



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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JAN 29 2015

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

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
BY: M.B.
DATE: 1/30/2015
TIME: 3:41 AM PM

Dear Speaker Won Pat:

Attached are the special revenue fund tracking reports 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 2015 for the months ending October 31, 2014, November 30, 2014 and December 31, 2014 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13 and Section 17, Public Law 32-181.

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.

Vice Speaker Benjamin J.F. Cruz

Date: 1/30/15 Time: 2:41pm

File No.: N/A

Received by: [Signature]

Sincerely,

ANTHONY C. BLAZ

Certification of Information Contained in Attachment A

Anthony C. Blaz, Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

Office of the Speaker
Judith T. Won Pat, Ed.D

Date: 01-30-15

Time: 3:43pm

Received By: [Signature]

Government of Guam
 FY 2015 Special Revenue Fund Tracking
 For the month ending October 31, 2014
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month	Description/Fund Code						
	Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206	Healthy Futures 602	C&Q Inspections Services 209	
FY 2015 (Oct 14-Sept 15)							
(A) October	Actual	1,567,460	208,151	2,776,995	1,312,296	902,317	
(B) November	Forecast	1,515,890	1,702,313	223,625	2,234,254	1,207,321	1,147,978
(C) December	Forecast	1,570,598	1,624,566	852,282	2,172,740	850,566	1,263,587
(D) January	Forecast	1,537,858	1,663,657	2,022,582	3,664,066	2,586,484	1,566,940
(E) February	Forecast	1,416,849	1,567,947	11,934,071	3,518,802	1,255,321	1,389,989
(F) March	Forecast	1,753,190	1,614,538	2,285,923	3,562,297	1,108,169	1,483,628
(G) April	Forecast	1,721,566	1,620,332	6,902,147	2,270,145	813,006	815,958
(H) May	Forecast	1,373,928	1,683,420	926,744	2,542,461	1,298,105	1,064,688
(I) June	Forecast	1,753,508	1,617,540	794,333	1,743,729	1,157,458	797,764
(J) July	Forecast	1,409,498	1,639,376	1,529,784	2,492,106	1,786,417	1,215,853
(K) August	Forecast	1,626,823	1,763,271	439,370	2,947,058	1,250,011	1,325,385
(L) September	Forecast	1,406,704	1,452,832	449,990	3,748,693	2,891,193	1,433,049
(M) Tracking FY2015		18,608,474	19,517,251	28,569,002	33,673,346	17,516,349	14,407,136
(N) Public Law 32-181		18,401,207	19,610,527	28,568,285	34,500,000	16,207,946	14,226,288
(O) Overage/(Shortage)	(M-N)	207,267	(93,276)	717	(826,654)	1,308,403	180,848

