



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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JUN 2 02016

The Honorable Judith Won Pat
Speaker
I Mina'trentai Tres Na Liheslaturan Guåhan
Thirty-Third Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

Office of the Speaker
Judith E. Won Pat, Ed.D

Date: 6/20/16
Time: 4:47P
Received By: [Signature]

Dear Speaker Won Pat:

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 2016 for the month ending May 31, 2016 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]
JOSE S. CALVO

<i>Certification of Information Contained in Attachment A</i>	
<u>[Signature]</u>	<u>[Signature]</u>
Jose S. Calvo, Director, Bureau of Budget and Management Research	

Attachment(s)

cc: Office of the Vice Speaker
Office of Public Accountability

Vice Speaker Benjamin J.F. Cruz

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
BY: Chns
DATE: June 20, 2016
TIME: 4:50 AM PM

JUN 20 2016
Time: 4:50 AM PM File No. _____
Received By: KYLE BOKJA

Government of Guam
FY 2016 Special Revenue Fund Tracking
For the month ending May 31, 2016
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	Healthy Futures 602	C&Q Inspections Services 209	
FY 2016 (Oct 15-Sept 16)								
(A) October	Actual	1,618,217	1,684,869	450,861	3,060,154	1,656,685	1,045,380	
(B) November	Actual	1,435,249	1,552,578	273,221	3,208,793	1,883,110	1,090,558	
(C) December	Actual	1,680,493	1,613,431	1,314,528	2,766,931	1,676,418	1,268,145	
(D) January	Actual	1,680,435	1,537,634	2,917,283	3,916,086	1,990,859	1,195,576	
(E) February	Actual	1,471,338	1,569,679	12,263,077	3,927,162	1,710,004	1,260,096	
(F) March	Actual	1,652,210	1,661,025	1,301,404	4,001,560	1,680,037	1,290,061	
(G) April	Actual	1,533,425	1,516,239	5,426,292	3,138,977	1,881,760	905,157	
(H) May	Actual	1,570,308	1,596,401	600,589	2,506,862	1,810,275	925,202	
(I) June	Forecast	1,722,090	1,587,883	710,494	2,799,855	1,212,822	1,026,423	
(J) July	Forecast	1,506,435	1,672,134	1,391,274	2,659,216	1,239,989	1,567,821	
(K) August	Forecast	1,670,927	1,760,426	408,338	3,363,879	1,498,717	1,405,957	
(L) September	Forecast	1,698,695	1,454,834	814,859	4,690,717	5,360,685	1,189,484	
(M) Tracking FY2016		19,239,822	19,207,133	27,872,219	40,042,193	23,601,361	14,169,860	
(N) Public Law 33-66		19,694,345	19,408,580	28,596,853	38,623,119	23,893,791	14,868,551	
(O) Overage/(Shortage)	(M-N)	(454,523)	(201,447)	(724,634)	1,419,074	(292,430)	(698,691)	

