



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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MAR 27 2024

The Honorable Therese M. Terlaje
Speaker
I Mina'trentai Siette Na Liheslaturan Guåhan
Thirty-Seventh Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

Hafa Adai Speaker Terlaje:

Attached is the special revenue fund tracking report for the Customs, Agriculture & Quarantine Inspection Services Fund, Guam Educational Facilities Fund, Guam Highway Fund, Healthy Futures Fund, Solid Waste Operations Fund (Tipping Fees), and Tourist Attraction Fund for Fiscal Year 2024 for the month ending February 29, 2024 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. **Further, the report has been updated to reflect the appropriation to the Guam Highway Fund from Fiscal Year 2024 General Fund revenues collected in excess of adopted levels as authorized in Section 2, P.L. 37-58 (Gas Tax Relief Act).**

Please be advised that the report preparation and submission was delayed due to AS400 access being closed effective February 2, 2024 due to the ongoing transition to the new Financial Management Information System.

Senseramento,

LESTER L. CARLSON, JR.

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

Attachment(s)

cc: Office of Public Accountability

Government of Guam

FY 2024 Special Revenue Fund Tracking

For the month ending February 29, 2024

Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month	Description/Fund Code						
	CQA Inspections Services Fund 209	Guam Educational Facilities Fund 205	Guam Highway Fund 208	Healthy Futures Fund 602	Solid Waste Operations Fund 416	Tourist Attraction Fund 206	
FY 2024 (Oct 23 - Sept 24)							
(A) October	Actual 555,007	213,676	1,116,648	1,682,625	2,629,604	2,026,237	
(B) November	Actual 640,960	140,132	1,053,894	1,362,370	2,340,144	2,418,047	
(C) December	Actual 725,608	1,440,452	1,117,642	1,568,077	1,897,438	2,529,567	
(D) January	Actual 526,072	4,606,961	1,145,251	1,605,487	214,865	3,082,728	
(E) February	Actual 522,678	17,011,971	1,196,872	1,301,374	645,000	3,535,660	
(F) March	Projected 468,447	1,704,467	1,610,465	2,947,188	1,547,088	2,513,359	
(G) April	Projected 464,419	8,224,833	1,633,791	2,772,411	1,494,443	2,316,246	
(H) May	Projected 460,928	506,272	1,455,006	3,040,698	1,556,856	1,910,318	
(I) June	Projected 371,783	544,503	1,754,747	3,025,548	1,784,621	1,977,628	
(J) July	Projected 1,028,388	453,273	1,499,540	3,041,405	1,948,016	1,977,607	
(K) August	Projected 784,223	358,762	1,441,158	2,209,657	1,926,845	2,111,374	
(L) September	Projected 464,857	291,580	1,349,319	2,009,924	1,448,197	2,708,654	
(M) Tracking FY 2024	7,013,370	35,496,880	16,374,333	26,566,765	19,433,117	29,057,424	
(N) Public Law 37-42	6,074,666	35,807,731	17,743,250 ^{1/}	33,032,269	19,428,501 ^{1/}	26,409,316	
(O) Overage/(Shortage)	938,704	(310,851)	(1,368,917)	(6,465,504)	4,616	2,648,108	
(P) Authorized Deposit from General Fund P.L. 37-58 (Gas Tax Relief Act)	-	-	7,823,735	-	-	-	
(Q) Subtotal Deposits from General Fund	-	-	7,823,735	-	-	-	
(R) Revised Overage/(Shortage)	938,704	(310,851)	6,454,818	(6,465,504)	4,616	2,648,108	

^{1/} Reflective of the adopted gross revenue level.

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2024	February, 2023	Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2023	Increase (Decrease)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	5,111	11,792	(6,681)	91,012	110,024	(19,013)
Use of money and property	0	2	(2)	4	9	(5)
TOTAL	\$ 5,111	\$ 11,794	\$ (6,683)	\$ 91,016	\$ 110,033	\$ (19,018)
Better Public Service Fund						
Transfers in - General Fund	0	0	0	83,313	73,482	9,831
Transfers in - Highway Fund	0	0	0	246,189	506,973	(260,784)
Transfers in - Gu Environmental Fund	0	0	0	44	2,626	(2,582)
Transfers in - Health/Human Services Fund	0	0	0	50	315	(265)
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	1,510	0	1,510	1,660	230	1,430
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,510	\$ 0	\$ 1,510	\$ 331,256	\$ 583,626	\$ (252,370)
Chamorro Land Trust Operations Fund						
Land trust application fees	150	50	100	500	450	50
Commercial leases / license	43,714	2,537	41,177	233,412	66,944	166,469
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#31-53)	0	0	0	0	0	0
Use of money and property	0	55	(55)	157	175	(19)
TOTAL	\$ 43,864	\$ 2,642	\$ 41,222	\$ 234,069	\$ 67,569	\$ 166,500
Corrections Revolving Fund						
DOC revolving fund	0	105,474	(105,474)	302,644	456,107	(153,463)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 105,474	\$ (105,474)	\$ 302,644	\$ 456,107	\$ (153,463)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	29	(29)
Passenger inspection fee - All	0	5,230	(5,230)	0	5,310	(5,310)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	500,000	512,620	(12,620)	2,830,739	2,414,056	416,682
Cargo inspection fee - All	22,672	49,843	(27,171)	139,482	156,856	(17,374)
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	0	6	20	8	12
Use of money and property	0	16	(16)	84	83	1
TOTAL	\$ 522,678	\$ 567,710	\$ (45,032)	\$ 2,970,325	\$ 2,576,342	\$ 393,983
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	30,077	30,796	(719)	242,071	177,556	64,516
Use of money and property	0	27	(27)	113	82	30
TOTAL	\$ 30,077	\$ 30,823	\$ (746)	\$ 242,184	\$ 177,638	\$ 64,546
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	100,406	238,752	(138,346)	726,636	857,864	(131,228)
Use of money and property	0	87	(87)	267	299	(32)
TOTAL	\$ 100,406	\$ 238,839	\$ (138,433)	\$ 726,902	\$ 858,163	\$ (131,260)
Environmental Health Fund						
Health permits - business	14,761	12,033	2,728	89,986	60,666	29,320
PH registration and penalty	0	0	0	0	0	0
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	40,432	39,137	1,295	195,172	190,369	4,803
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	30	(30)	94	99	(5)
TOTAL	\$ 55,193	\$ 51,200	\$ 3,993	\$ 285,253	\$ 251,135	\$ 34,118

