



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

Post Office Box 2950, Hagåtña Guam 96932

EDDIE BAZA CALVO
GOVERNOR

JOSE S. CALVO
DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON JR.
DEPUTY DIRECTOR

OCT 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

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
BY: Chris Rivera
DATE: 10/20/15
TIME: 5:15 AM PM

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 September 30, 2015 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13 and Section 17, Chapter 12, Public Law 32-181.

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

Sincerely,

JOSE S. CALVO

Certification of Information Contained in Attachment A

Jose S. Calvo, Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of the Vice Speaker
Office of Public Accountability

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

Received By:
File No.: _____
Date: 10/19/15 Time: 5:15
Vice Speaker Benjamin J.F. Cruz

Date: 10-20-15
Time: 5:15 PM
Received By:

Attachment A

Government of Guam
 FY 2015 Special Revenue Fund Tracking
 For the month ending September 30, 2015
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Month	Description/Fund Code						
	Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206	Healthy Futures 602	C&Q Inspections Services 209	
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	75,559	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	795,533	2,376,364	636,317	1,866,905	
(K) August	1,586,149	1,627,870	586,373	3,090,350	2,167,351	1,289,653	
(L) September	1,600,929	1,555,301	753,806	4,550,417	12,146,245	1,100,256	
(M) Tracking FY2015	18,953,620	18,354,220	25,778,336	36,569,047	22,755,032	13,249,348	
(N) Public Law 32-181	18,401,027	19,610,527	31,200,000	34,500,000	16,207,946	14,226,288	
(O) Overage/(Shortage)	552,593	(1,256,307)	(5,421,664)	2,069,047	6,547,086	(976,940)	

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

/2- September revenues for the HFF is inclusive of \$8,684,100 of tax credits for Fiscal Year 2015

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
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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2015	September, 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	850	100	750	171,801	233,742	(61,941)
Admin permit amend nonmajor / \$100	0	0	0	0	100	(100)
Use of money and property	0	0	0	0	0	0
TOTAL	850	100	750	171,801	233,842	(62,041)
Chamorro Land Trust Operations Fund						
Land trust application fees	100	700	(600)	4,400	6,650	(2,250)
Commercial leases / license	23,621	58,466	(34,844)	1,029,415	751,545	277,871
Agriculture / residential land trust lease	184	536	(352)	4,427	3,660	767
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	42	197	(155)	761	2,193	(1,433)
TOTAL	23,947	59,899	(35,952)	1,039,003	764,048	274,955
Corrections Revolving Fund						
DOC revolving fund	49,065	119,175	(70,110)	521,748	1,772,893	(1,251,145)
Use of money and property	0	0	0	0	0	0
TOTAL	49,065	119,175	(70,110)	521,748	1,772,893	(1,251,145)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	133	(133)	478	194	285
Passenger inspection fee - All	0	195	(195)	13,688	319	13,369
Passenger inspection fee - Port Authority	0	0	0	0	18,120	(18,120)
Passenger inspection fee - Airport Authority	999,000	993,523	5,477	11,972,490	11,760,336	212,154
Cargo inspection fee - All	101,221	28,586	74,636	1,262,477	130,040	1,132,436
Port inspection fee - single <4000#	0	475	(475)	0	9,395	(9,395)
Port inspection fee - single >4000#	0	73,730	(73,730)	0	1,178,441	(1,178,441)
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	2,510	(2,510)	0	34,280	(34,280)
Air inspection fee - single >100#	0	6,942	(6,942)	0	88,143	(88,143)
Revenue - other payments	31	0	31	122	10,192	(10,069)
Use of money and property	3	8	(5)	93	120	(27)
TOTAL	1,100,256	1,104,102	(3,846)	13,249,348	13,229,580	19,769
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	15,265	13,301	1,964	147,132	121,829	25,303
Use of money and property	5	3	2	46	167	(122)
TOTAL	15,270	13,304	1,966	147,178	121,997	25,181
DPW Building and Design Fund						
Building inspection fee	51,040	52,134	(1,094)	600,807	914,907	(314,099)
Use of money and property	0	0	0	0	0	0
TOTAL	51,040	52,134	(1,094)	600,807	914,907	(314,099)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	182,677	215,111	(32,434)	2,180,361	2,056,144	124,217
Use of money and property	0	0	0	0	0	0
TOTAL	182,677	215,111	(32,434)	2,180,361	2,056,144	124,217
Environmental Health Fund						
Health permits - business	22,348	22,027	321	929,354	904,669	24,685
PH registration and penalty	0	0	0	430	0	430
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	28,532	27,796	736	290,724	282,127	8,597
Administrative penalties	0	200	(200)	3,230	3,927	(697)
Use of money and property	0	0	0	0	0	0
TOTAL	50,880	50,023	857	1,223,738	1,190,723	33,015
Fire, Life & Medical Emergency Fund						
Transport / standby fees	300	350	(50)	16,758	13,964	2,794
Fire prevention fees	7,974	7,976	(2)	68,915	77,406	(8,491)
Other fees	63	15,406	(15,343)	23,187	15,555	7,632
Ambulance service	80,266	39,793	40,472	659,658	856,349	(196,692)
Fire citations	0	0	0	0	0	0
TOTAL	88,603	63,526	25,077	768,517	963,275	(194,758)
Guam Contractors License Board Fund						
Contractors fees	19,475	21,400	(1,925)	755,041	754,217	823
Use of money and property	14	9	5	326	345	(19)
TOTAL	19,489	21,409	(1,920)	755,367	754,562	805

