BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
ACTING DIRECTOR

JUN 2 1 2017

GU#34-17-652
Speaker Benjamin J.F. Cruz

JUN 2 1 2017
Time: 4:29 [ ] AM [ ] PM File No: 34-569
Received By: Elena

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 May 31, 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

0652

Government of Guam
FY 2017 Special Revenue Fund Tracking
For the month ending May 31, 2017
Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month		*Description/Fund Code*					
		Guam Highway 208	*Solid Waste Operations* 416	*Territorial Education Facilities* 205	*Tourist Attraction* 206	*Healthy Futures* 602	*C&Q Inspections Services* 209
FY 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	3,399,476	1,949,020	1,217,418
(D) January	Actual	1,884,735	1,770,872	3,885,770	4,465,705	1,943,333	1,203,045
(E) February	Actual	1,621,918	1,434,016	12,720,414	4,135,417	1,801,421	1,068,722
(F) March	Actual	1,747,407	1,607,375	1,159,160	4,216,841	1,674,725	1,214,262
(G) April	Actual	1,651,879	1,537,866	5,700,716	3,896,347	1,746,206	1,086,572
(H) May	Actual	1,699,790	1,610,527	859,061	3,291,997	3,027,977	925,129
(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**		**20,352,239**	**19,616,363**	**28,557,018**	**43,798,763**	**27,038,740**	**14,085,043**
(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)**	**621,284**	**430,149**	**(234,024)**	**2,296,308**	**3,862,831**	**(802,837)**

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

Doc. No. 34GL-17-0652.*

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
May 31, 2017 & 2016

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2017	May, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee : $5 per ton per year	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Penalty - excess emission : $1,000	651	72,839	(72,179)	66,812	443,370	(382,558)
Admin permit amend nonmajor : $100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	651	72,839	(72,179)	66,812	443,370	(382,558)
Chamorro Land Trust Operations Fund						
Land trust application fees	700	700	0	4,450	3,750	700
Commercial leases - license	76,694	39,323	37,371	691,235	739,882	(48,647)
Agriculture / residential land trust lease	0	99	(99)	0	2,121	(2,121)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-63)	0	0	0	0	0	0
Use of money and property	230	174	56	1,593	488	1,105
TOTAL	77,624	40,296	37,328	697,278	746,241	(48,963)
Corrections Revolving Fund						
DOC revolving fund	140,494	102,142	38,353	806,826	421,218	385,608
Use of money and property	0	0	0	0	0	0
TOTAL	140,494	102,142	38,353	806,826	421,218	385,608
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	42	(42)	57	42	15
Passenger inspection fee - All	11	139	(128)	1,005	13,098	(12,093)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	900,000	966,631	(66,631)	8,669,371	8,238,395	430,977
Cargo inspection fee - All	24,256	25,018	(763)	188,750	795,222	(606,472)
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	826	267	619	14,763	214	14,569
Use of money and property	34	3	31	320	42	282
TOTAL	925,129	992,039	(66,910)	8,874,269	9,047,012	(172,724)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection / roster fee	0	3,625	(3,625)	15,599	90,977	(75,378)
Use of money and property	7	11	(4)	55	41	14
TOTAL	7	3,636	(3,629)	15,654	91,018	(75,364)
DPW Building and Design Fund						
Building inspection fee	61,628	70,448	(8,820)	709,136	568,934	140,201
Building permit fees 25%	18,735	26,107	(7,372)	254,953	205,098	49,855
TOTAL	80,363	96,556	(16,193)	964,089	774,033	189,756
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	260,031	279,530	(19,499)	1,406,908	1,454,291	(47,391)
Use of money and property	0	0	0	0	0	0
TOTAL	260,031	279,530	(19,499)	1,406,908	1,454,291	(47,391)
Environmental Health Fund						
Health permits - business	28,310	38,464	(10,154)	94,589	105,851	(11,262)
PH registration and penalty	0	0	0	2,010	210	1,800
Dewalting inspection and certificates	0	0	0	0	0	0
Health certificates	25,573	25,209	364	188,542	188,901	(359)
Administrative penalties	400	0	400	2,000	0	2,000
Use of money and property	0	0	0	0	0	0
TOTAL	54,283	63,673	(9,390)	287,141	294,962	(7,821)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	839	1,690	(750)	10,739	9,839	901
Fire prevention fees	13,514	7,509	6,004	76,542	65,959	10,582
Other fees	1,368	14	1,354	5,226	56,262	(51,036)
Ambulance service	74,724	43,272	31,453	484,504	497,483	(12,979)
Fire citations	0	0	0	0	0	0
TOTAL	90,445	52,485	38,061	577,011	629,543	(52,532)
Guam Contractors License Board Fund						
Contractors fees	85,680	89,925	(4,245)	184,929	234,133	(49,204)
Use of money and property	(6)	7	(6)	66	56	10
TOTAL	85,674	89,933	(4,257)	184,995	234,189	(49,194)