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2024	February, 2023	Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2023	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	640	0	640	1,005	1,540	(535)
Fire prevention fees	10,356	11,786	(1,430)	54,173	43,039	11,134
Other fees	914	1,260	(346)	1,872	2,181	(309)
Ambulance service	231,290	256,843	(25,553)	363,938	526,105	(162,168)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 243,200	\$ 269,889	\$ (26,689)	\$ 420,988	\$ 572,865	\$ (151,878)
Guam Contractors License Board Fund						
Contractors fees	19,705	10,525	9,180	89,680	190,531	(100,851)
Use of money and property	0	39	(39)	141	132	9
TOTAL	\$ 19,705	\$ 10,564	\$ 9,141	\$ 89,822	\$ 190,664	\$ (100,842)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	441	87,930	(87,489)
Use of money and property	0	16	(16)	60	49	10
TOTAL	\$ 0	\$ 16	\$ (16)	\$ 501	\$ 87,979	\$ (87,478)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	289,525	262,733	26,792	1,377,029	1,185,096	191,933
Diesel fuel tax	4,028	3,290	739	17,185	23,645	(6,460)
Other fuel tax	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	34	0	34	143	0	143
Auto surcharge on other fuels	0	0	0	0	0	0
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	<u>293,587</u>	<u>266,022</u>	<u>27,565</u>	<u>1,394,358</u>	<u>1,208,742</u>	<u>185,616</u>
Licenses and registrations	903,285	819,142	84,143	4,235,791	4,055,390	180,401
Use of money and property	0	16	(16)	158	86	72
TOTAL	\$ 1,196,872	\$ 1,085,180	\$ 111,692	\$ 5,630,306	\$ 5,264,217	\$ 366,089
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	686,594	73,669	612,925	999,102	263,092	736,010
Use of money and property	0	18	(18)	58	30	28
TOTAL	\$ 686,594	\$ 73,687	\$ 612,907	\$ 999,160	\$ 263,123	\$ 736,037
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,222	7,404	(182)	38,061	34,612	3,449
Use of money and property	0	7	(7)	23	22	2
TOTAL	\$ 7,222	\$ 7,411	\$ (189)	\$ 38,084	\$ 34,634	\$ 3,451
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	1,580	1,830	(250)	10,360	36,764	(26,404)
Dental Board License	540	405	135	8,845	10,510	(1,665)
Medical Board License	8,405	4,590	3,815	146,435	25,570	120,865
Nursing Board License	3,140	2,220	920	23,055	12,215	10,840
Optometry Board License	0	0	0	0	0	0
Pharmacy Board License	300	265	35	8,760	3,245	5,515
Cosmetology Board License	374	623	(249)	5,276	2,564	2,712
Use of money and property	0	0	0	0	0	(0)
TOTAL	\$ 14,339	\$ 9,933	\$ 4,406	\$ 202,731	\$ 90,868	\$ 111,863
Healthy Futures Funds						
Cigarettes	904,440	2,255,697	(1,351,257)	5,695,852	10,214,082	(4,518,230)
Cigars	1,685	2,902	(1,217)	11,754	7,312	4,442
Others	87,729	132,184	(44,454)	283,241	539,819	(256,578)
Distilled spirit	124,583	120,895	3,688	555,964	623,438	(67,474)
Vinous beverages	38,650	30,643	8,007	214,734	228,185	(13,451)
Malted fermented beverages	144,287	297,135	(152,848)	758,324	849,148	(90,824)
Alcohol violation fee & fine	0	0	0	0	0	0
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	15	(15)	64	52	12
TOTAL	\$ 1,301,374	\$ 2,839,471	\$ (1,538,097)	\$ 7,519,933	\$ 12,462,036	\$ (4,942,103)

