BUREAU OF BUDGET & MANAGEMENT RESEARCH

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MAR 2 0 2017

GL# 34-17-309
Speaker Benjamin J.F. Cruz

MAR 2 0 2017
Time: 435 11 AM Log File No.
Received By:

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
Hagåtnå, Guam 96910

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 2017 for the month ending February 28, 2017 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

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

2017 MAR 20 PM 4:49

Sincerely,

JOSE S. CALVO

Certification of Information Contained in Attachment A
Jose S. Calvo, Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of the Vice Speaker
Office of Public Accountability

0309

Government of Guam
FY 2017 Special Revenue Fund Tracking
For the month ending February 28, 2017
Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month		*Guam Highway* 208	*Solid Waste Operations* 416	*Territorial Education Facilities* 205	*Tourist Attraction* 206 1/	*Healthy Futures* 602 2/	*C&Q Inspections Services* 209
		Description/Fund Code					
FY 2017 (Oct 16-Sept 17)							
(A) October	Actual	1,750,724	1,704,555	247,638	3,645,180	1,997,623	1,061,841
(B) November	Actual	1,663,265	1,625,353	182,754	3,056,702	1,783,069	1,097,299
(C) December	Actual	1,649,635	1,706,057	1,104,836	3,399,476	1,949,020	1,217,418
(D) January	Actual	1,884,009	1,770,872	3,882,531	4,465,705	1,943,333	1,203,053
(E) February	Actual	1,621,960	1,097,587	12,705,068	4,135,226	1,801,421	1,004,423
(F) March	Projection	1,809,130	1,538,106	1,709,403	4,022,492	950,989	1,376,656
(G) April	Projection	1,633,044	1,506,267	10,042,653	3,232,738	946,164	1,051,309
(H) May	Projection	1,577,376	1,618,343	2,996,543	2,502,050	1,412,222	1,072,337
(I) June	Projection	1,630,605	1,565,847	1,140,834	2,852,001	1,711,672	1,069,802
(J) July	Projection	1,574,541	1,618,218	941,799	2,678,525	1,589,827	1,508,982
(K) August	Projection	1,623,631	1,701,235	524,666	3,339,028	2,007,291	1,408,732
(L) September	Projection	1,854,109	1,734,441	511,484	4,821,544	5,806,576	1,223,238
(M) **Tracking FY2017**		**20,272,028**	**19,186,882**	**35,990,209**	**42,150,667**	**23,899,207**	**14,295,090**
(N) **Public Law 33-185**		**19,730,955**	**19,186,214**	**28,791,042**	**41,502,455**	**23,175,909**	**14,887,880**
(O) **Overage/(Shortage)**	**(M-N)**	**541,073**	**668**	**7,199,167**	**648,212**	**723,298**	**(592,790)**

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

1/ Public Law 33-185 increased the Tourist Attraction Fund appropriations $2.1M above the FY2017 Executive Budget request.

2/ Public Law 33-185 increased the Health Futures Fund appropriations $3M above the FY2017 Executive Budget request

