



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

APR 28 2014

The Honorable Judith Won Pat
Speaker
I Mina'trentai 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 4.28.14
Time 10:15am
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 March 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

Certification of Information Contained in Attachment A

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: [Signature]
DATE: 4/28/14
TIME: 10:20 AM PM

Vice Speaker Benjamin J.F. Cruz
Date: 4/28/14 Time: 10:15AM
File No.: N/A
Received By: [Signature]

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

Attachment A

Month		Description/Fund Code				/2
		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	1,499,937	2,011,556	3,349,677
(E)	February	Actual	1,189,150	1,343,736	7,615,667	3,128,972
(F)	March	Actual	2,029,801	1,429,459	2,359,829	3,688,999
(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
(M)	Tracking FY2014		18,168,211	18,346,484	19,787,054	28,561,307
(N)	Public Law 32-068		17,014,426	18,662,407	27,207,890	28,500,000
(O)	Overage/(Shortage)	(M-N)	1,153,785	(315,923)	(7,420,836)	61,307

/1- Data contained herein are subject to change, as additional reconciliations are performed.

/2- FY2014 Budget request was \$26.1M, adopted level was \$28.5M which is a difference of \$2.4M

4/23/2014

Page 1 of 4

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
March 28, 2014 & 2013

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2014	March, 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	55,122	61,615	(6,493)	155,588	68,091	89,497
Use of money and property	0	0	0	0	0	0
TOTAL	55,122	61,615	(6,493)	155,588	66,091	89,497
Chamorro Land Trust Operations Fund						
Land Trust application fees	650	550	100	2,650	2,900	(250)
Commercial leases / license	36,355	59,380	(23,025)	354,590	505,182	(150,592)
Agriculture / residential land trust lease	1,498	(3,450)	4,958	2,408	1,542	866
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	181	165	16	1,062	799	263
TOTAL	38,684	56,635	(17,952)	360,709	510,423	(149,713)
Corrections Revolving Fund						
DOC revolving fund	321,618	268,070	53,548	1,018,183	633,095	385,088
Use of money and property	0	0	0	0	0	0
TOTAL	321,618	268,070	53,548	1,018,183	633,095	385,088
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	0	0	0	32,350	(32,350)
Passenger inspection fee - Airport Authority	1,095,905	897,956	197,949	4,963,025	4,737,411	225,614
Cargo inspection fee - All	5,282	22,039	(16,757)	50,332	120,664	(70,322)
Port inspection fee - single <4000#	0	490	(490)	0	3,585	(3,585)
Port inspection fee - single >4000#	0	69,880	(69,880)	0	502,232	(502,232)
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	2,970	(2,970)	0	19,980	(19,980)
Air inspection fee - single >100#	0	6,854	(6,854)	0	63,325	(63,325)
Revenue - other payments	0	603	(603)	10,155	651	9,504
Use of money and property	2	113	(112)	38	687	(649)
TOTAL	1,101,188	1,000,806	100,283	5,023,550	5,480,875	(457,325)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	7,629	6,419	1,210	50,879	41,698	9,182
Use of money and property	20	69	(49)	116	213	(96)
TOTAL	7,649	6,488	1,161	50,996	41,910	9,085
DPW Building and Design Fund						
Building inspection fee	28,364	109,475	(81,111)	526,241	370,109	156,132
Use of money and property	0	0	0	0	0	0
TOTAL	28,364	109,475	(81,111)	526,241	370,109	156,132
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	124,043	142,731	(18,688)	944,503	923,592	20,911
Use of money and property	0	0	0	0	0	0
TOTAL	124,043	142,731	(18,688)	944,503	923,592	20,911
Environmental Health Fund						
Health permits - business	6,504	7,903	(1,400)	53,279	43,699	9,580
PH registration and penalty	0	960	(960)	0	14,560	(14,560)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	22,533	21,384	1,149	130,543	129,815	728
Administrative penalties	0	900	(900)	3,127	6,990	(3,863)
Use of money and property	0	0	0	0	0	0
TOTAL	29,037	31,147	(2,111)	186,949	195,064	(8,115)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	2,388	0	2,388	7,253	4,186	3,067
Fire prevention fees	7,396	10,349	(2,954)	33,822	41,466	(7,643)
Other fees	14	0	14	84	56	28
Ambulance service	43,135	28,963	14,172	450,383	166,743	283,640
Fire citations	0	0	0	0	2,775	(2,775)
TOTAL	52,913	39,312	13,601	491,543	215,225	276,317
Guam Contractors License Board Fund						
Contractors fees	22,181	18,678	3,504	83,207	81,505	1,702
Use of money and property	52	61	(9)	304	639	(335)
TOTAL	22,233	18,738	3,495	83,511	82,144	1,368

