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

SEP 2 0 2017

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

GL#34-17-992
Speaker Benjamin J.F. Cruz

SEP 2 1 2017
Time: 1625 [ ] AM [ ] PM File No. 34-930
Received By:

2017 SEP 21 AM 10:38

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 August 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

0392

Government of Guam
FY 2017 Special Revenue Fund Tracking
For the month ending August 31, 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	*Healthy Futures* 602	*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	3,399,476	1,949,020	1,217,418
(D) January	Actual	1,884,735	1,770,872	3,862,267	4,465,705	1,943,333	1,203,045
(E) February	Actual	1,621,370	1,434,016	12,720,414	4,135,417	1,801,421	1,068,722
(F) March	Actual	1,745,757	1,607,375	1,159,162	4,216,841	1,674,725	1,214,262
(G) April	Actual	1,650,228	1,537,866	5,699,394	3,896,347	1,746,206	1,086,572
(H) May	Actual	1,698,416	1,610,565	859,458	3,291,997	3,027,978	1,023,784
(I) June	Actual	1,727,920	1,558,506	608,511	3,319,630	2,339,373	1,080,858
(J) July	Actual	1,557,878	1,608,010	681,217	2,949,948	2,229,417	1,200,603
(K) August	Actual	1,668,379	1,677,080	265,842	3,636,596	2,235,401	1,123,965
(L) September	Projection	1,854,109	1,734,441	442,171	4,821,544	5,806,576	1,223,238
(M) **Tracking FY2017**		**20,472,413**	**19,574,696**	**27,834,188**	**44,835,383**	**28,534,141**	**13,601,607**
(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)**	**741,458**	**388,482**	**(956,854)**	**3,332,928**	**5,358,232**	**(1,286,273)**

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

DRAFT

9/18/2017

DRAFT

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2017	August, 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	54,544	1,800	52,744	118,806	447,220	(328,414)
Admin permit amend nonmajor / $100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	54,544	1,800	52,744	118,806	447,220	(328,414)
Chamorro Land Trust Operations Fund						
Land trust application fees	600	600	0	6,200	5,550	650
Commercial leases / license	49,242	40,739	8,503	805,514	865,069	(59,554)
Agriculture / residential land trust lease	0	82	(82)	0	2,551	(2,551)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	455,000	0	455,000	455,000	0	455,000
Use of money and property	213	172	41	2,218	835	1,383
TOTAL	505,055	41,593	463,462	1,268,932	874,005	394,927
Corrections Revolving Fund						
DOC revolving fund	263,923	22,746	241,177	1,483,410	450,490	1,032,920
Use of money and property	0	0	0	0	0	0
TOTAL	263,923	22,746	241,177	1,483,410	450,490	1,032,920
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	57	102	(45)
Passenger inspection fee - All	96	517	(421)	1,202	13,880	(12,678)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	1,100,800	1,230,302	(129,502)	12,102,600	11,593,507	509,093
Cargo inspection fee - All	23,042	25,077	(2,036)	255,010	868,206	(613,196)
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	2	203	(201)	19,039	1,077	17,963
Use of money and property	26	28	(3)	462	107	355
TOTAL	1,123,965	1,256,128	(132,163)	12,378,369	12,476,878	(98,509)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	2,275	4,019	(1,744)	18,238	112,120	(93,882)
Use of money and property	6	2	4	74	44	30
TOTAL	2,281	4,022	(1,740)	18,312	112,164	(93,852)
DPW Building and Design Fund						
Building inspection fee	159,598	51,540	108,057	1,050,207	919,344	130,863
Building permit fees 25%	19,413	20,179	(766)	322,827	336,990	(14,163)
TOTAL	179,011	71,720	107,292	1,373,034	1,256,334	116,701
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	255,025	251,961	3,065	1,951,340	1,998,242	(46,902)
Use of money and property	0	0	0	0	0	0
TOTAL	255,025	251,961	3,065	1,951,340	1,998,242	(46,902)
Environmental Health Fund						
Health permits - business	36,295	30,207	6,088	868,986	910,301	(41,314)
PH registration and penalty	0	0	0	2,020	410	1,610
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	33,786	26,486	7,300	277,808	268,981	8,827
Administrative penalties	0	0	0	2,630	0	2,630
Use of money and property	0	0	0	0	0	0
TOTAL	70,081	56,693	13,388	1,151,444	1,179,692	(28,247)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	455	348	107	11,747	11,637	111
Fire prevention fees	7,942	5,893	2,050	105,119	86,133	18,986
Other fees	84	2,633	(2,549)	5,394	58,979	(53,585)
Ambulance service	36,336	53,409	(17,072)	647,982	676,587	(28,605)
Fire citations	0	0	0	0	0	0
TOTAL	44,817	62,282	(17,465)	770,243	833,336	(63,093)
Guam Contractors License Board Fund						
Contractors fees	29,480	46,530	(17,050)	718,383	759,908	(41,525)
Use of money and property	12	22	(10)	173	121	53
TOTAL	29,492	46,552	(17,060)	718,556	760,029	(41,473)

