



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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ACTING DEPUTY DIRECTOR

JUN 26 2014

32-14-1772

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

6.26.14
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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 May 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,

JOSE S. CALVO

2014 JUN 26 PM 2:23
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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

Government of Guam
 FY 2014 Special Revenue Fund Tracking
 For the month ending May 31, 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	1,157,661	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	Actual	1,536,633	1,556,005	748,385	2,381,784
(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	1,356,313	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		18,444,797	18,202,260	19,080,946	30,167,003
(N) Public Law 32-068		17,014,426	18,662,407	27,207,890	28,500,000
(O) Overage/(Shortage)	(M-N)	1,430,371	(460,147)	(8,126,944)	1,667,003

/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		
	May, 2014	May, 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	73,905	5,384	68,521	229,942	71,576	158,366
Use of money and property	0	0	0	0	0	0
TOTAL	73,905	5,384	68,521	229,942	71,576	158,366
Chamorro Land Trust Operations Fund						
Land trust application fees	951	700	251	4,350	4,350	0
Commercial leases / license	79,761	67,171	12,590	541,260	680,610	(139,350)
Agriculture / residential land trust lease	1,671	321	1,350	2,978	2,181	797
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	184	181	3	1,424	1,146	278
TOTAL	82,566	68,373	14,193	650,012	688,287	(138,275)
Corrections Revolving Fund						
DOC revolving fund	225,376	0	225,376	1,386,884	765,170	621,714
Use of money and property	0	0	0	0	0	0
TOTAL	225,376	0	225,376	1,386,884	765,170	621,714
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	51,660	(51,660)
Passenger inspection fee - Airport Authority	0	624,609	(624,609)	6,891,379	5,991,381	899,998
Cargo inspection fee - All	5,504	57,902	(52,397)	63,422	202,685	(139,263)
Port inspection fee - single <4000#	0	0	0	0	4,180	(4,180)
Port inspection fee - single >4000#	0	5	(5)	0	583,715	(583,715)
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	245	(245)	0	23,435	(23,435)
Air inspection fee - single >100#	0	534	(534)	0	72,519	(72,519)
Revenue - other payments	0	3	(3)	35,386	662	34,704
Use of money and property	16	572	(556)	59	1,462	(1,404)
TOTAL	5,520	683,871	(678,350)	6,990,225	6,931,700	58,526
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	12,922	0	12,922	80,469	53,583	26,886
Use of money and property	21	0	21	157	283	(126)
TOTAL	12,943	0	12,943	80,626	53,866	26,760
DPW Building and Design Fund						
Building inspection fee	38,416	37,659	757	761,684	535,700	225,983
Use of money and property	0	0	0	0	0	0
TOTAL	38,416	37,659	757	761,684	535,700	225,983
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	242,062	142,653	99,409	1,344,908	1,238,328	106,580
Use of money and property	0	0	0	0	0	0
TOTAL	242,062	142,653	99,409	1,344,908	1,238,328	106,580
Environmental Health Fund						
Health permits - business	7,550	8,515	(965)	67,997	56,295	11,702
PH registration and penalty	0	0	0	0	14,830	(14,830)
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	22,692	21,140	1,552	176,816	173,576	3,240
Administrative penalties	400	1,800	(1,400)	3,527	10,990	(7,463)
Use of money and property	0	0	0	0	0	0
TOTAL	30,642	31,455	(813)	248,340	255,691	(7,352)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	220	1,060	(840)	11,478	6,404	5,074
Fire prevention fees	5,199	11,806	(6,607)	51,487	62,579	(11,093)
Other fees	0	7	(7)	84	63	21
Ambulance service	2,795	52,899	(50,104)	458,516	373,031	85,485
Fire citations	0	0	0	0	2,775	(2,775)
TOTAL	8,214	65,772	(57,558)	521,564	444,852	76,712
Guam Contractors License Board Fund						
Contractors fees	67,870	65,668	2,202	191,487	176,928	14,559
Use of money and property	10	102	(92)	323	812	(489)
TOTAL	67,880	65,770	2,110	191,811	177,740	14,071

