

State of Illinois



Fee Imposition Report

Fiscal Year 2003



DANIEL W. HYNES

December, 2003

A Message to Illinois Taxpayers

I would like to present to you the 2003 *Fee Imposition Report*. The Office of the Comptroller is required by law to report on the collection of fees by state government. This report contains information on fees, agencies imposing fees, and revenue generated by fees. A special review of new fee rates enacted for fiscal year 2004 is also provided. Public Act 93-32 increased more than 300 fees and penalties, and it is estimated that \$302 million to \$319 million in additional revenue could be generated from these rate changes.

Fees supplement general taxes in generating revenue to support the functions of government. A key difference between fees and taxes is the extraordinary flexibility government has in designing the various fees levied as occupational licenses, user charges or business fees. For this reason, it is important to know the scope of fees charged by agencies and the fiscal impact those fees have on taxpayers and the State.

In fiscal year 2003, the State of Illinois collected \$4.5 billion in fees. As a source of revenue, fees collected represent 6.2% of revenues into Illinois' main operating fund groups. Among revenue sources, fees are surpassed only by federal aid (\$10.5 billion), income taxes (\$9.0 billion), and sales taxes (\$7.1 billion). The 1,481 reported fees were collected by 90 agencies. Most of what is collected is deposited into restricted funds. Only \$229 million in fee revenue was deposited into the General Funds. In contrast, 31% of fee revenue was deposited into Special State Funds and 29% was deposited into the Highway Funds.

As the State's chief fiscal officer, it is my duty to provide information to legislators, policy makers and the taxpayers of this State regarding its fiscal condition and the factors that contribute to that condition. Fees are an important part of the picture and are often overlooked as an important source of revenue for the State and the additional costs borne by the people who pay them. This report, therefore, is important in any assessments made of the financial picture of the State of Illinois.

Agency submissions for the *Fee Imposition Report* are now available on the Internet. To get to the Report Menu page from the Comptroller's website at <http://www.ioc.state.il.us/>, click on the Departments and Applications button on the lower left side of the screen followed by the Research and Fiscal Information button and then the Detailed Fee Data button.

I hope that you find this report both useful and informative. I encourage you to participate in this reporting with your input. The Comptroller's Office can be reached by phone or mail at the following: (312)814-2451 or (217)782-6000, 201 State House, Springfield, Illinois, 62706, or by e-mail at the website listed above.

Sincerely,

Daniel W. Hynes
Comptroller

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THE ILLINOIS FEE REGISTRY

Overview

During fiscal year 2003, 90 state agencies administered 1,481 fees that generated \$4.511 billion in revenues. These fees are listed in the comprehensive State Fee Registry prepared by the State Comptroller's Office.

Unlike taxes, which are largely collected by the Department of Revenue, many agencies are significant fee collectors. This report identifies 20 agencies, excluding universities, that collected over \$10 million in fee revenues in fiscal 2003.

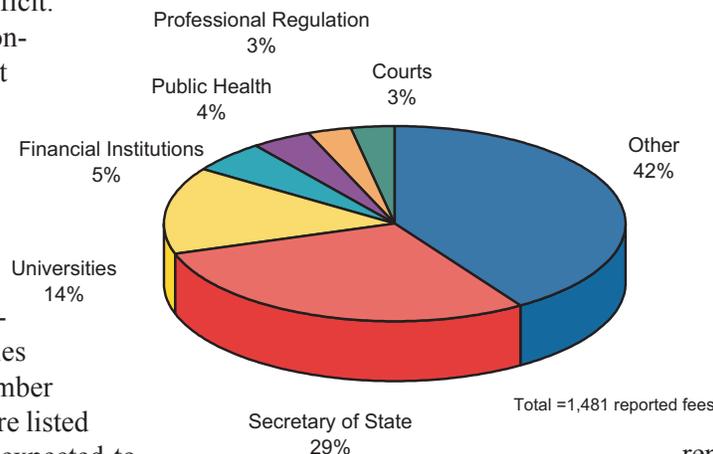
In this report, fee revenues are listed by agency with the ten largest fee collectors identified. Fees with receipts of over \$1 million are listed and a special table sets out the ten greatest revenue generating fees. Fees are distinguished by the share levied on individuals including occupational licenses, personal service and user charges, and tuition versus fees levied on organizations such as regulatory, licensing, and registration charges and special assessments. Additional analyses compute the fees' share of revenues into each fund group, list fees with unusually high rates, and compare fee collections in Illinois with collections among the other states.

Fees assumed a role in the preparation of the fiscal year 2004 budget. Additional projected revenues from a large number of proposed fee rate increases were an important element in the plan to reduce the state's budget deficit. The special study contained in this report analyzes the expected impact of the changes in fee rates and discusses issues raised by turning to fees when there is a need for new revenues. The agencies with the greatest number of fee rate increases are listed and the fees that are expected to be significant revenue generators are

specified. Follow-up sections of the report describe the new transfer authority granted the Governor's Office of Management and Budget (GOMB) to move monies from other state funds (including the new revenues generated from the fee rate increases) to the General Revenue Fund, possible legal challenges to fee rate increases, and information about how other states are also using fee rate increases to help close their budget gaps.

In reporting to the Comptroller's Office, agencies used different methodologies in listing and defining their fees. Some listed each individual charge as a separate fee, while others reported many related charges under the same fee title. Reevaluations of fee reporting systems led to significant changes in the number of fees reported by several agencies. The number of fees reported by the Department of Agriculture dropped from 69 to 35 and by the Department of Natural Resources from 58 to 31; while the number reported by the Department of Financial Institutions increased from 38 to 76. The fee leader continued to be the Secretary of State which reported 434 fees (29%) divided among twenty administrative divisions. Universities accounted for 213 fees (14%) and four other agencies (the Courts and the Departments of Financial Institutions, Public Health, and Professional Regulation) reported at least 40 fees. The remaining 76 agencies reported 604 fees or 42% of the total number of fees reported.

**Percentage of Fees by Agency
Fiscal Year 2003**



What's New in Fiscal Year 2003?

Reported fiscal year 2003 fee revenues of \$4.511 billion were up \$408 million or 9.9% from their prior year level. The largest portion of fee revenues continues to be reported by the Secretary of State. Secretary of State fee collec-

tions of \$1.581 billion were \$69 million or 4.6% greater than their fiscal year 2002 level. However, reported fee collections by the Secretary of State would have fallen in fiscal year 2003 without the new inclusion of corporate franchise tax revenues as fees. Collections from this source, which had not been included in the fiscal year 2002 fee report, accounted for \$102 million of Secretary of State fees in fiscal year 2003.

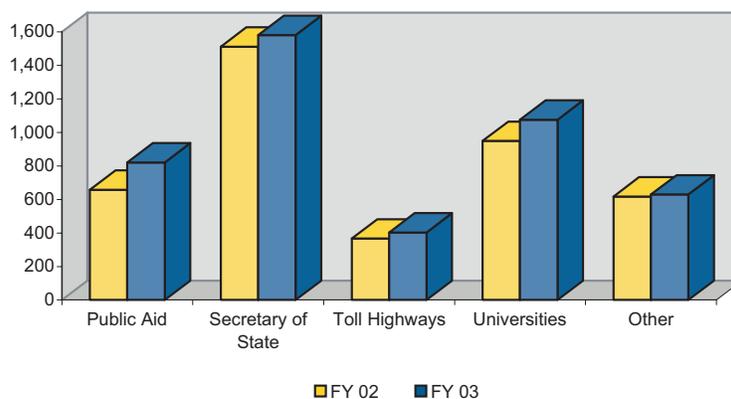
If the Universities were grouped into a single reporting entity, it would rank second to the Secretary of State. In fiscal year 2003, the Universities had used their discretion to raise tuition and fees, presumably for budgetary purposes, as revenues from these sources of \$1.076 billion were up \$127 million or 13.4% from fiscal year 2002 tuition and fees.

Among other major fee collecting agencies, Department of Public Aid fee revenues of \$821 million in fiscal year 2003 were up \$163 million or 24.8% from fiscal year 2002 due to a large increase in revenues from medical provider assessments. The County Hospital Services Fund experienced a \$144 million increase in receipts from \$593 million in fiscal year 2002 to \$737 million in fiscal year 2003, and receipts in the Long Term Care Provider Fund increased \$17 million, from \$45 million to \$62 million, during the same period. Finally, Toll Highway Authority revenues were up \$36 million or 10.0% from fiscal year 2002 to \$403 million.

Fee revenues for the remaining agencies increased only \$12 million or 1.9% from \$618 million to \$630 million in fiscal year 2003. Fee revenues were down slightly for several of the larger fee collecting agencies. Department of Revenue fee collections (largely the environmental impact and telecommunication infrastructure maintenance fees) declined from \$100 million to \$96 million, and Department of Central

Management Services fee revenues (largely health insurance collections from local governmental units) declined from \$94 million to \$90 million. Department of Professional Regulation fee collections decreased from \$33 million to \$22 million. Declines in revenues from physician and nursing license fees were due to the timing of multiyear license renewals.

Fee Revenues
Fiscal Year 2002 vs. Fiscal Year 2003
Millions of Dollars



Among smaller fee collecting agencies, Board of Higher Education fee collections increased from \$94 thousand in fiscal year 2002 to almost \$2.0 million in fiscal year 2003 through growing fee collections for the use of the Illinois Century Intranet network. State Board of

Education fee collections declined from \$5.5 million to \$2.9 million in fiscal year 2003 due to a drop in fee deposits into the School Technology Revolving Fund from \$3.1 million in fiscal year 2002 to \$91 thousand in fiscal year 2003.

Newly Reported Fees

Agencies reported several new fee categories in fiscal year 2003. The Supreme Court reported the new lawyers' assistance program fee. This is a \$7 fee paid annually by attorneys admitted to practice law in Illinois. Monies collected from this fee are for grants to nonprofit organizations that provide assistance to attorneys who are addicted to or abuse alcohol or other drugs or who are in need of mental health assistance. Collections were reported at \$403 thousand in fiscal year 2003.

A variety of new special license plates were reported by the Secretary of State. These include the POW, West Point, Police Memorial, America Remembers 911, Park District Youth, Illinois Michigan Canal, and Pet Friendly special license plates. These additional

license plate fees are dedicated to providing funds to promote the stipulated worthy cause. For example, a portion of monies collected through the sale of Police Memorial Committee license plates is deposited into the Police Memorial Committee Fund. Moneys in this fund can be used as grants to the Police Memorial Committee for maintaining a memorial statue, holding an annual memorial commemoration, and giving scholarships to children of police officers killed in the line of duty. A portion of monies collected through the sale of Pet Friendly licenses is deposited into the Pet Overpopulation Control Fund. Moneys in this fund are to be used as grants to nonprofit humane societies for use in the sterilization of dogs and cats.

The Department of Professional Regulation added perfusionists (professionals who operate the equipment that diverts blood through a heart-lung machine during surgery) to its list of health care licensees. Perfusionist fees totaled \$40 thousand in fiscal year 2003. The Office of Banks and Real Estate added home inspectors to its list of regulated real estate related occupations. Over \$500 thousand was collected in home inspector fees in fiscal year 2003.

The Illinois Student Assistance Commission (ISAC) added the application, late payment, and cancellation fees derived from the College Illinois program to its list of reported fees. College Illinois is a prepaid tuition program where families purchase prepaid tuition contracts that guarantee funds for tuition and mandatory fees at Illinois public universities and community colleges in advance of enrollment. Purchase of these contracts has proven to be a popular means of saving for a child's college education. In fiscal year 2003, ISAC reported collections of \$2.6 million in fees into the Illinois Prepaid Tuition Trust Fund.

The Department of Public Health introduced certificates of free sale in this report. These are for firms involved in the foreign export of products manufactured in or distributed from Illinois. Certificates of free sale verify products being exported are freely marketed in Illinois and the United States. The Department of Public Health charges a fee of \$10 per certificate.

SPECIAL STUDY

Fee Revenue Enhancements for Fiscal Year 2004

The fiscal year 2004 budget process included the first ever systematic reevaluation of Illinois fee rates. It also marked the first time that fee rate increases have been linked to a boost in revenues for the General Funds.

The main legislation increasing fee revenues was Public Act 93-32 (SB 1903). Among the agencies whose fee rates were increased in this Act were the Secretary of State (SOS), Office of Banks and Real Estate, Department of Financial Institutions, Industrial Commission, Department of Revenue, Department of Insurance, Environmental Protection Agency (EPA), Department of Agriculture, Capital Development Board, and the Commerce Commission. Liquor Control Board fees were increased in other legislation.

The Governor's Office of Management and Budget (GOMB) estimates that fee increases will generate an additional \$318.9 million in fiscal year 2004 revenues. An alternative estimate prepared by the Illinois Economic and Fiscal Commission (IEFC) set the estimated revenue increase at \$302.0 million.

The list of fee increases is extensive with Public Act 93-32 running 393 pages. The breakdown of the impact of higher fee revenues by agency helps indicate the types of fees whose revenues were increased. Although more than 300 fees and penalties were increased for the fiscal year 2004 budget, a handful are expected to be the primary generators of increased revenues. The fee revenue enhancement plan is not an across-the-board increase in fees. Instead, several agencies (EPA, the financial regulatory agencies, and the Industrial Commission), should see a significant increase in fee collections in fiscal year 2004.