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
May 31, 2017 & 2016

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2017	May, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	149	59,104	(58,955)	350,947	296,432	54,515
Use of money and property	21	27	(6)	47	74	(27)
TOTAL	170	59,131	(58,961)	350,994	296,506	54,488
Guam Healthcare Trust and Development Fund						
Liberty symbo >> 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%	107,421	38,640	68,780	888,104	314,734	573,369
Healthcare legislature appropriation - 40%	71,614	25,760	45,854	590,736	209,823	380,913
Use of money and property	0	0	0	0	0	0
TOTAL	179,035	64,401	114,634	1,478,840	524,558	952,282
Guam (Territorial) Highway Fund						
Liquid fuel taxes						
GRT Credits and adj taken GHF	0	0	0	(174)	0	(174)
Aviation fuel tax	173,809	131,535	42,275	1,341,641	1,235,504	106,138
Diesel fuel tax	62,080	50,080	12,000	579,025	531,055	47,970
Other fuel tax	24,084	20,015	4,070	229,321	206,714	22,607
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	435,970	377,358	58,611	3,555,467	3,290,130	265,337
Auto surcharge on other fuels	158,533	137,226	21,308	1,292,926	1,196,442	96,484
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	854,477	716,214	138,263	6,998,286	6,459,845	538,361
Licenses and registrations	845,243	853,295	(8,052)	6,670,756	6,280,137	390,619
Use of money and property	78	1	69	390	144	246
TOTAL	1,699,798	1,569,510	130,280	13,669,383	12,740,126	929,227
Guam Museum Fund						
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	18,735	26,107	(7,372)	254,925	205,398	49,528
Rental - Building	973	0	973	973	0	973
Donations and contributions	0	0	0	0	0	0
TOTAL	19,708	26,107	(6,492)	255,923	205,398	50,525
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	9,085	7,159	1,926	65,362	60,974	4,388
Use of money and property	10	8	1	57	50	7
TOTAL	9,095	7,267	1,828	65,419	61,024	4,395
Healthy Futures Funds						
Cigarettes	2,588,641	1,447,785	1,140,856	12,865,621	11,748,015	1,117,606
Cigars	3,379	798	2,581	14,270	19,696	(5,426
Others	136,930	122,065	16,864	828,574	714,507	114,067
Distilled spirit	69,203	59,732	9,471	580,067	514,192	65,874
Vinous beverages	38,755	21,161	17,594	256,083	353,745	(97,663
Malted fermented beverages	186,972	161,704	27,268	1,378,486	938,483	440,005
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	96	29	67	171	410	(239)
TOTAL	3,027,977	1,813,275	1,214,702	15,921,374	14,289,148	1,634,226
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	2,525	848	1,677	490,880	251,710	239,171
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	668	(505
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	(1,874	75,969	(97,543
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	2,525	848	1,677	508,761	339,786	168,977