4/23/2014

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
March 28, 2014 & 2013

Page 2 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2014	March, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	(9,173)	226,379	(235,552)	46,886	228,379	(179,693)
Use of money and property	45	8	37	24	157	(133)
TOTAL	(9,128)	226,387	(235,515)	46,710	228,536	(179,825)
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	0	0	0
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 60%	28,941	0	28,941	219,659	0	219,659
Healthcare legislature appropriation - 40%	19,294	0	19,294	146,440	0	146,440
Use of money and property	0	0	0	0	0	0
TOTAL	48,236	0	48,236	366,099	0	366,099
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	294,581	180,502	114,079	688,333	1,032,442	(344,109)
Diesel fuel tax	94,921	62,997	31,925	341,846	413,524	(71,678)
Other fuel tax	37,960	25,177	12,783	134,656	165,248	(30,591)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	551,612	368,537	183,075	2,397,939	2,386,307	11,632
Auto surcharge on other fuels	205,787	133,270	72,497	1,161,553	867,621	293,932
Condition for deposit fee penalty	0	750	(750)	4,000	1,750	2,250
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	1,184,841	769,233	415,608	4,728,328	4,866,892	(138,564)
Licenses and registrations	844,403	803,864	40,540	4,718,075	3,655,091	1,062,984
Use of money and property	557	251	306	1,081	1,345	(264)
TOTAL	2,029,801	1,573,347	456,454	9,447,483	8,623,327	924,156
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,247	8,384	(137)	48,075	45,299	776
Use of money and property	7	65	(58)	52	183	(141)
TOTAL	8,254	8,449	(195)	48,127	45,482	635
Healthy Futures Funds						
Cigarettes	285,270	902,581	(617,311)	3,385,439	5,980,651	(2,575,212)
Cigars	1,965	2,702	(737)	8,064	13,273	(5,209)
Others	53,680	175,122	(121,442)	800,647	932,509	(131,862)
Distilled spirit	78,612	48,998	29,615	368,398	396,319	(27,921)
Vinous beverages	35,534	15,484	21,051	153,267	171,528	(18,260)
Malted fermented beverages	64,982	133,695	(68,713)	598,742	808,000	(209,258)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	(393,737)	0	(393,737)
Use of money and property	1	26	(25)	134	90	44
TOTAL	519,045	1,276,607	(757,562)	4,920,955	8,282,370	(3,361,415)
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	3,758	(7,248)	11,006
Dept of Public Health & Social Service	0	31,533	(31,533)	168,257	253,831	(87,574)
Guam Public Library System	0	0	0	0	5,231	(5,231)
Department of Youth Affairs	0	12,319	(12,319)	0	12,319	(12,319)
Dept of Mental Health & Substance Abuse	0	0	0	22,294	55,007	(32,713)
Department of Labor	0	1,636	(1,636)	1,724	53,245	(51,521)
Department of Parks & Recreation	0	0	0	39,217	0	39,217
Department of Vocational Rehabilitation	0	0	0	42,020	0	42,020
Guan Energy Office	0	0	0	4,269	0	4,269
Guam Public Library System	0	0	0	1,629	0	1,629
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	0	45,488	(45,488)	281,168	372,386	(91,218)
Land Survey Revolving Fund						
Document tax - land survey fee	214,604	123,544	91,061	1,022,794	1,174,497	(151,704)
Rental of government land	908	2,788	(1,859)	14,791	17,372	(2,582)
Recording fee	26,548	32,086	(5,538)	153,524	182,271	(28,747)
Application fees	0	100	(100)	0	100	(100)
Certificates of document fees	10,103	12,700	(2,597)	58,192	66,278	(10,085)
Subpoena fees	0	40	(40)	115	40	75
Use of money and property	0	0	0	0	0	0
TOTAL	252,163	171,237	80,926	1,247,415	1,440,557	(193,142)