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

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 May 31, 2016 & 2015

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2016	May, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	72,830	80,664	(7,834)	443,370	165,601	277,769
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	72,830	80,664	(7,834)	443,370	165,601	277,769
Chamorro Land Trust Operations Fund						
Land trust application fees	700	450	250	3,750	3,250	500
Commercial leases / license	39,323	40,005	(682)	739,882	698,621	41,261
Agriculture / residential land trust lease	99	336	(237)	2,121	2,991	(870)
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	174	26	149	488	616	(128)
TOTAL	40,296	40,816	(520)	746,241	705,478	40,763
Corrections Revolving Fund						
DOC revolving fund	101,312	87,729	13,583	417,014	429,719	(12,706)
Use of money and property	0	0	0	0	0	0
TOTAL	101,312	87,729	13,583	417,014	429,719	(12,706)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	42	0	42	42	478	(437)
Passenger inspection fee - All	139	49	90	13,098	13,620	(521)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	900,000	875,883	24,137	8,171,764	7,877,135	194,629
Cargo inspection fee - All	25,018	117,847	(92,829)	795,222	842,536	(47,314)
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	0	4	(4)	7	46	(38)
Use of money and property	3	6	(4)	42	72	(30)
TOTAL	925,202	993,770	(68,568)	8,980,175	8,833,866	146,289
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	3,825	14,454	(10,629)	90,977	86,164	24,813
Use of money and property	11	2	8	41	28	13
TOTAL	3,836	14,456	(10,620)	91,018	86,193	24,826
DPW Building and Design Fund						
Building inspection fee	70,448	49,049	21,399	568,916	409,426	159,490
Use of money and property	26,107	0	26,107	205,403	0	205,403
TOTAL	96,556	49,049	47,506	774,319	409,426	364,893
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	279,530	109,152	170,378	1,454,291	1,356,185	98,106
Use of money and property	0	0	0	0	0	0
TOTAL	279,530	109,152	170,378	1,454,291	1,356,185	98,106
Environmental Health Fund						
Health permits - business	38,464	12,164	26,300	105,851	67,725	38,126
PH registration and penalty	0	0	0	210	130	80
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	25,209	20,976	4,233	188,501	181,491	7,410
Administrative penalties	0	0	0	0	3,200	(3,200)
Use of money and property	0	0	0	0	0	0
TOTAL	63,673	33,140	30,533	294,962	252,546	42,416
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,690	710	980	9,839	13,437	(3,598)
Fire prevention fees	7,509	6,884	648	65,959	39,469	26,490
Other fees	14	0	14	56,262	15,911	40,351
Ambulance service	43,272	35,001	8,271	497,483	355,591	141,892
Fire citations	0	0	0	0	0	0
TOTAL	52,485	42,575	9,910	629,543	424,408	205,135
Guam Contractors License Board Fund						
Contractors fees	89,925	76,144	13,781	234,133	190,224	43,909
Use of money and property	7	51	(44)	58	120	(64)
TOTAL	89,932	76,195	13,737	234,189	190,344	43,845

Government Of Guam
 Combined Comparative Statement Of Revenues
 Social Revenue Funds
 May 31, 2016 & 2015

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2016	May, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	59,104	0	59,104	296,432	312,051	(15,620)
Use of money and property	27	34	(7)	74	156	(82)
TOTAL	59,131	34	59,098	296,506	312,207	(15,701)
Guam Healthcare Trust and Development Fund						
Liberty symbolix 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%	38,640	105,382	(66,742)	314,734	599,148	(284,413)
Healthcare legislature appropriation - 40%	25,760	70,255	(44,494)	209,823	399,432	(189,609)
Use of money and property	0	0	0	0	0	0
TOTAL	64,401	175,637	(111,236)	524,558	998,580	(474,022)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	131,535	144,146	(12,611)	1,235,504	1,277,568	(42,064)
Diesel fuel tax	60,729	70,983	(20,254)	520,253	605,773	(85,520)
Other fuel tax	20,274	28,381	(8,107)	202,393	242,304	(39,911)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	377,278	419,889	(42,611)	3,229,025	3,310,651	(81,626)
Auto surcharge on other fuels	137,197	152,661	(15,465)	1,174,222	1,203,820	(29,598)
Condition for deposit fee penalty	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	717,013	816,081	(99,068)	6,361,386	6,640,115	(278,729)
Licenses and registrations	853,295	714,400	138,895	6,280,137	5,928,512	351,625
Use of money and property	1	98	(97)	144	1,308	(1,164)
TOTAL	1,570,309	1,530,578	39,731	12,641,677	12,569,936	71,741
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,199	7,622	(423)	60,974	61,470	(496)
Use of money and property	8	4	4	50	74	(24)
TOTAL	7,207	7,626	(419)	61,024	61,544	(520)
Healthy Futures Funds						
Cigarettes	1,447,785	597,656	850,129	11,748,015	5,353,230	6,394,785
Cigars	798	1,038	(241)	19,696	19,509	187
Others	122,065	48,714	73,351	714,607	614,799	99,808
Distilled spirit	59,732	20,240	39,492	514,192	529,010	(14,818)
Vinous beverages	21,161	7,931	13,230	353,745	193,944	159,801
Malted fermented beverages	158,704	29,406	129,298	938,483	1,125,177	(186,694)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	(887,640)	887,640
Use of money and property	29	64	(35)	410	1,066	(656)
TOTAL	1,810,275	705,049	1,105,226	14,289,148	6,949,096	7,340,052
Indirect Cost Fund						
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	(208)	208
Dept of Public Health & Social Service	180	4,881	(4,701)	251,710	250,112	1,598
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	0	3,834	(3,834)
Dept of Mental Health & Substance Abuse	0	0	0	0	1,940	(1,940)
Department of Labor	668	0	668	668	11,730	(11,062)
Department of Parks & Recreation	0	0	0	0	3,589	(3,589)
Department of Vocational Rehabilitation	0	0	0	75,969	0	75,969
Guam Energy Office	0	0	0	10,000	9,402	598
Guam Public Library System	0	0	0	1,440	4,820	(3,380)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	(0)
TOTAL	848	4,881	(4,033)	339,786	285,219	54,568
Land Survey Revolving Fund						
Document tax - land survey fee	166,399	71,021	95,379	1,906,442	1,327,130	579,312
Rental of government land	2,304	2,304	0	19,028	19,762	(733)
Recording fee	34,215	23,330	10,885	224,888	212,481	12,407
Application fees	0	0	0	0	0	0
Certificates of document fees	9,396	9,071	325	78,631	88,361	(9,731)
Subpoena fees	75	35	40	145	210	(65)
Use of money and property	0	0	0	0	0	0
TOTAL	212,388	105,760	106,629	2,229,134	1,647,944	581,190

