



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON JR.
DEPUTY DIRECTOR

JUL 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 [Signature]
DATE: 7/20/15
TIME: 4:10 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 June 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,

[Signature]
JOSE S. CALVO

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

Attachment(s)

cc: Office of the Vice Speaker
Office of Public Accountability

Vice Speaker Benjamin J.F. Cruz

Date: 7/20/15 Time: 4:09pm

File No.: N/A

Received By: [Signature]

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

Date: 7-20-15
Time: 4:05pm
Received By: [Signature]

Attachment A

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

Month	Description/Fund Code							C&Q Inspections Services 209
	Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206	Healthy Futures 602			
FY 2015 (Oct 14-Sept 15)								
(A) October	Actual	1,522,062	1,567,460	208,151	2,776,995	1,312,296	902,317	
(B) November	Actual	1,481,355	1,432,111	75,359	2,771,265	779,742	1,002,379	
(C) December	Actual	1,617,590	1,934,053	164,528	2,465,697	875,249	1,070,423	
(D) January	Actual	1,701,860	1,522,838	94,343	3,552,468	916,680	1,108,216	
(E) February	Actual	1,581,667	1,325,655	156,491	3,568,962	784,979	1,114,725	
(F) March	Actual	1,538,180	1,384,770	772,031	3,539,582	802,663	1,198,376	
(G) April	Actual	1,596,643	1,390,813	14,773,055	2,811,827	772,438	900,479	
(H) May	Actual	1,530,578	1,533,888	6,397,871	2,196,480	705,049	901,726	
(I) June	Actual	1,613,169	1,488,892	1,000,795	2,868,640	856,023	883,092	
(J) July	Forecast	1,408,464	1,639,376	2,691,036	2,522,934	1,200,116	1,215,853	
(K) August	Forecast	1,625,629	1,763,271	1,397,747	2,983,514	726,349	1,325,385	
(L) September	Forecast	1,405,671	1,452,832	885,406	3,785,149	1,909,619	1,433,049	
(M) Tracking FY2015		18,622,868	18,435,959	28,616,813	35,843,513	11,641,203	13,056,020	
(N) Public Law 32-181		18,401,207	19,610,527	31,200,000	34,500,000	16,207,946	14,226,288	
(O) Overage/(Shortage)	(M-N)	221,661	(1,174,568)	(2,583,187)	1,343,513	(4,566,743)	(1,170,268)	