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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		
	May, 2014	May, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	34,741	58,641	(23,901)	218,389	351,205	(132,816)
Use of money and property	3	36	(33)	31	224	(193)
TOTAL	34,744	58,677	(23,933)	218,420	351,429	(133,009)
Guam Healthcare Trust and Development Fund						
Liberty symbolic 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%	224	0	224	220,871	0	220,871
Healthcare legislature appropriation - 40%	149	0	149	147,247	0	147,247
Use of money and property	0	0	0	0	0	0
TOTAL	373	0	373	368,118	0	368,118
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	152,472	162,213	(9,741)	1,014,605	1,399,228	(384,624)
Diesel fuel tax	69,728	62,746	6,981	477,333	537,872	(60,539)
Other fuel tax	27,878	25,078	2,800	188,823	214,945	(26,122)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	410,457	396,679	13,778	3,230,609	3,204,828	25,781
Auto surcharge on other fuels	149,249	144,232	5,017	1,464,324	1,165,233	299,092
Condition for deposit fee penalty	0	250	(250)	4,000	2,250	1,750
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	809,783	791,198	18,585	6,379,694	6,624,356	(144,662)
Licenses and registrations	726,422	638,978	87,443	6,271,740	5,139,119	1,132,621
Use of money and property	425	849	(424)	1,520	2,907	(1,387)
TOTAL	1,536,630	1,431,026	105,604	12,652,954	11,666,382	986,572
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,001	6,789	1,212	63,358	59,736	3,622
Use of money and property	7	71	(65)	65	332	(267)
TOTAL	8,008	6,860	1,147	63,423	60,068	3,355
Healthy Futures Funds						
Cigarettes	1,297,290	468,027	829,263	4,869,479	7,583,598	(2,694,119)
Cigars	911	1,283	(372)	9,785	14,930	(5,145)
Others	55,400	25,800	29,600	881,429	997,380	(115,951)
Distilled spirit	65,412	46,863	18,449	488,777	493,554	(4,776)
Vinous beverages	26,475	31,611	(5,136)	191,523	234,244	(42,721)
Malted fermented beverages	176,937	145,834	31,102	828,294	1,127,709	(299,416)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(88,672)	0	(88,672)	(482,409)	0	(482,409)
Use of money and property	27	21	6	174	160	14
TOTAL	1,533,780	719,539	814,240	6,787,052	10,431,575	(3,644,524)
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	14,679	(14,679)	0	14,679	(14,679)
Guam Police	0	0	0	5,201	0	5,201
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	3,758	(7,246)	11,006
Dept of Public Health & Social Service	81,889	158,770	(76,881)	248,146	544,562	(296,416)
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	(11,804)	0	(11,804)	34,385	55,007	(20,622)
Department of Labor	866	0	866	2,610	67,868	(65,258)
Department of Parks & Recreation	0	0	0	39,217	0	39,217
Department of Vocational Rehabilitation	42	0	42	42,062	0	42,062
Guam Energy Office	0	17,494	(17,494)	4,269	138,996	(134,727)
Guam Public Library System	0	0	0	1,629	0	1,629
Council of Arts & Humanities	0	0	0	0	(2,451)	2,451
Use of money and property	0	0	0	0	0	(0)
TOTAL	71,012	190,942	(119,930)	381,276	828,963	(447,687)
Land Survey Revolving Fund						
Document tax - land survey fee	367,102	156,252	210,850	1,565,344	1,765,049	(199,706)
Rental of government land	908	2,768	(1,859)	19,214	22,908	(3,693)
Recording fee	29,879	34,279	(4,400)	214,837	249,354	(34,516)
Application fees	0	0	0	0	0	0
Certificates of document fees	9,678	10,307	(629)	77,185	88,633	(11,447)
Subpoena fees	0	0	0	150	40	110
Use of money and property	0	0	0	0	0	0
TOTAL	407,567	203,605	203,962	1,876,730	2,125,983	(249,252)