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Government Of Guam
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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2015	September, 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	2	3	(1)	252	43	210
TOTAL	2	3	(1)	383,770	222,483	161,287
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%	36,429	11,579	24,850	1,029,229	906,692	122,567
Healthcare legislature appropriation - 40%	24,286	7,720	16,567	686,153	604,442	81,712
Use of money and property	0	0	0	0	0	0
TOTAL	60,716	19,299	41,417	1,897,382	1,511,103	386,279
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	155,976	175,382	(8,406)	1,864,089	1,824,511	39,578
Diesel fuel tax	82,114	77,783	(15,669)	902,379	836,168	64,212
Other fuel tax	24,833	31,220	(6,386)	361,130	333,227	27,903
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	421,646	413,292	8,354	4,974,697	5,387,319	(412,622)
Auto surcharge on other fuels	153,320	150,280	3,040	1,808,900	1,555,704	153,196
Condition for deposit fee penalty	0	1,000	(1,000)	0	5,000	(5,000)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	828,889	848,957	(20,068)	9,911,195	10,043,929	(132,734)
Licenses and registrations	772,031	656,263	115,769	9,041,095	9,302,683	(261,588)
Use of money and property	9	163	(154)	1,330	1,696	(366)
TOTAL	1,600,929	1,505,382	95,547	18,953,620	19,348,308	(394,688)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,842	8,496	(1,654)	91,307	93,758	(2,451)
Use of money and property	7	9	(3)	98	97	1
TOTAL	6,849	8,505	(1,657)	91,405	93,855	(2,450)
Healthy Futures Funds						
Cigarettes	11,318,550	9,022,952	2,295,598	19,664,850	20,734,055	(1,069,205)
Cigars	14,773	3,130	11,643	37,581	15,758	21,823
Others	447,178	(205,372)	652,550	1,230,737	1,898,218	(667,481)
Distilled spirit	166,876	98,966	68,010	823,447	788,534	33,913
Vinous beverages	46,814	51,024	(4,210)	298,529	323,352	(24,823)
Malted fermented beverages	252,352	261,869	(9,517)	1,862,317	1,627,658	254,659
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(100,440)	(224,379)	123,939	(1,183,735)	(1,687,329)	503,594
Use of money and property	42	157	(115)	1,306	442	805
TOTAL	12,146,245	9,008,348	3,137,897	22,755,032	23,701,688	(946,656)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	(5,051)	5,051	0	150	(150)
Guam police-Indirect Cost	4,155	5,201	(1,046)	15,927	5,201	10,726
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	69,184	61,259	7,926	68,976	65,016	3,960
Dept of Public Health & Social Service	254,550	244,598	9,952	723,731	644,893	78,739
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	3,834	0	3,834
Dept of Mental Health & Substance Abuse	0	23,326	(23,326)	28,870	58,620	(29,750)
Department of Labor	2,206	16,443	(14,238)	13,935	25,672	(11,637)
Department of Parks & Recreation	779	3,414	(2,635)	4,368	42,630	(38,263)
Department of Vocational Rehabilitation	0	0	0	0	10,470	(10,470)
Guam Energy Office	4,225	4,133	92	13,627	13,394	233
Guam Public Library System	0	0	0	9,617	6,333	3,284
Council of Arts & Humanities	0	15,388	(15,388)	0	15,388	(15,388)
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	335,099	368,710	(33,611)	882,886	887,768	(4,881)
Land Survey Revolving Fund						
Document tax - land survey fee	254,408	189,057	65,351	2,043,088	2,069,855	(26,767)
Rental of government land	2,304	2,212	92	28,976	29,365	(390)
Recording fee	30,855	24,404	6,462	329,074	321,220	7,854
Application fees	0	0	0	0	0	0
Certificates of document fees	12,250	10,663	1,617	137,492	123,130	14,382
Subpoena fees	0	0	0	245	418	(173)
Use of money and property	0	0	0	0	0	0
TOTAL	299,856	226,335	73,521	2,538,874	2,543,988	(5,114)

