



REVIEW OF AGENCIES FEES' DATA: DNR AND SITLA

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

This is year four of an effort by the Natural Resources, Agriculture, and Environmental Quality Appropriations Subcommittee to gain a better understanding of the 1,300 agencies' fees that this subcommittee 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 in July and September 2017 (<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 report was submitted in October 2018 (<https://le.utah.gov/interim/2018/pdf/00004087.pdf>).

The FY 2019 Data

The review of the FY 2019 fees data for Department of Natural Resources (DNR) and School and Institutional Trust Lands Administration (SITLA) indicates that there is little change from last year, and that the data is still not completely accurate and reliable. The data for this report was generated by the entities and is not independently verified. The figure below provides the summary of our evaluations.

Fee-Data Accuracy Scorecard, FY 2019							
Summary							
	<i>p. 2</i> Oil & Gas	<i>p. 5</i> UGS	<i>p. 7</i> Forestry	<i>p. 10</i> Parks	<i>p. 12</i> Wildlife	<i>p. 26</i> W. Rights	<i>p. 27</i> SITLA
1. Is actual accounting data collected for:							
<i>a. Fee revenues?</i>	no	partially	no	partially	yes	yes	yes
<i>b. Costs to administer fees?</i>	no	partially	no	yes	no	no	no
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>	partially	partially	yes	partially	N/A	N/A	N/A
<i>b. Costs to administer fees?</i>	partially	partially	no	N/A	no	no	yes
3. Are the data calculations accurate for:							
<i>a. Fee revenues?</i>	yes	yes	yes	no	yes	yes	no
<i>b. Costs to administer fees?</i>	no	yes	no	no	yes	yes	yes
4. Does entity publish the data for:							
<i>a. Fee revenues?</i>	no	no	no	no	no	yes	no
<i>b. Costs to administer fees?</i>	no	no	no	no	no	no	no
5. Is the explanation for the difference adequate?	partially	partially	no	no	partially	yes	yes

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** (6 of which generated revenues in FY 2019)
- Total Fee Revenues in FY 2019: **\$131,600** (less than **1%** of total budget)
- Total FY 2019 Budget: **\$14,844,000**

Fee-Data Accuracy Scorecard			
Oil, Gas, and Mining			
	FY 2018	FY 2019	Comments
1. Is actual accounting data collected for:			
<i>a. Fee revenues?</i>	no	no	Not tracking the actual revenues by fee in the accounting system.
<i>b. Costs to administer fees?</i>	no	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>	partially	partially	Entity is using group level data to estimate individual fee revenues.
<i>b. Costs to administer fees?</i>	partially	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:			
<i>a. Fee revenues?</i>	yes	yes	Calculations seem accurate.
<i>b. Costs to administer fees?</i>	yes	no	The formula calculating the costs of the New Coal Mine Permits was wrong.
4. Does entity publish the data for:			
<i>a. Fee revenues?</i>	no	no	No fee-revenue data published by the entity.
<i>b. Costs to administer fees?</i>	no	no	No fee-costs data published by the entity.
5. Is the explanation for the difference adequate?	partially	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 2019	Quantity for FY 2019	Total Revenues for FY 2019	Total Costs Associated with this Fee	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
1	Mineral Program, Annual Permit, Large Mining Operations, 10 to 50 acres	\$500.00	175	\$87,700	\$272,003	\$1,554	(\$1,054)	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. Cost for 1 FTE.
2	Mineral Program, Annual Permit, Small Mining Operations	\$150.00	208	\$31,252	\$53,882	\$259	(\$109)	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. Cost for 1 FTE.
3	New Coal Mine Permit Application	\$5.00	2	\$10	\$26,350	\$13,175	(\$13,170)	This program is funded by a federal grant and requires a state match. Fee change request denied in 2009 legislative General Session.
4	Mineral Program, Exploration Permit	\$150.00	84	\$12,600	\$21,760	\$259	(\$109)	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. Cost for 1 FTE.
5	Copy, Self Copy	\$0.10	320	\$32	\$1,376	\$4	(\$4)	This fee is for General Office Costs associated with doing business with the division. Revenue code 2801.
6	Copy, Staff Copy	\$0.25	60	\$15	\$515	\$9	(\$8)	This fee is for General Office Costs associated with doing business with the division. Revenue code 2801.
7	Copy, Bid Specifications	\$20.00	0	\$0	\$51			This fee is for General Office Costs associated with doing business with the division.
8	Copy, CD, Mailed	\$23.00	0	\$0	\$51			This fee is for General Office Costs associated with doing business with the division.
9	Copy, CD, Picked up	\$20.00	0	\$0	\$51			This fee is for General Office Costs associated with doing business with the division.
10	Compiling or Photocopying Records, Actual time spent compiling or copying	Current persc	0	\$0	\$51			This fee is for General Office Costs associated with doing business with the division.
11	Compiling or Photocopying Records, Actual time spent on data entry or records segregation	Current persc	0	\$0	\$51			This fee is for General Office Costs associated with doing business with the division.
12	Third Party Services, Copying maps or charts	Actual cost	0	\$0	\$51			This fee is for General Office Costs associated with doing business with the division.
13	Third Party Services, Copying odd sized documents	Actual cost	0	\$0	\$51			This fee is for General Office Costs associated with doing business with the division.
14	Specific Reports, Monthly Notice of Intent to Drill/Well Completion Report, Picked Up	\$0.50	0	\$0	\$51			This fee is for General Office Costs associated with doing business with the division.
15	Specific Reports, Monthly Notice of Intent to Drill/Well Completion Report, Mailed	\$1.00	0	\$0	\$51			This fee is for General Office Costs associated with doing business with the division.
16	Specific Reports, Monthly Notice of Intent to Drill/Well Completion Report, Annual Subscription	\$6.00	0	\$0	\$51			This fee is for General Office Costs associated with doing business with the division.
17	Specific Reports, Mailed Notice of Board Hearings List	\$20.00	0	\$0	\$51			This fee is for General Office Costs associated with doing business with the division.
18	Specific Reports, Current Administrative Rules - Oil and Gas, Coal, Non-Coal, Abandoned Mine Lease (first copy is free), Picked up	\$10.00	0	\$0	\$51			This fee is for General Office Costs associated with doing business with the division.
19	Specific Reports, Current Administrative Rules - Oil and Gas, Coal, Non-Coal, Abandoned Mine Lease (first copy is free), Mailed	\$13.00	0	\$0	\$51			This fee is for General Office Costs associated with doing business with the division.
20	Custom-tailored data reports, Diskettes/Tapes	Current persc	0	\$0	\$51			This fee is for General Office Costs associated with doing business with the division.
21	Custom Maps, (per linear foot)	Variable	0	\$0	\$51			This fee is for General Office Costs associated with doing business with the division.
22	Custom Maps, Minimum Charges, Color Plot	\$25.00	0	\$0	\$25			This fee is for General Office Costs associated with doing business with the division.
23	Copy, Telefax of material	\$0.25	0	\$0	\$9			This fee is for General Office Costs associated with doing business with the division.
24	Copy, Prints from Microfilm, Staff Copy	\$0.55	0	\$0	\$9			This fee is for General Office Costs associated with doing business with the division.
25	Copy, Print of Microfiche, Staff Copy	\$0.25	0	\$0	\$9			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 2019	Quantity for FY 2019	Total Revenues for FY 2019	Total Costs Associated with this Fee	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
26	Copy, Well Logs, Staff Copy	\$0.75	0	\$0	\$9			This fee is for General Office Costs associated with doing business with the division.
27	Copy, Print of computer screen	\$0.50	0	\$0	\$9			This fee is for General Office Costs associated with doing business with the division.
28	Custom Maps, Minimum Charges, Laser Print	\$5.00	0	\$0	\$5			This fee is for General Office Costs associated with doing business with the division.
29	Copy, Prints from Microfilm, Self Copy	\$0.40	0	\$0	\$4			This fee is for General Office Costs associated with doing business with the division.
30	Copy, Print of Microfiche, Self Copy	\$0.10	0	\$0	\$4			This fee is for General Office Costs associated with doing business with the division.
31	Copy, Well Logs, Self Copy	\$0.50	0	\$0	\$4			This fee is for General Office Costs associated with doing business with the division.
32	Copy, Color, Staff Copy	\$0.50	0	\$0	\$0			This fee is for General Office Costs associated with doing business with the division. Revenue code 2801 in O&G.
33	Copy, Color, Self Copy	\$0.25	0	\$0	\$0			This fee is for General Office Costs associated with doing business with the division.
34	Mineral Program, Annual Permit, Large Mining Operations, over 50 acres	\$1,000.00	0	\$0	\$0			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. Cost for 1 FTE.

\$131,609

Utah Geological Survey

- Number of Fees: **19** (10 of which generated revenues in FY 2019)
- Total Fee Revenues in FY 2019: **\$19,200** (less than **0.2%** of total budget)
- Total FY 2019 Budget: **\$12,715,400**

Fee-Data Accuracy Scorecard			
Utah Geological Survey			
	FY 2018	FY 2019	Comments
1. Is actual accounting data collected for:			
<i>a. Fee revenues?</i>	partially	partially	Entity has cost accounting codes tracking fee revenues for the Paleontology and the Utah Core Research Center.
<i>b. Costs to administer fees?</i>	partially	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:			
<i>a. Fee revenues?</i>	partially	partially	Entity is using group level data to estimate individual fee revenues.
<i>b. Costs to administer fees?</i>	partially	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:			
<i>a. Fee revenues?</i>	yes	yes	Calculations seem accurate.
<i>b. Costs to administer fees?</i>	yes	yes	Calculations seem accurate.
4. Does entity publish the data for:			
<i>a. Fee revenues?</i>	no	no	No fee-revenue data published by the entity.
<i>b. Costs to administer fees?</i>	no	no	No fee-costs data published by the entity.
5. Is the explanation for the difference adequate?	partially	partially	Little explanation provided on fees that generated revenues.