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

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 October 31, 2014 & 2013

Draft

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	October, 2014	October, 2013	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	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	150	78,834	(78,684)	150	78,834	(78,684)
Use of money and property	0	0	0	0	0	0
TOTAL	150	78,834	(78,684)	150	78,834	(78,684)
Chamorro Land Trust Operations Fund						
Land trust application fees	700	700	0	700	700	0
Commercial leases / license	63,103	40,918	22,185	63,103	40,918	22,185
Agriculture / residential land trust lease	422	60	362	422	60	362
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	220	183	37	220	183	37
TOTAL	64,445	41,861	22,584	64,445	41,861	22,584
Corrections Revolving Fund						
DOC revolving fund	56,593	782	55,811	56,593	782	55,811
Use of money and property	0	0	0	0	0	0
TOTAL	56,593	782	55,811	56,593	782	55,811
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	417	0	417	417	0	417
Passenger inspection fee - All	203	0	203	203	0	203
Passenger inspection fee - Port Authority	0	18,120	(18,120)	0	18,120	(18,120)
Passenger inspection fee - Airport Authority	877,695	889,119	(11,424)	877,695	889,119	(11,424)
Cargo inspection fee - All	23,981	23,327	654	23,981	23,327	654
Port inspection fee - single <4000#	0	630	(630)	0	630	(630)
Port inspection fee - single >4000#	0	103,330	(103,330)	0	103,330	(103,330)
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	2,530	(2,530)	0	2,530	(2,530)
Air inspection fee - single <100#	0	0	0	0	0	0
Air inspection fee - single >100#	0	6,120	(6,120)	0	6,120	(6,120)
Revenue - other payments	0	19	(19)	0	19	(19)
Use of money and property	21	7	15	21	7	15
TOTAL	902,317	1,043,201	(140,884)	902,317	1,043,201	(140,884)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	7,447	4,095	3,352	7,447	4,095	3,352
Use of money and property	4	19	(16)	4	19	(16)
TOTAL	7,451	4,114	3,336	7,451	4,114	3,336
DPW Building and Design Fund						
Building inspection fee	98,031	80,124	17,907	98,031	80,124	17,907
Use of money and property	0	0	0	0	0	0
TOTAL	98,031	80,124	17,907	98,031	80,124	17,907
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	177,084	188,674	(11,590)	177,084	188,674	(11,590)
Use of money and property	0	0	0	0	0	0
TOTAL	177,084	188,674	(11,590)	177,084	188,674	(11,590)
Environmental Health Fund						
Health permits - business	9,786	15,205	(5,419)	9,786	15,205	(5,419)
PH registration and penalty	0	0	0	0	0	0
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	25,198	23,289	1,909	25,198	23,289	1,909
Administrative penalties	0	200	(200)	0	200	(200)
Use of money and property	0	0	0	0	0	0
TOTAL	34,984	38,694	(3,710)	34,984	38,694	(3,710)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	568	170	398	568	170	398
Fire prevention fees	2,620	7,190	(4,570)	2,620	7,190	(4,570)
Other fees	0	7	(7)	0	7	(7)
Ambulance service	56,278	66,628	(10,350)	56,278	66,628	(10,350)
Fire citations	0	0	0	0	0	0
TOTAL	59,466	73,994	(14,528)	59,466	73,994	(14,528)
Guam Contractors License Board Fund						
Contractors fees	21,050	16,230	4,820	21,050	16,230	4,820
Use of money and property	12	51	(39)	12	51	(39)
TOTAL	21,062	16,281	4,781	21,062	16,281	4,781

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	October, 2014	October, 2013	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	0	0	0
Use of money and property	10	6	4	10	6	4
TOTAL	10	6	4	10	6	4
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	0	0	0
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 60%	1,183	26,485	(25,303)	1,183	26,485	(25,303)
Healthcare legislature appropriation - 40%	788	17,657	(16,868)	788	17,657	(16,868)
Use of money and property	0	0	0	0	0	0
TOTAL	1,971	44,142	(42,171)	1,971	44,142	(42,171)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	152,864	154,616	(1,752)	152,864	154,616	(1,752)
Diesel fuel tax	73,326	70,460	2,866	73,326	70,460	2,866
Other fuel tax	29,317	26,477	2,840	29,317	26,477	2,840
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	412,375	393,175	19,200	412,375	393,175	19,200
Auto surcharge on other fuels	149,947	142,973	6,974	149,947	142,973	6,974
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	817,828	787,700	30,129	817,828	787,700	30,129
Licenses and registrations	703,439	1,010,590	(307,151)	703,439	1,010,590	(307,151)
Use of money and property	795	302	493	795	302	493
TOTAL	1,522,062	1,798,592	(276,530)	1,522,062	1,798,592	(276,530)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,572	8,473	(901)	7,572	8,473	(901)
Use of money and property	11	15	(3)	11	15	(3)
TOTAL	7,584	8,488	(904)	7,584	8,488	(904)
Healthy Futures Funds						
Cigarettes	1,221,900	1,180,500	41,400	1,221,900	1,180,500	41,400
Cigars	7,664	1,898	5,766	7,664	1,898	5,766
Others	37,808	237,052	(199,243)	37,808	237,052	(199,243)
Distilled spirit	75,656	60,049	15,608	75,656	60,049	15,608
Vinous beverages	17,826	14,712	3,115	17,826	14,712	3,115
Malted fermented beverages	167,064	139,339	27,725	167,064	139,339	27,725
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(216,000)	(122,678)	(93,322)	(216,000)	(122,678)	(93,322)
Use of money and property	377	79	298	377	79	298
TOTAL	1,312,296	1,510,950	(198,653)	1,312,296	1,510,950	(198,653)
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
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	0	0	0	0	0
Guam Public Library System	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	6,740	0	6,740	6,740	0	6,740
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	0	0	0
Guam Energy Office	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	6,740	0	6,740	6,740	0	6,740
Land Survey Revolving Fund						
Document tax - land survey fee	156,711	102,782	53,929	156,711	102,782	53,929
Rental of government land	2,212	2,768	(556)	2,212	2,768	(556)
Recording fee	29,767	21,886	7,881	29,767	21,886	7,881
Application fees	0	0	0	0	0	0
Certificates of document fees	12,030	8,767	3,263	12,030	8,767	3,263
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	200,718	136,202	64,516	200,718	136,202	64,516

