



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

EDDIE BAZA CALVO
GOVERNOR

JOSE S. CALVO
DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON JR.
DEPUTY DIRECTOR

OCT 20 2016

The Honorable Judith Won Pat
Speaker
I Mina'trentai Tres Na Liheslaturan Guåhan
Thirty-Third Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

33-16-2113
Office of the Speaker
Judith T. Won Pat, Ed.D

Date: 10-20-16
Time: 4:25pm
Received By: [Signature]

Dear Speaker Won Pat:

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 2016 for the month ending September 30, 2016 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,

[Signature]
JOSE S. CALVO

<i>Certification of Information Contained in Attachment A</i>
<i>[Signature]</i>
Jose S. Calvo, Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of the Vice Speaker
Office of Public Accountability

2016 OCT 21 AM 10:51

Government of Guam
 FY 2016 Special Revenue Fund Tracking
 For the month ending September 30, 2016
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month		<i>Description/Fund Code</i>					
		<i>Guam Highway 208</i>	<i>Solid Waste Operations 416</i>	<i>Territorial Education Facilities 205</i>	<i>Tourist Attraction 206</i>	<i>Healthy Futures 602</i>	<i>C&Q Inspections Services 209</i>
FY 2016 (Oct 15-Sept 16)							
(A) October	Actual	1,618,217	1,684,868	450,861	3,060,154	1,656,685	1,045,380
(B) November	Actual	1,435,249	1,552,578	273,222	3,208,793	1,883,110	1,090,558
(C) December	Actual	1,680,493	1,613,431	1,314,528	2,766,931	1,676,418	1,268,145
(D) January	Actual	1,680,435	1,537,634	2,917,283	3,916,086	1,990,859	1,195,576
(E) February	Actual	1,471,338	1,569,679	12,263,077	3,927,162	1,710,004	1,260,096
(F) March	Actual	1,652,210	1,661,024	1,301,404	4,001,560	1,680,037	1,290,061
(G) April	Actual	1,533,425	1,516,238	5,396,824	3,138,978	1,881,760	905,157
(H) May	Actual	1,570,310	1,617,740	625,137	2,507,368	1,810,275	992,039
(I) June	Actual	1,547,040	1,598,605	1,143,850	2,912,617	1,876,552	1,056,240
(J) July	Actual	1,509,260	1,585,243	515,468	2,747,664	1,856,670	1,117,499
(K) August	Actual	1,556,814	1,795,147	449,342	3,389,586	1,866,204	1,256,128
(L) September	Actual	1,620,300	1,727,887	237,987	4,618,950	1,775,920	1,086,898
(M) Tracking FY2016		18,875,091	19,460,074	26,888,983	40,195,849	21,664,494	13,563,777
(N) Public Law 33-66		19,694,345	19,408,580	28,596,853	38,623,119	23,893,791	14,868,551
(O) Overage/(Shortage)	(M-N)	(819,254)	51,494	(1,707,870)	1,572,730	(2,229,297)	(1,304,774)