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
February 28, 2017 & 2016

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2017	February, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	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	2,375	312,997	(310,622)	6,647	325,379	(318,732)
Admin permit amend nonmajor / $100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	2,375	312,997	(310,622)	6,647	325,379	(318,732)
Chamorro Land Trust Operations Fund						
Land trust application fees	150	600	(450)	1,750	1,900	(150)
Commercial leases / license	12,765	25,993	(13,228)	532,279	595,726	(63,447)
Agriculture / residential land trust lease	449	150	299	2,107	1,475	632
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	196	55	141	924	187	738
TOTAL	13,556	26,887	(13,331)	537,886	599,288	(62,328)
Corrections Revolving Fund						
DOC revolving fund	2,965	0	2,965	326,700	183,795	142,904
Use of money and property	0	0	0	0	0	0
TOTAL	2,965	0	2,965	326,700	183,795	142,904
Customs, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	57	0	57
Passenger inspection fee - Air	387	0	387	983	12,897	(11,914)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	980,000	1,139,774	(159,774)	5,460,074	5,278,500	181,574
Cargo inspection fee - Air	23,452	150,319	(126,867)	715,035	568,338	453,303
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	549	7,687	6	7,681
Use of money and property	34	1	33	198	13	186
TOTAL	1,004,423	1,280,096	(255,673)	6,584,934	6,859,754	(275,720)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	6,787	(6,787)	12,869	25,419	(12,551)
Use of money and property	6	3	3	26	17	18
TOTAL	6	6,790	(6,784)	12,894	25,437	(12,533)
DPW Building and Design Fund						
Building inspection fee	77,280	39,816	37,463	306,568	282,812	23,757
Building permit fees 25%	26,364	16,387	9,976	109,939	97,197	12,741
TOTAL	103,643	56,204	47,440	416,507	380,009	36,498
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	261,047	124,424	136,623	931,600	848,065	83,535
Use of money and property	0	0	0	0	0	0
TOTAL	261,047	124,424	136,623	931,600	848,065	83,535
Environmental Health Fund						
Health permits - business	8,323	8,867	(544)	50,561	52,195	(1,634)
PH registration and penalty	0	0	0	1,880	210	1,670
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	24,244	25,666	(1,422)	114,644	114,699	(55)
Administrative penalties	400	0	400	1,200	0	1,200
Use of money and property	0	0	0	0	0	0
TOTAL	32,967	34,533	(1,566)	168,285	167,304	981
Fire, Life & Medical Emergency Fund						
Transport / standby fees	130	130	50	3,948	4,473	(525)
Fire prevention fees	9,232	8,009	1,223	43,813	42,943	870
Other fees	1,259	3,971	(2,712)	3,732	53,953	(50,221)
Ambulance service	74,831	38,500	36,332	310,575	311,185	(609)
Fire citations	0	0	0	0	0	0
TOTAL	85,512	50,610	34,903	362,068	412,554	(50,486)
Guam Contractors License Board Fund						
Contractors fees	8,762	10,673	(1,911)	56,455	87,480	(31,025)
Use of money and property	7	10	(3)	30	43	(13)
TOTAL	8,769	10,683	(1,914)	56,485	87,523	(31,038)

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
February 28, 2017 & 2016

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2017	February, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	6,073	0	6,073	11,234	0	11,234
Use of money and property	1	6	(5)	3	14	(11)
TOTAL	6,074	6	6,068	11,237	14	11,223
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%	2,068	36,372	(34,307)	182,416	202,485	(20,068)
Healthcare legislature appropriation - 40%	1,377	24,248	(22,871)	121,611	134,990	(13,379)
Use of money and property	0	0	0	0	0	0
TOTAL	3,445	60,620	(57,178)	304,027	337,474	(33,447)
Guam (Territorial) Highway Fund						
Liquid fuel taxes						
Aviation fuel tax	184,807	171,979	12,828	848,549	784,059	64,490
Diesel fuel tax	62,330	35,189	27,140	380,577	340,988	39,590
Other fuel tax	24,583	14,061	10,522	151,803	132,739	19,064
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	422,657	299,092	123,565	2,253,738	2,066,185	187,553
Auto surcharge on other fuels	153,592	108,785	44,807	819,560	751,384	68,176
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	848,068	629,107	218,962	4,454,227	4,080,354	373,873
Licenses and registrations	773,849	731,884	41,965	4,115,240	3,805,273	309,973
Use of money and property	42	14	28	116	105	14
TOTAL	1,621,959	1,361,024	260,934	8,569,592	7,885,732	683,859
Guam Museum Fund						
Guam museum fees	1	2	0	6	7	(1)
Building permit fees - 75%	26,354	16,287	9,976	109,939	97,197	12,741
Donations and contributions	0	0	0	0	0	0
TOTAL	26,354	16,287	9,976	109,945	97,197	12,747
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,565	7,286	279	39,756	37,252	1,504
Use of money and property	1	5	(3)	29	29	0
TOTAL	7,572	7,291	281	39,285	37,281	1,504
Healthy Futures Funds						
Cigarettes	1,461,810	1,388,760	72,750	7,622,040	7,461,150	160,890
Cigars	1,352	2,815	(1,464)	7,039	6,249	790
Others	97,468	96,717	751	466,576	417,050	49,525
Distilled spirit	52,219	51,353	866	351,913	323,782	28,130
Vinous beverages	35,844	18,677	17,167	165,811	154,419	11,392
Malted fermented beverages	153,026	151,627	1,401	861,051	554,156	306,895
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	1	52	(51)	26	269	(243)
TOTAL	1,801,422	1,710,004	91,417	9,474,467	8,917,075	557,392
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	37,988	0	37,988
Dept of Public Health & Socia Service	301,428	0	301,428	487,533	192,701	294,833
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	0	0	0	26,691	0	26,691
Department of Labor	0	0	0	163	0	163
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	[illegible]	58,687	(80,261)
Civil Defense	0	0	0	4,305	0	4,305
Guam Energy Office	0	0	0	0	10,000	(10,000)
Guam Public Library System	0	0	0	6,274	1,440	4,834
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	301,428	0	301,428	541,388	262,828	278,561

