direction. However, the data is not yet completely accurate and reliable.

Fee-Data Accuracy Scorecard, FY 2018								
Summary								
1. Is actual accounting data collected for:	Oil, Gas	UGS	Forestry	Parks	Wildlife	W. Rights	DEQ	Agriculture
a. Fee revenues?	no	partially	no	yes	yes	no	Yes	no
b. Costs to administer fees?	no	partially	no	partially	no	no	Yes	no
If no actual accounting data available,								
2. Is there sound methodology for estimating the fee data that accounts for individual fees for:								
a. Fee revenues?	partially	partially	yes	N/A	N/A	no	N/A	no
b. Costs to administer fees?	partially	partially	no	partially	no	no	Partially	no
3. Are the data calculations accurate for:								
a. Fee revenues?	yes	yes	yes	no	yes	yes	no	no
b. Costs to administer fees?	yes	yes	no	no	yes	yes	no	no
4. Does entity publish the data for:								
a. Fee revenues?	no							
b. Costs to administer fees?	no							
5. Is the explanation for the difference adequate?	partially	partially	partially	yes	partially	yes	Yes	no

The improvements include entities that have begun to track or are making efforts to start tracking their fees' revenues and costs. For example, divisions in the Department of Environmental Quality (DEQ) have codes in the state accounting system that record the revenues by fee (or group of fees). DEQ managers have also implemented activity categories for staff to use on their timesheets, which can record how much time is spent for services paid by types of fees.

Utah Geological Survey staff has implemented an internal fee-tracking spreadsheet that records the details for each fee collected, as well as new cost-accounting code for tracking the cost to administer the fees for the Core Research Center. The Department of Agriculture and Food has purchased new software and is making preparations to begin tracking the fees revenues and expenditures. Some leaders reported that they have seen benefits from their fee-data efforts, such as getting a better grasp on specific programs' activities/needs and being able to better utilize their staff and resources.

But the agencies will need to continue to make efforts to improve their fee data. Most entities do not yet have a way to collect actual accounting data for fee revenues and expenditures. The methodology used to estimate the revenues and costs by fee needs to be improved. There are still basic calculation errors in the agencies' spreadsheets.

Recommendation

We recommend each fee entity present a specific plan on how they would address the issues with their fee data to the Natural Resources, Agriculture, and Environmental Quality Appropriations Subcommittee during the first three weeks of the 2019 General Session.

The rest of this document contains a section for each entity's scorecard and fee data, as well as Appendix A (scorecard evaluation criteria).

Division of Oil, Gas, and Mining

- Number of Fees: 34
- Total Fee Revenues in FY 2018: \$147,583 (less than 1% of total budget)
- Total FY 2018 Budget: \$17,649,900

Below are the responses by division staff to survey questions related to the fees-data exercise:

1. What benefits have you seen as a result of the fees-data improvement exercise?
OGM has not seen any significant benefit from this exercise.
2. What changes/improvements to the way you collect/use the fees data have you done in the current, FY 2019?
OGM has not implemented any changes/improvements to fee collection information in FY19. Fees are still recorded in the specific Revenue Codes in Finet and used for the intended purpose of funding one FTE in the minerals program.
3. What specific plans do you have for future improvements in the fees data?
OGM does not have any specific plans for improvements to the fee data. Fees will continue to be collected and recorded in specific revenue codes in Finet.

Fee-Data Accuracy Scorecard, FY 2018		
Oil, Gas, and Mining		
1. Is actual accounting data collected for:		
		Comments
a. Fee revenues?	no	Not tracking the actual revenues by fee in the accounting system.
b. Costs to administer fees?	no	Not tracking the actual costs by fee in the accounting system.
If no actual accounting data available,		
2. Is there sound methodology for estimating the fee data that accounts for individual fees for:		
a. Fee revenues?	partially	Entity is using group level data to estimate individual fee revenues.
b. Costs to administer fees?	partially	Entity is using group level data to estimate individual fee revenues. Building costs & utilities not considered. The "Quantity" number is estimated and may not be reliable in all instances.
3. Are the data calculations accurate for:		
a. Fee revenues?	yes	Calculations seem accurate.
b. Costs to administer fees?	yes	Calculations seem accurate.
4. Does entity publish the data for:		
a. Fee revenues?	no	No fee data published.
b. Costs to administer fees?	no	No fee data published.
5. Is the explanation for the difference adequate?	partially	Many of the explanations do not address the reasons for the difference between the fee and the costs to administer the fee.

Division of Oil, Gas, and Mining: Fees Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
1	Mineral Program, Annual Permit, Large Mining Operations, 10 to 50 acres	\$500	100	\$50,150	\$4,262	(\$3,762)	The yearly permit fee was not intended to cover the entire cost of the program, but was set to fund one additional FTE in the program.
2	Mineral Program, Annual Permit, Large Mining Operations, over 50 acres	\$1,000	50	\$50,000	\$11,143	(\$10,143)	The yearly permit fee was not intended to cover the entire cost of the program, but was set to fund one additional FTE in the program.
3	Mineral Program, Annual Permit, Small Mining Operations	\$150	207	\$31,053	\$1,036	(\$886)	The yearly permit fee was not intended to cover the entire cost of the program, but was set to fund one additional FTE in the program.
4	Mineral Program, Exploration Permit	\$150	109	\$16,303	\$1,036	(\$886)	The yearly permit fee was not intended to cover the entire cost of the program, but was set to fund one additional FTE in the program.
5	Copy, Staff Copy	\$0	166	\$42	\$9	(\$8)	This fee is for General Office Costs associated with doing business with the division. Revenue code 2801 in admin.
6	Copy, Self Copy	\$0	350	\$35	\$4	(\$4)	This fee is for General Office Costs associated with doing business with the division.
7	New Coal Mine Permit Application	\$5	0	\$0	\$0		This program is funded by a federal grant and requires a state match. Fee change request denied in 2009 legislative General Session.
8	Copy, Bid Specifications	\$20	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
9	Copy, Telefax of material	\$0	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
10	Copy, Color, Staff Copy	\$1	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division. Revenue code 2801 in O&G.
11	Copy, Color, Self Copy	\$0	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
12	Copy, Prints from Microfilm, Staff Copy	\$1	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
13	Copy, Prints from Microfilm, Self Copy	\$0	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
14	Copy, Print of Microfiche, Staff Copy	\$0	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
15	Copy, Print of Microfiche, Self Copy	\$0	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
16	Copy, CD, Mailed	\$23	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
17	Copy, CD, Picked up	\$20	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
18	Copy, Well Logs, Staff Copy	\$1	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
19	Copy, Well Logs, Self Copy	\$1	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
20	Copy, Print of computer screen	\$1	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
21	Compiling or Photocopying Records, Actual time spent compiling or copying	Current personnel rate	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
22	Compiling or Photocopying Records, Actual time spent on data entry or records segregation	Current personnel rate	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
23	Third Party Services, Copying maps or charts	Actual cost	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
24	Third Party Services, Copying odd sized documents	Actual cost	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
25	Specific Reports, Monthly Notice of Intent to Drill/Well Completion Report, Picked Up	\$1	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
26	Specific Reports, Monthly Notice of Intent to Drill/Well Completion Report, Mailed	\$1	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
27	Specific Reports, Monthly Notice of Intent to Drill/Well Completion Report, Annual Subscription	\$6	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
28	Specific Reports, Mailed Notice of Board Hearings List	\$20	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
29	Specific Reports, Current Administrative Rules - Oil and Gas, Coal, Non-Coal, Abandoned Mine Lease (first copy is free), Picked up	\$10	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.

Division of Oil, Gas, and Mining: Fees Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
30	Specific Reports, Current Administrative Rules - Oil and Gas, Coal, Non-Coal, Abandoned Mine Lease (first copy is free), Mailed	\$13	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
31	Custom-tailored data reports, Diskettes/Tapes	Current personnel rate	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
32	Custom Maps, (per linear foot)	Variable	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
33	Custom Maps, Minimum Charges, Color Plot	\$25	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.
34	Custom Maps, Minimum Charges, Laser Print	\$5	0	\$0	\$0		This fee is for General Office Costs associated with doing business with the division.

\$147,583

Utah Geological Survey

- Number of Fees: **25**
- Total Fee Revenues in FY 2018: **\$36,225** (less than **0.5%** of total budget)
- Total FY 2018 Budget: **\$8,156,800**

Below are the responses by division staff to survey questions related to the fees-data exercise:

1. What benefits have you seen as a result of the fees-data improvement exercise?
It highlighted that a lot of the fees we had were not being collected and therefore we were able to eliminate them. It resulted in the consolidation of a couple similar fees. And it resulted in an increase in another fee due to updated cost data.
2. What changes/improvements to the way you collect/use the fees data have you done in the current, FY 2019?
We implemented a fee tracking spreadsheet that tracks the details for each fee collected. We also implemented new cost accounting code for tracking the Core Research Center fees cost to administer.
3. What specific plans do you have for future improvements in the fees data?
I plan to just continue monitoring the costs and revenue to ensure the fees are warranted and are the correct amount.

Fee-Data Accuracy Scorecard, FY 2018		
Utah Geological Survey		
1. Is actual accounting data collected for:		Comments
a. Fee revenues?	partially	Entity has cost accounting codes tracking fee revenues for the Paleontology and the Utah Core Research Center.
b. Costs to administer fees?	partially	There are codes that track part of the costs for the Utah Core Research Center and the Hazards fee.
If no actual accounting data available,		
2. Is there sound methodology for estimating the fee data that accounts for individual fees for:		
a. Fee revenues?	partially	Entity is using group level data to estimate individual fee revenues.
b. Costs to administer fees?	partially	Entity is using group level data to estimate costs to administer the fees. Building costs & utilities are not included in the calculations of the costs.
3. Are the data calculations accurate for:		
a. Fee revenues?	yes	Calculations seem accurate.
b. Costs to administer fees?	yes	Calculations seem accurate.
4. Does entity publish the data for:		
a. Fee revenues?	no	No fee data published.
b. Costs to administer fees?	no	No fee data published.
5. Is the explanation for the difference adequate?	partially	Little explanation provided on fees that generated revenues.

Utah Geological Survey: Fees Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018 (approved in 2017 GS)	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
1	Sample Library, On-Site Examination, Cuttings, Core, Coal, Oil/Water	\$5	2,891	\$14,455	\$5	(\$0)	
2	Sample Library, On-Site Examination, Cutting Thin Section Blanks	\$10	1,252	\$12,520	\$9	\$1	
3	Sample Library, General Building and Lab Use	\$250	14	\$3,450	\$181	\$69	Staff time can vary.
4	Paleontology, File Search Requests, Minimum Charge	\$30	82	\$2,460	\$28	\$2	
5	Miscellaneous, Research and Professional Services	\$50	33	\$1,650	\$50	\$0	
6	Sample Library, Off-Site Examination, Core Plug < 1 inch	\$10	97	\$970	\$9	\$1	
7	Sample Library, Research Fee	\$50	8	\$400	\$48	\$2	
8	Sample Library, On-Site Examination, Saturday/Sunday/Holiday Surcharge	\$320	1	\$320	\$325	(\$5)	Staff time can vary.
9	Editorial, Color Plots, Set-Up	\$3	0	\$0			Rarely happens. We deleted this fee in FY19.
10	Editorial, Color Plots, Regular Paper	\$3	0	\$0			Rarely happens. We deleted this fee in FY19.
11	Editorial, Color Plots, Special Paper	\$5	0	\$0			Rarely happens. We deleted this fee in FY19.
12	Editorial, Color Scanning	\$9	0	\$0			Rarely happens. We deleted this fee in FY19.
13	Sample Library, On-Site Examination, Core Plugs > 1 inch diameter	\$25	0	\$0			Staff time can vary.
14	Sample Library, On-Site Examination, Binocular/Petrographic Microscopes	\$25	0	\$0			Staff time can vary.
15	Sample Library, Core Slabbing, 1.8" Diameter or Smaller	\$10	0	\$0			
16	Sample Library, Core Slabbing, 1.8"-3.5" Diameter	\$14	0	\$0			
17	Sample Library, Core Slabbing, Larger Diameter	negotiated	0	\$0			Rarely happens. We deleted this fee in FY19.
18	Sample Library, Core Photographing, Box/Close-up 8x10 color/Thin Section	\$5	0	\$0			
19	Geologic Hazards, School Site Reviews, Review Geologic Hazards Report for New School Sites, School Site Review	\$500	0	\$0			Personnel costs have increased over the years. Travel is assumed at maximum, but varies.
20	Geologic Hazards, School Site Reviews, Preliminary Screening of a Proposed School Site, One School	\$550	0	\$0			Personnel costs have increased over the years. Travel is assumed at maximum, but varies.
21	Paleontology, File Search Requests, Standard rate	\$60	0	\$0			Rarely happens. We deleted this fee in FY19.
22	Miscellaneous, Copies, Self-Serve	\$0	0	\$0			
23	Miscellaneous, Copies, Staff	\$0	0	\$0			Personnel costs have increased over the years.
24	Miscellaneous, Media Charges, Compact Disk (650 MB)	\$3	0	\$0			No longer produce CDs. We deleted this fee in FY19.
25	Miscellaneous, Media Charges, Paper Printout	\$0	0	\$0			Duplicate of copies fee. We deleted this fee in FY19.
				\$36,225			

Division of Forestry, Fire, and State Lands

- Number of Fees: 95
- Total Fee Revenues: **\$208,842** (less than **0.5%** of total budget)
- Total FY 2018 Budget: **\$48,843,500**

Below are the responses by division staff to survey questions related to the fees-data exercise:

1. What benefits have you seen as a result of the fees-data improvement exercise?
The benefit has been in the ability to see the cost of administering the fee compared to the amount collected.
2. What changes/improvements to the way you collect/use the fees data have you done in the current, FY 2019?
We are currently monitoring our expenses and will make appropriate adjustments as deemed necessary.
3. What specific plans do you have for future improvements in the fees data?
The current plan will be to continue to monitor and make adjustment and situations with our fees arise.

Fee-Data Accuracy Scorecard, FY 2018		
Forestry, Fire, and State Lands		
1. Is actual accounting data collected for:		Comments
<i>a. Fee revenues?</i>	no	Not tracking the actual revenues by fee in the accounting system.
<i>b. Costs to administer fees?</i>	no	Not tracking the actual costs by fee in the accounting system.
If no actual accounting data available,		
2. Is there sound methodology for estimating the fee data that accounts for individual fees for:		
<i>a. Fee revenues?</i>	yes	The entity seems to be able to identify and calculate the revenues by fee.
<i>b. Costs to administer fees?</i>	no	The methodology does not seem to accurately estimate the costs of each fee.
3. Are the data calculations accurate for:		
<i>a. Fee revenues?</i>	yes	Calculations seem accurate.
<i>b. Costs to administer fees?</i>	no	Six of the fees listed by the agency were not part of the FY 2018 fee schedule. One of the fees was listed with the wrong amount.
4. Does entity publish the data for:		
<i>a. Fee revenues?</i>	no	No fee data published.
<i>b. Costs to administer fees?</i>	no	No fee data published.
5. Is the explanation for the difference adequate?		
	partially	Few explanations provided and many of them do not address the reasons for the difference between the fee and the costs to administer the fee.

Division of Forestry, Fire, and State Lands: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
1	Sovereign Lands, Special Use Lease Agreements	Market	18	\$190,402	\$27		Fee is based on a market analysis for value of property being used and division desired ROR.
2	Sovereign Lands, Rights of Entry, Commercial	200.0	54	\$10,800	\$4	(\$13)	In some cases the costs of administering certain Division permits may not be fully covered by the fees charged to the applicant. When this is the case, the Division has to weigh compliance with the permitting process vs. the fees set by the Division, finding that compliance with the permitting process outweighs an increase of certain fees. (Fee is kept at a rate that ensures compliance.)
3	Administrative, Application, Right of Entry	50.0	70	\$3,500	\$1	(\$3)	In some cases the costs of administering certain Division permits may not be fully covered by the fees charged to the applicant. When this is the case, the Division has to weigh compliance with the permitting process vs. the fees set by the Division, finding that compliance with the permitting process outweighs an increase of certain fees.
4	Administrative, Application, Exchange of Land	1,000.0	1	\$1,000	\$1,064	(\$64)	In some cases the costs of administering certain Division permits may not be fully covered by the fees charged to the applicant. When this is the case, the Division has to weigh compliance with the permitting process vs. the fees set by the Division, finding that compliance with the permitting process outweighs an increase of certain fees.
5	Sovereign Lands, Mineral Lease, Rental Rate 1st ten years	1.1	18	\$640	\$26	(\$460)	Fee is per acre. The labor cost is the same to process one acre as it is a hundred. In some cases the costs of administering certain Division permits may not be fully covered by the fees charged to the applicant. When this is the case, the Division has to weigh compliance with the permitting process vs. the fees set by the Division, finding that compliance with the permitting process outweighs an increase of certain fees.
6	Administrative, Application, Mineral Lease	40.0	15	\$600	\$3	(\$12)	In some cases the costs of administering certain Division permits may not be fully covered by the fees charged to the applicant. When this is the case, the Division has to weigh compliance with the permitting process vs. the fees set by the Division, finding that compliance with the permitting process outweighs an increase of certain fees.
7	Assignment, Mineral Lease, Total Assignment	50.0	12	\$600	\$8	(\$49)	
8	Sovereign Lands, Easements, Minimum Easement	225.0	2	\$450	\$108	\$9	
9	Administrative, Application, Special Use Lease Agreement (SULA)	300.0	1	\$300	\$89	\$211	
10	Sovereign Lands, General Permits, Irrigation Pump - Structure; 15 yr max	150.0	2	\$300	\$80	(\$10)	
11	Administrative, Application, Easement	150.0	1	\$150	\$67	\$83	
12	Administrative, Application, Sovereign Land General Permit, Private	50.0	2	\$100	\$27	(\$3)	
13	Administrative, Application, Special Lease Agreement	40.0		\$0	\$0		
14	Administrative, Application, Mineral Unit/Communitization Agreement	40.0		\$0	\$0		
15	Administrative, Application, Grazing Permit	50.0		\$0	\$0		
16	Administrative, Application, Materials Permit	200.0		\$0	\$0		
17	Administrative, Application, Sovereign Land General Permit, Public	50.0		\$0	\$0		
18	Assignment, Mineral Lease, Interest Assignment	50.0		\$0	\$0		
19	Assignment, Mineral Lease, Operating Right Assignment	50.0		\$0	\$0		
20	Assignment, Mineral Lease, Overriding Royalty Assignment	50.0		\$0	\$0		
21	Assignment, Mineral Lease, Partial Assignment	50.0		\$0	\$0		
22	Assignment, Mineral Lease, Collateral Assignment	50.0		\$0	\$0		
23	Assignment, Special Use Lease Agreement (SULA)	50.0		\$0	\$0		
24	Assignment, Grazing Permit per AUM (Animal Unit Month)	2.0		\$0	\$0		Fee is per animal. The labor cost is the same to process for one animal as it is a hundred.
25	Assignment, Grazing Sublease per AUM (Animal Unit Month)	2.0		\$0	\$0		Fee is per animal. The labor cost is the same to process for one animal as it is a hundred.
26	Assignment, Materials Permits	50.0		\$0	\$0		
27	Assignment, Easement	50.0		\$0	\$0		
28	Assignment, Right of Entry (ROE)	50.0		\$0	\$0		
29	Assignment, Sovereign Land General Permit	50.0		\$0	\$0		
30	Grazing Non-use	10.00%		\$0	\$0		
31	Special Use Lease Agreement (SULA) non-use	10.00%		\$0	\$0		
32	ROE, Easement, Grazing amendment	50.0		\$0	\$0		
33	SULA, general permit, mineral lease, materials permit amendment	125.0		\$0	\$0		
34	Reinstatement	150.0		\$0	\$0		
35	Bioprospecting - Registration	50.0		\$0	\$0		
36	Oral Auction Administration	Actual		\$0	\$0		We charge the actual cost to bring in an auctioneer to perform the auction plus our labor.
37	Affidavit of Lost Document	25.0		\$0	\$0		
38	Certified Document	10.0		\$0	\$0		
39	Research on Leases or Title Records	50.0		\$0	\$0		
40	Reproduction of Records, Self service	0.1		\$0	\$0		
41	Reproduction of Records, By staff	0.4		\$0	\$0		
42	Change on Name of Division Records	20.0		\$0	\$0		
43	Fax copy	1.0		\$0	\$0		
44	Late Fee	6% or \$30		\$0	\$0		
45	Returned check charge	30.0		\$0	\$0		

Division of Forestry, Fire, and State Lands: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
46	Sovereign Lands, Rights of Entry, Mooring Bouys: 3 yr max term	50.0		\$0	\$0		
47	Sovereign Lands, Rights of Entry, Renewal - Mooring Bouys; 3 yr max term	50.0		\$0	\$0		
48	Sovereign Lands, Rights of Entry, Seismic Survey Fees, Primacord	200.0		\$0	\$0		
49	Sovereign Lands, Rights of Entry, Seismic Survey Fees, Surface Vibrators	200.0		\$0	\$0		
50	Sovereign Lands, Rights of Entry, Seismic Survey Fees, Shothole >50 ft	50.0		\$0	\$0		
51	Sovereign Lands, Rights of Entry, Seismic Survey Fees, Shothole <50 ft	200.0		\$0	\$0		
52	Sovereign Lands, Rights of Entry, Seismic Survey Fees, Pattern Shotholes	200.0		\$0	\$0		
53	Sovereign Lands, Rights of Entry, Commercial Recreation Event	2.0		\$0	\$0		
54	Data Processing, Production Time	55.0		\$0	\$0		
55	Data Processing, Programming Time	75.0		\$0	\$0		
56	Geographic Information System, Processing Time	55.0		\$0	\$0		
57	Geographic Information System, Personnel Time	50.0		\$0	\$0		
58	Sovereign Lands, Easements, Floating Dock, wheeled pier, seasonal use	225.0		\$0	\$0		
59	Sovereign Lands, Easements, Renewal-Floating dock, wheeled piers; 3 yr max	150.0		\$0	\$0		
60	Sovereign Lands, Easements, Dock/pier, single upland owner use	330.0		\$0	\$0		
61	Sovereign Lands, Easements, Boat ramp, metal or portable	225.0		\$0	\$0		
62	Sovereign Lands, Easements, Canal, <=33' wide	15.0		\$0	\$0		
63	Sovereign Lands, Easements, Canal, >33' but <= 66' wide	30.0		\$0	\$0		
64	Sovereign Lands, Easements, Canal, >66' but <=100' wide	45.0		\$0	\$0		
65	Sovereign Lands, Easements, Canal, >100' wide	60.0		\$0	\$0		
66	Sovereign Lands, Easements, Canal, <=33' wide	30.0		\$0	\$0		
67	Sovereign Lands, Easements, Canal, >33' but <=66' wide	45.0		\$0	\$0		
68	Sovereign Lands, Easements, Canal, >66' but <=100' wide	60.0		\$0	\$0		
69	Sovereign Lands, Easements, Canal, >100' wide	75.0		\$0	\$0		
70	Sovereign Lands, Easements, Roads, <=33' wide	5.5		\$0	\$0		
71	Sovereign Lands, Easements, Roads, >33' but <=66' wide	11.0		\$0	\$0		
72	Sovereign Lands, Easements, Roads, >66' but <=100' wide	16.5		\$0	\$0		
73	Sovereign Lands, Easements, Roads, >100' wide	22.0		\$0	\$0		
74	Sovereign Lands, Easements, Roads, <=33' wide	8.5		\$0	\$0		
75	Sovereign Lands, Easements, Roads, >33' but <=66' wide	17.0		\$0	\$0		
76	Sovereign Lands, Easements, Roads, >66' but <=100' wide	25.5		\$0	\$0		
77	Sovereign Lands, Easements, Roads, >100' wide	34.0		\$0	\$0		
78	Sovereign Lands, Easements, Power lines, Telephone Cables, Retaining walls and jetties, <=30' wide	14.0		\$0	\$0		
79	Sovereign Lands, Easements, Power lines, Telephone Cables, Retaining walls and jetties, >30 but <=60' wide	20.0		\$0	\$0		
80	Sovereign Lands, Easements, Power lines, Telephone Cables, Retaining walls and jetties, >60' but <=100' wide	26.0		\$0	\$0		
81	Sovereign Lands, Easements, Power lines, Telephone Cables, Retaining walls and jetties, >100' but <=200' wide	32.0		\$0	\$0		
82	Sovereign Lands, Easements, Power lines, Telephone Cables, Retaining walls and jetties, >200' but <=300' wide	42.0		\$0	\$0		
83	Sovereign Lands, Easements, Power lines, Telephone Cables, Retaining walls and jetties, >300' wide	52.0		\$0	\$0		
84	Sovereign Lands, Easements, Pipelines, <=2"	7.0		\$0	\$0		
85	Sovereign Lands, Easements, Pipelines, >2" but <=13"	14.0		\$0	\$0		
86	Sovereign Lands, Easements, Pipelines, >13" but <=25"	20.0		\$0	\$0		
87	Sovereign Lands, Easements, Pipelines, >25" but <=37"	26.0		\$0	\$0		
88	Sovereign Lands, Easements, Pipelines, >37" (per rod)	52.0		\$0	\$0		
89	Sovereign Lands, Special Use Lease Agreements (SULA), SULA Lease Rate	450.0		\$0	\$0		
90	Sovereign Lands, Grazing Permits	3.0		\$0	\$0		Fee is per animal. The labor cost is the same to process for one animal as it is a hundred.
91	Sovereign Lands, General Permits, Mooring Bouys: 3yr max term	50.0		\$0	\$0		\$0
92	Sovereign Lands, General Permits, Renewal-Mooring Bouys: 3yr max term	50.0		\$0	\$0		
93	Sovereign Lands, General Permits, Floating Dock, Wheeled Pier, Seasonal Use; 3yr max	250.0		\$0	\$0		
94	Sovereign Lands, General Permits, Dock/pier, Single Upland Owner Use: 3 year max	350.0		\$0	\$0		
95	Sovereign Lands, General Permits, Boat Ramp, Temporary, Metal; 3 yr max	250.0		\$0	\$0		
96	Sovereign Lands, General Permits, Boat Ramp, Concrete, Gravel; 10 year Max	700.0		\$0	\$0		
97	Sovereign Lands, General Permits, Irrigation Pump - Pump Head Only; 15 yr max	50.0		\$0	\$0		

Division of Forestry, Fire, and State Lands: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
98	Sovereign Lands, General Permits, Stormwater Outfall, Drain: 10 year Max	150.0		\$0	\$0		
99	Sovereign Lands, General Permits, Same as SULA	450.0		\$0	\$0		
100	Sovereign Lands, Mineral Lease, Rental Rate Renewals	2.2		\$0	\$0		Fee is per acre. The labor cost is the same to process one acre as it is a hundred.
				\$208,842			

Division of Parks and Recreation

- Number of Fees: 35
- Total Fee Revenues: \$36,018,706 (81% of total budget)
- Total FY 2018 Budget: \$44,590,200

The division did not provide responses to the survey questions related to the fees-data exercise.

