



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR  
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GOVERNOR

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DIRECTOR

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LIEUTENANT GOVERNOR

**AUG 20 2019**

The Honorable Tina Muña Barnes  
Speaker  
I Mina'trentai Singko Na Liheslaturan Guåhan  
Thirty-Fifth Guam Legislature  
Guam Congress Building  
163 Chalan Santo Papa  
Hagåtña, Guam 96910

**Speaker Tina Rose Muña Barnes**

**AUG 20 2019**

Time 3:49 ( )AM (X)PM

Received By: clm

Dear Speaker Barnes:

Attached is the special revenue fund tracking report for the Guam Highway Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Educational Facilities Fund, Tourist Attraction Fund, Healthy Futures Fund, and Customs, Agriculture and Quarantine Inspection Services Fund for Fiscal Year 2019 for the month ending July 31, 2019 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.

Senseramente

LESTER L. CARLSON, JR.

<i>Certification of Information Contained in Attachment A</i>
<i>Lester L. Carlson, Jr, Director, Bureau of Budget and Management Research</i>

Attachment(s)

cc: Office of Public Accountability

**RECEIVED**  
OFFICE OF PUBLIC ACCOUNTABILITY

BY: JST

DATE: 8-20-19

TIME: 4:05 AM PM



Government of Guam  
 FY 2019 Special Revenue Fund Tracking

Attachment A

For the month ending July 31, 2019  
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Month	Description/Fund Code						
	Guam Highway 208	Solid Waste Operations 416	Territorial Educational Facilities Fund 205 <sup>1)</sup>	Tourist Attraction 206	Healthy Futures 602 <sup>2)</sup>	CQA Inspections Services Fund 209	
<b>FY 2019 (Oct 18-Sept 19)</b>							
(A) October	Actual	1,674,297	258,879	3,491,511	1,540,614	1,056,272	
(B) November	Actual	1,550,062	342,729	3,147,390	1,914,462	1,145,281	
(C) December	Actual	1,599,459	1,159,968	3,277,741	4,941,605	1,246,954	
(D) January	Actual	1,639,739	4,004,010	4,201,286	3,291,642	1,275,261	
(E) February	Actual	2,103,293	1,513,604	4,575,021	3,448,238	1,162,090	
(F) March	Actual	2,018,891	1,580,977	1,184,643	4,302,124	2,833,777	
(G) April	Actual	2,153,046	1,696,031	9,619,987	4,017,332	2,859,204	
(H) May	Actual	2,064,197	1,683,291	900,489	3,125,362	3,517,136	
(I) June	Actual	2,110,063	1,423,083	458,442	3,248,954	3,648,701	
(J) July	Actual	2,000,757	1,589,303	391,343	3,249,578	2,920,495	
(K) August	Projected	1,882,885	1,743,250	567,370	3,492,429	2,856,839	
(L) September	Projected	2,081,904	1,739,404	535,163	4,436,747	6,328,896	
(M) Tracking FY2019		25,085,802	19,432,500	33,448,297	44,565,475	40,101,609	14,088,685
(N) Public Law 34-116		22,808,668	19,534,344	38,301,107	44,746,562	41,419,667	14,378,999
(O) Overage/(Shortage)	(M-N)	2,277,134	(101,844)	(4,852,810)	(181,087)	(1,318,058)	(290,314)

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

<sup>1)</sup> Represents actual collections for October through June. However, factors in a projected increase of 30.89% to Real Property Tax for remaining months due to P.L. 35-1.

<sup>2)</sup> Factors in approximately 33% increase due to Tobacco Tax rate changes pursuant to P.L. 34-116.

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 July 31, 2019 & 2018

**DRAFT**

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2019	July, 2018	Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	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 / \$1,000	6,795	56,992	(52,196)	124,510	144,081	(19,551)
Permit Renewal / \$1,000	0	0	0	0	100	(100)
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Permit renew nonmajor hazardous/S200	0	0	0	0	34	(34)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 6,795</b>	<b>\$ 56,992</b>	<b>\$ (52,196)</b>	<b>\$ 124,510</b>	<b>\$ 144,195</b>	<b>\$ (19,685)</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	230,554	22,938	207,616	521,208	434,884	86,322
Use of money and property	118	61	57	789	338	449
<b>TOTAL</b>	<b>\$ 230,672</b>	<b>\$ 22,999</b>	<b>\$ 207,673</b>	<b>\$ 521,992</b>	<b>\$ 435,222</b>	<b>\$ 86,770</b>
<b>Better Public Service Fund</b>						
Fees and fines	0	25	(25)	6,175	12,045	(5,870)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	0	0	200	25	175
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 25</b>	<b>\$ (25)</b>	<b>\$ 6,375</b>	<b>\$ 12,070</b>	<b>\$ (5,695)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	200	300	(100)	2,750	3,400	(550)
Commercial leases / license	36,647	40,213	(3,366)	771,757	729,108	42,650
Agriculture / residential land trust lease	0	0	0	0	99	(99)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	17,209	(17,209)
Use of money and property	352	270	82	3,177	2,490	687
<b>TOTAL</b>	<b>\$ 37,399</b>	<b>\$ 40,782</b>	<b>\$ (3,384)</b>	<b>\$ 777,684</b>	<b>\$ 782,306</b>	<b>\$ (4,622)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	48,225	59,025	(10,800)	482,477	1,005,119	(522,642)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 48,225</b>	<b>\$ 59,025</b>	<b>\$ (10,800)</b>	<b>\$ 482,477</b>	<b>\$ 1,005,119</b>	<b>\$ (522,642)</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	0	50	(50)
Passenger inspection fee - Air	0	0	0	141	225	(84)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	1,221,847	1,167,033	54,813	11,294,313	10,445,955	848,357
Cargo inspection fee - Air	24,338	20,618	3,720	243,482	803,940	(560,478)
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	6,891	1,325	5,566	28,559	31,997	(5,438)
Use of money and property	403	72	331	1,345	453	893
<b>TOTAL</b>	<b>\$ 1,253,479</b>	<b>\$ 1,189,048</b>	<b>\$ 64,431</b>	<b>\$ 11,565,820</b>	<b>\$ 11,282,620</b>	<b>\$ 283,200</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspection-register fee	3,299	2,002	1,297	92,885	8,918	83,967
Use of money and property	62	4	58	560	43	517
<b>TOTAL</b>	<b>\$ 3,361</b>	<b>\$ 2,006</b>	<b>\$ 1,355</b>	<b>\$ 93,445</b>	<b>\$ 8,961</b>	<b>\$ 84,484</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	254,832	160,510	74,113	1,734,932	1,822,848	(87,917)
Use of money and property	682	88	578	3,296	150	3,046
<b>TOTAL</b>	<b>\$ 255,293</b>	<b>\$ 160,598</b>	<b>\$ 74,688</b>	<b>\$ 1,738,228</b>	<b>\$ 1,822,998</b>	<b>\$ (84,770)</b>
<b>Environmental Health Fund</b>						
Health permits - business	179,848	167,825	(7,979)	843,844	848,911	(5,067)
PH registration and penalty	0	0	0	400	1,850	(1,450)
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	52,934	51,945	989	485,488	390,508	104,960
Administrative penalties	0	0	0	200	800	(600)
Use of money and property	74	0	74	748	0	748
<b>TOTAL</b>	<b>\$ 232,854</b>	<b>\$ 219,770</b>	<b>\$ (6,917)</b>	<b>\$ 1,348,858</b>	<b>\$ 1,242,969</b>	<b>\$ 105,889</b>

