BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JUN 20 2019

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

35GL-19-0635
Speaker Tina Rose Muña Barnes

JUN 20 2019
Time 4:31 ( )AM (✓)PM
Received By: alan

2019 JUN 20 PM 4:55

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 May 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. Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of Public Accountability

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Government of Guam

FY 2019 Special Revenue Fund Tracking

For the month ending May 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
		Description/Fund Code					
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	14,025,275	4,575,021	3,448,238	1,162,090
(F) March	Actual	2,018,891	1,580,977	1,184,643	4,302,124	2,833,777	1,256,290
(G) April	Actual	2,153,046	1,696,031	9,553,575	4,017,332	2,859,204	529,545
(H) May	Actual	2,064,197	1,682,561	900,489	3,125,362	3,517,136	517,142
(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**		**24,732,366**	**19,625,790**	**34,467,305**	**44,250,559**	**39,483,691**	**13,185,253**
(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)**	**1,923,698**	**91,446**	**(3,833,802)**	**(496,003)**	**(1,935,976)**	**(1,193,746)**

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

[1/] Represents actual collections for October through May. 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
May 31, 2019 & 2018

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2019	May, 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	1,800	616	1,184	116,405	83,381	33,024
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	$ 1,800	$ 616	$ 1,184	$ 116,405	$ 83,516	$ 32,890
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	77,654	121,372	(43,718)	202,763	255,852	(53,088)
Use of money and property	156	39	117	579	230	349
TOTAL	$ 77,810	$ 121,411	$ (43,601)	$ 203,342	$ 256,081	$ (52,739)
Better Public Service Fund						
Fees and fines	0	0	0	6,050	11,995	(5,945)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	25	(25)	175	25	150
Use of money and property	0	0	0	0	0	0
TOTAL	$ 0	$ 25	$ (25)	$ 6,225	$ 12,020	$ (5,795)
Chamorro Land Trust Operations Fund						
Land trust application fees	550	1,050	(500)	2,200	2,750	(550)
Commercial leases / license	62,105	20,918	41,187	710,532	664,107	46,426
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	17,209	(17,209)
Use of money and property	677	264	413	2,487	1,962	525
TOTAL	$ 63,332	$ 22,232	$ 41,100	$ 715,220	$ 686,127	$ 29,093
Corrections Revolving Fund						
DOC revolving fund	164,550	59,826	104,724	333,452	691,469	(358,017)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 164,550	$ 59,826	$ 104,724	$ 333,452	$ 691,469	$ (358,017)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	50	(50)
Passenger inspection fee - All	6	0	6	141	177	(35)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	490,000	924,642	(434,642)	7,970,727	8,223,622	(252,895)
Cargo inspection fee - All	24,292	22,189	2,103	198,326	760,560	(562,234)
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	2,524	16,828	(14,304)	19,015	23,936	(4,921)
Use of money and property	320	45	275	626	331	294
TOTAL	$ 517,142	$ 963,704	$ (446,562)	$ 8,188,836	$ 9,008,676	$ (819,840)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	13,354	0	13,354	48,280	0	48,280
Use of money and property	111	3	108	439	36	403
TOTAL	$ 13,466	$ 3	$ 13,463	$ 48,718	$ 36	$ 48,682
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	182,549	324,264	(141,714)	1,364,192	1,459,241	(95,049)
Use of money and property	1,065	0	1,065	1,909	0	1,909
TOTAL	$ 183,614	$ 324,264	$ (140,649)	$ 1,366,101	$ 1,459,241	$ (93,140)
Environmental Health Fund						
Health permits - business	57,280	36,383	20,897	127,556	93,812	33,744
PH registration and penalty	0	390	(390)	400	1,650	(1,250)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	52,067	35,100	16,967	391,990	284,946	107,044
Administrative penalties	0	0	0	200	600	(400)
Use of money and property	147	0	147	600	0	600
TOTAL	$ 109,494	$ 71,873	$ 37,621	$ 520,746	$ 381,008	$ 139,738

