

State of Illinois

DANIEL W. HYNES
COMPTROLLER

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Fee Imposition Report

Fiscal Year 2004



DANIEL W. HYNES

January, 2005

A Message to Illinois Taxpayers

I would like to present to you the 2004 *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 study of the impact on state agencies of the fee rate increases enacted for fiscal year 2004 is also included. Fee revenues more than doubled for the Department of Insurance, the Environmental Protection Agency and the Industrial Commission and increased at double-digit rates for the Office of Banks and Real Estate and the non-vehicle divisions of the Secretary of State.

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 2004, the State of Illinois collected \$5.1 billion in fees. As a source of revenue, fees collected represent 8.1% of revenues into Illinois' main operating fund groups. Among revenue sources, fees are surpassed only by federal aid (\$12.9 billion), income taxes (\$9.7 billion), and sales taxes (\$7.4 billion). The 1,463 reported fees were collected by 80 agencies. Most of what is collected is deposited into restricted funds. Only \$410 million in fee revenue was deposited into the General Funds. In contrast, 32% of fee revenue was deposited into Special State Funds and 25% was deposited into 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 the 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.

As a new feature, agency *Fee Imposition Report* submissions are now available on the Internet. To get to the Report Menu page from the Comptroller's website, <http://www.ioc.state.il.us/>, press the Research and Fiscal Information button on the lower left side of the screen followed by 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. We can be reached by e-mail at the website shown above, or by phone or mail at the following: (312)814-2451 or (217)782-6000, 201 State House, Springfield, Illinois 62706.

Sincerely,

Daniel W. Hynes
Comptroller

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THE ILLINOIS FEE REGISTRY

Overview

During fiscal 2004, 80 state agencies administered 1,463 fees that generated \$5.054 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 2004.

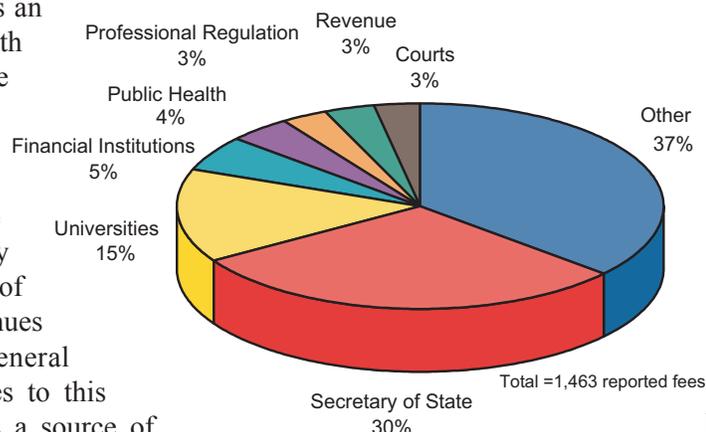
A wealth of information on fee revenues in Illinois is included in this report. Fee revenues are listed by agency and the ten largest fee collectors are identified. Fees with receipts of over \$1 million are listed and a special table sets out the ten greatest revenue generating fees. Fees are distinguished 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.

Last year's report analyzed the expected impact of the fee rate increases that were part of the plan to reduce the budget deficit. In this year's special report, an examination is made of the impact of these rate increases on reported fee revenues in fiscal year 2004. This includes an examination of the growth in fee revenues for the agencies where the rate increases were concentrated, a more detailed look at the growth in fee revenues for the Secretary of State, and an analysis of the increase in fee revenues deposited into the General Funds. Legal challenges to this increased use of fees as a source of state revenues are also discussed.

In reporting to the Comptroller's Office, agencies used great latitude 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. The fee leader was the Secretary of State which reported 434 fees (30%) divided among twenty administrative divisions. Universities accounted for 216 fees (15%) and five other agencies (the Courts and the Departments of Financial Institutions, Public Health, Professional Regulation, and Revenue) each reported at least 40 fees. The remaining 65 agencies reported 534 fees or 37% of the total number of fees reported.

Agency consolidations had a significant role in changes in the number of fees reported by agencies. The addition of the Lottery, Racing Board and Liquor Control Commission to the Department of Revenue raised the number of Revenue fees from 38 to 47 between fiscal year 2003 and fiscal year 2004. The new Illinois Finance Authority combines the Farm Development, Health Facilities, Educational Facilities and Development Finance Authorities, and the Rural Bond Bank. The Illinois Finance Authority reported 9 fees in fiscal year 2004 versus a total of 45 in fiscal year 2003 from the five agencies it absorbed. Finally, the number of fees reported by the Illinois Emergency Management Agency (IEMA) increased from 1 to 19 following IEMA's merger with the Department of Nuclear Safety.

Percentage of Fees by Agency
Fiscal Year 2004



What's New in Fiscal Year 2004?

Reported fiscal year 2004 fee revenues of \$5.054 billion were up \$543 million or 12.0% from their prior year level. The largest portion of fee revenues is reported by the Secretary

of State. Secretary of State fee collections of \$1.749 billion were \$168 million or 10.6% greater than their fiscal year 2003 level.

If the Universities are grouped into a single agency, they would rank second to the Secretary of State. In fiscal year 2004, the Universities continued to take advantage of the option of raising tuition and fees to fill their budgetary gaps as University revenues from these sources of \$1.201 billion were up \$125 million or 11.6% from fiscal year 2003 tuition and fees.

Agency with a revenue increase from \$36 million to \$89 million between fiscal year 2003 and fiscal year 2004 and the Department of Insurance where reported fee revenues increased from \$40 million to \$82 million.

Newly Reported Fees

The fee revenue enhancement package enacted for the fiscal year 2004 was notable for the many fee rate increases that became effective during the fiscal year.

However, several new major fees were included in the budget package.

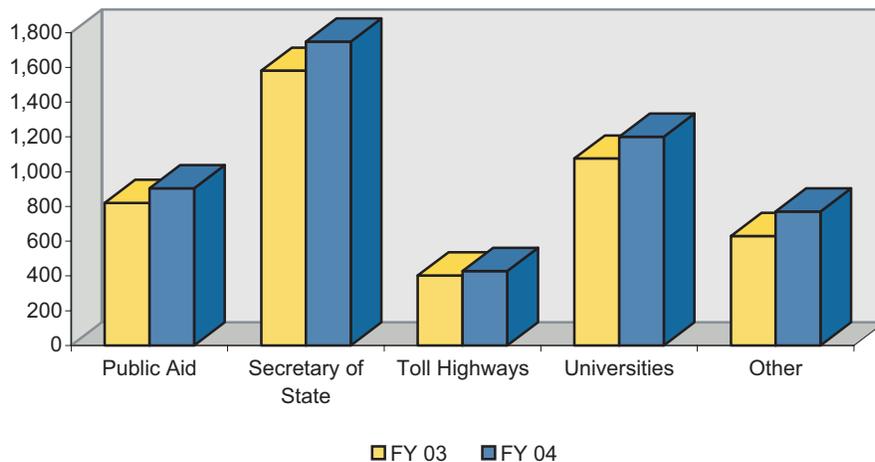
Most prominent among the new fees was the commercial distribution fee. This fee applies to most second division vehicles with gross vehicle weight in excess of 8,000 lbs. For fiscal year 2004, the commercial distribution fee is a surcharge equal to 36% of the flat weight or mileage weight taxes paid for these vehicles as a charge for the use of public highways, state infrastructure, and

state services. Second division vehicles that do not pay these taxes, such as school buses, do not owe the commercial distribution fee. Sales of vehicles that pay the commercial distribution fee will be largely exempt from the sales tax. In response to objections to this new fee, the rate of the fee was lowered to 21.5% for fiscal year 2006 and to 14.35% for succeeding years. The Secretary of State reported \$88.5 million in commercial distribution fee revenues in fiscal year 2004 which was all deposited into the General Revenue Fund.

Among other major fee collecting agencies, Department of Public Aid fee revenues of \$904 million were up \$83 million or 10.1% from fiscal year 2003 due to additional revenues from medical provider assessments deposited into the County Provider Trust Fund. This fund had receipts of \$827 million in fiscal year 2004, up \$90 million from receipts of \$737 million in fiscal year 2003. Finally, Toll Highway Authority revenues were up \$26 million or 6.5% to \$429 million.

The largest percentage increase in fee revenues was from the other smaller fee collecting agencies. Fee revenues for the remaining agencies increased \$141 million or 22.4% from \$630 million in fiscal year 2003 to \$771 million in fiscal year 2004. The majority of the fee revenue increases from other agencies were reported by the Environmental Protection

Fee Revenues
Fiscal Year 2003 vs. Fiscal Year 2004
Millions of Dollars



well as for sludge disposers. This fee generated \$26.8 million in revenues to the Illinois Clean Water Fund in fiscal year 2004.

Two major new fees were related to the workers compensation program. The industrial commission surcharge was set equal to 1.5% of workers compensation insurance premiums. Collected by the Department of Insurance, \$30.8 million was deposited into the

Industrial Commission Operations Fund in fiscal year 2004. Employers who self-insure their workers' compensation liabilities now pay the Industrial Commission operations fund fee. The rate is 0.045% of wages paid in Illinois by these employers. The Industrial Commission reported revenues of \$11.8 million from this fee in fiscal year 2004. As is noted in the special report that follows, the other major new fees were also modified for fiscal year 2005.

SPECIAL STUDY

The Impact of Fee Revenue Enhancements in Fiscal Year 2004

Public Act 93-32 was enacted to increase revenues for the fiscal year 2004 state budget. The Governor's Office of Management and Budget and the Illinois Economic and Fiscal Commission each estimated that over 90% of the increased revenues from the major revenue enhancements would be collected by the following six agencies: the Secretary of State, the Departments of Insurance and Revenue,¹ the Office of Banks and Real Estate, the Environmental Protection Agency (EPA), and the Industrial Commission.

The revenue enhancements had a significant impact on the fee revenue reported by the agencies. Reported fee revenues more than doubled for the Department of Insurance, the Industrial Commission, and the EPA. Department of Insurance fee receipts increased \$41.6 million or 103.9% from \$40.0 million in fiscal year 2003 to \$81.6 million in fiscal year 2004. Of this increase, \$30.8 million was attributable to the new Industrial Commission surcharge. Revenues from financial regulation fees collected by Insurance increased from \$23.9 million to \$26.5 million and revenues from producers licenses issued by Insurance increased from \$14.2 million to \$21.0 million.

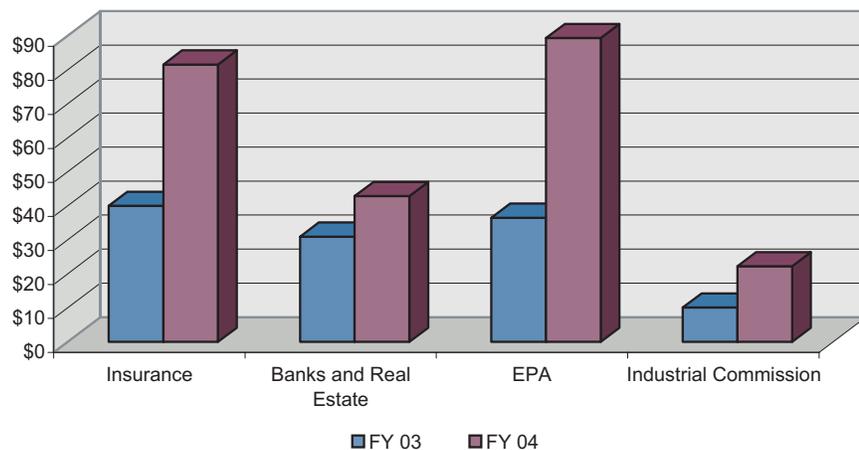
EPA experienced the greatest percentage increase of major fee collecting agencies with a \$52.9 million or 144.9% increase from \$36.5 million in fiscal year 2003 to \$89.4 million in fiscal year 2004. Receipts from the new national pollutant discharge elimination permit fee accounted for \$26.8 million of this

increase. Among other major EPA fees, revenues from solid waste management fees increased from \$13.5 million in fiscal year 2003 to \$25.1 million in fiscal year 2004 and revenues from Clean Air Act Title V permit fees increased from \$10.5 million to \$18.9 million.

Industrial Commission fees increased \$12.1 million or 120.1% from \$10.1 million in fiscal year 2003 to \$22.2 million in fiscal year 2004. Of this increase, \$11.8 million was attributable to the new Industrial Commission operations fund fee paid by employers who self-insure.

