



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.

Sincerely,

ANTHONY C. BLAZ

Vice Speaker Benjamin J.F. Cruz

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

File No.: N/A

Received By: [Signature]

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]

Attachment A

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

Month	Description/Fund Code	Territorial							Healthy Futures	C&Q Inspections Services
		Guam Highway	Solid Waste Operations	Education Facilities	Tourist Attractions	Healthy Futures	C&Q Inspections Services			
		208	416	205	206	602	209			
FY 2015 (Oct 14-Sept 15)										
(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	Actual	1,617,590	1,549,014	164,528	2,465,697	875,202	1,070,422			
(D) January	Forecast	1,591,079	1,663,657	2,022,582	3,664,066	2,578,003	1,566,940			
(E) February	Forecast	1,416,440	1,567,947	11,934,071	3,518,802	1,251,205	1,389,989			
(F) March	Forecast	1,752,684	1,614,538	2,285,923	3,562,297	1,104,535	1,483,628			
(G) April	Forecast	1,721,069	1,620,332	6,902,147	2,270,145	810,340	815,958			
(H) May	Forecast	1,373,531	1,683,420	926,744	2,542,461	1,293,849	1,064,688			
(I) June	Forecast	1,753,002	1,617,540	794,333	1,743,729	1,153,663	797,764			
(J) July	Forecast	1,409,091	1,639,376	1,529,784	2,492,106	1,780,560	1,215,853			
(K) August	Forecast	1,626,353	1,763,271	439,370	2,947,058	1,245,912	1,325,385			
(L) September	Forecast	1,406,297	1,452,832	449,990	3,748,693	2,881,713	1,433,049			
(M) Tracking FY2015		18,670,553	19,171,497	27,732,982	34,503,315	17,067,021	14,068,372			
(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)	269,346	(439,030)	(835,303)	3,315	859,075	(157,916)			

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		
	December, 2014	December, 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	0	1,600	(1,600)	898	88,334	(87,436)
Use of money and property	0	0	0	0	0	0
TOTAL	0	1,600	(1,600)	898	88,334	(87,436)
Chamorro Land Trust Operations Fund						
Land trust application fees	200	250	(50)	1,100	1,200	(100)
Commercial leases / license	408,813	59,825	348,988	506,635	191,250	315,385
Agriculture / residential land trust lease	329	(5)	334	751	403	348
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	0	0
Use of money and property	0	179	(179)	441	538	(97)
TOTAL	409,342	60,249	349,094	508,928	193,391	315,537
Corrections Revolving Fund						
DOC revolving fund	17,850	252,175	(234,325)	74,443	268,332	(193,889)
Use of money and property	0	0	0	0	0	0
TOTAL	17,850	252,175	(234,325)	74,443	268,332	(193,889)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	417	0	417
Passenger inspection fee - All	63	0	63	328	0	328
Passenger inspection fee - Port Authority	0	0	0	0	18,120	(18,120)
Passenger inspection fee - Airport Authority	1,047,110	1,102,460	(55,351)	2,905,148	2,824,452	80,696
Cargo inspection fee - All	23,248	6,943	16,305	69,159	35,988	33,171
Port inspection fee - single <4000#	0	870	(870)	0	2,200	(2,200)
Port inspection fee - single >4000#	0	99,968	(99,968)	0	291,002	(291,002)
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	2,845	(2,845)	0	8,045	(8,045)
Air inspection fee - single >100#	0	7,534	(7,534)	0	19,884	(19,884)
Revenue - other payments	1	0	1	42	19	23
Use of money and property	0	10	(10)	25	21	4
TOTAL	1,070,422	1,220,631	(150,209)	2,975,119	3,199,732	(224,613)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	4,459	2,722	1,737	15,720	11,512	4,209
Use of money and property	0	20	(20)	9	58	(49)
TOTAL	4,459	2,742	1,717	15,729	11,570	4,160
DPW Building and Design Fund						
Building inspection fee	58,168	83,652	(25,484)	180,473	352,451	(171,977)
Use of money and property	0	0	0	0	0	0
TOTAL	58,168	83,652	(25,484)	180,473	352,451	(171,977)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	182,741	175,651	7,090	465,901	504,620	(38,719)
Use of money and property	0	0	0	0	0	0
TOTAL	182,741	175,651	7,090	465,901	504,620	(38,719)
Environmental Health Fund						
Health permits - business	12,451	8,209	4,241	27,147	33,515	(6,368)
PH registration and penalty	0	0	0	0	0	0
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	19,689	18,585	1,104	65,609	61,992	3,617
Administrative penalties	800	0	800	1,200	1,200	0
Use of money and property	0	0	0	0	0	0
TOTAL	32,940	26,794	6,145	93,956	96,707	(2,751)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	1,408	(1,408)	4,061	4,568	(507)
Fire prevention fees	6,316	3,133	3,183	13,820	15,981	(2,161)
Other fees	7	14	(7)	28	28	0
Ambulance service	13,198	41,479	(28,281)	91,204	160,316	(69,112)
Fire citations	0	0	0	0	0	0
TOTAL	19,522	46,035	(26,513)	109,114	180,893	(71,780)
Guam Contractors License Board Fund						
Contractors fees	10,975	16,003	(5,028)	42,775	43,855	(1,081)
Use of money and property	0	52	(52)	28	153	(125)
TOTAL	10,975	16,055	(5,080)	42,803	44,009	(1,206)

