



**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR  
Post Office Box 2950, Hagåtña Guam 96932

**EDDIE BAZA CALVO**  
GOVERNOR

**LESTER L. CARLSON, JR.**  
ACTING DIRECTOR

**RAY TENORIO**  
LIEUTENANT GOVERNOR

**MAR 20 2018**

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

**Speaker Benjamin J.F. Cruz**

**MAR 20 2018**

Time: 4:30 | AM | PM File No \_\_\_\_\_  
Received By: [Signature]

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 February 28, 2018 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,

[Signature]  
LESTER L. CARLSON, JR

**RECEIVED**  
OFFICE OF PUBLIC ACCOUNTABILITY  
BY: [Signature]  
DATE: 03-20-18  
TIME: 4:30  AM  PM

*Certification of Information Contained in Attachment A*  
[Signature]  
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

**MAR 20 2018**  
Time: 4:26 pm  
Received by: [Signature]

Government of Guam  
 FY 2018 Special Revenue Fund Tracking  
 For the month ending February 28, 2018  
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month	Description/Fund Code						
	Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206 <sup>1/</sup>	Healthy Futures 602 <sup>2/</sup>	C&Q Inspections Services 209 <sup>3/</sup>	
(A) October	Actual 1,706,152	1,640,039	449,907	3,117,363	2,426,695	918,680	
(B) November	Actual 1,543,989	1,551,178	211,259	2,851,504	2,127,749	1,037,098	
(C) December	Actual 1,590,488	1,584,949	1,219,233	3,083,574	2,143,870	1,171,222	
(D) January	Actual 1,992,142	1,629,654	3,825,888	3,922,838	2,238,771	1,017,432	
(E) February	Actual 2,066,284	1,495,201	12,400,020	4,356,249	2,297,712	1,013,223	
(F) March	Projected 1,677,993	1,553,492	1,160,282	4,125,409	1,335,167	1,210,626	
(G) April	Projected 1,593,904	1,483,966	9,285,305	3,454,975	1,413,200	1,416,331	
(H) May	Projected 1,599,501	1,589,891	2,829,268	2,805,425	1,780,245	1,213,291	
(I) June	Projected 1,628,716	1,551,100	988,195	3,193,140	1,628,868	1,188,287	
(J) July	Projected 1,549,668	1,597,111	715,070	2,832,838	1,516,612	1,254,725	
(K) August	Projected 1,605,094	1,702,715	467,170	3,549,802	2,013,291	1,331,945	
(L) September	Projected 1,822,682	1,705,659	457,595	4,743,833	5,240,847	1,175,194	
(M) Tracking FY2018	20,376,614	19,084,955	34,009,193	41,986,749	26,163,027	13,948,053	
(N) Public Law 34-42	21,136,926	19,469,975	29,260,403	44,662,497	27,862,695	14,931,817	
(O) Overage/(Shortage)	(760,312)	(385,020)	4,748,790	(2,675,748)	(1,699,668)	(983,764)	

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.

<sup>3/</sup> Adjustments were made for the months of July - September to reflect a revised projection for FY2018 collections.

Government Of Guam  
 Combined Comprehensive Statement Of Revenues  
 Social Revenue Funds  
 February 28, 2018 & 2017

**DRAFT**

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2018	February, 2017	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 / \$1,000	7,983	2,375	5,608	36,482	6,647	29,835
Permit Renewal / \$1000	0	0	0	100	0	100
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Permit Renew Normal Haz/ \$200	34	0	34	34	0	34
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 8,017</b>	<b>\$ 2,375</b>	<b>\$ 5,642</b>	<b>\$ 36,616</b>	<b>\$ 6,647</b>	<b>\$ 29,969</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	9,613	4,323	5,289	51,199	66,312	(15,113)
Use of money and property	25	1	24	133	2	131
<b>TOTAL</b>	<b>\$ 9,638</b>	<b>\$ 4,324</b>	<b>\$ 5,313</b>	<b>\$ 51,332</b>	<b>\$ 66,314</b>	<b>\$ (14,982)</b>
<b>Better Public Service Fund</b>						
Transfers In/From General Fund	0	0	0	50,334	0	50,334
Transfers In/From Highway Fund	0	0	0	224,056	0	224,056
Transfers In/From Guam Enviro Fund	0	0	0	846	0	846
Transfers In/From Habitat/ Hum Svc Fund	0	0	0	0	0	0
Transfers In/From Youth Ed/Prev Fund	0	0	0	0	0	0
Fees and fines	0	1,760	(1,760)	4,820	1,960	2,860
Service contract provide application fee-250	0	50	(50)	0	50	(50)
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>\$ 1,810</b>	<b>\$ (1,810)</b>	<b>\$ 280,057</b>	<b>\$ 2,910</b>	<b>\$ 277,147</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	1,793	150	1,643	2,343	1,750	593
Commercial leases / license	40,395	12,765	27,631	542,369	532,279	10,090
Agriculture / residential land trust lease	0	0	0	99	0	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	0	0
Use of money and property	248	196	52	1,169	924	245
<b>TOTAL</b>	<b>\$ 42,436</b>	<b>\$ 13,111</b>	<b>\$ 29,325</b>	<b>\$ 545,970</b>	<b>\$ 534,953</b>	<b>\$ 11,017</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	273,375	7,829	265,546	593,639	332,789	260,850
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 273,375</b>	<b>\$ 7,829</b>	<b>\$ 265,546</b>	<b>\$ 593,639</b>	<b>\$ 332,789</b>	<b>\$ 260,850</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	50	0	50	50	57	(7)
Passenger inspection fee - All	3	387	(384)	28	983	(955)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	890,000	1,044,300	(154,300)	5,035,280	5,524,373	(489,094)
Cargo inspection fee - All	22,020	23,452	(1,432)	117,013	115,027	1,986
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	1,115	550	565	8,084	7,687	(397)
Use of money and property	32	34	(2)	200	198	2
<b>TOTAL</b>	<b>\$ 1,813,223</b>	<b>\$ 1,988,722</b>	<b>\$ (175,499)</b>	<b>\$ 5,157,984</b>	<b>\$ 5,648,326</b>	<b>\$ (490,342)</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspection-register fee	0	0	0	0	12,869	(12,869)
Use of money and property	3	6	(3)	26	36	(9)
<b>TOTAL</b>	<b>\$ 3</b>	<b>\$ 6</b>	<b>\$ (3)</b>	<b>\$ 26</b>	<b>\$ 12,904</b>	<b>\$ (12,878)</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	135,289	77,280	58,009	561,995	306,568	255,427
Building permit fees 25%	15,498	26,364	(10,866)	142,909	109,839	33,070
<b>TOTAL</b>	<b>\$ 150,787</b>	<b>\$ 103,644</b>	<b>\$ 47,144</b>	<b>\$ 704,904</b>	<b>\$ 416,407</b>	<b>\$ 288,497</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	110,367	261,547	(150,180)	841,197	831,600	(9,593)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 110,367</b>	<b>\$ 261,547</b>	<b>\$ (150,180)</b>	<b>\$ 841,197</b>	<b>\$ 831,600</b>	<b>\$ (9,593)</b>
<b>Environmental Health Fund</b>						
Health permits - business	5,099	8,323	(3,224)	48,238	50,561	(2,323)
PH registration and penalty	370	0	370	760	1,880	(1,120)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	36,624	24,244	12,380	182,712	114,644	68,068
Administrative penalties	0	400	(400)	400	1,200	(800)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 42,093</b>	<b>\$ 32,967</b>	<b>\$ 9,126</b>	<b>\$ 230,110</b>	<b>\$ 168,285</b>	<b>\$ 61,825</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 February 28, 2018 & 2017

