BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

2017 MAY 22 PM 3:11

EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
ACTING DIRECTOR

MAY 2 0 2017

GLH 34-17-533
Speaker Benjamin J.F. Cruz

MAY 2 2 2017
Time: 226 [ ] AM [/] PM 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 April 30, 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.

Sincerely,

LESTER L. CARLSON, JR

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

Attachment(s)

cc: Office of the Vice Speaker
Office of Public Accountability

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Government of Guam
FY 2017 Special Revenue Fund Tracking
For the month ending April 30, 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	248,059	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	1,104,941	3,399,474	1,949,020	1,217,418
(D) January	Actual	1,884,139	1,770,872	3,884,627	4,465,705	1,943,333	1,203,053
(E) February	Actual	1,621,918	1,434,016	12,706,180	4,135,417	1,801,421	1,068,722
(F) March	Actual	1,747,407	1,607,374	1,159,161	4,216,843	1,674,725	926,753
(G) April	Actual	1,652,315	1,537,831	5,667,943	3,895,770	1,746,206	948,583
(H) May	Projection	1,577,376	1,618,343	1,586,768	2,502,050	1,412,222	1,072,337
(I) June	Projection	1,630,605	1,565,847	986,235	2,852,001	1,711,672	1,069,802
(J) July	Projection	1,574,541	1,618,218	814,172	2,678,525	1,589,827	1,508,982
(K) August	Projection	1,623,631	1,701,235	453,566	3,339,028	2,007,291	1,408,732
(L) September	Projection	1,854,109	1,734,441	442,171	4,821,544	5,806,576	1,223,238
(M) **Tracking FY2017**		**20,229,665**	**19,624,143**	**29,236,576**	**43,008,238**	**25,422,985**	**13,806,760**
(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)**	**498,710**	**437,929**	**445,534**	**1,505,783**	**2,247,076**	**(1,081,120)**

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.

Doc. No. 34GL-17-0533.

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
April 30, 2017 & 2016

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2017	April, 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	450	2,882	(2,432)	60,161	370,540	(310,379)
Admin permit amend nonmajor / $100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	450	2,882	(2,432)	60,161	370,540	(310,379)
Chamorro Land Trust Operations Fund						
Land trust application fees	1,250	300	950	3,800	3,050	750
Commercial leases / license	21,658	51,344	(29,687)	614,541	700,559	(86,018)
Agriculture / residential land trust lease	0	416	(416)	0	2,022	(2,022)
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	218	93	125	1,352	713	1,049
TOTAL	23,135	52,153	(29,018)	619,704	705,945	(86,241)
Corrections Revolving Fund						
DOC revolving fund	209,025	9,975	199,050	666,332	319,076	347,255
Use of money and property	0	0	0	0	0	0
TOTAL	209,025	9,975	199,050	666,332	319,076	347,255
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	57	0	57
Passenger inspection fee - All	0	62	(62)	993	12,959	(11,966)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	919,500	889,094	30,406	7,343,873	7,271,764	72,109
Cargo inspection fee - All	24,112	15,993	8,118	164,502	770,204	(605,701)
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	4,916	0	4,916	13,957	7	13,950
Use of money and property	55	7	47	287	39	248
TOTAL	948,583	905,157	43,425	7,523,669	8,054,973	(531,304)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	44,036	(44,036)	15,599	87,352	(71,754)
Use of money and property	7	7	(1)	49	30	19
TOTAL	7	44,044	(44,037)	15,648	87,383	(71,735)
DPW Building and Design Fund						
Building inspection fee	47,618	36,392	11,226	647,508	498,486	149,022
Building permit fees 25%	16,516	14,392	2,124	236,218	179,291	56,927
TOTAL	64,134	50,784	13,350	883,726	677,777	205,949
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	196,478	190,973	5,497	1,146,869	1,174,761	(27,892)
Use of money and property	0	0	0	0	0	0
TOTAL	196,478	190,973	5,497	1,146,869	1,174,761	(27,892)
Environmental Health Fund						
Health permits - business	5,247	8,155	(2,908)	66,279	67,387	(1,108)
PH registration and penalty	0	0	0	2,010	210	1,800
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	21,946	22,857	(911)	162,969	163,692	(723)
Administrative penalties	0	0	0	1,600	0	1,600
Use of money and property	0	0	0	0	0	0
TOTAL	27,193	31,012	(3,819)	232,858	231,289	1,569
Fire, Life & Medical Emergency Fund						
Transport / standby fees	5,272	2,960	2,312	9,800	8,149	1,651
Fire prevention fees	5,453	8,196	(2,743)	63,028	58,450	4,578
Other fees	42	2,239	(2,197)	3,858	56,248	(52,390)
Ambulance service	48,922	102,949	(54,027)	409,779	454,211	(44,432)
Fire citations	0	0	0	0	0	0
TOTAL	59,688	116,343	(56,655)	486,466	577,058	(90,593)
Guam Contractors License Board Fund						
Contractors fees	25,650	31,222	(5,572)	99,269	144,208	(44,939)
Use of money and property	12	3	9	51	49	2
TOTAL	25,662	31,224	(5,562)	99,320	144,257	(44,937)