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2019	May, 2018	Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	608	1,088	(480)	4,190	3,725	465
Fire prevention fees	16,347	9,384	6,963	100,888	69,921	30,966
Other fees	21	35	(14)	196	4,172	(3,976)
Ambulance service	65,644	53,989	11,655	468,730	397,541	71,190
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 82,620	$ 64,496	$ 18,123	$ 574,004	$ 475,359	$ 98,645
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	86,160	92,140	(5,980)	176,434	216,413	(39,979)
Use of money and property	171	23	148	644	108	537
TOTAL	$ 86,331	$ 92,163	$ (5,832)	$ 177,078	$ 216,521	$ (39,443)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	461,463	376,117	85,346
Use of money and property	178	60	118	483	258	225
TOTAL	$ 178	$ 60	$ 118	$ 461,946	$ 376,375	$ 85,571
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	334,992	322,040	12,952	2,915,536	2,048,783	866,753
Diesel fuel tax	100,177	80,884	19,293	758,949	629,905	129,044
Other fuel tax	28,260	22,528	5,732	214,120	208,273	5,847
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	574,863	589,346	(14,483)	4,611,381	4,061,091	550,290
Auto surcharge on other fuels	153,295	157,157	(3,862)	1,229,684	1,260,415	(30,731)
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	**1,191,587**	**1,171,954**	**19,633**	**9,729,669**	**8,208,466**	**1,521,203**
Licenses and registrations	**872,258**	**775,013**	**97,246**	**7,279,687**	**6,611,023**	**668,664**
Use of money and property	**351**	**105**	**246**	**835**	**353**	**482**
TOTAL	$ 2,064,197	$ 1,947,072	$ 117,125	$ 17,010,191	$ 14,819,842	$ 2,190,349
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	231,016	31,488	199,528	808,449	376,090	432,360
Use of money and property	65	0	65	264	0	264
TOTAL	$ 231,081	$ 31,488	$ 199,593	$ 808,713	$ 376,090	$ 432,624
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%	32,299	19,381	12,918	166,210	214,865	(48,655)
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
TOTAL	$ 32,299	$ 19,381	$ 12,918	$ 166,210	$ 214,865	$ (48,655)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	10,173	12,709	(2,536)	67,413	66,028	1,385
Use of money and property	44	20	24	156	137	18
TOTAL	$ 10,217	$ 12,730	$ (2,512)	$ 67,569	$ 66,166	$ 1,403
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	980	1,400	(420)	35,044	11,265	23,779
Dental Board License	5,200	2,750	2,450	8,432	15,420	(6,988)
Medical Board License	3,780	6,118	(2,339)	18,206	104,039	(85,832)
Nursing Board License	11,444	5,437	6,007	38,558	37,922	636
Optometry Board License	15	250	(235)	45	265	(220)
Pharmacy Board License	350	810	(460)	4,698	6,100	(1,402)
Cosmetology Board License	350	1,253	(903)	3,281	4,329	(1,048)
Use of money and property	41	0	41	167	0	167
TOTAL	$ 22,159	$ 18,018	$ 4,141	$ 108,432	$ 179,340	$ (70,907)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2019	May, 2018	Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)
Healthy Futures Funds						
Cigarettes	3,008,572	2,414,280	594,292	20,524,058	15,919,647	4,604,411
Cigars	7,434	2,376	5,057	20,749	17,018	3,731
Others	171,675	131,456	40,219	1,179,134	794,660	384,474
Distilled spirit	91,891	67,407	24,484	721,738	626,186	95,552
Vinous beverages	30,541	25,596	4,945	320,747	279,516	41,232
Malted fermented beverages	206,365	169,819	36,546	1,478,332	1,460,214	18,118
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	(430)	430
Use of money and property	658	586	72	1,920	2,223	(303)
Annual Community Contribution	0	0	0	100,000	0	100,000
TOTAL	$ 3,517,136	$ 2,811,521	$ 705,615	$ 24,346,678	$ 19,099,034	$ 5,247,645
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	35,072	0	35,072	52,721	393,760	(341,038)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affaris	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	0	0	0	4,234	0	4,234
Deptartment of Labor	0	0	0	9,782	0	9,782
Deptartment of Parks & Recreation	0	0	0	0	0	0
Deptartment 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	4,988	4,947	41
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 35,072	$ 0	$ 35,072	$ 91,295	$ 492,944	$ (401,648)
Land Survey Revolving Fund						
Document tax - land survey fee	127,928	523,395	(395,467)	1,699,115	1,861,180	(162,065)
Rental of government land	3,205	3,044	161	24,999	24,959	40
Recording fee	33,129	31,530	1,599	221,735	240,264	(18,529)
Application fees	0	0	0	0	0	0
Certificates of document fees	10,196	13,024	(2,828)	93,174	89,415	3,759
Rezoning Fee	6,400	0	6,400	16,640	0	16,640
Subpoena fees	0	0	0	35	0	35
Use of money and property	0	0	0	0	0	0
TOTAL	$ 180,858	$ 570,993	$ (390,135)	$ 2,055,698	$ 2,215,818	$ (160,121)
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	184	(25)	209	711	2,499	(1,788)
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	35,282	42,800	(7,518)	339,850	348,719	(8,869)
Dept of Parks & Rec - repair of facilities 1/3	36,420	44,181	(7,761)	350,813	359,310	(8,497)
GDOE - repair of facilities 1/3	36,420	44,181	(7,761)	350,813	359,310	(8,497)
Interest - Limited Gaming Fund	252	8	244	1,307	1,215	92