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2024	February, 2023	Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2023	Increase (Decrease)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	349	(349)
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	25,653	0	25,653
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	4,339	0	4,339
Dept of Public Health & Social Service	0	77,676	(77,676)	663,021	354,009	309,012
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	85	750	(665)
Dept of Mental Health & Substance Abuse	0	0	0	57,802	0	57,802
Department of Labor	0	0	0	0	257	(257)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	81,259	0	81,259
Civil Defense	0	0	0	0	0	0
Guan Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 77,676	\$ (77,676)	\$ 832,159	\$ 355,364	\$ 476,795
Land Survey Revolving Fund						
Document tax - land survey fee	105,451	136,784	(31,333)	775,632	966,125	(190,493)
Rental of government land	3,383	4,639	(1,257)	17,404	17,461	(57)
Recording fee	20,698	23,451	(2,753)	107,451	134,203	(26,752)
Application fees	0	0	0	0	0	0
Certificates of document fees	19,300	14,029	5,271	69,996	79,476	(9,480)
Rezoning fees	10	0	10	1,310	640	670
Subpoena fees	0	35	(35)	0	140	(140)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 148,841	\$ 178,938	\$ (30,098)	\$ 971,793	\$ 1,198,044	\$ (226,251)
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	(298)	0	(298)	(298)	1,025	(1,323)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayors' Council - repair of facilities 1/3	32,414	25,254	7,160	149,972	131,737	18,235
Dept of Parks & Rec - repair of facilities 1/3	33,459	26,068	7,391	154,810	135,986	18,824
GDOE - repair of facilities 1/3	33,459	26,068	7,391	154,810	135,986	18,824
Interest - Limited Gaming Fund	(47)	0	(47)	88	156	(67)
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	5,228	4,074	1,155	24,191	21,250	2,941
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
TOTAL	\$ 104,215	\$ 81,464	\$ 22,751	\$ 483,573	\$ 426,140	\$ 57,433
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	458,738	471,917	(13,179)	3,751,991	2,694,476	1,057,515
Registration fees - Labor share	196,602	202,250	(5,648)	1,607,996	1,154,775	453,221
Citation fee - non immigration temp worker	2,800	2,850	(50)	14,350	19,550	(5,200)
Citation fee - fair emplmt pract ofc	150	0	150	150	2,150	(2,000)
Use of money and property	0	105	(105)	534	368	166
TOTAL	\$ 658,290	\$ 677,122	\$ (18,832)	\$ 5,375,020	\$ 3,871,319	\$ 1,503,702
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	748	0	748	1,168	71	1,097
Pharmacy Medication Fees	1,374	1,402	(27)	285,943	4,891	281,051
TOTAL	2,122	1,402	720	287,111	4,962	282,149
Office of Vital Statistics Revolving Fund						
Marriage waiver	0	2,000	(2,000)	50	9,500	(9,450)
Marriage application	0	2,430	(2,430)	30	11,630	(11,600)
Firearms permits	0	0	0	0	0	0
Birth certificate	2,693	7,090	(4,397)	4,689	31,201	(26,512)
Death certificate	0	3,020	(3,020)	695	15,195	(14,500)
Marriage certificate	0	2,960	(2,960)	0	15,825	(15,825)
Burial permit	0	160	(160)	0	1,870	(1,870)
Affidavit of paternity	0	1,010	(1,010)	0	4,100	(4,100)
Affidavit of public acknowledgment	0	10	(10)	0	260	(260)
Court order change of name	0	20	(20)	0	170	(170)
Declaratory judgement	0	190	(190)	0	710	(710)
Adoptions	0	30	(30)	0	255	(255)
Research fee	15,501	127	15,374	84,922	397	84,525
Use of money and property	0	1	(1)	3	3	0
TOTAL	\$ 18,194	\$ 19,048	\$ (854)	\$ 90,389	\$ 91,116	\$ (727)