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	October, 2014	October, 2013	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	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	(877)	126	(1,003)	(877)	126	(1,003)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	9,142	4,733	4,408	9,142	4,733	4,408
Mayors' Council - repair of facilities 1/3	0	0	0	0	0	0
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	0	0	0
GDOE - repair of facilities 1/3	0	0	0	0	0	0
Interest - Limited Gaming Fund	453	1	453	453	1	453
Consolidated fund - 95%	173,698	89,936	83,762	173,698	89,936	83,762
For recon	0	25,035	(25,035)	0	25,035	(25,035)
Use of money and property	0	0	0	0	0	0
TOTAL	182,416	119,831	62,584	182,416	119,831	62,584
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	0	31,500	(31,500)	0	31,500	(31,500)
Registration fees - Labor share	0	13,500	(13,500)	0	13,500	(13,500)
Citation fee - non immigration temp worker	200	2,850	(2,650)	200	2,850	(2,650)
Use of money and property	41	37	5	41	37	5
TOTAL	241	47,887	(47,645)	241	47,887	(47,645)
Police Services Fund						
Accessible parking fees 50%	13,234	0	13,234	13,234	0	13,234
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	12,948	7,395	5,553	12,948	7,395	5,553
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	50,248	14,868	35,380	50,248	14,868	35,380
Filing record - security officer / \$75	30	0	30	30	0	30
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	12,216	8,680	3,536	12,216	8,680	3,536
Non-concealed firearm ID / \$25	7,900	4,275	3,625	7,900	4,275	3,625
Concealed firearm ID / \$60	8,961	860	8,301	8,961	660	8,301
Fingerprinting fee / \$20	4,862	1,860	3,002	4,862	1,860	3,002
Subpoena fee	35	0	35	35	0	35
Abstract criminal records / \$15	1,245	1,590	(345)	1,245	1,590	(345)
Police clearance additional copies	384	600	(216)	384	600	(216)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	171	35	136	171	35	136
Certified copy of records / \$10	10	10	0	10	10	0
Firearm inspection fee / \$5	2,097	880	1,217	2,097	880	1,217
Witness fees / \$35	9	0	9	9	0	9
Special event fee / \$100	86	200	(114)	86	200	(114)
Use of money and property	0	0	0	0	0	0
TOTAL	114,436	41,053	73,383	114,436	41,053	73,383
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	22,755	23,490	(735)	22,755	23,490	(735)
Use of money and property	0	0	0	0	0	0
TOTAL	22,755	23,490	(735)	22,755	23,490	(735)
Public Recreation Services Fund						
Park fees / park use permits	2,805	3,330	(525)	2,805	3,330	(525)
Park vendor permits	205	1,505	(1,300)	205	1,505	(1,300)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	2,020	2,559	(539)	2,020	2,559	(539)
Recreational admin fees	0	500	(500)	0	500	(500)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,351	1,195	156	1,351	1,195	156
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	115	488	(373)	115	488	(373)
Guerrero Stadium / Tiyan Fields	50	0	50	50	0	50
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	14	23	(9)	14	23	(9)
TOTAL	6,560	9,600	(3,040)	6,560	9,600	(3,040)

