BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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RAY TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
ACTING DIRECTOR

OCT 20 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#34-17-1116
Speaker Benjamin J.F. Cruz
OCT 20 2017
Time: 440 [ ] AM [ ] PM File No. 34-1056
Received By:

2017 OCT 20 PM 5:01

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 September 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 September 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	*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	681,215	2,949,948	2,229,417	1,200,603
(K) August	Actual	1,668,379	1,677,118	265,842	3,637,488	2,235,401	1,272,352
(L) September	Actual	1,651,567	1,611,679	281,207	4,002,049	2,396,712	1,014,529
(M) **Tracking FY2017**		**20,269,871**	**19,451,971**	**27,673,224**	**44,016,780**	**25,124,276**	**13,541,285**
(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)	**538,916**	**265,757**	**(1,117,819)**	**2,514,325**	**1,948,367**	**(1,346,595)**

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

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2017	September, 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	600	3,700	(3,100)	119,406	450,920	(331,514)
Admin permit amend nonmajor / $100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	600	3,700	(3,100)	119,406	450,920	(331,514)
Chamorro Land Trust Operations Fund						
Land trust application fees	700	700	0	6,950	6,250	700
Commercial leases / license	32,838	46,758	(13,920)	838,352	911,827	(73,474)
Agriculture / residential land trust lease	(99)	906	(1,005)	(99)	3,457	(3,556)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	455,000	0	455,000
Use of money and property	210	171	39	2,428	1,006	1,422
TOTAL	33,649	48,535	(14,886)	1,302,631	922,540	380,091
Corrections Revolving Fund						
DOC revolving fund	127,125	84,075	43,050	1,610,730	534,565	1,076,165
Use of money and property	0	0	0	0	0	0
TOTAL	127,125	84,075	43,050	1,610,730	534,565	1,076,165
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	41	(41)	57	143	(86)
Passenger inspection fee - All	137	891	(754)	1,339	14,771	(13,432)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	990,000	1,061,045	(71,045)	13,240,987	12,654,552	586,435
Cargo inspection fee - All	23,340	23,810	(470)	278,350	892,015	(613,666)
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	1,016	679	337	20,055	1,756	18,299
Use of money and property	35	33	3	497	139	358
TOTAL	1,014,529	1,086,498	(71,970)	13,541,285	13,563,377	(22,092)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	3,731	(3,731)	18,238	115,851	(97,613)
Use of money and property	6	3	3	81	47	33
TOTAL	6	3,734	(3,728)	18,319	115,898	(97,579)
DPW Building and Design Fund						
Building inspection fee	92,548	60,608	31,941	1,142,755	979,951	162,804
Building permit fees 25%	15,081	23,567	(8,486)	337,928	360,557	(22,628)
TOTAL	107,629	84,175	23,454	1,480,684	1,340,508	140,175
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	258,033	104,182	153,851	2,209,374	2,102,424	106,950
Use of money and property	0	0	0	0	0	0
TOTAL	258,033	104,182	153,851	2,209,374	2,102,424	106,950
Environmental Health Fund						
Health permits - business	15,693	13,094	2,598	884,679	923,395	(38,716)
PH registration and penalty	10	130	(120)	2,030	540	1,490
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	44,360	28,191	16,169	322,168	297,172	24,996
Administrative penalties	0	600	(600)	2,630	600	2,030
Use of money and property	0	0	0	0	0	0