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2014	May, 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	(1,522)	0	(1,522)	5,517	0	5,517
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	27,174	0	27,174	74,205	0	74,205
Mayors' Council - repair of facilities 1/3	116,724	0	116,724	236,344	0	236,344
Dept of Parks & Rec - repair of facilities 1/3	116,724	0	116,724	236,344	0	236,344
GDOE - repair of facilities 1/3	116,724	0	116,724	236,344	0	236,344
Interest - Limited Gaming Fund	(24)	0	(24)	574	0	574
Consolidated fund - 95%	(201,424)	0	(201,424)	333,321	0	333,321
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	174,376	0	174,376	1,122,649	0	1,122,649
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	99,400	118,183	(18,783)	617,458	530,922	86,536
Registration fees - Labor share	42,600	50,650	(8,050)	284,625	224,538	40,087
Citation fee - non Immigration temp worker	9,750	2,750	7,000	21,900	24,800	(2,900)
Use of money and property	10	25	(15)	220	353	(133)
TOTAL	151,760	-171,608	(19,849)	904,203	780,613	123,590
Police Services Fund						
Accessible parking fees 50%	18,921	0	18,921	35,060	81,779	(46,719)
Annual gun business registration / \$600	600	0	600	1,800	1,200	600
Government of Guam ID / \$10	0	0	0	702	0	702
Traffic report copy fee / \$10	13,364	8,130	5,234	60,632	58,288	22,344
Police blotter report \$1 1st page / \$.10 each	0	0	0	10	0	10
Police clearance \$7 / \$1 per copy	31,860	14,607	17,253	195,892	144,801	50,891
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	10,640	9,400	1,240	86,600	71,897	14,703
Non-concealed firearm ID / \$25	9,761	4,975	4,786	59,563	41,325	18,238
Concealed firearm ID / \$60	1,442	995	447	8,365	3,155	5,210
Fingerprinting fee / \$20	5,179	2,140	3,039	33,867	15,305	18,562
Subpoena fee	0	35	(35)	0	210	(210)
Abstract criminal records / \$15	868	1,230	(362)	9,763	12,675	(2,912)
Police clearance additional copies	370	680	(310)	3,896	5,344	(1,448)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	225	150	75	1,655	1,390	265
Certified copy of records / \$10	0	0	0	179	20	159
Firearm inspection fee / \$5	1,908	870	1,038	12,115	6,540	5,575
Witness fees / \$35	43	0	43	148	0	148
Special event fee / \$100	344	0	344	4,882	1,975	2,907
Restitutions - GPD	0	0	0	7,064	0	7,064
Use of money and property	4,190	0	4,190	4,190	0	4,190
TOTAL	99,715	43,212	56,503	546,253	445,904	100,348
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	25,840	25,475	365	234,745	239,720	(4,975)
Use of money and property	0	0	0	0	0	0
TOTAL	25,840	25,475	365	234,745	239,720	(4,975)
Public Recreation Services Fund						
Park fees / park use permits	3,615	2,505	1,110	27,076	25,490	1,586
Park vendor permits	1,625	125	1,500	8,436	11,850	(3,414)
Community programs fees	0	0	0	0	50	(50)
Paseo Stadium fees	600	25	575	15,968	13,274	2,694
Pool and beach fees	3,196	1,967	1,229	19,600	24,804	(5,205)
Recreational admin fees	0	0	0	1,030	3,535	(2,505)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	853	1,701	(848)	8,225	8,013	212
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	18	219	(201)	2,818	3,822	(1,005)
Guerrero Stadium / Tiyan Fields	0	100	(100)	3,790	8,010	(4,220)
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	9	85	(77)	154	390	(237)
TOTAL	9,916	6,728	3,188	87,095	99,313	(12,218)