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
May 31, 2016 & 2015

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2016	May, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Limited Gaming Fund						
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	680	32	647	1,825	0	1,825
Penalties - late tax payment	0	0	0	68	0	68
Dept of Revenue & Taxation - admin - 5%	5,972	6,143	(172)	51,306	57,555	(6,249)
Mayors' Council - repair of facilities 1/3	0	76,926	(76,926)	0	359,944	(359,944)
Dept of Parks & Rec - repair of facilities 1/3	0	76,926	(76,926)	0	359,944	(359,944)
GDOE - repair of facilities 1/3	0	76,926	(76,926)	0	359,944	(359,944)
Interest - Limited Gaming Fund	34	(36)	70	762	0	762
Consolidated fund - 95%	113,461	(114,023)	227,484	974,833	0	974,833
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	120,146	122,895	(2,749)	1,028,794	1,137,388	(108,594)
Manpower Development Fund						
Registration fees - non immigrant	0	(400,321)	400,321	0	0	0
Registration fees - GCC share	27,883	339,938	(312,055)	748,920	511,504	235,416
Registration fees - Labor share	11,950	219,216	(207,266)	320,108	219,216	100,892
Citation fee - non immigration temp worker	2,800	5,550	(2,750)	26,700	24,700	2,000
Use of money and property	20	13	7	97	159	(62)
TOTAL	42,653	164,396	(121,743)	1,093,825	755,579	338,246
Police Services Fund						
Accessible parking fees 50%	0	0	0	11,257	12,118	(861)
Annual gun business registration / \$600	600	0	600	1,800	1,200	600
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	12,610	12,610	0	111,583	104,227	7,356
Police blotter report \$1 1st page / \$.10 each	0	0	0	167	26	141
Police clearance \$7 / \$1 per copy	32,325	29,085	3,240	289,291	308,809	(19,518)
Filing record - security officer / \$75	0	0	0	30	30	0
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	64,100	80	64,020
Firearm registration / \$40	12,560	11,015	1,545	97,535	96,698	837
Non-concealed firearm ID / \$25	7,955	8,468	(513)	74,949	62,755	12,194
Concealed firearm ID / \$60	1,957	3,192	(1,235)	48,513	35,740	12,773
Fingerprinting fee / \$20	3,876	3,366	510	34,442	30,736	3,706
Subpoena fee	0	0	0	42	35	7
Abstract criminal records / \$15	1,080	1,125	(45)	9,241	9,240	1
Police clearance additional copies	422	426	(4)	3,021	3,202	(181)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	126	144	(18)	1,458	1,395	63
Certified copy of records / \$10	10	10	0	230	100	130
Firearm inspection fee / \$5	2,682	1,917	765	18,153	16,516	1,637
Witness fees / \$35	0	0	0	110	184	(74)
Special event fee / \$100	129	86	43	20,447	1,677	18,770
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	0	0	0	27,450	500	26,950
Use of money and property	0	0	0	0	43,017	(43,017)
TOTAL	76,332	71,444	4,888	813,819	728,285	85,534
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	25,890	28,410	(2,520)	246,131	230,625	15,506
Use of money and property	0	0	0	0	0	0
TOTAL	25,890	28,410	(2,520)	246,131	230,625	15,506
Public Recreation Services Fund						
Park fees / park use permits	2,950	3,215	(265)	32,055	27,285	4,770
Park vendor permits	4,250	250	4,000	11,020	7,245	3,775
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	5,888	(5,888)
Pool and beach fees	4,913	1,550	3,363	24,351	18,506	5,845
Recreational admin fees	3,000	0	3,000	3,000	750	2,250
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,346	214	1,132	9,635	7,135	2,500
Paseo Recreational Center	0	0	0	0	0	0
Hagains / Tiyen Tennis Center	84	16	68	3,606	2,896	709
Guerrero Stadium / Tiyen Fields	0	0	0	0	150	(150)
Tiyen Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypsopso	0	0	0	0	180	(180)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	10	8	3	54	61	(7)
TOTAL	18,553	5,253	11,301	83,720	70,094	13,627