The Office of Banks and Real Estate, where most of the fee rate changes were through the rule-making process, experienced a \$12.0 million or 38.7% increase in fee revenues from \$30.9 million in fiscal year 2003 to \$42.9 million in fiscal year 2004.

Reported Fee Revenues
(\$ in Millions)



Receipts from mortgage banking fees increased from \$3.4 million to \$5.7 million, receipts from banking examination fees increased from \$13.3 million to \$16.6 million, and receipts from real estate fees increased from \$4.2 million to \$6.1 million.

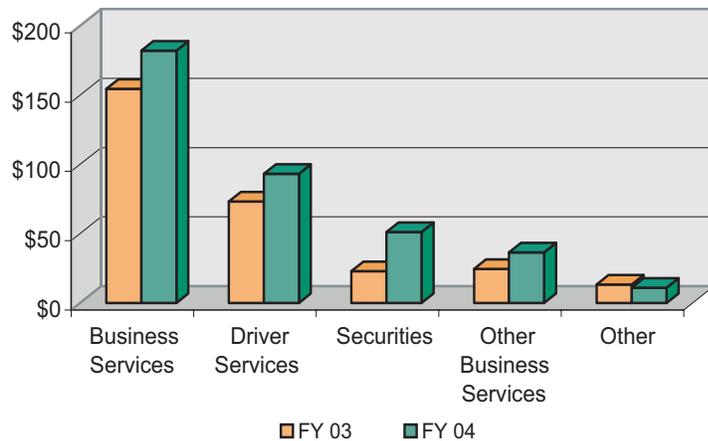
Even though the impact of the revenue enhancement legislation was relatively minor on other fee collect-

¹The revenue enhancements collected by the Department of Revenue consisted largely of a reduction in the distributor's discount for motor fuel sales and an increase in penalty interest on late tax payments. Neither of these enhancements are included in the *Fee Imposition Report*. Receipts from the tire user fees, which went from \$1 per tire to \$2.50 per tire, did increase from \$6.1 million in fiscal year 2003 to \$14.3 million in fiscal year 2004.

ing agencies, there were a few additional agency fees that experienced significant revenue increases. The largest revenue enhancement of Department of Agriculture fees was for the weights and measures serviceperson certificate fee. Receipts of weights and measures fees increased from \$2.5 million to \$3.9 million. The only Department of Natural Resources fee rates that increased were for watercraft registrations. Receipts from boat registrations increased from \$2.5 million to \$4.1 million. A Department of Public Health fee with a rate increase was the long term care (nursing home) application fee. Receipts increased from \$200 thousand in fiscal year 2003 to \$1.8 million in fiscal year 2004.

The largest revenue enhancements for Department of Financial Institution fees were for rate increases applying to credit unions and title insurers. Receipts from credit union fees increased from \$3.9 million to \$5.1 million, while title insurance fee receipts increased from \$3.5 million to \$5.8 million including a \$1.0 million increase in the retaliatory fee which was not impacted by the revenue enhancement program. No increases in fee revenues were observed for the Commerce Commission where franchise fees for motor carriers were increased, the Capital Development Board where the contract administration fee rate was increased, or the State Treasurer who receives the additional penalty charges for traffic offenses.

**Secretary of State Fee Revenues
Divisions Other than Vehicle Services*
(\$ in Millions)**



*Excludes vehicle services of \$1,293 million in fiscal year 2003 and \$1,375 million in fiscal year 2004.

Fee revenues reported by the Secretary of State increased \$168 million or 10.6% from \$1.581 billion in fiscal year 2003 to \$1.749 billion in fiscal year 2004. Transportation related fees are largely divided between vehicle services and drivers' services. The greatest portion of SOS fee revenues are collected by vehicle services where revenues were up only \$83 million or 6.4% from \$1.293 billion to \$1.375 billion including \$89 million from the new commercial distribution fee. Reported drivers services revenues of \$93.2 million were up \$20.1 million or 27.4% from fiscal year 2003 revenues of \$73.1 million. Most of this increase is attributed to higher driver's history fees where revenues increased from \$35.5 million to \$49.9 million.

Many Secretary of State fees regulating business organizations and the issuance of securities were increased. General business service fees, whose primary component is the annual franchise tax, increased \$27.5 million or 17.8% from \$154.4 million to \$181.9 million. The corporate franchise tax was up \$39.6 million from \$102.1 million to \$141.7 million. Revenues from fees for the issuance of securities had the greatest percentage increase of any major grouping of SOS fees more than doubling from \$22.9 million in fiscal year 2003 to \$51.1 million in fiscal year 2004. Fees for other businesses, including business and loan brokers, business opportunity sellers, limited liability corporations and partnerships, non-profit corporations, trademarks, and the universal commercial code, increased \$12.0 million or 49.0% from \$24.5 million to \$36.5 million. The most significant component of fees for other businesses is the annual report filing fee for limited liability corporations where revenues went from \$6.9 million to \$12.4 million.

Although most of the revenue from fee rate increases was deposited into Special State Funds, enough was deposited into the General Revenue Fund to cause General Funds fee revenues to increase 79.1% or \$181 million from \$229 million in fiscal year 2003 to \$410 million in fiscal year 2004. Almost all of the fee revenues (95%) deposited into the General Funds continued to be from fees collected by the

Secretary of State. The higher fee rates have also helped to generate Special State Funds surpluses for transfer to the General Revenue Fund. This is the crux of the legal challenges to the increase in fee rates discussed in the next section of this report.

The Response to Fee Rate Increases

One reaction to higher fee rates was attempts to legislatively reduce the new rates. The trucking industry, which was very critical of the commercial distribution fee, succeeded in having the rate reduced. As originally passed, this fee was a 36% surcharge on truck registrations. Under the revised schedule, the surcharge will be reduced to 21.5% on July 1, 2005 and to 14.35% on July 1, 2006. Rates were reduced for the two new Industrial Commission fees with the rate for insured employers declining from 1.5% of premiums to 1.01% of premiums and the rate for self-insured employers declining from .045% of payroll to .0075% of payroll. Rates were also reduced for the NPDES discharge fees collected by the EPA.

Some of the fee rate increases have also been challenged in court. The Illinois Chamber of Commerce contested the original size of the new Industrial Commission fees. The Circuit Court ruled the new fee was improper since the revenues it generated were far greater than the appropriations necessary for Industrial Commission operations. This fee created a surplus which was transferred into the General Revenue Fund.

Additional challenges are expected for other rate increases. If the lawsuits prove to be successful, the already tight state budget will suffer an unexpected loss in revenues. There also could be an accounting nightmare if the Courts require fee revenues to be divided between the portion necessary to fund associated program operations and the portion considered to be surplus.

Fees and the Fiscal Year 2005 Budget

After the major overhaul of fee rates in the fiscal year 2004 budget, there were limited fee rate increases in the fiscal year 2005 budget. Instead, the major revenue enhancing provisions associated with the budget involved the income tax including increased business income reporting, tax shelter disclosure, and changes in the determination of tax liability for companies with overseas operations.

Several Secretary of State fees had rate increases in the fiscal year 2005 budget. These included an increase in the Illinois identification card rate from \$4 to \$20, a more than doubling of the charge for replacement license plates to \$39, a new \$20 delinquent registration fee, and an increase in the DUI fee from \$100 to \$500.

One new fee that will be a major revenue enhancer is the assessment on inpatient services imposed on hospital providers. It requires a federal waiver and only applies for fiscal year 2005. The rate is \$84.19 per occupied bed day.

Fees remain a major option for increased revenues for the states. According to the fiscal surveys by the National Association of State Budget Officers (NASBO), states expected to raise \$1.8 billion in additional revenues from fees in enacted fiscal year 2004 budgets led by Illinois which expected \$414.0 million from fee increases. Massachusetts, Michigan, and New York expected to receive between \$200 million and \$300 million from fee increases.

The April 2004 NASBO survey of proposed budgets for fiscal year 2005 found an additional \$1.5 billion requested from fee increases. Most of the increase was from New York with almost \$600 million and California which included \$300 million in additional revenues from fees in its budget. According to the survey, Illinois expected \$57.0 million from additional fee revenue in its budget.

A REVIEW OF FISCAL YEAR 2004 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 \$1.749 billion or 35% of the total, while the Toll Highway Authority reported \$429 million (8%) in revenue from fees and tolls.

Although it reported only eight fees, the Department of Public Aid ranked second among agencies and accounted for \$904 million or 18% of fee revenues. This was almost entirely collected from medical providers under the Medicaid assessment program. These included \$827 million under the County Hospital Services, \$54 million under the Long Term Care, and \$20 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.

The Department of Revenue ranked eighth among agencies with \$112 million in fee revenues. The two largest components were \$53 million from the 0.8 cent/gallon Environmental Impact Fee deposited into the Underground Storage Tank Fund and \$27 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.

New fees and rate increases for existing fees propelled the Environmental Protection Agency to ninth place among fee collecting agencies. The largest EPA fees were the

National Pollutant Discharge Elimination Permit Fee (\$27 million), the Solid Waste Management Fee (\$25 million), and the Clean Air Act Title V Permit Fee (\$19 million).

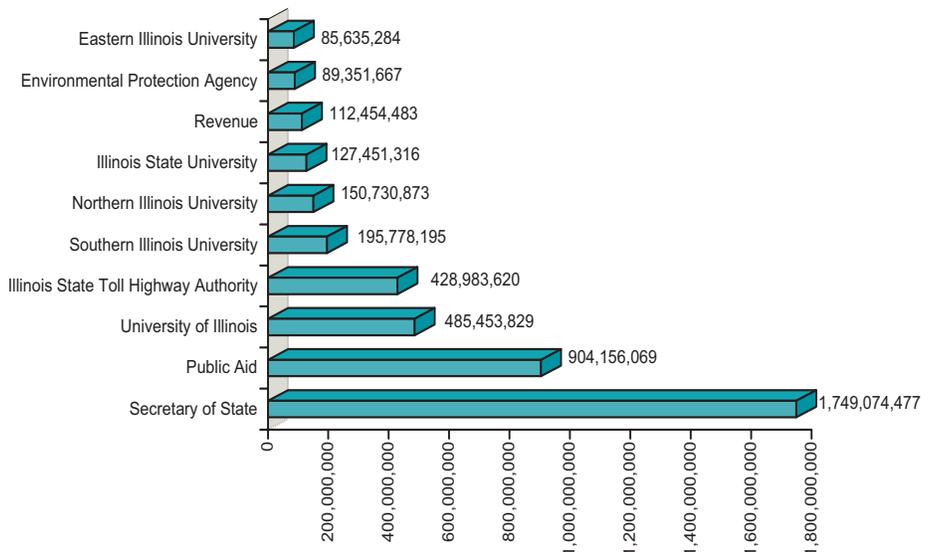
State universities accounted for five of the remaining top ten fee collecting agencies with a combined \$1.045 billion in fee revenues. When fee revenues from the other four state universities are included, the total comes to \$1.201 billion or almost one-quarter (24%) of statewide fee revenue.

The Ten Largest Revenue Generating Fees

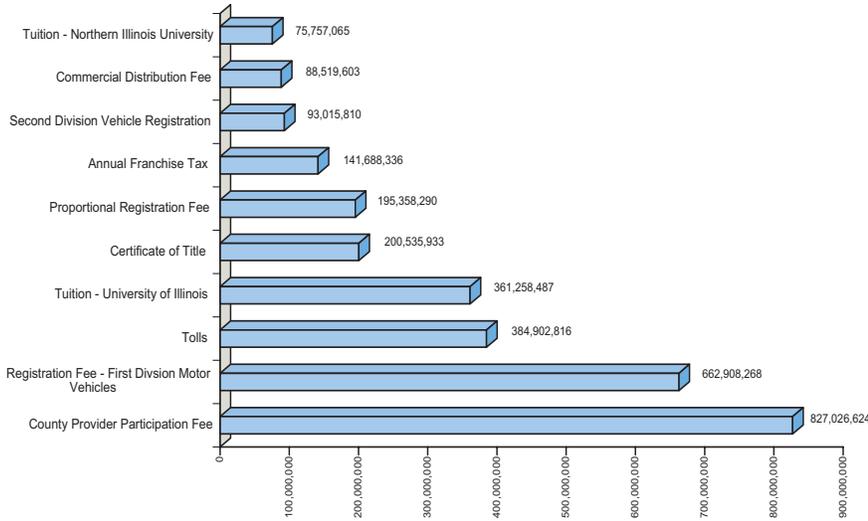
Although state agencies reported 1,463 fees in fiscal year 2004, the ten largest fees generated over \$3.0 billion or 60% of total fee revenue.