TOTAL	60,063	42,015	18,047	1,211,507	1,221,707	(10,200)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	328	50	278	12,075	11,687	389
Fire prevention fees	12,660	11,185	1,475	117,779	97,318	20,461
Other fees	2,664	42	2,622	8,058	59,021	(50,963)
Ambulance service	106,362	79,984	26,377	754,344	756,571	(2,228)
Fire citations	0	0	0	0	0	0
TOTAL	122,013	91,261	30,752	892,256	924,597	(32,341)
Guam Contractors License Board Fund						
Contractors fees	14,310	26,909	(12,599)	732,693	786,817	(54,124)
Use of money and property	8	6	2	181	127	54
TOTAL	14,318	26,915	(12,597)	732,874	786,944	(54,070)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2017	September, 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	20	0	20	129	75	54
TOTAL	20	0	20	354,699	315,852	38,847
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%	113,661	2,214	111,447	2,065,158	405,077	1,660,081
Healthcare legislature appropriation - 40%	75,774	1,476	74,298	1,376,773	270,052	1,106,721
Use of money and property	0	0	0	0	0	0
TOTAL	189,435	3,690	185,745	3,476,931	705,629	2,771,302
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
GRT Credits and adj taken GHF	0	0	0	(174)	0	(174)
Aviation fuel tax	176,112	172,897	3,215	2,006,769	1,860,381	146,388
Diesel fuel tax	67,498	140,403	(72,905)	857,345	845,559	11,786
Other fuel tax	26,369	56,230	(29,861)	334,882	332,514	2,368
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	446,344	734,405	(288,061)	5,292,828	5,119,419	173,409
Auto surcharge on other fuels	162,304	267,048	(104,744)	1,924,683	1,861,613	63,070
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	878,627	1,370,983	(492,356)	10,416,333	10,019,486	396,847
Licenses and registrations	772,918	844,541	(71,622)	9,852,999	9,549,455	303,544
Use of money and property	22	25	(3)	540	240	300
TOTAL	1,651,567	2,215,549	(563,981)	20,269,871	19,569,181	700,691
Guam Museum Fund						
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	15,081	23,567	(8,486)	337,928	360,557	(22,628)
Rental - Building	0	0	0	970	0	970
Donations and contributions	0	0	0	0	0	0
TOTAL	15,081	23,567	(8,486)	338,898	360,557	(21,658)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,943	7,654	289	98,146	90,218	7,928
Use of money and property	13	3	10	106	57	49
TOTAL	7,956	7,657	299	98,252	90,275	7,977
Healthy Futures Funds						
Cigarettes	1,975,050	1,369,710	605,340	20,359,179	17,571,975	2,787,204
Cigars	1,647	3,809	(2,162)	21,550	28,720	(7,170)
Others	128,610	138,766	(10,156)	1,340,018	1,167,523	172,495
Distilled spirit	72,360	67,056	5,304	878,520	786,252	92,268
Vinous beverages	24,686	30,174	(5,488)	373,466	457,469	(84,002)
Malted fermented beverages	194,115	166,384	27,731	2,150,711	1,651,968	498,743
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	(66)	0	(66)
Use of money and property	244	21	223	898	587	310
TOTAL	2,396,712	1,775,920	620,792	25,124,276	21,664,494	3,459,782
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	35,972	(35,972)	2,015	35,972	(33,957)
Dept of Public Health & Social Service	118,197	196,039	(77,843)	1,069,024	488,555	580,470
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	162	(162)	9	162	(153)
Dept of Mental Health & Substance Abuse	0	0	0	54,680	0	54,680
Deplartment of Labor	0	926	(926)	1,763	1,594	170
Deplartment of Parks & Recreation	0	611	(611)	0	611	(611)
Deplartment of Vocational Rehabilitation	0	0	0	(21,574)	126,862	(148,436)
Civil Defense	0	3,264	(3,264)	4,305	8,594	(4,289)
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	118,197	236,975	(118,778)	1,126,560	673,789	452,771

