



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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SEP 20 2016

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: 09-20-16
Time: 4:48pm
Received By: [Signature]

Dear Speaker Won Pat:

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

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

Sincerely,

[Signature]
JOSE S. CALVO

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

Attachment(s)

cc: Office of the Vice Speaker
Office of Public Accountability

Vice Speaker Benjamin J.F. Cruz

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
BY: [Signature]
DATE: 09-20-16
TIME: 5:00 AM PM

SEP 20 2016
Time: 4:55 AM PM File No _____
Received By: D.R.

Government of Guam

FY 2016 Special Revenue Fund Tracking

For the month ending August 31, 2016

Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Description/Fund Code

Month	Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206	Healthy Futures 602	C&Q Inspections Services 209
FY 2016 (Oct 15-Sept 16)						
(A) October	Actual 1,618,217	1,684,868	450,861	3,060,154	1,656,685	1,045,380
(B) November	Actual 1,435,249	1,552,578	273,222	3,208,793	1,883,110	1,090,558
(C) December	Actual 1,680,493	1,613,431	1,314,528	2,766,931	1,676,418	1,268,145
(D) January	Actual 1,680,435	1,537,634	2,917,283	3,916,086	1,990,859	1,195,576
(E) February	Actual 1,471,338	1,569,679	12,263,077	3,927,162	1,710,004	1,260,096
(F) March	Actual 1,652,210	1,661,024	1,301,404	4,001,560	1,680,037	1,290,061
(G) April	Actual 1,533,425	1,516,238	5,396,824	3,138,978	1,881,760	905,157
(H) May	Actual 1,570,310	1,617,740	625,157	2,507,368	1,810,275	992,039
(I) June	Actual 1,547,040	1,598,605	1,143,850	2,912,617	1,876,552	1,056,240
(J) July	Actual 1,509,260	1,563,917	515,199	2,747,664	1,856,670	1,117,499
(K) August	Actual 1,556,814	1,773,812	449,342	3,389,247	1,866,204	1,020,826
(L) September	Forecast 1,698,695	1,454,834	814,859	4,690,717	5,360,685	1,189,484
(M) Tracking FY2016	18,953,485	19,144,360	27,465,586	40,267,277	25,249,259	13,431,061
(N) Public Law 33-66	19,694,345	19,408,580	28,596,853	38,623,119	23,893,791	14,868,551
(O) Overage/(Shortage)	(740,860)	(264,220)	(1,131,267)	1,644,158	1,355,468	(1,437,490)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2016	August, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	1,800	150	1,650	447,220	170,951	276,269
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	1,800	150	1,650	447,220	170,951	276,269
Chamorro Land Trust Operations Fund						
Land trust application fees	600	150	450	5,550	4,300	1,250
Commercial leases / license	40,739	73,710	(32,971)	865,069	1,005,794	(140,725)
Agriculture / residential land trust lease	82	495	(413)	2,551	4,243	(1,692)
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	172	38	134	835	719	116
TOTAL	41,593	74,393	(32,800)	874,005	1,015,056	(141,051)
Corrections Revolving Fund						
DOC revolving fund	22,746	7,319	15,427	450,490	472,684	(22,194)
Use of money and property	0	0	0	0	0	0
TOTAL	22,746	7,319	15,427	450,490	472,684	(22,194)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	102	478	(376)
Passenger inspection fee - All	517	0	517	13,880	13,688	192
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	995,000	1,176,533	(181,533)	11,358,205	10,973,490	384,715
Cargo inspection fee - All	25,077	113,118	(88,041)	868,206	1,161,255	(293,049)
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	203	0	203	1,077	91	986
Use of money and property	28	2	26	107	90	17
TOTAL	1,020,826	1,289,653	(268,828)	12,241,576	12,149,092	92,484
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	4,019	17,776	(13,756)	112,120	131,867	(19,747)
Use of money and property	2	5	(2)	44	41	3
TOTAL	4,022	17,781	(13,759)	112,164	131,908	(19,744)
DPW Building and Design Fund						
Building inspection fee	51,515	56,278	(4,763)	918,673	549,768	368,906
Building permit fees 25%	20,179	0	20,179	337,149	0	337,149
TOTAL	71,695	56,278	15,416	1,255,822	549,768	706,054
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	251,961	185,127	66,834	1,998,242	1,997,684	558
Use of money and property	0	0	0	0	0	0
TOTAL	251,961	185,127	66,834	1,998,242	1,997,684	558
Environmental Health Fund						
Health permits - business	30,207	34,635	(4,427)	910,301	907,006	3,295
PH registration and penalty	0	0	0	410	430	(20)
De-raiting inspection and certificates	0	0	0	0	0	0
Health certificates	26,486	25,943	543	268,981	262,192	6,789
Administrative penalties	0	30	(30)	0	3,230	(3,230)
Use of money and property	0	0	0	0	0	0
TOTAL	56,693	60,608	(3,914)	1,179,692	1,172,858	6,834
Fire, Life & Medical Emergency Fund						
Transport / standby fees	348	580	(232)	11,637	16,458	(4,821)
Fire prevention fees	5,893	7,802	(1,909)	86,133	60,940	25,193
Other fees	2,633	14	2,619	58,979	23,124	35,855
Ambulance service	53,409	69,825	(16,416)	676,587	579,392	97,195
Fire citations	0	0	0	0	0	0
TOTAL	62,282	78,221	(15,939)	833,336	679,914	153,422
Guam Contractors License Board Fund						
Contractors fees	46,530	29,553	16,977	759,918	735,566	24,353
Use of money and property	22	14	8	121	312	(192)
TOTAL	46,552	29,567	16,985	760,039	735,878	24,161