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
April 30, 2017 & 2016

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2017	April, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	98,252	106,232	(7,980)	350,799	237,328	113,470
Use of money and property	19	24	(5)	25	47	(21)
TOTAL	98,271	106,256	(7,985)	350,824	237,374	113,449
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%	558,446	37,554	520,892	778,683	276,094	502,589
Healthcare legislature appropriation - 40%	372,297	25,036	347,261	519,122	184,063	335,059
Use of money and property	0	0	0	0	0	0
TOTAL	930,743	62,590	868,153	1,297,805	460,157	837,648
Guam (Territorial) Highway Fund						
Liquid fuel taxes						
GRT Credits and adj taken GHF	0	0	0	(174)	0	(174)
Aviation fuel tax	165,537	164,400	1,137	1,167,832	1,103,969	63,863
Diesel fuel tax	67,539	57,640	9,898	516,945	480,975	35,970
Other fuel tax	26,451	23,037	3,414	205,237	186,699	18,538
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	454,761	371,895	82,866	3,119,497	2,912,772	206,726
Auto surcharge on other fuels	165,379	135,300	30,079	1,134,393	1,059,216	75,176
Condition for deposit fee penalty	0	(76)	76	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	**879,667**	**752,196**	**127,470**	**6,143,730**	**5,743,631**	**400,099**
Licenses and registrations	**772,546**	**782,629**	**(10,083)**	**5,825,353**	**5,426,842**	**398,511**
Use of money and property	**102**	**17**	**85**	**320**	**143**	**177**
TOTAL	1,652,314	1,534,842	117,473	11,969,403	11,170,616	798,787
Guam Museum Fund						
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	18,616	14,392	4,225	236,218	179,291	56,927
Donations and contributions	0	0	0	0	0	0
TOTAL	18,616	14,392	4,225	236,218	179,291	56,927
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	9,598	8,253	1,345	56,297	53,775	2,522
Use of money and property	9	7	2	46	42	4
TOTAL	9,607	8,260	1,347	56,343	53,817	2,526
Healthy Futures Funds						
Cigarettes	1,347,150	1,495,290	(148,140)	10,276,980	10,300,230	(23,250)
Cigars	1,562	11,725	(10,163)	10,891	18,898	(8,007)
Others	116,052	90,933	25,118	689,744	592,542	97,203
Distilled spirit	80,755	67,829	12,925	510,864	454,460	56,404
Vinous beverages	23,350	146,787	(123,438)	217,327	332,584	(115,257)
Malted fermented beverages	177,302	66,094	111,208	1,189,516	776,779	412,737
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	35	102	(67)	75	381	(306)
TOTAL	1,746,205	1,878,761	(132,556)	12,895,397	12,475,873	419,524
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	2,015	0	2,015
Dept of Public Health & Social Service	0	0	0	488,355	250,862	237,494
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	9	0	9
Dept of Mental Health & Substance Abuse	0	0	0	26,691	0	26,691
Department of Labor	0	0	0	163	668	(505)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	(21,074)	75,969	(97,043)
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	0	0	0	506,738	338,938	167,800

