



**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR  
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**EDDIE BAZA CALVO**  
GOVERNOR

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DIRECTOR

**RAY TENORIO**  
LIEUTENANT GOVERNOR

**APR 30 2013**

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

Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date 4/30  
Time 3:34 PM  
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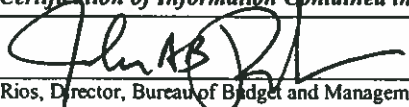
Dear Speaker Won Pat:

Attached is the special revenue fund tracking report for the Guam Highway Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, and the Tourist Attraction Fund for Fiscal Year 2013 for the month ending March 31, 2013 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,

  
JOHN A. RIOS

<i>Certification of Information Contained in Attachment A</i>

John A. Rios, Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of Public Accountability  
Office of the Vice Speaker

**received**  
A-30-13

**RECEIVED**  
OFFICE OF PUBLIC ACCOUNTABILITY  
BY: JH  
DATE: 4/30/13  
TIME: 3:40  AM  PM

Government of Guam  
 FY 2013 Special Revenue Fund Tracking  
 For the month ending March 31, 2013  
 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	
<b>FY2013 (Oct 12-Sept 13)</b>						
(A)	October	Actual	1,335,641	1,543,660	182,620	2,229,328
(B)	November	Actual	1,448,709	1,439,472	161,936	1,959,848
(C)	December	Actual	1,401,226	1,459,302	215,555	1,848,260
(D)	January	Actual	2,277,607	1,652,495	803,431	7,972,682
(E)	February	Actual	2,170,808	1,489,337	10,007,349	4,693,833
(F)	March	Actual	1,573,348	1,478,997	1,764,436	2,629,484
(G)	April	Forecast	1,597,713	1,564,656	4,756,784	2,132,286
(H)	May	Forecast	1,312,497	1,590,547	541,935	1,538,719
(I)	June	Forecast	1,630,750	1,557,864	494,465	1,617,002
(J)	July	Forecast	1,443,910	1,679,009	420,228	1,571,359
(K)	August	Forecast	1,622,771	1,839,981	253,516	2,058,579
(L)	September	Forecast	1,350,351	1,949,733	179,047	2,893,955
			<b>19,165,331</b>	<b>19,245,054</b>	<b>19,781,300</b>	<b>33,145,333</b>
<b>Projected Revenue Enhancement</b>						
(M)	Tracking FY2013		19,165,331	19,245,054	30,681,300	33,145,333
(N)	Public Law 31-233		17,209,945	20,239,600	30,483,566	25,500,082
(O)	Overage/(Shortage)	(M-N)	1,955,386	(994,546) /1	197,734	7,645,251

/1- FY2013 Executive Budget request was \$19.3M. Adopted Level was \$20.2M.

Note: Data contained herein are subject to change, as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue transactions.