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
February 28, 2017 & 2016

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2017	February, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Land Survey Revolving Fund						
Document tax - land survey fee	160 991	89,138	71,853	812,503	571,568	240 935
Rental of government land	2,434	2,304	130	12,168	12 118	50
Recording fee	26,411	25,007	1,404	132,207	122 250	9 958
Application fees	0	0	0	0	0	0
Certificates of document fees	8 624	11,184	(2 560)	41,759	48 341	(6 582)
Subpoena fees	0	0	0	35	70	(35)
Use of money and property	0	0	0	0	0	0
TOTAL	198,659	127,630	71,029	998,672	755,346	243,326
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 dev cap	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	170	(69)	642	2,483	(1 841)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	9,074	6,288	2,786	46,542	34,026	12,516
Mayors' Council - repair of facilities 1/3	57,466	39,822	17,646	294,768	215,499	79,269
Dept of Parks & Rec - repair of facilities 1/3	57 466	39,822	17,646	294,768	215,499	79,269
GDOE - repair of facilities 1/3	57 466	39,822	17 646	294,768	215,499	79,269
Interest - Limited Gaming Fund	413	6	407	4,550	828	3,722
Consolidated fund - 95%	0	0	0	0	0	0
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	181,990	125,928	56,062	936,038	683,815	252,225
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	0	57,363	(57 363)	105,865	201,770	(95,905)
Registration fees - Labor share	0	24,584	(24,584)	45,371	86 473	(41,102)
C tation fee - non immigration temp worker	0	0	0	2,900	14,000	(11 100)
Use of money and property	6	12	(4)	81	41	39
TOTAL	6	81,959	(81,951)	154,216	302,285	(148,068)
Police Services Fund						
Accessible parking fees 50%	1,055	3,221	(2 166)	1,680	7,034	(5 354)
Annual gun business registration / $500	0	0	0	0	600	(600)
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	14 646	14,664	(18)	81,692	70,009	11 683
Police blotter report $1 - 1st page / $ 10 each	0	0	0	0	2	(2)
Police clearance $7 / $1 per copy	30 951	35,386	4 435)	169,048	173,806	(4 758)
Filing record - security officer / $75	0	0	0	30	15	15
Firearm trainers / $500	0	0	0	0	0	0
Highway special use permit / $50	0	50	(50)	0	64,000	(64 000)
Firearm registration / $40	10 000	11,400	(1 400)	62,526	60,520	2 006
Non-concealed firearm ID / $25	8,144	9,159	(1 015)	37,364	49,235	(11 871)
Concealed firearm ID / $60	3,090	4,532	(1,442)	19,304	30,488	(11 184)
Fingerprinting fee / $20	3,366	3,806	(440)	17,476	20,706	(3 230)
Subpoena fee	0	0	0	35	0	35
Abstract criminal records / $15	1,425	1,425	0	5,550	5,596	(46)
Police clearance additional copies	390	448	(58)	1,988	1,832	156
Fine - unauthorized use uniform / $500ea	0	0	0	0	0	0
Firearm ID late renewal fee / $5	423	198	225	1,530	1,035	495
Certified copy of records / $10	0	0	0	110	100	10
Firearm inspection fee / $5	2 196	1,989	207	13,734	10,827	2 907
Witness fees / $35	0	35	(35)	105	70	35
Special event fee / $100	3 354	4,214	(860)	8 428	13,782	(5 354)
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	4 913	9,834	(5,122)	10 313	22,584	(12 272)
Use of money and property	0	0	0	0	0	0
TOTAL	83,353	106,163	(18,811)	430,913	232,240	(101,327)
Prof Eng, Architects & Land Surveyors Board Fund						
P E A L S examination / license fees	36 850	12,579	24,271	88,818	65,989	22,829
Use of money and property	0	0	0	0	0	0
TOTAL	36,850	12,579	24,271	88,818	65,989	22,829