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 May 31, 2016 & 2015

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2016	May, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	96,243	83,773	12,470	644,558	580,240	64,318
Use of money and property	10	32	(22)	87	198	(111)
TOTAL	96,252	83,805	12,448	644,645	580,438	64,206
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	72,000	96,000	(24,000)
Use of money and property	1	0	1	23	40	(17)
TOTAL	1	0	1	72,023	96,040	(24,017)
Solid Waste Operations Fund						
Tipping fee settlement Lago	0	35,160	(35,160)	114,134	35,160	78,974
Solid waste bid package fee	0	0	0	300	0	300
Fee - household collection	557,816	525,227	32,589	4,395,729	4,543,536	(147,807)
Fee - compact Ordot tipping fee \$4 cu yd	848,270	858,791	(10,520)	6,793,394	6,564,018	229,376
Fee - uncompact Ordot tipping fee \$4 cu yd	147,815	110,057	37,758	1,126,628	933,218	193,410
Fee - uncompact Agel transfer station	19,490	0	19,490	81,382	0	81,382
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malofoj transfer station	0	0	0	24,516	0	24,516
Miscellaneous	0	0	0	0	0	0
Restoration charge	3,200	0	3,200	37,350	0	37,350
Transfer charge	19,588	0	19,588	58,458	0	58,458
Reactivation charge	50	0	50	1,300	0	1,300
Trash tags	120	0	120	2,088	0	2,088
Fee - uncompact Harmon transfer station	0	0	0	82,558	0	82,558
Interest from settlement Lago	52	2,884	(2,832)	14,997	2,884	12,113
Use of money and property	0	1,769	(1,769)	19,020	12,772	6,248
TOTAL	1,598,401	1,533,888	62,513	12,731,852	12,091,587	640,264
Street Light Fund						
Abandoned vehicle fee - vehicle registration	341,211	324,568	16,645	2,791,013	2,683,907	107,106
Use of money and property	0	0	0	0	0	0
TOTAL	341,211	324,568	16,645	2,791,013	2,683,907	107,106
Tax Collection Enhancement Fund						
Passport fees	82,120	70,516	11,605	563,702	503,518	60,184
Passport expedite fees	14,123	13,258	865	80,858	76,710	4,148
Passport expedite mail fees	1,193	1,039	154	8,331	8,290	41
Use of money and property	0	0	0	0	0	0
TOTAL	97,436	84,812	12,624	652,891	588,518	64,371
Territorial Education Facilities Fund						
DRT property taxes	551,308	6,334,965	(5,783,657)	24,071,871	22,361,620	1,710,051
Penalties and interest	49,281	62,876	(13,595)	475,512	280,079	195,433
Real property tax bank fees	0	0	0	0	5	(5)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	30	(30)	73	125	(51)
TOTAL	600,589	6,397,871	(5,797,282)	24,547,256	22,641,829	1,905,427
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,506,862	2,196,455	310,407	26,525,469	23,682,963	2,842,507
Use of money and property	0	24	(24)	1,056	314	742
TOTAL	2,506,862	2,196,480	310,382	26,526,525	23,683,277	2,843,249
Water Protection Fund						
Grading plan review fees	298	59	239	1,378	3,944	(2,568)
Clearing and grubbing permits	312	15,838	(15,526)	20,401	31,963	(11,562)
Stockpiling permits	38	1,199	(1,163)	3,195	6,459	(3,264)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	648	17,096	(16,451)	24,974	42,366	(17,395)
Water Research and Development Fund						
Well drilling permit	1,500	38,650	(37,150)	62,786	78,070	(15,284)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,500	\$ 38,650	\$ (37,150)	\$ 62,786	\$ 78,070	\$ (15,284)

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1. Revenues are based on the modified accrual basis and current financial resources measurement focus. During the year, revenues are recognized when collected or become susceptible to accrual. In accordance with GASB 33, Accounting and Financial Reporting for Nonexchange Transactions, at year-end an accrual is made for actual collections relating to prior-years taxes collected 90 days after the 06/30 closing. Estimates are recorded for the Provider for Refunds; Section 30 revenues are prorated over 12 months using straight-line.