4/23/2014

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 March 28, 2014 & 2013

Page 3 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2014	March, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	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	747	0	747	1,030	0	1,030
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	5,436	0	5,436	38,232	0	38,232
Mayors' Council - repair of facilities 1/3	0	0	0	119,620	0	119,620
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	119,620	0	119,620
GDOE - repair of facilities 1/3	0	0	0	119,620	0	119,620
Interest - Limited Gaming Fund	19	0	19	16	0	16
Consolidated fund - 95%	103,285	0	103,285	367,557	0	367,557
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	109,486	0	109,486	765,693	0	765,693
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	58,683	49,360	9,324	389,842	321,323	68,518
Registration fees - Labor share	25,160	21,154	3,998	167,075	134,710	32,365
Citation fee - non immigration temp worker	1,700	0	1,700	9,350	18,750	(9,400)
Use of money and property	40	71	(31)	209	294	(85)
TOTAL	85,573	70,585	14,988	566,476	475,078	91,398
Police Services Fund						
Accessible parking fees 50%	0	81,779	(81,779)	0	81,779	(81,779)
Annual gun business registration / \$600	0	0	0	1,200	600	600
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	12,090	6,922	5,168	54,408	42,958	11,448
Police blotter report \$1 1st page / \$.10 each	0	0	0	10	0	10
Police clearance \$7 / \$1 per copy	31,905	16,805	15,300	124,555	112,681	11,994
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	12,620	8,880	5,640	61,840	51,437	10,403
Non-concealed firearm ID / \$25	10,621	4,950	5,671	39,909	30,725	9,184
Concealed firearm ID / \$60	1,751	350	1,391	5,481	1,860	3,621
Fingerprinting fee / \$20	6,474	2,300	3,174	23,692	10,625	13,067
Subpoena fee	0	0	0	0	140	(140)
Abstract criminal records / \$15	1,065	1,800	(735)	7,890	9,630	(1,740)
Police clearance additional copies	386	634	(248)	3,125	3,984	(859)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	243	140	103	930	1,070	(140)
Certified copy of records / \$10	10	0	10	109	20	89
Firearm inspection fee / \$5	2,277	605	1,672	7,490	4,650	2,840
Witness fees / \$35	0	0	0	105	0	105
Special event fee / \$100	1,978	800	1,178	4,538	1,975	2,563
Restitutions - GPD	0	0	0	7,064	0	7,064
Use of money and property	0	0	0	0	0	0
TOTAL	80,320	123,775	(43,455)	342,414	354,014	(11,600)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	53,545	53,565	(20)	130,770	162,670	(31,900)
Use of money and property	0	0	0	0	0	0
TOTAL	53,545	53,565	(20)	130,770	162,670	(31,900)
Public Recreation Services Fund						
Park fees / park use permits	3,078	2,990	88	21,181	20,105	1,076
Park vendor permits	1,015	325	690	6,530	11,425	(4,895)
Community programs fees	0	0	0	0	50	(50)
Paseo Stadium fees	250	785	(535)	15,368	12,934	2,434
Pool and beach fees	2,059	3,440	(1,381)	14,969	18,653	(3,685)
Recreational admin fees	0	0	0	1,010	3,035	(2,025)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	689	895	(206)	6,147	5,592	555
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	60	240	(180)	2,470	3,183	(714)
Guerrero Stadium / Tiyan Fields	50	200	(150)	3,790	7,695	(3,905)
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	22	75	(53)	133	227	(94)
TOTAL	7,201	8,950	(1,748)	71,597	82,973	(11,377)