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	5,691	6,904	(1,213)	54,817	52,957	1,860
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	$ 114,248	$ 138,048	$ (23,800)	$ 1,098,416	$ 1,127,232	$ (28,816)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	110,075	0	110,075	402,920	0	402,920
Registration fees - Labor share	47,175	0	47,175	171,747	0	171,747
Citation fee - non immigration temp worker	4,950	2,000	2,950	9,650	6,000	3,650
Use of money and property	166	2	165	537	5	532
TOTAL	$ 162,367	$ 2,002	$ 160,365	$ 584,853	$ 6,005	$ 578,848
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,950	2,250	(300)	17,880	19,750	(1,870)
Marriage application	3,010	3,600	(590)	24,679	27,220	(2,541)
Firearms permits	0	0	0	0	0	0
Birth certificate	7,640	8,191	(551)	56,529	59,174	(2,645)
Death certificate	2,835	3,400	(565)	20,760	22,288	(1,528)
Marriage certificate	2,956	3,365	(409)	27,333	27,924	(591)
Burial permit	405	495	(90)	2,865	3,115	(250)
Affidavit of paternity	1,370	1,185	185	9,491	10,302	(811)
Affidavit of public acknowledgment	0	32	(32)	30	225	(195)
Court order change of name	1	20	(19)	103	90	13
Declatory judgement	10	83	(73)	170	283	(113)
Adoptions	90	45	45	615	690	(75)
Research fee	66	22	44	254	761	(507)
Use of money and property	27	0	27	114	0	114
TOTAL	$ 20,360	$ 22,688	$ (2,328)	$ 160,823	$ 171,822	$ (10,999)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2019	May, 2018	Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)
Pesticide Management Fund						
Pesticide management fund fees	14,078	8,200	5,878	52,460	97,355	(44,895)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 14,078	$ 8,200	$ 5,878	$ 52,460	$ 97,355	$ (44,895)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	22,198	35,553	(13,355)	237,797	218,367	19,430
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	48	0	48	206	0	206
TOTAL	$ 22,246	$ 35,553	$ (13,307)	$ 238,003	$ 218,367	$ 19,636
Police Services Fund						
Accessible parking fees 50%	0	0	0	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	14,742	14,430	312	115,856	118,819	(2,963)
Police blotter report $1 1st page / $.10 each	0	0	0	0	0	0
Police clearance $7 / $1 per copy	34,740	23,835	10,905	208,320	246,371	(38,051)
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	40	0	40
Firearm registration / $40	11,560	12,240	(680)	100,520	92,040	8,480
Non-concealed firearm ID / $25	6,278	8,256	(1,978)	60,673	76,351	(15,678)
Concealed firearm ID / $60	4,223	6,489	(2,266)	59,637	57,529	2,108
Fingerprinting fee / $20	4,862	2,822	2,040	32,946	31,994	952
Subpoena fee	0	35	(35)	0	245	(245)
Abstract criminal records / $15	1,530	1,170	360	10,110	10,095	15
Police clearance additional copies	257	240	17	1,668	2,493	(825)
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	513	504	9	4,347	4,653	(306)
Certified copy of records / $10	0	0	0	385	160	225
Firearm inspection fee / $5	2,601	2,655	(54)	22,239	19,944	2,295
Vehicle Release Fee /$10	0	0	0	27	0	27
Witness fees / $35	0	0	0	225	0	225
Special event fee / $100	989	1,505	(516)	10,793	10,148	645
Restitutions - GPD	0	0	0	100	0	100
Other revenues - GPD	0	0	0	0	10,425	(10,425)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 82,295	$ 74,181	$ 8,114	$ 627,886	$ 683,188	$ (55,302)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	15,657	16,550	(893)	253,952	257,065	(3,113)
Use of money and property	36	0	36	151	0	151
TOTAL	$ 15,693	$ 16,550	$ (857)	$ 254,103	$ 257,065	$ (2,962)
Public Recreation Services Fund						
Park fees / park use permits	3,245	4,150	(905)	25,420	30,280	(4,860)
Park vendor permits	15	750	(735)	7,070	7,195	(125)
Community programs fees	0	0	0	2,340	0	2,340
Paseo Stadium fees	0	0	0	6,400	0	6,400
Pool and beach fees	2,250	476	1,774	6,723	3,475	3,248
Recreational admin fees	0	0	0	0	1,515	(1,515)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	200	250	(50)	2,460	6,741	(4,281)
Paseo Recreational Center	0	0	0	122	0	122
Hagatna / Tiyan Tennis Center	0	37	(37)	1,410	2,705	(1,295)
Guerrero Stadium / Tiyan Fields	0	145	(145)	75	3,450	(3,375)
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	20	2	19	65	23	41
TOTAL	$ 5,730	$ 5,810	$ (80)	$ 52,085	$ 55,384	$ (3,299)
Public School Library Resources Fund						
School library resources fund	93,988	99,780	(5,792)	625,250	664,927	(39,677)
Use of money and property	61	6	56	204	53	151
TOTAL	$ 94,049	$ 99,786	$ (5,737)	$ 625,454	$ 664,980	$ (39,526)
Rabies Prevention Fund						
Pet license	260	265	(5)	1,825	2,640	(815)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	3,060	2,580	480	20,905	25,870	(4,965)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 3,320	$ 2,845	$ 475	$ 22,730	$ 28,510	$ (5,780)
Recycling Revolving Fund						
Recycling Fees	230,691	227,928	2,762	1,977,745	1,904,592	73,154
Use of money and property	210	106	104	641	154	487
TOTAL	$ 230,900	$ 228,034	$ 2,866	$ 1,978,386	$ 1,904,746	$ 73,640
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	0	24,000	(24,000)
Use of money and property	7	4	3	28	30	(3)
TOTAL	$ 7	$ 4	$ 3	$ 28	$ 24,030	$ (24,003)

