



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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LESTER L. CARLSON JR.
DEPUTY DIRECTOR

SEP 21 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: 09-21-15
Time: 4:35 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 August 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

Certification of Information Contained in Attachment A
<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
RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
BY: [Signature]
DATE: 09.21.15
TIME: 4:52 AM PM

Vice Speaker Benjamin J.F. Cruz
Date: 9/21/15 Time: 4:40 PM
File No.: _____
Received By: [Signature]

Attachment A

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

Month	Description/Fund Code							C&O 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	1,590,569	795,349	2,376,364	636,317		1,045,267	
(K) August	1,586,149	1,607,058	586,107	3,090,309	2,167,351		1,178,957	
(L) September	1,405,126	1,452,832	1,920,157	3,785,149	2,081,752		1,433,049	
(M) Tracking FY2015	18,757,817	18,230,939	26,944,237	35,803,738	12,690,539		12,649,807	
(N) Public Law 32-181	18,401,207	19,610,527	31,200,000	34,500,000	16,207,946		14,226,288	
(O) Coverage/(Shortage)	356,610	(1,379,588)	(4,255,763)	1,303,738	(3,517,407)		(1,576,481)	

/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.

Attachment A

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

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		Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206	Healthy Futures 602		
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(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	5,465,697	875,249	1,070,423	
(D) January	Actual	1,701,860	1,522,838	94,343	5,552,468	916,680	1,108,216	
(E) February	Actual	1,581,667	1,325,655	156,491	3,568,962	784,979	1,114,725	
(F) March	Actual	1,538,180	1,384,770	772,031	3,539,582	802,663	1,198,376	
(G) April	Actual	1,596,643	1,390,813	14,773,055	2,811,827	772,438	900,479	
(H) May	Actual	1,530,578	1,533,888	6,397,871	2,196,480	705,049	901,726	
(I) June	Actual	1,613,169	1,488,892	1,000,795	2,868,640	856,023	793,893	
(J) July	Actual	1,583,438	1,569,799	496,045	2,373,612	636,317	811,247	
(K) August	Forecast	1,625,030	1,763,271	2,558,762	2,983,514	680,873	1,325,385	
(L) September	Forecast	1,405,153	1,452,832	1,620,853	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)	(M-N)	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
 August 31, 2015 & 2014