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

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

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 Juns 30, 2015 & 2014

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2015	June, 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	4,000	1,250	2,750	169,601	231,192	(61,591)
Admin permit amend nonmajor / \$100	0	0	0	0	100	(100)
Use of money and property	0	0	0	0	0	0
TOTAL	4,000	1,250	2,750	169,601	231,292	(61,691)
Chamorro Land Trust Operations Fund						
Land trust application fees	450	750	(300)	3,700	5,100	(1,400)
Commercial leases / license	202,617	62,994	139,623	901,238	593,304	307,934
Agriculture / residential land trust lease	410	(491)	901	3,401	2,487	914
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	30	182	(152)	646	1,806	(860)
TOTAL	203,507	63,435	140,072	908,985	602,497	306,488
Corrections Revolving Fund						
DOC revolving fund	35,646	31,350	4,296	465,365	1,418,234	(952,869)
Use of money and property	0	0	0	0	0	0
TOTAL	35,646	31,350	4,296	465,365	1,418,234	(952,869)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	478	0	478
Passenger inspection fee - All	69	0	69	13,688	0	13,688
Passenger inspection fee - Port Authority	0	0	0	0	18,120	(18,120)
Passenger inspection fee - Airport Authority	875,000	917,819	(42,819)	8,852,135	8,671,930	180,206
Cargo inspection fee - All	8,012	6,408	2,604	215,302	68,830	146,472
Port inspection fee - single <4000#	0	985	(985)	0	7,375	(7,375)
Port inspection fee - single >4000#	0	93,350	(93,350)	0	915,181	(915,181)
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	2,475	(2,475)	0	25,505	(25,505)
Air inspection fee - single >100#	0	7,079	(7,079)	0	68,008	(68,008)
Revenue - other payments	1	0	1	46	35,387	(35,320)
Use of money and property	11	14	(3)	83	73	10
TOTAL	883,082	1,027,130	(144,038)	9,081,733	9,908,387	(726,654)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	17,882	9,760	8,122	84,046	90,229	(6,183)
Use of money and property	3	6	(3)	31	162	(131)
TOTAL	17,885	9,766	8,119	84,077	90,392	(6,314)
DPW Building and Design Fund						
Building inspection fee	36,934	26,966	9,967	446,360	788,650	(342,290)
Use of money and property	0	0	0	0	0	0
TOTAL	36,934	26,966	9,967	446,360	788,650	(342,290)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	275,476	145,508	129,968	1,631,661	1,490,415	141,246
Use of money and property	0	0	0	0	0	0
TOTAL	275,476	145,508	129,968	1,631,661	1,490,415	141,246
Environmental Health Fund						
Health permits - business	639,812	456,122	183,691	707,537	624,118	183,419
PH registration and penalty	150	0	150	280	0	280
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	28,316	24,684	3,632	209,807	201,480	8,327
Administrative penalties	0	200	(200)	3,200	3,727	(527)
Use of money and property	0	0	0	0	0	0
TOTAL	668,278	480,986	187,293	920,824	729,325	191,499
Fire, Life & Medical Emergency Fund						
Transport / standby fees	2,029	660	1,369	15,468	12,138	3,328
Fire prevention fees	8,793	9,709	(916)	48,262	61,195	(12,933)
Other fees	2,321	21	2,300	18,232	105	18,127
Ambulance service	53,551	1,949	51,602	409,142	460,465	(51,323)
Fire citations	0	0	0	0	0	0
TOTAL	66,694	12,339	54,355	491,102	533,903	(42,801)
Guam Contractors License Board Fund						
Contractors fees	415,479	381,485	33,994	605,703	572,972	32,731
Use of money and property	74	4	70	195	327	(133)
TOTAL	415,553	381,489	34,064	605,897	573,299	32,598

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 June 30, 2015 & 2014

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2015	June, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	71,403	0	71,403	383,454	218,389	165,065
Use of money and property	32	3	29	188	34	154
TOTAL	71,435	3	71,432	383,642	218,423	165,219
Guam Healthcare Trust and Development Fund						
Liberty symbolx match play	0	0	0	0	0	0
License fees - healthcare trust	181,000	0	181,000	161,000	0	181,000
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 60%	173,628	181,365	(7,738)	772,774	839,633	(66,759)
Healthcare legislature appropriation - 40%	115,751	120,910	(5,159)	515,183	559,689	(44,506)
Use of money and property	0	0	0	0	0	0
TOTAL	470,377	302,274	168,103	1,468,957	1,399,222	69,736
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	134,423	182,048	(27,625)	1,411,991	1,423,739	(11,748)
Diesel fuel tax	80,411	73,244	7,167	888,185	617,307	68,878
Other fuel tax	32,185	29,284	2,901	274,489	244,789	29,699
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	427,160	430,411	(3,251)	3,737,811	4,190,612	(452,801)
Auto surcharge on other fuels	155,323	156,504	(1,181)	1,359,143	1,142,701	216,442
Condition for deposit fee penalty	0	0	0	0	4,000	(4,000)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	829,502	851,492	(21,990)	7,469,618	7,623,157	(153,539)
Licenses and registrations	783,685	783,463	212	8,712,177	7,055,193	(343,916)
Use of money and property	2	14	(12)	1,310	1,533	(224)
TOTAL	1,613,169	1,634,959	(21,790)	14,183,104	14,678,863	(496,779)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,491	8,039	452	69,661	71,397	(1,438)
Use of money and property	5	7	(2)	79	72	7
TOTAL	8,496	8,046	450	70,040	71,469	(1,429)
Healthy Futures Funds						
Cigarettes	718,500	2,200,020	(1,481,520)	6,071,730	7,443,829	(1,371,899)
Cigars	1,272	1,162	110	20,780	11,951	8,130
Others	32,400	515,512	(483,112)	647,199	1,407,741	(760,542)
Distilled spirit	30,533	65,824	(35,391)	559,643	559,993	(450)
Vinous beverages	15,344	22,278	(6,934)	209,288	218,890	(7,601)
Malted fermented beverages	125,413	172,430	(47,016)	1,250,591	1,015,207	235,384
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(87,500)	(307,100)	239,600	(955,140)	(789,509)	(165,631)
Use of money and property	61	0	61	1,127	174	953
TOTAL	856,024	2,670,226	(1,814,201)	7,805,120	9,865,775	(2,060,655)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	5,201	(5,201)
Guam police-Indirect Cost	7,900	0	7,900	7,900	0	7,900
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	(206)	3,758	(3,966)
Dept of Public Health & Social Service	181,597	131,914	49,683	431,709	380,060	51,649
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	26,931	0	26,931	28,870	34,385	(5,515)
Department of Labor	0	1,739	(1,739)	11,730	7,907	3,823
Department of Parks & Recreation	0	0	0	3,589	39,217	(35,628)
Department of Vocational Rehabilitation	0	0	0	0	42,062	(42,062)
Guam Energy Office	0	4,993	(4,993)	9,402	9,261	141
Guam Public Library System	0	0	0	4,820	1,629	3,191
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	216,427	138,646	77,781	501,646	523,480	(21,834)
Land Survey Revolving Fund						
Document tax - land survey fee	123,552	102,348	21,204	1,450,682	1,667,691	(217,010)
Rental of government land	2,304	3,515	(1,211)	22,065	22,730	(665)
Recording fee	30,168	29,625	543	242,649	244,570	(1,921)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,789	7,521	5,268	101,150	84,813	16,337
Subpoena fees	0	163	(163)	210	313	(103)
Use of money and property	0	0	0	0	0	0
TOTAL	168,812	143,171	25,641	1,816,755	2,020,116	(203,361)

