



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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LIEUTENANT GOVERNOR

LESTER L. CARLSON JR.
DEPUTY DIRECTOR

APR 20 2016

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

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

Date: 04-20-16
Time: 4:04 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 March 31, 2016 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

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

Sincerely,

[Signature]
JOSE S. CALVO

Certification of Information Contained in Attachment A
[Signature]
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: 04-20-16
TIME: 4:20 AM PM

APR 20 2016
Time: 4:12 File No. _____
Received By: [Signature]

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

Attachment A

	Month	Description/Fund Code							C&Q Inspections Services
		Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206	Healthy Futures 602	/1	209	
FY 2016 (Oct 15-Sept 16)									
(A) October	Actual	1,618,217	1,684,869	450,861	3,060,154	1,656,685		1,045,380	
(B) November	Actual	1,435,248	1,552,578	273,221	3,208,793	1,883,110		1,090,558	
(C) December	Actual	1,680,494	1,613,431	1,314,528	2,766,931	1,676,418		1,268,145	
(D) January	Actual	1,680,434	1,537,634	2,917,283	3,871,966	1,990,859		1,195,576	
(E) February	Actual	1,471,337	1,569,679	12,263,048	3,927,079	1,710,004		1,260,096	
(F) March	Actual	1,652,209	1,639,745	1,301,039	4,001,282	1,680,037		1,007,560	
(G) April	Forecast	1,748,517	1,575,924	8,322,344	3,284,382	794,694		1,088,576	
(H) May	Forecast	1,580,145	1,672,243	2,496,675	2,358,179	1,055,716		1,042,671	
(I) June	Forecast	1,722,090	1,587,883	710,494	2,799,855	1,212,822		1,026,423	
(J) July	Forecast	1,506,435	1,672,134	1,391,274	2,639,216	1,239,989		1,567,821	
(K) August	Forecast	1,670,927	1,760,426	408,338	3,365,879	1,498,717		1,405,957	
(L) September	Forecast	1,698,695	1,454,834	814,839	4,690,717	5,360,685		1,189,484	
(M) Tracking FY2016		19,464,747	19,321,380	32,663,963	39,994,435	21,759,736		14,188,247	
(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)	(229,598)	(87,200)	4,067,110	1,371,316	(2,134,055)		(680,304)	

/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.

4/13/2016

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
March 31, 2016 & 2015

DRAFT

Page 1 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2016	March, 2016	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,600	42,278	70,876	(28,598)	367,658	83,427	284,231
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	42,278	70,876	(28,598)	367,658	83,427	284,231
Chamorro Land Trust Operations Fund						
Land trust application fees	850	250	600	2,750	2,350	400
Commercial leases / license	53,489	48,264	5,225	649,215	634,796	14,419
Agriculture / residential land trust lease	131	258	(127)	1,606	1,937	(331)
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	34	9	24	220	576	(355)
TOTAL	54,504	48,781	5,723	653,792	639,659	14,133
Corrections Revolving Fund						
DOC revolving fund	125,396	18,000	107,396	309,101	255,515	53,586
Use of money and property	0	0	0	0	0	0
TOTAL	125,396	18,000	107,396	309,101	255,515	53,586
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	478	(478)
Passenger inspection fee - All	0	3,343	(3,343)	12,897	12,917	(20)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	990,000	1,168,882	(178,882)	6,268,600	6,239,493	29,007
Cargo inspection fee - All	17,540	156,159	(138,619)	585,879	587,877	(1,999)
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	0	1	7	42	(35)
Use of money and property	19	12	6	32	58	(26)
TOTAL	1,007,560	1,328,396	(320,837)	6,867,314	6,840,865	26,449
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	17,897	9,760	8,137	43,316	40,260	3,056
Use of money and property	5	1	5	23	25	(2)
TOTAL	17,902	9,761	8,141	43,339	40,285	3,054
DPW Building and Design Fund						
Building inspection fee	179,282	21,532	157,750	462,094	283,688	178,406
Use of money and property	67,702	0	67,702	164,899	0	164,899
TOTAL	246,984	21,532	225,452	626,993	283,688	343,305
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	225,723	201,166	24,557	1,073,788	1,082,648	(8,860)
Use of money and property	0	0	0	0	0	0
TOTAL	225,723	201,166	24,557	1,073,788	1,082,648	(8,860)
Environmental Health Fund						
Health permits - business	7,038	5,498	1,539	69,232	48,660	10,572
PH registration and penalty	0	0	0	210	130	80
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	25,936	23,414	2,522	140,835	136,650	4,185
Administrative penalties	0	200	(200)	0	2,800	(2,800)
Use of money and property	0	0	0	0	0	0
TOTAL	32,974	29,112	3,861	200,277	188,240	12,037
Fire, Life & Medical Emergency Fund						
Transport / standby fees	716	310	406	5,189	7,405	(2,216)
Fire prevention fees	7,311	4,735	2,576	50,255	25,744	24,510
Other fees	56	15,834	(15,778)	54,009	15,890	38,119
Ambulance service	40,078	30,755	9,322	351,262	264,759	86,503
Fire citations	0	0	0	0	0	0
TOTAL	48,161	51,634	(3,473)	460,715	313,798	146,917
Guam Contractors License Board Fund						
Contractors fees	25,506	17,545	7,961	112,986	81,845	31,142
Use of money and property	4	3	0	46	59	(13)
TOTAL	25,510	17,548	7,961	113,033	81,904	31,129