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2014	December, 2013	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	55,859	(55,859)	0	55,859	(55,859)
Use of money and property	0	4	(4)	36	9	27
TOTAL	0	55,863	(55,863)	36	55,869	(55,832)
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%	1,359	50,977	(49,618)	38,874	212,441	(173,567)
Healthcare legislature appropriation - 40%	906	33,985	(33,079)	25,916	141,627	(115,711)
Use of money and property	0	0	0	0	0	0
TOTAL	2,265	84,962	(82,697)	64,790	354,068	(289,278)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	158,753	69,773	88,980	458,320	370,021	88,298
Diesel fuel tax	85,409	66,106	19,303	237,207	229,099	8,108
Other fuel tax	34,199	26,324	7,875	94,890	89,801	5,089
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	402,786	400,736	2,051	1,238,688	1,378,502	(139,814)
Auto surcharge on other fuels	146,459	234,969	(88,510)	450,408	590,516	(140,108)
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	827,607	797,907	29,700	2,479,512	2,657,938	(178,426)
Licenses and registrations	789,984	810,765	(20,781)	2,140,415	2,268,958	(128,543)
Use of money and property	0	21	(21)	1,080	365	715
TOTAL	1,617,590	1,608,693	8,897	4,621,007	4,927,261	(306,254)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,135	7,639	496	22,523	22,697	(174)
Use of money and property	0	7	(7)	24	21	2
TOTAL	8,135	7,646	489	22,547	22,718	(172)
Healthy Futures Funds						
Cigarettes	464,624	155,850	308,774	2,560,784	1,482,300	1,078,484
Cigars	1,442	1,140	302	14,438	3,301	11,137
Others	169,880	25,676	144,204	320,288	432,796	(112,508)
Distilled spirit	59,978	7,622	52,356	229,051	124,528	104,523
Vinous beverages	34,705	21,285	13,420	69,979	51,435	18,544
Malted fermented beverages	176,974	2,595	174,379	526,373	280,854	245,519
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(32,400)	0	(32,400)	(754,440)	(236,348)	(518,092)
Use of money and property	0	19	(19)	767	114	652
TOTAL	875,202	214,187	661,016	2,967,241	2,138,981	828,260
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	3,758	(3,758)	0	3,758	(3,758)
Dept of Public Health & Social Service	9,052	67,562	(58,511)	9,052	67,562	(58,511)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	3,402	0	3,402	3,402	0	3,402
Dept of Mental Health & Substance Abuse	0	22,294	(22,294)	0	22,294	(22,294)
Department of Labor	0	63	(63)	6,851	63	6,787
Department of Parks & Recreation	3,589	39,217	(35,628)	3,589	39,217	(35,628)
Department of Vocational Rehabilitation	0	42,020	(42,020)	0	42,020	(42,020)
Guam Energy Office	0	4,269	(4,269)	0	4,269	(4,269)
Guam Public Library System	4,820	0	4,820	4,820	0	4,820
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	20,863	179,183	(158,321)	27,713	179,183	(151,470)
Land Survey Revolving Fund						
Document tax - land survey fee	489,486	136,232	353,254	794,691	424,295	370,396
Rental of government land	2,812	2,788	44	7,236	8,303	(1,067)
Recording fee	28,319	26,813	1,506	79,776	74,314	5,462
Application fees	0	0	0	0	0	0
Certificates of document fees	10,203	8,612	1,591	30,393	24,826	5,567
Subpoena fees	0	0	0	35	0	35
Use of money and property	0	0	0	0	0	0
TOTAL	530,818	174,424	356,394	912,130	531,738	380,393