Government Of Guam
Combined Comparative Statement Of Revenues
Social Revenue Funds
June 30, 2015 & 2014

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2015	June, 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	248	3,220	(2,972)	241	6,737	(6,496)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	6,861	5,563	1,298	64,416	79,768	(15,352)
Mayors' Council - repair of facilities 1/3	0	0	0	283,018	236,344	46,674
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	283,018	236,344	46,674
GDOE - repair of facilities 1/3	0	0	0	283,018	236,344	46,674
Interest - Limited Gaming Fund	(18)	3,063	(3,081)	19	3,637	(3,619)
Consolidated fund - 95%	130,369	105,701	24,668	381,119	439,022	(77,904)
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	137,461	117,547	19,913	1,274,848	1,240,197	34,652
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	0	75,075	(75,075)	0	692,533	(692,533)
Registration fees - Labor share	0	32,175	(32,175)	0	296,800	(296,800)
Citation fee - non immigration temp worker	700	2,200	(1,500)	25,400	24,100	1,300
Use of money and property	19	3	16	178	223	(45)
TOTAL	719	109,453	(108,734)	25,578	1,013,656	(988,078)
Police Services Fund						
Accessible parking fees 50%	2,800	0	2,800	14,918	35,080	(20,142)
Annual gun business registration / \$600	12,000	6,600	5,400	13,200	8,400	4,800
Government of Guam ID / \$10	0	0	0	0	702	(702)
Traffic report copy fee / \$10	13,858	11,648	2,210	118,085	92,280	25,805
Police blotter report \$1 1st page / \$10 each	0	0	0	26	10	16
Police clearance \$7 / \$1 per copy	42,795	36,900	5,895	351,604	232,592	119,012
Filing record - security officer / \$75	0	0	0	30	70	(40)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	80	0	80
Firearm registration / \$40	12,440	12,160	280	109,138	98,780	10,378
Non-concealed firearm ID / \$25	7,828	7,224	602	70,581	66,767	3,784
Concealed firearm ID / \$60	1,030	2,575	(1,545)	36,771	10,940	25,831
Fingerprinting fee / \$20	3,740	3,774	(34)	34,476	37,641	(3,165)
Subpoena fee	0	0	0	35	0	35
Abstract criminal records / \$15	890	1,485	(495)	10,230	11,248	(1,018)
Police clearance additional copies	599	497	102	3,801	4,393	(592)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	286	108	178	1,681	1,783	(82)
Certified copy of records / \$10	0	0	0	100	179	(79)
Firearm inspection fee / \$5	2,115	2,331	(216)	18,631	14,446	4,185
Witness fees / \$35	35	0	35	219	148	72
Special event fee / \$100	132	215	(83)	1,809	5,097	(3,288)
Resolutions - GPD	0	0	0	500	7,084	(6,584)
Other revenues - GPD	3,975	0	3,975	46,882	4,190	42,802
Use of money and property	0	0	0	0	0	0
TOTAL	104,621	85,517	19,104	832,907	631,770	201,137
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	18,235	10,810	7,425	248,860	245,555	3,305
Use of money and property	0	0	0	0	0	0
TOTAL	18,235	10,810	7,425	248,860	245,555	3,305
Public Recreation Services Fund						
Park fees / park use permits	4,565	2,975	1,620	31,880	30,051	1,829
Park vendor permits	15,135	19,450	(4,315)	22,380	27,888	(5,508)
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	4,690	2,527	2,183	23,196	22,127	1,069
Recreational admin fees	3,050	5,070	(2,020)	3,800	6,100	(2,300)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	250	225	25	7,385	8,450	(1,065)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyon Tennis Center	175	520	(345)	3,071	3,338	(266)
Guerrero Stadium / Tiyon Fields	0	0	0	150	3,790	(3,640)
Tiyon 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	10	9	1	71	163	(92)
TOTAL	27,905	30,776	(2,871)	97,989	117,871	(19,873)