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, 2016 & 2015

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2016	September, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	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	3,700	850	2,850	450,920	171,801	279,119
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	3,700	850	2,850	450,920	171,801	279,119
Chamorro Land Trust Operations Fund						
Land trust application fees	700	100	600	6,250	4,400	1,850
Commercial leases / license	46,758	23,621	23,137	911,827	1,029,415	(117,588)
Agriculture / residential land trust lease	906	184	722	3,457	4,427	(970)
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	171	42	129	1,006	761	246
TOTAL	48,535	23,947	24,588	922,540	1,039,003	(116,463)
Corrections Revolving Fund						
DOC revolving fund	84,075	49,065	35,010	534,565	521,748	12,818
Use of money and property	0	0	0	0	0	0
TOTAL	84,075	49,065	35,010	534,565	521,748	12,818
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	41	0	41	143	478	(336)
Passenger inspection fee - All	891	0	891	14,771	13,685	1,086
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	1,061,445	999,000	62,445	12,654,952	11,972,490	682,463
Cargo inspection fee - All	23,810	101,222	(77,412)	892,015	1,282,477	(370,461)
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	31	648	1,756	122	1,634
Use of money and property	33	3	29	139	93	46
TOTAL	1,086,898	1,100,256	(13,358)	13,563,777	13,249,348	314,428
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	3,731	15,265	(11,534)	115,851	147,132	(31,281)
Use of money and property	3	5	(2)	47	45	1
TOTAL	3,734	15,270	(11,536)	115,898	147,178	(31,280)
DPW Building and Design Fund						
Building inspection fee	60,608	51,040	9,568	979,951	600,807	379,144
Building permit fees 25%	23,567	0	23,567	360,557	0	360,557
TOTAL	84,175	51,040	33,135	1,340,508	600,807	739,701
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	104,182	182,677	(78,495)	2,102,424	2,180,361	(77,937)
Use of money and property	0	0	0	0	0	0
TOTAL	104,182	182,677	(78,495)	2,102,424	2,180,361	(77,937)
Environmental Health Fund						
Health permits - business	13,094	22,348	(9,253)	923,395	929,354	(5,959)
PH registration and penalty	130	0	130	540	430	110
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	28,191	28,532	(341)	297,172	290,724	6,448
Administrative penalties	690	0	690	600	3,230	(2,630)
Use of money and property	0	0	0	0	0	0
TOTAL	42,015	50,880	(8,864)	1,221,707	1,223,738	(2,031)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	50	300	(250)	11,887	16,758	(5,071)
Fire prevention fees	11,185	7,974	3,211	97,318	68,915	28,403
Other fees	42	63	(21)	59,021	23,187	35,834
Ambulance service	79,984	80,266	(281)	756,571	659,858	96,914
Fire citations	0	0	0	0	0	0
TOTAL	91,261	88,603	2,658	924,897	768,511	156,080
Guam Contractors License Board Fund						
Contractors fees	26,809	19,475	7,434	786,817	755,041	31,777
Use of money and property	6	14	(8)	127	328	(199)
TOTAL	26,815	19,489	7,426	786,944	755,369	31,577

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 September 30, 2016 & 2015

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2016	September, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	315,777	383,517	(67,740)
Use of money and property	0	2	(1)	75	252	(177)
TOTAL	0	2	(1)	315,852	383,770	(67,918)
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	30,500	182,000	(151,500)
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 50%	2,214	38,429	(3,216)	405,077	1,029,229	(624,152)
Healthcare legislature appropriation - 40%	1,478	34,286	(22,810)	270,052	686,153	(416,101)
Use of money and property	0	0	0	0	0	0
TOTAL	3,690	60,716	(57,026)	705,629	1,897,382	(1,191,753)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	172,897	166,976	5,921	1,860,381	1,864,089	(3,707)
Diesel fuel tax	62,844	62,114	730	757,087	902,379	(145,292)
Other fuel tax	25,119	24,833	286	297,038	361,130	(64,092)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	377,580	421,646	(44,066)	4,701,315	4,974,697	(273,382)
Auto surcharge on other fuels	137,293	153,320	(16,026)	1,709,575	1,808,900	(99,325)
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	775,734	828,889	(53,155)	9,325,396	9,911,185	(585,789)
Licenses and registrations	844,541	772,031	72,509	9,549,455	9,041,095	508,360
Use of money and property	25	9	17	240	1,330	(1,090)
TOTAL	1,620,300	1,600,929	19,371	18,875,091	18,953,620	(78,529)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,654	6,842	812	90,218	91,307	(1,089)
Use of money and property	3	7	(4)	57	98	(41)
TOTAL	7,657	6,849	808	90,275	91,405	(1,130)
Healthy Futures Funds						
Cigarettes	1,369,710	11,318,550	(9,948,840)	17,571,975	19,664,850	(2,092,875)
Cigars	3,809	14,773	(10,964)	28,720	37,581	(8,861)
Others	138,766	447,178	(308,412)	1,167,523	1,230,737	(63,214)
Distilled spirit	67,056	166,976	(99,919)	756,252	823,447	(67,195)
Vinous beverages	30,174	46,814	(16,640)	457,469	298,529	158,940
Malted fermented beverages	166,384	252,352	(85,968)	1,651,968	1,882,317	(230,349)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(100,440)	100,440	0	(1,183,735)	1,183,735
Use of money and property	21	42	(21)	587	1,306	(719)
TOTAL	1,775,920	12,146,245	(10,370,325)	21,664,494	22,755,032	(1,090,538)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	4,155	(4,155)	0	15,927	(15,927)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	69,184	(69,184)	0	68,976	(68,976)
Dept of Public Health & Social Service	20,322	254,550	(234,228)	312,838	723,731	(410,894)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	0	3,834	(3,834)
Dept of Mental Health & Substance Abuse	0	0	0	0	28,870	(28,870)
Department of Labor	0	2,206	(2,206)	668	13,935	(13,267)
Department of Parks & Recreation	0	779	(779)	0	4,368	(4,368)
Department of Vocational Rehabilitation	0	0	0	126,862	0	126,862
Civil Defense - Indirect Cost	0	0	0	5,330	0	5,330
Guam Energy Office	0	4,225	(4,225)	10,000	13,627	(3,627)
Guam Public Library System	0	0	0	1,440	9,617	(8,177)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	20,322	335,099	(314,776)	457,137	882,886	(425,749)
Land Survey Revolving Fund						
Document tax - land survey fee	303,024	254,408	48,616	2,675,667	2,043,068	632,579
Rental of government land	2,434	2,304	130	30,066	28,976	1,090
Recording fee	32,588	30,865	1,723	350,599	329,074	21,525
Application fees	0	0	0	0	0	0
Certificates of document fees	7,445	12,280	(4,835)	129,194	137,492	(8,298)
Subpoena fees	0	0	0	180	245	(65)
Use of money and property	0	0	0	0	0	0
TOTAL	345,490	299,856	45,634	3,185,705	2,538,874	646,831

