



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR  
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GOVERNOR

LESTER L. CARLSON, JR.  
ACTING DIRECTOR

RAY TENORIO  
LIEUTENANT GOVERNOR

JAN 22 2018

Speaker Benjamin J.F. Cruz

The Honorable Benjamin J.F. Cruz  
Speaker  
I Mina'trentai Kuattro Na Liheslaturan Guáhan  
Thirty-Fourth Guam Legislature  
Guam Congress Building  
163 Chalan Santo Papa  
Hagåtña, Guam 96910

JAN 22 2018  
Time: 4:16 ( ) AM ( ) PM File No 34-1426  
Received By: Allen

Dear Speaker Cruz:

Attached is the special revenue fund tracking report for the Guam Highway Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, Tourist Attraction Fund, Healthy Futures Fund, and Customs and Quarantine Fund for Fiscal Year 2018 for the month ending December 31, 2017 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

The attached reports are in draft form for the period provided and are subject to change. Should you have any questions, please do not hesitate to contact this office.

Sincerely,

LESTER L. CARLSON, JR

**RECEIVED**  
OFFICE OF PUBLIC ACCOUNTABILITY  
BY: Guba  
DATE: 1/22/18  
TIME: 4:00  AM  PM

Certification of Information Contained in Attachment A  
  
Lester L. Carlson, Jr., Acting Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of the Vice Speaker  
Office of Public Accountability

Vice Speaker Therese M. Terlaje

JAN 22 2018  
Time: 4:12 pm  
Received by: CP

# Attachment A

**Government of Guam**  
**FY 2018 Special Revenue Fund Tracking**  
**For the month ending December 31, 2017**  
**Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13**

	Description/Fund Code							C&Q Inspections Services
	Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206 <sup>1/</sup>	Healthy Futures 602 <sup>2/</sup>			
Month								209
<b>FY 2018 (Oct 17-Sept 18)</b>								
(A) October	1,706,153	1,640,039	449,907	3,117,363	2,174,575			918,680
(B) November	1,543,989	1,551,178	211,259	2,851,304	2,127,750			1,037,098
(C) December	1,590,445	1,319,041	1,219,222	3,033,847	2,143,498			1,018,791
(D) January	1,792,448	1,612,977	2,467,259	4,187,258	1,557,869			771,182
(E) February	1,521,353	1,445,383	9,023,540	4,081,046	1,379,801			755,157
(F) March	1,677,993	1,553,492	1,160,282	4,125,409	1,335,167			770,975
(G) April	1,593,904	1,483,966	9,285,305	3,454,975	1,413,200			901,976
(H) May	1,599,501	1,589,891	2,829,268	2,805,425	1,780,245			772,672
(I) June	1,628,716	1,551,100	988,195	3,193,140	1,628,868			756,749
(J) July	1,549,668	1,597,111	715,070	2,832,838	1,516,612			3,638,974
(K) August	1,605,094	1,702,715	467,170	3,549,802	2,013,291			3,688,151
(L) September	1,822,682	1,705,659	457,595	4,743,833	5,240,847			491,220
<b>(M) Tracking FY2018</b>	<b>19,631,947</b>	<b>18,752,552</b>	<b>29,274,073</b>	<b>41,976,239</b>	<b>24,311,724</b>			<b>15,521,624</b>
<b>(N) Public Law 34-42</b>	<b>21,136,926</b>	<b>19,469,975</b>	<b>29,260,403</b>	<b>44,662,497</b>	<b>27,862,695</b>			<b>14,931,817</b>
<b>(O) Overage/(Shortage)</b>	<b>(1,504,979)</b>	<b>(717,423)</b>	<b>13,670</b>	<b>(2,686,258)</b>	<b>(3,550,971)</b>			<b>589,807</b>

Note: Data contained herein are subject to change, as additional reconciliations are performed.

<sup>1/</sup> Public Law 34-42 increased the Tourist Attraction Fund appropriations \$2.6M above the FY2018 Executive Budget request.

<sup>2/</sup> Public Law 34-42 increased the Health Futures Fund appropriations \$5.5M above the FY2018 Executive Budget request.

Government of Guam  
 Combined Comparative Statement of Revenues  
 Special Revenue Funds  
 December 31 2017 & 2016