DRAFT

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2017	August, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	354,570	315,777	38,793
Use of money and property	21	0	21	109	75	34
TOTAL	21	0	21	354,679	315,852	38,827
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	35,000	30,500	4,500
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 60%	103,063	2,233	100,830	1,949,804	402,863	1,546,941
Healthcare legislature appropriation - 40%	68,709	1,489	67,220	1,299,870	268,576	1,031,294
Use of money and property	0	0	0	0	0	0
TOTAL	171,772	3,722	168,050	3,284,674	701,939	2,582,735
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
GRT Credits and adj taken GHF	0	0	0	(174)	0	(174)
Aviation fuel tax	169,349	155,366	13,983	1,830,657	1,687,484	143,173
Diesel fuel tax	68,286	57,103	11,184	789,847	705,156	84,691
Other fuel tax	26,549	22,819	3,730	308,513	276,284	32,229
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	411,920	357,202	54,718	4,846,485	4,385,014	461,470
Auto surcharge on other fuels	149,787	129,886	19,901	1,762,379	1,594,565	167,814
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	**825,892**	**722,376**	**103,517**	**9,537,706**	**8,648,504**	**889,203**
Licenses and registrations	**842,453**	**838,329**	**4,124**	**9,080,080**	**8,704,914**	**375,166**
Use of money and property	**34**	**51**	**(17)**	**518**	**214**	**303**
TOTAL	1,668,379	1,560,755	107,624	18,618,304	17,353,632	1,264,672
Guam Museum Fund						
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	19,413	20,179	(766)	322,827	336,990	(14,163)
Rental - Building	0	0	0	970	0	970
Donations and contributions	0	0	0	0	0	0
TOTAL	19,413	20,179	(766)	323,797	336,990	(13,193)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	9,202	7,236	1,966	90,203	82,564	7,639
Use of money and property	13	2	11	92	54	38
TOTAL	9,215	7,238	1,977	90,295	82,618	7,677
Healthy Futures Funds						
Cigarettes	1,844,220	1,516,320	327,900	18,384,129	16,202,265	2,181,864
Cigars	2,018	2,404	(386)	19,903	24,911	(5,008)
Others	108,950	95,196	13,754	1,211,408	1,028,757	182,651
Distilled spirit	69,914	56,448	13,466	805,160	719,196	86,965
Vinous beverages	33,080	18,970	14,110	348,780	427,295	(78,514)
Malted fermented beverages	177,998	176,807	291	1,956,596	1,485,584	471,012
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(66)	0	(66)	(66)	0	(66)
Use of money and property	187	59	128	554	566	88
TOTAL	2,235,401	1,866,204	369,197	22,727,564	19,888,573	2,838,991
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	5,259	0	5,259
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	1,649	0	1,649	950,827	292,515	658,312
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	54,680	0	54,680
Deptartment of Labor	0	0	0	1,763	668	1,095
Deptartment of Parks & Recreation	0	0	0	0	0	0
Deptartment of Vocational Rehabilitation	0	50,893	(50,893)	(21,574)	126,882	(148,456)
Civil Defense	0	0	0	4,305	5,330	(1,025)
Guan Energy Office	0	0	0	0	10,000	(10,000)
Guam Public Library System	0	0	0	11,079	1,440	9,639
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	1,649	50,893	(49,244)	1,008,364	436,815	571,549