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2015	August, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Air Pollution Control Spacial Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	150	2,150	(2,000)	170,951	233,642	(62,691)
Admin permit amend nonmajor / \$100	0	0	0	0	100	(100)
Use of money and property	0	0	0	0	0	0
TOTAL	150	2,150	(2,000)	170,951	233,742	(62,791)
Chamorro Land Trust Operations Fund						
Land trust application fees	150	250	(100)	4,300	5,950	(1,650)
Commercial leases / license	73,710	32,279	41,431	1,005,794	693,079	312,715
Agriculture / residential land trust lease	495	408	87	4,243	3,124	1,119
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	38	198	(160)	719	1,996	(1,277)
TOTAL	74,393	33,136	41,258	1,015,056	704,149	310,907
Corrections Revolving Fund						
DOC revolving fund	7,319	205,085	(197,766)	472,684	1,653,718	(1,181,034)
Use of money and property	0	0	0	0	0	0
TOTAL	7,319	205,085	(197,766)	472,684	1,653,718	(1,181,034)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	61	(61)	478	61	417
Passenger inspection fee - All	0	119	(119)	13,688	124	13,564
Passenger inspection fee - Port Authority	0	0	0	0	18,120	(18,120)
Passenger inspection fee - Airport Authority	1,176,533	1,112,891	63,642	10,973,490	10,766,813	206,677
Cargo inspection fee - All	2,422	23,122	(20,700)	228,921	103,455	125,466
Port inspection fee - single <4000#	0	605	(605)	0	8,920	(8,920)
Port inspection fee - single >4000#	0	96,649	(96,649)	0	1,104,711	(1,104,711)
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	0	2,615	(2,615)	0	31,770	(31,770)
Air inspection fee - single >100#	0	6,964	(6,964)	0	81,201	(81,201)
Revenue - other payments	0	0	0	91	10,192	(10,101)
Use of money and property	2	19	(17)	90	112	(22)
TOTAL	1,178,957	1,243,044	(64,087)	11,216,758	12,125,478	(908,720)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	17,776	12,892	4,884	131,867	108,528	23,339
Use of money and property	5	1	3	41	165	(124)
TOTAL	17,781	12,893	4,887	131,908	108,693	23,215
DPW Building and Design Fund						
Building inspection fee	56,278	31,598	24,680	549,768	862,773	(313,005)
Use of money and property	0	0	0	0	0	0
TOTAL	56,278	31,598	24,680	549,768	862,773	(313,005)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	185,127	141,889	43,238	1,997,684	1,841,033	156,651
Use of money and property	0	0	0	0	0	0
TOTAL	185,127	141,889	43,238	1,997,684	1,841,033	156,651
Environmental Health Fund						
Health permits - business	34,635	76,519	(41,885)	907,008	882,642	24,364
PH registration and penalty	0	0	0	430	0	430
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	25,943	25,970	(27)	262,192	254,331	7,861
Administrative penalties	30	0	30	3,230	3,727	(497)
Use of money and property	0	0	0	0	0	0
TOTAL	60,608	102,489	(41,882)	1,172,858	1,140,700	32,158
Fire, Life & Medical Emergency Fund						
Transport / standby fees	880	736	(156)	16,458	13,614	2,844
Fire prevention fees	7,802	2,976	4,826	60,940	69,430	(8,489)
Other fees	14	37	(23)	23,124	149	22,975
Ambulance service	69,825	58,688	11,127	579,392	816,556	(237,164)
Fire citations	0	0	0	0	0	0
TOTAL	78,221	62,447	15,774	679,914	899,749	(219,835)
Guam Contractors License Board Fund						
Contractors fees	29,553	30,655	(1,102)	735,566	732,817	2,748
Use of money and property	14	7	7	312	336	(23)
TOTAL	29,567	30,662	(1,095)	735,878	733,153	2,725