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 March 31, 2012 & 2013

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2013	March, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
<b>Air Pollution Control Special Fund</b>						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500	\$ (500)
Penalty - excess emission / \$1,000	61,615	61,292	323	66,091	76,546	(10,457)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>61,615</b>	<b>61,292</b>	<b>323</b>	<b>66,091</b>	<b>77,048</b>	<b>(10,957)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	550	400	150	2,900	2,850	250
Commercial leases / license	59,380	95,096	(35,716)	505,182	563,702	(58,520)
Agriculture / residential land trust lease	(3,460)	396	(3,856)	1,542	1,819	(277)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	20,581	(20,581)
Use of money and property	165	39	127	799	188	610
<b>TOTAL</b>	<b>56,636</b>	<b>96,931</b>	<b>(39,296)</b>	<b>610,423</b>	<b>588,940</b>	<b>(78,617)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	268,070	53,850	214,220	633,085	177,975	455,120
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>268,070</b>	<b>53,850</b>	<b>214,220</b>	<b>633,085</b>	<b>177,975</b>	<b>455,120</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
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	5,930	(5,930)	32,350	30,870	1,480
Passenger inspection fee - Airport Authority	897,956	885,834	12,123	4,737,411	4,493,855	243,556
Cargo inspection fee - All	22,039	0	22,039	120,854	39,481	81,173
Port inspection fee - single <4000#	490	1,200	(710)	3,585	8,835	(3,250)
Port inspection fee - single >4000#	69,880	83,078	(13,198)	502,232	532,836	(30,804)
Port inspection fee - multi <4000#	0	0	0	0	75	(75)
Port inspection fee - multi >4000#	0	56	(56)	0	122	(122)
Air inspection fee - single <100#	2,970	5,315	(2,345)	19,980	28,165	(8,185)
Air inspection fee - single >100#	6,854	20,053	(13,200)	63,325	72,670	(9,344)
Revenue - other payments	603	8	595	651	39	612
Use of money and property	113	91	22	687	232	455
<b>TOTAL</b>	<b>1,000,906</b>	<b>1,001,686</b>	<b>(680)</b>	<b>5,480,675</b>	<b>6,206,179</b>	<b>276,696</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	109,475	41,784	67,691	370,109	184,158	185,951
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>109,475</b>	<b>41,784</b>	<b>67,691</b>	<b>370,109</b>	<b>184,158</b>	<b>185,951</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	142,731	140,509	2,222	923,592	908,360	15,232
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>142,731</b>	<b>140,509</b>	<b>2,222</b>	<b>923,592</b>	<b>908,360</b>	<b>15,232</b>
<b>Environmental Health Fund</b>						
Health permits - business	7,903	4,850	3,054	43,699	44,963	(1,264)
PH registration and penalty	960	0	960	14,560	820	13,740
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	21,384	21,809	(425)	129,815	122,723	7,093
Administrative penalties	900	0	900	6,990	400	6,590
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>31,147</b>	<b>26,659</b>	<b>4,489</b>	<b>196,064</b>	<b>168,906</b>	<b>26,159</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	0	937	(937)	4,186	4,100	86
Fire prevention fees	10,349	2,147	8,202	41,466	23,222	18,243
Other fees	0	14	(14)	56	64	(28)
Ambulance service	28,963	202	28,761	168,743	223	166,520
Fire citations	0	0	0	2,775	0	2,775
<b>TOTAL</b>	<b>39,312</b>	<b>3,300</b>	<b>36,012</b>	<b>216,226</b>	<b>27,629</b>	<b>187,596</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	18,678	25,090	(6,412)	81,505	95,791	(14,287)
Use of money and property	61	2	58	639	15	624
<b>TOTAL</b>	<b>18,738</b>	<b>25,092</b>	<b>(6,354)</b>	<b>82,144</b>	<b>95,807</b>	<b>(13,663)</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 March 31, 2012 & 2013