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

Draft

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2014	December, 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	284	420	(137)	(544)	495	(1,039)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	10,301	7,673	2,628	26,489	17,609	8,880
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	35	29	5	488	30	458
Consolidated fund - 95%	195,727	145,798	49,929	503,292	334,577	168,715
For recon	0	0	0	0	25,035	(25,035)
Use of money and property	0	0	0	0	0	0
TOTAL	206,346	153,921	52,426	529,726	377,746	151,979
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	0	20,942	(20,942)	0	88,550	(88,550)
Registration fees - Labor share	0	8,975	(8,975)	0	37,950	(37,950)
Citation fee - non immigration temp worker	850	400	450	1,050	4,350	(3,300)
Use of money and property	0	45	(45)	95	121	(25)
TOTAL	850	30,361	(29,511)	1,145	130,971	(129,825)
Police Services Fund						
Accessible parking fees 50%	0	0	0	13,234	0	13,234
Annual gun business registration / \$600	600	0	600	600	0	600
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	15,459	8,040	7,419	37,637	22,740	14,897
Police blotter report \$1 1st page / \$.10 each	26	10	16	26	10	16
Police clearance \$7 / \$1 per copy	36,472	16,569	19,903	135,043	46,200	88,843
Filing record - security officer / \$75	0	0	0	30	70	(40)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	40	0	40
Firearm registration / \$40	15,369	9,120	6,249	38,923	26,280	12,643
Non-concealed firearm ID / \$25	6,536	4,375	2,161	20,499	13,250	7,249
Concealed firearm ID / \$60	2,575	840	1,735	14,008	1,980	12,028
Fingerprinting fee / \$20	2,958	2,980	(22)	11,016	8,810	2,206
Subpoena fee	0	0	0	35	0	35
Abstract criminal records / \$15	1,035	1,455	(420)	3,135	4,275	(1,140)
Police clearance additional copies	389	515	(126)	1,142	1,620	(478)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	153	100	53	504	205	299
Certified copy of records / \$10	10	0	10	20	20	0
Firearm inspection fee / \$5	2,376	820	1,556	6,516	2,500	4,016
Witness fees / \$35	35	0	35	79	105	(26)
Special event fee / \$100	387	0	387	1,764	5,200	(3,436)
Restitutions - GPD	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	84,380	44,824	39,556	284,251	133,265	150,986
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	4,630	5,000	(370)	35,265	37,725	(2,460)
Use of money and property	0	0	0	0	0	0
TOTAL	4,630	5,000	(370)	35,265	37,725	(2,460)
Public Recreation Services Fund						
Park fees / park use permits	3,530	1,925	1,605	11,615	10,920	695
Park vendor permits	130	2,460	(2,330)	710	3,965	(3,255)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	1,886	1,108	778	1,886	2,093	(207)
Pool and beach fees	2,766	2,055	711	6,451	7,332	(881)
Recreational admin fees	0	0	0	0	1,000	(1,000)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,045	1,662	(617)	3,938	3,087	852
Paseo Recreational Center	0	0	0	0	0	0
Hagaina / Tiyan Tennis Center	445	30	415	945	698	247
Guerrero Stadium / Tiyan Fields	0	2,850	(2,850)	150	2,850	(2,700)
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	0	23	(23)	28	68	(40)
TOTAL	9,802	12,113	(2,311)	25,723	32,012	(6,289)