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2015	August, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	383,517	222,440	161,078
Use of money and property	29	3	26	251	40	211
TOTAL	29	3	26	383,768	222,480	161,289
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	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%	116,446	336	116,111	992,800	895,083	97,717
Healthcare legislature appropriation - 40%	77,631	224	77,407	661,867	596,722	65,145
Use of money and property	0	0	0	0	0	0
TOTAL	194,077	559	193,518	1,836,666	1,491,805	344,862
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	151,382	80,696	70,685	1,697,113	1,649,129	47,984
Diesel fuel tax	76,232	85,714	(9,482)	840,265	760,385	79,880
Other fuel tax	30,481	34,275	(3,793)	336,297	302,007	34,289
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	408,564	390,184	18,380	4,553,051	4,974,027	(420,976)
Auto surcharge on other fuels	148,582	214,500	(65,938)	1,655,580	1,505,424	150,156
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	815,221	805,369	9,852	9,082,306	9,194,972	(112,666)
Licenses and registrations	770,918	820,414	(49,496)	8,289,063	8,646,420	(377,357)
Use of money and property	10	0	10	1,321	1,533	(212)
TOTAL	1,586,149	1,625,783	(39,634)	17,352,691	17,842,926	(490,235)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,697	7,051	(354)	84,465	85,262	(797)
Use of money and property	6	8	(2)	91	88	3
TOTAL	8,703	7,059	(356)	84,556	85,350	(794)
Healthy Futures Funds						
Cigarettes	1,775,880	2,136,155	(360,275)	8,346,300	11,711,104	(3,364,804)
Cigars	650	0	650	22,808	12,628	10,180
Others	89,000	123,316	(34,316)	783,559	2,103,590	(1,320,031)
Distilled spirit	66,647	60,983	5,664	656,471	690,568	(34,097)
Vinous beverages	18,874	23,089	(4,215)	251,715	272,328	(20,613)
Malted fermented beverages	221,500	170,738	50,762	1,629,965	1,365,788	264,176
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(5,255)	(212,021)	206,766	(1,083,295)	(1,462,950)	379,655
Use of money and property	55	89	(34)	1,264	264	980
TOTAL	2,167,350	2,302,349	(134,998)	10,608,787	14,693,340	(4,084,553)
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	0	0	0	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	0	0	0	489,181	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	0	0	28,870	35,294	(6,424)
Department of Labor	0	1,222	(1,222)	11,730	9,129	2,601
Department of Parks & Recreation	0	0	0	3,589	39,217	(35,628)
Department of Vocational Rehabilitation	0	0	0	0	10,470	(10,470)
Guam Energy Office	0	0	0	9,402	9,261	141
Guam Public Library System	0	0	0	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	0	1,222	(1,222)	547,788	519,658	28,729
Land Survey Revolving Fund						
Document tax - land survey fee	130,299	107,728	22,571	1,788,681	1,880,798	(92,118)
Rental of government land	2,256	2,212	44	26,672	27,154	(481)
Recording fee	29,020	25,657	3,363	298,209	296,817	1,392
Application fees	0	0	0	0	0	0
Certificates of document fees	9,783	14,528	(4,745)	125,212	112,467	12,745
Subpoena fees	0	0	0	245	418	(173)
Use of money and property	0	0	0	0	0	0
TOTAL	171,357	150,123	21,233	2,239,018	2,317,653	(78,634)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2015	August, 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)	279	(354)	0	9,663	(9,663)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	8,588	8,972	(384)	80,791	97,439	(16,648)
Mayors' Council - repair of facilities 1/3	103,859	0	103,859	507,336	238,344	270,993
Dept of Parks & Rec - repair of facilities 1/3	103,859	0	103,859	507,336	238,344	270,993
GDOE - repair of facilities 1/3	103,859	0	103,859	507,336	238,344	270,993
Interest - Limited Gaming Fund	(2)	50	(52)	0	3,729	(3,729)
Consolidated fund - 95%	(147,961)	170,462	(318,423)	0	774,775	(774,775)
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	172,127	179,762	(7,636)	1,602,800	1,594,638	8,163
Manpower Development Fund						
Registration fees - non Immigrant	0	0	0	0	0	0
Registration fees - GCC share	136,734	69,420	67,314	997,321	778,112	219,209
Registration fees - Labor share	58,600	72,662	(14,062)	427,423	376,367	51,036
Citation fee - non immigration temp worker	0	1,500	(1,500)	29,200	25,600	3,600
Use of money and property	34	10	23	230	236	(6)
TOTAL	195,367	143,592	51,775	1,454,175	1,180,335	273,840
Police Services Fund						
Accessible parking fees 50%	0	0	0	19,745	35,060	(15,315)
Annual gun business registration / \$600	0	0	0	16,200	13,800	2,400
Government of Guam ID / \$10	0	0	0	0	702	(702)
Traffic report copy fee / \$10	12,766	12,330	436	143,023	116,050	28,973
Police blotter report \$1 1st page / \$.10 each	0	0	0	26	10	16