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2016	August, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	315,777	383,517	(67,740)
Use of money and property	0	29	(29)	75	251	(176)
TOTAL	0	29	(29)	315,852	383,768	(67,916)
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	30,500	182,000	(151,500)
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 50%	2,233	116,446	(114,213)	402,863	992,800	(589,936)
Healthcare legislature appropriation - 40%	1,489	77,631	(76,142)	268,576	661,867	(393,291)
Use of money and property	0	0	0	0	0	0
TOTAL	3,722	194,077	(190,355)	701,939	1,836,666	(1,134,727)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	155,366	151,382	3,984	1,687,484	1,697,113	(9,628)
Diesel fuel tax	56,845	76,232	(19,388)	694,243	840,265	(146,023)
Other fuel tax	22,715	30,481	(7,766)	271,918	336,297	(64,378)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	354,577	408,564	(53,987)	4,323,735	4,553,051	(229,316)
Auto surcharge on other fuels	128,931	148,562	(19,630)	1,572,282	1,655,580	(83,298)
Condition for deposit fee penalty	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	718,434	815,221	(96,786)	8,549,663	9,082,306	(532,643)
Licenses and registrations	838,329	770,918	67,411	8,704,914	8,269,063	435,851
Use of money and property	51	10	41	214	1,321	(1,107)
TOTAL	1,556,814	1,586,149	(29,335)	17,254,791	17,352,691	(97,900)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,236	6,697	539	82,564	84,465	(1,901)
Use of money and property	2	6	(4)	54	91	(37)
TOTAL	7,238	6,703	535	82,618	84,556	(1,938)
Healthy Futures Funds						
Cigarettes	1,516,320	1,775,880	(259,560)	16,202,265	8,346,300	7,855,965
Cigars	2,404	650	1,754	24,911	22,808	2,103
Others	95,196	89,000	6,196	1,028,757	783,559	245,198
Distilled spirit	56,448	66,647	(10,199)	719,196	656,471	62,725
Vinous beverages	18,970	18,874	96	427,295	251,715	175,580
Malted fermented beverages	176,807	221,500	(44,693)	1,485,584	1,629,965	(144,381)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(5,255)	5,255	0	(1,083,295)	1,083,295
Use of money and property	59	55	5	566	1,264	(698)
TOTAL	1,866,204	2,167,350	(301,147)	19,888,573	10,608,787	9,279,787
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	0	0	0	11,772	(11,772)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	0	(208)	208
Dept of Public Health & Social Service	0	0	0	292,515	489,181	(176,666)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	0	3,834	(3,834)
Dept of Mental Health & Substance Abuse	0	0	0	0	28,870	(28,870)
Department of Labor	0	0	0	668	11,730	(11,062)
Department of Parks & Recreation	0	0	0	0	3,589	(3,589)
Department of Vocational Rehabilitation	50,893	0	50,893	126,862	0	126,862
Civil Defense - Indirect Cost	(4,670)	0	(4,670)	5,330	0	5,330
Guam Energy Office	4,670	0	4,670	10,000	9,402	598
Guam Public Library System	0	0	0	1,440	9,617	(8,177)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	(0)
TOTAL	50,893	0	50,893	436,815	547,788	(110,973)
Land Survey Revolving Fund						
Document tax - land survey fee	100,193	130,299	(30,106)	2,372,643	1,788,681	583,963
Rental of government land	2,434	2,256	178	27,633	26,672	960
Recording fee	35,586	29,020	6,566	318,012	298,209	19,803
Application fees	0	0	0	0	0	0
Certificates of document fees	10,969	9,783	1,187	121,749	125,212	(3,463)
Subpoena fees	0	0	0	180	245	(65)
Use of money and property	0	0	0	0	0	0
TOTAL	149,181	171,357	(22,175)	2,840,216	2,239,018	601,197

