BUREAU OF BUDGET & MANAGEMENT RESEARCH

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ACTING DIRECTOR

APR 22 2019

35GL-19-0404

APR 22 2019
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The Honorable Tina Muña Barnes
Speaker
I Mina'trentai Singko Na Liheslaturan Guåhan
Thirty-Fifth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtna, Guam 96910

Dear Speaker Barnes:

Attached is the special revenue fund tracking report for the Guam Highway Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Educational Facilities Fund, Tourist Attraction Fund, Healthy Futures Fund, and Customs, Agriculture and Quarantine Inspection Services Fund for Fiscal Year 2019 for the month ending March 31, 2019 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 Public Accountability

0404

Government of Guam

FY 2019 Special Revenue Fund Tracking

For the month ending March 31, 2019

Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month		*Guam Highway* 208	*Solid Waste Operations* 416	*Territorial Educational Facilities Fund* 205 [1/]	*Tourist Attraction* 206	*Healthy Futures* 602 [2/]	*CQA Inspections Services Fund* 209
	FY 2019 (Oct 18-Sept 19)						
(A) October	Actual	2,228,796	1,674,297	258,879	3,491,511	1,540,614	1,056,272
(B) November	Actual	2,073,506	1,550,062	342,729	3,147,390	1,914,462	1,145,281
(C) December	Actual	2,153,460	1,599,459	1,159,968	3,277,741	4,941,605	1,246,954
(D) January	Actual	2,215,003	1,639,739	4,004,010	4,201,286	3,291,642	1,275,261
(E) February	Actual	2,103,293	1,513,604	14,023,634	4,575,021	3,448,238	1,162,090
(F) March	Actual	2,018,891	1,579,623	1,184,771	4,299,217	2,833,777	727,074
(G) April	Projected	1,876,427	1,541,388	7,353,397	3,541,694	2,734,194	1,100,970
(H) May	Projected	1,884,188	1,616,036	943,002	2,956,223	3,303,393	1,095,238
(I) June	Projected	1,952,216	1,589,123	1,208,730	3,078,072	3,084,108	1,184,366
(J) July	Projected	1,805,168	1,617,283	726,474	3,105,543	2,867,170	1,289,186
(K) August	Projected	1,882,885	1,743,250	567,370	3,492,429	2,856,839	1,394,621
(L) September	Projected	2,081,904	1,739,404	535,163	4,436,747	6,328,896	1,128,244
(M) **Tracking FY2019**		**24,275,738**	**19,403,268**	**32,308,127**	**43,602,875**	**39,144,938**	**13,805,558**
(N) **Public Law 34-116**		**22,808,668**	**19,534,344**	**38,301,107**	**44,746,562**	**41,419,667**	**14,378,999**
(O) **Overage/(Shortage)**	**(M-N)**	**1,467,070**	**(131,076)**	**(5,992,980)**	**(1,143,687)**	**(2,274,729)**	**(573,441)**

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

[1/] Represents actual collections for October through March. However, factors in a projected increase of 30.89% to Real Property Tax for remaining months due to P.L. 35-1.

[2/] Factors in approximately 33% increase due to Tobacco Tax rate changes pursuant to P.L. 34-116.

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
March 31, 2019 & 2018

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2019	March, 2018	Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	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	49,111	45,533	3,579	60,060	82,015	(21,955)
Permit Renewal / $1,000	0	0	0	0	100	(100)
Admin permit amend nonmajor / $100	0	0	0	0	0	0
Permit renew nonmajor hazardous/$200	0	0	0	0	34	(34)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 49,111	$ 45,533	$ 3,579	$ 60,060	$ 82,149	$ (22,089)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	19,175	10,857	8,319	72,488	61,956	10,533
Use of money and property	74	28	45	423	161	262
TOTAL	$ 19,249	$ 10,885	$ 8,364	$ 72,911	$ 62,117	$ 10,795
Better Public Service Fund						
Fees and fines	1,000	7,175	(6,175)	1,050	11,995	(10,945)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	75	0	75	150	0	150
Use of money and property	0	0	0	0	0	0
TOTAL	$ 1,075	$ 7,175	$ (6,100)	$ 1,200	$ 11,995	$ (10,795)
Chamorro Land Trust Operations Fund						
Land trust application fees	200	(1,093)	1,293	1,250	1,250	0
Commercial leases / license	36,269	20,077	16,192	616,195	562,436	53,759
Agriculture / residential land trust lease	0	0	0	0	99	(99)
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	339	278	61	1,810	1,447	364
TOTAL	$ 36,808	$ 19,262	$ 17,546	$ 619,256	$ 565,232	$ 54,024
Corrections Revolving Fund						
DOC revolving fund	0	5,455	(5,455)	168,902	599,094	(430,192)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 0	$ 5,455	$ (5,455)	$ 168,902	$ 599,094	$ (430,192)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	50	(50)
Passenger inspection fee - All	5	0	5	130	28	102
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	700,000	1,160,053	(460,053)	6,451,511	6,321,092	130,419
Cargo inspection fee - All	19,921	349,377	(329,456)	145,546	713,779	(568,233)
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	7,074	1,317	5,758	15,439	6,401	9,039
Use of money and property	73	32	41	306	232	74
TOTAL	$ 727,074	$ 1,510,779	$ (783,706)	$ 6,612,932	$ 7,041,581	$ (428,649)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	4,148	0	4,148	32,234	0	32,234
Use of money and property	56	3	53	327	30	297
TOTAL	$ 4,204	$ 3	$ 4,201	$ 32,561	$ 30	$ 32,531
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	96,501	109,429	(12,929)	931,571	950,626	(19,056)
Use of money and property	244	0	244	844	0	844
TOTAL	$ 96,745	$ 109,429	$ (12,684)	$ 932,415	$ 950,626	$ (18,211)
Environmental Health Fund						
Health permits - business	8,020	6,109	1,911	55,032	52,347	2,685
PH registration and penalty	400	500	(100)	400	1,260	(860)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	48,952	34,305	14,647	290,451	217,017	73,434
Administrative penalties	0	0	0	200	400	(200)
Use of money and property	75	0	75	453	0	453
TOTAL	$ 57,447	$ 40,914	$ 16,533	$ 346,536	$ 271,024	$ 75,512