Fee-Data Accuracy Scorecard, FY 2018		
Division of Parks and Recreation		
1. Is actual <u>accounting data</u> collected for:		Comments
a. Fee revenues?	yes	Entity has assigned codes and records fee revenues in FINET.
b. Costs to administer fees?	partially	Most of the costs of small groups of fees are tracked, but the capital costs are estimated.
If no actual accounting data available,		
2. Is there <u>sound methodology</u> for estimating the fee data that accounts for individual fees for:		Comments
a. Fee revenues?	N/A	Entity reported to be using actual revenue data.
b. Costs to administer fees?	partially	The agency is in the process to improve its capital expense estimates by working with state and private contractors to identify the infrastructure assets.
3. Are the data <u>calculations</u> accurate for:		Comments
a. Fee revenues?	no	The "Earned Revenue" data for several fees is inaccurate because agency included it with other fees (see the "Explanations" column on the right).
b. Costs to administer fees?	no	The "Difference" for the "Applications Fees Total" number is not accurate (it should be \$11,389), which also impacts other calculations in the spreadsheet.
4. Does entity <u>publish</u> the data for:		Comments
a. Fee revenues?	no	No fee-revenue data published by the entity.
b. Costs to administer fees?	no	No fee-costs data published by the entity.
5. Is the explanation for the difference adequate?	yes	The explanations seem adequate.

Division of Parks and Recreation: Fee Revenues vs. Costs

Index	Fee Names	2018 GS Fees	FY18 Quantity	Earned Revenue	Total Expenses	Difference	Explanations
1	Club Rental, per 9 holes	17.0	1,000				Club rental revenue is reported under motorized cart fees.
2	Motorized cart, per 9 holes	16.0	168,924	\$1,013,543			
3	Pull carts, per 9 holes	3.5	100				Pull cart rental revenue is reported under motorized cart fees.
4	Driving Range	9.0	7,414	\$59,311			
5	Promotional Pass	1,100.0	101	\$111,100			
6	9 holes	18.0	206,316	\$1,985,942			
7	Golf Total			\$3,169,896	\$4,692,186	-\$1,522,290	Once the Soldier Hollow golf course bond is paid off the revenue generated from golf will pay for the operational expense. The SHGC bond will be paid off in 2024. Capital expense totals are estimated. The Division is working with a DCFM private contractor to identify our infrastructure assets. We'll also be doing a facility assessment to determine an annual capital maintenance and replacement schedule.
8	Camping Extra Vehicle Fees	15.0	180,527	\$381,942			
9	Camping Fees	40.0	215,361	\$5,484,433			
10	Group Camping Fees	400.0	500				Group camping fees and the number of group camping fees sold are reported under camping fees.
11	Camping Total			\$5,866,375	\$5,866,375	\$0	Capital expense totals are estimated. The Division is working with a DCFM private contractor to identify our infrastructure assets. We'll also be doing a facility assessment to determine an annual capital maintenance and replacement schedule.
12	In/Off Season with or without Utilities (per foot)	7.0	2,000	\$0			This fee is reported under boat storage.
13	Boat storage	200.0	28,634	\$987,698			
14	Boating Season, Overnight until 2:00 pm, Off-Season, Unsecured	75.0	250	\$0			This fee is reported under boat storage.
15	Boating Storage Total			\$987,698	\$987,698	\$0	Capital expense totals are estimated. The Division is working with a DCFM private contractor to identify our infrastructure assets. We'll also be doing a facility assessment to determine an annual capital maintenance and replacement schedule.
16	Application Fees	250.0	100	\$0			Application fees are reported under annual repository fees. We're requesting that this fee title be combine with the annual repository fee title.
17	Annual Repository Agreement	80.0	293	\$11,389			
18	Annual Agreement Fee	50.0	30	\$0			Annual agreement fees are reported under annual repository fees. We're requesting that this fee title be combine with the annual repository fee title.
19	Application Fees Total			\$11,389			
20	Group Site Day-Use Fees	250.0	500	\$0			Group site day-use fees are reported under entrance fees.
21	Day Use Annual Pass	75.0	35,309	\$2,122,386			
22	Commercial Dealer Demo Pass	200.0	73	\$3,007			
23	Commercial Groups - per person	3.0	10,000	\$0			Commercial group fees are recorded under entrance fees.
24	Commuter Annual Pass	10.0	100	\$0			Commuter annual pass fees are reported under entrance fees.

Division of Parks and Recreation: Fee Revenues vs. Costs

Index	Fee Names	2018 GS Fees	FY18 Quantity	Earned Revenue	Total Expenses	Difference	Explanations
25	Entrance Fees	25.0	5,030,575	\$11,969,462			Entrance fees include senior fees, museum entrance fees, and regular entrance fees. We've just begun creating a system to count actual fees, rather than the estimated number of fees collected. As we further this system the information will be much more detailed.
26	Fee collection, return checks, and duplicate document	30.0	100	\$0			These fee are included in the total entrance fees.
27	Day-Use Total			\$14,094,855	\$16,352,736	-\$2,257,881	Capital expense totals are estimated. The Division is working with a DCFM private contractor to identify our infrastructure assets. We'll also be doing a facility assessment to determine an annual capital maintenance and replacement schedule. General funds are appropriated to the Division to offset the cost of museum operations. If general funds were a revenue source there would not be a difference in the column.
28	Staff or researcher time per hour	50.0	401				These fee are included with the equipment and building fees total.
29	Equipment and building rental per hour	100.0	45,451	\$381,296			As our reporting system is fully implemented we'll be able to provide additional details on how the actual (rather than estimated) number of sales equates to the revenue total.
30	Rental Total			\$381,296	\$381,296	\$0	
31	Cabins and Yurts	120.0	5,720	\$414,520			
32	Lodging Total			\$414,520	\$414,520	\$0	
33				\$24,926,029	\$28,694,810	-\$3,780,171	Capital expense totals are estimated. The Division is working with a DCFM private contractor to identify our infrastructure assets. We'll also be doing a facility assessment to determine an annual capital maintenance and replacement schedule.
34	Statewide Boat Registration Fee	25.0	66,000	\$5,633,730	\$5,633,730	\$0	Revenue collected from boating fuel taxes, which is associated with registrations is included in the revenue total.
35	Carrying Passengers for Hire Fee	200.0	615	\$2,000	\$2,000	\$0	
36	Boat Livery Registration Fee	100.0	25	\$2,000	\$2,000	\$0	
37	Division's Personal Watercraft Course	12.0	190	\$2,275	\$2,275	\$0	
38	State Issued and Replacement Boating Education Certificate	5.0	-	\$0	\$0	\$0	
39				\$5,640,005	\$5,640,005	\$0	Capital expense totals are estimated. The Division is working with a DCFM private contractor to identify our infrastructure assets. We'll also be doing a facility assessment to determine an annual capital maintenance and replacement schedule.
40	Statewide OHV Registration Fee	22.0	206,628	\$4,545,809	\$4,545,809	\$0	
41	State issued permit to non-resident OHVs, in which there is no reciprocity	30.0	17,844	\$535,331	\$535,331	\$0	
42	Division's Off-highway Vehicle Program Safety Certificate	30.0	12,384	\$371,532	\$371,532	\$0	
43	State Issued and Replacement OHV Safety Certificate	2.0	-	\$0	\$0	\$0	

Division of Parks and Recreation: Fee Revenues vs. Costs

Index	Fee Names	2018 GS Fees	FY18 Quantity	Earned Revenue	Total Expenses	Difference	Explanations
44				\$5,452,672	\$5,452,673	\$0	Capital expense totals are estimated. The Division is working with a DCFM private contractor to identify our infrastructure assets. We'll also be doing a facility assessment to determine an annual capital maintenance and replacement schedule.
45							
46	Grand Totals			\$36,018,706	\$39,787,488	-\$3,780,171	Capital expense totals are estimated. The Division is working with a DCFM private contractor to identify our infrastructure assets. We'll also be doing a facility assessment to determine an annual capital maintenance and replacement schedule.

Division of Wildlife Resources

- Number of Fees: **326**
- Total Fee Revenues in FY 2018: **\$40,965,698 (51% of total budget)**
- Total FY 2018 Budget: **\$80,928,400**

The division did not provide responses to the survey questions related to the fees-data exercise.

Fee-Data Accuracy Scorecard, FY 2018		
Division of Wildlife Resources		
1. Is actual accounting data collected for:		Comments
<i>a. Fee revenues?</i>	yes	Entity tracks the sales of licenses and the revenue generated from those sales.
<i>b. Costs to administer fees?</i>	no	No accounting for tracking expenses by fee.
If no actual accounting data available,		
2. Is there sound methodology for estimating the fee data that accounts for individual fees for:		
<i>a. Fee revenues?</i>	N/A	Entity reported to be using actual revenue data.
<i>b. Costs to administer fees?</i>	no	The main assumption in estimating the costs of each fee is that expenses will be proportionate to revenues received by each fee. Based on this assumption, the costs of fishing and hunting licenses for out-of-state customers should be much higher than the Utah residents, which is not the case. Additionally, the 326 fees are grouped in 3 large groups.
3. Are the data calculations accurate for:		
<i>a. Fee revenues?</i>	yes	Calculations seem accurate.
<i>b. Costs to administer fees?</i>	yes	Calculations seem accurate.
4. Does entity publish the data for:		
<i>a. Fee revenues?</i>	no	No data published.
<i>b. Costs to administer fees?</i>	no	No data published.
5. Is the explanation for the difference adequate?	partially	Many of the explanations do not address the reasons for the difference between the fee and the costs to administer the fee.

Division of Wildlife Resources: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for CY2017	Total Revenues for FY2018	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
1	Fishing Licenses, Resident, Youth Fishing (12-13)	5	21,167	\$105,835	Fishing	\$100,212	\$5	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The slight difference reflects a lower fee for youth anglers.
2	Fishing Licenses, Resident, Age 65 Or Older (365 day)	25	15,524	\$388,100	Fishing	\$367,482	\$24	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
3	Fishing Licenses, Resident, Age 65 Or Older Multi Yr. (730 day)	50	381	\$19,050	Fishing	\$18,038	\$47	\$3	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
4	Fishing Licenses, Resident, Age 65 Or Older Multi Yr. (1095 day)	75	54	\$4,050	Fishing	\$3,835	\$71	\$4	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
5	Fishing Licenses, Resident, Age 65 Or Older Multi Yr. (1460 day)	100	14	\$1,400	Fishing	\$1,326	\$95	\$5	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
6	Fishing Licenses, Resident, Age 65 Or Older Multi Yr. (1825 day)	125	91	\$11,375	Fishing	\$10,771	\$118	\$7	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
7	Fishing Licenses, Resident, Disabled Veteran (365 day)	12	399	\$4,788	Fishing	\$4,534	\$11	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
8	Fishing Licenses, Resident, Disabled Veteran Multi Yr. (730 day)	24	96	\$2,304	Fishing	\$2,182	\$23	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
9	Fishing Licenses, Resident, Disabled Veteran Multi Yr.(1095day)	36	6	\$216	Fishing	\$205	\$34	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
10	Fishing Licenses, Resident, Disabled Veteran Multi (1460 day)	48	0	\$0	Fishing	\$0	\$0	\$0	\$0 Sales this year
11	Fishing Licenses, Resident, Disabled Veteran Multi (1825 day)	60	1	\$60	Fishing	\$57	\$57	\$3	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
12	Fishing Licenses, Resident, 7-Day (Any Age)	20	1,956	\$39,120	Fishing	\$37,042	\$19	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
13	Fishing Licenses, Nonresident, Youth Fishing (12-13)	5	3,440	\$17,200	Fishing	\$16,286	\$5	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
14	Fishing Licenses, Nonresident, 7-Day (Any Age)	40	13,671	\$546,840	Fishing	\$517,788	\$38	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
15	Non Res youth fishing age 14-17 365 day	25	3,760	\$94,000	Fishing	\$89,006	\$24	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
16	Non Res fishing 18+ 365day	75	12,154	\$911,550	Fishing	\$863,122	\$71	\$4	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
17	Non Res fishing 18+ 730day	148	78	\$11,544	Fishing	\$10,931	\$140	\$8	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
18	Non Res fishing 18+ 1095day	222	15	\$3,330	Fishing	\$3,153	\$210	\$12	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
19	Non Res fishing 18+ 1460day	296	1	\$296	Fishing	\$280	\$280	\$16	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
20	Non Res fishing 18+ 1825day	370	22	\$8,140	Fishing	\$7,708	\$350	\$20	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
21	Non Res fishing 3 day	24	61,814	\$1,483,536	Fishing	\$1,404,721	\$23	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
22	Fishing Licenses, Set Line Fishing License	20	317.0	\$6,340	Fishing	\$6,003	\$19	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
23	Resident youth fishing age 14-17 365day	16	22,892.0	\$366,272	Fishing	\$346,813	\$15	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
24	Resident fishing age 18-64 365 day	34	126,122.0	\$4,288,148	Fishing	\$4,060,333	\$32	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.

Division of Wildlife Resources: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for CY2017	Total Revenues for FY2018	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
25	Resident fishing age 18-64 730 day Multi Year	66	1,712.0	\$112,992	Fishing	\$106,989	\$62	\$4	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
26	Resident fishing age 18-64 1095 day Multi Year	99	374.0	\$37,026	Fishing	\$35,059	\$94	\$5	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
27	Resident fishing age 18-64 1460 day Multi Year	132	22.0	\$2,904	Fishing	\$2,750	\$125	\$7	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
28	Resident fishing age 18-64 1825 day Multi Year	165	561.0	\$92,565	Fishing	\$87,647	\$156	\$9	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
29	Resident fishing 3 day	16	21,566.0	\$345,056	Fishing	\$326,724	\$15	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
30	Fishing Licenses, Season Fishing Licenses not Combinations	Up to 20% discount	0	\$0	Fishing	\$0	\$0	\$0	\$0 Sales this year
31	Stamps, Wyoming Flaming Gorge	10	1,831	\$18,310	Fishing	\$17,337	\$9	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
32	Stamps, Arizona Lake Powell	8	5,013	\$40,104	Fishing	\$37,973	\$8	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
33	Resident combination 18-64 365 day	38	131,604.0	\$2,500,476	Hunting/Fishin	\$2,367,634	\$9	\$29	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
34	Resident combination 18-64 730 day Multi Year	74	2,986.0	\$110,482	Hunting/Fishin	\$104,612	\$18	\$56	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing. The difference is higher because this is a multi year license
35	Resident combination 18-64 1095 day Multi Year	111	699.0	\$38,795	Hunting/Fishin	\$36,733	\$26	\$85	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing. The difference is higher because this is a multi year license
36	Resident combination 18-64 1460 day Multi Year	148	58.0	\$4,292	Hunting/Fishin	\$4,064	\$35	\$113	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing. The difference is higher because this is a multi year license
37	Resident combination 18-64 1825 day Multi Year	185	1,677.0	\$155,123	Hunting/Fishin	\$146,881	\$44	\$141	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing. The difference is higher because this is a multi year license
38	Resident combination age 14-17	20	14,891.0	\$148,910	Hunting/Fishin	\$140,999	\$5	\$15	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing.
39	Resident combination age 65+ 365 day	29	13,158.0	\$190,791	Hunting/Fishin	\$180,655	\$7	\$22	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing.
40	Resident combination age 65+ 730 day Multi Year	58	512.0	\$14,848	Hunting/Fishin	\$14,059	\$14	\$44	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing. The difference is higher because this is a multi year license
41	Resident combination age 65+ 1095 day Multi Year	87	131.0	\$5,699	Hunting/Fishin	\$5,396	\$21	\$66	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing. The difference is higher because this is a multi year license
42	Resident combination age 65+ 1460 day Multi Year	116	15.0	\$870	Hunting/Fishin	\$824	\$27	\$89	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing. The difference is higher because this is a multi year license

Division of Wildlife Resources: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for CY2017	Total Revenues for FY2018	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
43	Resident combination age 65+ 1825 day Multi Year	145	197.0	\$14,283	Hunting/Fishing	\$13,524	\$34	\$111	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing. The difference is higher because this is a multi year license
44	Non Res combination age 18+ 365 day Multi Year	85	9,952.0	\$422,960	Hunting/Fishing	\$400,490	\$20	\$65	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing. The difference is higher because this is a multi year license
45	Non Res combination age 18+ 730 day Multi Year	168	93.0	\$7,812	Hunting/Fishing	\$7,397	\$40	\$128	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing. The difference is higher because this is a multi year license
46	Non Res combination age 18+ 1095 day	252	20	\$2,520	Hunting/Fishing	\$2,386	\$60	\$192	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing. The difference is higher because this is a multi year license
47	Non Res combination age 18+ 1460 day Multi Year	336	2	\$336	Hunting/Fishing	\$318	\$80	\$256	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing. The difference is higher because this is a multi year license
48	Non Res combination age 18+ 1825 day Multi Year	420	43	\$9,030	Hunting/Fishing	\$8,550	\$99	\$321	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing. The difference is higher because this is a multi year license
49	Non Res combination age 17 & under 365 day	29	652	\$9,454	Hunting/Fishing	\$8,952	\$7	\$22	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing.
50	Other, License Agency, Application	20	2	\$20	Hunting/Fishing	\$19	\$5	\$15	All Costs are covered by fee to process new applications
51	Other, License Agency, Postage	current rate	0	\$0	Hunting/Fishing	\$0	\$0	\$0	\$0 Sales this year
52	Other, License Agency, Lost license paper by license agents	10	850	\$4,250	Hunting/Fishing	\$4,024	\$2	\$8	All Costs are covered by fee
53	Total Revenue- Fishing			\$12,603,400					
54	Total Expenditures - Fishing			\$11,933,824					
55	Difference - Fishing			\$669,576					
56									
57	Game Licenses, Resident, Hunting License (up to 13)	11	6,641	\$73,051	Hunting	\$69,170	\$10	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
58	Resident hunting age 14-17 365 day	16	801	\$12,816	Hunting	\$12,135	\$15	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
59	Resident hunting age 18-64 365 day	34	4,426	\$150,484	Hunting	\$142,489	\$32	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
60	Resident hunting age 18-64 730 day Multi Year	66	56	\$3,696	Hunting	\$3,500	\$62	\$4	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
61	Resident hunting age 18-64 1095 day Multi Year	99	20	\$1,980	Hunting	\$1,875	\$94	\$5	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
62	Resident hunting age 18-64 1460 day Multi Year	132	0	\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
63	Resident hunting age 18-64 1825 day Multi Year	165	26	\$4,290	Hunting	\$4,062	\$156	\$9	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
64	Resident hunting age 65+ 365 day	25	679	\$16,975	Hunting	\$16,073	\$24	\$1	All Costs are covered by fee
65	Resident hunting age 65+ 730 day Multi Year	50	7	\$350	Hunting	\$331	\$47	\$3	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
66	Resident hunting age 65+ 1095 day Multi Year	75	2	\$150	Hunting	\$142	\$71	\$4	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license

Division of Wildlife Resources: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for CY2017	Total Revenues for FY2018	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
67	Resident hunting age 65+ 1460 day Multi Year	100	1	\$100	Hunting	\$95	\$95	\$5	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
68	Resident hunting age 65+ 1825 day Multi Year	125	3	\$375	Hunting	\$355	\$118	\$7	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
69	Game Licenses, Nonresident, Nonresident Hunting License Age 18 or Older (365 day)	65	21,126	\$1,373,190	Hunting	\$1,300,237	\$62	\$3	All Costs are covered by fee
70	Non Res hunting age 18+ 720 day Multi Year	128	77	\$9,856	Hunting	\$9,332	\$121	\$7	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
71	Non Res hunting age 18+ 1095 day Multi Year	192	11	\$2,112	Hunting	\$2,000	\$182	\$10	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
72	Non Res hunting age 18+ 1460 day Multi Year	256	2	\$512	Hunting	\$485	\$242	\$14	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
73	Non Res hunting age 18+ 1825 day Multi Year	320	32	\$10,240	Hunting	\$9,696	\$303	\$17	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year license
74	Non Res hunting age 17 & under 365 day	25	930	\$23,250	Hunting	\$22,015	\$24	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
75	Game Licenses, Resident, Dedicated Hunter Certificate of Registration (COR), 1 yr. (12-17)	40		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
76	Game Licenses, Resident, Dedicated Hunter Certificate of Registration (COR), 1 Yr. (18+)	65		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
77	Game Licenses, Resident, Dedicated Hunter Certificate of Registration (COR), 3 Yr. (12-17)	120	100	\$12,000	Hunting	\$11,362	\$114	\$6	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The fee is charged once and covers 3 years of hunting opportunity.
78	Game Licenses, Resident, Dedicated Hunter Certificate of Registration (COR), 3 Yr. (18+)	195	3,700	\$721,500	Hunting	\$683,169	\$185	\$10	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The fee is charged once and covers 3 years of hunting opportunity.
79	Game Licenses, Resident, Lifetime License Dedicated Hunter Certificate of Registration (COR), 1 Yr. (12-17)	13		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
80	Game Licenses, Resident, Lifetime License Dedicated Hunter Certificate of Registration (COR), 1 Yr. (18+)	25		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
81	Game Licenses, Resident, Lifetime License Dedicated Hunter Certificate of Registration (COR), 3 Yr. (12-17)	38		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
82	Game Licenses, Resident, Lifetime License Dedicated Hunter Certificate of Registration (COR), 3 Yr. (18+)	75		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
83	Game Licenses, Nonresident, Dedicated Hunter Certificate of Registration (COR), 1 Yr. (14-17)	268		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
84	Game Licenses, Nonresident, Dedicated Hunter Certificate of Registration (COR), 1 Yr. (18+)	349		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
85	Game Licenses, Nonresident, Dedicated Hunter Certificate of Registration (COR), 3 Yr. (12-17)	814	2	\$1,628	Hunting	\$1,542	\$771	\$43	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The fee is charged once and covers 3 years of hunting opportunity.
86	Game Licenses, Nonresident, Dedicated Hunter Certificate of Registration (COR), 3 Yr. (18+)	1,047	5	\$5,235	Hunting	\$4,957	\$991	\$56	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The fee is charged once and covers 3 years of hunting opportunity.
87	Game Licenses, Nonresident, Small Game - 3 Day	32	581	\$18,592	Hunting	\$17,604	\$30	\$2	All Costs are covered by fee and roll into statewide hunting opportunity provision.
88	Game Licenses, Nonresident, Falconry Meet	15	0	\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
89	Resident Hunter Education (fee split \$4 to intro license and \$6 to Hunter Ed training)	10	11,900	\$119,000	Hunting	\$112,678	\$9	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.

