



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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ACTING DEPUTY DIRECTOR

MAY 30 2014

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

32-14-1703

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 5/30/14
Time: 11:00 AM
Received by:

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 April 30, 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,

JOSE S. CALVO

2014 MAY 30 AM 11:17

Certification of Information Contained in Attachment A

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

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

1703

Government of Guam
 FY 2014 Special Revenue Fund Tracking
 For the month ending April 30, 2014 /1
 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	1,499,937	2,011,556	3,349,677
(E)	February	Actual	1,189,150	1,343,756	7,615,667	3,128,972
(F)	March	Actual	2,029,801	1,429,459	2,359,829	3,688,999
(G)	April	Actual	1,668,841	1,475,524	3,686,586	3,100,810
(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		18,225,403	18,254,271	18,912,346	29,880,944
(N)	Public Law 32-068		17,014,426	18,662,407	27,207,890	28,500,000
(O)	Overage/(Shortage)	(M-N)	1,210,977	(408,136)	(8,295,544)	1,380,944

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

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Government Of Guam
 Combined Comparative Statement Of Revenues
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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2014	April, 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	449	100	349	156,037	66,191	89,846
Use of money and property	0	0	0	0	0	0
TOTAL	449	100	349	156,037	66,191	89,846
Chamorro Land Trust Operations Fund						
Land trust application fees	749	750	(1)	3,399	3,650	(251)
Commercial leases / license	106,909	108,257	(1,348)	461,499	613,439	(151,940)
Agriculture / residential land trust lease	(1,101)	318	(1,419)	1,307	1,860	(553)
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	167	12	1,241	966	275
TOTAL	106,737	109,492	(2,755)	467,446	619,915	(152,469)
Corrections Revolving Fund						
DOC revolving fund	143,325	132,075	11,250	1,161,508	765,170	396,338
Use of money and property	0	0	0	0	0	0
TOTAL	143,325	132,075	11,250	1,161,508	765,170	396,338
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	19,310	(19,310)	0	51,660	(51,660)
Passenger inspection fee - Airport Authority	857,385	629,360	228,025	6,891,379	5,366,772	1,524,607
Cargo inspection fee - All	7,586	24,130	(16,544)	57,918	144,784	(86,866)
Port inspection fee - single <4000#	0	595	(595)	0	4,160	(4,160)
Port inspection fee - single >4000#	0	81,478	(81,478)	0	583,710	(583,710)
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	3,210	(3,210)	0	23,190	(23,190)
Air inspection fee - single >100#	0	8,659	(8,659)	0	71,985	(71,985)
Revenue - other payments	25,211	9	25,202	35,366	659	34,707
Use of money and property	5	203	(198)	43	890	(847)
TOTAL	890,186	766,954	123,232	6,984,705	6,247,829	736,876
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	16,668	11,886	4,782	67,548	53,583	13,964
Use of money and property	20	70	(51)	136	283	(147)
TOTAL	16,688	11,956	4,732	67,684	53,866	13,817
DPW Building and Design Fund						
Building inspection fee	197,027	127,933	69,094	723,268	498,042	225,226
Use of money and property	0	0	0	0	0	0
TOTAL	197,027	127,933	69,094	723,268	498,042	225,226
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	158,343	172,083	(13,740)	1,102,846	1,095,675	7,171
Use of money and property	0	0	0	0	0	0
TOTAL	158,343	172,083	(13,740)	1,102,846	1,095,675	7,171
Environmental Health Fund						
Health permits - business	7,168	4,081	3,086	60,446	47,780	12,666
PH registration and penalty	0	270	(270)	0	14,830	(14,830)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	23,581	22,621	960	154,124	152,436	1,688
Administrative penalties	0	2,200	(2,200)	3,127	9,190	(6,063)
Use of money and property	0	0	0	0	0	0
TOTAL	30,749	29,172	1,576	217,697	224,236	(6,539)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	4,005	1,158	2,847	11,258	5,344	5,914
Fire prevention fees	12,465	9,308	3,157	46,288	50,774	(4,486)
Other fees	0	0	0	84	56	28
Ambulance service	5,336	153,389	(148,051)	455,721	320,132	135,589
Fire citations	0	0	0	0	2,775	(2,775)
TOTAL	21,806	163,855	(142,047)	513,351	379,080	134,270
Guam Contractors License Board Fund						
Contractors fees	40,410	29,755	10,655	123,617	111,260	12,357
Use of money and property	9	71	(62)	314	710	(396)
TOTAL	40,419	29,826	10,593	123,931	111,970	11,961