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2017	February, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Public Recreation Services Fund						
Park fees / park use permits	3,420	1,923	1,497	16,495	20,046	(3,551)
Park vendor permits	185	135	50	2,403	3,200	(796)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	1,215	1,955	(740)	6,271	11,369	(5,098)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	675	3,471	(2,796)	2,594	7,482	(4,888)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	0	0	0	1,195	0	1,195
Guerrero Stadium / Tiyan Fields	0	247	(247)	200	2,322	(2,122)
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	8	7	1	44	26	18
TOTAL	5,503	8,736	(4,233)	29,202	44,446	(15,244)
Public School Library Resources Fund						
School library resources fund	94,787	92,742	2,045	357,567	341,673	15,895
Use of money and property	26	21	5	106	55	51
TOTAL	94,813	92,763	2,050	357,674	341,658	15,946
Safe Streets Fund						
DOC - Safe streets fund	72,979	24,000	48,979	72,979	48,000	24,979
Use of money and property	7	2	5	10	17	(7)
TOTAL	72,986	24,002	48,984	72,989	48,017	24,972
Solid Waste Operations Fund						
Tipping fee settlement Layu	0	16,438	(16,438)	0	80,845	(80,845)
Solid waste bill package fee	0	300	(300)	0	300	(300)
Fee - household collection	380,000	544,610	(164,610)	2,659,787	2,713,110	(53,323)
Fee - compact Ordot tipping fee $4 cu yd	650,000	831,203	(181,203)	4,247,805	4,320,332	(72,527)
Fee - uncompact Ordot tipping fee $4 cu yd	65,000	148,325	(83,325)	716,963	679,418	37,545
Fee - uncompact Agat transfer station	0	4,048	(4,048)	103,983	23,022	80,961
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	0	4,420	(4,420)	0	24,516	(24,516)
Miscellaneous	0	0	0	145,160	0	145,160
Restoration charge	2,200	3,500	(1,300)	17,650	26,850	(9,200)
Transfer charge	3	0	0	0	0	0
Reactivation charge	180	250	(70)	930	1,050	(120)
Trash tags	160	296	(136)	2,208	1,468	740
Fee - uncompact Harmon transfer	0	11,653	(11,653)	0	62,558	(62,558)
Interest from settlement Layu	0	2,583	(2,583)	0	14,265	(14,265)
Use of money and property	47	2,053	(2,006)	9,940	10,435	(495)
TOTAL	1,097,587	1,569,678	(472,091)	7,904,424	7,956,187	(51,763)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	347,921	356,972	(9,051)	1,770,618	1,723,239	47,379
Use of money and property	0	0	0	0	0	0
TOTAL	347,921	356,972	(9,051)	1,770,618	1,723,239	47,379
Tax Collection Enhancement Fund						
Passport fees	83,930	82,474	1,457	312,523	299,006	13,516
Passport expedite fees	10,858	10,569	289	45,845	42,507	3,338
Passport expedite mail fees	0	1,256	(1,256)	0	4,346	(4,346)
Use of money and property	0	0	0	0	0	0
TOTAL	94,788	93,978	810	357,568	345,849	11,518
Territorial Education Facilities Fund						
ORT property taxes	12,623,791	12,220,822	402,969	17,858,648	16,932,622	933,026
Penalties and interest	87,786	42,247	36,539	256,890	286,339	29,749
Real property tax bank fees	365	0	365	365	0	365
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	127	9	118	224	10	214
TOTAL	12,705,068	12,263,077	441,991	18,122,827	17,218,971	903,856
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	4,135,226	3,927,079	208,148	18,700,425	16,878,929	1,821,496
Other occupancy taxes	0	0	0	942	0	942
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	83	(83)	497	196	301
Gain (Loss) on investment	0	0	0	424	0	424
TOTAL	4,135,226	3,927,162	208,065	18,702,289	16,879,126	1,823,163

