



**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 November 30, 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
<b>FY 2015 (Oct 14-Sept 15)</b>							
(A) October	Actual	1,522,062	1,567,460	208,151	2,776,995	1,312,296	902,317
(B) November	Actual	1,481,355	1,432,111	75,359	2,771,265	779,742	1,002,379
(C) December	Forecast	1,570,558	1,624,566	852,282	2,172,740	852,682	1,263,587
(D) January	Forecast	1,537,819	1,663,657	2,022,582	3,664,066	2,592,918	1,566,940
(E) February	Forecast	1,416,813	1,567,947	11,934,071	3,518,802	1,258,444	1,389,989
(F) March	Forecast	1,753,146	1,614,538	2,285,923	3,562,297	1,110,926	1,483,628
(G) April	Forecast	1,721,523	1,620,332	6,902,147	2,270,145	815,029	815,958
(H) May	Forecast	1,373,893	1,683,420	926,744	2,542,461	1,301,334	1,064,688
(I) June	Forecast	1,753,464	1,617,540	794,333	1,743,729	1,160,337	797,764
(J) July	Forecast	1,409,462	1,639,376	1,529,784	2,492,106	1,790,861	1,215,853
(K) August	Forecast	1,626,782	1,763,271	459,370	2,947,058	1,253,120	1,325,385
(L) September	Forecast	1,406,668	1,452,832	449,990	3,748,693	2,898,385	1,433,049
(M) Tracking FY2015		18,573,546	19,247,049	28,420,736	34,210,357	17,126,074	14,261,537
(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)	172,339	(363,478)	(147,549)	(289,643)	918,128	35,249

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	November, 2014	November, 2013	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
<b>Air Pollution Control Special Fund</b>						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	748	7,900	(7,152)	898	86,734	(85,836)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>748</b>	<b>7,900</b>	<b>(7,152)</b>	<b>898</b>	<b>86,734</b>	<b>(85,836)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	200	250	(50)	900	950	(50)
Commercial leases / license	34,719	90,507	(55,788)	97,822	131,425	(33,603)
Agriculture / residential land trust lease	0	348	(348)	422	408	14
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	222	176	45	441	359	82
<b>TOTAL</b>	<b>35,140</b>	<b>91,281</b>	<b>(56,141)</b>	<b>99,585</b>	<b>133,142</b>	<b>(33,557)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	0	15,375	(15,375)	56,593	16,157	40,436
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>15,375</b>	<b>(15,375)</b>	<b>56,593</b>	<b>16,157</b>	<b>40,436</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	417	0	417
Passenger inspection fee - All	63	0	63	266	0	266
Passenger inspection fee - Port Authority	0	0	0	0	18,120	(18,120)
Passenger inspection fee - Airport Authority	980,342	832,873	147,470	1,858,038	1,721,992	136,046
Cargo inspection fee - All	21,930	5,718	16,212	45,910	29,045	16,866
Port inspection fee - single <4000#	0	700	(700)	0	1,330	(1,330)
Port inspection fee - single >4000#	0	87,704	(87,704)	0	191,034	(191,034)
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	(2,530)	2,530	0	0	0
Air inspection fee - single <100#	0	5,200	(5,200)	0	5,200	(5,200)
Air inspection fee - single >100#	0	6,231	(6,231)	0	12,351	(12,351)
Revenue - other payments	40	0	40	40	19	22
Use of money and property	4	4	(0)	25	11	14
<b>TOTAL</b>	<b>1,002,379</b>	<b>935,899</b>	<b>66,480</b>	<b>1,904,696</b>	<b>1,979,101</b>	<b>(74,404)</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspection-register fee	3,814	4,694	(880)	11,261	8,789	2,472
Use of money and property	5	19	(14)	9	38	(29)