**DRAFT**

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2017	December, 2016	Increase (Decrease)	Fiscal Year 2018	Fiscal Year 2017	Increase (Decrease)
<b>Air Pollution Control Special Fund</b>						
Emission fee - \$6 per ton per year	0	0	0	0	0	0
Penalty - excess emission / \$1 (100)	850	850	0	4,840	1,700	3,140
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 0</b>	<b>\$ 4,840</b>	<b>\$ 1,700</b>	<b>\$ 3,140</b>
<b>Banking &amp; Insurance Enforcement Fund</b>						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	13,993	40,849	(27,755)	32,582	40,948	(8,266)
Use of money and property	0	0	0	52	0	52
<b>TOTAL</b>	<b>\$ 13,993</b>	<b>\$ 40,849</b>	<b>\$ (27,755)</b>	<b>\$ 32,634</b>	<b>\$ 40,948</b>	<b>\$ (8,214)</b>
<b>Better Public Service Fund</b>						
Transfers Infrom General Fund	0	0	0	0	0	0
Transfers Infrom Highway Fund	0	0	0	0	0	0
Transfers Infrom Guam Enviro Fund	0	0	0	0	0	0
Transfers Infrom Man/Hum Svc Fund	0	0	0	0	0	0
Transfers Infrom Youth Ed/Prev Fund	0	0	0	0	0	0
Fees and fines	0	0	0	4,820	200	4,620
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,820</b>	<b>\$ 200</b>	<b>\$ 4,620</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	150	550	(400)	400	1,250	(850)
Commercial leases / license	33,788	28,105	5,683	109,126	82,653	26,474
Agriculture / residential land trust lease	0	547	(547)	0	1,271	(1,271)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL131-83)	0	0	0	0	0	0
Use of money and property	0	179	(179)	439	540	(101)
<b>TOTAL</b>	<b>\$ 33,938</b>	<b>\$ 29,381</b>	<b>\$ 4,557</b>	<b>\$ 109,965</b>	<b>\$ 85,714</b>	<b>\$ 24,251</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	116,425	(879,225)	1,016,250	319,603	202,262	117,512
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 116,425</b>	<b>\$ (879,225)</b>	<b>\$ 1,016,250</b>	<b>\$ 319,603</b>	<b>\$ 202,262</b>	<b>\$ 117,512</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	0	57	(57)
Passenger inspection fee - All	0	5	(5)	23	266	(243)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	990,000	1,194,141	(204,141)	2,902,893	3,300,929	(398,036)
Cargo inspection fee - All	27,829	23,221	4,608	69,210	68,032	1,178
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	962	0	962	2,369	7,137	(4,768)
Use of money and property	0	51	(51)	74	139	(64)
<b>TOTAL</b>	<b>\$ 1,018,791</b>	<b>\$ 1,217,418</b>	<b>\$ (198,627)</b>	<b>\$ 2,974,966</b>	<b>\$ 3,378,559</b>	<b>\$ (403,593)</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspector-register fee	0	3,299	(3,299)	0	10,215	(10,215)
Use of money and property	0	0	0	13	22	(9)
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 3,299</b>	<b>\$ (3,299)</b>	<b>\$ 13</b>	<b>\$ 10,237</b>	<b>\$ (10,224)</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	181,815	57,853	123,961	343,407	151,284	192,118
Building permit fees 25%	12,905	21,856	(11,022)	88,158	56,440	31,654
<b>TOTAL</b>	<b>\$ 194,720</b>	<b>\$ 79,709</b>	<b>\$ 115,013</b>	<b>\$ 431,565</b>	<b>\$ 207,724</b>	<b>\$ 223,773</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	257,324	258,222	1,102	550,669	632,383	(81,631)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 257,324</b>	<b>\$ 258,222</b>	<b>\$ 1,102</b>	<b>\$ 550,669</b>	<b>\$ 632,383</b>	<b>\$ (81,631)</b>
<b>Environmental Health Fund</b>						
Health permits - business	11,327	15,613	(4,286)	32,754	33,711	(957)
PH registration and penalty	0	0	0	390	1,750	(1,360)
De-watering inspection and certificates	0	0	0	0	0	0
Health certificates	31,014	18,039	12,975	100,136	63,660	36,476
Administrative penalties	0	0	0	400	400	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 42,341</b>	<b>\$ 33,652</b>	<b>\$ 8,689</b>	<b>\$ 133,680</b>	<b>\$ 99,521</b>	<b>\$ 34,159</b>



Government Of Guam  
 Combined Comparative Statement Of Revenue  
 Special Revenue Funds  
 December 31 2017 & 2016

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2017	December, 2016	Increase (Decrease)	Fiscal Year 2018	Fiscal Year 2017	Increase (Decrease)
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	1,067	770	277	1,687	2,940	(1,253)
Fire prevention fees	10,245	9,121	2,124	32,028	29,255	2,774
Other fees	89	21	77	2,596	2,438	158
Ambulance service	37,135	44,710	(5,575)	139,992	179,036	(39,044)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 58,545</b>	<b>\$ 53,622</b>	<b>\$ 4,923</b>	<b>\$ 176,303</b>	<b>\$ 213,669</b>	<b>\$ (37,366)</b>
<b>GMHA Pharmaceuticals Fund</b>						
Transfers in/from General Fund	0	0	0	0	0	0
Transfers in/from GMHA Medicaid	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Guam License Board Fund</b>						
Contractors	12,721	11,950	771	36,334	38,675	(2,341)
Use of money and property	0	0	0	0	15	15
<b>TOTAL</b>	<b>\$ 12,721</b>	<b>\$ 11,950</b>	<b>\$ 771</b>	<b>\$ 36,334</b>	<b>\$ 38,690</b>	<b>\$ (2,356)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	0	0	0	8,464	2,300	6,164
Use of money and property	0	1	(1)	43	2	41
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 1</b>	<b>\$ (1)</b>	<b>\$ 8,507</b>	<b>\$ 2,302</b>	<b>\$ 6,205</b>
<b>Guam Healthcare Trust and Development Fund</b>						
Liberty symbols match pay	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	0	0	0
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 60%	153,589	41,058	109,531	382,841	131,386	251,455
Healthcare legislature appropriation - 40%	102,393	29,372	73,021	255,228	87,591	167,637
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 255,982</b>	<b>\$ 70,430</b>	<b>\$ 182,552</b>	<b>\$ 638,069</b>	<b>\$ 218,977</b>	<b>\$ 419,092</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes						
Aviation fuel tax	164,555	160,136	4,420	498,409	477,877	20,533
Diesel fuel tax	79,135	67,067	12,068	229,390	215,033	14,357
Other fuel tax	30,916	26,810	4,106	89,881	85,953	3,928
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	431,868	431,125	743	1,300,626	1,378,718	(78,092)
Auto surcharge on other fuels	157,040	156,772	268	481,663	501,375	(19,712)
Condon for deposit fee penalty	0	0	0	0	0	0
GRT credits and adjust taken CHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
<b>Liquid fuel taxes</b>	<b>863,511</b>	<b>841,909</b>	<b>21,602</b>	<b>2,599,969</b>	<b>2,658,953</b>	<b>(58,984)</b>
Licenses and registrations	728,935	807,796	(80,771)	2,240,539	2,484,810	(164,051)
Use of money and property	0	20	(20)	59	58	1
<b>TOTAL</b>	<b>\$ 1,592,446</b>	<b>\$ 1,649,835</b>	<b>\$ (57,389)</b>	<b>\$ 4,840,567</b>	<b>\$ 5,143,821</b>	<b>\$ (303,254)</b>
<b>Guam Invasive Species Inspection Fee Fund</b>						
Invasive species inspection fees	78,974	28,619	48,355	81,963	161,518	(79,555)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 78,974</b>	<b>\$ 28,619</b>	<b>\$ 48,355</b>	<b>\$ 81,963</b>	<b>\$ 161,518</b>	<b>\$ (79,555)</b>
<b>Guam Museum Fund</b>						
Transfer in/from TAF	0	0	0	0	0	0
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	32,906	21,884	11,022	88,194	0	88,194
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 32,906</b>	<b>\$ 21,884</b>	<b>\$ 11,022</b>	<b>\$ 88,194</b>	<b>\$ 0</b>	<b>\$ 88,194</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	10,157	8,067	2,090	23,184	22,883	301
Use of money and property	0	6	(6)	0	18	18
<b>TOTAL</b>	<b>\$ 10,157</b>	<b>\$ 8,073</b>	<b>\$ 2,084</b>	<b>\$ 23,184</b>	<b>\$ 22,901</b>	<b>\$ 283</b>
<b>Health Professional Licensing Office Revolving Fund</b>						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,005	2,015	(10)	4,840	20,845	(16,005)
Dental Board License	2,850	3,050	(200)	4,260	3,400	860
Medical Board License	14,345	5,175	9,170	70,474	13,900	56,574
Nursing Board License	3,845	4,425	(580)	11,360	13,408	(2,048)
Optometry Board License	0	0	0	15	250	(235)
Pharmacy Board License	2,030	0	2,030	2,540	910	1,630
Cosmetology Board License	759	476	283	1,114	1,785	(671)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 25,834</b>	<b>\$ 15,141</b>	<b>\$ 10,693</b>	<b>\$ 94,603</b>	<b>\$ 54,488</b>	<b>\$ 40,115</b>