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2013	March, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	226,379	202,667	23,712	226,379	202,671	23,708
Use of money and property	8	0	8	157	0	157
<b>TOTAL</b>	<b>226,387</b>	<b>202,667</b>	<b>23,720</b>	<b>226,538</b>	<b>202,671</b>	<b>23,866</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	180,502	170,041	10,461	1,285,220	966,595	318,626
Diesel fuel tax	62,997	65,159	(2,163)	856,518	451,827	404,691
Other fuel tax	25,177	26,032	(854)	214,537	180,529	34,008
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	366,537	391,869	(25,332)	3,074,899	2,671,290	403,610
Auto surcharge on other fuels	133,270	142,478	(9,208)	1,117,978	971,252	146,726
Condition for deposit fee penalties	750	0	750	1,750	0	1,750
Interest and penalties on taxes	0	0	0	0	0	0
<b>Liquid fuel taxes</b>	<b>769,233</b>	<b>796,679</b>	<b>(26,346)</b>	<b>6,550,903</b>	<b>6,241,492</b>	<b>1,309,411</b>
Licenses and registrations	803,864	800,569	3,295	3,656,091	4,707,520	(1,052,429)
Use of money and property	251	30	221	1,345	211	1,134
<b>TOTAL</b>	<b>1,673,347</b>	<b>1,596,177</b>	<b>96,580</b>	<b>10,207,338</b>	<b>9,949,222</b>	<b>258,116</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	8,384	7,318	1,066	45,299	40,752	4,547
Use of money and property	65	2	63	193	10	183
<b>TOTAL</b>	<b>8,449</b>	<b>7,320</b>	<b>1,129</b>	<b>46,492</b>	<b>40,762</b>	<b>4,730</b>
<b>Healthy Futures Funds</b>						
Cigarettes	1,002,581	875,701	126,880	5,060,651	7,286,687	(2,226,036)
Cigars	2,702	2,838	(136)	13,273	13,160	114
Others	175,122	26,600	148,522	973,683	244,643	729,040
Distilled spirit	46,998	54,864	(7,866)	458,476	302,215	156,261
Vinous beverages	15,484	30,512	(15,028)	197,801	172,493	25,308
Malted fermented beverages	33,695	164,615	(130,920)	728,609	1,010,522	(281,913)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	26	0	25	90	1	89
<b>TOTAL</b>	<b>1,276,607</b>	<b>1,155,129</b>	<b>121,478</b>	<b>7,430,584</b>	<b>9,029,721</b>	<b>(1,599,137)</b>
<b>Indirect Cost Fund</b>						
Office of the Governor	0	758	(758)	0	758	(758)
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
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	(7,248)	48,218	(55,466)
Dept of Public Health & Social Service	31,533	26,805	4,727	253,831	18,513	235,319
Guam Public Library System	0	0	0	5,231	1,030	4,201
Department of Youth Affairs	12,319	0	12,319	12,319	0	12,319
Dept of Mental Health & Substance Abuse	0	1,962	(1,962)	55,007	52,664	2,343
Department of Labor	1,636	37,176	(35,540)	53,245	37,839	15,406
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	0	17,798	(17,798)
Guam Energy Office	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	1	(1)
<b>TOTAL</b>	<b>45,488</b>	<b>66,722</b>	<b>(21,233)</b>	<b>372,386</b>	<b>176,819</b>	<b>196,566</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	123,544	218,979	(95,436)	1,174,497	1,063,995	110,502
Rental of government land	2,768	2,768	0	17,372	17,608	(233)
Recording fee	32,086	34,830	(2,744)	182,271	186,952	(4,681)
Application fees	100	0	100	100	0	100
Certificates of document fees	12,700	10,384	2,316	66,278	62,136	4,142
Subpoena fees	40	0	40	40	35	5
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>171,237</b>	<b>266,960</b>	<b>(96,723)</b>	<b>1,440,557</b>	<b>1,330,723</b>	<b>109,834</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	49,360	108,844	(59,484)	321,323	392,183	(70,859)
Registration fees - Labor share	21,154	37,254	(16,100)	134,710	158,685	(23,975)
Citation fee - non immigration temp worker	0	32,050	(32,050)	18,750	56,875	(38,125)
Use of money and property	71	19	52	294	67	227
<b>TOTAL</b>	<b>70,585</b>	<b>178,187</b>	<b>(107,582)</b>	<b>476,078</b>	<b>607,810</b>	<b>(132,733)</b>

Government Of Guam  
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 Special Revenue Funds  
 March 31, 2012 & 2013