<b>TOTAL</b>	<b>3,819</b>	<b>4,713</b>	<b>(893)</b>	<b>11,270</b>	<b>8,827</b>	<b>2,443</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	24,274	188,674	(164,400)	122,306	268,799	(146,493)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>24,274</b>	<b>188,674</b>	<b>(164,400)</b>	<b>122,306</b>	<b>268,799</b>	<b>(146,493)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	106,077	140,296	(34,219)	283,161	328,970	(45,809)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>106,077</b>	<b>140,296</b>	<b>(34,219)</b>	<b>283,161</b>	<b>328,970</b>	<b>(45,809)</b>
<b>Environmental Health Fund</b>						
Health permits - business	4,910	10,100	(5,190)	14,696	25,305	(10,610)
PH registration and penalty	0	0	0	0	0	0
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	20,722	20,118	604	45,920	43,407	2,513
Administrative penalties	400	1,000	(600)	400	1,200	(800)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>26,032</b>	<b>31,218</b>	<b>(5,186)</b>	<b>61,016</b>	<b>69,912</b>	<b>(8,897)</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	3,493	2,990	503	4,061	3,160	901
Fire prevention fees	4,884	5,658	(774)	7,504	12,847	(5,344)
Other fees	21	7	14	21	14	7
Ambulance service	21,728	52,210	(30,482)	78,006	118,837	(40,831)
Fire citations	0	0	0	0	0	0
<b>TOTAL</b>	<b>30,126</b>	<b>60,864</b>	<b>(30,738)</b>	<b>89,592</b>	<b>134,859</b>	<b>(45,267)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	10,750	11,622	(872)	31,800	27,852	3,948
Use of money and property	16	50	(34)	28	102	(74)
<b>TOTAL</b>	<b>10,766</b>	<b>11,672</b>	<b>(907)</b>	<b>31,828</b>	<b>27,954</b>	<b>3,874</b>

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	November, 2014	November, 2013	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	0	0	0	0	0	0
Use of money and property	26	0	26	36	6	30
<b>TOTAL</b>	<b>26</b>	<b>0</b>	<b>26</b>	<b>36</b>	<b>6</b>	<b>30</b>
<b>Guam Healthcare Trust and Development Fund</b>						
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%	36,332	134,978	(98,646)	37,515	161,463	(123,949)
Healthcare legislature appropriation - 40%	24,222	89,986	(65,764)	25,010	107,642	(82,632)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>60,554</b>	<b>224,964</b>	<b>(164,410)</b>	<b>62,525</b>	<b>269,106</b>	<b>(206,581)</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	146,703	145,632	1,070	299,566	300,248	(682)
Diesel fuel tax	78,472	92,533	(14,061)	151,798	162,993	(11,195)
Other fuel tax	31,374	37,001	(5,627)	60,691	63,477	(2,786)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	423,527	584,591	(161,064)	835,902	977,766	(141,864)
Auto surcharge on other fuels	154,002	212,574	(58,573)	303,949	355,547	(51,598)
Condition for deposit fee penalty	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
<b>Liquid fuel taxes</b>	<b>834,077</b>	<b>1,072,332</b>	<b>(238,254)</b>	<b>1,651,906</b>	<b>1,860,031</b>	<b>(208,125)</b>
Licenses and registrations	646,992	447,603	199,389	1,350,431	1,458,193	(107,762)
Use of money and property	285	41	244	1,080	344	736
<b>TOTAL</b>	<b>1,481,355</b>	<b>1,519,976</b>	<b>(38,621)</b>	<b>3,003,417</b>	<b>3,318,568</b>	<b>(315,151)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	6,816	6,585	231	14,388	15,058	(670)
Use of money and property	12	0	12	24	15	9
<b>TOTAL</b>	<b>6,828</b>	<b>6,585</b>	<b>243</b>	<b>14,412</b>	<b>15,073</b>	<b>(661)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	874,260	145,950	728,310	2,096,160	1,326,450	769,710
Cigars	5,332	263	5,069	12,996	2,161	10,835
Others	112,600	170,068	(57,468)	150,408	407,120	(256,712)
Distilled spirit	93,417	56,858	36,559	169,073	116,907	52,167
Vinous beverages	17,448	15,439	2,009	35,275	30,151	5,124
Malted fermented beverages	182,335	138,919	43,416	349,399	278,259	71,140