**DRAFT**

	ACTUAL Collection for the month			ACTUAL Collection for the Year To-Date		
	February, 2018	February, 2017	Increase (Decrease)	Fiscal Year 2018	Fiscal Year 2017	Increase (Decrease)
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	80	190	(110)	1,767	3,548	(2,181)
Fire prevention fees	6,294	9,232	(2,939)	45,571	43,813	1,758
Other fees	7	1,259	(1,252)	2,671	3,732	(1,061)
Ambulance service	55,633	74,831	(19,198)	258,137	310,575	(54,439)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 62,014</b>	<b>\$ 85,512</b>	<b>\$ (23,498)</b>	<b>\$ 308,145</b>	<b>\$ 382,668</b>	<b>\$ (55,923)</b>
<b>GMHA Pharmaceuticals Fund</b>						
Transfers in/from General Fund	0	0	0	0	0	0
Transfers in/from GMHA Medicals	0	0	0	0	0	0
Use of money and property	0	0	0	1	1	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 0</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	12,975	8,782	4,213	58,623	56,455	2,768
Use of money and property	12	7	4	54	30	24
<b>TOTAL</b>	<b>\$ 12,987</b>	<b>\$ 8,789</b>	<b>\$ 4,218</b>	<b>\$ 58,677</b>	<b>\$ 56,485</b>	<b>\$ 2,191</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	15,175	6,073	9,102	28,686	11,234	17,452
Use of money and property	22	1	21	108	3	105
<b>TOTAL</b>	<b>\$ 15,197</b>	<b>\$ 6,074</b>	<b>\$ 9,123</b>	<b>\$ 28,794</b>	<b>\$ 11,237</b>	<b>\$ 17,557</b>
<b>Guam Healthcare Trust and Development Fund</b>						
Library 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 - 60%	108,013	2,065	103,948	612,559	182,416	430,142
Healthcare legislature appropriation - 40%	70,676	1,377	69,299	408,373	121,611	286,762
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 178,689</b>	<b>\$ 3,442</b>	<b>\$ 173,247</b>	<b>\$ 1,020,932</b>	<b>\$ 364,027</b>	<b>\$ 716,905</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes						
Aviation fuel tax	367,851	184,807	183,044	1,051,611	848,549	203,062
Diesel fuel tax	95,696	62,330	33,367	380,978	380,577	401
Other fuel tax	26,902	24,583	2,319	136,670	151,803	(13,133)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	593,393	422,657	170,736	2,333,700	2,253,738	79,963
Auto surcharge on other fuels	158,234	153,692	4,543	799,781	819,560	(19,780)
Condition for deposit fee penalty	0	0	0	0	0	0
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	1,242,078	848,088	394,008	4,784,740	4,454,227	250,513
License and registrations	824,175	773,259	50,916	4,184,138	4,115,382	78,754
Use of money and property	33	42	(9)	178	119	59
<b>TOTAL</b>	<b>\$ 2,066,284</b>	<b>\$ 1,621,369</b>	<b>\$ 444,915</b>	<b>\$ 8,899,055</b>	<b>\$ 8,568,728</b>	<b>\$ 329,327</b>
<b>Guam Invasive Species Inspection Fee Fund</b>						
Invasive species inspection fees	48,787	3,367	45,391	242,995	170,403	72,591
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 48,787</b>	<b>\$ 3,367</b>	<b>\$ 45,391</b>	<b>\$ 242,995</b>	<b>\$ 170,403</b>	<b>\$ 72,591</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%	15,488	26,364	(10,865)	142,908	109,939	32,970
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 15,488</b>	<b>\$ 26,364</b>	<b>\$ (10,865)</b>	<b>\$ 142,908</b>	<b>\$ 109,939</b>	<b>\$ 32,970</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	7,897	7,565	332	39,800	39,286	544
Use of money and property	16	7	9	80	29	51
<b>TOTAL</b>	<b>\$ 7,913</b>	<b>\$ 7,572</b>	<b>\$ 341</b>	<b>\$ 39,880</b>	<b>\$ 39,288</b>	<b>\$ 695</b>
<b>Health Professional Licensing Office Revolving Fund</b>						
Healing Arts	0	0	0	0	0	0
Allied Health License	425	430	(5)	7,435	21,990	(14,355)
Dental Board License	1,600	558	1,045	7,215	4,280	2,935
Medical Board License	3,397	3,375	22	88,896	21,825	67,271
Nursing Board License	6,400	3,300	3,100	22,705	20,158	2,547
Optometry Board License	0	250	(250)	15	500	(485)
Pharmacy Board License	700	250	450	3,690	1,260	2,430
Cosmetology Board License	1,244	344	900	2,629	3,652	(1,023)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 13,768</b>	<b>\$ 8,584</b>	<b>\$ 5,202</b>	<b>\$ 132,885</b>	<b>\$ 73,465</b>	<b>\$ 59,120</b>