Police clearance \$7 / \$1 per copy	60,870	39,388	21,482	457,770	320,794	136,976
Filing record - security officer / \$75	0	0	0	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	11,920	12,360	(440)	135,098	122,280	12,818
Non-concealed firearm ID / \$25	6,665	6,192	473	85,545	80,461	5,084
Concealed firearm ID / \$60	5,459	6,077	(618)	46,968	18,871	28,097
Fingerprinting fee / \$20	3,536	3,366	170	41,582	44,441	(2,859)
Subpoena fee	105	0	105	140	0	140
Abstract criminal records / \$15	1,141	1,140	1	12,337	13,408	(1,071)
Police clearance additional copies	575	504	71	4,969	5,350	(381)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	180	261	(81)	2,122	2,240	(118)
Certified copy of records / \$10	30	30	0	140	209	(69)
Firearm inspection fee / \$5	2,164	2,268	(104)	23,244	18,595	4,649
Witness fees / \$35	35	0	35	254	148	107
Special event fee / \$100	516	688	(172)	2,454	5,785	(3,331)
Restitutions - GPD	0	0	0	500	7,064	(6,564)
Other revenues - GPD	0	0	0	61,947	4,190	57,757
Use of money and property	0	0	0	0	0	0
TOTAL	105,962	84,604	21,358	1,054,174	809,543	244,632
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	14,610	15,445	(835)	275,955	267,535	8,420
Use of money and property	0	0	0	0	0	0
TOTAL	14,610	15,445	(835)	275,955	267,535	8,420
Public Recreation Services Fund						
Park fees / park use permits	2,885	2,490	395	47,295	44,001	3,294
Park vendor permits	3,840	285	3,555	41,645	39,641	2,004
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	2,341	2,134	207	28,647	25,883	2,764
Recreational admin fees	1,500	505	995	12,835	11,250	1,585
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	34	262	(229)	7,868	8,988	(1,120)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyán Tennis Center	2,692	1,668	1,024	5,789	5,006	783
Guerrero Stadium / Tiyán Fields	0	0	0	150	3,790	(3,640)
Tiyán 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	15	11	4	100	184	(84)
TOTAL	13,306	7,356	5,951	150,394	154,710	(4,316)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2015	August, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	57,695	57,212	483	797,182	768,117	29,066
Use of money and property	18	18	(0)	308	320	(12)
TOTAL	57,713	57,230	483	797,490	768,437	29,053
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	168,000	24,000	144,000
Use of money and property	5	0	5	44	0	44
TOTAL	5	0	5	168,044	24,000	144,044
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	61,278	76,023	(14,745)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	533,417	517,839	15,578	6,134,857	5,663,331	471,526
Fee - compact Ordot tipping fee \$4 cu yd	933,381	869,566	63,815	9,201,041	8,871,149	329,892
Fee - uncompact Ordot tipping fee \$4 cu yd	140,211	137,039	3,172	1,349,650	1,525,267	(175,617)
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	(1,612)	0	(1,612)	14,810	19,833	(5,023)
Use of money and property	1,662	1,278	384	16,472	37,804	(21,332)
TOTAL	1,607,058	1,525,722	81,337	16,778,107	16,246,328	531,780
Street Light Fund						
Abandoned vehicle fee - vehicle registration	346,607	338,110	8,497	3,709,978	3,610,614	99,364
Use of money and property	0	0	0	0	0	0
TOTAL	346,607	338,110	8,497	3,709,978	3,610,614	99,364
Tax Collection Enhancement Fund						
Passport fees	50,195	50,019	177	689,007	667,182	21,825
Passport expedite fees	7,500	7,194	307	108,163	100,875	7,288
Passport expedite mail fees	705	883	(178)	11,053	11,247	(194)
Use of money and property	0	0	0	0	0	0
TOTAL	58,400	58,096	305	808,223	779,304	28,919
Territorial Education Facilities Fund						
DRT property taxes	459,814	239,732	220,082	24,472,213	20,492,929	3,979,384
Penalties and interest	126,294	85,244	41,049	551,730	951,803	(400,073)
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	211	(79)
TOTAL	586,107	324,982	261,125	25,024,081	21,445,259	3,578,822
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,090,309	2,975,926	114,383	32,018,223	30,315,579	1,702,644
Use of money and property	0	41	(41)	367	248	119
TOTAL	3,090,309	2,975,968	114,342	32,018,590	30,315,827	1,702,763
Water Protection Fund						
Grading plan review fees	30	239	(209)	4,056	12,368	(8,311)
Clearing and grubbing permits	1,199	1,539	(339)	35,117	24,908	10,209
Stockpiling permits	52	456	(404)	7,558	19,926	(12,368)
Field citation violations	0	0	0	0	842	(842)
Use of money and property	0	0	0	0	0	0
TOTAL	1,281	2,233	(952)	46,732	58,043	(11,312)
Water Research and Development Fund						
Well drilling permit	0	3,000	(3,000)	81,720	70,600	11,120
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 3,000	\$ (3,000)	\$ 81,720	\$ 70,600	\$ 11,120