9/18/2017

DRAFT

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2017	August, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Land Survey Revolving Fund						
Document tax - land survey fee	190,613	100,193	90,420	2,342,095	2,372,643	(30,548)
Rental of government land	3,044	2,434	610	53,621	27,633	25,988
Recording fee	35,341	35,586	(245)	335,579	318,012	17,567
Application fees	0	0	0	0	0	0
Certificates of document fees	10,235	10,969	(735)	102,070	121,749	(19,679)
Subpoena fees	0	0	0	70	180	(110)
Use of money and property	0	0	0	0	0	0
TOTAL	239,232	149,181	90,050	2,833,434	2,840,216	(6,782)
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	80	50	30	1,911	3,358	(1,446)
Penalties - late tax payment	0	0	0	0	68	(68)
Dept of Revenue & Taxation - admin - 5%	0	3,539	(3,539)	0	69,105	(69,105)
Mayors' Council - repair of facilities 1/3	35,892	22,417	13,475	555,378	437,671	117,707
Dept of Parks & Rec - repair of facilities 1/3	35,726	22,417	13,309	555,114	437,671	117,443
GDOE - repair of facilities 1/3	35,726	22,417	13,309	555,114	437,671	117,443
Interest - Limited Gaming Fund	76	0	75	6,772	924	5,848
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	6,949	0	6,949	87,663	0	87,663
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	(53)	0	(53)
Use of money and property	0	0	0	0	0	0
TOTAL	114,449	70,839	43,610	1,761,899	1,386,467	375,432
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	17,500	30,917	(13,417)	147,165	909,553	(762,388)
Registration fees - Labor share	7,500	13,250	(5,750)	63,071	389,808	(326,738)
Citation fee - non immigration temp worker	0	2,600	(2,600)	14,900	34,050	(19,150)
Use of money and property	9	20	(11)	141	126	15
TOTAL	25,009	46,787	(21,778)	225,276	1,333,537	(1,108,261)
Police Services Fund						
Accessible parking fees 50%	0	1,695	(1,695)	2,170	12,952	(10,782)
Annual gun business registration / $600	600	0	600	12,600	14,400	(1,800)
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	16,109	13,702	2,407	170,980	151,170	19,810
Police blotter report $1 1st page / $.10 each	0	0	0	1	167	(166)
Police clearance $7 / $1 per copy	42,178	48,208	(6,030)	410,680	424,814	(14,134)
Filing record - security officer / $75	0	0	0	30	30	0
Firearm trainers / $500	0	0	0	0	0	0
Highway special use permit / $50	0	0	0	0	64,100	(64,100)
Firearm registration / $40	12,920	12,960	(40)	130,046	135,935	(5,889)
Non-concealed firearm ID / $25	9,692	8,385	1,307	87,344	98,547	(11,203)
Concealed firearm ID / $60	5,974	2,575	3,399	43,936	54,281	(10,345)
Fingerprinting fee / $20	4,318	4,930	(612)	38,886	46,988	(8,102)
Subpoena fee	0	0	0	35	42	(7)
Abstract criminal records / $15	1,305	1,185	120	12,960	13,156	(196)
Police clearance additional copies	589	665	(76)	4,953	4,645	308
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	558	279	279	4,086	2,385	1,701
Certified copy of records / $10	0	130	(130)	167	390	(223)
Firearm inspection fee / $5	2,754	2,808	(54)	28,107	26,505	1,602
Witness fees / $35	35	0	35	140	110	30
Special event fee / $100	344	2,150	(1,805)	12,900	25,779	(12,879)
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	0	6,515	(6,515)	11,658	33,965	(22,308)
Use of money and property	0	0	0	0	0	0
TOTAL	97,376	106,187	(8,811)	971,679	1,110,361	(138,682)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	8,715	16,880	(8,165)	267,750	284,051	(16,301)
Use of money and property	0	0	0	0	0	0
TOTAL	8,715	16,880	(8,165)	267,750	284,051	(16,301)