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Government Of Guam
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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2014	April, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	136,962	66,184	70,778	183,648	292,563	(108,915)
Use of money and property	3	31	(28)	27	188	(160)
TOTAL	136,965	66,215	70,750	183,676	292,751	(109,076)
Guam Healthcare Trust and Development Fund						
Liberty symbol 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%	988	0	988	220,647	0	220,647
Healthcare legislature appropriation - 40%	659	0	659	147,098	0	147,098
Use of money and property	0	0	0	0	0	0
TOTAL	1,647	0	1,647	367,746	0	367,746
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	173,800	204,574	(30,774)	862,133	1,237,015	(374,883)
Diesel fuel tax	65,759	61,602	4,158	407,805	475,126	(67,520)
Other fuel tax	26,289	24,619	1,670	160,945	189,867	(28,922)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	422,212	421,842	371	2,820,152	2,808,149	12,003
Auto surcharge on other fuels	153,523	153,380	143	1,315,076	1,021,001	294,075
Condition for deposit fee penalty	0	250	(250)	4,000	2,000	2,000
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	841,583	866,266	(24,683)	5,569,911	5,733,158	(163,247)
Licenses and registrations	827,244	845,050	(17,806)	5,545,318	4,500,141	1,045,178
Use of money and property	14	712	(698)	1,095	2,057	(963)
TOTAL	1,668,841	1,712,029	(43,188)	11,116,324	10,235,356	880,968
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	9,282	7,648	1,634	55,357	52,947	2,410
Use of money and property	7	67	(61)	58	261	(202)
TOTAL	9,289	7,715	1,573	55,415	53,208	2,208
Healthy Futures Funds						
Cigarettes	186,750	1,134,920	(948,170)	3,572,189	7,095,571	(3,523,382)
Cigars	810	374	436	8,875	13,647	(4,773)
Others	25,362	39,071	(13,689)	826,029	971,580	(145,551)
Distilled spirit	54,967	50,272	4,695	423,365	446,591	(23,226)
Vinous beverages	11,761	31,105	(19,325)	165,048	202,633	(37,585)
Malted fermented beverages	52,616	173,875	(121,259)	651,357	981,875	(330,518)
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	12	48	(36)	147	139	8
TOTAL	332,317	1,429,666	(1,097,349)	5,253,272	9,712,036	(4,458,764)
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
Guam Police	5,201	0	5,201	5,201	0	5,201
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	3,758	(7,248)	11,008
Dept of Public Health & Social Service	0	131,961	(131,961)	166,257	385,793	(219,535)
Guam Public Library System	0	0	0	0	5,231	(5,231)
Department of Youth Affairs	0	0	0	0	12,319	(12,319)
Dept of Mental Health & Substance Abuse	23,895	0	23,895	46,189	55,007	(8,818)
Department of Labor	0	14,623	(14,623)	1,724	67,868	(66,144)
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	121,502	(121,502)	4,269	121,502	(117,233)
Guan Public Library System	0	0	0	1,629	0	1,629
Council of Arts & Humanities	0	(2,451)	2,451	0	(2,451)	2,451
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	29,096	265,635	(236,539)	310,264	638,021	(327,757)
Land Survey Revolving Fund						
Document tax - land survey fee	175,448	434,300	(258,852)	1,198,242	1,608,797	(410,555)
Rental of government land	3,515	2,768	748	18,306	20,140	(1,834)
Recording fee	31,435	32,804	(1,370)	184,958	215,075	(30,116)
Application fees	0	(100)	100	0	0	0
Certificates of document fees	11,316	12,049	(733)	67,508	78,326	(10,818)
Subpoena fees	35	0	35	150	40	110
Use of money and property	0	0	0	0	0	0
TOTAL	221,748	481,820	(260,072)	1,469,164	1,922,377	(453,214)