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
March 31, 2019 & 2018

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2019	March, 2018	Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	220	160	60	2,922	1,927	995
Fire prevention fees	19,385	8,459	10,926	68,579	54,030	14,549
Other fees	35	1,410	(1,375)	161	4,081	(3,920)
Ambulance service	42,967	47,012	(4,045)	341,856	303,148	38,708
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 62,607	$ 57,041	$ 5,566	$ 413,518	$ 363,186	$ 50,332
GMHA Pharmaceuticals Fund						
Transfers in/from General Fund	0	0	0	0	0	0
Transfers in/from GMHA Medicaid	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	1	(1)
TOTAL	$ 0	$ 0	$ (0)	$ 0	$ 1	$ (1)
Guam Contractors License Board Fund						
Contractors fees	13,855	21,080	(7,225)	67,899	79,703	(12,004)
Use of money and property	83	14	68	474	68	406
TOTAL	$ 13,938	$ 21,094	$ (7,157)	$ 68,172	$ 79,771	$ (11,599)
Guam Environmental Trust Fund						
Insurance assessment fee	250,628	212,113	38,515	269,551	240,800	28,751
Use of money and property	57	35	22	305	143	162
TOTAL	$ 250,685	$ 212,148	$ 38,537	$ 269,856	$ 240,943	$ 28,913
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	350,148	310,518	39,631	2,207,379	1,362,129	845,250
Diesel fuel tax	81,636	81,058	578	558,754	462,035	96,718
Other fuel tax	23,015	22,740	275	157,596	161,410	(3,814)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	542,727	544,310	(1,582)	3,444,026	2,878,010	566,016
Auto surcharge on other fuels	144,726	145,148	(423)	918,394	944,929	(26,535)
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adjust taken GHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	**1,142,252**	**1,103,773**	**38,478**	**7,286,149**	**5,808,514**	**1,477,635**
Licenses and registrations	**876,554**	**861,472**	**15,082**	**5,506,316**	**5,055,608**	**450,708**
Use of money and property	**85**	**21**	**64**	**484**	**199**	**284**
TOTAL	$ 2,018,891	$ 1,965,266	$ 53,625	$ 12,792,948	$ 10,864,321	$ 1,928,627
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	26,603	56,364	(29,761)	558,938	299,359	259,580
Use of money and property	33	0	33	199	0	199
TOTAL	$ 26,636	$ 56,364	$ (29,727)	$ 559,137	$ 299,359	$ 259,778
Guam Museum Fund						
Transfer in/from TAF	0	0	0	0	0	0
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	14,267	28,862	(14,595)	107,824	171,771	(63,947)
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
TOTAL	$ 14,267	$ 28,862	$ (14,595)	$ 107,824	$ 171,771	$ (63,947)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,329	9,503	(1,174)	49,260	49,303	(43)
Use of money and property	21	19	2	112	98	13
TOTAL	$ 8,350	$ 9,522	$ (1,172)	$ 49,372	$ 49,401	$ (30)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	1,010	1,950	(940)	32,834	9,385	23,449
Dental Board License	125	2,650	(2,525)	3,007	9,865	(6,858)
Medical Board License	1,850	3,975	(2,125)	12,302	92,871	(80,569)
Nursing Board License	2,365	4,170	(1,805)	21,614	26,875	(5,261)
Optometry Board License	15	0	15	15	15	0
Pharmacy Board License	150	1,150	(1,000)	3,688	4,840	(1,152)
Cosmetology Board License	1,148	233	915	2,761	2,862	(101)
Use of money and property	21	0	21	127	0	127
TOTAL	$ 6,684	$ 14,128	$ (7,444)	$ 76,348	$ 146,713	$ (70,365)