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
May 31, 2017 & 2016

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2017	May, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Land Survey Revolving Fund						
Document tax - land survey fee	164,137	166,399	(2,263)	1,573,995	1,906,442	(332,447)
Rental of government land	2,434	2,304	130	19,469	19,028	440
Recording fee	35,739	34,215	1,525	237,715	224,888	12,827
Application fees	0	0	0	0	0	0
Certificates of document fees	5,525	9,398	(3,873)	64,325	78,631	(14,306)
Subpoena fees	0	75	(75)	35	145	(110)
Use of money and property	0	0	0	0	0	0
TOTAL	207,834	212,388	(4,554)	1,895,538	2,229,134	(333,596)
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	149	660	(511)	1,062	1,825	(763)
Penalties - late tax payment	0	0	0	0	68	(68)
Dept of Revenue & Taxation - admin - 5%	8,297	5,972	325	56,380	51,306	15,074
Mayors' Council - repair of facilities 1/3	39,879	37,820	2,059	420,413	324,944	95,469
Dept of Parks & Rec - repair of facilities 1/3	39,879	37,820	2,059	420,413	324,944	95,469
GDOE - repair of facilities 1/3	39,879	37,820	2,059	420,413	324,944	95,469
Interest - Limited Gaming Fund	390	34	356	5,948	762	4,786
Consolidated fund - 95%	0	0	0	0	0	0
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	(533)	0	(533)	(3,031)	0	(3,031)
Use of money and property	0	0	0	0	0	0
TOTAL	126,420	120,146	6,274	1,334,178	1,028,794	305,384
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	0	27,883	(27,883)	126,865	746,920	(620,055)
Registration fees - Labor share	0	11,950	(11,950)	54,371	320,108	(265,738)
Citation fee - non immigration temp worker	2,000	2,800	(800)	12,900	26,700	(13,800)
Use of money and property	10	20	(10)	110	97	13
TOTAL	2,010	42,653	(40,643)	194,246	1,093,825	(899,579)
Police Services Fund						
Accessible parking fees 50%	490	0	490	2,170	11,257	(9,087)
Annual gun business registration / $600	600	600	0	600	1,800	(1,200)
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	15,132	12,510	2,622	128,516	111,583	16,933
Police blotter report $1 1st page / $.10 each	0	0	0	0	167	(167)
Police clearance $7 / $1 per copy	37,946	32,820	5,126	276,465	293,281	(16,816)
Firing record - security officer / $75	0	0	0	30	30	0
Firearm trainers / $300	0	0	0	0	0	0
Highway special use permit / $50	0	0	0	0	64,100	(64,100)
Firearm registration / $40	11,720	12,560	(840)	84,566	97,535	(12,969)
Non-concealed firearm ID / $25	9,116	7,955	1,161	61,699	74,949	(13,250)
Concealed firearm ID / $60	2,781	1,957	824	28,162	48,513	(20,351)
Fingerprinting fee / $20	4,012	3,876	136	29,468	34,442	(4,974)
Subpoena fee	0	0	0	35	42	(7)
Abstract criminal records / $15	1,170	1,080	90	9,360	9,241	119
Police clearance additional copies	490	422	68	3,260	3,021	239
Fine - unauthorized use uniform / $500max	0	-	0	0	0	0
Firearm ID late renewal fee / $5	468	126	342	2,655	1,456	1,197
Certified copy of records / $10	28	10	18	148	230	(82)
Firearm inspection fee / $5	2,475	2,682	(207)	20,439	18,153	2,286
Witness fees / $35	0	0	0	105	110	(5)
Special event fee / $100	473	129	344	11,266	20,447	(9,181)
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	1,345	0	1,345	11,658	27,450	(15,793)
Use of money and property	0	0	0	0	0	0
TOTAL	88,246	76,827	11,419	678,662	817,809	(139,207)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S examination / license fees	30,580	25,890	4,690	244,380	246,131	(1,751)
Use of money and property	0	0	0	0	0	0
TOTAL	30,580	25,890	4,690	244,380	246,131	(1,751)