Government Of Guam  
 Combined Comparative Statement Of Revenue  
 Special Revenue Funds  
 February 26, 2016 & 2017

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2018	February, 2017	Increase (Decrease)	Fiscal Year 2018	Fiscal Year 2017	Increase (Decrease)
<b>Healthy Futures Funds</b>						
Cigarettes	1,912,590	1,461,510	451,080	9,220,246	7,622,040	1,598,206
Cigars	2,755	1,352	1,403	9,707	7,039	2,668
Others	99,576	97,468	2,508	488,849	468,576	22,273
Distilled spirit	73,170	52,219	20,951	398,631	351,913	46,918
Vinous beverages	35,112	35,844	(731)	193,057	165,811	27,246
Malted fermented beverages	174,369	153,028	21,361	923,148	861,051	62,098
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(430)	0	(430)	(430)	0	(430)
Use of money and property	149	1	148	1,390	38	1,352
<b>TOTAL</b>	<b>\$ 2,297,712</b>	<b>\$ 1,881,422</b>	<b>\$ 498,290</b>	<b>\$ 11,234,797</b>	<b>\$ 9,474,467</b>	<b>\$ 1,788,330</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	0	0	0	2,015	(2,015)
Dept of Public Health & Social Service	0	301,428	(301,428)	391,310	488,355	(97,045)
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	0	0	0	26,691	(26,691)
Department of Labor	0	0	0	0	163	(163)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	94,238	(21,574)	115,812
Civil Defense	0	0	0	0	4,305	(4,305)
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	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>\$ 0</b>	<b>\$ 381,428</b>	<b>\$ (381,428)</b>	<b>\$ 483,548</b>	<b>\$ 808,238</b>	<b>\$ (324,690)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	128,625	160,991	(32,366)	685,135	812,503	(127,368)
Rental of government land	3,644	2,434	1,211	14,216	12,168	2,048
Recording fee	28,227	29,411	1,816	149,225	132,207	13,018
Application fees	0	0	0	0	0	0
Certificates of document fees	11,205	8,824	2,381	54,771	41,799	13,072
Subpoena fees	0	0	0	0	35	(35)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 171,701</b>	<b>\$ 198,659</b>	<b>\$ (26,958)</b>	<b>\$ 899,345</b>	<b>\$ 998,672</b>	<b>\$ (99,327)</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	164	101	63	1,617	642	974
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	3,222	0	3,222
Mayors' Council - repair of facilities 1/3	40,664	57,468	(16,803)	228,848	294,768	(65,920)
Dept of Parks & Rec - repair of facilities 1/3	41,976	57,468	(15,491)	235,572	294,768	(59,196)
GDOE - repair of facilities 1/3	41,976	57,468	(15,491)	235,572	294,768	(59,196)
Interest - Limited Gaming Fund	212	413	(201)	1,031	4,550	(3,498)
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	8,559	9,074	(2,515)	33,622	46,542	(12,920)
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	0	0
<b>TOTAL</b>	<b>\$ 131,552</b>	<b>\$ 181,988</b>	<b>\$ (50,436)</b>	<b>\$ 738,503</b>	<b>\$ 838,838</b>	<b>\$ (100,335)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	0	0	0	0	105,865	(105,865)
Registration fees - Labor share	0	0	0	0	45,371	(45,371)
Citation fee - non immigration temp worker	0	0	0	2,000	2,900	(900)
Use of money and property	0	0	(8)	1	81	(80)
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (8)</b>	<b>\$ 2,001</b>	<b>\$ 154,216</b>	<b>\$ (152,215)</b>
<b>Office of Vital Statistics Revolving Fund</b>						
Marriage waiver	2,000	2,750	(750)	13,100	12,950	150
Marriage application	2,920	3,413	(493)	16,695	17,003	(308)
Firearms permits	0	0	0	0	0	0
Birth certificate	7,457	7,783	(325)	38,242	35,268	974
Death certificate	2,345	1,985	360	13,852	13,051	801
Marriage certificate	3,348	3,570	(222)	17,879	17,070	809
Burial permit	330	270	60	1,880	1,640	240
Affidavit of paternity	1,357	1,121	236	6,723	6,262	461
Affidavit of public acknowledgment	30	44	(14)	120	144	(24)
Court order change of name	10	20	(10)	50	180	(130)
Declaratory judgement	0	40	(40)	90	250	(160)
Adoptions	225	105	120	510	360	150
Research fee	191	158	35	621	422	199
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 28,213</b>	<b>\$ 21,257</b>	<b>\$ (6,956)</b>	<b>\$ 187,782</b>	<b>\$ 164,880</b>	<b>\$ 22,902</b>

Government Of Guam  
 Combined Comparative Statement Of Revenue  
 Special Revenue Funds  
 February 28, 2018 & 2017

