



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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RAY TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON JR.
DEPUTY DIRECTOR

AUG 20 2015

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: 08/20/2015
Time: 4:15 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 2015 for the month ending July 31, 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
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RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY

BY: [Signature]
DATE: 8/20/15
TIME: 4:20 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: 8/20/15 Time: 4:15pm
File No.: N/A
Received By: [Signature]

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

Attachment A

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			
FY 2015 (Oct 14-Sept 15)								
(A) October	1,522,062	1,567,460	208,151	2,776,995	1,312,296		902,317	
(B) November	1,481,355	1,432,111	75,359	2,771,265	779,742		1,002,379	
(C) December	1,617,590	1,934,053	164,528	2,465,697	875,249		1,070,423	
(D) January	1,701,860	1,522,838	94,343	3,552,468	916,680		1,108,216	
(E) February	1,581,667	1,325,655	156,491	3,568,962	784,979		1,114,725	
(F) March	1,538,180	1,384,770	772,031	3,539,582	802,663		1,198,376	
(G) April	1,596,643	1,390,813	14,773,055	2,811,827	772,438		900,479	
(H) May	1,530,578	1,533,888	6,397,871	2,196,480	705,049		901,726	
(I) June	1,613,169	1,488,892	1,000,795	2,868,640	856,023		793,893	
(J) July	1,583,438	1,569,799	496,045	2,373,612	636,317		811,247	
(K) August	1,625,030	1,763,271	2,558,762	2,983,514	680,873		1,325,385	
(L) September	1,405,153	1,452,832	1,620,833	3,785,149	1,790,061		1,433,049	
(M) Tracking FY2015	18,796,725	18,366,382	28,318,284	35,694,191	10,912,370		12,562,214	
(N) Public Law 32-181	18,401,207	19,610,527	31,200,000	34,500,000	16,207,946		14,226,288	
(O) Overage/(Shortage)	395,518	(1,244,145)	(2,881,716)	1,194,191	(5,295,576)		(1,664,074)	

/1- Public Law 33-29 amended appropriations for the Territorial Education Facilities Fund from \$28,568,285 to \$31,200,000.

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

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
July 31, 2015 & 2014

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2015	July, 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	1,200	300	900	170,801	231,492	(60,691)
Admin permit amend nonmajor / \$100	0	0	0	0	100	(100)
Use of money and property	0	0	0	0	0	0
TOTAL	1,200	300	900	170,801	231,592	(60,791)
Chamorro Land Trust Operations Fund						
Land trust application fees	450	600	(150)	4,150	5,700	(1,550)
Commercial leases / license	30,846	67,496	(36,650)	932,084	660,800	271,284
Agriculture / residential land trust lease	347	229	118	3,748	2,718	1,032
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	35	191	(157)	681	1,797	(1,117)
TOTAL	31,677	68,516	(36,838)	940,662	671,013	269,649
Corrections Revolving Fund						
DOC revolving fund	0	30,400	(30,400)	465,365	1,448,634	(983,269)
Use of money and property	0	0	0	0	0	0
TOTAL	0	30,400	(30,400)	465,365	1,448,634	(983,269)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	478	0	478
Passenger inspection fee - All	0	5	(5)	13,688	5	13,683
Passenger inspection fee - Port Authority	0	0	0	0	18,120	(18,120)
Passenger inspection fee - Airport Authority	800,000	981,992	(181,992)	9,562,936	9,653,922	(90,985)
Cargo inspection fee - All	11,197	11,503	(305)	226,499	80,333	146,166
Port inspection fee - single <4000#	0	940	(940)	0	8,315	(8,315)
Port inspection fee - single >4000#	0	92,881	(92,881)	0	1,008,063	(1,008,063)
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	3,650	(3,650)	0	29,155	(29,155)
Air inspection fee - single >100#	0	8,231	(8,231)	0	74,237	(74,237)
Revenue - other payments	44	(25,175)	25,220	91	10,192	(10,101)
Use of money and property	5	20	(15)	88	93	(5)
TOTAL	811,247	1,074,048	(262,800)	9,803,781	10,862,434	(1,078,653)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	30,045	5,407	24,638	114,091	95,638	18,455
Use of money and property	5	1	4	36	163	(127)
TOTAL	30,050	5,408	24,642	114,127	95,800	18,328
DPW Building and Design Fund						
Building inspection fee	45,207	42,525	2,683	491,567	831,174	(339,607)
Use of money and property	0	0	0	0	0	0
TOTAL	45,207	42,525	2,683	491,567	831,174	(339,607)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	180,897	208,729	(27,832)	1,812,558	1,699,144	113,413
Use of money and property	0	0	0	0	0	0
TOTAL	180,897	208,729	(27,832)	1,812,558	1,699,144	113,413
Environmental Health Fund						
Health permits - business	164,835	282,005	(117,170)	872,372	606,123	66,248
PH registration and penalty	150	0	150	430	0	430
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	26,442	26,881	(439)	236,249	228,361	7,888
Administrative penalties	0	0	0	3,200	3,727	(527)
Use of money and property	0	0	0	0	0	0
TOTAL	191,427	308,886	(117,459)	1,112,251	1,038,211	74,040
Fire, Life & Medical Emergency Fund						
Transport / standby fees	412	740	(328)	15,877	12,878	2,999
Fire prevention fees	4,876	5,258	(382)	53,138	66,454	(13,315)
Other fees	4,878	7	4,871	23,110	112	22,998
Ambulance service	100,425	297,393	(196,968)	509,567	757,858	(248,291)
Fire citations	0	0	0	0	0	0
TOTAL	110,591	303,399	(192,808)	601,693	837,302	(235,609)
Guam Contractors License Board Fund						
Contractors fees	100,310	129,190	(28,880)	706,013	702,162	3,851
Use of money and property	104	2	102	298	329	(31)
TOTAL	100,414	129,192	(28,778)	706,311	702,491	3,820