Division of Utah Geological Survey: Fees Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2019	Quantity for FY 2019	Total Revenues for FY 2019	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
1	Sample Library, On-Site Examination, Cuttings, Core, Coal, Oil/Water	\$5.00	1,792	\$8,960	\$6	(\$1)	Personnel costs have increased
2	Sample Library, General Building and Lab Use	\$250.00	12	\$3,000	\$198	\$52	Staff time can vary.
3	Paleontology, File Search Requests, Minimum Charge	\$30.00	92	\$2,760	\$29	\$1	
4	Sample Library, Core Slabbing, 1.8"-3.5" Diameter	\$14.00	137	\$1,918	\$16	(\$2)	Personnel costs have increased
5	Sample Library, Off-Site Examination, Core Plug < 1 inch	\$10.00	172	\$1,720	\$11	(\$1)	Personnel costs have increased
6	Sample Library, Core Slabbing, 1.8" Diameter or Smaller	\$10.00	29	\$290	\$10	\$0	
7	Sample Library, Research Fee	\$50.00	5	\$250	\$52	(\$2)	Personnel costs have increased
8	Sample Library, On-Site Examination, Cutting Thin Section Blanks	\$10.00	21	\$210	\$10	\$0	
9	Sample Library, On-Site Examination, Binocular/Petrographic Microscopes	\$25.00	3	\$75	\$20	\$5	
10	Miscellaneous, Copies, Self-Serve	\$0.10	254	\$25	\$0.10	\$0	
11	Sample Library, On-Site Examination, Core Plugs > 1 inch diameter	\$25.00					
12	Sample Library, On-Site Examination, Saturday/Sunday/Holiday Surcharge	\$320.00					Personnel costs have increased
13	Sample Library, Core Photographing, Box/Close-up 8x10 color/Thin Section	\$5.00					Personnel costs have increased
14	XRF High Resolution Scanning (per Hour)	\$15.00					Personnel costs have increased
15	XRF Analysis - Discreet Sample (per Sample)	\$10.00					
16	Geologic Hazards, School Site Reviews, Review Geologic Hazards Report for New School Sites, School Site Review	\$500.00					Personnel costs have increased over the years. Travel is assumed at maximum, but varies. For FY20, we combined these two school site review fees into one and increased it to \$575. however, the personnel costs have yet increased again. We decided it's probably best to eliminate this fee in FY21 because it is no longer used.
17	Geologic Hazards, School Site Reviews, Preliminary Screening of a Proposed School Site, One School	\$550.00					Personnel costs have increased over the years. Travel is assumed at maximum, but varies. For FY20, we combined these two school site review fees into one and increased it to \$575. however, the personnel costs have yet increased again. We decided it's probably best to eliminate this fee in FY21 because it is no longer used.
18	Miscellaneous, Copies, Staff	\$0.25					Personnel costs have increased over the years.
19	Miscellaneous, Research and Professional Services	\$50.00					

\$19,208

Division of Forestry, Fire, and State Lands

- Number of Fees: **94** (16 of which generated revenues in FY 2019)
- Total Fee Revenues in FY 2019: **\$299,263** (less than **0.5%** of total budget)
- Total FY 2019 Budget: **\$59,537,400**

Fee-Data Accuracy Scorecard

Forestry, Fire, and State Lands

	FY 2018	FY 2019	Comments
1. Is actual accounting data collected for:			
<i>a. Fee revenues?</i>	no	no	Not tracking the actual revenues by fee in the accounting system.
<i>b. Costs to administer fees?</i>	no	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	yes	The entity seems to be able to identify and calculate the revenues by fee.
<i>b. Costs to administer fees?</i>	no	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	yes	Calculations seem accurate.
<i>b. Costs to administer fees?</i>	no	no	One fee amount was listed wrong
4. Does entity publish the data for:			
<i>a. Fee revenues?</i>	no	no	No fee-revenue data published by the entity.
<i>b. Costs to administer fees?</i>	no	no	No fee-costs data published by the entity.
5. Is the explanation for the difference adequate?	partially	no	Still only 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 2019	Quantity for FY 2019	Total Revenues for FY 2019	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
1	Sovereign Lands, Mineral Lease, Rental Rate 1st ten years (rental per acre)	\$1.1	64	\$211,861	\$7	(\$476.11)	Fee is per acre. The labor cost is the same to process one acre as it is a hundred.
2	Sovereign Lands, Special Use Lease Agreements	Market	19	\$58,185	\$27		Fee is based on a market analysis for value of property being used and division desired ROR.
3	Sovereign Lands, Rights of Entry, Commercial	\$200.0	61	\$15,652	\$4	(\$28.64)	
4	Administrative, Application, Right of Entry ROE	\$50.0	63	\$3,150	\$1	(\$7.16)	
5	Sovereign Lands, General Permit, Irrigation Pump-Structure; 15 year max	\$150.0	12	\$2,732	\$14	(\$21.48)	
6	Sovereign Lands, General Permit, Irrigation Pump - Pump Head Only; 15 year max	\$50.0	35	\$1,750	\$4	(\$102.56)	
7	Sovereign Lands, Easements, Power lines, Telephone Cables, Retaining walls and jetties, <=30' wide	\$14.0	1	\$1,500	\$146	(\$131.75)	
8	Sovereign Lands, Easements, Pipelines, <=2" Based upon Length	\$7.0	2	\$1,210	\$72	(\$137.42)	
9	Administrative, Application, Easement	\$150.0	7	\$1,050	\$11	\$73.92	
10	Sovereign Lands, Grazing Permits (Grazing)	\$3.0	5	\$721	\$29	(\$140.67)	Fee is per animal. The labor cost is the same to process for one animal as it is a hundred.
11	Sovereign Lands, General Permit, Other (Minimum \$450 or market rate per R652-30-400)	\$450.0	1	\$477	\$228	\$221.75	
12	Sovereign Lands, Special Use Lease Agreements (SULA), SULA Lease Rate (SULA)	\$450.0	1	\$450	\$562	(\$112.15)	
13	Sovereign Lands, Easements, Minimum Easement (Easement)	\$225.0	1	\$225	\$233	(\$8.37)	
14	Assignment, Mineral Lease, Total Assignment	\$50.0	4	\$200	\$26	(\$54.86)	
15	Assignment, Easement	\$50.0	1	\$50	\$105	(\$54.86)	
16	Sovereign Lands, General Permit, Mooring Bouys: 3 yr max term	\$50.0	1	\$50	\$200	(\$150.26)	
17	Administrative, Application, Mineral Lease	\$40.0					
18	Administrative, Application, Special Lease Agreement	\$40.0					
19	Administrative, Application, Mineral Unit/Communitization Agreement	\$40.0					
20	Administrative, Application, Special Use Lease Agreement (SULA)	\$300.0					
21	Administrative, Application, Grazing Permit	\$50.0					
22	Administrative, Application, Materials Permit	\$200.0					
23	Administrative, Application, Sovereign Land General Permit, Private	\$300.0					
24	Administrative, Application, Sovereign Land General Permit, Public	\$0.0					
25	Administrative, Application, Exchange of Land	\$1,000.0					
26	Assignment, Mineral Lease, Interest Assignment	\$50.0					
27	Assignment, Mineral Lease, Operating Right Assignment	\$50.0					
28	Assignment, Mineral Lease, Overriding Royalty Assignment	\$50.0					
29	Assignment, Mineral Lease, Partial Assignment	\$50.0					
30	Assignment, Mineral Lease, Collateral Assignment	\$50.0					
31	Assignment, Special Use Lease Agreement (SULA)	\$50.0					
32	Assignment, Grazing Permit per AUM (Animal Unit Month)	\$2.0					Fee is per animal. The labor cost is the same to process for one animal as it is a hundred.
33	Assignment, Grazing Sublease per AUM (Animal Unit Month)	\$2.0					Fee is per animal. The labor cost is the same to process for one animal as it is a hundred.
34	Assignment, Materials Permits	\$50.0					
35	Assignment, Right of Entry (ROE)	\$50.0					
36	Assignment, Sovereign Land General Permit	\$50.0					
37	Grazing Non-use	\$0.1					
38	Special Use Lease Agreement (SULA) non-use	\$0.1					
39	ROE, Easement, Grazing amendment	\$50.0					
40	SULA, general permit, mineral lease, materials permit amendment	\$125.0					
41	Reinstatement	\$150.0					
42	Bioprospecting - Registration	\$50.0					
43	Oral Auction Administration	Actual					We charge the actual cost to bring in an auctioneer to perform the auction plus our labor.
44	Affidavit of Lost Document	\$25.0					
45	Certified Document	\$10.0					
46	Research on Leases or Title Records	\$50.0					
47	Reproduction of Records, Self service	\$0.1					
48	Reproduction of Records, By staff	\$0.4					
49	Change on Name of Division Records	\$20.0					
50	Fax copy	\$1.0					
51	Late Fee	6% or \$30					
52	Returned check charge	\$30.0					
53	Sovereign Lands, General Permit, Renewal - Mooring Bouys; 3 yr max term	\$50.0					
54	Sovereign Lands, General Permit, Floating Dock, wheeled pier, seasonal use	\$250.0					
55	Sovereign Lands, General Permit, Dock/pier, single upland owner use; 3 year max	\$350.0					
56	Sovereign Lands, General Permit, Boat Ramp, Temporary, Metal; 3 year max	\$250.0					
57	Sovereign Lands, General Permit, Concrete, Gravel; 10 year max	\$700.0					