Six of the top ten revenue-generating fees are collected from the users of the state's roadways. The second largest fee in terms of revenues is the registration fee for first division motor vehicles (\$663 million) collected by the Secretary of State. 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

**Fee Revenue by Agency
(Dollars)**



**Fees Generating the Largest Revenues
(Dollars)**



top 10 include the proportional registration fee (\$195 million) for vehicle owners operating fleets in Illinois and other states and second division vehicle registrations (\$93 million). The \$65 vehicle Title Certificate (\$201 million) is divided between \$148 million into the Road and Construction Account Funds, \$34 million into the General Revenue Fund, \$12 million into the Motor Vehicle License Plate Fund to help pay for new license plates, and \$6 million into the Park and Conservation Fund. Receipts from the new Commercial Distribution Fee (\$89 million) were deposited into the General Revenue Fund. In addition, highway tolls of \$385 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 (\$827 million) collected by the Department of Public Aid. The Department also collects the fourteenth ranked Long Term Care Provider Participation Fee (\$54 million). Both of these levies on medical providers help finance the Medicaid program through increased federal cost sharing con-

tributions and higher Medicaid rates.

The remaining top ten fees include tuition for the University of Illinois and Northern Illinois University and the annual Corporate Franchise Tax collected by the Secretary of State.

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 1,463 that were reported revealed 14 fees had rates that were at least \$25,000.

Environmental regulation fees account for six of the fourteen costliest fees including four former Department of Nuclear Safety fees levied by the Emergency Management Agency and two by the Environmental Protection Agency. At the top of the list is Illinois' million-dollar fee, the annual fee paid by nuclear power reactor owners to cover the cost of

Rates of \$25,000 or More

<i>Fee Name</i>	<i>Agency Name</i>	<i>Fee Rate</i>
Nuclear Power Reactor Annual Fee	Illinois Emergency Management Agency	\$1,641,550
Off-Site Hazardous Waste Disposal Site Operator Fee	Environmental Protection Agency	70,000
Application Fee, Maximum	Illinois Finance Authority	65,000
Riverboat Gambling Owner's License and Application Fee	Gaming Board	50,000
School of Medicine, Non-Resident	University of Illinois	48,310
School of Dentistry, Non-Resident	University of Illinois	42,200
Fraternity Housing Rental Rate	Southern Illinois University	39,985
Veterinary Medicine	University of Illinois	30,366
Low-Level Radioactive Waste Reactor Operator Annual Fee	Illinois Emergency Management Agency	30,000
Master of Science in Business Admin.	University of Illinois	28,500
School of Law, Non-Resident	University of Illinois	25,618
Radioactive Material License Fee	Illinois Emergency Management Agency	25,000
Waste Storage Facility Annual Fee	Illinois Emergency Management Agency	25,000
Solid Waste Management Fee	Environmental Protection Agency	25,000

establishing plans and programs to deal with the possibility of nuclear accidents. In fiscal year 2004 the owners of each of Illinois' eleven reactors owed a fee of \$1,641,550. The second most expensive fee is the off-site hazardous waste disposal site operator fee administered by the EPA with a \$70,000 annual rate.

Among the remaining high rate fees are six administered from universities. The high rate university fees include non-resident tuition for the University of Illinois Schools of Medicine, Dentistry, Veterinary Medicine, Law, 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 \$5.054 billion in fee revenues collected in fiscal year 2004, \$4.645 billion or 92% was deposited into a wide variety of these restricted funds. The remaining \$410 million (8%) was deposited into the state's General Funds.

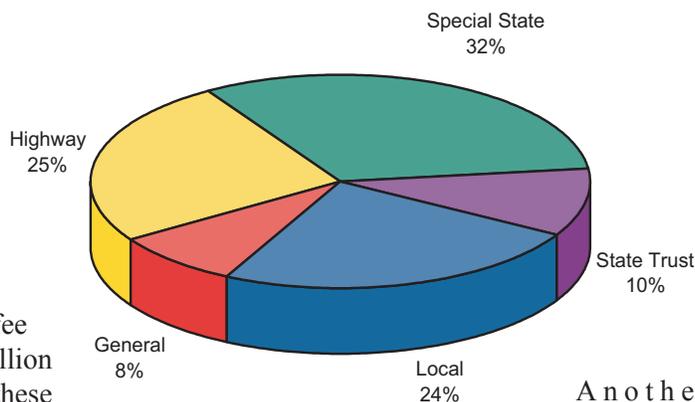
The largest portion of fee receipts, \$1.609 billion or 32%, were deposited in Special State Funds. Over half of this amount was \$827 million in Cook County Hospital Medicaid provider participation fees deposited into the County Provider Trust Fund. State Trust Funds received \$523 million in fee revenues (10% of total fees) primarily consisting of the \$429 million deposited into the Illinois State Toll Highway Revenue Fund.

The second largest portion of fee receipts, \$1.279 billion or 25%, was deposited into Highway Funds. Almost all these monies (\$1.263 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 treasury held funds. 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 2004, \$1.224 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 (\$1.201 billion).

**\$5.1 Billion in Fees by Fund Group
Fiscal Year 2004**



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

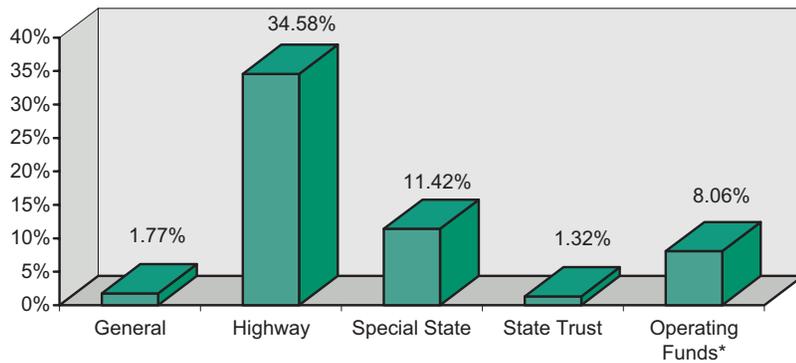
If the \$5.1 billion in fee revenues were tracked as a single combined source, they would have been the fourth largest state revenue source in fiscal year 2004,

trailing the state income taxes (\$9.7 billion), federal aid (\$12.9 billion), and the state sales taxes (\$7.4 billion).

General Funds receipts in fiscal year 2004 totaled \$23.1 billion. Over half of these revenues were sales

In fiscal year 2004, fee revenues into the General, Highway, and Special State Funds (the fund groups that receive most state monies for operating purposes) totaled \$3.3 billion. This was 8.1% of total revenues of \$40.9 billion for these fund groups.

Percentage of Revenues from Fees by Fund Group



* General, Highway, and Special State Funds

and income tax receipts. Fee revenues of \$410 million comprised only 1.8% of this total. Most of General Funds fee revenues (95%) came from Secretary of State fees. This analysis excludes any impact increased fee deposits may have had in allowing the transfer of surplus funds to the General Revenue Fund under the new transfer authorities effective in fiscal year 2004. Under provisions of the State Finance Act, \$88.8 million was transferred from special state funds to the General Revenue Fund.

In contrast to the General Funds, fees are an extremely important source of revenues for Highway Funds. In fiscal year 2004, fee revenues of \$1.279 billion accounted for 35% of total receipts. Fees are also an important revenue source for the Special State Funds where \$1.609 billion in fee revenues made up 11% of deposits into this fund group.

Types of Fees in Illinois

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

Fees paid by organizations include the various regulatory, licensing and registration charges paid by corporations, partnerships, non-profit (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	96	6.5%	96	1.9%
Tuition and Fees	225	15.4%	1,205	23.8%
Personal Service and User Charges	202	13.8%	1,611	31.9%
	523	35.7%	\$ 2,912	57.6%
Organizations:				
Corporate and Partnership Charges	768	52.5%	1,224	24.2%
Special Taxes and Assessments	4	0.3%	901	17.8%
	772	52.8%	\$ 2,125	42.0%
Miscellaneous:				
Document Filing	136	9.3%	7	0.1%
Other Fees	32	2.2%	11	0.2%
	168	11.5%	\$ 18	0.3%
Total	1,463	100.0%	\$ 5,054	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 2004, fees generally paid by individuals accounted for 36% of fees and 58% of fee revenues, while those generally paid by organizations accounted for 53% of fees and 42% of revenues.

The large proportion of business fees reflects the various state agencies including the Departments of Agriculture, Financial Institutions, Labor, Public Health, the Office of Banks and Real Estate, the Environmental Protection Agency and the Emergency Management 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 24% of reported revenues.

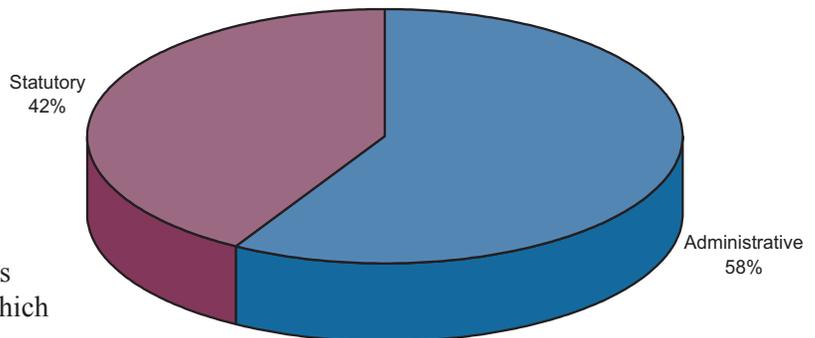
The largest portion of fee revenues was for personal service and user charges which include vehicle and drivers licenses and tolls. These charges accounted for 32% of fee revenues. Tuition and fees were also a major fee source accounting for 15% of fees and 24% of revenues. The final major source of fee revenues was special taxes and assessments which provided 18% of revenues.

Who Sets Fee Rates?

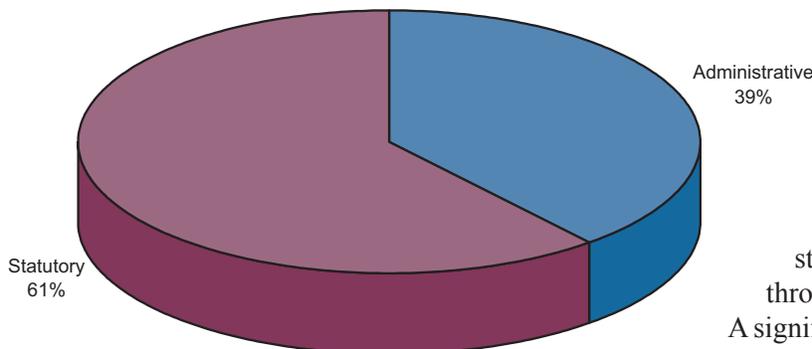
All fees charged by state agencies are imposed under statutory authority granted by the General Assembly. Sometimes fee rates are set within the authorizing statute. For the remaining fees, agencies are given authority to set fee rates through administrative procedures.

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 2004**



**Fee Revenue by Authorization
Fiscal Year 2004**



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 (42%) had their rates set by statute. The remaining 58% 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 2004, 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 is 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 2002 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 \$141.81 were \$64.14 or 82.6% greater than the national average. This in part reflects Illinois being one of 13 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 (\$128.60), Floridians (\$104.75) and Pennsylvanians (\$101.42) 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 Illinois other fees of \$46.74 was less than half the national average of \$118.66 and ranked last among the states studied.