One of the major areas of fee increases was to financial intermediaries and issuers of securities. Almost \$50 million in additional revenues is expected to be generated from fees collected by financial regulatory agencies. These three agencies had collected \$81 million in fees in fiscal year 2003. In addition, many of the Secretary of State fees regulating business organizations and the issuance of securities were also increased. The IEFC estimates that this portion of the SOS increase could raise at least \$29 million. The major fee increases in this area include an increase in the tax rate on surplus line insurance sales from 3% to 3.5% of premiums, an increase in the title insurance registration fee from \$1 for each policy (with a \$200,000 maximum) to \$3 for each policy issued, an increase in the application process and investigative fee for mortgage companies from \$1,800 annually to \$2,700, an increase in the annual report and final transaction fees for corporations from \$25 to \$75, and the creation of an investment fund notification fee levied at \$800 plus \$80 for each series, class, or portfolio.

**Estimated Impact of Fee Rate Increases
on the Fiscal Year 2004 Budget
(\$ in millions)**

Agency	GOMB Estimate	IEFC Estimate
Financial Regulatory Agency:		
Financial Institutions	\$4.6	\$4.5
Insurance	\$16.6	\$19.4
Banks and Real Estate	\$25.4	\$25.8
Circuit Courts	\$11.0	\$5.0
Secretary of State	\$122.3	\$121.4
Agriculture	\$2.2	\$2.2
Natural Resources	\$1.2	\$2.1
Public Health	\$1.7	\$1.5
Revenue	\$40.7	\$33.7
Capital Development Board	\$3.5	\$3.5
Commerce Commission	\$2.6	\$1.4
EPA	\$55.0	\$49.8
Industrial Commission	\$31.0	\$30.6
Fire Marshal	\$1.1	\$1.1
Total	\$318.9	\$302.0

Source: Illinois Economic and Fiscal Commission.

The other major source of increases in SOS fees applied to drivers and vehicle license fees. Major fee increases which could raise a total of over \$60 million include an additional \$47 fee for each personalized set of license plates, significant increases in the reinstatement fee for suspended licenses, and a doubling of the fee for furnishing a driving record from \$6 to \$12.

Around \$50 million is expected to be generated by new fees and higher fee rates for the EPA. This would more than double fiscal year 2003 fee collections of \$36.5 million. Higher or new fees will be paid for sewer construction and wastewater treatment and discharge, solid waste disposal, hazardous waste disposal, air pollutant emitters, and medical waste disposers. The largest revenue generating fee increase is expected to be from the increase in the waste disposal fee for large landfills from 95 cents/ton to \$2.00/ton.

The Industrial Commission is expected to generate about \$30 million in new fee revenues. This compares to Industrial Commission fee collections of \$10.1 million in fiscal year 2003. Employers purchasing workers compensation insurance will now pay the Illinois Industrial Commission Operations surcharge which is 1.5% of the company's direct premiums for workers compensation insurance. Self-insuring employers will pay a new fee of 0.45% of employer's annual wages.

The Department of Revenue should collect additional revenues in the \$34 million to \$41 million range. Major components of this new revenue are a reduction in the distributors discount (an amount retained by the distributor to pay for collection costs) for motor fuel sales from 2% to 1.75%, an increase in the penalty interest rate on late tax payments, an increase in the tire user fee from \$1 per tire to \$2 per tire with a 50 cent additional tire user fee, and an increase in the coin operated amusement device fee from \$15 to \$30.

Historically, fee revenues have been primarily deposited into so-called dedicated funds. For fiscal year 2003, only 5% of fee collections went to the General Funds with 31% to Special State Funds, 29%

to Highway Funds, 11% to State Trust Funds (largely Toll Highway Authority revenues), and 24% to locally held funds (largely university tuition and fees and bonding authority fees).

Authority to charge fees is often granted in the same statute and at the same time as the authority to regulate an activity or to provide a service. The reasoning behind this link is that those being regulated or those receiving a government service would be most receptive to imposition of the fee if it is restricted to helping pay for a new program.

Budgetary conditions have given agencies additional incentives to advocate increasing the share of their budget from dedicated fee revenues rather than from the General Funds. During the 1990's, several state agencies, including EPA, Insurance, Professional Regulation, and Financial Institutions, had significant shifts in the share of agency spending that came from funds receiving dedicated revenues.

To help relieve pressure on the General Funds, the fiscal 2004 budget legislation authorized transfers from various Highway and Special State Funds. In addition, the director of the Governor's Office of Management and Budget (GOMB) was authorized to transfer amounts from Treasury held funds not to exceed the lesser of 8% of the revenues to be deposited into the fund during the year or 25% of the beginning balance in the fund. Road Funds transfers cannot exceed 5% of their deposits. No transfers shall reduce the available balance below the amount remaining unexpended and unreserved. The director of GOMB was also given authority to allocate additional amounts from the fee increases between the General Revenue Fund and the fund that would otherwise receive the fee revenues.

The use of fee revenues for purposes not directly related to the service for which the fee is charged raises some interesting legal questions. The Illinois Constitution puts specific limits on the taxing power of the General Assembly. For example, the Uniformity Clause of the Constitution states that for nonproperty taxes "the classes shall be reasonable and the subjects and objects within each class shall be taxed uniformly. Exemptions, deductions, credits,

refunds and other allowances shall be reasonable.” The Due Process Clause, which states “no person shall be deprived of life, liberty or property without due process of law nor be denied the equal protection of the laws,” is less clearly related to taxing policy but has been interpreted to mean that legislation must bear a rational relationship to the public interest sought to be served and that the means to accomplish this goal must be reasonable.

Fees and taxes have been challenged in the past as violating the State Constitution. These challenges have met with mixed results. The Supreme Court has invalidated fees where a narrow group of taxpayers were to fund a remotely related program. In two prominent cases, the Court found revenues from a \$5 fee on all divorce petitioners and a \$10 fee to all marriage licenses inappropriate to fund shelters and other services for victims of domestic violence. The Court also invalidated a municipal infrastructure fee on wireless companies since they do not maintain infrastructure on public rights-of-ways. On the other hand, the Court upheld a tax on non-cigarette tobacco products where the proceeds were dedicated to skilled

and intermediate nursing facilities in part because use of tobacco products contributes to health problems requiring care at nursing facilities.

The preliminary report of the survey of State Budget and Tax Actions in Fiscal Year 2003 by the National Conference of State Legislators (NCSL) indicated that other states have also turned to raising fee rates as a means of raising revenues to deal with their financial crises. Information was compiled for forty-three states. The seven states for which budget information was not available at the time of the report included such major states as California, Michigan and Pennsylvania. According to NCSL, “thirty states raised more than 200 different fees for nearly \$2.6 billion in new revenues.” New revenues from fee increases had been only \$926 million in budgets passed by all states during fiscal year 2002 and \$405 million in budgets passed during fiscal year 2001. Illinois was joined by Massachusetts, New York, Ohio, Texas, Minnesota, Indiana, New Jersey, and Maryland in reporting fee increases generating more than \$100 million in revenues.

A REVIEW OF FISCAL YEAR 2003 FEES

The Top Ten Fee Collecting Agencies

The fees collected by both the first and fourth largest collecting agencies are largely related to vehicular transportation. The Secretary of State reported fee revenue of \$1.581 billion or 35% of the total, while the Toll Highway Authority reported \$403 million (9%) in revenue from fees and tolls.

Although it reported only eight fees, the Department of Public Aid ranked second among agencies and accounted for \$821 million or 18% of fee revenues. This was almost entirely collected from medical providers under the Medicaid assessment program. These included \$737 million under the County Hospital Services, \$62 million under the Long Term Care, and \$19 million under the Long Term Care – Developmentally Disabled Provider Participation Fees. Participation fees increase the funds available for state Medicaid spending which is multiplied by the associated federal reimbursements for half of that spending.

Department of Central Management Services fees (\$90 million) were also largely for medical services. Their largest component was \$83 million in health insurance fees from local governments. These payments allow local governments to place their employees under the state health insurance plan. (The Comprehensive Health Insurance Plan Board, which receives similar contributions for insurance for hard to insure Illinois residents, has not submitted a fee imposition report.).

The Department of Revenue ranked eighth among agencies with \$96 million in fee revenues. The two largest components were \$52 million from the 0.8 cent/gallon envi-

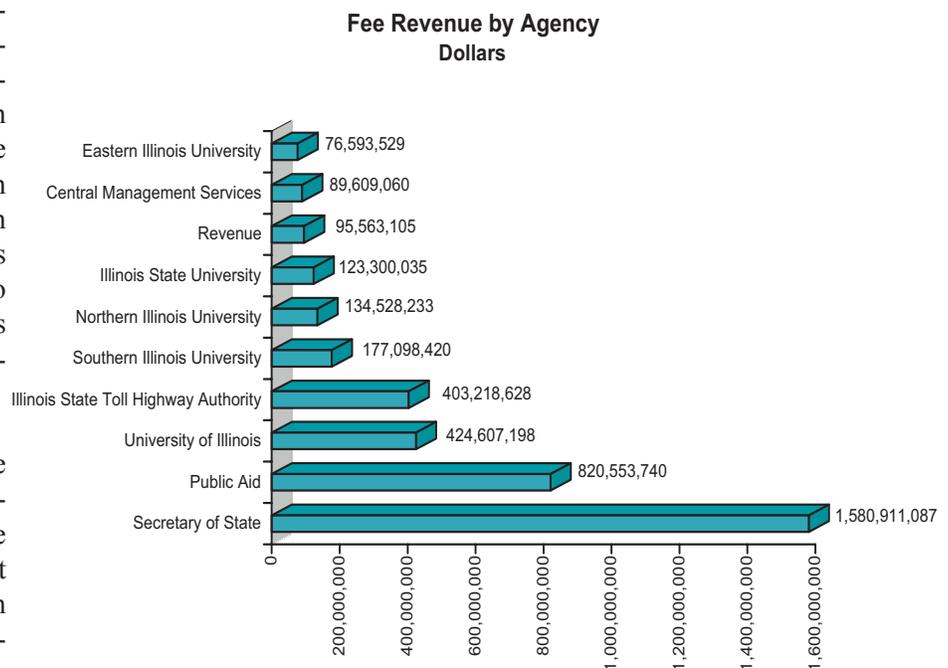
ronmental impact fee deposited into the Underground Storage Tank Fund and \$32 million from the 0.5% Telecommunications Infrastructure Maintenance Fee deposited into the Personal Property Tax Replacement Fund to help local governments offset the revenue loss from the elimination of the personal property tax on business property.

State universities accounted for five of the remaining top ten fee collecting agencies with a combined \$936 million in fee revenues. When fee revenues from the other four state universities are included, the total comes to \$1.076 billion or almost one-quarter (24%) of statewide fee revenue.

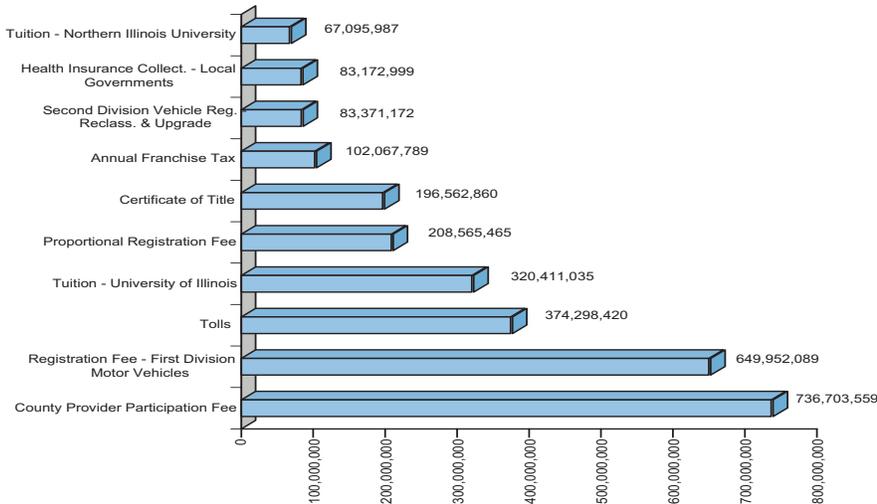
The Ten Largest Revenue Generating Fees

Although state agencies reported 1,481 fees in fiscal year 2003, the ten largest fees generated over \$2.8 billion or 63% of total fee revenue.

Five of the top ten revenue-generating fees play a significant role in maintaining the state's highway infrastructure. The second largest fee in terms of revenues is the registration fee for first division motor vehicles (\$650 million) collected by the Secretary of State.



Fees Generating the Largest Revenues
Dollars



The remaining top ten fees include tuition for the University of Illinois and Northern Illinois University, the annual corporate franchise tax collected by the Secretary of State, and collections by the Department of Central Management Services from local governments and their employees to participate in the state group health insurance program.

Fee Rates of \$25,000 or More

Although payment for most fees is affordable to the typical Illinoisan, a survey of rates charged for the 1,481 that were reported revealed 17 fees had rates that were at least \$25,000.