Division of Wildlife Resources: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for CY2017	Total Revenues for FY2018	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
90	Nonresident hunter education (Same Split as resident \$4, \$6)	10	204	\$2,040	Hunting	\$1,932	\$9	\$1	All Costs are covered by fee and roll into statewide education provision.
91	General Season Permits, Resident, Turkey	35	8,428	\$294,980	Hunting	\$279,309	\$33	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
92	General Season Permits, Resident, General Season Deer	40	76,496	\$3,059,840	Hunting	\$2,897,281	\$38	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
93	General Season Permits, Resident, Antlerless Deer	30	1,444	\$43,320	Hunting	\$41,019	\$28	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
94	General Season Permits, Resident, Two Doe Antlerless	45	28	\$1,260	Hunting	\$1,193	\$43	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
95	General Season Permits, Resident, Depredation - Antlerless	30	600	\$18,000	Hunting	\$17,044	\$28	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
96	General Season Permits, Resident Landowner Mitigation, Deer - Antlerless	30	1,900	\$57,000	Hunting	\$53,972	\$28	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
97	General Season Permits, Resident Landowner Mitigation, Elk - Antlerless	50	1,200	\$60,000	Hunting	\$56,812	\$47	\$3	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
98	General Season Permits, Resident Landowner Mitigation, Pronghorn - Doe	30	1	\$30	Hunting	\$28	\$28	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
99	General Season Permits, Nonresident Landowner Mitigation, Deer - Antlerless	93	20	\$1,860	Hunting	\$1,761	\$88	\$5	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
100	General Season Permits, Nonresident Landowner Mitigation, Elk - Antlerless	218	20	\$4,360	Hunting	\$4,128	\$206	\$12	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
101	General Season Permits, Nonresident Landowner Mitigation, Pronghorn - Doe	93	1	\$93	Hunting	\$88	\$88	\$5	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
102	General Season Permits, Nonresident, Turkey	100	257	\$25,700	Hunting	\$24,335	\$95	\$5	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
103	General Season Permits, Nonresident, General Season Deer	268	5,308	\$1,422,544	Hunting	\$1,346,969	\$254	\$14	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
104	General Season Permits, Nonresident, Depredation - Antlerless	93		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
105	General Season Permits, Nonresident, Antlerless Deer	93	100	\$9,300	Hunting	\$8,806	\$88	\$5	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
106	General Season Permits, Nonresident, Two Doe Antlerless	171		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
107	Limited Entry Game Permits, Deer, Resident, Limited Entry	80	1,201	\$96,080	Hunting	\$90,976	\$76	\$4	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
108	Limited Entry Game Permits, Deer, Resident, Premium Limited Entry	168	180	\$30,240	Hunting	\$28,633	\$159	\$9	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
109	Limited Entry Game Permits, Deer, Resident, Buck	40	1,060	\$42,400	Hunting	\$40,147	\$38	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
110	Limited Entry Game Permits, Deer, Resident, Antlerless	30		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
111	Limited Entry Game Permits, Deer, Resident, Two Doe Antlerless	45		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
112	Limited Entry Game Permits, Deer, Nonresident, Limited Entry	468	214	\$100,152	Hunting	\$94,831	\$443	\$25	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
113	Limited Entry Game Permits, Deer, Nonresident, Premium Limited Entry	568	19	\$10,792	Hunting	\$10,219	\$538	\$30	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
114	Limited Entry Game Permits, Deer, Nonresident, Buck	268	586	\$157,048	Hunting	\$148,705	\$254	\$14	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
115	Limited Entry Game Permits, Deer, Nonresident, Limited Entry			\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
116	Limited Entry Game Permits, Deer, Nonresident, Premium Limited Entry			\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
117	Limited Entry Game Permits, Deer, Nonresident, Antlerless	93	34	\$3,162	Hunting	\$2,994	\$88	\$5	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
118	Limited Entry Game Permits, Deer, Nonresident, Two Doe Antlerless	171		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
119	Limited Entry Game Permits, Elk, Resident, Archery	50	11,485	\$574,250	Hunting	\$543,742	\$47	\$3	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
120	Limited Entry Game Permits, Elk, Resident, General Bull	50	29,602	\$1,480,100	Hunting	\$1,401,467	\$47	\$3	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
121	Limited Entry Game Permits, Elk, Resident, Limited Entry Bull	285	2,876	\$819,660	Hunting	\$776,114	\$270	\$15	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
122	Limited Entry Game Permits, Elk, Resident, Premium Limited Entry Bull	513	97	\$49,761	Hunting	\$47,117	\$486	\$27	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
123	Limited Entry Game Permits, Elk, Resident, Antlerless	50	9,519	\$475,950	Hunting	\$450,664	\$47	\$3	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
124	Limited Entry Game Permits, Elk, Resident, Control	30	4,343	\$130,290	Hunting	\$123,368	\$28	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
125	Limited Entry Game Permits, Elk, Resident, Depredation	50	100	\$5,000	Hunting	\$4,734	\$47	\$3	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
126	Limited Entry Game Permits, Elk, Resident, Depredation - Bull Elk - With Current Year Unused Bull Permit	235		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year

Division of Wildlife Resources: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for CY2017	Total Revenues for FY2018	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
127	Limited Entry Game Permits, Elk, Resident, Depredation - Bull Elk - Without Current Year Unused Bull Permit	285		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
128	Limited Entry Game Permits, Elk, Resident, Any Bull	285	100	\$28,500	Hunting	\$26,986	\$270	\$15	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
129	Limited Entry Game Permits, Elk, Resident, Antlerless			\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
130	Limited Entry Game Permits, Elk, Nonresident, Archery	393	635	\$249,555	Hunting	\$236,297	\$372	\$21	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
131	Limited Entry Game Permits, Elk, Nonresident, General Bull	393	1,308	\$514,044	Hunting	\$486,735	\$372	\$21	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
132	Limited Entry Game Permits, Elk, Nonresident, Limited Entry Bull	800	381	\$304,800	Hunting	\$288,607	\$757	\$43	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
133	Limited Entry Game Permits, Elk, Nonresident, Premium Limited Entry Bull	1,505	19	\$28,595	Hunting	\$27,076	\$1,425	\$80	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
134	Limited Entry Game Permits, Elk, Nonresident, Antlerless	218	905	\$197,290	Hunting	\$186,809	\$206	\$12	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
135	Limited Entry Game Permits, Elk, Nonresident, Control	93	162	\$15,066	Hunting	\$14,266	\$88	\$5	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
136	Limited Entry Game Permits, Elk, Nonresident, Depredation - Antlerless	218	10	\$2,180	Hunting	\$2,064	\$206	\$12	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
137	Limited Entry Game Permits, Elk, Nonresident, Any Bull			\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
138	Limited Entry Game Permits, Elk, Nonresident, Antlerless			\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
139	Limited Entry Game Permits, Pronghorn, Resident, Limited Buck	55	831	\$45,705	Hunting	\$43,277	\$52	\$3	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
140	Limited Entry Game Permits, Pronghorn, Resident, Limited Doe	30	663	\$19,890	Hunting	\$18,833	\$28	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
141	Limited Entry Game Permits, Pronghorn, Resident, Limited Two Doe	45	46	\$2,070	Hunting	\$1,960	\$43	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
142	Limited Entry Game Permits, Pronghorn, Resident, Buck			\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
143	Limited Entry Game Permits, Pronghorn, Resident, Doe	30	663	\$19,890	Hunting	\$18,833	\$28	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
144	Limited Entry Game Permits, Pronghorn, Resident, Depredation Doe	30	140	\$4,200	Hunting	\$3,977	\$28	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
145	Limited Entry Game Permits, Pronghorn, Resident, Archery Buck			\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
146	Limited Entry Game Permits, Pronghorn, Nonresident, Limited Buck	293	93	\$27,249	Hunting	\$25,801	\$277	\$16	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
147	Limited Entry Game Permits, Pronghorn, Nonresident, Limited Doe	93	76	\$7,068	Hunting	\$6,693	\$88	\$5	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
148	Limited Entry Game Permits, Pronghorn, Nonresident, Limited Two Doe	171	5	\$855	Hunting	\$810	\$162	\$9	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
149	Limited Entry Game Permits, Pronghorn, Nonresident, Archery Buck			\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
150	Limited Entry Game Permits, Pronghorn, Nonresident, Depredation Doe	93		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
151	Limited Entry Game Permits, Pronghorn, Nonresident, Buck (counts archery above)			\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
152	Limited Entry Game Permits, Pronghorn, Nonresident, Doe			\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year

Division of Wildlife Resources: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for CY2017	Total Revenues for FY2018	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
153	Limited Entry Game Permits, Moose, Resident, Bull	413	66	\$27,258	Hunting	\$25,810	\$391	\$22	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
154	Limited Entry Game Permits, Moose, Resident, Antlerless	213	19	\$4,047	Hunting	\$3,832	\$202	\$11	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
155	Limited Entry Game Permits, Moose, Nonresident, Bull	1,518	4	\$6,072	Hunting	\$5,749	\$1,437	\$81	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
156	Limited Entry Game Permits, Moose, Nonresident, Antlerless	713	4	\$2,852	Hunting	\$2,700	\$675	\$38	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is a higher fee for a significantly more rare once in a lifetime opportunity.
157	Limited Entry Game Permits, Bison, Resident	413	160	\$66,080	Hunting	\$62,569	\$391	\$22	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is a higher fee for a significantly more rare once in a lifetime opportunity.
158	Limited Entry Game Permits, Bison, Resident Antelope Island	1,110	6	\$6,660	Hunting	\$6,306	\$1,051	\$59	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is a higher fee for a significantly more rare once in a lifetime opportunity.
159	Limited Entry Game Permits, Bison, Nonresident	1,518	15	\$22,770	Hunting	\$21,560	\$1,437	\$81	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is a higher fee for a significantly more rare once in a lifetime opportunity.
160	Limited Entry Game Permits, Bison, Nonresident Antelope Island	2,615	1	\$2,615	Hunting	\$2,476	\$2,476	\$139	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is a higher fee for a significantly more rare once in a lifetime opportunity.
161	Limited Entry Game Permits, Bighorn Sheep, Resident, Desert	513	52	\$26,676	Hunting	\$25,259	\$486	\$27	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is a higher fee for a significantly more rare once in a lifetime opportunity.
162	Limited Entry Game Permits, Bighorn Sheep, Resident, Rocky Mountain	513	28	\$14,364	Hunting	\$13,601	\$486	\$27	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is a higher fee for a significantly more rare once in a lifetime opportunity.
163	Limited Entry Game Permits, Bighorn Sheep, Nonresident, Desert	1,518	4	\$6,072	Hunting	\$5,749	\$1,437	\$81	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is a higher fee for a significantly more rare once in a lifetime opportunity.
164	Limited Entry Game Permits, Bighorn Sheep, Nonresident, Rocky Mountain	1,518	6	\$9,108	Hunting	\$8,624	\$1,437	\$81	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is a higher fee for a significantly more rare once in a lifetime opportunity.
165	Limited Entry Game Permits, Goats, Resident Rocky Mountain	413	103	\$42,539	Hunting	\$40,279	\$391	\$22	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is a higher fee for a significantly more rare once in a lifetime opportunity.
166	Limited Entry Game Permits, Goats, Nonresident Rocky Mountain	1,518	10	\$15,180	Hunting	\$14,374	\$1,437	\$81	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is a higher fee for a significantly more rare once in a lifetime opportunity.
167	Limited Entry Game Permits, Cougar/Bear, Resident, Cougar	58	228	\$13,224	Hunting	\$12,521	\$55	\$3	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
168	Limited Entry Game Permits, Cougar/Bear, Resident, Bear	83	647	\$53,701	Hunting	\$50,848	\$79	\$4	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
169	Limited Entry Game Permits, Cougar/Bear, Resident, Premium Bear	166	53	\$8,798	Hunting	\$8,331	\$157	\$9	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
170	Limited Entry Game Permits, Cougar/Bear, Resident, Bear Archery			\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
171	Limited Entry Game Permits, Cougar/Bear, Resident, Cougar Pursuit	30	471	\$14,130	Hunting	\$13,379	\$28	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
172	Limited Entry Game Permits, Cougar/Bear, Resident, Bear Pursuit	30	390	\$11,700	Hunting	\$11,078	\$28	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
173	Limited Entry Game Permits, Cougar/Bear, Nonresident, Cougar	258	405	\$104,490	Hunting	\$98,939	\$244	\$14	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
174	Limited Entry Game Permits, Cougar/Bear, Nonresident, Bear	308	33	\$10,164	Hunting	\$9,624	\$292	\$16	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.

Division of Wildlife Resources: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for CY2017	Total Revenues for FY2018	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
175	Limited Entry Game Permits, Cougar/Bear, Nonresident, Premium Bear	475	8	\$3,800	Hunting	\$3,598	\$450	\$25	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
176	Limited Entry Game Permits, Cougar/Bear, Nonresident, Cougar Pursuit	135	41	\$5,535	Hunting	\$5,241	\$128	\$7	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
177	Limited Entry Game Permits, Cougar/Bear, Nonresident, Bear Pursuit	135	62	\$8,370	Hunting	\$7,925	\$128	\$7	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
178	Limited Entry Game Permits, Wolf, Resident	20	0	\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
179	Limited Entry Game Permits, Wolf, Nonresident	80	0	\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
180	Limited Entry Game Permits, Cougar/Bear, Cougar or Bear Damage	30	0	\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
181	Limited Entry Game Permits, Wild Turkey, Resident Limited Entry	35	4,536	\$158,760	Hunting	\$150,326	\$33	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
182	Limited Entry Game Permits, Wild Turkey, Nonresident Limited Entry	100	154	\$15,400	Hunting	\$14,582	\$95	\$5	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
183	Limited Entry Game Permits, Waterfowl, Swan, Resident	15	1,977	\$29,655	Hunting	\$28,080	\$14	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
184	Limited Entry Game Permits, Waterfowl, Swan, Nonresident	15	84	\$1,260	Hunting	\$1,193	\$14	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
185	Limited Entry Game Permits, Waterfowl, Sandhill Crane, Resident	15	352	\$5,280	Hunting	\$4,999	\$14	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
186	Limited Entry Game Permits, Waterfowl, Sandhill Crane, Nonresident	15	7	\$105	Hunting	\$99	\$14	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
187	Limited Entry Game Permits, Sportsman Permits, Resident, Bull Moose	413	1	\$413	Hunting	\$391	\$391	\$22	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is a higher fee for a significantly more rare once in a lifetime opportunity.
188	Limited Entry Game Permits, Sportsman Permits, Resident, Desert Bighorn Ram	513	1	\$513	Hunting	\$486	\$486	\$27	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is a higher fee for a significantly more rare once in a lifetime opportunity.
189	Limited Entry Game Permits, Sportsman Permits, Resident, Bull Elk	513	1	\$513	Hunting	\$486	\$486	\$27	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
190	Limited Entry Game Permits, Sportsman Permits, Resident, Buck Deer	168	1	\$168	Hunting	\$159	\$159	\$9	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
191	Limited Entry Game Permits, Sportsman Permits, Resident, Buck Pronghorn	55	1	\$55	Hunting	\$52	\$52	\$3	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
192	Limited Entry Game Permits, Sportsman Permits, Resident, Bear	83	1	\$83	Hunting	\$79	\$79	\$4	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
193	Limited Entry Game Permits, Sportsman Permits, Resident, Cougar	58	1	\$58	Hunting	\$55	\$55	\$3	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
194	Limited Entry Game Permits, Sportsman Permits, Resident, Rocky Mountain Goat	413	1	\$413	Hunting	\$391	\$391	\$22	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is a higher fee for a significantly more rare once in a lifetime opportunity.
195	Limited Entry Game Permits, Sportsman Permits, Resident, Rocky Mountain Sheep	513	1	\$513	Hunting	\$486	\$486	\$27	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is a higher fee for a significantly more rare once in a lifetime opportunity.
196	Limited Entry Game Permits, Sportsman Permits, Resident, Turkey	35	1	\$35	Hunting	\$33	\$33	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
197	Other, Falconry Permits, Resident, Apprentice Class	30	38	\$1,140	Hunting	\$1,079	\$28	\$2	All Costs are covered by fee this is a very small program statewide.
198	Other, Falconry Permits, Resident, General Class	50	25	\$1,250	Hunting	\$1,184	\$47	\$3	All Costs are covered by fee this is a very small program statewide.
199	Other, Falconry Permits, Resident, Master Class	50	33	\$1,650	Hunting	\$1,562	\$47	\$3	All Costs are covered by fee this is a very small program statewide.
200	Other, Falconry Permits, Nonresident, Apprentice Class	115		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
201	Other, Falconry Permits, Nonresident, General Class	115	4	\$460	Hunting	\$436	\$109	\$6	All Costs are covered by fee this is a very small program statewide.
202	Other, Falconry Permits, Nonresident, Master Class	115	6	\$690	Hunting	\$653	\$109	\$6	All Costs are covered by fee this is a very small program statewide.

Division of Wildlife Resources: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for CY2017	Total Revenues for FY2018	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
203	Other, Resident/Nonresident Dedicated Hunter Hourly Labor Buyout Rate	20	21,968	\$439,360	Hunting	\$416,018	\$19	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
204	Other, Furbearer/Trap Registration, Resident Furbearer	29	2,481	\$71,949	Hunting	\$68,127	\$27	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
205	Other, Furbearer/Trap Registration, Nonresident Furbearer	154	61	\$9,394	Hunting	\$8,895	\$146	\$8	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
206	Other, Furbearer/Trap Registration, Resident Bobcat Temporary Possession	15	8,709	\$130,635	Hunting	\$123,695	\$14	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
207	Other, Furbearer/Trap Registration, Nonresident Bobcat Temporary Possession	45	209	\$9,405	Hunting	\$8,905	\$43	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because the nonresident fee is higher.
208	Other, Furbearer/Trap Registration, Resident Trap Registration	10	60	\$600	Hunting	\$568	\$9	\$1	All Costs are covered by fee
209	Other, Furbearer/Trap Registration, Nonresident Trap Registration	10	18	\$180	Hunting	\$170	\$9	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
210	Other, Duplicate Licenses, Permits and Tags, Hunter Education cards	10		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
211	Other, Duplicate Licenses, Permits and Tags, Furharvester Education cards	10		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
212	Other, Duplicate Licenses, Permits and Tags, Duplicate Vouchers CWMU/Conservation/Mitigation	25		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
213	Other, Refund of Hunting Draw License	25		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
214	Other, Application Amendment	25		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
215	Other, Late Harvest Reporting	50	508	\$25,400	Hunting	\$24,051	\$47	\$3	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
216	Other, Wildlife Management Area Access (without a valid license)			\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
217	Other, Hunter Education, Hunter Education Training (See Education Split)	6	9,500	\$57,000	Hunting	\$53,972	\$6	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
218	Other, Hunter Education, Hunter Education Home Study	6	50	\$300	Hunting	\$284	\$6	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
219	Other, Hunter Education, Furharvester Education Training	6	100	\$600	Hunting	\$568	\$6	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
220	Other, Hunter Education, Bowhunter Education Class	6	500	\$3,000	Hunting	\$2,841	\$6	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
221	Other, Hunter Education, Long Distance Verification	2	1	\$2	Hunting	\$2	\$2	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
222	Other, Hunter Education, Becoming an Outdoors Woman	150		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
223	Other, Hunter Education Range, Adult (all shooting fees roll up revenue for combined below 6 categories)	5	65,687	\$328,435	Hunting	\$310,986	\$5	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
224	Other, Hunter Education Range, Youth	2	17,350	\$34,700	Hunting	\$32,857	\$2	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
225	Other, Hunter Education Range, Group for organized groups and not for special passes	50% Discount		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
226	Other, Hunter Education Range, Spotting Scope Rental	2	250	\$500	Hunting	\$473	\$2	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
227	Other, Hunter Education Range, Trap, Skeet or Riverside Skeet	5	3,100	\$15,500	Hunting	\$14,677	\$5	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
228	Other, Hunter Education Range, Five Stand - Multi-Station Birds	7	315	\$2,205	Hunting	\$2,088	\$7	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
229	Other, Hunter Education Range, Sportsmen Club Meetings	20	2	\$40	Hunting	\$38	\$19	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
230	Game Licenses, Introductory Hunting License (\$4 intro license combines with \$6 education fee in hunter education category below)	4		\$0	Hunting	\$0	\$0	\$0	\$0 Sales this year
231	Other, Drawing Application	10	676,954	\$6,769,540	Hunting	\$6,409,897	\$9	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR program provision and draw contract management effort.
232	Resident combination 18-64 365 day	38	124,173.0	\$2,359,287	Hunting/Fishin	\$2,233,946	\$9	\$29	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing.
233	Resident combination 18-64 730 day Multi Year	74	2,986.0	\$110,482	Hunting/Fishin	\$104,612	\$18	\$56	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year permit. Permit assumed to be 50% hunting and 50% fishing.

Division of Wildlife Resources: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for CY2017	Total Revenues for FY2018	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
234	Resident combination 18-64 1095 day Multi Year	111	699.0	\$38,795	Hunting/Fishin	\$36,733	\$26	\$85	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year permit. Permit assumed to be 50% hunting and 50% fishing.
235	Resident combination 18-64 1460 day Multi Year	148	58.0	\$4,292	Hunting/Fishin	\$4,064	\$35	\$113	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year permit. Permit assumed to be 50% hunting and 50% fishing.
236	Resident combination 18-64 1825 day Multi Year	185	1,557.0	\$144,023	Hunting/Fishin	\$136,371	\$44	\$141	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year permit. Permit assumed to be 50% hunting and 50% fishing.
237	Resident combination age 14-17	20	14,891.0	\$148,910	Hunting/Fishin	\$140,999	\$5	\$15	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing.
238	Resident combination age 65+ 365 day	29	12,142.0	\$176,059	Hunting/Fishin	\$166,706	\$7	\$22	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing.
239	Resident combination age 65+ 730 day Multi Year	58	512.0	\$14,848	Hunting/Fishin	\$14,059	\$14	\$44	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year permit. Permit assumed to be 50% hunting and 50% fishing.
240	Resident combination age 65+ 1095 day Multi Year	87	131.0	\$5,699	Hunting/Fishin	\$5,396	\$21	\$66	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year permit. Permit assumed to be 50% hunting and 50% fishing.
241	Resident combination age 65+ 1460 day Multi Year	116	15.0	\$870	Hunting/Fishin	\$824	\$27	\$89	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year permit. Permit assumed to be 50% hunting and 50% fishing.
242	Resident combination age 65+ 1825 day Multi Year	145	197.0	\$14,283	Hunting/Fishin	\$13,524	\$34	\$111	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year permit. Permit assumed to be 50% hunting and 50% fishing.
243	Non Res combination age 18+ 365 day Multi Year	85	9,621.0	\$408,893	Hunting/Fishin	\$387,169	\$20	\$65	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year permit. Permit assumed to be 50% hunting and 50% fishing.
244	Non Res combination age 18+ 730 day Multi Year	168	93.0	\$7,812	Hunting/Fishin	\$7,397	\$40	\$128	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year permit. Permit assumed to be 50% hunting and 50% fishing.
245	Non Res combination age 18+ 1095 day	252	20	\$2,520	Hunting/Fishin	\$2,386	\$60	\$192	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year permit. Permit assumed to be 50% hunting and 50% fishing.
246	Non Res combination age 18+ 1460 day Multi Year	336	2	\$336	Hunting/Fishin	\$318	\$80	\$256	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year permit. Permit assumed to be 50% hunting and 50% fishing.
247	Non Res combination age 18+ 1825 day Multi Year	420	43	\$9,030	Hunting/Fishin	\$8,550	\$99	\$321	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. The difference is higher because this is a multi year permit. Permit assumed to be 50% hunting and 50% fishing.
248	Non Res combination age 17 & under 365 day	29	652	\$9,454	Hunting/Fishin	\$8,952	\$7	\$22	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision. Permit assumed to be 50% hunting and 50% fishing.
249	Other, License Agency, Application	20	2	\$20	Hunting/Fishin	\$19	\$5	\$15	All Costs are covered by fee to process new applications

Division of Wildlife Resources: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for CY2017	Total Revenues for FY2018	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
250	Other, License Agency, Postage	current rate		\$0	Hunting/Fishin	\$0	\$0	\$0	\$0 Sales this year
251	Other, License Agency, Lost license paper by license agents	10	850	\$4,250	Hunting/Fishin	\$4,024	\$2	\$8	All Costs are covered by fee
252	Total Revenue - Hunting			\$25,066,776					
253	Total Expenditures - Hunting			\$23,735,062		\$23,735,062			
254	Difference - Hunting			\$1,331,713					
255									
256	Other, Easement and Leases Schedule, Application for Leases, Leases	250		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
257	Other, Easement and Leases Schedule, Application for Leases, Rights-of-way	750		\$1,460,000	Other (COR,Lar	\$0	\$0	\$0	Mineral Easement
258	Other, Easement and Leases Schedule, Application for Leases, Rights-of-entry	50	83	\$4,172	Other (COR,Lar	\$3,950	\$47	\$3	All Costs are covered by fee
259	Other, Easement and Leases Schedule, Application for Leases, Amendment to lease, easement, right-of-way	400		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
260	Other, Easement and Leases Schedule, Application for Leases, Certified document	5		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
261	Other, Easement and Leases Schedule, Application for Leases, Research on leases or title records	50		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
262	Other, Rights-of-Way, Leases and Easements - Resulting in Long-Term Uses of Habitat ** (the majority of revenue rolls up all easement categories)	Variable		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
263	Other, Rights-of-Way, Special Use Permits for non-depleting land uses of < 1 year	Variable		\$6,100	Other (COR,Lar	\$5,776	\$0	\$0	All Costs are covered by fee
264	Other, Rights-of-Way, Width of Easement, 0' - 30' Initial	12		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
265	Other, Rights-of-Way, Width of Easement, 0' - 30' Renewal	8		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
266	Other, Rights-of-Way, Width of Easement, 31' - 60' Initial	18		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
267	Other, Rights-of-Way, Width of Easement, 31' - 60' Renewal	12		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
268	Other, Rights-of-Way, Width of Easement, 61' - 100' Initial	24		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
269	Other, Rights-of-Way, Width of Easement, 61' - 100' Renewal	16		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
270	Other, Rights-of-Way, Width of Easement, 101' - 200' Initial	30		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
271	Other, Rights-of-Way, Width of Easement, 101' - 200' Renewal	20		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
272	Other, Rights-of-Way, Width of Easement, 201' - 300' Initial	40		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
273	Other, Rights-of-Way, Width of Easement, 201' - 300' Renewal	28		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
274	Other, Rights-of-Way, Width of Easement, >300' Initial	50		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
275	Other, Rights-of-Way, Width of Easement, >300' Renewal	34		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
276	Other, Rights-of-Way, Outside Diameter of Pipe, <2.0" Initial	9		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
277	Other, Rights-of-Way, Outside Diameter of Pipe, <2.0" Renewal	4		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
278	Other, Rights-of-Way, Outside Diameter of Pipe, 2.0" - 13" Initial	19		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
279	Other, Rights-of-Way, Outside Diameter of Pipe, 2.0" - 13" Renewal	8		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
280	Other, Rights-of-Way, Outside Diameter of Pipe, 13.1" - 25" Renewal	12		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
281	Other, Rights-of-Way, Outside Diameter of Pipe, 25.1" - 37" Renewal	16		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
282	Other, Rights-of-Way, Outside Diameter of Pipe, >37" Initial	75		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
283	Other, Rights-of-Way, Outside Diameter of Pipe, >37" Renewal	32		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
284	Other, Rights-of-Way, Roads, Canals, Permanent loss of habitat plus high maintenance disturbance, 1' - 33' New Construction	18		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
285	Other, Rights-of-Way, Roads, Canals, Permanent loss of habitat plus high maintenance disturbance, 1' - 33' Existing	12		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
286	Other, Rights-of-Way, Roads, Canals, Permanent loss of habitat plus high maintenance disturbance, 33.1' - 66' New Construction	24		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year
287	Other, Rights-of-Way, Roads, Canals, Permanent loss of habitat plus high maintenance disturbance, 33.1' - 66' Existing	18		\$0	Other (COR,Lar	\$0	\$0	\$0	\$0 Sales this year