9/18/2017

DRAFT

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2017	August, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Public Recreation Services Fund						
Park fees / park use permits	3,880	2,675	1,205	49,382	51,980	(2,598)
Park vendor permits	9,415	1,540	7,875	33,123	37,380	(4,258)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	2,031	2,961	(930)	19,467	34,810	(15,343)
Recreational admin fees	0	3,020	(3,020)	12,190	13,690	(1,500)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	300	362	(62)	6,499	11,709	(5,210)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tlyan Tennis Center	19	1,464	(1,445)	1,249	5,829	(4,580)
Guerrero Stadium / Tlyan Fields	0	0	0	495	0	495
Tlyan 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	8	6	2	109	66	43
TOTAL	15,653	12,028	3,625	122,514	155,464	(32,950)
Public School Library Resources Fund						
School library resources fund	76,343	61,743	14,600	902,583	860,915	41,668
Use of money and property	6	10	(4)	259	105	155
TOTAL	76,348	61,752	14,596	902,843	861,020	41,822
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	96,979	72,000	24,979
Use of money and property	9	1	9	66	25	41
TOTAL	9	1	9	97,045	72,025	25,020
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	17,278	(17,278)	0	182,393	(182,393)
Solid waste bid package fee	0	0	0	0	300	(300)
Fee - household collection	588,765	565,700	23,065	6,271,812	6,078,807	193,005
Fee - compact Ordot tipping fee $4 cu yd	901,936	1,007,224	(105,287)	9,402,685	9,465,286	(62,601)
Fee - uncompact Ordot tipping fee $4 cu yd	153,785	154,603	(818)	1,662,118	1,549,152	112,966
Fee - uncompact Agat transfer station	24,724	19,855	4,869	96,200	141,605	(45,406)
Fee - uncompact Dededo transfer station	0	0	0	17,766	0	17,766
Fee - uncompact Malojloj transfer station	0	0	0	42,105	24,516	17,590
Miscellaneous	0	0	0	145,160	0	145,160
Restoration charge	4,600	6,050	(1,450)	35,950	52,350	(16,400)
Transfer charge	0	19,855	(19,855)	0	119,009	(119,009)
Reactivation charge	350	100	250	1,950	1,900	50
Trash tags	452	376	76	7,344	3,052	4,292
Fee - uncompact Harmon transfer	0	0	0	129,692	62,558	67,135
Interest from settlement Lagu	0	1,744	(1,744)	0	26,848	(26,848)
Use of money and property	2,469	2,363	106	27,474	24,412	3,062
TOTAL	1,677,080	1,795,147	(118,067)	17,840,254	17,732,187	108,067
Street Light Fund						
Abandoned vehicle fee - vehicle registration	372,499	379,818	(7,319)	3,928,745	3,835,052	93,693
Use of money and property	0	0	0	0	0	0
TOTAL	372,499	379,818	(7,319)	3,928,745	3,835,052	93,693
Tax Collection Enhancement Fund						
Passport fees	67,083	54,288	12,795	783,626	750,630	32,996
Passport expedite fees	9,260	7,455	1,805	118,958	110,286	8,671
Passport expedite mail fees	0	0	0	60	8,341	(8,281)
Use of money and property	0	0	0	0	0	0
TOTAL	76,343	61,743	14,600	902,643	869,257	33,387
Territorial Education Facilities Fund						
DRT property taxes	218,718	386,212	(167,495)	26,646,203	25,779,986	866,217
Penalties and interest	47,116	63,113	(15,998)	744,908	870,910	(126,003)
Real property tax bank fees	0	0	0	446	0	446
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	8	17	(8)	460	100	360
TOTAL	265,842	449,342	(183,501)	27,392,017	26,650,996	741,021
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	3,636,596	3,389,247	247,349	40,008,967	35,573,700	4,435,267
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	338	(338)	3,506	3,198	308
Gain (Loss) on investment	0	0	0	424	0	424
TOTAL	3,636,596	3,389,585	247,010	40,013,839	35,576,898	4,436,941