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

Draft

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2014	December, 2013	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	53,569	47,850	5,720	153,678	155,370	(1,692)
Use of money and property	0	46	(46)	69	132	(63)
TOTAL	53,569	47,895	5,674	153,747	155,502	(1,755)
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	96,000	0	96,000
Use of money and property	0	0	(0)	10	0	10
TOTAL	0	0	(0)	96,010	0	96,010
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	15,330	(15,330)	0	60,565	(60,565)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	518,131	506,046	12,084	1,549,236	1,516,632	32,605
Fee - compact Ordot tipping fee \$4 cu yd	862,102	801,054	61,048	2,547,290	2,431,332	115,957
Fee - uncompact Ordot tipping fee \$4 cu yd	167,284	102,832	64,452	447,736	315,509	132,226
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	20	(20)	0	20	(20)
Restoration charge	0	0	0	0	3,150	(3,150)
Transfer charge	0	0	0	0	48,837	(48,837)
Reactivation charge	0	0	0	0	450	(450)
Trash tags	0	0	0	0	444	(444)
Interest from settlement Lagu	0	3,692	(3,692)	0	16,269	(16,269)
Use of money and property	1,497	6,656	(5,159)	4,323	19,356	(15,033)
TOTAL	1,549,013	1,435,630	113,383	4,548,584	4,412,564	136,020
Street Light Fund						
Abandoned vehicle fee - vehicle registration	351,299	326,423	24,876	935,580	924,823	10,757
Use of money and property	0	0	0	0	0	0
TOTAL	351,299	326,423	24,876	935,580	924,823	10,757
Tax Collection Enhancement Fund						
Passport fees	46,617	41,674	4,943	129,968	134,536	(4,568)
Passport expedite fees	6,953	6,176	777	23,711	20,774	2,937
Passport expedite mail fees	1,021	624	397	2,531	2,353	178
Use of money and property	0	0	0	0	0	0
TOTAL	54,591	48,474	6,117	156,209	157,663	(1,454)
Territorial Education Facilities Fund						
DRT property taxes	111,609	272,877	(161,268)	353,601	472,108	(118,507)
Penalties and interest	52,919	49,796	3,122	94,427	91,041	3,385
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	0	3	(3)	10	6	4
TOTAL	164,528	322,676	(158,148)	448,037	563,185	(115,147)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,465,649	1,858,215	607,434	8,013,812	6,316,965	1,696,846
Use of money and property	48	19	29	146	47	99
TOTAL	2,465,697	1,858,234	607,463	8,013,958	6,317,013	1,696,945
Water Protection Fund						
Grading plan review fees	764	201	564	1,809	2,169	(360)
Clearing and grubbing permits	2,240	630	1,609	4,644	11,045	(6,401)
Stockpiling permits	916	531	385	2,689	3,137	(448)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	3,920	1,362	2,558	9,142	16,352	(7,209)
Water Research and Development Fund						
Well drilling permit	0	900	(900)	1,090	900	190
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 900	\$ (900)	\$ 1,090	\$ 900	\$ 190

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 60 days after the 09/30 closing. Estimates are recorded for the Provision for Refunds; Section 30 revenues are prorated over 12 months using straight-line.

Government Of Guam
 Actual Revenues Compared to Prorated Adopted Revenues
 Special Revenue Funds
 Three Months Ended December 31, 2014

