



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

JOSE S. CALVO
DIRECTOR

LESTER L. CARLSON JR.
DEPUTY DIRECTOR

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: 05-20-15
Time: 4:45pm
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 2015 for the month ending April 30, 2015 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13 and Section 17, Chapter 12, 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,

[Signature]
JOSE S. CALVO

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
BY: [Signature]
DATE: 5/20/15
TIME: 5:00 AM PM

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

Date: 5/20/15 Time: 4:00

File No.: 33-363

Received By: [Signature]

*V. Spkr. Office
Lester Carlson*

Government of Guam
 FY 2015 Special Revenue Fund Tracking
 For the month ending April 30, 2015
 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	
(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	1,934,053	164,528	2,465,697	875,249	1,070,423	
(D) January	Actual 1,701,860	1,522,838	94,343	3,552,468	916,679	1,108,216	
(E) February	Actual 1,581,667	1,335,655	156,491	3,568,921	784,978	1,114,725	
(F) March	Actual 1,538,180	1,299,949	763,801	3,539,567	802,663	1,198,376	
(G) April	Actual 1,492,988	1,389,131	10,839,105	1,184,697	760,281	938,692	
(H) May	Forecast 1,373,435	1,683,420	10,452,780	2,779,479	1,313,023	1,064,688	
(I) June	Forecast 1,752,879	1,617,540	1,867,502	1,906,286	1,170,759	797,764	
(J) July	Forecast 1,408,993	1,659,376	2,970,807	2,724,430	1,806,946	1,215,853	
(K) August	Forecast 1,626,240	1,632,711	756,407	3,221,794	1,264,376	1,325,385	
(L) September	Forecast 1,406,199	1,452,832	774,691	4,087,453	2,924,418	1,433,049	
(M) Tracking FY2015	18,503,448	18,637,635	28,623,966	34,579,052	14,711,411	13,171,867	
(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)	102,241	(972,892)	55,681	79,052	(1,496,535)	(1,054,421)	

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

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 April 30, 2015 & 2014

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2015	April, 2014	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	1,510	449	1,061	84,937	156,037	(71,100)
Use of money and property	0	0	0	0	0	0
TOTAL	1,510	449	1,061	84,937	156,037	(71,100)
Chamorro Land Trust Operations Fund						
Land trust application fees	450	750	(300)	2,800	3,400	(600)
Commercial leases / license	23,820	95,853	(72,033)	658,616	450,443	208,173
Agriculture / residential land trust lease	718	(1,002)	1,720	2,655	1,406	1,249
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)	576	1,241	(665)
TOTAL	24,988	95,781	(70,792)	664,647	456,490	208,157
Corrections Revolving Fund						
DOC revolving fund	68,475	143,325	(74,850)	323,990	1,161,508	(837,517)
Use of money and property	0	0	0	0	0	0
TOTAL	68,475	143,325	(74,850)	323,990	1,161,508	(837,517)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	478	0	478
Passenger inspection fee - All	654	0	654	13,571	0	13,571
Passenger inspection fee - Port Authority	0	0	0	0	18,120	(18,120)
Passenger inspection fee - Airport Authority	900,000	857,385	42,615	7,139,493	6,891,379	248,115
Cargo inspection fee - All	38,039	7,591	30,448	181,486	57,923	123,564
Port inspection fee - single <4000#	0	985	(985)	0	5,440	(5,440)
Port inspection fee - single >4000#	0	119,414	(119,414)	0	711,680	(711,680)
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	3,080	(3,080)	0	19,850	(19,850)
Air inspection fee - single >100#	0	8,218	(8,218)	0	51,140	(51,140)
Revenue - other payments	0	25,211	(25,211)	42	35,366	(35,324)
Use of money and property	0	5	(5)	58	43	15
TOTAL	938,692	1,021,889	(83,196)	7,335,128	7,790,940	(455,812)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	11,451	16,668	(5,218)	51,711	67,548	(15,837)
Use of money and property	0	20	(20)	25	136	(111)
TOTAL	11,451	16,688	(5,237)	51,736	67,684	(15,948)
DPW Building and Design Fund						
Building inspection fee	76,504	197,027	(120,524)	360,191	723,268	(363,077)
Use of money and property	0	0	0	0	0	0
TOTAL	76,504	197,027	(120,524)	360,191	723,268	(363,077)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	164,385	158,343	6,042	1,247,033	1,102,846	144,187
Use of money and property	0	0	0	0	0	0
TOTAL	164,385	158,343	6,042	1,247,033	1,102,846	144,187
Environmental Health Fund						
Health permits - business	6,900	7,168	(267)	55,560	60,446	(4,886)
PH registration and penalty	0	0	0	130	0	130
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	23,865	23,581	284	160,515	154,124	6,391
Administrative penalties	400	0	400	3,200	3,127	73
Use of money and property	0	0	0	0	0	0
TOTAL	31,165	30,749	417	219,405	217,697	1,708
Fire, Life & Medical Emergency Fund						
Transport / standby fees	5,322	4,005	1,317	12,727	11,258	1,469
Fire prevention fees	6,861	12,465	(5,605)	32,605	46,288	(13,683)
Other fees	21	0	21	15,911	84	15,827
Ambulance service	55,831	5,338	50,494	320,590	455,721	(135,131)
Fire citations	0	0	0	0	0	0
TOTAL	68,035	21,808	46,227	381,833	513,351	(131,517)
Guam Contractors License Board Fund						
Contractors fees	32,235	40,410	(8,175)	114,080	123,617	(9,538)
Use of money and property	0	9	(9)	59	314	(255)
TOTAL	32,235	40,419	(8,184)	114,139	123,931	(9,792)