Division of Wildlife Resources: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for CY2017	Total Revenues for FY2018	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
288	Other, Handling	10		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
289	Other, Landowner Association Application	150	45	\$6,750	Other (COR,La	\$6,391	\$142	\$8	All Costs are covered by fee
290	Other, Bird Bands	0		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
291	Other, Exchange	10	350	\$3,500	Other (COR,La	\$3,314	\$9	\$1	All Costs are covered by fee
292	Other, Wood Products on Division Land, Firewood (2 Cords)	10		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
293	Other, Wood Products on Division Land, Christmas Tree	5		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
294	Other, Wood Products on Division Land, Ornamentals, Conifers	5		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
295	Other, Wood Products on Division Land, Ornamentals, Deciduous	3		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
296	Other, Wood Products on Division Land, Ornamentals, Posts	0		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
297	Other, Reproduction of Records, Self Service	0		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
298	Other, Reproduction of Records, Staff Service	25	16	\$400	Other (COR,La	\$379	\$24	\$1	All Costs are covered by fee
299	Other, Reproduction of Records, Geographic Information System, Personnel Time	50		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
300	Other, Reproduction of Records, Geographic Information System, Processing	55		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
301	Other, Reproduction of Records, Data Processing, Programming Time	75		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
302	Other, Reproduction of Records, Data Processing, Production	55		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
303	Other, Return check charge	20	10	\$200	Other (COR,La	\$189	\$19	\$1	All Costs are covered by fee
304	Other, Hardware Ranch Sleigh Ride, Adult	5	15,159	\$75,795	Other (COR,La	\$71,768	\$5	\$0	All Costs are covered by fee
305	Other, Hardware Ranch Sleigh Ride, Age 4-8	3		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
306	Other, Hardware Ranch Sleigh Ride, Age 0-3	0		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
307	Other, Hardware Ranch Sleigh Ride, Education Groups	1		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
308	Other, Certificates of Registration, Initial - Personal Use	75	240	\$18,000	Other (COR,La	\$17,044	\$71	\$4	All Costs are covered by fee
309	Other, Certificates of Registration, Initial - Commercial	150	57	\$8,550	Other (COR,La	\$8,096	\$142	\$8	All Costs are covered by fee
310	Other, Certificates of Registration, TYPE I, Small, Under 50	20	8	\$160	Other (COR,La	\$151	\$19	\$1	All Costs are covered by fee
311	Other, Certificates of Registration, TYPE I, Medium, 50 to 100	100	22	\$2,200	Other (COR,La	\$2,083	\$95	\$5	All Costs are covered by fee
312	Other, Certificates of Registration, TYPE I, Large, over 200	250	2	\$500	Other (COR,La	\$473	\$237	\$13	All Costs are covered by fee
313	Other, Certificates of Registration, Amendment	10	1	\$10	Other (COR,La	\$9	\$9	\$1	All Costs are covered by fee
314	Other, Certificates of Registration, Certificate of Registration (COR) Handling	10	760	\$7,600	Other (COR,La	\$7,196	\$9	\$1	All Costs are covered by fee
315	Other, Certificates of Registration, Renewal	30	700	\$21,000	Other (COR,La	\$19,884	\$28	\$2	All Costs are covered by fee
316	Other, Certificates of Registration, Late fee for failure to renew Certificates of Registration when due: greater of \$10 or 20% of fee.	Variable		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
317	Other, Certificates of Registration, Required Inspections	100	230	\$23,000	Other (COR,La	\$21,778	\$95	\$5	All Costs are covered by fee
318	Other, Certificates of Registration, Failure to Submit Required Annual Activity Report When Due	10	1	\$10	Other (COR,La	\$9	\$9	\$1	All Costs are covered by fee
319	Other, Certificates of Registration, Request for Species Reclassification	200	1	\$200	Other (COR,La	\$189	\$189	\$11	All Costs are covered by fee
320	Other, Certificates of Registration, Request for Variance	200	7	\$1,400	Other (COR,La	\$1,326	\$189	\$11	All Costs are covered by fee
321	Other, Certificates of Registration, Commercial Fishing and Dealing Commercially in Aquatic Wildlife, Dealer in Live/Dead Bait	75	12	\$900	Other (COR,La	\$852	\$71	\$4	All Costs are covered by fee
322	Other, Certificates of Registration, Commercial Fishing and Dealing Commercially in Aquatic Wildlife, Helper Cards - Live/Dead Bait	15	12	\$180	Other (COR,La	\$170	\$14	\$1	All Costs are covered by fee
323	Other, Certificates of Registration, Commercial Fishing and Dealing Commercially in Aquatic Wildlife, Commercial Seiner	1,000		\$0	Other (COR,La	\$0	\$0	\$0	\$0 Sales this year
324	Other, Certificates of Registration, Commercial Fishing and Dealing Commercially in Aquatic Wildlife, Helper Cards - Commercial Seiner	100	5	\$500	Other (COR,La	\$473	\$95	\$5	All Costs are covered by fee

Division of Wildlife Resources: Fee Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2018	Quantity for CY2017	Total Revenues for FY2018	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
325	Other, Certificates of Registration, Commercial Fishing and Dealing Commercially in Aquatic Wildlife, Commercial Brine Shrimper	15,000	79	\$1,185,000	Other (COR,La	\$1,122,045	\$14,203	\$797	All Costs are covered by fee
326	Other, Certificates of Registration, Commercial Fishing and Dealing Commercially in Aquatic Wildlife, Helper Cards - Commercial Brine Shrimper	1,500	12	\$18,000	Other (COR,La	\$17,044	\$1,420	\$80	All Costs are covered by fee
327	Other, Certificates of Registration, Upland Game Cooperative Wildlife Management Units, New Application	250	16	\$4,000	Other (COR,La	\$3,787	\$237	\$13	All Costs are covered by fee
328	Other, Certificates of Registration, Upland Game Cooperative Wildlife Management Units, Annual	150	118	\$17,700	Other (COR,La	\$16,760	\$142	\$8	All Costs are covered by fee
329	Other, Certificates of Registration, Big Game Cooperative Wildlife Management Unit, New Application	250	12	\$3,000	Other (COR,La	\$2,841	\$237	\$13	All Costs are covered by fee
330	Other, Certificates of Registration, Big Game Cooperative Wildlife Management Unit, Annual	150	130	\$19,500	Other (COR,La	\$18,464	\$142	\$8	All Costs are covered by fee
331	Other, Certificates of Registration, Falconry, Three year	45	105	\$4,725	Other (COR,La	\$4,474	\$43	\$2	All Costs are covered by fee
332	Other, Certificates of Registration, Falconry, Five Year	75	100	\$7,500	Other (COR,La	\$7,102	\$71	\$4	All Costs are covered by fee
333	Other, Certificates of Registration, Commercial Hunting Areas, New Application	150	1	\$150	Other (COR,La	\$142	\$142	\$8	All Costs are covered by fee
334	Other, Certificates of Registration, Commercial Hunting Areas, Renewal Application	150	20	\$3,000	Other (COR,La	\$2,841	\$142	\$8	All Costs are covered by fee
335	Total Revenue - Other			\$2,903,702		\$1,367,764			
336	Total Expenditure - Other			\$1,367,003					
337	Difference			\$1,536,699					
	Other non fee associated restricted revenue - Grazing, Interest, Restitution			\$391,844					
	Total Revenue:			\$40,965,721					
	Total Expenditure:			\$37,427,733					
	Difference			3,537,989					

Division of Water Rights

- Number of Fees: **80**
- Total Fee Revenues in FY 2018: **\$715,000 (5% of total budget)**
- Total FY 2018 Budget: **\$13,379,100**

The division did not provide responses to the survey questions related to the fees-data exercise.

Fee-Data Accuracy Scorecard, FY 2018		
Division of Water Rights		
1. Is actual accounting data collected for:		Comments
a. Fee revenues?	no	Not tracking the actual revenues by fee in the accounting system.
b. Costs to administer fees?	no	Not tracking the actual costs by fee in the accounting system.
If no actual accounting data available,		
2. Is there sound methodology for estimating the fee data that accounts for individual fees for:		
a. Fee revenues?	no	Most of the fee revenues (over 80%) are grouped into one large category.
b. Costs to administer fees?	no	Most of the fee costs (over 80%) are grouped into one large category.
3. Are the data calculations accurate for:		
a. Fee revenues?	yes	Calculations seem accurate.
b. Costs to administer fees?	yes	Calculations seem accurate.
4. Does entity publish the data for:		
a. Fee revenues?	no	No fee data published.
b. Costs to administer fees?	no	No fee data published.
5. Is the explanation for the difference adequate?	yes	The explanations seem adequate.

Division of Water Rights: Fee Revenues vs. Costs

Fee Names	2018 GS Fees	2018 Quantity	2018 Fee Revenues (Ded CR)	Total Expenses	Difference (Fee - Costs)	Explanations
Applications	Various See Fee Schedule	3,354	434,417	4,125,160	(3,690,743)	Water Right applications exist to provide a public record of Water Rights which can be relied on by the public. This is an important benefit to everyone who chooses to live in our state. The Fee was not originated to cover the cost of the process. It has not covered the entire cost since inception.
Report of Conveyance	40	2,917	116,720	215,298	(98,578)	The Division has not been instructed to recover the cost of processing ROC's through a fee. The fee allows filing of ROCs but eliminates attempts to submit excess filings.
Well Driller related permits	Various See Fee Schedule	129	18,500	77,202	(58,702)	The purpose of licensing is to protect aquifers of the state from contamination due to poor well construction by requiring a minimum amount of knowledge and education. The division has not tried to recover the cost of all fees nor has it been directed to do so.
Stream Alterations	Various See Fee Schedule	253	145,400	240,985	(95,585)	The fee for this program was instituted in 2009 by the Legislature to create offsets to budget cuts rather than discontinuing the program. The division has re-scoped the program to fit within a reduced amount of money produced by fees and will continue to do so as the fees generated decline.

Department of Agriculture and Food

- Number of Fees: 343
- Total Fee Revenues in FY 2018: \$4,233,346 (10% of total budget)
- Total FY 2018 Budget: \$43,370,500

Below are the responses by agency staff to survey questions related to the fees-data exercise:

1. What benefits have you seen as a result of the fees-data improvement exercise?
This exercise made us recognize the need for a new computer system to be able to track fee, and other, revenue. We are unable to delineate which fees go with which programs. Can't break out fees that are similar, such as brand revenue. We recognize that we need better granular data based on programs. We are also using other devices, such as Telematics, to help determine what fees to charge. This allows us to see how time is spent (i.e., travel vs actual inspection time).
2. What changes/improvements to the way you collect/use the fees data have you done in the current, FY 2019?
Changes that we are making are to be able to identify revenue sources to programs, to become more fee revenue dependent rather than general fund, especially in those areas that generate substantial revenue.
3. What specific plans do you have for future improvements in the fees data?
We are working toward implementation of a new computer system that will allow us to track fee revenue to the specific fee type. This system will also help us with additional data gathering to help with determining what fee amounts should be charged based on the amount of time it takes to complete an inspection. This will also reduce expenses in areas related to duplication of efforts, processing manually then needing to enter into current computer systems.

Fee-Data Accuracy Scorecard, FY 2018		
Department of Agriculture and Food		
1. Is actual accounting data collected for:	Comments	
a. Fee revenues?	no	No current ability to collect actual data. Agency reported that they are in the process of implementing a system that would allow them to track revenues by fee.
b. Costs to administer fees?	no	No current ability to collect actual data. Agency reported that they are in the process of implementing a system that would allow them to track better the expenditures.
If no actual accounting data available,		
2. Is there sound methodology for estimating the fee data that accounts for individual fees for:		
a. Fee revenues?	no	Revenues are grouped in categories that are too general.
b. Costs to administer fees?	no	Expenses are grouped in categories that are too general.
3. Are the data calculations accurate for:		
a. Fee revenues?	no	The "Quantity" number is misleading; it is derived by dividing total revenues for a category by a specific fee.
b. Costs to administer fees?	no	The "Cost per Fee" is inaccurate since it uses the inaccurate "Quantity" number.
4. Does entity publish the data for:		
a. Fee revenues?	no	No fee data published
b. Costs to administer fees?	no	No fee data published
5. Is the explanation for the difference adequate?	no	No explanations provided

Department of Agriculture and Food: Fee Revenues vs. Costs

Index	Division Name	Program	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
1	Administration	Admin	General Administration, Produce Dealers, Produce Dealers	\$25			\$0		
2	Administration	Admin	General Administration, Produce Dealers, Dealer's Agent	\$10	55	\$550	\$0	\$10	
3	Administration	Admin	General Administration, Produce Dealers, Broker/Agent	\$25			\$0		
4	Administration	Admin	General Administration, Produce Dealers, Produce Broker	\$25			\$0		
5	Administration	Admin	General Administration, Produce Dealers, Livestock Dealer	\$250	87	\$21,700	\$0	\$250	
6	Administration	Admin	General Administration, Produce Dealers, Livestock Dealer/Agent	\$75	38	\$2,825	\$0	\$75	
7	Administration	Admin	General Administration, Livestock Auctions, Livestock Auction Market	\$100	7	\$700	\$0	\$100	
8	Administration	Admin	General Administration, Livestock Auctions, Auction Weigh Person	\$25	2	\$50	\$0	\$25	
9	Administration	Admin	General Administration, Registered Farms Recording	\$10			\$0		
10	Administration	Admin	All Agriculture Divisions, Certified document	\$25			\$0		
11	Administration	Admin	All Agriculture Divisions, Copies of files, Per hour	\$10			\$0		
12	Administration	Admin	All Agriculture Divisions, Copies of files, Per copy	\$0			\$0		
13	Administration	Admin	All Agriculture Divisions, Duplicate	\$15			\$0		
14	Administration	Admin	All Agriculture Divisions, Internet Access	\$2			\$0		
15	Administration	Admin	All Agriculture Divisions, Late	\$25	25	\$620	\$0	\$25	
16	Administration	Admin	All Agriculture Divisions, Returned check	\$15			\$0		
17	Administration	Admin	All Agriculture Divisions, Mileage	\$1			\$0		
18	Administration	Admin	TOTAL				\$0		
19	Administration	Organic	General Administration, Citations, Maximum per Violation	\$500	49	\$24,275	\$0	\$500	
20	Administration	Organic	All Agriculture Divisions, Organic Certification, Annual registration of producers, handlers, processors or combination	\$300	484	\$145,213	\$614	(\$314)	
21	Administration	Organic	All Agriculture Divisions, Organic Certification, Annual registration late fee	\$100			\$0		
22	Administration	Organic	All Agriculture Divisions, Organic Certification, Fee for inspection	\$65			\$0		
23	Administration	Organic	All Agriculture Divisions, Organic Certification, Inspectors' time >40 hours per week (overtime) plus regular fees	\$42			\$0		
24	Administration	Organic	All Agriculture Divisions, Organic Certification, Major holidays and Sundays plus regular fees	\$42			\$0		
25	Administration	Organic	All Agriculture Divisions, Organic Certification, Gross Sales, \$0 to \$5,000: Exempt	\$10			\$0		
26	Administration	Organic	All Agriculture Divisions, Organic Certification, Gross Sales, \$5,001 to \$10,000	\$100			\$0		
27	Administration	Organic	All Agriculture Divisions, Organic Certification, Gross Sales, \$10,001 to \$15,000	\$180			\$0		
28	Administration	Organic	All Agriculture Divisions, Organic Certification, Gross Sales, \$15,001 to \$20,000	\$240			\$0		
29	Administration	Organic	All Agriculture Divisions, Organic Certification, Gross Sales, \$20,001 to \$25,000	\$300			\$0		
30	Administration	Organic	All Agriculture Divisions, Organic Certification, Gross Sales, \$25,001 to \$30,000	\$360			\$0		
31	Administration	Organic	All Agriculture Divisions, Organic Certification, Gross Sales, \$30,001 to \$35,000	\$420			\$0		
32	Administration	Organic	All Agriculture Divisions, Organic Certification, Gross Sales, \$35,001 to \$50,000	\$600			\$0		
33	Administration	Organic	All Agriculture Divisions, Organic Certification, Gross Sales, \$50,001 to \$75,000	\$900			\$0		
34	Administration	Organic	All Agriculture Divisions, Organic Certification, Gross Sales, \$75,001 to \$100,000	\$1,200			\$0		
35	Administration	Organic	All Agriculture Divisions, Organic Certification, Gross Sales, \$100,001 to \$150,000	\$1,800			\$0		
36	Administration	Organic	All Agriculture Divisions, Organic Certification, Gross Sales, \$150,001 to \$280,000	\$2,240			\$0		
37	Administration	Organic	All Agriculture Divisions, Organic Certification, Gross Sales, \$280,001 to \$375,000	\$3,000			\$0		
38	Administration	Organic	All Agriculture Divisions, Organic Certification, Gross Sales, \$375,001 to \$500,000	\$4,000			\$0		
39	Administration	Organic	All Agriculture Divisions, Organic Certification, Gross Sales, \$500,001 and up	\$5,000			\$0		

Department of Agriculture and Food: Fee Revenues vs. Costs

Index	Division Name	Program	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
40	Administration	Organic	TOTAL				\$0		
41	Chemistry Lab	Chemistry	Chemistry Laboratory, Seed, Feed, and Meat, Moisture	\$20			\$0		
42	Chemistry Lab	Chemistry	Chemistry Laboratory, Seed, Feed, and Meat, Fat	\$35			\$0		
43	Chemistry Lab	Chemistry	Chemistry Laboratory, Seed, Feed, and Meat, Fiber, Crude or ADF (Acid Detergent Fiber)	\$45			\$0		
44	Chemistry Lab	Chemistry	Chemistry Laboratory, Seed, Feed, and Meat, Proximate analysis (moisture, protein, fat, fiber, ash)	\$90			\$0		
45	Chemistry Lab	Chemistry	Chemistry Laboratory, Seed, Feed, and Meat, Proximate analysis (moisture, protein, fiber)	\$60			\$0		
46	Chemistry Lab	Chemistry	Chemistry Laboratory, Seed, Feed, and Meat, Protein	\$32			\$0		
47	Chemistry Lab	Chemistry	Chemistry Laboratory, Seed, Feed, and Meat, NPN (Non-Protein Nitrogen)	\$25			\$0		
48	Chemistry Lab	Chemistry	Chemistry Laboratory, Seed, Feed, and Meat, Ash	\$20			\$0		
49	Chemistry Lab	Chemistry	Chemistry Laboratory, Seed, Feed, and Meat, Water Activity	\$30			\$0		
50	Chemistry Lab	Chemistry	Chemistry Laboratory, Seed, Feed, and Meat, Salt	\$30			\$0		
51	Chemistry Lab	Chemistry	Chemistry Laboratory, Seed, Feed, and Meat, Fertilizer, Nitrogen	\$32			\$0		
52	Chemistry Lab	Chemistry	Chemistry Laboratory, Seed, Feed, and Meat, Fertilizer, Available Phosphorous	\$35			\$0		
53	Chemistry Lab	Chemistry	Chemistry Laboratory, Seed, Feed, and Meat, Fertilizer, Potash	\$30			\$0		
54	Chemistry Lab	Chemistry	Chemistry Laboratory, Inorganics, Digested, Testing	\$0			\$0		
55	Chemistry Lab	Chemistry	Chemistry Laboratory, Inorganics, Digested, Prep and First Analyte	\$35			\$0		
56	Chemistry Lab	Chemistry	Chemistry Laboratory, Inorganics, Digested, Additional Analytes	\$22			\$0		
57	Chemistry Lab	Chemistry	Chemistry Laboratory, Inorganics, Digested, pH	\$20			\$0		
58	Chemistry Lab	Chemistry	Chemistry Laboratory, Water Test I	\$250			\$0		
59	Chemistry Lab	Chemistry	Chemistry Laboratory, Water Test II	\$180			\$0		
60	Chemistry Lab	Chemistry	Chemistry Laboratory, Water Quality	\$180			\$0		
61	Chemistry Lab	Chemistry	Chemistry Laboratory, Herbicides - Water	\$185			\$0		
62	Chemistry Lab	Chemistry	Chemistry Laboratory, Insecticides/Fungicides - Water	\$205			\$0		
63	Chemistry Lab	Chemistry	Chemistry Laboratory, Herbicides - Soil/Plants	\$305			\$0		
64	Chemistry Lab	Chemistry	Chemistry Laboratory, Insecticides - Soil/Plants	\$265			\$0		
65	Chemistry Lab	Chemistry	Chemistry Laboratory, Pesticide, Water, Single Test	\$205			\$0		
66	Chemistry Lab	Chemistry	Chemistry Laboratory, Pesticide, Water, Multiresidue Test	\$275			\$0		
67	Chemistry Lab	Chemistry	Chemistry Laboratory, Pesticide, Non-water, Single Test	\$400	11	\$4,580	\$0	\$400	
68	Chemistry Lab	Chemistry	Chemistry Laboratory, Pesticide, Non-water, Multiresidue Test	\$400			\$0		
69	Chemistry Lab	Chemistry	Chemistry Laboratory, Pesticide, Formulation	\$305			\$0		
70	Chemistry Lab	Chemistry	Chemistry Laboratory, Inorganics, Undigested, Testing	\$0			\$0		
71	Chemistry Lab	Chemistry	Chemistry Laboratory, Inorganics, Undigested, Prep and First Analyte	\$25			\$0		
72	Chemistry Lab	Chemistry	Chemistry Laboratory, Inorganics, Undigested, Additional Analytes	\$12			\$0		
73	Chemistry Lab	Chemistry	Chemistry Laboratory, Vitamin A	\$60			\$0		
74	Chemistry Lab	Chemistry	Chemistry Laboratory, Mercury Analysis	\$85			\$0		
75	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Basic Lab	\$50			\$0		
76	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Number of Certified Analyst	\$30			\$0		
77	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Number of Approved Test	\$30			\$0		
78	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Total Yearly Assessed	\$90			\$0		
79	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Standard Plate Count	\$10			\$0		
80	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Coliform Count	\$15			\$0		

Department of Agriculture and Food: Fee Revenues vs. Costs

Index	Division Name	Program	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
81	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Antibiotics Test	\$5			\$0		
82	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Phosphatase Test	\$15			\$0		
83	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Wisconsin Mastitis Test (WMT) Screening Test	\$5			\$0		
84	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Direct Microscopic Somatic Cell Count (DMSCC): Confirmation	\$10			\$0		
85	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Direct Somatic Cell Count (DSCC): Instrumentation	\$5			\$0		
86	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Coliform Confirmation	\$5			\$0		
87	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Container Rinse Test	\$10			\$0		
88	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, H2O Coliform Confirmation Test	\$5			\$0		
89	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, H2O Coliform Total Count	\$18			\$0		
90	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Butterfat %	\$10			\$0		
91	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Added H2O in Raw Milk	\$5			\$0		
92	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Reactivated Phosphatase Confirmation	\$15			\$0		
93	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Antibiotics Confirmation Test	\$10			\$0		
94	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Salmonella Screen	\$40			\$0		
95	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, E-Coli Screen	\$40			\$0		
96	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, E. coli confirmatory testing	\$40			\$0		
97	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Salmonella confirmatory testing	\$40			\$0		
98	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, STEC confirmatory testing	\$40			\$0		
99	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Listeria confirmatory testing	\$40			\$0		
100	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Listeria Screen	\$30			\$0		
101	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, All Other Services, per hour	\$40			\$0		
102	Chemistry Lab	Chemistry	Certification, Milk Laboratory Evaluation Program, Campylobacter Screen	\$40			\$0		
103	Chemistry Lab	Chemistry	TOTAL				\$0		
104	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Owner/Trainer	\$100			\$0		
105	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Owner	\$75			\$0		
106	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Organization	\$75			\$0		
107	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Trainer	\$75			\$0		
108	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Assistant trainer	\$75			\$0		
109	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Jockey	\$75			\$0		
110	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Jockey Agent	\$75			\$0		
111	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Veterinarian	\$75			\$0		
112	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Racing Official	\$75			\$0		
113	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Racing Organization Manager or Official	\$75			\$0		
114	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Authorized Agent	\$75			\$0		
115	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Farrier	\$75			\$0		

