

Final FY 2024 DHEC Fees and Fines Report

Subfund	Subfund Title	Enabling Statute or Proviso	Fee/Fine Title	Program or Activity Supported by Revenue	Fee/Fine Description	Purpose Expended	Amount Collected	Transferred to Another Entity?
2837	General Fund	Section 44-7-150 (5); SC Reg: 61-15 Sections 301,303,309 44-7-180; 44-7-180; Section 44-7-200	Certificate of Need Fees	General Fund	Fees are collected for processing/filing Certificate of Need (CON) applications and issuing CONs	Deposited to the General Fund	181,357	Yes
2837	General Fund	Section 48-39-170(D)	Coastal Zone Management Plan Penalty	General Fund	Civil penalties for violation of Chapter 39 Coastal and Westlands	Deposited to the General Fund	8,000	Yes
2837	General Fund	Sec. 44-56-170; 48-2-10	Environmental Fees	General Fund	See attachment 1 Regulation 61-30 for Details	Deposited to the General Fund	38,300	Yes
2837	General Fund	Sec. 44-56-170	Hazardous Waste Incineration Fees	General Fund	\$10/ton per ton of Hazardous Waste Incinerated. 1/2 fee remitted to County and 1/2 remitted to General Fund. See Attachment 1	Deposited to the General Fund	732,172	Yes
2837	General Fund	Sec. 44-56-170	Hazardous Waste Violation Penalty	General Fund	See Attachment 1 Regulation 61-30 for details	Deposited to the General Fund	452,721	Yes
2837	General Fund	Section 44-7-150 (5); SC Reg: 61-15 Sections 301,303,309 44-7-180; 44-7-200; Section 44-7-260; Section 44-7-270; Section 44-69-30; R61-16; R61-17; R61-103; R61-13; R61-84; R61-77; R61-91	Health Regulation License/Inspection Fees	General Fund	Fees are based upon facility type and the number of beds or stations. Late Fees of \$75 or 25% of the licensing fee, whichever is greater, are charged for failure to submit license applications or fees prior to the license expiration date. See Attachment 3	Deposited to the General Fund	141,441	Yes
2837	General Fund	Section 44-7-270; 44-7-320; 44-7-2460; 44-7-3460; R61-16; R61-17; Proviso 34.24	Hospital & Nursing Home Penalties	General Fund	Fees are based upon facility type and the number of beds or stations. Late Fees of \$75 or 25% of the licensing fee, whichever is greater, are charged for failure to submit license applications or fees prior to the license expiration date. See Attachment 3.	Deposited to the General Fund	47,792	Yes
2837	General Fund	Section 13-7-45(A)(1); 44-1-215; 48-2-10; Reg 61-64	Ionizing Radiation Fees	Radiological Monitoring	See Attachment 5 and Regulation 61-64 for details	Deposited to the General Fund	434,306	Yes
2837	General Fund	Section 48-20-100; Reg 89-340	Mining and Reclamation Fees	Land and Waste Management	Fees are based upon facility type as outlined in § 89-340. Mining permit application fee \$600. Mining permit conversion fee \$600. Mining permit substantial modification fee \$600. Mining permit transfer fee \$600. Certificate of Exploration fee \$300.	This is the portion of the fee distributed to General Fund in accordance with Section 48-20-240.	123,075	Yes
2837	General Fund	Section 13-7-45(A)(3); Reg 61-106	Nonionizing Radiation Fee	Radiological Monitoring	\$50 per bed or tanning device; \$50 per new facility registration	Deposited to the General Fund	49,568	Yes
2837	General Fund	All Regulations promulgated pursuant to Section 44-1-150	Penalty for Violating Department Rules	General Fund, Counties	Based on terms of Settlement	Deposited to the General Fund	518,143	Yes

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2837	General Fund	Sec. 44-56-170; 48-1-10; 48-20-220; 44-96-450; 44-93-150	Pollution Waste Fines & Penalties	General Fund	Violation of Section 48-1-10 will result in a fine of not less than five hundred dollars or more than twenty-five thousand dollars per day of such violation. Violation of 44-56-140(B), if convicted, will be fined not more than twenty-five thousand dollars per day of violation or imprisoned for not more than one year or both. Second or subsequent offenses will be fined fifty thousand dollars per day of violation or imprisonment not to exceed two years or both. Violation of Section 48-20-220 will result in a penalty of not more than \$1,000 for each offense; Violation of Section 44-96-450 upon conviction will be fined not more than ten thousand dollars per day of violation or imprisoned for not more than one year, or both. Second or subsequent offenses will be fined not to exceed twenty-five thousand dollars per day of violation or imprisonment not to exceed two years, or both; Violation of Section 44-93-140 will result in a penalty, not to exceed ten thousand dollars per day of violation. Persons willfully violating the provision, upon conviction, must be fined not more than ten thousand dollars for each day of violation or imprisonment not to exceed two years, or both.	Deposited to the General Fund	1,189,449	Yes
