



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932

EDDIE BAZA CALVO
GOVERNOR

JOHN A. RIOS
DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

JOSE S. CALVO
DEPUTY DIRECTOR

FEB 28 2014

The Honorable Judith Won Pat
Speaker
I Mina'Trenta Dos Na Liheslaturan Guåhan
Thirty-Second Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 2/28/14
Time: 3:06 PM
Received by: [Signature]

Dear Speaker Won Pat:

Attached is the special revenue fund tracking report for the Tourist Attraction Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, and the Guam Highway Fund for Fiscal Year 2014 for the month ending January 31, 2014 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,

JOHN A. RIOS

<i>Certification of Information Contained in Attachment A</i>
John A. Rios, Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
BY: AA
DATE: 2/28
TIME: 3:20 AM PM

received
V. SPKR BJ CRUZ
2/28/14
3:09 PM

Government of Guam
 FY 2014 Special Revenue Fund Tracking
 For the month ending January 31, 2014
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month		Description/Fund Code				
		Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206	
FY2014 (Oct 13-Sept 14)						
(A)	October	Actual	1,798,593	1,574,476	118,382	2,394,055
(B)	November	Actual	1,519,976	1,402,459	121,825	1,729,601
(C)	December	Actual	1,608,693	1,435,630	322,676	1,629,520
(D)	January	Actual	1,301,271	1,499,879	2,011,556	3,349,677
(E)	February	Forecast	1,433,829	1,582,090	9,291,543	2,947,143
(F)	March	Forecast	1,529,679	1,601,393	1,354,012	2,707,418
(G)	April	Forecast	1,611,649	1,567,736	4,561,293	1,781,173
(H)	May	Forecast	1,285,748	1,608,016	579,786	2,095,725
(I)	June	Forecast	1,635,238	1,548,046	495,573	1,482,665
(J)	July	Forecast	1,293,098	1,635,985	1,087,687	1,958,254
(K)	August	Forecast	1,556,313	1,831,105	238,477	2,385,649
(L)	September	Forecast	1,338,681	1,469,877	274,303	2,937,018
			17,912,769	18,756,694	20,457,113	27,397,897
Projected Revenue Enhancement						7,000,000
(M)	Tracking FY2014		17,912,769	18,756,694	27,457,113	27,397,897
(N)	Public Law 32-068		17,014,426	18,662,407	27,207,890	28,500,000
(O)	Overage/(Shortage)	(M-N)	898,343	94,287	249,223	(1,102,103) /1

/1- FY2014 Budget request was \$26.1M, adopted level was \$28.5M which is a difference of \$2.4M

