



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

EDDIE BAZA CALVO
GOVERNOR

JOSE S. CALVO
DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON JR.
DEPUTY DIRECTOR

MAR 2 1 2016

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

33-16-1470
Office of the Speaker
Judith T. Won Pat, Ed.D.

Date: 03-21-16
Time: 4:25 PM
Received By: [Signature]

2016 MAR 21 10:23 AM
[Signature]

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 2016 for the month ending February 29, 2016 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,

[Signature]
JOSE S. CALVO

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

Attachment(s)

cc: Office of the Vice Speaker
Office of Public Accountability

Government of Guam
 FY 2016 Special Revenue Fund Tracking
 For the month ending February 29, 2016
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

		<i>Description/Fund Code</i>					
		<i>Guam Highway 208</i>	<i>Solid Waste Operations 416</i>	<i>Territorial Education Facilities 205</i>	<i>Tourist Attraction 206</i>	<i>Healthy Futures 602</i>	<i>C&Q Inspections Services 209</i>
Month						/1	
FY 2016 (Oct 15-Sept 16)							
(A) October	Actual	1,618,217	1,656,046	450,861	3,060,154	1,656,685	1,045,380
(B) November	Actual	1,435,248	1,523,564	273,221	3,208,793	1,883,110	2,135,935
(C) December	Actual	1,680,494	1,584,786	1,314,528	2,766,931	1,676,418	3,404,083
(D) January	Actual	1,680,434	1,503,527	2,917,283	3,871,966	1,990,859	1,105,576
(E) February	Actual	1,680,434	1,524,044	12,185,485	3,927,079	1,710,004	1,149,321
(F) March	Forecast	1,806,031	1,553,343	2,012,089	3,916,452	814,729	1,381,667
(G) April	Forecast	1,748,517	1,575,924	10,259,956	3,284,382	794,694	1,088,576
(H) May	Forecast	1,580,145	1,672,243	3,077,952	2,358,179	1,055,716	1,042,671
(I) June	Forecast	1,722,090	1,587,883	875,911	2,799,855	1,212,822	1,026,423
(J) July	Forecast	1,506,435	1,672,134	1,715,191	2,659,216	1,239,989	1,567,821
(K) August	Forecast	1,670,927	1,760,426	503,407	3,365,879	1,498,717	1,405,957
(L) September	Forecast	1,698,695	1,454,834	1,004,575	4,690,717	5,360,685	1,189,484
(M) Tracking FY2016		19,827,665	19,068,755	36,590,459	39,909,604	20,894,428	17,542,893
(N) Public Law 33-66		19,694,345	19,408,580	28,596,853	38,623,119	23,893,791	14,868,551
(O) Overage/(Shortage)	(M-N)	133,320	(339,825)	7,993,606	1,286,485	(2,999,363)	2,674,342

/1 FY2016 Executive Budget request for the Healthy Futures Fund was \$17,018,343. PL 33-66 appropriated \$23,893,791.