Draft

	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	1,932	0	(1,932)	11,851	898	(10,953)
Use of money and property	0	0	0	0	0	0
TOTAL	1,932	0	(1,932)	11,851	898	(10,953)
Chamorro Land Trust Operations Fund						
Land trust application fees	330	200	(130)	1,160	1,100	(60)
Commercial leases / license	78,800	408,813	330,013	251,660	508,635	254,975
Agriculture / residential land trust lease	0	329	329	760	751	(9)
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	225	0	(225)	690	441	(249)
TOTAL	79,355	409,342	329,987	254,270	508,928	254,658
Corrections Revolving Fund						
DOC revolving fund	162,861	17,850	(145,011)	177,101	74,443	(102,658)
Use of money and property	0	0	0	0	0	0
TOTAL	162,861	17,850	(145,011)	177,101	74,443	(102,658)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	417	417
Passenger inspection fee - All	0	63	63	0	328	328
Passenger inspection fee - Port Authority	0	0	0	25,000	0	(25,000)
Passenger inspection fee - Airport Authority	1,102,540	1,047,110	(55,430)	2,888,250	2,905,148	16,898
Cargo inspection fee - All	7,450	23,248	15,798	48,600	69,159	20,559
Port inspection fee - single <4000#	975	0	(975)	2,530	0	(2,530)
Port inspection fee - single >4000#	108,000	0	(108,000)	322,320	0	(322,320)
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#	3,060	0	(3,060)	9,150	0	(9,150)
Air inspection fee - single >100#	8,100	0	(8,100)	26,800	0	(26,800)
Revenue - other payments	1	1	0	1	42	41
Use of money and property	10	0	(10)	15	25	10
TOTAL	1,230,136	1,070,422	(159,714)	3,322,666	2,975,119	(347,547)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	2,800	4,459	1,659	11,625	15,720	4,095
Use of money and property	20	0	(20)	58	9	(49)
TOTAL	2,820	4,459	1,639	11,683	15,729	4,046
DPW Building and Design Fund						
Building inspection fee	84,000	58,168	(25,832)	354,000	180,473	(173,527)
Use of money and property	0	0	0	0	0	0
TOTAL	84,000	58,168	(25,832)	354,000	180,473	(173,527)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	148,808	182,741	33,933	428,649	465,901	37,252
Use of money and property	0	0	0	0	0	0
TOTAL	148,808	182,741	33,933	428,649	465,901	37,252
Environmental Health Fund						
Health permits - business	6,812	12,451	5,639	23,693	27,147	3,454
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	15,422	19,689	4,267	57,117	65,609	8,492
Administrative penalties	0	800	800	1,230	1,200	(30)
Use of money and property	0	0	0	0	0	0
TOTAL	22,234	32,940	10,706	84,267	93,956	9,689
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,189	0	(1,189)	4,104	4,061	(43)
Fire prevention fees	2,647	6,316	3,669	11,717	13,820	2,103
Other fees	12	7	(5)	38	28	(10)
Ambulance service	35,038	13,198	(21,840)	90,210	91,204	994
Fire citations	0	0	0	2,000	0	(2,000)
TOTAL	38,886	19,522	(19,364)	108,069	109,114	1,045
Guam Contractors License Board Fund						
Contractors fees	19,103	10,975	(8,128)	56,329	42,775	(13,554)
Use of money and property	90	0	(90)	222	28	(194)
TOTAL	19,193	10,975	(8,218)	56,551	42,803	(13,748)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Three Months Ended December 31, 2014

Draft