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
March 31, 2019 & 2018

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2019	March, 2018	Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)
Healthy Futures Funds						
Cigarettes	2,466,848	1,868,559	598,289	15,140,236	11,144,197	3,996,039
Cigars	2,468	1,604	864	11,822	11,311	511
Others	149,739	90,832	58,907	848,890	579,681	269,209
Distilled spirit	81,044	78,984	2,060	547,836	477,815	70,022
Vinous beverages	32,566	32,924	(357)	252,262	225,980	26,281
Malted fermented beverages	188,616	168,285	20,330	1,155,928	1,091,434	64,495
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(87,897)	0	(87,897)	(87,897)	(430)	(87,466)
Use of money and property	392	63	329	101,262	1,452	99,810
TOTAL	$ 2,833,777	$ 2,241,251	$ 592,526	$ 17,970,339	$ 13,531,440	$ 4,438,899
Indirect Cost Fund						
Office of the Governor	0	0	0	7,414	0	7,414
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	0	0
Dept of Public Health & Social Service	0	1,297	(1,297)	2,018	392,608	(390,590)
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	0	0
Department of Labor	0	0	0	9,782	0	9,782
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	12,156	94,238	(82,081)
Civil Defense	0	0	0	0	0	0
Guan Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 0	$ 1,297	$ (1,297)	$ 31,370	$ 486,845	$ (455,475)
Land Survey Revolving Fund						
Document tax - land survey fee	471,641	492,410	(20,769)	1,382,725	1,177,544	205,181
Rental of government land	3,205	3,044	161	18,588	17,260	1,328
Recording fee	31,008	34,496	(3,488)	155,765	179,721	(23,956)
Application fees	0	0	0	0	0	0
Certificates of document fees	10,363	11,213	(850)	69,390	65,983	3,407
Subpoena fees	0	0	0	35	0	35
Use of money and property	0	0	0	0	0	0
TOTAL	$ 516,217	$ 541,163	$ (24,946)	$ 1,626,502	$ 1,440,508	$ 185,994
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	431	292	140	541	1,908	(1,367)
Penalties - late tax payment	0	0	0	56	0	56
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	3,222	(3,222)
Mayors' Council - repair of facilities 1/3	32,482	36,900	(4,417)	266,978	265,748	1,231
Dept of Parks & Rec - repair of facilities 1/3	33,530	38,090	(4,560)	275,591	273,662	1,929
GDOE - repair of facilities 1/3	33,530	38,090	(4,560)	275,591	273,662	1,929
Interest - Limited Gaming Fund	26	20	5	901	1,071	(171)
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	5,239	5,952	(713)	43,063	39,574	3,489
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	0	0	50	0	50
TOTAL	$ 105,238	$ 119,343	$ (14,104)	$ 862,770	$ 858,846	$ 3,924
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	31,908	0	31,908	265,136	0	265,136
Registration fees - Labor share	13,675	0	13,675	112,697	0	112,697
Citation fee - non immigration temp worker	2,000	2,000	0	4,200	4,000	200
Use of money and property	72	1	71	370	2	369
TOTAL	$ 47,655	$ 2,001	$ 45,654	$ 382,403	$ 4,002	$ 378,402
Office of Vital Statistics Revolving Fund						
Marriage waiver	2,150	2,500	(350)	13,830	15,600	(1,770)
Marriage application	3,270	3,385	(115)	18,905	20,080	(1,175)
Firearms permits	0	0	0	0	0	0
Birth certificate	7,963	6,684	1,279	40,902	42,926	(2,024)
Death certificate	2,211	2,221	(10)	14,340	16,073	(1,733)
Marriage certificate	3,370	3,080	290	20,348	20,959	(611)
Burial permit	350	345	5	2,055	2,225	(170)
Affidavit of paternity	1,047	1,275	(228)	6,996	7,998	(1,002)
Affidavit of public acknowledgment	10	10	0	30	130	(100)
Court order change of name	12	10	2	62	60	2
Declatory judgement	10	70	(60)	150	160	(10)
Adoptions	60	60	0	495	570	(75)
Research fee	55	30	25	188	651	(463)
Use of money and property	14	0	14	87	0	87
TOTAL	$ 20,522	$ 19,670	$ 852	$ 118,388	$ 127,432	$ (9,044)