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 April 30, 2015 & 2014

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2015	April, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	16,166	136,962	(120,796)	277,757	183,648	94,109
Use of money and property	0	3	(3)	89	27	62
TOTAL	16,166	136,965	(120,799)	277,846	183,676	94,171
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%	59,194	60,757	(1,563)	459,864	596,482	(136,618)
Healthcare legislature appropriation - 40%	39,463	40,505	(1,042)	306,576	397,655	(91,079)
Use of money and property	0	0	0	0	0	0
TOTAL	98,657	101,262	(2,604)	766,440	994,137	(227,697)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	158,996	173,830	(14,834)	1,133,422	1,109,220	24,202
Diesel fuel tax	64,339	65,759	(1,421)	530,872	474,334	56,537
Other fuel tax	25,723	26,289	(566)	212,356	187,637	24,718
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	419,928	422,212	(2,284)	2,890,762	3,349,743	(458,981)
Auto surcharge on other fuels	152,695	153,523	(828)	1,051,138	836,948	214,191
Condition for deposit fee penalty	0	0	0	0	4,000	(4,000)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	821,681	841,613	(19,933)	5,818,550	5,961,882	(143,333)
Licenses and registrations	671,307	827,244	(155,937)	5,116,068	5,545,318	(429,251)
Use of money and property	0	14	(14)	1,085	1,095	(9)
TOTAL	1,492,988	1,668,871	(175,883)	10,935,702	11,508,295	(572,593)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,946	9,282	(336)	53,848	55,357	(1,509)
Use of money and property	0	7	(7)	67	58	9
TOTAL	8,946	9,289	(343)	53,915	55,415	(1,500)
Healthy Futures Funds						
Cigarettes	540,470	186,750	353,720	4,755,574	3,572,189	1,183,385
Cigars	787	810	(23)	18,470	8,875	9,596
Others	92,157	25,382	66,775	566,085	826,029	(259,944)
Distilled spirit	52,823	54,967	(2,144)	501,030	423,365	77,665
Vinous beverages	17,933	11,781	6,152	184,095	165,048	19,047
Malted fermented beverages	56,111	52,616	3,495	1,093,370	651,357	442,013
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	(887,640)	(393,737)	(493,903)
Use of money and property	0	12	(12)	904	147	757
TOTAL	760,281	332,317	427,963	6,231,889	5,253,272	978,617
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	5,201	(5,201)	0	5,201	(5,201)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	(208)	3,758	(3,966)
Dept of Public Health & Social Service	50,243	0	50,243	245,231	166,257	78,974
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	3,834	0	3,834
Dept of Mental Health & Substance Abuse	0	23,895	(23,895)	1,940	46,189	(44,250)
Department of Labor	0	3,557	(3,557)	11,730	5,281	6,448
Department of Parks & Recreation	0	0	0	3,589	39,217	(35,628)
Department of Vocational Rehabilitation	0	0	0	0	42,020	(42,020)
Guam Energy Office	9,402	0	9,402	9,402	4,269	5,134
Guam Public Library System	0	0	0	4,820	1,629	3,191
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	(0)
TOTAL	59,645	32,653	26,992	280,338	313,821	(33,483)
Land Survey Revolving Fund						
Document tax - land survey fee	117,048	175,823	(58,776)	1,256,110	1,198,617	57,493
Rental of government land	2,304	3,515	(1,212)	17,458	18,306	(848)
Recording fee	31,194	31,195	(1)	189,152	184,718	4,433
Application fees	0	0	0	0	0	0
Certificates of document fees	13,490	11,182	2,308	79,290	67,374	11,916
Subpoena fees	0	35	(35)	175	150	25
Use of money and property	0	0	0	0	0	0
TOTAL	164,035	221,749	(57,715)	1,542,184	1,469,165	73,019