Automobile and truck registration fees are combined with other state and federal revenues to finance the remainder of the state's road program. Truck registration fees in the top 10 include the proportional registration fee (\$209 million) for vehicle owners operating fleets in Illinois and other states and charges for the reclassification and upgrade of second division vehicle registrations (\$83 million). The \$65 vehicle Title Certificate (\$197 million) includes \$12 million into the Motor Vehicle License Plate Fund to help pay for new license plates. In addition, highway tolls of \$374 million were the major revenue source for the toll highway system serving northern Illinois.

The largest fee in terms of revenue is the County Hospital Services Provider Participation Fee (\$737 million) collected by the Department of Public Aid. The Department also collects the twelfth ranked Long Term Care Provider Participation Fee (\$62 million). Both of these levies on medical providers help finance the Medicaid program through increased federal cost sharing contributions and higher Medicaid rates.

Environmental regulation fees account for six of the seventeen costliest fees with four levied by the Department of Nuclear Safety and two by the Environmental Protection Agency. At the top of the list is Illinois' million-dollar fee, the annual fee paid

Rates of \$25,000 or More		
Fee Name	Agency Name	Fee Rate
Nuclear Reactor Annual Fee	Nuclear Safety	\$1,716,889
Closing Fee, Industrial Revenue Bond, Maximum	Development Finance Authority	75,000
Closing Fee, Not-For-Profit, Maximum	Development Finance Authority	66,000
Application Fee, Maximum	Health Facilities Authority	65,000
Riverboat Gambling Owner's License and Application Fee	Gaming Board	50,000
Closing Fee, Industrial Revenue Bonds (Refunding), Maximum	Development Finance Authority	50,000
Closing Fee, Local Government Bonds, Maximum	Development Finance Authority	50,000
School of Medicine, Non-Resident	University of Illinois	46,010
Fraternity Housing Rental Rate	Southern Illinois University	38,820
School of Dentistry, Non-Resident	University of Illinois	36,530
Off-Site Hazardous Waste Disposal Site Operator Fee	Environmental Protection Agency	35,000
Low-Level Radioactive Waste Reactor Operator Annual Fee	Nuclear Safety	30,000
Master of Science in Business Admin.	University of Illinois	27,800
Veterinary Medicine	University of Illinois	27,116
Radioactive Material License Fee	Nuclear Safety	25,000
Waste Storage Facility Annual Fee	Nuclear Safety	25,000
Solid Waste Management Fee	Environmental Protection Agency	25,000

by nuclear power reactor owners to cover the cost of establishing plans and programs to deal with the possibility of nuclear accidents. In fiscal year 2003 the owners of each of Illinois' eleven reactors owed a fee of \$1,716,889.

Among the remaining high rate fees are five administered by Bonding Authorities and five from universities. The high rate university fees include non-resident tuition for the University of Illinois Schools of Medicine, Dentistry, Veterinary Medicine, tuition for the University of Illinois' Master of Science in business administration, and a fraternity housing rental charge. Annual non-resident tuition to the Southern Illinois University School of Medicine would also exceed \$25,000, but this agency reports tuition on a semester basis.

The riverboat gambling owner's license fee has a base rate of \$50,000. However, applicants owe any excess costs for performing an investigation; while, if the investigation costs are less than \$50,000 the applicant receives a partial refund. Thus the actual value of this fee has become the cost of investigating the applicant.

Special State Funds - Biggest Recipients of Fee Revenues

The lion's share of fee revenues is deposited into funds from which monies can only be spent for restricted purposes. Of the \$4.511 billion in fee revenues collected in fiscal year 2003, \$4.282 billion or 95% was deposited into a wide variety of these restricted funds. The remaining \$229 million (5%) was deposited into the state's General Funds.

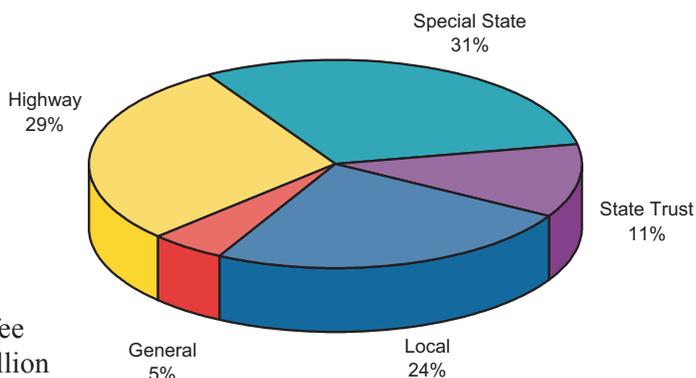
The largest portion of fee receipts, \$1.372 billion or 31%, were deposited in Special State Funds. Over half of this amount was \$737 million in Cook County Hospital Medicaid provider participation fees deposited into the County Hospital Services Fund. State Trust Funds received \$511 million in fee revenues (11% of total fees) primarily consisting of the \$403 million deposited into the Illinois State Toll Highway Revenue Fund.

The second largest portion of fee receipts, \$1.294 billion or 29%, were deposited into Highway Funds. Almost all these monies (\$1.276 billion) are collected by the Secretary of State and deposited into the Road Fund and the State Construction Account Fund.

Locally held funds are funds that are controlled by the recipient agency rather than by the State Treasurer. Most locally held funds are not subject to the same budgetary controls by the Governor and General Assembly as funds held in the state treasury. As a result, spending of receipts into these funds is determined by an agency's internal budget practices subject to the applicable statutes and rules.

During fiscal year 2003, \$1.097 billion or 24% of fee revenues was deposited into these funds. Most of this money consisted of university tuition and income from auxiliary enterprises such as payments for room and board (\$1.076 billion).

**\$4.5 Billion in Fees by Fund Group
Fiscal Year 2003**



Another common type of fee deposited into locally held funds are fees paid to state-chartered finance authorities that issue revenue bonds.

The Impact of Fees on State Funds

If the \$4.5 billion in fee revenues were tracked as a single combined source, they would have been the fourth largest state revenue source in fiscal year 2003,

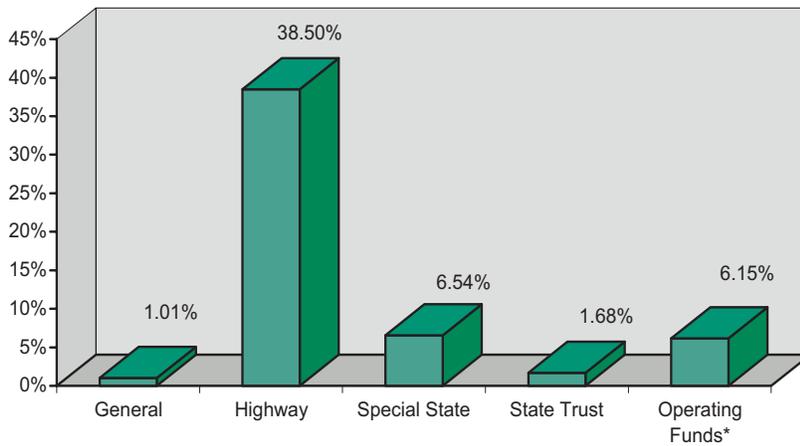
trailing the state income taxes (\$9.0 billion), federal aid (\$10.5 billion), and the state sales taxes (\$7.1 billion).

General Funds receipts in fiscal year 2003 totaled \$22.7 billion. Over half of these revenues were sales and income tax receipts. Fee revenues of \$229 mil-

operating purposes) totaled \$2.9 billion. This was 6.2% of total revenues of \$47.1 billion for these fund groups and 7.7% of Operating Funds revenues when the Pension Contribution Fund is excluded.

Types of Fees in Illinois

Percentage of Revenues from Fees by Fund Group



* General, Highway, and Special State Funds

lion comprised only 1.0% of this total. Most (95%) of General Funds fee revenues came from Secretary of State fees.

In contrast to the General Funds, fees are an extremely important source of revenues for Highway Funds. In fiscal year 2003, fee revenues of \$1.294 billion accounted for 39% of total receipts. Fees are also an important revenue source for the Special State Funds where \$1.372 billion in fee revenues made up 7% of deposits into this fund group. The Special State Funds ratio is skewed by the one time deposit of \$9.5 billion into the Pension Contribution Fund. When this amount is deducted, fees account for 12% of Special State Funds receipts.

In fiscal year 2003, fee revenues into the General, Highway, and Special State Funds (the fund groups that receive most state monies for

Fees are paid both by individuals and organizations. Fees paid by individuals can be separated into occupational licensing charges, tuition and fees paid to universities and personal service and user charges.

Fees paid by organizations include the various regulatory, licensing and registration charges paid by corporations, partnerships, nonprofits (such as charities) and labor unions.

A special assessments category includes the small number of fees (primarily Medicaid provider participation fees) intended to be major revenue generators, rather than the more typical fee purposes of regulating an activity or raising revenues to help fund a specific program.

Types of Fees in Illinois

Fee Category	Number	% of Total	Millions of Dollars	% of Total
Individual:				
Occupational License Charges	101	6.8%	\$ 51	1.2%
Tuition and Fees	219	14.8%	1,079	23.9%
Personal Service and User Charges	189	12.8%	1,507	33.4%
	509	34.4%	\$ 2,637	58.5%
Organizations:				
Corporate and Partnership Charges	777	52.4%	1,033	22.9%
Special Taxes and Assessments	4	0.3%	818	18.1%
	781	52.7%	\$ 1,851	41.0%
Miscellaneous:				
Document Filing	150	10.1%	9	0.2%
Other Fees	41	2.8%	13	0.3%
	191	12.9%	\$ 22	0.5%
Total	1,481	100.0%	\$ 4,511	100.0%

An additional category includes the various copying and court filing fees that could not readily be associated with either individual or organization payments.

In fiscal year 2003, fees generally paid by individuals accounted for 34% of fees and 59% of fee revenues, while those generally paid by organizations accounted for 53% of fees and 41% of revenues.

The large proportion of business fees reflects the various state agencies including the Departments of Agriculture, Financial Institutions, Labor, Nuclear Safety, Public Health, the Office of Banks and Real Estate, and the Environmental Protection Agency as well as the business and security regulation departments of the Secretary of State that have regulatory functions. Business fees did not represent nearly as large a share of fee revenues accounting for 23% of reported revenues.

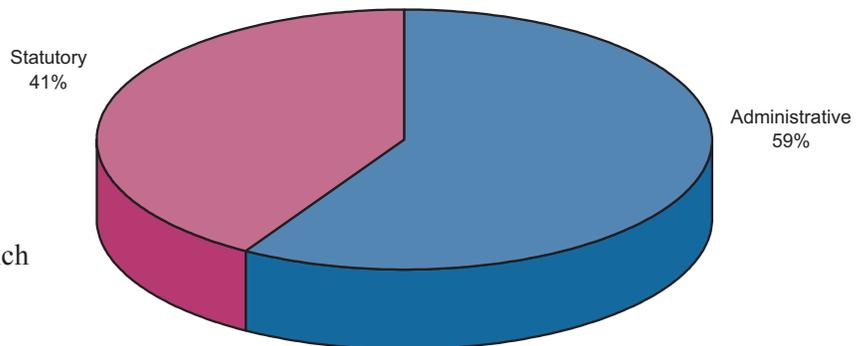
The largest portion of fee revenues was for personal service and user charges which include vehicle and drivers licenses and tolls. These charges accounted for 33% of fee revenues. University tuition and fees were also a major fee source accounting for 15% of fees and 24% of revenues. The final major source of fee revenues was special taxes and assessments which provided 18% of revenues.

Who Sets Fee Rates?

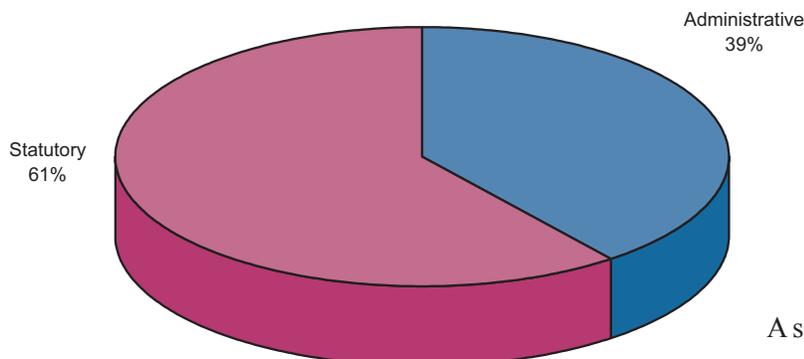
All fees charged by state agencies are imposed under statutory authority granted by the General Assembly. Sometimes fee rates are set within the authorizing statute. For the remaining fees, agencies are given authority to set fee rates through administrative procedures.

There are merits to both methods of setting fee rates. Rates set by the General Assembly have to face the full scrutiny of the legislature and Governor. On the other hand, rates that are set administratively are more flexible and can more easily be adjusted to changing

**Number of Fees by Authorization
Fiscal Year 2003**



**Fee Revenue by Authorization
Fiscal Year 2003**



program financial needs. These may also be subject to scrutiny through the administrative rulemaking process.

Number of Fees by Authorization

An examination of the statutory authorization for fees listed in the Fee Registry indicates that less than half of the fees (41%) had their rates set by statute. The remaining 59% had rates set through various administrative procedures. A significant portion of the fee rates that are set

administratively are university tuition and fees which are set by university governing bodies.