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

DRAFT

3/15/2016

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
February 29, 2016 & 2015

Page 1 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2016	February, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	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	312,997	3,614	309,383	325,379	12,551	312,829
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	312,997	3,614	309,383	325,379	12,551	312,829
Chamorro Land Trust Operations Fund						
Land trust application fees	600	700	(100)	1,900	2,100	(200)
Commercial leases / license	23,991	34,354	(10,362)	595,726	586,532	9,194
Agriculture / residential land trust lease	150	75	75	1,475	1,679	(204)
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	65	42	24	187	566	(379)
TOTAL	24,807	35,470	(10,364)	599,288	590,877	8,410
Corrections Revolving Fund						
DOC revolving fund	0	113,798	(113,798)	183,705	237,515	(53,810)
Use of money and property	0	0	0	0	0	0
TOTAL	0	113,798	(113,798)	183,705	237,515	(53,810)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	62	(62)	0	478	(478)
Passenger inspection fee - All	0	8,971	(8,971)	12,697	9,574	3,323
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	999,000	1,085,741	(86,741)	5,167,726	5,070,612	97,114
Cargo inspection fee - All	150,319	69,115	81,204	568,338	431,718	136,620
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
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	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	1	0	1	6	42	(36)
Use of money and property	1	7	(6)	13	45	(32)
TOTAL	1,149,321	1,163,896	(14,574)	5,748,980	5,512,469	236,511
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	6,787	8,554	(1,767)	25,419	30,500	(5,081)
Use of money and property	3	5	(2)	17	24	(7)
TOTAL	6,790	8,559	(1,769)	25,437	30,524	(5,088)
DPW Building and Design Fund						
Building inspection fee	39,816	25,098	14,719	282,812	262,156	20,656
Use of money and property	16,387	0	16,387	97,197	0	97,197
TOTAL	56,204	25,098	31,106	380,009	262,156	117,853
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	124,424	271,682	(147,258)	848,065	881,482	(33,417)
Use of money and property	0	0	0	0	0	0
TOTAL	124,424	271,682	(147,258)	848,065	881,482	(33,417)
Environmental Health Fund						
Health permits - business	8,867	5,960	2,907	52,195	43,162	9,033
PH registration and penalty	0	130	(130)	210	130	80
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	25,656	22,357	3,309	114,899	113,236	1,663
Administrative penalties	0	200	(200)	0	2,600	(2,600)
Use of money and property	0	0	0	0	0	0
TOTAL	34,533	28,647	5,886	167,304	159,128	8,176
Fire, Life & Medical Emergency Fund						
Transport / standby fees	130	1,883	(1,753)	4,473	7,095	(2,622)
Fire prevention fees	8,009	3,168	4,841	42,943	21,009	21,934
Other fees	3,971	14	3,957	53,953	56	53,897
Ambulance service	38,500	92,621	(54,121)	311,165	234,004	77,161
Fire citations	0	0	0	0	0	0
TOTAL	50,610	97,686	(47,076)	412,554	262,164	150,390
Guam Contractors License Board Fund						
Contractors fees	10,673	11,280	(607)	87,480	64,300	23,181
Use of money and property	10	10	(0)	43	56	(13)
TOTAL	10,683	11,290	(607)	87,523	64,356	23,168

3/15/2016

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
February 29, 2016 & 2015

DRAFT

Page 2 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2016	February, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	0	1,790	(1,790)
Use of money and property	6	14	(8)	14	84	(70)
TOTAL	6	14	(8)	14	1,874	(1,860)
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%	36,372	32,015	4,357	202,485	312,850	(110,366)
Healthcare legislature appropriation - 40%	24,248	21,344	2,905	134,990	208,567	(73,577)
Use of money and property	0	0	0	0	0	0
TOTAL	60,620	53,359	7,262	337,474	521,417	(183,943)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	171,979	173,450	(1,471)	784,059	812,557	(28,499)
Diesel fuel tax	56,336	78,705	(22,369)	345,988	398,041	(52,054)
Other fuel tax	22,520	31,517	(8,997)	132,739	159,245	(26,507)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	358,277	413,775	(55,498)	2,066,185	2,086,800	(20,616)
Auto surcharge on other fuels	130,307	150,457	(20,150)	751,384	758,799	(7,415)
Condition for deposit fee penalty	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	739,420	847,905	(108,485)	4,080,354	4,215,444	(135,090)
Licenses and registrations	731,904	733,758	(1,854)	3,805,273	3,688,007	117,266
Use of money and property	14	4	10	105	1,084	(979)
TOTAL	1,471,330	1,581,667	(110,337)	7,885,733	7,904,534	(18,802)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,286	7,415	(129)	37,262	37,284	(22)
Use of money and property	5	14	(9)	29	65	(37)
TOTAL	7,291	7,429	(138)	37,291	37,349	(59)
Healthy Futures Funds						
Cigarettes	1,388,760	513,200	875,560	7,461,150	3,732,114	3,729,036
Cigars	2,818	734	2,083	6,249	16,428	(10,180)
Others	96,717	43,000	53,717	417,050	400,248	16,802
Distilled spirit	51,353	52,378	(1,025)	323,782	378,217	(54,434)
Vinous beverages	18,677	28,170	(9,494)	154,419	144,783	9,635
Malted fermented beverages	151,627	147,456	4,171	554,156	883,896	(329,741)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	(867,640)	867,640
Use of money and property	52	40	12	269	899	(630)
TOTAL	1,710,004	784,979	925,025	8,917,075	4,666,945	4,248,129
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	0	0	0
Dept of Public Health & Social Service	0	184,929	(184,929)	193,342	194,951	(1,609)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	0	3,834	(3,834)
Dept of Mental Health & Substance Abuse	0	1,940	(1,940)	0	1,940	(1,940)
Department of Labor	0	0	0	0	11,730	(11,730)
Department of Parks & Recreation	0	0	0	0	3,589	(3,589)
Department of Vocational Rehabilitation	0	0	0	58,687	0	58,687
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	1,440	4,820	(3,380)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	(0)
TOTAL	0	186,868	(186,868)	253,469	220,863	32,606
Land Survey Revolving Fund						
Document tax - land survey fee	89,136	164,217	(75,081)	571,568	1,036,116	(464,548)
Rental of government land	2,303	3,404	(1,101)	14,100	12,851	1,249
Recording fee	25,007	25,072	(65)	122,250	126,930	(4,680)
Application fees	0	0	0	0	0	0
Certificates of document fees	11,184	13,536	(2,352)	49,341	53,028	(3,687)
Subpoena fees	0	0	0	70	175	(105)
Use of money and property	0	0	0	0	0	0
TOTAL	127,630	206,228	(78,598)	757,229	1,229,100	(471,771)