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
April 30, 2017 & 2016

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2017	April, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Land Survey Revolving Fund						
Document tax - land survey fee	245,705	932,307	(686,602)	1,409,858	1,740,043	(330,185)
Rental of government land	2,434	2,304	130	17,035	16,725	310
Recording fee	35,055	33,393	1,662	201,976	190,674	11,302
Application fees	0	0	0	0	0	0
Certificates of document fees	6,593	10,132	(3,540)	58,601	69,235	(10,634)
Subpoena fees	0	0	0	35	70	(35)
Use of money and property	0	0	0	0	0	0
TOTAL	289,786	978,135	(688,349)	1,687,704	2,016,746	(329,042)
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	50	25	25	913	1,145	(232)
Penalties - late tax payment	0	0	0	0	68	(68)
Dept of Revenue & Taxation - admin - 5%	6,618	5,769	849	60,084	45,335	14,749
Mayors' Council - repair of facilities 1/3	41,917	36,539	5,378	380,534	287,124	93,410
Dept of Parks & Rec - repair of facilities 1/3	41,917	36,539	5,378	380,534	287,124	93,410
GDOE - repair of facilities 1/3	41,917	36,539	5,378	380,534	287,124	93,410
Interest - Limited Gaming Fund	301	0	301	5,158	728	4,430
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	132,721	115,412	17,309	1,207,758	908,648	299,110
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	0	341,287	(341,287)	126,865	719,037	(592,172)
Registration fees - Labor share	0	146,266	(146,266)	54,371	308,158	(253,788)
Citation fee - non immigration temp worker	0	5,600	(5,600)	10,900	23,900	(13,000)
Use of money and property	10	27	(16)	100	77	23
TOTAL	10	493,180	(493,170)	192,235	1,051,172	(858,936)
Police Services Fund						
Accessible parking fees 50%s	0	4,224	(4,224)	1,680	11,257	(9,577)
Annual gun business registration / $600	0	0	0	0	1,200	(1,200)
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	13,702	12,870	832	111,384	98,973	12,411
Police blotter report $1 1st page / $.10 each	0	165	(165)	0	167	(167)
Police clearance $7 / $1 per copy	30,817	35,400	4,583)	238,519	260,461	(21,942)
Filing record - security officer / $75	0	15	(15)	30	30	0
Firearm trainers / $500	0	0	0	0	0	0
Highway special use permit / $50	0	0	0	0	64,100	64,100)
Firearm registration / $40	10,520	11,640	(1,120)	82,846	84,975	(2,129)
Non-concealed firearm ID / $25	7,138	8,514	(1,376)	52,583	66,994	(14,411)
Concealed firearm ID / $60	1,545	7,210	(5,665)	25,381	46,556	(21,175)
Fingerprinting fee / $20	3,851	4,794	(943)	25,456	30,566	(5,110)
Subpoena fee	0	0	0	35	42	(7)
Abstract criminal records / $15	1,005	1,290	(285)	8,190	8,161	29
Police clearance additional copies	413	351	62	2,770	2,599	171
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	342	234	108	2,187	1,332	855
Certified copy of records / $10	0	60	(60)	120	220	(100)
Firearm inspection fee / $5	2,106	2,367	(261)	17,964	15,471	2,493
Witness fees / $35	0	0	0	105	110	(5)
Special event fee / $100	1,548	2,838	(1,290)	10,793	20,318	(9,525)
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	0	4,866	(4,866)	10,313	27,450	(17,138)
Use of money and property	0	0	0	0	0	0
TOTAL	72,987	96,838	(23,851)	590,356	740,982	(150,626)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	63,985	76,877	(12,892)	214,380	220,241	(5,861)
Use of money and property	0	0	0	0	0	0
TOTAL	63,985	76,877	(12,892)	214,380	220,241	(5,861)

