



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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RAY TENORIO
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LESTER L. CARLSON JR.
DEPUTY DIRECTOR

JAN 2 0 2016

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

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

Date: 01-20-16
Time: 5:00 PM
Received By: [Signature]

Dear Speaker Won Pat:

Attached is the special revenue fund tracking report for the Guam Highway Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, Tourist Attraction Fund, Healthy Futures Fund, and Customs and Quarantine Fund for Fiscal Year 2016 for the month ending December 31, 2015 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

The attached reports are in draft form for the period provided and are subject to change. Should you have any questions, please do not hesitate to contact this office.

Sincerely,

[Signature]
JOSE S. CALVO

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

Attachment(s)

cc: Office of the Vice Speaker
Office of Public Accountability

Vice Speaker Benjamin J.F. Cruz

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
BY: [Signature]
DATE: 01-20-16
TIME: 5:10 AM PM

JAN 20 2016
Time: 5:04 AM PM File No. _____
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Attachment A

Government of Guam
FY 2016 Special Revenue Fund Tracking
For the month ending December 31, 2015
Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

	Month	Description/Fund Code							C&Q Inspections Services 209
		Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206	Healthy Futures 602	/1		
FY 2016 (Oct 15-Sept 16)									
(A)	October	Actual	1,618,217	1,656,046	449,206	3,060,153	1,656,685	939,406	
(B)	November	Actual	1,435,248	1,523,564	273,221	3,208,760	1,883,110	1,018,398	
(C)	December	Actual	1,680,494	1,563,527	1,314,108	2,766,916	1,666,419	993,168	
(D)	January	Forecast	1,660,908	1,638,174	1,195,725	3,858,850	1,621,583	1,337,320	
(E)	February	Forecast	1,476,156	1,504,721	7,306,313	3,727,808	911,536	1,307,387	
(F)	March	Forecast	1,806,031	1,553,343	2,012,089	3,916,452	814,729	1,381,667	
(G)	April	Forecast	1,748,517	1,575,924	10,259,956	3,284,382	794,694	1,088,576	
(H)	May	Forecast	1,580,145	1,672,243	3,077,952	2,358,179	1,055,716	1,042,671	
(I)	June	Forecast	1,722,090	1,587,883	875,911	2,799,855	1,212,822	1,026,423	
(J)	July	Forecast	1,506,435	1,672,134	1,715,191	2,659,216	1,239,989	1,567,821	
(K)	August	Forecast	1,670,927	1,760,426	503,407	3,365,879	1,498,717	1,405,957	
(L)	September	Forecast	1,698,695	1,454,834	1,004,575	4,690,717	5,360,685	1,189,484	
(M)	Tracking FY2016		19,603,863	19,162,819	29,987,654	39,697,169	19,716,685	14,298,277	
(N)	Public Law 33-66		19,694,345	19,408,580	28,596,853	38,623,119	23,893,791	14,868,551	
(O)	Overage/(Shortage)	(M-N)	(90,482)	(245,761)	1,390,801	1,074,050	(4,177,106)	(570,274)	

/1 FY2016 Executive Budget request for the Healthy Futures Fund was \$17,018,343. PL 33-66 appropriated \$23,893,791.
 Note: Data contained herein are subject to change, as additional reconciliations are performed.

1/13/2016

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Three Month Ended December 31, 2015