**DRAFT**

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2018	February, 2017	Increase (Decrease)	Fiscal Year 2018	Fiscal Year 2017	Increase (Decrease)
<b>Pesticide Management Fund</b>						
Pesticide management fund fees	9,891	9,905	(15)	68,738	49,077	19,661
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 9,891</b>	<b>\$ 9,905</b>	<b>\$ (15)</b>	<b>\$ 68,738</b>	<b>\$ 49,077</b>	<b>\$ 19,661</b>
<b>Police Patrol Vehicle &amp; Equipment Revolving Fund</b>						
Ovts fees / reinspection fees	28,957	30,833	(1,876)	140,718	121,988	18,730
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 28,957</b>	<b>\$ 30,833</b>	<b>\$ (1,876)</b>	<b>\$ 140,718</b>	<b>\$ 121,988</b>	<b>\$ 18,730</b>
<b>Police Services Fund</b>						
Accessible parking fees 50%	0	1,055	(1,055)	786	1,680	(895)
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	15,652	14,846	806	76,933	81,692	(4,759)
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	(0)
Police clearance \$7 / \$1 per copy	22,646	30,951	(8,305)	161,126	177,658	(16,532)
Filing record - security officer / \$75	0	0	0	0	30	(30)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	10,920	10,000	920	56,120	62,826	(6,406)
Non-concealed firearm ID / \$25	9,978	8,144	1,832	49,519	37,364	12,155
Concealed firearm ID / \$60	16,169	3,090	13,079	35,127	19,304	15,823
Fingerprinting fee / \$20	2,924	3,368	(442)	22,270	17,476	4,794
Subpoena fee	70	0	70	210	35	175
Abstract criminal records / \$15	1,575	1,425	150	6,660	5,550	1,110
Police clearance additional copies	270	390	(120)	1,770	1,988	(218)
Fine - unauthorized use uniform / \$500ms	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	604	423	181	2,979	1,530	1,449
Certified copy of records / \$10	80	0	80	140	110	30
Firearm inspection fee / \$5	2,340	2,196	144	12,078	13,734	(1,656)
Witness fees / \$35	0	0	0	0	105	(105)
Special event fee / \$100	1,677	3,354	(1,677)	6,837	8,428	(1,591)
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	0	4,513	(4,513)	4,900	10,313	(5,413)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 84,803</b>	<b>\$ 83,753</b>	<b>\$ 1,051</b>	<b>\$ 437,455</b>	<b>\$ 438,523</b>	<b>\$ (2,068)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	83,060	36,930	46,130	118,785	88,810	27,975
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 83,060</b>	<b>\$ 36,930</b>	<b>\$ 46,130</b>	<b>\$ 118,785</b>	<b>\$ 88,810</b>	<b>\$ 27,975</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	3,600	3,420	180	17,450	16,495	955
Park vendor permits	1,270	185	1,085	6,190	2,403	3,788
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	384	1,215	(831)	2,426	6,271	(3,845)
Recreational admin fees	0	0	0	1,515	0	1,515
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,031	675	356	3,313	2,994	719
Paseo Recreational Center	0	0	0	0	0	0
Hagabna / Tiyan Tennis Center	1,203	0	1,203	2,426	1,195	1,233
Guernero Stadium / Tiyan Fields	40	0	40	3,155	200	2,955
Tiyan 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	1	8	(7)	20	46	(24)
<b>TOTAL</b>	<b>\$ 7,338</b>	<b>\$ 5,503</b>	<b>\$ 2,835</b>	<b>\$ 36,497</b>	<b>\$ 29,202</b>	<b>\$ 7,295</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	85,800	94,877	(9,077)	372,315	358,607	13,708
Use of money and property	8	26	(18)	34	105	(72)
<b>TOTAL</b>	<b>\$ 85,808</b>	<b>\$ 94,903</b>	<b>\$ (9,095)</b>	<b>\$ 372,349</b>	<b>\$ 358,714</b>	<b>\$ 13,636</b>
<b>Rabies Prevention Fund</b>						
Pet license	290	225	65	1,885	1,826	59
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,890	2,460	430	17,990	17,585	405
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,180</b>	<b>\$ 2,685</b>	<b>\$ 495</b>	<b>\$ 19,875</b>	<b>\$ 19,411</b>	<b>\$ 464</b>
<b>Recycling Revolving Fund</b>						
Recycling Fees	238,470	233,635	4,835	1,200,995	1,176,668	24,327
Use of money and property	5	0	5	26	11	15
<b>TOTAL</b>	<b>\$ 238,475</b>	<b>\$ 233,635</b>	<b>\$ 4,840</b>	<b>\$ 1,201,021</b>	<b>\$ 1,176,679</b>	<b>\$ 24,342</b>
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	0	72,979	(72,979)	24,000	72,979	(48,979)
Use of money and property	4	7	(4)	19	10	9
<b>TOTAL</b>	<b>\$ 4</b>	<b>\$ 72,986</b>	<b>\$ (72,982)</b>	<b>\$ 24,019</b>	<b>\$ 72,989</b>	<b>\$ (48,970)</b>

Government Of Guam  
 Combined Comparative Statement Of Revenue  
 Special Revenue Funds  
 February 29, 2018 & 2017



	ACTUAL Collection for the month			ACTUAL Collection for the Year-to-Date		
	February, 2018	February, 2017	Increase (Decrease)	Fiscal Year 2018	Fiscal Year 2017	Increase (Decrease)
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Lago	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	600,479	505,871	94,608	2,967,863	2,785,638	182,226
Fee - compact Cindot tipping fee \$4 cu yd	748,705	779,452	(30,748)	4,106,683	4,377,256	(270,573)
Fee - uncompact Cindot tipping fee \$4 cu yd	113,372	118,754	(5,383)	652,245	770,738	(118,493)
Fee - uncompact Agat transfer station	23,817	23,189	628	138,473	127,171	11,302
Fee - uncompact Odededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	145,160	(145,160)
Restoration charge	6,550	3,800	2,750	21,650	19,250	2,400
Transfer charge	0	0	0	0	0	0
Reactivation charge	300	300	0	1,200	1,050	150
Trash tags	420	392	28	2,664	2,440	224
Fee - uncompact Harmon transfer	0	0	0	0	0	0
Interest from settlement Lago	0	0	0	0	0	0
Use of money and property	1,586	2,258	(701)	10,244	12,151	(1,907)
<b>TOTAL</b>	<b>\$ 1,495,281</b>	<b>\$ 1,438,818</b>	<b>\$ 81,184</b>	<b>\$ 7,901,822</b>	<b>\$ 8,249,853</b>	<b>\$ (339,831)</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	358,672	347,885	10,787	1,805,834	1,770,574	35,260
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 358,672</b>	<b>\$ 347,885</b>	<b>\$ 10,787</b>	<b>\$ 1,805,834</b>	<b>\$ 1,770,574</b>	<b>\$ 35,260</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	77,140	83,990	(6,850)	328,840	313,383	15,458
Passport expedite fees	8,660	10,888	(2,228)	43,475	45,225	(1,750)
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>\$ 85,800</b>	<b>\$ 94,878</b>	<b>\$ (9,078)</b>	<b>\$ 372,315</b>	<b>\$ 358,608</b>	<b>\$ 13,708</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	12,321,740	12,639,052	(317,312)	17,795,913	17,881,625	(85,712)
Penalties and interest	78,206	80,870	(2,665)	310,259	256,220	54,039
Real property tax bank fees	0	365	(365)	0	365	(365)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	74	127	(53)	135	224	(89)
<b>TOTAL</b>	<b>\$ 12,400,020</b>	<b>\$ 12,720,414</b>	<b>\$ (320,394)</b>	<b>\$ 18,106,307</b>	<b>\$ 18,118,432</b>	<b>\$ (12,127)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, hotel / motel	4,354,048	4,135,228	218,822	17,275,459	18,700,425	(1,424,967)
Over occupancy taxes	0	0	0	0	942	(942)
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	2,201	190	2,010	7,869	587	7,182
Gain (Loss) on investment	0	0	0	0	424	(424)
<b>TOTAL</b>	<b>\$ 4,356,249</b>	<b>\$ 4,135,417</b>	<b>\$ 220,833</b>	<b>\$ 17,283,328</b>	<b>\$ 18,702,478</b>	<b>\$ (1,419,151)</b>
<b>Water Protection Fund</b>						
Grading plan review fees	121	68	53	1,813	813	999
Clearing and grubbing permits	1,419	2,256	(837)	27,795	9,153	18,642
Stockpiling permits	81	20	61	326	499	(173)
Field station violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,621</b>	<b>\$ 2,344</b>	<b>\$ (723)</b>	<b>\$ 29,934</b>	<b>\$ 10,465</b>	<b>\$ 19,469</b>
<b>Water Research and Development Fund</b>						
Well drilling permits	12,050	2,800	9,250	21,650	23,106	(1,456)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 12,050</b>	<b>\$ 2,800</b>	<b>\$ 9,250</b>	<b>\$ 21,650</b>	<b>\$ 23,106</b>	<b>\$ (1,456)</b>