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2016	August, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	50	(75)	125	3,358	0	3,358
Penalties - late tax payment	0	0	0	68	0	68
Dept of Revenue & Taxation - admin - 5%	3,539	8,588	(5,048)	69,105	80,791	(11,686)
Mayors' Council - repair of facilities 1/3	437,671	103,859	333,812	437,671	507,336	(69,665)
Dept of Parks & Rec - repair of facilities 1/3	437,671	103,859	333,812	437,671	507,336	(69,665)
GDOE - repair of facilities 1/3	437,671	103,859	333,812	437,671	507,336	(69,665)
Interest - Limited Gaming Fund	0	(2)	2	924	0	924
Consolidated fund - 95%	(1,245,763)	(147,981)	(1,097,802)	0	0	0
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	70,839	172,127	(101,287)	1,386,467	1,602,800	(216,334)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	30,917	136,734	(105,817)	909,553	997,321	(87,768)
Registration fees - Labor share	13,250	58,600	(45,350)	389,808	427,423	(37,615)
Citation fee - non immigration temp worker	2,600	0	2,600	34,050	29,200	4,850
Use of money and property	20	34	(13)	126	230	(105)
TOTAL	46,787	195,367	(148,580)	1,333,537	1,454,175	(120,638)
Police Services Fund						
Accessible parking fees 50%	1,695	0	1,695	12,952	19,745	(6,793)
Annual gun business registration / \$600	0	0	0	14,400	16,200	(1,800)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	13,702	12,766	936	151,170	143,023	8,147
Police blotter report \$1 1st page / \$.10 each	0	0	0	167	26	141
Police clearance \$7 / \$1 per copy	48,208	60,870	(12,662)	424,814	457,770	(32,956)
Filing record - security officer / \$75	0	0	0	30	30	0
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	64,100	80	64,020
Firearm registration / \$40	12,960	11,920	1,040	135,935	135,098	837
Non-concealed firearm ID / \$25	8,385	6,665	1,720	98,547	85,459	13,088
Concealed firearm ID / \$60	2,575	5,459	(2,884)	54,281	46,968	7,313
Fingerprinting fee / \$20	4,930	3,536	1,394	46,988	41,582	5,406
Subpoena fee	0	105	(105)	42	140	(98)
Abstract criminal records / \$15	1,185	1,141	44	13,156	12,337	819
Police clearance additional copies	665	575	90	4,645	4,969	(324)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	279	180	99	2,385	2,122	263
Certified copy of records / \$10	130	30	100	390	140	250
Firearm inspection fee / \$5	2,808	2,164	644	26,505	23,244	3,261
Witness fees / \$35	0	35	(35)	110	254	(144)
Special event fee / \$100	2,150	516	1,634	25,779	2,454	23,325
Restitutions - GPD	0	0	0	0	500	(500)
Other revenues - GPD	6,515	0	6,515	33,965	61,947	(27,982)
Use of money and property	0	0	0	0	0	0
TOTAL	106,187	105,962	225	1,110,361	1,054,088	56,272
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	16,880	14,610	2,270	284,051	275,955	8,096
Use of money and property	0	0	0	0	0	0
TOTAL	16,880	14,610	2,270	284,051	275,955	8,096
Public Recreation Services Fund						
Park fees / park use permits	2,675	2,885	(210)	51,980	47,295	4,685
Park vendor permits	1,540	3,840	(2,300)	37,380	41,645	(4,265)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	5,886	(5,886)
Pool and beach fees	2,961	2,341	620	34,810	28,647	6,163
Recreational admin fees	3,020	1,500	1,520	13,690	12,835	855
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	362	34	328	11,709	7,868	3,841
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	1,464	2,892	(1,228)	5,829	5,789	41
Guerrero Stadium / Tiyan Fields	0	0	0	0	150	(150)
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	180	(180)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	6	15	(8)	66	100	(34)
TOTAL	12,028	13,306	(1,279)	155,464	150,394	5,070