State	Vehicle Fees Per Capita*	Other Fees Per Capita
California	\$63.10	\$163.32
Florida	104.75	75.93
Illinois	141.81	46.74
Indiana	63.12	53.17
Iowa	128.60	73.57
Kentucky	55.22	168.01
Michigan	94.73	61.01
Missouri	46.32	67.13
New York	66.40	66.99
Ohio	74.67	102.39
Pennsylvania	101.42	128.56
Texas	59.42	156.67
Wisconsin	68.54	159.24
United States	\$77.67	\$118.66

* 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		10	135,504	
	General Assembly Operations Revolving Fund			135,504
Auditor General		1		
	General Revenue Fund		0	0
Legislative Information System		5	400	
	General Assembly Computer Equipment Revolving Fund			400
	General Revenue Fund			0
Legislative Reference Bureau		3	9,510	
	General Revenue Fund			5,720
	General Assembly Computer Equipment Revolving Fund			3,790
Administrative Rules, Joint Committee on		2	42,354	
	General Assembly Computer Equipment Revolving Fund			42,300
	General Revenue Fund			54
Supreme Court		45	6,472,896	
	Mandatory Arbitration Fund			5,383,044
	Lawyers' Assistance Program Fund			413,191
	General Revenue Fund			374,499
	Marriage Divisions Fund			302,162
State's Attorney Appellate Prosecutor		3	85,036	
	Continuing Legal Education Trust Fund			85,036
Governor		1	84,689	
	Illinois Executive Mansion Trust Fund			84,689
Lieutenant Governor		1		
	General Revenue Fund		0	0
Attorney General		3	1,250,166	
	Illinois Charity Bureau Fund			927,765
	General Revenue Fund			322,401
Secretary of State		434	1,749,074,477	
	Road Fund			795,631,306
	State Construction Account Fund			467,275,531
	General Revenue Fund			387,114,617
	Secretary of State Special Services Fund			21,438,961
	Securities Audit and Enforcement Fund			18,310,426
	Motor Vehicle License Plate Fund			12,340,672
	Drivers Education Fund			11,802,650
	Park and Conservation Fund			6,170,338
	Department of Business Services Special Operations Fund			5,042,161
	Cycle Rider Safety Training Fund			3,788,804
	Corporate Franchise Tax Refund Fund			2,833,767
	Securities Investors Education Fund			2,471,152
	Motor Carrier Safety Inspection Fund			2,366,120
	Secretary of State Special License Plate Fund			2,146,420
	Drunk and Drugged Driving Prevention Fund			2,002,810
	Secretary of State DUI Administration Fund			1,549,360
	State Parks Fund			1,360,200
	CDLIS/AAMVA Net Trust Fund			709,836
	Violence Prevention Fund			636,425
	Alternate Fuels Fund			626,220
	Lobbyist Registration Administration Fund			577,250
	Off-Highway Vehicle Trails Fund			545,105
	Registered Limited Liability Partnership Fund			381,119
	Common School Fund			375,836
	Illinois Fire Fighters' Memorial Fund			304,545

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			261,585
	Illinois Habitat Fund			256,275
	State College and University Trust Fund			206,700
	Organ Donor Awareness Fund			92,372
	Mammogram Fund			89,999
	General Assembly Computer Equipment Revolving Fund			67,400
	University Grant Fund			50,850
	Master Mason Fund			42,489
	September 11th Fund			38,425
	Pet Overpopulation Control Fund			29,025
	Police Memorial Committee Fund			29,009
	Secretary of State Police DUI Fund			26,034
	Wildlife Prairie Park Fund			22,425
	Illinois Route 66 Heritage Project Fund			16,150
	Park District Youth Program Fund			11,100
	General Obligation B.R. & I. Fund			8,704
	Illinois and Michigan Canal Fund			7,800
	Illinois Future Teacher Corps Scholarship Fund			7,002
	Marine Corps Scholarship Fund			4,373
	State Parking Facility Maintenance Fund			2,176
	Family Responsibility Fund			1,710
	State Library Fund			1,243
<i>Comptroller</i>		22	253,832	
	Comptroller's Administrative Fund			162,761
	Cemetery Consumer Protection Fund			89,321
	General Revenue Fund			1,750
<i>Treasurer</i>		14	46,862,631	
	Traffic and Criminal Conviction Surcharge Fund			14,865,369
	Trauma Center Fund			10,441,562
	Violent Crime Victims Assistance Fund			8,536,238
	Drivers Education Fund			6,547,485
	Drug Treatment Fund			3,461,503
	LEADS Maintenance Fund			2,406,202
	Domestic Violence Shelter and Service Fund			438,891
	Spinal Cord Injury Paralysis Cure Research Trust Fund			115,227
	Sex Offender Management Board Fund			20,024
	Sexual Assault Services Fund			16,804
	Domestic Violence Abuser Services Fund			12,876
	Fire Prevention Fund			450
	Child Sexual Abuse Fund			0
<i>Aging</i>		2	930	
	General Revenue Fund			930
<i>Agriculture</i>		34	17,710,793	
	Illinois State Fair Fund			4,923,441
	Weights and Measures Fund			3,917,866
	Pesticide Control Fund			2,921,778
	General Revenue Fund			1,942,982
	Agricultural Premium Fund			1,312,129
	Feed Control Fund			949,285
	Illinois Department of Agriculture Laboratory Services Revolving Fund			778,021
	Fertilizer Control Fund			466,870
	Agricultural Master Fund			365,626
	Regulatory Fund			111,775
	Livestock Management Facilities Fund			20,320
	Motor Fuel and Petroleum Standards Fund			700

APPENDIX A

AGENCY FEES BY AGENCY AND FUND

Agency Name	Fund Name	Number of Fees	Fee Receipts	Receipts by Fund
Central Management Services		9	82,387,570	
	Local Government Health Insurance Reserve Fund			73,896,436
	Communications Revolving Fund			4,542,933
	State Surplus Property Revolving Fund			3,018,560
	State Garage Revolving Fund			646,962
	Senior Citizen and Disabled Persons Prescription Drug Discount Fund			218,872
	Special Events Revolving Fund			61,375
	Statistical Services Revolving Fund			2,432
Children and Family Services		3	871	
	General Revenue Fund			871
Commerce and Economic Opportunity		7	162,908	
	Federal Workforce Training Fund			141,323
	Small Business Environmental Assistance Fund			11,975
	Economic Research and Information Fund			8,810
	Federal Industrial Services Fund			800
Natural Resources		31	49,099,034	
	Wildlife and Fish Fund			30,013,610
	State Parks Fund			5,978,770
	State Boating Act Fund			4,654,444
	Illinois Beach Marina Fund			3,190,068
	Illinois Habitat Fund			975,154
	Illinois Forestry Development Fund			898,341
	State Migratory Waterfowl Stamp Fund			629,761
	Underground Resources Conservation Enforcement Fund			558,411
	State Pheasant Fund			459,547
	Plugging and Restoration Fund			425,015
	Aggregate Operations Regulatory Fund			268,775
	Salmon Fund			252,396
	Natural Resources Information Fund			188,958
	Coal Mining Regulatory Fund			187,921
	Fish and Wildlife Endowment Fund			101,340
	Explosives Regulatory Fund			99,275
	Snowmobile Trail Establishment Fund			97,755
	State Furbearer Fund			91,911
	Off-Highway Vehicle Trails Fund			27,542
	Toxic Pollution Prevention Fund			40
Corrections		5	1,910,260	
	Department of Corrections Reimbursement Fund			1,910,260
Employment Security		15	4,600,781	
	Unemployment Compensation Trust Fund			4,417,132
	Title III Social Security and Employment Service Fund			183,649
Financial Institutions		79	13,589,289	
	Financial Institution Fund			8,534,462
	Credit Union Fund			5,054,827
Human Rights		1	15	
	General Revenue Fund			15
Human Services		18	26,800,162	
	Mental Health Fund			23,665,572
	Early Intervention Services Revolving Fund			2,990,370
	General Revenue Fund			93,251
	Special Revenue Fund			50,969
	USDA Women, Infants and Children Fund			0
	DHS Recoveries Trust Fund			0
	Community MH/DD Service Provider Participation Fee Fund			0

APPENDIX A

AGENCY FEES BY AGENCY AND FUND

Agency Name	Fund Name	Number of Fees	Fee Receipts	Receipts by Fund
Insurance				
	Industrial Commission Operations Fund	5	81,556,761	30,759,974
	Insurance Financial Regulation Fund			26,504,361
	Insurance Producer Administration Fund			21,004,154
	General Revenue Fund			2,041,344
	Public Pension Regulation Fund			1,246,928
Labor				
	General Revenue Fund	16	700,477	664,147
	Child Labor Enforcement Fund			36,330
Military Affairs				
	Armory Rental Fund	1	270,812	270,812
Professional Regulation				
	Nursing Dedicated and Professional Fund	47	28,104,420	9,489,479
	General Professions Dedicated Fund			9,389,456
	Illinois State Pharmacy Disciplinary Fund			3,796,713
	Illinois State Medical Disciplinary Fund			1,627,247
	Design Professionals Administration and Investigation Fund			1,575,144
	Optometric Licensing and Disciplinary Committee Fund			937,062
	Registered CPA Administration and Disciplinary Fund			920,759
	Illinois State Dental Disciplinary Fund			277,165
	Illinois State Podiatric Disciplinary Fund			50,553
	Hearing Instrument Dispenser Examining and Disciplinary Fund			30,285
	General Revenue Fund			10,557
Public Aid				
	County Provider Trust Fund	8	904,156,069	827,026,624
	Long Term Care Provider Fund			54,075,476
	Care Provider Fund for Persons with Developmental Disability			19,998,270
	General Revenue Fund			2,165,829
	Provider Inquiry Trust			560,234
	Medicaid Buy-In Program Revolving Fund			319,238
	Public Aid Recoveries Trust Fund			8,263
	Child Support Administrative Fund			2,135
Public Health				
	Metabolic Screening and Treatment Fund	61	28,129,370	8,790,063
	General Revenue Fund			3,470,668
	Lead Poisoning, Screening, Prevention and Abatement Fund			2,134,792
	Public Health Laboratory Services Revolving Fund			2,000,415
	Death Certificate Surcharge Fund			1,905,232
	Illinois Health Facilities Planning Fund			1,777,576
	Plumbing Licensure and Program Fund			1,552,492
	Health Facility Plan Review Fund			1,475,565
	Food and Drug Safety Fund			1,181,637
	Long Term Care Monitor/Receiver Fund			794,106
	Innovations in Long-term Care Quality Demonstration Grants Fund			646,262
	Public Health Services Fund			646,262
	Illinois School Asbestos Abatement Fund			558,522
	Tanning Facility Permit Fund			334,450
	Facility Licensing Fund			230,660
	Pesticide Control Fund			169,500
	EMS Assistance Fund			131,582
	Public Health State Projects Fund			110,437
	Public Health Water Permit Fund			80,945
	Assisted Living and Shared Housing Regulatory Fund			58,185
	Hearing Instrument Dispenser Examining and Disciplinary Fund			42,619
	Regulatory Evaluation and Basic Enforcement Fund			37,400

APPENDIX A

AGENCY FEES BY AGENCY AND FUND

Agency Name	Fund Name	Number of Fees	Fee Receipts	Receipts by Fund
Revenue		47	112,454,483	
	Underground Storage Tank Fund			53,097,173
	Personal Property Tax Replacement Fund			26,620,343
	Used Tire Management Fund			14,326,010
	General Revenue Fund			9,079,448
	Dram Shop Fund			5,868,175
	Drycleaner Environmental Response Trust Fund			1,625,002
	State Gaming Fund			841,739
	Illinois Gaming Law Enforcement Fund			297,100
	Common School Fund			260,300
	Motor Fuel Tax - State Fund			233,975
	Racing Board Fingerprint License Fund			117,462
	Tax Compliance and Administration Fund			67,708
	State Lottery Fund			20,048
	Long Term Care Provider Fund			0
	Hospital Provider Fund			0
	Statewide Economic Development Fund			0
State Police		9	9,467,212	
	State Police Services Fund			5,656,834
	State Offender DNA Identification System Fund			1,261,535
	Wildlife and Fish Fund			766,662
	State Crime Laboratory Fund			583,951
	State Police DUI Fund			478,623
	General Revenue Fund			456,353
	Firearm Owner's Notification Fund			255,554
	Sex Offender Registration Fund			7,700
Transportation		37	17,267,154	
	Road Fund			16,163,287
	Air Transportation Revolving Fund			796,917
	Aeronautics Fund			295,815
	General Revenue Fund			11,135
Veterans' Affairs		19	13,130,935	
	Quincy Veterans Home Fund			7,001,630
	Manteno Veterans Home Fund			4,000,183
	LaSalle Veterans Home Fund			1,365,844
	Anna Veterans Home Fund			763,211
	General Revenue Fund			67
Arts Council		1	1,375	
	Arts Council Restricted Funds			1,375
Office of Banks and Real Estate		27	42,872,046	
	Bank and Trust Company Fund			25,172,770
	Savings and Residential Finance Regulatory Fund			7,533,295
	Real Estate License Administration Fund			6,475,586
	Appraisal Administration Fund			2,590,576
	Auction Regulation Administration Fund			626,440
	Home Inspector Administration Fund			461,099
	Pawnbroker Regulation Fund			12,280
	Real Estate Research and Education Fund			0
	Auction Recovery Fund			0
Capital Development Board		3	5,246,250	
	Capital Development Board Revolving Fund			5,246,250
Civil Service Commission		1	0	
	General Revenue Fund			0
Commerce Commission		6	6,794,446	
	Transportation Regulatory Fund			5,168,882
	Public Utility Fund			1,625,564