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
July 31, 2015 & 2014

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2015	July, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	63	4,051	(3,988)	383,517	222,440	161,078
Use of money and property	34	3	31	222	37	185
TOTAL	97	4,054	(3,957)	383,739	222,477	161,262
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	1,000	0	1,000	182,000	0	182,000
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 60%	38,723	55,214	(16,491)	811,498	894,747	(83,249)
Healthcare legislature appropriation - 40%	25,816	36,809	(10,994)	540,999	598,498	(55,499)
Use of money and property	0	0	0	0	0	0
TOTAL	65,539	92,024	(26,485)	1,534,496	1,491,245	43,251
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	133,740	144,893	(10,953)	1,545,731	1,568,432	(22,701)
Diesel fuel tax	77,849	57,365	20,484	764,033	674,671	89,362
Other fuel tax	31,327	22,934	8,393	305,815	267,732	38,083
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	406,677	393,232	13,445	4,144,488	4,583,843	(439,356)
Auto surcharge on other fuels	147,876	148,223	(347)	1,507,019	1,290,924	216,095
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	797,468	766,446	31,021	8,267,086	8,389,603	(122,518)
Licenses and registrations	785,969	770,813	15,155	7,498,146	7,826,006	(327,861)
Use of money and property	2	0	2	1,311	1,533	(222)
TOTAL	1,583,438	1,537,260	48,178	15,766,542	16,217,143	(450,601)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,807	6,814	993	77,768	78,211	(443)
Use of money and property	6	8	(2)	84	79	5
TOTAL	7,813	6,822	991	77,853	78,290	(438)
Healthy Futures Funds						
Cigarettes	498,690	2,131,320	(1,632,630)	6,570,420	9,574,949	(3,004,529)
Cigars	1,377	977	400	22,158	12,628	9,530
Others	47,360	572,533	(525,173)	694,559	1,980,274	(1,285,714)
Distilled spirit	30,281	69,592	(39,311)	589,824	629,585	(39,761)
Vinous beverages	23,552	32,349	(8,797)	232,841	249,239	(16,398)
Malted fermented beverages	157,874	179,844	(21,970)	1,408,465	1,195,051	213,414
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(122,900)	(461,420)	338,520	(1,078,040)	(1,250,929)	172,889
Use of money and property	82	22	60	1,209	196	1,014
TOTAL	636,317	2,525,216	(1,888,900)	8,441,436	12,390,991	(3,949,555)
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	5,201	(5,201)
Guam police-Indirect Cost	3,872	0	3,872	11,772	0	11,772
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	37,472	20,335	17,138	469,181	400,395	68,786
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	908	(909)	28,870	35,294	(6,424)
Department of Labor	0	0	0	11,730	7,907	3,823
Department of Parks & Recreation	0	0	0	3,589	39,217	(35,628)
Department of Vocational Rehabilitation	0	(31,591)	31,591	0	10,470	(10,470)
Guam Energy Office	0	0	0	8,402	9,261	141
Guam Public Library System	4,797	4,704	93	9,617	6,333	3,284
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	46,142	(5,644)	51,785	547,788	517,836	29,951
Land Survey Revolving Fund						
Document tax - land survey fee	207,701	105,360	102,321	1,658,382	1,773,071	(114,689)
Rental of government land	2,351	2,212	139	24,416	24,942	(526)
Recording fee	26,541	26,591	(50)	269,199	271,160	(1,971)
Application fees	0	0	0	0	0	0
Certificates of document fees	14,279	13,127	1,152	115,429	97,939	17,490
Subpoena fees	35	105	(70)	245	418	(173)
Use of money and property	0	0	0	0	0	0
TOTAL	250,907	147,413	103,493	2,067,662	2,167,529	(99,868)