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2013	March, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
<b>Police Services Fund</b>						
Accessible parking fees 50%	81,779	0	81,779	61,778	0	81,779
Annual gun business registration / \$600	0	0	0	600	660	(60)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	6,922	6,645	277	42,958	42,667	291
Police blotter report \$1 1st page / \$.10 each	0	1	(1)	0	61	(61)
Police clearance \$7 / \$1 per copy	16,605	18,334	(1,729)	112,561	101,666	10,895
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	960	(960)	0	1,460	(1,460)
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	6,880	6,915	(35)	51,437	37,570	13,867
Non-concealed firearm ID / \$25	4,950	6,285	(1,335)	30,725	23,738	6,987
Concealed firearm ID / \$60	360	300	60	1,860	2,480	(600)
Fingerprinting fee / \$20	2,300	1,720	580	10,625	8,567	2,058
Subpoena fee	0	35	(35)	140	198	(58)
Abstract criminal records / \$15	1,800	1,440	360	9,630	6,685	2,745
Police clearance additional copies	634	0	634	3,984	0	3,984
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	140	100	40	1,070	370	700
Certified copy of records / \$10	0	0	0	20	0	20
Firearm inspection fee / \$5	605	805	(200)	4,650	4,165	485
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	800	0	800	1,875	900	1,075
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>123,776</b>	<b>43,540</b>	<b>80,236</b>	<b>354,014</b>	<b>231,367</b>	<b>122,848</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	53,565	72,215	(18,650)	162,670	149,605	13,065
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>53,565</b>	<b>72,215</b>	<b>(18,650)</b>	<b>162,670</b>	<b>149,605</b>	<b>13,065</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	2,990	3,855	(865)	20,105	20,985	(880)
Park vendor permits	325	325	0	11,425	16,450	(5,025)
Community programs fees	0	0	0	50	0	50
Paseo Stadium fees	785	1,700	(915)	12,934	10,500	2,434
Pool and beach fees	3,440	1,995	1,445	18,653	9,146	9,507
Recreational admin fees	0	0	0	3,035	0	3,035
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	895	2,233	(1,338)	5,592	9,565	(3,993)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	240	180	60	3,183	3,080	103
Guerrero Stadium / Tiyan Fields	200	880	(680)	7,695	4,370	3,325
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	75	1	74	227	15	212
<b>TOTAL</b>	<b>8,960</b>	<b>11,169</b>	<b>(2,220)</b>	<b>82,973</b>	<b>74,131</b>	<b>8,842</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	87,506	78,679	8,627	372,875	372,685	190
Use of money and property	39	66	(27)	295	362	(67)
<b>TOTAL</b>	<b>87,545</b>	<b>78,945</b>	<b>8,600</b>	<b>373,170</b>	<b>373,047</b>	<b>123</b>
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	0	0	0	72,000	8,000	64,000
Use of money and property	0	0	0	1	1	(0)
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,001</b>	<b>8,001</b>	<b>64,000</b>
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Lagu	28,336	275,650	(247,314)	83,617	275,650	(192,033)
Solid waste bid package fee	0	45	(45)	0	245	(245)
Fee - household collection	492,569	504,438	(11,869)	2,986,837	3,052,970	(66,133)
Fee - compact Ordof tipping fee \$4 cu yd	848,573	886,769	(38,196)	5,302,895	5,610,438	(307,543)
Fee - uncompact Ordof tipping fee \$4 cu yd	99,691	41,016	58,675	511,291	197,527	313,764
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	9,708	12,394	(2,686)	30,515	12,394	18,121
Use of money and property	120	141	(22)	521	507	14
<b>TOTAL</b>	<b>1,478,997</b>	<b>1,720,454</b>	<b>(241,457)</b>	<b>8,915,676</b>	<b>9,149,731</b>	<b>(234,056)</b>