3/15/2016

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
February 29, 2016 & 2015

DRAFT

Page 3 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2016	February, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	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	170	(43)	213	2,463	135	2,328
Penalties - late tax payment	0	50	(50)	0	50	(50)
Dept of Revenue & Taxation - admin - 5%	6,288	5,615	673	34,026	39,257	(5,231)
Mayors' Council - repair of facilities 1/3	0	167,764	(167,764)	0	167,764	(167,764)
Dept of Parks & Rec - repair of facilities 1/3	0	167,764	(167,764)	0	167,764	(167,764)
GDOE - repair of facilities 1/3	0	167,764	(167,764)	0	167,764	(167,764)
Interest - Limited Gaming Fund	6	(468)	474	828	(504)	1,332
Consolidated fund - 95%	119,465	(395,559)	515,024	646,497	243,646	402,851
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	125,928	112,887	13,041	683,813	785,876	(102,062)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	57,363	0	57,363	201,770	0	201,770
Registration fees - Labor share	24,584	0	24,584	86,473	0	86,473
Citation fee - non immigration temp worker	0	5,900	(5,900)	14,000	10,300	3,700
Use of money and property	12	17	(6)	41	134	(93)
TOTAL	81,959	5,917	76,042	302,285	10,434	291,851
Police Services Fund						
Accessible parking fees 50%	3,221	0	3,221	7,034	8,823	(1,789)
Annual gun business registration / \$600	0	600	(600)	600	1,200	(600)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	14,664	12,521	2,143	70,009	63,901	6,108
Police blotter report \$1 1st page / \$10 each	0	0	0	2	26	(24)
Police clearance \$7 / \$1 per copy	35,386	30,007	5,379	173,181	207,940	(34,749)
Filing record - security officer / \$75	0	0	0	15	30	(15)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	50	0	50	64,600	40	63,960
Firearm registration / \$40	11,400	9,800	1,600	60,520	61,323	(803)
Non-concealed firearm ID / \$25	9,159	8,372	787	49,235	36,709	12,526
Concealed firearm ID / \$60	4,532	6,180	(1,648)	30,488	23,793	6,695
Fingerprinting fee / \$20	3,808	4,624	(816)	20,706	19,754	952
Subpoena fee	0	0	0	0	35	(35)
Abstract criminal records / \$15	1,425	1,380	45	5,596	5,700	(104)
Police clearance additional copies	448	335	113	1,832	1,981	(149)
Fine - unauthorized use uniform / \$500/mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	198	180	18	1,035	945	90
Certified copy of records / \$10	0	20	(20)	100	40	60
Firearm inspection fee / \$5	1,969	1,629	360	10,827	10,378	449
Witness fees / \$35	35	0	35	70	79	(9)
Special event fee / \$100	4,214	86	4,128	13,782	1,591	12,191
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	9,634	0	9,634	22,584	500	22,084
Use of money and property	0	0	(0)	0	17	(17)
TOTAL	100,163	75,734	24,429	531,625	444,805	86,820
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	12,579	13,980	(1,401)	65,989	53,605	12,384
Use of money and property	0	0	0	0	0	0
TOTAL	12,579	13,980	(1,401)	65,989	53,605	12,384
Public Recreation Services Fund						
Park fees / park use permits	3,921	2,650	1,271	20,046	17,405	2,641
Park vendor permits	135	3,375	(3,240)	3,200	5,245	(2,045)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	2,300	(2,300)	0	5,886	(5,886)
Pool and beach fees	1,955	1,969	(14)	11,369	11,831	(462)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	3,471	677	2,794	7,482	4,841	2,642
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	0	16	(16)	0	2,731	(2,731)
Guerrero Stadium / Tiyan Fields	247	0	247	2,322	150	2,172
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	180	(180)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	7	6	0	26	47	(21)
TOTAL	9,736	10,993	(1,258)	44,445	48,315	(3,870)