2837	General Fund	Section 44-55-90	Safe Drinking Water Act Fines (Court Fine)	General Fund	Violations are subject to a penalty of not more than five thousand dollars per day per violation. Persons willfully violating the Safe Drinking Water Act, upon conviction, must be fined not more than ten thousand dollars a day per violation or imprisoned	Deposited to the General Fund	45,680	Yes
3157	Environmental Protection Fees	Section 44-87-40	Asbestos Fees	Air Quality	See Attachment 4, Regulation 61-86.1, Asbestos Fees are outlined in R 61.86.1, Section III, Asbestos License Fee Schedule for details	Funds retained/used by agency for appropriate program expenditures	609,303	No
3157	Environmental Protection Fees	Section 48-2-10; Section 44-55-120; 48-55-2350 Reg 61-30; R61-105	Environmental Fees	Various Programs in Environmental Affairs, OCRM, and Health Regulation	See Attachment 1 Regulation 61-30 for details	Funds retained/used by agency for appropriate program expenditures	16,528,745	No
3157	Environmental Protection Fees	Section 48-2-10; Reg 61-30; R61-105	Infectious Waste Fees	Land and Waste Management	See Attachment 1 Regulation 61-30 for details	Funds retained/used by agency for appropriate program expenditures	385,754	No
3157	Environmental Protection Fees	Section 48-20-100; Reg 89-340	Mining and Reclamation Fees	Land and Waste Management	Land and Waste Mgt Fees are outlined in R.89-340; annual operating fee \$375 per mine; \$50 late penalty	This part retained/used by agency for appropriate program expenditures in accordance with Section 48-20-240.	148,425	No
3157	Special Funds	Section 48-2-10; Reg 61-63, Reg 61-30; 13-7-10; 13-7-45 (A)(1)	Radioactive Material License Fees	Land and Waste Mgt; Radiological Monitoring	See Attachment 1 Regulation 61-30 for details	Funds retained/used by agency for appropriate program expenditures	987,662	No

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3157	Environmental Protection Fees	Section 48-2-10; Reg 61-63, Reg 61-30; 13-7-10	Radioactive Waste Transport Permit	Land and Waste Management	See Attachment 1 Regulation 61-30 for details	Funds retained/used by agency for appropriate program expenditures	44,200	No
3157	Environmental Protection Fees	Sec. 48-43-540, Section 48-2-10; Reg 61-30	Terminal Facility Registration Certification	Environmental Health Services	See Attachment 1 Regulation 61-30 for details	Funds retained/used by agency for appropriate program expenditures	1,750	No
3158	E-Waste	SC Manufacturer Responsibility & Consumer Convenience Information Technology Equipment Collection Recovery Act	Annual Registration Fee from Electronics Manufacturers	Land and Waste Management	A manufacturer subject to the requirements of this chapter shall pay the department an annual registration fee in the amount of three thousand five hundred dollars. A representative organization shall pay the department an annual registration fee in the amount of twenty thousand dollars for the department to pay the full costs of administering and enforcing the provisions of this chapter relating to representative organizations.	Funds retained/used by agency for appropriate program expenditures	170,000	No
3472	Special Funds	Section 44-1-60	Appeal Filing Fee	Agencywide	A filing fee in the amount of \$100 made payable to SC DHEC must also be received by the Clerk within the time allowed for filing a request for final review.	Funds retained/used by agency for appropriate program expenditures	7,400	No
3472	Special Funds	Section 44-56-210, Sec. 48-2-10	Commercial Facility Inspection Fees	Environmental Health Services	The department shall implement a fee schedule to cover the costs of implementing this inspection program and the fees must be collected by the facilities from the hazardous waste generators utilizing these sites.	Funds retained/used by agency for appropriate program expenditures	38,261	No