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**Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
July 31, 2015 & 2014**

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2015	July, 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	75	646	(571)	75	9,383	(9,308)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	7,787	8,699	(912)	72,204	88,468	(16,264)
Mayors' Council - repair of facilities 1/3	0	0	0	403,477	236,344	167,134
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	403,477	236,344	167,134
GDOE - repair of facilities 1/3	0	0	0	403,477	236,344	167,134
Interest - Limited Gaming Fund	2	42	(40)	2	3,679	(3,678)
Consolidated fund - 95%	147,961	165,291	(17,330)	147,961	604,314	(456,353)
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	155,825	174,679	(18,854)	1,430,674	1,414,875	15,799
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	211,534	16,158	195,375	860,588	708,692	151,896
Registration fees - Labor share	90,657	6,925	83,732	368,823	303,725	65,098
Citation fee - non immigration temp worker	3,800	0	3,800	29,200	24,100	5,100
Use of money and property	19	3	16	197	226	(29)
TOTAL	306,010	23,086	282,924	1,258,808	1,036,742	222,065
Police Services Fund						
Accessible parking fees 50%	4,828	0	4,828	19,745	35,060	(15,315)
Annual gun business registration / \$600	3,000	5,400	(2,400)	16,200	13,800	2,400
Government of Guam ID / \$10	0	0	0	0	702	(702)
Traffic report copy fee / \$10	12,172	11,440	732	130,257	103,720	26,537
Police blotter report \$1 1st page / \$10 each	0	0	0	26	10	16
Police clearance \$7 / \$1 per copy	45,286	48,814	(3,518)	396,900	281,406	115,494
Filing record - security officer / \$76	0	15	(15)	30	85	(55)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	80	0	80
Firearm registration / \$40	14,040	11,160	2,880	123,178	109,920	13,258
Non-concealed firearm ID / \$25	8,299	7,482	817	78,880	74,269	4,611
Concealed firearm ID / \$80	4,738	1,854	2,884	41,509	12,794	28,715
Fingerprinting fee / \$20	3,570	3,434	136	38,046	41,075	(3,029)
Subpoena fee	0	0	0	35	0	35
Abstract criminal records / \$15	966	1,020	(54)	11,196	12,268	(1,072)
Police clearance additional copies	593	453	140	4,394	4,846	(452)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	261	216	45	1,942	1,979	(37)
Certified copy of records / \$10	10	0	10	110	179	(69)
Firearm inspection fee / \$5	2,449	1,881	568	21,080	16,327	4,753
Witness fees / \$35	0	0	0	219	148	72
Special event fee / \$100	129	0	129	1,938	5,097	(3,159)
Restitutions - GPD	0	0	0	500	7,064	(6,564)
Other revenues - GPD	14,955	0	14,955	61,847	4,190	57,757
Use of money and property	0	0	0	0	0	0
TOTAL	115,305	93,169	22,137	948,212	724,839	223,274
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	12,485	6,535	5,950	261,345	252,090	9,255
Use of money and property	0	0	0	0	0	0
TOTAL	12,485	6,535	5,950	261,345	252,090	9,255
Public Recreation Services Fund						
Park fees / park use permits	12,530	11,460	1,070	44,410	41,511	2,899
Park vendor permits	15,425	11,470	3,955	37,805	39,356	(1,551)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	5,886	15,968	(10,082)
Pool and beach fees	3,110	1,822	1,488	26,308	23,749	2,557
Recreational admin fees	7,535	4,645	2,890	11,335	10,745	590
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	450	276	174	7,835	8,728	(891)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	25	0	25	3,096	3,338	(241)
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	14	10	5	85	173	(87)
TOTAL	39,089	29,483	9,606	137,088	147,354	(10,266)