Division of Parks and Recreation

- Number of Fees: 35 (32 of which generated revenues in FY 2019)
- Total Fee Revenues in FY 2019: \$40,463,900 (70% of total budget)
- Total FY 2019 Budget: \$57,748,900

Fee-Data Accuracy Scorecard			
Division of Parks and Recreation			
	FY 2018	FY 2019	Comments
1. Is actual accounting data collected for:			
<i>a. Fee revenues?</i>	yes	partially	Actual revenue data doesn't seem to be available for each fee. Entity is working on implementing a system to track each fee's revenues.
<i>b. Costs to administer fees?</i>	partially	yes	The actual costs of reasonably-sized groups of fees seem to be tracked.
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	partially	Entity has not estimated the revenues by each individual fee.
<i>b. Costs to administer fees?</i>	partially	N/A	Entity reported to be using actual data.
3. Are the data calculations accurate for:			
<i>a. Fee revenues?</i>	no	no	There were errors in the revenue calculations. The "Earned Revenue" data for several fees is inaccurate because agency included it with other fees (see the "Explanations" column on the right). Also, the agency has excluded in their calculations 3 of the fees that are in H.B. 8 and has included 3 fees that are not part of the legislation. This impacts the total calculated costs.
<i>b. Costs to administer fees?</i>	no	no	The agency has excluded in their calculations 3 of the fees that are in H.B. 8 and has included 3 fees that are not part of the legislation. This impacts the total calculated costs.
4. Does entity publish the data for:			
<i>a. Fee revenues?</i>	no	no	No fee-revenue data published by the entity.
<i>b. Costs to administer fees?</i>	no	no	No fee-costs data published by the entity.
5. Is the explanation for the difference adequate?	yes	no	Explanations don't fully address the reason for the discrepancy between fees' costs and revenues.

Division of Parks and Recreation: Fees Revenues vs. Costs

Index	Fee Names	2019 GS Fees	FY 2019 Quantity	Earned Revenue	Total Expenses	Difference	Explanations
1	Motorized cart, per 9 holes	16.0	164,205	\$985,228			
2	Driving Range	9.0	7,650	\$61,201			
3	Promotional Pass	1,100.0	661	\$727,067			
4	9 holes	18.0	209,741	\$2,097,413			
5	Golf Total			\$3,870,909	\$5,412,786	(\$1,541,878)	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.
6	Camping Extra Vehicle Fees	15.0	33,178	\$398,137			
7	Camping Fees	40.0	207,402	\$6,222,070			Camping reservations fees are reported as camping revenues.
8	Group Camping Fees	400.0	500	\$0			Group camping fees and the number of group camping fees sold are reported under camping fees.
9	Camping Total			\$6,620,207	\$6,620,207	(\$0)	
10	In/Off Season with or without Utilities (per foot)	7.0	2,000	\$0			This fee is reported under boat storage.
11	Boat storage	200.0	28,634	\$1,020,037			
12	Boating Season, Overnight until 2:00 pm, Off-Season, Unsecured	75.0	250	\$0			This fee is reported under boat storage.
13	Boating Storage Total			\$1,020,037	\$977,168	\$42,869	
14	Application Fees	250.0	100	\$0			Application fees and curations fees are reported under annual repository fees.
15	Annual Repository Agreement	80.0	10	\$6,208			
16	Annual Agreement Fee	50.0	30	\$0			Annual agreement fees are reported under annual repository fees.
17	Application Fees Total			\$6,208	\$107,500	(\$101,292)	Application fees are primarily paid by our Federal partners for storage of federally own artifacts. The Division will continue to work with our partners to fully fund the storage of federal artifacts.
18	Group Site Day-Use Fees	250.0	500	\$0			Group site day-use fees are reported under entrance fees.
19	Day Use Annual Pass	75.0	28,534	\$1,940,299			
20	Commercial Dealer Demo Pass	200.0	10	\$1,880			
21	Commercial Groups - per person	3.0	10,000	\$0			Commercial group fees are recorded under entrance fees.
22	Entrance Fees	25.0	2,302,763	\$12,665,196			Entrance fees include senior fees, museum entrance fees, parking fees, and regular entrance fees. We are in negotiations with a new POS contractor and as part of that contract we're asking the vendor to create a system to count actual fees, rather than the estimated number of fees collected. We anticipate the count per fee system will be in place by the end of next fiscal year.
23	Fee collection, return checks, and duplicate document	30.0	10	\$429			
24	Day-Use Total			\$14,607,804	\$18,817,462	(\$4,209,657)	General funds are appropriated to the Division to offset the cost of museum operations.
25	Staff or researcher time per hour	50.0	401				These fees are included with the equipment and building fees total.
26	Equipment and building rental per hour	100.0	5,299	\$397,416			
27	Rental Total			\$397,416	\$361,181	\$36,235	
28	Cabins and Yurts	120.0	6,881	\$481,654			
29	Lodging Total			\$481,654	\$451,117	\$30,537	
30	Park Operations			\$27,004,235	\$32,747,421	(\$5,743,186)	
31	Statewide Boat Registration Fee	25.0	66,000	\$5,411,436			Revenue collected from boating fuel taxes, which is associated with registrations is included in the revenue total.
32	Carrying Passengers for Hire Fee	200.0	615	\$0			
33	Boat Livery Registration Fee	100.0	25	\$0			
34	Division's Personal Watercraft Course	12.0	190	\$6,038			
35	State Issued and Replacement Boating Education Certificate	5.0	-	\$0			
36	Boating Program			\$5,417,474	\$5,306,277	\$111,197	
37	Statewide OHV Registration Fee	22.0	323,804	\$7,123,678			
38	State issued permit to non-resident OHVs, in which there is no reciprocity	30.0	16,329	\$489,874			
39	Division's Off-highway Vehicle Program Safety Certificate	30.0	14,288	\$428,654			
40	State Issued and Replacement OHV Safety Certificate	2.0	-	\$0			
41	OHV Program			\$8,042,206	\$6,614,869	\$1,427,337	

\$40,463,915

Division of Wildlife Resources

- Number of Fees: **293**
- Total Fee Revenues in FY 2019: **\$42,770,149 (41% of total budget)**
- Total FY 2019 Budget: **\$104,980,400**

Fee-Data Accuracy Scorecard			
Division of Wildlife Resources			
	FY 2018	FY 2019	Comments
1. Is actual accounting data collected for:			
<i>a. Fee revenues?</i>	yes	yes	Entity tracks the sales of licenses and the revenue generated from those sales.
<i>b. Costs to administer fees?</i>	no	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	N/A	Entity reported to be using actual revenue data.
<i>b. Costs to administer fees?</i>	no	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, all fees are grouped in 3 large groups.
3. Are the data calculations accurate for:			
<i>a. Fee revenues?</i>	yes	yes	Calculations seem accurate.
<i>b. Costs to administer fees?</i>	yes	yes	Calculations seem accurate.
4. Does entity publish the data for:			
<i>a. Fee revenues?</i>	no	no	No fee-revenue data published by the entity.
<i>b. Costs to administer fees?</i>	no	no	No fee-costs data published by the entity.
5. Is the explanation for the difference adequate?	partially	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 2019	Quantity for FY2019	Total Revenues for FY2019	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
1	Fishing Licenses, Resident, Youth Fishing (12-13)	\$5	19,638	\$98,190	Fishing	96,017	\$4.9	\$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	14,510	\$362,750	Fishing	354,721	\$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	464	\$23,200	Fishing	22,686	\$49	\$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
4	Fishing Licenses, Resident, Age 65 Or Older Multi Yr. (1095 day)	\$75	68	\$5,100	Fishing	4,987	\$73	\$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
5	Fishing Licenses, Resident, Age 65 Or Older Multi Yr. (1460 day)	\$100	14	\$1,400	Fishing	1,369	\$98	\$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
6	Fishing Licenses, Resident, Age 65 Or Older Multi Yr. (1825 day)	\$125	125	\$15,625	Fishing	15,279	\$122	\$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
7	Fishing Licenses, Resident, Disabled Veteran (365 day)	\$12	922	\$11,064	Fishing	10,819	\$12	\$0	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	76	\$1,824	Fishing	1,784	\$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	321	\$11,556	Fishing	11,300	\$35	\$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
10	Fishing Licenses, Resident, Disabled Veteran Multi (1460 day)	\$48	4	\$192	Fishing	188	\$47	\$0	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
11	Fishing Licenses, Resident, Disabled Veteran Multi (1825 day)	\$60	85	\$5,100	Fishing	4,987	\$59	\$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
12	Fishing Licenses, Resident, 7-Day (Any Age)	\$20	1,948	\$38,960	Fishing	38,098	\$20	\$0	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	3,108	\$15,540	Fishing	15,196	\$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	13,320	\$532,800	Fishing	521,007	\$39	\$1	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	3,338	\$83,450	Fishing	81,603	\$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	11,614	\$871,050	Fishing	851,770	\$73	\$2	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
17	Non Res fishing 18+ 730day	\$148	112	\$16,576	Fishing	16,209	\$145	\$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
18	Non Res fishing 18+ 1095day	\$222	10	\$2,220	Fishing	2,171	\$217	\$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
19	Non Res fishing 18+ 1460day	\$296	-	\$0	Fishing	-	\$0	\$0	\$0 Sales this year
20	Non Res fishing 18+ 1825day	\$370	23	\$8,510	Fishing	8,322	\$362	\$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
21	Non Res fishing 3 day	\$24	59,836	\$1,436,064	Fishing	1,404,277	\$23	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
22	Res/Nres Fishing Licenses, Set Line Fishing License	\$20	360	\$7,200	Fishing	7,041	\$20	\$0	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	21,507	\$344,112	Fishing	336,495	\$16	\$0	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	121,291	\$4,123,894	Fishing	4,032,614	\$33	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
25	Resident fishing age 18-64 730 day Multi Year	\$66	1,957	\$129,162	Fishing	126,303	\$65	\$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
26	Resident fishing age 18-64 1095 day Multi Year	\$99	475	\$47,025	Fishing	45,984	\$97	\$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
27	Resident fishing age 18-64 1460 day Multi Year	\$132	24	\$3,168	Fishing	3,098	\$129	\$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
28	Resident fishing age 18-64 1825 day Multi Year	\$165	636	\$104,940	Fishing	102,617	\$161	\$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
29	Resident fishing 3 day	\$16	19,509	\$312,144	Fishing	305,235	\$16	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
30	Fishing Licenses, Season Fishing Licenses	Up to 20%		\$0	Fishing	-	\$0	\$0	\$0 Sales this year

