



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

FELIX P. CAMACHO
GOVERNOR

BERTHA M. DUENAS
DIRECTOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

JUL 22 2010

The Honorable Judith Won Pat
Speaker
I Mina'Trenta Na Liheslaturan Guåhan
Thirtieth Guam Legislature
155 Hesler Place
Hagåtña, 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 2010 month ending June 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,

BERTHA M. DUENAS

RECEIVED	
OFFICE OF PUBLIC ACCOUNTABILITY	
DATE:	7/22/10
TIME:	10
BY:	man

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

RECEIVED
7/22/10
9:55AM

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 9:53 AM 7/22/2010
Time:
Received by:

FY 2010 Special Revenue Fund Tracking

Description	Fund Code	A Actual October 2009	B Actual November 2009	C Actual December 2009	D Actual January 2010	E Actual February 2010	F Actual March 2010	G Actual April 2010	H Actual May 2010	I Actual June 2010	J Forecast July 2010	K Forecast August 2010	L Forecast September 2010	M FY 2010 Tracking
Guam Highway	208	1,613,660	1,318,437	1,508,806	1,633,164	1,557,701	1,586,882	1,604,717	1,441,299	1,672,422	1,640,981	1,519,720	2,011,888	19,009,674
Solid Waste Operations	416	494,516	478,635	576,740	490,837	627,269	525,452	667,086	576,546	576,584	415,180	492,210	184,656	6,107,691
Territorial Education Facilities	205	222,016	286,909	954,001	1,757,203	9,011,319	976,964	4,965,135	230,203	313,304	930,654	611,640	210,281	20,318,529
Tourist Attraction	206	1,451,511	1,490,852	1,491,700	1,956,685	2,154,983	1,966,825	1,970,017	1,382,635	1,599,730	1,352,363	1,772,661	2,445,944	20,846,905

Certified By:



JUL 22 2010

Bertha M. Duenas, BBMR Director

Date

DRAFT

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 June 30, 2010 & 2009

	For the Months			Fiscal Year 2010	Year-To-Date	
	June, 2010	June, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Air Pollution Control Special Fund						
Emission Fee / \$6 per ton per year	\$0	\$0	\$0	\$0	\$1,896	(\$1,896)
Penalty excess emission / \$1,000	0	1,480	(1,480)	182,793	185,923	(3,130)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$1,480	(\$1,480)	\$182,793	\$187,819	(\$5,026)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$250	\$850	(\$600)	\$3,400	\$12,800	(\$9,400)
Leases	31,988	20,924	11,064	421,350	582,757	(161,406)
Land Trust Lease	33	408	(375)	1,456	2,784	(1,308)
Payment in Lieu of Real Property Tax	0	0	0	4,400	0	4,400
Use of money & property	0	0	0	0	0	0
Total	\$32,271	\$22,182	\$10,089	\$430,606	\$588,121	(\$167,514)
Corrections Revolving Fund						
DOC revolving fund	\$0	\$383,333	(\$383,333)	\$333,004	\$1,052,220	(\$719,216)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$383,333	(\$383,333)	\$333,004	\$1,052,220	(\$719,216)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-Air	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	240	0	240	58,620	63,440	(3,820)
Passgr Inspec Fee-Airport Authority	0	434,191	(434,191)	4,328,381	5,067,597	(739,216)
Cargo Inspec Fee - Air	4,418	0	4,418	35,910	15,310	20,600
Cargo Inspec Fee-Port Authority	20,420	28,875	(8,255)	176,108	205,285	(29,160)
Cargo Inspec Fee-Airport Cargo	11,000	7,828	3,175	94,500	87,800	6,900
Revenue-Other Payments	0	0	0	2	0	2
Use of money & property	17	353	(336)	275	2,495	(2,220)
Total	\$36,082	\$489,043	(\$432,951)	\$4,694,792	\$5,441,707	(\$746,915)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$105,682	\$139,828	(\$34,144)	\$1,303,528	\$1,234,487	\$69,058
Use of money & property	0	0	0	0	0	0
Total	\$105,682	\$139,828	(\$34,144)	\$1,303,528	\$1,234,487	\$69,058
Environmental Health Fund						
Health Permits - Business	\$248,351	\$281,747	(\$33,396)	\$294,924	\$326,021	(\$31,097)
PH Registration and Penalty	400	400	0	2,020	800	1,220
De-Ratting Inspection and Certificates	500	950	(450)	5,440	8,100	(2,880)
Health Certificates	22,953	20,887	2,086	178,388	168,324	10,042
Administrative Penalties	200	0	200	2,738	0	2,738
Use of money & property	0	0	0	0	0	0
Total	\$270,404	\$303,984	(\$33,580)	\$483,488	\$503,245	(\$19,757)
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	855	0	855	8,517	6,740	1,777
Fire Prevention Fees	5,499	6,425	(928)	31,190	38,798	(7,608)
Other Fees	35	212	(177)	217	331	(114)
Ambulance Service	10,835	0	10,835	18,150	0	18,150
Total	\$16,823	\$6,637	\$10,187	\$58,074	\$45,867	\$12,208.3
Guam Contractors License Board Fund						
Contractors Fees	\$451,842	\$379,341	\$72,501	\$697,766	\$671,079	\$26,687
Use of money & property	0	0	0	0	0	0
Total	\$451,842	\$379,341	\$72,501	\$697,766	\$671,079	\$26,687
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$21,328	\$88,116	(\$66,788)	\$285,883	\$297,064	(\$11,181)
Use of money & property	0	0	0	0	0	0
Total	\$21,328	\$88,116	(\$66,788)	\$285,883	\$297,064	(\$11,181)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$147,461	\$125,317	\$22,144	\$1,310,184	\$1,267,467	\$42,708
Diesel fuel tax	73,629	57,949	15,680	720,454	625,412	95,042
Other fuel tax	29,431	23,161	6,270	288,006	310,704	(22,700)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	430,246	344,874	85,371	3,701,847	3,285,283	408,584
Auto surcharge on other fuels	156,448	125,402	31,045	1,346,000	1,258,384	87,705
Interest and penalties on loans	0	0	0	0	0	0
Total Liquid Fuel Taxes	837,215	678,704	160,511	7,388,999	6,757,220	608,330
Total Licenses & Registrations	735,195	733,837	2,158	6,479,392	6,399,929	74,323
Total Use of Money & Property	12	0	12	177	0	187
Total	\$1,572,422	\$1,409,741	\$162,681	\$13,837,668	\$13,153,256	\$683,826