Government Of Guam  
 Combined Comparative Statement Of Revenue  
 Special Revenue Funds  
 December 31, 2017 & 2016

**DRAFT**

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2017	December, 2016	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2017	Increase (Decrease)
<b>Healthy Futures Funds</b>						
Cigarettes	1,704,648	1,578,780	125,868	5,261,295	4,607,610	653,685
Cigars	3,224	2,538	687	5,781	4,244	1,537
Others	89,413	92,135	(2,723)	287,716	296,988	(9,271)
Distilled spirit	83,700	60,233	23,467	227,021	213,360	13,661
Vinous beverages	62,174	42,674	19,500	121,564	92,659	28,905
Malted fermented beverages	200,342	172,600	27,743	541,670	514,614	27,056
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	0	0	576	37	539
<b>TOTAL</b>	<b>\$ 2,143,499</b>	<b>\$ 1,949,920</b>	<b>\$ 194,479</b>	<b>\$ 6,445,023</b>	<b>\$ 5,729,712</b>	<b>\$ 715,311</b>
<b>Indirect Cost Fund</b>						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	2,015	(2,015)	0	2,015	(2,015)
Dept of Public Health & Social Service	(715)	149,692	(150,407)	170	186,327	(186,157)
Library - indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	0	9	(9)
Dept of Mental Health & Substance Abuse	0	26,691	(26,691)	0	26,691	(26,691)
Department of Labor	0	163	(163)	0	163	(163)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	(21,974)	21,974	94,238	(21,974)	116,212
Civil Defense	0	0	0	0	4,305	(4,305)
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	4,914	(4,914)	0	6,274	(6,274)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ (775)</b>	<b>\$ 181,921</b>	<b>\$ (182,697)</b>	<b>\$ 94,408</b>	<b>\$ 294,810</b>	<b>\$ (110,402)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	162,817	151,015	11,802	437,675	516,449	(78,774)
Rental of government land	4,478	2,434	2,045	9,138	7,301	1,837
Recording fee	37,283	26,844	10,439	88,491	80,399	8,093
Application fees	0	0	0	0	0	0
Certificates of document fees	13,745	7,042	6,703	33,380	24,800	8,580
Subpoena fees	(13)	35	(48)	0	35	(48)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 218,291</b>	<b>\$ 187,370</b>	<b>\$ 30,921</b>	<b>\$ 568,683</b>	<b>\$ 628,983</b>	<b>\$ (60,300)</b>
<b>Limited Gaming Fund</b>						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	679	52	627	838	498	340
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	3,222	0	3,222	3,222	0	3,222
Mayora Council - repair of facilities 1/3	61,806	44,228	17,578	143,590	185,558	(41,969)
Dept of Parks & Rec - repair of facilities 1/3	63,800	44,228	19,572	148,222	185,558	(37,337)
GDOE - repair of facilities 1/3	63,800	44,228	19,572	148,222	185,558	(37,337)
Interest - Limited Gaming Fund	126	(47)	(173)	326	3,876	(3,550)
Consolidated Fund - 95%	61,209	0	61,209	81,209	0	81,209
Dept of Admin - admin - 5%	9,969	6,983	2,986	23,161	29,298	(6,138)
For recon	0	0	0	0	0	0
Credi/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 264,911</b>	<b>\$ 149,321</b>	<b>\$ 115,590</b>	<b>\$ 528,988</b>	<b>\$ 580,248</b>	<b>\$ (51,260)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - G-C share	0	25,375	(25,375)	0	78,575	(78,575)
Registration fees - Labor share	0	10,875	(10,875)	0	33,675	(33,675)
Citation fee - non immigration temp worker	1,993	0	1,993	2,000	200	1,800
Use of money and property	0	0	0	0	59	(59)
<b>TOTAL</b>	<b>\$ 1,993</b>	<b>\$ 36,250</b>	<b>\$ (34,257)</b>	<b>\$ 2,000</b>	<b>\$ 112,509</b>	<b>\$ (110,509)</b>
<b>Office of Vital Statistics Revolving Fund</b>						
Marriage waiver	3,750	3,500	250	8,200	7,900	300
Marriage application	4,470	3,920	550	10,585	9,670	715
Marriage permits	0	0	0	0	0	0
Birth certificate	7,239	6,387	852	20,577	20,031	546
Death certificate	3,434	1,885	1,549	8,372	8,191	181
Marriage certificate	4,742	3,225	1,517	10,846	9,305	1,541
Burial permit	435	235	200	1,085	940	145
A. Affidavit of paternity	1,571	1,103	468	3,937	3,907	30
A. Affidavit of public acknowledgment	0	20	(20)	80	50	30
C. Court order change of name	0	30	(30)	40	90	(50)
D. Court judgment	20	10	10	80	100	(20)
A. Affidavit	30	60	(30)	165	180	(15)
R. Arch fee	189	9	180	382	131	251
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 25,849</b>	<b>\$ 28,364</b>	<b>\$ (2,515)</b>	<b>\$ 64,348</b>	<b>\$ 68,693</b>	<b>\$ (4,345)</b>

Government Of Guam  
 Combined Comparative Statement Of Revenue  
 Special Revenue Funds  
 December 31, 2017 & 2018