Index	Fee Names	Fee Amount for FY2019	Quantity for FY2019	Total Revenues for FY2019	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
31	Stamps, Wyoming Flaming Gorge	\$10	1,522	\$15,220	Fishing	14,883	\$10	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
32	Stamps, Arizona Lake Powell	\$8	2,293	\$18,344	Fishing	17,938	\$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	131,647	\$2,501,293	Hunting/Fishing	2,445,928	\$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	3,959	\$146,483	Hunting/Fishing	143,241	\$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	980	\$54,390	Hunting/Fishing	53,186	\$27	\$84	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	85	\$6,290	Hunting/Fishing	6,151	\$36	\$112	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	1,791	\$165,668	Hunting/Fishing	162,001	\$45	\$140	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	14,929	\$149,290	Hunting/Fishing	145,986	\$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	13,590	\$197,055	Hunting/Fishing	192,693	\$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	780	\$22,620	Hunting/Fishing	22,119	\$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	177	\$7,700	Hunting/Fishing	7,529	\$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	24	\$1,392	Hunting/Fishing	1,361	\$28	\$88	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
43	Resident combination age 65+ 1825 day Multi Year	\$145	268	\$19,430	Hunting/Fishing	19,000	\$35	\$110	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	12,204	\$518,670	Hunting/Fishing	507,189	\$21	\$64	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	190	\$15,960	Hunting/Fishing	15,607	\$41	\$127	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	36	\$4,536	Hunting/Fishing	4,436	\$62	\$190	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	-	\$0	Hunting/Fishing	-	\$0	\$0	\$0 Sales this year
48	Non Res combination age 18+ 1825 day Multi Year	\$420	45	\$9,450	Hunting/Fishing	9,241	\$103	\$317	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	827	\$11,992	Hunting/Fishing	11,726	\$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	5	\$50	Hunting/Fishing	49	\$5	\$15	All Costs are covered by fee to process new applications
51	Other, License Agency, Postage	current rate	-	\$0	Hunting/Fishing	-	\$0	\$0	\$0 Sales this year
52	Other, License Agency, Lost license paper by license agents	\$10	-	\$0	Hunting/Fishing	-	\$0	\$0	\$0 Sales this year
53	Total Revenue- Fishing			\$12,478,648					
54	Total Expenditures - Fishing			\$12,202,439					
55	Difference - Fishing			\$276,209					
57	Game Licenses, Resident, Hunting License (up to 13)	\$11	6,900	\$75,900	Hunting	74,220	\$11	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.

Index	Fee Names	Fee Amount for FY 2019	Quantity for FY2019	Total Revenues for FY2019	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
58	Resident hunting age 14-17 365 day	\$16	880	\$14,080	Hunting	13,768	\$16	\$0	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	4,555	\$154,870	Hunting	151,442	\$33	\$1	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	95	\$6,270	Hunting	6,131	\$65	\$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
61	Resident hunting age 18-64 1095 day Multi Year	\$99	30	\$2,970	Hunting	2,904	\$97	\$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
62	Resident hunting age 18-64 1460 day Multi Year	\$132	4	\$528	Hunting	516	\$129	\$0	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
63	Resident hunting age 18-64 1825 day Multi Year	\$165	39	\$6,435	Hunting	6,293	\$161	\$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
64	Resident hunting age 65+ 365 day	\$25	722	\$18,050	Hunting	17,650	\$24	\$1	All Costs are covered by fee
65	Resident hunting age 65+ 730 day Multi Year	\$50	26	\$1,300	Hunting	1,271	\$49	\$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
66	Resident hunting age 65+ 1095 day Multi Year	\$75	5	\$375	Hunting	367	\$73	\$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
67	Resident hunting age 65+ 1460 day Multi Year	\$100	4	\$400	Hunting	391	\$98	\$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
68	Resident hunting age 65+ 1825 day Multi Year	\$125	6	\$750	Hunting	733	\$122	\$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
69	Game Licenses, Nonresident, Nonresident Hunting License Age 18 or Older (365 day)	\$65	26,312	\$1,710,280	Hunting	1,672,424	\$64	\$1	All Costs are covered by fee
70	Non Res hunting age 18+ 720 day Multi Year	\$128	146	\$18,688	Hunting	18,274	\$125	\$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
71	Non Res hunting age 18+ 1095 day Multi Year	\$192	25	\$4,800	Hunting	4,694	\$188	\$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
72	Non Res hunting age 18+ 1460 day Multi Year	\$256	8	\$2,048	Hunting	2,003	\$250	\$6	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	35	\$11,200	Hunting	10,952	\$313	\$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
74	Non Res hunting age 17 & under 365 day	\$25	1,152	\$28,800	Hunting	28,163	\$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 Sales this year
76	Game Licenses, Resident, Dedicated Hunter Certificate of Registration (COR), 1 Yr. (18+)	\$65		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
77	Game Licenses, Resident, Dedicated Hunter Certificate of Registration (COR), 3 Yr. (12-17)	\$120	149	\$17,880	Hunting	17,484	\$117	\$3	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	705,530	\$191	\$4	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 Sales this year
80	Game Licenses, Resident, Lifetime License Dedicated Hunter Certificate of Registration (COR), 1 Yr. (18+)	\$25		\$0	Hunting	-	\$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 Sales this year
82	Game Licenses, Resident, Lifetime License Dedicated Hunter Certificate of Registration (COR), 3 Yr. (18+)	\$75		\$0	Hunting	-	\$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 Sales this year
84	Game Licenses, Nonresident, Dedicated Hunter Certificate of Registration (COR), 1 Yr. (18+)	\$349		\$0	Hunting	-	\$0	\$0	\$0 Sales this year

Index	Fee Names	Fee Amount for FY 2019	Quantity for FY2019	Total Revenues for FY2019	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
85	Game Licenses, Nonresident, Dedicated Hunter Certificate of Registration (COR), 3 Yr. (12-17)	\$814	1	\$814	Hunting	796	\$796	\$18	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	71	\$74,337	Hunting	72,692	\$1,024	\$23	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	545	\$17,440	Hunting	17,054	\$31	\$1	All Costs are covered by fee and roll into statewide hunting opportunity provision.
88	Game Licenses, Nonresident, Falconry Meet	\$15		\$0	Hunting	-	\$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	116,366	\$10	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
90	Nonresident hunter education (Same Split as resident \$4, \$6)	\$10	192	\$1,920	Hunting	1,878	\$10	\$0	All Costs are covered by fee and roll into statewide education provision.
91	General Season Permits, Resident, Turkey	\$35	10,882	\$380,870	Hunting	372,440	\$34	\$1	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	77,901	\$3,116,040	Hunting	3,047,068	\$39	\$1	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	1,983	\$59,490	Hunting	58,173	\$29	\$1	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	100	\$4,500	Hunting	4,400	\$44	\$1	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		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
96	General Season Permits, Resident Landowner Mitigation, Deer - Antlerless	\$30	4,463	\$133,890	Hunting	130,926	\$29	\$1	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	8,462	\$423,100	Hunting	413,735	\$49	\$1	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		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
99	General Season Permits, Nonresident Landowner Mitigation, Deer - Antlerless	\$93	136	\$12,648	Hunting	12,368	\$91	\$2	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	537	\$117,066	Hunting	114,475	\$213	\$5	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		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
102	General Season Permits, Nonresident, Turkey	\$100	352	\$35,200	Hunting	34,421	\$98	\$2	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	5,411	\$1,450,148	Hunting	1,418,050	\$262	\$6	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 Sales this year
105	General Season Permits, Nonresident, Antlerless Deer	\$93	118	\$10,974	Hunting	10,731	\$91	\$2	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 Sales this year
107	Limited Entry Game Permits, Deer, Resident, Limited Entry	\$80	1,074	\$85,920	Hunting	84,018	\$78	\$2	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	179	\$30,072	Hunting	29,406	\$164	\$4	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
109	Limited Entry Game Permits, Deer, Resident, Premium Limited Entry	\$40		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
110	Limited Entry Game Permits, Deer, Resident, Antlerless	\$30		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
111	Limited Entry Game Permits, Deer, Resident, Two Doe Antlerless	\$45		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
112	Limited Entry Game Permits, Deer, Nonresident, Limited Entry	\$468	159	\$74,412	Hunting	72,765	\$458	\$10	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	38	\$21,584	Hunting	21,106	\$555	\$13	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	794	\$212,792	Hunting	208,082	\$262	\$6	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 Sales this year
116	Limited Entry Game Permits, Deer, Nonresident, Premium Limited Entry			\$0	Hunting	-	\$0	\$0	\$0 Sales this year
117	Limited Entry Game Permits, Deer, Nonresident, Antlerless	\$93	118	\$10,974	Hunting	10,731	\$91	\$2	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	14	\$2,394	Hunting	2,341	\$167	\$0	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.
119	Limited Entry Game Permits, Elk, Resident, Archery	\$50	8,976	\$448,800	Hunting	438,866	\$49	\$1	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.