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2014	April, 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	6,009	0	6,009	7,039	0	7,039
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	8,799	0	8,799	47,031	0	47,031
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	582	0	582	598	0	598
Consolidated fund - 95%	167,189	0	167,189	534,746	0	534,746
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	182,579	0	182,579	948,273	0	948,273
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	128,217	91,416	36,801	518,058	412,739	105,319
Registration fees - Labor share	54,950	39,178	15,772	222,025	173,888	48,137
Citation fee - non immigration temp worker	2,800	3,300	(500)	12,150	22,050	(9,900)
Use of money and property	1	34	(32)	211	328	(117)
TOTAL	185,968	133,927	52,041	752,444	609,005	143,439
Police Services Fund						
Accessible parking fees 50%	16,139	0	16,139	16,139	81,779	(65,640)
Annual gun business registration / \$600	0	600	(600)	1,200	1,200	0
Government of Guam ID / \$10	702	0	702	702	0	702
Traffic report copy fee / \$10	12,862	7,200	5,662	67,268	50,158	17,110
Police blotter report \$1 1st page / \$.10 each	0	0	0	10	0	10
Police clearance \$7 / \$1 per copy	39,277	17,633	21,644	163,832	130,194	33,638
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	14,120	11,060	3,060	75,960	62,497	13,463
Non-concealed firearm ID / \$25	9,893	5,625	4,268	49,802	36,350	13,452
Concealed firearm ID / \$60	1,442	300	1,142	6,923	2,160	4,763
Fingerprinting fee / \$20	4,996	2,540	2,456	28,888	13,165	15,523
Subpoena fee	0	35	(35)	0	175	(175)
Abstract criminal records / \$15	1,005	1,815	(810)	8,895	11,445	(2,550)
Police clearance additional copies	401	680	(279)	3,526	4,664	(1,138)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	500	170	330	1,430	1,240	190
Certified copy of records / \$10	70	0	70	179	20	159
Firearm inspection fee / \$5	2,717	1,020	1,697	10,207	5,670	4,537
Witness fees / \$35	0	0	0	105	0	105
Special event fee / \$100	0	0	0	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	104,124	48,678	55,446	446,538	402,692	43,846
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	78,135	51,575	26,560	208,905	214,245	(5,340)
Use of money and property	0	0	0	0	0	0
TOTAL	78,135	51,575	26,560	208,905	214,245	(5,340)
Public Recreation Services Fund						
Park fees / park use permits	2,280	2,880	(600)	23,461	22,985	476
Park vendor permits	281	300	(19)	6,811	11,725	(4,914)
Community programs fees	0	0	0	0	50	(50)
Paseo Stadium fees	0	315	(315)	15,368	13,249	2,119
Pool and beach fees	1,435	4,184	(2,749)	16,404	22,837	(6,434)
Recreational admin fees	20	500	(480)	1,030	3,535	(2,505)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,225	720	505	7,372	6,312	1,060
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	330	420	(90)	2,799	3,603	(804)
Guerrero Stadium / Tiyan Fields	0	215	(215)	3,790	7,910	(4,120)
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	12	78	(66)	145	305	(160)
TOTAL	5,583	9,612	(4,029)	77,179	92,585	(15,406)