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2024	February, 2023	Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2023	Increase (Decrease)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	36,235	25,323	10,912	140,204	130,215	9,989
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 36,235	\$ 25,323	\$ 10,912	\$ 140,204	\$ 130,215	\$ 9,989
Police Services Fund						
Accessible parking fees 50%	75	300	(225)	375	1,350	(975)
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	9,048	9,204	(156)	41,002	50,830	(9,828)
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	19,260	21,866	(2,606)	129,645	119,861	9,784
Filing record - security officer / \$75	0	0	0	0	40	(40)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	40	0	40
Firearm registration / \$40	15,480	14,120	1,360	79,960	87,907	(7,947)
Non-concealed firearm ID / \$25	9,417	8,256	1,161	39,852	42,484	(2,632)
Concealed firearm ID / \$60	16,068	9,476	6,592	56,444	48,925	7,519
Fingerprinting fee / \$20	4,284	4,352	(68)	22,916	20,502	2,414
Subpoena fee	0	0	0	0	80	(80)
Abstract criminal records / \$15	1,050	900	150	4,815	4,575	240
Police clearance additional copies	154	154	0	726	895	(169)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	702	603	99	2,574	2,628	(54)
Certified copy of records / \$10	0	0	0	28	0	28
Firearm inspection fee / \$5	3,411	3,114	297	17,532	19,413	(1,881)
Vehicle release fee / \$10	0	0	0	0	0	0
False Activation fee / \$100	0	0	0	9	0	9
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	2,494	3,698	(1,204)	12,126	7,568	4,558
Restitutions - GPD	0	0	0	0	150	(150)
Other revenues - GPD	4,728	1,523	3,205	6,222	4,273	1,950
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 86,171	\$ 77,566	\$ 8,605	\$ 414,266	\$ 411,481	\$ 2,786
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	21,715	15,955	5,760	78,455	70,750	7,705
Use of money and property	0	1	(1)	3	4	(1)
TOTAL	\$ 21,715	\$ 15,956	\$ 5,759	\$ 78,458	\$ 70,754	\$ 7,704
Public Recreation Services Fund						
Park fees / park use permits	3,220	3,090	130	16,552	12,465	4,087
Park vendor permits	0	1,160	(1,160)	2,500	5,120	(2,620)
Community programs fees	0	0	0	0	150	(150)
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	0	0	0	0	0	0
Recreational admin fees	0	0	0	1,500	1,500	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	0	800	(800)	600	1,400	(800)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	0	0	0	18	0	18
Guerrero Stadium / Tiyan Fields	0	0	0	0	0	0
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	0	2	(2)	15	7	8
TOTAL	\$ 3,220	\$ 5,052	\$ (1,832)	\$ 21,185	\$ 20,642	\$ 543
Public School Library Resources Fund						
School library resources fund	107,782	114,842	(7,059)	470,646	477,045	(6,399)
Use of money and property	0	17	(17)	95	67	28
TOTAL	\$ 107,782	\$ 114,859	\$ (7,077)	\$ 470,741	\$ 477,112	\$ (6,371)
Public Transit Fund						
Surcharge - Diesel taxes	0	0	0	0	5,816	(5,816)
Bus Fares -GMTA	219	333	(114)	1,405	1,488	(83)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 219	\$ 333	\$ (114)	\$ 1,405	\$ 7,304	\$ (5,899)
Rabies Prevention Fund						
Pet license	490	425	65	2,115	2,205	(90)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,100	2,900	(800)	17,610	16,410	1,200
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 2,590	\$ 3,325	\$ (735)	\$ 19,725	\$ 18,615	\$ 1,110

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2024	February, 2023	Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2023	Increase (Decrease)
Safe Streets Fund						
DOC - Safe streets fund	2,856	2,856	0	14,280	67,497	(53,217)
Use of money and property	0	2	(2)	7	4	3
TOTAL	\$ 2,856	\$ 2,858	\$ (2)	\$ 14,287	\$ 67,501	\$ (53,214)
Self-Insured Dental						
Insurance Premiums	24,244	1,076,083	(1,051,839)	2,680,219	3,295,853	(615,635)
Use of money and property	0	66	(66)	78	83	(5)
TOTAL	\$ 24,244	\$ 1,076,149	\$ (1,051,905)	\$ 2,680,297	\$ 3,295,936	\$ (615,639)
Self-Insured Medical						
Insurance Premiums	294,051	3,267,379	(2,973,328)	38,649,716	8,221,017	30,428,699
Use of money and property	0	346	(346)	267	371	(105)
TOTAL	\$ 294,051	\$ 3,267,724	\$ (2,973,674)	\$ 38,649,982	\$ 8,221,388	\$ 30,428,594
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	10,000	24,486	(14,486)	10,000	24,486	(14,486)
Fee - household collection	600,000	688,599	(88,599)	2,844,308	3,453,396	(609,088)
Fee - compact Ordot tipping fee \$4 cu yd	0	689,290	(689,290)	4,031,268	3,992,594	38,674
Fee - uncompact Ordot tipping fee \$4 cu yd	0	124,406	(124,406)	571,715	432,933	138,782
Fee - uncompact Agat transfer station	2,000	3,555	(1,555)	18,243	20,725	(2,482)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	3,000	4,200	(1,200)	20,648	25,100	(4,453)
Miscellaneous	0	26,710	(26,710)	0	47,895	(47,895)
Restoration charge	0	1,350	(1,350)	11,200	9,700	1,500
Transfer charge	0	0	0	0	0	0
Reactivation charge	0	350	(350)	900	1,400	(500)
Trash tags	0	332	(332)	1,652	2,396	(744)
Fee - uncompact Harmon transfer	30,000	22,478	7,523	113,352	115,995	(2,643)
Interest from settlement Lagu	0	0	0	0	0	0
Unrealized gains/losses	0	0	0	62,402	0	62,402
Accrued interest for Investments	0	0	0	40,895	0	40,895
Use of money and property	0	220	(220)	469	740	(271)
TOTAL	\$ 645,000	\$ 1,585,975	\$ (940,975)	\$ 7,727,051	\$ 8,127,359	\$ (400,308)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	352,957	328,792	24,164	1,696,230	1,622,693	73,536
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 352,957	\$ 328,792	\$ 24,164	\$ 1,696,230	\$ 1,622,693	\$ 73,536
Tax Collection Enhancement Fund						
Passport fees	92,678	99,184	(6,507)	401,407	413,036	(11,629)
Passport expedite fees	15,105	15,658	(553)	69,240	64,010	5,230
Passport expedite mail fees	6	181	(175)	29	192	(163)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 107,789	\$ 115,023	\$ (7,235)	\$ 470,676	\$ 477,238	\$ (6,562)
Territorial Education Facilities Fund						
DRT property taxes	13,506,893	14,194,029	(687,136)	19,115,929	19,799,775	(683,846)
DRT property taxes - other	1,482,692	1,038,732	443,960	1,863,292	1,437,610	425,682
Penalties and interest	2,022,386	1,673,117	349,270	2,433,684	2,183,292	250,392
Real property tax bank fees	0	0	0	0	0	0
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	174	(174)	286	350	(64)
TOTAL	\$ 17,011,971	\$ 16,906,052	\$ 105,919	\$ 23,413,191	\$ 23,421,027	\$ (7,836)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	3,535,660	2,395,134	1,140,526	13,497,345	9,787,314	3,710,032
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	8,606	(8,606)	94,894	30,756	64,138
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 3,535,660	\$ 2,403,740	\$ 1,131,920	\$ 13,592,239	\$ 9,818,069	\$ 3,774,170
Water Research and Development Fund						
Well drilling permit	3,450	800	2,650	10,000	6,300	3,700
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,450	\$ 800	\$ 2,650	\$ 10,000	\$ 6,300	\$ 3,700