Index	Fee Names	Fee Amount for FY 2019	Quantity for FY2019	Total Revenues for FY2019	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
120	Limited Entry Game Permits, Elk, Resident, General Bull	\$50	28,248	\$1,412,400	Hunting	1,381,137	\$49	\$1	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	2,720	\$775,200	Hunting	758,041	\$279	\$6	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	86	\$44,118	Hunting	43,141	\$502	\$11	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	20,147	\$1,007,350	Hunting	985,053	\$49	\$1	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	3,984	\$119,520	Hunting	116,874	\$29	\$1	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		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
126	Limited Entry Game Permits, Elk, Resident, Depredation - Bull Elk - With Current Year Unused Bull Permit	\$235		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
127	Limited Entry Game Permits, Elk, Resident, Depredation - Bull Elk - Without Current Year Unused Bull Permit	\$285		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
128	Limited Entry Game Permits, Elk, Resident, Any Bull	\$285	100	\$28,500	Hunting	27,869	\$279	\$6	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 Sales this year
130	Limited Entry Game Permits, Elk, Nonresident, Archery	\$393	925	\$363,525	Hunting	355,479	\$384	\$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.
131	Limited Entry Game Permits, Elk, Nonresident, General Bull	\$393	1,306	\$513,258	Hunting	501,897	\$384	\$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.
132	Limited Entry Game Permits, Elk, Nonresident, Limited Entry Bull	\$800	383	\$306,400	Hunting	299,618	\$782	\$18	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	27,962	\$1,472	\$33	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	902	\$196,636	Hunting	192,284	\$213	\$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.
135	Limited Entry Game Permits, Elk, Nonresident, Control	\$93	202	\$18,786	Hunting	18,370	\$91	\$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.
136	Limited Entry Game Permits, Elk, Nonresident, Depredation - Antlerless	\$218		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
137	Limited Entry Game Permits, Elk, Nonresident, Any Bull			\$0	Hunting	-	\$0	\$0	\$0 Sales this year
138	Limited Entry Game Permits, Elk, Nonresident, Antlerless		1,863	\$0	Hunting	-	\$0	\$0	\$0 Sales this year
139	Limited Entry Game Permits, Pronghorn, Resident, Limited Buck	\$55	985	\$54,175	Hunting	52,976	\$54	\$1	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	664	\$19,920	Hunting	19,479	\$29	\$1	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	64	\$2,880	Hunting	2,816	\$44	\$1	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 Sales this year
143	Limited Entry Game Permits, Pronghorn, Resident, Doe	\$30	664	\$19,920	Hunting	19,479	\$29	\$1	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	425	\$12,750	Hunting	12,468	\$29	\$1	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 Sales this year
146	Limited Entry Game Permits, Pronghorn, Nonresident, Limited Buck	\$293	109	\$31,937	Hunting	31,230	\$287	\$6	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	70	\$6,510	Hunting	6,366	\$91	\$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.
148	Limited Entry Game Permits, Pronghorn, Nonresident, Limited Two Doe	\$171	6	\$1,026	Hunting	1,003	\$167	\$4	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 Sales this year
150	Limited Entry Game Permits, Pronghorn, Nonresident, Depredation Doe	\$93		\$0	Hunting	-	\$0	\$0	\$0 Sales this year

Index	Fee Names	Fee Amount for FY 2019	Quantity for FY2019	Total Revenues for FY2019	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
151	Limited Entry Game Permits, Pronghorn, Nonresident, Buck (counts archery above)			\$0	Hunting	-	\$0	\$0	\$0 Sales this year
152	Limited Entry Game Permits, Pronghorn, Nonresident, Doe			\$0	Hunting	-	\$0	\$0	\$0 Sales this year
153	Limited Entry Game Permits, Moose, Resident, Bull	\$413	144	\$59,472	Hunting	58,156	\$404	\$9	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	39	\$8,307	Hunting	8,123	\$208	\$5	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	61	\$92,598	Hunting	90,548	\$1,484	\$34	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	5	\$3,565	Hunting	3,486	\$697	\$16	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	322	\$132,986	Hunting	130,042	\$404	\$9	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	10	\$11,100	Hunting	10,854	\$1,085	\$25	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	33	\$50,094	Hunting	48,985	\$1,484	\$34	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	-	\$0	Hunting	-	\$0	\$0	\$0 Sales this year
161	Limited Entry Game Permits, Bighorn Sheep, Resident, Desert	\$513	74	\$37,962	Hunting	37,122	\$502	\$11	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	53	\$27,189	Hunting	26,587	\$502	\$11	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	5	\$7,590	Hunting	7,422	\$1,484	\$34	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	8,906	\$1,484	\$34	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	124	\$51,212	Hunting	50,078	\$404	\$9	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	14	\$21,252	Hunting	20,782	\$1,484	\$34	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, Harvest Objective	\$58	1,326	\$76,908	Hunting	75,206	\$57	\$1	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	1,169	\$97,027	Hunting	94,879	\$81	\$2	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	83	\$13,778	Hunting	13,473	\$162	\$4	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 Sales this year
171	Limited Entry Game Permits, Cougar/Bear, Resident, Cougar Pursuit	\$30	579	\$17,370	Hunting	16,986	\$29	\$1	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	488	\$14,640	Hunting	14,316	\$29	\$1	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	476	\$122,808	Hunting	120,090	\$252	\$6	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	83	\$25,564	Hunting	24,998	\$301	\$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.
175	Limited Entry Game Permits, Cougar/Bear, Nonresident, Premium Bear	\$475	1	\$475	Hunting	464	\$464	\$11	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.

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176	Limited Entry Game Permits, Cougar/Bear, Nonresident, Cougar Pursuit	\$135	64	\$8,640	Hunting	8,449	\$132	\$3	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	84	\$11,340	Hunting	11,089	\$132	\$3	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	Hunting	-	\$0	\$0	\$0 Sales this year
179	Limited Entry Game Permits, Wolf, Nonresident	\$80		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
180	Limited Entry Game Permits, Cougar/Bear, Cougar or Bear Damage	\$30		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
181	Limited Entry Game Permits, Wild Turkey, Resident Limited Entry	\$35	5,582	\$195,370	Hunting	191,046	\$34	\$1	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	135	\$13,500	Hunting	13,201	\$98	\$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.
183	Limited Entry Game Permits, Waterfowl, Swan, Resident	\$15	1,989	\$29,835	Hunting	29,175	\$15	\$0	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	88	\$1,320	Hunting	1,291	\$15	\$0	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	331	\$4,965	Hunting	4,855	\$15	\$0	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	6	\$90	Hunting	88	\$15	\$0	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	404	\$404	\$9	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	502	\$502	\$11	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	502	\$502	\$11	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	164	\$164	\$4	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	54	\$54	\$1	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	81	\$81	\$2	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	57	\$57	\$1	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	404	\$404	\$9	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	502	\$502	\$11	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	34	\$34	\$1	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	45	\$1,350	Hunting	1,320	\$29	\$1	All Costs are covered by fee this is a very small program statewide.
198	Other, Falconry Permits, Resident, General Class	\$50	34	\$1,700	Hunting	1,662	\$49	\$1	All Costs are covered by fee this is a very small program statewide.
199	Other, Falconry Permits, Resident, Master Class	\$50	30	\$1,500	Hunting	1,467	\$49	\$1	All Costs are covered by fee this is a very small program statewide.
200	Other, Falconry Permits, Nonresident, Apprentice Class	\$115	1	\$115	Hunting	112	\$112	\$0	\$0 Sales this year
201	Other, Falconry Permits, Nonresident, General Class	\$115	5	\$575	Hunting	562	\$112	\$3	All Costs are covered by fee this is a very small program statewide.
202	Other, Falconry Permits, Nonresident, Master Class	\$115	7	\$805	Hunting	787	\$112	\$3	All Costs are covered by fee this is a very small program statewide.
203	Other, Resident/Nonresident Dedicated Hunter Hourly Labor Buyout Rate	\$20	27,834	\$556,680	Hunting	544,358	\$20	\$0	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	2,298	\$66,642	Hunting	65,167	\$28	\$1	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	56	\$8,624	Hunting	8,433	\$151	\$3	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.