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2017	December, 2018	Increase (Decrease)	Fiscal Year 2018	Fiscal Year 2017	Increase (Decrease)
<b>Pesticide Management Fund</b>						
Pesticide management fund fees	11,270	14,352	3,082	44,079	26,508	17,571
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 11,270</b>	<b>\$ 14,352</b>	<b>\$ 3,082</b>	<b>\$ 44,079</b>	<b>\$ 26,508</b>	<b>\$ 17,571</b>
<b>Police Patrol Vehicle &amp; Equipment Revolving Fund</b>						
Orvs fees / reinspection fees	39,207	11,736	27,471	81,307	62,597	28,710
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 39,207</b>	<b>\$ 11,736</b>	<b>\$ 27,471</b>	<b>\$ 81,307</b>	<b>\$ 62,597</b>	<b>\$ 28,710</b>
<b>Police Services Fund</b>						
Accessible parking fees 50%	0	0	0	786	625	161
Annual gun business registration \$600	0	0	0	0	0	0
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	17,550	16,874	676	44,641	50,258	(5,617)
Police blotter report \$1 1st page \$ 10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	60,150	31,050	29,100	104,580	103,586	994
Filing record - security officer \$75	0	0	0	0	15	(15)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	14,360	12,480	1,880	32,320	39,846	(7,526)
Non-concealed firearm ID \$25	11,997	7,333	4,664	28,939	22,125	6,814
Concealed firearm ID / \$60	4,334	3,811	523	11,766	12,403	(637)
Fingerprinting fee \$20	6,494	3,400	3,094	15,232	10,744	4,488
Subpoena fee	35	0	35	35	0	35
Abstract criminal records \$15	1,365	1,035	330	3,675	3,000	675
Police clearance additional copies	410	387	23	1,030	1,154	(124)
Fine - unauthorized use uniform \$500m	0	0	0	0	0	0
Firearm ID lets renewal fee \$5	819	378	441	1,746	765	981
Certified copy of records \$10	0	10	(10)	20	110	(90)
Firearm inspection fee / \$5	3,168	2,718	450	6,984	8,739	(1,755)
Witness fees / \$35	0	0	0	0	70	(70)
Special event fee / \$100	559	774	(215)	3,698	4,844	(946)
Restraints - GPD	0	0	0	0	0	0
Other revenues - GPD	0	0	0	4,900	5,800	(900)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 121,241</b>	<b>\$ 88,258</b>	<b>\$ 40,991</b>	<b>\$ 280,352</b>	<b>\$ 263,884</b>	<b>\$ 16,468</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination license fees	6,230	7,095	(865)	56,255	45,215	11,040
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 6,230</b>	<b>\$ 7,095</b>	<b>\$ (865)</b>	<b>\$ 56,255</b>	<b>\$ 45,215</b>	<b>\$ 11,040</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	3,385	3,000	385	10,315	9,130	1,185
Park vendor permits	1,550	0	1,550	4,540	1,458	3,083
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	15	463	(448)	1,295	3,614	(2,319)
Recreational admin fees	0	0	0	1,515	0	1,515
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,286	126	1,160	1,854	1,570	284
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	0	0	0	1,049	25	1,024
Guerrero Stadium / Tiyan Fields	2,380	0	2,380	2,530	0	2,530
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypacpao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	0	0	14	27	(13)
<b>TOTAL</b>	<b>\$ 6,616</b>	<b>\$ 3,599</b>	<b>\$ 3,018</b>	<b>\$ 23,112</b>	<b>\$ 15,823</b>	<b>\$ 7,290</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	58,673	53,360	5,313	189,750	175,728	14,023
Use of money and property	0	22	(22)	16	50	(34)
<b>TOTAL</b>	<b>\$ 58,673</b>	<b>\$ 53,382</b>	<b>\$ 5,291</b>	<b>\$ 189,766</b>	<b>\$ 175,778</b>	<b>\$ 14,057</b>
<b>Rabies Prevention Fund</b>						
Pet license	485	325	160	1,275	1,186	89
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	5,100	3,780	1,320	11,545	10,985	560
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 5,585</b>	<b>\$ 4,105</b>	<b>\$ 1,480</b>	<b>\$ 12,820</b>	<b>\$ 12,171</b>	<b>\$ 649</b>
<b>Recycling Revolving Fund</b>						
Recycling Fees	207,175	231,788	(24,613)	642,220	675,721	(33,491)
Use of money and property	0	0	0	10	11	(1)
<b>TOTAL</b>	<b>\$ 207,175</b>	<b>\$ 231,788</b>	<b>\$ (24,613)</b>	<b>\$ 642,230</b>	<b>\$ 675,732</b>	<b>\$ (33,492)</b>
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	0	0	0	24,000	0	24,000
Use of money and property	0	0	0	2	2	(2)
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 24,002</b>	<b>\$ 2</b>	<b>\$ 24,000</b>

Government Of Guam  
 Combined Comparative Statement Of Revenue  
 Social Revenue Funds  
 December 31, 2017 & 2018

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2017	December, 2016	Increase (Decrease)	Fiscal Year 2018	Fiscal Year 2017	Increase (Decrease)
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bld package fee	0	0	0	0	0	0
Fee - household collection	496,958	569,850	(72,892)	1,681,185	1,706,470	(25,285)
Fee - compact Ordot tipping fee \$4 cu yd	700,000	903,641	(-203,641)	2,375,407	2,735,202	(359,795)
Fee - uncompact Ordot tipping fee \$4 cu yd	100,000	196,971	(96,971)	365,517	497,883	(132,366)
Fee - uncompact Agal transfer station	20,000	28,550	(8,550)	73,280	75,207	(1,927)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Restoration charge	0	3,100	3,100	6,800	11,750	(4,950)
Transfer charge	0	0	0	0	0	0
Reactivation charge	0	250	250	450	600	(150)
Trash tags	0	440	440	960	1,560	(600)
Fee - uncompact Harmon transfer	0	0	0	0	0	0
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	2,082	2,255	(173)	6,660	7,232	(672)
<b>TOTAL</b>	<b>\$ 1,319,841</b>	<b>\$ 1,706,937</b>	<b>\$ (387,096)</b>	<b>\$ 4,219,258</b>	<b>\$ 5,035,985</b>	<b>\$ (816,727)</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	312,290	350,681	(38,391)	964,188	1,016,937	(52,749)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 312,290</b>	<b>\$ 350,681</b>	<b>\$ (38,391)</b>	<b>\$ 964,188</b>	<b>\$ 1,016,937</b>	<b>\$ (52,749)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	51,668	46,258	5,410	164,918	161,713	3,205
Passport expedite fees	7,005	7,103	(98)	24,833	24,015	818
Passport expedite mail fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 58,673</b>	<b>\$ 53,361</b>	<b>\$ 5,312</b>	<b>\$ 189,751</b>	<b>\$ 185,728</b>	<b>\$ 4,023</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	1,166,874	1,077,318	89,557	1,718,829	1,431,536	287,294
Penalties and interest	52,348	27,605	24,743	161,540	104,182	57,358
Real property tax bank fees	0	0	0	0	0	0
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	18	(18)	19	35	(16)
<b>TOTAL</b>	<b>\$ 1,219,222</b>	<b>\$ 1,104,941</b>	<b>\$ 114,281</b>	<b>\$ 1,880,388</b>	<b>\$ 1,535,753</b>	<b>\$ 344,635</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, hotel / motel	3,033,847	3,399,418	(365,571)	9,000,645	10,099,665	(1,099,020)
Other occupancy taxes	0	0	0	0	942	(942)
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	58	(58)	1,868	326	1,542
Gain (Loss) on investment	0	0	0	0	(424)	424
<b>TOTAL</b>	<b>\$ 3,033,847</b>	<b>\$ 3,399,476</b>	<b>\$ (365,629)</b>	<b>\$ 9,002,513</b>	<b>\$ 10,100,529</b>	<b>\$ (1,098,016)</b>
<b>Water Protection Fund</b>						
Grading plan review fees	341	23	318	794	203	592
Cleaning and grubbing permits	3,334	34	3,300	4,114	2,018	2,096
Stockpiling permits	150	0	150	211	390	(179)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,825</b>	<b>\$ 57</b>	<b>\$ 3,768</b>	<b>\$ 5,119</b>	<b>\$ 2,611</b>	<b>\$ 2,508</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	2,503	1,000	1,503	3,450	6,003	(2,553)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,503</b>	<b>\$ 1,000</b>	<b>\$ 1,503</b>	<b>\$ 3,450</b>	<b>\$ 6,003</b>	<b>\$ (2,553)</b>