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
June 30, 2015 & 2014

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2015	June, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	86,558	72,161	14,398	666,799	647,486	19,333
Use of money and property	41	11	30	239	288	(50)
TOTAL	86,599	72,172	14,428	667,038	647,754	19,284
Safe Streets Fund						
DOC - Safe streets fund	24,000	24,000	0	120,000	24,000	96,000
Use of money and property	0	0	0	40	0	39
TOTAL	24,000	24,000	0	120,040	24,000	96,039
Solid Waste Operations Fund						
Tipping fee settlement Lagu	17,800	0	17,800	52,860	76,023	(23,063)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	527,446	519,637	7,809	5,070,982	4,625,908	445,074
Fee - compact Ordot tipping fee \$4 cu yd	827,944	791,599	36,345	7,391,962	7,125,292	266,670
Fee - uncompact Ordot tipping fee \$4 cu yd	112,721	156,027	(43,307)	1,045,939	1,251,622	(205,683)
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malqioj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	40	(40)
Restoration charge	0	0	0	0	3,160	(3,150)
Transfer charge	0	0	0	0	48,837	(48,837)
Reactivation charge	0	0	0	0	450	(450)
Trash tags	0	0	0	0	444	(444)
Interest from settlement Lagu	1,222	0	1,222	4,106	19,833	(15,727)
Use of money and property	1,769	1,208	551	14,531	35,323	(20,792)
TOTAL	1,486,892	1,488,471	20,421	13,590,479	13,186,921	393,558
Street Light Fund						
Abandoned vehicle fee - vehicle registration	339,590	307,698	31,892	3,023,497	2,962,292	61,206
Use of money and property	0	0	0	0	0	0
TOTAL	339,590	307,698	31,892	3,023,497	2,962,292	61,206
Tax Collection Enhancement Fund						
Passport fees	72,477	62,318	10,159	675,995	562,431	13,564
Passport expedite fees	14,082	9,842	4,240	90,792	84,975	5,817
Passport expedite mail fees	1,108	1,058	49	9,395	9,452	(57)
Use of money and property	0	0	0	0	0	0
TOTAL	87,667	73,218	14,447	676,182	656,858	19,324
Territorial Education Facilities Fund						
DRT property taxes	910,473	664,733	245,740	23,272,093	19,339,184	3,932,909
Penalties and interest	90,315	149,316	(59,001)	370,394	648,207	(277,813)
Real property tax bank fees	0	0	0	6	416	(411)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	8	11	(3)	132	199	(67)
TOTAL	1,000,795	814,059	186,736	23,642,624	19,988,006	3,654,619
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,868,615	2,295,358	573,259	26,551,578	24,878,317	1,673,261
Use of money and property	24	63	(38)	338	167	172
TOTAL	2,868,640	2,295,419	573,221	26,551,916	24,878,483	1,673,433
Water Protection Fund						
Grading plan review fees	83	1,296	(1,214)	4,028	11,254	(7,228)
Clearing and grubbing permits	1,034	676	358	32,997	23,209	9,788
Stockpiling permits	291	101	191	6,750	17,940	(11,190)
Field citation violations	0	0	0	0	842	(842)
Use of money and property	0	0	0	0	0	0
TOTAL	1,407	2,073	(665)	43,773	53,246	(9,472)
Water Research and Development Fund						
Well drilling permit	2,850	650	2,200	80,920	63,850	17,070
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 2,850	\$ 650	\$ 2,200	\$ 80,920	\$ 63,850	\$ 17,070

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-years taxes collected 60 days after the 06/30 closing. Estimates are recorded for the Provision for Refunds; Section 30 revenues are prorated over 12 months using straight-line.