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2015	September, 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	(21)	(10,252)	10,231	(21)	(589)	568
Penalties - late tax payment	0	25	(25)	0	25	(25)
Dept of Revenue & Taxation - admin - 5%	6,521	6,081	439	87,312	103,521	(16,208)
Mayors' Council - repair of facilities	0	0	0	507,336	236,344	270,993
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	507,336	236,344	270,993
GDOE - repair of facilities 1/3	(0)	0	(0)	507,336	236,344	270,993
Interest - Limited Gaming Fund	389	(3,731)	4,120	389	(2)	391
Consolidated fund - 95%	123,895	115,545	8,350	123,895	890,320	(766,425)
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	130,783	107,667	23,116	1,733,584	1,702,305	31,279
Manpower Development Fund						
Registration fees - non Immigrant	0	0	0	0	0	0
Registration fees - GCC share	117,425	89,422	28,003	1,114,746	867,534	247,213
Registration fees - Labor share	50,325	92,663	(42,338)	477,748	469,050	8,698
Citation fee - non immigration temp worker	2,000	4,250	(2,250)	31,200	29,850	1,350
Use of money and property	3	20	(16)	234	256	(22)
TOTAL	169,753	186,355	(16,601)	1,623,928	1,366,689	257,239
Police Services Fund						
Accessible parking fees 50%	0	37,086	(37,086)	19,745	72,146	(52,401)
Annual gun business registration / \$600	0	600	(600)	16,200	14,400	1,800
Government of Guam ID / \$10	0	0	0	0	702	(702)
Traffic report copy fee / \$10	13,524	13,190	334	156,547	129,240	27,307
Police blotter report \$1 1st page / \$.10 each	0	0	0	26	10	16
Police clearance \$7 / \$1 per copy	43,017	43,552	(535)	500,787	364,346	136,441
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	13,523	13,512	11	148,621	135,792	12,829
Non-concealed firearm ID / \$25	8,557	6,404	2,153	94,016	86,865	7,151
Concealed firearm ID / \$60	5,871	618	5,253	52,839	19,489	33,350
Fingerprinting fee / \$20	4,420	3,162	1,258	46,002	47,603	(1,601)
Subpoena fee	0	0	0	140	0	140
Abstract criminal records / \$15	1,140	1,635	(495)	13,477	15,043	(1,566)
Police clearance additional copies	484	403	81	5,453	5,753	(300)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	99	144	(45)	2,221	2,384	(163)
Certified copy of records / \$10	0	10	(10)	140	219	(79)
Firearm inspection fee / \$5	2,323	2,063	260	25,567	20,658	4,909
Witness fees / \$35	0	0	0	254	148	107
Special event fee / \$100	344	258	86	2,798	6,043	(3,245)
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	93,302	122,637	(29,335)	1,147,390	932,180	215,210
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	15,085	13,025	2,070	291,050	280,560	10,490
Use of money and property	0	0	0	0	0	0
TOTAL	15,085	13,025	2,070	291,050	280,560	10,490
Public Recreation Services Fund						
Park fees / park use permits	2,935	3,045	(110)	50,230	47,046	3,184
Park vendor permits	1,010	1,535	(525)	42,655	41,176	1,479
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	5,888	15,968	(10,082)
Pool and beach fees	2,165	1,815	350	30,812	27,698	3,114
Recreational admin fees	1,510	0	1,510	14,345	11,250	3,095
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	738	2,520	(1,782)	6,608	11,508	(2,902)
Paseo Recreational Center	0	0	0	0	0	0
Hagalna / Tiyan Tennis Center	0	0	0	5,789	5,006	783
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	2	13	(11)	102	196	(94)
TOTAL	8,360	8,928	(567)	158,755	163,638	(4,883)

