BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

FELIX P. CAMACHO
GOVERNOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

BERTHA M. DUENAS
DIRECTOR

NOV 29 2010

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
DATE: 11/30/10
TIME: 8:30
BY: MAV

The Honorable Judith Won Pat
Speaker
I Mina'Trenta Na Liheslaturan Guåhan
Thirtieth Guam Legislature
155 Hesler Place
Hagåtnå, Guam 96910

Dear Speaker Won Pat:

Attached is the special revenue fund tracking for Tourist Attraction Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, and the Guam Highway Fund for fiscal year 2011 month ending October 2010 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13. The report will be posted shortly on our website.

Should you have any questions, please do not hesitate to contact this office.

Sincerely,

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 11/30/10
Time
Received by

BERTHA M. DUENAS
Director

Ofc of VSpkr. BJCruz
RECEIVED
AM 11/30/10
8:25AM

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

FY 2011 Special Revenue Fund Tracking

Description	Fund Code	A Actual October 2010	B Forecast November 2010	C Forecast December 2010	D Forecast January 2011	E Forecast February 2011	F Forecast March 2011	G Forecast April 2011	H Forecast May 2011	I Forecast June 2011	J Forecast July 2011	K Forecast August 2011	L Forecast September 2011	M FY 2011 Tracking
Guam Highway	208	1,447,931	1,349,902	1,471,479	1,675,601	1,424,450	1,550,729	1,712,437	1,424,667	1,518,364	1,555,076	1,556,763	1,867,847	18,555,248
Solid Waste Operations	416	4,144	428,881	496,750	476,149	438,092	392,145	404,870	484,590	496,884	272,480	428,088	338,682	4,661,754
Territorial Education Facilities	205	239,550	223,671	995,451	1,695,546	8,591,359	1,090,229	4,700,701	336,819	498,956	483,013	335,376	176,621	19,367,292
Tourist Attraction	206	1,878,127	1,448,212	1,527,616	1,994,972	2,128,726	1,856,628	1,849,797	1,438,964	1,505,325	1,427,129	1,817,201	2,464,361	21,337,056

Certified By:

NOV 29 2010

Bertha M. Duenas, BBMR Director

Date

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
October 31, 2010 & 2009

	For the Months			Year-To-Date		
	October, 2010	October, 2009	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes						
Aviation fuel tax	$ 140,205	$ 122,021	$ 18,185	$ 140,205	$ 122,021	$ 18,185
Diesel fuel tax	$ 70,398	$ 107,239	$ (36,842)	$ 70,398	$ 107,239	$ (36,842)
Other fuel tax	$ 28,138	$ 42,871	$ (14,733)	$ 28,138	$ 42,871	$ (14,733)
Drawbacks	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Mass transit surcharge on diesel fuel	$ 411,103	$ 411,654	$ (551)	$ 411,103	$ 411,654	$ (551)
Auto surcharge on other fuels	$ 149,481	$ 149,689	$ (208)	$ 149,481	$ 149,689	$ (208)
Interest and penalties on taxes	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total Liquid Fuel Taxes	$ 799,325	$ 833,474	$ (34,148)	$ 799,325	$ 833,474	$ (34,148)
Total Licenses & Registrations	$ 648,606	$ 780,186	$ (131,581)	$ 648,606	$ 780,186	$ (131,581)
Total Use of Money & Property	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 1,447,931	$ 1,613,660	$ (165,729)	$ 1,447,931	$ 1,613,660	$ (165,729)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	$ 6,392	$ 11,426	$ (5,034)	$ 6,392	$ 11,426	$ (5,034)
Use of money & property	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 6,392	$ 11,426	$ (5,034)	$ 6,392	$ 11,426	$ (5,034)
Healthy Futures Funds						
Cigarettes	$ 211,234	$ 854,320	$ (643,085)	$ 211,234	$ 854,320	$ (643,085)
Cigars	$ 0	$ 4,698	$ (4,698)	$ 0	$ 4,698	$ (4,698)
Others	$ 40,648	$ 11,573	$ 29,075	$ 40,648	$ 11,573	$ 29,075
Distilled Spirit	$ 99,500	$ 66,882	$ 32,618	$ 99,500	$ 66,882	$ 32,618
Vinous Beverages	$ 39,845	$ 20,343	$ 19,502	$ 39,845	$ 20,343	$ 19,502
Malted Fermented Beverages	$ 168,959	$ 164,077	$ 4,882	$ 168,959	$ 164,077	$ 4,882
Interest and Penalties on Alcohol	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Use of money & property	$ 1	$ 2	$ (1)	$ 1	$ 2	$ (1)
Total	$ 560,187	$ 1,121,895	$ (561,707)	$ 560,187	$ 1,121,895	$ (561,707)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	$ 117,165	$ 178,508	$ (61,344)	$ 117,165	$ 178,508	$ (61,344)
Rental of Government Land	$ 3,832	$ 3,147	$ 686	$ 3,832	$ 3,147	$ 686
Recording Fee	$ 31,361	$ 33,668	$ (2,307)	$ 31,361	$ 33,668	$ (2,307)
Application Fees	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Certificates of Document Fees	$ 12,454	$ 9,477	$ 2,977	$ 12,454	$ 9,477	$ 2,977
Subpoena Fees	$ 0	$ 70	$ (70)	$ 0	$ 70	$ (70)
Use of money & property	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 164,811	$ 224,870	$ (60,059)	$ 164,811	$ 224,870	$ (60,059)
Manpower Development Fund						
Registration Fees - Non Immigr	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Registration Fees - GCC Share	$ 29,519	$ 77,700	$ (48,181)	$ 29,519	$ 77,700	$ (48,181)
Registration Fees - Labor Share	$ 12,651	$ 33,300	$ (20,649)	$ 12,651	$ 33,300	$ (20,649)
Citation Fee - Non Immigration Temp Work	$ 8	$ 674	$ (667)	$ 8	$ 674	$ (667)
Use of money & property	$ 4,167	$ 14,317	$ (10,150)	$ 4,167	$ 14,317	$ (10,150)
Total	$ 46,344	$ 125,991	$ (79,647)	$ 46,344	$ 125,991	$ (79,647)
Police Services Fund						
Annual Gun Business Regis $600	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Gov't of Guam ID/$10	$ 25	$ 50	$ (25)	$ 25	$ 50	$ (25)
Traffic Report Copy Fee/$10	$ 7,057	$ 7,521	$ (464)	$ 7,057	$ 7,521	$ (464)
Police Blotter Report $.02 per page	$ 9	$ 0	$ 9	$ 9	$ 0	$ 9
Police Clearance/$5	$ 22,179	$ 26,162	$ (3,983)	$ 22,179	$ 26,162	$ (3,983)
Filing Record - Security Ofcr $75	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Firearm Trainers $500	$ 500	$ 0	$ 500	$ 500	$ 0	$ 500
Highway Special Use Permit $50	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Firearm Registration/$20	$ 4,795	$ 3,560	$ 1,235	$ 4,795	$ 3,560	$ 1,235
Non-Concealed Firearm ID/$15	$ 4,175	$ 4,782	$ (607)	$ 4,175	$ 4,782	$ (607)
Concealed Firearm ID/$30	$ 300	$ 420	$ (120)	$ 300	$ 420	$ (120)
Fingerprinting Fee	$ 1,280	$ 1,320	$ (40)	$ 1,280	$ 1,320	$ (40)
Subpoena Fee	$ 35	$ 1,080	$ (1,045)	$ 35	$ 1,080	$ (1,045)
Abstract Criminal Records $15	$ 1,320	$ 80	$ 1,240	$ 1,320	$ 80	$ 1,240
Fine - Unauth use uniform / $500mx	$ 0	$ 355	$ (355)	$ 0	$ 355	$ (355)
Firearm ID Late Renewal Fee $5	$ 70	$ 0	$ 70	$ 70	$ 0	$ 70
Certified copy of records $10	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Firearm Inspection Fee $5	$ 740	$ 0	$ 740	$ 740	$ 0	$ 740
Witness Fees $35	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Special Event Fee $100	$ 100	$ 100	$ 0	$ 100	$ 100	$ 0
Use of money & property	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 42,585	$ 45,430	$ (2,845)	$ 42,585	$ 45,430	$ (2,845)