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 September 30, 2016 & 2015

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2016	September, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
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	(498)	(21)	(477)	2,860	(21)	2,881
Penalties - late tax payment	0	0	0	68	0	68
Dept of Revenue & Taxation - admin - 5%	1,107	6,521	(5,414)	70,212	87,312	(17,100)
Mayors' Council - repair of facilities 1/3	7,010	0	7,010	444,681	507,336	(62,655)
Dept of Parks & Rec - repair of facilities 1/3	7,010	0	7,010	444,681	507,336	(62,655)
GDOE - repair of facilities 1/3	7,010	0	7,010	444,681	507,336	(62,655)
Interest - Limited Gaming Fund	(8)	389	(397)	916	389	527
Consolidated fund - 95%	0	123,895	(123,895)	0	123,895	(123,895)
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	21,632	130,783	(109,152)	1,408,099	1,733,584	(325,485)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	35,573	117,425	(81,852)	945,127	1,114,746	(169,619)
Registration fees - Labor share	15,246	50,325	(35,079)	405,054	477,748	(72,694)
Citation fee - non immigration temp worker	0	2,000	(2,000)	34,050	31,200	2,850
Use of money and property	27	3	23	152	234	(82)
TOTAL	50,846	169,753	(118,906)	1,384,383	1,623,928	(239,545)
Police Services Fund						
Accessible parking fees 50%	0	0	0	12,952	19,745	(6,793)
Annual gun business registration / \$600	600	0	600	15,000	16,200	(1,200)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	14,950	13,524	1,426	166,120	156,547	9,573
Police blotter report \$1 1st page / \$10 each	0	0	0	167	26	141
Police clearance \$7 / \$1 per copy	42,060	43,017	(957)	466,874	500,787	(33,913)
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	64,100	80	64,020
Firearm registration / \$40	14,480	13,523	957	150,415	148,621	1,794
Non-concealed firearm ID / \$25	8,021	8,557	(536)	106,566	94,016	12,552
Concealed firearm ID / \$60	6,592	5,871	721	60,873	52,839	8,034
Fingerprinting fee / \$20	3,902	4,420	(518)	50,890	46,002	4,888
Subpoena fee	0	0	0	42	140	(98)
Abstract criminal records / \$15	990	1,140	(150)	14,146	13,477	669
Police clearance additional copies	508	484	24	5,153	5,453	(300)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	286	99	189	2,673	2,221	452
Certified copy of records / \$10	70	0	70	460	140	320
Firearm inspection fee / \$5	3,114	2,323	791	29,619	25,567	4,052
Witness fees / \$35	0	0	0	110	254	(144)
Special event fee / \$100	860	344	516	26,639	2,798	23,841
Restitutions - GPD	0	0	0	0	500	(500)
Other revenues - GPD	0	0	0	33,966	61,947	(27,982)
Use of money and property	0	0	0	0	0	0
TOTAL	96,435	93,302	3,133	1,206,796	1,147,390	59,405
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S examination / license fees	28,440	15,095	13,345	312,491	291,050	21,441
Use of money and property	0	0	0	0	0	0
TOTAL	28,440	15,095	13,345	312,491	291,050	21,441
Public Recreation Services Fund						
Park fees / park use permits	5,200	2,935	2,265	57,180	50,230	6,950
Park vendor permits	100	1,010	(910)	37,480	42,655	(5,175)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	5,886	(5,886)
Pool and beach fees	1,653	2,165	(512)	36,463	30,812	5,651
Recreational admin fees	0	1,510	(1,510)	13,690	14,345	(655)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	266	736	(472)	11,975	8,606	3,369
Paseo Recreational Center	0	0	0	0	0	0
Hagalna / Tiyan Tennis Center	0	0	0	5,829	5,789	41
Guerrero Stadium / Tiyan Fields	0	0	0	0	150	(150)
Tiyan Football / Soccer Field	175	0	175	175	0	175
Baseball fields Ypaopao	0	0	0	0	180	(180)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	7	2	5	73	102	(29)
TOTAL	7,401	8,360	(959)	162,865	158,755	4,111