3472	Special Funds	SC Code 44-53-280 (A); SC Code R 61-4-104, SC Code 44-53-310(b)	Controlled Substance Registration Fees	Drug Control	Registration or Re-registration as pharmacy or health clinic \$125; hospital or other institutional practitioner \$325; individual practitioner \$125; instructional activities \$125; manufacturer \$650; distributor \$550; to conduct chemical analysis \$125	Funds retained/used by agency for appropriate program expenditures. Fines go to the Dept. of Mental Health.	4,542,321	No
3472	Special Funds	Coastal Zone Management Act, SC Code Ann 48-39-145 and R 61-30.G(13); 48-39-170 Environmental Protection Fees	Critical Area Permit Application Fees	Oceans, and Coastal Resource Management	Minor activity \$150; \$250, Major activity \$1,000; Extensions/transfers of minor permits \$25; Extensions or transfers of major permits \$100; Amendments for minor permits which must be placed on public notice \$100; Amendments for major permits which must be placed on public notice \$1000	Funds retained/used by agency for appropriate program expenditures	196,150	No
3472	Special Funds	Section 44-1-180; R.61-37	Fee-Federal Agencies	Environmental Health Services	Training charges are based on the type and cost incurred to provide training	Funds retained/used by agency for appropriate program expenditures	73,078	No
3472	Special Funds	Section 44-7-260; Section 44-7-270; R61-16; R61-17; R61-13; R61-64;R61-90; R61-77; R61-91; R61-93; R61-97; Proviso 34.15	Health Regulation License/Inspection Fees	Health Licensing	See Attached Appendix #3	Funds retained/used by agency for appropriate program expenditures	3,654,443	No
3472	Special Funds	Proviso 34.48	Health Regulation Penalties	EMS	The Bureau of EMS shall retain up to the first \$40,000 of civil monetary penalties collected each fiscal year and these funds shall be utilized solely to carry out and enforce the provisions of regulations applicable to that bureau.	Funds retained/used by agency for appropriate program expenditures	11,000	No

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3472	Special Funds	Section 40-25-10; R61-3	Hearing Aid Dealer Permit/Hearing Aid Specialist	Health Licensing	Fees are for licensing of hearing aid dealers. Fees are paid by the hearing aid dealers. See Attachment 3	Funds retained/used by agency for appropriate program expenditures	14,697	No
3472	Special Funds	Section 44-7-260; 44-7-270;44-69-50;40-25-100(A);44-7-320; 13-7-45; 13-7-80; 13-7-85: Proviso 34.24; 34.25	Hospital & Nursing Home Penalties / Radiologic Health Penalties	Health Licensing; Health Facilities and Services Development; Radiological Health	Civil penalties may be collected when health care facilities violate regulations. Penalties are assessed based upon severity of violations, past compliance history, willfulness, and potential for or actual harm.	Funds retained/used by agency for appropriate program expenditures	95,920	No
3472	Special Funds	Section 13-7-45 (A)(1); 44-1-215; Reg 61-64; 61-65	Ionizing Radiation Fees	Radiological Monitoring	See Attachment 1 and Attachment 5	Funds retained/used by agency for appropriate program expenditures	1,429,008	No
3472	Special Funds	Section 44-1-180; 44-1-190; 44-1-200; 44-1-210 and various contracts with third party payers, private insurance companies	Laboratory Fees for Patient Services	All Health Programs	See Appendix 2 for detail of applicable items	Funds retained/used by agency for appropriate program expenditures	11,119,552	No
3472	Special Funds	Court Settlement	Litigation & Court Cost Recovery	Agency wide programs covers legal costs	Dependent upon actual cost recovered.	Funds retained/used by agency for appropriate program expenditures	9,193	No
3472	Special Funds	61-56.2. Licensing of Onsite Wastewater Systems Master Contractors	Master Contractor License	Environmental Health Services	Application fee of onsite wastewater systems master contractor license \$75; Licensing fee \$200.00; Annual Renewal \$200	Funds retained/used by agency for appropriate program expenditures	1,200	No
3472	Special Funds	Section 2-65-20	Miscellaneous Revenue	Agency wide	Fees for returned checks \$30 per	Funds retained/used by agency for appropriate program expenditures	21,004	No
3472	Special Funds	Section 13-7-45 (A)(2), (3); Reg 61-106	Nonionizing Radiation Fee	Radiological Monitoring	\$50 per bed or tanning device; \$50 per new facility registration	Funds retained/used by agency for appropriate program expenditures	30,000	No