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

2/27/2014

DRAFT

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2014 & 2013

Page 1 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2014	January, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	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	3,219	2,100	1,119	91,553	2,850	88,703
Use of money and property	0	0	0	0	0	0
TOTAL	3,219	2,100	1,119	91,553	2,850	88,703
Chamorro Land Trust Operations Fund						
Land trust application fees	50	800	(550)	1,250	1,750	(500)
Commercial leases / license	67,515	168,864	(101,349)	259,765	371,054	(112,289)
Agriculture / residential land trust lease	384	208	176	787	1,018	(231)
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	179	141	39	717	493	224
TOTAL	69,128	169,813	(101,684)	261,519	374,315	(112,796)
Corrections Revolving Fund						
DOC revolving fund	183,900	158,272	25,628	452,232	263,475	188,757
Use of money and property	0	0	0	0	0	0
TOTAL	183,900	158,272	25,628	452,232	263,475	188,757
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger Inspection fee - All	0	0	0	0	0	0
Passenger Inspection fee - Port Authority	0	10,830	(10,830)	0	32,350	(32,350)
Passenger Inspection fee - Airport Authority	1,042,420	802,549	239,870	3,866,872	3,021,369	845,503
Cargo Inspection fee - All	4,713	21,145	(16,432)	40,701	87,678	(46,977)
Port Inspection fee - single <4000#	0	1,210	(1,210)	0	2,500	(2,500)
Port Inspection fee - single >4000#	0	163,797	(163,797)	0	348,217	(348,217)
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	8,025	(8,025)	0	14,075	(14,075)
Air Inspection fee - single >100#	0	20,418	(20,418)	0	46,113	(46,113)
Revenue - other payments	0	1	(1)	19	48	(27)
Use of money and property	6	298	(292)	27	397	(371)
TOTAL	1,047,138	1,028,372	18,766	3,907,618	3,552,745	354,873
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	10,240	4,430	5,810	21,752	26,394	(4,642)
Use of money and property	20	58	(39)	78	85	(7)
TOTAL	10,260	4,488	5,772	21,830	26,479	(4,649)
DPW Building and Design Fund						
Building inspection fee	58,055	64,813	(6,757)	410,506	223,901	186,604
Use of money and property	0	0	0	0	0	0
TOTAL	58,055	64,813	(6,757)	410,506	223,901	186,604
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	160,654	145,940	14,714	665,274	597,124	68,151
Use of money and property	0	0	0	0	0	0
TOTAL	160,654	145,940	14,714	665,274	597,124	68,151
Environmental Health Fund						
Health permits - business	7,234	4,724	2,510	40,749	30,718	10,031
PH registration and penalty	0	1,820	(1,820)	0	11,800	(11,800)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	24,261	23,388	873	86,253	86,778	(525)
Administrative penalties	1,527	1,800	(273)	2,727	3,590	(863)
Use of money and property	0	0	0	0	0	0
TOTAL	33,021	31,732	1,289	129,728	132,886	(3,157)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	177	180	(3)	4,745	3,826	919
Fire prevention fees	5,750	3,832	1,918	21,731	25,738	(4,008)
Other fees	7	21	(14)	35	56	(21)
Ambulance service	57,265	41,337	15,928	217,581	111,031	106,550
Fire citations	0	(2,775)	2,775	0	0	0
TOTAL	63,198	42,594	20,604	244,092	140,652	103,440
Guam Contractors License Board Fund						
Contractors fees	8,415	11,705	(3,290)	52,271	50,087	2,183
Use of money and property	52	287	(235)	205	472	(266)
TOTAL	8,467	11,992	(3,525)	52,476	50,559	1,917

2/27/2014

DRAFT

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2014 & 2013

Page 2 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2014	January, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	55,859	0	55,859
Use of money and property	(27)	35	(62)	(17)	138	(156)
TOTAL	(27)	35	(62)	55,842	138	55,703
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	0	187,723	(187,723)	309,055	653,370	(344,324)
Diesel fuel tax	9,606	60,502	(50,896)	222,483	281,372	(58,889)
Other fuel tax	3,771	24,174	(20,404)	87,083	112,433	(25,350)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	410,784	406,400	4,384	1,615,876	1,822,737	(7,061)
Auto surcharge on other fuels	24,117	147,760	(123,643)	871,918	589,994	281,924
Condition for deposit fee penalty	4,000	500	3,500	4,000	500	3,500
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	452,277	827,060	(374,782)	3,110,215	3,260,416	(150,201)
Licenses and registrations	848,891	505,744	343,147	3,117,849	2,257,148	860,702
Use of money and property	103	240	(137)	468	1,057	(589)
TOTAL	1,301,271	1,333,043	(31,772)	6,228,532	5,518,621	709,911
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,795	7,700	95	30,492	29,807	685
Use of money and property	18	52	(34)	39	74	(35)
TOTAL	7,813	7,752	61	30,531	29,881	650
Healthy Futures Funds						
Cigarettes	1,600,560	1,995,822	(395,062)	3,082,880	3,856,710	(773,850)
Cigars	1,920	2,573	(654)	5,220	8,646	(3,426)
Others	46,059	64,682	(18,623)	478,855	547,725	(68,870)
Distilled spirit	127,478	75,333	52,145	252,006	235,408	16,597
Vinous beverages	54,529	39,501	15,028	105,965	124,740	(18,775)
Malted fermented beverages	223,414	179,739	43,675	504,268	475,982	28,307
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(156,597)	0	(156,597)	(392,945)	0	(392,945)
Use of money and property	18	8	8	130	49	81
TOTAL	1,897,380	2,357,459	(460,080)	4,036,360	5,249,241	(1,212,881)
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
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	0	0	0
Dept of Public Health & Social Service	80,916	34,334	46,582	3,758	(7,248)	11,006
Guam Public Library System	0	1,696	(1,696)	148,478	49,217	99,261
Department of Youth Affairs	0	0	0	0	5,231	(5,231)
Dept of Mental Health & Substance Abuse	0	55,007	(55,007)	0	0	0
Department of Labor	1,661	0	1,661	22,294	55,007	(32,713)
Department of Parks & Recreation	0	0	0	1,724	51,609	(49,885)
Department of Vocational Rehabilitation	0	0	0	39,217	0	39,217
Guam Energy Office	0	0	0	42,020	0	42,020
Council of Arts & Humanities	0	0	0	4,269	0	4,269
Use of money and property	0	0	0	0	0	0
TOTAL	82,577	91,037	(8,460)	261,760	153,816	107,944
Land Survey Revolving Fund						
Document tax - land survey fee	315,966	117,237	198,730	740,281	798,369	(58,108)
Rental of government land	3,388	2,788	600	11,670	11,070	600
Recording fee	25,533	27,255	(1,722)	99,847	120,049	(20,202)
Application fees	0	0	0	0	0	0
Certificates of document fees	10,911	12,070	(1,160)	35,737	40,719	(4,982)
Subpoena fees	0	35	(35)	0	35	(35)
Use of money and property	0	0	0	0	0	0
TOTAL	355,777	159,364	196,414	887,615	970,241	(82,727)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	77,233	34,070	43,163	165,783	204,985	(39,201)
Registration fees - Labor share	33,100	14,602	18,498	71,050	84,851	(13,801)
Citation fee - non immigration temp worker	500	3,550	(3,050)	4,850	15,050	(10,200)
Use of money and property	23	53	(30)	143	167	(24)
TOTAL	110,856	52,275	58,582	241,827	305,053	(63,226)