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2015	September, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	83,721	55,657	8,064	860,903	823,774	37,129
Use of money and property	7	22	(15)	315	343	(28)
TOTAL	63,728	55,680	8,048	861,218	824,117	37,101
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	168,000	24,000	144,000
Use of money and property	5	0	5	49	0	49
TOTAL	5	0	5	168,049	24,000	144,049
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	76,918	76,023	895
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	530,821	(397,644)	928,466	6,665,678	5,265,687	1,399,991
Fee - compact Ordot tipping fee \$4 cu yd	884,080	881,650	2,410	10,085,101	9,752,799	332,302
Fee - uncompact Ordot tipping fee \$4 cu yd	140,371	147,174	(6,804)	1,490,020	1,672,441	(182,421)
Fee - uncompact Agal transfer station	0	0	0	0	0	0
Fee - uncompact Dododo transfer station	0	0	0	0	0	0
Fee - uncompact Malo/loj 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	18,192	19,833	(1,641)
Use of money and property	50	1,433	(1,383)	18,311	39,237	(20,926)
TOTAL	1,555,301	632,613	922,688	18,354,229	15,878,941	1,475,288
Street Light Fund						
Abandoned vehicle fee - vehicle registration	352,556	432,828	(80,272)	4,062,533	4,043,442	19,091
Use of money and property	0	0	0	0	0	0
TOTAL	352,556	432,828	(80,272)	4,062,533	4,043,442	19,091
Tax Collection Enhancement Fund						
Passport fees	55,741	48,215	7,525	744,748	715,397	29,351
Passport expedite fees	7,981	7,443	538	116,143	108,317	7,826
Passport expedite mail fees	789	698	91	11,842	11,945	(103)
Use of money and property	0	0	0	0	0	0
TOTAL	64,510	56,356	8,154	872,733	835,659	37,074
Territorial Education Facilities Fund						
DRT property taxes	627,010	340,737	286,273	25,099,615	20,833,566	4,266,048
Penalties and interest	126,794	41,496	85,298	678,582	993,299	(314,716)
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	2	8	(6)	134	219	(85)
TOTAL	753,806	382,240	371,565	25,778,336	21,827,499	3,950,837
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	4,550,384	3,380,701	1,169,683	36,568,607	33,696,280	2,872,327
Use of money and property	33	41	(8)	441	289	152
TOTAL	4,550,417	3,380,742	1,169,675	36,569,047	33,696,569	2,872,479
Water Protection Fund						
Grading plan review fees	295	890	(595)	4,351	13,257	(8,906)
Clearing and grubbing permits	66	2,923	(2,857)	35,183	27,831	7,352
Stockpiling permits	51	273	(222)	7,609	20,198	(12,589)
Field citation violations	0	0	0	0	842	(842)
Use of money and property	0	0	0	0	0	0
TOTAL	411	4,085	(3,674)	47,143	62,129	(14,986)
Water Research and Development Fund						
Well drilling permit	70	750	(680)	81,790	71,350	10,440
Use of money and property	0	0	0	0	0	0
TOTAL	70	750	(680)	81,790	71,350	10,440