Notes:  
 1. Revenues are based on the modified actual basis and current financial resources measurement basis. During the year revenues are recognized when collectible in future transactions to entities in accordance with GASB 33. Accounting and Financial Reporting for Nonprofit Organizations - all year-end and annual financial statements for actual collections relating to prior years have reflected 60 days after the 60/90 closing. Estimates are recorded for the Program for Reprints. Section 30 revenues are reported over 12 months using straight-line.

**Government Of Guam  
Actual Revenues Compared to Proposed Adopted Revenues  
Special Revenue Funds  
Three Months Ended December 31, 2017**

**DRAFT**

	For the Months			Year-To-Date		
	Adopted Revenue	Actual Collections	Favorable (Unfavorable)	Adopted Revenue	Actual Collections	Favorable (Unfavorable)
<b>Air Pollution Control Special Fund</b>						
Emission fee / \$8 per ton per year	0	0	0	0	0	0
Penalty - excess emission / \$1,001	18,624	850	(15,774)	49,919	4,840	(44,179)
Admin permit amend nonmajor / \$150	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 18,624</b>	<b>\$ 850</b>	<b>\$ (15,774)</b>	<b>\$ 49,919</b>	<b>\$ 4,840</b>	<b>\$ (44,179)</b>
<b>Banking &amp; Insurance Enforcement Fund</b>						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & insurance enforcement	44,753	13,093	(31,660)	52,563	32,982	(19,581)
Use of money and property	0	0	0	0	52	52
<b>TOTAL</b>	<b>\$ 44,753</b>	<b>\$ 13,093</b>	<b>\$ (31,660)</b>	<b>\$ 52,563</b>	<b>\$ 32,934</b>	<b>\$ (19,629)</b>
<b>Better Public Service Fund</b>						
Transfers from General Fund	48,718	0	(48,718)	140,154	0	(140,154)
Transfers from Highway Fund	97,504	0	(97,504)	282,512	0	(282,512)
Transfers from Guam Environment Fund	3,178	0	(3,178)	9,528	0	(9,528)
Transfers from HAWAIIAN Svc Fund	0	0	0	0	0	0
Transfers from Youth Ed/Prev Fund	0	0	0	0	0	0
Fees and fines	25	0	(25)	200	4,820	4,620
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide final fee-25	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 147,433</b>	<b>\$ 0</b>	<b>\$ (147,433)</b>	<b>\$ 443,394</b>	<b>\$ 4,820</b>	<b>\$ (437,574)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	150	0	(150)	2,450	400	(2,050)
Commercial leases / licenses	33,788	0	(33,788)	127,851	109,128	(18,723)
Agriculture / residential land trust lease	0	0	0	2,678	0	(2,678)
Payment in fee of real property tax	0	0	0	0	0	0
Sale of government land - PL 831-53)	0	0	0	0	0	0
Use of money and property	0	0	0	0	436	436
<b>TOTAL</b>	<b>\$ 45,671</b>	<b>\$ 31,928</b>	<b>\$ (13,743)</b>	<b>\$ 132,979</b>	<b>\$ 109,964</b>	<b>\$ (22,815)</b>
<b>Dept of Corrections Inmate Revolving Fund</b>						
DOC revolving fund	125,120	136,425	11,305	533,848	319,801	(214,047)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 125,120</b>	<b>\$ 136,425</b>	<b>\$ 11,305</b>	<b>\$ 533,848</b>	<b>\$ 319,801</b>	<b>\$ (214,047)</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	57	0	(57)
Passenger inspection fee - All	5	0	(5)	267	23	(244)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	1,313,142	890,000	(423,142)	3,857,930	2,902,893	(955,037)
Cargo inspection fee - All	23,407	27,829	4,422	68,405	69,210	805
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	0	982	982	7,322	2,369	(4,953)
Use of money and property	0	0	0	0	74	74
<b>TOTAL</b>	<b>\$ 1,316,554</b>	<b>\$ 890,929</b>	<b>\$ (425,625)</b>	<b>\$ 3,733,961</b>	<b>\$ 2,974,566</b>	<b>\$ (759,395)</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspection-regular fee	12,661	0	(12,661)	38,301	0	(38,301)
Use of money and property	0	0	0	0	13	13
<b>TOTAL</b>	<b>\$ 12,661</b>	<b>\$ 0</b>	<b>\$ (12,661)</b>	<b>\$ 38,301</b>	<b>\$ 13</b>	<b>\$ (38,288)</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	57,834	19,815	(38,019)	121,284	343,442	222,158
Building permit fees 25%	0	72,604	72,604	0	88,194	88,194
<b>TOTAL</b>	<b>\$ 57,834</b>	<b>\$ 214,721</b>	<b>\$ 156,906</b>	<b>\$ 121,284</b>	<b>\$ 431,636</b>	<b>\$ 310,312</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	251,655	257,324	5,669	541,774	550,689	8,915
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 251,655</b>	<b>\$ 257,324</b>	<b>\$ 5,669</b>	<b>\$ 541,774</b>	<b>\$ 550,689</b>	<b>\$ 8,915</b>
<b>Environmental Health Fund</b>						
Health permits - business	16,212	11,327	(4,885)	35,508	32,754	(2,754)
PH registration and penalty	88	0	(88)	2,008	390	(1,618)
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	25,039	31,014	5,975	84,680	100,138	15,458
Administrative penalties	0	0	0	0	400	400
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 41,337</b>	<b>\$ 42,341</b>	<b>\$ 1,004</b>	<b>\$ 122,276</b>	<b>\$ 133,682</b>	<b>\$ 11,406</b>