2/27/2014

DRAFT

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2014 & 2013

Page 3 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2014	January, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Police Services Fund						
Accessible parking fees 50%	0	0	0	0	0	0
Annual gun business registration / \$600	0	0	0	0	600	(600)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	8,415	7,117	1,298	31,165	28,981	2,274
Police blotter report \$1 1st page / \$.10 each	0	0	0	10	0	10
Police clearance \$7 / \$1 per copy	16,898	29,288	(12,390)	63,098	79,596	(16,498)
Filing record - security officer / \$75	0	0	0	70	0	70
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	11,560	11,520	40	37,840	35,437	2,403
Non-concealed firearm ID / \$25	5,820	5,325	495	19,070	21,125	(2,055)
Concealed firearm ID / \$60	720	120	600	2,700	720	1,980
Fingerprinting fee / \$20	2,800	1,840	1,160	11,610	6,540	5,070
Subpoena fee	0	70	(70)	0	105	(105)
Abstract criminal records / \$15	1,290	2,100	(810)	5,565	8,030	(465)
Police clearance additional copies	677	939	(262)	2,207	2,690	(393)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	165	295	(130)	370	685	(315)
Certified copy of records / \$10	30	0	30	50	0	50
Firearm inspection fee / \$5	955	950	5	3,455	3,170	285
Witness fees / \$35	0	0	0	105	0	105
Special event fee / \$100	900	300	600	1,700	700	1,000
Restitutions - GPD	2,664	0	2,664	7,064	0	7,064
Use of money and property	0	0	0	0	0	0
TOTAL	52,894	58,664	(6,770)	186,159	186,279	(120)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	4,235	10,810	(6,575)	41,960	63,945	(21,985)
Use of money and property	0	0	0	0	0	0
TOTAL	4,235	10,810	(6,575)	41,960	63,945	(21,985)
Public Recreation Services Fund						
Park fees / park use permits	4,015	4,840	(825)	14,935	14,455	480
Park vendor permits	1,215	2,520	(1,305)	5,180	10,828	(5,648)
Community programs fees	0	0	0	0	60	(60)
Paseo Stadium fees	5,000	2,300	2,700	7,093	2,924	4,169
Pool and beach fees	2,560	4,881	(2,321)	9,892	12,779	(2,888)
Recreational admin fees	10	0	10	1,010	3,035	(2,025)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	448	1,175	(727)	3,535	4,117	(582)
Paseo Recreational Center	0	0	0	0	0	0
Hagaina / Tiyan Tennis Center	120	1,605	(1,485)	818	2,443	(1,625)
Guerrero Stadium / Tiyan Fields	890	665	225	3,740	5,665	(1,925)
Tiyan Football / Soccer Field	0	0	0	0	75	(75)
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	23	55	(33)	91	91	(1)
TOTAL	14,280	18,041	(3,761)	46,293	56,462	(10,169)
Public School Library Resources Fund						
School library resources fund	78,111	71,107	5,004	231,481	218,240	13,241
Use of money and property	46	29	17	178	225	(47)
TOTAL	76,157	71,135	5,021	231,659	218,465	13,194
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	0	48,000	(48,000)
Use of money and property	0	0	(0)	0	1	(0)
TOTAL	0	0	(0)	0	48,001	(48,000)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	15,458	13,993	1,465	76,023	55,281	20,742
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	512,315	496,303	16,013	2,028,947	1,996,735	32,212
Fee - compact Ordot tipping fee \$4 cu yd	852,006	903,493	(51,487)	3,283,338	3,654,713	(371,375)
Fee - uncompact Ordot tipping fee \$4 cu yd	110,260	86,034	24,226	425,769	219,450	206,319
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	20	0	20
Restoration charge	0	0	0	3,150	0	3,150
Transfer charge	0	0	0	48,837	0	48,837
Reactivation charge	0	0	0	450	0	450
Trash tags	0	0	0	444	0	444
Interest from settlement Lagu	3,564	5,029	(1,465)	19,833	20,807	(974)
Use of money and property	6,276	58	6,218	25,632	357	25,275
TOTAL	1,499,879	1,504,909	(5,030)	5,912,443	5,947,343	(34,900)