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 September 30, 2016 & 2015

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2016	September, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	56,285	63,721	(7,436)	917,200	860,903	56,297
Use of money and property	12	7	5	117	315	(198)
TOTAL	56,297	63,728	(7,431)	917,317	861,218	56,099
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	72,000	168,000	(96,000)
Use of money and property	1	5	(4)	26	49	(23)
TOTAL	1	5	(4)	72,026	168,049	(96,023)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	182,393	76,918	105,475
Solid waste bid package fee	0	0	0	300	0	300
Fee - household collection	568,205	530,821	37,384	6,647,012	6,665,678	(18,666)
Fee - compact Ordol tipping fee \$4 cu yd	962,963	884,060	78,902	10,428,248	10,085,101	343,147
Fee - uncompact Ordol tipping fee \$4 cu yd	148,495	140,371	8,124	1,697,647	1,490,020	207,627
Fee - uncompact Agat transfer station	20,217	0	20,217	161,822	0	161,822
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	24,516	0	24,516
Miscellaneous	0	0	0	0	0	0
Restoration charge	6,800	0	6,800	59,150	0	59,150
Transfer charge	20,217	0	20,217	139,226	0	139,226
Reactivation charge	350	0	350	2,250	0	2,250
Trash tags	556	0	556	3,608	0	3,608
Fee - uncompact Harmon transfer station	0	0	0	62,558	0	62,558
Interest from settlement Lagu	0	0	0	26,848	18,192	8,657
Use of money and property	84	50	35	24,496	18,311	6,185
TOTAL	1,727,887	1,555,301	172,586	19,460,074	18,354,220	1,105,854
Street Light Fund						
Abandoned vehicle fee - vehicle registration	374,881	352,556	22,325	4,209,932	4,062,533	147,399
Use of money and property	0	0	0	0	0	0
TOTAL	374,881	352,556	22,325	4,209,932	4,062,533	147,399
Tax Collection Enhancement Fund						
Passport fees	48,813	55,741	(6,928)	799,442	744,748	54,694
Passport expedite fees	7,473	7,981	(508)	117,759	116,143	1,615
Passport expedite mail fees	0	789	(789)	8,341	11,842	(3,501)
Use of money and property	0	0	0	0	0	0
TOTAL	56,286	64,511	(8,225)	925,542	872,733	52,809
Territorial Education Facilities Fund						
DRT property taxes	292,033	627,010	(424,977)	25,982,019	25,099,615	882,404
Penalties and interest	35,944	126,794	(90,850)	906,854	678,582	228,272
Real property tax bank fees	0	0	0	0	5	(5)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	10	2	8	110	134	(24)
TOTAL	237,987	753,806	(515,819)	26,888,983	25,778,336	1,110,647
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	4,618,950	4,550,384	68,567	40,192,651	38,568,607	3,624,044
Use of money and property	0	33	(33)	3,198	441	2,757
TOTAL	4,618,950	4,550,417	68,534	40,195,849	38,569,047	3,626,801
Water Protection Fund						
Grading plan review fees	482	295	187	4,202	4,351	(149)
Clearing and grubbing permits	465	66	399	27,595	35,183	(7,588)
Stockpiling permits	177	51	126	3,384	7,609	(4,224)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	1,124	411	712	35,182	47,143	(11,961)
Water Research and Development Fund						
Well drilling permit	215	70	145	68,629	81,790	(13,161)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 215	\$ 70	\$ 145	\$ 68,629	\$ 81,790	\$ (13,161)