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2016	August, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	61,743	57,695	4,048	860,915	797,182	63,733
Use of money and property	10	18	(8)	105	308	(203)
TOTAL	61,752	57,713	4,039	861,020	797,490	63,530
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	72,000	168,000	(96,000)
Use of money and property	1	5	(4)	25	44	(19)
TOTAL	1	5	(4)	72,025	168,044	(96,019)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	15,640	(15,640)	147,980	76,918	71,062
Solid waste bid package fee	0	0	0	300	0	300
Fee - household collection	565,700	533,417	32,283	6,078,807	6,134,857	(56,050)
Fee - compact Ordot tipping fee \$4 cu yd	1,007,224	933,381	73,843	9,465,286	9,201,041	264,245
Fee - uncompact Ordot tipping fee \$4 cu yd	154,603	140,211	14,392	1,549,152	1,349,650	199,502
Fee - uncompact Agat transfer station	19,855	0	19,855	141,605	0	141,605
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	24,516	0	24,516
Miscellaneous	0	0	0	0	0	0
Restoration charge	6,050	0	6,050	52,350	0	52,350
Transfer charge	19,855	0	19,855	119,009	0	119,009
Reactivation charge	100	0	100	1,900	0	1,900
Trash tags	376	0	376	3,052	0	3,052
Fee - uncompact Harmon transfer station	0	0	0	62,558	0	62,558
Interest from settlement Lagu	0	1,770	(1,770)	23,217	18,192	5,026
Use of money and property	49	3,452	(3,403)	19,794	18,262	1,533
TOTAL	1,773,812	1,627,870	145,941	17,689,526	16,798,919	890,607
Street Light Fund						
Abandoned vehicle fee - vehicle registration	379,818	346,607	33,211	3,835,052	3,709,978	125,074
Use of money and property	0	0	0	0	0	0
TOTAL	379,818	346,607	33,211	3,835,052	3,709,978	125,074
Tax Collection Enhancement Fund						
Passport fees	54,288	50,195	4,093	750,630	689,007	61,622
Passport expedite fees	7,455	7,500	(45)	110,286	108,163	2,123
Passport expedite mail fees	0	705	(705)	8,341	11,053	(2,712)
Use of money and property	0	0	0	0	0	0
TOTAL	61,743	58,400	3,342	869,257	808,223	61,034
Territorial Education Facilities Fund						
DRT property taxes	385,212	460,021	(73,809)	25,779,717	24,472,604	1,307,113
Penalties and interest	63,113	126,352	(63,238)	870,910	551,788	319,122
Real property tax bank fees	0	0	0	0	5	(5)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	17	0	17	100	133	(32)
TOTAL	449,342	586,373	(137,030)	26,650,728	25,024,530	1,626,198
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,389,247	3,093,309	295,937	35,573,700	32,018,223	3,555,477
Use of money and property	0	41	(41)	2,860	407	2,452
TOTAL	3,389,247	3,093,350	295,897	35,576,560	32,018,630	3,557,929
Water Protection Fund						
Grading plan review fees	105	30	75	3,721	4,056	(336)
Clearing and grubbing permits	1,081	1,199	(119)	27,130	35,117	(7,987)
Stockpiling permits	0	52	(52)	3,207	7,558	(4,350)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	1,186	1,281	(96)	34,058	46,732	(12,674)
Water Research and Development Fund						
Well drilling permit	3,480	0	3,480	68,414	81,720	(13,306)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,480	\$ 0	\$ 3,480	\$ 68,414	\$ 81,720	\$ (13,306)