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
April 30, 2017 & 2016

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2017	April, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Public Recreation Services Fund						
Park fees / park use permits	3,630	4,220	(590)	24,385	29,105	(4,720)
Park vendor permits	150	5	145	3,728	6,770	(3,043)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	1,687	3,928	(2,241)	9,859	19,438	(9,579)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	295	291	4	2,964	8,288	(5,324)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	0	615	(615)	1,211	3,522	(2,311)
Guerrero Stadium / Tiyan Fields	60	0	60	260	0	260
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	10	9	0	63	44	19
TOTAL	**5,831**	**9,068**	**(3,237)**	**42,469**	**67,167**	**(24,698)**
Public School Library Resources Fund						
School library resources fund	104,917	101,981	2,936	568,712	548,315	20,397
Use of money and property	38	12	26	177	77	101
TOTAL	**104,955**	**101,993**	**2,962**	**568,889**	**548,392**	**20,497**
Safe Streets Fund						
DOC - Safe streets fund	0	24,000	(24,000)	72,979	72,000	979
Use of money and property	8	2	6	27	22	5
TOTAL	**8**	**24,002**	**(23,994)**	**73,006**	**72,022**	**984**
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	16,714	(16,714)	0	114,134	(114,134)
Solid waste bid package fee	0	0	0	0	300	(300)
Fee - household collection	582,838	549,548	33,289	3,941,437	3,837,913	103,523
Fee - compact Ordot tipping fee $4 cu yd	783,208	773,907	9,301	6,023,783	5,945,123	78,660
Fee - uncompact Ordot tipping fee $4 cu yd	134,389	127,994	6,395	1,046,275	976,813	67,461
Fee - uncompact Agat transfer station	26,564	19,588	6,976	178,939	61,892	117,048
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	0	0	0	0	24,516	(24,516)
Miscellaneous	0	0	0	145,160	0	145,160
Restoration charge	3,000	4,100	(1,100)	25,950	34,150	(8,200)
Transfer charge	0	19,588	(19,588)	0	38,870	(38,870)
Reactivation charge	100	100	0	1,400	1,250	150
Trash tags	3,200	192	3,008	9,860	1,968	8,892
Fee - uncompact Harmon transfer	0	0	0	0	62,558	(62,558)
Interest from settlement Lagu	0	2,309	(2,309)	0	19,020	(19,020)
Use of money and property	2,532	2,201	331	17,255	14,945	2,310
TOTAL	**1,537,831**	**1,516,240**	**21,591**	**11,386,058**	**11,135,451**	**250,607**
Street Light Fund						
Abandoned vehicle fee - vehicle registration	329,499	348,995	(19,496)	2,511,259	2,449,803	61,456
Use of money and property	0	0	0	0	0	0
TOTAL	**329,499**	**348,995**	**(19,496)**	**2,511,259**	**2,449,803**	**61,456**
Tax Collection Enhancement Fund						
Passport fees	91,523	88,046	3,477	497,570	481,582	15,987
Passport expedite fees	13,395	13,936	(541)	71,143	66,734	4,409
Passport expedite mail fees	0	1,339	(1,339)	0	7,138	(7,138)
Use of money and property	0	0	0	0	0	0
TOTAL	**104,918**	**103,320**	**1,598**	**568,712**	**555,454**	**13,258**
Territorial Education Facilities Fund						
ORT property taxes	5,560,472	5,330,234	230,239	24,530,256	23,495,491	1,034,764
Penalties and interest	107,343	66,534	40,809	422,646	421,635	1,011
Real property tax bank fees	0	0	0	365	0	365
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	128	57	71	399	73	326
TOTAL	**5,667,944**	**5,396,824**	**271,119**	**24,953,665**	**23,917,200**	**1,036,465**
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	3,895,770	3,133,989	761,781	26,812,609	24,014,200	2,798,609
Other occupancy taxes	0	4,407	(4,407)	942	4,407	(3,465)
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	581	(581)	916	1,056	(140)
Gain (Loss) on investment	0	0	0	424	0	424
TOTAL	**3,895,770**	**3,138,977**	**756,793**	**26,815,091**	**24,019,663**	**2,795,428**