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
February 28, 2017 & 2016

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	ACTUAL Collection for the month			ACTUAL Collection-for-the-Year-To-Date		
	February, 2017	February, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Water Protection Fund						
Grading plan review fees	68	30	38	813	965	(152)
Clearing and grubbing permits	2,256	1,801	455	8,153	14,921	(6,768)
Stockpiling permits	20	0	20	499	3,159	(2,660)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	2,343	1,831	512	10,466	19,045	(8,580)
Water Research and Development Fund						
Well drilling permit	2,800	12,800	(10,000)	23,106	22,411	695
Use of money and property	0	0	0	0	0	0
TOTAL	$ 2,800	$ 12,800	$ (10,000)	$ 23,106	$ 22,411	$ 695

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2017

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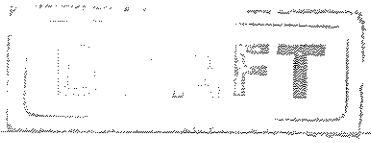
	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission fee / 36 per ton per year	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Penalty - excess emission / $1,000	184,831	2,375	(182,456)	196,431	6,647	(189,784)
Admin permit amend commission / $100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	184,831	2,375	(182,456)	196,431	6,647	(189,784)
Chamorro Land Trust Operations Fund						
Land trust application fees	990	150	(840)	3,880	1,750	(2,130)
Commercial leases / license	29,991	12,755	(17,236)	625,725	532,279	(93,446)
Agriculture / residential land trust lease	520	445	(75)	3,325	2,107	(1,218)
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	186	186	0	924	924
TOTAL	31,501	13,556	(17,945)	632,930	537,060	(95,870)
Corrections Revolving Fund						
DOC revolving fund	102,450	2,985	(99,465)	548,435	326,700	(221,735)
Use of money and property	0	0	0	0	0	0
TOTAL	102,450	2,985	(99,465)	548,435	326,700	(221,735)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	57	57
Passenger inspection fee - All	58	387	329	13,461	983	(12,478)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	1,215,774	980,000	(235,774)	5,808,501	5,460,074	(348,428)
Cargo inspection fee - All	150,319	23,452	(126,867)	618,337	115,035	(503,302)
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	57	550	493	326	7,887	7,359
Use of money and property	0	34	34	0	198	198
TOTAL	1,366,258	1,004,423	(361,786)	6,440,627	5,584,034	(856,593)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	0	0	0	12,869	12,869
Use of money and property	0	6	6	0	36	36
TOTAL	0	6	6	0	12,904	12,904
DPW Building and Design Fund						
Building inspection fee	0	77,280	77,280	0	306,568	306,568
Building permit fees 25%	0	26,364	26,364	0	109,939	109,939
TOTAL	0	103,643	103,643	0	416,507	416,507
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	125,224	261,047	135,823	852,065	931,600	79,535
Use of money and property	0	0	0	0	0	0
TOTAL	125,224	261,047	135,823	852,065	931,600	79,535
Environmental Health Fund						
Health permits - business	9,357	8,323	(1,034)	54,845	50,561	(4,284)
PH registration and penalty	0	0	0	210	1,880	1,670
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	32,666	24,244	(8,422)	149,899	114,644	(35,255)
Administrative penalties	0	400	400	0	1,200	1,200
Use of money and property	0	0	0	0	0	0
TOTAL	42,023	32,967	(9,056)	204,754	168,285	(36,469)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	290	190	(100)	5,653	3,948	(1,705)
Fire prevention fees	11,108	8,232	(1,877)	58,444	43,813	(14,631)
Other fees	3,970	1,259	(2,711)	54,192	3,732	(50,460)
Ambulance service	46,500	74,831	28,331	351,185	310,675	(40,510)
Fire citations	0	0	0	0	0	0
TOTAL	61,868	85,512	23,643	469,474	362,088	(107,406)
Guam Contractors License Board Fund						
Contractors fees	18,651	8,762	(9,889)	126,658	56,455	(70,203)
Use of money and property	0	7	7	0	30	30
TOTAL	18,651	8,769	(9,882)	126,658	56,485	(70,173)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2017