DRAFT

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
June 30, 2010 & 2009

	For the Months			Fiscal Year 2010	Year To-Date	
	June, 2010	June, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$0,348	\$6,841	(\$493)	\$71,131	\$84,099	\$7,032
Use of money & property	0	0	0	0	0	0
Total	\$0,348	\$6,841	(\$493)	\$71,131	\$84,099	\$7,032
Healthy Futures Funds						
Cigarettes	\$1,482,835	\$81,983	\$1,400,852	\$7,775,483	\$1,728,362	\$8,047,121
Cigars	818	0	818	(2,098)	14,802	(16,902)
Others	39,315	8,276	31,039	169,263	56,319	112,935
Distilled Spirit	52,938	58,999	(6,061)	558,885	340,109	219,786
Vinous Beverages	33,840	24,350	9,290	239,144	112,371	126,773
Malted Fermented Beverages	110,412	210,115	(99,703)	1,823,178	1,005,834	617,345
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	9	81	(72)	37	1,229	(1,192)
Total	\$1,719,789	\$393,803	\$1,335,985	\$10,364,891	\$3,259,026	\$7,105,865
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$886,833	\$149,482	\$537,351	\$2,191,907	\$1,200,257	\$991,651
Rental of Government Land	3,147	3,147	0	29,319	29,319	0
Recording Fee	35,466	33,195	2,270	275,954	281,832	(5,878)
Application Fees	0	0	0	0	100	(100)
Certificates of Document Fees	10,235	11,227	(992)	79,730	86,536	(6,797)
Subpoena Fees	105	70	35	525	140	385
Use of money & property	0	0	0	0	0	0
Total	\$735,784	\$197,120	\$538,664	\$2,577,443	\$1,597,983	\$979,460
Manpower Development Fund						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$480	\$0	\$480
Registration Fees - GCC Share	95,866	182,233	(86,367)	1,123,709	1,164,092	(40,383)
Registration Fees - Labor Share	41,085	78,100	(37,015)	482,194	498,897	(16,703)
Citation Fee - Non Immigration Temp Work	44	1,855	(1,811)	2,340	11,814	(9,475)
Use of money & property	200	0	200	34,325	12,450	21,875
Total	\$137,195	\$281,988	(\$124,793)	\$1,643,027	\$1,687,254	(\$44,226)
Police Services Fund						
Annual Gun Business Regis \$600	\$8,400	\$7,200	\$1,200	\$8,400	\$7,200	\$1,200
Gov't of Guam ID/\$10	300	0	300	575	4,775	(4,200)
Traffic Report Copy Fee/\$10	8,010	7,267	743	69,149	70,475	(1,326)
Police Blotter Report \$ 02 per page	2	0	2	29	7	22
Police Clearance/\$5	33,419	19,551	13,868	213,686	159,525	54,161
Filing Record - Security Ctr \$75	0	157	(157)	7	220	(213)
Firearm Trainers \$500	7	0	7	84	514	(450)
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	4,800	4,440	360	44,135	39,595	4,540
Non-Concealed Firearm ID/\$15	4,275	9,632	(4,357)	42,632	33,512	9,120
Concealed Firearm ID/\$30	420	540	(120)	2,700	2,150	550
Fingerprinting Fee \$20	1,380	1,840	(280)	14,595	11,405	3,190
Subpoena Fee	0	105	(105)	0	105	(105)
Abstract Criminal Records \$15	1,155	780	375	12,312	780	11,532
Fine-Unauth use uniform / \$500mx	0	25	(25)	0	25	(25)
Firearm ID Late Renewal Fee \$5	190	90	100	2,020	90	1,930
Firearm Inspection Fee \$5	475	40	435	5,110	40	5,070
Witness Fees \$35	35	0	35	70	0	70
Special Event Fee \$100	1,600	0	1,600	9,350	0	9,350
Use of money & property	0	0	0	0	0	0
Total	\$64,248	\$50,467	\$13,781	\$424,834	\$330,418	\$94,416
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$8,770	\$0	\$8,770	\$285,610	\$69,139	\$196,471
Use of money & property	0	0	0	0	0	0
Total	\$8,770	\$0	\$8,770	\$285,610	\$69,139	\$196,471
Public Recreation Services Fund						
Park Fees / Parks Use Permits	\$4,050	\$7,705	(\$3,745)	\$38,014	\$48,233	(\$8,219)
Park Vendor Permits	8,530	4,130	5,400	20,020	8,115	11,905
Community Programs Fees	0	257	(257)	1,925	5,554	(3,628)
Paseo Stadium Fees	692	0	692	19,207	24,038	(4,830)
Pool & Beach Fees	2,726	7,091	(4,365)	13,475	23,724	(10,249)
Recreational Admin Fees	3,670	6,595	(3,025)	3,670	6,729	(3,059)
Youth Center Fees	0	0	0	0	210	(210)
Guam Sports Complex	7,210	7,330	(120)	22,709	13,110	9,600
Hagana / Tiyan Tennis Center	1,480	0	1,480	5,359	3,227	2,132
Guerrero Stadium / Tiyan Fields	177	0	177	7,047	8,872	(1,825)
Tiyan Football / Soccer Field	0	0	0	0	484	(484)
Recreational Water Use Plan	0	0	0	0	500	(500)
Use of money & property	0	0	0	0	0	0
Total	\$29,516	\$33,298	(\$3,783)	\$132,026	\$138,793	(\$6,767)