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Nine Months Ended June 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	991	4,000	3,009	183,323	169,601	(13,722)
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	991	4,000	3,009	183,323	169,601	(13,722)
Chamorro Land Trust Operations Fund						
Land trust application fees	990	450	(540)	6,298	3,700	(2,598)
Commercial leases / license	83,007	202,817	119,810	777,528	901,238	123,709
Agriculture / residential land trust lease	0	410	410	5,432	3,401	(2,031)
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	228	30	(198)	2,039	648	(1,393)
TOTAL	84,223	203,507	119,284	791,298	908,985	117,687
Corrections Revolving Fund						
DOC revolving fund	20,372	35,648	15,274	921,549	465,365	(456,184)
Use of money and property	0	0	0	0	0	0
TOTAL	20,372	35,648	15,274	921,549	465,365	(456,184)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	478	478
Passenger inspection fee - All	0	69	69	0	13,688	13,688
Passenger inspection fee - Port Authority	0	0	0	25,000	0	(25,000)
Passenger inspection fee - Airport Authority	1,012,065	875,000	(137,065)	9,277,836	8,852,135	(425,701)
Cargo inspection fee - All	5,818	6,012	2,198	83,978	215,302	131,328
Port inspection fee - single <4000#	1,080	0	(1,080)	8,150	0	(8,150)
Port inspection fee - single >4000#	101,693	0	(101,693)	897,878	0	(897,878)
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#	2,882	0	(2,882)	27,535	0	(27,535)
Air inspection fee - single >100#	7,612	0	(7,612)	76,479	0	(76,479)
Revenue - other payments	0	1	1	39,914	46	(39,868)
Use of money and property	16	11	(5)	72	83	11
TOTAL	1,131,124	883,092	(248,032)	10,536,846	9,061,733	(1,455,107)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	9,850	17,882	8,032	91,315	84,048	(7,268)
Use of money and property	6	3	(3)	187	31	(136)
TOTAL	9,856	17,885	8,029	91,482	84,077	(7,405)
DPW Building and Design Fund						
Building inspection fee	28,500	36,934	10,434	788,200	448,360	(341,840)
Use of money and property	0	0	0	0	0	0
TOTAL	28,500	36,934	10,434	788,200	448,360	(341,840)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	123,264	275,476	152,212	1,263,747	1,631,661	367,914
Use of money and property	0	0	0	0	0	0
TOTAL	123,264	275,476	152,212	1,263,747	1,631,661	367,914
Environmental Health Fund						
Health permits - business	387,486	639,812	252,328	439,795	707,537	267,742
PH registration and penalty	0	150	150	2,227	280	(1,947)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	20,467	28,316	7,849	176,704	209,807	33,103
Administrative penalties	166	0	(166)	3,327	3,200	(127)
Use of money and property	0	0	0	0	0	0
TOTAL	408,119	688,278	280,159	622,053	920,824	298,771
Fire, Life & Medical Emergency Fund						
Transport / standby fees	585	2,029	1,444	10,054	15,486	5,412
Fire prevention fees	9,590	8,793	(797)	49,056	48,252	(794)
Other fees	18	2,321	2,303	102	18,232	18,130
Ambulance service	1,124	63,551	62,427	338,679	408,142	70,463
Fire citations	0	0	0	2,000	0	(2,000)
TOTAL	11,317	68,694	55,377	399,891	491,102	91,211
Guam Contractors License Board Fund						
Contractors fees	458,485	415,479	(41,006)	692,250	605,703	(86,547)
Use of money and property	5	74	69	487	195	(292)
TOTAL	458,490	415,553	(40,937)	692,737	605,897	(86,840)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Nine Months Ended June 30, 2015