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Government Of Guam
 Combined Comparative Statement Of Revenues
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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2015	July, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	72,689	63,439	9,250	739,487	710,905	28,583
Use of money and property	51	14	38	290	302	(12)
TOTAL	72,740	63,453	9,287	739,778	711,207	28,571
Safe Streets Fund						
DOC - Safe streets fund	48,000	0	48,000	168,000	24,000	144,000
Use of money and property	0	0	(0)	40	0	39
TOTAL	48,000	0	48,000	168,040	24,000	144,039
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	52,960	76,023	(23,063)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	530,458	519,584	10,874	5,601,440	5,145,492	455,948
Fee - compact Ordof tipping fee \$4 cu yd	875,699	876,291	(592)	8,287,660	8,091,583	266,077
Fee - uncompact Ordof tipping fee \$4 cu yd	163,500	136,606	26,894	1,209,439	1,388,228	(178,790)
Fee - uncompact Agal 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	4,106	19,833	(15,727)
Use of money and property	142	1,203	(1,061)	14,672	36,526	(21,853)
TOTAL	1,569,798	1,533,684	36,114	15,150,278	14,720,606	429,672
Street Light Fund						
Abandoned vehicle fee - vehicle registration	339,873	310,213	29,660	3,363,371	3,272,504	90,866
Use of money and property	0	0	0	0	0	0
TOTAL	339,873	310,213	29,660	3,363,371	3,272,504	90,866
Tax Collection Enhancement Fund						
Passport fees	62,818	54,733	8,085	638,812	617,164	21,649
Passport expedite fees	9,871	8,707	1,165	100,663	93,681	6,981
Passport expedite mail fees	953	912	41	10,348	10,364	(16)
Use of money and property	0	0	0	0	0	0
TOTAL	73,642	64,352	9,290	749,823	721,209	28,614
Territorial Education Facilities Fund						
DRT property taxes	441,038	913,912	(472,877)	23,713,129	20,253,097	3,460,032
Penalties and interest	55,008	218,352	(163,344)	425,401	866,559	(441,157)
Real property tax bank fees	0	0	0	5	416	(411)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	6	(6)	133	205	(73)
TOTAL	496,044	1,132,271	(636,227)	24,138,668	21,120,276	3,018,391
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,373,584	2,461,336	(87,752)	28,925,162	27,339,653	1,585,509
Use of money and property	28	40	(11)	367	206	160
TOTAL	2,373,612	2,461,375	(87,764)	28,925,528	27,339,859	1,585,669
Water Protection Fund						
Grading plan review fees	0	875	(875)	4,026	12,129	(8,103)
Clearing and grubbing permits	921	160	761	33,918	23,369	10,549
Stockpiling permits	755	1,529	(773)	7,506	19,470	(11,963)
Field citation violations	0	0	0	0	842	(842)
Use of money and property	0	0	0	0	0	0
TOTAL	1,677	2,564	(887)	45,450	55,810	(10,359)
Water Research and Development Fund						
Well drilling permit	800	3,750	(2,950)	81,720	67,600	14,120
Use of money and property	0	0	0	0	0	0
TOTAL	800	3,750	(2,950)	81,720	67,600	14,120