Government Of Guam  
 Combined Comparative Statement Of Revenue  
 Special Revenue Funds  
 July 31, 2019 & 2018

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2019	July, 2018	Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	800	142	658	5,814	4,077	1,737
Fire prevention fees	11,836	8,775	3,061	129,013	90,179	38,834
Other fees	42	35	7	273	4,228	(3,955)
Ambulance service	61,389	83,359	(21,971)	586,625	523,841	62,784
Fire stations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 74,046</b>	<b>\$ 92,311</b>	<b>\$ (18,265)</b>	<b>\$ 721,725</b>	<b>\$ 622,125</b>	<b>\$ 99,600</b>
<b>GMHA Pharmaceuticals Fund</b>						
Transfers Infrom General Fund	0	0	0	0	0	0
Transfers Infrom GMHA Medicaid	0	0	0	0	0	0
Use of money and property	0	0	0	0	1	(1)
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1</b>	<b>\$ (1)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	116,725	77,555	39,170	654,604	657,649	(3,045)
Use of money and property	140	73	68	868	221	647
<b>TOTAL</b>	<b>\$ 116,865</b>	<b>\$ 77,628</b>	<b>\$ 39,238</b>	<b>\$ 655,472</b>	<b>\$ 657,870</b>	<b>\$ (2,398)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	7,515	6,323	1,192	468,978	448,703	20,274
Use of money and property	90	64	26	663	385	277
<b>TOTAL</b>	<b>\$ 7,606</b>	<b>\$ 6,387</b>	<b>\$ 1,219</b>	<b>\$ 469,641</b>	<b>\$ 449,088</b>	<b>\$ 20,552</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	295,454	333,681	(38,228)	3,552,045	2,641,989	710,056
Diesel fuel tax	62,832	80,192	(17,360)	940,178	793,020	147,157
Other fuel tax	23,263	22,444	819	265,152	253,891	11,261
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	582,852	552,845	10,007	5,770,852	5,209,818	560,933
Auto surcharge on other fuels	150,108	147,443	2,665	1,338,834	1,568,757	(229,923)
Condition for deposit fee penalty	0	0	0	50,000	0	50,000
GRT credits and adjust taken GHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	1,114,596	1,138,965	(22,099)	12,117,760	10,665,477	1,452,283
Licenses and registrations	883,853	783,860	99,993	9,901,705	8,214,586	787,118
Use of money and property	398	259	139	1,547	866	681
<b>TOTAL</b>	<b>\$ 2,004,757</b>	<b>\$ 1,938,724</b>	<b>\$ 70,033</b>	<b>\$ 21,121,011</b>	<b>\$ 18,880,869</b>	<b>\$ 2,240,142</b>
<b>Guam Invasive Species Inspection Fee Fund</b>						
Invasive species inspection fees	78,504	37,728	38,776	891,311	443,950	447,361
Use of money and property	33	0	33	329	0	329
<b>TOTAL</b>	<b>\$ 78,537</b>	<b>\$ 37,728</b>	<b>\$ 38,809</b>	<b>\$ 891,640</b>	<b>\$ 443,950</b>	<b>\$ 447,690</b>
<b>Guam Museum Fund</b>						
Transfer Infrom TAF	0	0	0	0	0	0
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	35,835	25,846	9,989	248,697	268,304	(19,607)
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 35,835</b>	<b>\$ 25,846</b>	<b>\$ 9,989</b>	<b>\$ 248,697</b>	<b>\$ 268,304</b>	<b>\$ (19,607)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	8,078	7,603	273	83,245	61,951	1,294
Use of money and property	24	22	2	203	180	23
<b>TOTAL</b>	<b>\$ 8,100</b>	<b>\$ 7,625</b>	<b>\$ 275</b>	<b>\$ 83,448</b>	<b>\$ 62,131</b>	<b>\$ 1,317</b>
<b>Health Professional Licensing Office Revolving Fund</b>						
Healing Arts	0	0	0	0	0	0
Alred Health License	950	1,185	(235)	37,054	13,075	23,979
Dental Board License	5,820	1,335	4,485	17,027	19,305	(2,278)
Medical Board License	5,350	2,851	2,499	27,883	109,580	(81,697)
Nursing Board License	47,470	8,850	38,620	107,533	58,072	49,461
Optometry Board License	850	830	20	895	895	0
Pharmacy Board License	8,170	890	7,180	15,228	7,890	7,338
Cosmetology Board License	646	3,237	(2,591)	4,340	8,944	(4,604)
Use of money and property	20	0	20	207	0	207
<b>TOTAL</b>	<b>\$ 69,276</b>	<b>\$ 18,978</b>	<b>\$ 50,298</b>	<b>\$ 208,948</b>	<b>\$ 215,871</b>	<b>\$ (6,923)</b>

Government Of Guam  
 Combined Comparative Statement Of Revenue  
 Special Revenue Funds  
 July 31, 2019 & 2018