Department of Agriculture and Food: Fee Revenues vs. Costs

Index	Division Name	Program	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
116	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Assistant to the Racing Manager or Official	\$75			\$0		
117	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Video Operator	\$75			\$0		
118	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Photo Finish Operator	\$75			\$0		
119	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Valet	\$50			\$0		
120	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Jockey Room Attendant or Custodian	\$50			\$0		
121	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Colors Attendant	\$50			\$0		
122	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Paddock Attendant	\$50			\$0		
123	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Pony Rider	\$50			\$0		
124	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Groom	\$50			\$0		
125	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Security Guard	\$50			\$0		
126	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Stable Gate Man	\$50			\$0		
127	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Security Investigator	\$50			\$0		
128	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Concessionaire	\$50			\$0		
129	Horse Commission	Horse	Utah Horse Commission (fees are not to exceed the amounts identified), Application Processing	\$25	525	\$13,130	\$34	(\$9)	
130	Horse Commission	Horse	TOTAL				\$0		
131	Animal Health	Animal	Animal Health, Inspection Service	\$39	1	\$50	\$0	\$39	
132	Animal Health	Animal	Animal Health, Commercial Aquaculture Facility	\$150	21	\$3,175	\$0	\$150	
133	Animal Health	Animal	Animal Health, Commercial Fishing Facility	\$30	72	\$2,160	\$0	\$30	
134	Animal Health	Animal	Animal Health, Citation, Per violation	\$200			\$0		
135	Animal Health	Animal	Animal Health, Citation, Per head	\$2			\$0		
136	Animal Health	Animal	Animal Health, Hatchery Operation (Poultry)	\$25	16	\$400	\$0	\$25	
137	Animal Health	Animal	Animal Health, Poultry Dealer License (per dealer)	\$25	11	\$275	\$0	\$25	
138	Animal Health	Animal	Animal Health, Health Certificate Book	\$50	445	\$22,236	\$0	\$50	
139	Animal Health	Animal	Animal Health, Trichomoniasis Report Book	\$8			\$0		
140	Animal Health	Animal	Animal Health, Auction Veterinary, Cattle	\$200			\$0		
141	Animal Health	Animal	Animal Health, Auction Veterinary, Sheep	\$90			\$0		
142	Animal Health	Animal	Animal Health, Service Fee for Veterinarians, Per day	\$250	252	\$62,925	\$243	\$7	
143	Animal Health	Animal	Animal Health, Service Fee for Veterinarians, Per mile	\$1			\$0		
144	Animal Health	Animal	Animal Health, Trichomoniasis Ear Tags	\$2	22,607	\$45,213	\$0	\$2	
145	Animal Health	Animal	TOTAL				\$0		
146	Brand Insp.	Brands	Brand Inspection, Farm Custom Slaughter	\$100	23	\$2,300	\$0	\$100	
147	Brand Insp.	Brands	Brand Inspection, Estray Animals	\$0		\$7,618	\$0		
148	Brand Insp.	Brands	Brand Inspection, Beef Promotion	\$2	0		\$0		
149	Brand Insp.	Brands	Brand Inspection, Citation (per violation)	\$200		\$7,338	\$0		
150	Brand Insp.	Brands	Brand Inspection, Citation (per head)	\$2			\$0		
151	Brand Insp.	Brands	Brand Inspection, Brand Inspection, Special Sales	\$10	27	\$270	\$0	\$10	
152	Brand Insp.	Brands	Brand Inspection, Brand Inspection, Cattle	\$1	989,673	\$742,255	\$2	(\$1)	These are the expenses for all brand related
153	Brand Insp.	Brands	Brand Inspection, Brand Inspection, Horse	\$1			\$0		
154	Brand Insp.	Brands	Brand Inspection, Brand Inspection, Sheep	\$0			\$0		
155	Brand Insp.	Brands	Brand Inspection, Brand Book	\$25	23	\$575	\$0	\$25	
156	Brand Insp.	Brands	Brand Inspection, Show and Seasonal Permits, Horse	\$15			\$0		

Department of Agriculture and Food: Fee Revenues vs. Costs

Index	Division Name	Program	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
157	Brand Insp.	Brands	Brand Inspection, Show and Seasonal Permits, Cattle	\$15			\$0		
158	Brand Insp.	Brands	Brand Inspection, Horse Permit, Lifetime	\$25			\$0		
159	Brand Insp.	Brands	Brand Inspection, Horse Permit, Duplicate Lifetime	\$10			\$0		
160	Brand Insp.	Brands	Brand Inspection, Horse Permit, Lifetime Transfer	\$10	205	\$2,045	\$0	\$10	
161	Brand Insp.	Brands	Brand Inspection, Brand Recording	\$75	570	\$42,725	\$0	\$75	
162	Brand Insp.	Brands	Brand Inspection, Certified copy of Recording (new brand card)	\$5	21	\$105	\$0	\$5	
163	Brand Insp.	Brands	Brand Inspection, Minimum Charge	\$10			\$0		
164	Brand Insp.	Brands	Brand Inspection, Brand Transfer	\$50	96	\$4,800	\$0	\$50	
165	Brand Insp.	Brands	Brand Inspection, Brand Renewal	\$50	3	\$150	\$0	\$50	
166	Brand Insp.	Brands	Brand Inspection, Elk Farming, Elk Inspection New License	\$300	34	\$10,200	\$0	\$300	
167	Brand Insp.	Brands	Brand Inspection, Elk Farming, Brand Inspection	\$5			\$0		
168	Brand Insp.	Brands	Brand Inspection, Elk Farming, Service Charge	\$15			\$0		
169	Brand Insp.	Brands	Brand Inspection, Elk Farming, Horn Inspection	\$1			\$0		
170	Brand Insp.	Brands	Brand Inspection, Elk Farming, Elk Hunting Permit	\$100	77	\$7,670	\$0	\$100	
171	Brand Insp.	Brands	Brand Inspection, Elk Farming, Elk License, Renewal	\$300			\$0		
172	Brand Insp.	Brands	Brand Inspection, Elk Farming, Elk License, Late	\$50			\$0		
173	Brand Insp.	Brands	TOTAL				\$0		
174	Meat Inspection	Meat	Meat Inspection, Inspection Service	\$39			\$0		
175	Meat Inspection	Meat	Meat Inspection, Meat Packing, Meat Packing Plant	\$150	16	\$2,375	\$0	\$150	
176	Meat Inspection	Meat	Meat Inspection, Meat Packing, Custom Exempt	\$150	39	\$5,850	\$0	\$150	
177	Meat Inspection	Meat	Meat Inspection, Meat Packing, T/A (Talmage-Aiken) Official	\$150	13	\$1,950	\$0	\$150	
178	Meat Inspection	Meat	Meat Inspection, Meat Packing, Packing/Processing Official	\$150	16	\$2,400	\$0	\$150	
179	Meat Inspection	Meat	TOTAL				\$0		
180	Plant industry	Phyto	Agricultural Inspection, Phytosanitary Inspection	\$50	1,594	\$79,703	\$70	(\$20)	
181	Plant industry	Phyto	Agricultural Inspection, Phytosanitary Inspection with grade certification	\$15	302	\$4,530	\$0	\$15	
182	Plant industry	Phyto	Agricultural Inspection, Export Compliance Agreements	\$50			\$0		
183	Plant industry	Phyto	TOTAL	\$15			\$0		
184	Plant industry	Spoint	Agricultural Inspection, Shipping Point, Fruit, Packages, 19 lb. or less	\$0			\$0		
185	Plant industry	Spoint	Agricultural Inspection, Shipping Point, Fruit, 20 to 29 lb. package	\$0			\$0		
186	Plant industry	Spoint	Agricultural Inspection, Shipping Point, Fruit, Over 29 lb. package	\$0			\$0		
187	Plant industry	Spoint	Agricultural Inspection, Shipping Point, Fruit, Bulk load	\$0			\$0		
188	Plant industry	Spoint	Agricultural Inspection, Shipping Point, Vegetables, Potatoes	\$0			\$0		
189	Plant industry	Spoint	Agricultural Inspection, Shipping Point, Vegetables, Onions	\$0			\$0		
190	Plant industry	Spoint	Agricultural Inspection, Shipping Point, Vegetables, Cucurbita	\$0			\$0		
191	Plant industry	Spoint	Agricultural Inspection, Shipping Point, Vegetables, Less than 60 lb. package	\$0			\$0		
192	Plant industry	Spoint	Agricultural Inspection, Shipping Point, Vegetables, Over 60 lb. package	\$0			\$0		
193	Plant industry	Spoint	Agricultural Inspection, Federal	\$16			\$0		
194	Plant industry	Spoint	Agricultural Inspection, One commodity	\$28			\$0		
195	Plant industry	Spoint	Agricultural Inspection, Mixed loads	\$28	261	\$7,305	\$198	(\$170)	
196	Plant industry	Spoint	Agricultural Inspection, For inspection of raw products at processing plants	\$28			\$0		
197	Plant industry	Spoint	Agricultural Inspection, For inspectors' time over 40 hrs per week (overtime), plus regular fees	\$42			\$0		
198	Plant industry	Spoint	Agricultural Inspection, For major holidays and Sundays	\$42			\$0		

Department of Agriculture and Food: Fee Revenues vs. Costs

Index	Division Name	Program	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
199	Plant industry	Spoint	Agricultural Inspection, All inspections shall include mileage which will be charged according to the current mileage rate of the State of Utah	\$1			\$0		
200	Plant industry	Spoint	TOTAL	\$16			\$0		
201	Plant industry	Nursery	Agricultural Inspection, Nursery, Gross Sales ((\$10.00 min) based on previous calendar year, applies to all Gross Sales Fees), \$0 to \$5,000	\$40	1,163	\$46,520	\$108	(\$68)	
202	Plant industry	Nursery	Agricultural Inspection, Nursery, Gross Sales ((\$10.00 min) based on previous calendar year, applies to all Gross Sales Fees), \$5,001 to \$100,000	\$80			\$0		
203	Plant industry	Nursery	Agricultural Inspection, Nursery, Gross Sales ((\$10.00 min) based on previous calendar year, applies to all Gross Sales Fees), \$100,001 to \$250,000	\$120			\$0		
204	Plant industry	Nursery	Agricultural Inspection, Nursery, Gross Sales ((\$10.00 min) based on previous calendar year, applies to all Gross Sales Fees), \$250,001 to \$500,000	\$160			\$0		
205	Plant industry	Nursery	Agricultural Inspection, Nursery, Gross Sales ((\$10.00 min) based on previous calendar year, applies to all Gross Sales Fees), \$500,001 and up	\$200			\$0		
206	Plant industry	Nursery	Agricultural Inspection, Nursery Agency	\$50	23	\$1,150	\$0	\$50	
207	Plant industry	Nursery	TOTAL	\$0			\$0		
208	Plant industry	Feed	Agricultural Inspection, Feed, Commercial Feed	\$25	13,726	\$343,146	\$20	\$5	
209	Plant industry	Feed	Agricultural Inspection, Feed, Processing	\$30	63	\$1,895	\$0	\$30	
210	Plant industry	Feed	Agricultural Inspection, Feed, Custom Formula Permit	\$75	48	\$3,625	\$0	\$75	
211	Plant industry	Feed	TOTAL	\$30			\$0		
212	Plant industry	Pesticide	Agricultural Inspection, Pesticide, Commercial Applicator Certification, 4 or less Commercial Pesticide Applicators	\$75	312	\$23,390	\$0	\$75	
213	Plant industry	Pesticide	Agricultural Inspection, Pesticide, Commercial Applicator Certification, 5-9 Commercial Pesticide Applicators	\$150	11	\$1,650	\$0	\$150	
214	Plant industry	Pesticide	Agricultural Inspection, Pesticide, Commercial Applicator Certification, 10 or more Commercial Pesticide Applicators	\$300	4	\$1,200	\$0	\$300	
215	Plant industry	Pesticide	Agricultural Inspection, Pesticide, Commercial Applicator Certification, Triennial (3 year) Certification and License	\$45	149	\$6,695	\$0	\$45	
216	Plant industry	Pesticide	Agricultural Inspection, Pesticide, Commercial Applicator Certification, Replacement of lost or stolen certificate/license	\$15			\$0		
217	Plant industry	Pesticide	Agricultural Inspection, Pesticide, Commercial Applicator Certification, Failed examinations may be retaken two more times at no charge	\$0			\$0		
218	Plant industry	Pesticide	Agricultural Inspection, Pesticide, Commercial Applicator Certification, Additional re-testing	\$15			\$0		
219	Plant industry	Pesticide	Agricultural Inspection, Pesticide, Commercial Applicator Certification, Triennial (3 year) examination and educational materials	\$20	1,049	\$20,970	\$0	\$20	
220	Plant industry	Pesticide	Agricultural Inspection, Pesticide, Product Registration	\$60	14,644	\$878,615	\$2	\$58	
221	Plant industry	Pesticide	Agricultural Inspection, Pesticide, Processing Service	\$30	33	\$980	\$0	\$30	
222	Plant industry	Pesticide	Agricultural Inspection, Pesticide, Dealer License, Triennial	\$100	75	\$7,525	\$0	\$100	
223	Plant industry	Pesticide	TOTAL	\$68			\$0		
224	Plant industry	Fertilizer	Agricultural Inspection, Fertilizer, Blenders License	\$75	54	\$4,050	\$0	\$75	
225	Plant industry	Fertilizer	Agricultural Inspection, Fertilizer, Assessment	\$0			\$0		
226	Plant industry	Fertilizer	Agricultural Inspection, Fertilizer, Minimum Semiannual Assessment	\$10	7,618	\$76,177	\$9	\$1	
227	Plant industry	Fertilizer	Agricultural Inspection, Fertilizer, Fertilizer Registration	\$25	5,698	\$142,455	\$22	\$3	
228	Plant industry	Fertilizer	Agricultural Inspection, Fertilizer, Processing	\$30	16	\$470	\$0	\$30	
229	Plant industry	Fertilizer	TOTAL	\$18			\$0		
230	Plant industry	Bee	Agricultural Inspection, Beekeepers, Insect Identification	\$10			\$0		
231	Plant industry	Bee	Agricultural Inspection, Beekeepers, License, 0 to 20 hives	\$10	1,820	\$18,195	\$0	\$10	
232	Plant industry	Bee	Agricultural Inspection, Beekeepers, License, 21 to 100 hives	\$25			\$0		
233	Plant industry	Bee	Agricultural Inspection, Beekeepers, License, 101 to 500 hives	\$50			\$0		
234	Plant industry	Bee	Agricultural Inspection, Beekeepers, Inspection	\$28			\$0		

Department of Agriculture and Food: Fee Revenues vs. Costs

Index	Division Name	Program	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
235	Plant industry	Bee	Agricultural Inspection, Beekeepers, Salvage Wax Registration	\$10			\$0		
236	Plant industry	Bee	Agricultural Inspection, Beekeepers, Control Atmosphere	\$10			\$0		
237	Plant industry	Bee	TOTAL	\$0			\$0		
238	Plant industry	Seed	Agricultural Inspection, Seed Purity, Flowers	\$12			\$0		
239	Plant industry	Seed	Agricultural Inspection, Seed Purity, Grains	\$8			\$0		
240	Plant industry	Seed	Agricultural Inspection, Seed Purity, Grasses	\$17			\$0		
241	Plant industry	Seed	Agricultural Inspection, Seed Purity, Legumes	\$8			\$0		
242	Plant industry	Seed	Agricultural Inspection, Seed Purity, Trees and Shrubs	\$12			\$0		
243	Plant industry	Seed	Agricultural Inspection, Seed Purity, Vegetables	\$8			\$0		
244	Plant industry	Seed	Agricultural Inspection, Seed Germination, Flowers	\$12			\$0		
245	Plant industry	Seed	Agricultural Inspection, Seed Germination, Grains	\$8			\$0		
246	Plant industry	Seed	Agricultural Inspection, Seed Germination, Grasses	\$12			\$0		
247	Plant industry	Seed	Agricultural Inspection, Seed Germination, Legumes	\$8			\$0		
248	Plant industry	Seed	Agricultural Inspection, Seed Germination, Trees and Shrubs	\$12			\$0		
249	Plant industry	Seed	Agricultural Inspection, Seed Germination, Vegetables	\$8	2,742	\$21,932	\$0	\$8	
250	Plant industry	Seed	Agricultural Inspection, Seed Tetrazolium Test, Flowers	\$22			\$0		
251	Plant industry	Seed	Agricultural Inspection, Seed Tetrazolium Test, Grains	\$14			\$0		
252	Plant industry	Seed	Agricultural Inspection, Seed Tetrazolium Test, Grasses	\$22			\$0		
253	Plant industry	Seed	Agricultural Inspection, Seed Tetrazolium Test, Legumes	\$17			\$0		
254	Plant industry	Seed	Agricultural Inspection, Seed Tetrazolium Test, Trees and Shrubs	\$22			\$0		
255	Plant industry	Seed	Agricultural Inspection, Seed Tetrazolium Test, Vegetables	\$14			\$0		
256	Plant industry	Seed	Agricultural Inspection, Embryo Analysis (Loose Smut Test)	\$11			\$0		
257	Plant industry	Seed	Agricultural Inspection, Cutting Test	\$8			\$0		
258	Plant industry	Seed	Agricultural Inspection, Mill Check	\$0			\$0		
259	Plant industry	Seed	Agricultural Inspection, Examination of Extra Quantity for Other Crop or Weed Seed	\$0			\$0		
260	Plant industry	Seed	Agricultural Inspection, Examination for Noxious Weeds Only	\$0			\$0		
261	Plant industry	Seed	Agricultural Inspection, Identification	\$0			\$0		
262	Plant industry	Seed	Agricultural Inspection, Inspection	\$28			\$0		
263	Plant industry	Seed	Agricultural Inspection, Additional Copies of Analysis Reports	\$1			\$0		
264	Plant industry	Seed	Agricultural Inspection, Any other inspection service performed	\$28			\$0		
265	Plant industry	Seed	Agricultural Inspection, Emergency service for single component only	\$42			\$0		
266	Plant industry	Seed	TOTAL	\$0			\$0		
267	Plant industry	Hay	Agricultural Inspection, Hay and Straw Weed Free Certification, Bulk loads of hay up to 10 loads	\$30			\$0		
268	Plant industry	Hay	Agricultural Inspection, Hay and Straw Weed Free Certification, Hourly rate	\$28			\$0		
269	Plant industry	Hay	Agricultural Inspection, Hay and Straw Weed Free Certification, If time involved is 1 hour or less	\$28			\$0		
270	Plant industry	Hay	Agricultural Inspection, Hay and Straw Weed Free Certification, Charge for each hay tag	\$0			\$0		
271	Plant industry	Hay	Agricultural Inspection, Citations, maximum per violation	\$500			\$0		
272	Plant industry	Hay	TOTAL	\$30			\$0		
273	Plant industry	Grain	Grain Inspection, Regular hourly rate	\$28			\$0		
274	Plant industry	Grain	Grain Inspection, Overtime hourly rate	\$42			\$0		
275	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Railcar	\$26			\$0		
276	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Truck or trailer	\$14	2,198	\$29,674	\$188	(\$174)	These are all Grain expenses. Some are covered by General Funds

Department of Agriculture and Food: Fee Revenues vs. Costs

Index	Division Name	Program	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
277	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Container Inspection	\$21			\$0		
278	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Submitted sample	\$10			\$0		
279	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Re-inspection, Based on new sample	\$11			\$0		
280	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Re-inspection, Basis file sample	\$9			\$0		
281	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Re-inspection, Based on new sample rail	\$21			\$0		
282	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Protein test, Original or file sample retest	\$7			\$0		
283	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Protein test, Oil and starch	\$7			\$0		
284	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Protein test, Basis new sample	\$6			\$0		
285	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Factor only determination	\$4			\$0		
286	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Stowage examination services	\$13			\$0		
287	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), A fee for applicant requested certification of specific factors	\$3			\$0		
288	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Extra copies of certificates	\$1			\$0		
289	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Insect damaged kernel, determination (weevil, bore)	\$3			\$0		
290	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Sampling only, same as original carrier fee, except hopper cars, 4 or more	\$14			\$0		
291	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Mailing sample handling charge	\$3			\$0		
292	Plant industry	Grain	Grain Inspection, Official Inspection Services (includes sampling, except where indicated), Sealing rail cars or containers upon request over 5 seals per rail car	\$5			\$0		
293	Plant industry	Grain	Grain Inspection, Non-Official Services, Safflower Grading	\$13			\$0		
294	Plant industry	Grain	Grain Inspection, Non-Official Services, Class II weighing	\$6			\$0		
295	Plant industry	Grain	Grain Inspection, Non-Official Services, Dark Hard Vitreous kernels (DHV) percentage in Hard Red Wheat	\$4			\$0		
296	Plant industry	Grain	Grain Inspection, Non-Official Services, Determination of hard kernel percentage in soft white wheat	\$4			\$0		
297	Plant industry	Grain	Grain Inspection, Non-Official Services, Dry Hay Feed Analysis	\$14	42	\$586	\$0	\$14	
298	Plant industry	Grain	Grain Inspection, Non-Official Services, Silages (corn or hay) Analysis	\$20			\$0		
299	Plant industry	Grain	Grain Inspection, Non-Official Services, Feed grain Analysis	\$14			\$0		
300	Plant industry	Grain	Grain Inspection, Non-Official Services, Black Light (Alfatoxin)	\$3			\$0		
301	Plant industry	Grain	Grain Inspection, Non-Official Services, Aflatoxin Test	\$20			\$0		
302	Plant industry	Grain	Grain Inspection, Non-Official Services, Grain grading instructions	\$20			\$0		
303	Plant industry	Grain	Grain Inspection, Non-Official Services, Set of check Samples	\$25			\$0		
304	Plant industry	Grain	Grain Inspection, Non-Official Services, Falling number inspection, per sample	\$0			\$0		
305	Plant industry	Grain	Grain Inspection, Non-Official Services, Class X Weighing inspection	\$0			\$0		
306	Plant industry	Grain	Grain Inspection, Non-Official Services, Other Requests	\$0			\$0		

Department of Agriculture and Food: Fee Revenues vs. Costs

Index	Division Name	Program	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
307	Plant industry	Grain	TOTAL	\$6			\$0		
308	Regulatory	Bedding	Regulatory Services, Bedding/Upholstered Furniture, Manufacturers of Bedding and/or Upholstered Furniture	\$65	3,042	\$197,705	\$72	(\$7)	These are expenses for all bedding related.
309	Regulatory	Bedding	Regulatory Services, Bedding/Upholstered Furniture, Wholesale Dealer	\$65	141	\$9,165	\$0	\$65	
310	Regulatory	Bedding	Regulatory Services, Bedding/Upholstered Furniture, Supply Dealer	\$65	7	\$455	\$0	\$65	
311	Regulatory	Bedding	Regulatory Services, Bedding/Upholstered Furniture, Manufacturers of Quilted Clothing	\$65	415	\$26,975	\$0	\$65	
312	Regulatory	Bedding	Regulatory Services, Bedding/Upholstered Furniture, Upholsterer with employees	\$50	10	\$500	\$0	\$50	
313	Regulatory	Bedding	Regulatory Services, Bedding/Upholstered Furniture, Upholsterer without employees	\$25	27	\$675	\$0	\$25	
314	Regulatory	Bedding	Regulatory Services, Bedding/Upholstered Furniture, Processing /All Bedding Upholstery Licenses	\$40			\$0		
315	Regulatory	Bedding	Regulatory Services, Bedding/Upholstered Furniture, Sterilization Fee	\$40	53	\$2,120			
316	Regulatory	Bedding	TOTAL	\$40			\$0		
317	Regulatory	Diary	Regulatory Services, Dairy, Test milk for payment	\$40	4	\$160	\$0	\$40	
318	Regulatory	Diary	Regulatory Services, Dairy, Operate milk manufacturing plant	\$85	20	\$1,700	\$0	\$85	
319	Regulatory	Diary	Regulatory Services, Dairy, Make butter	\$40	2	\$80	\$0	\$40	
320	Regulatory	Diary	Regulatory Services, Dairy, Haul farm bulk milk	\$40	60	\$2,400	\$0	\$40	
321	Regulatory	Diary	Regulatory Services, Dairy, Make cheese	\$40	14	\$560	\$0	\$40	
322	Regulatory	Diary	Regulatory Services, Dairy, Operate a pasteurizer	\$40	70	\$2,800	\$0	\$40	
323	Regulatory	Diary	Regulatory Services, Dairy, Operate a milk processing plant	\$85	10	\$850	\$0	\$85	
324	Regulatory	Diary	Regulatory Services, Dairy, Dairy Products Distributor	\$85	64	\$5,440	\$0	\$85	
325	Regulatory	Diary	TOTAL	\$0			\$0		
326	Regulatory	Food	Regulatory Services, Base Food Inspection, Small	\$50	1,876	\$93,800	\$0	\$50	
327	Regulatory	Food	Regulatory Services, Base Food Inspection, Medium	\$150	130	\$19,550	\$0	\$150	
328	Regulatory	Food	Regulatory Services, Base Food Inspection, Large	\$250	435	\$108,750	\$0	\$250	
329	Regulatory	Food	Regulatory Services, Base Food Inspection, Super	\$400	316	\$126,400	\$3,620	(\$3,220)	These expenses cover Small, Medium, Large and Super. No way to break them out.
330	Regulatory	Food	Regulatory Services, Special Inspection, Food and Dairy Inspection, Per hour	\$30			\$0		
331	Regulatory	Food	Regulatory Services, Special Inspection, Food and Dairy Inspection, Overtime rate	\$40			\$0		
332	Regulatory	Food	TOTAL	\$50			\$0		