4/23/2014

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
March 28, 2014 & 2013

Page 4 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2014	March, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	86,735	87,508	(771)	399,200	372,875	26,325
Use of money and property	47	39	8	268	295	(28)
TOTAL	86,783	87,545	(763)	399,467	373,170	26,298
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	0	72,000	(72,000)
Use of money and property	0	0	(0)	0	1	(1)
TOTAL	0	0	(0)	0	72,001	(72,001)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	28,336	(28,336)	76,023	83,617	(7,594)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	517,363	492,589	24,795	3,057,238	2,988,837	70,389
Fee - compact Ordot tipping fee \$4 cu yd	774,402	848,573	(74,172)	4,796,711	5,302,895	(506,184)
Fee - uncompact Ordot tipping fee \$4 cu yd	136,628	99,691	36,934	651,168	611,291	139,874
Fee - uncompact Agat 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	40	0	40
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	0	9,708	(9,708)	19,833	30,515	(10,681)
Use of money and property	1,089	120	949	31,920	521	31,399
TOTAL	1,429,459	1,478,997	(49,537)	8,685,809	8,915,676	(229,867)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	378,568	350,178	28,389	2,010,202	1,987,927	22,274
Use of money and property	0	0	0	0	0	0
TOTAL	378,568	350,178	28,389	2,010,202	1,987,927	22,274
Tax Collection Enhancement Fund						
Passport fees	76,395	77,634	(1,239)	349,593	330,583	19,010
Passport expedite fees	10,341	9,873	469	49,547	49,019	528
Passport expedite mail fees	1,217	2,074	(857)	5,971	7,880	(1,909)
Use of money and property	0	0	0	0	0	0
TOTAL	87,953	89,580	(1,627)	405,111	387,481	17,630
Territorial Education Facilities Fund						
DRT property taxes	2,275,597	1,705,876	569,721	12,290,303	12,966,262	(675,959)
Penalties and interest	84,232	58,660	25,672	259,539	187,777	91,762
Real property tax bank fees	0	0	0	305	1,456	(1,151)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	10	(10)	90	269	(180)
TOTAL	2,359,829	1,764,447	595,382	12,550,237	13,135,764	(585,528)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,888,995	2,773,360	915,634	15,920,751	14,616,827	1,304,124
Use of money and property	5	9	(4)	73	48	25
TOTAL	3,888,999	2,773,369	915,630	15,920,824	14,616,875	1,304,149
Water Protection Fund						
Grading plan review fees	815	247	568	8,273	1,158	7,115
Clearing and grubbing permits	1,469	4,896	(3,427)	14,258	10,522	3,736
Stockpiling permits	5,099	0	5,099	10,920	1,577	9,343
Field citation violations	342	0	342	342	10,583	(10,241)
Use of money and property	0	0	0	0	0	0
TOTAL	7,725	5,143	2,582	33,792	23,839	9,953
Water Research and Development Fund						
Well drilling permit	6,650	3,850	2,800	56,050	24,350	31,700
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 6,650	\$ 3,850	\$ 2,800	\$ 56,050	\$ 24,350	\$ 31,700

Notes:
1. Revenues are based on the modified accrual basis and current financial resources measurement focus. During the year, revenues are recognized when collected or become susceptible to accrual. In accordance with GASB 33, Accounting and Financial Reporting for Nonexchange Transactions, at year-end an accrual is made for actual collections relating to prior-years taxes collected 90 days after the 09/30 closing. Estimates are recorded for the Proportion for Refunds. Section 30 revenues are processed over 12 months using straight-line.