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206	Other, Furbearer/Trap Registration, Resident Bobcat Temporary Possession	\$15	7,978	\$119,670	Hunting	117,021	\$15	\$0	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	151	\$6,795	Hunting	6,645	\$44	\$1	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	396	\$3,960	Hunting	3,872	\$10	\$0	All Costs are covered by fee
209	Other, Furbearer/Trap Registration, Nonresident Trap Registration	\$10		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
210	Other, Duplicate Licenses, Permits and Tags, Hunter Education cards	\$10		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
211	Other, Duplicate Licenses, Permits and Tags, Furharvester Education cards	\$10		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
212	Other, Duplicate Licenses, Permits and Tags, Duplicate Vouchers CWMU/Conservation/Mitigation	\$25		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
213	Other, Refund of Hunting Draw License	\$25		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
214	Other, Application Amendment	\$25		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
215	Other, Late Harvest Reporting	\$50	564	\$28,200	Hunting	27,576	\$49	\$1	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 Sales this year
217	Other, Hunter Education, Hunter Education Training (See Education Split)	\$6	9,500	\$57,000	Hunting	55,738	\$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		\$0	Hunting	-	\$0	\$6	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	289	\$1,734	Hunting	1,696	\$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	283	\$1,698	Hunting	1,660	\$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		\$0	Hunting	-	\$0	\$2	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 Sales this year
223	Other, Hunter Education Range, Adult (all shooting fees roll up revenue for combined below 6 categories)	\$5	78,526	\$392,630	Hunting	383,939	\$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	26,582	\$53,164	Hunting	51,987	\$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	50%		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
226	Other, Hunter Education Range, Spotting Scope Rental	\$2	274	\$548	Hunting	536	\$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	4,582	\$22,910	Hunting	22,403	\$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	452	\$3,164	Hunting	3,094	\$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		\$0	Hunting	-	\$0	\$0	\$0 Sales this year
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 Sales this year
231	Other, Drawing Application	\$10	692,190	\$6,921,900	Hunting	6,768,687	\$10	\$0	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	131,647	\$2,501,293	Hunting/Fishing	2,445,928	\$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	3,959	\$146,483	Hunting/Fishing	143,241	\$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.
234	Resident combination 18-64 1095 day Multi Year	\$111	980	\$54,390	Hunting/Fishing	53,186	\$27	\$84	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	85	\$6,290	Hunting/Fishing	6,151	\$36	\$112	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	1,791	\$165,668	Hunting/Fishing	162,001	\$45	\$140	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.

Index	Fee Names	Fee Amount for FY 2019	Quantity for FY2019	Total Revenues for FY2019	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
237	Resident combination age 14-17	\$20	14,929	\$149,290	Hunting/Fishing	145,986	\$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	13,590	\$197,055	Hunting/Fishing	192,693	\$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	780	\$22,620	Hunting/Fishing	22,119	\$14	\$44	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.The diference 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	177	\$7,700	Hunting/Fishing	7,529	\$21	\$66	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.The diference 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	24	\$1,392	Hunting/Fishing	1,361	\$28	\$88	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.The diference 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	268	\$19,430	Hunting/Fishing	19,000	\$35	\$110	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.The diference 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	12,204	\$518,670	Hunting/Fishing	507,189	\$21	\$64	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.The diference 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	190	\$15,960	Hunting/Fishing	15,607	\$41	\$127	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.The diference 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	36	\$4,536	Hunting/Fishing	4,436	\$62	\$190	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.The diference 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	-	\$0	Hunting/Fishing	-	\$0	\$0	\$0 Sales this year
247	Non Res combination age 18+ 1825 day Multi Year	\$420	45	\$9,450	Hunting/Fishing	9,241	\$103	\$317	All Costs are covered by fee and roll into statewide restricted account for all DWR programs provision.The diference 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	827	\$11,992	Hunting/Fishing	11,726	\$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	5	\$50	Hunting/Fishing	49	\$5	\$15	All Costs are covered by fee to process new applications
250	Other, License Agency, Postage	current rate		\$0	Hunting/Fishing	-	\$0	\$0	\$0 Sales this year
251	Other, License Agency, Lost license paper by license agents	\$10	-	\$0	Hunting/Fishing	-	\$0	\$0	\$0 Sales this year
252	Total Revenue - Hunting			\$27,837,376					
253	Total Expenditures - Hunting			\$27,221,209					
254	Difference - Hunting			\$616,167					
256	Other, Easement and Leases Schedule, Application for Leases, Leases	\$250	2	\$500	Other (COR,Lands,H andling)	489	\$244	\$0	All Costs are covered by fee
257	Other, Easement and Leases Schedule, Application for Leases, Rights-of-way	\$750	43	\$32,250	Other (COR,Lands,H andling)	31,536	\$733	\$17	All Costs are covered by fee
258	Other, Easement and Leases Schedule, Application for Leases, Rights-of-entry	\$50	93	\$4,650	Other (COR,Lands,H andling)	4,547	\$49	\$1	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,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
260	Other, Easement and Leases Schedule, Application for Leases, Certified document	\$5		\$0	Other (COR,Lands,H andling)	-	\$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,Lands,H andling)	-	\$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,Lands,H andling)	-	\$0	\$0	\$0 Sales this year

Index	Fee Names	Fee Amount for FY 2019	Quantity for FY2019	Total Revenues for FY2019	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
263	Other, Rights-of-Way, Special Use Permits for non-depleting land uses of < 1 year	Variable	47	\$8,600	Other (COR,Lands,H andling)	8,410	\$179	\$0	All Costs are covered by fee
264	Other, Rights-of-Way, Width of Easement, 0' - 30' Initial	\$12		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
265	Other, Rights-of-Way, Width of Easement, 0' - 30' Renewal	\$8		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
266	Other, Rights-of-Way, Width of Easement, 31' - 60' Initial	\$18		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
267	Other, Rights-of-Way, Width of Easement, 31' - 60' Renewal	\$12		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
268	Other, Rights-of-Way, Width of Easement, 61' - 100' Initial	\$24		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
269	Other, Rights-of-Way, Width of Easement, 61' - 100' Renewal	\$16		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
270	Other, Rights-of-Way, Width of Easement, 101' - 200' Initial	\$30		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
271	Other, Rights-of-Way, Width of Easement, 101' - 200' Renewal	\$20		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
272	Other, Rights-of-Way, Width of Easement, 201' - 300' Initial	\$40		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
273	Other, Rights-of-Way, Width of Easement, 201' - 300' Renewal	\$28		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
274	Other, Rights-of-Way, Width of Easement, >300' Initial	\$50		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
275	Other, Rights-of-Way, Width of Easement, >300' Renewal	\$34		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
276	Other, Rights-of-Way, Outside Diameter of Pipe, <2.0' Initial	\$9		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
277	Other, Rights-of-Way, Outside Diameter of Pipe, <2.0' Renewal	\$4		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
278	Other, Rights-of-Way, Outside Diameter of Pipe, 2.0" - 13" Initial	\$19		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
279	Other, Rights-of-Way, Outside Diameter of Pipe, 2.0" - 13" Renewal	\$8		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
280	Other, Rights-of-Way, Outside Diameter of Pipe, 13.1" - 25" Renewal	\$12		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
281	Other, Rights-of-Way, Outside Diameter of Pipe, 25.1" - 37" Renewal	\$16		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
282	Other, Rights-of-Way, Outside Diameter of Pipe, >37" Initial	\$75		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
283	Other, Rights-of-Way, Outside Diameter of Pipe, >37" Renewal	\$32		\$0	Other (COR,Lands,H andling)	-	\$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,Lands,H andling)	-	\$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,Lands,H andling)	-	\$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,Lands,H andling)	-	\$0	\$0	\$0 Sales this year

Index	Fee Names	Fee Amount for FY 2019	Quantity for FY2019	Total Revenues for FY2019	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
287	Other, Rights-of-Way, Roads, Canals, Permanent loss of habitat plus high maintenance disturbance, 33.1' - 66' Existing	\$18		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
288	Other, Handling	\$10	368	\$3,680	Other (COR,Lands,H andling)	3,599	\$10	\$0	All Costs are covered by fee
289	Other, Landowner Association Application	\$150	45	\$6,750	Other (COR,Lands,H andling)	6,601	\$147	\$3	All Costs are covered by fee
290	Other, Bird Bands	\$0		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
291	Other, Exchange	\$10	378	\$3,780	Other (COR,Lands,H andling)	3,696	\$10	\$0	All Costs are covered by fee
292	Other, Wood Products on Division Land, Firewood (2 Cords)	\$10		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
293	Other, Wood Products on Division Land, Christmas Tree	\$5		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
294	Other, Wood Products on Division Land, Ornamentals, Conifers	\$5		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
295	Other, Wood Products on Division Land, Ornamentals, Deciduous	\$3		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
296	Other, Wood Products on Division Land, Ornamentals, Posts	\$0		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
297	Other, Reproduction of Records, Self Service	\$0		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
298	Other, Reproduction of Records, Staff Service	\$25	24	\$600	Other (COR,Lands,H andling)	587	\$24	\$1	All Costs are covered by fee
299	Other, Reproduction of Records, Geographic Information System, Personnel Time	\$50		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
300	Other, Reproduction of Records, Geographic Information System, Processing	\$55		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
301	Other, Reproduction of Records, Data Processing, Programming Time	\$75		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
302	Other, Reproduction of Records, Data Processing, Production	\$55		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
303	Other, Return check charge	\$20	40	\$800	Other (COR,Lands,H andling)	782	\$20	\$0	All Costs are covered by fee
304	Other, Hardware Ranch Sleigh Ride, Adult	\$5	19,913	\$99,565	Other (COR,Lands,H andling)	97,361	\$5	\$0	All Costs are covered by fee
305	Other, Hardware Ranch Sleigh Ride, Age 4-8	\$3		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
306	Other, Hardware Ranch Sleigh Ride, Age 0-3	\$0		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
307	Other, Hardware Ranch Sleigh Ride, Education Groups	\$1		\$0	Other (COR,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
308	Other, Certificates of Registration, Initial - Personal Use	\$75	269	\$20,175	Other (COR,Lands,H andling)	19,728	\$73	\$2	All Costs are covered by fee
309	Other, Certificates of Registration, Initial - Commercial	\$150	62	\$9,300	Other (COR,Lands,H andling)	9,094	\$147	\$3	All Costs are covered by fee
310	Other, Certificates of Registration, TYPE I, Small, Under 50	\$20	12	\$240	Other (COR,Lands,H andling)	235	\$20	\$0	All Costs are covered by fee
311	Other, Certificates of Registration, TYPE I, Medium, 50 to 100	\$100	24	\$2,400	Other (COR,Lands,H andling)	2,347	\$98	\$2	All Costs are covered by fee