2/27/2014

DRAFT

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2014 & 2013

Page 4 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2014	January, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	379,393	349,514	29,879	1,304,216	1,321,301	(17,084)
Use of money and property	0	0	0	0	0	0
TOTAL	379,393	349,514	29,879	1,304,216	1,321,301	(17,084)
Tax Collection Enhancement Fund						
Passport fees	67,077	63,412	3,665	201,613	193,911	7,701
Passport expedite fees	9,034	8,341	693	29,808	31,056	(1,248)
Passport expedite mail fees	1,009	1,324	(315)	3,362	4,235	(873)
Use of money and property	0	0	0	0	0	0
TOTAL	77,120	73,077	4,043	234,783	229,202	5,581
Territorial Education Facilities Fund						
DRT property taxes	1,988,378	783,888	1,204,490	2,460,486	1,275,212	1,185,273
Penalties and interest	23,141	19,925	3,216	114,182	87,135	27,046
Real property tax bank fees	0	0	0	30	1,456	(1,426)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	36	18	19	42	185	(123)
TOTAL	2,011,556	803,831	1,207,725	2,574,740	1,383,968	1,210,773
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,349,662	2,756,844	590,818	9,102,791	8,796,252	306,539
Use of money and property	15	6	8	62	34	28
TOTAL	3,349,677	2,756,850	590,826	9,102,853	8,796,286	306,566
Water Protection Fund						
Grading plan review fees	5,095	129	4,966	7,264	911	6,353
Clearing and grubbing permits	755	2,452	(1,697)	11,800	5,143	6,657
Stockpiling permits	2,045	308	1,737	5,162	1,565	3,617
Field citation violations	0	258	(258)	0	8,083	(8,083)
Use of money and property	0	0	0	0	0	0
TOTAL	7,895	3,147	4,748	24,246	15,703	8,543
Water Research and Development Fund						
Well drilling permit	10,000	6,650	3,350	10,900	14,100	(3,200)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 10,000	\$ 6,650	\$ 3,350	\$ 10,900	\$ 14,100	\$ (3,200)

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 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 09/30 closing. Estimates are recorded for the Provision for Refunds; Section 30 revenues are prorated over 12 months using straight-line.