**DRAFT**

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2019	July, 2018	Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)
<b>Healthy Futures Funds</b>						
Cigarettes	2,468,060	2,181,020	287,040	20,156,078	20,633,517	5,222,561
Cigars	8,873	(1,202)	13,075	32,733	16,285	18,448
Others	113,764	89,224	24,540	1,483,451	991,019	492,432
Distilled spirit	88,548	70,855	17,693	897,374	788,298	111,078
Vinous beverages	32,188	51,010	(18,811)	390,459	361,248	29,210
Malted fermented beverages	187,785	224,789	(37,004)	1,869,649	1,892,431	(22,782)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	38	0	38	(16,402)	(430)	(15,972)
Use of money and property	249	735	(487)	2,533	3,601	(1,068)
Annual Community Contribution	0	0	0	100,000	0	100,000
<b>TOTAL</b>	<b>\$ 2,920,495</b>	<b>\$ 2,624,410</b>	<b>\$ 298,084</b>	<b>\$ 30,915,875</b>	<b>\$ 24,643,968</b>	<b>\$ 6,231,908</b>
<b>Indirect Cost Fund</b>						
Office of the Governor	0	0	0	7,414	0	7,414
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	51,389	0	51,389	51,389	0	51,389
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	7,542	0	7,542	7,542	0	7,542
Dept of Public Health & Social Service	236,908	83,488	153,421	537,258	516,794	20,464
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	1,432	0	1,432	1,432	0	1,432
Dept of Mental Health & Substance Abuse	36,230	7,294	28,936	40,484	28,764	11,700
Department of Labor	1,600	0	1,600	11,382	0	11,382
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	12,156	94,238	(82,081)
Civil Defense	0	0	0	0	0	0
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	4,988	4,947	41
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>\$ 333,182</b>	<b>\$ 89,781</b>	<b>\$ 244,321</b>	<b>\$ 674,827</b>	<b>\$ 644,743</b>	<b>\$ 29,284</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	142,433	166,376	(23,942)	2,091,071	2,299,949	(208,878)
Rental of government land	3,205	3,044	161	31,410	31,048	362
Recording fee	29,489	31,360	(1,871)	278,830	307,041	(28,212)
Application fees	0	0	0	0	0	0
Certificates of document fees	9,523	13,142	(3,619)	112,305	118,348	(6,041)
Rezoning Fee	0	35	(35)	22,400	35	22,365
Subpoena fees	0	(35)	35	35	0	35
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 184,651</b>	<b>\$ 213,921</b>	<b>\$ (28,270)</b>	<b>\$ 2,536,950</b>	<b>\$ 2,756,411</b>	<b>\$ (220,380)</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	123	(624)	747	940	3,566	(2,645)
Penalties - late tax payment	0	0	0	58	1	54
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	3,250	(3,250)
Mayors' Council - repair of facilities 1/3	43,446	45,202	(1,756)	426,694	448,348	(19,654)
Dept of Parks & Rec - repair of facilities 1/3	44,848	48,660	(1,812)	440,448	460,082	(19,634)
GDOE - repair of facilities 1/3	44,848	48,660	(1,812)	440,448	460,082	(19,634)
Interest - Limited Gaming Fund	145	(23)	168	1,618	1,284	335
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	7,008	7,291	(283)	68,823	68,675	148
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	(1,492)	1,492	0	(1,492)	1,492
Use of money and property	0	0	0	50	0	50
<b>TOTAL</b>	<b>\$ 146,418</b>	<b>\$ 143,874</b>	<b>\$ (2,547)</b>	<b>\$ 1,378,867</b>	<b>\$ 1,441,798</b>	<b>\$ (62,729)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	48,687	23,801	22,886	775,553	77,001	698,552
Registration fees - Labor share	20,000	10,200	9,800	331,447	33,000	298,448
Citation fee - non immigration temp worker	6,000	0	6,000	15,856	9,000	6,856
Citation - fair empmt pract etc	0	0	0	750	0	750
Use of money and property	157	12	144	837	20	817
<b>TOTAL</b>	<b>\$ 72,823</b>	<b>\$ 34,813</b>	<b>\$ 38,010</b>	<b>\$ 1,134,237</b>	<b>\$ 119,022</b>	<b>\$ 1,015,215</b>
<b>Office of Vital Statistics Revolving Fund</b>						
Marriage waiver	2,250	1,900	350	21,880	23,650	(1,970)
Marriage application	3,550	3,510	40	31,214	33,780	(2,568)
Firearms permits	0	0	0	0	0	0
Birth certificate	8,627	8,534	93	72,162	75,559	(3,397)
Death certificate	2,415	2,800	(385)	29,985	27,870	(1,905)
Marriage certificate	4,213	3,583	630	34,456	34,883	(427)
Burial permit	390	330	60	3,800	3,890	(290)
Affidavit of paternity	1,256	1,131	125	11,881	12,817	(756)
Affidavit of public acknowledgment	10	60	(50)	50	295	(245)
Court order change of name	50	30	20	163	130	33
Declaratory judgement	60	20	40	290	323	(33)
Adoptions	105	45	60	785	785	0
Research fee	34	84	(50)	303	867	(564)
Use of money and property	14	0	14	141	0	141
<b>TOTAL</b>	<b>\$ 22,974</b>	<b>\$ 22,627</b>	<b>\$ 347</b>	<b>\$ 282,450</b>	<b>\$ 214,989</b>	<b>\$ 111,959</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 July 31, 2019 & 2018