3472	Special Funds	Section 44-1-180; 44-1-190; 44-1-200; 44-1-210 and various contracts with third party payers, private insurance companies	Patient Fees & Services	All Health Programs	See Appendix 2 for detail of applicable items	Funds retained/used by agency for appropriate program expenditures	4,278,203	No
3472	Special Funds	All Regulations promulgated pursuant to Section 44-1-150	Penalty for Violating Department Rules	Based on terms of settlement	Other penalties, cost and settlements	Based on terms of settlement	1,237	No
3472	Special Funds	Section 30-4-30	Photocopying Fee	Freedom of Information/Agency Programs	Fee Charged by the agency for the cost of photocopies	Funds retained/used by agency for appropriate program expenditures	53,802	No

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3472	Special Funds	44-55-2370 & 44-55-2380; Reg 61-30.	Pollution Control Act Fines - Rec Water	Water Management	After receiving written notice of the violation of a provision of Section 44-55-2360 is liable for a civil penalty not to exceed five hundred dollars a day for the first violation; one thousand dollars a day for the second violation; and three thousand dollars a day for the third or subsequent violations which occur during the same year. Fifty percent of the penalties collected must be retained and used in the implementation of the recreational waters program, thirty percent must be forwarded to the county in which the violations occur, and twenty percent must be forwarded to the state's general fund.	Funds retained/used by agency for appropriate program expenditures	150,110	No
3472	Special Funds	Section 48-2-10; Reg 61-44; 13-7-10	Private Well Fees	Water Management	See Attachment 1 Regulation 61-30 for details	Funds retained/used by agency for appropriate program expenditures	357,315	No
3472	Special Funds	44-32-40; 44-1-140; 40-33-30; 44-37-30; 44-37-40	Profession & Occupation Lic	Health Licensing	Professional and Occupational License Renewal Fee	Funds retained/used by agency for appropriate program expenditures	4,999	No
3472	Special Funds	Section 13-7-45; 44-1-215; 48-2-10; Reg 61-30; 61-63	Radioactive Material License Fees	Radiological Monitoring	61-63. See Attachment 1 Regulation 61-30 for details	Funds retained/used by agency for appropriate program expenditures	26,970	No
3472	Special Funds	Section 44-1-180; R.61-37	Retail Food Establishment Inspection Fee	Health Protection Programs	\$60 initial fee, then up to \$270 annually, based upon gross sales; \$25 late penalties	Funds retained/used by agency for appropriate program expenditures	4,622,675	No
3472	Special Funds	Section 44-1-180; R.61-55	Septic Tank Site Evaluation Fee	Environmental Health Services	\$150 Application fee to evaluate a site for an on-site waste disposal system	Funds retained/used by agency for appropriate program expenditures	2,457,475	No
3472	Special Funds	Section 2-65-20	Training Conference Registration Fee	Environmental Affairs	Registration fees are collected to offset the cost of training industry on new regulations	Funds retained/used by agency for appropriate program expenditures	56,373	No
3472	Special Funds	Sec. 44-2-60	Underground Storage Tank Fee	Underground Storage Tanks	\$100 per tank	Funds retained/used by agency for appropriate program expenditures	1,098,137	No
3472	Special Funds	Section 44-63-161	Vital Record Fees	Vital Records	Records Search: Birth, Death, Marriage, Divorce \$12; Each additional of same:\$3; Special Filing Fee (correction, amended, delayed): \$15; Expedited Service: \$5; Verification Service to Government Agencies: index verification: \$2; full birth verification: \$12; Late filing of Death Certificates - \$25/day for the first 5 days, \$200/day for every day thereafter.	Funds retained/used by agency for appropriate program expenditures	7,785,511	No
3472	Special Funds	CFR 246	WIC Civil Penalties	WIC	Owners or operators of establishments who do not comply may be fined	Funds used in WIC program	607	No
3678	Hazardous Waste Incineration Fee	Sec. 44-56-170	Hazardous Waste Incineration Fees	Land and Waste Management	\$10/ton per ton of Hazardous Waste Incinerated. 1/2 fee remitted to County and 1/2 remitted to General Fund. See Attachment 1	Returned to the County in which the fee is collected	431,798	Yes

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Subfund	Subfund Title	Enabling Statute or Proviso	Fee/Fine Title	Program or Activity Supported by Revenue	Fee/Fine Description	Purpose Expended	Amount Collected	Transferred to Another Entity?