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	690	3,550	2,860	36,543	4,750	(31,793)
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	690	3,550	2,860	36,543	4,750	(31,793)
Chamorro Land Trust Operations Fund						
Land trust application fees	268	250	(16)	1,149	1,100	(49)
Commercial leases / license	249,978	48,424	(201,554)	424,068	176,394	(247,674)
Agriculture / residential land trust lease	109	248	139	654	1,088	434
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	115	23	(92)	458	89	(367)
TOTAL	250,468	48,945	(201,523)	426,327	178,671	(247,656)
Corrections Revolving Fund						
DOC revolving fund	197,537	4,801	(192,936)	236,293	159,398	(78,895)
Use of money and property	0	0	0	0	0	0
TOTAL	197,537	4,801	(192,936)	236,293	159,398	(78,895)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	139	0	(139)
Passenger inspection fee - All	21	1,787	1,766	110	12,897	12,787
Passenger inspection fee - Port Authority	719	0	(719)	20,099	0	(20,099)
Passenger inspection fee - Airport Authority	997,622	975,000	(22,622)	2,694,851	2,801,737	206,886
Cargo inspection fee - All	47,973	16,374	(31,599)	121,629	38,328	(85,303)
Port inspection fee - single <4000#	420	0	(420)	1,428	0	(1,428)
Port inspection fee - single >4000#	50,285	0	(50,285)	192,713	0	(192,713)
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#	1,488	0	(1,488)	5,763	0	(5,763)
Air inspection fee - single >100#	3,882	0	(3,882)	17,911	0	(17,911)
Revenue - other payments	196	1	(195)	231	5	(226)
Use of money and property	9	8	(3)	49	8	(41)
TOTAL	1,102,595	993,168	(109,427)	3,054,924	2,950,973	(103,951)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	3,310	4,429	1,119	12,550	14,499	1,949
Use of money and property	13	2	(11)	35	12	(23)
TOTAL	3,323	4,431	1,108	12,585	14,511	1,926
DPW Building and Design Fund						
Building inspection fee	58,933	58,348	(585)	230,268	198,484	(31,784)
Use of money and property	0	19,350	19,350	0	85,853	85,853
TOTAL	58,933	77,698	18,765	230,268	264,137	33,869
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	207,222	123,915	(83,307)	544,234	487,785	(58,449)
Use of money and property	0	0	0	0	0	0
TOTAL	207,222	123,915	(83,307)	544,234	487,785	(58,449)
Environmental Health Fund						
Health permits - business	11,452	10,586	(866)	37,659	37,264	(395)
PH registration and penalty	1,173	150	(1,023)	3,414	210	(3,204)
De-ratting inspection and certificates	10	0	(10)	35	0	(35)
Health certificates	19,505	20,193	688	66,600	66,077	(523)
Administrative penalties	467	0	(467)	1,829	0	(1,829)
Use of money and property	10	0	(10)	35	0	(35)
TOTAL	32,617	30,929	(1,688)	109,372	103,551	(5,821)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,188	3,490	2,304	4,589	4,025	(564)
Fire prevention fees	4,851	7,498	2,645	22,577	22,857	280
Other fees	80	45,667	45,587	359	49,940	49,581
Ambulance service	29,408	72,718	43,310	148,311	189,051	42,740
Fire citations	12	0	(12)	1,447	0	(1,447)
TOTAL	35,337	129,370	94,033	175,263	265,872	90,609
Guam Contractors License Board Fund						
Contractors fees	15,410	21,107	5,697	51,456	58,872	7,416
Use of money and property	40	7	(33)	132	24	(108)
TOTAL	15,450	21,115	5,665	51,588	58,896	7,308

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Three Month Ended December 31, 2015