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2014	May, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	80,786	81,761	(975)	575,305	553,273	22,032
Use of money and property	10	58	(48)	277	399	(122)
TOTAL	80,796	81,819	(1,023)	575,582	553,672	21,911
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	14,465	(14,465)	76,023	112,428	(36,405)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	536,765	499,037	37,728	4,108,271	3,984,037	122,234
Fee - compact Ordof tipping fee \$4 cu yd	789,214	900,063	(110,849)	6,333,693	7,050,155	(716,462)
Fee - uncompact Ordof tipping fee \$4 cu yd	229,974	112,705	117,268	1,085,595	748,825	346,770
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojioj 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	4,557	(4,557)	19,833	39,748	(19,915)
Use of money and property	52	54	(2)	33,002	625	32,377
TOTAL	1,556,004	1,530,861	25,124	11,717,337	11,935,817	(218,480)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	299,479	328,014	(28,534)	2,654,594	2,682,755	(28,162)
Use of money and property	0	0	0	0	0	0
TOTAL	299,479	328,014	(28,534)	2,654,594	2,682,755	(28,162)
Tax Collection Enhancement Fund						
Passport fees	67,536	68,827	(1,291)	500,113	485,736	14,377
Passport expedite fees	13,250	12,934	316	75,133	74,264	868
Passport expedite mail fees	1,089	2,568	(1,479)	8,396	12,631	(4,235)
Use of money and property	25	0	25	25	0	25
TOTAL	81,900	84,329	(2,429)	583,666	572,630	11,036
Territorial Education Facilities Fund						
DRT property taxes	672,219	299,845	372,374	16,485,712	17,523,354	(1,037,641)
Penalties and interest	76,052	43,099	32,953	498,891	272,417	226,473
Real property tax bank fees	111	436	(325)	416	1,592	(1,176)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	3	376	(373)	188	822	(634)
TOTAL	748,384	343,756	404,628	16,985,207	17,798,185	(812,978)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,381,698	1,440,131	941,567	21,403,332	18,592,803	2,810,529
Use of money and property	86	11	75	86	68	18
TOTAL	2,381,784	1,440,141	941,642	21,403,418	18,592,871	2,810,547
Water Protection Fund						
Grading plan review fees	821	384	437	9,958	1,677	8,281
Clearing and grubbing permits	1,566	3,798	(2,232)	22,533	40,038	(17,505)
Stockpiling permits	4,311	1,150	3,161	17,840	3,510	14,330
Field citation violations	500	1,000	(500)	842	11,583	(10,741)
Use of money and property	0	0	0	0	0	0
TOTAL	7,198	6,333	865	51,173	56,807	(5,634)
Water Research and Development Fund						
Well drilling permit	1,400	8,000	(6,600)	63,200	71,000	(7,800)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,400	\$ 8,000	\$ (6,600)	\$ 63,200	\$ 71,000	\$ (7,800)