APPENDIX A

AGENCY FEES BY AGENCY AND FUND

Agency Name	Fund Name	Number of Fees	Fee Receipts	Receipts by Fund
<i>Drycleaner Environmental Response Trust Fund Council</i>		2	1,083,123	
	Drycleaner Environmental Response Trust Fund			1,083,123
<i>Court of Claims</i>		2	8,341	
	General Revenue Fund			8,341
<i>Environmental Protection Agency</i>		31	89,351,667	
	Illinois Clean Water Fund			26,841,884
	Solid Waste Management Fund			25,094,132
	Clean Air Act (CAA) Permit Fund			18,860,039
	Environmental Protection Permit and Inspection Fund			10,896,224
	Subtitle D Management Fund			2,825,491
	Community Water Supply Laboratory Fund			2,224,095
	Hazardous Waste Fund			1,488,942
	Environmental Laboratory Certification Fund			463,400
	Hazardous Waste Research Fund			408,406
	Vehicle Inspection Fund			214,760
	Pollution Control Board Fund			15,869
	Hazardous Waste Occupational Licensing Fund			13,150
	Industrial Hygiene Regulatory and Enforcement Fund			4,150
	Alternative Compliance Market Account Fund			1,125
<i>Guardianship and Advocacy Commission</i>		2	128,490	
	Guardianship and Advocacy Fund			128,490
<i>Historic Preservation</i>		9	445,869	
	Illinois Historic Sites Fund			445,869
	General Revenue Fund			0
<i>Human Rights, Commission on</i>		2	0	
	General Revenue Fund			0
<i>Illinois Criminal Justice Information Authority</i>		1	6,497,668	
	Motor Vehicle Theft Prevention Trust Fund			6,497,668
<i>Illinois Educational Labor Relations Board</i>		1	170	
	General Revenue Fund			170
<i>Illinois Housing Development Authority</i>		16	11,718,885	
	IHDA Administrative Fund			11,718,885
	Single Family Mortgage Purchase Program Fund			0
<i>Illinois State Board of Investments</i>		1	54	
	Illinois State Board of Investment Fund			54
<i>Illinois State Toll Highway Authority</i>		14	428,983,620	
	Illinois State Toll Highway Revenue Fund			428,983,620
<i>Illinois Violence Prevention Authority</i>		1	0	
	Violence Prevention Fund			0
<i>Illinois Finance Authority</i>		9	5,960,092	
	IFA Operating Fund			5,357,417
	Illinois Rural Bond Bank General Operating Fund			602,675
<i>Industrial Commission</i>		5	22,220,688	
	Industrial Commission Operations Fund			11,818,977
	Rate Adjustment Fund			8,844,234
	Second Injury Fund			1,145,067
	Self-Insurers Administration Fund			401,000
	Transcript Deposit Fund			11,410
<i>Illinois Law Enforcement Training and Standards Board</i>		1	21,098	
	Police Training Board Services Fund			21,098
<i>Prisoner Review Board</i>		1	0	
	General Revenue Fund			0
<i>Property Tax Appeal Board</i>		3	6,083	
	General Revenue Fund			6,083
<i>Quad Cities Regional Economic Development Authority</i>		1	10,000	
	Operating Fund - Quad Cities Regional Economic Development Authority			10,000

APPENDIX A

AGENCY FEES BY AGENCY AND FUND

Agency Name	Fund Name	Number of Fees	Fee Receipts	Receipts by Fund
Southwestern Illinois Development Authority		8	128,672	
	SIDA Operating Fund			128,672
State Board of Education		28	2,189,372	
	Teacher Certificate Fee Revolving Fund			1,313,912
	SBE GED Testing Fund			426,702
	General Revenue Fund			148,500
	SBE Teacher Certificate Institute Fund			131,580
	School Technology Revolving Fund			102,670
	State Board of Education Fund			55,062
	Private Business and Vocational Schools Fund			9,450
	SBE School Bus Driver Permit Fund			1,496
State Board of Elections		2	65,719	
	General Revenue Fund			65,719
Illinois Emergency Management Agency		19	24,406,591	
	Nuclear Safety Emergency Preparedness Fund			18,226,056
	Radiation Protection Fund			5,745,256
	Radioactive Waste Facility Development and Operation Fund			434,433
	General Revenue Fund			846
	Radioactive Waste Facility Closure and Compensation Fund			0
	By-Product Material Safety Fund			0
State Employees Retirement System		2	5,795	
	State Employees Retirement System Fund			5,795
Illinois Labor Relations Board		1	2,386	
	General Revenue Fund			2,386
State Fire Marshal		22	3,616,465	
	Fire Prevention Fund			2,633,957
	General Revenue Fund			898,908
	Underground Storage Tank Fund			83,600
Teachers' Retirement System		2	4,924	
	Teachers Retirement System Fund			4,924
Upper Illinois River Valley Development Authority		1	110,000	
	Operating Fund - Upper River Valley Development Authority			110,000
Will Kankakee Regional Development Authority		1	14,000	
	Will-Kankakee RDA Operating Fund			14,000
Board of Higher Education		16	2,354,491	
	BHE State Projects Fund			2,071,947
	Illinois Century Network (ICN) Special Purposes Fund			282,544
	General Revenue Fund			0
Chicago State University		13	25,025,743	
	Chicago State University - Locally Held			25,025,743
Eastern Illinois University		11	85,635,284	
	Eastern Illinois University - Locally Held			85,635,284
Governors State University		14	16,188,331	
	Governors State University - Locally Held			16,188,331
Northeastern Illinois University		34	36,124,873	
	Northeastern Illinois University - Locally Held			36,124,873
Western Illinois University		21	78,539,988	
	Western Illinois University - Locally Held			78,539,988
Illinois State University		11	127,451,316	
	Illinois State University - Locally Held			127,451,316
Northern Illinois University		12	150,730,873	
	Northern Illinois University - Locally Held			150,730,873
Southern Illinois University		91	195,778,195	
	Southern Illinois University - Locally Held			195,778,195

APPENDIX A AGENCY FEES BY AGENCY AND FUND

Agency Name	Fund Name	Number of Fees	Fee Receipts	Receipts by Fund
<i>University of Illinois</i>		9	485,453,829	
	University of Illinois - Locally Held			485,453,829
<i>Illinois Student Assistance Commission</i>		3	2,470,102	
	Illinois Prepaid Tuition Trust Fund			2,470,102
	Illinois Student Assistance Commission Higher EdNet Fund			0
	Federal Student Loan Fund			0
<i>Illinois Mathematics and Science Academy</i>		1	916,222	
	Illinois Mathematics and Science Academy Income Fund			602,456
	Illinois Mathematics and Science Academy - Locally Held			313,766
<i>Universities Retirement System</i>		3	7,320	
	State University Retirement Fund			7,320
TOTAL		1,463	\$5,054,342,257	

APPENDIX B

FEES WITH RECEIPTS OF \$1 MILLION OR OVER

Fee Name	Agency Name	Receipts
County Hospital Services Provider Participation Fee	Public Aid	\$827,026,624
Registration Fee for First Division Motor Vehicles	Secretary of State	662,908,268
Tolls	Illinois State Toll Highway Authority	384,902,816
Tuition	University of Illinois	361,258,487
Certificate of Title	Secretary of State	200,535,933
Proportional Registration Fee	Secretary of State	195,358,290
Annual Franchise Tax	Secretary of State	141,688,336
Second Division Vehicle Registration	Secretary of State	93,015,810
Commercial Distribution Fee	Secretary of State	88,519,603
Tuition	Northern Illinois University	75,757,065
Health Insurance Collections From Local Governmental Units	Central Management Services	73,896,436
Southern Illinois University at Carbondale Campus	Southern Illinois University	73,179,548
Tuition	Illinois State University	62,169,221
Long Term Care Provider Participation Fee	Public Aid	54,075,476
Environmental Impact Fee	Revenue	53,097,173
Drivers History Fees	Secretary of State	49,891,404
Educational Operational Fees	Eastern Illinois University	39,572,459
Tuition	Southern Illinois University	38,896,345
Toll Violations	Illinois State Toll Highway Authority	38,006,402
Residential Life	Illinois State University	36,139,739
Tuition	Western Illinois University	36,122,616
Residential Life	Northern Illinois University	31,437,917
Industrial Commission Surcharge	Insurance	30,759,974
General Student Fees	Northern Illinois University	30,463,792
Health Insurance Fee	University of Illinois	29,792,749
Tuition	Northeastern Illinois University	29,236,714
Room and Board	Eastern Illinois University	29,130,183
Service Fee	University of Illinois	28,782,569
General Fee	University of Illinois	26,976,365
National Pollutant Discharge Elimination Permit Fee	Environmental Protection Agency	26,822,974
Telecommunication Infrastructure Maintenance Fee	Revenue	26,620,343
All Financial Regulation Fees	Insurance	26,504,361
Solid Waste Management Fee	Environmental Protection Agency	25,094,132
Registration Fees	Illinois State University	24,170,078
Recipient's Service Charge	Human Services	23,665,553
Trailer Registration Fee	Secretary of State	23,622,358
Housing Room and Board	Southern Illinois University	23,523,921
All Producers Licenses	Insurance	21,004,154
Securities Salesperson Re-Registration Filing Fee	Secretary of State	20,442,225
Long Term Care-Developmentally Disabled Provider Fee	Public Aid	19,998,270
Tuition	Chicago State University	18,880,459
Clean Air Act Title V Permit Fee	Environmental Protection Agency	18,860,039
Nuclear Power Reactor Annual Fee	Illinois Emergency Management Agency	18,057,056

APPENDIX B

FEES WITH RECEIPTS OF \$1 MILLION OR OVER

Fee Name	Agency Name	Receipts
Health Service Fee	University of Illinois	17,864,088
Driver's License Four Year Renewal Fee	Secretary of State	16,663,400
Examination Fees - Banking	Office of Banks and Real Estate	16,641,454
Annual Report Filing Fee	Secretary of State	15,529,150
Hunting Licenses and Permits	Natural Resources	15,395,622
Vanity License Plate Renewal Fee	Secretary of State	15,351,880
Farm Truck Registration/Renewal	Secretary of State	15,333,542
Traffic and Criminal Conviction Surcharge Fund	Treasurer	14,865,369
Tire User Fee	Revenue	14,326,010
Administrative Fines	Secretary of State	13,510,491
Tuition	Governors State University	13,084,997
Oversize/Overweight Permits	Transportation	13,005,036
Transfer/Upgrade Registration Fee Without Reclass	Secretary of State	12,872,676
Special Course Fees - Cost Recovery Programs	University of Illinois	12,572,084
Student Fee Programs	Eastern Illinois University	12,515,097
Annual Report Filing Fee - Limited Liability Company	Secretary of State	12,367,608
Industrial Commission Operations Fund	Industrial Commission	11,818,977
Liquor License Fees	Revenue	10,838,280
University Housing Rental Rates	Southern Illinois University	10,443,570
Trauma Center Fund	Treasurer	10,441,562
Student Fees (Academic Year)	Western Illinois University	10,028,021
Mileage Truck Registration	Secretary of State	9,952,343
Motorcycle Registration Fee	Secretary of State	9,825,831
Student Medical Benefit Fee	Southern Illinois University	9,628,677
Registered/Licensed Practical Nurse Associated Fees	Professional Regulation	9,489,479
Penalties/Interest for Delinquent Filings	Secretary of State	9,360,184
Articles of Organization Filing Fee - Limited Liability Company	Secretary of State	9,116,902
Program Delivery Charge	Southern Illinois University	9,051,393
Rate Adjustment Fund Assessment	Industrial Commission	8,844,234
Newborn Metabolic Screening	Public Health	8,790,063
Violent Crime Victims Assistance Fund	Treasurer	8,536,238
Fishing Licenses	Natural Resources	8,533,392
Room-Double	Western Illinois University	7,435,240
Driver's Education Fund	Treasurer	6,547,485
Motor Vehicle Theft Prevention Act (Assessments)	Illinois Criminal Justice Information Authority	6,497,668
Real Estate Fees	Office of Banks and Real Estate	6,056,861
Renewal Registration Fee (Investment Fund Shares)	Secretary of State	5,757,960
Mortgage Banking Fee	Office of Banks and Real Estate	5,707,175
Campus Transportation Fee	University of Illinois	5,584,837
Member Maintenance Fee - Quincy	Veterans' Affairs	5,444,870
Contract Administration Fees	Illinois Housing Development Authority	5,443,643
Course Specific Fees	Northern Illinois University	5,381,614
Articles of Incorporation Filing Fee	Secretary of State	5,374,200