Index	Fee Names	Fee Amount for FY 2019	Quantity for FY2019	Total Revenues for FY2019	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
312	Other, Certificates of Registration, TYPE I, Large, over 200	\$250	7	\$1,750	Other (COR,Lands,H andling)	1,711	\$244	\$6	All Costs are covered by fee
313	Other, Certificates of Registration, Amendment	\$10	5	\$50	Other (COR,Lands,H andling)	49	\$10	\$0	All Costs are covered by fee
314	Other, Certificates of Registration, Certificate of Registration (COR) Handling	\$10	780	\$7,800	Other (COR,Lands,H andling)	7,627	\$10	\$0	All Costs are covered by fee
315	Other, Certificates of Registration, Renewal	\$30	757	\$22,710	Other (COR,Lands,H andling)	22,207	\$29	\$1	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,Lands,H andling)	-	\$0	\$0	\$0 Sales this year
317	Other, Certificates of Registration, Required Inspections	\$100	264	\$26,400	Other (COR,Lands,H andling)	25,816	\$98	\$2	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,Lands,H andling)	10	\$10	\$0	All Costs are covered by fee
319	Other, Certificates of Registration, Request for Species Reclassification	\$200	1	\$200	Other (COR,Lands,H andling)	196	\$196	\$4	All Costs are covered by fee
320	Other, Certificates of Registration, Request for Variance	\$200	11	\$2,200	Other (COR,Lands,H andling)	2,151	\$196	\$4	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	14	\$1,050	Other (COR,Lands,H andling)	1,027	\$73	\$2	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	14	\$210	Other (COR,Lands,H andling)	205	\$15	\$0	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,Lands,H andling)	-	\$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,Lands,H andling)	489	\$98	\$2	All Costs are covered by fee
325	Other, Certificates of Registration, Commercial Fishing and Dealing Commercially in Aquatic Wildlife, Commercial Brine Shrimper	\$15,000	79	\$1,185,000	Other (COR,Lands,H andling)	1,158,771	#####	\$332	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,Lands,H andling)	17,602	\$1,467	\$33	All Costs are covered by fee
327	Other, Certificates of Registration, Upland Game Cooperative Wildlife Management Units, New Application	\$250	18	\$4,500	Other (COR,Lands,H andling)	4,400	\$244	\$6	All Costs are covered by fee
328	Other, Certificates of Registration, Upland Game Cooperative Wildlife Management Units, Annual	\$150	118	\$17,700	Other (COR,Lands,H andling)	17,308	\$147	\$3	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,Lands,H andling)	2,934	\$244	\$6	All Costs are covered by fee
330	Other, Certificates of Registration, Big Game Cooperative Wildlife Management Unit, Annual	\$150	130	\$19,500	Other (COR,Lands,H andling)	19,068	\$147	\$3	All Costs are covered by fee
331	Other, Certificates of Registration, Falconry, Three year	\$45	105	\$4,725	Other (COR,Lands,H andling)	4,620	\$44	\$1	All Costs are covered by fee
332	Other, Certificates of Registration, Falconry, Five Year	\$75	100	\$7,500	Other (COR,Lands,H andling)	7,334	\$73	\$2	All Costs are covered by fee
333	Other, Certificates of Registration, Commercial Hunting Areas, New Application	\$150	1	\$150	Other (COR,Lands,H andling)	147	\$147	\$3	All Costs are covered by fee
334	Other, Certificates of Registration, Commercial Hunting Areas, Renewal	\$150	20	\$3,000	Other (COR,Lands,H andling)	2,934	\$147	\$3	All Costs are covered by fee
335	Total Revenue - Other		59,245	\$1,519,245					
336	Total Expenditure - Other			\$1,485,617					

Index	Fee Names	Fee Amount for FY 2019	Quantity for FY2019	Total Revenues for FY2019	TYPE	Expense	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
337	Difference			\$33,628					
338									
339									
340	Other non fee associated restricted revenue - Grazing, Interest, Restitution			\$934,881					
341									
342	Total Revenue:			\$42,770,149					
343	Total Expenditure:			\$41,844,146					
344	Difference			\$926,003					

Division of Water Rights

- Number of Fees: **80**
- Total Fee Revenues in FY 2019: **\$788,750** (6% of total budget)
- Total FY 2019 Budget: **\$13,391,000**

Fee-Data Accuracy Scorecard				
Division of Water Rights				
	FY 2018	FY 2019	Comments	
1. Is actual accounting data collected for:				
a. Fee revenues?	no	yes	Fee revenues are tracked in a separate database.	
b. Costs to administer fees?	no	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	N/A	Actual data collected.	
b. Costs to administer fees?	no	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	yes	Calculations seem accurate.	
b. Costs to administer fees?	yes	yes	Calculations seem accurate.	
4. Does entity publish the data for:				
a. Fee revenues?	no	yes	https://waterrights.utah.gov/techinfo/AppStatsDetail.asp?fyear=2019	
b. Costs to administer fees?	no	no	No data on costs published by the entity.	
5. Is the explanation for the difference adequate?				
	yes	yes	The explanations seem adequate.	

Division of Water Rights: Fees Revenues vs. Costs							
Index	Fee Names	Fee Amount for FY 2019	Quantity for FY 2019	Total Revenues for FY 2019	Total Costs Associated with this Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
1	Applications	Various See Fee Schedule	3,538	504,000	4,057,700	(3,553,700)	The Fee was not initiated to cover the entire cost of the process, nor has it ever covered the entire cost. 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.
2	Report of Conveyance	40	2,568	102,700	248,100	(145,400)	The Division has not been instructed to recover the cost of processing ROC's through a fee.
3	Well Driller related permits	Various See Fee Schedule	248	19,850	148,300	(128,450)	The Division has not been instructed to recover the cost of Well Driller Licensing through fees. 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.
4	Stream Alterations	Various See Fee Schedule	281	162,200	254,700	(92,500)	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.
				788,750			

School and Institutional Trust Lands Administration

- Number of Fees: **61** (31 of which generated revenues in FY 2019)
- Total Fee Revenues in FY 2019: **\$158,100** (less than 1% of total budget)
- Total FY 2019 Budget: **\$17,195,100**

Fee-Data Accuracy Scorecard, FY 2019

School and Institutional Trust Lands Administration

1. Is actual accounting data collected for:		Comments
a. Fee revenues?	yes	Entity indicated that they are tracking the actual revenues by fee.
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?	N/A	Actual data collected.
b. Costs to administer fees?	yes	Methodology seems adequate.
3. Are the data calculations accurate for:		
a. Fee revenues?	no	The quantity and revenue amount from a fee was not accurate, which impacted the total revenues.
b. Costs to administer fees?	yes	Calculations seem accurate.
4. Does entity publish the data for:		
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.