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
March 31, 2019 & 2018

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2019	March, 2018	Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)
Pesticide Management Fund						
Pesticide management fund fees	2,774	9,466	(6,692)	32,908	78,204	(45,296)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 2,774	$ 9,466	$ (6,692)	$ 32,908	$ 78,204	$ (45,296)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	30,060	20,805	9,255	190,251	161,523	28,728
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	25	0	25	158	0	158
TOTAL	$ 30,085	$ 20,805	$ 9,280	$ 190,409	$ 161,523	$ 28,886
Police Services Fund						
Accessible parking fees 50%	0	1,135	(1,135)	0	1,921	(1,921)
Annual gun business registration / $600	0	0	0	0	0	0
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	13,520	13,884	(364)	86,918	90,817	(3,899)
Police blotter report $1 1st page / $ 10 each	0	0	0	0	0	0
Police clearance $7 / $1 per copy	22,031	38,100	(16,069)	149,231	202,946	(53,715)
Filing record - security officer / $75	0	0	0	0	0	0
Firearm trainers / $500	0	0	0	0	0	0
Highway special use permit / $50	0	0	0	0	0	0
Firearm registration / $40	12,960	11,720	1,240	78,280	67,840	10,440
Non-concealed firearm ID / $25	6,235	8,944	(2,709)	48,289	58,463	(10,174)
Concealed firearm ID / $60	8,549	6,935	1,614	46,968	42,062	4,906
Fingerprinting fee / $20	3,638	3,536	102	24,276	25,806	(1,530)
Subpoena fee	0	0	0	0	210	(210)
Abstract criminal records / $15	1,680	930	750	7,215	7,590	(375)
Police clearance additional copies	225	278	(53)	1,222	2,048	(826)
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	612	594	18	3,312	3,573	(261)
Certified copy of records / $10	0	10	(10)	385	150	235
Firearm inspection fee / $5	2,871	2,610	261	17,253	14,688	2,565
Vehicle Release Fee /$10	0	0	0	27	0	27
Witness fees / $35	183	0	183	225	0	225
Special event fee / $100	2,408	344	2,064	8,815	7,181	1,634
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	0	5,525	(5,525)	0	10,425	(10,425)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 74,912	$ 94,545	$ (19,634)	$ 472,416	$ 535,720	$ (63,304)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	64,480	54,645	9,835	153,350	171,430	(18,080)
Use of money and property	18	0	18	115	0	115
TOTAL	$ 64,498	$ 54,645	$ 9,853	$ 153,465	$ 171,430	$ (17,965)
Public Recreation Services Fund						
Park fees / park use permits	5,430	3,425	2,005	19,100	20,875	(1,775)
Park vendor permits	1,375	5	1,370	7,035	6,195	840
Community programs fees	580	0	580	2,340	0	2,340
Paseo Stadium fees	0	0	0	6,400	0	6,400
Pool and beach fees	1,644	52	1,592	2,695	2,478	217
Recreational admin fees	0	0	0	0	1,515	(1,515)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	200	2,811	(2,611)	1,860	6,125	(4,265)
Paseo Recreational Center	105	0	105	122	0	122
Hagatna / Tiyan Tennis Center	0	165	(165)	1,410	2,593	(1,183)
Guerrero Stadium / Tiyan Fields	0	150	(150)	75	3,305	(3,230)
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	9	1	8	45	21	24
TOTAL	$ 9,343	$ 6,609	$ 2,734	$ 41,082	$ 43,106	$ (2,025)
Public School Library Resources Fund						
School library resources fund	89,879	100,265	(10,387)	441,228	472,580	(31,352)
Use of money and property	23	8	15	142	42	100
TOTAL	$ 89,901	$ 100,273	$ (10,372)	$ 441,370	$ 472,622	$ (31,252)
Rabies Prevention Fund						
Pet license	260	205	55	1,325	2,090	(765)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,585	2,520	65	14,765	20,510	(5,745)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 2,845	$ 2,725	$ 120	$ 16,090	$ 22,600	$ (6,510)
Recycling Revolving Fund						
Recycling Fees	248,192	253,960	(5,768)	1,513,361	1,454,956	58,405
Use of money and property	100	4	96	431	30	401
TOTAL	$ 248,292	$ 253,964	$ (5,672)	$ 1,513,791	$ 1,454,985	$ 58,806
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	0	24,000	(24,000)
Use of money and property	4	4	(0)	21	23	(3)
TOTAL	$ 4	$ 4	$ (0)	$ 21	$ 24,023	$ (24,003)

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
March 31, 2019 & 2018

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2019	March, 2018	Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	604,861	594,232	10,629	3,629,537	3,562,096	67,441
Fee - compact Ordot tipping fee $4 cu yd	788,708	806,093	(17,385)	5,040,598	4,912,777	127,821
Fee - uncompact Ordot tipping fee $4 cu yd	149,691	194,887	(45,196)	669,691	847,132	(177,441)
Fee - uncompact Agat transfer station	4,583	4,313	270	26,340	27,308	(968)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	4,820	3,142	1,678	27,088	24,630	2,458
Miscellaneous	0	0	0	0	0	0
Restoration charge	5,300	5,350	(50)	34,700	27,000	7,700
Transfer charge	0	0	0	0	0	0
Reactivation charge	450	100	350	2,100	1,300	800
Trash tags	456	448	8	2,844	3,112	(268)
Fee - uncompact Harmon transfer	20,663	19,692	971	116,864	113,681	3,183
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	92	1,734	(1,642)	7,023	12,013	(4,990)
TOTAL	$ 1,579,623	$ 1,629,991	$ (50,367)	$ 9,556,784	$ 9,531,048	$ 25,736
Street Light Fund						
Abandoned vehicle fee - vehicle registration	370,599	381,940	(11,341)	2,271,699	2,187,773	83,925
Use of money and property	0	0	0	0	0	0
TOTAL	$ 370,599	$ 381,940	$ (11,341)	$ 2,271,699	$ 2,187,773	$ 83,925
Tax Collection Enhancement Fund						
Passport fees	81,441	90,485	(9,044)	396,138	419,325	(23,188)
Passport expedite fees	8,438	9,780	(1,343)	45,090	53,255	(8,165)
Passport expedite mail fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 89,879	$ 100,265	$ (10,387)	$ 441,228	$ 472,580	$ (31,353)
Territorial Education Facilities Fund						
DRT property taxes	1,122,517	1,380,995	(258,478)	20,703,106	20,131,840	571,266
Penalties and interest	61,958	133,382	(71,424)	269,890	443,641	(173,751)
Real property tax bank fees	0	5	(5)	183	5	178
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	295	91	204	811	226	585
TOTAL	$ 1,184,771	$ 1,514,473	$ (329,702)	$ 20,973,990	$ 20,575,712	$ 398,277
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	4,299,217	4,045,218	253,999	22,977,669	21,359,817	1,617,852
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	1,977	(1,977)	14,498	9,846	4,652
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	$ 4,299,217	$ 4,047,195	$ 252,023	$ 22,992,166	$ 21,369,663	$ 1,622,503
Water Protection Fund						
Grading plan review fees	731	423	308	1,586	2,235	(649)
Clearing and grubbing permits	6,807	49,629	(42,823)	13,079	77,424	(64,346)
Stockpiling permits	11,660	94	11,566	12,653	420	12,233
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 19,198	$ 50,146	$ (30,949)	$ 27,317	$ 80,080	$ (52,762)
Water Research and Development Fund						
Well drilling permit	500	250	250	12,650	21,900	(9,250)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 500	$ 250	$ 250	$ 12,650	$ 21,900	$ (9,250)