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(506,040)	(113,670)	(392,370)	(722,040)	(236,348)	(485,692)
Use of money and property	390	17	373	767	96	671
<b>TOTAL</b>	<b>779,742</b>	<b>413,844</b>	<b>365,898</b>	<b>2,092,039</b>	<b>1,924,794</b>	<b>167,245</b>
<b>Indirect Cost Fund</b>						
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	111	0	111	6,851	0	6,851
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
<b>TOTAL</b>	<b>111</b>	<b>0</b>	<b>111</b>	<b>6,851</b>	<b>0</b>	<b>6,851</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	148,495	185,281	(36,786)	305,206	288,063	17,143
Rental of government land	2,212	2,788	(556)	4,424	5,535	(1,112)
Recording fee	21,691	25,615	(3,924)	51,458	47,501	3,957
Application fees	0	0	0	0	0	0
Certificates of document fees	8,161	7,448	713	20,190	16,215	3,976
Subpoena fees	35	0	35	35	0	35
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>180,593</b>	<b>221,111</b>	<b>(40,518)</b>	<b>381,312</b>	<b>357,313</b>	<b>23,998</b>

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	November, 2014	November, 2013	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
<b>Limited Gaming Fund</b>						
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	50	(51)	101	(827)	75	(902)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	7,046	5,202	1,843	16,187	9,936	6,252
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	(0)	0	453	0	453
Consolidated fund - 95%	133,868	98,843	35,025	307,566	188,779	118,786
For recon	0	0	0	0	25,035	(25,035)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>140,964</b>	<b>103,994</b>	<b>36,970</b>	<b>323,379</b>	<b>223,826</b>	<b>99,554</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	0	36,108	(36,108)	0	67,608	(67,608)
Registration fees - Labor share	0	15,475	(15,475)	0	28,975	(28,975)
Citation fee - non immigration temp worker	0	1,100	(1,100)	200	3,950	(3,750)
Use of money and property	54	39	15	95	76	20
<b>TOTAL</b>	<b>54</b>	<b>52,723</b>	<b>(52,669)</b>	<b>295</b>	<b>100,609</b>	<b>(100,314)</b>
<b>Police Services Fund</b>						
Accessible parking fees 50%	0	0	0	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	9,230	7,305	1,925	22,178	14,700	7,478
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	48,323	14,763	33,560	98,571	29,631	68,940
Filing record - security officer / \$75	0	70	(70)	30	70	(40)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	40	0	40	40	0	40
Firearm registration / \$40	11,338	8,480	2,858	23,554	17,160	6,394
Non-concealed firearm ID / \$25	6,063	4,600	1,463	13,963	8,875	5,088
Concealed firearm ID / \$60	2,472	480	1,992	11,433	1,140	10,293
Fingerprinting fee / \$20	3,196	3,970	(774)	8,058	5,830	2,228
Subpoena fee	0	0	0	35	0	35
Abstract criminal records / \$15	855	1,230	(375)	2,100	2,820	(720)
Police clearance additional copies	369	505	(136)	753	1,105	(352)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	180	70	110	351	105	246
Certified copy of records / \$10	0	10	(10)	10	20	(10)
Firearm inspection fee / \$5	2,043	800	1,243	4,140	1,680	2,460
Witness fees / \$35	35	105	(70)	44	105	(61)
Special event fee / \$100	1,291	5,000	(3,709)	1,377	5,200	(3,823)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>85,435</b>	<b>47,388</b>	<b>38,047</b>	<b>199,871</b>	<b>88,441</b>	<b>111,430</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	7,880	23,930	(16,050)	30,635	47,420	(16,785)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>7,880</b>	<b>23,930</b>	<b>(16,050)</b>	<b>30,635</b>	<b>47,420</b>	<b>(16,785)</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	5,280	5,665	(385)	8,085	8,995	(910)