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2017	September, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Land Survey Revolving Fund						
Document tax - land survey fee	176,211	303,024	(126,813)	2,518,306	2,675,667	(157,361)
Rental of government land	3,044	2,434	610	56,665	30,066	26,599
Recording fee	31,141	32,588	(1,447)	368,670	350,599	18,071
Application fees	0	0	0	0	0	0
Certificates of document fees	11,304	7,445	3,859	113,374	129,194	(15,820)
Subpoena fees	35	0	35	105	180	(75)
Other income	0	30,000	(30,000)	0	30,000	(30,000)
Use of money and property	0	0	0	0	0	0
TOTAL	221,735	375,490	(153,755)	3,055,118	3,215,705	(160,587)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	(498)	498	1,911	2,860	(948)
Penalties - late tax payment	0	0	0	0	68	(68)
Dept of Revenue & Taxation - admin - 5%	0	1,107	(1,107)	0	70,212	(70,212)
Mayors' Council - repair of facilities 1/3	0	7,010	(7,010)	555,378	444,681	110,696
Dept of Parks & Rec - repair of facilities 1/3	0	7,010	(7,010)	555,114	444,681	110,433
GDOE - repair of facilities 1/3	0	7,010	(7,010)	555,114	444,681	110,433
Interest - Limited Gaming Fund	5	(8)	13	6,777	916	5,861
Consolidated fund - 95%	110,465	0	110,465	110,465	0	110,465
Dept of Admin - admin - 5%	5,814	0	5,814	93,477	0	93,477
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	116,284	21,632	94,652	1,878,183	1,408,099	470,084
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	0	35,573	(35,573)	147,165	945,127	(797,962)
Registration fees - Labor share	0	15,246	(15,246)	63,071	405,054	(341,983)
Citation fee - non immigration temp worker	0	0	0	14,900	34,050	(19,150)
Use of money and property	0	27	(27)	141	152	(11)
TOTAL	0	50,846	(50,846)	225,277	1,384,383	(1,159,106)
Police Services Fund						
Accessible parking fees 50%	740	0	740	2,910	12,952	(10,042)
Annual gun business registration / $600	0	600	(600)	12,600	15,000	(2,400)
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	15,314	14,950	364	186,294	166,120	20,174
Police blotter report $1 1st page / $.10 each	0	0	0	1	167	(166)
Police clearance $7 / $1 per copy	30,232	43,215	(12,983)	440,912	468,029	(27,117)
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	11,000	14,480	(3,480)	141,046	150,415	(9,369)
Non-concealed firearm ID / $25	9,718	8,021	1,697	97,062	106,568	(9,506)
Concealed firearm ID / $60	4,257	6,592	(2,335)	48,193	60,873	(12,680)
Fingerprinting fee / $20	3,876	3,902	(26)	42,762	50,890	(8,128)
Subpoena fee	0	0	0	35	42	(7)
Abstract criminal records / $15	1,275	990	285	14,235	14,146	89
Police clearance additional copies	390	508	(118)	5,343	5,153	190
Fine - unauthorized use uniform / $500max	0	0	0	0	0	0
Firearm ID late renewal fee / $5	447	288	159	4,533	2,673	1,860
Certified copy of records / $10	20	70	(50)	187	460	(273)
Firearm inspection fee / $5	2,349	3,114	(765)	30,456	29,619	837
Witness fees / $35	0	0	0	140	110	30
Special event fee / $100	1,161	860	301	14,061	26,639	(12,578)
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	3,750	0	3,750	15,408	33,965	(18,558)
Use of money and property	0	0	0	0	0	0
TOTAL	84,529	97,590	(13,061)	1,056,208	1,207,951	(151,743)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	10,580	28,440	(17,860)	278,330	312,491	(34,161)
Use of money and property	0	0	0	0	0	0