3/15/2016

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 February 29, 2016 & 2015

DRAFT

Page 4 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2016	February, 2015	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	92,742	81,764	10,978	341,603	313,212	28,391
Use of money and property	21	29	(8)	56	145	(89)
TOTAL	92,763	81,793	10,970	341,659	313,356	28,302
Safe Streets Fund						
DOC - Safe streets fund	24,000	0	24,000	48,000	96,000	(48,000)
Use of money and property	2	12	(10)	17	39	(21)
TOTAL	24,002	12	23,990	48,017	96,039	(48,021)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	64,407	0	64,407
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	544,468	431,675	112,793	2,712,969	2,974,810	(261,841)
Fee - compact Ordot tipping fee \$4 cu yd	831,203	702,934	128,268	4,320,332	4,100,297	220,035
Fee - uncompact Ordot tipping fee \$4 cu yd	148,325	99,582	48,743	674,149	699,514	(25,365)
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malcoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Restoration charge	0	0	0	0	0	0
Transfer charge	0	0	0	0	0	0
Reactivation charge	0	0	0	0	0	0
Trash tags	0	0	0	0	0	0
Interest from settlement Lagu	0	0	0	11,681	0	11,681
Use of money and property	48	1,463	(1,415)	8,429	7,496	933
TOTAL	1,524,044	1,235,655	288,389	7,791,967	7,782,117	9,850
Street Light Fund						
Abandoned vehicle fee - vehicle registration	356,072	337,302	18,770	1,723,239	1,655,622	67,617
Use of money and property	0	0	0	0	0	0
TOTAL	356,072	337,302	18,770	1,723,239	1,655,622	67,617
Tax Collection Enhancement Fund						
Passport fees	82,174	72,017	10,157	299,006	271,053	27,953
Passport expedite fees	10,589	9,747	842	42,597	42,159	438
Passport expedite mail fees	1,236	1,301	(65)	4,346	4,854	(508)
Use of money and property	0	0	0	0	0	0
TOTAL	93,978	83,065	10,913	345,949	318,066	27,883
Territorial Education Facilities Fund						
DRT property taxes	12,143,230	123,974	12,019,255	16,855,030	555,065	16,299,965
Penalties and interest	42,247	32,515	9,731	286,339	143,794	142,545
Real property tax bank fees	0	0	0	0	0	0
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	9	1	8	10	14	(3)
TOTAL	12,185,485	156,491	12,028,995	17,141,379	698,872	16,442,507
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,927,079	3,568,921	358,158	16,834,809	15,135,136	1,699,673
Use of money and property	0	42	(42)	114	252	(138)
TOTAL	3,927,079	3,568,962	358,116	16,834,923	15,135,388	1,699,535
Water Protection Fund						
Grading plan review fees	30	750	(720)	985	2,589	(1,604)
Clearing and grubbing permits	1,801	1,462	339	14,921	6,454	8,468
Stockpiling permits	0	1,014	(1,014)	3,159	3,754	(595)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	1,831	3,226	(1,395)	19,045	12,797	6,248
Water Research and Development Fund						
Well drilling permit	12,600	9,750	2,850	22,411	33,770	(11,359)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 12,600	\$ 9,750	\$ 2,850	\$ 22,411	\$ 33,770	\$ (11,359)