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.

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Six Months Ended March 31, 2019

	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	52,322	49,111	(3,211)	122,753	60,060	(62,693)
Permit Renewal / $1,000	0	0	0	100	0	(100)
Admin permit amend nonmajor / $100	0	0	0	0	0	0
Permit renew nonmajor hazardous/$200	0	0	0	34	0	(34)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 52,322	$ 49,111	$ (3,211)	$ 122,887	$ 60,060	$ (62,827)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	12,101	19,175	7,074	69,424	72,488	3,064
Use of money and property	0	74	74	0	423	423
TOTAL	$ 12,101	$ 19,249	$ 7,148	$ 69,424	$ 72,911	$ 3,487
Better Public Service Fund						
Fees and fines	136,538	1,000	(135,538)	788,161	1,050	(787,111)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	75	75	0	150	150
Use of money and property	0	0	0	0	0	0
TOTAL	$ 136,538	$ 1,075	$ (135,463)	$ 788,161	$ 1,200	$ (786,961)
Chamorro Land Trust Operations Fund						
Land trust application fees	408	200	(208)	4,790	1,250	(3,540)
Commercial leases / license	38,609	36,269	(2,340)	673,625	616,195	(57,430)
Agriculture / residential land trust lease	0	0	0	0	0	0
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	339	339	0	1,810	1,810
TOTAL	$ 39,017	$ 36,808	$ (2,209)	$ 678,415	$ 619,255	$ (59,160)
Dept of Corrections Inmate Revolving Fund						
DOC revolving fund	46,389	0	(46,389)	844,702	168,902	(675,800)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 46,389	$ 0	$ (46,389)	$ 844,702	$ 168,902	$ (675,800)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	50	0	(50)
Passenger inspection fee - All	0	5	5	35	130	95
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	1,231,052	700,000	(531,052)	6,747,088	6,451,511	(295,577)
Cargo inspection fee - All	350,081	19,921	(330,160)	718,001	145,546	(572,455)
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	1,317	7,074	5,758	7,458	15,439	7,982
Use of money and property	0	73	73	0	306	306
TOTAL	$ 1,582,450	$ 727,074	$ (855,376)	$ 7,472,632	$ 6,612,932	$ (859,700)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	9,450	4,148	(5,302)	59,711	32,234	(27,477)
Use of money and property	0	56	56	0	327	327
TOTAL	$ 9,450	$ 4,204	$ (5,246)	$ 59,711	$ 32,561	$ (27,150)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	114,588	96,501	(18,087)	981,526	931,571	(49,955)
Use of money and property	0	244	244	0	844	844
TOTAL	$ 114,588	$ 96,745	$ (17,843)	$ 981,526	$ 932,415	$ (49,111)
Environmental Health Fund						
Health permits - business	6,159	8,020	1,861	52,644	55,032	2,388
PH registration and penalty	500	400	(100)	1,260	400	(860)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	35,205	48,952	13,747	222,417	290,451	68,034
Administrative penalties	0	0	0	400	200	(200)
Use of money and property	0	75	75	0	453	453
TOTAL	$ 41,864	$ 57,447	$ 15,583	$ 276,721	$ 346,536	$ 69,815

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Six Months Ended March 31, 2019