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

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Government Of Guam
Actual Revenues Compared to Proposed Adopted Revenues
Special Revenue Funds
Ten Months Ended July 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	238	1,200	962	183,561	170,801	(12,760)
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	238	1,200	962	183,561	170,801	(12,760)
Chamorro Land Trust Operations Fund						
Land trust application fees	790	450	(340)	7,088	4,150	(2,938)
Commercial leases / license	88,312	30,846	(57,466)	865,841	932,084	66,243
Agriculture / residential land trust lease	301	347	46	5,733	3,748	(1,985)
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	252	35	(217)	2,291	681	(1,610)
TOTAL	89,655	31,677	(57,978)	880,953	940,662	59,709
Corrections Revolving Fund						
DOC revolving fund	19,755	0	(19,755)	941,304	465,365	(475,939)
Use of money and property	0	0	0	0	0	0
TOTAL	19,755	0	(19,755)	941,304	465,365	(475,939)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	478	478
Passenger inspection fee - All	6	0	(6)	6	13,688	13,682
Passenger inspection fee - Port Authority	0	0	0	25,000	0	(25,000)
Passenger inspection fee - Airport Authority	1,056,080	800,000	(256,080)	10,333,916	9,562,936	(770,980)
Cargo inspection fee - All	12,370	11,197	(1,173)	96,346	226,499	130,153
Port inspection fee - single <4000#	1,011	0	(1,011)	9,161	0	(9,161)
Port inspection fee - single >4000#	99,895	0	(99,895)	1,097,773	0	(1,097,773)
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#	3,925	0	(3,925)	31,460	0	(31,460)
Air inspection fee - single >100#	8,852	0	(8,852)	85,331	0	(85,331)
Revenue - other payments	0	44	44	39,914	91	(39,823)
Use of money and property	22	5	(17)	94	88	(6)
TOTAL	1,182,161	811,247	(370,914)	11,719,001	9,803,761	(1,915,220)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	5,550	30,045	24,495	96,865	114,091	17,226
Use of money and property	2	5	3	169	36	(133)
TOTAL	5,552	30,050	24,498	97,034	114,127	17,093
DPW Building and Design Fund						
Building inspection fee	42,000	45,207	3,207	830,200	491,567	(338,633)
Use of money and property	0	0	0	0	0	0
TOTAL	42,000	45,207	3,207	830,200	491,567	(338,633)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	176,821	180,897	4,076	1,440,568	1,812,558	371,990
Use of money and property	0	0	0	0	0	0
TOTAL	176,821	180,897	4,076	1,440,568	1,812,558	371,990
Environmental Health Fund						
Health permits - business	234,022	164,835	(69,187)	673,816	872,372	198,556
PH registration and penalty	0	150	150	2,227	430	(1,797)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	22,307	26,442	4,135	199,012	236,249	37,237
Administrative penalties	0	0	0	3,327	3,200	(127)
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	256,330	191,427	(64,903)	878,383	1,112,251	233,868
Fire, Life & Medical Emergency Fund						
Transport / standby fees	715	412	(303)	10,769	15,877	5,108
Fire prevention fees	4,158	4,876	718	53,214	53,138	(76)
Other fees	5	4,878	4,873	107	23,110	23,003
Ambulance service	277,396	100,425	(176,971)	618,075	509,567	(108,508)
Fire citations	0	0	0	2,000	0	(2,000)
TOTAL	282,274	110,591	(171,683)	682,165	501,693	(60,472)
Guam Contractors License Board Fund						
Contractors fees	154,190	100,310	(53,880)	846,440	705,013	(140,427)
Use of money and property	2	104	102	489	298	(191)
TOTAL	154,192	100,414	(53,778)	846,929	705,311	(140,618)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Ten Months Ended July 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	4,502	63	(4,439)	385,535	383,517	(2,018)