9/18/2017

DRAFT

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2017	August, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Water Protection Fund						
Grading plan review fees	83	105	(23)	3,395	3,721	(326)
Clearing and grubbing permits	593	1,081	(488)	11,742	27,130	(15,388)
Stockpiling permits	0	0	0	2,309	3,207	(898)
Field citation violations	0	0	0	2,130	0	2,130
Use of money and property	0	0	0	0	0	0
TOTAL	675	1,186	(510)	19,575	34,058	(14,483)
Water Research and Development Fund						
Well drilling permit	1,795	3,480	(1,685)	85,501	68,414	17,087
Use of money and property	0	0	0	0	0	0
TOTAL	$ 1,795	$ 3,480	$ (1,685)	$ 85,501	$ 68,414	$ 17,087

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-years taxes collected 60 days after the 09/30 closing. Estimates are recorded for the Provision for Refunds; Section 30 revenues are prorated over 12 months using straight-line.

9/18/2017

DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eleven Months Ended August 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	800	54,544	53,744	284,231	118,806	(165,425)
Admin permit amend nonmajor / $100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	800	54,544	53,744	284,231	118,806	(165,425)
Chamorro Land Trust Operations Fund						
Land trust application fees	990	600	(390)	9,890	6,200	(3,690)
Commercial leases / license	46,739	49,242	2,503	931,068	805,514	(125,554)
Agriculture / residential land trust lease	452	0	(452)	6,621	0	(6,621)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	455,000	455,000	0	455,000	455,000
Use of money and property	0	213	213	0	2,218	2,218
TOTAL	48,181	505,055	456,874	947,579	1,268,932	321,353
Corrections Revolving Fund						
DOC revolving fund	88,316	263,923	175,607	1,224,493	1,483,410	258,917
Use of money and property	0	0	0	0	0	0
TOTAL	88,316	263,923	175,607	1,224,493	1,483,410	258,917
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	57	57
Passenger inspection fee - All	517	96	(421)	14,919	1,202	(13,717)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	1,336,303	1,100,800	(235,503)	12,760,307	12,102,600	(657,707)
Cargo inspection fee - All	25,077	23,042	(2,035)	918,205	255,010	(663,195)
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	203	2	(201)	1,622	19,039	17,417
Use of money and property	0	26	26	0	462	462
TOTAL	1,362,100	1,123,965	(238,135)	13,695,053	12,378,369	(1,316,684)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	2,275	2,275	0	18,238	18,238
Use of money and property	0	6	6	0	74	74
TOTAL	0	2,281	2,281	0	18,312	18,312
DPW Building and Design Fund						
Building inspection fee	0	159,598	159,598	0	1,050,207	1,050,207
Building permit fees 25%	0	19,413	19,413	0	322,827	322,827
TOTAL	0	179,011	179,011	0	1,373,034	1,373,034
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	252,761	255,025	2,264	2,007,066	1,951,340	(55,746)
Use of money and property	0	0	0	0	0	0
TOTAL	252,761	255,025	2,264	2,007,066	1,951,340	(55,746)
Environmental Health Fund						
Health permits - business	30,697	36,295	5,598	915,691	868,986	(46,705)
PH registration and penalty	0	0	0	438	2,020	1,582
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	33,486	33,786	300	345,981	277,808	(68,173)
Administrative penalties	0	0	0	0	2,630	2,630
Use of money and property	0	0	0	0	0	0
TOTAL	64,183	70,081	5,898	1,262,110	1,151,444	(110,666)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	408	455	47	13,177	11,747	(1,430)
Fire prevention fees	8,993	7,942	(1,051)	120,233	105,119	(15,114)
Other fees	2,632	84	(2,548)	59,258	5,394	(53,864)
Ambulance service	61,409	36,336	(25,073)	764,588	647,982	(116,606)
Fire citations	0	0	0	0	0	0
TOTAL	73,442	44,817	(28,625)	957,256	770,243	(187,013)
Guam Contractors License Board Fund						
Contractors fees	54,330	29,480	(24,850)	845,886	718,383	(127,503)
Use of money and property	0	12	12	0	173	173
TOTAL	54,330	29,492	(24,838)	845,886	718,556	(127,330)