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2014	April, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	95,320	98,637	(3,318)	494,519	471,512	23,007
Use of money and property	0	46	(46)	268	341	(74)
TOTAL	95,320	98,683	(3,364)	494,787	471,853	22,934
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	14,345	(14,345)	76,023	97,963	(21,940)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	512,270	498,162	14,107	3,569,506	3,485,000	84,506
Fee - compact Ordot tipping fee \$4 cu yd	747,769	847,198	(99,429)	5,544,479	6,150,093	(605,613)
Fee - uncompact Ordot tipping fee \$4 cu yd	214,455	124,828	89,627	865,621	636,119	229,502
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj 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	4,676	(4,676)	19,833	35,191	(15,358)
Use of money and property	1,030	50	980	32,950	571	32,379
TOTAL	1,475,524	1,489,260	(13,736)	10,161,333	10,404,936	(243,603)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	344,913	366,814	(21,902)	2,355,114	2,354,742	373
Use of money and property	0	0	0	0	0	0
TOTAL	344,913	366,814	(21,902)	2,355,114	2,354,742	373
Tax Collection Enhancement Fund						
Passport fees	82,984	86,326	(3,342)	432,577	416,909	15,668
Passport expedite fees	12,335	12,312	25	61,883	61,330	552
Passport expedite mail fees	1,336	2,183	(847)	7,307	10,063	(2,756)
Use of money and property	0	0	0	0	0	0
TOTAL	96,655	100,820	(4,165)	501,766	488,301	13,465
Territorial Education Facilities Fund						
DRT property taxes	3,523,190	4,257,246	(734,056)	15,813,493	17,223,508	(1,410,015)
Penalties and interest	163,300	61,541	101,759	422,839	229,319	193,520
Real property tax bank fees	0	(300)	300	305	1,156	(851)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	96	177	(81)	186	446	(260)
TOTAL	3,686,586	4,318,664	(632,078)	16,236,823	17,454,428	(1,217,606)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,100,737	2,536,046	564,691	19,021,561	17,152,672	1,868,889
Use of money and property	73	9	64	73	57	16
TOTAL	3,100,810	2,536,055	564,755	19,021,634	17,152,729	1,868,905
Water Protection Fund						
Grading plan review fees	865	135	730	9,137	1,293	7,845
Clearing and grubbing permits	6,709	25,718	(19,008)	20,967	36,239	(15,272)
Stockpiling permits	2,609	783	1,826	13,529	2,360	11,169
Field citation violations	0	0	0	342	10,583	(10,241)
Use of money and property	0	0	0	0	0	0
TOTAL	10,183	26,636	(16,453)	43,975	50,475	(6,499)
Water Research and Development Fund						
Well drilling permit	5,750	38,650	(32,900)	61,800	63,000	(1,200)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 5,750	\$ 38,650	\$ (32,900)	\$ 61,800	\$ 63,000	\$ (1,200)