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
May 31, 2017 & 2016

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2017	May, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Public Recreation Services Fund						
Park fees / park use permits	4,682	2,950	1,732	29,067	32,055	(2,988)
Park vendor permits	1,225	4,250	(3,025)	4,953	11,039	(6,086)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	3,213	4,913	(1,700)	13,072	24,351	(11,279)
Recreational admin fees	0	3,000	(3,000)	0	3,000	(3,000)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	2,910	1,346	1,564	5,874	9,635	(3,761)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	18	84	(67)	1,230	3,606	(2,375)
Guerrero Stadium / Tiyan Field	0	0	0	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	11	10	1	74	54	20
TOTAL	12,061	16,553	(4,493)	54,530	83,738	(29,196)
Public School Library Resources Fund						
School library resources fund	105,894	96,243	9,651	674,941	644,558	30,383
Use of money and property	45	10	35	222	87	135
TOTAL	105,939	96,253	9,686	675,163	644,645	30,518
Safe Streets Fund						
DOC - Safe streets fund	24,000	0	24,000	96,979	72,000	24,979
Use of money and property	19	1	8	27	13	14
TOTAL	24,019	1	24,009	97,816	72,823	24,993
Solid Waste Operations Fund						
Tipping fee settlement Layu	0	18,618	(18,618)	0	132,752	(132,752)
Solid waste bid package fee	0	0	0	0	300	(300)
Fee - household collection	562,461	557,816	24,644	4,523,897	4,395,729	128,168
Fee - compact Ordot tipping fee $4 cu yd	554,688	548,279	6,410	6,878,469	6,793,394	85,075
Fee - uncompact Ordot tipping fee $4 cu yd	144,032	147,815	(3,783)	1,190,306	1,126,628	63,676
Fee - uncompact Agat transfer station	4,353	19,490	(15,138)	37,199	81,382	(44,183)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojo transfer station	4,500	0	4,500	36,720	24,516	12,205
Miscellaneous	0	0	0	145,160	0	145,160
Restoration charge	1,950	3,200	(1,650)	27,500	37,350	(9,850)
Transfer charge	0	19,588	(19,588)	0	58,458	(58,458)
Reactivation charge	100	50	50	1,500	1,300	200
Trash bags	416	120	296	6,276	2,088	4,188
Fee - uncompact Harmon transfer	15,820	0	15,820	129,692	62,556	67,136
Interest from settlement Layu	0	404	(404)	0	19,424	(19,424)
Use of money and property	2,611	2,366	245	19,902	17,314	2,588
TOTAL	1,610,527	1,617,746	(7,219)	12,996,621	12,753,191	243,430
Street Light Fund						
Abandoned vehicle fee - vehicle registration	368,123	341,211	23,913	2,876,382	2,791,013	85,369
Use of money and property	0	0	0	0	0	0
TOTAL	368,123	341,211	23,913	2,876,382	2,791,013	85,369
Tax Collection Enhancement Fund						
Passport fees	88,654	82,120	6,534	986,498	963,702	22,796
Passport expedite fees	17,240	14,123	3,118	86,443	93,856	(7,413)
Passport expedite mail fees	60	1,193	(1,133)	60	8,331	(8,271)
Use of money and property	0	0	0	0	0	0
TOTAL	105,954	97,436	8,518	675,001	652,889	22,112
Territorial Education Facilities Fund						
DRT property taxes	757,249	575,856	181,393	25,335,628	24,071,347	1,264,281
Penalties and interest	101,717	49,281	52,437	524,389	470,916	53,473
Real property tax bank fees	78	0	78	444	0	444
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	15	0	15	414	73	341
TOTAL	859,061	625,137	233,924	25,860,875	24,542,336	1,318,539
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	3,291,568	2,506,252	785,316	30,104,377	26,520,452	3,583,925
Other occupancy taxes	0	610	(610)	942	5,018	(4,075)
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	429	506	(77)	1,923	1,562	360
Gain (Loss) on investment	0	0	0	424	0	424
TOTAL	3,291,997	2,507,368	784,629	30,107,665	26,527,032	3,580,634