Notes:

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

3/15/2016

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 29, 2016

DRAFT

Page 1 of 4

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	5,747	312,997	307,250	47,714	325,379	277,665
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	5,747	312,997	307,250	47,714	325,379	277,665
Chamorro Land Trust Operations Fund						
Land trust application fees	683	600	(83)	2,148	1,900	(248)
Commercial leases / license	80,149	23,991	(56,158)	637,131	595,726	(41,405)
Agriculture / residential land trust lease	1,394	150	(1,244)	2,530	1,475	(1,055)
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	115	65	(50)	692	187	(505)
TOTAL	82,341	24,807	(57,534)	642,501	599,288	(43,213)
Corrections Revolving Fund						
DOC revolving fund	244,519	0	(244,519)	691,035	183,705	(507,330)
Use of money and property	0	0	0	0	0	0
TOTAL	244,519	0	(244,519)	691,035	183,705	(507,330)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	21	0	(21)	160	0	(160)
Passenger inspection fee - All	2,990	0	(2,990)	3,192	12,897	9,705
Passenger inspection fee - Port Authority	743	0	(743)	25,263	0	(25,263)
Passenger inspection fee - Airport Authority	1,008,803	999,000	(9,803)	4,696,641	5,167,726	471,085
Cargo inspection fee - All	37,622	150,319	112,697	229,991	568,338	338,347
Cargo inspection fee - All	561	0	(561)	2,797	0	(2,797)
Cargo inspection fee - All	75,832	0	(75,832)	377,496	0	(377,496)
Cargo inspection fee - All	0	0	0	0	0	0
Cargo inspection fee - All	0	0	0	0	0	0
Cargo inspection fee - All	2,424	0	(2,424)	12,473	0	(12,473)
Cargo inspection fee - All	7,106	0	(7,106)	35,961	0	(35,961)
Cargo inspection fee - All	3,565	1	(3,564)	5,749	6	(5,743)
Cargo inspection fee - All	64	1	(63)	218	13	(205)
Cargo inspection fee - All	1,139,731	1,149,321	9,590	5,389,841	5,748,980	359,039
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	13,852	6,787	(7,065)	33,992	25,419	(8,573)
Use of money and property	12	3	(9)	60	17	(43)
TOTAL	13,864	6,790	(7,074)	34,052	25,437	(8,615)
DPW Building and Design Fund						
Building inspection fee	49,734	39,816	(9,918)	340,222	282,812	(57,410)
Use of money and property	0	16,387	16,387	0	97,197	97,197
TOTAL	49,734	56,204	6,470	340,222	380,009	39,787
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	233,742	124,424	(109,318)	950,427	848,065	(102,362)
Use of money and property	0	0	0	0	0	0
TOTAL	233,742	124,424	(109,318)	950,427	848,065	(102,362)
Environmental Health Fund						
Health permits - business	8,330	8,867	537	56,372	52,195	(4,177)
PH registration and penalty	669	0	(669)	4,720	210	(4,510)
De-ratting inspection and certificates	11	0	(11)	58	0	(58)
Health certificates	22,806	25,666	2,860	114,731	114,899	168
Administrative penalties	1,064	0	(1,064)	4,238	0	(4,238)
Use of money and property	11	0	(11)	58	0	(58)
TOTAL	32,891	34,533	1,642	180,177	167,304	(12,873)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	625	130	(495)	5,552	4,473	(1,079)
Fire prevention fees	7,995	8,009	14	36,778	42,943	6,165
Other fees	284	3,971	3,687	784	53,953	53,169
Ambulance service	133,686	38,500	(95,186)	341,480	311,185	(30,295)
Fire citations	47	0	(47)	1,517	0	(1,517)
TOTAL	142,636	50,610	(92,027)	386,111	412,554	26,444
Guam Contractors License Board Fund						
Contractors fees	13,485	10,673	(2,822)	77,471	87,480	10,009
Use of money and property	56	10	(46)	306	43	(263)
TOTAL	13,541	10,683	(2,858)	77,777	87,523	9,746