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2019	July, 2018	Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)
<b>Pesticide Management Fund</b>						
Pesticide management fund fees	3,517	7,893	(4,376)	61,984	109,071	(47,087)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,517</b>	<b>\$ 7,893</b>	<b>\$ (4,376)</b>	<b>\$ 61,984</b>	<b>\$ 109,071</b>	<b>\$ (47,087)</b>
<b>Police Patrol Vehicle &amp; Equipment Revolving Fund</b>						
Civil fees / reinspection fees	25,798	27,608	(1,810)	290,188	270,494	19,694
Damaged GPD vehicle	0	5,797	(5,797)	0	5,797	(5,797)
Use of money and property	21	0	21	248	0	248
<b>TOTAL</b>	<b>\$ 25,819</b>	<b>\$ 33,405</b>	<b>\$ (7,586)</b>	<b>\$ 290,436</b>	<b>\$ 276,291</b>	<b>\$ 14,145</b>
<b>Police Services Fund</b>						
Accessible parking fees 50%	0	0	0	0	1,921	(1,921)
Annual gun business registration / \$600	3,600	2,400	1,200	10,200	11,400	(1,200)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	13,208	11,468	1,742	142,480	143,623	(1,143)
Police blotter report \$1 1st page / \$ 10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	34,725	28,040	6,685	270,960	299,831	(28,871)
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	40	0	40
Firearm registration / \$40	12,600	11,721	879	125,640	116,721	8,919
Non-concealed firearm ID / \$25	7,568	7,310	258	75,078	81,816	(6,738)
Concealed firearm ID / \$60	7,313	5,931	1,382	73,851	68,636	4,915
Fingerprinting fee / \$20	4,318	2,584	1,734	41,004	37,128	3,876
Subpoena fee	0	0	0	0	245	(245)
Abstract criminal records / \$15	1,155	1,275	(120)	12,450	12,830	(380)
Police clearance additional copies	330	286	44	2,313	3,088	(775)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	540	387	153	5,310	5,571	(261)
Certified copy of records / \$10	0	0	0	395	520	(125)
Firearm inspection fee / \$5	2,738	2,582	144	27,783	25,398	2,385
Vehicle Release Fee / \$10	0	0	0	27	0	27
Witness fees / \$35	0	0	0	225	0	216
Special event fee / \$100	0	516	(516)	13,760	13,158	602
Restitutions - GPD	0	0	0	100	0	100
Other revenues - GPD	0	0	0	0	10,425	(10,425)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 68,093</b>	<b>\$ 72,588</b>	<b>\$ (4,495)</b>	<b>\$ 801,816</b>	<b>\$ 842,230</b>	<b>\$ (40,414)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	6,085	3,765	2,280	265,107	267,535	(2,428)
Use of money and property	18	0	18	186	0	186
<b>TOTAL</b>	<b>\$ 6,083</b>	<b>\$ 3,765</b>	<b>\$ 2,298</b>	<b>\$ 265,293</b>	<b>\$ 267,535</b>	<b>\$ (2,242)</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	9,510	9,560	(50)	38,190	43,860	(5,670)
Park vendor permits	11,075	2,545	8,530	24,550	25,500	(950)
Community programs fees	0	0	0	2,340	0	2,340
Paseo Stadium fees	0	0	0	6,400	0	6,400
Pool and beach fees	1,389	646	743	10,515	5,039	5,476
Recreational admin fees	10,745	4,520	6,225	12,295	15,220	(2,925)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	0	1,410	(1,410)	3,700	6,301	(4,601)
Paseo Recreational Center	0	0	0	122	0	122
Hagatna / Tiyán Tennis Center	0	233	(233)	1,410	2,938	(1,528)
Guerrero Stadium / Tiyán Fields	0	0	0	75	3,450	(3,375)
Tiyán Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	15	6	9	90	37	53
<b>TOTAL</b>	<b>\$ 32,734</b>	<b>\$ 18,920</b>	<b>\$ 13,813</b>	<b>\$ 89,887</b>	<b>\$ 104,340</b>	<b>\$ (14,453)</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	79,140	64,025	15,115	790,273	812,240	(21,967)
Use of money and property	54	7	47	301	95	206
<b>TOTAL</b>	<b>\$ 79,194</b>	<b>\$ 64,032</b>	<b>\$ 15,162</b>	<b>\$ 790,574</b>	<b>\$ 812,335</b>	<b>\$ (21,761)</b>
<b>Rabies Prevention Fund</b>						
Pet license	1,205	760	445	3,510	3,700	(190)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	3,910	4,340	(430)	30,335	33,510	(3,175)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 5,115</b>	<b>\$ 5,100</b>	<b>\$ 15</b>	<b>\$ 33,845</b>	<b>\$ 37,210</b>	<b>\$ (3,365)</b>
<b>Recycling Revolving Fund</b>						
Recycling Fees	239,314	220,937	18,378	2,429,383	2,357,481	71,902
Use of money and property	107	104	3	851	359	492
<b>TOTAL</b>	<b>\$ 239,421</b>	<b>\$ 221,041</b>	<b>\$ 18,375</b>	<b>\$ 2,430,234</b>	<b>\$ 2,357,840</b>	<b>\$ 72,394</b>
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	40,000	0	40,000	64,000	24,000	40,000
Use of money and property	0	4	4	39	37	2
<b>TOTAL</b>	<b>\$ 40,000</b>	<b>\$ 4</b>	<b>\$ 39,996</b>	<b>\$ 64,039</b>	<b>\$ 24,037</b>	<b>\$ 39,992</b>

Government Of Guam  
 Combined Comparative Statement Of Revenue  
 Special Revenue Funds  
 July 31, 2019 & 2018

**DRAFT**

	ACTUAL: Collection for the month			ACTUAL: Collection for the Year-To-Date		
	July, 2019	July, 2018	Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Logu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	621,017	600,775	20,241	6,149,614	5,953,399	196,256
Fee - compact Ordai tipping fee \$4 cu yd	817,443	871,090	(53,647)	8,135,764	8,247,809	(112,045)
Fee - uncompact Ordai tipping fee \$4 cu yd	117,332	136,466	(19,134)	1,308,388	1,389,809	(81,422)
Fee - uncompact Agat transfer station	3,885	4,538	(653)	42,598	44,543	(1,948)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Molojaj transfer station	4,095	5,063	(968)	44,188	40,433	3,755
Miscellaneous	0	0	0	0	0	0
Restoration charge	3,600	7,450	(3,850)	54,050	52,500	1,550
Transfer charge	0	0	0	0	0	0
Reactivation charge	400	400	0	3,250	2,300	950
Trash tags	580	402	178	4,758	4,452	304
Fee - uncompact Harmon transfer	20,123	19,973	151	195,565	193,456	2,109
Interest from settlement Logu	0	0	0	0	0	0
Use of money and property	829	1,484	(655)	13,576	16,348	(4,672)
<b>TOTAL</b>	<b>\$ 1,589,203</b>	<b>\$ 1,647,730</b>	<b>\$ (58,527)</b>	<b>\$ 18,949,848</b>	<b>\$ 18,947,009</b>	<b>\$ 2,839</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	359,504	332,999	26,505	3,654,807	3,647,037	107,770
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 359,504</b>	<b>\$ 332,999</b>	<b>\$ 26,505</b>	<b>\$ 3,654,807</b>	<b>\$ 3,647,037</b>	<b>\$ 107,770</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	68,070	58,925	9,145	700,738	717,611	(16,873)
Passport expedite fees	11,070	7,100	3,970	89,535	94,630	(5,095)
Passport expedite mail fees	0	0	0	0	60	(60)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 79,140</b>	<b>\$ 66,025</b>	<b>\$ 13,115</b>	<b>\$ 790,273</b>	<b>\$ 812,300</b>	<b>\$ (22,027)</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	331,983	481,735	(149,751)	31,693,838	28,034,027	3,659,811
Penalties and interest	59,125	44,788	14,337	649,141	718,062	(68,921)
Real property tax bank fees	0	0	0	183	3,205	(3,022)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	234	32	202	2,601	597	2,004
<b>TOTAL</b>	<b>\$ 391,342</b>	<b>\$ 506,533</b>	<b>\$ (115,191)</b>	<b>\$ 32,345,763</b>	<b>\$ 28,753,891</b>	<b>\$ 3,591,872</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, hotel / motel	3,237,834	3,685,197	(447,363)	36,580,830	34,909,379	1,671,452
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	11,745	1,523	10,222	55,689	16,789	38,900
Gain (Loss) on investment	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,249,579</b>	<b>\$ 3,686,719</b>	<b>\$ (437,141)</b>	<b>\$ 36,636,519</b>	<b>\$ 34,926,168</b>	<b>\$ 1,710,351</b>
<b>Water Protection Fund</b>						
Grading plan review fees	60	284	(224)	4,981	3,162	1,819
Clearing and grubbing permits	138	1,325	(1,187)	48,530	81,318	(34,787)
Stockpiling permits	36	808	(772)	18,236	1,783	16,452
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 234</b>	<b>\$ 2,517</b>	<b>\$ (2,283)</b>	<b>\$ 61,747</b>	<b>\$ 86,263</b>	<b>\$ (24,516)</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	1,250	38,350	(37,100)	52,950	60,900	(7,950)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,250</b>	<b>\$ 38,350</b>	<b>\$ (37,100)</b>	<b>\$ 52,950</b>	<b>\$ 60,900</b>	<b>\$ (7,950)</b>