9/18/2017

DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eleven Months Ended August 31, 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	5,783	0	(5,783)	382,360	354,570	(27,790)
Use of money and property	0	21	21	0	109	109
TOTAL	5,783	21	(5,762)	382,360	354,679	(27,681)
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	0	35,000	35,000
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	103,063	103,063	0	1,949,804	1,949,804
Healthcare legislature appropriation - 40%	0	68,709	68,709	0	1,299,870	1,299,870
Use of money and property	0	0	0	0	0	0
TOTAL	0	171,772	171,772	0	3,284,674	3,284,674
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
GRT credits and adj taken GHF	0	0	0	0	(174)	(174)
Aviation fuel tax	163,986	169,349	5,363	1,782,084	1,830,657	48,573
Diesel fuel tax	65,445	68,288	2,843	788,842	789,847	1,005
Other fuel tax	31,315	28,549	(4,766)	366,518	308,513	(58,005)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	363,177	411,920	48,743	4,428,336	4,846,485	418,149
Auto surcharge on other fuels	137,531	149,787	12,256	1,666,883	1,762,379	95,496
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	761,434	825,892	64,458	9,032,663	9,537,705	505,043
Licenses and registrations	868,329	842,453	(25,876)	9,005,018	9,080,080	75,062
Use of money and property	0	34	34	0	518	518
TOTAL	1,629,763	1,668,379	38,616	18,037,681	18,618,304	580,623
Guam Museum Fund						
Guam museum fees	42,980	0	(42,980)	592,501	0	(592,501)
Building permit fees - 25%	22,200	19,413	(2,787)	338,940	322,827	(16,113)
Rental - Building	0	0	0	0	970	970
Donations and contributions	0	0	0	0	0	0
TOTAL	65,180	19,413	(45,767)	931,441	323,797	(607,644)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,451	9,202	1,751	84,940	90,203	5,263
Use of money and property	0	13	13	0	92	92
TOTAL	7,451	9,215	1,764	84,940	90,295	5,355
Healthy Futures Funds						
Cigarettes	1,552,320	1,844,220	291,900	16,598,265	18,384,129	1,785,864
Cigars	2,540	2,018	(522)	26,351	19,903	(6,448)
Others	125,195	108,950	(16,245)	1,358,757	1,211,408	(147,349)
Distilled spirit	72,448	69,914	(2,534)	895,196	806,160	(89,036)
Vinous beverages	33,570	33,080	(490)	579,090	348,780	(230,310)
Malted fermented beverages	206,807	177,098	(29,709)	1,815,584	1,956,596	141,012
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(66)	(66)	0	(66)	(66)
Use of money and property	0	187	187	0	854	854
TOTAL	1,992,880	2,235,401	242,521	21,273,243	22,727,564	1,454,321
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	5,259	5,259
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	42,600	1,649	(41,151)	896,915	950,827	53,912
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	54,680	54,680
Deptartment of Labor	0	0	0	1,558	1,763	205
Deptartment of Parks & Recreation	0	0	0	0	0	0
Deptartment of Vocational Rehabilitation	80,893	0	(80,893)	464,662	(21,574)	(486,236)
Civil Defense	0	0	0	50,200	4,305	(45,895)
Guan Energy Office	24,670	0	(24,670)	64,670	0	(64,670)
Guam Public Library System	0	0	0	46,140	11,079	(35,061)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	148,363	1,649	(146,714)	1,524,145	1,008,364	(515,781)