4/23/2014

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Six Months Ended March 28, 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	145,988	55,122	(90,866)	156,594	155,588	(1,006)
Use of money and property	0	0	0	0	0	0
TOTAL	145,988	55,122	(90,866)	156,594	155,588	(1,006)
Chamorro Land Trust Operations Fund						
Land trust application fees	542	650	108	2,866	2,650	(216)
Commercial leases / license	58,558	36,355	(22,203)	498,183	354,590	(143,593)
Agriculture / residential land trust lease	10	1,498	1,488	4,944	2,408	(2,536)
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	181	181	0	1,062	1,062
TOTAL	59,110	38,684	(20,426)	505,993	360,709	(145,284)
Corrections Revolving Fund						
DOC revolving fund	309,464	321,818	12,154	730,855	1,018,183	287,328
Use of money and property	0	0	0	0	0	0
TOTAL	309,464	321,818	12,154	730,855	1,018,183	287,328
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	0	0	41,488	0	(41,488)
Passenger inspection fee - Airport Authority	1,151,596	1,095,905	(55,691)	6,075,558	4,963,025	(1,112,533)
Cargo inspection fee - All	28,264	5,282	(22,982)	154,734	50,332	(104,402)
Port inspection fee - single <4000#	628	0	(628)	4,598	0	(4,598)
Port inspection fee - single >4000#	89,819	0	(89,819)	644,095	0	(644,095)
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	3,809	0	(3,809)	24,832	0	(24,832)
Air inspection fee - single >100#	8,790	0	(8,790)	81,213	0	(81,213)
Revenue - other payments	0	0	0	0	10,155	10,155
Use of money and property	0	2	2	0	38	38
TOTAL	1,282,706	1,101,188	(181,518)	7,026,518	5,023,550	(2,002,968)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	7,629	7,629	0	50,879	50,879
Use of money and property	0	20	20	0	116	116
TOTAL	0	7,649	7,649	0	50,996	50,996
DPW Building and Design Fund						
Building inspection fee	82,506	28,364	(54,142)	278,930	526,241	247,311
Use of money and property	0	0	0	0	0	0
TOTAL	82,506	28,364	(54,142)	278,930	526,241	247,311
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	127,932	124,043	(3,889)	827,832	944,503	116,671
Use of money and property	0	0	0	0	0	0
TOTAL	127,932	124,043	(3,889)	827,832	944,503	116,671
Environmental Health Fund						
Health permits - business	6,417	6,504	87	35,503	53,279	17,776
PH registration and penalty	779	0	(779)	11,849	0	(11,849)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	17,362	22,533	5,171	105,466	130,543	25,077
Administrative penalties	731	0	(731)	5,680	3,127	(2,553)
Use of money and property	0	0	0	0	0	0
TOTAL	25,289	29,037	3,748	158,498	186,949	28,451
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	2,368	2,368	1,780	7,253	5,473
Fire prevention fees	4,399	7,396	2,997	17,624	33,822	16,198
Other fees	0	14	14	24	84	60
Ambulance service	12,310	43,135	30,825	70,874	450,383	379,509
Fire citations	0	0	0	1,180	0	(1,180)
TOTAL	16,709	52,913	36,204	91,482	491,543	400,081
Guam Contractors License Board Fund						
Contractors fees	22,445	22,181	(264)	98,150	83,207	(14,943)
Use of money and property	0	52	52	0	304	304
TOTAL	22,445	22,233	(212)	98,150	83,511	(14,639)

4/23/2014

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Six Months Ended March 28, 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	216,512	(9,173)	(225,685)	216,512	46,686	(169,826)
Use of money and property	0	45	45	0	24	24
TOTAL	216,512	(9,128)	(225,640)	216,512	46,710	(169,802)
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	0	0	0
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 60%	0	28,941	28,941	0	219,659	219,659
Healthcare legislature appropriation - 40%	0	19,294	19,294	0	146,440	146,440
Use of money and property	0	0	0	0	0	0
TOTAL	0	48,236	48,236	0	366,099	366,099
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	174,203	294,581	120,378	996,411	688,333	(308,078)
Diesel fuel tax	60,799	94,921	34,122	399,094	341,846	(57,248)
Other fuel tax	24,298	37,960	13,662	159,479	134,656	(24,823)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	353,745	551,812	197,867	2,303,027	2,397,939	94,912
Auto surcharge on other fuels	128,619	205,767	77,148	837,343	1,161,553	324,210
Condition for deposit fee penalty	722	0	(722)	1,688	4,000	2,312
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	742,386	1,184,841	442,455	4,697,042	4,728,328	31,286
Licenses and registrations	775,810	844,403	68,593	3,527,536	4,718,075	1,190,539
Use of money and property	0	557	557	0	1,081	1,081
TOTAL	1,518,196	2,028,801	511,605	8,224,578	9,447,483	1,222,905
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,038	8,247	209	43,430	46,075	2,645
Use of money and property	0	7	7	0	52	52
TOTAL	8,038	8,254	216	43,430	46,127	2,697
Healthy Futures Funds						
Cigarettes	1,186,298	285,270	(901,028)	7,703,165	3,385,439	(4,317,726)
Cigars	3,551	1,985	(1,566)	17,347	8,064	(9,283)
Others	230,170	53,680	(176,490)	1,218,603	800,647	(417,956)
Distilled spirit	61,771	76,812	14,841	517,655	368,398	(149,257)
Vinous beverages	20,351	36,534	16,183	229,933	153,267	(76,666)
Malted fermented beverages	175,720	64,982	(110,738)	1,055,726	598,742	(456,984)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	(393,737)	(393,737)
Use of money and property	0	1	1	0	134	134
TOTAL	1,677,861	519,045	(1,158,816)	10,742,429	4,920,955	(5,821,474)
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	46,842	0	(46,842)	393,457	166,257	(227,200)
Guam Public Library System	0	0	0	7,779	0	(7,779)
Department of Youth Affairs	18,300	0	(18,300)	18,300	0	(18,300)
Dept of Mental Health & Substance Abuse	0	0	0	81,713	22,294	(59,419)
Department of Labor	2,430	0	(2,430)	79,095	1,724	(77,371)
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
Guam Public Library System	0	0	0	0	1,629	1,629
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	67,572	0	(67,572)	580,344	281,168	(299,176)
Land Survey Revolving Fund						
Document tax - land survey fee	135,921	214,604	78,683	1,292,164	1,022,794	(269,371)
Rental of government land	3,044	908	(2,136)	19,111	14,791	(4,320)
Recording fee	35,300	26,548	(8,752)	200,531	153,524	(47,007)
Application fees	110	0	(110)	110	0	(110)
Certificates of document fees	13,972	10,103	(3,869)	72,913	56,192	(16,721)
Subpoena fees	44	0	(44)	44	115	71
Use of money and property	0	0	0	0	0	0
TOTAL	188,391	252,163	63,772	1,584,873	1,247,415	(337,458)