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	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	22,460	0	(22,460)	22,467	0	(22,467)
Use of money and property	21	2	(19)	57	5	(52)
TOTAL	22,481	2	(22,479)	22,524	5	(22,519)
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%	92,440	39,998	(52,444)	191,929	128,519	(65,410)
Healthcare legislature appropriation - 40%	81,627	28,664	(34,963)	127,953	84,348	(43,607)
Use of money and property	0	0	0	0	0	0
TOTAL	154,067	68,660	(87,407)	319,882	210,864	(109,018)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	138,989	166,745	27,776	438,497	449,350	12,853
Diesel fuel tax	75,214	70,314	(4,900)	235,595	214,801	(20,794)
Other fuel tax	30,015	22,518	(7,498)	93,495	80,291	(13,204)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	426,041	410,127	(15,914)	1,289,644	1,289,185	(20,459)
Auto surcharge on other fuels	184,491	149,131	(35,360)	604,971	481,502	(143,469)
Condition for deposit fee penalty	14	0	(14)	41	0	(41)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	864,744	818,834	(35,910)	2,660,243	2,475,130	(185,113)
Licenses and registrations	774,444	861,652	87,208	2,174,477	2,258,762	84,285
Use of money and property	89	7	(92)	789	67	(722)
TOTAL	1,629,287	1,680,493	51,206	4,835,509	4,733,969	(101,560)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,780	9,478	1,718	22,787	24,158	1,371
Use of money and property	9	4	(5)	27	18	(9)
TOTAL	7,789	9,482	1,713	22,814	24,176	1,362
Healthy Futures Funds						
Cigarettes	705,408	1,455,030	749,624	2,642,489	4,388,830	1,754,341
Cigars	1,782	439	(1,343)	9,002	2,515	(6,487)
Others	131,859	63,286	(68,593)	483,824	216,627	(267,197)
Distilled spirit	51,415	68,714	15,299	203,790	193,233	(10,557)
Vinous beverages	37,457	31,851	(5,606)	81,885	94,141	12,256
Malted fermented beverages	130,585	59,238	(71,347)	475,687	312,737	(162,950)
Interest and penalties on alcohol	54,867	0	(54,867)	114,473	0	(114,473)
GRT credit & adj taken healthy futures funds	(23,519)	0	23,519	(372,735)	0	372,735
Use of money and property	34	81	47	361	128	(233)
TOTAL	1,089,686	1,876,418	586,732	3,838,776	5,216,211	1,577,435
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	348	0	(348)	411	0	(411)
Department of Law	56	0	(56)	86	0	(66)
Guam police-Indirect Cost	498	0	(498)	587	0	(587)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	2,990	0	(2,990)	3,303	0	(3,303)
Dept of Public Health & Social Service	58,315	16,205	(40,110)	60,812	18,205	(44,707)
Library - Indirect Cost	1,249	0	(1,249)	1,262	0	(1,262)
Department of Youth Affairs	1,415	0	(1,415)	1,468	0	(1,468)
Dept of Mental Health & Substance Abuse	9,355	0	(9,355)	9,702	0	(9,702)
Department of Labor	6,407	0	(6,407)	20,894	0	(20,894)
Department of Parks & Recreation	14,759	0	(14,759)	14,847	0	(14,847)
Department of Vocational Rehabilitation	15,395	0	(15,395)	15,645	58,687	43,042
Guam Energy Office	3,123	0	(3,123)	3,430	0	(3,430)
Guam Public Library System	2,559	0	(2,559)	2,585	0	(2,585)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	114,469	16,205	(98,264)	135,110	74,892	(60,218)
Land Survey Revolving Fund						
Document tax - land survey fee	308,267	109,811	(198,657)	729,038	357,143	(371,895)
Rental of government land	3,337	2,904	(433)	9,298	7,511	(1,787)
Recording fee	34,028	27,473	(6,558)	97,081	78,834	(18,448)
Application fees	0	0	0	0	0	0
Certificates of document fees	11,424	12,011	587	33,712	31,606	(2,106)
Subpoena fees	4	0	(4)	22	70	48
Use of money and property	0	0	0	0	0	0
TOTAL	357,060	151,997	(205,063)	869,151	474,963	(394,188)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Three Month Ended December 31, 2015