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Eight Months Ended May 31, 2016

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	64,955	72,830	7,875	189,705	443,370	253,665
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	64,955	72,830	7,875	189,705	443,370	253,665
Chamorro Land Trust Operations Fund						
Land trust application fees	700	700	0	3,981	3,750	(231)
Commercial leases / license	88,578	39,323	(49,255)	901,128	739,882	(161,246)
Agriculture / residential land trust lease	743	99	(644)	3,335	2,121	(1,214)
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	130	174	44	1,051	488	(563)
TOTAL	90,151	40,296	(49,855)	909,505	746,241	(163,264)
Corrections Revolving Fund						
DOC revolving fund	166,551	101,312	(65,239)	1,373,329	417,014	(956,315)
Use of money and property	0	0	0	0	0	0
TOTAL	166,551	101,312	(65,239)	1,373,329	417,014	(956,315)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	42	42	160	42	(118)
Passenger inspection fee - All	16	139	123	4,746	13,098	8,352
Passenger inspection fee - Port Authority	605	0	(605)	32,305	0	(32,305)
Passenger inspection fee - Airport Authority	927,715	900,000	(27,715)	7,656,451	8,171,764	515,313
Cargo inspection fee - All	68,137	25,018	(43,119)	426,778	795,222	368,444
Cargo inspection fee - All	426	0	(426)	4,250	0	(4,250)
Cargo inspection fee - All	50,991	0	(50,991)	562,921	0	(562,921)
Cargo inspection fee - All	0	0	0	0	0	0
Cargo inspection fee - All	0	0	0	0	0	0
Cargo inspection fee - All	1,579	0	(1,579)	18,451	0	(18,451)
Cargo inspection fee - All	3,928	0	(3,928)	51,528	0	(51,528)
Cargo inspection fee - All	155	0	(155)	14,549	7	(14,542)
Cargo inspection fee - All	198	3	(195)	539	42	(497)
Cargo inspection fee - All	1,053,750	925,202	(128,548)	8,772,676	8,980,175	207,497
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	12,618	3,625	(8,993)	67,584	90,977	23,393
Use of money and property	12	11	(1)	93	41	(52)
TOTAL	12,630	3,636	(8,994)	67,677	91,018	23,341
DPW Building and Design Fund						
Building inspection fee	41,708	70,448	28,740	568,937	568,916	(21)
Use of money and property	0	28,107	26,107	0	205,403	205,403
TOTAL	41,708	98,556	54,848	568,937	774,319	205,382
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	189,054	279,530	90,476	1,508,027	1,454,291	(53,736)
Use of money and property	0	0	0	0	0	0
TOTAL	189,054	279,530	90,476	1,508,027	1,454,291	(53,736)
Environmental Health Fund						
Health permits - business	12,273	38,464	26,191	86,754	105,851	19,097
PH registration and penalty	29	0	(29)	5,213	210	(5,003)
De-ratting inspection and certificates	11	0	(11)	91	0	(91)
Health certificates	22,560	25,209	2,649	184,907	188,901	3,994
Administrative penalties	766	0	(766)	6,301	0	(6,301)
Use of money and property	11	0	(11)	91	0	(91)
TOTAL	35,650	63,673	28,023	283,357	294,962	11,605
Fire, Life & Medical Emergency Fund						
Transport / standby fees	782	1,690	928	10,539	9,839	(700)
Fire prevention fees	9,466	7,509	(1,957)	69,625	65,959	(3,666)
Other fees	91	14	(77)	1,207	56,262	55,055
Ambulance service	36,150	43,272	7,122	524,227	497,483	(26,744)
Fire citations	15	0	(15)	1,590	0	(1,590)
TOTAL	46,484	52,485	6,001	607,188	629,543	22,355
Guam Contractors License Board Fund						
Contractors fees	86,270	89,925	3,655	229,907	234,133	4,226
Use of money and property	66	7	(59)	450	56	(394)
TOTAL	86,337	89,932	3,596	230,357	234,189	3,832