TOTAL	10,580	28,440	(17,860)	278,330	312,491	(34,161)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2017	September, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Public Recreation Services Fund						
Park fees / park use permits	2,465	5,200	(2,735)	51,847	57,180	(5,333)
Park vendor permits	655	100	555	33,778	37,480	(3,703)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	1,920	1,653	267	21,387	36,463	(15,076)
Recreational admin fees	0	0	0	12,190	13,690	(1,500)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	200	266	(66)	6,699	11,975	(5,276)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	46	0	46	1,295	5,829	(4,534)
Guerrero Stadium / Tiyan Fields	175	0	175	670	0	670
Tiyan Football / Soccer Field	0	175	(175)	0	175	(175)
Baseball fileds: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	6	7	(1)	115	73	42
TOTAL	5,467	7,401	(1,934)	127,981	162,865	(34,885)
Public School Library Resources Fund						
School library resources fund	74,135	56,270	17,865	976,718	917,185	59,533
Use of money and property	6	12	(6)	265	117	148
TOTAL	74,141	56,282	17,859	976,983	917,302	59,681
Safe Streets Fund						
DOC - Safe streets fund	24,000	0	24,000	120,979	72,000	48,979
Use of money and property	7	1	6	73	26	48
TOTAL	24,007	1	24,006	121,052	72,026	49,027
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	211,908	(211,908)	0	394,301	(394,301)
Solid waste bid package fee	0	0	0	0	300	(300)
Fee - household collection	588,444	568,205	20,239	6,860,256	6,647,012	213,243
Fee - compact Ordot tipping fee $4 cu yd	860,770	962,963	(102,193)	10,263,455	10,428,248	(164,794)
Fee - uncompact Ordot tipping fee $4 cu yd	132,265	148,495	(16,230)	1,794,383	1,697,647	96,736
Fee - uncompact Agat transfer station	24,910	20,217	4,693	121,109	161,822	(40,713)
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	4,650	6,800	(2,150)	40,600	59,150	(18,550)
Transfer charge	0	20,217	(20,217)	0	139,226	(139,226)
Reactivation charge	100	350	(250)	2,050	2,250	(200)
Trash tags	456	556	(100)	7,800	3,608	4,192
Fee - uncompact Harmon transfer	0	0	0	129,692	62,558	67,135
Interest from settlement Lagu	0	0	0	0	26,848	(26,848)
Use of money and property	85	2,264	(2,180)	27,596	26,676	920
TOTAL	1,611,679	1,941,975	(330,296)	19,451,971	19,674,162	(222,191)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	383,407	374,881	(11,474)	4,292,152	4,209,932	82,220
Use of money and property	0	0	0	0	0	0
TOTAL	383,407	374,881	(11,474)	4,292,152	4,209,932	82,220
Tax Collection Enhancement Fund						
Passport fees	65,738	48,798	16,940	849,363	799,427	49,936
Passport expedite fees	8,398	7,473	925	127,355	117,759	9,596
Passport expedite mail fees	0	0	0	60	8,341	(8,281)
Use of money and property	0	0	0	0	0	0
TOTAL	74,135	56,270	17,865	976,778	925,527	51,252
Territorial Education Facilities Fund						
DRT property taxes	231,913	203,404	28,509	26,878,116	25,983,390	894,726
Penalties and interest	49,288	36,454	12,834	794,195	907,364	(113,169)
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	6	10	(4)	466	110	356
TOTAL	281,207	239,868	41,339	27,673,224	26,890,864	782,359
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	4,002,049	4,957,926	(955,877)	44,011,016	40,541,626	3,469,390
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	184	(184)	4,399	3,382	1,017
Gain (Loss) on investment	0	0	0	424	0	424
TOTAL	4,002,049	4,958,109	(956,061)	44,016,780	40,545,008	3,471,773