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	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	352	139	(213)	352	1,642	1,290
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	8,987	6,700	(2,287)	22,049	21,058	(993)
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	32	141	109	259	68	(191)
Consolidated fund - 95%	170,762	127,308	(43,454)	418,935	400,081	(18,874)
For recon	0	0	0	12,518	0	(12,518)
Use of money and property	0	0	0	0	0	0
TOTAL	180,133	134,288	(45,845)	454,113	422,828	(31,285)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	27,854	34,087	6,413	73,488	112,815	39,127
Registration fees - Labor share	12,911	14,600	1,689	33,201	48,264	15,063
Citation fee - non immigration temp worker	2,517	1,800	(717)	5,634	14,000	8,366
Use of money and property	33	3	(30)	113	23	(90)
TOTAL	43,115	50,489	7,354	112,438	174,802	62,466
Police Services Fund						
Accessible parking fees 50%	1,347	0	(1,347)	7,613	3,812	(3,801)
Annual gun business registration / \$800	592	600	8	1,651	600	(1,051)
Government of Guam ID / \$10	6	0	(6)	20	0	(20)
Traffic report copy fee / \$10	13,459	17,368	3,909	37,974	43,463	5,489
Police blotter report \$1 1st page / \$.10 each	12	0	(12)	12	0	(12)
Police clearance \$7 / \$1 per copy	32,194	33,551	1,357	108,689	99,555	(9,134)
Filing record - security officer / \$75	1	15	14	36	15	(21)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	1	34,500	34,498	16	34,500	34,484
Firearm registration / \$40	14,869	14,800	(69)	40,894	39,320	(1,874)
Non-concealed firearm ID / \$25	7,556	10,922	3,366	23,391	31,281	7,870
Concealed firearm ID / \$60	1,839	6,798	4,959	7,705	20,188	12,483
Fingerprinting fee / \$20	3,623	5,032	1,409	11,575	12,750	1,175
Subpoena fee	3	0	(3)	35	0	(35)
Abstract criminal records / \$15	1,781	1,125	(656)	5,094	3,001	(2,093)
Police clearance additional copies	859	322	(537)	2,061	944	(1,117)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	198	135	(63)	544	513	(31)
Certified copy of records / \$10	7	20	13	26	50	24
Firearm inspection fee / \$5	1,880	2,565	685	5,358	6,939	1,581
Witness fees / \$35	16	0	(16)	74	35	(39)
Special event fee / \$100	230	1,376	1,146	1,311	7,934	6,623
Restitutions GPD	101	0	(101)	3,680	0	(3,680)
Other revenues - GPD	0	0	0	0	12,950	12,950
Use of money and property	37	0	(37)	119	0	(119)
TOTAL	80,389	129,129	48,740	257,878	317,930	59,952
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	5,773	8,290	2,517	47,450	46,970	(480)
Use of money and property	0	0	0	0	0	0
TOTAL	5,773	8,290	2,517	47,450	46,970	(480)
Public Recreation Services Fund						
Park fees / park use permits	3,508	3,210	(298)	13,716	12,995	(721)
Park vendor permits	1,103	2,620	1,517	5,723	2,630	(3,093)
Community programs fees	0	0	0	17	0	(17)
Paseo Stadium fees	1,206	0	(1,206)	1,534	0	(1,534)
Pool and beach fees	3,403	2,611	(792)	8,527	6,700	(1,827)
Recreational admin fees	503	0	(503)	1,345	0	(1,345)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,017	2,180	1,163	3,420	3,801	381
Paseo Recreational Center	0	0	0	0	0	0
Hagalna / Tiyan Tennis Center	185	120	(65)	827	515	(312)
Guerrero Stadium / Tiyan Fields	988	0	(988)	2,667	0	(2,667)
Tiyan Football / Soccer Field	0	0	0	25	0	(25)
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	13	5	(8)	48	13	(33)
TOTAL	11,926	10,746	(1,180)	37,847	26,655	(11,192)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Three Month Ended December 31, 2015