Park vendor permits	375	0	375	580	1,505	(925)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	985	(985)	0	985	(985)
Pool and beach fees	1,665	2,718	(1,053)	3,685	5,277	(1,592)
Recreational admin fees	0	500	(500)	0	1,000	(1,000)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,542	230	1,312	2,893	1,425	1,468
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	385	180	205	500	668	(168)
Guerrero Stadium / Tiyan Fields	100	0	100	150	0	150
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	22	(8)	28	45	(17)
<b>TOTAL</b>	<b>9,361</b>	<b>10,300</b>	<b>(939)</b>	<b>15,921</b>	<b>19,900</b>	<b>(3,979)</b>

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	November, 2014	November, 2013	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
<b>Public School Library Resources Fund</b>						
School library resources fund	49,183	51,439	(2,255)	100,109	107,521	(7,412)
Use of money and property	37	43	(6)	69	86	(18)
<b>TOTAL</b>	<b>49,220</b>	<b>51,482</b>	<b>(2,261)</b>	<b>100,177</b>	<b>107,607</b>	<b>(7,430)</b>
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	0	0	0	96,000	0	96,000
Use of money and property	7	0	7	10	0	10
<b>TOTAL</b>	<b>7</b>	<b>0</b>	<b>7</b>	<b>96,010</b>	<b>0</b>	<b>96,010</b>
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Lagu	0	15,204	(15,204)	0	45,235	(45,235)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	517,986	504,297	13,689	1,031,106	1,010,585	20,520
Fee - compact Ordot tipping fee \$4 cu yd	768,368	746,660	21,709	1,685,188	1,630,278	54,909
Fee - uncompact Ordot tipping fee \$4 cu yd	144,366	99,498	44,868	280,452	212,677	67,775
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Restoration charge	0	1,300	(1,300)	0	3,150	(3,150)
Transfer charge	0	24,631	(24,631)	0	48,837	(48,837)
Reactivation charge	0	250	(250)	0	450	(450)
Trash tags	0	152	(152)	0	444	(444)
Interest from settlement Lagu	0	3,818	(3,818)	0	12,577	(12,577)
Use of money and property	1,391	6,649	(5,258)	2,826	12,700	(9,874)
<b>TOTAL</b>	<b>1,432,111</b>	<b>1,402,459</b>	<b>29,652</b>	<b>2,999,571</b>	<b>2,976,934</b>	<b>22,637</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	263,838	404,364	(140,526)	584,281	598,400	(14,119)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>263,838</b>	<b>404,364</b>	<b>(140,526)</b>	<b>584,281</b>	<b>598,400</b>	<b>(14,119)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	41,856	44,512	(2,656)	83,351	92,862	(9,511)
Passport expedite fees	7,328	6,927	401	16,758	14,599	2,160
Passport expedite mail fees	652	816	(164)	1,510	1,729	(219)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>49,836</b>	<b>52,255</b>	<b>(2,419)</b>	<b>101,619</b>	<b>109,190</b>	<b>(7,571)</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	61,285	100,338	(39,053)	241,992	199,231	42,761
Penalties and interest	14,072	21,487	(7,415)	41,508	41,245	263
Real property tax bank fees	0	0	0	0	30	(30)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	2	0	1	10	3	7
<b>TOTAL</b>	<b>75,359</b>	<b>121,826</b>	<b>(46,467)</b>	<b>283,510</b>	<b>240,509</b>	<b>43,001</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest and penalties	2,771,209	2,010,567	760,643	5,548,163	4,458,750	1,089,412
Use of money and property	56	21	35	98	28	70
<b>TOTAL</b>	<b>2,771,265</b>	<b>2,010,588</b>	<b>760,678</b>	<b>5,548,261</b>	<b>4,458,779</b>	<b>1,089,482</b>
<b>Water Protection Fund</b>						
Grading plan review fees	1,023	1,816	(794)	1,045	1,969	(924)
Clearing and grubbing permits	2,211	6,818	(4,606)	2,404	10,415	(8,011)