APPENDIX B

FEES WITH RECEIPTS OF \$1 MILLION OR OVER

Fee Name	Agency Name	Receipts
Fingerprint Program	State Police	5,358,876
Franchise Dealer License Fee	Secretary of State	5,343,733
Camping Fees	Natural Resources	5,341,205
Contract Administration Fees	Capital Development Board	5,238,897
Commercial Driver Instruction Permit	Secretary of State	5,164,365
Expedited Services Fee	Secretary of State	5,042,161
Credit Union Regulatory Fee	Financial Institutions	4,967,682
Securities Salesperson Registration Filing Fee	Secretary of State	4,703,325
Board-A La Carte Plus	Western Illinois University	4,634,012
Communications Revolving Fund Collections from Non-State Entities	Central Management Services	4,489,349
Room-Single	Western Illinois University	4,360,182
Title Insurance Foreign Corporation Retaliatory Fee	Financial Institutions	4,346,537
Mandatory Arbitration Filing Fee	Supreme Court	4,282,139
Late Filing of UI Wage Report	Employment Security	4,214,803
University Housing Board Plan	Southern Illinois University	4,176,030
University Center Fee	Southern Illinois University	4,126,558
Boat Registration	Natural Resources	4,070,120
Circuit Breaker	Secretary of State	4,028,760
Motor or Mini Motor Home, Truck or Van Camper	Secretary of State	3,941,568
Illinois State Fair	Agriculture	3,935,605
Weights & Measures Inspection Fees & Penalties; Registered Repairman Reg.	Agriculture	3,917,866
Student Health Insurance	Northern Illinois University	3,900,255
Room-Super Single	Western Illinois University	3,863,473
Returned Check Amount	Secretary of State	3,781,587
Pharmacy Associated Fees	Professional Regulation	3,735,750
Duplicate or Corrected Driver's License or Permit Fee	Secretary of State	3,673,059
Franchise and Franchise Renewal Fees	Commerce Commission	3,629,493
Original Drivers License Instruction Permit Fee	Secretary of State	3,602,600
Drug Treatment Fund	Treasurer	3,461,503
Service Fees	Illinois Housing Development Authority	3,430,409
Athletic Fee	Southern Illinois University	3,416,666
Barber, Cosmetology, Esthetician, and Nail Technician Related Fees	Professional Regulation	3,323,559
Applicator Lic., Economic Poison Prod. Reg., Restricted Use Lic., Penalties	Agriculture	3,318,925
Administration Fee	Illinois Finance Authority	3,240,572
Slip Rental	Natural Resources	3,190,068
Examination Fees - EDP	Office of Banks and Real Estate	3,170,541
Member Maintenance Fee - Manteno	Veterans' Affairs	3,069,146
Personalized Plate Fee-GRF	Secretary of State	3,050,286
Radioactive Material License Fees	Illinois Emergency Management Agency	3,042,140
State Surplus Property Collections From Non-State Entities	Central Management Services	3,016,280
Early Intervention Family Fee	Human Services	2,990,370
Standard Identification Original or Duplicate Card Fee	Secretary of State	2,982,996
Board-A La Carte	Western Illinois University	2,955,471

APPENDIX B

FEES WITH RECEIPTS OF \$1 MILLION OR OVER

Fee Name	Agency Name	Receipts
Subtitle D Management Fee	Environmental Protection Agency	2,825,491
Mandatory Insurance	Secretary of State	2,755,700
Student Recreation Fee	Southern Illinois University	2,658,222
Tuition (Quad Cities)	Western Illinois University	2,608,591
Aviation Course Charges	University of Illinois	2,600,000
Appraisal Fees	Office of Banks and Real Estate	2,590,576
Revocation Fee GRF	Secretary of State	2,589,306
Coin-Operated Amusement Device License Fee	Revenue	2,571,213
Expedited Services Fee for LLC	Secretary of State	2,534,945
Sportsmen Combination Hunting and Fishing License	Natural Resources	2,502,785
Board-A La Carte Plus II	Western Illinois University	2,499,196
Application and Other Fees	Illinois Student Assistance Commission	2,470,102
Law Enforcement Agencies Data System (LEADS) Maintenance Fund	Treasurer	2,406,202
Tuition (Extension)	Western Illinois University	2,393,444
Examination Fees - International	Office of Banks and Real Estate	2,391,814
Misc Rental Fees	Natural Resources	2,337,432
Revocation Reinstatement Fee	Secretary of State	2,299,440
Parking Permits, Fines, Lot Usage, Event Parking	Illinois State University	2,282,593
Student Center Fee	Southern Illinois University	2,279,541
Boiler or Pressure Vessel Inspection Certificate Fee	State Fire Marshal	2,265,165
Recreational Trailer (RT) Registration/Renewal	Secretary of State	2,239,217
Corporate Fiduciary Regulatory Fee	Office of Banks and Real Estate	2,230,544
Annual Testing Fees for Analytical Services	Environmental Protection Agency	2,224,095
Concessions	Illinois State Toll Highway Authority	2,214,602
Child Health Insurance	Public Aid	2,165,829
Air Pollution Operating Permit Fee	Environmental Protection Agency	2,142,673
Financing Statement Filing Fee - Uniform Commercial Code	Secretary of State	2,113,060
Parking Fees and Fines	Northern Illinois University	2,106,274
Motor Vehicle Registration List Fee	Secretary of State	2,104,596
Revenue Bond Fee	Southern Illinois University	2,055,298
Fines, Penalties and Interest	Insurance	2,041,344
Air Construction Permit Fee	Environmental Protection Agency	2,025,030
One-Trip Fee	Secretary of State	2,015,032
Illinois Century Network Bandwidth Fee	Board of Higher Education	1,968,160
Fees for Laboratory Tests	Public Health	1,950,341
Death Certificate Surcharge	Public Health	1,921,290
Special Hauling Vehicle Permit Fee	Secretary of State	1,913,625
Residence Hall Fees	Chicago State University	1,889,484
Textbook Rental Fee	Southern Illinois University	1,876,807
Student Welfare and Activity Fee	Southern Illinois University	1,865,435
University Student Union Fee	Chicago State University	1,856,567
Long Term Care License Application Fee	Public Health	1,802,404
Application for Reinstatement Filing Fee	Secretary of State	1,793,200

APPENDIX B

FEES WITH RECEIPTS OF \$1 MILLION OR OVER

Fee Name	Agency Name	Receipts
Lead Poisoning Test Billed to Public Aid	Public Health	1,787,828
Health Care Facility Certificate of Need/Permit Application	Public Health	1,777,576
Drycleaning Facility License Fee	Revenue	1,692,710
Hazardous Waste Fee	Environmental Protection Agency	1,654,380
Security Authorization	Commerce Commission	1,609,611
Commuter Center Fee	Northeastern Illinois University	1,588,504
Radiation Machine Inspection and Registration	Illinois Emergency Management Agency	1,585,134
Vital Records Registry	Public Health	1,579,168
Tow Truck Registration	Secretary of State	1,561,221
Monthly Aid & Attendance - Quincy	Veterans' Affairs	1,533,461
State Habitat Stamp	Natural Resources	1,526,612
Securities Dealer Re-Registration Fee	Secretary of State	1,524,000
Environmental Plate Initial Registration Fee	Secretary of State	1,508,874
Physician, Surgeon Chiropractor Associated Fees	Professional Regulation	1,500,585
Federally Covered Investment Advisor Representative Renewal	Secretary of State	1,487,400
Penalty Filing Fee	Secretary of State	1,472,689
Title Insurance Company Agent Registration Fee	Financial Institutions	1,459,315
Damage Claims	Illinois State Toll Highway Authority	1,438,147
Athletic Fee	Southern Illinois University	1,435,531
Maintenance Payments from Incarcerated Persons	Corrections	1,421,955
Taxi, Livery, Ambulance, Mediar, Funeral Home Registration Fee	Secretary of State	1,419,432
Sewer Construction Permit Application Fee	Environmental Protection Agency	1,387,551
Replacement Registration Sticker Fee	Secretary of State	1,386,949
Professional Engineering Associated Fees	Professional Regulation	1,351,425
Parking Permit Fee	Northeastern Illinois University	1,348,808
Student Fitness Center Fee	Southern Illinois University	1,317,914
Nursing Homes Civil Money Penalties	Public Health	1,292,524
Firearm Owner's Identification Card	State Police	1,278,223
Miscellaneous Road Collections	Secretary of State	1,277,745
Vanity Motor Vehicle License Plate Fee (1st Issuance)	Secretary of State	1,263,902
Public Service Activities	Eastern Illinois University	1,263,724
State Offender DNA Identification System Fund	State Police	1,261,535
Pension Annual Statement Filing Fee	Insurance	1,246,928
Articles of Amendment Filing Fee	Secretary of State	1,244,357
Tax Credit Reservation Fee	Illinois Housing Development Authority	1,231,649
Private Detective, Alarm and Security Related Fees	Professional Regulation	1,230,310
Campus Recreation Fees	Illinois State University	1,224,941
Potentially Infectious Med. Waste Transporter Fee	Environmental Protection Agency	1,210,890
Rental of Right-of-Way	Transportation	1,207,042
Copy Fee for Any Paper Related to a Corporation	Secretary of State	1,205,778
SIUC Mass Transit Fee	Southern Illinois University	1,186,060
Savings and Loan Supervisory Fee	Office of Banks and Real Estate	1,184,605
Member Maintenance Fee - LaSalle	Veterans' Affairs	1,182,156

APPENDIX B

FEES WITH RECEIPTS OF \$1 MILLION OR OVER

Fee Name	Agency Name	Receipts
Lobbyist Registration Fee	Secretary of State	1,181,360
Plan Review Fee	Public Health	1,177,402
Teacher Certificate Fee	State Board of Education	1,171,350
Application for Admission for Filing Fee	Secretary of State	1,156,750
Dealers, Manufacturers, and Transporters Duplicate Plate	Secretary of State	1,150,672
Second Injury Fund	Industrial Commission	1,145,067
Safe Driver Renewal	Secretary of State	1,101,820
Mandatory Arbitration Finding Rejection Fee	Supreme Court	1,100,905
Plumbers Licensing Program	Public Health	1,092,592
Transponder Fees	Illinois State Toll Highway Authority	1,085,858
Food Service Sanitation Manager Certificate	Public Health	1,075,164
Concession Revenue	Natural Resources	1,058,905
2nd Statutory Summary Suspension Fee	Secretary of State	1,044,740
Executive M.B.A. Course	Northern Illinois University	1,040,173
Uniform Hazardous Waste Manifest Fee	Environmental Protection Agency	1,028,814
Driver's License Fee Senior	Secretary of State	1,027,358
ATV Title Fund	Secretary of State	1,013,690
Annual Fee	Illinois Finance Authority	1,004,030

APPENDIX C FEE REVENUE BY AGENCY

Agency Name	Fiscal Year	Number of Fees	Receipts
<i>Legislative</i>			
<i>General Assembly</i>	2004	10	135,504
	2003	12	179,182
<i>Auditor General</i>	2004	1	0
	2003	1	0
<i>Intergovernmental Cooperation, Commission on*</i>	2004	1	0
	2003	1	0
<i>Legislative Information System</i>	2004	5	400
	2003	5	400
<i>Legislative Reference Bureau</i>	2004	3	9,510
	2003	3	10,785
<i>Administrative Rules, Joint Committee on</i>	2004	2	42,354
	2003	2	41,725
	Total 2004	21	\$187,768
	Total 2003	24	\$232,092
<i>Judicial</i>			
<i>Supreme Court</i>	2004	45	6,472,896
	2003	45	6,776,761
<i>State's Attorney Appellate Prosecutor</i>	2004	3	85,036
	2003	3	54,597
	Total 2004	48	\$6,557,932
	Total 2003	48	\$6,831,358
<i>Constitutional</i>			
<i>Governor</i>	2004	1	84,689
	2003	1	92,219
<i>Lieutenant Governor</i>	2004	1	0
	2003	1	0
<i>Attorney General</i>	2004	3	1,250,166
	2003	3	1,024,538
<i>Secretary of State</i>	2004	434	1,749,074,477
	2003	434	1,580,911,087
<i>Comptroller</i>	2004	22	253,832
	2003	22	449,320
<i>Treasurer</i>	2004	14	46,862,631
	2003	13	45,660,691
	Total 2004	475	\$1,797,525,795
	Total 2003	474	\$1,628,137,855