DRAFT

Page 2 of 4

3/15/2016

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 29, 2016

	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	1	0	(1)	23,190	0	(23,190)
Use of money and property	7	6	(1)	72	14	(58)
TOTAL	8	6	(2)	23,262	14	(23,248)
Guam Healthcare Trust and Development Fund						
Liberty symbolx 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%	44,958	36,372	(8,586)	383,024	202,485	(180,539)
Healthcare legislature appropriation - 40%	29,972	24,248	(5,724)	255,350	134,990	(120,360)
Use of money and property	0	0	0	0	0	0
TOTAL	74,930	60,620	(14,310)	638,374	337,474	(300,900)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	160,035	171,979	11,944	790,184	784,059	(6,125)
Diesel fuel tax	61,088	56,336	(4,752)	368,378	345,988	(22,390)
Other fuel tax	24,352	22,520	(1,832)	146,451	132,739	(13,712)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	368,471	358,277	(10,194)	2,217,936	2,066,185	(151,751)
Auto surcharge on other fuels	133,832	130,307	(3,525)	783,670	751,384	(32,286)
Condition for deposit fee penalty	179	0	(179)	1,734	0	(1,734)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	747,957	739,420	(8,537)	4,308,353	4,080,354	(227,999)
Licenses and registrations	731,542	731,804	362	3,670,459	3,805,273	134,814
Use of money and property	42	14	(28)	957	105	(852)
TOTAL	1,479,541	1,471,338	(8,203)	7,979,769	7,885,733	(94,036)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,398	7,286	(112)	37,916	37,262	(654)
Use of money and property	25	5	(20)	80	29	(51)
TOTAL	7,423	7,291	(132)	37,996	37,291	(705)
Healthy Futures Funds						
Cigarettes	826,330	1,388,760	562,430	5,316,072	7,461,150	2,145,078
Cigars	1,573	2,818	1,245	13,170	6,249	(6,921)
Others	199,097	96,717	(102,380)	777,830	417,050	(360,780)
Distilled spirit	80,718	51,353	(29,365)	405,100	323,782	(81,318)
Vinous beverages	28,214	18,677	(9,537)	165,259	154,419	(10,840)
Malted fermented beverages	150,711	151,627	916	874,943	554,156	(320,787)
Interest and penalties on alcohol	71,923	0	(71,923)	256,320	0	(256,320)
GRT credit & adj taken healthy futures funds	(15,947)	0	15,947	(512,307)	0	512,307
Use of money and property	33	52	19	441	269	(172)
TOTAL	1,342,652	1,710,084	367,352	7,296,828	8,917,075	1,620,247
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	530	0	(530)	1,229	0	(1,229)
Department of Law	85	0	(85)	197	0	(197)
Guam police-Indirect Cost	758	0	(758)	1,757	0	(1,757)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	2,644	0	(2,644)	7,385	0	(7,385)
Dept of Public Health & Social Service	158,150	0	(158,150)	284,520	193,342	(91,178)
Library - Indirect Cost	652	0	(652)	2,538	0	(2,538)
Department of Youth Affairs	428	0	(428)	2,271	0	(2,271)
Dept of Mental Health & Substance Abuse	3,576	0	(3,576)	33,207	0	(33,207)
Department of Labor	1,787	0	(1,787)	25,833	0	(25,833)
Department of Parks & Recreation	746	0	(746)	15,999	0	(15,999)
Department of Vocational Rehabilitation	2,114	0	(2,114)	18,909	58,687	39,778
Guan Energy Office	2,588	0	(2,588)	7,426	0	(7,426)
Guam Public Library System	226	0	(226)	2,934	1,440	(1,494)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	174,284	0	(174,284)	404,205	253,469	(150,736)
Land Survey Revolving Fund						
Document tax -land survey fee	187,588	89,136	(98,453)	1,113,315	571,568	(541,747)
Rental of government land	3,417	2,303	(1,114)	15,872	14,100	(1,772)
Recording fee	31,465	25,007	(6,458)	157,600	122,250	(35,351)
Application fees	0	0	0	0	0	0
Certificates of document fees	13,815	11,184	(2,631)	59,817	49,341	(10,476)
Subpoena fees	41	0	(41)	113	70	(43)
Use of money and property	0	0	0	0	0	0
TOTAL	236,326	127,630	(108,696)	1,346,717	757,329	(589,389)