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

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 2014

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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	237	449	212	156,831	156,037	(794)
Use of money and property	0	0	0	0	0	0
TOTAL	237	449	212	156,831	156,037	(794)
Chamorro Land Trust Operations Fund						
Land trust application fees	739	749	10	3,605	3,399	(206)
Commercial leases / license	106,759	106,809	150	604,942	461,499	(143,443)
Agriculture / residential land trust lease	314	(1,101)	(1,415)	5,258	1,307	(3,951)
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	1,241	1,241
TOTAL	107,812	106,737	(1,075)	613,805	467,446	(146,359)
Corrections Revolving Fund						
DOC revolving fund	152,469	143,325	(9,144)	883,324	1,161,508	278,184
Use of money and property	0	0	0	0	0	0
TOTAL	152,469	143,325	(9,144)	883,324	1,161,508	278,184
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	24,764	0	(24,764)	66,252	0	(66,252)
Passenger inspection fee - Airport Authority	807,132	857,385	50,253	6,882,690	6,691,379	(191,311)
Cargo inspection fee - All	30,946	7,586	(23,360)	185,680	57,918	(127,762)
Port inspection fee - single <4000#	783	0	(783)	5,361	0	(5,361)
Port inspection fee - single >4000#	104,493	0	(104,493)	748,588	0	(748,588)
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#	4,117	0	(4,117)	28,949	0	(28,949)
Air inspection fee - single >100#	11,105	0	(11,105)	92,318	0	(92,318)
Revenue - other payments	0	25,211	25,211	0	35,366	35,366
Use of money and property	0	5	5	0	43	43
TOTAL	983,320	890,186	(93,134)	8,009,838	6,984,705	(1,025,133)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	16,668	16,668	0	67,548	67,548
Use of money and property	0	20	20	0	136	136
TOTAL	0	16,688	16,688	0	67,684	67,684
DPW Building and Design Fund						
Building inspection fee	96,415	197,027	100,612	375,345	723,268	347,923
Use of money and property	0	0	0	0	0	0
TOTAL	96,415	197,027	100,612	375,345	723,268	347,923
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	154,241	158,343	4,102	982,073	1,102,846	120,773
Use of money and property	0	0	0	0	0	0
TOTAL	154,241	158,343	4,102	982,073	1,102,846	120,773
Environmental Health Fund						
Health permits - business	3,316	7,168	3,852	38,819	60,446	21,627
PH registration and penalty	219	0	(219)	12,068	0	(12,068)
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	18,381	23,581	5,200	123,847	154,124	30,277
Administrative penalties	1,788	0	(1,788)	7,468	3,127	(4,341)
Use of money and property	0	0	0	0	0	0
TOTAL	23,704	30,749	7,045	182,202	217,697	35,495
Fire, Life & Medical Emergency Fund						
Transport / standby fees	492	4,005	3,513	2,272	11,258	8,986
Fire prevention fees	3,956	12,465	8,509	21,580	46,288	24,708
Other fees	0	0	0	24	84	60
Ambulance service	65,198	5,338	(59,860)	136,072	455,721	319,649
Fire citations	0	0	0	1,180	0	(1,180)
TOTAL	69,646	21,808	(47,838)	161,128	513,351	352,223
Guam Contractors License Board Fund						
Contractors fees	35,704	40,410	4,706	133,854	123,617	(10,237)
Use of money and property	0	9	9	0	314	314
TOTAL	35,704	40,419	4,715	133,854	123,931	(9,923)