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	October, 2014	October, 2013	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	50,925	56,082	(5,157)	50,925	56,082	(5,157)
Use of money and property	32	44	(12)	32	44	(12)
TOTAL	50,957	56,126	(5,168)	50,957	56,126	(5,168)
Safe Streets Fund						
DOC - Safe streets fund	96,000	0	96,000	96,000	0	96,000
Use of money and property	3	0	3	3	0	3
TOTAL	96,003	0	96,003	96,003	0	96,003
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	30,031	(30,031)	0	30,031	(30,031)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	513,120	506,288	6,832	513,120	506,288	6,832
Fee - compact Ordof tipping fee \$4 cu yd	916,819	883,619	33,201	916,819	883,619	33,201
Fee - uncompact Ordof tipping fee \$4 cu yd	136,086	113,179	22,907	136,086	113,179	22,907
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Restoration charge	0	1,850	(1,850)	0	1,850	(1,850)
Transfer charge	0	24,207	(24,207)	0	24,207	(24,207)
Reactivation charge	0	200	(200)	0	200	(200)
Trash tags	0	292	(292)	0	292	(292)
Interest from settlement Lagu	0	8,759	(8,759)	0	8,759	(8,759)
Use of money and property	1,435	6,051	(4,616)	1,435	6,051	(4,616)
TOTAL	1,567,460	1,574,475	(7,015)	1,567,460	1,574,475	(7,015)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	320,443	194,036	126,407	320,443	194,036	126,407
Use of money and property	0	0	0	0	0	0
TOTAL	320,443	194,036	126,407	320,443	194,036	126,407
Tax Collection Enhancement Fund						
Passport fees	41,495	48,351	(6,855)	41,495	48,351	(6,855)
Passport expedite fees	9,430	7,672	1,759	9,430	7,672	1,759
Passport expedite mail fees	858	913	(55)	858	913	(55)
Use of money and property	0	0	0	0	0	0
TOTAL	51,783	56,936	(5,152)	51,783	56,936	(5,152)
Territorial Education Facilities Fund						
DRT property taxes	180,707	98,892	81,815	180,707	98,892	81,815
Penalties and interest	27,436	19,758	7,678	27,436	19,758	7,678
Real property tax bank fees	0	30	(30)	0	30	(30)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	8	2	5	8	2	5
TOTAL	208,151	118,683	89,468	208,151	118,683	89,468
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,776,953	2,448,184	328,770	2,776,953	2,448,184	328,770
Use of money and property	42	7	35	42	7	35
TOTAL	2,776,995	2,448,191	328,804	2,776,995	2,448,191	328,804
Water Protection Fund						
Grading plan review fees	23	153	(130)	23	153	(130)
Clearing and grubbing permits	193	3,597	(3,404)	193	3,597	(3,404)
Stockpiling permits	0	703	(703)	0	703	(703)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	215	4,453	(4,237)	215	4,453	(4,237)
Water Research and Development Fund						
Well drilling permit	1,090	0	1,090	1,090	0	1,090
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,090	\$ 0	\$ 1,090	\$ 1,090	\$ 0	\$ 1,090

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 34 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.