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
April 30, 2017 & 2016

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2017	April, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Water Protection Fund						
Grading plan review fees	304	81	223	1,147	1,078	69
Clearing and grubbing permits	106	2,724	(2,618)	9,422	20,090	(10,668)
Stockpiling permits	0	0	0	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	410	2,805	(2,395)	11,068	24,326	(13,259)
Water Research and Development Fund						
Well drilling permit	38,150	35,325	2,825	69,456	61,286	8,170
Use of money and property	0	0	0	0	0	0
TOTAL	$ 38,150	$ 35,325	$ 2,825	$ 69,456	$ 61,286	$ 8,170

Note:

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 year's taxes collected 60 days after the 09/30 closing. Expenditures are recorded for the Premium for Refunds. Section 30 revenues are prorated over 12 months using straight-line.

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 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 / $6 per ton per year	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Penalty - excess emission / $1,000	2,000	450	(1,550)	230,431	60,161	(170,270)
Admin permit amend nonmajor / $100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	2,000	450	(1,550)	230,431	60,161	(170,270)
Chamorro Land Trust Operations Fund						
Land trust application fees	700	1,250	550	5,820	3,800	(2,020)
Commercial leases / license	57,344	21,668	(35,676)	742,559	614,541	(128,018)
Agriculture / residential land trust lease	786	0	(786)	4,612	0	(4,612)
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	218	218	0	1,362	1,362
TOTAL	58,830	23,135	(35,695)	752,991	619,704	(133,287)
Corrections Revolving Fund						
DOC revolving fund	75,545	209,025	133,480	814,947	666,332	(148,615)
Use of money and property	0	0	0	0	0	0
TOTAL	75,545	209,025	133,480	814,947	666,332	(148,615)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	57	57
Passenger inspection fee - All	62	0	(62)	13,611	993	(12,618)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	995,894	919,500	(76,394)	8,014,565	7,343,873	(670,692)
Cargo inspection fee - All	15,994	24,112	8,118	820,203	164,502	(655,701)
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	142	4,916	4,774	950	13,957	13,407
Use of money and property	0	55	55	0	287	287
TOTAL	1,012,092	948,583	(63,508)	8,848,929	7,523,669	(1,325,260)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	0	0	0	15,599	15,599
Use of money and property	0	7	7	0	49	49
TOTAL	0	7	7	0	15,648	15,648
DPW Building and Design Fund						
Building inspection fee	0	47,518	47,518	0	647,508	647,508
Building permit fees 25%	0	16,616	16,616	0	236,218	236,218
TOTAL	0	64,134	64,134	0	883,726	883,726
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	101,817	106,470	4,653	1,180,405	1,146,869	(33,536)
Use of money and property	0	0	0	0	0	0
TOTAL	101,817	106,470	4,653	1,180,405	1,146,869	(33,536)
Environmental Health Fund						
Health permits - business	8,645	4	(3,398)	70,618	66,279	(4,339)
PH registration and penalty	0		0	210	2,010	1,800
De-ratting inspection and certificates	0		0	0	0	0
Health certificates	29,857	21	(7,911)	212,691	162,969	(49,722)
Administrative penalties	0		0	0	1,600	1,600
Use of money and property	0		0	0	0	0
TOTAL	38,502	27,193	(11,309)	283,719	232,858	(50,861)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	3,023	5,272	2,249	9,449	9,800	351
Fire prevention fees	11,296	5,453	(5,843)	80,151	63,028	17,123
Other fees	2,239	42	(2,197)	56,507	3,858	52,649
Ambulance service	110,948	48,922	62,026)	510,211	409,779	(100,432)
Fire citations	0	0	0	0	0	0
TOTAL	127,503	59,688	(67,815)	656,318	486,466	(169,852)
Guam Contractors License Board Fund						
Contractors fees	39,022	25,650	(13,372)	198,986	99,269	(99,717)
Use of money and property	0	12	12	0	51	51
TOTAL	39,022	25,662	(13,360)	198,986	99,320	(99,666)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 2017