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	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	51,771	54,507	2,736	160,060	174,405	14,345
Use of money and property	70	7	(63)	276	20	(256)
TOTAL	51,841	54,515	2,674	160,336	174,426	14,090
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	111,872	24,000	(87,872)
Use of money and property	5	2	(3)	21	13	(8)
TOTAL	5	2	(3)	111,893	24,013	(87,880)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	10,524	0	(10,524)	36,208	31,936	(4,270)
Solid waste bid package fee	5	0	(5)	13	0	(13)
Fee - household collection	684,684	542,036	(142,648)	1,789,394	1,624,965	(164,429)
Fee - compact Ordot tipping fee \$4 cu yd	923,084	893,759	(29,325)	2,793,239	2,660,255	(132,984)
Fee - uncompact Ordot tipping fee \$4 cu yd	121,651	127,679	6,028	330,270	415,835	85,565
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malofoj transfer station	0	0	0	0	0	0
Miscellaneous	7	0	(7)	7	0	(7)
Restoration charge	12	0	(12)	1,610	0	(1,610)
Transfer charge	187	0	(187)	24,953	0	(24,953)
Reactivation charge	2	0	(2)	231	0	(231)
Trash tags	2	0	(2)	228	0	(228)
Interest from settlement Lagu	3,177	0	(3,177)	11,344	6,108	(5,236)
Use of money and property	2,994	53	(2,941)	8,512	4,038	(4,474)
TOTAL	1,746,329	1,563,528	(182,801)	4,998,007	4,743,137	(254,870)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	400,069	390,873	(9,196)	1,130,851	1,005,432	(125,419)
Use of money and property	0	0	0	0	0	0
TOTAL	400,069	390,873	(9,196)	1,130,851	1,005,432	(125,419)
Tax Collection Enhancement Fund						
Passport fees	42,633	48,102	5,469	131,688	150,208	18,520
Passport expedite fees	6,544	8,406	1,862	22,399	24,198	1,799
Passport expedite mail fees	848	680	(168)	2,599	2,086	(513)
Use of money and property	0	0	0	0	0	0
TOTAL	50,025	55,188	5,163	158,686	176,492	19,807
Territorial Education Facilities Fund						
DRT property taxes	249,157	1,262,936	1,013,779	564,941	1,836,883	1,271,942
Penalties and interest	43,328	51,164	7,836	88,511	199,643	111,132
Real property tax bank fees	2	0	(2)	499	0	(499)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	7	1	(6)	58	2	(56)
TOTAL	292,492	1,314,100	1,021,608	654,009	2,036,527	1,382,518
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,403,589	2,766,916	363,327	7,931,853	9,035,800	1,103,947
Use of money and property	25	0	(25)	77	64	(13)
TOTAL	2,403,594	2,766,916	363,322	7,931,930	9,035,864	1,103,934
Water Protection Fund						
Grading plan review fees	619	610	(9)	2,055	935	(1,120)
Clearing and grubbing permits	1,468	3,548	2,080	8,612	12,318	3,706
Stockpiling permits	610	2,708	2,098	3,139	3,159	20
Field citation violations	49	0	(49)	2,907	0	(2,907)
Use of money and property	0	0	0	0	0	0
TOTAL	2,746	6,866	4,120	16,713	16,412	(301)
Water Research and Development Fund						
Well drilling permit	362	0	(362)	3,801	4,711	910
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 362	\$ 0	\$ (362)	\$ 3,801	\$ 4,711	\$ 910