1. Revenues are based on the modified cash basis and current financial measures measurement basis. During the year, revenues are recognized when authorized or incurred as applicable to accrual. In accordance with GASB 33, Accounting and Financial Reporting for Nonexchange Transactions, if payment or receipt is made for actual obligations relating to prior-year items collected 90 days after the ODSB closing. If estimates are required for the Provision for Refunds, Section 20 revenues are provided over 12 months using straight-line.

Government Of Guam  
Actual Revenues Compared to Proposed Adopted Revenue  
Special Revenue Funds  
Ten Months Ended July 31, 2019

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Air Pollution Control Special Fund</b>						
Emission fee / \$6 per ton per year	0	0	0	0	0	0
Penalty - excess emission / \$1,000	85,782	8,795	(58,088)	211,959	124,510	(87,449)
Permit Renewal / \$1,000	0	0	0	100	0	(100)
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Permit renew nonmajor hazardous/\$200	0	0	0	34	0	(34)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 66,782</b>	<b>\$ 6,795</b>	<b>\$ (58,988)</b>	<b>\$ 212,093</b>	<b>\$ 124,510</b>	<b>\$ (87,583)</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	24,183	230,554	206,371	447,332	521,208	73,874
Use of money and property	0	118	118	0	786	786
<b>TOTAL</b>	<b>\$ 24,183</b>	<b>\$ 230,672</b>	<b>\$ 206,489</b>	<b>\$ 447,332</b>	<b>\$ 521,994</b>	<b>\$ 74,660</b>
<b>Better Public Service Fund</b>						
Fees and fines	129,385	0	(129,385)	1,305,854	8,175	(1,299,470)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	0	0	0	200	200
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 129,385</b>	<b>\$ 0</b>	<b>\$ (129,385)</b>	<b>\$ 1,305,854</b>	<b>\$ 8,375</b>	<b>\$ (1,299,270)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fee	708	200	(508)	8,572	2,750	(5,822)
Commercial leases / license	58,744	38,847	(21,898)	914,439	771,757	(142,682)
Agriculture / residential land trust lease	0	0	0	0	0	0
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#13-S3)	0	0	0	0	0	0
Use of money and property	0	352	352	0	3,177	3,177
<b>TOTAL</b>	<b>\$ 66,452</b>	<b>\$ 37,399</b>	<b>\$ (22,854)</b>	<b>\$ 923,011</b>	<b>\$ 777,884</b>	<b>\$ (145,327)</b>
<b>Dept of Corrections Inmate Revolving Fund</b>						
DOC revolving fund	98,685	48,225	(50,460)	1,413,182	482,477	(930,715)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 98,685</b>	<b>\$ 48,225</b>	<b>\$ (50,460)</b>	<b>\$ 1,413,182</b>	<b>\$ 482,477</b>	<b>\$ (930,715)</b>
<b>Customs, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	50	0	(50)
Passenger inspection fee - All	0	0	0	231	141	(90)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	1,238,033	1,221,847	(16,186)	11,155,950	11,294,313	138,363
Cargo inspection fee - All	21,322	24,338	3,016	810,977	243,482	(567,515)
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	1,329	8,891	5,966	34,054	26,559	(7,495)
Use of money and property	0	403	403	0	1,345	1,345
<b>TOTAL</b>	<b>\$ 1,299,699</b>	<b>\$ 1,263,478</b>	<b>\$ (7,291)</b>	<b>\$ 12,001,262</b>	<b>\$ 11,565,828</b>	<b>\$ (435,443)</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspection-register fee	12,990	3,289	(9,691)	108,805	82,845	(15,020)
Use of money and property	0	62	62	0	540	540
<b>TOTAL</b>	<b>\$ 12,990</b>	<b>\$ 3,351</b>	<b>\$ (9,629)</b>	<b>\$ 108,805</b>	<b>\$ 83,385</b>	<b>\$ (15,299)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	185,667	254,832	68,985	1,874,342	1,734,932	(139,410)
Use of money and property	0	682	682	0	3,298	3,298
<b>TOTAL</b>	<b>\$ 185,667</b>	<b>\$ 255,514</b>	<b>\$ 69,667</b>	<b>\$ 1,874,342</b>	<b>\$ 1,738,230</b>	<b>\$ (136,112)</b>
<b>Environmental Health Fund</b>						
Health permits - business	187,875	179,848	(8,029)	849,408	843,844	(5,562)
PH registration and penalty	0	0	0	1,850	400	(1,450)
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	52,845	52,934	89	399,508	495,468	95,960
Administrative penalties	0	0	0	800	200	(600)
Use of money and property	0	74	74	0	748	748
<b>TOTAL</b>	<b>\$ 240,720</b>	<b>\$ 232,854</b>	<b>\$ (7,866)</b>	<b>\$ 1,291,864</b>	<b>\$ 1,340,659</b>	<b>\$ 48,795</b>



Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Ten Months Ended July 31, 2019