	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	96,818	0	(96,818)	96,818	0	(96,818)
Use of money and property	4	0	(4)	10	36	26
TOTAL	96,822	0	(96,822)	96,828	36	(96,792)
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%	50,977	1,359	(49,618)	212,453	38,874	(173,579)
Healthcare legislature appropriation - 40%	33,985	906	(33,079)	141,636	25,916	(115,720)
Use of money and property	0	0	0	0	0	0
TOTAL	84,962	2,265	(82,697)	354,089	64,790	(289,299)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	66,914	158,753	91,839	288,111	458,320	170,209
Diesel fuel tax	63,397	85,409	22,012	204,782	237,207	32,425
Other fuel tax	25,245	34,199	8,954	82,507	94,890	12,383
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	384,317	402,786	18,469	1,157,660	1,238,688	81,028
Auto surcharge on other fuels	225,342	146,459	(78,883)	805,951	450,408	(355,543)
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	765,215	827,607	62,392	2,539,011	2,479,512	(59,499)
Licenses and registrations	777,546	789,984	12,438	1,748,710	2,140,415	391,705
Use of money and property	20	0	(20)	60	1,080	1,020
TOTAL	1,542,781	1,617,590	74,809	4,287,781	4,621,007	333,226
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,336	8,135	799	21,811	22,523	712
Use of money and property	6	0	(6)	6	24	18
TOTAL	7,342	8,135	793	21,817	22,547	730
Healthy Futures Funds						
Cigarettes	127,313	464,624	337,311	759,821	2,560,784	1,800,963
Cigars	931	1,442	511	2,340	14,438	12,098
Others	20,975	169,880	148,905	194,727	320,288	125,561
Distilled spirit	6,226	59,978	53,752	112,716	229,051	116,335
Vinous beverages	17,387	34,705	17,318	59,373	69,979	10,606
Malted fermented beverages	2,120	176,974	174,854	164,788	526,373	361,585
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(32,400)	(32,400)	0	(754,440)	(754,440)
Use of money and property	15	0	(15)	32	767	735
TOTAL	174,967	875,202	700,235	1,293,797	2,967,241	1,673,444
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	4,000	0	(4,000)	7,000	0	(7,000)
Dept of Public Health & Social Service	69,000	9,052	(59,948)	134,953	9,052	(125,901)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	3,402	3,402	0	3,402	3,402
Dept of Mental Health & Substance Abuse	22,500	0	(22,500)	39,643	0	(39,643)
Department of Labor	65	0	(65)	50,065	6,851	(43,214)
Department of Parks & Recreation	40,000	3,589	(36,411)	70,156	3,589	(66,567)
Department of Vocational Rehabilitation	43,000	0	(43,000)	75,312	0	(75,312)
Guam Energy Office	4,300	0	(4,300)	7,583	0	(7,583)
Guam Public Library System	0	4,820	4,820	0	4,820	4,820
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	182,865	20,863	(162,002)	384,712	27,713	(356,999)
Land Survey Revolving Fund						
Document tax - land survey fee	158,853	489,486	330,633	574,899	794,691	219,792
Rental of government land	3,227	2,812	(415)	9,154	7,236	(1,918)
Recording fee	31,265	28,319	(2,947)	93,633	79,776	(13,857)
Application fees	0	0	0	0	0	0
Certificates of document fees	10,041	10,203	162	30,726	30,393	(334)
Subpoena fees	0	0	0	0	35	35
Use of money and property	0	0	0	0	0	0
TOTAL	203,386	530,818	327,432	708,412	912,130	203,718