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
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<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	350,178	334,284	15,894	1,987,927	1,847,731	140,196
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>350,178</b>	<b>334,284</b>	<b>15,894</b>	<b>1,987,927</b>	<b>1,847,731</b>	<b>140,196</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	77,634	106,154	(28,520)	330,583	362,129	(31,546)
Passport expedite fees	9,873	9,726	147	49,019	47,556	1,463
Passport expedite mail fees	2,074	1,836	238	7,880	9,786	(1,907)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>89,580</b>	<b>117,716</b>	<b>(28,136)</b>	<b>387,482</b>	<b>419,471</b>	<b>(31,989)</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	1,705,876	931,731	774,145	12,966,262	13,106,151	(139,889)
Penalties and interest	58,560	15,669	42,892	167,777	94,355	73,422
Real property tax bank fees	0	0	0	1,456	(1,242)	2,698
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	10	306	(296)	269	484	(215)
<b>TOTAL</b>	<b>1,764,447</b>	<b>947,706</b>	<b>816,741</b>	<b>13,135,764</b>	<b>13,199,748</b>	<b>(63,984)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest and penalties	2,629,475	2,292,826	336,650	21,333,387	12,683,374	8,650,013
Use of money and property	9	9	(0)	48	42	6
<b>TOTAL</b>	<b>2,629,484</b>	<b>2,292,835</b>	<b>336,649</b>	<b>21,333,435</b>	<b>12,683,416</b>	<b>8,650,019</b>
<b>Water Protection Fund</b>						
Grading plan review fees	247	376	(130)	1,158	4,389	(3,231)
Clearing and grubbing permits	4,896	4,094	802	10,522	19,269	(8,748)
Stockpiling permits	0	598	(598)	1,577	3,172	(1,596)
Field citation violations	0	10,827	(10,827)	10,583	21,910	(11,327)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>5,143</b>	<b>15,896</b>	<b>(10,753)</b>	<b>23,839</b>	<b>48,741</b>	<b>(24,902)</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	3,650	0	3,650	24,350	6,850	17,500
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,650</b>	<b>\$ 0</b>	<b>\$ 3,650</b>	<b>\$ 24,350</b>	<b>\$ 6,850</b>	<b>\$ 17,500</b>

**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 90 days after the 06/30 closing. Estimates are recorded for the Provision for Refunds. Section 30 revenues are prorated over 12 months using straight-line.

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Six Months Ended March 31, 2013

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Air Pollution Control Special Fund</b>						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 500	\$ 0	\$ (500)
Penalty - excess emission / \$1,000	62,653	61,615	(1,038)	84,717	68,091	(18,626)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>62,653</b>	<b>61,615</b>	<b>(1,038)</b>	<b>85,217</b>	<b>68,091</b>	<b>(19,126)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	600	550	(50)	2,850	2,900	50
Commercial leases / license	91,087	59,380	(31,707)	541,251	505,182	(36,069)
Agriculture / residential land trust lease	396	(3,460)	(3,856)	1,819	1,542	(277)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	19,976	0	(19,976)
Use of money and property	0	165	165	0	799	799
<b>TOTAL</b>	<b>92,083</b>	<b>56,635</b>	<b>(35,448)</b>	<b>565,896</b>	<b>610,423</b>	<b>(65,473)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	41,850	288,070	226,220	129,975	633,095	503,120
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>41,850</b>	<b>288,070</b>	<b>226,220</b>	<b>129,975</b>	<b>633,095</b>	<b>503,120</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
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	5,300	32,350	27,050
Passenger inspection fee - Airport Authority	827,940	897,956	70,016	4,151,111	4,737,411	586,300
Cargo inspection fee - All	12,400	22,039	9,639	39,781	120,654	80,873
Port inspection fee - single <4000#	500	490	(10)	4,455	3,585	(870)
Port inspection fee - single >4000#	83,078	69,880	(13,198)	396,936	502,232	105,296
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	2,915	2,970	55	19,725	19,980	255
Air inspection fee - single >100#	6,853	6,854	1	47,269	63,325	18,056
Revenue - other payments	700	603	(97)	700	651	(49)
Use of money and property	0	113	113	0	687	687
<b>TOTAL</b>	<b>914,386</b>	<b>1,000,908</b>	<b>86,522</b>	<b>4,665,277</b>	<b>6,480,875</b>	<b>815,598</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	21,714	109,475	87,761	98,730	370,109	271,379
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>21,714</b>	<b>109,475</b>	<b>87,761</b>	<b>98,730</b>	<b>370,109</b>	<b>1,523</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	122,288	142,731	20,443	799,040	923,592	124,552
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>122,288</b>	<b>142,731</b>	<b>20,443</b>	<b>799,040</b>	<b>923,592</b>	<b>124,552</b>
<b>Environmental Health Fund</b>						
Health permits - business	3,483	7,903	4,420	32,204	43,699	11,495
PH registration and penalty	800	960	160	4,200	14,560	10,360
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	16,109	21,384	5,275	97,180	129,815	32,635
Administrative penalties	700	900	200	700	6,990	6,290
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>21,092</b>	<b>31,147</b>	<b>10,055</b>	<b>134,284</b>	<b>195,064</b>	<b>60,780</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	0	0	0	2,083	4,186	2,103
Fire prevention fees	2,248	10,349	8,101	17,824	41,466	23,642
Other fees	14	0	(14)	83	58	(27)
Ambulance service	0	28,963	28,963	1,400	166,743	165,343
Fire citations	0	0	0	0	2,775	2,775
<b>TOTAL</b>	<b>2,262</b>	<b>39,312</b>	<b>37,050</b>	<b>21,390</b>	<b>216,226</b>	<b>193,836</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	31,142	18,878	(12,464)	132,103	91,505	(50,598)
Use of money and property	0	61	61	0	639	639
<b>TOTAL</b>	<b>31,142</b>	<b>18,738</b>	<b>(12,404)</b>	<b>132,103</b>	<b>82,144</b>	<b>(49,959)</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Social Revenue Funds  
Six Months Ended March 31, 2013