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.

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eleven Months Ended August 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	1,704	170,951	169,247	185,265	170,801	(14,464)
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	1,704	170,951	169,247	185,265	170,801	(14,464)
Chamorro Land Trust Operations Fund						
Land trust application fees	330	4,300	3,970	7,418	4,150	(3,268)
Commercial leases / license	59,653	1,005,794	946,141	925,494	932,084	6,590
Agriculture / residential land trust lease	0	4,243	4,243	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	240	719	479	2,531	681	(1,850)
TOTAL	60,223	1,015,056	954,833	941,176	940,662	(514)
Corrections Revolving Fund						
DOC revolving fund	133,270	472,684	339,414	1,074,574	465,365	(609,209)
Use of money and property	0	0	0	0	0	0
TOTAL	133,270	472,684	339,414	1,074,574	465,365	(609,209)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	66	478	412	66	478	412
Passenger inspection fee - All	128	13,688	13,560	134	13,688	13,554
Passenger inspection fee - Port Authority	0	0	0	25,000	0	(25,000)
Passenger inspection fee - Airport Authority	1,179,781	10,746,956	9,567,175	11,513,697	10,973,490	(540,207)
Cargo inspection fee - All	24,866	228,921	204,055	121,212	228,921	107,709
Port inspection fee - single <4000#	650	0	(650)	9,811	0	(9,811)
Port inspection fee - single >4000#	103,940	0	(103,940)	1,201,713	0	(1,201,713)
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#	2,800	0	(2,800)	34,260	0	(34,260)
Air inspection fee - single >100#	7,490	0	(7,490)	92,821	0	(92,821)
Revenue - other payments	0	91	91	39,914	91	(39,823)
Use of money and property	20	90	70	114	90	(24)
TOTAL	1,319,741	10,990,225	9,670,484	13,038,742	11,216,758	(1,821,984)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	13,000	131,867	118,867	109,865	114,091	4,226
Use of money and property	2	41	39	171	36	(135)
TOTAL	13,002	131,908	118,906	110,036	114,127	4,091
DPW Building and Design Fund						
Building inspection fee	32,000	549,768	517,768	862,200	493,489	(368,711)
Use of money and property	0	0	0	0	0	0
TOTAL	32,000	549,768	517,768	862,200	493,489	(368,711)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	120,199	1,997,684	1,877,485	1,560,767	1,812,558	251,791
Use of money and property	0	0	0	0	0	0
TOTAL	120,199	1,997,684	1,877,485	1,560,767	1,812,558	251,791
Environmental Health Fund						
Health permits - business	53,500	907,006	843,506	737,316	872,372	135,056
PH registration and penalty	0	430	430	2,227	430	(1,797)
Do-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	21,551	262,192	240,641	220,563	236,249	15,686
Administrative penalties	0	3,230	3,230	3,327	3,200	(127)
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	85,051	1,172,858	1,087,807	963,433	1,112,251	148,817
Fire, Life & Medical Emergency Fund						
Transport / standby fees	586	16,458	15,772	11,455	15,877	4,422
Fire prevention fees	2,826	60,940	58,114	56,040	53,138	(2,902)
Other fees	32	23,124	23,092	139	23,110	22,971
Ambulance service	56,698	579,392	522,694	672,773	509,567	(163,206)
Fire citations	0	0	0	2,000	0	(2,000)
TOTAL	60,242	679,914	619,672	742,407	601,593	(140,714)
Guam Contractors License Board Fund						
Contractors fees	37,655	735,566	697,911	884,095	706,013	(178,082)
Use of money and property	7	312	305	496	298	(198)
TOTAL	37,662	735,878	698,216	884,591	706,311	(178,280)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eleven Months Ended August 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	0	383,517	383,517	385,535	383,517	(2,018)