	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	106,232	98,252	(7,980)	298,128	350,798	52,670
Use of money and property	0	19	19	0	26	26
TOTAL	106,232	98,271	(7,961)	298,128	350,824	52,696
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	558,446	558,446	0	778,683	778,683
Healthcare legislature appropriation - 40%	0	372,297	372,297	0	519,122	519,122
Use of money and property	0	0	0	0	0	0
TOTAL	0	930,743	930,743	0	1,297,805	1,297,805
Guam (Territorial) Highway Fund						
Liquid fuel taxes						
GRT credits and adj taken GHF	0	0	0	0	(174)	(174)
Aviation fuel tax	173,000	165,537	(7,463)	1,164,168	1,167,832	3,664
Diesel fuel tax	65,535	67,539	2,004	529,724	516,945	(12,779)
Other fuel tax	31,355	26,451	(4,904)	242,319	205,237	(37,082)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	380,180	454,761	74,581	2,921,947	3,119,497	197,550
Auto surcharge on other fuels	143,785	165,379	21,594	1,097,225	1,134,393	37,168
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	**793,855**	**879,667**	**85,812**	**5,955,383**	**6,143,730**	**188,521**
Licenses and registrations	**812,630**	**772,546**	**(40,084)**	**5,636,946**	**5,825,353**	**188,407**
Use of money and property	**0**	**102**	**102**	**0**	**320**	**320**
TOTAL	1,606,485	1,652,314	45,829	11,592,329	11,969,403	377,248
Guam Museum Fund						
Guam museum fees	26,200	0	(26,200)	357,791	0	(357,791)
Building permit fees - 25%	14,390	16,616	2,226	178,840	236,218	57,378
Donations and contributions	0	0	0	0	0	0
TOTAL	40,590	16,616	(23,974)	536,631	236,218	(300,413)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,468	9,598	1,130	55,280	56,297	1,017
Use of money and property	0	9	9	0	46	46
TOTAL	8,468	9,607	1,139	55,280	56,343	1,063
Healthy Futures Funds						
Cigarettes	1,531,290	1,347,150	(184,140)	10,552,231	10,276,980	(275,251)
Cigars	11,850	1,562	(10,288)	19,761	10,891	(8,870)
Others	120,933	116,052	(4,881)	802,541	689,744	(112,797)
Distilled spirit	83,829	80,755	(3,074)	566,459	510,864	(55,595)
Vinous beverages	159,400	23,350	(136,050)	427,060	217,327	(209,733)
Malted fermented beverages	96,094	177,302	81,208	986,778	1,189,516	202,738
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	35	35	0	75	75
TOTAL	2,003,396	1,746,205	(257,191)	13,354,830	12,895,397	(459,433)
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	2,015	2,015
Dept of Public Health & Social Service	25,600	0	(25,600)	687,930	488,355	(199,575)
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	6,250	0	(6,250)	390,018	(21,574)	(411,592)
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	8,500	0	(8,500)	41,940	5,274	(36,666)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	40,350	0	(40,350)	1,162,838	506,238	(656,600)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 2017