4/23/2014

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Six Months Ended March 28, 2014

Page 3 of 4

	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	0	747	747	0	1,030	1,030
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	5,436	5,436	0	38,232	38,232
Mayors' Council - repair of facilities 1/3	0	0	0	0	119,620	119,620
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	0	119,620	119,620
GDOE - repair of facilities 1/3	0	0	0	0	119,620	119,620
Interest - Limited Gaming Fund	0	19	19	0	16	16
Consolidated fund - 95%	0	103,285	103,285	0	367,557	367,557
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	0	109,486	109,486	0	765,693	765,693
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	79,837	58,683	(21,154)	519,717	389,842	(129,875)
Registration fees - Labor share	34,215	25,150	(9,065)	217,885	167,075	(50,810)
Claiton fee - non immigration temp worker	0	1,700	1,700	30,328	9,350	(20,978)
Use of money and property	0	40	40	0	209	209
TOTAL	114,052	85,573	(28,479)	767,930	566,476	(201,454)
Police Services Fund						
Accessible parking fees 50%	82,291	0	(82,291)	82,291	0	(82,291)
Annual gun business registration / \$600	0	0	0	600	1,200	600
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	6,922	12,090	5,168	42,958	54,406	11,448
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	10	10
Police clearance \$7 / \$1 per copy	16,605	31,905	15,300	113,515	124,555	11,040
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	8,880	12,520	5,640	51,437	61,840	10,403
Non-concealed firearm ID / \$25	4,950	10,621	5,671	30,725	39,909	9,184
Concealed firearm ID / \$60	360	1,751	1,391	1,860	5,481	3,621
Fingerprinting fee / \$20	2,300	5,474	3,174	10,625	23,692	13,067
Subpoena fee	0	0	0	140	0	(140)
Abstract criminal records / \$15	1,800	1,065	(735)	9,630	7,890	(1,740)
Police clearance additional copies	634	386	(248)	3,984	3,125	(859)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	140	243	103	1,070	930	(140)
Certified copy of records / \$10	0	10	10	20	109	89
Firearm inspection fee / \$5	605	2,277	1,672	4,650	7,490	2,840
Witness fees / \$35	0	0	0	0	105	105
Special event fee / \$100	800	1,978	1,178	1,975	4,538	2,563
Restitutions - GPD	0	0	0	0	7,064	7,064
Use of money and property	0	0	0	0	0	0
TOTAL	124,287	80,320	(43,967)	355,480	342,414	(13,066)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	55,764	53,545	(2,219)	169,349	130,770	(38,579)
Use of money and property	0	0	0	0	0	0
TOTAL	55,764	53,545	(2,219)	169,349	130,770	(38,579)
Public Recreation Services Fund						
Park fees / park use permits	2,990	3,076	86	19,900	21,181	1,281
Park vendor permits	205	1,015	810	10,519	6,530	(3,989)
Community programs fees	0	0	0	50	0	(50)
Paseo Stadium fees	785	250	(535)	12,934	15,368	2,434
Pool and beach fees	3,440	2,059	(1,381)	18,653	14,969	(3,685)
Recreational admin fees	0	0	0	3,035	1,010	(2,025)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	895	669	(226)	5,592	6,147	555
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	240	60	(180)	3,183	2,470	(714)
Guerrero Stadium / Tiyan Fields	200	50	(150)	7,695	3,790	(3,905)
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	22	22	0	133	133
TOTAL	8,755	7,201	(1,554)	81,636	71,597	(10,039)