3/15/2016

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 29, 2016

DRAFT

Page 3 of 4

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	136	170	34	566	2,463	1,877
Penalties - late tax payment	25	0	(25)	25	0	(25)
Dept of Revenue & Taxation - admin - 5%	6,990	6,288	(702)	36,027	34,026	(2,001)
Mayors' Council - repair of facilities 1/3	83,882	0	(83,882)	143,692	0	(143,692)
Dept of Parks & Rec - repair of facilities 1/3	83,882	0	(83,882)	143,692	0	(143,692)
GOOE - repair of facilities 1/3	83,882	0	(83,882)	143,692	0	(143,692)
Interest - Limited Gaming Fund	0	6	6	259	628	569
Consolidated fund - 95%	0	119,465	119,465	418,935	646,497	227,562
For recon	0	0	0	12,518	0	(12,518)
Use of money and property	0	0	0	0	0	0
TOTAL	258,797	125,928	(132,869)	899,426	683,813	(215,613)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	67,451	57,363	(10,088)	173,040	201,770	28,730
Registration fees - Labor share	28,596	24,584	(4,412)	76,236	86,473	10,237
Citation fee - non immigration temp worker	4,133	0	(4,133)	12,234	14,000	1,766
Use of money and property	33	12	(21)	175	41	(134)
TOTAL	100,613	81,959	(18,654)	261,685	302,285	40,600
Police Services Fund						
Accessible parking fees 50%	1,551	3,221	1,670	10,776	7,034	(3,743)
Annual gun business registration / \$600	1,051	0	(1,051)	3,171	600	(2,571)
Government of Guam ID / \$10	7	0	(7)	35	0	(35)
Traffic report copy fee / \$10	14,095	14,664	569	65,795	70,009	4,214
Police blotter report \$1 1st page / \$.10 each	0	0	0	12	2	(10)
Police clearance \$7 / \$1 per copy	36,656	35,386	(1,270)	186,838	173,191	(13,647)
Filing record - security officer / \$75	1	0	(1)	38	15	(23)
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	1	50	49	18	64,000	63,982
Firearm registration / \$40	14,199	11,400	(2,799)	71,314	60,520	(10,794)
Non-concealed firearm ID / \$25	10,224	9,159	(1,065)	42,518	49,235	6,717
Concealed firearm ID / \$60	3,447	4,532	1,085	13,449	30,488	17,039
Fingerprinting fee / \$20	5,540	3,808	(1,732)	21,215	20,706	(509)
Subpoens fee	16	0	(16)	78	0	(78)
Abstract criminal records / \$15	1,953	1,425	(528)	9,064	5,596	(3,468)
Police clearance additional copies	679	448	(231)	3,655	1,832	(1,823)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	311	198	(113)	1,161	1,035	(126)
Certified copy of records / \$10	35	0	(35)	76	100	24
Firearm inspection fee / \$5	2,002	1,989	(13)	9,343	10,827	1,484
Witness fees / \$35	4	35	31	82	70	(12)
Special event fee / \$100	590	4,214	3,624	2,336	13,782	11,446
Restitutions GPD	117	0	(117)	5,400	0	(5,400)
Other revenues - GPD	0	9,634	9,634	17	22,584	22,567
Use of money and property	43	0	(43)	207	0	(207)
TOTAL	92,522	100,163	7,641	446,598	531,525	85,027
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	35,517	12,579	(22,938)	90,267	65,989	(24,278)
Use of money and property	0	0	0	0	0	0
TOTAL	35,517	12,579	(22,938)	90,267	65,989	(24,278)
Public Recreation Services Fund						
Park fees / park use permits	3,827	3,921	94	22,541	20,046	(2,495)
Park vendor permits	1,827	135	(1,692)	9,182	3,200	(5,982)
Community programs fees	0	0	0	17	0	(17)
Paseo Stadium fees	6,517	0	(6,517)	11,683	0	(11,683)
Pool and beach fees	2,974	1,955	(1,019)	15,616	11,369	(4,249)
Recreational admin fees	0	0	0	1,348	0	(1,348)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,367	3,471	2,104	5,653	7,482	1,829
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	752	0	(752)	2,994	0	(2,994)
Guerrero Stadium / Tiyan Fields	667	247	(420)	3,846	2,322	(1,524)
Tiyan Football / Soccer Field	0	0	0	25	0	(25)
Baseball fields: Ypaopao	0	0	0	60	0	(60)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	29	7	(22)	103	26	(77)
TOTAL	17,960	9,736	(8,224)	73,070	44,445	(28,625)