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 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 Prorated Adopted Revenues
Special Revenue Funds
Twelve Months Ended September 30, 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	79	850	771	185,344	171,801	(13,543)
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	79	850	771	185,344	171,801	(13,543)
Chamorro Land Trust Operations Fund						
Land trust application fees	700	100	(600)	8,118	4,400	(3,718)
Commercial leases / license	64,163	23,621	(40,542)	989,657	1,029,415	39,758
Agriculture / residential land trust lease	540	184	(356)	6,273	4,427	(1,846)
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	220	42	(178)	2,731	761	(1,970)
TOTAL	65,623	23,947	(41,676)	1,006,779	1,039,003	32,224
Corrections Revolving Fund						
DOC revolving fund	77,440	49,065	(28,375)	1,152,014	521,748	(630,266)
Use of money and property	0	0	0	0	0	0
TOTAL	77,440	49,065	(28,375)	1,152,014	521,748	(630,266)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	145	0	(145)	210	478	268
Passenger inspection fee - All	210	0	(210)	344	13,688	13,344
Passenger inspection fee - Port Authority	0	0	0	1,204,781	0	(1,204,781)
Passenger inspection fee - Airport Authority	1,068,481	999,000	(69,481)	11,427,263	11,972,490	545,227
Cargo inspection fee - All	28,600	101,221	72,621	125,596	1,262,477	1,136,881
Port inspection fee - single <4000#	485	0	(485)	113,586	0	(113,586)
Port inspection fee - single >4000#	79,761	0	(79,761)	1,177,534	0	(1,177,534)
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#	2,650	0	(2,650)	36,910	0	(36,910)
Air inspection fee - single >100#	7,202	0	(7,202)	100,023	0	(100,023)
Revenue - other payments	1	31	30	39,915	122	(39,793)
Use of money and property	12	3	(9)	126	93	(33)
TOTAL	1,187,547	1,100,256	(87,291)	14,226,288	13,249,348	(976,940)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	13,750	15,265	1,515	123,615	147,132	23,516
Use of money and property	2	5	3	173	46	(127)
TOTAL	13,753	16,270	1,517	123,789	147,178	23,389
DPW Building and Design Fund						
Building inspection fee	52,582	51,040	(1,542)	914,782	600,807	(313,975)
Use of money and property	0	0	0	0	0	0
TOTAL	52,582	51,040	(1,542)	914,782	600,807	(313,975)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	181,060	182,677	1,617	1,741,827	2,180,361	438,534
Use of money and property	0	0	0	0	0	0
TOTAL	181,060	182,677	1,617	1,741,827	2,180,361	438,534
Environmental Health Fund						
Health permits - business	18,279	22,348	4,069	755,595	929,354	173,759
PH registration and penalty	0	0	0	2,227	430	(1,797)
De-rating inspection and certificates	(0)	0	0	0	0	0
Health certificates	6,245	28,532	22,287	226,808	290,724	63,916
Administrative penalties	167	0	(167)	3,494	3,230	(264)
Use of money and property	(0)	0	0	0	0	0
TOTAL	24,690	60,880	26,189	988,124	1,223,738	235,614
Fire, Life & Medical Emergency Fund						
Transport / standby fees	300	300	0	11,755	16,758	5,003
Fire prevention fees	6,376	7,974	1,598	62,416	68,915	6,499
Other fees	0	63	63	139	23,187	23,048
Ambulance service	38,293	80,266	41,972	711,066	659,658	(51,409)
Fire citations	0	0	(0)	2,000	0	(2,000)
TOTAL	44,970	88,603	43,633	787,377	768,517	(18,860)
Guam Contractors License Board Fund						
Contractors fees	25,500	19,475	(6,025)	909,595	755,041	(154,554)
Use of money and property	9	14	5	505	326	(179)
TOTAL	25,509	19,489	(6,020)	910,100	755,367	(154,733)