**DRAFT**

	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	142	800	658	3,177	5,814	2,637
Fire prevention fees	7,819	11,836	4,017	81,522	129,013	47,491
Other fees	35	42	7	4,332	273	(4,059)
Ambulance service	74,359	81,369	(12,990)	433,838	588,825	152,989
Fire stations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 82,355</b>	<b>\$ 74,048</b>	<b>\$ (8,308)</b>	<b>\$ 522,867</b>	<b>\$ 721,725</b>	<b>\$ 199,057</b>
<b>GMHA Pharmaceuticals Fund</b>						
Transfers in/from General Fund	800,900	0	(800,900)	8,009,000	0	(8,009,000)
Transfers in/from GMHA Medicaid	1,008,068	0	(1,008,068)	10,060,580	0	(10,060,580)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,808,968</b>	<b>\$ 0</b>	<b>\$ (1,808,968)</b>	<b>\$ 18,069,580</b>	<b>\$ 0</b>	<b>\$ (18,069,580)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	25,555	118,725	91,170	496,157	854,604	358,447
Use of money and property	0	140	140	0	888	888
<b>TOTAL</b>	<b>\$ 25,555</b>	<b>\$ 118,865</b>	<b>\$ 91,310</b>	<b>\$ 496,157</b>	<b>\$ 855,492</b>	<b>\$ 359,335</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	87,264	7,515	(79,749)	460,208	468,978	8,770
Use of money and property	0	90	90	0	683	683
<b>TOTAL</b>	<b>\$ 87,264</b>	<b>\$ 7,605</b>	<b>\$ (79,659)</b>	<b>\$ 460,208</b>	<b>\$ 469,661</b>	<b>\$ 9,453</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	484,524	295,454	(189,070)	3,017,827	3,552,945	535,118
Diesel fuel tax	83,123	82,832	(291)	797,745	940,178	142,433
Other fuel tax	23,174	23,283	89	254,818	265,152	10,538
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	600,883	582,852	(38,031)	5,302,852	5,770,652	467,800
Auto surcharge on other fuels	162,899	150,108	(12,791)	1,618,210	1,536,834	(81,376)
Condition for deposit fee penalty	0	0	0	0	50,000	50,000
GRT credits and adjust taken GHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	1,334,603	1,114,588	(220,097)	10,991,250	12,117,780	1,126,510
Licenses and registrations	809,791	885,853	78,062	8,231,305	8,901,705	770,400
Use of money and property	0	398	398	0	1,547	1,547
<b>TOTAL</b>	<b>\$ 2,144,394</b>	<b>\$ 2,000,757</b>	<b>\$ (143,637)</b>	<b>\$ 19,222,555</b>	<b>\$ 21,121,011</b>	<b>\$ 1,898,456</b>
<b>Guam Invasive Species Inspection Fee Fund</b>						
Invasive species inspection fees	24,988	78,504	51,518	388,112	891,311	503,199
Use of money and property	0	33	33	0	328	328
<b>TOTAL</b>	<b>\$ 24,988</b>	<b>\$ 78,537</b>	<b>\$ 51,548</b>	<b>\$ 388,112</b>	<b>\$ 891,640</b>	<b>\$ 503,528</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%	80,858	35,835	(45,023)	818,713	248,697	(570,016)
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 80,858</b>	<b>\$ 35,835</b>	<b>\$ (45,023)</b>	<b>\$ 818,713</b>	<b>\$ 248,697</b>	<b>\$ (570,016)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	8,364	8,076	(288)	84,708	83,245	(1,463)
Use of money and property	0	24	24	0	203	203
<b>TOTAL</b>	<b>\$ 8,364</b>	<b>\$ 8,100</b>	<b>\$ (264)</b>	<b>\$ 84,708</b>	<b>\$ 83,448</b>	<b>\$ (1,260)</b>
<b>Health Professional Licensing Office Revolving Fund</b>						
Healing Arts	0	0	0	0	0	0
Allied Health License	985	950	(35)	10,895	37,054	26,159
Dental Board License	1,135	5,820	4,685	50,505	17,027	(33,478)
Medical Board License	12,418	5,350	(7,068)	109,937	27,683	(82,274)
Nursing Board License	5,450	47,470	42,020	44,472	107,533	63,061
Optometry Board License	830	850	20	220	895	(105)
Pharmacy Board License	780	8,170	7,390	8,210	15,228	8,018
Cosmetology Board License	837	648	(189)	4,203	4,340	137
Use of money and property	0	20	20	0	207	207
<b>TOTAL</b>	<b>\$ 22,845</b>	<b>\$ 89,278</b>	<b>\$ 67,233</b>	<b>\$ 227,222</b>	<b>\$ 299,949</b>	<b>\$ (72,727)</b>

Government Of Guam  
Actual Revenues Compared to Proposed Adopted Revenues  
Special Revenue Funds  
Ten Months Ended July 31, 2018