4/13/2016

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 March 31, 2016 & 2015

DRAFT

Page 2 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2016	March, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	131,096	259,802	(128,706)	131,096	261,592	(130,496)
Use of money and property	8	5	3	23	89	(66)
TOTAL	131,104	259,806	(128,702)	131,119	281,681	(130,562)
Guam Healthcare Trust and Development Fund						
Liberly symbolx 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%	36,056	87,819	(51,764)	238,540	400,670	(162,130)
Healthcare legislature appropriation - 40%	24,037	58,546	(34,509)	159,027	267,113	(108,086)
Use of money and property	0	0	0	0	0	0
TOTAL	60,093	146,365	(86,273)	397,567	667,783	(270,216)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	155,510	161,868	(6,358)	939,569	974,426	(34,857)
Diesel fuel tax	66,601	68,492	(1,891)	412,589	466,533	(53,944)
Other fuel tax	26,624	27,387	(763)	159,363	186,633	(27,270)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	413,982	384,034	29,948	2,480,167	2,470,834	9,333
Auto surcharge on other fuels	150,455	139,644	10,811	901,840	898,443	3,397
Condition for deposit fee penalty	76	0	76	76	0	76
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	813,249	781,425	31,824	4,893,603	4,986,869	(103,265)
Licenses and registrations	838,940	756,754	82,186	4,644,213	4,444,761	199,452
Use of money and property	21	1	20	126	1,085	(959)
TOTAL	1,652,210	1,538,180	114,030	9,537,943	9,442,715	95,228
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,260	7,618	642	45,622	44,903	620
Use of money and property	8	2	4	35	67	(32)
TOTAL	8,266	7,621	646	45,557	44,970	587
Healthy Futures Funds						
Cigarettes	1,343,790	482,990	860,800	8,804,940	4,215,104	4,589,836
Cigars	924	1,255	(331)	7,173	17,883	(10,510)
Others	84,558	73,680	10,878	501,608	473,928	27,680
Distilled spirit	62,848	69,990	(7,142)	388,631	448,207	(61,577)
Vinous beverages	31,378	21,379	9,998	185,798	166,162	19,634
Malted fermented beverages	156,529	153,364	3,165	710,685	1,037,260	(326,575)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	(887,640)	887,640
Use of money and property	10	5	5	279	904	(625)
TOTAL	1,680,037	802,663	877,373	10,597,111	5,471,609	5,125,503
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	(208)	208	0	(208)	208
Dept of Public Health & Social Service	49,947	37	49,910	242,648	194,988	47,660
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	0	3,834	(3,834)
Dept of Mental Health & Substance Abuse	0	0	0	0	1,940	(1,940)
Department of Labor	0	0	0	0	11,730	(11,730)
Department of Parks & Recreation	0	0	0	0	3,589	(3,589)
Department of Vocational Rehabilitation	17,282	0	17,282	75,969	0	75,969
Guan Energy Office	0	9,402	(9,402)	0	9,402	(9,402)
Guam Public Library System	0	0	0	1,440	4,820	(3,380)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	(0)
TOTAL	67,229	9,232	57,997	320,057	230,095	89,962
Land Survey Revolving Fund						
Document tax - land survey fee	236,169	102,946	133,223	807,737	1,139,062	(331,326)
Rental of government land	2,304	2,304	0	14,421	15,155	(733)
Recording fee	35,031	31,028	4,003	157,281	157,958	(677)
Application fees	0	0	0	0	0	0
Certificates of document fees	9,762	12,772	(3,011)	59,103	65,801	(6,698)
Subpoena fees	0	0	0	70	175	(105)
Use of money and property	0	0	0	0	0	0
TOTAL	283,265	149,050	134,215	1,038,611	1,378,150	(339,539)