4/23/2014

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Six Months Ended March 28, 2014

Page 4 of 4

	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	87,224	86,735	(489)	371,674	399,200	27,526
Use of money and property	0	47	47	0	268	268
TOTAL	87,224	86,783	(441)	371,674	399,467	27,793
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	145,321	0	(145,321)
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	145,321	0	(145,321)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	30,335	0	(30,335)	89,516	76,023	(13,493)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	527,314	517,363	(9,951)	3,197,522	3,057,236	(140,286)
Fee - compact Ordot tipping fee \$4 cu yd	908,430	774,402	(134,028)	5,676,952	4,798,711	(880,241)
Fee - uncompact Ordot tipping fee \$4 cu yd	106,723	136,626	29,903	547,358	651,168	103,808
Fee - uncompact Agal transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	40	40
Restoration charge	0	0	0	0	3,150	3,150
Transfer charge	0	0	0	0	48,837	48,837
Reactivation charge	0	0	0	0	450	450
Trash tags	0	0	0	0	444	444
Interest from settlement Lagu	0	0	0	0	19,833	19,833
Use of money and property	0	1,069	1,069	0	31,920	31,920
TOTAL	1,672,802	1,429,459	(143,343)	9,511,348	8,685,809	(825,539)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	316,470	378,566	62,096	1,796,574	2,010,202	213,628
Use of money and property	0	0	0	0	0	0
TOTAL	316,470	378,566	62,096	1,796,574	2,010,202	213,628
Tax Collection Enhancement Fund						
Passport fees	77,434	76,395	(1,039)	329,716	349,593	19,877
Passport expedite fees	9,873	10,341	468	49,019	49,547	528
Passport expedite mail fees	2,072	1,217	(855)	7,878	5,971	(1,907)
Use of money and property	0	0	0	0	0	0
TOTAL	89,379	87,953	(1,426)	386,613	405,111	18,498
Territorial Education Facilities Fund						
DRT property taxes	2,289,445	2,275,597	(13,848)	17,401,931	12,290,303	(5,111,628)
Penalties and interest	78,694	84,232	5,638	225,173	259,539	34,366
Real property tax bank fees	0	0	0	1,954	305	(1,649)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	0	0	0	90	90
TOTAL	2,368,039	2,359,829	(8,210)	17,629,058	12,550,237	(5,078,822)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,946,418	3,688,995	742,579	15,826,756	15,920,751	93,995
Use of money and property	0	5	5	0	73	73
TOTAL	2,946,418	3,688,999	742,583	15,826,756	15,920,824	94,068
Water Protection Fund						
Grading plan review fees	276	815	539	1,358	8,273	6,915
Clearing and grubbing permits	5,477	1,469	(4,008)	11,811	14,258	2,447
Stockpiling permits	0	5,099	5,099	1,758	10,920	9,162
Field citation violations	0	342	342	11,742	342	(11,400)
Use of money and property	0	0	0	0	0	0
TOTAL	5,753	7,725	1,972	26,669	33,792	7,123
Water Research and Development Fund						
Well drilling permit	3,004	6,650	3,646	18,997	56,050	37,053
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,004	\$ 6,650	\$ 3,646	\$ 18,997	\$ 56,050	\$ 37,053