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2019	May, 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	616,532	600,440	16,092	4,838,382	4,755,613	82,769
Fee - compact Ordot tipping fee $4 cu yd	784,040	848,417	(64,377)	6,882,918	6,557,500	325,418
Fee - uncompact Ordot tipping fee $4 cu yd	246,737	126,285	120,453	929,092	1,110,142	(181,050)
Fee - uncompact Agat transfer station	3,923	3,968	(45)	34,403	35,333	(931)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	4,028	3,098	930	35,383	30,413	4,970
Miscellaneous	0	0	0	0	0	0
Restoration charge	6,700	6,300	400	45,400	38,350	7,050
Transfer charge	0	0	0	0	0	0
Reactivation charge	250	250	0	2,800	1,650	1,150
Trash tags	572	192	380	3,848	3,532	316
Fee - uncompact Harmon transfer	18,930	18,425	506	153,907	151,797	2,110
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	850	1,573	(723)	10,599	15,369	(4,771)
TOTAL	$ 1,682,561	$ 1,608,947	$ 73,615	$ 12,936,730	$ 12,699,698	$ 237,032
Street Light Fund						
Abandoned vehicle fee - vehicle registration	345,947	342,169	3,778	2,872,111	2,864,892	107,219
Use of money and property	0	0	0	0	0	0
TOTAL	$ 345,947	$ 342,169	$ 3,778	$ 2,872,111	$ 2,864,892	$ 107,219
Tax Collection Enhancement Fund						
Passport fees	81,613	87,118	(5,506)	558,380	588,093	(29,713)
Passport expedite fees	12,375	12,662	(287)	66,870	76,835	(9,965)
Passport expedite mail fees	0	0	0	0	60	(60)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 93,988	$ 99,780	$ (5,793)	$ 625,250	$ 664,988	$ (39,738)
Territorial Education Facilities Fund						
DRT property taxes	845,780	664,758	181,022	30,903,118	26,516,804	4,386,314
Penalties and interest	53,597	62,354	(8,757)	524,343	604,275	(79,932)
Real property tax bank fees	0	0	0	183	3,205	(3,022)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	1,112	37	1,075	1,923	518	1,405
TOTAL	$ 900,489	$ 727,150	$ 173,339	$ 31,429,567	$ 27,124,802	$ 4,304,765
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	3,116,937	3,132,289	(15,352)	30,105,143	28,157,162	1,947,981
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	8,426	1,460	6,966	32,624	13,215	19,409
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	$ 3,125,362	$ 3,133,749	$ (8,386)	$ 30,137,767	$ 28,170,378	$ 1,967,389
Water Protection Fund						
Grading plan review fees	45	265	(220)	3,269	2,755	514
Clearing and grubbing permits	700	311	388	42,604	79,740	(37,136)
Stockpiling permits	9	138	(129)	12,683	827	11,856
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 754	$ 714	$ 39	$ 58,556	$ 83,323	$ (24,766)
Water Research and Development Fund						
Well drilling permit	250	0	250	13,400	21,900	(8,500)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 250	$ 0	$ 250	$ 13,400	$ 21,900	$ (8,500)