NOTE:  
 1. Revenues are based on the modified accrual basis and current financial resources that are available to the Government. During the year, revenues are recognized when collected or become receivable to accrual. It accords with GASB 33 Accounting and Financial Reporting for State and Local Governments. It provides an annual or annualized means for actual collections relating to prior-year taxes collected 90 days after the fiscal year closing. Estimates are recorded for the Province for Refunds. Section 56 revenues are reported over 12 months using straight-line.

**Government Of Guam**  
**Actual Revenues Compared to Proposed Adopted Revenues**  
**Special Revenue Funds**  
**Five Months Ended February 28, 2018**



	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 / \$8 per ton per year	0	0	0	0	0	0
Penalty - excess emission / \$1,000	18,148	7,983	(10,165)	85,513	36,482	(49,031)
Permit Renewal / \$1000	0	0	0	0	100	100
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Permit Renewal (nonmaj) Haz/ \$200	0	34	34	0	34	34
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 18,148</b>	<b>\$ 8,017</b>	<b>\$ (10,131)</b>	<b>\$ 85,513</b>	<b>\$ 36,616</b>	<b>\$ (48,897)</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	8,228	9,813	1,585	85,937	51,998	(33,939)
Use of money and property	0	25	25	0	132	132
<b>TOTAL</b>	<b>\$ 8,228</b>	<b>\$ 9,838</b>	<b>\$ 1,610</b>	<b>\$ 85,937</b>	<b>\$ 52,130</b>	<b>\$ (33,807)</b>
<b>Better Public Service Fund</b>						
Transfers infrom General Fund	48,718	0	(48,718)	233,590	50,334	(183,256)
Transfers infrom Highway Fund	97,504	0	(97,504)	487,520	224,058	(263,462)
Transfers infrom Guam Enviro Fund	3,178	0	(3,178)	15,880	848	(15,032)
Transfers infrom Hlt/Hum Svc Fund	0	0	0	0	0	0
Transfers infrom Youth Ed/Prsv Fund	0	0	0	0	0	0
Fees and fines	588	0	(588)	1,372	4,820	3,448
Service contract provide application fee-250	50	0	(50)	50	0	(50)
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>\$ 148,934</b>	<b>\$ 0</b>	<b>\$ (148,934)</b>	<b>\$ 738,412</b>	<b>\$ 280,057</b>	<b>\$ (458,355)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	1,019	1,793	774	4,688	2,343	(2,345)
Commercial leases / license	27,784	40,395	12,611	807,278	542,358	(264,920)
Agriculture / residential land trust lease	0	0	0	2,878	98	(2,780)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PLR31-53)	0	0	0	0	0	0
Use of money and property	0	248	248	0	1,188	1,188
<b>TOTAL</b>	<b>\$ 28,793</b>	<b>\$ 42,436</b>	<b>\$ 13,643</b>	<b>\$ 814,644</b>	<b>\$ 546,977</b>	<b>\$ (267,667)</b>
<b>Dept of Corrections Inmate Revolving Fund</b>						
DOC revolving fund	139,500	273,375	133,875	796,246	593,639	(202,607)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 139,500</b>	<b>\$ 273,375</b>	<b>\$ 133,875</b>	<b>\$ 796,246</b>	<b>\$ 593,639</b>	<b>\$ (202,607)</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overrule services	0	50	50	57	50	(7)
Passenger inspection fee - All	387	5	(382)	983	28	(955)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	1,183,300	890,000	(293,300)	6,119,378	5,035,280	(1,084,098)
Cargo inspection fee - All	23,638	22,020	(1,618)	115,773	117,013	1,240
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	550	1,115	565	7,872	6,084	(1,788)
Use of money and property	0	32	32	0	200	200
<b>TOTAL</b>	<b>\$ 1,187,675</b>	<b>\$ 1,013,222</b>	<b>\$ (174,453)</b>	<b>\$ 6,244,961</b>	<b>\$ 5,157,854</b>	<b>\$ (1,087,107)</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspection-regular fee	11,182	0	(11,182)	81,499	0	(81,499)
Use of money and property	0	3	3	0	26	26
<b>TOTAL</b>	<b>\$ 11,182</b>	<b>\$ 3</b>	<b>\$ (11,179)</b>	<b>\$ 81,499</b>	<b>\$ 26</b>	<b>\$ (81,473)</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	77,278	135,289	58,011	306,588	661,995	355,407
Building permit fees 25%	0	15,498	15,498	0	142,808	142,808
<b>TOTAL</b>	<b>\$ 77,278</b>	<b>\$ 150,787</b>	<b>\$ 73,509</b>	<b>\$ 306,588</b>	<b>\$ 804,803</b>	<b>\$ 498,215</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	257,520	110,367	(147,153)	913,968	841,197	(72,771)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 257,520</b>	<b>\$ 110,367</b>	<b>\$ (147,153)</b>	<b>\$ 913,968</b>	<b>\$ 841,197</b>	<b>\$ (72,771)</b>
<b>Environmental Health Fund</b>						
Health permits - business	8,823	5,099	(3,724)	63,587	46,238	(17,349)
PH registration and penalty	88	370	282	2,310	780	(1,530)
On-rating inspection and certificates	0	0	0	0	0	0
Health certificates	31,244	36,824	5,580	149,844	182,712	32,868
Administrative penalties	400	0	(400)	1,208	400	(800)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 40,555</b>	<b>\$ 42,293</b>	<b>\$ 1,738</b>	<b>\$ 208,711</b>	<b>\$ 230,118</b>	<b>\$ 21,407</b>