Stockpiling permits	1,773	1,903	(130)	1,773	2,606	(833)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>5,006</b>	<b>10,537</b>	<b>(5,530)</b>	<b>5,222</b>	<b>14,990</b>	<b>(9,768)</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	0	0	0	1,090	0	1,090
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,090</b>	<b>\$ 0</b>	<b>\$ 1,090</b>

**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's *Accounting and Financial Reporting for Nonexchange Transactions*, at year-end an accrual is made for actual collections relating to prior-years taxes collected 90 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)
<b>Air Pollution Control Special Fund</b>						
Emission fee / \$5 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	9,539	748	(8,791)	9,919	898	(9,021)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>9,539</b>	<b>748</b>	<b>(8,791)</b>	<b>9,919</b>	<b>898</b>	<b>(9,021)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	330	200	(130)	830	900	70
Commercial leases / license	116,260	34,719	(81,541)	172,860	97,822	(75,038)
Agriculture / residential land trust lease	460	0	(460)	760	422	(338)
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	235	222	(13)	465	441	(24)
<b>TOTAL</b>	<b>117,285</b>	<b>35,140</b>	<b>(82,145)</b>	<b>174,915</b>	<b>99,585</b>	<b>(75,330)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	9,990	0	(9,990)	14,240	56,593	42,353
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>9,990</b>	<b>0</b>	<b>(9,990)</b>	<b>14,240</b>	<b>56,593</b>	<b>42,353</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	0	417	417
Passenger inspection fee - All	0	63	63	0	266	266
Passenger inspection fee - Port Authority	0	0	0	25,000	0	(25,000)
Passenger inspection fee - Airport Authority	895,710	980,342	84,632	1,785,710	1,858,038	72,328
Cargo inspection fee - All	6,150	21,930	15,780	41,150	45,910	4,760
Port inspection fee - single <4000#	755	0	(755)	1,555	0	(1,555)
Port inspection fee - single >4000#	94,320	0	(94,320)	214,320	0	(214,320)
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#	2,870	0	(2,870)	6,090	0	(6,090)
Air inspection fee - single >100#	6,700	0	(6,700)	18,700	0	(18,700)
Revenue - other payments	0	40	40	0	40	40
Use of money and property	5	4	(1)	5	25	20
<b>TOTAL</b>	<b>1,006,510</b>	<b>1,002,379</b>	<b>(4,131)</b>	<b>2,092,530</b>	<b>1,904,696</b>	<b>(187,834)</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspection-register fee	4,700	3,814	(886)	8,825	11,261	2,436
Use of money and property	19	5	(14)	38	9	(29)
<b>TOTAL</b>	<b>4,719</b>	<b>3,819</b>	<b>(900)</b>	<b>8,863</b>	<b>11,270</b>	<b>2,407</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	190,000	24,274	(165,726)	270,000	122,306	(147,694)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>190,000</b>	<b>24,274</b>	<b>(165,726)</b>	<b>270,000</b>	<b>122,306</b>	<b>(147,694)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	118,841	106,077	(12,764)	279,841	283,161	3,320
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>118,841</b>	<b>106,077</b>	<b>(12,764)</b>	<b>279,841</b>	<b>283,161</b>	<b>3,320</b>
<b>Environmental Health Fund</b>						
Health permits - business	8,381	4,910	(3,471)	16,881	14,696	(2,185)
PH registration and penalty	0	0	0	2,227	0	(2,227)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	16,695	20,722	4,027	41,695	45,920	4,225
Administrative penalties	830	400	(430)	1,230	400	(830)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>25,906</b>	<b>26,032</b>	<b>126</b>	<b>62,033</b>	<b>61,016</b>	<b>(1,017)</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	2,415	3,493	1,078	2,915	4,061	1,146