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 April 30, 2015 & 2014

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2015	April, 2014	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	(32)	6,009	(6,041)	(32)	7,039	(7,071)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	1,188	8,799	(7,611)	46,599	47,031	(433)
Mayors' Council - repair of facilities 1/3	0	0	0	283,018	119,620	163,398
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	283,018	119,620	163,398
GDOE - repair of facilities 1/3	0	0	0	283,018	119,620	163,398
Interest - Limited Gaming Fund	36	582	(546)	36	598	(562)
Consolidated fund - 95%	22,580	167,189	(144,609)	22,580	534,746	(512,166)
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	23,772	182,579	(158,807)	918,237	948,273	(30,036)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	0	128,217	(128,217)	0	518,058	(518,058)
Registration fees - Labor share	0	54,950	(54,950)	0	222,025	(222,025)
Citation fee - non immigration temp worker	3,250	2,800	450	19,150	12,150	7,000
Use of money and property	0	1	(1)	139	211	(72)
TOTAL	3,250	185,968	(182,718)	19,289	752,444	(733,155)
Police Services Fund						
Accessible parking fees 50%	3,295	16,139	(12,844)	12,118	16,139	(4,021)
Annual gun business registration / \$600	0	0	0	1,200	1,200	0
Government of Guam ID / \$10	0	702	(702)	0	702	(702)
Traffic report copy fee / \$10	15,054	12,862	2,192	91,617	67,268	24,349
Police blotter report \$1 1st page / \$10 each	0	0	0	26	10	16
Police clearance \$7 / \$1 per copy	32,019	39,277	(7,258)	269,359	163,832	105,527
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	80	0	80
Firearm registration / \$40	12,480	14,120	(1,640)	85,683	75,960	9,723
Non-concealed firearm ID / \$25	7,998	9,893	(1,895)	54,287	49,802	4,485
Concealed firearm ID / \$60	5,150	1,442	3,708	32,548	6,923	25,625
Fingerprinting fee / \$20	3,910	4,996	(1,086)	27,370	28,688	(1,318)
Subpoena fee	0	0	0	35	0	35
Abstract criminal records / \$15	1,305	1,005	300	8,115	8,895	(780)
Police clearance additional copies	473	401	72	2,776	3,526	(750)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	117	500	(383)	1,251	1,430	(179)
Certified copy of records / \$10	40	70	(30)	90	179	(89)
Firearm inspection fee / \$5	2,178	2,717	(539)	14,599	10,207	4,392
Witness fees / \$35	0	0	0	184	105	79
Special event fee / \$100	0	0	0	1,591	4,538	(2,947)
Restitutions - GPD	0	0	0	500	7,064	(6,564)
Other revenues - GPD	43,000	0	43,000	43,017	0	43,017
Use of money and property	0	0	0	0	0	0
TOTAL	127,019	104,124	22,895	646,476	446,538	199,938
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	80,955	150,135	(69,180)	202,215	280,905	(78,690)
Use of money and property	0	0	0	0	0	0
TOTAL	80,955	150,135	(69,180)	202,215	280,905	(78,690)
Public Recreation Services Fund						
Park fees / park use permits	3,435	2,280	1,155	24,070	23,461	609
Park vendor permits	1,250	281	969	6,995	6,811	184
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	5,886	15,368	(9,482)
Pool and beach fees	3,255	1,435	1,820	16,956	16,404	552
Recreational admin fees	750	20	730	750	1,030	(280)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	405	1,225	(820)	6,921	7,372	(451)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	60	330	(270)	2,881	2,799	81
Guerrero Stadium / Tiyan Fields	0	0	0	150	3,790	(3,640)
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	180	0	180
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	12	(12)	50	145	(95)
TOTAL	9,155	5,583	3,572	64,838	77,179	(12,342)