	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	380	150	(230)	380	150	(230)
Use of money and property	0	0	0	0	0	0
TOTAL	380	150	(230)	380	150	(230)
Chamorro Land Trust Operations Fund						
Land trust application fees	500	700	200	500	700	200
Commercial leases / license	56,600	63,103	6,503	56,600	63,103	6,503
Agriculture / residential land trust lease	300	422	122	300	422	122
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	230	220	(10)	230	220	(10)
TOTAL	57,630	64,445	6,815	57,630	64,445	6,815
Corrections Revolving Fund						
DOC revolving fund	4,250	56,593	52,343	4,250	56,593	52,343
Use of money and property	0	0	0	0	0	0
TOTAL	4,250	56,593	52,343	4,250	56,593	52,343
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	417	417	0	417	417
Passenger inspection fee - All	0	203	203	0	203	203
Passenger inspection fee - Port Authority	25,000	0	(25,000)	25,000	0	(25,000)
Passenger inspection fee - Airport Authority	890,000	877,695	(12,305)	890,000	877,695	(12,305)
Cargo inspection fee - All	35,000	23,981	(11,019)	35,000	23,981	(11,019)
Port inspection fee - single <4000#	800	0	(800)	800	0	(800)
Port inspection fee - single >4000#	120,000	0	(120,000)	120,000	0	(120,000)
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#	3,220	0	(3,220)	3,220	0	(3,220)
Air inspection fee - single >100#	12,000	0	(12,000)	12,000	0	(12,000)
Revenue - other payments	0	0	0	0	0	0
Use of money and property	0	21	21	0	21	21
TOTAL	1,086,020	902,317	(183,703)	1,086,020	902,317	(183,703)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	4,125	7,447	3,322	4,125	7,447	3,322
Use of money and property	19	4	(15)	19	4	(15)
TOTAL	4,144	7,451	3,307	4,144	7,451	3,307
DPW Building and Design Fund						
Building inspection fee	80,000	98,031	18,031	80,000	98,031	18,031
Use of money and property	0	0	0	0	0	0
TOTAL	80,000	98,031	18,031	80,000	98,031	18,031
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	161,000	177,084	16,084	161,000	177,084	16,084
Use of money and property	0	0	0	0	0	0
TOTAL	161,000	177,084	16,084	161,000	177,084	16,084
Environmental Health Fund						
Health permits - business	8,500	9,786	1,286	8,500	9,786	1,286
PH registration and penalty	2,227	0	(2,227)	2,227	0	(2,227)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	25,000	25,198	198	25,000	25,198	198
Administrative penalties	400	0	(400)	400	0	(400)
Use of money and property	0	0	0	0	0	0
TOTAL	36,127	34,984	(1,143)	36,127	34,984	(1,143)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	500	568	68	500	568	68
Fire prevention fees	4,500	2,620	(1,880)	4,500	2,620	(1,880)
Other fees	20	0	(20)	20	0	(20)
Ambulance service	13,000	56,278	43,278	13,000	56,278	43,278
Fire citations	2,000	0	(2,000)	2,000	0	(2,000)
TOTAL	20,020	59,466	39,446	20,020	59,466	39,446
Guam Contractors License Board Fund						
Contractors fees	23,000	21,050	(1,950)	23,000	21,050	(1,950)
Use of money and property	0	12	12	0	12	12
TOTAL	23,000	21,062	(1,938)	23,000	21,062	(1,938)

	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	0	0	0	0	0	0
Use of money and property	6	10	4	6	10	4
TOTAL	6	10	4	6	10	4
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	0	0	0
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 60%	78,525	1,183	(77,342)	78,525	1,183	(77,342)
Healthcare legislature appropriation - 40%	52,350	788	(51,562)	52,350	788	(51,562)
Use of money and property	0	0	0	0	0	0
TOTAL	130,875	1,971	(128,904)	130,875	1,971	(128,904)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	140,000	152,864	12,864	140,000	152,864	12,864
Diesel fuel tax	68,200	73,326	5,126	68,200	73,326	5,126
Other fuel tax	28,000	29,317	1,317	28,000	29,317	1,317
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	379,200	412,375	33,175	379,200	412,375	33,175
Auto surcharge on other fuels	140,000	149,947	9,947	140,000	149,947	9,947
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	755,400	817,828	62,428	755,400	817,828	62,428
Licenses and registrations	541,900	703,439	161,539	541,900	703,439	161,539
Use of money and property	0	795	795	0	795	795
TOTAL	1,297,300	1,522,062	224,762	1,297,300	1,522,062	224,762
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,780	7,572	(208)	7,780	7,572	(208)
Use of money and property	0	11	11	0	11	11
TOTAL	7,780	7,584	(196)	7,780	7,584	(196)
Healthy Futures Funds						
Cigarettes	513,282	1,221,900	708,618	513,282	1,221,900	708,618
Cigars	1,194	7,664	6,470	1,194	7,664	6,470
Others	34,824	37,808	2,984	34,824	37,808	2,984
Distilled spirit	60,043	75,656	15,613	60,043	75,656	15,613
Vinous beverages	29,374	17,826	(11,548)	29,374	17,826	(11,548)
Malted fermented beverages	49,185	167,064	117,879	49,185	167,064	117,879
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(216,000)	(216,000)	0	(216,000)	(216,000)
Use of money and property	0	377	377	0	377	377
TOTAL	687,902	1,312,296	624,394	687,902	1,312,296	624,394
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
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	14,000	0	(14,000)	14,000	0	(14,000)
Guam Public Library System	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	45,000	6,740	(38,260)	45,000	6,740	(38,260)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	0	0	0
Guam Energy Office	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	59,000	6,740	(52,260)	59,000	6,740	(52,260)
Land Survey Revolving Fund						
Document tax - land survey fee	200,000	156,711	(43,290)	200,000	156,711	(43,290)
Rental of government land	2,700	2,212	(488)	2,700	2,212	(488)
Recording fee	32,500	29,767	(2,734)	32,500	29,767	(2,734)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,000	12,030	30	12,000	12,030	30
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	247,200	200,718	(46,482)	247,200	200,718	(46,482)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
One Month Ended October 31, 2014