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	202,667	226,379	23,712	202,671	228,379	23,708
Use of money and property	0	8	8	0	157	157
<b>TOTAL</b>	<b>202,667</b>	<b>226,387</b>	<b>23,720</b>	<b>202,671</b>	<b>228,536</b>	<b>23,865</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	170,041	180,502	10,461	966,596	1,285,220	318,624
Diesel fuel tax	48,360	62,997	14,837	366,818	856,518	489,702
Other fuel tax	19,312	25,177	5,865	148,528	214,537	66,011
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	329,269	366,537	37,268	2,311,240	3,074,899	763,659
Auto surcharge on other fuels	119,714	133,270	13,556	840,324	1,117,978	277,654
Condition for deposit fee penalties	0	750	750	0	1,750	1,750
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	686,696	769,233	82,537	4,631,602	6,560,903	1,919,401
Licenses and registrations	613,413	803,864	290,451	3,884,684	3,666,091	(218,593)
Use of money and property	0	251	251	0	1,346	1,346
<b>TOTAL</b>	<b>1,200,109</b>	<b>1,673,347</b>	<b>373,238</b>	<b>8,516,086</b>	<b>10,207,338</b>	<b>1,691,252</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	7,530	8,384	854	42,024	45,299	3,275
Use of money and property	0	85	85	0	193	193
<b>TOTAL</b>	<b>7,530</b>	<b>8,449</b>	<b>919</b>	<b>42,024</b>	<b>45,492</b>	<b>3,468</b>
<b>Healthy Futures Funds</b>						
Cigarettes	915,701	1,002,581	86,880	7,078,487	5,060,651	(2,017,836)
Cigars	2,838	2,702	(136)	15,060	13,273	(1,787)
Others	94,600	175,122	80,522	462,643	973,683	511,040
Distilled spirit	48,864	46,998	134	1,332,215	456,476	(875,739)
Vinous beverages	15,512	15,484	(28)	177,494	197,801	20,307
Malted fermented beverages	33,814	33,695	81	830,822	728,609	(102,213)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	26	26	0	90	90
<b>TOTAL</b>	<b>1,109,129</b>	<b>1,276,607</b>	<b>187,478</b>	<b>9,896,721</b>	<b>7,430,584</b>	<b>(2,466,137)</b>
<b>Indirect Cost Fund</b>						
Office of the Governor	758	0	(758)	758	0	(758)
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
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	48,217	(7,248)	(55,465)
Dept of Public Health & Social Service	126,805	31,533	(95,272)	675,220	253,831	(421,389)
Guam Public Library System	0	0	0	4,531	5,231	700
Department of Youth Affairs	12,500	12,319	(181)	12,500	12,319	(181)
Dept of Mental Health & Substance Abuse	1,982	0	(1,982)	52,664	55,007	2,343
Department of Labor	24,677	1,636	(23,041)	40,838	53,245	12,407
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	17,798	0	(17,798)
Guan Energy Office	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>166,722</b>	<b>45,488</b>	<b>(121,234)</b>	<b>852,528</b>	<b>372,365</b>	<b>(480,140)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	256,579	123,544	(133,036)	1,407,295	1,174,497	(232,798)
Rental of government land	2,768	2,768	(0)	16,908	17,372	464
Recording fee	34,830	32,088	(2,742)	187,951	182,271	(5,681)
Application fees	0	100	100	0	100	100
Certificates of document fees	12,783	12,700	(83)	78,569	66,278	(12,292)
Subpoena fees	34	40	6	170	40	(130)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>306,994</b>	<b>171,237</b>	<b>(135,757)</b>	<b>1,690,893</b>	<b>1,440,567</b>	<b>(250,336)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	168,844	49,360	(119,484)	752,183	321,323	(430,860)
Registration fees - Labor share	40,682	21,154	(19,528)	199,253	134,710	(64,543)
Citation fee - non immigration temp worker	34,050	0	(34,050)	105,875	18,750	(87,125)
Use of money and property	0	71	71	0	294	294
<b>TOTAL</b>	<b>243,576</b>	<b>70,585</b>	<b>(172,991)</b>	<b>1,057,311</b>	<b>475,078</b>	<b>(582,233)</b>



Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Six Months Ended March 31, 2013

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Police Services Fund</b>						
Accessible parking fees 50%	0	81,779	81,779	0	81,779	81,779
Annual gun business registration / \$600	0	0	0	680	600	(80)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	6,845	6,922	277	42,067	42,958	891
Police blotter report \$1 1st page / \$.10 each	1	0	(1)	61	0	(61)
Police clearance \$7 / \$1 per copy	18,334	16,605	(1,729)	99,346	112,561	13,215
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	280	0	(260)	760	0	(760)
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	10,561	6,880	(3,701)	61,489	51,437	(10,052)
Non-concealed firearm ID / \$25	8,757	4,950	(1,807)	30,070	30,725	655
Concealed firearm ID / \$60	300	360	60	2,780	1,860	(920)
Fingerprinting fee / \$20	2,220	2,300	80	9,107	10,625	1,518
Subpoena fee	35	0	(35)	242	140	(102)
Abstract criminal records / \$15	1,440	1,800	360	8,885	9,630	2,745
Police clearance additional copies	210	634	424	1,250	3,984	2,734
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	100	140	40	620	1,070	450
Certified copy of records / \$10	10	0	(10)	50	20	(30)
Firearm inspection fee / \$5	805	605	(200)	4,264	4,650	386
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	800	800	0	1,800	1,975	175
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>48,498</b>	<b>123,775</b>	<b>75,277</b>	<b>261,461</b>	<b>354,014</b>	<b>92,563</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	72,664	53,565	(19,099)	152,306	162,670	10,364
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>72,664</b>	<b>53,565</b>	<b>(19,099)</b>	<b>152,306</b>	<b>162,670</b>	<b>10,364</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	2,955	2,990	35	20,085	20,105	20
Park vendor permits	325	325	0	18,450	11,425	(5,025)
Community programs fees	0	0	0	0	50	50
Paseo Stadium fees	1,700	785	(915)	10,500	12,934	2,434
Pool and beach fees	2,895	3,440	545	10,046	18,653	8,607
Recreational admin fees	0	0	0	1,600	3,035	1,435
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	2,233	895	(1,338)	7,985	5,592	(2,393)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	180	240	60	3,080	3,183	103
Guerrero Stadium / Tiyan Fields	880	200	(680)	4,371	7,695	3,324
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	0	75	75	0	227	227
<b>TOTAL</b>	<b>11,169</b>	<b>8,950</b>	<b>(2,218)</b>	<b>74,117</b>	<b>82,973</b>	<b>8,856</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	66,755	87,506	20,751	299,942	372,875	72,933
Use of money and property	0	39	39	0	295	295
<b>TOTAL</b>	<b>66,755</b>	<b>87,545</b>	<b>20,790</b>	<b>299,942</b>	<b>373,170</b>	<b>73,228</b>
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	20,000	0	(20,000)	120,000	72,000	(48,000)
Use of money and property	0	0	0	0	1	1
<b>TOTAL</b>	<b>20,000</b>	<b>0</b>	<b>(20,000)</b>	<b>120,000</b>	<b>72,001</b>	<b>(47,999)</b>
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Lagu	275,650	28,336	(247,314)	343,350	83,617	(259,733)
Solid waste bid package fee	45	0	(45)	285	0	(285)
Fee - household collection	670,187	492,569	(177,618)	4,013,564	2,988,837	(1,026,727)
Fee - compact Ordot tipping fee \$4 cu yd	851,769	848,573	(3,196)	5,575,437	5,302,895	(272,542)
Fee - uncompact Ordot tipping fee \$4 cu yd	78,016	99,691	23,675	266,426	511,291	244,865
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	12,394	9,708	0	38,444	30,515	0
Use of money and property	0	120	120	0	521	521
<b>TOTAL</b>	<b>1,866,061</b>	<b>1,478,997</b>	<b>(404,498)</b>	<b>10,237,506</b>	<b>8,915,676</b>	<b>(1,314,421)</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Six Months Ended March 31, 2013