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2017	September, 2016	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Water Protection Fund						
Grading plan review fees	135	482	(347)	3,530	4,202	(672)
Clearing and grubbing permits	450	465	(15)	12,192	27,595	(15,403)
Stockpiling permits	0	177	(177)	2,309	3,384	(1,075)
Field citation violations	0	0	0	2,130	0	2,130
Use of money and property	0	0	0	0	0	0
TOTAL	585	1,124	(539)	20,161	35,182	(15,021)
Water Research and Development Fund						
Well drilling permit	0	215	(215)	85,501	68,829	16,672
Use of money and property	0	0	0	0	0	0
TOTAL	$ 0	$ 215	$ (215)	$ 85,501	$ 68,829	$ 16,672

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.

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

DRAFT

	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	1,000	600	(400)	285,231	119,406	(165,825)
Admin permit amend nonmajor / $100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	1,000	600	(400)	285,231	119,406	(165,825)
Chamorro Land Trust Operations Fund						
Land trust application fees	1,081	700	(381)	10,971	6,950	(4,021)
Commercial leases / license	52,758	32,838	(19,920)	983,826	838,352	(145,474)
Agriculture / residential land trust lease	1,276	(99)	(1,375)	7,897	(99)	(7,996)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	455,000	455,000
Use of money and property	0	210	210	0	2,428	2,428
TOTAL	55,115	33,649	(21,466)	1,002,694	1,302,631	299,937
Corrections Revolving Fund						
DOC revolving fund	149,755	127,125	(22,630)	1,374,248	1,610,730	236,482
Use of money and property	0	0	0	0	0	0
TOTAL	149,755	127,125	(22,630)	1,374,248	1,610,730	236,482
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	57	57
Passenger inspection fee - All	893	137	(756)	15,812	1,339	(14,473)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	1,167,445	990,000	(177,445)	13,927,752	13,240,987	(686,766)
Cargo inspection fee - All	23,810	23,340	(470)	942,015	278,350	(663,665)
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	679	1,016	337	2,301	20,055	17,754
Use of money and property	0	35	35	0	497	497
TOTAL	1,192,827	1,014,529	(178,298)	14,887,880	13,541,285	(1,346,595)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	0	0	0	18,238	18,238
Use of money and property	0	6	6	0	81	81
TOTAL	0	6	6	0	18,319	18,319
DPW Building and Design Fund						
Building inspection fee	0	92,548	92,548	0	1,142,755	1,142,755
Building permit fees 25%	0	15,081	15,081	0	337,928	337,928
TOTAL	0	107,629	107,629	0	1,480,684	1,480,684
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	104,982	258,033	153,051	2,112,068	2,209,374	97,306
Use of money and property	0	0	0	0	0	0
TOTAL	104,982	258,033	153,051	2,112,068	2,209,374	97,306
Environmental Health Fund						
Health permits - business	13,584	15,693	2,109	929,275	884,679	(44,596)
PH registration and penalty	130	10	(120)	568	2,030	1,462
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	35,191	44,360	9,169	381,172	322,168	(59,004)
Administrative penalties	600	0	(600)	600	2,630	2,030
Use of money and property	0	0	0	0	0	0
TOTAL	49,505	60,063	10,558	1,311,615	1,211,507	(100,108)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	619	328	(291)	13,796	12,075	(1,721)
Fire prevention fees	14,285	12,660	(1,625)	134,518	117,779	(16,739)
Other fees	62	2,664	2,602	59,320	8,058	(51,262)
Ambulance service	87,984	106,362	18,377	852,572	754,344	(98,229)
Fire citations	0	0	0	0	0	0
TOTAL	102,950	122,013	19,063	1,060,206	892,256	(167,950)
Guam Contractors License Board Fund						
Contractors fees	34,709	14,310	(20,399)	880,595	732,693	(147,902)
Use of money and property	0	8	8	0	181	181
TOTAL	34,709	14,318	(20,391)	880,595	732,874	(147,720)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Twelve Months Ended September 30, 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	9,200	0	(9,200)	391,560	354,570	(36,990)
Use of money and property	0	20	20	0	129	129
TOTAL	9,200	20	(9,180)	391,560	354,699	(36,861)
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	113,661	113,661	0	2,065,158	2,065,158
Healthcare legislature appropriation - 40%	0	75,774	75,774	0	1,376,773	1,376,773
Use of money and property	0	0	0	0	0	0
TOTAL	0	189,435	189,435	0	3,476,931	3,476,931
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
GRT credits and adj taken GHF	181,497	0	(181,497)	181,497	(174)	(181,671)
Aviation fuel tax	71,444	176,112	104,667	1,853,528	2,006,769	153,241
Diesel fuel tax	33,719	67,498	33,779	822,561	857,345	34,784
Other fuel tax	0	26,369	26,369	356,518	334,882	(31,636)
Drawbacks	386,180	0	(386,180)	386,180	0	(386,180)
Mass transit surcharge on diesel fuel	145,893	446,344	300,450	4,574,229	5,292,828	718,599
Auto surcharge on other fuels	0	162,304	162,304	1,666,883	1,924,683	257,800
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	818,734	878,627	59,893	9,851,397	10,416,333	564,936
Licenses and registrations	874,541	772,918	(101,622)	9,670,559	9,852,999	(26,560)
Use of money and property	0	22	22	0	540	540
TOTAL	1,693,274	1,651,567	(41,707)	19,730,955	20,269,871	538,916
Guam Museum Fund						
Guam museum fees	47,149	0	(47,149)	639,650	0	(639,650)
Building permit fees - 25%	25,500	15,081	(10,419)	364,440	337,928	(26,512)
Rental - Building	0	0	0	0	970	970
Donations and contributions	0	0	0	0	0	0
TOTAL	72,649	15,081	(57,568)	1,004,090	338,898	(665,192)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,869	7,943	74	92,809	98,146	5,337
Use of money and property	0	13	13	0	106	106
TOTAL	7,869	7,956	87	92,809	98,252	5,443
Healthy Futures Funds						
Cigarettes	1,405,710	1,975,050	569,340	18,003,975	20,359,179	2,355,204
Cigars	3,980	1,647	(2,333)	30,331	21,550	(8,781)
Others	168,766	128,610	(40,156)	1,527,523	1,340,018	(187,505)
Distilled spirit	83,055	72,360	(10,695)	978,251	878,520	(99,731)
Vinous beverages	44,770	24,686	(20,084)	623,860	373,466	(250,394)
Malted fermented beverages	196,384	194,115	(2,269)	2,011,968	2,150,711	138,743
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	(66)	(66)
Use of money and property	0	244	244	0	898	898
TOTAL	1,902,666	2,396,712	494,046	23,175,909	25,124,276	1,948,367
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	78,323	118,197	39,873	975,238	1,069,024	93,786
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
Deptarument of Vocational Rehabilitation	0	0	0	464,662	(21,574)	(486,236)
Civil Defense	38,154	0	(38,154)	68,354	4,305	(64,049)
Guan Energy Office	0	0	0	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	116,477	118,197	1,719	1,640,622	1,126,568	(514,082)