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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)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	365,535	383,517	(2,018)
Use of money and property	2	2	(0)	73	252	179
TOTAL	2	2	(0)	385,608	383,770	(1,838)
Guam Healthcare Trust and Development Fund						
Liberty symbolic match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	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%	32,118	35,429	4,311	927,214	1,029,229	102,015
Healthcare legislature appropriation - 40%	21,412	24,286	2,874	618,142	686,153	68,011
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	53,531	60,716	7,185	1,545,367	1,897,382	352,025
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	168,196	166,976	(1,220)	1,680,007	1,864,089	184,082
Diesel fuel tax	74,596	62,114	(12,482)	788,896	902,379	113,483
Other fuel tax	29,941	24,833	(5,108)	315,959	361,130	45,171
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	396,359	421,646	25,287	4,972,898	4,974,697	1,799
Auto surcharge on other fuels	144,123	153,320	9,197	2,016,161	1,808,900	(207,261)
Condition for deposit fee penalty	959	0	(959)	4,795	0	(4,795)
Interest and penalties on taxes	0	0	(0)	1	0	(1)
Liquid fuel taxes	814,174	828,889	14,715	9,778,717	9,911,195	132,478
Licenses and registrations	758,600	772,031	13,431	8,620,973	9,041,095	420,122
Use of money and property	156	9	(147)	1,337	1,330	(7)
TOTAL	1,572,930	1,600,929	27,999	18,401,027	18,953,620	552,593
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,169	6,842	(1,317)	90,052	91,307	1,255
Use of money and property	9	7	(2)	79	98	19
TOTAL	8,168	6,849	(1,319)	90,131	91,405	1,274
Healthy Futures Funds						
Cigarettes	3,244,849	11,318,550	8,073,701	12,360,246	19,664,850	7,304,604
Cigars	2,557	14,773	12,216	12,527	37,581	25,054
Others	66,626	447,178	380,552	1,633,958	1,230,737	(403,221)
Distilled spirit	80,624	166,976	86,352	655,086	823,447	168,361
Vinuous beverages	41,681	46,814	5,133	281,326	298,529	17,203
Malted fermented beverages	213,920	252,352	38,432	1,264,504	1,882,317	617,813
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(100,440)	(100,440)	0	(1,183,735)	(1,183,735)
Use of money and property	128	42	(86)	299	1,306	1,007
TOTAL	3,650,384	12,146,245	8,495,860	16,207,946	22,755,032	6,547,086
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	350	0	(350)	7,350	0	(7,350)
Guam police-Indirect Cost	0	4,155	4,155	0	15,927	15,927
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	69,184	69,184	7,000	68,976	61,976
Dept of Public Health & Social Service	300,000	254,550	(45,450)	1,230,542	723,731	(506,811)
Library - Indirect Cost	0	0	0	3,129	0	(3,129)
Department of Youth Affairs	0	0	0	0	3,834	3,834
Dept of Mental Health & Substance Abuse	25,000	0	(25,000)	112,643	28,870	(83,773)
Department of Labor	19,000	2,206	(16,794)	87,768	13,935	(73,833)
Department of Parks & Recreation	5,000	779	(4,221)	75,156	4,368	(70,788)
Department of Vocational Rehabilitation	50	0	(50)	75,652	0	(75,652)
Guam Energy Office	5,000	4,225	(775)	19,583	13,627	(5,955)
Guam Public Library System	0	0	0	6,000	9,617	3,617
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	354,400	335,099	(19,301)	1,624,823	882,885	(741,938)
Land Survey Revolving Fund						
Document tax - land survey fee	220,449	254,408	33,959	2,537,295	2,043,088	(494,207)
Rental of government land	2,579	2,304	(275)	31,160	28,976	(2,184)
Recording fee	28,455	30,865	2,410	381,537	329,074	(52,463)
Application fees	0	0	(0)	0	0	(0)
Certificates of document fees	12,434	12,280	(154)	145,353	137,492	(7,861)
Subpoena fees	0	0	0	486	245	(241)
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	263,917	299,856	35,939	3,095,832	2,538,874	(556,958)