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-year taxes collected 60 days after the DRDO 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
Eleven Months Ended August 31, 2016

DRAFT

	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	1,705	1,800	95	194,760	447,220	252,460
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	1,705	1,800	95	194,760	447,220	252,460
Chamorro Land Trust Operations Fund						
Land trust application fees	0	600	600	5,048	5,550	502
Commercial leases / license	161,382	40,739	(120,643)	1,271,225	865,069	(406,156)
Agriculture / residential land trust lease	149	82	(67)	3,849	2,551	(1,298)
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	136	172	36	1,455	835	(620)
TOTAL	161,667	41,593	(120,074)	1,281,577	874,005	(407,572)
Corrections Revolving Fund						
DOC revolving fund	192,724	22,746	(169,978)	1,709,659	450,490	(1,259,169)
Use of money and property	0	0	0	0	0	0
TOTAL	192,724	22,746	(169,978)	1,709,659	450,490	(1,259,169)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	20	0	(20)	180	102	(78)
Passenger inspection fee - All	40	517	477	4,811	13,880	9,069
Passenger inspection fee - Port Authority	787	0	(787)	34,406	0	(34,406)
Passenger inspection fee - Airport Authority	1,251,947	995,000	(256,947)	10,944,110	11,358,205	414,095
Cargo inspection fee - All	62,465	25,077	(37,388)	637,581	868,206	230,625
Cargo inspection fee - All	344	0	(344)	5,471	0	(5,471)
Cargo inspection fee - All	50,797	0	(50,797)	706,815	0	(706,815)
Cargo inspection fee - All	0	0	0	0	0	0
Cargo inspection fee - All	0	0	0	0	0	0
Cargo inspection fee - All	1,441	0	(1,441)	22,884	0	(22,884)
Cargo inspection fee - All	3,823	0	(3,823)	62,962	0	(62,962)
Cargo inspection fee - All	198	203	5	15,077	1,077	(14,000)
Cargo inspection fee - All	11	28	17	630	107	(523)
Cargo inspection fee - All	1,371,873	1,020,826	(351,047)	12,434,927	12,241,576	(193,351)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	14,136	4,019	(10,117)	110,803	112,120	1,317
Use of money and property	3	2	(1)	103	44	(59)
TOTAL	14,139	4,022	(10,117)	110,906	112,164	1,258
DPW Building and Design Fund						
Building inspection fee	59,568	51,515	(8,053)	721,818	918,673	196,855
Building permit fees 25%	0	20,179	20,179	0	337,149	337,149
TOTAL	59,568	71,695	12,127	721,818	1,255,822	534,004
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	178,593	251,961	73,368	2,124,001	1,998,242	(125,759)
Use of money and property	0	0	0	0	0	0
TOTAL	178,593	251,961	73,368	2,124,001	1,998,242	(125,759)
Environmental Health Fund						
Health permits - business	50,243	30,207	(20,036)	931,254	910,301	(20,953)
PH registration and penalty	62	0	(62)	6,072	410	(5,662)
De-rating inspection and certificates	25	0	(25)	395	0	(395)
Health certificates	27,618	26,486	(1,132)	286,053	268,981	(17,072)
Administrative penalties	150	0	(150)	7,738	0	(7,738)
Use of money and property	25	0	(25)	395	0	(395)
TOTAL	78,123	56,693	(21,430)	1,231,907	1,179,692	(52,215)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	707	348	(359)	13,281	11,637	(1,644)
Fire prevention fees	6,842	5,893	(949)	100,093	86,133	(13,960)
Other fees	44	2,633	2,589	1,426	58,979	57,553
Ambulance service	69,316	53,409	(15,907)	892,170	676,587	(215,583)
Fire citations	25	0	(25)	1,721	0	(1,721)
TOTAL	76,934	62,282	(14,652)	1,008,691	833,336	(175,355)
Guam Contractors License Board Fund						
Contractors fees	37,792	46,530	8,738	892,843	759,918	(132,925)
Use of money and property	27	22	(5)	647	121	(526)
TOTAL	37,820	46,552	8,733	893,490	760,039	(133,451)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Eleven Months Ended August 31, 2016