4/13/2016

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 March 31, 2016 & 2015

DRAFT

Page 3 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2016	March, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	(1,343)	(135)	(1,208)	1,120	0	1,120
Penalties - late tax payment	68	(50)	118	68	0	68
Dept of Revenue & Taxation - admin - 5%	5,540	6,154	(614)	39,566	45,410	(5,845)
Mayors' Council - repair of facilities 1/3	0	115,254	(115,254)	0	283,018	(283,018)
Dept of Parks & Rec - repair of facilities 1/3	0	115,254	(115,254)	0	283,018	(283,018)
GDOE - repair of facilities 1/3	0	115,254	(115,254)	0	283,018	(283,018)
Interest - Limited Gaming Fund	(100)	504	(604)	728	0	728
Consolidated fund - 95%	105,258	(243,646)	348,904	751,755	0	751,755
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	109,423	108,588	834	793,236	694,464	(101,228)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	175,979	0	175,979	377,749	0	377,749
Registration fees - Labor share	75,420	0	75,420	161,892	0	161,892
Citation fee - non immigration temp worker	4,300	5,600	(1,300)	18,300	16,900	2,400
Use of money and property	9	5	4	50	139	(89)
TOTAL	255,707	5,605	250,103	557,992	16,039	541,953
Police Services Fund						
Accessible parking fees 50%	0	0	0	7,034	8,823	(1,789)
Annual gun business registration / \$600	600	0	600	1,200	1,200	0
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	16,094	12,662	3,432	88,103	76,563	9,540
Police blotter report \$1 1st page / \$10 each	0	0	0	2	26	(24)
Police clearance \$7 / \$1 per copy	51,255	29,400	21,855	224,446	237,340	(12,894)
Filing record - security officer / \$75	0	0	0	15	30	(15)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	100	40	60	64,100	80	64,020
Firearm registration / \$40	12,815	11,880	935	73,335	73,203	132
Non-concealed firearm ID / \$25	9,245	9,580	(335)	58,480	46,289	12,191
Concealed firearm ID / \$60	8,858	3,605	5,253	39,346	27,398	11,948
Fingerprinting fee / \$20	5,066	3,706	1,360	25,772	23,460	2,312
Subpoena fee	42	0	42	42	35	7
Abstract criminal records / \$15	1,275	1,110	165	6,871	8,810	(51)
Police clearance additional copies	416	322	94	2,248	2,303	(55)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	63	189	(126)	1,098	1,134	(36)
Certified copy of records / \$10	60	10	50	160	50	110
Firearm inspection fee / \$5	2,277	2,043	234	13,104	12,421	683
Witness fees / \$35	40	105	(65)	110	184	(74)
Special event fee / \$100	3,698	0	3,698	17,480	1,591	15,889
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	0	0	0	22,584	500	22,084
Use of money and property	0	(0)	0	0	17	(17)
TOTAL	111,904	74,652	37,252	643,529	519,457	124,072
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	77,375	67,655	9,720	143,364	121,260	22,104
Use of money and property	0	0	0	0	0	0
TOTAL	77,375	67,655	9,720	143,364	121,260	22,104
Public Recreation Services Fund						
Park fees / park use permits	4,839	3,230	1,609	24,885	20,635	4,250
Park vendor permits	3,565	500	3,065	6,765	5,745	1,020
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	5,886	(5,886)
Pool and beach fees	4,141	1,870	2,271	15,510	13,701	1,809
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	515	1,675	(1,160)	7,997	6,516	1,482
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	0	90	(90)	0	2,821	(2,821)
Guerrero Stadium / Tiyan Fields	585	0	585	2,907	150	2,757
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	180	(180)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	8	2	6	35	50	(15)
TOTAL	13,653	7,367	6,286	58,099	55,683	2,416