Government Of Guam  
Actual Revenues Compared to Proposed Adopted Revenue  
Special Revenue Funds  
Three Months Ended December 31 2017

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	770	1 067	297	3 340	1 687	(1 653)
Fire prevention fees	14 398	10 245	(4 153)	48 087	32 028	(16 059)
Other fees	921	98	(8-3)	3 938	2 596	(1 342)
Ambulance service	104 710	39 135	(65 575)	359 035	139 992	(219 043)
Fee citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 126 799</b>	<b>\$ 50 545</b>	<b>\$ (76 254)</b>	<b>\$ 414 400</b>	<b>\$ 176 303</b>	<b>\$ (238 097)</b>
<b>GMHA Pharmaceuticals Fund</b>						
Transfers in/from General Fund	0	0	0	0	0	0
Transfers in/from GMHA Medicaid	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	19 710	12 721	(6 989)	57 815	30 338	(27 477)
Use of money and property	0	0	0	0	19	19
<b>TOTAL</b>	<b>\$ 19 710</b>	<b>\$ 12 721</b>	<b>\$ (6 989)</b>	<b>\$ 57 815</b>	<b>\$ 30 357</b>	<b>\$ (27 458)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	0	0	0	4 991	8 464	3 473
Use of money and property	0	0	0	0	43	43
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,991</b>	<b>\$ 8,507</b>	<b>\$ 3,516</b>
<b>Healthcare Trust and Development Fund</b>						
Liberty symbols match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	0	0	0
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 40%	0	0	0	0	0	0
Healthcare legislature appropriation - 40%	0	153 589	153 589	0	382 841	382 841
Use of money and property	0	102 393	102 393	0	255 228	255 228
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 255 982</b>	<b>\$ 255 982</b>	<b>\$ 0</b>	<b>\$ 638 069</b>	<b>\$ 638 069</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes						
Aviation fuel tax	170 135	184 555	14 420	507 875	498 409	(9 466)
Diesel fuel tax	72 068	79 135	7 067	230 031	229 390	(641)
Other fuel tax	30 798	30 818	118	97 818	89 861	(7 957)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	451 125	431 858	(19 267)	1 438 718	1 300 628	(138 090)
Auto surcharge on other fuels	171 772	157 040	(14 732)	548 374	481 863	(66 511)
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adjust taken GNF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	895 896	843 511	(52 385)	2 828 914	2 599 966	(228 948)
Licenses and registrations	827 705	728 935	(98 770)	2 484 608	2 246 859	(237 749)
Use of money and property	0	0	0	0	59	59
<b>TOTAL</b>	<b>\$ 1 723 681</b>	<b>\$ 1 698 446</b>	<b>\$ (25 235)</b>	<b>\$ 8 289 522</b>	<b>\$ 7 846 987</b>	<b>\$ (442 535)</b>
<b>Guam Invasive Species Inspection Fee Fund</b>						
Invasive species inspection fees	33 604	26 574	(7 030)	178 684	81 063	(97 621)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 33 604</b>	<b>\$ 26 574</b>	<b>\$ (7 030)</b>	<b>\$ 178 684</b>	<b>\$ 81 063</b>	<b>\$ (97 621)</b>
<b>Guam Museum Fund</b>						
Transfer in/from TAF	725 640	0	(725 640)	725 640	0	(725 640)
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	17 952	32 908	14 956	44 834	88 194	43 360
Rental building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 743 592</b>	<b>\$ 32 908</b>	<b>\$ (710 684)</b>	<b>\$ 770 474</b>	<b>\$ 88 194</b>	<b>\$ (682 280)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	8 688	16 187	7 499	27 018	23 168	(3 850)
Use of money and property	0	0	0	0	30	30
<b>TOTAL</b>	<b>\$ 8,688</b>	<b>\$ 16,187</b>	<b>\$ 7,499</b>	<b>\$ 27,018</b>	<b>\$ 23,198</b>	<b>\$ (3,820)</b>
<b>Health Professional Licensing Office Revolving Fund</b>						
Healing Arts	0	0	0	0	0	0
Allied Health License	1,515	2,005	490	17,445	4,840	(12 605)
Dental Board License	150	2,850	2,700	500	4,280	3,780
Medical Board License	2,175	14,345	12 170	8,900	78 474	69 574
Nursing Board License	3,125	3,845	720	10,308	11 360	1 052
Optometry Board License	0	0	0	250	15	(235)
Pharmacy Board License	0	2,030	2,030	110	2,540	2,430
Cosmetology Board License	478	758	280	1,185	1 114	(71)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 7,441</b>	<b>\$ 35,834</b>	<b>\$ 28,393</b>	<b>\$ 38,898</b>	<b>\$ 94,603</b>	<b>\$ 55,705</b>

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Government Of Guam  
Actual Revenues Compared to Proposed Adopted Revenues  
Special Revenue Funds  
Three Months Ended December 31, 2017