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	26,594	5,111	(21,483)	133,914	91,012	(42,902)
Use of money and property	5,008	0	(5,008)	25,057	4	(25,053)
TOTAL	\$ 31,602	\$ 5,111	\$ (26,491)	\$ 158,970	\$ 91,016	\$ (67,955)
Better Public Service Fund						
Transfers in - General Fund	31,387	0	(31,387)	167,526	83,313	(84,213)
Transfers in - Highway Fund	70,084	0	(70,084)	351,252	246,189	(105,063)
Transfers in - Gu Environmental Fund	6,343	0	(6,343)	31,715	44	(31,671)
Transfers in - Health/Human Services Fund	0	0	0	315	50	(265)
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	1,510	1,510	0	1,660	1,660
Service contract provide application fee-250	0	0	0	230	0	(230)
Service contract provide filling fee-25	0	0	0	25	0	(25)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 107,814	\$ 1,510	\$ (106,304)	\$ 551,063	\$ 331,256	\$ (219,806)
Chamorro Land Trust Operations Fund						
Land trust application fees	12,750	150	(12,600)	63,800	500	(63,300)
Commercial leases / license	45,252	43,714	(1,538)	255,236	233,412	(21,823)
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#31-53)	0	0	0	0	0	0
Use of money and property	0	0	0	0	157	157
TOTAL	\$ 58,002	\$ 43,864	\$ (14,138)	\$ 319,035	\$ 234,069	\$ (84,966)
Dept of Corrections Imate Revolving Fund						
DOC revolving fund	128,508	0	(128,508)	684,770	302,644	(382,127)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 128,508	\$ 0	\$ (128,508)	\$ 684,770	\$ 302,644	\$ (382,127)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	428,496	500,000	71,504	2,133,846	2,830,739	696,893
Cargo inspection fee - All	36,478	22,672	(13,807)	182,039	139,482	(42,557)
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	6	6	0	20	20
Use of money and property	0	0	0	0	84	84
TOTAL	\$ 464,975	\$ 522,678	\$ 57,703	\$ 2,315,885	\$ 2,970,325	\$ 654,439
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	24,486	30,077	5,590	122,130	242,071	119,941
Use of money and property	0	0	0	0	113	113
TOTAL	\$ 24,486	\$ 30,077	\$ 5,590	\$ 122,130	\$ 242,184	\$ 120,054
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	169,802	100,406	(69,396)	864,479	726,636	(137,844)
Use of money and property	0	0	0	0	267	267
TOTAL	\$ 169,802	\$ 100,406	\$ (69,396)	\$ 864,479	\$ 726,902	\$ (137,577)
Environmental Health Fund						
Health permits - business	27,316	14,761	(12,555)	136,735	89,986	(46,749)
PH registration and penalty	0	0	0	333	0	(333)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	81,077	40,432	(40,645)	406,003	195,172	(210,831)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	94	94
TOTAL	\$ 108,392	\$ 55,193	\$ (53,200)	\$ 543,071	\$ 285,253	\$ (257,819)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 29, 2024