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Guam Environmental Trust Fund						
Insurance assessment fee	32,128	71,403	39,275	381,033	383,454	2,421
Use of money and property	3	32	29	65	188	123
TOTAL	32,131	71,435	39,304	381,098	383,642	2,544
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	181,000	181,000	0	181,000	181,000
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 60%	181,364	173,828	(7,738)	839,548	772,774	(66,772)
Healthcare legislature appropriation - 40%	120,910	115,751	(5,169)	559,697	515,163	(44,514)
Use of money and property	0	0	0	0	0	0
TOTAL	302,274	470,377	168,103	1,399,243	1,468,957	69,714
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	155,408	134,423	(20,985)	1,295,656	1,411,991	116,335
Diesel fuel tax	70,243	80,411	10,168	577,084	686,185	109,100
Other fuel tax	28,084	32,185	4,101	231,155	274,489	43,334
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	412,778	427,160	14,384	3,825,221	3,737,611	(87,411)
Auto surcharge on other fuels	150,082	155,323	5,231	1,524,177	1,356,143	(168,034)
Condition for deposit fee penalty	0	0	0	3,836	0	(3,836)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	816,604	829,502	12,898	7,457,130	7,469,618	12,487
Licenses and registrations	751,353	763,666	32,311	6,336,343	6,712,177	375,834
Use of money and property	13	2	(11)	1,178	1,310	132
TOTAL	1,567,971	1,613,169	45,198	13,794,852	14,183,104	388,453
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,720	8,491	771	68,579	69,981	1,382
Use of money and property	7	5	(2)	54	79	25
TOTAL	7,727	8,496	769	68,633	70,040	1,407
Healthy Futures Funds						
Cigarettes	1,797,185	718,500	(1,078,685)	5,629,316	6,071,730	442,412
Cigars	949	1,272	323	8,172	20,780	11,608
Others	421,119	32,400	(388,719)	998,897	647,199	(351,697)
Distilled spirit	53,853	30,533	(23,320)	487,798	559,543	71,748
Vinous beverages	18,199	15,344	(2,855)	194,358	209,288	14,930
Malted fermented beverages	140,858	125,413	(15,443)	784,194	1,250,591	466,397
Interest and penalties on alcohol	0	0	(0)	0	0	(0)
GRT credit & adj taken healthy futures funds	0	(67,500)	(67,500)	0	(955,140)	(955,140)
Use of money and property	0	61	61	81	1,127	1,046
TOTAL	2,432,162	858,024	(1,576,138)	8,063,616	7,805,120	(258,696)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	7,000	0	(7,000)
Guam police-Indirect Cost	0	7,900	7,900	0	7,900	7,900
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	7,000	(208)	(7,000)
Dept of Public Health & Social Service	200,000	181,587	(200,000)	755,542	431,709	(765,750)
Library - Indirect Cost	0	0	181,597	3,129	0	428,580
Department of Youth Affairs	0	0	0	0	3,834	3,834
Dept of Mental Health & Substance Abuse	0	26,931	26,931	63,643	28,870	(59,609)
Department of Labor	3,000	0	(3,000)	67,018	11,730	(58,146)
Department of Parks & Recreation	0	0	0	70,156	3,589	(68,426)
Department of Vocational Rehabilitation	215	0	(215)	75,603	0	(72,014)
Guam Energy Office	7,000	0	(7,000)	14,582	9,402	(14,582)
Guam Public Library System	0	0	0	0	4,820	4,820
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	210,215	216,427	14,112	1,063,673	501,648	(562,027)
Land Survey Revolving Fund						
Document tax - land survey fee	119,342	123,552	(119,342)	2,068,354	1,450,682	(2,068,354)
Rental of government land	4,099	2,304	119,453	23,423	22,065	1,427,259
Recording fee	34,543	30,168	(32,239)	292,158	242,849	(270,093)
Application fees	0	0	30,168	0	0	242,849
Certificates of document fees	8,770	12,789	(8,770)	100,874	101,150	(100,874)
Subpoena fees	190	0	12,800	365	210	100,786
Use of money and property	0	0	(0)	0	0	210
TOTAL	166,944	169,812	1,868	2,484,974	1,818,755	(668,219)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	3,300	248	(3,300)	11,015	241	(11,015)