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 April 30, 2015 & 2014

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2015	April, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	98,926	95,320	3,607	493,322	494,519	(1,197)
Use of money and property	0	0	0	150	268	(118)
TOTAL	98,926	95,320	3,607	493,473	494,787	(1,314)
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	96,000	0	96,000
Use of money and property	0	0	(0)	40	0	39
TOTAL	0	0	(0)	96,040	0	96,039
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	76,023	(76,023)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	522,000	512,270	9,730	4,018,339	3,569,506	448,833
Fee - compact Ordot tipping fee \$4 cu yd	783,700	747,769	35,931	5,705,227	5,544,479	160,748
Fee - uncompact Ordot tipping fee \$4 cu yd	83,342	214,455	(131,113)	823,161	865,621	(42,460)
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	40	(40)
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	0	0	0	19,833	(19,833)
Use of money and property	89	1,068	(979)	9,291	32,988	(23,697)
TOTAL	1,389,131	1,475,562	(86,431)	10,556,018	10,161,371	394,647
Street Light Fund						
Abandoned vehicle fee - vehicle registration	301,622	344,913	(43,290)	2,331,053	2,355,114	(24,062)
Use of money and property	0	0	0	0	0	0
TOTAL	301,622	344,913	(43,290)	2,331,053	2,355,114	(24,062)
Tax Collection Enhancement Fund						
Passport fees	87,273	82,984	4,289	429,947	432,577	(2,629)
Passport expedite fees	11,641	12,336	(695)	63,363	61,883	1,480
Passport expedite mail fees	1,322	1,336	(14)	7,237	7,307	(70)
Use of money and property	0	0	0	0	0	0
TOTAL	100,236	96,656	3,580	500,547	501,766	(1,219)
Territorial Education Facilities Fund						
DRT property taxes	10,796,026	5,711,916	5,084,110	12,092,998	18,002,219	(5,909,220)
Penalties and interest	43,288	163,300	(120,012)	217,203	422,839	(205,636)
Real property tax bank fees	5	0	5	5	305	(300)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	79	96	(17)	95	186	(91)
TOTAL	10,839,398	5,875,312	4,964,086	12,310,301	18,425,548	(6,115,247)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,184,697	3,204,080	(2,019,383)	19,859,401	20,201,190	(341,789)
Use of money and property	0	13	(13)	267	86	181
TOTAL	1,184,697	3,204,093	(2,019,396)	19,859,667	20,201,276	(341,609)
Water Protection Fund						
Grading plan review fees	953	865	88	3,885	9,137	(5,252)
Clearing and grubbing permits	8,678	6,709	1,969	16,125	20,967	(4,842)
Stockpiling permits	1,506	2,609	(1,103)	5,260	13,529	(8,269)
Field citation violations	0	0	0	0	342	(342)
Use of money and property	0	0	0	0	0	0
TOTAL	11,137	10,183	954	25,270	43,975	(18,705)
Water Research and Development Fund						
Well drilling permit	3,700	5,750	(2,050)	39,420	61,800	(22,380)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,700	\$ 5,750	\$ (2,050)	\$ 39,420	\$ 61,800	\$ (22,380)

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 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
Seven Months Ended April 30, 2015