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 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
Eight Months Ended May 31, 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	12,757	73,905	61,148	169,588	229,942	60,354
Use of money and property	0	0	0	0	0	0
TOTAL	12,757	73,905	61,148	169,588	229,942	60,354
Chamorro Land Trust Operations Fund						
Land trust application fees	690	951	261	4,295	4,350	55
Commercial leases / license	66,241	79,761	13,520	671,183	541,260	(129,923)
Agriculture / residential land trust lease	317	1,671	1,354	5,575	2,978	(2,597)
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	184	184	0	1,424	1,424
TOTAL	67,248	82,566	15,318	681,053	550,012	(131,041)
Corrections Revolving Fund						
DOC revolving fund	0	225,376	225,376	883,324	1,386,884	503,560
Use of money and property	0	0	0	0	0	0
TOTAL	0	225,376	225,376	883,324	1,386,884	503,560
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	66,252	0	(66,252)
Passenger inspection fee - Airport Authority	801,038	0	(801,038)	7,683,728	6,891,379	(792,349)
Cargo inspection fee - All	74,257	5,504	(68,753)	259,937	63,422	(196,515)
Port inspection fee - single <4000#	526	0	(526)	5,887	0	(5,887)
Port inspection fee - single >4000#	103,213	0	(103,213)	851,801	0	(851,801)
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#	314	0	(314)	29,263	0	(29,263)
Air inspection fee - single >100#	685	0	(685)	93,003	0	(93,003)
Revenue - other payments	0	0	0	0	35,366	35,366
Use of money and property	0	16	16	0	59	59
TOTAL	980,033	5,520	(974,513)	8,989,871	6,990,225	(1,999,646)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	12,922	12,922	0	80,469	80,469
Use of money and property	0	21	21	0	157	157
TOTAL	0	12,943	12,943	0	80,626	80,626
DPW Building and Design Fund						
Building inspection fee	28,381	38,416	10,035	403,726	761,684	357,958
Use of money and property	0	0	0	0	0	0
TOTAL	28,381	38,416	10,035	403,726	761,684	357,958
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	127,862	242,062	114,200	1,109,935	1,344,908	234,973
Use of money and property	0	0	0	0	0	0
TOTAL	127,862	242,062	114,200	1,109,935	1,344,908	234,973
Environmental Health Fund						
Health permits - business	6,919	7,550	631	45,738	67,997	22,259
PH registration and penalty	0	0	0	12,068	0	(12,068)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	17,177	22,692	5,515	141,024	176,816	35,792
Administrative penalties	1,463	400	(1,063)	8,931	3,527	(5,404)
Use of money and property	0	0	0	0	0	0
TOTAL	25,559	30,642	5,083	207,761	248,340	40,579
Fire, Life & Medical Emergency Fund						
Transport / standby fees	451	220	(231)	2,723	11,478	8,755
Fire prevention fees	5,018	5,199	181	26,598	51,487	24,889
Other fees	3	0	(3)	27	84	57
Ambulance service	22,485	2,795	(19,690)	158,557	458,516	299,959
Fire citations	0	0	0	1,180	0	(1,180)
TOTAL	27,957	8,214	(19,743)	189,085	521,564	332,479
Guam Contractors License Board Fund						
Contractors fees	78,690	67,870	(10,820)	212,544	191,487	(21,057)
Use of money and property	0	10	10	0	323	323
TOTAL	78,690	67,880	(10,810)	212,544	191,811	(20,733)

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**Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2014**