Penalties - late tax payment	0	0	248	0	0	241
Dept of Revenue & Taxation - admin - 6%	5,500	6,881	(5,600)	79,824	64,416	(79,824)
Mayors' Council - repair of facilities 1/3	0	0	6,881	236,344	283,018	(171,928)
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	236,344	283,018	48,674
GDOE - repair of facilities 1/3	0	0	0	236,344	283,018	48,674
Interest - Limited Gaming Fund	0	(18)	0	667	19	282,351
Consolidated fund - 95%	3,080	130,369	(3,088)	767,180	361,119	(767,181)
For recon	105,750	0	24,819	130,750	0	230,369
Use of money and property	0	0	0	0	0	0
TOTAL	117,639	137,461	19,831	1,698,468	1,274,848	(423,620)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	85,835	0	(85,835)	845,778	0	(845,778)
Registration fees - Labor share	38,787	0	(38,787)	360,282	0	(360,282)
Citation fee - non immigration temp worker	2,515	700	(2,515)	31,748	25,400	(31,748)
Use of money and property	4	19	697	247	178	25,164
TOTAL	125,141	719	(124,441)	1,238,055	25,578	(1,212,655)
Police Services Fund						
Accessible parking fees 50%	0	2,800	0	31,300	14,816	(31,300)
Annual gun business registration / \$600	5,892	12,000	(3,092)	8,199	13,200	8,719
Government of Guam ID / \$10	0	0	12,000	627	0	12,573
Traffic report copy fee / \$10	10,399	13,858	(10,399)	83,783	118,085	(83,783)
Police blotter report \$1 1st page / \$.10 each	0	0	13,858	9	26	118,076
Police clearance \$7 / \$1 per copy	32,943	42,795	(32,943)	214,575	351,604	(214,548)
Filing record - security officer / \$75	0	0	42,795	62	30	351,542
Firearm trainers / \$500	0	0	0	0	0	30
Highway special use permit / \$50	0	0	0	0	80	0
Firearm registration / \$40	10,858	12,440	(10,858)	88,420	109,138	(88,340)
Non-concealed firearm ID / \$25	6,449	7,828	5,991	61,808	70,581	47,330
Concealed firearm ID / \$60	2,299	1,030	5,527	9,588	36,771	60,893
Fingerprinting fee / \$20	3,369	3,740	(2,339)	33,944	34,476	2,827
Subpoena fee	0	0	3,740	0	35	34,476
Abstract criminal records / \$15	1,326	990	(1,326)	10,022	10,230	(9,987)
Police clearance additional copies	444	599	546	4,136	3,601	6,094
Fine - unauthorized use uniform / \$500mx	0	0	599	0	0	3,801
Firearm ID late renewal fee / \$5	98	286	(98)	1,688	1,681	(1,668)
Certified copy of records / \$10	0	0	286	160	100	1,531
Firearm inspection fee / \$5	2,081	2,115	(2,081)	12,936	18,631	(12,836)
Witness fees / \$35	0	35	2,115	132	219	18,499
Special event fee / \$100	192	132	(157)	4,548	1,809	(4,329)
Restitutions GPD	0	0	132	6,306	800	(4,497)
Other revenues - GPD	0	3,975	0	3,742	46,992	(3,242)
Use of money and property	0	0	3,975	0	0	46,992
TOTAL	76,346	104,621	28,275	575,955	832,907	256,952
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	12,276	18,235	5,959	285,682	248,860	(285,682)
Use of money and property	0	0	0	0	0	248,860
TOTAL	12,276	18,235	5,959	285,682	248,860	(36,822)
Public Recreation Services Fund						
Park fees / park use permits	2,975	4,595	(2,975)	35,851	31,880	(35,951)
Park vendor permits	24,450	15,135	(19,855)	34,836	22,380	(3,056)
Community programs fees	0	0	15,135	0	0	22,380
Paseo Stadium fees	0	0	0	18,968	5,888	(18,968)
Pool and beach fees	3,527	4,690	(3,527)	27,045	23,196	(21,159)
Recreational admin fees	6,070	3,050	(1,380)	7,100	3,800	16,096
Youth Center fees	0	0	3,050	0	0	3,800
Guam Sports Complex	225	250	(225)	8,950	7,385	(8,850)
Paseo Recreational Center	0	0	250	0	0	7,385
Hagaina / Tiyen Tennis Center	520	175	(520)	3,378	3,071	(3,378)
Guerrero Stadium / Tiyen Fields	0	0	175	5,290	150	(2,219)
Tiyen Football / Soccer Field	0	0	0	0	0	150
Baseball fields: Ypaopao	0	0	0	0	180	0
Recreational water use plan	0	0	0	0	0	180
Use of money and property	9	10	(9)	181	71	(181)
TOTAL	37,776	27,905	(6,881)	139,779	97,999	(41,851)