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	4,000	640	(3,360)	21,638	1,005	(20,633)
Fire prevention fees	9,421	10,356	935	46,760	54,173	7,413
Other fees	5,073	914	(4,159)	28,163	1,872	(26,291)
Ambulance service	81,915	231,290	149,375	363,760	363,938	178
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 100,409	\$ 243,200	\$ 142,791	\$ 460,321	\$ 420,988	\$ (39,333)
Guam Contractors License Board Fund						
Contractors fees	72,601	19,705	(52,896)	364,441	89,680	(274,761)
Use of money and property	0	0	0	0	141	141
TOTAL	\$ 72,601	\$ 19,705	\$ (52,896)	\$ 364,441	\$ 89,822	\$ (274,619)
Guam Environmental Trust Fund						
Insurance assessment fee	29,717	0	(29,717)	156,867	441	(156,426)
Use of money and property	0	0	0	0	60	60
TOTAL	\$ 29,717	\$ 0	\$ (29,717)	\$ 156,867	\$ 501	\$ (156,367)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	132,309	289,525	157,216	715,197	1,377,029	661,832
Diesel fuel tax	70,315	4,028	(66,287)	362,854	17,185	(345,669)
Other fuel tax	150	0	(150)	15,447	0	(15,447)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	101,088	34	(101,054)	890,051	143	(889,908)
Auto surcharge on other fuels	94,157	0	(94,157)	478,827	0	(478,827)
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adj taken GHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	<u>398,019</u>	<u>293,587</u>	<u>(104,432)</u>	<u>2,462,376</u>	<u>1,394,358</u>	<u>(1,068,019)</u>
Licenses and registrations	1,089,960	903,285	(186,675)	5,083,637	4,235,791	(847,846)
Use of money and property	0	0	0	0	158	158
TOTAL	\$ 1,487,979	\$ 1,196,872	\$ (291,107)	\$ 7,546,014	\$ 5,630,306	\$ (1,915,708)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	52,004	686,594	634,590	264,396	999,102	734,706
Use of money and property	0	0	0	0	58	58
TOTAL	\$ 52,004	\$ 686,594	\$ 634,590	\$ 264,396	\$ 999,160	\$ 734,764
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,887	7,222	(665)	39,549	38,061	(1,488)
Use of money and property	0	0	0	0	23	23
TOTAL	\$ 7,887	\$ 7,222	\$ (665)	\$ 39,549	\$ 38,084	\$ (1,465)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,193	1,580	(613)	11,027	10,360	(667)
Dental Board License	626	540	(86)	3,706	8,845	5,139
Medical Board License	11,122	8,405	(2,717)	52,022	146,435	94,413
Nursing Board License	4,193	3,140	(1,053)	21,095	23,055	1,960
Optometry Board License	0	0	0	2,300	0	(2,300)
Pharmacy Board License	4,125	300	(3,825)	20,991	8,760	(12,231)
Cosmetology Board License	1,023	374	(649)	5,110	5,276	166
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 23,283	\$ 14,339	\$ (8,944)	\$ 116,252	\$ 202,731	\$ 86,479
Healthy Futures Funds						
Cigarettes	2,034,402	904,440	(1,129,962)	10,197,041	5,695,852	(4,501,189)
Cigars	31,368	1,685	(29,683)	154,786	11,754	(143,031)
Others	71,002	87,729	16,728	400,699	283,241	(117,458)
Distilled spirit	306,953	124,583	(182,370)	1,550,284	555,964	(994,320)
Vinous beverages	103,870	38,650	(65,220)	524,815	214,734	(310,080)
Malted fermented beverages	206,814	144,287	(62,527)	1,022,872	758,324	(264,548)
Alcohol violation fee & fine	0	0	0	1,500	0	(1,500)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	0	0	0	64	64
TOTAL	\$ 2,754,408	\$ 1,301,374	\$ (1,453,035)	\$ 13,851,995	\$ 7,519,933	\$ (6,332,062)