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended Mar 31, 2016

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Guam Environmental Trust Fund						
Insurance assessment fee	37,549	59,104	21,555	354,489	296,432	(58,057)
Use of money and property	24	27	3	138	74	(64)
TOTAL	37,573	59,131	21,558	354,627	296,506	(58,121)
Guam Healthcare Trust and Development Fund						
Liberty symbolix 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%	83,534	38,640	(44,894)	628,659	314,734	(313,925)
Healthcare legislature appropriation - 40%	55,689	25,760	(29,929)	419,106	209,823	(209,283)
Use of money and property	0	0	0	0	0	0
TOTAL	139,223	64,401	(74,822)	1,047,765	524,558	(523,207)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	161,292	131,535	(29,757)	1,361,695	1,235,504	(126,191)
Diesel fuel tax	71,731	50,729	(21,002)	589,585	520,253	(69,332)
Other fuel tax	28,643	20,274	(8,369)	234,779	202,393	(32,387)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	431,827	377,278	(54,549)	3,556,483	3,229,025	(327,458)
Auto surcharge on other fuels	156,851	137,197	(19,654)	1,271,560	1,174,222	(97,338)
Condition for deposit fee penalty	96	0	(96)	2,193	0	(2,193)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	850,440	717,013	(133,427)	7,016,295	6,361,396	(654,899)
Licenses and registrations	732,889	853,295	120,435	6,107,941	6,280,137	172,196
Use of money and property	488	1	(487)	2,004	144	(1,860)
TOTAL	1,583,768	1,570,308	(13,459)	13,126,240	12,641,677	(484,563)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,586	7,199	(387)	62,466	60,974	(1,492)
Use of money and property	27	8	(19)	156	50	(106)
TOTAL	7,613	7,207	(406)	62,622	61,024	(1,598)
Healthy Futures Funds						
Cigarettes	1,194,072	1,447,785	253,713	8,124,095	11,748,015	3,623,920
Cigars	1,757	798	(959)	18,247	19,696	1,449
Others	76,887	122,065	45,178	1,054,182	714,607	(339,575)
Distilled spirit	59,574	59,732	158	605,545	514,192	(91,353)
Vinuous beverages	28,465	21,161	(7,304)	247,512	353,745	106,233
Malted fermented beverages	151,192	158,704	7,512	1,283,356	938,483	(344,873)
Interest and penalties on alcohol	55,182	0	(55,182)	424,202	0	(424,202)
GRT credit & adj taken healthy futures funds	(47,297)	0	47,297	(587,080)	0	587,080
Use of money and property	53	29	(24)	582	410	(172)
TOTAL	1,519,865	1,810,275	290,399	11,170,641	14,289,148	3,118,507
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	5,302	0	(5,302)	7,126	0	(7,126)
Department of Law	65	0	(65)	2,092	0	(2,092)
Guam police-Indirect Cost	584	0	(584)	3,192	0	(3,192)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	2,038	0	(2,038)	12,392	0	(12,392)
Dept of Public Health & Social Service	111,756	180	(111,576)	509,107	251,710	(257,397)
Library - Indirect Cost	84	0	(84)	2,744	0	(2,744)
Department of Youth Affairs	330	0	(330)	7,188	0	(7,188)
Dept of Mental Health & Substance Abuse	2,257	0	(2,257)	46,717	0	(46,717)
Department of Labor	1,672	668	(1,004)	36,116	668	(35,448)
Department of Parks & Recreation	575	0	(575)	17,411	0	(17,411)
Department of Vocational Rehabilitation	1,643	0	(1,643)	22,925	75,969	53,044
Guam Energy Office	7,825	0	(7,825)	61,792	10,000	(51,792)
Guam Public Library System	174	0	(174)	3,391	1,440	(1,951)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	134,305	848	(133,457)	732,193	339,788	(392,407)
Land Survey Revolving Fund						
Document tax - land survey fee	228,426	166,399	(62,027)	1,792,259	1,905,442	114,183
Rental of government land	2,423	2,304	(119)	24,013	19,028	(4,985)
Recording fee	33,980	34,215	235	262,639	224,888	(37,751)
Application fees	0	0	0	33	0	(33)
Certificates of document fees	11,595	9,396	(2,199)	99,185	78,631	(20,555)
Subpoena fees	15	75	60	160	145	(15)
Use of money and property	0	0	0	0	0	0
TOTAL	276,439	212,388	(64,051)	2,178,289	2,229,134	50,845