Fee Revenues by Authorization

Although most of the reported fees had their rates set administratively, more fee revenue comes from fees with rates set by statute than from fees with rates set by agencies. In fiscal year 2003, 61% of fee revenue was from fees with rates set by statute versus 39% from fees with rates set by administrative procedure. The largest portion of fee revenues from fees with statutory rates are from Secretary of State fees and medical assessments. Significant fees with rates set administratively are university tuition and fees and highway tolls.

Illinois Fees in Perspective

Fiscal year 2001 Census financial data collected for all state governments was used to compare the level of fees charged in Illinois with other states. Illinois exceeded national averages in fees related to vehicle usage, while collecting less than the national average in other fees.

Vehicle related fees include motor vehicle and vehicle operators licenses, tolls, and other highway fees. Per capita vehicle fees in Illinois of \$137.56 were \$61.87 or 81.7% greater than the national average. This in part reflects Illinois being one of 11 states that collect significant (over \$100 million) in toll revenues. Illinois’ vehicle fees ranked 1st among a comparison of thirteen large or neighboring states. Among these states, only Iowans (\$121.25) and Floridians

(\$106.22) spent more than \$100 per capita on vehicle related fees.

Significant other fees included in our comparison are corporate franchise and capital fees, hunting and fishing licenses, occupational licenses, and park and recreation charges. University fees and medical assessments are the major items from this report that are not included in the comparison. Per capita “other fees” of \$43.33 in Illinois were less than half the national average of \$109.23 and ranked last among the states studied.

State	Vehicle Fees Per Capita*	Other Fees Per Capita
California	\$65.65	\$109.82
Florida	106.22	47.64
Illinois	137.56	43.33
Indiana	49.47	47.97
Iowa	121.25	70.84
Kentucky	53.62	158.17
Michigan	90.05	57.91
Missouri	52.51	78.56
New York	57.32	62.63
Ohio	72.07	100.04
Pennsylvania	96.19	134.62
Texas	57.98	156.06
Wisconsin	64.56	153.09
United States	\$75.69	\$109.23

* Includes Motor Vehicle and Vehicle Operators Licenses and Tolls and Other Highway Charges.

APPENDIX A

AGENCY FEES BY AGENCY AND FUND

Agency Name	Fund Name	Number of Fees	Fee Receipts	Receipts by Fund
General Assembly		12	179,182	
	General Assembly Operations Revolving Fund			179,182
Auditor General		1	0	
	General Revenue Fund			0
Intergovernmental Cooperation, Commission on		1	0	
	Intergovernmental Cooperation Conference Fund			0
Legislative Information System		5	400	
	General Assembly Computer Equipment Revolving Fund			400
	General Revenue Fund			0
Legislative Reference Bureau		3	10,785	
	General Revenue Fund			8,195
	General Assembly Computer Equipment Revolving Fund			2,590
Administrative Rules, Joint Committee on		2	41,725	
	General Assembly Computer Equipment Revolving Fund			41,600
	General Revenue Fund			125
Supreme Court		45	6,776,761	
	Mandatory Arbitration Fund			5,712,054
	Lawyers' Assistance Program Fund			403,354
	General Revenue Fund			354,348
	Marriage Divisions Fund			307,005
State's Attorneys Appellate Prosecutor		3	54,597	
	Continuing Legal Education Trust Fund			54,597
Governor		1	92,219	
	Illinois Executive Mansion Trust Fund			92,219
Lieutenant Governor		1	0	
	General Revenue Fund			0
Attorney General		3	1,024,538	
	Illinois Charity Bureau Fund			737,220
	General Revenue Fund			287,318
Secretary of State		434	1,580,911,087	
	Road Fund			870,942,390
	State Construction Account Fund			405,185,895
	General Revenue Fund			216,110,156
	Secretary of State Special Services Fund			22,143,800
	Motor Vehicle License Plate Fund			12,096,176
	Drivers Education Fund			11,051,449
	Securities Audit and Enforcement Fund			7,500,076
	Park and Conservation Fund			6,048,088
	Library Trust Fund			5,619,350
	Cycle Rider Safety Training Fund			3,552,597
	Department of Business Services Special Operations Fund			2,881,584
	Corporate Franchise Tax Refund Fund			2,566,934
	Motor Carrier Safety Inspection Fund			2,238,400
	Securities Investors Education Fund			2,168,439
	Drunk and Drugged Driving Prevention Fund			2,101,530
	Secretary of State DUI Administration Fund			1,760,921
	State Parks Fund			1,516,400
	Violence Prevention Fund			722,575
	Secretary of State Special License Plate Fund			688,738
	CDLIS/AAMVA Net Trust Fund			671,520
	Alternate Fuels Fund			631,920
	Off-Highway Vehicle Trails Fund			510,051
	Common School Fund			380,876
	Illinois Fire Fighters' Memorial Fund			278,307
	Illinois Habitat Fund			249,850

APPENDIX A

AGENCY FEES BY AGENCY AND FUND

Agency Name	Fund Name	Number of Fees	Fee Receipts	Receipts by Fund
<i>Secretary of State (concluded)</i>				
	Motor Vehicle Review Board Fund			249,175
	Lobbyist Registration Administration Fund			234,950
	State College and University Trust Fund			205,225
	Registered Limited Liability Partnership Fund			156,900
	General Assembly Computer Equipment Revolving Fund			91,640
	Mammogram Fund			78,822
	Organ Donor Awareness Fund			66,313
	University Grant Fund			51,625
	Master Mason Fund			41,796
	General Obligation B.R. & I. Fund			27,600
	Pet Overpopulation Control Fund			23,325
	Wildlife Prairie Park Fund			23,250
	Police Memorial Committee Fund			13,070
	Secretary of State Interagency Grant Fund			9,894
	Illinois and Michigan Canal Fund			7,675
	State Parking Facility Maintenance Fund			6,900
	Park District Youth Program Fund			3,375
	Family Responsibility Fund			1,530
	Motor Vehicle Theft Prevention Trust Fund			0
<i>Comptroller</i>		22	449,320	
	Comptroller's Administrative Fund			270,490
	General Revenue Fund			105,960
	Cemetery Consumer Protection Fund			72,870
<i>Treasurer</i>		13	45,660,691	
	Traffic and Criminal Conviction Surcharge Fund			14,053,571
	Trauma Center Fund			9,714,868
	Violent Crime Victims Assistance Fund			8,296,741
	Drivers Education Fund			6,817,853
	Drug Treatment Fund			3,527,348
	LEADS Maintenance Fund			2,610,076
	Domestic Violence Shelter and Service Fund			529,324
	Spinal Cord Injury Paralysis Cure Research Trust Fund			81,313
	Sexual Assault Services Fund			20,578
	Domestic Violence Abuser Services Fund			9,019
	Child Sexual Abuse Fund			0
	Illinois Underground Utility Facilities Damage Prevention Fund			0
	Illinois Animal Abuse Fund			0
<i>Aging</i>		2	1,667	
	General Revenue Fund			1,667
<i>Agriculture</i>		35	13,511,142	
	Illinois State Fair Fund			4,259,850
	Weights and Measures Fund			2,539,159
	Pesticide Control Fund			2,099,685
	General Revenue Fund			1,270,084
	Agricultural Premium Fund			1,127,277
	Feed Control Fund			747,840
	Illinois Department of Agriculture Laboratory Services Revolving Fund			653,433
	Fertilizer Control Fund			439,260
	Agricultural Master Fund			346,224
	Livestock Management Facilities Fund			26,490
	Motor Fuel and Petroleum Standards Fund			1,840

APPENDIX A

AGENCY FEES BY AGENCY AND FUND

Agency Name	Fund Name	Number of Fees	Fee Receipts	Receipts by Fund
Central Management Services		8	89,609,060	
	Local Government Health Insurance Reserve Fund			83,172,999
	Communications Revolving Fund			4,001,780
	State Surplus Property Revolving Fund			1,887,103
	State Garage Revolving Fund			477,314
	Special Events Revolving Fund			69,345
	Statistical Services Revolving Fund			519
Children and Family Services		3	2,069	
	General Revenue Fund			2,014
	DCFS Training Fund			55
Commerce and Community Affairs		4	22,914	
	Economic Research and Information Fund			11,539
	Small Business Environmental Assistance Fund			11,025
	Federal Industrial Services Fund			350
Natural Resources		31	43,092,831	
	Wildlife and Fish Fund			26,171,799
	State Parks Fund			5,548,017
	Illinois Beach Marina Fund			3,344,638
	State Boating Act Fund			3,076,594
	Illinois Forestry Development Fund			883,739
	Illinois Habitat Fund			816,708
	State Migratory Waterfowl Stamp Fund			602,927
	Underground Resources Conservation Enforcement Fund			552,884
	Plugging and Restoration Fund			429,823
	State Pheasant Fund			382,832
	Aggregate Operations Regulatory Fund			245,775
	Coal Mining Regulatory Fund			210,629
	Natural Resources Information Fund			210,606
	Salmon Fund			209,711
	Explosives Regulatory Fund			110,837
	Snowmobile Trail Establishment Fund			102,447
	Fish and Wildlife Endowment Fund			77,165
	State Furbearer Fund			76,566
	Off-Highway Vehicle Trails Fund			22,984
	Toxic Pollution Prevention Fund			16,150
Corrections		4	1,723,125	
	Department of Corrections Reimbursement Fund			1,723,125
Employment Security		14	4,796,248	
	Unemployment Compensation Trust Fund			4,590,285
	Title III Social Security and Employment Service Fund			205,963
Financial Institutions		76	10,222,692	
	Financial Institution Fund			6,349,706
	Credit Union Fund			3,872,986
Human Rights		1	420	
	General Revenue Fund			420
Human Services		18	33,613,657	
	Mental Health Fund			30,896,133
	Early Intervention Services Revolving Fund			2,548,280
	General Revenue Fund			109,799
	Special Revenue Fund			59,445
	Community MH/DD Service Provider Participation Fee Fund			0
	USDA Women, Infants and Children Fund			0
	DHS Recoveries Trust Fund			0

APPENDIX A

AGENCY FEES BY AGENCY AND FUND

Agency Name	Fund Name	Number of Fees	Fee Receipts	Receipts by Fund	
Insurance	Insurance Financial Regulation Fund	4	39,995,282	23,907,227	
	Insurance Producer Administration Fund			14,157,133	
	General Revenue Fund			1,478,657	
	Public Pension Regulation Fund			452,265	
Labor	General Revenue Fund	17	651,651	574,424	
	Child Labor Enforcement Fund			77,227	
Lottery	State Lottery Fund	4	12,424	12,424	
	Armory Rental Fund	1	131,719	131,719	
Military Affairs	Nuclear Safety Emergency Preparedness Fund	19	25,403,768	18,948,274	
	Radiation Protection Fund			5,950,580	
	Radioactive Waste Facility Development and Operation Fund			482,000	
	Indoor Radon Mitigation Fund			21,450	
	General Revenue Fund			1,464	
	Radioactive Waste Facility Closure and Compensation Fund			0	
	By-Product Material Safety Fund			0	
Professional Regulation	General Professions Dedicated Fund	47	22,434,625	8,820,204	
	Illinois State Medical Disciplinary Fund			4,502,360	
	Illinois State Dental Disciplinary Fund			3,025,526	
	Nursing Dedicated and Professional Fund			1,856,946	
	Design Professionals Administration and Investigation Fund			1,750,208	
	Illinois State Pharmacy Disciplinary Fund			1,389,095	
	Illinois State Podiatric Disciplinary Fund			475,571	
	General Revenue Fund			286,456	
	Registered CPA Administration and Disciplinary Fund			201,868	
	Optometric Licensing and Disciplinary Committee Fund			123,916	
	Hearing Instrument Dispenser Examining and Disciplinary Fund			2,475	
	Public Aid	County Hospital Services Fund	8	820,553,740	736,703,559
		Long Term Care Provider Fund			62,285,191
Care Provider Fund for Persons with Developmental Disability				18,987,695	
General Revenue Fund				1,614,209	
Provider Inquiry Trust				684,502	
Medicaid Buy-In Program Revolving Fund				188,721	
Child Support Administrative Fund				77,521	
Public Aid Recoveries Trust Fund				12,342	