4/13/2016

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 March 31, 2016 & 2015

DRAFT

Page 4 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2016	March, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	104,732	81,185	23,547	446,334	394,396	51,938
Use of money and property	9	5	4	65	150	(85)
TOTAL	104,741	81,190	23,551	446,399	394,547	51,853
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	48,000	96,000	(48,000)
Use of money and property	2	1	1	19	40	(20)
TOTAL	2	1	1	48,019	96,040	(48,020)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	80,845	0	80,845
Solid waste bid package fee	0	0	0	300	0	300
Fee - household collection	575,255	521,529	53,726	3,288,365	3,496,339	(207,974)
Fee - compact Ordol tipping fee \$4 cu yd	850,885	821,230	29,655	5,171,216	4,921,527	249,689
Fee - uncompact Ordol tipping fee \$4 cu yd	171,381	40,305	131,076	850,819	739,819	111,001
Fee - uncompact Agat transfer station	19,283	0	19,283	42,304	0	42,304
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	24,516	0	24,516
Miscellaneous	0	0	0	0	0	0
Restoration charge	3,200	0	3,200	30,050	0	30,050
Transfer charge	19,283	0	19,283	19,283	0	19,283
Reactivation charge	100	0	100	1,150	0	1,150
Trash tags	308	0	308	1,776	0	1,776
Fee - uncompact Harmon transfer station	0	0	0	62,558	0	62,558
Interest from settlement Lagu	0	0	0	14,265	0	14,265
Use of money and property	50	1,706	(1,656)	10,485	9,202	1,283
TOTAL	1,639,744	1,384,770	254,973	9,597,931	9,166,887	431,044
Street Light Fund						
Abandoned vehicle fee - vehicle registration	377,568	373,808	3,760	2,100,808	2,029,430	71,377
Use of money and property	0	0	0	0	0	0
TOTAL	377,568	373,808	3,760	2,100,808	2,029,430	71,377
Tax Collection Enhancement Fund						
Passport fees	94,531	71,622	22,908	393,537	342,675	50,862
Passport expedite fees	10,201	9,563	639	52,798	51,722	1,076
Passport expedite mail fees	1,453	1,061	392	5,799	5,915	(116)
Use of money and property	0	0	0	0	0	0
TOTAL	106,185	82,246	23,939	452,134	400,312	51,822
Territorial Education Facilities Fund						
DRT property taxes	1,232,271	741,908	490,363	18,184,863	1,296,973	16,887,890
Penalties and interest	68,762	30,121	38,641	355,101	173,915	181,186
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	6	2	4	16	16	1
TOTAL	1,301,039	772,031	529,008	18,519,980	1,470,903	17,049,077
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	4,001,282	3,539,567	461,715	20,836,091	18,674,703	2,161,388
Use of money and property	0	15	(15)	196	267	(70)
TOTAL	4,001,282	3,539,582	461,700	20,836,287	18,674,970	2,161,318
Water Protection Fund						
Grading plan review fees	32	344	(312)	997	2,933	(1,936)
Clearing and grubbing permits	2,444	993	1,451	17,366	7,447	9,919
Stockpiling permits	0	0	0	3,159	3,754	(595)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	2,476	1,336	1,140	21,522	14,133	7,389
Water Research and Development Fund						
Well drilling permit	3,550	1,950	1,600	25,961	35,720	(9,759)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,550	\$ 1,950	\$ 1,600	\$ 25,961	\$ 35,720	\$ (9,759)

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 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 06/30 closing. Estimates are recorded for the Provision for Refunds; Section 30 revenues are prorated over 12 months using straight-line.