DRAFT

	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	2	0	(2)	391,200	315,777	(75,423)
Use of money and property	14	0	(14)	187	75	(112)
TOTAL	16	0	(16)	391,387	315,852	(75,535)
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	91,000	30,500	(60,500)
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 60%	58,391	2,233	(56,158)	943,943	402,863	(541,080)
Healthcare legislature appropriation - 40%	38,927	1,489	(37,438)	629,294	268,576	(360,718)
Use of money and property	0	0	0	0	0	0
TOTAL	97,318	3,722	(93,596)	1,664,237	701,939	(962,298)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	137,937	155,366	17,429	1,815,323	1,687,484	(127,839)
Diesel fuel tax	86,853	56,845	(30,008)	815,763	694,243	(121,540)
Other fuel tax	35,004	22,715	(12,289)	322,069	271,918	(50,151)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	440,462	354,577	(85,885)	4,888,403	4,323,735	(564,668)
Auto surcharge on other fuels	181,429	128,931	(52,498)	1,739,365	1,572,282	(167,083)
Condition for deposit fee penalty	14	0	(14)	2,553	0	(2,553)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	881,699	718,434	(163,265)	9,583,496	8,549,663	(1,033,833)
Licenses and registrations	793,013	838,329	45,316	8,450,874	8,704,914	254,040
Use of money and property	55	51	(4)	2,548	214	(2,334)
TOTAL	1,674,767	1,556,814	(117,953)	18,036,918	17,254,791	(782,127)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,023	7,236	213	85,193	82,564	(2,629)
Use of money and property	10	2	(8)	185	54	(131)
TOTAL	7,033	7,238	205	85,378	82,618	(2,760)
Healthy Futures Funds						
Cigarettes	1,691,238	1,516,320	(174,918)	12,613,055	16,202,265	3,589,210
Cigars	829	2,404	1,575	22,904	24,911	2,007
Others	198,966	95,196	(103,770)	1,753,438	1,028,757	(724,681)
Distilled spirit	61,244	56,448	(4,796)	793,937	719,196	(74,741)
Vinous beverages	21,452	18,970	(2,482)	319,603	427,295	107,692
Malted fermented beverages	186,847	176,807	(10,040)	1,707,953	1,485,584	(222,369)
Interest and penalties on alcohol	25,308	0	(25,308)	475,321	0	(475,321)
GRT credit & adj taken healthy futures funds	(96,812)	0	96,812	(1,042,467)	0	1,042,467
Use of money and property	139	59	(80)	907	566	(341)
TOTAL	2,089,211	1,866,204	(223,007)	16,644,651	19,888,573	3,243,922
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	7	0	(7)	14,604	0	(14,604)
Department of Law	1	0	(1)	2,290	0	(2,290)
Guam police-Indirect Cost	11	0	(11)	16,345	0	(16,345)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	37	0	(37)	29,364	0	(29,364)
Dept of Public Health & Social Service	4,414	0	(4,414)	798,744	292,515	(506,229)
Library - Indirect Cost	2	0	(2)	2,998	0	(2,998)
Department of Youth Affairs	6	0	(6)	11,642	0	(11,642)
Dept of Mental Health & Substance Abuse	41	0	(41)	68,972	0	(68,972)
Department of Labor	432	0	(432)	41,265	668	(40,597)
Department of Parks & Recreation	10	0	(10)	19,148	0	(19,148)
Department of Vocational Rehabilitation	26	50,893	50,867	56,825	126,862	70,037
Civil Defense - Indirect Cost	0	(4,670)	(4,670)	0	5,330	5,330
Guam Energy Office	36	4,670	4,634	69,485	10,000	(59,485)
Guam Public Library System	3	0	(3)	8,668	1,440	(7,228)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	5,026	50,893	45,867	1,140,350	436,815	(703,535)
Land Survey Revolving Fund						
Document tax - land survey fee	132,447	100,193	(32,254)	2,279,201	2,372,643	93,442
Rental of government land	2,688	2,434	(254)	32,708	27,633	(5,075)
Recording fee	34,869	35,586	717	372,251	318,012	(54,240)
Application fees	0	0	0	33	0	(33)
Certificates of document fees	12,388	10,969	(1,419)	137,950	121,749	(16,202)
Subpoena fees	2	0	(2)	268	180	(88)
Use of money and property	0	0	0	0	0	0
TOTAL	182,394	149,181	(33,213)	2,822,411	2,840,216	17,805