Government Of Guam  
Actual Revenues Compared to Proposed Adopted Revenues  
Special Revenue Funds  
Five Months Ended February 28, 2018

**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	1,459	80	(1,379)	5,617	1,767	(3,850)
Fire prevention fees	15,510	8,294	(9,216)	75,200	45,571	(29,629)
Other fees	1,259	7	(1,252)	8,132	2,671	(5,461)
Ambulance service	134,831	58,833	(70,198)	610,574	256,137	(354,437)
Fire stations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 153,059</b>	<b>\$ 62,914</b>	<b>\$ (91,845)</b>	<b>\$ 697,523</b>	<b>\$ 308,145</b>	<b>\$ (389,378)</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	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	18,141	12,975	(3,166)	83,354	58,623	(24,731)
Use of money and property	0	12	12	0	84	84
<b>TOTAL</b>	<b>\$ 18,141</b>	<b>\$ 12,987</b>	<b>\$ (3,154)</b>	<b>\$ 83,354</b>	<b>\$ 58,707</b>	<b>\$ (24,647)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	9,004	15,173	6,171	20,026	28,888	8,862
Use of money and property	0	22	22	0	100	100
<b>TOTAL</b>	<b>\$ 9,004</b>	<b>\$ 15,195</b>	<b>\$ 6,193</b>	<b>\$ 20,026</b>	<b>\$ 28,988</b>	<b>\$ 8,962</b>
<b>Guam 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 - 50%	0	106,013	106,013	0	612,559	612,559
Healthcare legislature appropriation - 40%	0	70,676	70,676	0	408,373	408,373
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 176,689</b>	<b>\$ 176,689</b>	<b>\$ 0</b>	<b>\$ 1,020,932</b>	<b>\$ 1,020,932</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes						
Aviation fuel tax	184,807	367,851	173,044	888,547	1,051,811	163,264
Diesel fuel tax	87,329	93,696	28,367	405,374	360,978	(21,596)
Other fuel tax	28,572	26,902	(1,670)	171,748	138,670	(33,078)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	442,856	593,383	150,737	2,353,735	2,333,700	(20,035)
Auto surcharge on other fuels	186,691	158,234	(15,457)	894,558	799,781	(94,777)
Condition for discount fee penalty	0	0	0	0	0	0
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	982,055	1,243,076	349,021	4,724,159	4,704,748	(19,411)
Licenses and registrations	793,258	824,175	38,917	4,218,378	4,194,136	(21,242)
Use of money and property	0	33	33	0	178	178
<b>TOTAL</b>	<b>\$ 1,833,313</b>	<b>\$ 2,066,284</b>	<b>\$ 378,971</b>	<b>\$ 8,972,537</b>	<b>\$ 8,898,955</b>	<b>\$ (73,582)</b>
<b>Guam Invasive Species Inspection Fee Fund</b>						
Invasive species inspection fees	35,725	48,757	13,032	250,317	242,995	(7,322)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 35,725</b>	<b>\$ 48,757</b>	<b>\$ 13,032</b>	<b>\$ 250,317</b>	<b>\$ 242,995</b>	<b>\$ (7,322)</b>
<b>Guam Museum Fund</b>						
Transfer in/from TAF	0	0	0	725,640	0	(725,640)
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	22,482	18,488	(8,964)	90,429	142,906	52,477
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 22,482</b>	<b>\$ 18,488</b>	<b>\$ (8,964)</b>	<b>\$ 816,069</b>	<b>\$ 142,906</b>	<b>\$ (673,163)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	7,586	7,697	311	39,261	39,800	539
Use of money and property	0	16	16	0	80	80
<b>TOTAL</b>	<b>\$ 7,586</b>	<b>\$ 7,713</b>	<b>\$ 327</b>	<b>\$ 39,261</b>	<b>\$ 39,880</b>	<b>\$ 619</b>
<b>Health Professional Licensing Office Revolving Fund</b>						
Healing Arts	0	0	0	0	0	0
Alred Health License	1,230	425	(805)	20,990	7,435	(13,555)
Dental Board License	295	1,600	1,305	820	7,215	6,395
Medical Board License	1,975	3,397	1,422	13,225	88,898	75,673
Nursing Board License	2,300	6,400	4,100	15,058	22,705	7,647
Optometry Board License	280	0	(280)	500	15	(485)
Pharmacy Board License	150	700	550	360	3,890	3,530
Cosmetology Board License	250	1,244	994	1,958	2,829	871
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 6,430</b>	<b>\$ 13,766</b>	<b>\$ 7,336</b>	<b>\$ 53,811</b>	<b>\$ 132,588</b>	<b>\$ 78,777</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Five Months Ended February 28, 2016