APPENDIX A

AGENCY FEES BY AGENCY AND FUND

Agency Name	Fund Name	Number of Fees	Fee Receipts	Receipts by Fund
Public Health	Metabolic Screening and Treatment Fund	62	24,165,200	6,321,705
	General Revenue Fund			2,597,639
	Lead Poisoning, Screening, Prevention and Abatement Fund			2,311,229
	Public Health Services Revolving Fund			1,918,813
	Death Certificate Surcharge Fund			1,826,364
	Health Facility Plan Review Fund			1,809,181
	Plumbing Licensure and Program Fund			1,575,160
	Illinois Health Facilities Planning Fund			1,533,608
	Public Health Services Fund			1,090,507
	Food and Drug Safety Fund			1,066,528
	Illinois School Asbestos Abatement Fund			637,729
	Long Term Care Monitor/Receiver Fund			382,721
	Tanning Facility Permit Fund			322,575
	Pesticide Control Fund			161,515
	EMS Assistance Fund			138,047
	Public Health State Projects Fund			110,869
	Facility Licensing Fund			98,325
	Public Health Water Permit Fund			87,225
	Hearing Instrument Dispenser Examining and Disciplinary Fund			68,220
	Regulatory Evaluation and Basic Enforcement Fund			55,900
Assisted Living and Shared Housing Regulatory Fund			51,340	
Revenue		38	95,563,105	
	Underground Storage Tank Fund			51,823,000
	Personal Property Tax Replacement Fund			31,881,195
	Used Tire Management Fund			6,097,773
	General Revenue Fund			2,265,516
	State Gaming Fund			1,010,421
	Motor Fuel Tax - State Fund			884,778
	Drycleaner Environmental Response Trust Fund			880,709
	Illinois Gaming Law Enforcement Fund			355,050
	Common School Fund			327,845
	Tax Compliance and Administration Fund			36,696
	Statewide Economic Development Fund			122
	Long Term Care Provider Fund			0
	Hospital Provider Fund			0
State Police		9	8,144,472	
	State Police Services Fund			5,408,092
	Wildlife and Fish Fund			700,533
	State Crime Laboratory Fund			502,334
	State Offender DNA Identification System Fund			467,796
	General Revenue Fund			421,153
	State Crime Laboratory DUI Fund			400,790
	Firearm Owner's Notification Fund			233,511
	Sex Offender Registration Fund			10,263
Transportation		37	17,290,683	
	Road Fund			16,539,440
	Air Transportation Revolving Fund			712,644
	Aeronautics Fund			25,274
Veterans' Affairs	General Revenue Fund			13,325
		17	13,564,085	
	Quincy Veterans Home Fund			7,229,557
	Manteno Veterans Home Fund			4,170,320
	LaSalle Veterans Home Fund			1,441,349
Anna Veterans Home Fund			722,859	

APPENDIX A

AGENCY FEES BY AGENCY AND FUND

Agency Name	Fund Name	Number of Fees	Fee Receipts	Receipts by Fund
Arts Council	Arts Council Restricted Funds	1	875	875
Office of Banks and Real Estate	Bank and Trust Company Fund	25	30,919,687	20,326,372
	Savings and Residential Finance Regulatory Fund			4,888,742
	Real Estate License Administration Fund			4,598,785
	Home Inspector Administration Fund			513,675
	Appraisal Administration Fund			422,573
	Pawnbroker Regulation Fund			129,040
	Auction Regulation Administration Fund			40,500
	Auction Recovery Fund			0
	Real Estate Research and Education Fund			0
Capital Development Board	Capital Development Board Revolving Fund	3	8,598,683	8,598,683
Civil Service Commission	General Revenue Fund	1	112	112
Commerce Commission	Transportation Regulatory Fund	6	7,494,914	5,273,517
	Public Utility Fund			2,221,397
Drycleaner Environmental Response Trust Fund Council	Drycleaner Environmental Response Trust Fund	2	585,457	585,457
Court of Claims	General Revenue Fund	2	10,120	10,120
Environmental Protection Agency	Solid Waste Management Fund	22	36,485,588	13,504,340
	Clean Air Act (CAA) Permit Fund			10,459,242
	Environmental Protection Permit and Inspection Fund			4,301,631
	Community Water Supply Laboratory Fund			3,864,295
	Subtitle D Management Fund			1,701,345
	Hazardous Waste Fund			1,470,703
	Environmental Laboratory Certification Fund			500,400
	Hazardous Waste Research Fund			411,517
	Vehicle Inspection Fund			258,760
	Hazardous Waste Occupational Licensing Fund			10,900
	Industrial Hygiene Regulatory and Enforcement Fund			2,455
	Alternative Compliance Market Account Fund			0
Guardianship and Advocacy Commission	Guardianship and Advocacy Fund	2	116,890	116,890
Illinois Farm Development Authority	Operating Fund	5	422,080	422,080
Illinois Health Facility Authority	Operating Fund	2	1,298,504	1,298,504
Historic Preservation	Illinois Historic Sites Fund	9	409,490	409,490
	General Revenue Fund			0
Human Rights, Commission on	General Revenue Fund	2	17	17
Illinois Criminal Justice Information Authority	Motor Vehicle Theft Prevention Trust Fund	1	5,974,212	5,974,212
	General Revenue Fund			0
Illinois Educational Labor Relations Board	General Revenue Fund	1	208	208
Illinois Educational Facilities Authority	IEFA General Fund	5	366,950	366,950

APPENDIX A

AGENCY FEES BY AGENCY AND FUND

Agency Name	Fund Name	Number of Fees	Fee Receipts	Receipts by Fund
Illinois Development Finance Authority		30	1,814,600	
	IDFA General Operating Fund			1,700,542
	Industrial Revenue Bond Insurance Fund			113,858
	SBA Micro Loan Relending Fund			200
	Rural Development Revolving Loan Fund			0
Illinois Housing Development Authority		16	11,201,511	
	IHDA Administrative Fund			11,201,511
	Single Family Mortgage Purchase Program Fund			0
Illinois State Board of Investments		1	54	
	Illinois State Board of Investment Fund			54
Illinois Rural Bond Bank		3	36,555	
	Illinois Rural Bond Bank General Operating Fund			36,555
Illinois State Toll Highway Authority		14	403,218,628	
	Illinois State Toll Highway Revenue Fund			403,218,628
Illinois Violence Prevention Authority		1	0	
	Violence Prevention Fund			0
Industrial Commission		4	10,093,536	
	Rate Adjustment Fund			8,700,393
	Second Injury Fund			1,028,513
	Self-Insurers Administration Fund			353,500
	Transcript Deposit Fund			11,130
Liquor Control Commission		1	4,237,968	
	Dram Shop Fund			4,234,812
	General Revenue Fund			3,156
Illinois Law Enforcement Training and Standards Board		1	3,949	
	Police Training Board Services Fund			3,949
Pollution Control Board		4	14,547	
	Pollution Control Board Fund			14,547
Prisoner Review Board		1	0	
	General Revenue Fund			0
Racing Board		4	488,889	
	General Revenue Fund			370,307
	Racing Board Fingerprint License Fund			118,582
Property Tax Appeal Board		3	9,320	
	General Revenue Fund			9,320
Quad Cities Regional Economic Development Authority		1	10,000	
	Operating Fund - Quad Cities Regional Economic Development Authority			10,000
Southwestern Illinois Development Authority		8	194,431	
	SIDA Operating Fund			194,431
State Board of Education		28	2,918,499	
	Teacher Certificate Fee Revolving Fund			1,341,778
	SBE Teacher Certificate Institute Fund			717,842
	SBE GED Testing Fund			482,612
	Private Business and Vocational Schools Fund			172,925
	State Board of Education Fund			97,318
	School Technology Revolving Fund			91,228
	SBE School Bus Driver Permit Fund			14,796
State Board of Elections		2	56,914	
	General Revenue Fund			56,914
Illinois Emergency Management Agency		1	210	
	General Revenue Fund			210
State Employees Retirement System		2	8,407	
	State Employees Retirement System Fund			8,407
Illinois Labor Relations Board		1	1,324	
	General Revenue Fund			1,324

APPENDIX A

AGENCY FEES BY AGENCY AND FUND

Agency Name	Fund Name	Number of Fees	Fee Receipts	Receipts by Fund
<i>State Fire Marshal</i>		22	2,617,110	
	Fire Prevention Fund			2,494,610
	Underground Storage Tank Fund			122,500
<i>Teachers' Retirement System</i>		2	6,014	
	Teachers Retirement System Fund			6,014
<i>Upper Illinois River Valley Development Authority</i>		1	219,886	
	Operating Fund - Upper River Valley Development Authority			219,886
<i>Will Kankakee Regional Development Authority</i>		1	29,000	
	Will-Kankakee RDA Operating Fund			29,000
<i>Board of Higher Education</i>		15	1,950,574	
	Illinois Century Network (ICN) Special Purposes Fund			1,950,574
	General Revenue Fund			0
<i>Chicago State University</i>		13	21,418,472	
	Chicago State University - Locally Held			21,418,472
<i>Eastern Illinois University</i>		11	76,593,529	
	Eastern Illinois University - Locally Held			76,593,529
<i>Governors State University</i>		13	14,046,923	
	Governors State University - Locally Held			14,046,923
<i>Northeastern Illinois University</i>		34	32,117,450	
	Northeastern Illinois University - Locally Held			32,117,450
<i>Western Illinois University</i>		21	71,980,117	
	Western Illinois University - Locally Held			71,980,117
<i>Illinois State University</i>		11	123,300,035	
	Illinois State University - Locally Held			123,300,035
<i>Northern Illinois University</i>		12	134,528,233	
	Northern Illinois University - Locally Held			134,528,233
<i>Southern Illinois University</i>		85	177,098,420	
	Southern Illinois University - Locally Held			177,098,420
<i>University of Illinois</i>		13	424,607,198	
	University of Illinois - Locally Held			424,607,198
<i>Illinois Student Assistance Commission</i>		3	2,561,943	
	Illinois Prepaid Tuition Trust Fund			2,561,933
	Illinois Student Assistance Commission Higher EdNet Fund			10
	Federal Student Loan Fund			0
<i>Illinois Mathematics and Science Academy</i>		1	918,243	
	Illinois Mathematics and Science Academy Income Fund			642,520
	Illinois Mathematics and Science Academy - Locally Held			275,723
<i>Universities Retirement System</i>		3	7,403	
	State University Retirement Fund			7,403
TOTAL		1,481	\$4,510,701,563	

APPENDIX B

FEES WITH RECEIPTS OF \$1 MILLION OR OVER

Fee Name	Agency Name	Receipts
County Hospital Services Provider Participation Fee	Public Aid	\$736,703,559
Registration Fee for First Division Motor Vehicles	Secretary of State	649,952,089
Tolls	Illinois State Toll Highway Authority	374,298,420
Tuition	University of Illinois	320,411,035
Proportional Registration Fee	Secretary of State	208,565,465
Certificate of Title	Secretary of State	196,562,860
Annual Franchise Tax	Secretary of State	102,067,789
Reclassification and Upgrade Fee for Second Division Vehicles	Secretary of State	83,371,172
Health Insurance Collections From Local Governmental Units	Central Management Services	83,172,999
Tuition	Northern Illinois University	67,095,987
Southern Illinois University at Carbondale Campus	Southern Illinois University	63,601,661
Long Term Care Provider Participation Fee	Public Aid	62,285,191
Tuition	Illinois State University	58,649,600
Environmental Impact Fee	Revenue	51,823,000
Residential Life	Illinois State University	35,550,883
Drivers History Fees	Secretary of State	35,485,908
Educational Operational Fees	Eastern Illinois University	34,809,870
Tuition	Southern Illinois University	34,066,951
Tuition	Western Illinois University	32,059,826
Telecommunication Infrastructure Maintenance Fee	Revenue	31,881,195
Recipient's Service Charge	Human Services	30,894,965
Residential Life	Northern Illinois University	30,533,059
Room and Board	Eastern Illinois University	27,450,113
Special Hauling Vehicle Permit Fee	Secretary of State	26,309,746
Tuition	Northeastern Illinois University	26,089,601
General Fee	University of Illinois	26,028,097
General Student Fees	Northern Illinois University	24,388,461
Trailer Registration Fee	Secretary of State	24,289,630
Registration Fees	Illinois State University	24,195,216
All Financial Regulation Fees	Insurance	23,907,227
Housing Room and Board	Southern Illinois University	22,647,066
Service Fee	University of Illinois	22,479,997
Cumulative Report of Changes in PIC Filing Fee	Secretary of State	21,957,236
Toll Violations	Illinois State Toll Highway Authority	21,409,381
Long Term Care-Developmentally Disabled Provider Fee	Public Aid	18,987,695
Nuclear Power Reactor Annual Fee	Nuclear Safety	18,885,774
Health Service Fee	University of Illinois	17,864,088
Health Insurance Fee	University of Illinois	17,517,445
Vanity License Plate Renewal Fee	Secretary of State	16,642,611
Driver's License Four Year Renewal Fee	Secretary of State	16,326,050
Tuition	Chicago State University	15,933,463
General Fees Central Depository Wire Transfers	Secretary of State	15,562,575
Vanity Renewals	Secretary of State	14,869,928