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	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	0	6,073	6,073	60,800	11,234	(49,566)
Use of money and property	0	1	1	0	3	3
TOTAL	0	6,074	6,074	60,800	11,237	(49,563)
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%	0	2,065	2,065	0	182,416	182,416
Healthcare legislature appropriation - 40%	0	1,377	1,377	0	121,611	121,611
Use of money and property	0	0	0	0	0	0
TOTAL	0	3,442	3,442	0	304,027	304,027
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	180,579	184,807	4,228	827,056	848,548	21,491
Diesel fuel tax	64,936	62,350	(2,587)	388,987	380,577	(8,410)
Other fuel tax	31,126	24,583	(6,537)	175,740	151,803	(23,937)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	378,877	422,657	45,779	2,119,185	2,253,738	134,552
Auto surcharge on other fuels	139,907	153,692	14,784	794,384	819,560	25,176
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	795,429	848,088	55,648	4,305,355	4,454,227	148,872
Licenses and registrations	761,994	773,849	11,855	3,955,376	4,115,246	159,869
Use of money and property	0	42	42	0	119	119
TOTAL	1,554,324	1,621,959	67,634	8,260,731	8,569,592	308,861
Guam Museum Fund						
Guam museum fees	50,774	0	(50,774)	267,641	0	(267,641)
Building permit fees - 25%	17,800	26,364	8,564	98,670	109,938	11,269
Donations and contributions	0	0	0	0	0	0
TOTAL	68,574	26,364	(42,210)	366,311	109,938	(256,372)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,501	7,565	64	38,337	39,256	919
Use of money and property	0	7	7	0	29	29
TOTAL	7,501	7,572	71	38,337	39,285	948
Healthy Futures Funds						
Cigarettes	1,424,760	1,461,510	36,750	7,641,150	7,622,040	(19,110)
Cigars	2,980	1,352	(1,628)	6,860	7,039	179
Others	126,716	97,468	(29,248)	567,050	466,576	(100,474)
Distilled spirit	67,353	52,219	(15,134)	403,782	351,913	(51,869)
Vinous beverages	33,270	35,844	2,574	222,560	165,811	(56,749)
Malted fermented beverages	181,627	153,028	(28,599)	704,155	861,051	156,895
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	1	1	0	35	35
TOTAL	1,836,707	1,801,422	(35,285)	9,545,558	9,474,467	(71,091)
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	37,988	37,988
Dept of Public Health & Social Service	152,500	301,428	148,928	539,501	487,533	(51,968)
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	48,000	0	(48,000)	316,487	(21,574)	(338,061)
Civil Defense	0	0	0	8,950	4,305	(4,645)
Guam Energy Office	0	0	0	40,000	0	(40,000)
Guam Public Library System	0	0	0	33,440	6,274	(27,166)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	200,500	301,428	100,928	938,378	541,389	(396,989)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2017