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	December, 2015	December, 2014	Increase (Decrease)	Fiscal Year 2018	Fiscal Year 2015	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	3,550	0	3,550	4,750	898	3,852
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	3,550	0	3,550	4,750	898	3,852
Chamorro Land Trust Operations Fund						
Land trust application fees	250	200	50	1,100	1,100	0
Commercial leases / license	48,424	408,813	(360,389)	176,394	506,635	(330,241)
Agriculture / residential land trust lease	248	329	(81)	1,088	751	337
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	23	40	(17)	89	481	(392)
TOTAL	48,945	409,383	(380,437)	178,671	508,968	(330,297)
Corrections Revolving Fund						
DOC revolving fund	4,601	17,850	(13,249)	159,398	74,443	84,955
Use of money and property	0	0	0	0	0	0
TOTAL	4,601	17,850	(13,249)	159,398	74,443	84,955
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	417	(417)
Passenger inspection fee - All	1,787	63	1,724	12,897	326	12,569
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	975,000	1,047,110	(72,110)	2,901,737	2,905,148	(3,411)
Cargo inspection fee - All	16,374	88,339	(71,965)	38,326	206,039	(168,713)
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	1	1	(0)	5	42	(37)
Use of money and property	8	1	5	8	28	(19)
TOTAL	993,168	1,135,513	(142,345)	2,950,973	3,112,000	(161,028)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	4,429	4,459	(30)	14,499	15,720	(1,221)
Use of money and property	2	5	(3)	12	14	(2)
TOTAL	4,431	4,464	(34)	14,511	15,734	(1,223)
DPW Building and Design Fund						
Building inspection fee	58,348	58,981	1,387	198,484	179,267	19,217
Use of money and property	19,350	0	19,350	65,653	0	65,653
TOTAL	77,698	58,981	20,736	264,137	179,267	84,870
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	123,915	182,741	(58,826)	487,785	465,901	21,884
Use of money and property	0	0	0	0	0	0
TOTAL	123,915	182,741	(58,826)	487,785	465,901	21,884
Environmental Health Fund						
Health permits - business	10,586	12,451	(1,865)	37,264	27,147	10,117
PH registration and penalty	150	0	150	210	0	210
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	20,193	19,689	504	66,077	65,608	468
Administrative penalties	0	800	(800)	0	1,200	(1,200)
Use of money and property	0	0	0	0	0	0
TOTAL	30,929	32,940	(2,011)	103,551	93,956	9,595
Fire, Life & Medical Emergency Fund						
Transport / standby fees	3,490	0	3,490	4,025	4,081	(36)
Fire prevention fees	7,496	6,316	1,179	22,857	13,820	9,037
Other fees	45,867	7	45,860	49,940	28	49,912
Ambulance service	72,718	13,198	59,519	189,051	91,204	97,846
Fire citations	0	0	0	0	0	0
TOTAL	129,370	19,522	109,848	265,872	109,114	156,759
Guam Contractors License Board Fund						
Contractors fees	21,107	10,975	10,132	58,872	42,775	16,096
Use of money and property	7	8	(1)	24	36	(12)
TOTAL	21,115	10,983	10,132	58,896	42,811	16,086