**DRAFT**

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Healthy Futures Funds</b>						
Cigarettes	2,491,020	2,488,060	(2,960)	23,633,515	26,158,078	2,522,563
Cigars	3,427	6,873	6,448	24,935	32,733	7,798
Others	239,224	113,784	(125,460)	2,491,018	1,483,451	(1,007,565)
Distilled spirit	160,854	88,548	(72,306)	1,688,294	897,374	(788,920)
Vinous beverages	60,009	32,198	(27,811)	451,242	390,459	(60,783)
Malted fermented beverages	374,768	187,785	(187,003)	3,392,426	1,869,649	(1,522,777)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	38	38	0	(16,402)	(16,402)
Use of money and property	0	249	249	0	2,533	2,533
Annual Community Contribution	0	0	0	0	100,000	100,000
<b>TOTAL</b>	<b>\$ 3,329,302</b>	<b>\$ 2,820,485</b>	<b>\$ (408,817)</b>	<b>\$ 31,879,428</b>	<b>\$ 30,919,875</b>	<b>\$ (959,553)</b>
<b>Indirect Cost Fund</b>						
Office of the Governor	0	0	0	0	7,414	7,414
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	51,389	51,389	0	51,389	51,389
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	7,542	7,542	0	7,542	7,542
Dept of Public Health & Social Service	103,487	236,908	133,421	637,566	537,258	(100,308)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	1,432	1,432	0	1,432	1,432
Dept of Mental Health & Substance Abuse	17,293	38,230	18,937	48,763	40,464	(8,299)
Department of Labor	0	1,600	1,600	4,300	11,382	7,082
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	89,237	12,158	(77,081)
Civil Defense	0	0	0	0	0	0
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	4,947	4,688	(259)
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>\$ 126,780</b>	<b>\$ 335,182</b>	<b>\$ 214,332</b>	<b>\$ 794,813</b>	<b>\$ 674,827</b>	<b>\$ (120,786)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	138,375	142,433	6,058	2,336,297	2,091,071	(245,226)
Rental of government land	3,044	3,205	161	33,043	31,410	(1,633)
Recording fee	31,359	29,489	(1,870)	307,038	278,830	(28,209)
Application fees	0	0	0	0	0	0
Certificates of document fees	13,141	8,523	(4,618)	128,342	112,305	(16,037)
Reasoning Fee	0	0	0	0	22,400	22,400
Subpoena fees	0	0	0	35	35	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 183,919</b>	<b>\$ 184,651</b>	<b>\$ 732</b>	<b>\$ 2,804,755</b>	<b>\$ 2,638,950</b>	<b>\$ (165,805)</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	0	123	123	0	940	940
Penalties - late tax payment	0	0	0	0	56	56
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayors' Council - repair of facilities 1/3	43,201	43,448	245	428,343	428,684	341
Dept of Parks & Rec - repair of facilities 1/3	44,660	44,848	188	440,077	440,448	371
GDCE - repair of facilities 1/3	44,660	44,848	188	440,077	440,448	371
Interest - Limited Gaming Fund	0	145	145	0	1,818	1,618
Consolidated fund - 85%	0	0	0	0	0	0
Dept of Admin - admin - 5%	8,729	7,008	(1,721)	61,890	68,823	7,133
For recon	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	50	50
<b>TOTAL</b>	<b>\$ 138,350</b>	<b>\$ 148,418</b>	<b>\$ 1,068</b>	<b>\$ 1,388,167</b>	<b>\$ 1,378,667</b>	<b>\$ (9,500)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	73,800	48,587	(27,133)	632,800	775,553	142,753
Registration fees - Labor share	36,200	20,000	(18,200)	321,300	331,447	10,147
Citation fee - non immigration temp worker	3,700	8,000	2,300	28,900	15,856	(11,050)
Citation - fair empmt pract ofc	0	0	0	0	750	750
Use of money and property	0	157	157	0	837	837
<b>TOTAL</b>	<b>\$ 113,700</b>	<b>\$ 72,833</b>	<b>\$ (40,867)</b>	<b>\$ 981,000</b>	<b>\$ 1,194,337</b>	<b>\$ 213,337</b>
<b>Office of Vital Statistics Revolving Fund</b>						
Marriage waiver	2,200	2,250	50	24,150	21,880	(2,270)
Marriage application	3,030	3,550	520	33,280	31,214	(2,066)
Firearms permits	0	0	0	0	0	0
Birth certificate	7,851	8,827	778	74,874	72,182	(2,712)
Death certificate	2,782	2,415	(367)	27,852	25,985	(1,867)
Marriage certificate	3,378	4,213	837	34,876	34,458	(418)
Burial permit	445	390	(55)	4,005	3,600	(405)
Affidavit of paternity	1,184	1,258	72	12,870	11,881	(809)
Affidavit of public acknowledgment	10	10	0	245	50	(195)
Court order change of name	10	50	40	110	183	53
Declaratory judgement	20	60	40	323	290	(33)
Adoptions	30	105	75	709	785	56
Research fee	22	34	12	805	303	(502)
Use of money and property	0	14	14	0	141	141
<b>TOTAL</b>	<b>\$ 20,980</b>	<b>\$ 22,874</b>	<b>\$ 2,614</b>	<b>\$ 213,899</b>	<b>\$ 282,950</b>	<b>\$ 69,051</b>

**Government Of Guam  
Actual Revenues Compared to Proposed Adopted Revenues  
Special Revenue Funds  
Ten Months Ended July 31 2019**