	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Land Survey Revolving Fund						
Document tax - land survey fee	84,139	160,991	76,855	546,569	812,503	265,935
Rental of government land	1,394	2,434	1,040	7,559	12,158	4,599
Recording fee	24,508	26,411	1,905	119,749	132,207	12,458
Application fees	0	0	0	0	0	0
Certificates of document fees	10,864	8,824	(2,040)	47,840	41,759	(6,081)
Subpoena fees	0	0	0	0	35	35
Use of money and property	0	0	0	0	0	0
TOTAL	120,919	198,659	77,740	721,726	998,672	276,946
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	170	101	(69)	2,463	642	(1,821)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	7,489	9,074	1,585	40,027	46,542	6,515
Mayors' Council - repair of facilities 1/3	55,822	57,468	1,646	295,499	294,768	(730)
Dept of Parks & Rec - repair of facilities 1/3	55,822	57,468	1,646	295,499	294,768	(730)
GGOE - repair of facilities 1/3	55,822	57,468	1,646	295,499	294,768	(730)
Interest - Limited Gaming Fund	0	413	413	0	4,550	4,550
Consolidated fund - 95%	0	0	0	0	0	0
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	175,124	181,990	6,867	928,986	936,038	7,053
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	64,502	0	(64,502)	237,469	105,865	(131,604)
Registration fees - Labor share	31,734	0	(31,734)	122,223	45,371	(76,853)
Citation fee - non immigration temp worker	3,600	0	(3,600)	20,530	2,900	(17,630)
Use of money and property	0	8	8	0	81	81
TOTAL	99,837	8	(99,829)	380,223	154,216	(226,006)
Police Services Fund						
Accessible parking fees 50%	3,221	1,055	(2,166)	7,033	1,680	(5,353)
Annual gun business registration / $500	0	0	0	600	0	(600)
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	14,665	14,846	181	70,145	81,692	11,547
Police blotter report $1 1st page / $.10 each	0	0	0	5	0	(5)
Police clearance $7 / $1 per copy	35,386	30,951	(4,435)	173,806	169,048	(4,758)
Filing record - security officer / $75	0	0	0	75	30	(45)
Firearm trainers / $500	0	0	0	0	0	0
Highway special use permit / $50	450	0	(450)	84,400	0	(84,400)
Firearm registration / $40	17,900	10,000	(7,900)	93,020	62,526	(30,494)
Non-concealed firearm ID / $25	11,160	8,144	(3,016)	59,247	37,364	(21,883)
Concealed firearm ID / $50	6,360	3,090	(3,270)	36,700	16,304	(20,396)
Fingerprinting fee / $20	4,000	3,366	(634)	21,660	17,476	(4,184)
Subpoena fee	0	0	0	42	35	(7)
Abstract criminal records / $15	1,426	1,425	(1)	5,601	5,550	(51)
Police clearance additional copies	448	390	(58)	1,832	1,988	156
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	200	423	223	1,055	1,530	475
Certified copy of records / $10	40	0	(40)	140	110	(30)
Firearm inspection fee / $5	1,990	2,196	206	10,845	13,734	2,889
Witness fees / $35	35	0	(35)	70	105	35
Special event fee / $100	4,200	3,354	(846)	13,740	8,428	(5,312)
Restitutions GPD	0	0	0	0	0	0
Other revenues - GPD	9,634	4,513	(5,122)	22,584	10,313	(12,272)
Use of money and property	0	0	0	0	0	0
TOTAL	111,115	83,753	(27,363)	585,695	430,913	(154,668)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	13,839	36,850	23,011	72,289	88,810	16,521
Use of money and property	0	0	0	0	0	0
TOTAL	13,839	36,850	23,011	72,289	88,810	16,521