9/15/2017

DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eleven Months Ended August 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 - land survey fee	95,193	190,613	95,420	2,317,643	2,342,095	24,452
Rental of government land	1,524	3,044	1,520	17,623	53,621	35,998
Recording fee	35,085	35,341	256	312,512	335,579	23,067
Application fees	0	0	0	0	0	0
Certificates of document fees	10,668	10,235	(434)	118,448	102,070	(16,379)
Subpoena fees	0	0	0	0	70	70
Use of money and property	0	0	0	0	0	0
TOTAL	142,470	239,232	96,762	2,766,226	2,833,434	67,208
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	80	30	4,935	1,911	(3,024)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayors' Council - repair of facilities 1/3	38,417	35,892	(2,525)	613,671	555,378	(58,293)
Dept of Parks & Rec - repair of facilities 1/3	38,417	35,726	(2,691)	613,671	555,114	(58,557)
GDOE - repair of facilities 1/3	38,417	35,726	(2,691)	613,671	555,114	(58,557)
Interest - Limited Gaming Fund	0	76	76	0	6,772	6,772
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	4,739	6,949	2,210	82,306	87,663	5,357
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	(53)	(53)
Use of money and property	0	0	0	0	0	0
TOTAL	120,040	114,449	(5,591)	1,928,254	1,761,899	(166,355)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	38,064	17,500	(20,564)	988,101	147,165	(840,936)
Registration fees - Labor share	20,400	7,500	(12,900)	468,458	63,071	(405,387)
Citation fee - non immigration temp worker	2,600	0	(2,600)	40,580	14,900	(25,680)
Use of money and property	0	9	9	0	141	141
TOTAL	61,064	25,009	(36,055)	1,497,139	225,276	(1,271,863)
Police Services Fund						
Accessible parking fees 50%	1,695	0	(1,695)	12,952	2,170	(10,782)
Annual gun business registration / $600	0	600	600	14,400	12,600	(1,800)
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	13,800	16,109	2,309	151,405	170,980	19,575
Police blotter report $1 1st page / $.10 each	0	0	0	175	1	(174)
Police clearance $7 / $1 per copy	48,208	42,178	(6,030)	424,814	410,680	(14,134)
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	19,460	12,920	(6,540)	207,460	130,046	(77,414)
Non-concealed firearm ID / $25	10,385	9,692	(693)	120,577	87,344	(33,233)
Concealed firearm ID / $60	4,400	5,974	1,574	77,740	43,936	(33,804)
Fingerprinting fee / $20	5,120	4,318	(802)	49,080	38,886	(10,194)
Subpoena fee	0	0	0	126	35	(91)
Abstract criminal records / $15	1,185	1,305	120	13,160	12,960	(200)
Police clearance additional copies	665	589	(76)	4,645	4,953	308
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	280	558	278	2,435	4,086	1,651
Certified copy of records / $10	130	0	(130)	480	167	(313)
Firearm inspection fee / $5	2,810	2,754	(56)	28,555	28,107	1,552
Witness fees / $35	0	35	35	175	140	(35)
Special event fee / $100	2,200	344	(1,856)	25,940	12,900	(13,040)
Restitutions GPD	0	0	0	0	0	0
Other revenues - GPD	6,518	0	(6,518)	33,968	11,658	(22,311)
Use of money and property	0	0	0	0	0	0
TOTAL	116,856	97,376	(19,480)	1,230,737	971,679	(259,058)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	18,140	8,715	(9,425)	297,950	267,750	(30,200)
Use of money and property	0	0	0	0	0	0
TOTAL	18,140	8,715	(9,425)	297,950	267,750	(30,200)