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	December, 2015	December, 2014	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	0	0	0
Use of money and property	2	18	(16)	6	54	(49)
TOTAL	2	18	(16)	5	54	(49)
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%	39,996	133,902	(93,907)	126,519	171,417	(44,899)
Healthcare legislature appropriation - 40%	26,664	89,268	(62,604)	84,346	114,278	(29,933)
Use of money and property	0	0	0	0	0	0
TOTAL	66,660	223,171	(156,511)	210,864	285,696	(74,831)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	168,745	158,753	7,992	449,350	458,320	(8,969)
Diesel fuel tax	70,314	85,409	(15,095)	214,801	237,207	(22,406)
Other fuel tax	22,518	34,199	(11,682)	80,291	94,890	(14,599)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	410,127	402,786	7,340	1,269,185	1,238,688	30,497
Auto surcharge on other fuels	149,131	146,459	2,672	461,502	450,408	11,095
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	818,834	827,607	(8,773)	2,475,130	2,478,512	(4,382)
Licenses and registrations	861,652	789,984	71,668	2,258,762	2,140,415	118,347
Use of money and property	7	0	7	67	1,080	(1,013)
TOTAL	1,680,493	1,617,591	62,903	4,733,959	4,621,008	112,952
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	9,478	8,135	1,343	24,158	22,523	1,635
Use of money and property	4	13	(9)	18	37	(19)
TOTAL	9,482	8,148	1,334	24,176	22,560	1,616
Healthy Futures Funds						
Cigarettes	1,455,030	484,624	990,406	4,396,830	2,560,784	1,836,048
Cigars	439	1,442	(1,002)	2,515	14,438	(11,923)
Others	83,268	169,880	(106,614)	216,627	320,268	(103,661)
Distilled spirit	86,714	59,978	6,736	193,233	229,051	(35,818)
Vinous beverages	31,851	34,705	(3,054)	94,141	69,979	24,162
Malted fermented beverages	59,238	176,974	(117,737)	312,737	528,373	(213,637)
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	81	46	36	128	813	(684)
TOTAL	1,676,418	875,248	801,170	5,216,211	2,967,286	2,248,924
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	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	16,205	10,022	6,183	16,205	10,022	8,183
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	0	0	0	0	0	0
Department of Labor	0	0	0	0	8,851	(6,851)
Department of Parks & Recreation	0	3,589	(3,589)	0	3,589	(3,589)
Department of Vocational Rehabilitation	0	0	0	58,687	0	58,687
Guam Energy Office	0	0	0	0	0	0
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	16,205	21,833	(5,628)	74,892	28,684	46,208
Land Survey Revolving Fund						
Document tax - land survey fee	109,611	489,486	(379,875)	357,143	794,691	(437,548)
Rental of government land	2,904	2,812	92	7,511	7,236	275
Recording fee	27,473	28,334	(861)	78,634	79,791	(1,158)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,011	10,203	1,808	31,606	30,393	1,214
Subpoena fees	0	0	0	70	35	35
Use of money and property	0	0	0	0	0	0
TOTAL	151,997	530,833	(378,836)	474,963	912,145	(437,182)

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	December, 2015	December, 2014	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	139	284	(145)	1,642	(544)	2,186
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	6,700	10,301	(3,601)	21,056	26,489	(5,433)
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	141	35	108	68	488	(420)
Consolidated fund - 95%	127,308	195,727	(68,419)	400,061	503,292	(103,231)
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	134,288	208,346	(72,058)	422,828	529,726	(106,898)
Manpower Development Fund						
Registration fees - non Immigrant	0	0	0	0	0	0
Registration fees - GCC share	34,067	0	34,067	112,815	0	112,815
Registration fees - Labor share	14,600	0	14,600	48,264	0	48,264
Citation fee - non Immigration temp worker	1,800	850	950	14,000	1,050	12,950
Use of money and property	3	9	(7)	23	105	(82)
TOTAL	50,469	859	49,610	174,902	1,155	173,747
Police Services Fund						
Accessible parking fees 50%	0	0	0	3,812	9,928	(6,113)
Annual gun business registration / \$600	600	600	0	600	600	0
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	17,368	15,459	1,909	43,483	37,637	5,826
Police blotter report \$1 1st page / \$.10 each	0	28	(28)	0	26	(26)
Police clearance \$7 / \$1 per copy	33,551	38,472	(2,921)	99,555	135,043	(35,488)
Filing record - security officer / \$75	15	0	15	15	30	(15)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	34,500	0	34,500	34,500	40	34,460
Firearm registration / \$40	14,800	15,369	(569)	39,320	38,923	397
Non-concealed firearm ID / \$25	10,922	6,536	4,386	31,261	20,499	10,762
Concealed firearm ID / \$60	8,798	2,575	4,223	20,188	14,008	6,180
Fingerprinting fee / \$20	5,032	2,958	2,074	12,750	11,016	1,734
Subpoena fee	0	0	0	0	35	(35)
Abstract criminal records / \$15	1,126	1,035	90	3,001	3,135	(134)
Police clearance additional copies	322	389	(67)	944	1,142	(198)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	135	153	(18)	513	504	9
Certified copy of records / \$10	20	10	10	50	20	30
Firearm inspection fee / \$5	2,565	2,376	189	8,939	6,516	423
Witness fees / \$35	0	35	(35)	35	79	(44)
Special event fee / \$100	1,376	387	989	7,934	1,784	6,170
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	0	0	0	12,950	0	12,950
Use of money and property	0	0	0	0	0	0
TOTAL	129,129	84,380	44,749	317,830	280,943	36,887
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	8,290	4,630	3,660	46,970	35,265	11,705
Use of money and property	0	0	0	0	0	0
TOTAL	8,290	4,630	3,660	46,970	35,265	11,705
Public Recreation Services Fund						
Park fees / park use permits	3,210	3,530	(320)	12,996	11,815	1,380
Park vendor permits	2,620	130	2,490	2,830	710	1,920
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	1,886	(1,886)	0	1,886	(1,886)
Pool and beach fees	2,611	2,766	(155)	6,700	6,451	249
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	2,180	1,045	1,135	3,801	3,938	(137)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	120	445	(325)	515	945	(430)
Guerrero Stadium / Tiyan Fields	0	0	0	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	5	7	(1)	13	35	(22)
TOTAL	10,746	9,809	938	26,655	25,730	925