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Healthy Futures Funds</b>						
Cigarettes	1 682 113	1 704 845	22 532	4 917 609	5 261 295	343 686
Cigars	2 540	3 224	884	5 248	5 781	533
Others	142 136	89 413	(52 723)	448 987	287 716	(161 271)
Distilled spirit	110 298	83 700	(26 598)	363 366	227 021	(136 345)
Various beverages	88 524	82 174	(6 350)	170 209	121 564	(48 645)
Malted fermented beverages	202 470	200 342	(2 128)	604 815	541 870	(62 945)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	0	0	0	578	578
<b>TOTAL</b>	<b>3 328 211</b>	<b>2 141 499</b>	<b>(1 186 712)</b>	<b>6 508 232</b>	<b>6 445 823</b>	<b>(62 409)</b>
<b>Indirect Cost Fund</b>						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	2 500	0	(2 500)	2 500	0	(2 500)
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	2 115	0	(2 115)	2 115	0	(2 115)
Dept of Public Health & Social Service	187 375	477 783	(290 408)	239 685	170	(239 515)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	28 720	0	(28 720)	28 720	0	(28 720)
Department of Labor	185	0	(185)	185	0	(185)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	0	94 238	94 238
Civil Defense	0	0	0	4 740	0	(4 740)
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	4 834	0	(4 834)	4 834	0	(4 834)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>243 709</b>	<b>477 783</b>	<b>(234 074)</b>	<b>281 808</b>	<b>94 238</b>	<b>(187 570)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	156 018	0	156 018	531 450	437 875	(93 575)
Rental of government land	2 980	4 4	(1 498)	8 940	8 138	802
Recording fee	29 844	0	29 844	89 398	88 491	(908)
Application fees	0	0	0	0	0	0
Certificates of document fees	9 042	7	(9 035)	30 801	33 380	2 579
Subpoena fees	35	0	(35)	35	0	(35)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>197 917</b>	<b>218 29</b>	<b>(179 628)</b>	<b>653 525</b>	<b>568 683</b>	<b>(84 842)</b>
<b>Limited Gaming Fund</b>						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival - Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	52	679	(627)	199	838	639
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	3 222	(3 222)	0	3 222	3 222
Mayors' Council - repair of facilities 1/3	45 228	81 808	(36 580)	188 539	143 590	(44 949)
Dept of Parks & Rec - repair of facilities 1/3	45 228	83 800	(38 572)	188 539	148 222	(40 317)
GOOE - repair of facilities 1/3	45 228	83 800	(38 572)	188 539	148 222	(40 317)
Interest - Limited Gaming Fund	810	128	(682)	4 086	526	(3 560)
Consolidated fund - 95%	0	81 209	(81 209)	0	81 209	81 209
Dept of Admn - admin - 5%	7 514	9 988	(2 474)	30 890	23 181	(7 709)
For reason	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>143 869</b>	<b>264 611</b>	<b>(120 742)</b>	<b>641 151</b>	<b>528 948</b>	<b>(112 183)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	35 375	0	(35 375)	108 575	0	(108 575)
Registration fees - Labor share	15 879	0	(15 879)	48 679	0	(48 679)
Citation fee - non immigration temp worker	2 352	1 033	(1 319)	8 338	2 000	(6 338)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>53 606</b>	<b>1 033</b>	<b>(52 573)</b>	<b>165 592</b>	<b>2 000</b>	<b>(163 592)</b>
<b>Office of Vital Statistics Revolving Fund</b>						
Marriage waiver	3 400	3 750	(350)	7 600	8 200	600
Marriage application	3 820	4 470	(650)	9 570	10 585	1 015
Firearms permits	0	0	0	0	0	0
Birth certificate	6 143	7 219	(1 076)	19 299	20 577	1 278
Death certificate	1 785	3 434	(1 649)	7 881	8 372	491
Marriage certificate	3 125	4 742	(1 617)	9 005	10 848	1 843
Burial permit	235	435	(200)	940	1 085	145
Affidavit of paternity	1 103	1 571	(468)	3 707	3 937	230
Affidavit of pub acknowledgment	30	0	(30)	50	80	30
Court order change of name	30	0	(30)	90	40	(50)
Declaratory judgement	10	20	(10)	100	80	(20)
Adoptions	60	30	(30)	180	165	(15)
Research fee	0	180	(180)	131	382	251
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>19 748</b>	<b>29 885</b>	<b>(10 137)</b>	<b>68 563</b>	<b>64 548</b>	<b>(4 015)</b>

Government Of Guam  
Actual Revenues Compared to Proposed Adopted Revenues  
Special Revenue Funds  
Three Months Ended December 31, 2017