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
May 31, 2017 & 2016



	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2017	May, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Water Protection Fund						
Grading plan review fees	188	296	(108)	1,335	1,376	(41)
Clearing and grubbing permits	732	312	420	10,153	20,401	(10,248)
Stockpiling permits	164	36	128	663	3,195	(2,532)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	1,083	645	438	12,151	24,972	(12,821)
Water Research and Development Fund						
Well drilling permit	3,000	1,500	1,500	72,456	62,786	9,670
Use of money and property	0	0	0	0	0	0
TOTAL	$ 3,000	$ 1,500	$ 1,500	$ 72,456	$ 62,786	$ 9,670

DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31 2017

	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	52,000	651	(51,349)	282,431	60,812	(221,619)
Admin permit amend nonmajor / $100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	52,000	651	(51,349)	282,431	60,812	(221,619)
Chamorro Land Trust Operations Fund						
Land trust application fees	1,090	700	(390)	6,910	4,450	(2,460)
Commercial leases / license	45,323	76,694	31,371	787,882	691,235	(96,647)
Agriculture / residential land trust lease	469	0	(469)	5,081	0	(5,081)
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	230	230	0	1,593	1,593
TOTAL	46,882	77,624	30,742	798,873	697,278	(102,595)
Corrections Revolving Fund						
DOC revolving fund	167,711	140,494	(27,217)	982,658	806,826	(175,832)
Use of money and property	0	0	0	0	0	0
TOTAL	167,711	140,494	(27,217)	982,658	806,826	(175,832)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	57	57
Passenger inspection fee - All	139	11	(128)	13,750	1,005	(12,745)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	1,672,631	900,000	(772,631)	9,087,196	8,669,371	(417,824)
Cargo inspection fee - All	25,018	24,255	(763)	845,221	188,750	(656,472)
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	207	826	619	757	14,783	14,026
Use of money and property	0	36	36	0	323	323
TOTAL	1,697,995	925,128	(772,868)	9,946,924	8,874,289	(1,072,635)
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	56	56
TOTAL	0	7	7	0	15,654	15,654
DPW Building and Design Fund						
Building inspection fee	0	61,628	61,628	0	709,136	709,136
Building permit fees 25%	0	18,735	18,735	0	254,953	254,953
TOTAL	0	80,363	80,363	0	964,089	964,089
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	280,330	260,031	(20,299)	1,460,735	1,406,900	(53,835)
Use of money and property	0	0	0	0	0	0
TOTAL	280,330	260,031	(20,299)	1,460,735	1,406,900	(53,835)
Environmental Health Fund						
Health permits - business	38,954	28,310	(10,644)	109,772	94,589	(15,183)
PH registration and penalty	0	0	0	210	2,010	1,800
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	32,209	25,573	(6,636)	244,900	188,542	(56,358)
Administrative penalties	0	400	400	0	2,000	2,000
Use of money and property	0	0	0	0	0	0
TOTAL	71,163	54,283	(16,880)	354,882	287,141	(67,741)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,750	939	(810)	11,199	10,739	(459)
Fire prevention fees	10,609	13,814	2,904	90,760	76,542	(14,219)
Other fees	34	1,368	1,334	56,541	5,226	(51,315)
Ambulance service	51,272	74,724	23,453	561,483	484,504	(76,979)
Fire citations	0	0	0	0	0	0
TOTAL	63,665	90,845	26,881	719,983	577,011	(142,972)
Guam Contractors License Board Fund						
Contractors fees	97,725	85,660	(12,065)	296,711	184,929	(111,782)
Use of money and property	0	15	15	0	66	66
TOTAL	97,725	85,675	(12,050)	296,711	184,995	(111,716)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2017