Use of money and property	3	34	31	68	222	154
TOTAL	4,505	97	(4,408)	385,603	383,739	(1,864)
Guam Healthcare Trust and Development Fund						
Liberty symbolic match play	0	0	0	0	0	0
License fees - healthcare trust	0	1,000	1,000	0	182,000	182,000
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 60%	55,214	38,723	(16,491)	894,760	811,498	(83,262)
Healthcare legislature appropriation - 40%	36,809	25,816	(10,994)	596,506	540,999	(55,508)
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	92,024	65,539	(26,485)	1,491,267	1,534,496	43,230
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	138,765	133,740	(5,025)	1,434,421	1,545,731	111,310
Diesel fuel tax	55,014	77,849	22,835	632,098	764,033	131,935
Other fuel tax	21,994	31,327	9,333	253,148	305,815	52,667
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	377,120	406,677	29,557	4,202,342	4,144,488	(57,854)
Auto surcharge on other fuels	142,150	147,876	5,726	1,666,327	1,507,019	(159,309)
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	735,044	797,468	62,424	8,192,173	8,267,086	74,913
Licenses and registrations	739,231	785,969	46,738	7,075,573	7,498,146	422,573
Use of money and property	0	2	2	1,181	1,311	130
TOTAL	1,474,275	1,683,438	109,164	15,266,927	16,766,542	497,616
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,544	7,807	1,263	75,122	77,768	2,646
Use of money and property	7	6	(1)	62	84	22
TOTAL	6,551	7,813	1,262	75,184	77,853	2,669
Healthy Futures Funds						
Cigarettes	1,741,065	498,690	(1,242,375)	7,370,383	6,570,420	(799,963)
Cigars	798	1,377	579	9,970	22,158	12,188
Others	467,699	47,360	(420,339)	1,466,596	694,559	(772,037)
Distilled spirit	56,849	30,281	(26,568)	524,645	589,824	65,179
Vinous beverages	26,426	23,552	(2,874)	220,784	232,841	12,057
Malted fermented beverages	146,914	157,874	10,960	911,109	1,408,465	497,356
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(122,900)	(122,900)	0	(1,078,040)	(1,078,040)
Use of money and property	18	82	64	98	1,209	1,111
TOTAL	2,439,768	636,317	(1,803,452)	10,503,585	8,441,436	(2,062,149)
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	7,000	0	(7,000)
Guam police-Indirect Cost	0	3,872	3,872	0	11,772	11,772
Agency of Human Resources Development	0	0	3,872	0	0	11,772
Department of Agriculture	0	0	0	7,000	(208)	(7,000)
Dept of Public Health & Social Service	25,000	37,472	(25,000)	780,542	469,181	(780,750)
Library - Indirect Cost	0	0	37,472	3,129	0	466,052
Department of Youth Affairs	0	0	0	0	3,834	0
Dept of Mental Health & Substance Abuse	2,000	0	(2,000)	65,643	28,870	(61,809)
Department of Labor	0	0	0	67,018	11,730	(38,148)
Department of Parks & Recreation	0	0	0	70,156	3,589	(58,426)
Department of Vocational Rehabilitation	0	0	0	75,602	0	(72,013)
Guam Energy Office	0	0	0	14,583	9,402	(14,583)
Guam Public Library System	6,000	4,797	(6,000)	6,000	9,617	3,402
Council of Arts & Humanities	0	0	4,797	0	0	9,617
Use of money and property	0	0	0	0	0	0
TOTAL	33,000	46,142	17,014	1,096,673	547,788	(548,885)
Land Survey Revolving Fund						
Document tax - land survey fee	122,877	207,701	(122,877)	2,191,231	1,658,382	(2,191,231)
Rental of government land	2,579	2,351	205,122	26,002	24,416	1,632,380
Recording fee	31,006	28,541	(28,655)	323,165	269,190	(298,749)
Application fees	0	0	26,541	0	0	269,189
Certificates of document fees	15,306	14,279	(15,306)	115,979	115,429	(115,979)