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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	56,085	34,741	(21,344)	335,896	218,389	(117,507)
Use of money and property	0	3	3	0	31	31
TOTAL	56,085	34,744	(21,341)	335,896	218,420	(117,476)
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	224	224	0	220,871	220,871
Healthcare legislature appropriation - 40%	0	149	149	0	147,247	147,247
Use of money and property	0	0	0	0	0	0
TOTAL	0	373	373	0	368,118	368,118
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	156,552	152,472	(4,080)	1,350,398	1,014,605	(335,793)
Diesel fuel tax	60,556	69,728	9,172	519,102	477,333	(41,769)
Other fuel tax	24,203	27,878	3,675	207,442	188,823	(18,619)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	382,835	410,457	27,622	3,092,982	3,230,609	137,627
Auto surcharge on other fuels	139,199	149,249	10,050	1,124,569	1,464,324	339,755
Condition for deposit fee penalty	241	0	(241)	2,170	4,000	1,830
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	763,586	809,783	46,197	6,296,663	6,376,694	80,031
Licenses and registrations	616,679	726,422	109,743	4,959,774	6,271,740	1,311,966
Use of money and property	0	425	425	0	1,520	1,520
TOTAL	1,380,265	1,535,630	155,365	11,256,437	12,652,954	1,396,517
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,509	8,001	1,492	57,272	63,358	6,086
Use of money and property	0	7	7	0	65	65
TOTAL	6,509	8,008	1,499	57,272	63,423	6,151
Healthy Futures Funds						
Cigarettes	610,801	1,287,290	686,489	9,695,100	4,869,479	(4,825,621)
Cigars	1,674	911	(763)	19,509	9,785	(9,724)
Others	33,670	55,400	21,730	1,303,263	881,429	(421,834)
Distilled spirit	61,289	65,412	4,123	644,552	488,777	(155,775)
Vinous beverages	41,254	26,475	(14,779)	311,781	191,523	(120,258)
Malted fermented beverages	190,322	176,937	(13,385)	1,472,965	828,294	(644,671)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(88,672)	(88,672)	0	(482,409)	(482,409)
Use of money and property	0	27	27	0	174	174
TOTAL	939,010	1,533,780	594,770	13,447,170	6,787,052	(6,660,118)
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	14,678	0	(14,678)	14,678	0	(14,678)
Guam Police	0	0	0	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	235,852	81,889	(153,963)	825,336	248,146	(577,190)
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	(11,804)	(11,804)	81,713	34,385	(47,328)
Department of Labor	0	886	886	100,817	2,610	(98,207)
Department of Parks & Recreation	0	0	0	0	39,217	39,217
Department of Vocational Rehabilitation	0	42	42	0	42,062	42,062
Guan Energy Office	25,987	0	(25,987)	206,477	4,269	(202,208)
Guan 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	276,517	71,012	(205,505)	1,255,109	381,276	(873,824)
Land Survey Revolving Fund						
Document tax - land survey fee	171,906	367,102	195,196	1,941,880	1,565,344	(376,537)
Rental of government land	3,044	908	(2,136)	25,199	19,214	(5,985)
Recording fee	37,713	29,879	(7,834)	274,334	214,837	(59,497)
Application fees	0	0	0	110	0	(110)
Certificates of document fees	11,340	9,678	(1,663)	97,509	77,185	(20,324)
Subpoena fees	0	0	0	44	150	106
Use of money and property	0	0	0	0	0	0
TOTAL	224,003	407,567	183,564	2,339,076	1,876,730	(462,346)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
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Eight Months Ended May 31, 2014