DRAFT

	Per the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Pesticide Management Fund</b>						
Pesticide management fund fees	17,671	11,270	(6,401)	36,468	44,079	7,611
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 17,671</b>	<b>\$ 11,270</b>	<b>\$ (6,401)</b>	<b>\$ 36,468</b>	<b>\$ 44,079</b>	<b>\$ 7,611</b>
<b>Police Patrol Vehicle &amp; Equipment Revolving Fund</b>						
Ovis fees / reinspection fees	10,377	39,207	28,830	58,520	91,307	32,787
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 10,377</b>	<b>\$ 39,207</b>	<b>\$ 28,830</b>	<b>\$ 58,520</b>	<b>\$ 91,307</b>	<b>\$ 32,787</b>
<b>Police Services Fund</b>						
Accessible parking fees 50%	0	0	0	825	786	161
Annual gun business registration / \$600	0	0	0	0	0	0
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	21,874	17,560	(4,314)	65,256	44,641	(20,615)
Police blotter report \$1 1st page / 5 10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	42,050	10,151	(31,899)	136,686	16,450	(120,236)
Filing record - security officer / \$75	0	0	0	75	0	(75)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	14,480	14,360	(120)	45,846	32,320	(13,526)
Non-concealed firearm ID / \$25	9,333	11,997	2,664	28,125	28,939	814
Concealed firearm ID / \$80	4,811	4,334	(477)	15,403	11,766	(3,637)
Fingerprinting fee / \$20	4,400	6,484	2,084	13,744	18,232	4,488
Subpoena fee	0	35	35	0	35	35
Abstract criminal records / \$15	1,535	1,363	(172)	4,500	3,675	(825)
Police clearance additional copies	287	410	123	1,154	1,030	(124)
Fine - unauthorized use uniform / \$500m.	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	681	818	138	1,674	1,748	74
Certified copy of records / \$10	10	0	(10)	110	20	(90)
Firearm inspection fee / \$5	4,718	3,168	(1,550)	14,739	6,984	(7,755)
Witness fee / \$35	0	0	0	70	0	(70)
Special event fee / \$100	1,774	559	(1,215)	7,644	3,898	(3,746)
Restitutions GPD	0	0	0	5,800	4,900	(900)
Other revenues - GPD	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 106,932</b>	<b>\$ 121,241</b>	<b>\$ 14,309</b>	<b>\$ 361,353</b>	<b>\$ 350,352</b>	<b>\$ (11,001)</b>
<b>Prof Eng. Architects &amp; Land Surveyors Board Fund</b>						
P E A L S examination / license fees	9,788	5,230	(4,558)	53,294	56,255	2,961
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 9,788</b>	<b>\$ 5,230</b>	<b>\$ (4,558)</b>	<b>\$ 53,294</b>	<b>\$ 56,255</b>	<b>\$ 2,961</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	5,496	3,385	(2,111)	16,818	10,315	(6,503)
Park vendor permits	560	1,550	990	2,818	4,540	1,722
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	1,483	15	(1,468)	4,814	1,255	(3,559)
Recreational admin fees	0	0	0	0	1,515	1,515
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	126	1,286	1,160	1,570	1,854	284
Paseo Recreational Center	0	0	0	0	0	0
Hagata / Tiyen Tennis Center	137	0	(137)	536	1,049	513
Guerrero Stadium / Tiyen Fields	0	2,380	2,380	0	2,530	2,530
Tiyen Football / Soccer Field	0	0	0	0	0	0
Baseball fields Ypaopee	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	0	0	0	14	14
<b>TOTAL</b>	<b>\$ 7,782</b>	<b>\$ 8,616</b>	<b>\$ 834</b>	<b>\$ 26,186</b>	<b>\$ 23,112</b>	<b>\$ (3,074)</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	60,093	58,673	(1,420)	185,832	189,764	3,932
Use of money and property	0	0	0	0	16	16
<b>TOTAL</b>	<b>\$ 60,093</b>	<b>\$ 58,673</b>	<b>\$ (1,420)</b>	<b>\$ 185,832</b>	<b>\$ 189,780</b>	<b>\$ 3,948</b>
<b>Robies Prevention Fund</b>						
Pat license	364	485	121	1,121	1,275	154
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	3,100	5,100	2,000	9,805	11,545	1,740
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,464</b>	<b>\$ 5,585</b>	<b>\$ 2,121</b>	<b>\$ 11,026</b>	<b>\$ 12,820</b>	<b>\$ 1,794</b>
<b>Recycling Revolving Fund</b>						
Recycling Fees	237,752	207,175	(30,577)	633,816	642,239	8,423
Use of money and property	0	0	0	0	10	10
<b>TOTAL</b>	<b>\$ 237,752</b>	<b>\$ 207,175</b>	<b>\$ (30,577)</b>	<b>\$ 633,816</b>	<b>\$ 642,249</b>	<b>\$ 8,433</b>
<b>Sale Streets Fund</b>						
DOC - Sale streets fund	0	0	0	52,743	24,000	(28,743)
Use of money and property	0	0	0	0	7	7
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 52,743</b>	<b>\$ 24,007</b>	<b>\$ (28,736)</b>

Government Of Guam  
Actual Revenues Compared to Proposed Adopted Revenues  
Special Revenue Funds  
Three Months Ended December 31, 2017

**DRAFT**

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	564,850	488,958	(67,892)	1,691,470	1,681,185	(10,285)
Fee - compact Ordol tipping fee \$4 cu yd	898,641	700,000	(198,641)	2,720,202	2,375,497	(344,705)
Fee - uncompact Ordol tipping fee \$4 cu yd	194,971	100,000	(94,971)	491,683	365,517	(126,166)
Fee - uncompact Agai transfer station	26,550	20,000	(6,550)	69,206	73,280	4,072
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojaj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Restoration charge	2,422	0	(2,422)	9,606	6,600	(3,006)
Transfer charge	0	0	0	0	0	0
Reactivation charge	240	0	(240)	600	450	(150)
Trash tags	410	0	(410)	1,560	960	(600)
Fee - uncompact Harmon transfer	0	0	0	0	0	0
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	0	3,042	3,042	0	6,660	6,660
<b>TOTAL</b>	<b>\$ 1,648,194</b>	<b>\$ 1,319,641</b>	<b>\$ (328,553)</b>	<b>\$ 4,984,729</b>	<b>\$ 4,519,358</b>	<b>\$ (465,371)</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	317,361	312,250	(5,111)	1,156,977	964,169	(192,808)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 317,361</b>	<b>\$ 312,250</b>	<b>\$ (5,111)</b>	<b>\$ 1,156,977</b>	<b>\$ 964,169</b>	<b>\$ (192,808)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	47,458	51,668	4,210	155,313	164,918	9,605
Passport expedite fees	7,506	7,005	(501)	25,231	24,833	(398)
Passport expedite mail fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 54,964</b>	<b>\$ 58,673</b>	<b>\$ 3,709</b>	<b>\$ 180,544</b>	<b>\$ 189,751</b>	<b>\$ 9,207</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	1,197,321	1,166,874	(30,447)	1,791,546	1,718,829	(72,717)
Penalties and interest	36,733	52,348	15,615	137,539	161,540	23,999
Real property tax bank fees	0	0	0	0	0	0
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	0	0	0	19	19
<b>TOTAL</b>	<b>\$ 1,234,054</b>	<b>\$ 1,219,222</b>	<b>\$ (14,832)</b>	<b>\$ 1,929,085</b>	<b>\$ 1,880,368</b>	<b>\$ (48,717)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes hotel / motel	3,411,962	3,033,847	(378,115)	10,137,299	9,000,645	(1,136,654)
Other occupancy taxes	0	0	0	943	0	(943)
Occupancy taxes interest & penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	1,668	1,668
Gain (Loss) on investment	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,411,962</b>	<b>\$ 3,033,847</b>	<b>\$ (378,115)</b>	<b>\$ 10,138,242</b>	<b>\$ 9,002,313</b>	<b>\$ (1,135,929)</b>
<b>Water Protection Fund</b>						
Grading plan review fees	523	341	(182)	1,704	0	(1,704)
Cleaning and grubbing permits	4,034	3,334	(700)	14,019	0	(14,019)
Stockpiling permits	0	150	150	690	690	0
Field station violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 4,557</b>	<b>\$ 3,825</b>	<b>\$ (732)</b>	<b>\$ 16,413</b>	<b>\$ 6,690</b>	<b>\$ (9,723)</b>
<b>Water Research and Development Fund</b>						
Well drilling permits	2,584	2,500	(84)	8,987	3,450	(5,537)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,584</b>	<b>\$ 2,500</b>	<b>\$ (84)</b>	<b>\$ 8,987</b>	<b>\$ 3,450</b>	<b>\$ (5,537)</b>