Draft

	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	130	(877)	(1,007)	130	(877)	(1,007)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	4,735	9,142	4,407	4,735	9,142	4,407
Mayors' Council - repair of facilities 1/3	0	0	0	0	0	0
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	0	0	0
GDOE - repair of facilities 1/3	0	0	0	0	0	0
Interest - Limited Gaming Fund	0	453	453	0	453	453
Consolidated fund - 95%	89,000	173,698	84,698	89,000	173,698	84,698
For recon	25,000	0	(25,000)	25,000	0	(25,000)
Use of money and property	0	0	0	0	0	0
TOTAL	118,865	182,416	63,551	118,865	182,416	63,551
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	90,000	0	(90,000)	90,000	0	(90,000)
Registration fees - Labor share	35,000	0	(35,000)	35,000	0	(35,000)
Citation fee - non immigration temp worker	5,500	200	(5,300)	5,500	200	(5,300)
Use of money and property	40	41	1	40	41	1
TOTAL	130,540	241	(130,299)	130,540	241	(130,299)
Police Services Fund						
Accessible parking fees 50%	0	13,234	13,234	0	13,234	13,234
Annual gun business registration / \$600	700	0	(700)	700	0	(700)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	8,000	12,948	4,948	8,000	12,948	4,948
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	20,200	50,248	30,048	20,200	50,248	30,048
Filing record - security officer / \$75	0	30	30	0	30	30
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	8,000	12,216	4,216	8,000	12,216	4,216
Non-concealed firearm ID / \$25	6,000	7,900	1,900	6,000	7,900	1,900
Concealed firearm ID / \$60	410	8,961	8,551	410	8,961	8,551
Fingerprinting fee / \$20	2,000	4,862	2,862	2,000	4,862	2,862
Subpoena fee	0	35	35	0	35	35
Abstract criminal records / \$15	1,400	1,245	(155)	1,400	1,245	(155)
Police clearance additional copies	605	384	(221)	605	384	(221)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	125	171	46	125	171	46
Certified copy of records / \$10	0	10	10	0	10	10
Firearm inspection fee / \$5	825	2,097	1,272	825	2,097	1,272
Witness fees / \$35	0	9	9	0	9	9
Special event fee / \$100	175	86	(89)	175	86	(89)
Use of money and property	0	0	0	0	0	0
TOTAL	48,440	114,436	65,996	48,440	114,436	65,996
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	33,500	22,755	(10,745)	33,500	22,755	(10,745)
Use of money and property	0	0	0	0	0	0
TOTAL	33,500	22,755	(10,745)	33,500	22,755	(10,745)
Public Recreation Services Fund						
Park fees / park use permits	3,330	2,805	(525)	3,330	2,805	(525)
Park vendor permits	1,505	205	(1,300)	1,505	205	(1,300)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	2,559	2,020	(539)	2,559	2,020	(539)
Recreational admin fees	500	0	(500)	500	0	(500)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,195	1,351	156	1,195	1,351	156
Paseo Recreational Center	0	0	0	0	0	0
Hagaina / Tiyan Tennis Center	488	115	(373)	488	115	(373)
Guerrero Stadium / Tiyan Fields	0	50	50	0	50	50
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	23	14	(9)	23	14	(9)
TOTAL	9,600	6,560	(3,040)	9,600	6,560	(3,040)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
One Month Ended October 31, 2014