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	160	220	60	1,427	2,922	1,495
Fire prevention fees	7,603	19,385	11,782	48,895	68,579	19,684
Other fees	1,410	35	(1,375)	4,176	161	(4,015)
Ambulance service	38,011	42,967	4,956	249,145	341,856	92,711
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 47,184	$ 62,607	$ 15,423	$ 303,643	$ 413,518	$ 109,875
GMHA Pharmaceuticals Fund						
Transfers in/from General Fund	600,900	0	(600,900)	3,605,400	0	(3,605,400)
Transfers in/from GMHA Medicaid	1,006,068	0	(1,006,068)	6,036,408	0	(6,036,408)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 1,606,968	$ 0	$ (1,606,968)	$ 9,641,808	$ 0	$ (9,641,808)
Guam Contractors License Board Fund						
Contractors fees	16,080	13,855	(2,225)	49,701	67,699	17,998
Use of money and property	0	83	83	0	474	474
TOTAL	$ 16,080	$ 13,938	$ (2,142)	$ 49,701	$ 68,172	$ 18,471
Guam Environmental Trust Fund						
Insurance assessment fee	196,895	250,628	53,733	225,582	269,551	43,969
Use of money and property	0	57	57	0	305	305
TOTAL	$ 196,895	$ 250,685	$ 53,790	$ 225,582	$ 269,856	$ 44,274
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	315,517	350,148	34,631	1,392,126	2,207,379	815,253
Diesel fuel tax	81,257	81,636	379	463,231	558,754	95,523
Other fuel tax	22,740	23,015	275	161,405	157,596	(3,809)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	549,309	542,727	(6,582)	2,908,007	3,444,026	536,019
Auto surcharge on other fuels	149,148	144,726	(4,422)	968,927	918,394	(50,533)
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adjust taken GHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	1,117,971	1,142,252	24,281	5,893,696	7,286,149	1,392,453
Licenses and registrations	861,559	876,554	14,995	5,056,133	5,506,316	450,183
Use of money and property	0	85	85	0	484	484
TOTAL	$ 1,979,530	$ 2,018,891	$ 39,361	$ 10,949,829	$ 12,792,948	$ 1,843,119
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	55,619	26,603	(29,016)	270,894	558,938	288,044
Use of money and property	0	33	33	0	199	199
TOTAL	$ 55,619	$ 26,636	$ (28,983)	$ 270,894	$ 559,137	$ 288,243
Guam Museum Fund						
Transfer in/from TAF	0	0	0	0	0	0
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	84,129	14,267	(69,862)	503,371	107,824	(395,547)
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
TOTAL	$ 84,129	$ 14,267	$ (69,862)	$ 503,371	$ 107,824	$ (395,547)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	9,747	8,329	(1,418)	50,767	49,260	(1,507)
Use of money and property	0	21	21	0	112	112
TOTAL	$ 9,747	$ 8,350	$ (1,397)	$ 50,767	$ 49,372	$ (1,395)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	1,750	1,010	(740)	8,385	32,834	24,449
Dental Board License	2,450	125	(2,325)	41,665	3,007	(38,658)
Medical Board License	3,752	1,850	(1,902)	84,130	12,302	(71,828)
Nursing Board License	3,970	2,365	(1,605)	22,675	21,614	(1,061)
Optometry Board License	15	15	0	90	15	(75)
Pharmacy Board License	850	150	(700)	3,340	3,688	348
Cosmetology Board License	233	1,148	915	2,062	2,761	699
Use of money and property	0	21	21	0	127	127
TOTAL	$ 13,020	$ 6,684	$ (6,336)	$ 162,347	$ 76,348	$ (85,999)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Six Months Ended March 31, 2019