Fire prevention fees	4,570	4,884	314	9,070	7,504	(1,566)
Other fees	6	21	15	26	21	(5)
Ambulance service	42,172	21,728	(20,444)	55,172	78,006	22,834
Fire citations	0	0	0	2,000	0	(2,000)
<b>TOTAL</b>	<b>49,163</b>	<b>30,126</b>	<b>(19,037)</b>	<b>69,183</b>	<b>89,592</b>	<b>20,409</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	14,226	10,750	(3,476)	37,226	31,800	(5,426)
Use of money and property	132	16	(116)	132	28	(104)
<b>TOTAL</b>	<b>14,358</b>	<b>10,766</b>	<b>(3,592)</b>	<b>37,358</b>	<b>31,828</b>	<b>(5,530)</b>

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	0	0	0	0	0	0
Use of money and property	0	26	26	6	36	30
<b>TOTAL</b>	<b>0</b>	<b>26</b>	<b>26</b>	<b>6</b>	<b>36</b>	<b>30</b>
<b>Guam Healthcare Trust and Development Fund</b>						
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%	82,951	36,332	(46,619)	161,476	37,515	(123,961)
Healthcare legislature appropriation - 40%	55,301	24,222	(31,079)	107,651	25,010	(82,641)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>138,252</b>	<b>60,554</b>	<b>(77,698)</b>	<b>269,127</b>	<b>62,525</b>	<b>(206,602)</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	81,197	146,703	65,506	221,197	299,566	78,369
Diesel fuel tax	73,185	78,472	5,287	141,385	151,798	10,413
Other fuel tax	29,262	31,374	2,112	57,262	60,691	3,429
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	394,143	423,527	29,384	773,343	835,902	62,559
Auto surcharge on other fuels	440,609	154,002	(286,607)	580,609	303,949	(276,660)
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	1,018,396	834,077	(184,319)	1,773,796	1,651,906	(121,890)
Licenses and registrations	429,264	646,992	217,728	971,164	1,350,431	379,267
Use of money and property	40	285	245	40	1,080	1,040
<b>TOTAL</b>	<b>1,447,700</b>	<b>1,481,355</b>	<b>33,655</b>	<b>2,745,000</b>	<b>3,003,417</b>	<b>258,417</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	6,695	6,816	121	14,475	14,388	(87)
Use of money and property	0	12	12	0	24	24
<b>TOTAL</b>	<b>6,695</b>	<b>6,828</b>	<b>133</b>	<b>14,475</b>	<b>14,412</b>	<b>(63)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	119,226	874,260	755,034	632,508	2,096,160	1,463,652
Cigars	215	5,332	5,117	1,409	12,996	11,587
Others	138,928	112,600	(26,328)	173,752	150,408	(23,344)
Distilled spirit	46,447	93,417	46,970	106,490	169,073	62,583
Vinous beverages	12,612	17,448	4,836	41,986	35,275	(6,711)
Malted fermented beverages	113,483	182,335	68,852	162,668	349,399	186,731
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(506,040)	(506,040)	0	(722,040)	(722,040)
Use of money and property	17	390	373	17	767	750
<b>TOTAL</b>	<b>430,928</b>	<b>779,742</b>	<b>348,814</b>	<b>1,118,830</b>	<b>2,092,039</b>	<b>973,209</b>
<b>Indirect Cost Fund</b>						
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	3,000	0	(3,000)	3,000	0	(3,000)
Dept of Public Health & Social Service	51,953	0	(51,953)	65,953	0	(65,953)
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	17,143	0	(17,143)	17,143	0	(17,143)
Department of Labor	5,000	111	(4,889)	50,000	6,851	(43,149)
Department of Parks & Recreation	30,156	0	(30,156)	30,156	0	(30,156)
Department of Vocational Rehabilitation	32,312	0	(32,312)	32,312	0	(32,312)
Guan Energy Office	3,283	0	(3,283)	3,283	0	(3,283)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>142,847</b>	<b>111</b>	<b>(142,736)</b>	<b>201,847</b>	<b>6,851</b>	<b>(194,996)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	216,046	148,495	(67,551)	416,046	305,206	(110,841)