Notes:

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 31, Accounting and Financial Reporting for Nonexchange Transactions, at year-end an accrual is made for actual collections relating to prior-year taxes collected 90 days after the 09/30 closing. Estimates are recorded for the Provisions 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
Social Revenue Funds
Twelve Months Ended September 30, 2018

	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	1,705	3,700	1,995	196,465	450,920	254,455
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	1,705	3,700	1,995	196,465	450,920	254,455
Chamorro Land Trust Operations Fund						
Land trust application fees	60,318	700	(59,618)	65,366	6,250	(59,116)
Commercial leases / license	81,873	46,758	(35,115)	1,353,098	911,827	(441,271)
Agriculture / residential land trust lease	406	906	500	4,255	3,457	(798)
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	137	171	34	1,592	1,006	(586)
TOTAL	142,734	48,535	(94,199)	1,424,311	922,540	(501,771)
Corrections Revolving Fund						
DOC revolving fund	99,707	84,075	(15,632)	1,809,366	534,565	(1,274,801)
Use of money and property	0	0	0	0	0	0
TOTAL	99,707	84,075	(15,632)	1,809,366	534,565	(1,274,801)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	44	41	(3)	224	143	(81)
Passenger inspection fee - All	85	891	826	4,876	14,771	9,895
Passenger inspection fee - Port Authority	18,517	0	(18,517)	52,923	0	(52,923)
Passenger inspection fee - Airport Authority	1,094,956	1,061,445	(33,511)	12,039,066	12,654,952	615,886
Cargo inspection fee - All	66,528	23,810	(42,718)	704,109	892,015	187,906
Cargo inspection fee - All	4,145	0	(4,145)	9,616	0	(9,616)
Cargo inspection fee - All	552,384	0	(552,384)	1,259,199	0	(1,259,199)
Cargo inspection fee - All	0	0	0	0	0	0
Cargo inspection fee - All	0	0	0	0	0	0
Cargo inspection fee - All	15,760	0	(15,760)	38,644	0	(38,644)
Cargo inspection fee - All	38,942	0	(38,942)	101,904	0	(101,904)
Cargo inspection fee - All	12	679	667	15,089	1,756	(13,333)
Cargo inspection fee - All	8	33	25	638	139	(499)
Cargo inspection fee - All	1,791,361	1,086,898	(704,463)	14,226,288	13,563,777	(662,511)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	13,168	3,731	(9,437)	123,971	115,851	(8,120)
Use of money and property	3	3	0	106	47	(59)
TOTAL	13,171	3,734	(9,437)	124,077	115,898	(8,179)
DPW Building and Design Fund						
Building inspection fee	47,480	60,608	13,128	769,298	979,951	210,653
Building permit fees 25%	0	23,567	23,567	0	369,557	369,557
TOTAL	47,480	84,175	36,695	769,298	1,349,508	571,210
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	206,237	104,182	(102,055)	2,330,238	2,102,424	(227,814)
Use of money and property	0	0	0	0	0	0
TOTAL	206,237	104,182	(102,055)	2,330,238	2,102,424	(227,814)
Environmental Health Fund						
Health permits - business	22,673	13,094	(9,579)	953,927	923,395	(30,532)
PH registration and penalty	41	130	89	6,113	540	(5,573)
De-ratting inspection and certificates	120	0	(120)	515	0	(515)
Health certificates	28,208	28,191	(17)	314,261	297,172	(17,089)
Administrative penalties	181	600	419	7,919	600	(7,319)
Use of money and property	16	0	(16)	411	0	(411)
TOTAL	51,239	42,015	(9,224)	1,283,146	1,221,707	(61,439)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	592	50	(542)	13,873	11,687	(2,186)
Fire prevention fees	9,497	11,185	1,688	109,590	97,318	(12,272)
Other fees	7,828	42	(7,786)	9,254	59,021	49,767
Ambulance service	49,722	79,984	30,262	941,892	756,571	(185,321)
Fire citations	21	0	(21)	1,742	0	(1,742)
TOTAL	67,660	91,261	23,601	1,076,351	924,597	(151,754)
Guam Contractors License Board Fund						
Contractors fees	25,685	26,909	1,224	918,528	786,817	(131,711)
Use of money and property	26	6	(20)	873	127	(546)
TOTAL	25,712	26,915	1,204	919,201	786,944	(132,257)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Twelve Months Ended September 30, 2018