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	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	927,307	245,705	(681,603)	1,705,045	1,409,858	(295,187)
Rental of government land	1,394	2,434	1,040	10,357	17,035	6,678
Recording fee	32,893	35,055	2,162	187,172	201,976	14,804
Application fees	0	0	0	0	0	0
Certificates of document fees	9,830	6,593	(3,238)	67,132	58,801	(8,332)
Subpoena fees	0	0	0	0	35	35
Use of money and property	0	0	0	0	0	0
TOTAL	971,424	289,786	(681,638)	1,969,706	1,687,704	(282,002)
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	25	50	25	2,722	913	
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	6,969	6,618	(351)	53,736	60,084	6,348
Mayors' Council - repair of facilities 1/3	52,539	41,917	(10,622)	399,124	380,534	
Dept of Parks & Rec - repair of facilities 1/3	52,539	41,917	(10,622)	399,124	380,534	
GDOE - repair of facilities 1/3	52,539	41,917	(10,622)	399,124	380,534	
Interest - Limited Gaming Fund	0	301	301	0	5,158	5,158
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	164,611	132,721	(31,890)	1,253,830	1,207,758	(46,072)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	348,427	0	(348,427)	769,015	126,865	(642,150)
Registration fees - Labor share	153,415	0	(153,415)	358,208	54,371	(303,837)
Citation fee - non immigration temp worker	5,600	0	(5,600)	30,432	10,900	(19,532)
Use of money and property	0	10	10	0	100	100
TOTAL	507,442	10	(507,432)	1,157,655	192,235	(965,420)
Police Services Fund						
Accessible parking fees 50%	4,224	0	(4,224)	11,257		(9,577)
Annual gun business registration / $600	0	0	0	1,200		(1,200)
Government of Guam ID / $10	0	0	0	0		0
Traffic report copy fee / $10	12,870	13,702	832	99,110		12,274
Police blotter report $1 1st page / $.10 each	170	0	(170)	175		(175)
Police clearance $7 / $1 per copy	35,400	30,817	(4,583)	260,461		(21,942)
Filing record - security officer / $75	75	0	(75)	150		(120)
Firearm trainers / $500	0	0	0	0		0
Highway special use permit / $50	0	0	0	64,500		(64,500)
Firearm registration / $40	18,140	10,520	(7,620)	130,500	8,84	(47,654)
Non-concealed firearm ID / $25	10,539	7,138	(3,382)	81,022	5,58	(28,439)
Concealed firearm ID / $50	9,060	1,545	(7,515)	59,420	2,38	(34,039)
Fingerprinting fee / $20	4,980	3,851	(1,129)	31,900	2,456	(6,444)
Subpoena fee	0	0	0	84	35	(49)
Abstract criminal records / $15	1,290	1,005	(285)	8,166	190	24
Police clearance additional copies	351	413	62	2,599	770	171
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	250	342	92	1,375	187	812
Certified copy of records / $10	60	0	(60)	260	20	(140)
Firearm inspection fee / $5	2,380	2,106	(274)	15,505	17,64	2,459
Witness fees / $35	0	0	0	175	05	(70)
Special event fee / $100	2,900	1,548	(1,352)	20,340	10,73	(9,547)
Restitutions GPD	0	0	0	0	0	0
Other revenues - GPD	4,865	0	(4,865)	27,449	10,313	(17,137)
Use of money and property	0	0	0	0	0	0
TOTAL	107,545	72,987	(34,558)	815,648	590,356	(225,292)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	78,137	63,985	(14,152)	229,061	214,380	(14,681)
Use of money and property	0	0	0	0	0	0
TOTAL	78,137	63,985	(14,152)	229,061	214,380	(14,681)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 2017