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
Eight Months Ended May 31, 2019

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission fee / $6 per ton per year	0	0	0	0	0	0
Penalty - excess emission / $1,000	7,407	1,800	(5,607)	137,700	116,405	(21,295)
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	$ 7,407	$ 1,800	$ (5,607)	$ 137,834	$ 116,405	$ (21,429)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	122,617	77,654	(44,963)	265,810	202,763	(63,047)
Use of money and property	0	156	156	0	579	579
TOTAL	$ 122,617	$ 77,810	$ (44,808)	$ 265,810	$ 203,342	$ (62,468)
Better Public Service Fund						
Fees and fines	129,360	0	(129,360)	1,046,881	6,050	(1,040,831)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	0	0	0	175	175
Use of money and property	0	0	0	0	0	0
TOTAL	$ 129,360	$ 0	$ (129,360)	$ 1,046,881	$ 6,225	$ (1,040,656)
Chamorro Land Trust Operations Fund						
Land trust application fees	1,458	550	(908)	7,106	2,200	(4,906)
Commercial leases / license	39,466	62,105	22,639	812,374	710,532	(101,842)
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	677	677	0	2,487	2,487
TOTAL	$ 40,924	$ 63,332	$ 22,408	$ 819,480	$ 715,220	$ (104,260)
Dept of Corrections Inmate Revolving Fund						
DOC revolving fund	100,760	164,550	63,790	1,018,947	333,452	(685,495)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 100,760	$ 164,550	$ 63,790	$ 1,018,947	$ 333,452	$ (685,495)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	50	0	(50)
Passenger inspection fee - All	0	6	6	183	141	(42)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	995,641	490,000	(505,641)	8,791,617	7,970,727	(820,890)
Cargo inspection fee - All	22,893	24,292	1,399	766,190	198,326	(567,864)
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	16,828	2,524	(14,304)	25,993	19,015	(6,977)
Use of money and property	0	320	320	0	626	626
TOTAL	$ 1,035,362	$ 517,142	$ (518,220)	$ 9,584,033	$ 8,188,836	$ (1,395,197)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	9,000	13,354	4,354	78,911	48,280	(30,631)
Use of money and property	0	111	111	0	439	439
TOTAL	$ 9,000	$ 13,466	$ 4,466	$ 78,911	$ 48,718	$ (30,193)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	329,412	182,549	(146,863)	1,500,438	1,364,192	(136,246)
Use of money and property	0	1,065	1,065	0	1,909	1,909
TOTAL	$ 329,412	$ 183,614	$ (145,798)	$ 1,500,438	$ 1,366,101	$ (134,337)
Environmental Health Fund						
Health permits - business	36,432	57,280	20,848	94,208	127,556	33,348
PH registration and penalty	390	0	(390)	1,650	400	(1,250)
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	36,000	52,067	16,067	292,146	391,990	99,844
Administrative penalties	0	0	0	600	200	(400)
Use of money and property	0	147	147	0	600	600
TOTAL	$ 72,822	$ 109,494	$ 36,672	$ 388,604	$ 520,746	$ 132,142