Use of money and property	3	251	248	71	222	151
TOTAL	3	383,768	383,765	385,606	383,739	(1,867)
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	182,000	182,000	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%	336	992,800	992,464	895,098	876,353	(18,743)
Healthcare legislature appropriation - 40%	224	661,867	661,643	596,730	584,236	(12,494)
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	560	1,836,666	1,836,106	1,491,826	1,642,589	150,763
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	77,390	1,697,113	1,619,723	1,511,811	1,545,731	33,920
Diesel fuel tax	82,202	840,265	758,063	714,300	764,033	49,733
Other fuel tax	32,870	335,297	303,427	305,018	305,815	19,797
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	374,197	4,553,051	4,178,854	4,576,540	4,144,488	(432,052)
Auto surcharge on other fuels	205,711	1,855,580	1,449,869	1,872,038	1,507,019	(365,019)
Condition for deposit fee penalty	0	0	0	3,836	0	(3,836)
Interest and penalties on taxes	0	0	(0)	1	0	(1)
Liquid fuel taxes	772,371	9,082,306	8,309,935	8,984,544	8,287,086	(697,458)
Licenses and registrations	786,800	8,269,053	7,482,263	7,862,373	7,498,146	(364,227)
Use of money and property	0	1,321	1,321	1,181	1,311	130
TOTAL	1,559,171	17,352,691	15,793,520	16,828,098	15,766,542	(1,061,555)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,771	84,465	77,694	81,893	77,768	(4,125)
Use of money and property	8	91	83	70	84	14
TOTAL	6,779	84,556	77,777	81,963	77,853	(4,111)
Healthy Futures Funds						
Cigarettes	1,745,014	8,346,300	6,601,286	9,115,397	6,570,420	(2,544,977)
Cigars	0	22,808	22,808	9,970	22,158	12,188
Others	100,737	783,559	682,822	1,567,332	694,559	(872,773)
Distilled spirit	49,817	656,471	606,654	574,462	589,824	15,362
Vinous beverages	18,861	251,715	232,854	239,645	232,841	(6,804)
Malted fermented beverages	139,475	1,629,965	1,490,490	1,050,584	1,408,465	357,881
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(1,083,295)	(1,083,295)	0	(1,078,040)	(1,078,040)
Use of money and property	73	1,264	1,191	171	1,209	1,038
TOTAL	2,053,976	10,608,787	8,554,810	12,557,551	8,441,436	(4,116,125)
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	11,772	11,772	0	11,772	0
Agency of Human Resources Development	0	0	11,772	0	0	11,772
Department of Agriculture	0	(208)	0	7,000	(208)	(7,000)
Dept of Public Health & Social Service	150,000	469,181	(150,208)	930,542	469,181	(930,750)
Library - Indirect Cost	0	0	469,181	3,129	0	466,052
Department of Youth Affairs	0	3,834	0	0	3,834	0
Dept of Mental Health & Substance Abuse	22,000	28,870	(18,166)	87,643	28,870	(83,809)
Department of Labor	1,750	11,730	27,120	68,768	11,730	(39,898)
Department of Parks & Recreation	0	3,589	11,730	70,156	3,589	(68,426)
Department of Vocational Rehabilitation	0	0	3,589	75,602	0	(72,013)
Guam Energy Office	0	9,402	0	14,583	9,402	(14,583)
Guam Public Library System	0	9,617	9,402	6,000	9,617	3,402
Council of Arts & Humanities	0	0	9,617	0	0	9,617
Use of money and property	0	0	0	0	0	0
TOTAL	173,750	547,788	385,810	1,270,423	547,788	(722,635)
Land Survey Revolving Fund						
Document tax - land survey fee	125,615	1,788,681	(125,615)	2,316,846	1,658,382	(2,316,846)
Rental of government land	2,579	26,672	1,786,102	28,581	24,416	1,629,801
Recording fee	29,917	298,209	(3,245)	353,082	269,190	(328,666)
Application fees	0	0	298,209	0	0	298,189
Certificates of document fees	16,940	125,212	(16,940)	132,919	115,429	(132,919)
Subpoena fees	0	245	125,212	496	245	114,943
Use of money and property	0	0	245	0	0	245
TOTAL	175,051	2,239,018	2,063,967	2,831,915	2,067,662	(764,253)