Government Of Guam
Actual Revenues Compared to Priorated Adopted Revenues
Special Revenue Funds
Nine Months Ended June 30, 2015

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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	74,690	66,558	(74,690)	659,083	666,799	(659,083)
Use of money and property	21	41	86,537	493	239	666,306
TOTAL	74,711	66,599	11,847	659,556	667,038	7,243
Safe Streets Fund						
DOC - Safe streets fund	30,324	24,000	(30,324)	212,205	120,000	(212,205)
Use of money and property	0	0	24,000	0	40	120,000
TOTAL	30,324	24,000	(6,324)	212,205	120,040	(92,205)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	17,800	0	62,582	52,980	(62,582)
Solid waste bid package fee	0	0	17,800	0	0	52,980
Fee - household collection	673,542	527,446	(573,542)	5,091,969	5,070,982	(5,091,969)
Fee - compact Ordof tipping fee \$4 cu yd	873,716	827,944	(346,270)	7,959,165	7,391,962	(2,888,173)
Fee - uncompact Ordof tipping fee \$4 cu yd	172,213	112,721	655,731	1,293,722	1,045,939	6,098,240
Fee - uncompact Agat transfer station	0	0	112,721	0	0	1,045,939
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Maicloj 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	52,166	0	(52,166)
Reactivation charge	0	0	0	526	0	(526)
Trash tags	0	0	0	468	0	(468)
Interest from settlement Lagu	0	1,222	0	21,223	4,108	(21,223)
Use of money and property	1,333	1,759	(111)	38,506	14,531	(34,400)
TOTAL	1,620,804	1,488,892	(133,671)	14,923,514	13,580,478	(957,866)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	368,778	339,590	(368,778)	3,617,778	3,023,497	(3,617,776)
Use of money and property	0	0	339,590	0	0	3,023,497
TOTAL	368,778	339,590	(29,188)	3,617,778	3,023,497	(594,276)
Tax Collection Enhancement Fund						
Passport fees	84,204	72,477	(84,204)	581,386	575,996	(581,386)
Passport expedite fees	10,140	14,062	82,337	86,642	90,792	487,353
Passport expedite mail fees	1,088	1,105	12,994	10,247	9,395	80,545
Use of money and property	0	0	1,105	0	0	9,395
TOTAL	75,432	87,644	12,231	680,275	676,182	(4,094)
Territorial Education Facilities Fund						
DRT property taxes	869,210	910,473	(869,210)	25,369,760	23,272,093	(25,369,760)
Penalties and interest	195,247	90,315	715,226	857,284	370,394	22,414,829
Real property tax bank fees	0	0	90,315	2,255	5	368,139
Bank deposit shortage / overage	0	0	0	0	0	5
Use of money and property	14	8	(14)	256	132	(256)
TOTAL	1,064,471	1,000,795	(63,683)	26,229,535	23,642,624	(2,587,043)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,302,772	2,868,816	(2,302,772)	25,102,605	26,551,578	(25,102,605)
Use of money and property	63	24	2,868,552	160	338	26,551,418
TOTAL	2,302,835	2,868,840	565,760	25,102,765	26,551,916	1,448,813
Water Protection Fund						
Grading plan review fees	1,430	83	(1,430)	12,290	4,028	(12,290)
Clearing and grubbing permits	746	1,034	(664)	24,780	32,997	(20,764)
Stockpiling permits	111	291	923	19,620	6,750	13,377
Field citation violations	0	0	291	9,929	0	(3,179)
Use of money and property	0	0	0	0	0	(0)
TOTAL	2,287	1,407	(880)	66,629	43,773	(22,856)
Water Research and Development Fund						
Well drilling permit	907	2,850	(907)	89,206	80,920	(89,206)
Use of money and property	0	0	2,850	0	0	80,920
TOTAL	\$ 907	\$ 2,850	\$ 1,943	\$ 89,206	\$ 80,920	\$ (8,286)