Department of Agriculture and Food: Fee Revenues vs. Costs

Index	Division Name	Program	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
333	Regulatory	W&M	Regulatory Services, Citations, maximum per violation	\$500			\$0		
334	Regulatory	W&M	Regulatory Services, Weights and Measures, Weighing and measuring devices/individual servicemen	\$15			\$0		
335	Regulatory	W&M	Regulatory Services, Weights and Measures, Metrology services	\$35	764	\$26,738	\$181	(\$146)	
336	Regulatory	W&M	Regulatory Services, Weights and Measures, Base Weights and Measures, Small	\$50	2,557	\$127,868	\$0	\$50	
337	Regulatory	W&M	Regulatory Services, Weights and Measures, Base Weights and Measures, Medium	\$150	1,439	\$215,850	\$0	\$150	
338	Regulatory	W&M	Regulatory Services, Weights and Measures, Base Weights and Measures, Large	\$250	605	\$151,250	\$0	\$250	
339	Regulatory	W&M	Regulatory Services, Weights and Measures, Base Weights and Measures, Super	\$400	472	\$188,796	\$2,629	(\$2,229)	These expenses cover Small, Medium, Large and Super. No way to break them out.
340	Regulatory	W&M	Regulatory Services, Weights and Measures, Special Scale Inspections, Large Capacity Truck	\$25			\$0		
341	Regulatory	W&M	Regulatory Services, Weights and Measures, Special Scale Inspections, Large Capacity Truck, per mile	\$2			\$0		
342	Regulatory	W&M	Regulatory Services, Weights and Measures, Special Scale Inspections, Large Capacity Truck, per hour	\$25			\$0		
343	Regulatory	W&M	Regulatory Services, Weights and Measures, Special Scale Inspections, Pickup Truck	\$25			\$0		
344	Regulatory	W&M	Regulatory Services, Weights and Measures, Special Scale Inspections, Pickup Truck	\$1			\$0		
345	Regulatory	W&M	Regulatory Services, Weights and Measures, Special Scale Inspections, Pickup Truck	\$20			\$0		
346	Regulatory	W&M	Regulatory Services, Weights and Measures, Special Scale Inspections, Overnight Trip	\$0			\$0		
347	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Octane Rating	\$132	5	\$718	\$0	\$132	
348	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Benzene Level	\$88			\$0		
349	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Pensky-Martens Flash Point	\$22			\$0		
350	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Overtime charges	\$33			\$0		
351	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Gravity	\$11			\$0		
352	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Distillation	\$28			\$0		
353	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Sulfur, X-ray	\$39			\$0		
354	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Reid Vapor Pressure (RVP)	\$28			\$0		
355	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Aromatics	\$55			\$0		
356	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Leads	\$22			\$0		
357	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Gravity	\$28			\$0		
358	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Distillation	\$28			\$0		
359	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Sulfur, X-ray	\$22			\$0		
360	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Cloud Point	\$22			\$0		
361	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Conductivity	\$28			\$0		
362	Regulatory	W&M	Regulatory Services, Weights and Measures, Petroleum Refinery, Cetane	\$22			\$0		
363	Regulatory	W&M	Regulatory Services, Weights and Measures, Citations, maximum per violation	\$500	37	\$3,650	\$0	\$500	
364	Regulatory	W&M	Regulatory Services, Weights and Measures, Certificate of Free Sale, Single Certificate	\$25	210	\$5,250	\$0	\$25	
365	Regulatory	W&M	Regulatory Services, Weights and Measures, Certificate of Free Sale, More than 3 pages	\$55			\$0		
366	Regulatory	W&M	TOTAL				\$0		

Department of Agriculture and Food: Fee Revenues vs. Costs

Index	Division Name	Program	Fee Names	Fee Amount for FY 2018	Quantity for FY 2018	Total Revenues for FY 2018	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
						\$4,233,346			

Department of Environmental Quality

- Number of Fees: **262**
- Total Fee Revenues in FY 2018: **\$17,845,872** (13% of total budget)
- Total FY 2018 Budget: **\$136,839,100**

Below are the responses by agency staff to survey questions related to the fees-data exercise:

1. What benefits have you seen as a result of the fees-data improvement exercise?
I have received mixed comments from our Divisions as we have gone through this process the last few years. First of all it has been a fair amount of work and there has been a lot of effort to gather the data and report it. This effort on the fees has been combined with our more recent cost accounting work on employee time. The two projects combined will result in a better understanding of our detailed fees and related costs. We have for a long time been able to see the relationship at the group level between our fees and the related costs. And we have closely monitored that relationship for our largest fees which include the hourly rate, Operating Permit Fee and the EQRA fees. Some have said there is no benefit and others do see a benefit because they better see where some fees haven't covered the full cost and are working on doing additional analysis. Our time cost accounting is being very helpful in this regard and will give us better understanding when we have more data available.
2. What changes/improvements to the way you collect/use the fees data have you done in the current, FY 2019?
2019 is when we started our new cost accounting with employee time that is being accounted for by type of activity and facility where applicable within our budgeted units. We are also refining our fee collection data.
3. What specific plans do you have for future improvements in the fees data?
No other changes are planned at this time.

Fee-Data Accuracy Scorecard, FY 2018

Department of Environmental Quality

1. Is actual accounting data collected for:

Comments

<i>a. Fee revenues?</i>	Yes	The accounting system tracks each fee and amount collected. Some coding errors may exist, but the system is in place to track fees individually, so accounting is for the most part accurate.
<i>b. Costs to administer fees?</i>	Yes	Accounting system collects expenditures by fee grouping, and assigns expenses proportionally. Multiple fees are administered by the same division or individual, making it challenging to gather expenses per fee. Some fees expenses are tracked at the fund level (e.g. Environmental Quality Restricted Account) that contain multiple programs.

If no actual accounting data available,

2. Does the methodology for estimating the fee data account for individual fees for:

<i>a. Fee revenues?</i>	N/A	Accounting system tracks actuals, and estimate is not necessary.
<i>b. Costs to administer fees?</i>	Partially	Because the accounting system cannot track actual expenses, DEQ estimates through a proration. This methodology is valuable as a preliminary estimate of fees. However, the methodology includes the prices of fee in the expense calculation and creates a feedback loop (as fee price increases more expenses are assigned to the fee and it appears to cost more to administer). Additionally, some explanations for surplus revenue in programs (fee groupings) is to cover overhead, which indicates that they do not account for overhead in these estimates.

3. Are the data calculations accurate for:

<i>a. Fee revenues?</i>	no	The report included the following inaccuracies regarding revenues: 1) Though a few are justified, some total fee revenues do not equal "fee price X quantity". 2) The report shows other revenue sources (General Fund, Federal Funds, etc.) for some programs (fee groupings) and calculates the final difference (deficit or surplus) using these sources. This is inaccurate because it misrepresents the comparison of fee revenue to expenses. Moreover, some of those fee groupings with additional sources are less than total expenses, indicating an unreported additional source of funding for the program. 3) For the Used Oil and Waste Tires program, Fee Revenues do not equal collected Dedicated Credits. This discrepancy is legitimate as the statutory fees are collected by the tax commission, but this is not adequately explained in the submitted fee schedule.
<i>b. Costs to administer fees?</i>	no	Some cells and formulas are not accurately capturing totals and therefore the difference in costs.

4. Does entity publish the data for:

<i>a. Fee revenues?</i>	no	No fee data published
<i>b. Costs to administer fees?</i>	no	No fee data published

5. Is the explanation for the difference adequate?

Yes

The agency explained all differences with the following issues: 1) Overhead is used to explain the surplus in the UST program (this should be part of the original calculation); 2) Ops Certification contained a code tracking error that should be addressed in FY 2019; 3) the X-ray program has a revenue surplus because it is subsidizing the Radioactive Materials program; and 4) many fee collections into the Environmental Quality Restricted Account collect a surplus for a statutory transfer to the Hazardous Substance Mitigation Account.

Department of Environmental Quality: Fee Revenues vs. Costs, Dedicated Credits

Index	Division Name	Fee Group	Fee Names	2018 GS Fees	2018 Quantity	2018 Fee Revenues	Cost per Fee	Difference from Fee	Explanations
1	DEQ	All Divisions	All Divisions, Copies made by the requestor-over 10 pages	\$0	2649	132			This is a grouping of fees collected related to copy services and CDs and DVDs. The direct cost of making a paper copy is approximately 2 cents per image which includes the cost of the paper and fees from Copy Services. Our fee varies depending on whether the customer makes their own copies or if we make them for them. We generally do not charge for less than 10 copies. There may also be some charges for time on some GRAMA requests. Other than the time and cost for some GRAMA requests we have not attempted to allocate or track actual costs (other than the actual direct cost of a copy) for these services as they are immaterial. No billing on CDs and DVDs.
2	DEQ	All Divisions	All Divisions, Request for copies over 10 pages	\$0	4976	1,244			
3	DEQ	All Divisions	All Divisions, CDs	\$10		-			
4	DEQ	All Divisions	All Divisions, DVDs	\$8		-			
5		Total Copies all Divisions				1,376			
6	Air	Actual Costs	Major and Minor Source Compliance Inspection	Actual cost	55	18,510	\$337		This is a grouping of fees that are actual cost recovery. All applicable costs incurred are billed to the customer and collected.
7	Drinking W.	Actual Costs	Special Surveys	Actual cost			\$0	\$0	
8	Air	Actual Costs	Air Quality Training	Actual cost					
9	DEQ	Actual Costs	ITRC	Actual cost	1	15,000	\$15,000		
10	Emerg. Resp.	Actual Costs	Environmental Response and Remediation Program Training	Actual cost	0	-	\$0		
11	DEQ	Actual Costs	All Divisions, Contract Services	Actual cost	1	53,575	\$53,575	(\$0)	
12	DEQ	Actual Costs	All Divisions, Contract Services	Actual cost	1	120,832	\$120,832	\$0	
13	W. Quality	Actual Costs	2802 - Service Contract	Actual cost	4	25,541	Actual	(\$1)	
14	W. Quality	Actual Costs	2802 - Service Contract	Actual cost	1	127,050	Actual	\$0	
15	W. Quality	Actual Costs	2802 - Service Contract	Actual cost	1	14,134	Actual	\$0	
16	W. Quality	Actual Costs	Stormwater Permits, Annual Ground Water Permit Administration Fee, Tailings/Evaporation/Process Ponds, Heaps	Actual cost	2	94,245	\$47,123	\$0	
17	W. Quality	Actual Costs	2802 - Service Contract	Actual cost	2	74,488	\$37,244	(\$0)	
18	W. Quality	Actual Costs	Water Quality Cleanup Activities, Actual cost for sample analytical lab work	Actual cost	0	-	\$0	\$0	
19	W. Quality	Actual Costs	2802 - SERVICE CONTRACT	Actual cost		118,594	\$0	\$0	
20	W. Quality	Actual Costs	2802 - SERVICE CONTRACT	Actual cost	0	-	\$0	\$0	
21	W. Quality	Actual Costs	Compiling, tailoring, searching, etc. a record	Actual cost	1	423	\$423	\$0	
22	W. Quality	Actual Costs	Compiling, tailoring, searching, etc. a record	Actual cost	2	610	\$305	(\$0)	
23	W. Quality	Actual Costs	Compiling, tailoring, searching, etc. a record	Actual cost	0	-	\$0	\$0	
24	W. Quality	Actual Costs	Compiling, tailoring, searching, etc. a record	Actual cost	0	-	\$0	\$0	
25		Total Actual Costs				663,002			
26	Air	HourlyRate	Annual Aggregate Compliance, 20 or less	\$180	40	7,200	\$202	(\$22)	This is a grouping of all the DEQ fees that are based on DEQ's hourly rate. The hourly rate is fully burdened to include all applicable costs. It is based on the average direct salary and benefits of our Scientist III and Engineer III positions. It also includes an additive for salary and benefits for administrative and managerial support, travel, applicable current expenses and DP current expenses, and department indirect costs adjusted for the percent of billable time for an FTE. See separate worksheet that calculates the cost per hour. Based on prior year analysis, this fee has been increased to \$100 per hour effective for FY 2019
27	Air	HourlyRate	Annual Aggregate Compliance, 21-79	\$360	29	10,440	\$405	(\$45)	
28	Air	HourlyRate	Annual Aggregate Compliance, 80-99	\$900	1	900	\$1,012	(\$112)	
29	Air	HourlyRate	Annual Aggregate Compliance, 100 or more	\$1,260	18	22,680	\$1,416	(\$156)	
30	Air	HourlyRate	Permit Category, Application Review Fees, Temporary Relocations	\$630	74	46,640	\$708	(\$78)	
31	Air	HourlyRate	Asbestos and Lead-Based Paint (LBP) Abatement, Course Accreditation Fee	\$90	20	1,810	\$101	(\$11)	
32	Air	HourlyRate	Permit Category, Application Review Fees, New major source or modifications to major source in nonattainment area	\$40,500					
33	Air	HourlyRate	Permit Category, Application Review Fees, New major source or modifications to major source in attainment area	\$27,000	1	27,500	\$30,345	(\$3,345)	
34	Air	HourlyRate	Permit Category, Application Review Fees, New minor source or modifications to minor source	\$1,800	146	263,637	\$2,023	(\$223)	
35	Air	HourlyRate	Permit Category, Application Review Fees, Generic permit for minor source or modifications of minor sources	\$720	4	2,880	\$809	(\$89)	
36	Air	HourlyRate	Permit Category, Application Review Fees, Minor sources (new or modified) with <3 tpy uncontrolled emissions	\$450					
37	Air	HourlyRate	Permit Category, Application Review Fees, Permitting cost for additional hours	\$90.00 per hc	1500	135,034	\$101	(\$11)	
38	Air	HourlyRate		\$90.00 per hour					
39	Drinking W.	HourlyRate	Well Sealing Inspection	\$90.00 per hc	58.75	5,296	\$101	(\$11)	
40	Drinking W.	HourlyRate	Special Consulting/Technical Assistance	\$90.00 per hour					
41	Emerg. Resp.	HourlyRate	Enforceable Written Assurance Letters, Additional charge if over original 8 hours	\$90.00 per hc	1183.7222	106,535	\$101	(\$11)	
42	Emerg. Resp.	HourlyRate	Oversight Costs Above Ground Storage Tanks	\$90.00 per hc	86.5	7,785	\$101	(\$11)	
43	Emerg. Resp.	HourlyRate	Professional and Technical services or assistance	\$90.00 per hc	1,005.17	90,465	\$101	(\$11)	

Department of Environmental Quality: Fee Revenues vs. Costs, Dedicated Credits

Index	Division Name	Fee Group	Fee Names	2018 GS Fees	2018 Quantity	2018 Fee Revenues	Cost per Fee	Difference from Fee	Explanations
44	Waste/Radia	HourlyRate	All Divisions, Special computer data requests	\$90.00 per hc	0				
45	Waste/Radia	HourlyRate	Solid and Hazardous Waste Program Administration (including Used Oil and Waste Tire Recycling Programs), Professional	\$90.00 per hc	7031	632,745	\$101	(\$11)	
46	Waste/Radia	HourlyRate	Enforceable Written Assurance Letter, Additional per hour charge if over the original 8 hours	\$90.00 per hour					
47	Waste/Radia	HourlyRate	Plan Reviews, Plus added cost above 8 hours	\$90.00 per hour					
48	Waste/Radia	HourlyRate	Radioactive Waste Disposal (licenses specifically authorizing the receipt of waste radioactive material from other persons for the purpose of commercial disposal by land by the licensee), New Application, Pre-licensing, operations review, and consultation on commercial low-level radioactive waste facilities	\$90.00 per hour					
49	Waste/Radia	HourlyRate	Review of licensing or permit actions, amendments, environmental monitoring reports, and miscellaneous reports for uranium recovery facilities	\$90.00 per hour					
50	Waste/Radia	HourlyRate	Expedited application review	\$90.00 per hour					
51	W. Quality	HourlyRate	Water Quality Cleanup Activities, Corrective Action, Site Investigation/Remediation Oversight, Administration of Consent Orders and Agreements, and emergency response to spills and water pollution incidents	\$90.00 per hc	47.5	4,275	\$101	(\$11)	
52	W. Quality	HourlyRate	All Other Permits, UPDES, ground water, underground injection control, & construction permits not listed above & permit modifications, except projects of political subdivisions funded by the Division of Water Quality	\$90.00 per hc	65.75	5,918	\$101	(\$11)	
53	W. Quality	HourlyRate	Water Quality Technical Reviews; 401 Certification; permit appeals; and sales tax exemption reviews	\$90.00 per hc	5	450	\$101	(\$11)	
54	W. Quality	HourlyRate	All Other Permits, UPDES, ground water, underground injection control, & construction permits not listed above & permit modifications, except projects of political subdivisions funded by the Division of Water Quality	\$90.00 per hc	232.75	20,948	\$101	(\$11)	
55	W. Quality	HourlyRate	All Other Permits, UPDES, ground water, underground injection control, & construction permits not listed above & permit modifications, except projects of political subdivisions funded by the Division of Water Quality	\$90.00 per hc	132	11,880	\$101	(\$11)	
56	W. Quality	HourlyRate	Water Quality Cleanup Activities, Corrective Action, Site Investigation/Remediation Oversight, Administration of Consent Orders and Agreements, and emergency response to spills and water pollution incidents	\$90.00 per hc	310.45	27,941	\$101	(\$11)	
57	W. Quality	HourlyRate	All Other Permits, UPDES, ground water, underground injection control, & construction permits not listed above & permit modifications, except projects of political subdivisions funded by the Division of Water Quality	\$90.00 per hc	425.5	38,295	\$101	(\$11)	
58	W. Quality	HourlyRate	All Other Permits, Complex facilities where the anticipated permit issuance costs will exceed the above categorical fees by 25%	\$90.00 per hc	60	5,400	\$101	(\$11)	
59	W. Quality	HourlyRate	Water Quality Cleanup Activities, Corrective Action, Site Investigation/Remediation Oversight, Administration of Consent Orders and Agreements, and emergency response to spills and water pollution incidents	\$90.00 per hc	391.5	35,240	\$101	(\$11)	
60	W. Quality	HourlyRate	Water Quality Technical Reviews; 401 Certification; permit appeals; and sales tax exemption reviews	\$90.00 per hc	379.5	34,160	\$101	(\$11)	
61	W. Quality	HourlyRate	All Other Permits, Complex facilities where the anticipated permit issuance costs will exceed the above categorical fees by 25%	\$90.00 per hour					

Department of Environmental Quality: Fee Revenues vs. Costs, Dedicated Credits

Index	Division Name	Fee Group	Fee Names	2018 GS Fees	2018 Quantity	2018 Fee Revenues	Cost per Fee	Difference from Fee	Explanations
62	W. Quality	HourlyRate	All Divisions, Special computer data requests	\$90.00 per hour					
63		Total Hourly Rate				1,546,053			
64	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, Asbestos Company/LBP Firm Certification Application	\$250	138	34,505	\$484	(\$234)	The Lead and Asbestos fees are determined on what time it takes the staff to perform the specific work activity. The fees are based on the average time it takes to process each form and an added administrative cost to operate the asbestos and lead based programs in Utah. The fees don't cover the expenses to the program, and therefore federal funds are needed to supplement the program to cover the rest of the expenses. A small amount of general funds are also used to cover the match to the program.
65	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, LBP Renovation Firm Certification Application	\$100	271	27,122	\$194	(\$94)	
66	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, Asbestos individual (employee) certification Application	\$125	1,386	173,334	\$242	(\$117)	
67	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, Asbestos/Lead-Based Paint individual certification surcharge, non-Utah certified training provider	\$30	11	345	\$61	(\$31)	
68	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, LBP Abatement Worker Certification Application	\$100				\$0	
69	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, LBP Inspector, Dust Sampling Technician Certification Application	\$125				\$0	
70	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, LBP Risk Assessor, Supervisor, Project Designer Certification Application	\$200				\$0	
71	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, LBP Renovator Certification Application	\$100	22	2,277	\$200	(\$100)	
72	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, Lost certification card replacement	\$30				\$0	
73	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, Annual asbestos notification	\$500	11	5,529	\$973	(\$473)	
74	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, Asbestos/LBP abatement project notification base fee	\$150	921	138,285	\$291	(\$141)	
75	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, Asbestos/LBP abatement project notification base fee for owner-occupied residential structures	\$50	5	253	\$98	(\$48)	
76	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement (up to 10,000 units), Abatement unit /100 units	\$7	246	1,724	\$14	(\$7)	
77	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement (10,000 units or more), Abatement unit /100 units	\$4	14	57	\$8	(\$4)	
78	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, Demolition Notification Base	\$75	868	65,100	\$145	(\$70)	
79	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, Demolition unit per 5,000 square feet above initial 5,000 square feet	\$50	298	14,929	\$97	(\$47)	
80	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, Alternative Work Practice Review Application, <10 day training provider/private residence	\$100	55	5,493	\$193	(\$93)	
81	Air	Lead/Asbestos	Asbestos and Lead-Based Paint (LBP) Abatement, Alternative Work Practice Review Application, All other requests	\$250	77	19,470	\$490	(\$240)	
82	Air	Lead/Asbestos	Permit Category, Filing Fees, Name Changes	\$100	2	200	\$194	(\$94)	
83	Air	Lead/Asbestos	Permit Category, Filing Fees, Small Sources Exemptions and Soil Remediation	\$250				\$0	
84		Total Lead/Asbestos				488,622	\$3,683		
85	Air	Air Emissions	Emission Inventory Workshop	\$15			\$0	\$0	Large and Area Title V sources are charged an annual fee per each ton of emissions emitted. The fee is used to pay for administering the Operating Permit Program (OPP) in its entirety. The fee is calculated by dividing the total OPP cost, which includes administrative support, indirect costs, etc., by the total emissions from all OPP sources.
86	Air	Air Emissions	Air Emissions	\$78	54,446	4,246,858	\$78	(\$0)	
87		Total Air Emissions				4,246,858	\$78	(\$78)	
88	Air	Approval Orders	Clean Fuel Vehicle Fund, Loan/Grant Application Fee, Vehicle loans	\$140				\$0	These fees were created because it was required by statute to have the fees. They have never been used.
89	Air	Approval Orders	Clean Fuel Vehicle Fund, Loan/Grant Application Fee, Infrastructure loans	\$350				\$0	
90	Air	Approval Orders	Clean Fuel Vehicle Fund, Loan/Grant Application Fee, Grants	\$280				\$0	
91		Total Approval Orders				-	\$0		