APPENDIX B

FEES WITH RECEIPTS OF \$1 MILLION OR OVER

Fee Name	Agency Name	Receipts
Hunting Licenses and Permits	Natural Resources	14,459,362
All Producers Licenses	Insurance	14,157,133
Traffic and Criminal Conviction Surcharge Fund	Treasurer	14,053,571
Solid Waste Management Fee	Environmental Protection Agency	13,504,340
Examination Fees - Banking	Office of Banks and Real Estate	13,307,849
Oversize/Overweight Permits	Transportation	13,278,204
Transfer of Registration Fee Without Reclassification	Secretary of State	13,096,275
Motorcycle Registration Fee	Secretary of State	11,819,798
Tuition	Governors State University	11,495,866
Annual Report Filing Fee	Secretary of State	10,949,703
Student Fee Programs	Eastern Illinois University	10,685,338
Mileage Truck Registration	Secretary of State	10,563,287
Clean Air Act Title V Permit Fee	Environmental Protection Agency	10,459,242
University Housing Rental Rates	Southern Illinois University	9,914,264
Trauma Center Fund	Treasurer	9,714,868
Student Fees (Academic Year)	Western Illinois University	9,425,639
Program Delivery Charge	Southern Illinois University	9,419,782
Rate Adjustment Fund Assessment	Industrial Commission	8,700,393
Contract Administration Fees	Capital Development Board	8,597,850
Violent Crime Victims Assistance Fund	Treasurer	8,296,741
Student Medical Benefit Fee	Southern Illinois University	8,284,032
Articles of Organization Filing Fee - Limited Liability Company	Secretary of State	7,356,000
Room-Double	Western Illinois University	6,984,967
Annual Report Filing Fee - Limited Liability Company	Secretary of State	6,932,600
Driver's Education Fund	Treasurer	6,817,853
Newborn Metabolic Screening	Public Health	6,321,705
Tire User Fee	Revenue	6,097,773
Extramural Tuition Charges	University of Illinois	6,051,162
Fishing Licenses	Natural Resources	6,033,510
Motor Vehicle Theft Prevention Act (Assessments)	Illinois Criminal Justice Info. Authority	5,974,212
Member Maintenance Fee - Quincy	Veterans' Affairs	5,683,776
Articles of Incorporation Filing Fee	Secretary of State	5,620,323
Illinet/OCLC Services	Secretary of State	5,506,125
Campus Transportation Fee	University of Illinois	5,500,592
Fingerprint Program	State Police	5,170,528
Course Specific Fees	Northern Illinois University	5,147,012
Commercial Driver Instruction Permit	Secretary of State	4,886,180
Camping Fees	Natural Resources	4,858,102
Contract Administration Fees	Illinois Housing Development Authority	4,796,086
Board-A La Carte Plus	Western Illinois University	4,523,543
Physician, Surgeon Chiropractor Associated Fees	Professional Regulation	4,483,496
Late Filing of UI Wage Report	Employment Security	4,430,457
Mandatory Arbitration Filing Fee	Supreme Court	4,410,215

APPENDIX B

FEES WITH RECEIPTS OF \$1 MILLION OR OVER

Fee Name	Agency Name	Receipts
Motor or Mini Motor Home, Truck or Van Camper	Secretary of State	4,402,129
Foreign Corp Application for Certification of Authority Filing Fee	Secretary of State	4,349,885
Liquor License Fees	Liquor Control Commission	4,237,968
Real Estate Fees	Office of Banks and Real Estate	4,179,861
Room-Single	Western Illinois University	4,042,147
Comm Revolving Fund Collections from Non-State Entities	Central Management Services	3,942,454
Annual Testing Fees for Analytical Services	Environmental Protection Agency	3,864,295
University Center Fee	Southern Illinois University	3,850,275
Franchise and Franchise Renewal Fees	Commerce Commission	3,817,642
Credit Union Regulatory Fee	Financial Institutions	3,811,299
Circuit Breaker	Secretary of State	3,779,493
Room-Super Single	Western Illinois University	3,746,135
Duplicate or Corrected Driver's License or Permit Fee	Secretary of State	3,588,185
Original Drivers License Instruction Permit Fee	Secretary of State	3,554,080
Board-A La Carte Plus II	Western Illinois University	3,528,069
Drug Treatment Fund	Treasurer	3,527,348
Student Health Insurance	Northern Illinois University	3,450,861
Renewal Registration Fee (Investment Fund Shares)	Secretary of State	3,411,300
Service Fees	Illinois Housing Development Authority	3,403,914
Illinois State Fair	Agriculture	3,401,245
Application Fee	University of Illinois	3,394,815
Mortgage Banking Fee	Office of Banks and Real Estate	3,364,210
Concessions	Illinois State Toll Highway Authority	3,348,822
Slip Rental	Natural Resources	3,344,638
Private Detective, Alarm and Security Related Fees	Professional Regulation	3,277,441
Returned Check Amount	Secretary of State	3,275,422
Title Insurance Foreign Corporation Retaliatory Fee	Financial Institutions	3,266,151
Radioactive Material License Fees	Nuclear Safety	3,255,518
Athletic Fee	Southern Illinois University	3,199,862
Member Maintenance Fee - Manteno	Veterans' Affairs	3,161,859
Dental Related Fees	Professional Regulation	3,025,526
Standard Identification Original or Duplicate Card Fee	Secretary of State	2,896,404
University Housing Board Plan	Southern Illinois University	2,893,583
Misc Rental Fees	Natural Resources	2,888,853
Expedited Services Fee	Secretary of State	2,771,433
Law Enforce. Agencies Data System (LEADS) Maintenance Fund	Treasurer	2,610,076
Application and Other Fees	Illinois Student Assistance Commission	2,561,933
Early Intervention Family Fee	Human Services	2,548,280
Tuition (Rock Island)	Western Illinois University	2,540,941
Weights & Measures Inspect Fees & Pen.; Reg. Repairman Reg.	Agriculture	2,539,159
Aviation Course Charges	University of Illinois	2,510,540
Boat Registration	Natural Resources	2,509,976
Student Recreation Fee	Southern Illinois University	2,504,872

APPENDIX B

FEES WITH RECEIPTS OF \$1 MILLION OR OVER

Fee Name	Agency Name	Receipts
Examination Fees - EDP	Office of Banks and Real Estate	2,333,442
Parking Permits, Fines, Lot Usage, Event Parking	Illinois State University	2,271,581
Examination Fees - International	Office of Banks and Real Estate	2,253,373
Financing Statement Filing Fee - Uniform Commercial Code	Secretary of State	2,225,940
Security Authorization	Commerce Commission	2,206,803
Parking Fees and Fines	Northern Illinois University	2,204,360
Tuition (Extension)	Western Illinois University	2,176,394
Student Center Fee	Southern Illinois University	2,165,381
Administrative Fines	Secretary of State	2,161,639
Special Course Fees - Cost Recovery Programs	University of Illinois	2,067,900
Revenue Bond Fee	Southern Illinois University	2,048,733
Lead Poisoning Test Billed to Public Aid	Public Health	1,964,405
Applicator & Restricted Use Lic, Econ Poison Prod Reg, Penalties	Agriculture	1,923,535
Replacement Registration Sticker Fee	Secretary of State	1,888,508
Fees for Laboratory Tests	Public Health	1,883,348
State Surplus Property Collections From Non-State Entities	Central Management Services	1,883,118
Revocation Reinstatement Fee	Secretary of State	1,881,660
Registered/Licensed Practical Nurse Associated Fees	Professional Regulation	1,856,946
Death Certificate Surcharge Fund	Public Health	1,826,364
Registration Suspension Reinstatement Fee	Secretary of State	1,825,225
Corporate Fiduciary Regulatory Fee	Office of Banks and Real Estate	1,813,150
University Student Union Fee	Chicago State University	1,765,953
Lease/Fleet Prorate Fee	Secretary of State	1,760,921
Duplication Recreation Fee	Secretary of State	1,738,428
Vital Records Registry	Public Health	1,703,898
Subtitle D Management Fee	Environmental Protection Agency	1,701,345
Environmental Plate Initial Registration Fee	Secretary of State	1,681,899
Motor Vehicle Registration List Fee	Secretary of State	1,681,670
Flight Fee	Southern Illinois University	1,671,499
Sportsmen Combination Hunting and Fishing License	Natural Resources	1,669,848
File Data Status	Secretary of State	1,640,679
Hazardous Waste Fee	Environmental Protection Agency	1,634,114
Child Health Insurance	Public Aid	1,614,209
Student Welfare and Activity Fee	Southern Illinois University	1,582,325
Tow Truck Registration	Secretary of State	1,544,336
Health Care Facility Certificate of Need/Permit Application	Public Health	1,533,608
Monthly Aid & Attendance - Quincy	Veterans' Affairs	1,522,885
Report Following Merger Filing Fee	Secretary of State	1,516,952
Plan Review Fee	Public Health	1,500,447
Radiation Machine Inspection and Registration	Nuclear Safety	1,492,733
Commuter Center Fee	Northeastern Illinois University	1,481,803
Fines, Penalties and Interest	Insurance	1,478,657
Residence Hall Fees	Chicago State University	1,468,543

APPENDIX B

FEES WITH RECEIPTS OF \$1 MILLION OR OVER

Fee Name	Agency Name	Receipts
Electronic Device Monitoring and Work Release	Corrections	1,437,504
Boiler or Pressure Vessel Inspection Certificate Fee	State Fire Marshal	1,436,260
Tax Credit Reservation Fee	Illinois Housing Development Authority	1,399,579
Taxi, Livery, Ambulance, Medicar, Funeral Home Reg. Fee	Secretary of State	1,395,079
Textbook Rental Fee	Southern Illinois University	1,392,712
Rental of Right-of-Way	Transportation	1,379,617
Board-A La Carte	Western Illinois University	1,330,984
Statement of Correction Filing Fee	Secretary of State	1,327,218
Student Fitness Center Fee	Southern Illinois University	1,309,638
Mandatory Arbitration Finding Rejection Fee	Supreme Court	1,301,839
Air Pollution Operating Permit Fee	Environmental Protection Agency	1,279,837
State Habitat Stamp	Natural Resources	1,276,106
Application for Reinstatement Filing Fee	Secretary of State	1,271,295
Athletic Fee	Southern Illinois University	1,249,515
Dealers, Manufacturers, and Transporters Duplicate Plate	Secretary of State	1,235,965
Barber, Cosmetology, Esthetician, & Nail Technician Fees	Professional Regulation	1,229,671
Illinois Century Network Bandwidth Fee	Board of Higher Education	1,223,458
Member Maintenance Fee - LaSalle	Veterans' Affairs	1,221,025
Transponder Fees	Illinois State Toll Highway Authority	1,218,448
Teacher Certificate Fee	State Board of Education	1,204,350
Parking Permit Fee	Northeastern Illinois University	1,198,380
Campus Recreation Fees	Illinois State University	1,182,738
Firearm Owner's Identification Card	State Police	1,167,957
Coin-Operated Amusement Device License Fee	Revenue	1,149,208
Expedited Services Fee for LLC	Secretary of State	1,119,596
Public Service Activities	Eastern Illinois University	1,106,501
SIUC Mass Transit Fee	Southern Illinois University	1,100,557
Executive M.B.A. Course	Northern Illinois University	1,094,710
Nursing Homes Civil Money Penalties	Public Health	1,090,507
2nd Statutory Summary Suspension Fee	Secretary of State	1,069,320
Plumbers Licensing Program	Public Health	1,066,016
Damage Claims	Illinois State Toll Highway Authority	1,063,295
Application for Admission for Filing Fee	Secretary of State	1,043,600
Pharmacy Associated Fees	Professional Regulation	1,040,813
Duplicate Registration Plates and Stickers Fee	Secretary of State	1,034,540
Concession Revenue	Natural Resources	1,034,387
Second Injury Fund	Industrial Commission	1,028,513

APPENDIX C FEE REVENUE BY AGENCY

Agency Name	Fiscal Year	Number of Fees	Receipts
<i>Legislative</i>			
<i>General Assembly</i>	2003	12	179,182
	2002	10	149,800
<i>Auditor General</i>	2003	1	0
	2002	1	0
<i>Intergovernmental Cooperation, Commission on</i>	2003	1	0
	2002	1	0
<i>Legislative Information System</i>	2003	5	400
	2002	5	16,400
<i>Legislative Reference Bureau</i>	2003	3	10,785
	2002	3	16,201
<i>Administrative Rules, Joint Committee on</i>	2003	2	41,725
	2002	2	56,720
	Total 2003	24	\$232,092
	Total 2002	22	\$239,121
<i>Judicial</i>			
<i>Supreme Court</i>	2003	45	6,776,761
	2002	44	6,516,639
<i>State's Attorneys Appellate Prosecutor*</i>	2003	3	54,597
	Total 2003	48	\$6,831,358
	Total 2002	44	\$6,516,639
<i>Constitutional</i>			
<i>Governor</i>	2003	1	92,219
	2002	1	129,157
<i>Lieutenant Governor</i>	2003	1	0
	2002	1	0
<i>Attorney General</i>	2003	3	1,024,538
	2002	3	997,232
<i>Secretary of State</i>	2003	434	1,580,911,087
	2002	456	1,512,047,706
<i>Comptroller</i>	2003	22	449,320
	2002	22	264,666
<i>Treasurer</i>	2003	13	45,660,691
	2002	11	41,281,419
	Total 2003	474	\$1,628,137,855
	Total 2002	494	\$1,554,720,180