3751	Dry-Cleaning Facility Restoration Trust Fund	Sec. 44-56-435 (authorizes DOR to collect fees) Sec. 44-56-440, Sec. 44-56-450, Sec. 44-56-460, Reg.61-33	Dry Cleaner Trust Fund	Land and Waste Management	Initial & annual registration fee: up to four employees - \$750; five-ten employees - \$1,500; eleven or more employees - \$2,250; 1% surcharge of gross proceeds of sales of a dry-cleaning facility is levied as an environmental surcharge; Environmental surcharge of \$10 per gallon on halogenated dry-cleaning fluid and \$2 per gallon on non-halogenated cleaners; \$0.20 per pound of nonliquid non-halogenated cleaner.	Deposited into the Trust Fund for remediation purposes	773,832	No
3764	Medicaid Asst Payments	Section 44-1-180; 44-1-190; 44-1-200; 44-1-210 and various contracts with SC Dept of Health and Human Services	Patient Fees & Services	Access to Care/Family Health Programs	Patient fees charged for clinic visits	Funds retained/used by agency for appropriate program expenditures	2,521,972	No
4545	Waste Tire Fund	Section 44-96-170	Waste Tire Trust Fund	Land and Waste Management	Wholesaler or retailer pays \$2 per tire sold to the ultimate consumer, DHEC retains 50 cents of the fee.	Funds retained/used by agency for appropriate program expenditures	2,406,953	No
4546	Petroleum Fund	Sec. 44-96-160	Petroleum Trust Fund	Land and Waste Management	Wholesaler of motor oil or lubricants pays 8 cents for every gallon of motor oil sold at wholesale.	Funds retained/used by agency for appropriate program expenditures	1,539,420	No
4641	Hazardous Waste Permitted Fund	Sec. 44-56-160	Hazardous Waste Permitted Fund	Land and Waste Management	Dependent upon actual cost recovered and settlement documents	Funds retained/used by agency for appropriate program expenditures	143,891	No
4865	Solid Waste Management Trust Fund	Sec. 44-96-180(F); Sec. 44-96-200(E)	Solid Waste Management Trust Fund	Land and Waste Management	\$2 per battery fee paid by the ultimate consumer. Any retailer, wholesaler or dealer who purchases white goods from a wholesaler pays \$2 per unit fee.	Funds retained/used by agency for appropriate program expenditures	4,781,790	No
4865	Solid Waste Management Trust Fund	Section 2-65-20	Training Conference Registration Fee	Environmental Affairs	Registration fees are collected to offset the cost of training industry on new regulations	Funds retained/used by agency for appropriate program expenditures	19,100	No
4971	Infectious Waste Contingency Fund	Sec. 44-93-170	Infectious Waste Fees	Land and Waste Management	The department shall establish an Infectious Waste Contingency Fund to ensure the availability of funds for response actions necessary at permitted infectious waste treatment facilities and necessary from accidents in the transportation of infectious waste and to defray the cost of governmental response actions associated with infectious waste. After funding of the Infectious Waste Program Fund, as provided for in Section 44-93-165, the Infectious Waste Contingency Fund must be financed by the remaining fees imposed pursuant to Section 44-93-160. The fees credited to the Infectious Waste Contingency Fund must be allocated as follows: an amount equal to two-thirds of the fees must be deposited into the fund and an amount equal to one-third of the fees must be held in a separate and distinct account within the fund for the purpose of being returned to each county in which the fee imposed by Section 44-93-160 is collected	Funds retained/used by agency for appropriate program expenditures	44,041	No

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4974	Uncontrolled Sites Fund	Sec. 44-56-160; Sec. 44-56-215; 44-56-170(D); Reg 61-79.264.78(c); Reg 61-79.265.78 ( c )	Uncontrolled Sites Hazardous Waste Contingency	Land and Waste Management	Large Quantity Generators producing more than 100 tons of Hazardous Waste per year, pay an annual fee of \$1,000 plus \$1.50 per ton for hazardous waste generated not to exceed a total of \$15,000. Large quantity generators producing less than 100 tons of hazardous waste per year, pay an annual fee of \$1,000. Small Quantity Generators are assessed an annual fee of \$500. Hazardous waste incinerators are exempt. Funds are used for response actions at uncontrolled hazardous waste sites and management of the program.\$1/ton in excess of 50 tons in storage per calendar quarter.	Funds are deposited into the Uncontrolled Sites Trust Fund and are used for response actions at uncontrolled hazardous waste sites and management of the program.	640,194	No