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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	83	(21)	(104)	12,073	(21)	(12,094)
Penalties - late tax payment	25	0	(25)	25	0	(25)
Dept of Revenue & Taxation - admin - 5%	6,100	6,521	421	103,024	87,312	(15,712)
Mayors' Council - repair of facilities 1/3	0	0	0	236,344	507,336	270,992
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	236,344	507,336	270,992
GDOE - repair of facilities 1/3	0	(0)	(0)	236,344	507,336	270,992
Interest - Limited Gaming Fund	0	389	389	3,842	389	(3,453)
Consolidated fund - 95%	115,800	123,895	8,095	1,321,150	123,895	(1,197,255)
For recon	0	0	0	25,000	0	(25,000)
Use of money and property	0	0	0	0	0	0
TOTAL	122,008	130,783	8,775	2,174,146	1,733,584	(440,562)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	102,238	117,425	15,187	1,045,960	1,114,746	68,787
Registration fees - Labor share	105,944	50,325	(55,619)	567,219	477,748	(89,471)
Citation fee - non Immigration temp worker	4,859	2,000	(2,859)	43,608	31,200	(12,408)
Use of money and property	23	3	(20)	286	234	(52)
TOTAL	213,064	169,753	(43,311)	1,657,073	1,623,928	(33,144)
Police Services Fund						
Accessible parking fees 50%	0	0	0	31,300	19,745	(11,555)
Annual gun business registration / \$600	536	0	(536)	13,556	16,200	2,644
Government of Guam ID / \$10	0	0	0	627	0	(627)
Traffic report copy fee / \$10	11,776	13,524	1,748	116,779	156,547	39,768
Police blotter report \$1 1st page / \$.10 each	0	0	0	9	26	17
Police clearance \$7 / \$1 per copy	38,882	43,017	4,135	332,201	500,787	168,586
Filing record - security officer / \$75	0	0	0	75	30	(45)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	80	80
Firearm registration / \$40	11,918	13,523	1,605	121,336	148,621	27,285
Non-concealed firearm ID / \$25	5,717	8,557	2,840	79,733	94,016	14,283
Concealed firearm ID / \$60	552	5,871	5,319	17,220	52,839	35,619
Fingerprinting fee / \$20	2,823	4,420	1,597	42,838	46,002	3,164
Subpoena fee	0	0	0	0	140	140
Abstract criminal records / \$15	1,460	1,140	(320)	13,411	13,477	66
Police clearance additional copies	360	484	124	5,350	5,453	103
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	129	99	(30)	2,223	2,221	(2)
Certified copy of records / \$10	9	0	(9)	187	140	(47)
Firearm inspection fee / \$5	1,842	2,323	481	18,482	25,567	7,085
Witness fees / \$35	0	0	0	132	254	122
Special event fee / \$100	227	344	117	5,388	2,798	(2,590)
Restitutions GPD	0	0	0	6,306	500	(5,806)
Other revenues - GPD	0	0	0	3,742	61,947	58,205
Use of money and property	0	0	0	0	0	0
TOTAL	76,231	93,302	17,071	810,895	1,147,390	336,496
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	14,791	15,095	304	325,434	291,050	(34,384)
Use of money and property	0	0	0	0	0	0
TOTAL	14,791	15,095	304	325,434	291,050	(34,384)
Public Recreation Services Fund						
Park fees / park use permits	4,045	2,935	(1,110)	57,445	50,230	(7,215)
Park vendor permits	2,535	1,010	(1,525)	51,726	42,655	(9,071)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	20,102	5,886	(14,216)
Pool and beach fees	1,815	2,165	350	31,987	30,812	(1,175)
Recreational admin fees	0	1,510	1,510	14,507	14,345	(162)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	3,520	738	(2,782)	14,914	8,606	(6,308)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	0	0	0	3,378	5,789	2,411
Guerrero Stadium / Tiyan Fields	0	0	0	5,291	150	(5,141)
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	13	2	(11)	196	102	(94)
TOTAL	11,928	8,360	(3,568)	199,546	158,755	(40,791)