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	418,624	350,178	(68,446)	2,353,771	1,987,927	(365,844)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>418,624</b>	<b>350,178</b>	<b>(68,446)</b>	<b>2,353,771</b>	<b>1,987,927</b>	<b>(365,844)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	83,154	77,634	14,480	284,530	330,583	46,053
Passport expedite fees	3,726	9,873	6,147	16,158	49,019	32,861
Passport expedite mail fees	1,505	2,074	589	7,803	7,880	77
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>88,385</b>	<b>89,580</b>	<b>21,195</b>	<b>308,491</b>	<b>387,482</b>	<b>78,990</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	3,136,773	1,705,876	(1,430,897)	19,011,194	12,966,262	(6,044,932)
Penalties and interest	75,669	58,580	(17,109)	464,356	167,777	(296,579)
Real property tax bank fees	300	0	(300)	2,742	1,456	(1,286)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	10	10	0	269	269
<b>TOTAL</b>	<b>3,212,742</b>	<b>1,764,447</b>	<b>(1,448,295)</b>	<b>19,478,292</b>	<b>13,135,764</b>	<b>(6,342,528)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest and penalties	2,292,826	2,629,475	338,649	12,883,375	21,333,387	8,650,012
Use of money and property	0	9	9	0	48	48
<b>TOTAL</b>	<b>2,292,826</b>	<b>2,629,484</b>	<b>338,658</b>	<b>12,883,375</b>	<b>21,333,435</b>	<b>8,650,060</b>
<b>Water Protection Fund</b>						
Grading plan review fees	378	247	(129)	4,388	1,158	(3,230)
Clearing and grubbing permits	4,094	4,896	802	19,269	10,522	(8,747)
Stockpiling permits	598	0	(598)	3,173	1,577	(1,596)
Field citation violations	850	0	(850)	2,090	10,583	8,493
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>5,718</b>	<b>5,143</b>	<b>(575)</b>	<b>28,920</b>	<b>23,839</b>	<b>(5,081)</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	4,675	3,850	(825)	34,911	24,350	(10,561)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 4,675</b>	<b>\$ 3,850</b>	<b>\$ (825)</b>	<b>\$ 34,911</b>	<b>\$ 24,350</b>	<b>\$ (10,561)</b>