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Healthy Futures Funds						
Cigarettes	2,168,559	2,466,848	298,289	12,944,195	15,140,236	2,196,041
Cigars	1,829	2,468	639	12,659	11,822	(837)
Others	240,832	149,739	(91,093)	1,479,680	848,890	(630,790)
Distilled spirit	168,984	81,044	(87,940)	1,017,814	547,836	(469,978)
Vinous beverages	41,923	32,566	(9,357)	279,976	252,262	(27,714)
Malted fermented beverages	318,285	188,616	(129,669)	1,991,431	1,155,928	(835,503)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(87,897)	(87,897)	0	(87,897)	(87,897)
Use of money and property	0	392	392	0	101,262	101,262
TOTAL	$ 2,940,412	$ 2,833,777	$ (106,635)	$ 17,725,755	$ 17,970,339	$ 244,584
Indirect Cost Fund						
Office of the Governor	0	0	0	0	7,414	7,414
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	0	0
Dept of Public Health & Social Service	21,297	0	(21,297)	453,382	2,018	(451,364)
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	0	0
Deptartment of Labor	0	0	0	0	9,782	9,782
Deptartment of Parks & Recreation	0	0	0	0	0	0
Deptartment of Vocational Rehabilitation	0	0	0	99,237	12,156	(87,081)
Civil Defense	0	0	0	0	0	0
Guan Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 21,297	$ 0	$ (21,297)	$ 552,619	$ 31,370	$ (521,249)
Land Survey Revolving Fund						
Document tax - land survey fee	492,409	471,641	(20,768)	1,193,541	1,382,725	189,184
Rental of government land	3,044	3,205	161	19,257	18,588	(669)
Recording fee	34,496	31,008	(3,488)	179,719	155,765	(23,955)
Application fees	0	0	0	0	0	0
Certificates of document fees	11,212	10,363	(850)	75,981	69,390	(6,592)
Subpoena fees	0	0	0	0	35	35
Use of money and property	0	0	0	0	0	0
TOTAL	$ 541,161	$ 516,217	$ (24,944)	$ 1,468,498	$ 1,626,502	$ 158,004
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 activites	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	431	431	0	541	541
Penalties - late tax payment	0	0	0	0	56	56
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayors' Council - repair of facilities 1/3	34,899	32,482	(2,417)	253,745	266,978	13,233
Dept of Parks & Rec - repair of facilities 1/3	36,089	33,530	(2,559)	261,659	275,591	13,932
GDOE - repair of facilities 1/3	36,089	33,530	(2,559)	261,659	275,591	13,932
Interest - Limited Gaming Fund	0	26	26	0	901	901
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	5,390	5,239	(151)	35,082	43,063	7,981
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	0	0	0	50	50
TOTAL	$ 112,467	$ 105,238	$ (7,229)	$ 812,145	$ 862,770	$ 50,625
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	82,200	31,908	(50,292)	353,800	265,136	(88,664)
Registration fees - Labor share	34,200	13,675	(20,525)	194,600	112,697	(81,903)
Citation fee - non immigration temp worker	2,800	2,000	(800)	13,800	4,200	(9,600)
Use of money and property	0	72	72	0	370	370
TOTAL	$ 119,200	$ 47,655	$ (71,545)	$ 562,200	$ 382,403	$ (179,797)
Office of Vital Statistics Revolving Fund						
Marriage waiver	2,500	2,150	(350)	15,600	13,830	(1,770)
Marriage application	3,385	3,270	(115)	20,080	18,905	(1,175)
Firearms permits	0	0	0	0	0	0
Birth certificate	6,684	7,963	1,279	42,925	40,902	(2,023)
Death certificate	2,221	2,211	(10)	16,073	14,340	(1,733)
Marriage certificate	3,080	3,370	290	20,959	20,348	(611)
Burial permit	345	350	5	2,225	2,055	(170)
Affidavit of paternity	1,275	1,047	(228)	7,998	6,996	(1,002)
Affidavit of public acknowledgment	10	10	0	130	30	(100)
Court order change of name	10	12	2	60	62	2
Declatory judgement	70	10	(60)	160	150	(10)
Adoptions	60	60	0	529	495	(34)
Research fee	30	55	25	651	188	(463)
Use of money and property	0	14	14	0	87	87
TOTAL	$ 19,670	$ 20,522	$ 852	$ 127,390	$ 118,388	$ (9,002)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Six Months Ended March 31, 2019

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Pesticide Management Fund						
Pesticide management fund fees	10,288	2,774	(7,514)	83,139	32,908	(50,231)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 10,288	$ 2,774	$ (7,514)	$ 83,139	$ 32,908	$ (50,231)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	21,215	30,060	8,845	163,983	190,251	26,268
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	25	25	0	158	158
TOTAL	$ 21,215	$ 30,085	$ 8,870	$ 163,983	$ 190,409	$ 26,426
Police Services Fund						
Accessible parking fees 50%	0	0	0	0	0	0
Annual gun business registration / $600	0	0	0	0	0	0
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	14,284	13,520	(764)	93,217	86,918	(6,299)
Police blotter report $1 1st page / $.10 each	0	0	0	0	0	0
Police clearance $7 / $1 per copy	38,800	22,031	(16,769)	207,146	149,231	(57,915)
Filing record - security officer / $75	0	0	0	0	0	0
Firearm trainers / $500	0	0	0	0	0	0
Highway special use permit / $50	0	0	0	0	0	0
Firearm registration / $40	11,970	12,960	990	69,340	78,280	8,940
Non-concealed firearm ID / $25	9,194	6,235	(2,959)	59,963	48,289	(11,674)
Concealed firearm ID / $60	7,085	8,549	1,464	42,962	46,968	4,006
Fingerprinting fee / $20	3,536	3,638	102	25,806	24,276	(1,530)
Subpoena fee	0	0	0	0	0	0
Abstract criminal records / $15	930	1,680	750	7,590	7,215	(375)
Police clearance additional copies	278	225	(53)	2,048	1,222	(826)
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	594	612	18	3,573	3,312	(261)
Certified copy of records / $10	10	0	(10)	150	385	235
Firearm inspection fee / $5	2,780	2,871	91	15,708	17,253	1,545
Vehicle Release Fee /$10	0	0	0	0	27	27
Witness fees / $35	0	183	183	0	225	225
Special event fee / $100	594	2,408	1,814	8,681	8,815	134
Restitutions GPD	0	0	0	0	0	0
Other revenues - GPD	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 90,055	$ 74,912	$ (15,144)	$ 536,184	$ 472,416	$ (63,768)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	56,364	64,480	8,116	181,744	153,350	(28,394)
Use of money and property	0	18	18	0	115	115
TOTAL	$ 56,364	$ 64,498	$ 8,134	$ 181,744	$ 153,465	$ (28,279)
Public Recreation Services Fund						
Park fees / park use permits	5,925	5,430	(495)	35,875	19,100	(16,775)
Park vendor permits	2,645	1,375	(1,270)	13,985	7,035	(6,950)
Community programs fees	0	580	580	0	2,340	2,340
Paseo Stadium fees	0	0	0	0	6,400	6,400
Pool and beach fees	452	1,644	1,192	3,878	2,695	(1,183)
Recreational admin fees	0	0	0	1,765	0	(1,765)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	2,811	200	(2,611)	6,324	1,860	(4,464)
Paseo Recreational Center	0	105	105	0	122	122
Hagatna / Tiyan Tennis Center	265	0	(265)	3,469	1,410	(2,059)
Guerrero Stadium / Tiyan Fields	150	0	(150)	4,005	75	(3,930)
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	9	9	0	45	45
TOTAL	$ 12,248	$ 9,343	$ (2,905)	$ 69,301	$ 41,082	$ (28,219)
Public School Library Resources Fund						
School library resources fund	105,067	89,879	(15,189)	501,420	441,228	(60,193)
Use of money and property	0	23	23	0	142	142
TOTAL	$ 105,067	$ 89,901	$ (15,166)	$ 501,420	$ 441,370	$ (60,050)
Rabies Prevention Fund						
Pet license	172	260	88	1,892	1,325	(567)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,320	2,585	265	19,310	14,765	(4,545)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 2,492	$ 2,845	$ 353	$ 21,202	$ 16,090	$ (5,112)
Recycling Revolving Fund						
Recycling Fees	260,206	248,192	(12,014)	1,492,429	1,513,361	20,932
Use of money and property	0	100	100	0	431	431
TOTAL	$ 260,206	$ 248,292	$ (11,914)	$ 1,492,429	$ 1,513,791	$ 21,362
Safe Streets Fund						
DOC - Safe streets fund	21,325	0	(21,325)	132,266	0	(132,266)
Use of money and property	0	4	4	0	21	21
TOTAL	$ 21,325	$ 4	$ (21,321)	$ 132,266	$ 21	$ (132,245)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Six Months Ended March 31, 2019