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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	56,757	63,721	6,964	838,851	860,903	22,052
Use of money and property	30	7	(23)	577	315	(262)
TOTAL	56,788	63,728	6,940	839,429	861,218	21,790
Safe Streets Fund						
DOC - Safe streets fund	10,000	0	(10,000)	242,204	168,000	(74,204)
Use of money and property	0	5	5	0	49	49
TOTAL	10,000	5	(9,995)	242,205	168,049	(74,156)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	62,582	76,918	14,336
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	572,808	530,821	(41,987)	6,809,817	6,665,678	(144,139)
Fee - compact Ordof tipping fee \$4 cu yd	973,108	884,060	(89,048)	10,859,224	10,085,101	(774,123)
Fee - uncompact Ordof tipping fee \$4 cu yd	162,441	140,371	(22,071)	1,758,195	1,490,020	(268,175)
Fee - uncompact Agal transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malofoj 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	18,192	(3,031)
Use of money and property	1,582	50	(1,532)	42,828	18,311	(24,517)
TOTAL	1,709,940	1,555,301	(154,638)	19,610,527	18,354,220	(1,256,306)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	415,683	352,556	(63,127)	4,810,478	4,062,533	(747,945)
Use of money and property	0	0	0	0	0	0
TOTAL	415,683	352,556	(63,127)	4,810,478	4,062,533	(747,945)
Tax Collection Enhancement Fund						
Passport fees	49,546	55,741	6,195	738,981	744,748	5,767
Passport expedite fees	7,658	7,981	313	112,691	116,143	3,452
Passport expedite mail fees	719	789	70	12,815	11,842	(973)
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	57,932	64,510	6,577	864,487	872,733	8,246
Territorial Education Facilities Fund						
DRT property taxes	2,610,755	627,010	(1,983,745)	29,489,030	25,099,615	(4,389,415)
Penalties and interest	454,260	126,794	(327,466)	1,708,432	678,562	(1,029,850)
Real property tax bank fees	0	0	0	2,254	5	(2,249)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	10	2	(8)	284	134	(150)
TOTAL	3,065,025	753,806	(2,311,219)	31,200,000	25,778,336	(5,421,664)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,942,284	4,550,384	608,100	34,489,717	36,568,607	2,068,890
Use of money and property	41	33	(8)	283	441	158
TOTAL	3,942,325	4,550,417	608,092	34,500,000	36,569,047	2,069,047
Water Protection Fund						
Grading plan review fees	982	295	(687)	14,500	4,351	(10,149)
Clearing and grubbing permits	3,225	66	(3,159)	29,890	35,183	5,293
Stockpiling permits	301	51	(250)	22,111	7,609	(14,502)
Field citation violations	0	0	0	9,929	0	(9,929)
Use of money and property	0	0	0	0	0	(0)
TOTAL	4,508	411	(4,097)	76,430	47,143	(29,288)
Water Research and Development Fund						
Well drilling permit	1,047	70	(977)	99,173	81,790	(17,383)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,047	\$ 70	\$ (977)	\$ 99,173	\$ 81,790	\$ (17,383)