Government Of Guam
Actual Revenues Compared to Proposed Adopted Revenues
Social Revenue Funds
Eight Months Ended Mar 31, 2018



	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Limited Gaming Fund						
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	680	680	3,880	1,825	(2,055)
Penalties - late tax payment	0	0	0	25	68	43
Dept of Revenue & Taxation - admin - 5%	16,659	5,972	(10,687)	65,881	51,306	(14,575)
Mayors' Council - repair of facilities 1/3	96,825	0	(96,825)	298,144	0	(298,144)
Dept of Parks & Rec - repair of facilities 1/3	96,825	0	(96,825)	298,144	0	(298,144)
GDOE - repair of facilities 1/3	96,825	0	(96,825)	298,144	0	(298,144)
Interest - Limited Gaming Fund	0	34	34	829	762	(67)
Consolidated fund - 95%	0	113,461	113,461	559,541	974,833	415,292
For recon	0	0	0	12,518	0	(12,518)
Use of money and property	0	0	0	0	0	0
TOTAL	307,134	120,146	(186,988)	1,537,106	1,028,794	(508,312)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	155,840	27,883	(127,957)	475,293	746,920	271,627
Registration fees - Labor share	97,560	11,950	(85,600)	213,539	320,108	106,569
Citation fee - non Immigration temp worker	6,017	2,800	(3,217)	23,801	26,700	2,899
Use of money and property	16	20	4	244	97	(147)
TOTAL	259,423	42,653	(216,770)	712,877	1,093,825	380,948
Police Services Fund						
Accessible parking fees 50%	8,006	0	(8,006)	57,712	11,257	(46,455)
Annual gun business registration / \$600	694	600	(94)	5,574	1,800	(3,774)
Government of Guam ID / \$10	8	0	(8)	301	0	(301)
Traffic report copy fee / \$10	15,550	12,610	(2,940)	118,383	111,583	(4,800)
Police blotter report \$1 1st page / \$.10 each	0	0	0	12	167	155
Police clearance \$7 / \$1 per copy	37,621	32,325	(5,296)	321,524	289,281	(32,233)
Filing record - security officer / \$75	1	0	(1)	43	30	(13)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	1	0	(1)	35	64,100	64,065
Firearm registration / \$40	14,808	12,560	(2,248)	122,670	97,535	(25,135)
Non-concealed firearm ID / \$25	10,449	7,955	(2,494)	77,481	74,949	(2,532)
Concealed firearm ID / \$60	2,736	1,957	(779)	23,012	48,513	25,501
Fingerprinting fee / \$20	4,878	3,876	(1,002)	37,756	34,442	(3,314)
Subpoena fee	16	0	(16)	120	42	(78)
Abstract criminal records / \$15	1,593	1,080	(513)	14,941	9,241	(5,700)
Police clearance additional copies	712	422	(290)	6,002	3,021	(2,981)
Fine - unauthorized use uniform / \$500max	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	243	128	(117)	2,070	1,458	(612)
Certified copy of records / \$10	8	10	2	172	230	58
Firearm inspection fee / \$5	2,202	2,682	480	17,104	18,153	1,049
Witness fees / \$35	19	0	(19)	148	110	(38)
Special event fee / \$100	271	129	(142)	3,923	20,447	16,524
Restitutions GPD	128	0	(128)	5,918	0	(5,918)
Other revenues - GPD	0	0	0	17	27,450	27,433
Use of money and property	1,444	0	(1,444)	1,795	0	(1,795)
TOTAL	101,388	76,332	(25,056)	814,713	813,819	(895)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	29,994	25,890	(4,104)	265,270	246,131	(19,139)
Use of money and property	0	0	0	0	0	0
TOTAL	29,994	25,890	(4,104)	265,270	246,131	(19,139)
Public Recreation Services Fund						
Park fees / park use permits	3,812	2,950	(862)	33,717	32,055	(1,662)
Park vendor permits	1,367	4,250	2,883	11,822	11,020	(802)
Community programs fees	0	0	0	17	0	(17)
Paseo Stadium fees	208	0	(208)	12,341	0	(12,341)
Pool and beach fees	2,738	4,913	2,175	24,970	24,351	(619)
Recreational admin fees	250	3,000	2,750	2,021	3,000	979
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,003	1,346	343	8,899	9,635	736
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	84	84	(1)	3,478	3,606	128
Guerrero Stadium / Tiyan Fields	133	0	(133)	4,534	0	(4,534)
Tiyan Football / Soccer Field	0	0	0	25	0	(25)
Baseball fields: Ypaopao	0	0	0	60	0	(60)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	34	10	(24)	201	54	(147)
TOTAL	9,829	16,553	6,924	102,085	83,720	(18,365)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2018