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**Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
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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	300	0	(300)	11,990	75	(11,990)
Penalties - late tax payment	0	0	0	0	0	75
Dept of Revenue & Taxation - admin - 5%	9,000	80,791	(9,000)	96,924	72,204	(96,924)
Mayors' Council - repair of facilities 1/3	0	507,336	80,791	236,344	403,477	(164,140)
Dept of Parks & Rec - repair of facilities 1/3	0	507,336	507,336	236,344	403,477	167,133
GDOE - repair of facilities 1/3	0	507,336	507,336	236,344	403,477	167,133
Interest - Limited Gaming Fund	50	0	507,286	3,842	2	399,635
Consolidated fund - 95%	170,500	0	(170,500)	1,205,350	147,961	(1,205,348)
For recon	0	0	0	25,000	0	122,961
Use of money and property	0	0	0	0	0	0
TOTAL	179,850	1,602,800	1,422,950	2,052,138	1,430,674	(621,464)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	59,470	997,321	(59,470)	943,721	860,588	(943,721)
Registration fees - Labor share	83,076	427,423	914,245	461,275	368,823	399,312
Citation fee - non immigration temp worker	3,000	29,200	424,423	38,749	29,200	330,074
Use of money and property	12	230	29,188	263	197	28,937
TOTAL	145,558	1,454,175	1,308,386	1,444,009	1,258,808	(185,398)
Police Services Fund						
Accessible parking fees 50%	0	19,745	0	31,300	19,745	(31,300)
Annual gun business registration / \$600	0	16,200	19,745	13,020	16,200	6,725
Government of Guam ID / \$10	0	0	16,200	627	0	15,573
Traffic report copy fee / \$10	11,008	143,023	(11,008)	105,003	130,257	(105,003)
Police blotter report \$1 1st page / \$.10 each	0	26	143,023	9	26	130,248
Police clearance \$7 / \$1 per copy	35,164	457,770	(35,138)	293,319	396,900	(293,293)
Filing record - security officer / \$75	0	30	457,770	75	30	396,825
Firearm trainers / \$500	0	0	30	0	0	30
Highway special use permit / \$50	0	80	0	0	80	0
Firearm registration / \$40	11,035	135,098	(10,955)	109,418	123,178	(109,338)
Non-concealed firearm ID / \$25	5,528	85,545	129,570	74,016	78,880	49,162
Concealed firearm ID / \$60	5,425	46,988	80,120	16,668	41,509	62,212
Fingerprinting fee / \$20	3,005	41,582	43,963	40,015	38,046	1,494
Subpoena fee	0	140	41,582	0	35	38,046
Abstract criminal records / \$15	1,018	12,337	(878)	11,951	11,196	(11,916)
Police clearance additional copies	450	4,969	11,887	4,990	4,394	6,206
Fine - unauthorized use uniform / \$500mx	0	0	4,969	0	0	4,394
Firearm ID late renewal fee / \$5	233	2,122	(233)	2,094	1,942	(2,094)
Certified copy of records / \$10	27	140	2,095	178	110	1,764
Firearm inspection fee / \$5	2,025	23,244	(1,885)	16,640	21,080	(16,530)
Witness fees / \$35	0	254	23,244	132	219	20,948
Special event fee / \$100	614	2,454	(360)	5,161	1,938	(4,942)
Restitutions GPD	0	500	2,454	6,306	500	(4,368)
Other revenues - GPD	0	61,947	500	3,742	61,947	(3,242)
Use of money and property	0	0	61,947	0	0	61,947
TOTAL	75,532	1,054,174	978,642	734,664	948,212	213,648
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	17,540	275,955	258,415	310,643	261,345	(310,643)
Use of money and property	0	0	0	0	0	261,345
TOTAL	17,540	275,955	258,415	310,643	261,345	(49,298)
Public Recreation Services Fund						
Park fees / park use permits	3,490	47,295	(3,490)	53,400	44,410	(53,400)
Park vendor permits	285	41,645	47,010	49,191	37,805	(4,781)
Community programs fees	0	0	41,645	0	0	37,805
Paseo Stadium fees	0	5,886	0	16,968	5,886	(16,968)
Pool and beach fees	3,134	28,647	2,752	32,801	26,306	(28,915)
Recreational admin fees	505	12,835	28,142	14,750	11,335	11,556
Youth Center fees	0	0	12,835	0	0	11,335
Guam Sports Complex	262	7,868	(262)	9,488	7,835	(9,488)
Paseo Recreational Center	0	0	7,868	0	0	7,835
Hagatna / Tiyan Tennis Center	2,168	5,789	(2,168)	5,546	3,096	(5,546)
Guerrero Stadium / Tiyan Fields	0	150	5,789	5,290	150	(2,194)
Tiyan Football / Soccer Field	0	0	150	0	0	150
Baseball fields: Ypaopao	0	180	0	0	180	0
Recreational water use plan	0	0	180	0	0	180
Use of money and property	11	100	(11)	183	85	(183)
TOTAL	9,856	150,394	140,439	187,618	137,088	(50,615)