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 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	688	608	(80)	2,825	4,190	1,365
Fire prevention fees	8,528	16,347	7,819	63,076	100,888	37,812
Other fees	35	21	(14)	4,267	196	(4,071)
Ambulance service	44,989	65,644	20,655	325,536	468,730	143,194
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 54,240	$ 82,620	$ 28,380	$ 395,704	$ 574,004	$ 178,300
GMHA Pharmaceuticals Fund						
Transfers in/from General Fund	600,900	0	(600,900)	4,807,200	0	(4,807,200)
Transfers in/from GMHA Medicaid	1,006,068	0	(1,006,068)	8,048,544	0	(8,048,544)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 1,606,968	$ 0	$ (1,606,968)	$ 12,855,744	$ 0	$ (12,855,744)
Guam Contractors License Board Fund						
Contractors fees	87,140	86,160	(980)	176,411	176,434	23
Use of money and property	0	171	171	0	644	644
TOTAL	$ 87,140	$ 86,331	$ (809)	$ 176,411	$ 177,078	$ 667
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	345,680	461,463	115,783
Use of money and property	0	178	178	0	483	483
TOTAL	$ 0	$ 178	$ 178	$ 345,680	$ 461,946	$ 116,266
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	327,039	334,992	7,953	2,088,779	2,915,536	826,757
Diesel fuel tax	81,083	100,177	19,094	631,499	758,949	127,450
Other fuel tax	22,528	28,260	5,732	208,268	214,120	5,852
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	594,345	574,863	(19,482)	4,101,086	4,611,381	510,295
Auto surcharge on other fuels	161,157	153,295	(7,862)	1,292,412	1,229,684	(62,728)
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	**1,186,152**	**1,191,587**	**5,435**	**8,322,044**	**9,729,669**	**1,407,625**
Licenses and registrations	**775,100**	**872,258**	**97,158**	**6,611,723**	**7,279,687**	**667,964**
Use of money and property	**0**	**351**	**351**	**0**	**835**	**835**
TOTAL	$ 1,961,252	$ 2,064,197	$ 102,945	$ 14,933,767	$ 17,010,191	$ 2,076,424
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	26,744	231,016	204,272	338,136	808,449	470,313
Use of money and property	0	65	65	0	264	264
TOTAL	$ 26,744	$ 231,081	$ 204,337	$ 338,136	$ 808,713	$ 470,577
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%	74,647	32,299	(42,348)	656,997	166,210	(490,787)
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
TOTAL	$ 74,647	$ 32,299	$ (42,348)	$ 656,997	$ 166,210	$ (490,787)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	12,953	10,173	(2,780)	67,980	67,413	(567)
Use of money and property	0	44	44	0	156	156
TOTAL	$ 12,953	$ 10,217	$ (2,736)	$ 67,980	$ 67,569	$ (411)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	620	980	360	9,485	35,044	25,559
Dental Board License	2,550	5,200	2,650	46,820	8,432	(38,388)
Medical Board License	5,895	3,780	(2,116)	94,842	18,206	(76,636)
Nursing Board License	5,237	11,444	6,207	33,722	38,558	4,836
Optometry Board License	250	15	(235)	355	45	(310)
Pharmacy Board License	810	350	(460)	4,600	4,698	98
Cosmetology Board License	653	350	(303)	2,929	3,281	352
Use of money and property	0	41	41	0	187	187
TOTAL	$ 16,015	$ 22,159	$ 6,144	$ 192,753	$ 108,432	$ (84,321)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 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	2,714,280	3,008,572	294,292	18,319,645	20,524,058	2,204,413
Cigars	2,601	7,434	4,833	18,815	20,749	1,934
Others	281,455	171,675	(109,780)	1,994,658	1,179,134	(815,524)
Distilled spirit	157,407	91,891	(65,516)	1,346,185	721,738	(624,447)
Vinous beverages	34,596	30,541	(4,055)	351,510	320,747	(30,763)
Malted fermented beverages	319,818	206,365	(113,453)	2,660,210	1,478,332	(1,181,878)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	658	658	0	1,920	1,920
Annual Community Contribution	0	0	0	0	100,000	100,000
TOTAL	$ 3,510,157	$ 3,517,136	$ 6,979	$ 24,691,023	$ 24,346,678	$ (344,345)
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	0	35,072	35,072	474,533	52,721	(421,812)
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	4,234	4,234
Deptartment of Labor	4,300	0	(4,300)	4,300	9,782	5,482
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	4,947	4,988	41
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 4,300	$ 35,072	$ 30,772	$ 583,017	$ 91,296	$ (491,721)
Land Survey Revolving Fund						
Document tax - land survey fee	523,395	127,928	(395,467)	1,877,529	1,699,115	(178,414)