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Public School Library Resources Fund						
School library resources fund	86,407	96,243	9,836	599,490	644,558	45,068
Use of money and property	69	10	(59)	591	87	(504)
TOTAL	86,476	96,252	9,778	600,081	644,645	44,564
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	130,523	72,000	(58,523)
Use of money and property	0	1	1	34	23	(11)
TOTAL	0	1	1	130,558	72,023	(58,534)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	17,296	0	(17,296)	80,376	114,134	33,758
Solid waste bid package fee	4	0	(4)	33	300	267
Fee - household collection	566,844	557,816	(9,028)	4,571,188	4,395,729	(175,459)
Fee - compact Ordof tipping fee \$4 cu yd	921,828	848,270	(73,558)	7,210,210	6,793,394	(416,816)
Fee - uncompact Ordof tipping fee \$4 cu yd	161,411	147,815	(13,596)	1,007,139	1,126,628	119,489
Fee - uncompact Agat transfer station	0	19,490	19,490	0	81,382	81,382
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Molojoj transfer station	0	0	0	0	24,516	24,516
Miscellaneous	0	0	0	14	0	(14)
Restoration charge	12	3,200	3,188	1,665	37,350	35,685
Transfer charge	179	19,588	19,409	25,802	58,458	32,656
Reactivation charge	2	50	48	240	1,300	1,060
Trash tags	2	120	118	237	2,088	1,851
Fee - uncompact Harmon transfer station	0	0	0	0	62,558	62,558
Interest from settlement Lagu	2,702	52	(2,650)	22,534	14,997	(7,537)
Use of money and property	1,141	0	(1,141)	17,060	19,020	1,960
TOTAL	1,871,421	1,596,401	(275,020)	12,938,498	12,731,852	(206,646)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	384,213	341,211	(43,002)	3,237,057	2,791,013	(446,044)
Use of money and property	0	0	0	0	0	0
TOTAL	384,213	341,211	(43,002)	3,237,057	2,791,013	(446,044)
Tax Collection Enhancement Fund						
Passport fees	88,960	82,120	13,160	496,457	563,702	67,245
Passport expedite fees	13,147	14,123	976	75,367	80,856	5,489
Passport expedite mail fees	1,565	1,193	(372)	9,772	8,331	(1,441)
Use of money and property	0	0	0	0	0	0
TOTAL	83,672	97,436	13,764	581,596	652,889	71,293
Territorial Education Facilities Fund						
DRT property taxes	3,068,641	551,308	(2,517,333)	24,337,801	24,071,671	(266,130)
Penalties and interest	81,097	49,281	(31,816)	472,484	475,512	3,048
Real property tax bank fees	203	0	(203)	969	0	(969)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	147	0	(147)	444	73	(371)
TOTAL	3,150,088	600,589	(2,549,499)	24,811,678	24,547,256	(264,422)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,343,690	2,506,862	163,172	25,257,512	26,525,469	1,267,957
Use of money and property	19	0	(19)	170	1,056	886
TOTAL	2,343,709	2,506,862	163,153	25,257,682	26,526,525	1,268,843
Water Protection Fund						
Grading plan review fees	798	298	(500)	7,043	1,376	(5,667)
Clearing and grubbing permits	9,068	312	(8,756)	41,332	20,401	(20,931)
Stockpiling permits	2,846	36	(2,810)	12,346	3,185	(9,161)
Field citation violations	740	0	(740)	5,322	0	(5,322)
Use of money and property	0	0	0	0	0	0
TOTAL	13,452	645	(12,807)	66,043	24,972	(41,071)
Water Research and Development Fund						
Well drilling permit	19,343	1,500	(17,843)	85,452	62,786	(22,666)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 19,343	\$ 1,500	\$ (17,843)	\$ 85,452	\$ 62,786	\$ (22,666)