Rental of government land	3,227	2,212	(1,015)	5,927	4,424	(1,503)
Recording fee	29,868	21,691	(8,177)	62,368	51,458	(10,911)
Application fees	0	0	0	0	0	0
Certificates of document fees	8,685	8,161	(525)	20,685	20,190	(495)
Subpoena fees	0	35	35	0	35	35
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>257,826</b>	<b>180,593</b>	<b>(77,233)</b>	<b>505,026</b>	<b>381,312</b>	<b>(123,714)</b>



	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )
<b>Limited Gaming Fund</b>						
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	100	50	(50)	230	(827)	(1,057)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	5,200	7,046	1,846	9,935	16,187	6,252
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	0	0	0	453	453
Consolidated fund - 95%	99,000	133,868	34,868	188,000	307,566	119,566
For recon	0	0	0	25,000	0	(25,000)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>104,300</b>	<b>140,964</b>	<b>36,664</b>	<b>223,165</b>	<b>323,379</b>	<b>100,214</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	41,284	0	(41,284)	131,284	0	(131,284)
Registration fees - Labor share	17,693	0	(17,693)	52,693	0	(52,693)
Citation fee - non immigration temp worker	1,258	0	(1,258)	6,758	200	(6,558)
Use of money and property	39	54	15	79	95	16
<b>TOTAL</b>	<b>60,274</b>	<b>54</b>	<b>(60,220)</b>	<b>190,814</b>	<b>295</b>	<b>(190,519)</b>
<b>Police Services Fund</b>						
Accessible parking fees 50%	0	0	0	0	13,234	13,234
Annual gun business registration / \$600	0	0	0	700	0	(700)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	6,522	9,230	2,708	14,522	22,178	7,656
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	13,180	48,323	35,143	33,380	98,571	65,191
Filing record - security officer / \$75	62	0	(62)	62	30	(32)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	40	40	0	40	40
Firearm registration / \$40	7,571	11,338	3,767	15,571	23,554	7,983
Non-concealed firearm ID / \$25	4,107	6,063	1,956	10,107	13,963	3,856
Concealed firearm ID / \$60	429	2,472	2,043	839	11,433	10,594
Fingerprinting fee / \$20	3,544	3,196	(348)	5,544	8,058	2,514
Subpoena fee	0	0	0	0	35	35
Abstract criminal records / \$15	1,098	855	(243)	2,498	2,100	(398)
Police clearance additional copies	451	369	(82)	1,056	753	(303)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	62	180	118	187	351	164
Certified copy of records / \$10	9	0	(9)	9	10	1
Firearm inspection fee / \$5	714	2,043	1,329	1,539	4,140	2,601
Witness fees / \$35	94	35	(59)	94	44	(50)
Special event fee / \$100	536	1,291	755	711	1,377	666
Restitutions GPD	3,928	0	(3,928)	3,928	0	(3,928)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>42,307</b>	<b>85,435</b>	<b>43,128</b>	<b>90,747</b>	<b>199,871</b>	<b>109,124</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	10,487	7,880	(2,607)	43,987	30,635	(13,352)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>10,487</b>	<b>7,880</b>	<b>(2,607)</b>	<b>43,987</b>	<b>30,635</b>	<b>(13,352)</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	6,665	5,280	(1,385)	9,995	8,085	(1,910)
Park vendor permits	0	375	375	1,505	580	(925)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	985	0	(985)	985	0	(985)
Pool and beach fees	3,718	1,665	(2,053)	6,277	3,885	(2,592)
Recreational admin fees	500	0	(500)	1,000	0	(1,000)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	230	1,542	1,312	1,425	2,893	1,468
Paseo Recreational Center	0	0	0	0	0	0
Hagalna / Tiyan Tennis Center	180	385	205	668	500	(168)
Guerrero Stadium / Tiyan Fields	0	100	100	0	150	150
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	22	14	(8)	45	28	(17)