	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	542	1,510	968	93,601	84,937	(8,664)
Use of money and property	0	0	0	0	0	0
TOTAL	542	1,510	968	93,601	84,937	(8,664)
Chamorro Land Trust Operations Fund						
Land trust application fees	989	450	(539)	4,058	2,800	(1,258)
Commercial leases / license	128,046	23,820	(104,226)	592,356	658,616	66,260
Agriculture / residential land trust lease	0	718	718	3,360	2,655	(705)
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	0	(222)	1,571	576	(995)
TOTAL	129,257	24,988	(104,269)	601,345	664,647	63,302
Corrections Revolving Fund						
DOC revolving fund	93,130	68,475	(24,655)	546,486	323,990	(222,496)
Use of money and property	0	0	0	0	0	0
TOTAL	93,130	68,475	(24,655)	546,486	323,990	(222,496)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	478	478
Passenger inspection fee - All	0	654	654	0	13,571	13,571
Passenger inspection fee - Port Authority	0	0	0	25,000	0	(25,000)
Passenger inspection fee - Airport Authority	967,072	900,000	(67,072)	7,302,949	7,139,493	(163,456)
Cargo inspection fee - All	8,160	38,039	29,879	72,090	181,486	109,396
Port inspection fee - single <4000#	1,060	0	(1,060)	6,065	0	(6,065)
Port inspection fee - single >4000#	128,422	0	(128,422)	775,325	0	(775,325)
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#	3,310	0	(3,310)	21,461	0	(21,461)
Air inspection fee - single >100#	8,840	0	(8,840)	60,460	0	(60,460)
Revenue - other payments	27,113	0	(27,113)	38,014	42	(37,972)
Use of money and property	5	0	(5)	39	58	19
TOTAL	1,143,982	938,692	(205,290)	8,301,403	7,335,128	(966,275)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	16,690	11,451	(5,239)	68,540	51,711	(16,829)
Use of money and property	20	0	(20)	139	25	(114)
TOTAL	16,710	11,451	(5,259)	68,679	51,736	(16,943)
DPW Building and Design Fund						
Building inspection fee	196,000	76,504	(119,496)	723,000	360,191	(362,809)
Use of money and property	0	0	0	0	0	0
TOTAL	196,000	76,504	(119,496)	723,000	360,191	(362,809)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	134,138	164,385	30,247	935,425	1,247,033	311,608
Use of money and property	0	0	0	0	0	0
TOTAL	134,138	164,385	30,247	935,425	1,247,033	311,608
Environmental Health Fund						
Health permits - business	5,948	6,900	952	46,043	55,560	9,517
PH registration and penalty	0	0	0	2,227	130	(2,097)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	19,569	23,865	4,296	137,407	160,515	23,108
Administrative penalties	0	400	400	2,829	3,200	371
Use of money and property	0	0	0	0	0	0
TOTAL	25,517	31,165	5,648	188,506	219,405	30,899
Fire, Life & Medical Emergency Fund						
Transport / standby fees	3,005	5,322	2,317	9,284	12,727	3,443
Fire prevention fees	9,465	6,861	(2,604)	35,767	32,605	(3,162)
Other fees	0	21	21	84	15,911	15,827
Ambulance service	4,238	55,831	51,593	335,760	320,590	(15,170)
Fire citations	0	0	0	2,000	0	(2,000)
TOTAL	16,708	68,035	51,327	382,895	381,833	(1,062)
Guam Contractors License Board Fund						
Contractors fees	48,310	32,235	(16,075)	154,627	114,080	(40,547)
Use of money and property	11	0	(11)	470	59	(411)
TOTAL	48,321	32,235	(16,086)	155,097	114,139	(40,958)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 2015

	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	191,872	16,166	(175,706)	320,818	277,757	(43,061)
Use of money and property	4	0	(4)	59	89	30
TOTAL	191,876	16,166	(175,710)	320,877	277,846	(43,031)
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%	60,757	59,194	(1,563)	596,495	459,884	(136,631)
Healthcare legislature appropriation - 40%	40,505	39,463	(1,042)	397,664	306,576	(91,088)
Use of money and property	0	0	0	0	0	0
TOTAL	101,262	98,657	(2,605)	994,159	766,440	(227,719)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	166,708	158,996	(7,712)	994,024	1,133,422	139,398
Diesel fuel tax	63,065	64,339	1,274	439,970	530,872	90,902
Other fuel tax	25,212	25,723	511	176,335	212,358	36,021
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	404,913	419,928	15,015	3,018,805	2,890,762	(128,043)
Auto surcharge on other fuels	147,233	152,695	5,462	1,230,951	1,051,138	(179,813)
Condition for deposit fee penalty	0	0	0	3,836	0	(3,836)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	807,131	821,681	14,550	5,863,921	5,818,550	(45,372)
Licenses and registrations	793,350	671,307	(122,043)	4,888,331	5,116,068	227,737
Use of money and property	13	0	(13)	759	1,085	326
TOTAL	1,600,494	1,492,988	(107,506)	10,753,011	10,935,702	182,691
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,914	8,946	32	53,175	53,848	673
Use of money and property	6	0	(6)	41	67	26
TOTAL	8,920	8,946	26	53,216	53,915	699
Healthy Futures Funds						
Cigarettes	152,555	540,470	387,915	2,466,758	4,755,574	2,288,816
Cigars	662	787	125	6,905	18,470	11,565
Others	20,734	92,157	71,423	511,577	566,085	54,508
Distilled spirit	44,902	52,823	7,921	356,184	501,030	144,846
Vinous beverages	9,623	17,933	8,310	152,009	184,095	32,086
Malted fermented beverages	42,981	56,111	13,130	466,968	1,093,370	626,402
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	0	(10)	59	904	845
TOTAL	271,468	760,281	488,813	3,960,461	6,231,889	2,271,429
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	7,000	0	(7,000)	7,000	0	(7,000)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	7,000	(208)	(7,208)
Dept of Public Health & Social Service	20,000	50,243	30,243	440,653	245,231	(195,422)
Library - Indirect Cost	0	0	0	3,129	0	(3,129)
Department of Youth Affairs	0	0	0	0	3,834	3,834
Dept of Mental Health & Substance Abuse	24,000	0	(24,000)	63,643	1,940	(61,703)
Department of Labor	5,000	0	(5,000)	59,018	11,730	(47,288)
Department of Parks & Recreation	0	0	0	70,156	3,589	(66,567)
Department of Vocational Rehabilitation	0	0	0	75,312	0	(75,312)
Guam Energy Office	0	9,402	9,402	7,582	9,402	1,820
Guam Public Library System	0	0	0	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	56,000	59,645	3,645	733,494	280,338	(453,156)
Land Survey Revolving Fund						
Document tax - land survey fee	205,017	117,048	(87,970)	1,521,392	1,256,110	(265,283)
Rental of government land	4,099	2,304	(1,795)	18,264	17,458	(806)
Recording fee	36,374	31,194	(5,180)	222,369	189,152	(33,218)
Application fees	0	0	0	0	0	0
Certificates of document fees	13,038	13,490	452	80,339	79,290	(1,049)
Subpoena fees	41	0	(41)	175	175	(0)
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	258,570	164,035	(94,535)	1,842,540	1,542,184	(300,356)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 2015