Rental of government land	3,044	3,205	161	26,955	24,999	(1,956)
Recording fee	31,530	33,129	1,599	240,262	221,735	(18,527)
Application fees	0	0	0	0	0	0
Certificates of document fees	13,023	10,196	(2,828)	99,412	93,174	(6,239)
Rezoning Fee	0	6,400	6,400	0	16,640	16,640
Subpoena fees	0	0	0	0	35	35
Use of money and property	0	0	0	0	0	0
TOTAL	$ 570,992	$ 180,858	$ (390,134)	$ 2,244,158	$ 2,055,698	$ (188,460)
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	184	184	0	711	711
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	40,800	35,282	(5,518)	332,716	339,850	7,134
Dept of Parks & Rec - repair of facilities 1/3	42,180	36,420	(5,760)	343,306	350,813	7,507
GDOE - repair of facilities 1/3	42,180	36,420	(5,760)	343,306	350,813	7,507
Interest - Limited Gaming Fund	0	252	252	0	1,307	1,307
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	6,342	5,691	(651)	47,342	54,817	7,475
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	$ 131,502	$ 114,248	$ (17,254)	$ 1,066,670	$ 1,098,416	$ 31,746
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	66,500	110,075	43,575	475,800	402,920	(72,880)
Registration fees - Labor share	28,200	47,175	18,975	257,300	171,747	(85,553)
Citation fee - non immigration temp worker	2,800	4,950	2,150	19,400	9,650	(9,750)
Use of money and property	0	166	166	0	537	537
TOTAL	$ 97,500	$ 162,367	$ 64,867	$ 752,500	$ 584,853	$ (167,647)
Office of Vital Statistics Revolving Fund						
Marriage waiver	2,250	1,950	(300)	19,750	17,880	(1,870)
Marriage application	3,600	3,010	(590)	27,220	24,679	(2,541)
Firearms permits	0	0	0	0	0	0
Birth certificate	8,191	7,640	(551)	59,172	56,529	(2,643)
Death certificate	3,400	2,835	(565)	22,288	20,760	(1,528)
Marriage certificate	3,365	2,956	(409)	27,924	27,333	(591)
Burial permit	495	405	(90)	3,115	2,865	(250)
Affidavit of paternity	1,185	1,370	185	10,302	9,491	(811)
Affidavit of public acknowledgment	32	0	(32)	225	30	(195)
Court order change of name	20	1	(19)	90	103	13
Declatory judgement	83	10	(73)	283	170	(113)
Adoptions	45	90	45	649	615	(34)
Research fee	22	66	44	761	254	(507)
Use of money and property	0	27	27	0	114	114
TOTAL	$ 22,688	$ 20,360	$ (2,328)	$ 171,779	$ 160,823	$ (10,956)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 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	9,022	14,078	5,056	103,935	52,460	(51,475)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 9,022	$ 14,078	$ 5,056	$ 103,935	$ 52,460	$ (51,475)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	35,963	22,198	(13,765)	221,647	237,797	16,150
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	48	48	0	206	206
TOTAL	$ 35,963	$ 22,246	$ (13,717)	$ 221,647	$ 238,003	$ 16,356
Police Services Fund						
Accessible parking fees 50%	0	0	0	0	0	0
Annual gun business registration / $600	600	0	(600)	600	0	(600)
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	14,830	14,742	(88)	122,019	115,856	(6,163)
Police blotter report $1 1st page / $.10 each	0	0	0	0	0	0
Police clearance $7 / $1 per copy	24,535	34,740	10,205	251,971	208,320	(43,651)
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	40	40
Firearm registration / $40	12,490	11,560	(930)	94,040	100,520	6,480
Non-concealed firearm ID / $25	8,506	6,278	(2,228)	78,351	60,673	(17,678)
Concealed firearm ID / $60	6,639	4,223	(2,416)	58,729	59,637	908
Fingerprinting fee / $20	2,822	4,862	2,040	31,994	32,946	952
Subpoena fee	0	0	0	0	0	0
Abstract criminal records / $15	1,170	1,530	360	10,095	10,110	15
Police clearance additional copies	240	257	17	2,493	1,668	(825)
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	504	513	9	4,653	4,347	(306)
Certified copy of records / $10	0	0	0	160	385	225
Firearm inspection fee / $5	2,825	2,601	(224)	21,304	22,239	935
Vehicle Release Fee /$10	0	0	0	0	27	27
Witness fees / $35	0	0	0	0	225	225
Special event fee / $100	1,755	989	(766)	12,148	10,793	(1,355)
Restitutions GPD	0	0	0	0	100	100
Other revenues - GPD	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 76,916	$ 82,295	$ 5,379	$ 688,557	$ 627,886	$ (60,671)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	18,269	15,657	(2,612)	270,817	253,952	(16,865)
Use of money and property	0	36	36	0	151	151
TOTAL	$ 18,269	$ 15,693	$ (2,575)	$ 270,817	$ 254,103	$ (16,714)
Public Recreation Services Fund						