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	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	4,070	3,630	(440)	28,155	24,385	(3,770)
Park vendor permits	5	150	145	6,490	3,728	(2,763)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	3,778	1,687	(2,091)	18,638	9,859	(8,779)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	282	295	13	7,930	2,964	(4,966)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	575	0	(575)	1,031	1,211	180
Guerrero Stadium / Tiyan Fields	0	60	60	2,769	260	(2,509)
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fileds Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	10	10	0	63	63
TOTAL	8,710	5,831	(2,879)	65,013	42,469	(22,544)
Public School Library Resources Fund						
School library resources fund	101,191	104,917	3,726	542,785	568,712	25,927
Use of money and property	0	38	38	0	177	177
TOTAL	101,191	104,955	3,764	542,785	568,889	26,104
Safe Streets Fund						
DOC - Safe streets fund	24,000	0	(24,000)	122,689	72,979	(49,710)
Use of money and property	0	8	8	0	27	27
TOTAL	24,000	8	(23,992)	122,689	73,006	(49,683)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	16,714	0	(16,714)	114,134	0	(114,134)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	549,548	582,838	33,290	3,837,913	3,941,437	103,524
Fee - compact Ordot tipping fee $4 cu yd	773,907	783,208	9,301	5,845,124	6,023,783	178,659
Fee - uncompact Ordot tipping fee $4 cu yd	127,994	134,389	6,395	956,597	1,046,275	89,678
Fee - uncompact Agat transfer station	19,588	28,564	8,976	61,894	178,939	117,045
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	0	0	0	24,516	0	(24,516)
Miscellaneous	0	0	0	0	145,160	145,160
Restoration charge	4,100	3,000	(1,100)	34,150	25,950	(8,200)
Transfer charge	19,586	0	(19,586)	38,869	0	(38,869)
Reactivation charge	100	100	0	1,250	1,400	150
Trash tags	192	3,200	3,008	1,968	5,860	3,892
Fee - uncompact Harmon transfer	0	0	0	62,556	0	(62,556)
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	0	2,532	2,532	0	17,255	17,255
TOTAL	1,511,729	1,537,831	26,102	10,978,971	11,386,058	407,087
Street Light Fund						
Abandoned vehicle fee - vehicle registration	401,445	329,499	(71,946)	2,816,953	2,511,259	(305,694)
Use of money and property	0	0	0	0	0	0
TOTAL	401,445	329,499	(71,946)	2,816,953	2,511,259	(305,694)
Tax Collection Enhancement Fund						
Passport fees	87,666	91,523	3,857	478,710	497,570	18,860
Passport expedite fees	13,556	13,395	(161)	64,074	71,143	7,069
Passport expedite mail fees	838	0	(838)	5,136	0	(5,136)
Use of money and property	0	0	0	0	0	0
TOTAL	102,060	104,918	2,858	547,920	568,712	20,792
Territorial Education Facilities Fund						
DRT property taxes	5,480,234	5,560,472	80,238	24,545,491	24,530,256	(15,235)
Penalties and interest	75,033	107,343	32,310	481,135	422,646	(58,489)
Real property tax bank fees	0	0	0	0	365	365
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	128	128	0	399	399
TOTAL	5,555,267	5,667,944	112,677	25,026,626	24,953,665	(72,961)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	3,245,770	3,895,770	650,000	24,771,782	26,812,809	2,041,027
Other occupancy taxes	813	0	(813)	5,815	942	(4,873)
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	916	916
Gain (Loss) on investment	0	0	0	0	424	424
TOTAL	3,246,583	3,895,770	649,187	24,777,597	26,815,091	2,037,494

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 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	281	304	23	2,478	1,147	(1,331)
Clearing and grubbing permits	5,723	106	(5,617)	41,088	9,422	(31,666)
Stockpiling permits	200	0	(200)	4,560	499	(4,061)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	6,204	410	(5,794)	48,126	11,068	(37,058)
Water Research and Development Fund						
Well drilling permit	37,855	38,150	295	78,998	69,456	(9,542)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 37,855	$ 38,150	$ 295	$ 78,998	$ 69,456	$ (9,542)