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	1,564,843	1,812,590	347,747	8,138,705	9,220,246	1,081,541
Cigars	1,355	2,755	1,400	8,047	9,707	1,660
Others	147,488	99,076	(47,412)	718,575	488,849	(227,726)
Disabled spirit	122,219	73,170	(49,049)	621,821	358,831	(262,990)
Vinous beverages	81,894	35,112	(46,782)	298,082	193,057	(105,025)
Malted fermented beverages	183,030	174,399	(8,631)	1,011,065	923,148	(87,917)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(430)	(430)	0	(430)	(430)
Use of money and property	0	149	149	0	1,390	1,390
<b>TOTAL</b>	<b>\$ 2,889,609</b>	<b>\$ 2,297,712</b>	<b>\$ 217,103</b>	<b>\$ 16,791,375</b>	<b>\$ 11,234,797</b>	<b>\$ 443,432</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	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	0	0	0	2,115	0	(2,115)
Dept of Public Health & Social Service	318,013	0	(318,013)	598,703	281,310	(317,393)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	9	0	(9)
Dept of Mental Health & Substance Abuse	28,200	0	(28,200)	54,820	0	(54,820)
Department of Labor	0	0	0	185	0	(185)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	0	94,234	94,234
Civil Defense	0	0	0	4,340	0	(4,340)
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	1,250	0	(1,250)	7,524	0	(7,524)
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>\$ 348,283</b>	<b>\$ 0</b>	<b>\$ (348,283)</b>	<b>\$ 668,278</b>	<b>\$ 488,548</b>	<b>\$ (182,728)</b>
<b>Land Survey Revolving Fund</b>						
Document fee - land survey fee	185,891	128,625	(57,266)	837,505	665,125	(172,380)
Rental of government land	2,980	3,644	664	14,900	14,218	(682)
Recording fee	29,411	28,227	(1,184)	147,208	145,225	(1,983)
Application fees	0	0	0	0	0	0
Certificates of document fees	10,824	11,205	381	51,780	54,771	3,011
Subpoena fees	0	0	0	35	0	(35)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 269,106</b>	<b>\$ 171,701</b>	<b>\$ (97,405)</b>	<b>\$ 1,051,408</b>	<b>\$ 879,348</b>	<b>\$ (172,060)</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	101	164	63	642	1,617	975
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	3,222	3,222
Mayor's Council - repair of facilities 1/3	58,468	49,864	(8,604)	299,769	228,848	(70,921)
Dept of Parks & Rec - repair of facilities 1/3	58,468	41,978	(16,490)	299,769	235,572	(64,197)
GOOE - repair of facilities 1/3	58,468	41,978	(16,490)	299,769	235,572	(64,197)
Interest - Limited Gaming Fund	415	212	(203)	4,781	1,051	(3,730)
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	9,605	6,559	(3,046)	49,195	33,827	(15,368)
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	0	0
<b>TOTAL</b>	<b>\$ 125,525</b>	<b>\$ 121,552</b>	<b>\$ (3,973)</b>	<b>\$ 963,965</b>	<b>\$ 729,503</b>	<b>\$ (234,462)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	35,200	0	(35,200)	181,065	0	(181,065)
Registration fees - Labor share	15,200	0	(15,200)	80,578	0	(80,578)
Citation fee - non immigration temp worker	5,272	0	(5,272)	14,980	2,000	(12,980)
Use of money and property	0	1	1	0	1	1
<b>TOTAL</b>	<b>\$ 55,672</b>	<b>\$ 1</b>	<b>\$ (55,671)</b>	<b>\$ 276,623</b>	<b>\$ 2,001</b>	<b>\$ (274,622)</b>
<b>Office of Vital Statistics Revolving Fund</b>						
Marriage waiver	2,850	2,000	(850)	12,450	13,100	650
Marriage application	3,313	2,820	(493)	16,503	16,895	392
Firearms permits	0	0	0	0	0	0
Birth certificate	7,538	7,457	(81)	34,948	36,242	2,194
Death certificate	1,885	2,345	460	12,551	13,832	1,281
Marriage certificate	3,470	3,348	(122)	18,370	17,679	(691)
Burial permit	270	330	60	1,840	1,880	240
Affidavit of paternity	1,021	1,357	336	9,882	8,723	(1,159)
Affidavit of public acknowledgment	44	30	(14)	144	120	(24)
Court order change of name	20	10	(10)	180	50	(130)
Declaratory judgement	40	0	(40)	250	90	(160)
Adaptions	105	225	120	380	510	130
Research fee	158	181	23	422	621	199
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 29,512</b>	<b>\$ 29,213</b>	<b>\$ (299)</b>	<b>\$ 188,980</b>	<b>\$ 187,782</b>	<b>\$ (1,198)</b>

**Government Of Guam**  
**Actual Revenues Compared to Priorated Adopted Revenues**  
**Special Revenue Funds**  
**Five Months Ended February 28, 2018**

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	13,225	9,891	(3,334)	65,677	68,738	3,061
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	\$ <b>13,225</b>	\$ <b>9,891</b>	\$ <b>(3,334)</b>	\$ <b>65,677</b>	\$ <b>68,738</b>	\$ <b>3,061</b>
<b>Police Patrol Vehicle &amp; Equipment Revolving Fund</b>						
Crash fees / reinspection fees	29,474	28,957	(517)	115,193	140,718	25,525
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	\$ <b>29,474</b>	\$ <b>28,957</b>	\$ <b>(517)</b>	\$ <b>115,193</b>	\$ <b>140,718</b>	\$ <b>25,525</b>
<b>Police Services Fund</b>						
Accessible parking fees 50%	1,055	0	(1,055)	1,660	788	(895)
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	19,846	15,852	(4,104)	108,692	78,933	(29,759)
Police blotter report \$1 1st page / \$ 10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	41,851	22,648	(19,203)	232,658	181,128	(71,532)
Filing record - security officer / \$75	0	0	0	150	0	(150)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	12,000	10,920	(1,080)	72,528	58,120	(18,408)
Non-concealed firearm ID / \$35	10,144	9,978	(166)	47,384	46,519	865
Concealed firearm ID / \$60	4,090	18,189	12,079	24,304	35,127	10,823
Fingerprinting fee / \$20	4,366	2,924	(1,442)	22,478	22,270	(208)
Subpoena fee	0	70	70	35	210	175
Abstract criminal records / \$15	1,925	1,575	(350)	8,050	6,860	(1,190)
Police clearance additional copies	390	770	(120)	1,988	1,770	(218)
Fine - unauthorized use uniform / \$500ms	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	726	504	(222)	3,045	2,979	(66)
Certified copy of records / \$10	0	80	80	110	140	30
Firearm inspection fee / \$5	4,198	2,340	(1,858)	23,734	12,078	(11,656)
Witness fees / \$35	0	0	0	105	0	(105)
Special event fee / \$100	4,354	1,677	(2,677)	13,428	8,837	(4,591)
Restitutions GPD	0	0	0	0	0	0
Other revenues - GPD	4,512	0	(4,512)	10,312	4,900	(5,412)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	\$ <b>109,552</b>	\$ <b>84,883</b>	\$ <b>(24,752)</b>	\$ <b>568,657</b>	\$ <b>437,459</b>	\$ <b>(131,203)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	39,543	53,060	13,517	102,275	118,785	16,510
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	\$ <b>39,543</b>	\$ <b>53,060</b>	\$ <b>13,517</b>	\$ <b>102,275</b>	\$ <b>118,785</b>	\$ <b>16,510</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	5,918	3,500	(2,318)	28,975	17,450	(11,525)
Park vendor permits	585	1,270	685	4,563	6,190	1,627
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	1,215	384	(831)	7,271	2,428	(4,843)
Recreational admin fees	0	0	0	0	1,515	1,515
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	875	1,031	356	2,595	3,313	718
Paseo Recreational Center	0	0	0	0	0	0
Hagana / Tiyen Tennis Center	137	1,203	1,066	2,180	2,428	248
Guerra Stadium / Tiyen Fields	320	40	(280)	720	3,155	2,435
Tiyen Football / Soccer Field	0	0	0	0	0	0
Baseball fields - Ypaogan	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	1	1	0	20	20
<b>TOTAL</b>	\$ <b>8,848</b>	\$ <b>7,538</b>	\$ <b>(1,318)</b>	\$ <b>48,364</b>	\$ <b>38,697</b>	\$ <b>(9,667)</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	88,563	65,600	(10,783)	367,036	372,315	5,278
Use of money and property	0	8	8	0	34	34
<b>TOTAL</b>	\$ <b>88,563</b>	\$ <b>65,608</b>	\$ <b>(10,755)</b>	\$ <b>367,036</b>	\$ <b>372,349</b>	\$ <b>5,312</b>
<b>Robies Prevention Fund</b>						
Pat license	173	290	117	1,568	1,885	319
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,280	2,890	630	16,585	17,990	1,405
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	\$ <b>2,433</b>	\$ <b>3,180</b>	\$ <b>747</b>	\$ <b>18,153</b>	\$ <b>19,875</b>	\$ <b>1,722</b>
<b>Recycling Revolving Fund</b>						
Recycling Fees	239,900	238,470	(1,120)	1,206,893	1,200,895	(5,998)
Use of money and property	0	5	5	0	28	28
<b>TOTAL</b>	\$ <b>239,900</b>	\$ <b>238,475</b>	\$ <b>(1,125)</b>	\$ <b>1,206,893</b>	\$ <b>1,201,023</b>	\$ <b>(5,872)</b>
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	181,722	0	(181,722)	154,466	24,000	(130,466)
Use of money and property	0	4	4	0	18	18
<b>TOTAL</b>	\$ <b>181,722</b>	\$ <b>4</b>	\$ <b>(181,718)</b>	\$ <b>154,466</b>	\$ <b>24,018</b>	\$ <b>(130,440)</b>