Department of Environmental Quality: Fee Revenues vs. Costs, Dedicated Credits

Index	Division Name	Fee Group	Fee Names	2018 GS Fees	2018 Quantity	2018 Fee Revenues	Cost per Fee	Difference from Fee	Explanations
92	Air	Filing Fees	Permit Category, Filing Fees, Name Changes	\$100	18	1,800	\$480	(\$380)	The Filing Fees are related to the costs needed to cover the administrative costs of the application. This would include receiving the project at the front desk, publication in the newspaper, and filing the final project in the file room. Federal funds are also used in order to cover the extra expenses that aren't covered by the Filing Fees.
93	Air	Filing Fees	Permit Category, Filing Fees, Small Sources Exemptions & Soil Remediation	\$250	117	29,350	\$1,205	(\$955)	
94	Air	Filing Fees	Permit Category, Filing Fees, New non-PSD sources, minor & major modifications to existing sources	\$500	214	107,054	\$2,402	(\$1,902)	
95	Air	Filing Fees	Permit Category, Filing Fees, Any unpermitted sources at an existing facility	\$1,500				\$0	
96	Air	Filing Fees	Permit Category, Filing Fees, New major prevention of significant deterioration (PSD) sources	\$5,000	1	500	\$2,401	\$2,599	
97		Total Filing Fees/Permits				138,704	\$4,803	(\$4,803)	
98	Drinking W.	OpCert Group	Operator Certification Program, Examination	\$100	483	48,300	\$129	(\$29)	The Op Cert Exam fee was broken into two separate fees in HB 8, one for paper exams (\$200), one on-line (\$120) (previous fee was \$100). The new fees will not be implemented until January 1, 2019. Fees will be charged for the initial certification of an applicant who wishes to be certified to run a water system. Operator Certification fees pay for some expenses, but the program has required other funding sources to operate. In FY 2017 Unit 3825 (federal funds) subsidized the program and the federal source required a state match of 50%. In FY 2018 the 50% state match requirement was taken away from Unit 3825, however Unit 3825 was still used to subsidize the program. According to Title 19-4-104(2) and (4), the certification program "shall be funded from certification and renewal fees" . The Operator Certification fees had not been adjusted since FY 2007, so in order to comply with this requirement, the Division requested an increase for certification fees, while providing an incentive for applicants to test on-line. It is the Division's intention to become self-sufficient, and not reliant on other revenue sources.
99	Drinking W.	OpCert Group	Operator Certification Program, Renewal of certification	\$100	651	65,100	\$129	(\$29)	The Program ensures that people employed to run water systems are properly qualified to do so. The Op Cert renewal fee was increased from \$100 to \$150 in HB 8 and will be implemented January 1, 2019. It is anticipated that the increase of this fee may drop the total number of certified operators by those who just maintain the certification without actually using it. Therefore the fee was set slightly higher to compensate for this possible reduction. The Division will be tracking this closely to re-evaluate cost versus revenue going forward. See Fee Index Item 813 for explanation of history of Op Cert fee expenses and DDW's explanations above.
100	Drinking W.	OpCert Group	Operator Certification Program, Reinstatement of lapsed certificate	\$200	10	2,000	\$257	(\$57)	This Op Cert fee is for people who have let their certification lapse, and wish to be reinstated. However, the current fee to reinstate was too close to the renewal fee. The reinstatement fee was increased in 2018 HB 8 to \$300 to encourage continuation of certification. See Fee Index Item 813 for explanation of history of Op Cert fee expenses and DDW's explanations above.
101	Drinking W.	OpCert Group	Operator Certification Program, Certificate of reciprocity with another state	\$100	7	700	\$129	(\$29)	This fee allows operators who are certified elsewhere to obtain certification in Utah. See Index 813 for explanation of history of Op Cert fee expenses and DDW's explanations above.
102	Drinking W.	OpCert Group	Operator Certification Program, Conversion	\$20	4	80	\$26	(\$6)	The conversion fee was removed in HB 8 and will be implemented January 1, 2019.
103		Total OpCert				116,180	\$669	(\$669)	
104	Drinking W.	Cross Conn Group	Cross Connection Control Program, Certification and Renewal, Class I	\$175	31	5,425	\$263	(\$88)	The Cross Connection Class I fee was renamed to Cross Connection Program Administrator fee in FY 2018 HB 8, and the Division intends to implement the fee change January 1, 2019. The old fee (\$175) will be split into three separate fees, one for paper exams (\$225), one for on-line testing (\$175) and a third for renewals (\$125). The paper exam is a higher rate because the Division wants to encourage people to use on-line exams, which should also result in lower oversight costs. Renewals will be assessed annually instead of a three year cycle and therefore has also been reduced. The Cross Connection program tests and certifies individuals as Cross Connection technicians and specialists in Utah. Cross connections can cause significant problems for water systems, resulting in contamination of drinking water infrastructure and possibly causing illness. The Division is also in the process of making Rule changes in the Cross Connection Program Administrator procedures. Major changes include requiring larger water systems to retain or have access to a certified "Cross Connection Program Administrator" and to require Program Administrators to renew their certification annually instead of a previous three year cycle. Requiring the water system to have a certified administrator will result in better capabilities for managing and preventing cross connection issues in community water systems. The Certification Program ensures the people employed to run Cross Connection programs are properly qualified to do so. The Cross Connection Program in the past has been supplemented from other revenues which were not tracked by the Cross Connection Program in Unit 3700. In FY 2018 the Division attempted to gather all expenses directly related to the Cross Connection Program (unit 3700) and expenses exceeded revenues by \$37,530. According to Title 19-4-104(2) and (4), certification programs "shall be funded from certification and renewal fees" .
105	Drinking W.	Cross Conn Group	Cross Connection Control Program, Certification and Renewal, Class II and III	\$225	276	62,100	\$339	(\$114)	The Cross Connection Class II & III fee was revised to Assembly Tester and Class III: initial certification and renewal in FY 2018 HB 8, and the Division intends to implement the change January 1, 2019. The fee amount was not changed, nor was the three year renewal period changed. The Division has used an outside provider, typically the American Backflow Prevention Association (ABPA) to purchase the exam for the Assembly Tester and Class III Certification. When ABPA increased the cost of their exam nearly 60% the Division decided to require applicants to seek the exam from ABPA or a testing group affiliated with ABPA and pay them directly. By de-coupling the exam from the Division's fee and requiring the applicant to directly seek a passing test score from ABPA, the Division will be able to maintain the same fee rate for the Assembly Tester and Class III Certification.
106	Drinking W.	Cross Conn Group	Cross Connection Control Program, Retest	\$145	38	5,510	\$218	(\$73)	The Cross Connection Retest was dropped in HB 8. The retest fee was to provide an opportunity for Assembly Testers and Class III applicants which failed their original test to be able to retake the test at a lower rate. On January 1, 2019 they will be referred directly to the American Backflow Prevention Association, or a testing group affiliated with ABPA, for the retest, and will pay them directly. See fee index item 820 for history of the Cross Connection expenses and the Division's explanation above.
107	Drinking W.	Cross Conn Group	Cross Connection Control Program, Certificate of reciprocity with another state	\$225	4	900	\$339	(\$114)	This fee allows applicants who are certified elsewhere to obtain certification in Utah. The fee was not changed in HB 8. These fees are assessed very rarely but do require substantial oversight to ensure the certification is valid coming from another state. See fee index item 820 for history of the Cross Connection expenses and the Division's explanation above.
108	Drinking W.	Cross Conn Group	Cross Connection Control Program, Replacement Certificate	\$25	1	25	\$38	(\$13)	This fee is simply to cover the costs of reprinting a certificate. Employee time is required to research, reprint and send the certificate to an applicant.
109		Total Cross Conn				73,960	\$1,197	(\$1,197)	
110	Drinking W.	Services Group	Cost Recovery - Construction Without Prior Approval	\$1,000			\$0	\$0	This fee was initiated in 2015 to recover project review costs associated with construction projects that had occurred without prior approval as required by statute and administrative rule. The Division was aware that there were several situations where this was the case and there was not previously a process available for a water system to resolve. The Division put that process in place in 2015 and has allowed water systems to use it free of charge for a few years to ease the transition. The fee will be utilized starting in 2019 to encourage initial compliance rather than after-the-fact review.
111		Total Services Group				-			
112	Emerg. Resp.	DRUG LAB CERTIFICATION	Clandestine Drug Lab Decontamination Specialist Certification, Certification and Recertification	\$225	29	6,525	\$123	\$102	The expenditures reported here are the direct costs incurred for the certification. The expenditures do not include all support staff, management review or program management. The excess revenues on this report help cover these costs
113	Emerg. Resp.	DRUG LAB CERTIFICATION	Clandestine Drug Lab Decontamination Specialist Certification, Retest of Certification Exam	\$100	3	300	\$54	\$46	
114		Total DRUG LAB CERTIFICATION				6,825			
115	Emerg. Resp.	ENFORCEABLE WRITTEN ASSURANCE	Enforceable Written Assurance Letters, Written letter	\$500	19	9,500	\$525	(\$25)	Fee revenue collected is for actual costs.
116		Total ENFORCEABLE WRITTEN ASSURANCE				9,500			

Department of Environmental Quality: Fee Revenues vs. Costs, Dedicated Credits

Index	Division Name	Fee Group	Fee Names	2018 GS Fees	2018 Quantity	2018 Fee Revenues	Cost per Fee	Difference from Fee	Explanations
117	Emerg. Resp.	UST	Comprehensive Environmental Response Compensation and Liability Information System (CERCLIS) Lists	\$15	-	-	\$0	\$0	
118	Emerg. Resp.	UST	Underground Storage Tank (UST) Program List, UST Facility List	\$30	-	-	\$0	\$0	
119	Emerg. Resp.	UST	Underground Storage Tank (UST) Program List, Leaking UST Facility List	\$18	-	-	\$0	\$0	
120	Emerg. Resp.	UST	Underground Storage Tank (UST) Program List, Postage for one or both	\$3	-	-	\$0	\$0	
121	Emerg. Resp.	UST	Emergency Planning Community Right to Know Act Reports	\$15	-	-	\$0	\$0	
122	Emerg. Resp.	UST	Initial Approval of Alternate UST Financial Assurance Mechanisms	\$420	1	420	\$315	\$105	
123	Emerg. Resp.	UST	Approval of alternate UST financial assurance mechanisms after initial year	\$240	26	6,240	\$180	\$60	
124		Total UST				6,660			
125	Emerg. Resp.	UST ADMIN	Annual Underground Storage Tank, Tanks on Petroleum Storage Tank (PST) Fund	\$110	2,464	271,020	\$102	\$8	Fee pays a portion of the compliance program which is funded from three sources: Federal Grant, PST Fund Admin, and fee collection. We worked recently with our stake holders to raise this fee. We expect up to a \$10,000 difference from year to year in the amount of fees collected, as the fee covers a three year period and there may be expenses versus revenue overlap.
126	Emerg. Resp.	UST ADMIN	Annual Underground Storage Tank, Tanks not on PST Fund	\$220	1,498	329,612	\$204	\$16	
127	Emerg. Resp.	UST ADMIN	Annual Underground Storage Tank, Tanks at Facilities significantly out of compliance with leak prevention or leak detection requirements	\$300	17	5,100	\$279	\$21	
128	Emerg. Resp.	7220	PST Fund Reapplication, Certification of Compliance Reapplication Fee, or both	\$300	-	-	\$0	\$0	
129	Emerg. Resp.	7220	UST Red Tag Replacement	\$500	-	-	\$0	\$0	
130	Emerg. Resp.	UST ADMIN	UST Installation Base Fee	\$500	41	20,500	\$464	\$36	
131	Emerg. Resp.	UST ADMIN	UST Installation Tank Fee(Applied only when State Inspector conducts Inspection)	\$200	112	22,400	\$186	\$14	
132		Total UST ADMIN				648,632			
133	Emerg. Resp.	UST CERTIFICATION	Certification or Certification Renewal for UST Consultants, UST installers, removers, groundwater & soil samplers, & non-government UST inspectors & testers	\$225	170	38,325	\$158	\$67	The expenditures reported here are the direct costs incurred for the certification. The expenditures do not include all support staff, management review or program management. The excess revenues on this report help cover these costs
134	Emerg. Resp.	UST CERTIFICATION	Certification or Certification Renewal for UST Consultants, Consultant Recertification Class	\$150	25	3,750	\$105	\$45	
135	Emerg. Resp.	UST CERTIFICATION	UST Operators Certification	\$50	583	29,150	\$35	\$15	
136		Total UST CERTIFICATION				71,225			
137	Waste/Radiation	DEQ Misc. Regulation Lists, GRAMA, Copies, Surplus	Resource Conservation and Recovery Act (RCRA) Facility List	\$5			\$0	\$0	
138						-			
139	Waste/Radiation	Admin Permit Filing & License Fees	Hazardous Waste Permit Filing, Hazardous Waste Operation Plan Renewal	\$1,000			\$0	\$0	
140	Waste/Radiation	Admin Permit Filing & License Fees	Solid Waste Permit Filing (does not apply to Municipalities, Counties, or Special Service Districts seeking review from the Division), New Comm. Facility, Class V and Class VI Landfills	\$1,000			\$0	\$0	
141	Waste/Radiation	Admin Permit Filing & License Fees	Solid Waste Permit Filing (does not apply to Municipalities, Counties, or Special Service Districts seeking review from the Division), New Non-Commercial Facility	\$750			\$0	\$0	
142	Waste/Radiation	Admin Permit Filing & License Fees	New Incinerator, Commercial	\$5,000			\$0	\$0	
143	Waste/Radiation	Admin Permit Filing & License Fees	New Incinerator, Industrial or Private	\$1,000			\$0	\$0	
144	Waste/Radiation	Admin Permit Filing & License Fees	Plan Renewals and Plan Modifications	\$100			\$0	\$0	
145	Waste/Radiation	Admin Permit Filing & License Fees	Variance Requests	\$500			\$0	\$0	
146	Waste/Radiation	Admin Permit Filing & License Fees	Enforceable Written Assurance Letter, Flat fee for up to 8 hours to complete letter	\$500			\$0	\$0	
147		Total Admin Permit Filing & License Fees				-			

Department of Environmental Quality: Fee Revenues vs. Costs, Dedicated Credits

Index	Division Name	Fee Group	Fee Names	2018 GS Fees	2018 Quantity	2018 Fee Revenues	Cost per Fee	Difference from Fee	Explanations
148	W. Quality	Operator Certification	Operator Certification, Certification Examination	\$50	582	28,900	\$28	\$22	Fee covers cost of the exam: material, scoring and one annual training. Remaining funds are used for program coordination expenses which are recorded in a different cost account (unit 7743). As part of the new time tracking implementation, oversight of the certification program will be tied to the fee revenue and all applicable cost will be properly aligned (beginning FY19).
149	W. Quality	Operator Certification	Operator Certification, Renewal of Certificate	\$25	394	9,850	\$14	\$11	
150	W. Quality	Operator Certification	Operator Certification, Renewal of Lapsed Certificate plus renewal	\$25	33	825	\$14	\$11	
151	W. Quality	Operator Certification	Operator Certification, Duplicate Certificate	\$25	3	75	\$14	\$11	
152	W. Quality	Operator Certification	Operator Certification, New Certificate change in status	\$25	60	1,500	\$14	\$11	
153	W. Quality	Operator Certification	Operator Certification, Certification by reciprocity with another state	\$50	1	50	\$28	\$22	
154		Total Operator Certification				41,200			
155	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Cement Manufacturing, Major	\$871	0	-	\$0	\$0	
156	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Cement Manufacturing, Minor	\$218	0	-	\$0	\$0	
157	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Coal Mining and Preparation, General Permit	\$436	10	4,360	\$2,226	(\$1,790)	Currently, the UPDES program expenditures are supplemented with federal & general funds. However, the Division is in the process of developing a fee plan, which will include an analysis of current fees, research of fee methodology, and implementation of new fee amounts. (The restricted funding for the UPDES program is tied to a building block received for a spill coordinator only.)
158	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Coal Mining and Preparation, Individual Major	\$1,307	3	3,921	\$6,672	(\$5,365)	
159	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Coal Mining and Preparation, Individual Minor	\$871	9	7,839	\$4,446	(\$3,575)	
160	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Construction Dewatering/Hydrostatic Testing General Permit	\$150	99	14,850	\$766	(\$616)	
161	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Dairy Products, Major	\$871	0	-	\$0	\$0	
162	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Dairy Products, Minor	\$436	1	436	\$2,226	(\$1,790)	
163	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Electric, Major	\$1,089	0	-	\$0	\$0	
164	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Electric, Minor	\$436	0	-	\$0	\$0	
165	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Fish Hatcheries General Permit	\$121	12	1,452	\$618	(\$497)	
166	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Food and Kindred Products, Major	\$1,089	0	-	\$0	\$0	
167	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Food and Kindred Products, Minor	\$436	0	-	\$0	\$0	
168	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Hazardous Waste Clean-up Sites	\$2,614	0	-	\$0	\$0	
169	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Geothermal, Major	\$871	0	-	\$0	\$0	
170	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Geothermal, Minor	\$436	1	436	\$2,226	(\$1,790)	
171	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Inorganic Chemicals, Major	\$1,307	0	-	\$0	\$0	
172	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Inorganic Chemicals, Minor	\$653	0	-	\$0	\$0	
173	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Iron and Steel Manufacturing, Major	\$2,614	0	-	\$0	\$0	
174	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Iron and Steel Manufacturing, Minor	\$653	2	1,306	\$3,333	(\$2,680)	

Department of Environmental Quality: Fee Revenues vs. Costs, Dedicated Credits

Index	Division Name	Fee Group	Fee Names	2018 GS Fees	2018 Quantity	2018 Fee Revenues	Cost per Fee	Difference from Fee	Explanations
175	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Leaking Underground Storage Tank (LUST) Cleanup, General Permit	\$436	6	2,616	\$2,226	(\$1,790)	
176	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Leaking Underground Storage Tank (LUST) Cleanup, LUST Cleanup Individual Permit	\$871	1	871	\$4,446	(\$3,575)	
177	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Meat Products, Major	\$1,307	1	1,307	\$6,672	(\$5,365)	
178	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Meat Products, Minor	\$436	0	-	\$0	\$0	
179	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Metal Finishing and Products, Major	\$1,307	0	-	\$0	\$0	
180	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Metal Finishing and Products, Minor	\$653	0	-	\$0	\$0	
181	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Mineral Mining and Processing, Sand and Gravel	\$242	1	242	\$1,235	(\$993)	
182	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Mineral Mining and Processing, Salt Extraction	\$242	4	726	\$926	(\$684)	
183	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Other, Other Majors	\$871	2	1,742	\$4,446	(\$3,575)	
184	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Other, Other Minors	\$436	15	6,538	\$2,225	(\$1,789)	
185	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Manufacturing, Major	\$1,742	0	-	\$0	\$0	
186	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Manufacturing, Minor	\$653	14	8,765	\$3,196	(\$2,543)	
187	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Oil and Gas Extraction, flow rate <=0.5 million gallons per day (MGD)	\$436	1	436	\$2,226	(\$1,790)	
188	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Oil and Gas Extraction, flow rate > 0.5 MGD	\$653	0	-	\$0	\$0	
189	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Ore Mining, Major	\$1,307	0	-	\$0	\$0	
190	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Ore Mining, Minor	\$653	3	1,959	\$3,333	(\$2,680)	
191	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Ore Mining, Major w/ concentration process	\$10,000	1	10,000	\$51,045	(\$41,045)	
192	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Organic Chemicals Manufacturing, Major	\$2,178	0	-	\$0	\$0	
193	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Organic Chemicals Manufacturing, Minor	\$653	0	-	\$0	\$0	
194	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Petroleum Refining, Major	\$1,742	1	1,742	\$8,892	(\$7,150)	
195	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Petroleum Refining, Minor	\$653	0	-	\$0	\$0	
196	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Pharmaceutical Preparations, Major	\$1,742	0	-	\$0	\$0	
197	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Pharmaceutical Preparations, Minor	\$653	1	653	\$3,333	(\$2,680)	

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Index	Division Name	Fee Group	Fee Names	2018 GS Fees	2018 Quantity	2018 Fee Revenues	Cost per Fee	Difference from Fee	Explanations
198	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Rubber and Plastic Products, Major	\$1,089	0	-	\$0	\$0	
199	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Rubber and Plastic Products, Minor	\$653	1	653	\$3,333	(\$2,680)	
200	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Space Propulsion, Major	\$2,420	1	2,420	\$12,353	(\$9,933)	
201	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Space Propulsion, Minor	\$653	0	-	\$0	\$0	
202	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Steam and/or Power Electric Plants, Major	\$871	0	-	\$0	\$0	
203	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Steam and/or Power Electric Plants, Minor	\$436	3	1,308	\$2,226	(\$1,790)	
204	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Water Treatment Plants (Except Political Subdivisions), General Permit	\$121	0	-	\$0	\$0	
205	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Annual UPDES Publicly Owned Treatment Works (POTW), Large >10 million gallons per day (mgd) flow design	\$8,800	12	105,600	\$44,920	(\$36,120)	
206	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Annual UPDES Publicly Owned Treatment Works (POTW), Medium >3 mgd but <10 mgd flow design	\$5,500	9	49,500	\$28,075	(\$22,575)	
207	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Annual UPDES Publicly Owned Treatment Works (POTW), Small <3mgd but >1 mgd	\$1,100	12	13,200	\$5,615	(\$4,515)	
208	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Annual UPDES Publicly Owned Treatment Works (POTW), Very Small <1 mgd	\$550	31	17,050	\$2,807	(\$2,257)	
209	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Groundwater Remediation Treatment Plant	\$5,500	1	5,500	\$28,075	(\$22,575)	
210	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Non-contact Cooling Water, Flow rate <= 10,000 gallons per day (gpd)	\$110	0	-	\$0	\$0	
211	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Non-contact Cooling Water, 10,000 gpd < Flow rate 100,000 gpd	\$220	0	-	\$0	\$0	
212	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Non-contact Cooling Water, 100,000 gpd < Flow rate <1.0 mgd	\$440	1	440	\$2,246	(\$1,806)	
213	W. Quality	Surface Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Non-contact Cooling Water, Flow Rate > 1.0 mgd	\$660	1	660	\$3,369	(\$2,709)	
214	W. Quality	Surface Water	Non-Discharging municipal and commercial treatment facilities	\$350	0			\$0	
215		Total Surface Water				268,528			
216	W. Quality	Biosolids	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Biosolids Annual Fee (Domestic Sludge), Small Systems	\$385	16	6,160	\$770	(\$385)	Fees were calculated with POTW & WQ cost-sharing 50/50
217	W. Quality	Biosolids	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Biosolids Annual Fee (Domestic Sludge), Medium Systems	\$1,117	10	11,170	\$2,234	(\$1,117)	

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Index	Division Name	Fee Group	Fee Names	2018 GS Fees	2018 Quantity	2018 Fee Revenues	Cost per Fee	Difference from Fee	Explanations
218	W. Quality	Biosolids	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Biosolids Annual Fee (Domestic Sludge), Large Systems	\$1,623	10	16,230	\$3,246	(\$1,623)	
219		Total Biosolids				33,560			
220	W. Quality	Pesticide	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Annual UPDES Pesticide Applicator Fee, Small Applicator	\$200	45	9,000	\$200	\$0	Currently, the fees collected are sufficient to fully cover expenditures of the permit program.
221	W. Quality	Pesticide	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Annual UPDES Pesticide Applicator Fee, Medium Applicator	\$500	8	4,000	\$500	\$0	
222	W. Quality	Pesticide	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Annual UPDES Pesticide Applicator Fee, Large Applicator	\$1,650	17	28,050	\$1,650	\$0	
223		Total Pesticide				41,050			
224	W. Quality	Storm Water	Utah Pollutant Discharge Elimination System (UPDES) Permits, Surface Water, Concentrated Animal Feeding Operations (CAFO) General Permit	\$110	5	550	\$164	(\$54)	Currently, Storm Water program expenditures are supplemented with federal funds. However, the Division is in the process of developing a fee plan, which will include an analysis of current fees, research of fee methodology, and implementation of new fee amounts. Some stormwater fees have been increased effective FY 2019 but they will also be included in the development of the fee plan.
225	W. Quality	Storm Water	Stormwater Permits (UPDES), General Multi-Sector Industrial Storm Water Permit	\$150	625	93,750	\$224	(\$74)	
226	W. Quality	Storm Water	Stormwater Permits (UPDES), Industrial Stormwater No Exposure Certificate	\$100	25	2,500	\$149	(\$49)	
227	W. Quality	Storm Water	Stormwater Permits (UPDES), General Construction Storm Water Permit > 1 Acre	\$150	3656	548,300	\$224	(\$74)	
228	W. Quality	Storm Water	Stormwater Permits (UPDES), Construction Stormwater Low Erosivity Waiver Fee (one time fee)	\$50	53	2,650	\$75	(\$25)	
229	W. Quality	Storm Water	Stormwater Permits (UPDES), Municipal Storm Water, 0-5,000 Population	\$550	14	7,700	\$822	(\$272)	
230	W. Quality	Storm Water	Stormwater Permits (UPDES), Municipal Storm Water, 5,001-10,000 Population	\$880	24	21,120	\$1,316	(\$436)	
231	W. Quality	Storm Water	Stormwater Permits (UPDES), Municipal Storm Water, 10,001 - 50,000 Population	\$1,320	41	54,120	\$1,973	(\$653)	
232	W. Quality	Storm Water	Stormwater Permits (UPDES), Municipal Storm Water, 50,001 - 125,000 Population	\$2,200	10	22,000	\$3,289	(\$1,089)	
233	W. Quality	Storm Water	Stormwater Permits (UPDES), Municipal Storm Water, > 125,000 Population	\$3,300	3	9,900	\$4,933	(\$1,633)	
234		Total Storm Water				762,590			
235	W. Quality	Ground Water	Stormwater Permits, Annual Ground Water Permit Administration Fee, 0-1 Acre	\$385	1	385	\$4,239	(\$3,854)	Ground Water Permit activities are supplemented with other funding sources. The fee will be reviewed during the development of a fee plan, which will include an analysis of current fees, research of fee methodology, and implementation of new fee amounts.
236	W. Quality	Ground Water	Stormwater Permits, Annual Ground Water Permit Administration Fee, 1-15 Acres	\$770	14	10,310	\$8,108	(\$7,338)	
237	W. Quality	Ground Water	Stormwater Permits, Annual Ground Water Permit Administration Fee, 15-50 Acres	\$1,540	8	12,320	\$16,956	(\$15,416)	
238	W. Quality	Ground Water	Stormwater Permits, Annual Ground Water Permit Administration Fee, 50-300 Acres	\$2,310	14	30,800	\$24,223	(\$21,913)	
239	W. Quality	Ground Water	Stormwater Permits, Annual Ground Water Permit Administration Fee, Over 300 Acres	\$6,140	2	12,280	\$67,603	(\$61,463)	
240	W. Quality	Ground Water	Stormwater Permits, Annual Ground Water Permit Administration Fee, Over 500 Acres	\$12,280	0	-	\$0	\$0	
241	W. Quality	Ground Water	Underground Injection Control Permit Application Fee - Class I Hazardous Waste Disposal	\$25,000	0			\$0	
242	W. Quality	Ground Water	Underground Injection Control Permit Application Fee - Class I Non-Hazardous Waste Disposal	\$9,000	0			\$0	
243	W. Quality	Ground Water	Underground Injection Control Permit Application Fee - Class III Solution Mining	\$7,200	0			\$0	
244	W. Quality	Ground Water	Underground Injection Control Permit Application Fee - Class V Aquifer Storage and Recovery	\$5,400	0			\$0	
245	W. Quality	Ground Water	All Other Permits, Base	\$770	0	-	\$0	\$0	
246	W. Quality	Ground Water	All Other Permits, Each additional regulated facility	\$770	0	-	\$0	\$0	
247	W. Quality	Ground Water	Allowance for bad debts		1	4,630	\$50,977	(\$50,977)	
248		Total Ground Water				70,725			

Department of Environmental Quality: Fee Revenues vs. Costs, Dedicated Credits

Index	Division Name	Fee Group	Fee Names	2018 GS Fees	2018 Quantity	2018 Fee Revenues	Cost per Fee	Difference from Fee	Explanations
249	W. Quality	Standards & Technical Services	305(b) Water Quality Report	\$20	0	-	\$0		
250	W. Quality	Standards & Technical Services	Report: Utah's Lakes and Reservoirs-Inventory and Classification of Utah's Priority Lakes and Reservoirs	\$50	0	-	\$0		
251		Total Standards & Technical Services				-			
252									
253						9,235,249			
254	DEQ		Surplus						Miscellaneous items affecting dedicated credits but not directly related to fees. No additional analysis was performed on these items.
255	DEQ	All Divisions	Surplus Property				\$0	\$0	
256	W. Quality		Expenditure Reimbursement						
257	W. Quality	Actual	Allowance for doubtful accounts						
258	W. Quality	Surface Water	Allowance for bad debts, surplus property				\$0	\$0	