APPENDIX C FEE REVENUE BY AGENCY

Agency Name	Fiscal Year	Number of Fees	Receipts
<i>Departments</i>			
<i>Aging</i>	2003	2	1,667
	2002	2	765
<i>Agriculture</i>	2003	35	13,511,142
	2002	69	13,359,161
<i>Central Management Services</i>	2003	8	89,609,060
	2002	8	93,655,179
<i>Children and Family Services</i>	2003	3	2,069
	2002	3	7,603
<i>Commerce and Community Affairs</i>	2003	4	22,914
	2002	6	91,057
<i>Natural Resources</i>	2003	31	43,092,831
	2002	58	40,327,668
<i>Corrections</i>	2003	4	1,723,125
	2002	2	2,062,955
<i>Employment Security</i>	2003	14	4,796,248
	2002	16	5,533,140
<i>Financial Institutions</i>	2003	76	10,222,692
	2002	38	7,544,878
<i>Human Rights</i>	2003	1	420
	2002	1	63
<i>Human Services</i>	2003	18	33,613,657
	2002	18	25,609,618
<i>Insurance</i>	2003	4	39,995,282
	2002	4	26,432,277
<i>Labor</i>	2003	17	651,651
	2002	18	803,038
<i>Lottery</i>	2003	4	12,424
	2002	4	11,652
<i>Military Affairs</i>	2003	1	131,719
	2002	1	70,420
<i>Nuclear Safety</i>	2003	19	25,403,768
	2002	19	24,783,638

APPENDIX C FEE REVENUE BY AGENCY

Agency Name	Fiscal Year	Number of Fees	Receipts
<i>Departments (concluded)</i>			
<i>Professional Regulation</i>			
	2003	47	22,434,625
	2002	46	33,433,003
<i>Public Aid</i>			
	2003	8	820,553,740
	2002	9	657,816,841
<i>Public Health</i>			
	2003	62	24,165,200
	2002	59	21,825,344
<i>Revenue</i>			
	2003	38	95,563,105
	2002	37	100,284,816
<i>State Police**</i>			
	2003	9	8,144,472
	2002	9	16,261,776
<i>Transportation</i>			
	2003	37	17,290,683
	2002	36	17,530,773
<i>Veterans' Affairs</i>			
	2003	17	13,564,085
	2002	11	13,671,401
	Total 2003	459	\$ 1,264,506,579
	Total 2002	474	\$ 1,101,117,066
<i>Other Agencies</i>			
<i>Arts Council</i>			
	2003	1	875
	2002	1	725
<i>Office of Banks and Real Estate</i>			
	2003	25	30,919,687
	2002	24	31,674,043
<i>Capital Development Board</i>			
	2003	3	8,598,683
	2002	3	6,977,328
<i>Civil Service Commission</i>			
	2003	1	112
	2002	1	0
<i>Commerce Commission</i>			
	2003	6	7,494,914
	2002	6	6,073,097
<i>Drycleaner Environmental Response Trust Fund Council</i>			
	2003	2	585,457
	2002	2	523,541
<i>Court of Claims</i>			
	2003	2	10,120
	2002	2	11,377
<i>Environmental Protection Agency</i>			
	2003	22	36,485,588
	2002	22	34,740,206

APPENDIX C FEE REVENUE BY AGENCY

Agency Name	Fiscal Year	Number of Fees	Receipts
<i>Other Agencies (continued)</i>			
<i>Guardianship and Advocacy Commission</i>	2003	2	116,890
	2002	2	127,655
<i>Illinois Farm Development Authority</i>	2003	5	422,080
	2002	5	473,158
<i>Illinois Health Facility Authority</i>	2003	2	1,298,504
	2002	2	1,695,978
<i>Illinois Health Care Cost Containment Council***</i>	2003	3	185,830
	2002	3	185,830
<i>Historic Preservation</i>	2003	9	409,490
	2002	7	380,606
<i>Human Rights, Commission on</i>	2003	2	17
	2002	2	17
<i>Illinois Criminal Justice Information Authority</i>	2003	1	5,974,212
	2002	1	5,928,202
<i>Illinois Educational Labor Relations Board</i>	2003	1	208
	2002	1	261
<i>Illinois Educational Facilities Authority</i>	2003	5	366,950
	2002	5	339,409
<i>Illinois Development Finance Authority</i>	2003	30	1,814,600
	2002	30	2,119,715
<i>Illinois Housing Development Authority</i>	2003	16	11,201,511
	2002	13	10,128,247
<i>Illinois State Board of Investments</i>	2003	1	54
	2002	1	0
<i>Illinois Rural Bond Bank</i>	2003	3	36,555
	2002	1	69,085
<i>Illinois State Toll Highway Authority</i>	2003	14	403,218,628
	2002	14	366,501,623
<i>Illinois Violence Prevention Authority</i>	2003	1	0
	2002	1	1,072
<i>Industrial Commission</i>	2003	4	10,093,536
	2002	4	10,062,667
<i>Liquor Control Commission</i>	2003	1	4,237,968
	2002	1	4,076,847

APPENDIX C FEE REVENUE BY AGENCY

Agency Name	Fiscal Year	Number of Fees	Receipts
<i>Other Agencies (concluded)</i>			
<i>Illinois Law Enforcement Training and Standards Board</i>			
	2003	1	3,949
	2002	1	6,440
<i>Pollution Control Board</i>			
	2003	4	14,547
	2002	4	15,674
<i>Prisoner Review Board</i>			
	2003	1	0
	2002	1	157
<i>Racing Board</i>			
	2003	4	488,889
	2002	4	516,474
<i>Property Tax Appeal Board</i>			
	2003	3	9,320
	2002	3	14,398
<i>Quad Cities Regional Economic Development Authority*</i>			
	2003	1	10,000
<i>Southwestern Illinois Development Authority</i>			
	2003	8	194,431
	2002	8	187,144
<i>State Board of Education</i>			
	2003	28	2,918,499
	2002	30	5,525,926
<i>State Board of Elections</i>			
	2003	2	56,914
	2002	2	77,146
<i>Illinois Emergency Management Agency</i>			
	2003	1	210
	2002	1	75
<i>State Employees Retirement System</i>			
	2003	2	8,407
	2002	2	6,414
<i>Illinois Labor Relations Board</i>			
	2003	1	1,324
	2002	1	1,324
<i>State Fire Marshal</i>			
	2003	22	2,617,110
	2002	22	2,310,050
<i>Teachers' Retirement System</i>			
	2003	2	6,014
	2002	2	4,750
<i>Upper Illinois River Valley Development Authority*</i>			
	2003	1	219,886
<i>Will Kankakee Regional Development Authority*</i>			
	2003	1	29,000
	Total 2003	241	\$529,865,139
	Total 2002	235	\$490,756,661
<i>Higher Education</i>			
<i>Board of Higher Education</i>			
	2003	15	1,950,574
	2002	3	94,056

APPENDIX C FEE REVENUE BY AGENCY

Agency Name	Fiscal Year	Number of Fees	Receipts
<i>Higher Education (concluded)</i>			
<i>Chicago State University</i>	2003	13	21,418,472
	2002	13	19,858,989
<i>Eastern Illinois University</i>	2003	11	76,593,529
	2002	11	67,440,505
<i>Governors State University</i>	2003	13	14,046,923
	2002	12	12,003,596
<i>Northeastern Illinois University</i>	2003	34	32,117,450
	2002	34	29,758,274
<i>Western Illinois University</i>	2003	21	71,980,117
	2002	18	63,785,477
<i>Illinois State University</i>	2003	11	123,300,035
	2002	10	117,230,114
<i>Northern Illinois University</i>	2003	12	134,528,233
	2002	12	122,889,978
<i>Southern Illinois University</i>	2003	85	177,098,420
	2002	85	157,988,799
<i>University of Illinois</i>	2003	13	424,607,198
	2002	13	357,549,838
<i>Illinois Student Assistance Commission</i>	2003	3	2,561,943
	2002	2	7,591
<i>Illinois Mathematics and Science Academy</i>	2003	1	918,243
	2002	1	552,850
<i>Universities Retirement System</i>	2003	3	7,403
	2002	3	6,900
	Total 2003	235	\$1,081,128,540
	Total 2002	217	\$949,166,967
	Grand Total 2003	1,481	\$4,510,701,563
	Grand Total 2002	1,486	\$4,102,516,634

* Agency did not file a Fee Imposition Report for Fiscal Year 2002.

** A later review reduced Fiscal Year 2002 State Police fee receipts to \$8,041,654.

*** Merged into the Department of Public Health in Fiscal Year 2003.

APPENDIX D FEE REVENUE BY FUND

Fund	Fiscal Year 2002 Receipts	Fiscal Year 2003 Receipts
Road Fund	\$928,624,968	\$887,481,830
County Hospital Services Fund	592,910,330	736,703,559
University of Illinois - Locally Held	357,549,838	424,607,198
State Construction Account Fund	444,805,311	405,185,895
Illinois State Toll Highway Revenue Fund	366,501,623	403,218,628
General Revenue Fund	93,623,974	227,954,617
Southern Illinois University - Locally Held	157,988,799	177,098,420
Northern Illinois University - Locally Held	122,889,978	134,528,233
Illinois State University - Locally Held	117,230,114	123,300,035
Local Government Health Insurance Reserve Fund	87,114,456	83,172,999
Eastern Illinois University - Locally Held	67,440,505	76,593,529
Western Illinois University - Locally Held	63,785,477	71,980,117
Long Term Care Provider Fund	45,248,911	62,285,191
Underground Storage Tank Fund	51,123,700	51,945,500
Northeastern Illinois University - Locally Held	29,758,274	32,117,450
Personal Property Tax Replacement Fund	35,056,000	31,881,195
Mental Health Fund	24,546,324	30,896,133
Wildlife and Fish Fund	23,998,803	26,872,332
Insurance Financial Regulation Fund	11,808,372	23,907,227
Secretary of State Special Services Fund	20,279,590	22,143,800
Chicago State University - Locally Held	19,858,989	21,418,472
Bank and Trust Company Fund	19,181,118	20,326,372
Care Provider Fund for Persons with Developmental Disability	17,752,309	18,987,695
Nuclear Safety Emergency Preparedness Fund	17,859,791	18,948,274
Drivers Education Fund	17,832,086	17,869,302
Insurance Producer Administration Fund	12,884,940	14,157,133
Traffic and Criminal Conviction Surcharge Fund	13,172,021	14,053,571
Governors State University - Locally Held	12,003,596	14,046,923
Solid Waste Management Fund	12,708,574	13,504,340
Motor Vehicle License Plate Fund	12,323,904	12,096,176
IHDA Administrative Fund	10,099,497	11,201,511
Clean Air Act (CAA) Permit Fund	10,412,813	10,459,242
Trauma Center Fund	7,648,398	9,714,868
General Professions Dedicated Fund	9,490,691	8,820,204
Rate Adjustment Fund	8,577,127	8,700,393
Capital Development Board Revolving Fund	6,977,328	8,598,683
Violent Crime Victims Assistance Fund	7,797,630	8,296,741
Securities Audit and Enforcement Fund	8,229,770	7,500,076
Quincy Veterans Home Fund	7,440,624	7,229,557
State Parks Fund	7,414,028	7,064,417
Financial Institution Fund	3,782,680	6,349,706
Metabolic Screening and Treatment Fund	5,423,530	6,321,705
Used Tire Management Fund	6,177,290	6,097,773
Park and Conservation Fund	6,161,952	6,048,088
Motor Vehicle Theft Prevention Trust Fund	5,928,202	5,974,212
Radiation Protection Fund	5,114,466	5,950,580
Mandatory Arbitration Fund	6,021,766	5,712,054

APPENDIX D FEE REVENUE BY FUND

Fund	Fiscal Year 2002 Receipts	Fiscal Year 2003 Receipts
Library Trust Fund	**	5,619,350
State Police Services Fund****	14,128,137	5,408,092
Transportation Regulatory Fund	5,348,396	5,273,517
Savings and Residential Finance Regulatory Fund	4,767,360	4,888,742
Real Estate License Administration Fund	4,468,206	4,598,785
Unemployment Compensation Trust Fund	5,220,946	4,590,285
Illinois State Medical Disciplinary Fund	10,994,042	4,502,360
Environmental Protection Permit and Inspection Fund	3,877,463	4,301,631
Illinois State Fair Fund	4,011,662	4,259,850
Dram Shop Fund	4,072,743	4,234,812
Manteno Veterans Home Fund	4,048,602	4,170,320
Communications Revolving Fund	4,182,157	4,001,780
Credit Union Fund	3,762,198	3,872,986
Community Water Supply Laboratory Fund	3,888,861	3,864,295
Cycle Rider Safety Training Fund	5,751,249	3,552,597
Drug Treatment Fund	3,424,796	3,527,348
Illinois Beach Marina Fund	3,094,235	3,344,638
State Boating Act Fund	2,892,253	3,076,594
Illinois State Dental Disciplinary Fund	204,642	3,025,526
Department of Business Services Special Operations Fund	**	2,881,584
LEADS Maintenance Fund	2,576,259	2,610,076
Corporate Franchise Tax Refund Fund	**	2,566,934
Illinois Prepaid Tuition Trust Fund	**	2,561,933
Early Intervention Services Revolving Fund	966,812	2,548,280
Weights and Measures Fund	2,206,578	2,539,159
Fire Prevention Fund	2,158,350	2,494,610
Lead Poisoning, Screening, Prevention and Abatement Fund	1,821,716	2,311,229
Pesticide Control Fund	2,153,190	2,261,200
Motor Carrier Safety Inspection Fund	**	2,238,400
Public Utility Fund	724,701	2,221,397
Securities Investors Education Fund	112,012	2,168,439
Drunk and Drugged Driving Prevention Fund	2,579,770	2,101,530
Illinois Century Network (ICN) Special Purposes Fund	94,056	1,950,574
Public Health Services Revolving Fund	1,895,780	1,918,813
State Surplus Property Revolving Fund	1,784,953	1,887,103
Nursing Dedicated and Professional Fund	6,371,861	1,856,946
Death Certificate Surcharge Fund	1,297,766	1,826,364
Health Facility Plan Review Fund	1,980,822	1,809,181
Secretary of State DUI Administration Fund	**	1,760,921
Design Professionals Administration and Investigation Fund	1,510,559	1,750,208
Department of Corrections Reimbursement Fund	2,062,955	1,723,125
Subtitle D Management Fund	1,613,806	1,701,345
IDFA General Operating Fund	2,119,515	1,700,542
Plumbing Licensure and Program Fund	1,229,648	1,575,160
Illinois Health Facilities Planning Fund	1,142,316	1,533,608
Hazardous Waste Fund	1,371,447	1,470,703
Drycleaner Environmental Response Trust Fund	1,454,261	1,466,166