APPENDIX C FEE REVENUE BY AGENCY

Agency Name	Fiscal Year	Number of Fees	Receipts
<i>Departments</i>			
<i>Aging</i>	2004	2	930
	2003	2	1,667
<i>Agriculture</i>	2004	34	17,710,793
	2003	35	13,511,142
<i>Central Management Services</i>	2004	9	82,387,570
	2003	8	89,609,060
<i>Children and Family Services</i>	2004	3	871
	2003	3	2,069
<i>Commerce and Economic Opportunity</i>	2004	7	162,908
	2003	4	22,914
<i>Natural Resources</i>	2004	31	49,099,034
	2003	31	43,092,831
<i>Corrections</i>	2004	5	1,910,260
	2003	4	1,723,125
<i>Employment Security</i>	2004	15	4,600,781
	2003	14	4,796,248
<i>Financial Institutions</i>	2004	79	13,589,289
	2003	76	10,222,692
<i>Human Rights</i>	2004	1	15
	2003	1	420
<i>Human Services</i>	2004	18	26,800,162
	2003	18	33,613,657
<i>Insurance</i>	2004	5	81,556,761
	2003	4	39,995,282
<i>Labor</i>	2004	16	700,477
	2003	17	651,651
<i>Lottery*</i>	2003	4	12,424
	2004	1	270,812
<i>Military Affairs</i>	2003	1	131,719
	2004	1	270,812
<i>Nuclear Safety*</i>	2003	19	25,403,768

APPENDIX C FEE REVENUE BY AGENCY

Agency Name	Fiscal Year	Number of Fees	Receipts
<i>Departments (concluded)</i>			
<i>Professional Regulation</i>			
	2004	47	28,104,420
	2003	47	22,434,625
<i>Public Aid</i>			
	2004	8	904,156,069
	2003	8	820,553,740
<i>Public Health</i>			
	2004	61	28,129,370
	2003	62	24,165,200
<i>Revenue</i>			
	2004	47	112,454,483
	2003	38	95,563,105
<i>State Police</i>			
	2004	9	9,467,212
	2003	9	8,144,472
<i>Transportation</i>			
	2004	37	17,267,154
	2003	37	17,290,683
<i>Veterans' Affairs</i>			
	2004	19	13,130,935
	2003	17	13,564,085
	Total 2004	454	\$1,391,500,306
	Total 2003	459	\$1,264,506,579
<i>Other Agencies</i>			
<i>Arts Council</i>			
	2004	1	1,375
	2003	1	875
<i>Office of Banks and Real Estate</i>			
	2004	27	42,872,046
	2003	25	30,919,687
<i>Capital Development Board</i>			
	2004	3	5,246,250
	2003	3	8,598,683
<i>Civil Service Commission</i>			
	2004	1	0
	2003	1	112
<i>Commerce Commission</i>			
	2004	6	6,794,446
	2003	6	7,494,914
<i>Drycleaner Environmental Response Trust Fund Council</i>			
	2004	2	1,083,123
	2003	2	585,457
<i>Court of Claims</i>			
	2004	2	8,341
	2003	2	10,120
<i>Environmental Protection Agency</i>			
	2004	31	89,351,667
	2003	22	36,485,588

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>	2004	2	128,490
	2003	2	116,890
<i>Illinois Farm Development Authority*</i>	2003	5	422,080
	<i>Illinois Health Facility Authority*</i>	2003	2
<i>Historic Preservation</i>		2004	9
	2003	9	409,490
<i>Human Rights, Commission on</i>	2004	2	0
	2003	2	17
<i>Illinois Criminal Justice Information Authority</i>	2004	1	6,497,668
	2003	1	5,974,212
<i>Illinois Educational Labor Relations Board</i>	2004	1	170
	2003	1	208
<i>Illinois Educational Facilities Authority*</i>	2003	5	366,950
	<i>Illinois Development Finance Authority*</i>	2003	30
<i>Illinois Housing Development Authority</i>		2004	16
	2003	16	11,201,511
<i>Illinois State Board of Investments</i>	2004	1	54
	2003	1	54
<i>Illinois Rural Bond Bank*</i>	2003	3	36,555
	<i>Illinois State Toll Highway Authority</i>	2004	14
2003		14	403,218,628
<i>Illinois Violence Prevention Authority</i>	2004	1	0
	2003	1	0
<i>Illinois Finance Authority**</i>	2004	9	5,960,092
	<i>Industrial Commission</i>	2004	5
2003		4	10,093,536
<i>Liquor Control Commission*</i>	2003	1	4,237,968

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>	2004	1	21,098
	2003	1	3,949
<i>Pollution Control Board*</i>	2003	4	14,547
	2004	1	0
<i>Prisoner Review Board</i>	2003	1	0
	2004	1	0
<i>Racing Board*</i>	2003	4	488,889
	2004	3	6,083
<i>Property Tax Appeal Board</i>	2003	3	9,320
	2004	1	10,000
<i>Quad Cities Regional Economic Development Authority</i>	2003	1	10,000
	2004	8	128,672
<i>Southwestern Illinois Development Authority</i>	2003	8	194,431
	2004	28	2,189,372
<i>State Board of Education</i>	2003	28	2,918,499
	2004	2	65,719
<i>State Board of Elections</i>	2003	2	56,914
	2004	19	24,406,591
<i>Illinois Emergency Management Agency</i>	2003	1	210
	2004	2	5,795
<i>State Employees Retirement System</i>	2003	2	8,407
	2004	1	2,386
<i>Illinois Labor Relations Board</i>	2003	1	1,324
	2004	22	3,616,465
<i>State Fire Marshal</i>	2003	22	2,617,110
	2004	2	4,924
<i>Teachers' Retirement System</i>	2003	2	6,014
	2004	1	110,000
<i>Upper Illinois River Valley Development Authority</i>	2003	1	219,886
	2004	1	14,000
<i>Will Kankakee Regional Development Authority</i>	2003	1	29,000
	2004	1	14,000
		Total 2004	\$651,893,889
		Total 2003	\$529,865,139

APPENDIX C FEE REVENUE BY AGENCY

Agency Name	Fiscal Year	Number of Fees	Receipts
<i>Higher Education</i>			
<i>Board of Higher Education</i>			
	2004	16	2,354,491
	2003	15	1,950,574
<i>Chicago State University</i>			
	2004	13	25,025,743
	2003	13	21,418,472
<i>Eastern Illinois University</i>			
	2004	11	85,635,284
	2003	11	76,593,529
<i>Governors State University</i>			
	2004	14	16,188,331
	2003	13	14,046,923
<i>Northeastern Illinois University</i>			
	2004	34	36,124,873
	2003	34	32,117,450
<i>Western Illinois University</i>			
	2004	21	78,539,988
	2003	21	71,980,117
<i>Illinois State University</i>			
	2004	11	127,451,316
	2003	11	123,300,035
<i>Northern Illinois University</i>			
	2004	12	150,730,873
	2003	12	134,528,233
<i>Southern Illinois University</i>			
	2004	91	195,778,195
	2003	85	177,098,420
<i>University of Illinois</i>			
	2004	9	485,453,829
	2003	13	424,607,198
<i>Illinois Student Assistance Commission</i>			
	2004	3	2,470,102
	2003	3	2,561,943
<i>Illinois Mathematics and Science Academy</i>			
	2004	1	916,222
	2003	1	918,243
<i>Universities Retirement System</i>			
	2004	3	7,320
	2003	3	7,403
	Total 2004	239	\$1,206,676,567
	Total 2003	235	\$1,081,128,540
	Grand Total 2004	1,463	\$5,054,342,257
	Grand Total 2003	1,481	\$4,510,701,563

* Agency eliminated through merger in fiscal year 2004.

** Combines the Farm Development, Health Facilities, Educational Facilities, Development Finance Authorities, and the Rural Bond Bank.

APPENDIX D FEE REVENUE BY FUND

Fund	Fiscal Year 2003 Receipts	Fiscal Year 2004 Receipts
County Provider Trust Fund	\$736,703,559	\$827,026,624
Road Fund	887,481,830	811,794,593
University of Illinois - Locally Held	424,607,198	485,453,829
State Construction Account Fund	405,185,895	467,275,531
Illinois State Toll Highway Revenue Fund	403,218,628	428,983,620
General Revenue Fund	227,954,617	408,887,591
Southern Illinois University - Locally Held	177,098,420	195,778,195
Northern Illinois University - Locally Held	134,528,233	150,730,873
Illinois State University - Locally Held	123,300,035	127,451,316
Eastern Illinois University - Locally Held	76,593,529	85,635,284
Western Illinois University - Locally Held	71,980,117	78,539,988
Local Government Health Insurance Reserve Fund	83,172,999	73,896,436
Long Term Care Provider Fund	62,285,191	54,075,476
Underground Storage Tank Fund	51,945,500	53,180,773
Industrial Commission Operations Fund	...	42,578,951
Northeastern Illinois University - Locally Held	32,117,450	36,124,873
Wildlife and Fish Fund	26,872,332	30,780,272
Illinois Clean Water Fund	...	26,841,884
Personal Property Tax Replacement Fund	31,881,195	26,620,343
Insurance Financial Regulation Fund	23,907,227	26,504,361
Bank and Trust Company Fund	20,326,372	25,172,770
Solid Waste Management Fund	13,504,340	25,094,132
Chicago State University - Locally Held	21,418,472	25,025,743
Mental Health Fund	30,896,133	23,665,572
Secretary of State Special Services Fund	22,143,800	21,438,961
Insurance Producer Administration Fund	14,157,133	21,004,154
Care Provider Fund for Persons with Developmental Disability	18,987,695	19,998,270
Clean Air Act (CAA) Permit Fund	10,459,242	18,860,039
Drivers Education Fund	17,869,302	18,350,135
Securities Audit and Enforcement Fund	7,500,076	18,310,426
Nuclear Safety Emergency Preparedness Fund	18,948,274	18,226,056
Governors State University - Locally Held	14,046,923	16,188,331
Traffic and Criminal Conviction Surcharge Fund	14,053,571	14,865,369
Used Tire Management Fund	6,097,773	14,326,010
Motor Vehicle License Plate Fund	12,096,176	12,340,672
IHDA Administrative Fund	11,201,511	11,718,885
Environmental Protection Permit and Inspection Fund	4,301,631	10,896,224
Trauma Center Fund	9,714,868	10,441,562
Nursing Dedicated and Professional Fund	1,856,946	9,489,479
General Professions Dedicated Fund	8,820,204	9,389,456
Rate Adjustment Fund	8,700,393	8,844,234
Metabolic Screening and Treatment Fund	6,321,705	8,790,063
Violent Crime Victims Assistance Fund	8,296,741	8,536,238
Financial Institution Fund	6,349,706	8,534,462
Savings and Residential Finance Regulatory Fund	4,888,742	7,533,295
State Parks Fund	7,064,417	7,338,970
Quincy Veterans Home Fund	7,229,557	7,001,630