2/27/2014

DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2014

Page 1 of 4

	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	4,976	3,219	(1,757)	6,753	91,553	84,800
Use of money and property	0	0	0	0	0	0
TOTAL	4,976	3,219	(1,757)	6,753	91,553	84,800
Chamorro Land Trust Operations Fund						
Land trust application fees	596	50	(546)	1,732	1,250	(482)
Commercial leases / license	168,524	67,515	(99,009)	385,912	258,785	(107,147)
Agriculture / residential land trust lease	205	384	179	1,005	787	(218)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	0	0
Use of money and property	0	179	179	0	717	717
TOTAL	167,325	68,128	(99,197)	368,649	261,519	(107,130)
Corrections Revolving Fund						
DOC revolving fund	182,712	183,900	1,188	304,160	452,232	148,072
Use of money and property	0	0	0	0	0	0
TOTAL	182,712	183,900	1,188	304,160	452,232	148,072
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	14,017	0	(14,017)	41,488	0	(41,488)
Passenger inspection fee - Airport Authority	1,029,240	1,042,420	13,180	3,874,796	3,866,872	(7,924)
Cargo inspection fee - All	27,118	4,713	(22,405)	112,444	40,701	(71,743)
Port inspection fee - single <4000#	1,552	0	(1,552)	3,207	0	(3,207)
Port inspection fee - single >4000#	210,064	0	(210,064)	446,576	0	(446,576)
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#	10,292	0	(10,292)	17,259	0	(17,259)
Air inspection fee - single >100#	26,185	0	(26,185)	59,138	0	(59,138)
Revenue - other payments	0	0	0	0	19	19
Use of money and property	0	6	6	0	27	27
TOTAL	1,318,468	1,047,138	(271,330)	4,554,908	3,907,618	(647,290)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	10,240	10,240	0	21,752	21,752
Use of money and property	0	20	20	0	78	78
TOTAL	0	10,260	10,260	0	21,830	21,830
DPW Building and Design Fund						
Building inspection fee	48,845	58,055	9,210	168,741	410,506	241,765
Use of money and property	0	0	0	0	0	0
TOTAL	48,845	58,055	9,210	168,741	410,506	241,765
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	130,810	160,654	29,844	535,213	665,274	130,061
Use of money and property	0	0	0	0	0	0
TOTAL	130,810	160,654	29,844	535,213	665,274	130,061
Environmental Health Fund						
Health permits - business	3,838	7,234	3,396	24,960	40,749	15,789
PH registration and penalty	1,480	0	(1,480)	9,588	0	(9,588)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	19,004	24,281	5,257	70,510	86,253	15,743
Administrative penalties	1,463	1,527	64	2,918	2,727	(191)
Use of money and property	0	0	0	0	0	0
TOTAL	25,785	33,021	7,236	107,976	129,728	21,752
Fire, Life & Medical Emergency Fund						
Transport / standby fees	77	177	100	1,627	4,745	3,118
Fire prevention fees	1,629	5,750	4,121	10,939	21,731	10,792
Other fees	9	7	(2)	24	35	11
Ambulance service	17,570	57,265	39,695	47,195	217,581	170,386
Fire citations	0	0	0	1,180	0	(1,180)
TOTAL	19,285	63,198	43,913	60,965	244,092	183,127
Guam Contractors License Board Fund						
Contractors fees	14,145	8,415	(5,730)	80,357	52,271	(8,086)
Use of money and property	0	52	52	0	205	205
TOTAL	14,145	8,467	(5,678)	80,357	52,476	(7,881)