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eleven Months Ended August 31, 2016

DRAFT

	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	102	50	(52)	5,952	3,358	(2,594)
Penalties - late tax payment	0	0	0	25	68	43
Dept of Revenue & Taxation - admin - 5%	8,780	3,539	(5,241)	89,116	69,105	(20,011)
Mayors' Council - repair of facilities 1/3	51,929	437,671	385,742	371,840	437,671	65,831
Dept of Parks & Rec - repair of facilities 1/3	51,929	437,671	385,742	371,840	437,671	65,831
GOOE - repair of facilities 1/3	51,929	437,671	385,742	371,840	437,671	65,831
Interest - Limited Gaming Fund	24	0	(24)	2,407	924	(1,483)
Consolidated fund - 95%	11,250	(1,245,763)	(1,257,013)	780,267	0	(780,267)
For recon	0	0	0	12,518	0	(12,518)
Use of money and property	0	0	0	0	0	0
TOTAL	175,943	70,839	(105,104)	2,005,805	1,386,467	(619,338)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	92,318	30,917	(61,401)	752,828	909,553	156,725
Registration fees - Labor share	48,185	13,250	(34,935)	345,338	389,808	44,470
Citation fee - non immigration temp worker	1,000	2,600	1,600	29,643	34,050	4,407
Use of money and property	22	20	(2)	290	126	(164)
TOTAL	141,525	46,787	(94,738)	1,128,099	1,333,537	205,438
Police Services Fund						
Accessible parking fees 50%	1,897	1,695	(202)	66,566	12,952	(53,614)
Annual gun business registration / \$600	751	0	(751)	20,408	14,400	(6,008)
Government of Guam ID / \$10	9	0	(9)	331	0	(331)
Traffic report copy fee / \$10	15,074	13,702	(1,372)	163,275	151,170	(12,105)
Police blotter report \$1 1st page / \$1.10 each	0	0	0	13	167	154
Police clearance \$7 / \$1 per copy	54,741	48,208	(6,533)	475,248	424,814	(50,434)
Filing record - security officer / \$75	0	0	0	51	30	(21)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	37	64,100	64,063
Firearm registration / \$40	16,482	12,980	(3,522)	174,087	135,935	(38,152)
Non-concealed firearm ID / \$25	8,899	8,385	(514)	106,963	98,547	(8,416)
Concealed firearm ID / \$60	4,864	2,575	(2,289)	33,627	54,281	20,654
Fingerprinting fee / \$20	4,371	4,930	559	51,886	46,988	(4,898)
Subpoena fee	40	0	(40)	182	42	(140)
Abstract criminal records / \$15	1,649	1,185	(464)	20,229	13,156	(7,073)
Police clearance additional copies	872	665	(207)	8,647	4,645	(4,002)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	237	279	42	2,822	2,385	(437)
Certified copy of records / \$10	39	130	91	241	390	149
Firearm inspection fee / \$5	2,527	2,808	281	24,825	26,505	1,680
Witness fees / \$35	17	0	(17)	188	110	(78)
Special event fee / \$100	543	2,150	1,607	4,957	25,779	20,822
Restitutions GPD	143	0	(143)	6,393	0	(6,393)
Other revenues - GPD	0	6,515	6,515	18,947	33,965	15,018
Use of money and property	53	0	(53)	1,971	0	(1,971)
TOTAL	113,208	106,187	(7,021)	1,181,894	1,110,361	(71,534)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	15,284	16,880	1,596	307,228	284,051	(23,177)
Use of money and property	0	0	0	0	0	0
TOTAL	15,284	16,880	1,596	307,228	284,051	(23,177)
Public Recreation Services Fund						
Park fees / park use permits	3,525	2,675	(850)	56,662	51,980	(4,682)
Park vendor permits	3,730	1,540	(2,190)	47,591	37,380	(10,211)
Community programs fees	0	0	0	2,260	0	(2,260)
Paseo Stadium fees	200	0	(200)	13,208	0	(13,208)
Pool and beach fees	4,037	2,961	(1,076)	36,893	34,810	(2,083)
Recreational admin fees	1,673	3,020	1,347	14,394	13,690	(704)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	393	362	(31)	10,288	11,709	1,421
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	2,014	1,464	(550)	5,933	5,829	(104)
Guerrero Stadium / Tiyan Fields	17	0	(17)	4,593	0	(4,593)
Tiyan Football / Soccer Field	0	0	0	25	0	(25)
Baseball fields: Ypaopao	0	0	0	60	0	(60)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	15	6	(9)	244	66	(178)
TOTAL	15,604	12,028	(3,576)	192,151	155,464	(36,687)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eleven Months Ended August 31, 2016