	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	1	0	(1)	391,201	315,777	(75,424)
Use of money and property	4	1	(3)	191	75	(116)
TOTAL	5	1	(4)	391,392	315,852	(75,540)
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	91,000	30,500	(60,500)
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 60%	34,272	2,214	(32,058)	978,215	405,077	(573,138)
Healthcare legislature appropriation - 40%	22,850	1,476	(21,374)	652,144	270,052	(382,092)
Use of money and property	0	0	0	0	0	0
TOTAL	57,122	3,690	(53,432)	1,721,359	705,629	(1,015,730)
Guam (Territorial) Highway Fund						
Liquid fuel taxes						
Aviation fuel tax	133,622	172,897	39,275	1,948,945	1,860,381	(88,564)
Diesel fuel tax	97,523	62,544	(34,979)	913,306	757,987	(155,319)
Other fuel tax	35,337	25,119	(10,218)	357,406	297,036	(60,368)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	438,424	377,580	(60,844)	5,326,827	4,701,315	(625,512)
Auto surcharge on other fuels	188,865	137,293	(21,572)	1,898,230	1,709,575	(188,655)
Condition for deposit fee penalty	514	0	(514)	3,057	0	(3,057)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes						
Licenses and registrations	864,285	775,734	(88,551)	10,447,781	9,325,396	(1,122,385)
Use of money and property	793,073	844,541	51,468	9,243,947	9,549,455	305,508
Use of money and property	69	25	(44)	2,617	240	(2,377)
TOTAL	1,657,427	1,620,300	(37,127)	19,694,345	18,875,091	(819,254)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,743	7,654	(89)	92,936	90,218	(2,718)
Use of money and property	10	3	(7)	195	57	(138)
TOTAL	7,753	7,657	(96)	93,131	90,275	(2,856)
Healthy Futures Funds						
Cigarettes	6,540,912	1,389,710	(5,171,202)	19,153,967	17,571,975	(1,581,992)
Cigars	8,134	3,809	(4,325)	31,038	28,720	(2,318)
Others	336,289	138,766	(197,523)	2,089,727	1,167,523	(922,204)
Distilled spirit	154,773	67,056	(87,717)	948,710	786,252	(162,458)
Vinous beverages	59,040	30,174	(28,866)	378,643	457,469	78,826
Malted fermented beverages	312,419	166,384	(146,035)	2,020,372	1,851,968	(168,404)
Interest and penalties on alcohol	31,982	0	(31,982)	507,303	0	(507,303)
GRT credit & adj taken healthy futures funds	(194,615)	0	194,615	(1,237,082)	0	1,237,082
Use of money and property	206	21	(185)	1,113	587	(526)
TOTAL	7,249,140	1,775,929	(5,473,220)	23,883,791	21,664,494	(2,229,297)
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	1,510	0	(1,510)	16,114	0	(16,114)
Department of Law	292	0	(292)	2,582	0	(2,582)
Guam police-Indirect Cost	6,314	0	(6,314)	22,659	0	(22,659)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	51,011	0	(51,011)	80,375	0	(80,375)
Dept of Public Health & Social Service	377,919	20,322	(357,597)	1,176,663	312,838	(863,825)
Library - Indirect Cost	310	0	(310)	3,308	0	(3,308)
Department of Youth Affairs	1,360	0	(1,360)	13,002	0	(13,002)
Dept of Mental Health & Substance Abuse	20,050	0	(20,050)	89,022	0	(89,022)
Department of Labor	13,050	0	(13,050)	54,315	668	(53,647)
Department of Parks & Recreation	3,522	0	(3,522)	22,670	0	(22,670)
Department of Vocational Rehabilitation	7,428	0	(7,428)	64,253	126,862	62,609
Civil Defense - Indirect Cost	0	0	0	0	5,330	5,330
Guam Energy Office	9,187	0	(9,187)	78,672	10,000	(68,672)
Guam Public Library System	644	0	(644)	9,312	1,440	(7,872)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	492,597	20,322	(472,275)	1,632,947	457,137	(1,175,810)
Land Survey Revolving Fund						
Document tax - land survey fee	239,977	303,024	63,047	2,519,178	2,675,667	156,489
Rental of government land	2,876	2,434	(442)	35,584	30,066	(5,518)
Recording fee	32,447	32,588	141	404,698	350,599	(54,099)
Application fees	0	0	0	33	0	(33)
Certificates of document fees	13,597	7,445	(6,152)	151,547	129,194	(22,354)
Subpoena fees	3	0	(3)	271	180	(91)
Use of money and property	0	0	0	0	0	0
TOTAL	288,900	345,490	56,590	3,111,311	3,185,705	74,394