4977	Infectious Waste County Entitlement	Sec 44-93-170	Infectious Waste Fees	Land and Waste Management	Infectious Waste fees collected split into a separate fund for the sole purpose of being returned to the county in which the fees were imposed	Funds held and distributed to counties upon request	23,988	Yes
4984	SUPERB Fund	Sec. 44-2-40 and Sec. 44-2-60	State Underground Petroleum Environmental Response Bank (SUPERB) Fund	Underground Storage Tanks	Fee assessed at 1/2 cent per gallon entering the state for rehabilitation of releases from underground storage tanks containing petroleum or petroleum products. Tank fees of \$100 per year was increased to \$100 each calendar year beginning January 1, 2012 until the fee reaches \$500 per calendar year and remain at \$500 until \$36 million has been deposited to the Superb account from the tank fees. No portion of the increases can be used for administration of the program or for orphan sites. The fees will then revert back to \$100 per tank per year when the \$36 million has been deposited. This is the result of Bill H.3270 passed in 2010 amending the Superb Act.	Funds are deposited into the SUPERB Account and used for the cleanup of UST releases and management of the program.	20,373,598	No
4984	SUPERB Fund	Sec. 44-2-40 and Sec. 44-2-60	State Underground Petroleum Environmental Response Bank (SUPERB) Fund	Underground Storage Tanks	Fee assessed at 1/2 cent per gallon entering the state for rehabilitation of releases from underground storage tanks containing petroleum or petroleum products. Tank fees of \$100 per year was increased to \$100 each calendar year beginning January 1, 2012 until the fee reaches \$500 per calendar year and remain at \$500 until \$36 million has been deposited to the Superb account from the tank fees. No portion of the increases can be used for administration of the program or for orphan sites. The fees will then revert back to \$100 per tank per year when the \$36 million has been deposited. This is the result of Bill H.3270 passed in 2010 amending the Superb Act.	Funds are deposited into the SUPERB Account and used for the cleanup of UST releases and management of the program.	1,816	No
41G7	Expedited Review Fund	Sec. 44-1-165(D)	Air Expedited Review	Air Quality	Participation is voluntary. Minor Source construction permit: \$3,000; Synthetic Minor construction permit: \$4,000; Prevention of Significant Deterioration (PSD) not impacting a Class 1 Area: \$20,000; Prevention of Significant Deterioration (PSD) impacting a Class 1 Area: \$25,000.	Funds retained/used by agency for appropriate program expenditures	138,000	No

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41G7	Expedited Review Fund	Sec. 44-1-165(D)	Stormwater Expedited Permits	Water Management	Participation is voluntary. Payment of normal \$125 NPDES fee plus \$100 per disturbed acre (with a maximum of \$2,000). In addition, projects from 0 - 10 acres - \$5,000; 10.1 - 50 acres- \$7,500; 50.1 acres and above - \$10,000	Funds retained/used by agency for appropriate program expenditures	342,500	No
41G7	Expedited Review Fund	Sec. 44-1-165(D)	Water & Sewer Construction Permits	Water Management	Participation is voluntary. Water distribution line - \$1,000; Wastewater Line - \$1,000; Combined Water & Wastewater line - \$1,500; Water Systems with Mechanical \$2,000; Wastewater Systems with Mechanical - \$2,000	Funds retained/used by agency for appropriate program expenditures	42,700	No
41G7	Expedited Review Fund	Sec. 44-1-165(D)	Water & Wastewater Construction Permits	Water Management	Participation is voluntary. Payment of normal application fee plus expedited fee. Wastewater expedited fee - \$3,000. Combined Water & Wastewater project - \$5,000.	Funds retained/used by agency for appropriate program expenditures	71,501	No