3/15/2016

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 29, 2016

DRAFT

Page 4 of 4

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Public School Library Resources Fund						
School library resources fund	80,642	92,742	12,100	319,628	341,603	21,975
Use of money and property	64	21	(43)	405	56	(349)
TOTAL	80,706	92,763	12,057	320,033	341,658	21,625
Safe Streets Fund						
DQC - Safe streets fund	18,651	24,000	5,349	130,523	48,000	(82,523)
Use of money and property	6	2	(4)	34	17	(17)
TOTAL	18,657	24,002	5,345	130,557	48,017	(82,540)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	679	0	(679)	47,441	64,407	16,966
Solid waste bid package fee	4	0	(4)	21	0	(21)
Fee - household collection	551,887	544,468	(7,419)	2,896,040	2,712,969	(183,071)
Fee - compact Ordot tipping fee \$4 cu yd	812,384	831,203	18,819	4,545,142	4,320,332	(224,810)
Fee - uncompact Ordot tipping fee \$4 cu yd	136,281	148,325	12,044	592,999	674,149	81,150
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojocj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	14	0	(14)
Restoration charge	10	0	(10)	1,631	0	(1,631)
Transfer charge	161	0	(161)	25,289	0	(25,289)
Reactivation charge	1	0	(1)	234	0	(234)
Trash tags	1	0	(1)	231	0	(231)
Interest from settlement Lagu	199	0	(199)	14,824	11,681	(2,943)
Use of money and property	2,371	48	(2,323)	13,685	8,429	(5,256)
TOTAL	1,593,978	1,524,044	20,066	8,137,351	7,791,967	(345,384)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	395,961	356,072	(39,889)	1,987,535	1,723,239	(264,296)
Use of money and property	0	0	0	0	0	0
TOTAL	395,961	356,072	(39,889)	1,987,535	1,723,239	(264,296)
Tax Collection Enhancement Fund						
Passport fees	67,547	82,174	14,627	265,734	299,006	33,272
Passport expedite fees	9,078	10,569	1,491	40,169	42,597	2,428
Passport expedite mail fees	1,421	1,236	(185)	5,138	4,346	(792)
Use of money and property	0	0	0	0	0	0
TOTAL	78,046	93,978	15,932	311,041	345,949	34,908
Territorial Education Facilities Fund						
DRT property taxes	7,312,630	12,143,230	4,830,600	9,060,674	16,855,030	7,794,356
Penalties and interest	46,508	42,247	(4,261)	162,926	286,339	123,413
Real property tax bank fees	184	0	(184)	683	0	(683)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	51	9	(42)	132	10	(122)
TOTAL	7,359,373	12,185,485	4,826,112	9,224,415	17,141,379	7,916,964
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,797,266	3,927,079	129,813	15,625,710	16,834,809	1,209,099
Use of money and property	19	0	(19)	125	114	(11)
TOTAL	3,797,285	3,927,079	129,794	15,625,835	16,834,923	1,209,088
Water Protection Fund						
Grading plan review fees	414	30	(384)	4,361	965	(3,396)
Clearing and grubbing permits	1,503	1,801	298	12,049	14,921	2,872
Stockpiling permits	720	0	(720)	4,895	3,159	(1,736)
Field citation violations	896	0	(896)	3,979	0	(3,979)
Use of money and property	0	0	0	0	0	0
TOTAL	3,533	1,831	(1,702)	25,284	19,045	(6,239)
Water Research and Development Fund						
Well drilling permit	22,000	12,600	(9,400)	41,734	22,411	(19,323)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 22,000	\$ 12,600	\$ (9,400)	\$ 41,734	\$ 22,411	\$ (19,323)