APPENDIX D FEE REVENUE BY FUND

Fund	Fiscal Year 2002 Receipts	Fiscal Year 2003 Receipts
LaSalle Veterans Home Fund	1,469,949	1,441,349
Illinois State Pharmacy Disciplinary Fund	3,468,282	1,389,095
Teacher Certificate Fee Revolving Fund	1,240,728	1,341,778
Operating Fund - Health Facility Authority	1,695,978	1,298,504
Agricultural Premium Fund	1,226,356	1,127,277
Public Health Services Fund	1,372,239	1,090,507
Illinois Habitat Fund	1,153,024	1,066,558
Food and Drug Safety Fund	1,042,417	1,066,528
Second Injury Fund	1,065,755	1,028,513
State Gaming Fund	1,133,077	1,010,421
Motor Fuel Tax - State Fund	976,700	884,778
Illinois Forestry Development Fund	745,656	883,739
Feed Control Fund	704,936	747,840
Illinois Charity Bureau Fund	720,780	737,220
Anna Veterans Home Fund	712,176	722,859
Violence Prevention Fund	921,222	722,575
SBE Teacher Certificate Institute Fund	269,794	717,842
Air Transportation Revolving Fund	650,015	712,644
Common School Fund	703,815	708,721
Secretary of State Special License Plate Fund	713,370	688,738
Provider Inquiry Trust	519,332	684,502
CDLIS/AAMVA Net Trust Fund	672,456	671,520
Illinois Department of Agriculture Laboratory Services Revolving Fund	650,158	653,433
Illinois Mathematics and Science Academy Income Fund	283,895	642,520
Illinois School Asbestos Abatement Fund	646,885	637,729
Alternate Fuels Fund	1,658,780	631,920
State Migratory Waterfowl Stamp Fund	664,334	602,927
Underground Resources Conservation Enforcement Fund	753,376	552,884
Off-Highway Vehicle Trails Fund	555,670	533,035
Domestic Violence Shelter and Service Fund	440,447	529,324
Home Inspector Administration Fund	*	513,675
State Crime Laboratory Fund	359,803	502,334
Environmental Laboratory Certification Fund	164,700	500,400
SBE GED Testing Fund	668,315	482,612
Radioactive Waste Facility Development and Operation Fund	1,807,426	482,000
State Garage Revolving Fund	515,675	477,314
Illinois State Podiatric Disciplinary Fund	53,099	475,571
State Offender DNA Identification System Fund	48,095	467,796
Public Pension Regulation Fund	523,063	452,265
Fertilizer Control Fund	430,451	439,260
Plugging and Restoration Fund	510,098	429,823
Appraisal Administration Fund	2,369,914	422,573
Operating Fund - Farm Development Authority	473,158	422,080
Hazardous Waste Research Fund	402,983	411,517
Illinois Historic Sites Fund	380,606	409,490
Lawyers' Assistance Program Fund	*	403,354
State Crime Laboratory DUI Fund	416,789	400,790

APPENDIX D FEE REVENUE BY FUND

Fund	Fiscal Year 2002 Receipts	Fiscal Year 2003 Receipts
State Pheasant Fund	427,417	382,832
Long Term Care Monitor/Receiver Fund	260,757	382,721
IEFA General Fund	339,409	366,950
Illinois Gaming Law Enforcement Fund	342,775	355,050
Self-Insurers Administration Fund	407,500	353,500
Agricultural Master Fund	368,040	346,224
Tanning Facility Permit Fund	325,070	322,575
Marriage Divisions Fund	146,210	307,005
Illinois Fire Fighters' Memorial Fund	254,913	278,307
Illinois Mathematics and Science Academy - Locally Held	268,955	275,723
Comptroller's Administrative Fund	167,070	270,490
Vehicle Inspection Fund	264,460	258,760
Motor Vehicle Review Board Fund	249,200	249,175
Aggregate Operations Regulatory Fund	299,150	245,775
Lobbyist Registration Administration Fund	239,250	234,950
Firearm Owner's Notification Fund	225,179	233,511
Operating Fund - Upper River Valley Development Authority	***	219,886
Coal Mining Regulatory Fund	249,141	210,629
Natural Resources Information Fund	170,424	210,606
Salmon Fund	267,670	209,711
Title III Social Security and Employment Service Fund	312,194	205,963
State College and University Trust Fund	201,350	205,225
Registered CPA Administration and Disciplinary Fund	198,653	201,868
SIDA Operating Fund	187,144	194,431
Medicaid Buy-In Program Revolving Fund	11,101	188,721
General Assembly Operations Revolving Fund	149,800	179,182
Private Business and Vocational Schools Fund	162,126	172,925
Registered Limited Liability Partnership Fund	67,275	156,900
EMS Assistance Fund	153,421	138,047
General Assembly Computer Equipment Revolving Fund	122,560	136,230
Armory Rental Fund	0	131,719
Pawnbroker Regulation Fund	144,900	129,040
Optometric Licensing and Disciplinary Committee Fund	851,577	123,916
Racing Board Fingerprint License Fund	139,232	118,582
Guardianship and Advocacy Fund	127,655	116,890
Industrial Revenue Bond Insurance Fund	0	113,858
Public Health State Projects Fund	144,895	110,869
Explosives Regulatory Fund	118,538	110,837
Snowmobile Trail Establishment Fund	54,474	102,447
Facility Licensing Fund	79,000	98,325
State Board of Education Fund	83,846	97,318
Illinois Executive Mansion Trust Fund	129,157	92,219
School Technology Revolving Fund	3,076,813	91,228
Public Health Water Permit Fund	82,700	87,225
Spinal Cord Injury Paralysis Cure Research Trust Fund	7,240	81,313
Mammogram Fund	59,286	78,822
Child Support Administrative Fund	*	77,521

APPENDIX D

FEE REVENUE BY FUND

Fund	Fiscal Year 2002 Receipts	Fiscal Year 2003 Receipts
Child Labor Enforcement Fund	222,029	77,227
Fish and Wildlife Endowment Fund	80,470	77,165
State Furbearer Fund	85,483	76,566
Cemetery Consumer Protection Fund	57,670	72,870
Hearing Instrument Dispenser Examining and Disciplinary Fund	99,455	70,695
Special Events Revolving Fund	50,775	69,345
Organ Donor Awareness Fund	30,897	66,313
Special Revenue Fund	45,022	59,445
Regulatory Evaluation and Basic Enforcement Fund	36,400	55,900
Continuing Legal Education Trust Fund	***	54,597
University Grant Fund	54,800	51,625
Assisted Living and Shared Housing Regulatory Fund	**	51,340
Master Mason Fund	43,560	41,796
Auction Regulation Administration Fund	704,770	40,500
Tax Compliance and Administration Fund	38,780	36,696
Illinois Rural Bond Bank General Operating Fund	69,085	36,555
Will-Kankakee RDA Operating Fund	***	29,000
General Obligation B.R. & I. Fund	25,962	27,600
Livestock Management Facilities Fund	22,180	26,490
Aeronautics Fund	289,751	25,274
Pet Overpopulation Control Fund	*	23,325
Wildlife Prairie Park Fund	23,550	23,250
Indoor Radon Mitigation Fund	**	21,450
Sexual Assault Services Fund	20,240	20,578
Toxic Pollution Prevention Fund	64,925	16,150
SBE School Bus Driver Permit Fund	24,304	14,796
Pollution Control Board Fund	15,674	14,547
Police Memorial Committee Fund	*	13,070
State Lottery Fund	11,652	12,424
Public Aid Recoveries Trust Fund	6,734	12,342
Economic Research and Information Fund	40,107	11,539
Transcript Deposit Fund	12,285	11,130
Small Business Environmental Assistance Fund	*	11,025
Hazardous Waste Occupational Licensing Fund	22,750	10,900
Sex Offender Registration Fund	5,820	10,263
Operating Fund - Quad Cities Regional Economic Development Auth.	***	10,000
Secretary of State Interagency Grant Fund	**	9,894
Domestic Violence Abuser Services Fund	6,693	9,019
State Employees Retirement System Fund	6,414	8,407
Illinois and Michigan Canal Fund	6,425	7,675
State University Retirement Fund	6,900	7,403
State Parking Facility Maintenance Fund	6,490	6,900
Teachers Retirement System Fund	4,750	6,014
Police Training Board Services Fund	6,440	3,949
Park District Youth Program Fund	*	3,375
Industrial Hygiene Regulatory and Enforcement Fund	9,245	2,455
Motor Fuel and Petroleum Standards Fund	15,500	1,840

APPENDIX D FEE REVENUE BY FUND

Fund	Fiscal Year 2002 Receipts	Fiscal Year 2003 Receipts
Family Responsibility Fund	1,920	1,530
Arts Council Restricted Funds	725	875
Statistical Services Revolving Fund	7,163	519
Federal Industrial Services Fund	225	350
SBA Micro Loan Relending Fund	200	200
Statewide Economic Development Fund	**	122
DCFS Training Fund	5,500	55
Illinois State Board of Investments Fund	0	54
Illinois Student Assistance Commission Higher EdNet Fund	7,100	10
Child Sexual Abuse Fund	**	0
Illinois Health Care Cost Containment Special Studies Fund	185,830	0
Child Support Enforcement Trust Fund	84,625	0
International and Promotional Fund	38,125	0
Auction Recovery Fund	37,775	0
Federal HOME Investment Trust Fund	28,750	0
Local Government Affairs Federal Trust Fund	12,600	0
Child Support - State Disbursement Unit	5,550	0
Alternative Compliance Market Account Fund	3,104	0
USDA Women, Infants and Children Fund	2,000	0
Federal Student Loan Fund	491	0
Metropolitan Fair and Exposition Authority Reconstruction Fund	112	0
By-Product Material Safety Fund	0	0
Cash Flow Account Fund	0	0
Community MH/DD Service Provider Participation Fee Fund	0	0
DHS Recoveries Trust Fund	0	0
Hospital Provider Fund	0	0
Illinois Animal Abuse Fund	0	0
Illinois Underground Utility Facilities Damage Prevention Fund	0	0
Intergovernmental Cooperation Conference Fund	0	0
Korean War Memorial Construction Fund	0	0
Municipal Vehicle Tax Liability Fund	0	0
Radioactive Waste Facility Closure and Compensation Fund	0	0
Real Estate Research and Education Fund	0	0
Retired Members of the Illinois Congressional Delegation Fund	0	0
Rural Development Revolving Loan Fund	0	0
Single Family Mortgage Purchase Program Fund	0	0
Total Receipts	\$4,102,516,634	\$4,510,701,563

* No fee revenues prior to fiscal year 2003.

** Not reported in fiscal year 2002.

*** Agency did not report in fiscal year 2002.

**** State Police Services Fund fee receipts for fiscal year 2002 later revised to \$5,908,015.

APPENDIX E

OBTAINING DETAILED FEE INFORMATION

Agency Fee Imposition Report submissions are now available on the State Comptroller's website. To access the detailed submissions:

Go to the Comptroller's website: <http://www.ioc.state.il.us/>

Click on the Departments and Applications button on the lower left side of the page.

Click on the Research and Fiscal Information button.

Click on the Detailed Fee Data button.

Use the drop down box to select the agency of interest. Then select the appropriate fiscal year, and click on the Select Agency button.

Reports can be created for all fees for the agency or a selected group of fees. If Select Fees is chosen, use the drop down boxes to choose the first and last fees of the desired group of fees. Some agencies grouped their fees (Supreme Court, Secretary of State, and Southern Illinois University) by division. Use of the Select Fee Index option allows the fees for a specific division to be chosen.

Four standardized reports can be created. The Fee Registry and Rates report contains fee descriptions and rate information. The Deposit Details report contains deposits by fund for each fee. The Deposit Summary report prints a summary list of fee names and total deposit amounts. The Programs Funded report prints a listing of the programs funded and the authorization for funding such programs for each fee.

The above reports can be printed as HTML files (only one page can be printed at a time with this format) or with Crystal Reports, either with ActiveX or Java with the Internet Explorer browser.

If you have any additional questions about the *Fee Imposition Report*, please contact Loren Iglarsh at 217/782-7921.