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	592,732	604,861	12,129	3,553,093	3,629,537	76,444
Fee - compact Ordot tipping fee $4 cu yd	804,093	788,708	(15,385)	4,900,774	5,040,598	139,824
Fee - uncompact Ordot tipping fee $4 cu yd	194,486	149,691	(44,795)	844,729	669,691	(175,038)
Fee - uncompact Agat transfer station	26,632	4,583	(22,050)	162,532	26,340	(136,192)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	3,142	4,820	1,678	24,638	27,088	2,450
Miscellaneous	0	0	0	0	0	0
Restoration charge	5,350	5,300	(50)	27,000	34,700	7,700
Transfer charge	0	0	0	0	0	0
Reactivation charge	100	450	350	1,300	2,100	800
Trash tags	448	456	8	3,112	2,844	(268)
Fee - uncompact Harmon transfer	19,692	20,663	971	113,677	116,864	3,187
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	0	92	92	0	7,023	7,023
TOTAL	$ 1,646,675	$ 1,579,623	$ (67,052)	$ 9,630,855	$ 9,556,784	$ (74,071)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	391,741	370,599	(21,142)	2,246,583	2,271,699	25,116
Use of money and property	0	0	0	0	0	0
TOTAL	$ 391,741	$ 370,599	$ (21,142)	$ 2,246,583	$ 2,271,699	$ 25,116
Tax Collection Enhancement Fund						
Passport fees	94,485	81,441	(13,044)	443,324	396,138	(47,187)
Passport expedite fees	10,361	8,438	(1,924)	56,740	45,090	(11,650)
Passport expedite mail fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 104,846	$ 89,879	$ (14,968)	$ 500,064	$ 441,228	$ (58,837)
Territorial Education Facilities Fund						
DRT property taxes	2,080,995	1,122,517	(958,478)	24,331,837	20,703,106	(3,628,731)
Penalties and interest	145,524	61,958	(83,566)	516,493	269,890	(246,603)
Real property tax bank fees	0	0	0	0	183	183
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	295	295	0	811	811
TOTAL	$ 2,226,519	$ 1,184,771	$ (1,041,748)	$ 24,848,330	$ 20,973,990	$ (3,874,340)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	4,206,147	4,299,217	93,070	22,325,394	22,977,669	652,275
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	14,498	14,498
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	$ 4,206,147	$ 4,299,217	$ 93,070	$ 22,325,394	$ 22,992,166	$ 666,772
Water Protection Fund						
Grading plan review fees	422	731	309	2,232	1,586	(646)
Clearing and grubbing permits	26,374	6,807	(19,567)	52,166	13,079	(39,087)
Stockpiling permits	94	11,660	11,566	418	12,653	12,235
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 26,890	$ 19,198	$ (7,692)	$ 54,816	$ 27,317	$ (27,499)
Water Research and Development Fund						
Well drilling permit	250	500	250	21,900	12,650	(9,250)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 250	$ 500	$ 250	$ 21,900	$ 12,650	$ (9,250)