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Indirect Cost Fund						
Office of the Governor	0	0	0	349	0	(349)
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	25,653	25,653
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	4,339	4,339
Dept of Public Health & Social Service	128,376	0	(128,376)	449,930	663,021	213,091
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	949	85	(863)
Dept of Mental Health & Substance Abuse	0	0	0	58,704	57,802	(902)
Department of Labor	821	0	(821)	8,562	0	(8,562)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	44,239	81,259	37,020
Civil Defense	0	0	0	0	0	0
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	5,575	0	(5,575)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 129,197	\$ 0	\$ (129,197)	\$ 568,307	\$ 832,159	\$ 263,853
Land Survey Revolving Fund						
Document tax - land survey fee	206,259	105,451	(100,808)	1,037,851	775,632	(262,220)
Rental of government land	0	3,383	3,383	0	17,404	17,404
Recording fee	108,316	20,698	(87,618)	541,751	107,451	(434,300)
Application fees	0	0	0	0	0	0
Certificates of document fees	0	19,300	19,300	0	69,996	69,996
Rezoning fees	0	10	10	0	1,310	1,310
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 314,575	\$ 148,841	\$ (165,735)	\$ 1,579,602	\$ 971,793	\$ (607,809)
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	(298)	(298)	0	(298)	(298)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayors' Council - repair of facilities 1/3	28,808	32,414	5,606	135,493	149,972	14,479
Dept of Parks & Rec - repair of facilities 1/3	28,866	33,459	6,593	135,522	154,810	19,288
GDOE - repair of facilities 1/3	28,866	33,459	6,593	135,522	154,810	19,288
Interest - Limited Gaming Fund	0	(47)	(47)	0	88	88
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	8,092	5,228	(2,863)	40,644	24,191	(16,453)
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
TOTAL	\$ 88,632	\$ 104,215	\$ 15,583	\$ 447,181	\$ 483,573	\$ 36,392
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	644,462	458,738	(185,724)	3,223,412	3,751,991	528,579
Registration fees - Labor share	219,055	196,602	(22,453)	1,095,748	1,607,996	512,248
Citation fee - non immigration temp worker	103,038	2,800	(100,238)	254,770	14,350	(240,420)
Citation fee - fair emplmt pract ofc	94,100	150	(93,950)	235,050	150	(234,900)
Use of money and property	0	0	0	0	534	534
TOTAL	\$ 1,060,654	\$ 658,290	\$ (402,365)	\$ 4,808,980	\$ 5,375,020	\$ 566,041
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	9,300	748	(8,552)	61,932	1,168	(60,764)
Pharmacy Medication Fees	10,957	1,374	(9,582)	98,483	285,943	187,460
TOTAL	\$ 20,257	\$ 2,122	\$ (18,135)	\$ 160,414	\$ 287,111	\$ 126,696
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,693	0	(1,693)	8,420	50	(8,370)
Marriage application	2,389	0	(2,389)	11,914	30	(11,884)
Firearms permits	0	0	0	0	0	0
Birth certificate	7,419	2,693	(4,726)	37,033	4,689	(32,343)
Death certificate	2,099	0	(2,099)	10,474	695	(9,779)
Marriage certificate	3,588	0	(3,588)	17,924	0	(17,924)
Burial permit	325	0	(325)	1,647	0	(1,647)
Affidavit of paternity	936	0	(936)	4,668	0	(4,668)
Affidavit of public acknowledgment	65	0	(65)	325	0	(325)
Court order change of name	138	0	(138)	669	0	(669)
Declaratory judgement	64	0	(64)	317	0	(317)
Adoptions	79	0	(79)	395	0	(395)
Research fee	83	15,501	15,418	484	84,922	84,438
Use of money and property	0	0	0	0	3	3
TOTAL	\$ 18,878	\$ 18,194	\$ (684)	\$ 94,269	\$ 90,389	\$ (3,880)

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	27,591	36,235	8,644	138,206	140,204	1,998
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	(0)
TOTAL	\$ 27,591	\$ 36,235	\$ 8,644	\$ 138,206	\$ 140,204	\$ 1,998
Police Services Fund						
Accessible parking fees 50%	300	75	(225)	4,202	375	(3,827)
Annual gun business registration / \$600	400	0	(400)	3,200	0	(3,200)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,190	9,048	1,858	36,008	41,002	4,994
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	25,390	19,260	(6,130)	127,166	129,645	2,479
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	20,317	15,480	(4,837)	101,773	79,960	(21,813)
Non-concealed firearm ID / \$25	10,198	9,417	(781)	51,079	39,852	(11,227)
Concealed firearm ID / \$60	9,280	16,068	6,788	46,407	56,444	10,037
Fingerprinting fee / \$20	6,131	4,284	(1,847)	30,599	22,916	(7,683)
Subpoena fee	0	0	0	115	0	(115)
Abstract criminal records / \$15	30	1,050	1,020	152	4,815	4,663
Police clearance additional copies	4	154	150	22	726	704
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	18	702	684	92	2,574	2,482
Certified copy of records / \$10	0	0	0	27	28	1
Firearm inspection fee / \$5	2,110	3,411	1,301	10,592	17,532	6,940
Vehicle release fee / \$10	0	0	0	0	0	0
False Activation fee / \$100	0	0	0	0	9	9
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	608	2,494	1,886	1,684	12,126	10,442
Restitutions GPD	83	0	(83)	3,741	0	(3,741)
Other revenues - GPD	14,435	4,728	(9,708)	27,312	6,222	(21,090)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 96,494	\$ 86,171	\$ (10,323)	\$ 444,172	\$ 414,266	\$ (29,906)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	20,715	21,715	1,001	102,876	78,455	(24,421)
Use of money and property	0	0	0	0	3	3
TOTAL	\$ 20,715	\$ 21,715	\$ 1,001	\$ 102,876	\$ 78,458	\$ (24,419)
Public Recreation Services Fund						
Park fees / park use permits	2,905	3,220	315	14,465	16,552	2,087
Park vendor permits	3,050	0	(3,050)	15,274	2,500	(12,774)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	0	0	0	0	0	0
Recreational admin fees	0	0	0	3,303	1,500	(1,803)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	367	0	(367)	1,108	600	(508)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	45	0	(45)	261	18	(243)
Guerrero Stadium / Tiyan Fields	0	0	0	0	0	0
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	0	(1)	5	15	10
TOTAL	\$ 6,368	\$ 3,220	\$ (3,148)	\$ 34,416	\$ 21,185	\$ (13,230)
Public School Library Resources Fund						
School library resources fund	79,391	107,782	28,392	395,145	470,646	75,502
Use of money and property	0	0	0	0	95	95
TOTAL	\$ 79,391	\$ 107,782	\$ 28,392	\$ 395,145	\$ 470,741	\$ 75,596
Public Transit Fund						
Surcharge - Diesel taxes	0	0	0	0	0	0
Bus Fares -GMTA	19,907	219	(19,688)	99,552	1,405	(98,147)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 19,907	\$ 219	\$ (19,688)	\$ 99,552	\$ 1,405	\$ (98,147)
Rabies Prevention Fund						
Pet license	1,595	490	(1,105)	7,953	2,115	(5,838)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,077	2,100	23	10,417	17,610	7,193
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,672	\$ 2,590	\$ (1,082)	\$ 18,370	\$ 19,725	\$ 1,355