Park fees / park use permits	6,650	3,245	(3,405)	50,280	25,420	(24,860)
Park vendor permits	3,640	15	(3,625)	20,765	7,070	(13,695)
Community programs fees	0	0	0	0	2,340	2,340
Paseo Stadium fees	0	0	0	0	6,400	6,400
Pool and beach fees	876	2,250	1,374	5,275	6,723	1,448
Recreational admin fees	0	0	0	1,765	0	(1,765)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	350	200	(150)	7,040	2,460	(4,580)
Paseo Recreational Center	0	0	0	0	122	122
Hagatna / Tiyan Tennis Center	337	0	(337)	4,081	1,410	(2,671)
Guerrero Stadium / Tiyan Fields	145	0	(145)	4,150	75	(4,075)
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	20	20	0	65	65
TOTAL	$ 11,998	$ 5,730	$ (6,268)	$ 93,356	$ 52,085	$ (41,271)
Public School Library Resources Fund						
School library resources fund	104,587	93,988	(10,600)	703,382	625,250	(78,132)
Use of money and property	0	61	61	0	204	204
TOTAL	$ 104,587	$ 94,049	$ (10,538)	$ 703,382	$ 625,454	$ (77,928)
Rabies Prevention Fund						
Pet license	232	260	28	2,376	1,825	(551)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,380	3,060	680	24,270	20,905	(3,365)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 2,612	$ 3,320	$ 708	$ 26,646	$ 22,730	$ (3,916)
Recycling Revolving Fund						
Recycling Fees	234,174	230,691	(3,483)	1,954,556	1,977,745	23,189
Use of money and property	0	210	210	0	641	641
TOTAL	$ 234,174	$ 230,900	$ (3,274)	$ 1,954,556	$ 1,978,386	$ 23,830
Safe Streets Fund						
DOC - Safe streets fund	21,324	0	(21,324)	174,915	0	(174,915)
Use of money and property	0	7	7	0	28	28
TOTAL	$ 21,324	$ 7	$ (21,317)	$ 174,915	$ 28	$ (174,887)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 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	598,940	616,532	17,592	4,743,609	4,838,382	94,773
Fee - compact Ordot tipping fee $4 cu yd	846,417	784,040	(62,377)	6,541,498	6,882,918	341,422
Fee - uncompact Ordot tipping fee $4 cu yd	125,884	246,737	120,853	1,106,938	929,092	(177,846)
Fee - uncompact Agat transfer station	3,453	3,923	470	191,904	34,403	(157,502)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	3,097	4,028	931	30,420	35,383	4,963
Miscellaneous	0	0	0	0	0	0
Restoration charge	6,300	6,700	400	38,350	45,400	7,050
Transfer charge	0	0	0	0	0	0
Reactivation charge	250	250	0	1,650	2,800	1,150
Trash tags	192	572	380	3,532	3,848	316
Fee - uncompact Harmon transfer	18,424	18,930	506	151,792	153,907	2,115
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	0	850	850	0	10,599	10,599
TOTAL	$ 1,602,957	$ 1,682,561	$ 79,604	$ 12,809,691	$ 12,936,730	$ 127,039
Street Light Fund						
Abandoned vehicle fee - vehicle registration	351,971	345,947	(6,024)	2,943,305	2,972,111	28,806
Use of money and property	0	0	0	0	0	0
TOTAL	$ 351,971	$ 345,947	$ (6,024)	$ 2,943,305	$ 2,972,111	$ 28,806
Tax Collection Enhancement Fund						
Passport fees	91,118	81,613	(9,505)	620,092	558,380	(61,712)
Passport expedite fees	13,243	12,375	(868)	81,481	66,870	(14,611)
Passport expedite mail fees	0	0	0	60	0	(60)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 104,361	$ 93,988	$ (10,374)	$ 701,633	$ 625,250	$ (76,383)
Territorial Education Facilities Fund						
DRT property taxes	1,364,758	845,780	(518,978)	32,116,800	30,903,118	(1,213,682)
Penalties and interest	74,496	53,597	(20,899)	701,410	524,343	(177,067)
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	1,112	1,112	0	1,923	1,923
TOTAL	$ 1,439,254	$ 900,489	$ (538,765)	$ 32,818,210	$ 31,429,567	$ (1,388,643)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	3,293,218	3,116,937	(176,281)	29,444,598	30,105,143	660,545
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	8,426	8,426	0	32,624	32,624
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	$ 3,293,218	$ 3,125,362	$ (167,856)	$ 29,444,598	$ 30,137,767	$ 693,169
Water Protection Fund						
Grading plan review fees	265	45	(220)	2,751	3,269	518
Clearing and grubbing permits	311	700	389	53,281	42,604	(10,677)
Stockpiling permits	137	9	(128)	824	12,683	11,859
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 713	$ 754	$ 41	$ 56,856	$ 58,556	$ 1,700
Water Research and Development Fund						
Well drilling permit	1,650	250	(1,400)	25,350	13,400	(11,950)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 1,650	$ 250	$ (1,400)	$ 25,350	$ 13,400	$ (11,950)