	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	6,000	(32)	(6,032)	7,715	(32)	(7,747)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	8,800	1,188	(7,612)	47,150	46,599	(551)
Mayors' Council - repair of facilities 1/3	0	0	0	119,620	283,018	163,398
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	119,620	283,018	163,398
GDOE - repair of facilities 1/3	0	0	0	119,620	283,018	163,398
Interest - Limited Gaming Fund	600	36	(564)	667	36	(631)
Consolidated fund - 95%	168,000	22,580	(145,420)	764,100	22,580	(741,520)
For recon	0	0	0	25,000	0	(25,000)
Use of money and property	0	0	0	0	0	0
TOTAL	183,400	23,772	(159,628)	1,203,492	918,237	(285,255)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	146,594	0	(146,594)	646,296	0	(646,296)
Registration fees - Labor share	62,826	0	(62,826)	274,789	0	(274,789)
Citation fee - non immigration temp worker	3,201	3,250	49	18,104	19,150	1,046
Use of money and property	1	0	(1)	233	139	(95)
TOTAL	212,622	3,250	(209,372)	939,422	19,289	(920,134)
Police Services Fund						
Accessible parking fees 50%	14,408	3,295	(11,113)	14,408	12,118	(2,290)
Annual gun business registration / \$600	0	0	0	1,771	1,200	(571)
Government of Guam ID / \$10	627	0	(627)	627	0	(627)
Traffic report copy fee / \$10	11,483	15,054	3,571	61,453	91,617	30,164
Police blotter report \$1 1st page / \$10 each	0	0	0	9	26	17
Police clearance \$7 / \$1 per copy	35,065	32,019	(3,046)	153,189	269,359	116,170
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	80	80
Firearm registration / \$40	12,606	12,480	(126)	68,065	85,683	17,618
Non-concealed firearm ID / \$25	8,832	7,998	(834)	46,645	54,287	7,642
Concealed firearm ID / \$60	1,288	5,150	3,862	6,002	32,548	26,546
Fingerprinting fee / \$20	4,460	3,910	(550)	25,951	27,370	1,419
Subpoena fee	0	0	0	0	35	35
Abstract criminal records / \$15	897	1,305	408	7,921	8,115	194
Police clearance additional copies	358	473	115	3,362	2,776	(586)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	446	117	(329)	1,370	1,251	(119)
Certified copy of records / \$10	62	40	(22)	150	90	(60)
Firearm inspection fee / \$5	2,426	2,178	(248)	9,152	14,599	5,447
Witness fees / \$35	0	0	0	94	184	90
Special event fee / \$100	0	0	0	4,048	1,591	(2,457)
Restitutions GPD	0	0	0	6,306	500	(5,806)
Other revenues - GPD	0	43,000	43,000	0	43,017	43,017
Use of money and property	0	0	0	0	0	0
TOTAL	92,958	127,019	34,061	410,587	646,476	235,889
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	88,732	80,955	(8,732)	244,061	202,215	(41,846)
Use of money and property	0	0	0	0	0	0
TOTAL	88,732	80,955	(7,777)	244,061	202,215	(41,846)
Public Recreation Services Fund						
Park fees / park use permits	2,780	3,435	655	28,861	24,070	(4,791)
Park vendor permits	331	1,250	919	8,861	6,995	(1,866)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	16,368	5,886	(10,482)
Pool and beach fees	1,935	3,255	1,320	19,322	16,956	(2,366)
Recreational admin fees	20	750	730	1,030	750	(280)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,725	405	(1,320)	7,872	6,921	(951)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	370	60	(310)	2,840	2,881	41
Guerrero Stadium / Tiyan Fields	0	0	0	5,290	150	(5,140)
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	12	0	(12)	144	50	(94)
TOTAL	7,173	9,155	1,982	90,588	64,838	(25,750)

**Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 2015**

	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	97,120	98,926	1,806	501,988	493,322	(8,666)
Use of money and property	97	0	(97)	452	150	(302)
TOTAL	97,217	98,926	1,709	502,440	493,473	(8,967)
Safe Streets Fund						
DOC - Safe streets fund	12,500	0	(12,500)	171,880	96,000	(75,880)
Use of money and property	0	0	0	0	40	40
TOTAL	12,500	0	(12,500)	171,880	96,040	(75,841)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	62,582	0	(62,582)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	565,410	522,000	(43,410)	3,925,981	4,018,339	92,358
Fee - compact Ordot tipping fee \$4 cu yd	825,339	783,700	(41,639)	6,214,356	5,705,227	(509,129)
Fee - uncompact Ordot tipping fee \$4 cu yd	236,702	83,342	(153,360)	867,679	823,161	(44,518)
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	42	0	(42)
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	0	0	0	21,223	0	(21,223)
Use of money and property	1,178	89	(1,089)	35,929	9,291	(26,638)
TOTAL	1,628,629	1,389,131	(239,499)	11,184,407	10,556,018	(628,389)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	413,381	301,622	(111,759)	2,890,069	2,331,053	(559,016)
Use of money and property	0	0	0	0	0	0
TOTAL	413,381	301,622	(111,759)	2,890,069	2,331,053	(559,016)
Tax Collection Enhancement Fund						
Passport fees	85,494	87,273	1,779	447,602	429,947	(17,655)
Passport expedite fees	12,709	11,641	(1,068)	64,851	63,363	(1,488)
Passport expedite mail fees	1,376	1,322	(54)	8,037	7,237	(800)
Use of money and property	0	0	0	0	0	0
TOTAL	99,580	100,236	656	520,491	500,547	(19,944)
Territorial Education Facilities Fund						
DRT property taxes	7,468,947	10,796,026	3,327,079	23,621,533	12,092,998	(11,528,535)
Penalties and interest	213,532	43,288	(170,244)	562,571	217,203	(345,368)
Real property tax bank fees	0	5	5	2,110	5	(2,105)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	126	79	(47)	240	95	(145)
TOTAL	7,682,605	10,839,398	3,156,793	24,186,454	12,310,301	(11,876,153)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,214,432	1,184,697	(2,029,735)	20,410,363	19,859,401	(550,963)
Use of money and property	13	0	(13)	79	267	188
TOTAL	3,214,445	1,184,697	(2,029,748)	20,410,442	19,859,667	(550,775)
Water Protection Fund						
Grading plan review fees	954	953	(1)	9,954	3,885	(6,069)
Clearing and grubbing permits	7,403	8,678	1,275	22,316	16,125	(6,191)
Stockpiling permits	2,879	1,506	(1,373)	15,152	5,260	(9,892)
Field citation violations	0	0	0	9,377	0	(9,377)
Use of money and property	0	0	0	0	0	0
TOTAL	11,236	11,137	(99)	56,800	25,270	(31,530)
Water Research and Development Fund						
Well drilling permit	7,825	3,700	(4,125)	86,344	39,420	(46,924)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 7,825	\$ 3,700	\$ (4,125)	\$ 86,344	\$ 39,420	\$ (46,924)

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