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

DRAFT

	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	295,024	176,211	(121,813)	2,615,667	2,518,306	(97,361)
Rental of government land	1,524	3,044	1,520	19,147	56,665	37,518
Recording fee	32,087	31,141	(946)	344,599	366,670	22,070
Application fees	0	0	0	0	0	0
Certificates of document fees	7,228	11,304	4,076	125,676	113,374	(12,303)
Subpoena fees	0	35	35	0	105	105
Other income	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	338,862	221,735	(117,128)	3,105,088	3,055,118	(49,970)
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	280	0	(280)	5,215	1,911	(3,304)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	4,338	0	(4,338)	4,338	0	(4,338)
Mayors' Council - repair of facilities 1/3	23,010	0	(23,010)	636,681	555,378	(81,304)
Dept of Parks & Rec - repair of facilities 1/3	23,010	0	(23,010)	636,681	555,114	(81,567)
GDOE - repair of facilities 1/3	23,010	0	(23,010)	636,681	555,114	(81,567)
Interest - Limited Gaming Fund	0	5	5	0	6,777	6,777
Consolidated fund - 95%	0	110,465	110,465	0	110,465	110,465
Dept of Admin - admin - 5%	0	5,814	5,814	82,306	93,477	11,171
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	73,649	116,284	42,635	2,001,903	1,878,183	(123,720)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	42,713	0	(42,713)	1,030,814	147,165	(883,649)
Registration fees - Labor share	22,396	0	(22,396)	490,854	63,071	(427,783)
Citation fee - non immigration temp worker	1,500	0	(1,500)	42,080	14,900	(27,180)
Use of money and property	0	0	0	0	141	141
TOTAL	66,609	0	(66,609)	1,563,748	225,277	(1,338,471)
Police Services Fund						
Accessible parking fees 50%	0	740	740	12,952	2,910	(10,042)
Annual gun business registration / $600	600	0	(600)	15,000	12,600	(2,400)
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	14,950	15,314	364	166,355	186,294	19,939
Police blotter report $1 1st page / $.10 each	0	0	0	175	1	(174)
Police clearance $7 / $1 per copy	42,060	30,232	(11,828)	466,874	440,912	(25,962)
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	20,980	11,000	(9,980)	228,440	141,046	(87,394)
Non-concealed firearm ID / $25	10,025	9,718	(307)	130,602	97,062	(33,540)
Concealed firearm ID / $60	8,400	4,257	(4,143)	86,140	48,193	(37,947)
Fingerprinting fee / $20	4,100	3,876	(224)	53,180	42,762	(10,418)
Subpoena fee	42	0	(42)	168	35	(133)
Abstract criminal records / $15	990	1,275	285	14,150	14,235	85
Police clearance additional copies	508	390	(118)	5,153	5,343	190
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	300	447	147	2,735	4,533	1,798
Certified copy of records / $10	70	20	(50)	550	187	(363)
Firearm inspection fee / $5	3,115	2,349	(766)	29,670	30,456	786
Witness fees / $35	0	0	0	175	140	(35)
Special event fee / $100	900	1,161	261	26,840	14,061	(12,779)
Restitutions GPD	0	0	0	0	0	0
Other revenues - GPD	0	3,750	3,750	33,968	15,408	(18,561)
Use of money and property	0	0	0	0	0	0
TOTAL	107,048	84,528	(22,511)	1,337,777	1,056,208	(281,569)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	29,700	10,580	(19,120)	327,650	278,330	(49,320)
Use of money and property	0	0	0	0	0	0
TOTAL	29,700	10,580	(19,120)	327,650	278,330	(49,320)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Twelve Months Ended September 30, 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	5,050	2,465	(2,585)	55,899	51,847	(4,052)
Park vendor permits	100	655	555	36,900	33,778	(3,123)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	1,503	1,920	417	35,213	21,387	(13,826)