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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	(1,522)	(1,522)	0	5,517	5,517
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	27,174	27,174	0	74,205	74,205
Mayors' Council - repair of facilities 1/3	0	116,724	116,724	0	236,344	236,344
Dept of Parks & Rec - repair of facilities 1/3	0	116,724	116,724	0	236,344	236,344
GDOE - repair of facilities 1/3	0	116,724	116,724	0	236,344	236,344
Interest - Limited Gaming Fund	0	(24)	(24)	0	574	574
Consolidated fund - 95%	0	(201,424)	(201,424)	0	333,321	333,321
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	0	174,376	174,376	0	1,122,649	1,122,649
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	191,153	99,400	(91,753)	858,729	617,458	(241,271)
Registration fees - Labor share	81,923	42,600	(39,323)	363,176	264,625	(98,551)
Citation fee - non immigration temp worker	4,448	9,750	5,302	40,114	21,900	(18,214)
Use of money and property	0	10	10	0	220	220
TOTAL	277,524	151,760	(125,764)	1,262,019	904,203	(357,816)
Police Services Fund						
Accessible parking fees 50%	0	18,921	18,921	82,291	35,060	(47,231)
Annual gun business registration / \$600	0	600	600	1,200	1,800	600
Government of Guam ID / \$10	0	0	0	0	702	702
Traffic report copy fee / \$10	8,130	13,364	5,234	58,288	80,632	22,344
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	10	10
Police clearance \$7 / \$1 per copy	14,786	31,860	17,074	146,136	195,662	49,526
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	9,400	10,640	1,240	71,897	86,600	14,703
Non-concealed firearm ID / \$25	4,975	9,761	4,786	41,325	59,563	18,238
Concealed firearm ID / \$60	995	1,442	447	3,155	8,365	5,210
Fingerprinting fee / \$20	2,140	5,179	3,039	15,305	33,867	18,562
Subpoena fee	35	0	(35)	210	0	(210)
Abstract criminal records / \$15	1,230	668	(362)	12,675	9,763	(2,912)
Police clearance additional copies	680	370	(310)	5,344	3,898	(1,446)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	150	225	75	1,390	1,655	265
Certified copy of records / \$10	0	0	0	20	179	159
Firearm inspection fee / \$5	870	1,008	1,008	6,540	12,115	5,575
Witness fees / \$35	0	43	43	0	148	148
Special event fee / \$100	0	344	344	1,975	4,882	2,907
Restitutions - GPD	0	0	0	0	7,064	7,064
Use of money and property	0	4,190	4,190	0	4,190	4,190
TOTAL	43,391	99,715	56,324	447,751	546,253	98,502
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	26,521	25,840	(681)	249,562	234,745	(14,817)
Use of money and property	0	0	0	0	0	0
TOTAL	26,521	25,840	(681)	249,562	234,745	(14,817)
Public Recreation Services Fund						
Park fees / park use permits	2,415	3,615	1,200	25,195	27,076	1,881
Park vendor permits	125	1,625	1,500	10,816	8,436	(2,380)
Community programs fees	0	0	0	50	0	(50)
Paseo Stadium fees	25	600	575	13,274	15,968	2,694
Pool and beach fees	1,967	3,196	1,229	24,604	19,600	(5,005)
Recreational admin fees	0	0	0	3,535	1,030	(2,505)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,701	853	(848)	8,013	8,225	212
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	210	18	(201)	3,822	2,818	(1,004)
Guerrero Stadium / Tiyan Fields	100	0	(100)	8,010	3,790	(4,220)
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	9	9	0	154	154
TOTAL	6,552	9,916	3,364	97,594	87,095	(10,499)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Public School Library Resources Fund						
School library resources fund	81,498	80,786	(712)	551,491	575,305	23,814
Use of money and property	0	10	10	0	277	277
TOTAL	81,498	80,796	(702)	551,491	575,582	24,091
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	15,485	0	(15,485)	120,358	76,023	(44,335)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	534,238	536,765	2,527	4,265,061	4,106,271	(158,790)
Fee - compact Ordod tipping fee \$4 cu yd	963,552	789,214	(174,338)	7,547,462	6,333,693	(1,213,769)
Fee - uncompact Ordod tipping fee \$4 cu yd	120,855	229,974	109,319	601,647	1,095,595	293,948
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Makojloj 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	52	52	0	33,002	33,002
TOTAL	1,633,930	1,556,004	(77,926)	12,734,528	11,717,337	(1,017,191)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	296,440	299,479	3,039	2,424,520	2,654,594	230,074
Use of money and property	0	0	0	0	0	0
TOTAL	296,440	299,479	3,039	2,424,520	2,654,594	230,074
Tax Collection Enhancement Fund						
Passport fees	68,639	67,536	(1,103)	484,455	500,113	15,658
Passport expedite fees	12,934	13,250	316	74,265	75,133	868
Passport expedite mail fees	2,568	1,089	(1,479)	12,629	8,396	(4,233)
Use of money and property	0	25	25	0	25	25
TOTAL	84,141	81,900	(2,241)	571,349	583,666	12,317
Territorial Education Facilities Fund						
DRT property taxes	402,420	672,219	269,799	23,517,971	18,485,712	(7,032,259)
Penalties and interest	57,843	78,052	18,209	385,610	498,891	133,281
Real property tax bank fees	585	111	(474)	2,539	416	(2,123)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	3	3	0	188	188
TOTAL	460,848	748,384	287,536	23,886,120	19,985,207	(5,900,913)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,629,913	2,381,638	751,785	17,493,611	21,403,332	3,909,721
Use of money and property	0	86	86	0	86	86
TOTAL	1,629,913	2,381,784	751,871	17,493,611	21,403,418	3,909,807
Water Protection Fund						
Grading plan review fees	430	821	391	1,939	9,958	8,019
Clearing and grubbing permits	4,249	1,566	(2,683)	44,830	22,533	(22,297)
Stockpiling permits	1,286	4,311	3,025	3,920	17,840	13,920
Field citation violations	1,119	500	(619)	12,861	842	(12,019)
Use of money and property	0	0	0	0	0	0
TOTAL	7,084	7,198	114	63,550	51,173	(12,377)
Water Research and Development Fund						
Well drilling permit	6,241	1,400	(4,841)	55,392	63,200	7,808
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 6,241	\$ 1,400	\$ (4,841)	\$ 55,392	\$ 63,200	\$ 7,808