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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	63,299	136,962	73,663	279,811	183,648	(96,163)
Use of money and property	0	3	3	0	27	27
TOTAL	63,299	136,965	73,666	279,811	183,676	(96,135)
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	988	988	0	220,647	220,647
Healthcare legislature appropriation - 40%	0	659	659	0	147,098	147,098
Use of money and property	0	0	0	0	0	0
TOTAL	0	1,647	1,647	0	367,746	367,746
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	197,435	173,800	(23,635)	1,193,846	862,133	(331,713)
Diesel fuel tax	59,452	65,759	6,307	458,546	407,605	(50,941)
Other fuel tax	23,760	26,289	2,529	183,239	160,945	(22,294)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	407,120	422,212	15,092	2,710,147	2,820,152	110,005
Auto surcharge on other fuels	148,027	153,523	5,496	985,370	1,315,076	329,706
Condition for deposit fee penalty	241	0	(241)	1,929	4,000	2,071
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	836,035	841,583	5,548	5,533,077	5,569,911	36,834
Licenses and registrations	815,559	827,244	11,685	4,343,095	5,545,318	1,202,223
Use of money and property	0	14	14	0	1,095	1,095
TOTAL	1,651,594	1,668,841	17,247	9,876,172	11,116,324	1,240,152
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,333	9,282	1,949	50,763	55,357	4,594
Use of money and property	0	7	7	0	58	58
TOTAL	7,333	9,289	1,956	50,763	55,415	4,652
Healthy Futures Funds						
Cigarettes	1,381,134	186,750	(1,194,384)	9,084,299	3,572,189	(5,512,110)
Cigars	488	810	322	17,835	8,875	(8,960)
Others	50,990	25,382	(25,608)	1,269,593	626,029	(443,564)
Distilled spirit	65,608	54,967	(10,641)	583,263	423,365	(159,898)
Vinous beverages	40,594	11,781	(28,813)	270,527	165,048	(105,479)
Malted fermented beverages	226,917	52,616	(174,301)	1,282,643	651,357	(631,286)
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	12	12	0	147	147
TOTAL	1,765,731	332,317	(1,433,414)	12,508,160	5,253,272	(7,254,888)
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
Guam Police	0	5,201	5,201	0	5,201	5,201
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	196,027	0	(196,027)	589,484	166,257	(423,227)
Guam Public Library System	0	0	0	7,779	0	(7,779)
Department of Youth Affairs	0	0	0	18,300	0	(18,300)
Dept of Mental Health & Substance Abuse	0	23,895	23,895	81,713	46,189	(35,524)
Department of Labor	21,722	0	(21,722)	100,817	1,724	(99,093)
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	180,490	0	(180,490)	180,490	4,269	(176,221)
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	398,239	29,096	(369,143)	978,583	310,264	(668,319)
Land Survey Revolving Fund						
Document tax - land survey fee	477,810	175,448	(302,362)	1,769,974	1,198,242	(571,732)
Rental of government land	3,044	3,515	471	22,155	18,306	(3,849)
Recording fee	36,090	31,435	(4,656)	236,621	184,958	(51,663)
Application fees	0	0	0	110	0	(110)
Certificates of document fees	13,256	11,316	(1,941)	86,169	67,508	(18,661)
Subpoena fees	0	35	35	44	150	106
Use of money and property	0	0	0	0	0	0
TOTAL	530,200	221,748	(308,452)	2,115,073	1,469,164	(645,909)

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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	0	6,009	6,009	0	7,039	7,039
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	8,799	8,799	0	47,031	47,031
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	582	582	0	598	598
Consolidated fund - 95%	0	167,189	167,189	0	534,746	534,746
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	0	182,579	182,579	0	948,273	948,273
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	147,859	128,217	(19,642)	667,576	518,058	(149,518)
Registration fees - Labor share	63,368	54,950	(8,418)	281,253	222,025	(59,228)
Citation fee - non immigration temp worker	5,338	2,800	(2,538)	35,666	12,150	(23,516)
Use of money and property	0	1	1	0	211	211
TOTAL	216,565	185,968	(30,597)	984,495	752,444	(232,051)
Police Services Fund						
Accessible parking fees 50%	0	16,139	16,139	82,291	16,139	(66,152)
Annual gun business registration / \$600	600	0	(600)	1,200	1,200	0
Government of Guam ID / \$10	0	702	702	0	702	702
Traffic report copy fee / \$10	7,200	12,862	5,662	50,158	67,268	17,110
Police blotter report \$1 1st page / \$10 each	0	0	0	0	10	10
Police clearance \$7 / \$1 per copy	17,835	39,277	21,442	131,350	183,832	32,482
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	11,060	14,120	3,060	62,497	75,960	13,463
Non-concealed firearm ID / \$25	5,625	9,893	4,268	36,350	49,802	13,452
Concealed firearm ID / \$60	300	1,442	1,142	2,160	6,923	4,763
Fingerprinting fee / \$20	2,540	4,996	2,456	13,165	28,688	15,523
Subpoena fee	35	0	(35)	175	0	(175)
Abstract criminal records / \$15	1,815	1,005	(810)	11,445	8,895	(2,550)
Police clearance additional copies	680	401	(279)	4,664	3,526	(1,138)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	170	500	330	1,240	1,430	190
Certified copy of records / \$10	0	70	70	20	179	159
Firearm inspection fee / \$5	1,020	2,717	1,697	5,670	10,207	4,537
Witness fees / \$35	0	0	0	0	105	105
Special event fee / \$100	0	0	0	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	48,880	104,124	55,244	404,360	446,538	42,178
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	53,692	78,135	24,443	223,041	208,905	(14,136)
Use of money and property	0	0	0	0	0	0
TOTAL	53,692	78,135	24,443	223,041	208,905	(14,136)
Public Recreation Services Fund						
Park fees / park use permits	2,880	2,280	(600)	22,780	23,461	681
Park vendor permits	172	281	109	10,691	6,811	(3,880)
Community programs fees	0	0	0	50	0	(50)
Paseo Stadium fees	315	0	(315)	13,249	15,368	2,119
Pool and beach fees	4,184	1,435	(2,749)	22,837	16,404	(6,434)
Recreational admin fees	500	20	(480)	3,535	1,030	(2,505)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	720	1,225	505	6,312	7,372	1,060
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	420	330	(90)	3,603	2,799	(804)
Guerrero Stadium / Tiyan Fields	215	0	(215)	7,910	3,790	(4,120)
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	12	12	0	145	145
TOTAL	9,406	5,583	(3,823)	91,042	77,179	(13,863)