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Guam Environmental Trust Fund						
Insurance assessment fee	59,104	149	(58,955)	357,232	350,947	(6,285)
Use of money and property	0	21	21	0	47	47
TOTAL	59,104	170	(58,934)	357,232	350,994	(6,238)
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	107,421	107,421	0	886,104	886,104
Healthcare legislature appropriations - 40%	0	71,614	71,614	0	590,736	590,736
Use of money and property	0	0	0	0	0	0
TOTAL	0	179,035	179,035	0	1,476,840	1,476,840
Guam (Territorial) Highway Fund						
Liquid fuel taxes						
GRT credits and adj taken GHF	0	0	0	0	(174)	(174)
Aviation fuel tax	140,135	173,809	33,675	1,304,303	1,341,641	37,339
Diesel fuel tax	59,329	62,080	2,751	589,053	579,025	(10,028)
Other fuel tax	28,874	24,084	(4,790)	271,193	229,321	(41,872)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fue	385,876	435,970	50,091	3,307,825	3,555,467	247,642
Auto surcharge on other fuels	148,797	158,533	12,737	1,243,022	1,292,926	49,904
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	760,013	854,477	94,464	6,715,396	6,998,208	282,985
Licenses and registrations	853,296	845,243	(8,052)	6,490,241	6,670,756	180,515
Use of money and property	0	70	70	0	398	398
TOTAL	1,613,308	1,699,790	86,482	13,205,637	13,669,353	463,896
Guam Museum Fund						
Guam museum fees	36,380	0	(36,380)	554,171	0	(554,171)
Building permit fees - 25%	26,500	18,735	(7,765)	205,340	254,953	49,613
Rental - Building	0	970	970	0	970	970
Donations and contributions	0	0	0	0	0	0
TOTAL	62,880	19,705	(43,175)	759,511	255,923	(343,588)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,414	9,095	1,681	62,694	65,382	2,688
Use of money and property	0	10	10	0	57	57
TOTAL	7,414	9,095	1,681	62,694	65,439	2,745
Healthy Futures Funds						
Cigarettes	1,383,785	2,568,641	1,184,856	12,036,016	12,865,621	829,605
Cigars	826	3,379	2,553	20,581	14,270	(6,311)
Others	152,066	138,930	(13,136)	954,606	828,674	(125,932)
Distilled spirit	75,732	69,203	(6,529)	642,191	580,067	(62,125)
Vinous beverages	34,760	38,755	3,995	461,820	256,082	(205,738)
Malted fermented beverages	191,704	188,972	(2,732)	1,178,482	1,378,488	200,006
Interest and penalties on alcohol	0	0	0	0	0	0
CRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	96	96	0	171	171
TOTAL	1,938,867	3,027,977	1,089,110	15,293,697	15,923,374	629,677
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	58,180	2,525	(55,655)	740,180	490,880	(249,300)
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	0	26,691	26,691
Department of Labor	1,558	0	(1,558)	1,558	163	(1,395)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	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	0	0	0	41,940	6,274	(35,666)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	59,738	2,525	(57,213)	1,222,576	508,763	(713,813)

DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 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 and survey fee	161,399	164,137	2,738	1,858,444	1,573,995	(284,449)
Rental of government land	1,394	2,434	1,040	11,751	19,469	7,718
Recording fee	33,715	35,739	2,025	220,887	237,715	16,828
Application fees	0	0	0	0	0	0
Certificates of document fees	9,096	5,525	(3,572)	78,228	64,325	(13,903)
Subpoena fees	0	0	0	0	35	35
Use of money and property	0	0	0	0	0	0
TOTAL	205,603	207,834	2,231	2,175,309	1,895,538	(279,771)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	680	149	(531)	3,402	1,062	(2,340)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	7,172	6,297	(875)	60,908	66,380	5,473
Mayors' Council - repair of facilities 1/3	53,820	39,879	(13,941)	452,944	420,413	(32,531)
Dept of Parks & Rec - repair of facilities 1/3	53,820	39,879	(13,941)	452,944	420,413	(32,531)
GDOE - repair of facilities 1/3	53,820	39,879	(13,941)	452,944	420,413	(32,531)
Interest - Limited Gaming Fund	0	390	390	0	5,548	5,548
Consolidated fund - 95%	0	0	0	0	0	0
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	(53)	(53)	0	(53)	(53)
Use of money and property	0	0	0	0	0	0
TOTAL	169,312	126,420	(42,892)	1,423,142	1,334,178	(88,964)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	35,023	0	(35,023)	804,038	126,865	(677,173)
Registration fees - Labor share	19,100	0	(19,100)	377,308	54,371	(322,937)
Citation fee - non immigration temp worker	2,800	2,000	(800)	33,232	12,900	(20,332)
Use of money and property	0	10	10	0	110	110
TOTAL	56,923	2,010	(54,913)	1,214,578	194,246	(1,020,332)
Police Services Fund						
Accessible parking fees 50%	0	490	490	11,257	2,170	(9,087)
Annual gun business registration $600	600	600	0	1,800	600	(1,200)
Government of Guam ID - $10	0	0	0	0	0	0
Traffic report copy fee $10	12,610	15,132	2,522	111,720	126,516	14,796
Police blotter report $1 1st page / $ 10 each	0	0	0	175	0	(175)
Police clearance $7 / $1 per copy	32,820	37,946	5,126	293,281	276,465	(16,816)
Filing record - security officer - $75	0	0	0	150	30	(120)
Firearm trainers / $500	0	0	0	0	0	0
Highway special use permit - $50	0	0	0	64,500	0	(64,500)
Firearm registration / $40	19,060	11,720	(7,340)	149,560	94,566	(54,994)
Non-concealed firearm ID / $25	9,955	9,116	(839)	90,977	61,699	(29,278)
Concealed firearm ID - $60	3,860	2,781	(1,079)	63,280	28,162	(35,118)
Fingerprinting fee / $20	4,060	4,012	(48)	35,960	29,468	(6,492)
Subpoena fee	0	0	0	84	35	(49)
Abstract criminal records $15	1,080	1,170	90	9,246	9,360	114
Police clearance additional copies	422	490	68	3,021	3,260	239
Fine - unauthorized use uniform $500ms	0	0	0	0	0	0
Firearm ID late renewal fee / $5	130	468	338	1,505	2,655	1,150
Certified copy of records / $10	10	28	18	270	148	(122)
Firearm inspection fee $5	2,690	2,475	(215)	78,195	20,439	(2,244)
Witness fees / $35	0	0	0	175	105	(70)
Special event fee / $100	200	473	273	20,540	11,266	(9,274)
Restitutions GPD	0	0	0	0	0	0
Other revenues - GPD	0	1,345	1,345	27,449	11,658	(15,792)
Use of money and property	0	0	0	0	0	0
TOTAL	87,497	88,246	749	903,185	678,662	(224,543)
Prof Eng, Architects & Land Surveyors Board Fund						
P E A L S examination - license fees	27,150	30,000	2,850	256,211	244,380	(11,831)
Use of money and property	0	0	0	0	0	0
TOTAL	27,150	30,000	2,850	256,211	244,380	(11,831)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2017