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
October 31, 2010 & 2009

	For the Months			Year-To-Date		
	October, 2010	October, 2009	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	$ 29,045	$ 30,695	$ (1,650)	$ 29,045	$ 30,695	$ (1,650)
Use of money & property	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 29,045	$ 30,695	$ (1,650)	$ 29,045	$ 30,695	$ (1,650)
Public Recreation Services Fund						
Park Fees	$ 2,980	$ 2,325	$ 655	$ 2,980	$ 2,325	$ 655
Park Vendor Permits	$ 3,450	$ 4,325	$ (875)	$ 3,450	$ 4,325	$ (875)
Community Programs Fees	$ 0	$ 96	$ (96)	$ 0	$ 96	$ (96)
Paseo Stadium Fees	$ 240	$ 176	$ 64	$ 240	$ 176	$ 64
Pool & Beach Fees	$ 2,806	$ 1,198	$ 1,608	$ 2,806	$ 1,198	$ 1,608
Recreational Admin Fees	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Youth Center Fees	$ 0	$ 1,819	$ (1,819)	$ 0	$ 1,819	$ (1,819)
Guam Sports Complex	$ 2,771	$ 0	$ 2,771	$ 2,771	$ 0	$ 2,771
Hagatna / Tiyan Tennis Center	$ 13	$ 0	$ 13	$ 13	$ 0	$ 13
Guerrero Stadium / Tiyan Fields	$ 187	$ 38	$ 150	$ 187	$ 38	$ 150
Tiyan Football / Soccer Field	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Recreational Water Use Plan	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Use of money & property	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 12,447	$ 9,977	$ 2,470	$ 12,447	$ 9,977	$ 2,470
Public School Library Resources Fund						
School Library Resources Fund	$ 51,172	$ 43,984	$ (7,188)	$ 51,172	$ 43,984	$ (7,188)
Use of money & property	$ 16	$ 34	$ 18	$ 16	$ 34	$ 18
Total	$ 51,187	$ 44,018	$ (7,169)	$ 51,187	$ 44,018	$ (7,169)
Solid Waste Operations Fund						
Fee-Household Collection $8 mo	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Fee-Compact Ordot Tip $4 cu yd	$ 0	$ (6,079)	$ 6,079	$ 0	$ (6,079)	$ 6,079
Fee-Uncompact Ordot Tip $4 cu yd	$ 481	$ 486,842	$ (486,361)	$ 481	$ 486,842	$ (486,361)
Fee-Uncompact Agat Transfer St	$ 532	$ 830	$ (298)	$ 532	$ 830	$ (298)
Fee-Uncompact Dededo Transfer	$ 2,308	$ 6,970	$ (4,662)	$ 2,308	$ 6,970	$ (4,662)
Fee-Uncompact Malojloj Transfer	$ 735	$ 5,763	$ (5,028)	$ 735	$ 5,763	$ (5,028)
Use of money & property	$ 88	$ 191	$ (104)	$ 88	$ 191	$ (104)
Total	$ 4,144	$ 494,516	$ (490,373)	$ 4,144	$ 494,516	$ (490,373)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	$ 297,121	$ 313,370	$ (16,249)	$ 297,121	$ 313,370	$ (16,249)
Use of money & property	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 297,121	$ 313,370	$ (16,249)	$ 297,121	$ 313,370	$ (16,249)
Tax Collection Enhancement Fund						
Passport Fees	$ 44,121	$ 33,553	$ 10,568	$ 44,121	$ 33,553	$ 10,568
Passport Expedite Fees	$ 7,051	$ 10,431	$ (3,381)	$ 7,051	$ 10,431	$ (3,381)
Passport Expedite Mail Fees	$ 985	$ 1,237	$ (252)	$ 985	$ 1,237	$ (252)
Use of money & property	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 52,157	$ 45,221	$ 6,936	$ 52,157	$ 45,221	$ 6,936
Territorial Education Facilities Fund						
R&T Property taxes	$ 221,575	$ 195,988	$ 25,587	$ 221,575	$ 195,988	$ 25,587
Penalties & Interest	$ 17,751	$ 25,957	$ (8,206)	$ 17,751	$ 25,957	$ (8,206)
Real Property Tax Bank Fees	$ 220	$ 50	$ 170	$ 220	$ 50	$ 170
Use of money & property	$ 3	$ 22	$ (18)	$ 3	$ 22	$ (18)
Total	$ 239,550	$ 222,016	$ 17,534	$ 239,550	$ 222,016	$ 17,534
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	$ 1,878,127	$ 1,451,511	$ 426,616	$ 1,878,127	$ 1,451,511	$ 426,616
Use of money & property	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 1,878,127	$ 1,451,511	$ 426,616	$ 1,878,127	$ 1,451,511	$ 426,616
Water Protection Fund						
Grading Plan Review Fees	$ 1,516	$ 0	$ 1,516	$ 1,516	$ 0	$ 1,516
Clearing & Grubbing Permits	$ 255	$ 241	$ 14	$ 255	$ 241	$ 14
Stockpiling Permits	$ 1,073	$ 191	$ 882	$ 1,073	$ 191	$ 882
Field Citation Violations	$ 0	$ 150	$ (150)	$ 0	$ 150	$ (150)
Use of money & property	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 2,844	$ 583	$ 2,261	$ 2,844	$ 583	$ 2,261

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
October 31, 2010 & 2009

	For the Months			Year-To-Date		
	October, 2010	October, 2009	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
Water Reasarch & Development Fund						
Well Drilling Permit	$ 0	$ 8,000	$ (8,000)	$ 0	$ 8,000	$ (8,000)
Use of money & property	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 0	$ 8,000	$ (8,000)	$ 0	$ 8,000	$ (8,000)

Note:
[1]Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30 (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions) Estimates are record for the provision for 2009 Refunds & Section 30 is prorated for 12 months

Prepare By: Elaine Ayuyu