DRAFT

	For 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	8,715	3,517	(5,195)	117,296	61,984	(55,312)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 8,715</b>	<b>\$ 3,517</b>	<b>\$ (5,195)</b>	<b>\$ 117,296</b>	<b>\$ 61,984</b>	<b>\$ (55,312)</b>
<b>Police Patrol Vehicle &amp; Equipment Revolving Fund</b>						
Ovis fees / reinspection fees	28,018	25,798	(2,220)	274,594	290,188	15,594
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	21	21	0	248	248
<b>TOTAL</b>	<b>\$ 28,018</b>	<b>\$ 25,819</b>	<b>\$ (2,199)</b>	<b>\$ 274,594</b>	<b>\$ 290,436</b>	<b>\$ 15,842</b>
<b>Police Services Fund</b>						
Accessible parking fees 50%	0	0	0	0	0	0
Annual gun business registration / \$600	2,400	3,600	1,200	12,000	10,200	(1,800)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	11,865	13,208	1,342	147,623	142,480	(5,143)
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	26,740	34,725	7,985	306,831	270,960	(35,871)
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	40	40
Firearm registration / \$40	11,971	12,800	829	119,221	125,640	6,419
Non-concealed firearm ID / \$25	7,560	7,588	28	84,116	75,078	(9,038)
Concealed firearm ID / \$60	6,061	7,313	1,252	70,436	73,851	3,415
Fingerprinting fee / \$20	2,564	4,318	1,754	37,128	41,004	3,876
Subpoena fee	0	0	0	0	0	0
Abstract criminal records / \$15	1,275	1,155	(120)	12,630	12,450	(180)
Police clearance additional copies	285	330	44	3,098	2,313	(785)
Fine - unauthorized use uniform / \$500-mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	387	540	153	5,571	5,310	(261)
Certified copy of records / \$10	0	0	0	820	395	(425)
Firearm inspection fee / \$5	2,782	2,738	(44)	27,098	27,783	685
Vehicle Release Fee / \$10	0	0	0	0	27	27
Witness fees / \$35	0	0	0	0	225	225
Special event fee / \$100	766	0	(766)	15,658	13,760	(1,898)
Restitutions GPD	0	0	0	0	100	100
Other revenues - GPD	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 74,678</b>	<b>\$ 88,993</b>	<b>\$ 12,415</b>	<b>\$ 651,830</b>	<b>\$ 801,616</b>	<b>\$ (149,786)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	5,504	6,068	564	284,725	265,907	(18,818)
Use of money and property	0	18	18	0	186	186
<b>TOTAL</b>	<b>\$ 5,504</b>	<b>\$ 6,086</b>	<b>\$ 576</b>	<b>\$ 284,725</b>	<b>\$ 266,093</b>	<b>\$ (18,632)</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	12,050	9,510	(2,540)	68,860	38,190	(30,670)
Park vendor permits	3,435	11,075	7,640	40,850	24,550	(16,300)
Community programs fees	0	0	0	0	2,340	2,340
Paseo Stadium fees	0	0	0	0	6,400	6,400
Pool and beach fees	648	1,389	741	6,841	10,515	3,674
Recreational admin fees	6,370	10,745	4,375	17,570	12,295	(5,275)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,410	0	(1,410)	8,800	3,700	(5,100)
Paseo Recreational Center	0	0	0	0	122	122
Hagatna / Tiyen Tennis Center	433	0	(433)	4,664	1,410	(3,254)
Guerrero Stadium / Tiyen Fields	0	0	0	4,150	75	(4,075)
Tiyen Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	15	15	0	90	90
<b>TOTAL</b>	<b>\$ 24,358</b>	<b>\$ 32,734</b>	<b>\$ 8,376</b>	<b>\$ 181,736</b>	<b>\$ 99,687</b>	<b>\$ (82,049)</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	68,833	79,140	10,307	550,310	790,273	(239,963)
Use of money and property	0	54	54	0	301	301
<b>TOTAL</b>	<b>\$ 68,833</b>	<b>\$ 79,194</b>	<b>\$ 10,361</b>	<b>\$ 550,310</b>	<b>\$ 790,574</b>	<b>\$ (239,662)</b>
<b>Rabies Prevention Fund</b>						
Per license	724	1,205	481	3,387	3,510	123
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	4,140	3,910	(230)	31,510	30,335	(1,175)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 4,864</b>	<b>\$ 5,115</b>	<b>\$ 251</b>	<b>\$ 34,897</b>	<b>\$ 33,845</b>	<b>\$ (1,052)</b>
<b>Recycling Revolving Fund</b>						
Recycling Fees	227,184	239,314	12,130	2,419,917	2,429,383	9,466
Use of money and property	0	107	107	0	851	851
<b>TOTAL</b>	<b>\$ 227,184</b>	<b>\$ 239,421</b>	<b>\$ 12,237</b>	<b>\$ 2,419,917</b>	<b>\$ 2,430,234</b>	<b>\$ 10,317</b>
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	21,324	40,000	18,676	217,663	64,000	(153,663)
Use of money and property	0	8	8	0	39	39
<b>TOTAL</b>	<b>\$ 21,324</b>	<b>\$ 40,008</b>	<b>\$ 18,684</b>	<b>\$ 217,663</b>	<b>\$ 64,039</b>	<b>\$ (153,624)</b>

Government Of Guam  
Actual Revenues Compared to Proposed Adopted Revenues  
Special Revenue Funds  
Ten Months Ended July 31, 2019

**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	599,275	621,017	21,742	5,938,354	6,149,814	211,260
Fee - compact Ordot tipping fee \$4 cu yd	829,089	817,443	(51,646)	8,227,805	8,135,764	(92,041)
Fee - uncompact Ordot tipping fee \$4 cu yd	136,065	117,332	(18,733)	1,385,804	1,308,380	(79,418)
Fee - uncompact Agai transfer station	29,058	3,885	(25,173)	251,765	42,596	(209,170)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Atakqoq transfer station	5,062	4,095	(967)	40,439	44,188	3,749
Miscellaneous	0	0	0	0	0	0
Restoration charge	7,450	3,600	(3,850)	52,500	54,050	1,550
Transfer charge	0	0	0	0	0	0
Reactivation charge	400	400	0	2,300	3,250	950
Trash tags	492	580	88	4,452	4,756	304
Fee - uncompact Harmon transfer	19,972	20,123	151	193,451	195,565	2,114
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	0	829	829	0	13,676	13,676
<b>TOTAL</b>	<b>\$ 1,668,883</b>	<b>\$ 1,589,303</b>	<b>\$ (77,580)</b>	<b>\$ 18,098,870</b>	<b>\$ 15,949,848</b>	<b>\$ (147,822)</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	342,802	359,504	16,702	3,645,055	3,654,807	9,752
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 342,802</b>	<b>\$ 369,504</b>	<b>\$ 16,702</b>	<b>\$ 3,645,055</b>	<b>\$ 3,654,807</b>	<b>\$ 9,752</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	60,925	65,070	7,145	757,609	700,738	(56,871)
Passport expedite fees	7,681	11,070	3,389	100,438	89,535	(10,903)
Passport expedite mail fees	0	0	0	60	0	(60)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 68,606</b>	<b>\$ 76,140</b>	<b>\$ 10,534</b>	<b>\$ 858,107</b>	<b>\$ 790,273</b>	<b>\$ (67,834)</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	1,181,734	321,983	(829,751)	35,034,021	31,693,838	(3,340,183)
Penalties and interest	58,915	59,125	2,210	837,485	849,141	1,656
Real property tax bank fees	0	0	0	0	183	183
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	234	234	0	2,601	2,601
<b>TOTAL</b>	<b>\$ 1,240,649</b>	<b>\$ 391,343</b>	<b>\$ (827,306)</b>	<b>\$ 35,871,506</b>	<b>\$ 32,345,763</b>	<b>\$ (3,525,743)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, hotel / motel	3,848,128	3,237,834	(608,292)	38,518,680	36,580,630	(1,938,050)
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	11,745	11,745	0	55,669	55,669
Gain (Loss) on investment	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,848,128</b>	<b>\$ 3,249,579</b>	<b>\$ (598,549)</b>	<b>\$ 38,518,680</b>	<b>\$ 36,636,299</b>	<b>\$ (1,882,381)</b>
<b>Water Protection Fund</b>						
Grading plan review fees	284	60	(224)	3,157	4,981	1,824
Cleaning and grubbing permits	660	138	(522)	54,194	48,530	(7,664)
Stockpiling permits	906	38	(870)	1,780	18,238	16,458
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,850</b>	<b>\$ 236</b>	<b>\$ (1,614)</b>	<b>\$ 9,131</b>	<b>\$ 69,747</b>	<b>\$ 60,613</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	36,901	1,250	(35,651)	63,901	52,850	(11,051)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 36,901</b>	<b>\$ 1,250</b>	<b>\$ (35,651)</b>	<b>\$ 63,901</b>	<b>\$ 52,850</b>	<b>\$ (11,051)</b>