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2017

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Public Recreation Services Fund						
Park fees / park use permits	3,821	3,420	(401)	19,346	16,495	(2,851)
Park vendor permits	95	185	90	3,020	2,403	(618)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	1,855	1,215	(640)	10,819	6,271	(4,548)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	3,371	675	(2,696)	7,153	2,594	(4,559)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	0	0	0	456	1,195	739
Guerrero Stadium - Tiyan Fields	238	0	(238)	2,213	200	(2,013)
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	8	8	0	44	44
TOTAL	9,380	5,503	(3,877)	43,007	29,202	(13,805)
Public School Library Resources Fund						
School library resources fund	91,952	94,787	2,835	337,653	357,567	19,914
Use of money and property	0	26	26	0	106	106
TOTAL	91,952	94,813	2,861	337,653	357,674	20,021
Safe Streets Fund						
DOC - Safe streets fund	24,000	72,979	48,979	74,683	72,973	(1,710)
Use of money and property	0	7	7	0	16	16
TOTAL	24,000	72,986	48,986	74,683	72,989	(1,706)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	16,438	0	(16,438)	80,845	0	(80,845)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	544,610	380,000	(164,610)	2,713,111	2,659,767	(53,344)
Fee - compact Ordot tipping fee $4 cu yd	831,203	650,000	(181,203)	4,220,332	4,247,805	27,473
Fee - uncompact Ordot tipping fee $4 cu yd	148,325	65,000	(83,325)	679,439	716,983	37,544
Fee - uncompact Agat transfer station	4,048	0	(4,048)	23,023	103,983	80,960
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	4,420	0	(4,420)	24,516	0	(24,516)
Miscellaneous	0	0	0	0	145,160	145,160
Restoration charge	3,500	2,200	(1,300)	26,850	17,650	(9,200)
Transfer charge	0	0	0	0	0	0
Reactivation charge	250	180	(70)	1,050	930	(120)
Trash tags	296	160	(136)	1,468	2,208	740
Fee - uncompact Harmon transfer	11,651	0	(11,651)	62,556	0	(62,556)
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	0	47	47	0	9,940	9,940
TOTAL	1,564,739	1,097,587	(467,152)	7,833,188	7,904,424	71,236
Street Light Fund						
Abandoned vehicle fee - vehicle registration	408,922	347,921	(60,601)	1,955,489	1,770,610	(214,879)
Use of money and property	0	0	0	0	0	0
TOTAL	408,922	347,921	(60,601)	1,955,489	1,770,610	(214,879)
Tax Collection Enhancement Fund						
Passport fees	81,794	83,930	2,137	297,107	312,523	15,416
Passport expedite fees	10,189	10,858	669	40,698	45,045	4,348
Passport expedite mail fees	736	0	(736)	3,345	0	(3,345)
Use of money and property	0	0	0	0	0	0
TOTAL	92,718	94,788	2,070	341,149	357,568	16,419
Territorial Education Facilities Fund						
ORT property taxes	12,370,822	12,653,791	282,969	17,682,621	17,865,648	183,027
Penalties and interest	50,747	80,786	30,039	328,840	256,590	(72,249)
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	0	127	127	0	224	224
TOTAL	12,421,569	12,735,068	313,500	18,011,461	18,122,827	111,366
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	4,033,839	4,135,226	101,387	17,417,547	18,700,425	1,282,878
Other occupancy taxes	1,120	0	(1,120)	4,094	942	(3,152)
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	497	497
Gain (Loss) on investment	0	0	0	0	424	424
TOTAL	4,034,959	4,135,226	100,267	17,421,641	18,702,289	1,280,648

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2017

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Water Protection Fund						
Grading plan review fees	330	68	(183)	1,065	813	(1,152)
Clearing and grubbing permits	4,800	2,256	(2,544)	29,921	9,153	(20,768)
Stockpiling permits	200	20	(180)	4,159	499	(3,660)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	5,330	2,343	(2,987)	35,045	10,468	(25,579)
Water Research and Development Fund						
Well drilling permit	15,130	2,800	(12,330)	35,063	23,106	(11,957)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 15,130	$ 2,800	$ (12,330)	$ 35,063	$ 23,106	$ (11,957)