DRAFT

	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	57,409	61,743	4,334	810,245	860,915	50,670
Use of money and property	109	10	(99)	848	105	(743)
TOTAL	57,518	61,752	4,234	811,093	861,020	49,927
Safe Streets Fund						
DOC - Safe streets fund	37,296	0	(37,296)	242,407	72,000	(170,407)
Use of money and property	2	1	(1)	36	25	(11)
TOTAL	37,298	1	(37,297)	242,444	72,025	(170,418)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	10,951	0	(10,951)	111,267	147,980	36,713
Solid waste bid package fee	38	0	(38)	646	300	(346)
Fee - household collection	649,804	565,700	(84,104)	6,343,064	6,078,807	(264,257)
Fee - compact Ordot tipping fee \$4 cu yd	958,923	1,007,224	48,301	9,999,407	9,465,286	(534,121)
Fee - uncompact Ordot tipping fee \$4 cu yd	135,241	154,603	19,362	1,418,254	1,549,152	130,898
Fee - uncompact Agat transfer station	0	19,855	19,855	0	141,605	141,605
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojtoj transfer station	0	0	0	0	24,516	24,516
Miscellaneous	0	0	0	14	0	(14)
Restoration charge	12	6,050	6,038	1,700	52,350	50,650
Transfer charge	188	19,855	19,667	26,336	119,009	92,673
Reactivation charge	2	100	98	246	1,900	1,654
Trash tags	2	376	374	243	3,052	2,809
Fee - uncompact Harmon transfer station	0	0	0	0	62,558	62,558
Interest from settlement Lagu	2,220	0	(2,220)	32,615	23,217	(9,398)
Use of money and property	1,763	49	(1,714)	20,677	19,794	(883)
TOTAL	1,759,144	1,773,812	14,668	17,954,469	17,689,526	(264,943)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	348,461	379,818	31,357	4,365,006	3,835,052	(529,954)
Use of money and property	0	0	0	0	0	0
TOTAL	348,461	379,818	31,357	4,365,006	3,835,052	(529,954)
Tax Collection Enhancement Fund						
Passport fees	47,940	54,288	6,348	669,165	750,630	81,465
Passport expedite fees	6,711	7,455	744	103,060	110,286	7,226
Passport expedite mail fees	871	0	(871)	13,105	8,341	(4,764)
Use of money and property	0	0	0	0	0	0
TOTAL	55,522	61,743	6,221	785,330	869,257	83,927
Territorial Education Facilities Fund						
DRT property taxes	413,406	386,212	(27,194)	27,118,792	25,779,717	(1,339,075)
Penalties and interest	96,488	63,113	(33,375)	826,182	870,910	44,728
Real property tax bank fees	3	0	(3)	990	0	(990)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	5	17	12	478	100	(378)
TOTAL	509,902	449,342	(60,560)	27,946,442	26,650,728	(1,295,714)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,364,003	3,389,247	25,244	34,076,715	35,573,700	1,496,985
Use of money and property	30	0	(30)	259	2,860	2,601
TOTAL	3,364,033	3,389,247	25,214	34,076,974	35,576,560	1,499,586
Water Protection Fund						
Grading plan review fees	323	105	(218)	8,373	3,721	(4,652)
Clearing and grubbing permits	2,177	1,081	(1,096)	45,779	27,130	(18,649)
Stockpiling permits	961	0	(961)	14,501	3,207	(11,294)
Field citation violations	63	0	(63)	5,637	0	(5,637)
Use of money and property	0	0	0	0	0	0
TOTAL	3,524	1,186	(2,338)	74,290	34,058	(40,232)
Water Research and Development Fund						
Well drilling permit	1,811	3,480	1,669	99,059	68,414	(30,645)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,811	\$ 3,480	\$ 1,669	\$ 99,059	\$ 68,414	\$ (30,645)