	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
Camival / 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	420	284	(136)	650	(544)	(1,194)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	7,700	10,301	2,601	17,635	26,489	8,854
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	35	35	(0)	36	488	452
Consolidated fund - 95%	145,800	195,727	49,927	333,800	503,292	169,492
For recon	0	0	0	25,000	0	(25,000)
Use of money and property	0	0	0	0	0	0
TOTAL	153,955	206,346	52,391	377,121	529,726	152,605
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	23,943	0	(23,943)	155,227	0	(155,227)
Registration fees - Labor share	10,261	0	(10,261)	62,954	0	(62,954)
Citation fee - non immigration temp worker	1,500	850	(650)	8,258	1,050	(7,208)
Use of money and property	51	0	(51)	130	95	(35)
TOTAL	35,755	850	(34,905)	226,569	1,145	(225,424)
Police Services Fund						
Accessible parking fees 50%	0	0	0	0	13,234	13,234
Annual gun business registration / \$600	0	600	600	700	600	(100)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,178	15,459	8,281	21,699	37,637	15,938
Police blotter report \$1 1st page / \$.10 each	9	26	17	9	26	17
Police clearance \$7 / \$1 per copy	14,792	36,472	21,680	48,172	135,043	86,871
Filing record - security officer / \$75	0	0	0	62	30	(32)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	40	40
Firearm registration / \$40	8,142	15,369	7,227	23,713	38,923	15,210
Non-concealed firearm ID / \$25	3,906	6,536	2,630	14,013	20,499	6,486
Concealed firearm ID / \$60	750	2,575	1,825	1,588	14,008	12,420
Fingerprinting fee / \$20	2,660	2,958	298	8,205	11,016	2,811
Subpoena fee	0	0	0	0	35	35
Abstract criminal records / \$15	1,299	1,035	(264)	3,797	3,135	(662)
Police clearance additional copies	460	389	(71)	1,516	1,142	(374)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	89	153	64	277	504	227
Certified copy of records / \$10	0	10	10	9	20	11
Firearm inspection fee / \$5	732	2,376	1,644	2,271	6,516	4,245
Witness fees / \$35	0	35	35	94	79	(15)
Special event fee / \$100	0	387	387	711	1,764	1,053
Restitutions GPD	0	0	0	3,927	0	(3,927)
Use of money and property	0	0	0	0	0	0
TOTAL	40,017	84,380	44,363	130,763	284,251	153,488
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	5,678	4,630	(5,678)	49,666	35,265	(14,401)
Use of money and property	0	0	4,630	0	0	0
TOTAL	5,678	4,630	(1,048)	49,666	35,265	(14,401)
Public Recreation Services Fund						
Park fees / park use permits	2,925	3,530	605	12,920	11,815	(1,305)
Park vendor permits	3,460	130	(3,330)	4,965	710	(4,255)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	1,108	1,886	778	2,093	1,886	(207)
Pool and beach fees	2,055	2,766	711	8,332	6,451	(1,881)
Recreational admin fees	0	0	0	1,000	0	(1,000)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,662	1,045	(617)	3,087	3,938	851
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	30	445	415	698	945	247
Guerrero Stadium / Tiyan Fields	4,350	0	(4,350)	4,350	150	(4,200)
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	0	(23)	68	28	(40)
TOTAL	15,613	9,802	(5,811)	37,513	25,723	(11,790)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Three Months Ended December 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	48,800	53,569	4,769	156,238	153,678	(2,560)
Use of money and property	48	0	(48)	166	69	(97)
TOTAL	48,848	53,569	4,721	156,404	153,747	(2,657)
Safe Streets Fund						
DOC - Safe streets fund	12,500	0	(12,500)	121,880	96,000	(25,880)
Use of money and property	0	0	0	0	10	10
TOTAL	12,500	0	(12,500)	121,880	96,010	(25,870)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	13,740	0	(13,740)	45,521	0	(45,521)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	558,541	518,131	(40,410)	1,660,152	1,549,236	(110,916)
Fee - compact Ordod tipping fee \$4 cu yd	884,151	862,102	(22,049)	2,778,265	2,547,290	(230,975)
Fee - uncompact Ordod tipping fee \$4 cu yd	113,499	167,284	53,785	257,319	447,736	190,417
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Mañajoj transfer station	0	0	0	0	0	0
Miscellaneous	22	0	(22)	22	0	(22)
Restoration charge	0	0	0	3,435	0	(3,435)
Transfer charge	0	0	0	52,186	0	(52,186)
Reactivation charge	0	0	0	526	0	(526)
Trash tags	0	0	0	468	0	(468)
Interest from settlement Lagu	4,075	0	(4,075)	17,289	0	(17,289)
Use of money and property	7,347	1,497	(5,850)	20,885	4,323	(16,562)
TOTAL	1,581,375	1,549,013	(32,362)	4,836,068	4,548,584	(287,484)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	391,220	351,299	(39,921)	1,175,854	935,580	(240,274)
Use of money and property	0	0	0	0	0	0
TOTAL	391,220	351,299	(39,921)	1,175,854	935,580	(240,274)
Tax Collection Enhancement Fund						
Passport fees	42,935	46,617	3,682	140,543	129,968	(10,575)
Passport expedite fees	6,362	6,953	591	22,499	23,711	1,212
Passport expedite mail fees	643	1,021	378	2,934	2,531	(403)
Use of money and property	0	0	0	0	0	0
TOTAL	49,940	54,591	4,651	165,976	156,209	(9,767)
Territorial Education Facilities Fund						
DRT property taxes	356,816	111,609	(245,207)	699,019	353,601	(345,418)
Penalties and interest	65,114	52,919	(12,195)	128,710	94,427	(34,283)
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	4	0	(4)	4	10	6
TOTAL	421,934	164,528	(257,406)	829,483	448,037	(381,446)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,864,219	2,465,649	601,430	6,481,281	8,013,812	1,532,531
Use of money and property	19	48	29	40	146	106
TOTAL	1,864,238	2,465,697	601,459	6,481,321	8,013,958	1,532,637
Water Protection Fund						
Grading plan review fees	221	764	543	2,265	1,809	(456)
Clearing and grubbing permits	696	2,240	1,544	10,005	4,644	(5,361)
Stockpiling permits	586	916	330	4,186	2,689	(1,497)
Field citation violations	0	0	0	9,000	0	(9,000)
Use of money and property	0	0	0	0	0	0
TOTAL	1,503	3,920	2,417	25,456	9,142	(16,314)
Water Research and Development Fund						
Well drilling permit	1,256	0	(1,256)	5,256	1,090	(4,166)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,256	\$ 0	\$ (1,256)	\$ 5,256	\$ 1,090	\$ (4,166)