<b>TOTAL</b>	<b>12,300</b>	<b>9,361</b>	<b>(2,939)</b>	<b>21,900</b>	<b>15,921</b>	<b>(5,979)</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Two Month Ended November 30, 2014

Draft

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )
<b>Public School Library Resources Fund</b>						
School library resources fund	52,439	49,183	(3,256)	107,439	100,109	(7,330)
Use of money and property	68	37	(31)	118	69	(49)
<b>TOTAL</b>	<b>52,507</b>	<b>49,220</b>	<b>(3,287)</b>	<b>107,557</b>	<b>100,177</b>	<b>(7,380)</b>
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	12,500	0	(12,500)	109,380	96,000	(13,380)
Use of money and property	0	7	7	0	10	10
<b>TOTAL</b>	<b>12,500</b>	<b>7</b>	<b>(12,493)</b>	<b>109,380</b>	<b>96,010</b>	<b>(13,370)</b>
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Lagu	16,781	0	(16,781)	31,781	0	(31,781)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	556,610	517,986	(38,624)	1,101,610	1,031,106	(70,504)
Fee - compact Ordot tipping fee \$4 cu yd	824,114	768,368	(55,746)	1,894,114	1,685,188	(208,926)
Fee - uncompact Ordot tipping fee \$4 cu yd	109,820	144,366	34,546	143,820	280,452	136,632
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojtoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Restoration charge	1,435	0	(1,435)	3,435	0	(3,435)
Transfer charge	27,186	0	(27,186)	52,186	0	(52,186)
Reactivation charge	276	0	(276)	526	0	(526)
Trash tags	168	0	(168)	468	0	(468)
Interest from settlement Lagu	4,215	0	(4,215)	13,215	0	(13,215)
Use of money and property	7,339	1,391	(5,948)	13,539	2,826	(10,713)
<b>TOTAL</b>	<b>1,547,944</b>	<b>1,432,111</b>	<b>(115,833)</b>	<b>3,254,694</b>	<b>2,999,571</b>	<b>(255,123)</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	484,633	263,838	(220,795)	784,633	584,281	(200,352)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>484,633</b>	<b>263,838</b>	<b>(220,795)</b>	<b>784,633</b>	<b>584,281</b>	<b>(200,352)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	45,858	41,856	(4,002)	97,608	83,351	(14,257)
Passport expedite fees	7,137	7,328	191	16,137	16,758	621
Passport expedite mail fees	841	652	(189)	2,291	1,510	(781)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>53,836</b>	<b>49,836</b>	<b>(4,000)</b>	<b>116,036</b>	<b>101,619</b>	<b>(14,417)</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	131,203	61,285	(69,918)	342,203	241,992	(100,211)
Penalties and interest	28,096	14,072	(14,024)	63,596	41,508	(22,088)
Real property tax bank fees	0	0	0	1,750	0	(1,750)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	1	2	1	1	10	9
<b>TOTAL</b>	<b>169,300</b>	<b>75,359</b>	<b>(83,941)</b>	<b>407,550</b>	<b>283,510</b>	<b>(124,040)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest and penalties	2,017,062	2,771,209	754,147	4,617,062	5,548,163	931,101
Use of money and property	21	56	35	21	98	77
<b>TOTAL</b>	<b>2,017,083</b>	<b>2,771,265</b>	<b>754,182</b>	<b>4,617,083</b>	<b>5,548,261</b>	<b>931,178</b>
<b>Water Protection Fund</b>						
Grading plan review fees	2,004	1,023	(982)	2,044	1,045	(999)
Cleaning and grubbing permits	7,060	2,211	(4,849)	9,310	2,404	(6,906)
Stockpiling permits	2,100	1,773	(327)	3,600	1,773	(1,827)
Field citation violations	0	0	0	9,000	0	(9,000)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>11,164</b>	<b>5,006</b>	<b>(6,158)</b>	<b>23,954</b>	<b>5,222</b>	<b>(18,732)</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	0	0	0	4,000	1,090	(2,910)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,000</b>	<b>\$ 1,090</b>	<b>\$ (2,910)</b>