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Twelve Months Ended September 30, 2016

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
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)	5,952	2,860	(3,092)
Penalties - late tax payment	13	0	(13)	38	68	30
Dept of Revenue & Taxation - admin - 5%	6,301	1,107	(5,194)	95,417	70,212	(25,205)
Mayors' Council - repair of facilities 1/3	39,907	7,010	(32,896)	411,747	444,681	32,935
Dept of Parks & Rec - repair of facilities 1/3	39,907	7,010	(32,896)	411,747	444,681	32,935
GDOE - repair of facilities 1/3	39,907	7,010	(32,896)	411,747	444,681	32,935
Interest - Limited Gaming Fund	0	(8)	(8)	2,407	916	(1,491)
Consolidated fund - 95%	0	0	0	780,267	0	(780,267)
For recon	0	0	0	12,518	0	(12,518)
Use of money and property	0	0	0	0	0	0
TOTAL	125,634	21,632	(104,002)	2,131,839	1,408,099	(723,740)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	78,257	35,573	(42,684)	831,085	945,127	114,042
Registration fees - Labor share	47,752	15,246	(32,506)	393,090	405,054	11,964
Citation fee - non immigration temp worker	2,883	0	(2,883)	32,526	34,050	1,524
Use of money and property	18	27	9	308	152	(156)
TOTAL	128,910	56,846	(78,064)	1,257,009	1,384,383	127,374
Police Services Fund						
Accessible parking fees 50%	354	0	(354)	66,920	12,952	(53,968)
Annual gun business registration / \$600	200	600	400	20,608	15,000	(5,608)
Government of Guam ID / \$10	0	0	0	331	0	(331)
Traffic report copy fee / \$10	11,225	14,950	3,725	174,500	166,120	(8,380)
Police blotter report \$1 1st page / \$10 each	3	0	(3)	16	167	151
Police clearance \$7 / \$1 per copy	34,301	42,060	7,759	509,549	466,874	(42,675)
Filing record - security officer / \$75	0	0	0	51	30	(21)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	37	64,100	64,063
Firearm registration / \$40	11,798	14,480	2,682	185,885	150,415	(35,470)
Non-concealed firearm ID / \$25	6,280	8,021	1,741	113,243	106,568	(6,675)
Concealed firearm ID / \$60	2,223	6,592	4,369	35,850	60,873	25,023
Fingerprinting fee / \$20	3,034	3,902	868	54,920	50,890	(4,030)
Subpoena fee	0	0	0	182	42	(140)
Abstract criminal records / \$15	1,410	990	(420)	21,639	14,146	(7,493)
Police clearance additional copies	513	508	(5)	9,160	5,153	(4,007)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	89	288	199	2,911	2,673	(238)
Certified copy of records / \$10	7	70	63	248	460	212
Firearm inspection fee / \$5	1,747	3,114	1,367	26,572	29,619	3,047
Witness fees / \$35	0	0	0	188	110	(78)
Special event fee / \$100	367	860	493	5,324	26,639	21,315
Restitutions GPD	0	0	0	6,393	0	(6,393)
Other revenues - GPD	0	0	0	18,947	33,965	15,018
Use of money and property	0	0	0	1,971	0	(1,971)
TOTAL	73,551	96,435	22,884	1,255,445	1,206,796	(48,650)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	19,833	28,440	8,607	327,061	312,491	(14,570)
Use of money and property	0	0	0	0	0	0
TOTAL	19,833	28,440	8,607	327,061	312,491	(14,570)
Public Recreation Services Fund						
Park fees / park use permits	2,930	5,200	2,270	59,592	57,180	(2,412)
Park vendor permits	1,182	100	(1,082)	48,773	37,480	(11,293)
Community programs fees	0	0	0	2,260	0	(2,260)
Paseo Stadium fees	0	0	0	13,208	0	(13,208)
Pool and beach fees	1,994	1,653	(341)	38,887	36,463	(2,424)
Recreational admin fees	1,003	0	(1,003)	15,397	13,690	(1,707)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	2,261	266	(1,995)	12,549	11,975	(574)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	0	0	0	5,933	5,829	(104)
Guerrero Stadium / Tiyan Fields	8	0	(8)	4,601	0	(4,601)
Tiyan Football / Soccer Field	0	175	175	25	175	150
Baseball fields Ypaopao	0	0	0	60	0	(60)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	12	7	(5)	256	73	(183)
TOTAL	9,390	7,401	(1,989)	201,541	182,865	(18,676)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Twelve Months Ended September 30, 2018