**Government Of Guam**  
**Actual Revenues Compared to Proposed Adopted Revenues**  
**Special Revenue Funds**  
**Five Months Ended February 28, 2014**

**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 Legu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	500,871	600,479	99,608	2,760,637	2,967,863	207,226
Fee - compact Ordol tipping fee \$4 cu yd	774,452	748,705	(25,747)	4,352,258	4,106,683	(245,575)
Fee - uncompact Ordol tipping fee \$4 cu yd	116,754	113,372	(3,382)	760,737	852,245	91,508
Fee - uncompact Agat transfer station	21,189	23,817	2,628	117,173	136,473	19,300
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malajay transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	145,160	0	(145,160)
Recreation charge	3,152	6,550	3,398	16,010	21,050	5,040
Transfer charge	0	0	0	0	0	0
Reactivation Charge	300	300	0	1,050	1,200	150
Trash tags	392	420	28	2,448	2,664	216
Fee - uncompact Harmon transfer	0	0	0	0	0	0
Interest from settlement Legu	0	0	0	0	0	0
Use of money and property	0	1,558	1,558	0	10,244	10,244
<b>TOTAL</b>	<b>\$ 1,617,110</b>	<b>\$ 1,695,301</b>	<b>\$ 78,191</b>	<b>\$ 8,186,463</b>	<b>\$ 7,901,822</b>	<b>\$ (284,641)</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	294,565	358,672	(35,903)	2,003,674	1,803,834	(199,840)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 294,565</b>	<b>\$ 358,672</b>	<b>\$ (35,903)</b>	<b>\$ 2,003,674</b>	<b>\$ 1,803,834</b>	<b>\$ (199,840)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	85,180	77,140	(8,040)	319,363	328,640	9,277
Passport expedite fees	11,293	8,660	(2,633)	47,552	43,475	(4,077)
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>\$ 96,473</b>	<b>\$ 85,800</b>	<b>\$ (10,673)</b>	<b>\$ 366,915</b>	<b>\$ 372,115</b>	<b>\$ 5,200</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	12,759,052	12,321,740	(437,312)	16,461,639	17,795,913	(1,334,274)
Penalties and interest	91,994	78,206	(13,788)	311,849	310,259	(1,590)
Real property tax bank fees	370	0	(370)	370	0	(370)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	74	74	0	135	135
<b>TOTAL</b>	<b>\$ 12,851,416</b>	<b>\$ 12,400,020</b>	<b>\$ (451,396)</b>	<b>\$ 18,773,858</b>	<b>\$ 18,106,307</b>	<b>\$ (667,551)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, hotel / motel	4,147,771	4,354,048	206,277	18,763,149	17,275,450	(1,487,699)
Other occupancy taxes	0	0	0	943	0	(943)
Occupancy taxes, internet & penalties	0	0	0	0	0	0
Use of money and property	0	2,201	2,201	0	7,669	7,669
Gain (Loss) on investment	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 4,147,771</b>	<b>\$ 4,356,249</b>	<b>\$ 208,478</b>	<b>\$ 18,764,092</b>	<b>\$ 17,293,129</b>	<b>\$ (1,470,963)</b>
<b>Water Protection Fund</b>						
Grading plan review fees	568	121	(447)	3,316	1,813	(1,503)
Clearing and grubbing permits	6,258	1,419	(4,839)	39,155	27,785	(11,370)
Stockpiling permits	120	81	(39)	1,100	328	(772)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 6,946</b>	<b>\$ 1,621</b>	<b>\$ (5,325)</b>	<b>\$ 33,571</b>	<b>\$ 29,926</b>	<b>\$ (3,645)</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	3,784	12,053	8,269	28,028	21,650	(6,378)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,784</b>	<b>\$ 12,053</b>	<b>\$ 8,269</b>	<b>\$ 28,028</b>	<b>\$ 21,650</b>	<b>\$ (6,378)</b>