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 29, 2024

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Safe Streets Fund						
DOC - Safe streets fund	5,356	2,856	(2,500)	29,422	14,280	(15,142)
Use of money and property	0	0	0	0	7	7
TOTAL	\$ 5,356	\$ 2,856	\$ (2,500)	\$ 29,423	\$ 14,287	\$ (15,136)
Self-Insured Dental						
Insurance Premiums	705,926	24,244	(681,682)	3,529,631	2,680,219	(849,412)
Use of money and property	25	0	(25)	72	78	6
TOTAL	\$ 705,951	\$ 24,244	\$ (681,707)	\$ 3,529,703	\$ 2,680,297	\$ (849,406)
Self-Insured Medical						
Insurance Premiums	11,015,567	294,051	(10,721,517)	55,077,836	38,649,716	(16,428,120)
Use of money and property	30	0	(30)	95	267	172
TOTAL	\$ 11,015,597	\$ 294,051	\$ (10,721,547)	\$ 55,077,931	\$ 38,649,982	\$ (16,427,948)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	10,000	10,000	0	10,000	10,000
Fee - household collection	656,382	600,000	(56,382)	3,506,720	2,844,308	(662,412)
Fee - compact Ordof tipping fee \$4 cu yd	657,722	0	(657,722)	3,717,698	4,031,268	313,569
Fee - uncompact Ordof tipping fee \$4 cu yd	129,516	0	(129,516)	529,036	571,715	42,678
Fee - uncompact Agat transfer station	4,335	2,000	(2,335)	24,390	18,243	(6,148)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	4,888	3,000	(1,888)	28,665	20,648	(8,017)
Miscellaneous	0	0	0	0	0	0
Restoration charge	4,367	0	(4,367)	21,367	11,200	(10,167)
Transfer charge	0	0	0	0	0	0
Reactivation charge	417	0	(417)	1,783	900	(883)
Trash tags	389	0	(389)	3,444	1,652	(1,792)
Fee - uncompact Harmon transfer	22,016	30,000	7,984	117,496	113,352	(4,144)
Interest from settlement Lagu	0	0	0	0	0	0
Unrealized gains/losses	0	0	0	0	62,402	62,402
Accrued Interest on Investments	0	0	0	0	40,895	40,895
Use of money and property	0	0	0	0	469	469
TOTAL	\$ 1,480,031	\$ 645,000	\$ (835,031)	\$ 7,950,599	\$ 7,727,051	\$ (223,548)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	347,860	352,957	5,097	1,738,203	1,696,230	(41,974)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 347,860	\$ 352,957	\$ 5,097	\$ 1,738,203	\$ 1,696,230	\$ (41,974)
Tax Collection Enhancement Fund						
Passport fees	87,056	92,678	5,621	433,713	401,407	(32,306)
Passport expedite fees	243	15,105	14,862	1,030	69,240	68,210
Passport expedite mail fees	0	6	6	0	29	29
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 87,300	\$ 107,789	\$ 20,489	\$ 434,743	\$ 470,676	\$ 35,932
Territorial Education Facilities Fund						
DRT property taxes	2,538,635	13,506,893	10,968,258	12,558,872	19,115,929	6,557,057
DRT property taxes - other	0	1,482,692	1,482,692	0	1,863,292	1,863,292
Penalties and interest	483,444	2,022,386	1,538,942	2,383,372	2,433,684	50,312
Real property tax bank fees	0	0	0	0	0	0
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	0	0	0	286	286
TOTAL	\$ 3,022,079	\$ 17,011,971	\$ 13,989,892	\$ 14,942,244	\$ 23,413,191	\$ 8,470,947
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	2,200,419	3,535,660	1,335,241	10,945,888	13,497,345	2,551,457
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	0	0	0	94,894	94,894
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 2,200,419	\$ 3,535,660	\$ 1,335,241	\$ 10,945,888	\$ 13,592,239	\$ 2,646,351
Water Research and Development Fund						
Well drilling permit	11,125	3,450	(7,675)	29,442	10,000	(19,442)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 11,125	\$ 3,450	\$ (7,675)	\$ 29,442	\$ 10,000	\$ (19,442)