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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	98,319	95,320	(3,000)	469,993	494,519	24,526
Use of money and property	0	0	0	0	268	268
TOTAL	98,319	95,320	(3,000)	469,993	494,787	24,794
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	15,357	0	(15,357)	104,873	76,023	(28,850)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	533,301	512,270	(21,031)	3,730,823	3,569,506	(161,317)
Fee - compact Ordot tipping fee \$4 cu yd	906,958	747,769	(159,189)	6,583,910	5,544,479	(1,039,431)
Fee - uncompact Ordot tipping fee \$4 cu yd	133,634	214,455	80,821	680,992	865,621	184,629
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Makojoj 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	1,030	1,030	0	32,950	32,950
TOTAL	1,589,250	1,475,524	(113,726)	11,100,598	10,161,333	(939,265)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	331,506	344,913	13,407	2,128,080	2,355,114	227,034
Use of money and property	0	0	0	0	0	0
TOTAL	331,506	344,913	13,407	2,128,080	2,355,114	227,034
Tax Collection Enhancement Fund						
Passport fees	86,100	82,984	(3,117)	415,816	432,577	16,761
Passport expedite fees	12,312	12,336	24	61,331	61,883	552
Passport expedite mail fees	2,183	1,336	(847)	10,061	7,307	(2,754)
Use of money and property	0	0	0	0	0	0
TOTAL	100,595	96,656	(3,940)	487,208	501,766	14,558
Territorial Education Facilities Fund						
DRT property taxes	5,713,620	3,523,190	(2,190,430)	23,115,551	15,813,493	(7,302,058)
Penalties and interest	82,594	163,300	80,706	307,767	422,839	115,072
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	96	96	0	186	186
TOTAL	5,796,214	3,686,586	(2,109,628)	23,425,272	16,236,823	(7,188,449)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	36,942	3,100,737	3,063,795	15,863,698	19,021,561	3,157,863
Use of money and property	0	73	73	0	73	73
TOTAL	36,942	3,100,810	3,063,868	15,863,698	19,021,634	3,157,936
Water Protection Fund						
Grading plan review fees	151	865	714	1,509	9,137	7,628
Clearing and grubbing permits	28,770	6,709	(22,061)	40,581	20,967	(19,614)
Stockpiling permits	876	2,609	1,733	2,634	13,529	10,895
Field citation violations	0	0	0	11,742	342	(11,400)
Use of money and property	0	0	0	0	0	0
TOTAL	29,797	10,183	(19,614)	56,466	43,975	(12,491)
Water Research and Development Fund						
Well drilling permit	30,154	5,750	(24,404)	49,151	61,800	12,649
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 30,154	\$ 5,750	\$ (24,404)	\$ 49,151	\$ 61,800	\$ 12,649