2/27/2014

DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2014

Page 2 of 4

	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	0	55,859	55,859
Use of money and property	0	(27)	(27)	0	(17)	(17)
TOTAL	0	(27)	(27)	0	55,842	55,842
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	191,172	0	(181,172)	630,576	309,055	(321,521)
Diesel fuel tax	58,391	9,608	(48,785)	271,553	222,483	(49,070)
Other fuel tax	23,330	3,771	(19,559)	108,508	87,083	(21,425)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	392,217	410,784	18,567	1,566,105	1,615,676	49,571
Auto surcharge on other fuels	142,603	24,117	(118,486)	569,405	871,918	302,513
Condition for deposit fee penalty	483	4,000	3,517	483	4,000	3,517
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	798,196	452,277	(345,919)	3,146,630	3,110,215	(36,415)
Licenses and registrations	488,095	848,891	360,796	2,178,378	3,117,849	939,471
Use of money and property	0	103	103	0	468	468
TOTAL	1,286,291	1,301,271	14,980	6,325,008	6,228,532	903,524
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,382	7,795	413	28,577	30,492	1,915
Use of money and property	0	18	18	0	39	39
TOTAL	7,382	7,813	431	28,577	30,531	1,954
Healthy Futures Funds						
Cigarettes	2,520,201	1,600,560	(919,641)	4,949,025	3,082,860	(1,866,165)
Cigars	3,358	1,920	(1,438)	11,284	5,220	(6,064)
Others	84,414	46,059	(38,355)	714,812	478,855	(235,957)
Distilled spirit	98,314	127,478	29,164	307,221	252,008	(55,215)
Vinous beverages	51,552	54,529	2,977	162,794	105,965	(56,829)
Malted fermented beverages	234,570	223,414	(11,156)	621,157	504,268	(116,889)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(156,597)	(156,597)	0	(392,945)	(392,945)
Use of money and property	0	16	16	0	130	130
TOTAL	2,992,409	1,897,380	(1,095,029)	6,768,293	4,036,360	(2,729,933)
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
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	0	3,758	3,758
Dept of Public Health & Social Service	61,003	80,916	29,913	89,503	148,478	58,975
Guam Public Library System	2,519	0	(2,519)	7,779	0	(7,779)
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	81,713	0	(81,713)	81,713	22,294	(59,419)
Department of Labor	0	1,661	1,661	78,865	1,724	(74,941)
Department of Parks & Recreation	0	0	0	0	39,217	39,217
Department of Vocational Rehabilitation	0	0	0	0	42,020	42,020
Guam Energy Office	0	0	0	0	4,269	4,269
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	135,235	82,577	(52,658)	255,660	281,760	6,100
Land Survey Revolving Fund						
Document tax - land survey fee	128,982	315,966	186,984	878,353	740,261	(138,092)
Rental of government land	3,045	3,368	323	12,179	11,670	(509)
Recording fee	29,985	25,533	(4,452)	132,076	99,847	(32,229)
Application fees	0	0	0	0	0	0
Certificates of document fees	13,277	10,911	(2,367)	44,794	35,737	(9,058)
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	175,289	355,777	180,488	1,067,402	887,615	(179,887)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	55,106	77,233	22,127	331,548	165,783	(165,763)
Registration fees - Labor share	23,618	33,100	9,482	137,241	71,050	(66,191)
Citation fee - non immigration temp worker	5,742	500	(5,242)	24,343	4,850	(19,493)
Use of money and property	0	23	23	0	143	143
TOTAL	84,466	110,856	26,390	493,130	241,827	(251,303)