Draft

	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	55,000	50,925	(4,075)	55,000	50,925	(4,075)
Use of money and property	50	32	(18)	50	32	(18)
TOTAL	55,050	50,957	(4,093)	55,050	50,957	(4,093)
Safe Streets Fund						
DOC - Safe streets fund	96,880	96,000	(880)	96,880	96,000	(880)
Use of money and property	0	3	3	0	3	3
TOTAL	96,880	96,003	(877)	96,880	96,003	(877)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	15,000	0	(15,000)	15,000	0	(15,000)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	545,000	513,120	(31,880)	545,000	513,120	(31,880)
Fee - compact Ordot tipping fee \$4 cu yd	1,070,000	916,819	(153,181)	1,070,000	916,819	(153,181)
Fee - uncompact Ordot tipping fee \$4 cu yd	34,000	136,086	102,086	34,000	136,086	102,086
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Restoration charge	2,000	0	(2,000)	2,000	0	(2,000)
Transfer charge	25,000	0	(25,000)	25,000	0	(25,000)
Reactivation charge	250	0	(250)	250	0	(250)
Trash tags	300	0	(300)	300	0	(300)
Interest from settlement Lagu	9,000	0	(9,000)	9,000	0	(9,000)
Use of money and property	6,200	1,435	(4,765)	6,200	1,435	(4,765)
TOTAL	1,706,750	1,567,460	(139,290)	1,706,750	1,567,460	(139,290)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	300,000	320,443	20,443	300,000	320,443	20,443
Use of money and property	0	0	0	0	0	0
TOTAL	300,000	320,443	20,443	300,000	320,443	20,443
Tax Collection Enhancement Fund						
Passport fees	51,750	41,495	(10,255)	51,750	41,495	(10,255)
Passport expedite fees	9,000	9,430	430	9,000	9,430	430
Passport expedite mail fees	1,450	858	(592)	1,450	858	(592)
Use of money and property	0	0	0	0	0	0
TOTAL	62,200	51,783	(10,417)	62,200	51,783	(10,417)
Territorial Education Facilities Fund						
DRT property taxes	211,000	180,707	(30,293)	211,000	180,707	(30,293)
Penalties and interest	35,500	27,436	(8,064)	35,500	27,436	(8,064)
Real property tax bank fees	1,750	0	(1,750)	1,750	0	(1,750)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	8	8	0	8	8
TOTAL	248,250	208,151	(40,099)	248,250	208,151	(40,099)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,600,000	2,776,953	176,953	2,600,000	2,776,953	176,953
Use of money and property	0	42	42	0	42	42
TOTAL	2,600,000	2,776,995	176,995	2,600,000	2,776,995	176,995
Water Protection Fund						
Grading plan review fees	40	23	(18)	40	23	(18)
Clearing and grubbing permits	2,250	193	(2,057)	2,250	193	(2,057)
Stockpiling permits	1,500	0	(1,500)	1,500	0	(1,500)
Field citation violations	9,000	0	(9,000)	9,000	0	(9,000)
Use of money and property	0	0	0	0	0	0
TOTAL	12,790	215	(12,575)	12,790	215	(12,575)
Water Research and Development Fund						
Well drilling permit	4,000	1,090	(2,910)	4,000	1,090	(2,910)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,000	\$ 1,090	\$ (2,910)	\$ 4,000	\$ 1,090	\$ (2,910)