Recreational admin fees	0	0	0	13,290	12,190	(1,100)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	226	200	(26)	11,560	6,699	(4,861)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	0	46	46	3,321	1,295	(2,026)
Guerrero Stadium / Tiyan Fields	0	175	175	2,769	670	(2,099)
Tiyan Football / Soccer Field	166	0	(166)	166	0	(166)
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	6	6	0	115	115
TOTAL	7,045	5,467	(1,578)	159,118	127,981	(31,137)
Public School Library Resources Fund						
School library resources fund	55,495	74,135	18,640	907,668	976,718	69,050
Use of money and property	0	6	6	0	265	265
TOTAL	55,495	74,141	18,646	907,668	976,983	69,315
Safe Streets Fund						
DOC - Safe streets fund	24,000	24,000	0	242,689	120,979	(121,710)
Use of money and property	0	7	7	0	73	73
TOTAL	24,000	24,007	7	242,689	121,052	(121,637)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	182,393	0	(182,393)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	568,205	588,444	20,239	6,647,013	6,860,256	213,243
Fee - compact Ordot tipping fee $4 cu yd	962,963	860,770	(102,193)	10,228,248	10,263,455	35,207
Fee - uncompact Ordot tipping fee $4 cu yd	148,495	132,265	(16,230)	1,675,430	1,794,383	118,953
Fee - uncompact Agat transfer station	20,217	24,910	4,693	161,823	121,109	(40,714)
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	6,800	4,650	(2,150)	59,150	40,600	(18,550)
Transfer charge	20,217	0	(20,217)	139,227	0	(139,227)
Reactivation charge	350	100	(250)	2,250	2,050	(200)
Trash tags	556	456	(100)	3,608	7,800	4,192
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	85	85	0	27,596	27,596
TOTAL	1,727,803	1,611,679	(116,124)	19,186,214	19,451,971	265,757
Street Light Fund						
Abandoned vehicle fee - vehicle registration	427,330	363,407	(63,923)	4,839,364	4,292,152	(547,212)
Use of money and property	0	0	0	0	0	0
TOTAL	427,330	363,407	(63,923)	4,839,364	4,292,152	(547,212)
Tax Collection Enhancement Fund						
Passport fees	48,433	65,738	17,305	794,670	849,363	54,694
Passport expedite fees	7,093	8,398	1,305	113,200	127,355	14,156
Passport expedite mail fees	0	0	0	5,839	60	(5,779)
Use of money and property	0	0	0	0	0	0
TOTAL	55,525	74,135	18,610	913,708	976,778	63,070
Territorial Education Facilities Fund						
DRT property taxes	352,033	231,913	(120,120)	27,782,019	26,878,116	(903,903)
Penalties and interest	44,444	49,288	4,844	1,009,023	794,195	(214,828)
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	6	6	0	466	466
TOTAL	396,477	281,207	(115,270)	28,791,042	27,673,224	(1,117,818)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	4,726,735	4,002,049	(724,686)	41,491,951	44,011,016	2,519,065
Other occupancy taxes	1,216	0	(1,216)	10,504	942	(9,562)
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	4,399	4,399
Gain (Loss) on investment	0	0	0	0	424	424
TOTAL	4,727,951	4,002,049	(725,902)	41,502,455	44,016,780	2,514,325

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

DRAFT

	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	682	135	(547)	6,602	3,530	(3,072)
Clearing and grubbing permits	3,465	450	(3,015)	63,756	12,192	(51,564)
Stockpiling permits	377	0	(377)	5,785	2,309	(3,476)
Field citation violations	0	0	0	0	2,130	2,130
Use of money and property	0	0	0	0	0	0
TOTAL	4,524	585	(3,938)	76,143	20,161	(55,982)
Water Research and Development Fund						
Well drilling permit	2,745	0	(2,745)	98,991	85,501	(13,490)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 2,745	$ 0	$ (2,745)	$ 98,991	$ 85,501	$ (13,490)