Subpoena fees	122	35	14,157	488	245	114,943
Use of money and property	0	0	35	0	0	245
TOTAL	171,891	250,907	79,016	2,656,864	2,067,662	(589,202)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Ten Months Ended July 31, 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	675	75	(675)	11,690	75	(11,690)
Penalties - late tax payment	0	0	75	0	0	75
Dept of Revenue & Taxation - admin - 5%	8,100	7,787	(8,100)	87,924	72,204	(87,924)
Mayors' Council - repair of facilities 1/3	0	0	7,787	236,344	403,477	(164,140)
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	236,344	403,477	167,133
GDOE - repair of facilities 1/3	0	0	0	236,344	403,477	167,133
Interest - Limited Gaming Fund	45	2	(45)	3,792	2	399,685
Consolidated fund - 95%	165,000	147,961	(164,988)	1,034,850	147,961	(1,034,848)
For recon	0	0	147,961	25,000	0	122,961
Use of money and property	0	0	0	0	0	0
TOTAL	173,820	155,825	(17,995)	1,872,288	1,430,674	(441,614)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	38,474	211,534	(38,474)	884,251	860,588	(84,251)
Registration fees - Labor share	17,918	90,657	193,616	378,199	368,823	482,389
Citation fee - non immigrant temp worker	4,000	3,800	86,657	35,749	29,200	333,074
Use of money and property	3	19	3,797	251	197	28,949
TOTAL	60,395	306,010	245,696	1,298,450	1,258,808	(39,839)
Police Services Fund						
Accessible parking fees 50%	0	4,828	0	31,300	19,745	(31,300)
Annual gun business registration / \$600	4,821	3,000	7	13,020	16,200	6,725
Government of Guam ID / \$10	0	0	3,000	627	0	15,573
Traffic report copy fee / \$10	10,213	12,172	(10,213)	93,995	130,257	(93,995)
Police blotter report \$1 1st page / \$.10 each	0	0	12,172	9	28	130,248
Police clearance \$7 / \$1 per copy	43,579	45,296	(43,579)	258,155	396,900	(258,129)
Filing record - security officer / \$75	13	0	45,283	75	30	398,825
Firearm trainers / \$500	0	0	0	0	0	30
Highway special use permit / \$50	0	0	0	0	80	0
Firearm registration / \$40	9,963	14,040	(9,963)	98,383	123,178	(98,303)
Non-concealed firearm ID / \$25	6,680	8,299	7,360	68,488	78,880	54,690
Concealed firearm ID / \$60	1,655	4,738	6,644	11,243	41,509	67,637
Fingerprinting fee / \$20	3,066	3,570	1,672	37,010	38,046	4,499
Subpoena fee	0	0	3,570	0	35	38,046
Abstract criminal records / \$15	911	866	(911)	10,933	11,198	(10,898)
Police clearance additional copies	404	593	582	4,540	4,394	6,656
Fine - unauthorized use uniform / \$500mx	0	0	593	0	0	4,394
Firearm ID late renewal fee / \$5	193	261	(193)	1,861	1,942	(1,861)
Certified copy of records / \$10	0	10	261	151	110	1,791
Firearm inspection fee / \$5	1,679	2,449	(1,669)	14,615	21,080	(14,505)
Witness fees / \$35	0	0	2,449	132	219	20,948
Special event fee / \$100	0	129	0	4,547	1,938	(4,328)
Restitutions GPD	0	0	129	6,306	500	(4,368)
Other revenues - GPD	0	14,955	(0)	3,742	61,947	(3,242)
Use of money and property	0	0	14,955	0	0	61,947
TOTAL	83,178	115,306	32,128	659,132	948,212	289,080
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	7,421	12,485	5,064	293,103	261,345	(293,103)
Use of money and property	0	0	0	0	0	261,345
TOTAL	7,421	12,485	5,064	293,103	261,345	(31,758)
Public Recreation Services Fund						
Park fees / park use permits	13,960	12,530	(13,960)	49,911	44,410	(49,911)
Park vendor permits	13,970	15,425	(1,440)	48,806	37,805	(4,496)
Community programs fees	0	0	15,425	0	0	37,805
Paseo Stadium fees	0	0	0	16,968	5,886	(16,968)
Pool and beach fees	2,622	3,110	(2,622)	29,667	26,306	(23,781)