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	December, 2015	December, 2014	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	54,507	53,589	938	174,405	153,678	20,727
Use of money and property	7	22	(15)	20	90	(70)
TOTAL	54,515	53,581	923	174,426	153,768	20,657
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	24,000	96,000	(72,000)
Use of money and property	2	6	(4)	13	17	(4)
TOTAL	2	6	(4)	24,013	96,017	(72,004)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	31,936	0	31,936
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	542,036	903,029	(360,993)	1,624,965	1,934,135	(309,170)
Fee - compact Ordot tipping fee \$4 cu yd	893,759	862,102	31,657	2,860,255	2,547,290	112,966
Fee - uncompact Ordot tipping fee \$4 cu yd	127,679	167,284	(39,604)	415,835	447,738	(31,901)
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dedado 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	0	0	0	0	0
Transfer charge	0	0	0	0	0	0
Reactivation charge	0	0	0	0	0	0
Trash tags	0	0	0	0	0	0
Interest from settlement Lagu	0	0	0	6,108	0	6,108
Use of money and property	53	1,838	(1,585)	4,038	4,464	(426)
TOTAL	1,563,528	1,934,052	(370,525)	4,743,137	4,933,624	(190,488)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	390,873	351,299	39,575	1,005,432	935,580	69,853
Use of money and property	0	0	0	0	0	0
TOTAL	390,873	351,299	39,575	1,005,432	935,580	69,853
Tax Collection Enhancement Fund						
Passport fees	48,102	46,617	1,485	150,208	129,968	20,240
Passport expedite fees	6,406	6,953	(547)	24,198	23,711	487
Passport expedite mail fees	680	1,021	(341)	2,088	2,531	(445)
Use of money and property	0	0	0	0	0	0
TOTAL	55,188	54,591	597	176,492	156,209	20,282
Territorial Education Facilities Fund						
DRT property taxes	1,262,936	111,609	1,151,327	1,836,883	353,801	1,483,282
Penalties and interest	51,164	52,919	(1,755)	199,643	94,427	105,216
Real property tax bank fees	0	0	0	0	0	0
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	1	1	0	2	10	(9)
TOTAL	1,314,100	164,528	1,149,572	2,038,527	448,038	1,588,489
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,766,916	2,465,649	301,268	9,035,800	8,013,812	1,021,988
Use of money and property	0	48	(48)	64	146	(82)
TOTAL	2,766,916	2,465,697	301,219	9,035,863	8,013,958	1,021,906
Water Protection Fund						
Grading plan review fees	610	764	(154)	935	1,809	(874)
Clearing and grubbing permits	3,546	2,240	1,308	12,318	4,644	7,674
Stockpiling permits	2,708	918	1,792	3,159	2,689	470
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	6,864	3,922	2,943	16,412	9,142	7,269
Water Research and Development Fund						
Well drilling permit	0	0	0	4,711	1,090	3,621
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 4,711	\$ 1,090	\$ 3,621

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 33, 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.