2/27/2014

DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2014

Page 3 of 4

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Services Fund						
Accessible parking fees 50%	0	0	0	0	0	0
Annual gun business registration / \$600	0	0	0	600	0	(600)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,117	8,415	1,298	28,881	31,155	2,274
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	10	10
Police clearance \$7 / \$1 per copy	29,535	16,898	(12,637)	80,368	83,098	(17,270)
Filing record - security officer / \$75	0	0	0	0	70	70
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	11,520	11,660	40	35,437	37,840	2,403
Non-concealed firearm ID / \$25	5,325	5,820	495	21,125	19,070	(2,055)
Concealed firearm ID / \$60	120	720	600	720	2,700	1,980
Fingerprinting fee / \$20	1,640	2,800	1,160	6,540	11,610	5,070
Subpoena fee	70	0	(70)	105	0	(105)
Abstract criminal records / \$15	2,100	1,290	(810)	6,030	5,565	(465)
Police clearance additional copies	939	677	(262)	2,690	2,297	(393)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	295	165	(130)	685	370	(315)
Certified copy of records / \$10	0	30	30	0	50	50
Firearm inspection fee / \$5	950	955	5	3,170	3,455	285
Witness fees / \$35	0	0	0	0	105	105
Special event fee / \$100	300	900	600	700	1,700	1,000
Restitutions - GPD	0	2,664	2,664	0	7,064	7,064
Use of money and property	0	0	0	0	0	0
TOTAL	59,911	52,894	(7,017)	187,051	186,159	(892)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	11,254	4,235	(7,019)	66,571	41,960	(24,611)
Use of money and property	0	0	0	0	0	0
TOTAL	11,254	4,235	(7,019)	66,571	41,960	(24,611)
Public Recreation Services Fund						
Park fees / park use permits	4,840	4,015	(825)	14,250	14,935	685
Park vendor permits	2,279	1,215	(1,064)	10,277	5,180	(5,097)
Community programs fees	0	0	0	50	0	(50)
Paseo Stadium fees	2,300	5,000	2,700	2,924	7,093	4,169
Pool and beach fees	4,881	2,560	(2,321)	12,779	9,892	(2,888)
Recreational admin fees	0	10	10	3,035	1,010	(2,025)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,175	448	(727)	4,117	3,535	(582)
Paseo Recreational Center	0	0	0	0	0	0
Hagalna / Tiyan Tennis Center	1,605	120	(1,485)	2,443	818	(1,625)
Guerrero Stadium / Tiyan Fields	645	890	245	5,645	3,740	(1,905)
Tiyan Football / Soccer Field	0	0	0	75	0	(75)
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	23	23	0	91	91
TOTAL	17,725	14,280	(3,445)	55,595	46,293	(9,302)
Public School Library Resources Fund						
School library resources fund	70,877	76,111	5,234	217,537	231,481	13,944
Use of money and property	0	46	46	0	178	178
TOTAL	70,877	76,157	5,280	217,537	231,659	14,122
Safe Streets Fund						
DOC - Safe streets fund	1	0	(1)	96,881	0	(96,881)
Use of money and property	0	0	0	0	0	0
TOTAL	1	0	(1)	96,881	0	(96,881)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	14,980	15,458	478	59,181	78,023	18,842
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	531,311	512,315	(18,996)	2,137,579	2,028,847	(108,632)
Fee - compact Ordot tipping fee \$4 cu yd	967,224	852,006	(115,218)	3,812,510	3,263,338	(629,172)
Fee - uncompact Ordot tipping fee \$4 cu yd	92,103	110,260	18,157	234,931	425,769	190,838
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	20	20
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	3,564	3,564	0	19,833	19,833
Use of money and property	0	6,276	6,276	0	25,632	25,632
TOTAL	1,605,518	1,499,879	(105,739)	6,344,201	5,912,443	(431,758)

2/27/2014

DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2014

Page 4 of 4

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	342,983	379,393	36,410	1,194,116	1,304,216	110,100
Use of money and property	0	0	0	0	0	0
TOTAL	342,983	379,393	36,410	1,194,116	1,304,216	110,100
Tax Collection Enhancement Fund						
Passport fees	63,249	67,077	3,828	193,401	201,813	8,212
Passport expedite fees	8,341	9,034	693	31,055	29,808	(1,247)
Passport expedite mail fees	1,324	1,009	(315)	4,235	3,362	(873)
Use of money and property	0	0	0	0	0	0
TOTAL	72,914	77,120	4,208	228,691	234,783	6,092
Territorial Education Facilities Fund						
DRT property taxes	1,052,051	1,988,378	936,327	1,711,454	2,460,488	749,032
Penalties and interest	28,741	23,141	(3,600)	116,843	114,182	(2,761)
Real property tax bank fees	0	0	0	1,954	30	(1,924)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	36	36	0	42	42
TOTAL	1,078,792	2,011,556	932,764	1,830,351	2,574,740	744,389
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,941,068	3,349,662	408,594	9,706,187	9,102,781	(603,396)
Use of money and property	0	15	15	0	62	62
TOTAL	2,941,068	3,349,677	408,609	9,706,187	9,102,853	(603,334)
Water Protection Fund						
Grading plan review fees	144	5,095	4,951	1,082	7,264	6,182
Cleaning and grubbing permits	2,743	755	(1,988)	5,785	11,800	6,005
Stockpiling permits	345	2,045	1,700	1,746	5,182	3,436
Field citation violations	289	0	(289)	8,945	0	(8,945)
Use of money and property	0	0	0	0	0	0
TOTAL	3,521	7,895	4,374	17,568	24,246	6,678
Water Research and Development Fund						
Well drilling permit	5,188	10,000	4,812	11,000	10,900	(100)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 5,188	\$ 10,000	\$ 4,812	\$ 11,000	\$ 10,900	\$ (100)