DRAFT

	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	2,910	4,682	1,772	31,065	29,067	(1,998)
Park vendor permits	4,150	1,225	(2,925)	10,640	4,953	(5,688)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	4,813	3,213	(1,600)	23,451	13,072	(10,379)
Recreational admin fees	2,900	0	(2,900)	2,900	0	(2,900)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,337	2,910	1,573	9,267	5,874	(3,393)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	84	19	(64)	1,115	1,230	116
Guerrero Stadium / Tiyan Fields	0	0	0	2,769	260	(2,509)
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	11	11	0	74	74
TOTAL	16,194	12,061	(4,133)	81,207	54,530	(26,677)
Public School Library Resources Fund						
School library resources fund	95,403	105,854	10,451	638,188	674,941	36,753
Use of money and property	0	45	45	0	222	222
TOTAL	95,403	105,939	10,536	638,188	675,163	36,976
Safe Streets Fund						
DOC - Safe streets fund	24,000	24,009	9	146,689	96,979	(49,710)
Use of money and property	0	10	10	0	37	37
TOTAL	24,000	24,019	19	146,689	97,016	(49,673)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	18,618	0	(18,618)	132,752	0	(132,752)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	557,816	582,461	24,644	4,395,729	4,523,897	128,168
Fee - compact Ordot tipping fee $4 cu yd	848,270	854,686	6,416	6,693,394	6,878,469	185,075
Fee - uncompact Ordot tipping fee $4 cu yd	147,815	144,032	(3,783)	1,104,412	1,190,306	85,894
Fee - uncompact Agat transfer station	19,490	4,353	(15,136)	81,384	37,199	(44,185)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	0	4,500	4,500	24,516	36,720	12,204
Miscellaneous	0	0	0	0	145,160	145,160
Restoration charge	3,200	1,550	(1,650)	37,350	27,500	(9,850)
Transfer charge	19,587	0	(19,587)	58,456	0	(58,456)
Reactivation charge	50	100	50	1,300	1,500	200
Trash tags	120	416	296	2,088	6,276	4,188
Fee - uncompact Harmon transfer	6	15,820	15,820	62,556	129,692	67,136
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	0	2,811	2,811	0	19,902	19,902
TOTAL	1,614,966	1,610,927	(4,439)	12,593,937	12,996,621	402,684
Street Light Fund						
Abandoned vehicle fee - vehicle registration	393,660	365,123	(28,537)	3,210,613	2,876,382	(334,232)
Use of money and property	0	0	0	0	0	0
TOTAL	393,660	365,123	(28,537)	3,210,613	2,876,382	(334,232)
Tax Collection Enhancement Fund						
Passport fees	81,740	88,654	6,914	560,450	586,498	26,048
Passport expedite fees	13,742	17,240	3,498	77,816	88,443	10,627
Passport expedite mail fees	693	60	(633)	5,829	60	(5,769)
Use of money and property	0	0	0	0	0	0
TOTAL	96,175	105,954	9,779	644,095	675,001	30,906
Territorial Education Facilities Fund						
DRT property taxes	725,856	757,249	31,393	25,271,347	25,335,628	64,281
Penalties and interest	57,781	101,717	43,937	538,916	524,389	(14,527)
Real property tax bank fees	0	79	79	0	444	444
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	15	15	0	414	414
TOTAL	783,637	859,061	75,424	25,810,263	25,860,875	50,612
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	2,615,252	3,291,568	676,316	27,387,034	30,104,377	2,717,343
Other occupancy taxes	610	0	(610)	6,425	942	(5,483)
Occupancy taxes interest & penalties	0	0	0	0	0	0
Use of money and property	0	429	429	0	1,923	1,923
Gain (Loss) on investment	0	0	0	0	424	424
TOTAL	2,615,862	3,291,997	676,135	27,393,459	30,107,665	2,714,206

DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2017

	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	499	188	(311)	2,977	1,335	(1,642)
Clearing and grubbing permits	3,473	732	(2,741)	44,561	10,153	(34,407)
Stockpiling permits	236	164	(72)	4,796	663	(4,133)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	4,207	1,083	(3,124)	52,333	12,151	(40,182)
Water Research and Development Fund						
Well drilling permit	4,030	3,000	(1,030)	83,028	72,456	(10,572)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 4,030	$ 3,000	$ (1,030)	$ 83,028	$ 72,456	$ (10,572)