APPENDIX D FEE REVENUE BY FUND

Fund	Fiscal Year 2003 Receipts	Fiscal Year 2004 Receipts
Motor Vehicle Theft Prevention Trust Fund	5,974,212	6,497,668
Real Estate License Administration Fund	4,598,785	6,475,586
Park and Conservation Fund	6,048,088	6,170,338
Dram Shop Fund	4,234,812	5,868,175
Radiation Protection Fund	5,950,580	5,745,256
State Police Services Fund	5,408,092	5,656,834
Mandatory Arbitration Fund	5,712,054	5,383,044
IFA Operating Fund	...	5,357,417
Capital Development Board Revolving Fund	8,598,683	5,246,250
Transportation Regulatory Fund	5,273,517	5,168,882
Credit Union Fund	3,872,986	5,054,827
Department of Business Services Special Operations Fund	2,881,584	5,042,161
Illinois State Fair Fund	4,259,850	4,923,441
State Boating Act Fund	3,076,594	4,654,444
Communications Revolving Fund	4,001,780	4,542,933
Unemployment Compensation Trust Fund	4,590,285	4,417,132
Manteno Veterans Home Fund	4,170,320	4,000,183
Weights and Measures Fund	2,539,159	3,917,866
Illinois State Pharmacy Disciplinary Fund	1,389,095	3,796,713
Cycle Rider Safety Training Fund	3,552,597	3,788,804
Drug Treatment Fund	3,527,348	3,461,503
Illinois Beach Marina Fund	3,344,638	3,190,068
Pesticide Control Fund	2,261,200	3,091,278
State Surplus Property Revolving Fund	1,887,103	3,018,560
Early Intervention Services Revolving Fund	2,548,280	2,990,370
Corporate Franchise Tax Refund Fund	2,566,934	2,833,767
Subtitle D Management Fund	1,701,345	2,825,491
Drycleaner Environmental Response Trust Fund	1,466,166	2,708,125
Fire Prevention Fund	2,494,610	2,634,407
Appraisal Administration Fund	422,573	2,590,576
Securities Investors Education Fund	2,168,439	2,471,152
Illinois Prepaid Tuition Trust Fund	2,561,933	2,470,102
LEADS Maintenance Fund	2,610,076	2,406,202
Motor Carrier Safety Inspection Fund	2,238,400	2,366,120
Community Water Supply Laboratory Fund	3,864,295	2,224,095
Secretary of State Special License Plate Fund	688,738	2,146,420
Lead Poisoning, Screening, Prevention and Abatement Fund	2,311,229	2,134,792
BHE State Projects Fund	...	2,071,947
Drunk and Drugged Driving Prevention Fund	2,101,530	2,002,810
Public Health Laboratory Services Revolving Fund	1,918,813	2,000,415
Department of Corrections Reimbursement Fund	1,723,125	1,910,260
Death Certificate Surcharge Fund	1,826,364	1,905,232
Illinois Health Facilities Planning Fund	1,533,608	1,777,576
Illinois State Medical Disciplinary Fund	4,502,360	1,627,247
Public Utility Fund	2,221,397	1,625,564
Design Professionals Administration and Investigation Fund	1,750,208	1,575,144
Plumbing Licensure and Program Fund	1,575,160	1,552,492

APPENDIX D FEE REVENUE BY FUND

Fund	Fiscal Year 2003 Receipts	Fiscal Year 2004 Receipts
Secretary of State DUI Administration Fund	1,760,921	1,549,360
Hazardous Waste Fund	1,470,703	1,488,942
Health Facility Plan Review Fund	1,809,181	1,475,565
LaSalle Veterans Home Fund	1,441,349	1,365,844
Teacher Certificate Fee Revolving Fund	1,341,778	1,313,912
Agricultural Premium Fund	1,127,277	1,312,129
State Offender DNA Identification System Fund	467,796	1,261,535
Public Pension Regulation Fund	452,265	1,246,928
Illinois Habitat Fund	1,066,558	1,231,429
Food and Drug Safety Fund	1,066,528	1,181,637
Second Injury Fund	1,028,513	1,145,067
Feed Control Fund	747,840	949,285
Optometric Licensing and Disciplinary Committee Fund	123,916	937,062
Illinois Charity Bureau Fund	737,220	927,765
Registered CPA Administration and Disciplinary Fund	201,868	920,759
Illinois Forestry Development Fund	883,739	898,341
State Gaming Fund	1,010,421	841,739
Air Transportation Revolving Fund	712,644	796,917
Long Term Care Monitor/Receiver Fund	382,721	794,106
Illinois Department of Agriculture Laboratory Services Revolving Fund	653,433	778,021
Anna Veterans Home Fund	722,859	763,211
CDLIS/AAMVA Net Trust Fund	671,520	709,836
State Garage Revolving Fund	477,314	646,962
Public Health Services Fund	1,090,507	646,262
Innovations in Long-term Care Quality Demonstration Grants Fund	...	646,262
Violence Prevention Fund	722,575	636,425
Common School Fund	708,721	636,136
State Migratory Waterfowl Stamp Fund	602,927	629,761
Auction Regulation Administration Fund	40,500	626,440
Alternate Fuels Fund	631,920	626,220
Illinois Rural Bond Bank General Operating Fund	36,555	602,675
Illinois Mathematics and Science Academy Income Fund	642,520	602,456
State Crime Laboratory Fund	502,334	583,951
Lobbyist Registration Administration Fund	234,950	577,250
Off-Highway Vehicle Trails Fund	533,035	572,647
Provider Inquiry Trust	684,502	560,234
Illinois School Asbestos Abatement Fund	637,729	558,522
Underground Resources Conservation Enforcement Fund	552,884	558,411
State Police DUI Fund	400,790	478,623
Fertilizer Control Fund	439,260	466,870
Environmental Laboratory Certification Fund	500,400	463,400
Home Inspector Administration Fund	513,675	461,099
State Pheasant Fund	382,832	459,547
Illinois Historic Sites Fund	409,490	445,869
Domestic Violence Shelter and Service Fund	529,324	438,891
Radioactive Waste Facility Development and Operation Fund	482,000	434,433
SBE GED Testing Fund	482,612	426,702

APPENDIX D FEE REVENUE BY FUND

Fund	Fiscal Year 2003 Receipts	Fiscal Year 2004 Receipts
Plugging and Restoration Fund	429,823	425,015
Lawyers' Assistance Program Fund	403,354	413,191
Hazardous Waste Research Fund	411,517	408,406
Self-Insurers Administration Fund	353,500	401,000
Registered Limited Liability Partnership Fund	156,900	381,119
Agricultural Master Fund	346,224	365,626
Tanning Facility Permit Fund	322,575	334,450
Medicaid Buy-In Program Revolving Fund	188,721	319,238
Illinois Mathematics and Science Academy - Locally Held	275,723	313,766
Illinois Fire Fighters' Memorial Fund	278,307	304,545
Marriage Divisions Fund	307,005	302,162
Illinois Gaming Law Enforcement Fund	355,050	297,100
Aeronautics Fund	25,274	295,815
Illinois Century Network (ICN) Special Purposes Fund	1,950,574	282,544
Illinois State Dental Disciplinary Fund	3,025,526	277,165
Armory Rental Fund	131,719	270,812
Aggregate Operations Regulatory Fund	245,775	268,775
Motor Vehicle Review Board Fund	249,175	261,585
Firearm Owner's Notification Fund	233,511	255,554
Salmon Fund	209,711	252,396
Motor Fuel Tax - State Fund	884,778	233,975
Facility Licensing Fund	98,325	230,660
Senior Citizen and Disabled Persons Prescription Drug Discount Fund	...	218,872
Vehicle Inspection Fund	258,760	214,760
State College and University Trust Fund	205,225	206,700
Natural Resources Information Fund	210,606	188,958
Coal Mining Regulatory Fund	210,629	187,921
Title III Social Security and Employment Service Fund	205,963	183,649
Comptroller's Administrative Fund	270,490	162,761
Federal Workforce Training Fund	...	141,323
General Assembly Operations Revolving Fund	179,182	135,504
EMS Assistance Fund	138,047	131,582
SBE Teacher Certificate Institute Fund	717,842	131,580
SIDA Operating Fund	194,431	128,672
Guardianship and Advocacy Fund	116,890	128,490
Racing Board Fingerprint License Fund	118,582	117,462
Spinal Cord Injury Paralysis Cure Research Trust Fund	81,313	115,227
General Assembly Computer Equipment Revolving Fund	136,230	113,890
Regulatory Fund	...	111,775
Public Health State Projects Fund	110,869	110,437
Operating Fund - Upper River Valley Development Authority	219,886	110,000
School Technology Revolving Fund	91,228	102,670
Fish and Wildlife Endowment Fund	77,165	101,340
Explosives Regulatory Fund	110,837	99,275
Snowmobile Trail Establishment Fund	102,447	97,755
Organ Donor Awareness Fund	66,313	92,372
State Furbearer Fund	76,566	91,911

APPENDIX D FEE REVENUE BY FUND

Fund	Fiscal Year 2003 Receipts	Fiscal Year 2004 Receipts
Mammogram Fund	78,822	89,999
Cemetery Consumer Protection Fund	72,870	89,321
Continuing Legal Education Trust Fund	54,597	85,036
Illinois Executive Mansion Trust Fund	92,219	84,689
Public Health Water Permit Fund	87,225	80,945
Hearing Instrument Dispenser Examining and Disciplinary Fund	70,695	72,904
Tax Compliance and Administration Fund	36,696	67,708
Special Events Revolving Fund	69,345	61,375
Assisted Living and Shared Housing Regulatory Fund	51,340	58,185
State Board of Education Fund	97,318	55,062
Special Revenue Fund	59,445	50,969
University Grant Fund	51,625	50,850
Illinois State Podiatric Disciplinary Fund	475,571	50,553
Master Mason Fund	41,796	42,489
September 11th Fund	...	38,425
Regulatory Evaluation and Basic Enforcement Fund	55,900	37,400
Child Labor Enforcement Fund	77,227	36,330
Pet Overpopulation Control Fund	23,325	29,025
Police Memorial Committee Fund	13,070	29,009
Secretary of State Police DUI Fund	...	26,034
Wildlife Prairie Park Fund	23,250	22,425
Police Training Board Services Fund	3,949	21,098
Livestock Management Facilities Fund	26,490	20,320
State Lottery Fund	12,424	20,048
Sex Offender Management Board Fund	...	20,024
Sexual Assault Services Fund	20,578	16,804
Illinois Route 66 Heritage Project Fund	...	16,150
Pollution Control Board Fund	14,547	15,869
Will-Kankakee RDA Operating Fund	29,000	14,000
Hazardous Waste Occupational Licensing Fund	10,900	13,150
Domestic Violence Abuser Services Fund	9,019	12,876
Pawnbroker Regulation Fund	129,040	12,280
Small Business Environmental Assistance Fund	11,025	11,975
Transcript Deposit Fund	11,130	11,410
Park District Youth Program Fund	3,375	11,100
Operating Fund - Quad Cities Regional Econ. Dev. Authority	10,000	10,000
Private Business and Vocational Schools Fund	172,925	9,450
Economic Research and Information Fund	11,539	8,810
General Obligation B.R. & I. Fund	27,600	8,704
Public Aid Recoveries Trust Fund	12,342	8,263
Illinois and Michigan Canal Fund	7,675	7,800
Sex Offender Registration Fund	10,263	7,700
State University Retirement Fund	7,403	7,320
Illinois Future Teacher Corps Scholarship Fund	...	7,002
State Employees Retirement System Fund	8,407	5,795
Teachers Retirement System Fund	6,014	4,924
Marine Corps Scholarship Fund	...	4,373

APPENDIX D FEE REVENUE BY FUND

Fund	Fiscal Year 2003 Receipts	Fiscal Year 2004 Receipts
Industrial Hygiene Regulatory and Enforcement Fund	2,455	4,150
Statistical Services Revolving Fund	519	2,432
State Parking Facility Maintenance Fund	6,900	2,176
Child Support Administrative Fund	77,521	2,135
Family Responsibility Fund	1,530	1,710
SBE School Bus Driver Permit Fund	14,796	1,496
Arts Council Restricted Funds	875	1,375
State Library Fund	...	1,243
Alternative Compliance Market Account Fund	...	1,125
Federal Industrial Services Fund	350	800
Motor Fuel and Petroleum Standards Fund	1,840	700
Illinois State Board of Investments Fund	54	54
Toxic Pollution Prevention Fund	16,150	40
Library Trust Fund	5,619,350	...
IDFA General Operating Fund	1,700,542	...
Operating Fund - Health Facility Authority	1,298,504	...
Operating Fund - Farm Development Authority	422,080	...
IEFA General Fund	366,950	...
Industrial Revenue Bond Insurance Fund	113,858	...
Indoor Radon Mitigation Fund	21,450	...
Secretary of State Interagency Grant Fund	9,894	...
SBA Micro Loan Relending Fund	200	...
Statewide Economic Development Fund	122	...
DCFS Training Fund	55	...
Illinois Student Assistance Commission Higher EdNet Fund	10	...
Total Receipts	\$4,510,701,563	\$5,054,342,257

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.