9/18/2017

DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eleven Months Ended August 31, 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	2,675	3,880	1,205	50,849	49,382	(1,467)
Park vendor permits	1,540	9,415	7,875	36,860	33,123	(3,678)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	2,861	2,031	(830)	33,710	19,467	(14,243)
Recreational admin fees	2,920	0	(2,920)	13,290	12,190	(1,100)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	362	300	(62)	11,334	6,499	(4,835)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	1,455	19	(1,436)	3,321	1,249	(2,072)
Guerrero Stadium / Tiyan Fields	0	0	0	2,769	495	(2,274)
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	8	8	0	109	109
TOTAL	11,813	15,653	3,840	152,073	122,514	(29,559)
Public School Library Resources Fund						
School library resources fund	60,951	76,343	15,392	852,173	902,583	50,410
Use of money and property	0	6	6	0	259	259
TOTAL	60,951	76,348	15,397	852,173	902,843	50,670
Safe Streets Fund						
DOC - Safe streets fund	24,000	0	(24,000)	218,689	96,979	(121,710)
Use of money and property	0	9	9	0	66	66
TOTAL	24,000	9	(23,991)	218,689	97,045	(121,644)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	17,278	0	(17,278)	182,393	0	(182,393)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	565,700	588,765	23,065	6,078,808	6,271,812	193,004
Fee - compact Ordot tipping fee $4 cu yd	907,223	901,936	(5,287)	9,265,285	9,402,685	137,400
Fee - uncompact Ordot tipping fee $4 cu yd	154,603	153,785	(818)	1,526,935	1,662,118	135,183
Fee - uncompact Agat transfer station	19,655	24,724	4,869	141,606	96,200	(45,407)
Fee - uncompact Dededo transfer station	0	0	0	0	17,766	17,766
Fee - uncompact Malojloj transfer station	0	0	0	24,516	42,105	17,589
Miscellaneous	0	0	0	0	145,160	145,160
Restoration charge	6,050	4,600	(1,450)	52,350	35,950	(16,400)
Transfer charge	19,855	0	(19,855)	119,010	0	(119,010)
Reactivation charge	100	350	250	1,900	1,950	50
Trash tags	376	452	76	3,052	7,344	4,292
Fee - uncompact Harmon transfer	0	0	0	62,556	129,692	67,136
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	0	2,469	2,469	0	27,474	27,474
TOTAL	1,691,040	1,677,080	(13,960)	17,458,411	17,840,254	381,843
Street Light Fund						
Abandoned vehicle fee - vehicle registration	432,268	372,499	(59,769)	4,412,034	3,928,745	(483,289)
Use of money and property	0	0	0	0	0	0
TOTAL	432,268	372,499	(59,769)	4,412,034	3,928,745	(483,289)
Tax Collection Enhancement Fund						
Passport fees	53,908	67,083	13,175	746,237	783,626	37,389
Passport expedite fees	7,076	9,260	2,184	106,107	118,958	12,851
Passport expedite mail fees	0	0	0	5,839	60	(5,779)
Use of money and property	0	0	0	0	0	0
TOTAL	60,984	76,343	15,359	858,183	902,643	44,460
Territorial Education Facilities Fund						
DRT property taxes	536,212	218,718	(317,494)	27,429,986	26,646,203	(783,783)
Penalties and interest	71,613	47,116	(24,497)	964,579	744,908	(219,672)
Real property tax bank fees	0	0	0	0	446	446
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	8	8	0	460	460
TOTAL	607,825	265,842	(341,983)	28,394,565	27,392,017	(1,002,548)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	3,497,386	3,636,596	139,210	36,765,216	40,008,967	3,243,751
Other occupancy taxes	860	0	(860)	9,288	942	(8,346)
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	3,506	3,506
Gain (Loss) on investment	0	0	0	0	424	424
TOTAL	3,498,246	3,636,596	138,350	36,774,504	40,013,839	3,239,335

9/18/2017 DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eleven Months Ended August 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	305	83	(223)	5,920	3,395	(2,525)
Clearing and grubbing permits	4,081	593	(3,488)	60,291	11,742	(48,549)
Stockpiling permits	200	0	(200)	5,408	2,309	(3,099)
Field citation violations	0	0	0	0	2,130	2,130
Use of money and property	0	0	0	0	0	0
TOTAL	4,586	675	(3,911)	71,619	19,575	(52,044)
Water Research and Development Fund						
Well drilling permit	6,010	1,795	(4,215)	96,246	85,501	(10,745)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 6,010	$ 1,795	$ (4,215)	$ 96,246	$ 85,501	$ (10,745)