School and Institutional Trust Lands Administration: Fees Revenues vs. Costs

Index	Fee Names	Fee Amount for FY 2019	Quantity for FY 2019	Total Revenues for FY 2019	Total Costs Associated with this Fee	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
1	Late fee	6% or \$30 whichever is greater	266	\$42,041	\$6,656	\$25	\$5	This fee not only covers costs of collecting it but is intended to compensate beneficiaries for the lost time value of the late payment and act as an incentive for timely payment.
2	Surface, Easements, Application	\$750.00	33	\$24,750	\$19,833	\$601	\$149	When all staff time is estimated this fee generates slightly more than the costs incurred in processing the transaction.
3	Mineral, Application, Operating Rights	\$50.00	376	\$18,800	\$22,577	\$60	(\$10)	Due to the amount of staff time and the number of staff needed to process these transactions, the revenue collected does not cover the expense to the agency.
4	Surface, Special Use Agreements, Processing	\$700.00	14	\$9,800	\$9,812	\$701	(\$1)	Overhead allocated as a percent of total revenue results in minor expense greater than fees collected
5	Surface, Special Use Agreements, Amendment	\$400.00	17	\$6,800	\$8,174	\$481	(\$81)	Overhead allocated as a percent of total revenue results in an expense greater than fees collected
6	Surface, Right of Entry, Application	\$50.00	130	\$6,500	\$5,990	\$46	\$4	Overhead allocated as a percent of total revenue results in an expense greater than fees collected
7	Surface, Special Use Agreements, Application	\$250.00	26	\$6,500	\$6,245	\$240	\$10	Based on efficiency the amount collected to process these transactions is somewhat higher than expenses.
8	Surface, Right of Entry, Processing	\$50.00	108	\$5,400	\$6,485	\$60	(\$10)	Overhead allocated as a percent of total revenue results in an expense greater than fees collected
9	Mineral, Application, Overriding Royalty	\$50.00	89	\$4,450	\$6,408	\$72	(\$22)	Due to the amount of staff time and the number of staff needed to process these transactions, the revenue collected does not cover the expense to the agency.
10	Mineral, Processing, Materials Permit (Sand/Gravel)	\$700.00	6	\$4,200	\$4,154	\$692	\$8	Based on efficiency the amount collected to process these transactions is somewhat higher than expenses.
11	Surface, Easements, Assignment Fees	\$250.00	15	\$3,750	\$7,215	\$481	(\$231)	Overhead allocated as a percent of total revenue results in expense greater than fees collected
12	Mineral, Application, Materials Permit (Sand and Gravel)	\$250.00	13	\$3,250	\$2,423	\$186	\$64	Based on efficiency the amount collected to process these transactions is somewhat higher than expenses.
13	Surface, Grazing Permit, Application	\$75.00	25	\$1,875	\$1,506	\$60	\$15	When all staff time is estimated this fee generates slightly more than the costs incurred in processing the transaction.
14	Surface, Special Use Agreements, Assignment Fees	\$250.00	6	\$1,500	\$1,447	\$241	\$9	Overhead allocated as a percent of total revenue results in an expense greater than fees collected
15	Mineral, Application, Materials Permit (Sand and Gravel)	\$200.00	7	\$1,400	\$1,301	\$186	\$14	Based on efficiency the amount collected to process these transactions is slightly higher than expenses.
16	Mineral, Application, Rockhounding Permit, Individual/Family	\$10.00	96	\$960	\$615	\$6	\$4	Overhead allocated as a percent of total revenue results revenue greater than actual cost, however part of this fee compensates for the removal of the product from the trust parcels.
17	Cash Equivalent	\$3.00	191	\$573	\$25	\$3	\$0	This fee covers the \$2.75 charge from UII with \$0.25 to cover the costs of the FTE to review the transaction. This fee is minimally less than it could be to fully recoup the costs when personnel time is factored in
18	Mineral, Application, Mineral Lease	\$30.00	19	\$570	\$900	\$47	(\$17)	Overhead allocated as a percent of total revenue results in revenue generation that is slightly higher than the cost per transaction.
19	Utah Interactive Transaction	\$2.75	191	\$525	\$0	\$0	\$3	This is a fee that is charged by UII and not a separate fee that is collected by SITLA. This amount is recovered in the \$3 cash equivalent charge listed below
20	Surface, Grazing Permit, Reinstatement	\$100.00	5	\$500	\$371	\$74	\$26	When all staff time is estimated this fee generates slightly more than the costs incurred in processing the transaction.
21	Surface, Timber Agreement, Application	\$500.00	1	\$500	\$490	\$490	\$10	Based on efficiency the amount collected to process these transactions is somewhat higher than expenses.
22	Mineral, Application, Rockhounding Permit, Association	\$200.00	2	\$400	\$120	\$60	\$140	Overhead allocated as a percent of total revenue results revenue greater than actual cost, however part of this fee compensates for the removal of the product from the trust parcels.
23	Name change on Administrative Records, Name Change on Admin. Records - Lease	\$15.00	15	\$225	\$901	\$60	(\$45)	Estimated cost of clerical staff results in expenses greater than the fee collected.
24	Surface, Grazing Permit, Amendment	\$75.00	2	\$150	\$144	\$72	\$3	When all staff time is estimated this fee generates slightly more than the costs incurred in processing the transaction.
25	Surface, Grazing Permit, Non-Use	\$20.00	7	\$140	\$84	\$12	\$8	When all staff time is estimated this fee generates slightly more than the costs incurred in processing the transaction.
26	Surface, Timber Agreement, Application	\$100.00	1	\$100	\$105	\$105	(\$5)	Overhead allocated as a percent of total revenue results in an expense greater than fees collected
27	Mineral, Application, Mineral Materials Permit	\$100.00	1	\$100	\$103	\$103	(\$3)	Overhead allocated as a percent of total revenue results in an expense greater than fees collected
28	Reproduction of Records, Copies Made By Staff	\$0.40	175	\$70	\$462	\$3	(\$2.2)	N/A
29	Name change on Administrative Records, Name Change on Admin. Records - Surface Document	\$15.00	3	\$45	\$100	\$33	(\$18)	Estimated cost of clerical staff results in expenses greater than the fee collected.
30	Certified Copies	\$10.00	1	\$10	\$11	\$11	(\$1)	Estimated cost of clerical staff results in a minor expense greater than the fee collected.

Index	Fee Names	Fee Amount for FY 2019	Quantity for FY 2019	Total Revenues for FY 2019	Total Costs Associated with this Fee	Cost per Fee	Difference (Fee - Costs)	Explain Reason for Difference (Fee - Costs)
31	Bank Charge	3%	56	\$12,200	\$0	\$0	\$0	This fee is a percentage collected on the amount processed on a credit card payment which is intended to cover the bank fees and UIIs processing fees. This charge is reviewed internally and it covers the expenses associated with accepting on-line payments when looking at the entire history of the program
32	Research on leases or title by staff	\$75.00						No services were provided to warrant collection of this fee for FY2019
33	Reproduction of Records, Copies - Self-service	\$0.10						N/A
34	Fax send only including cover	\$1.00						No services were provided to warrant collection of this fee
35	Affidavit of Lost Document	\$25.00						No services were provided to warrant collection of this fee for FY2019
36	Surface, Easements, Amendment	\$400.00						No services were provided to warrant collection of this fee for FY2019
37	Surface, Easements, Collateral	\$250.00						No services were provided to warrant collection of this fee for FY2019
38	Surface, Easements, Reinstatement	\$400.00						No services were provided to warrant collection of this fee for FY2019
39	Surface, Exchange, Application	\$1,000.00						No services were provided to warrant collection of this fee for FY2019
40	Surface, Grazing Permit, Assignment Fees	\$30.00						No services were provided to warrant collection of this fee for FY2019
41	Surface, Grazing Permit, Collateral	\$50.00						No services were provided to warrant collection of this fee for FY2019
42	Surface, Grazing Permit, Sublease	50% of the difference between the agency's base AUM assessment and t						No services were provided to warrant collection of this fee for FY2019
43	Surface, Grazing Permit, Modified, Amendment	\$50.00						No services were provided to warrant collection of this fee for FY2019
44	Surface, Grazing Permit, Modified, Application	\$250.00						No services were provided to warrant collection of this fee for FY2019
45	Surface, Grazing Permit, Modified, Assignment Fees	\$250.00						No services were provided to warrant collection of this fee for FY2019
46	Surface, Grazing Permit, Modified, Collateral	\$50.00						No services were provided to warrant collection of this fee for FY2019
47	Surface, Grazing Permit, Modified, Reinstatement	\$30.00						No services were provided to warrant collection of this fee for FY2019
48	Surface, Letter of Intent, Application	\$100.00						No services were provided to warrant collection of this fee for FY2019
49	Surface, Right of Entry, Amendment	\$50.00						No services were provided to warrant collection of this fee for FY2019
50	Surface, Right of Entry, Assignment	\$250.00						No services were provided to warrant collection of this fee
51	Surface, Right of Entry, Extension of Time	\$100.00						No services were provided to warrant collection of this fee
52	Surface, Right of Entry Trailing Permit, Application plus AUM (Animal Unit Month) fees	\$50.00						No services were provided to warrant collection of this fee
53	Surface, Sales/Certificates, Application	\$250.00						No services were provided to warrant collection of this fee
54	Surface, Sales/Certificates, Assignment	\$250.00						No services were provided to warrant collection of this fee
55	Surface, Sales/Certificates, Partial Conveyance	\$250.00						No services were provided to warrant collection of this fee
56	Surface, Sales/Certificates, Patent Reissue	\$50.00						No services were provided to warrant collection of this fee
57	Surface, Sales/Certificates, Processing	\$500.00						No services were provided to warrant collection of this fee
58	Surface, Special Use Agreements, Collateral	\$250.00						No services were provided to warrant collection of this fee
59	Surface, Special Use Agreements, Reinstatement	\$400.00						No services were provided to warrant collection of this fee
60	Surface, Timber Agreement, Assignment	\$250.00						No services were provided to warrant collection of this fee
61	Surface, Timber Agreement, Assignment	\$250.00						No services were provided to warrant collection of this fee
62	Surface, Timber Agreement, Extension of Time	\$250.00						No services were provided to warrant collection of this fee
63	Mineral, Application, Collateral	\$50.00						No services were provided to warrant collection of this fee
64	Mineral, Application, Record Title	\$50.00						No services were provided to warrant collection of this fee or the fee is combined in another total
65	Mineral, Application, Segregation	\$100.00						No services were provided to warrant collection of this fee or the fee is combined in another total
66	Mineral, Processing, Transfer Active Oil and Gas Lease to Current Form	\$50.00						No services were provided to warrant collection of this fee

\$158,084

Appendix A

Evaluation Criteria

Fee-Data Accuracy Scorecard, FY 2019

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 the costs for groups of fees (not too large) are tracked
- 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 actual accounting data is collected for each fee revenue
- yes reasonable methodology for estimating individual fee revenues is applied consistently
- partially reasonable methodology for estimating fee revenues by using group-level data is applied consistently
- no no individual fee revenue estimation or the fee groups are too large

Costs to administer fees?

- N/A actual accounting data is collected for each fee revenue
- yes reasonable methodology for estimating individual fee costs is applied consistently
- partially reasonable methodology for estimating fee costs by using group-level data is applied consistently
- no no individual fee cost estimation or the fee groups are too large

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 has published the fee revenues and costs data on their site
- no agency hasn't published the fee revenues and costs data on their site

5. Is the explanation for the difference adequate?

- yes all explanations are in place and are adequate
- partially some explanations but not for all fields
- no no explanations or very inadequate