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Public School Library Resources Fund						
School library resources fund	60,835	56,285	(4,550)	871,080	917,200	46,120
Use of money and property	55	12	(43)	903	117	(786)
TOTAL	60,890	56,297	(4,593)	871,983	917,317	45,334
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	242,407	72,000	(170,407)
Use of money and property	3	1	(2)	39	26	(13)
TOTAL	3	1	(2)	242,447	72,026	(170,420)
Solid Waste Operations Fund						
Tipping fee settlement Lago	656	0	(656)	111,923	162,393	70,470
Solid waste bid package fee	4	0	(4)	650	300	(350)
Fee - household collection	556,706	568,205	11,499	6,899,770	6,647,012	(252,758)
Fee - compact Ordof tipping fee \$4 cu yd	753,967	962,963	208,996	10,753,374	10,426,248	(327,126)
Fee - uncompact Ordof tipping fee \$4 cu yd	139,608	148,495	8,887	1,557,862	1,697,647	139,785
Fee - uncompact Agat transfer station	0	20,217	20,217	0	161,822	161,822
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojol transfer station	0	0	0	0	24,516	24,516
Miscellaneous	0	0	0	14	0	(14)
Restoration charge	10	6,800	6,790	1,710	59,150	57,440
Transfer charge	150	20,217	20,067	26,486	139,226	112,740
Reactivation charge	1	350	349	247	2,250	2,003
Trash tags	1	556	555	244	3,608	3,364
Fee - uncompact Harmon transfer station	0	0	0	0	62,558	62,558
Interest from settlement Lago	192	0	(192)	32,807	26,848	(5,959)
Use of money and property	2,816	84	(2,732)	23,493	24,496	1,003
TOTAL	1,454,111	1,727,987	273,776	19,408,580	19,460,074	51,494
Street Light Fund						
Abandoned vehicle fee - vehicle registration	517,462	374,881	(142,581)	4,882,468	4,209,932	(672,536)
Use of money and property	0	0	0	0	0	0
TOTAL	517,462	374,881	(142,581)	4,882,468	4,209,932	(672,536)
Tax Collection Enhancement Fund						
Passport fees	90,388	48,813	(41,575)	759,553	799,442	39,889
Passport expedite fees	9,611	7,473	(2,139)	112,671	117,759	5,088
Passport expedite mail fees	762	0	(762)	13,867	8,341	(5,526)
Use of money and property	0	0	0	0	0	0
TOTAL	100,761	56,286	(44,475)	886,091	925,542	39,451
Territorial Education Facilities Fund						
DRT property taxes	576,227	202,033	(374,194)	27,695,019	25,982,019	(1,713,000)
Penalties and interest	74,174	35,944	(38,230)	900,356	906,854	6,498
Real property tax bank fees	4	0	(4)	994	0	(994)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	6	10	4	484	110	(374)
TOTAL	650,411	237,987	(412,424)	28,596,853	26,896,983	(1,707,870)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	4,546,120	4,618,950	72,830	38,622,835	40,192,651	1,569,816
Use of money and property	25	0	(25)	284	3,198	2,914
TOTAL	4,546,145	4,618,950	72,805	38,623,119	40,195,849	1,572,730
Water Protection Fund						
Grading plan review fees	521	482	(39)	8,894	4,202	(4,692)
Clearing and grubbing permits	1,443	465	(978)	47,222	27,595	(19,627)
Stockpiling permits	288	177	(111)	14,789	3,384	(11,405)
Field citation violations	41	0	(41)	5,678	0	(5,678)
Use of money and property	0	0	0	0	0	0
TOTAL	2,293	1,124	(1,169)	76,583	35,182	(41,401)
Water Research and Development Fund						
Well drilling permit	610	215	(395)	99,669	68,629	(31,040)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 610	\$ 215	\$ (395)	\$ 99,669	\$ 68,629	\$ (31,040)