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**Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
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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	58,342	797,182	(58,342)	782,094	739,487	(782,094)
Use of money and property	27	308	797,155	547	290	738,940
TOTAL	58,369	797,490	738,813	782,641	739,778	(43,154)
Safe Streets Fund						
DOC - Safe streets fund	10,000	168,000	(10,000)	232,204	168,000	(232,204)
Use of money and property	0	44	168,000	0	40	168,000
TOTAL	10,000	168,044	158,000	232,205	168,040	(54,205)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	61,278	0	62,582	61,278	(62,582)
Solid waste bid package fee	0	0	61,278	0	0	61,278
Fee - household collection	571,557	5,601,440	(571,557)	6,237,009	6,134,657	(6,237,009)
Fee - compact Ordot tipping fee \$4 cu yd	959,770	8,267,660	4,641,670	9,885,116	9,201,041	(3,751,259)
Fee - uncompact Ordot tipping fee \$4 cu yd	151,255	1,209,439	8,116,405	1,595,754	1,349,650	7,605,287
Fee - uncompact Agat transfer station	0	0	1,209,439	0	0	1,349,650
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	14,810	0	21,223	14,810	(21,223)
Use of money and property	1,411	16,472	13,399	41,246	16,472	(26,436)
TOTAL	1,683,993	15,171,099	13,470,634	17,900,587	16,778,107	(1,138,951)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	404,028	3,709,978	(404,028)	4,394,795	3,363,371	(4,394,795)
Use of money and property	0	0	3,709,978	0	0	3,363,371
TOTAL	404,028	3,709,978	3,305,950	4,394,795	3,363,371	(1,031,424)
Tax Collection Enhancement Fund						
Passport fees	51,660	689,007	(51,660)	689,435	638,812	(689,435)
Passport expedite fees	7,411	108,163	681,596	105,023	100,663	533,789
Passport expedite mail fees	910	11,053	107,252	12,096	10,348	88,566
Use of money and property	0	0	11,053	0	0	10,348
TOTAL	59,981	808,223	748,241	806,555	749,823	(56,732)
Territorial Education Facilities Fund						
DRT property taxes	313,476	24,472,213	(313,476)	26,878,275	24,012,399	(26,878,275)
Penalties and interest	111,466	551,730	24,360,747	1,254,172	425,437	22,758,227
Real property tax bank fees	0	5	551,730	2,254	5	423,183
Bank deposit shortage / overage	0	0	5	0	0	5
Use of money and property	8	133	(8)	274	133	(274)
TOTAL	424,950	25,024,081	24,598,998	28,134,975	24,437,974	(3,697,134)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,989,541	32,018,223	(2,989,541)	30,561,433	28,927,914	(30,561,433)
Use of money and property	42	367	32,018,181	242	367	28,927,672
TOTAL	2,989,583	32,018,590	29,028,640	30,561,675	28,928,280	(1,633,761)
Water Protection Fund						
Grading plan review fees	263	4,056	(263)	13,518	4,028	(13,518)
Clearing and grubbing permits	1,698	35,117	2,358	26,665	33,918	(22,639)
Stockpiling permits	503	7,558	34,614	21,810	7,506	12,108
Field citation violations	0	0	7,558	9,929	0	(2,423)
Use of money and property	0	0	0	0	0	(0)
TOTAL	2,464	46,732	44,268	71,922	45,450	(26,472)
Water Research and Development Fund						
Well drilling permit	4,087	81,720	(4,087)	98,126	81,720	(98,126)
Use of money and property	0	0	81,720	0	0	81,720
TOTAL	\$ 4,087	\$ 81,720	\$ 77,633	\$ 98,126	\$ 81,720	\$ (16,406)