Recreational admin fees	7,145	7,535	(4,035)	14,245	11,335	12,061
Youth Center fees	0	0	7,535	0	0	11,335
Guam Sports Complex	276	450	(276)	9,226	7,835	(9,226)
Paseo Recreational Center	0	0	450	0	0	7,835
Hagatna / Tiyan Tennis Center	0	25	0	3,378	3,096	(3,378)
Guerrero Stadium / Tiyan Fields	0	0	25	5,290	150	(2,184)
Tiyan Football / Soccer Field	0	0	0	0	0	150
Baseball fields: Ypaopao	0	0	0	0	180	0
Recreational water use plan	0	0	0	0	0	180
Use of money and property	10	14	(10)	172	85	(172)
TOTAL	37,983	39,089	1,092	177,763	137,085	(40,760)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Ten Months Ended July 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	64,689	72,689	(64,689)	723,752	739,487	(723,752)
Use of money and property	27	51	72,662	520	290	738,967
TOTAL	64,716	72,740	7,973	724,272	739,778	15,216
Safe Streets Fund						
DOC - Safe streets fund	10,000	48,000	(10,000)	222,204	168,000	(222,204)
Use of money and property	0	0	48,000	0	40	168,000
TOTAL	10,000	48,000	38,000	222,204	168,040	(54,205)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	62,582	52,960	(62,582)
Solid waste bid package fee	0	0	0	0	0	52,960
Fee - household collection	573,483	530,458	(573,483)	5,665,452	5,601,440	(5,665,452)
Fee - compact Ordof tipping fee \$4 cu yd	967,193	875,699	(436,735)	8,926,346	8,267,660	(3,324,906)
Fee - uncompact Ordof tipping fee \$4 cu yd	150,777	163,500	724,921	1,444,498	1,209,439	6,823,161
Fee - uncompact Agat transfer station	0	0	163,500	0	0	1,209,439
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	4,106	(21,223)
Use of money and property	1,327	142	(1,327)	39,835	14,672	(35,730)
TOTAL	1,692,781	1,569,798	(123,124)	16,216,595	16,150,278	(1,080,990)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	372,991	339,873	(372,991)	3,990,767	3,363,371	(3,990,767)
Use of money and property	0	0	339,873	0	0	3,363,371
TOTAL	372,991	339,873	(33,118)	3,990,767	3,363,371	(627,396)
Tax Collection Enhancement Fund						
Passport fees	56,389	62,818	(56,389)	637,775	636,812	(637,775)
Passport expedite fees	8,970	9,871	53,848	97,612	100,663	541,200
Passport expedite mail fees	940	953	8,931	11,186	10,348	89,477
Use of money and property	0	0	953	0	0	10,348
TOTAL	66,298	73,642	7,343	746,573	749,823	3,260
Territorial Education Facilities Fund						
DRT property taxes	1,195,039	441,036	(1,195,039)	26,564,799	23,713,129	(26,564,799)
Penalties and interest	285,442	55,008	155,593	1,142,706	425,401	22,570,422
Real property tax bank fees	0	0	55,008	2,254	5	423,147
Bank deposit shortage / overage	0	0	0	0	0	5
Use of money and property	8	0	(8)	265	133	(265)
TOTAL	1,480,490	496,044	(984,446)	27,710,025	24,138,668	(3,571,490)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,469,288	2,373,584	(2,469,288)	27,571,892	28,925,162	(27,571,892)
Use of money and property	40	28	2,373,544	200	367	28,924,962
TOTAL	2,469,328	2,373,612	(95,744)	27,572,092	28,925,628	1,353,070
Water Protection Fund						
Grading plan review fees	965	0	(965)	13,255	4,026	(13,255)
Clearing and grubbing permits	177	921	(177)	24,967	33,918	(20,941)
Stockpiling permits	1,687	756	(766)	21,307	7,506	12,611
Field citation violations	0	0	756	9,929	0	(2,423)
Use of money and property	0	0	0	0	0	(0)
TOTAL	2,829	1,677	(1,152)	69,458	45,450	(24,008)
Water Research and Development Fund						
Well drilling permit	4,834	800	(4,834)	94,039	81,720	(94,039)
Use of money and property	0	0	800	0	0	81,720
TOTAL	\$ 4,834	\$ 800	\$ (4,034)	\$ 94,039	\$ 81,720	\$ (12,319)