Department of Environmental Quality: Fee Revenues vs. Costs, Restricted Revenues

Index	Division Name	Fee Group	Fee Names	2018 GS Fees	2018 Quantity	2018 Fee Revenues	Cost per Fee	Difference from Fee	Explanations
1	Drinking W. Funds	DW Loan Origination Fee	Drinking Water Loan Origination-State	1.0% of Loan Ar	-	-	-	-	Loan fees are collected at the time of loan closing. Expenditures are incurred during multiple project phases: planning, design, loan closing, construction period, and close out. This process may span multiple years. Therefore, fees are held in the restricted account and the annual appropriation is used to support annual costs of project oversight. No fees were collected in FY 2018. Expenses were covered by revenues collected in previous years.
2	Drinking W. Funds	DW Loan Origination Fee	Drinking Water Loan Origination-Federal	1.0% of Loan Ar	-	-	-	-	Loan fees are collected at the time of loan closing. Expenditures are incurred during multiple project phases: planning, design, loan closing, construction period, and close out. This process may span multiple years. Therefore, fees are held in the restricted account and the annual appropriation is used to support annual costs of project oversight. The fee is only applied to loans that do not qualify for subsidization (disadvantaged communities) and therefore are only applied when a community can afford the charge.
3		Total DW Loan Origination Fee	Total DW Loan Origination Fee			-	-	-	
4	DWQ - Funds	Underground Waste Water	Underground Wastewater Disposal Systems, Certificate Issuance	25	88	2,200	23	2	Appropriation has traditionally been used to fund the cost of the exam, while the program oversight has been paid from other funding sources (Water Security Account or General Fund). The new time tracking implementation will allow better identification of total program oversight costs.
5	DWQ - Funds	Underground Waste Water	Underground Wastewater Disposal Systems, New Systems	25	1,601	40,025	23	2	
6		Total Underground Waste Water	Total Underground Waste Water		1,689	42,225			
7	DWQ - Funds	WQ Loan Origination Fee	Water Quality Loan Origination Fee - State	1.0% of Loan Ar	4	71,770	-	-	Loan fees are collected at the time of loan closing. Expenditures are incurred during multiple project phases: planning, design, loan closing, construction period, and close out. This process may span multiple years. Therefore, fees are held in the restricted account and the annual appropriation is used to support annual costs of project oversight.
8	DWQ - Funds	WQ Loan Origination Fee	Water Quality Loan Origination Fee - Federal	1.0% of Loan Ar	-	-	-	-	
9		Total WQ Origination Fee	Total WQ Origination Fee			71,770			
10	Emerg. Resp. Funds	Voluntary Cleanup	Review/Oversight/Participation in Voluntary Agreements	90	2,034	183,060	91	(1)	This is basically a cost recovery at the hourly fee rate. It was left here because it was related to the restricted fund and not the operating budget.
11	Emerg. Resp. Funds	Voluntary Cleanup	Voluntary Environmental Cleanup Program Application Fee	2,500	4	10,000	2,524	(24)	Once costs exceed the \$2500 amount they are billed at the hourly rate. See above fee.
12		Total Voluntary Cleanup	Total Voluntary Cleanup			193,060	-	-	
13	Waste/Radiat. Funds	EQRA	Hazardous waste flat fee, provides for implementation of waste management programs and oversight of the Hazardous Waste Industry in accordance with UCA 19-6-118	2,444,800	1	2,444,800	2,336,004	108,796	The difference reflects contingency planning for unanticipated program costs, such as 3rd party technical assistance, waste sampling and analysis, and equipment. Excess revenue used for optional annual transfer to the Hazardous Substance Mitigation Fund as provided by statute.
14	Waste/Radiat. Funds	EQRA	Radioactive Waste Disposal (licenses specifically authorizing the receipt of waste radioactive material from other persons for the purpose of commercial disposal by land by the licensee), Annual	2,099,200	1	1,982,710	1,562,733	536,467	The radioactive waste disposal flat fee was calculated to cover the costs of several radiation control programs as directed by statute. The difference reflects contingency planning for unanticipated program costs, such as 3rd party technical assistance, waste sampling and analysis, and equipment. It also reflects the amount used to subsidize these other programs as explained. The UMILL fee being addressed in FY19 Fee schedule to reduce the subsidy. The difference in Fee & Collected is due to credit given to ES during 2017 General Legislative Session from Fund Source.
15	Waste/Radiat. Funds	EQRA	Radioactive Material, Source Material, New License or License Renewal, Uranium mills or commercial sites disposing of or	8,540	36	307,440	21,634	(13,094)	This figure represents the amount of subsidy needed from the Radioactive Waste Disposal fee. See above note.
16	Waste/Radiat. Funds	EQRA	Generator Site Access Permits, Non-Broker Generators transferring radioactive waste	2,500	96	240,000	1,800	700	Fee revenue varies annually depending on the number of generators who acquire permits. Because there is no way to predict the number of permittees from year to year, there are no current intentions for making changes to the fee.
17	Waste/Radiat. Funds	EQRA	Generator Site Access Permits, Brokers (waste collectors or processors)	7,500	17	127,500	1,190	6,310	Fee revenue varies annually depending on the number of generators who acquire permits. Because there is no way to predict the number of permittees from year to year, there are no current intentions for making changes to the fee.
18	Waste/Radiat. Funds	EQRA	Non-Hazardous Solid Waste, Polychlorinated Biphenyl (PCBs)	5	22,022	104,603	1	4	Fee revenue is entirely dependent on tonnage of waste receipts from year to year and can not be predicted. Excess revenue used for optional annual transfer to the Hazardous Substance Mitigation Fund.
19	Waste/Radiat. Funds	EQRA	Radioactive Material, Source Material, New License or License Renewal, Uranium mills the Director has determined that are on	8,540	12	102,480	21,813	(13,273)	This figure represents the amount of subsidy needed from the Radioactive Waste Disposal fee. See above note.
20	Waste/Radiat. Funds	EQRA	Licenses authorizing packing of radioactive waste for shipment to waste disposal site where licensee does not take possession of	520			-	-	
21	Waste/Radiat. Funds	EQRA	Vehicle Manufacturer Mercury Switch Removal and Collection Plan, Mercury	100			-	-	
22	Waste/Radiat. Funds	EQRA	Investigation of a misadministration by a third party as defined in R313-30-5 or in	Actual cost			-	-	
23	Waste/Radiat. Funds	EQRA	Management and oversight of impounded radioactive material	Actual cost			-	-	
24	Waste/Radiat. Funds	EQRA	License amendment, for greater than three applications in a calendar year	200			-	-	
25	Waste/Radiat. Funds	EQRA	Analytical costs for monitoring samples from radioactive materials facilities	Actual cost			-	-	
26	Waste/Radiat. Funds	EQRA	Radioactive Waste Disposal (licenses specifically authorizing the receipt of waste radioactive material from other persons for the purpose of commercial disposal by land	Actual costs up to \$250,000			-	-	
27	Waste/Radiat. Funds	EQRA	Radioactive Waste Disposal (licenses specifically authorizing the receipt of waste radioactive material from other persons for the purpose of commercial disposal by land	Actual costs up to \$1,000,000			-	-	
28	Waste/Radiat. Funds	EQRA	Radioactive Waste Disposal (licenses specifically authorizing the receipt of waste radioactive material from other persons for the purpose of commercial disposal by land	Actual costs up to \$1,000,000			-	-	
29	Waste/Radiat. Funds	EQRA	Radioactive Waste Disposal (licenses specifically authorizing the receipt of waste radioactive material from other persons for the purpose of commercial disposal by land by the licensee), Review of commercial low-level radioactive waste disposal and uranium recovery special projects. Applicable when	Actual cost			-	-	
30	Waste/Radiat. Funds	EQRA	Licenses authorizing receipt of waste radioactive material from others for packaging/repackaging the material, The licensee will dispose of the materials by	3,190			-	-	
31	Waste/Radiat. Funds	EQRA	Licenses authorizing receipt of waste radioactive material from others for packaging/repackaging the material, The licensee will dispose of the materials by	2,760			-	-	
32	Waste/Radiat. Funds	EQRA	Licenses authorizing receipt of prepackaged waste radioactive material from others, The licensee will dispose of the materials by transfer to another person authorized to	700			-	-	
33	Waste/Radiat. Funds	EQRA	Licenses authorizing receipt of prepackaged waste radioactive material from others, The licensee will dispose of the materials by transfer to another person authorized to	1,100			-	-	
34	Waste/Radiat. Funds	EQRA	DEQ Haz Waste Fees to Counties	0			-	-	These are statutory adjustments to fees collected
35	Waste/Radiat. Funds	EQRA	General Fund	400,000			-	-	

Department of Environmental Quality: Fee Revenues vs. Costs, Restricted Revenues

Index	Division Name	Fee Group	Fee Names	2018 GS Fees	2018 Quantity	2018 Fee Revenues	Cost per Fee	Difference from Fee	Explanations
36		EQRA	Variolus Statutory Fees	Various	1	2,346,244			This figure is a reflection of a long-standing statutory fee and the amount of solid waste disposed of at Utah facilities in Fiscal Year 2018. As the amount of waste disposed increased, the revenue likewise increased. Excess fees were also used to partially fund the transfer of \$400,000 to the Hazardous Substance Mitigation Fund. HB115 (2017 General Session) fundamentally changed the way in which solid waste fees are to be calculated and collected. The change is reflected in the FY19 Fee Schedule. Current statutory fees remain in effect through 12/31/2018. The new fees in the FY19 Schedule take effect 1/1/2019.
37		Total EQRA	Total EQRA			7,655,778	3,945,175		
38	Waste/Radiat. Funds	Used Oil	Used Oil, Annual Registration for Transporter, Transfer Facility, Processor/Refiner, and Application	100	157	15,700	96	4	2 Vacancies, in process of filling. Used Oil Restricted Account is funded by statutory fees collected by the Tax commission. The current fees are adequately funding the program
39	Waste/Radiat. Funds	Used Oil	Used Oil, Plan Review Filing Fee	100	19	1,900	96	4	
40	Waste/Radiat. Funds	Used Oil	Used Oil, Permit Modification Filing Fee	100	7	700	96	4	
41	Waste/Radiat. Funds	Used Oil	Used Oil, Marketer, Registration	50	11	550	48	2	
42	Waste/Radiat. Funds	Used Oil	Used Oil, Permit filing fee for Transporter, Transfer Facility, Processor/Re-refiner, and	100	19	1,900	96	4	
43	Waste/Radiat. Funds	Used Oil	Used Oil, Marketer, Permit Filing	50	15	750	48	2	
44	Waste/Radiat. Funds	Used Oil	Used Oil, Do It Your Selfer and Used Oil Collection Center Registration	No charge			-	-	
45	Waste/Radiat. Funds	Used Oil	Other Statutory Fees				-	-	
46		Total Used Oil	Total Used Oil			21,500	-		
47	Waste/Radiat. Funds	Waste Tire	Waste Tire Recycling, Registration, Transporter	100	5	500	3	97	This program is mainly funded from statutory fees and is jointly run with State Division of Finance and Local Health Departments. The current fees are adequately funding the program
48	Waste/Radiat. Funds	Waste Tire	Waste Tire Recycling, Registration, Recycler	100	8	800	5	95	
49	Waste/Radiat. Funds	Waste Tire	Other Statutory Fees				-	-	
50		Total Waste Tire	Total Waste Tire			1,300	-		
51	Waste/Radiat. Funds	X-ray - Free Revenue	Machine-Generated Radiation, Annual Registration Fee, Per control unit including first tube, plus annual fee for each additional tube connected to the control unit, Hospital/Therapy, Medical, Chiropractic, Podiatry, Veterinary, Dental	35	4,305	150,675	17	18	The excess revenue reflects a 50% reduction in General Funds for the X-Ray program in FY2016. This reduction has resulted in fewer inspections which could result in a potential increase to adverse exposure to ionizing radiation. A change in X-Ray fees has not been considered with the intention of restoring the positions that were originally eliminated. The excess revenue is also used to subsidize the radioactive materials licensing program, which reduces the draw on the General Fund. The expenditures reported here are the costs to operate the X-ray program in WMRC. The program is funded by a General Fund appropriation and the fees collected are deposited into the General Fund as free revenue.
52	Waste/Radiat. Funds	X-ray - Free Revenue	Machine-Generated Radiation, Independent Qualified Experts Conducted Inspections or Registrants Using Qualified Experts,	15	268	4,025	7	8	
53	Waste/Radiat. Funds	X-ray - Free Revenue	Machine-Generated Radiation, Division Conducted Inspection, Per Tube,	105	577	60,585	52	53	
54	Waste/Radiat. Funds	X-ray - Free Revenue	Machine-Generated Radiation, Division Conducted Inspection, Per Tube, Dental, First	45			-	-	
55	Waste/Radiat. Funds	X-ray - Free Revenue	Machine-Generated Radiation, Division Conducted Inspection, Per Tube, Industrial Facilities with, Cabinet X-Ray Units or Units	75	163	12,225	37	38	
56	Waste/Radiat. Funds	X-ray - Free Revenue	Machine-Generated Radiation, Division Conducted Inspection, Per Tube, Other,	105	157	16,485	52	53	
57	Waste/Radiat. Funds	X-ray - Free Revenue	Machine-Generated Radiation, Division Conducted Inspection, Per Tube, Other, Five	75	106	7,950	37	38	
58	Waste/Radiat. Funds	X-ray - Free Revenue	Machine-Generated Radiation, Division Conducted Inspection, Per Tube, Dental,	13			-	-	
59	Waste/Radiat. Funds	X-ray - Free Revenue	Machine-Generated Radiation, Division Conducted Inspection, Per Tube, Industrial Facilities with, High and/or Very High	105			-	-	
60	Waste/Radiat. Funds	X-ray - Free Revenue	Machine-Generated Radiation, Annual Registration Fee, Per control unit including first tube, plus annual fee for each additional tube connected to the control unit, Cabinet	35	2,725	95,375	17	18	
61	Waste/Radiat. Funds	X-ray - Free Revenue	Machine-Generated Radiation, Annual Registration Fee, Per control unit including first tube, plus annual fee for each additional tube connected to the control unit, High	35			-	-	
62	Waste/Radiat. Funds	X-ray - Free Revenue	Machine-Generated Radiation, Annual Registration Fee, Per control unit including first tube, plus annual fee for each additional	35	2,048	71,680	17	18	
63	Waste/Radiat. Funds	X-ray - Free Revenue	Machine-Generated Radiation, Division Conducted Inspection, Per Tube,	75	1	75	37	38	
64		Total X-RAY	Total X-RAY		10,350	419,075			
65	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, Annual license fee for possession and use of radioactive material for;, All other radioactive material	520	121	62,920	1,325	(805)	Historically the Radioactive Material License program has been funded in part by a General Fund appropriation. This General Fund appropriation is currently being reduced using excess revenue from the X-Ray program. The division has begun to lay the groundwork for an appropriate fee increase and to move the fee to a dedicated credit. The expenditures reported here are the costs to operate the RAM in WMRC. The programs are funded from a General Fund appropriation and the fees collected are deposited into the General Fund as free revenue.
66	Waste/Radiat. Funds	RAM - Free Revenue	Other licenses issued for human use of radioactive material, except for licenses for radioactive material in sealed sources contained in gamma stereotactic	1,100	34	37,400	2,802	(1,702)	
67	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, Annual license fee for possession and use of radioactive material	2,560	12	30,720	6,522	(3,962)	
68	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, Annual license fee for possession and use of radioactive material	2,960	6	17,760	7,541	(4,581)	
69	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, Annual license fee for possession and use of radioactive material for;, Broad scope for research and	2,960			-	-	
70	Waste/Radiat. Funds	RAM - Free Revenue	Well Logging, Well Surveys, and Tracer Studies Licenses, for the possession and use of radioactive material for well logging, well surveys and tracer studies other than field	2,100	18	37,800	5,350	(3,250)	
71	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Special Nuclear Material, New License or Renewal License for: Possession and use in sealed sources	440	8	3,520	1,121	(681)	
72	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, Annual fee for, Licenses that authorize services for other licensees, except licenses that authorize leak testing or	420	17	7,140	1,070	(650)	
73	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, New License or License Renewal for possession and use of radioactive material for;, Others for	1,670			-	-	

Department of Environmental Quality: Fee Revenues vs. Costs, Restricted Revenues

Index	Division Name	Fee Group	Fee Names	2018 GS Fees	2018 Quantity	2018 Fee Revenues	Cost per Fee	Difference from Fee	Explanations
74	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, Annual license fee for possession and use of radioactive material for; Sealed sources for irradiation of	940	5	4,700	2,395	(1,455)	
75	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, Annual license fee for possession and use of radioactive material for; 10,000 curies or more of radioactive	3,480			-	-	
76	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, New License or License Renewal for possession and use of radioactive material for; Sealed sources for	700	4	2,800	1,783	(1,083)	
77	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, Annual license fee for possession and use of radioactive material	2,040			-	-	
78	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, Annual license fee for possession and use of radioactive material for; The distribution or redistribution of radiopharmaceuticals, generators, reagent	1,000			-	-	
79	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, New License or License Renewal for; Licenses that authorize services for other licensees, except licenses	320			-	-	
80	Waste/Radiat. Funds	RAM - Free Revenue	General License, Initial registration/renewal for first year, Reciprocity - Licensees who conduct activities under the reciprocity	20	57	1,155	52	(82)	
81	Waste/Radiat. Funds	RAM - Free Revenue	General License, Initial registration/renewal for first year, Measuring, gauging, and control devices as described in R313-21-	20			-	-	
82	Waste/Radiat. Funds	RAM - Free Revenue	Plan Reviews, Review of plans for decommissioning, decontamination, reclamation, waste disposal pursuant to	400			-	-	
83	Waste/Radiat. Funds	RAM - Free Revenue	Annual fee after initial license/renewal, Measuring, gauging, and control devices as	20			-	-	
84	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Special Nuclear Material, New License or Renewal License	180			-	-	
85	Waste/Radiat. Funds	RAM - Free Revenue	Plan Reviews, Plus added cost above 8 hours	90			-	-	
86	Waste/Radiat. Funds	RAM - Free Revenue	General License, Initial registration/renewal for first year, Depleted Uranium	20			-	-	
87	Waste/Radiat. Funds	RAM - Free Revenue	Annual fee after initial license/renewal, Depleted Uranium	20			-	-	
88	Waste/Radiat. Funds	RAM - Free Revenue	General License, Initial registration/renewal for first year, In Vitro testing	20			-	-	
89	Waste/Radiat. Funds	RAM - Free Revenue	Annual fee after initial license/renewal, In Vitro testing	20			-	-	
90	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Special Nuclear Material, New License or Renewal License for: Possession and use of less than 15 grams	730			-	-	
91	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Special Nuclear Material, New License or Renewal License	1,150			-	-	
92	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Special Nuclear Material, Annual Fee, Possession and use in sealed sources contained in devices used in	740			-	-	
93	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Special Nuclear Material, Annual Fee, Possession and use of less than 15 grams in unsealed form for	740			-	-	
94	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Special Nuclear Material, Annual Fee, Use as calibration and	240			-	-	
95	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Special Nuclear Material, Annual Fee, All other licenses	1,600			-	-	
96	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Source Material, New License or License Renewal, Licenses for concentrations of uranium from other areas	5,510			-	-	
97	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Source Material, New License or License Renewal, Licenses for possession and use of source material for	230			-	-	
98	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Source Material, New License or License Renewal, All other source	1,000			-	-	
99	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Source Material, Annual Fee, Licenses for concentrations of uranium from other areas for the production	4,810			-	-	
100	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Source Material, Annual Fee, Licenses for possession and use	365			-	-	
101	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Source Material, Annual Fee, All other source material	1,275			-	-	
102	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, New License or License Renewal for possession and use of radioactive material for; Broad scope for	2,320			-	-	
103	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, New License or License Renewal for possession and use of radioactive material for; Processing or manufacturing and distribution of	2,320			-	-	
104	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, New License or License Renewal for possession and use of radioactive material for; The distribution or redistribution of radiopharmaceuticals,	860			-	-	
105	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, New License or License Renewal for possession and use of	1,670			-	-	
106	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, New License or License Renewal for possession and use of radioactive material for; Less than 10,000 curies of radioactive material in sealed	1,670			-	-	
107	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, New License or License Renewal for possession and use of radioactive material for; 10,000 curies or more of radioactive material in sealed	3,340			-	-	
108	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, New License or License Renewal for possession and use of radioactive material for; Broad scope for	2,320			-	-	

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Index	Division Name	Fee Group	Fee Names	2018 GS Fees	2018 Quantity	2018 Fee Revenues	Cost per Fee	Difference from Fee	Explanations
109	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, New License or License Renewal for possession and use of radioactive material for; Research and	700			-	-	
110	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, New License or License Renewal for possession and use of	440			-	-	
111	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, New License or License	150			-	-	
112	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, New License or License Renewal to distribute items containing radioactive material; To persons exempt from licensing requirements of R313-19, except specific licenses authorizing	700			-	-	
113	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, New License or License Renewal to distribute items containing radioactive material; To persons generally licensed under R313-21, except specific	700			-	-	
114	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, Annual license fee for possession and use of radioactive material for; Processing or manufacturing and distribution of radiopharmaceuticals,	2,960			-	-	
115	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, Annual license fee for possession and use of radioactive material for; Less than 10,000 curies of radioactive	1,740			-	-	
116	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, Annual license fee for possession and use of radioactive material	940			-	-	
117	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, Annual fee for; Licenses	160			-	-	
118	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, Annual fee to distribute items containing radioactive material; To persons exempt from licensing requirements of R313-19, except specific licenses	580			-	-	
119	Waste/Radiat. Funds	RAM - Free Revenue	Radioactive Material, Radioactive Material other than Source Material and Special Nuclear Material, Annual fee to distribute items containing radioactive material; To persons generally licensed under R313-21, except specific licenses authorizing	580			-	-	
120	Waste/Radiat. Funds	RAM - Free Revenue	Well Logging, Well Surveys, and Tracer Studies Licenses, for the possession and use of radioactive material for well logging, well surveys and tracer studies other than field	1,670			-	-	
121	Waste/Radiat. Funds	RAM - Free Revenue	Well Logging, Well Surveys, and Tracer Studies Licenses, Licenses for possession and use of radioactive material for field flooding	Actual cost			-	-	
122	Waste/Radiat. Funds	RAM - Free Revenue	Well Logging, Well Surveys, and Tracer Studies Licenses, Licenses for possession and use of radioactive material for field flooding	4,000			-	-	
123	Waste/Radiat. Funds	RAM - Free Revenue	Nuclear Laundries, Licenses for commercial collection and laundry of items contaminated with radioactive material,	1,670			-	-	
124	Waste/Radiat. Funds	RAM - Free Revenue	Nuclear Laundries, Licenses for commercial collection and laundry of items	2,380			-	-	
125	Waste/Radiat. Funds	RAM - Free Revenue	Human Use of Radioactive Material, License for human use of radioactive materials in sealed sources contained in gamma stereotactic radiosurgery or teletherapy	1,090			-	-	
126	Waste/Radiat. Funds	RAM - Free Revenue	Human Use of Radioactive Material, License for human use of radioactive materials in sealed sources contained in gamma	1,280			-	-	
127	Waste/Radiat. Funds	RAM - Free Revenue	Licenses of broad scope issued to medical institutions or two or more physicians authorizing research and development, including human use of radioactive material, except for licenses for radioactive material in sealed sources contained in gamma	2,320			-	-	
128	Waste/Radiat. Funds	RAM - Free Revenue	Licenses of broad scope issued to medical institutions or two or more physicians authorizing research and development, including human use of radioactive material, except for licenses for radioactive material in	2,960			-	-	
129	Waste/Radiat. Funds	RAM - Free Revenue	Other licenses issued for human use of radioactive material, except for licenses for radioactive material in sealed sources contained in gamma stereotactic	700			-	-	
130	Waste/Radiat. Funds	RAM - Free Revenue	Civil Defense, Licenses for possession and use of radioactive material for civil defense	700			-	-	
131	Waste/Radiat. Funds	RAM - Free Revenue	Civil Defense, Licenses for possession and use of radioactive material for civil defense	380			-	-	
132	Waste/Radiat. Funds	RAM - Free Revenue	Power Source, Licenses for the manufacture and distribution of encapsulated radioactive material wherein the decay energy of the	5,510			-	-	
133	Waste/Radiat. Funds	RAM - Free Revenue	Power Source, Licenses for the manufacture and distribution of encapsulated radioactive material wherein the decay energy of the Annual fee after initial license/renewal,	2,520			-	-	
134	Waste/Radiat. Funds	RAM - Free Revenue	Reciprocity - Licensees who conduct activities under the reciprocity provisions of	Full annual fee			-	-	
135		Total RAM	Total RAM			205,915 8,610,623			

Appendix A

Fee-Data Accuracy Scorecard, FY 2018

Evaluation Criteria

1. Is actual accounting data collected for:

Fee revenues?

- yes** each fee revenue is tracked
- partially** the revenues for groups of fees (not too large) are tracked
- no** no revenue tracking of individual fees or groups of fees are too large

Costs to administer fees?

- yes** the costs of groups (reasonable size of group) of fees are tracked
- partially**
- no** the group of tracked fees is too large or no tracking at all

2. Is there sound methodology for estimating the fee data that accounts for individual fees for:

Fee revenues?

- N/A** if actual accounting data is collected for each fee revenue
- yes** Fee Price X Reasonable Estimated Fee Quantity
- partially** using group level data to estimate individual fee revenues
- no** no individual fee revenues estimates or not reasonable projection of quantity

Costs to administer fees?

- yes** estimating individual expenses (Time X Hourly Rate, Materials, Overhead, etc.) for each fee and comparing to actual expenditures
- partially** using group level data (group not too large) to estimate individual fee costs
- no** the group of fees is too large or no individual fee costs estimates

3. Are the data calculations accurate for:

Fee revenues?

- yes** all accurate
- no** any errors

Costs to administer fees?

- yes** all accurate
- no** any errors

4. Does entity publish the data for:

Fee revenues?

Costs to administer fees?

- yes** agency publishes data on their site
- no** agency doesn't publish data on their site

5. Is the explanation for the difference adequate?

- yes** all explanations are in place and are adequate
- partially** inadequate or lack of explanations in many fields
- no** no explanations