DRAFT

**Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
June 30, 2010 & 2009**

	For the Months			Fiscal Year 2010	Year-To-Date	
	June, 2010	June, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$0	\$121,470	(\$121,470)	\$112,520	\$1,082,450	(\$969,930)
Fee-Compact Ordol Tip \$4 cu yd	(3,560)	98,010	(101,570)	(5,714)	1,204,780	(1,210,474)
Fee-Uncompact Ordol Tip \$4 cu yd	569,103	74,750	494,353	4,797,542	558,109	4,239,347
Fee-Uncompact Agat Transfer St	2,590	2,010	580	17,176	12,730	4,446
Fee-Uncompact Dededo Transfer	8,309	6,165	2,144	84,840	42,335	22,505
Fee-Uncompact Malojok Transfer	3,078	1,940	1,138	28,263	15,850	12,613
Use of money & property	61	351	(290)	1,039	5,227	(4,189)
Total	\$579,581	\$304,708	\$274,875	\$5,015,665	\$2,921,347	\$2,094,318
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$298,450	\$280,845	\$17,614	\$2,684,430	\$2,642,797	\$41,633
Use of money & property	0	0	0	0	0	0
Total	\$298,450	\$280,845	\$17,614	\$2,684,430	\$2,642,797	\$41,633
Territorial Education Facilities Fund						
R&T Property taxes	\$284,334	\$490,210	(\$205,876)	\$18,432,350	\$18,029,117	\$403,232
Penalties & Interest	28,947	44,897	(15,950)	223,778	297,894	(74,116)
Real Property Tax Bank Fees	14	18	(4)	447	(52)	498
Use of money & property	8	250	(242)	479	4,061	(3,582)
Total	\$313,304	\$535,375	(\$222,072)	\$18,657,054	\$18,331,020	\$326,033
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,559,730	\$1,235,752	\$323,977	\$15,374,902	\$14,170,206	\$1,204,696
Use of money & property	0	0	0	34	0	34
Total	\$1,559,730	\$1,235,752	\$323,977	\$15,374,936	\$14,170,206	\$1,204,640
Water Protection Fund						
Grading Plan Review Fees	\$1,267	\$697	\$570	\$12,241	\$8,811	\$3,431
Clearing & Grubbing Permits	51	3,736	(3,685)	46,734	34,429	12,306
Stockpiling Permits	485	845	(361)	8,439	21,474	(13,035)
Field Citation Violations	300	150	150	4,190	1,150	3,040
Use of money & property	0	0	0	0	0	0
Total	\$2,103	\$5,428	(\$3,325)	\$71,604	\$65,864	\$5,741
Water Research & Development Fund						
Well Drilling Permit	\$1,550	\$2,250	(\$700)	\$89,110	\$91,554	(\$22,444)
Use of money & property	0	0	0	0	0	0
Total	\$1,550	\$2,250	(\$700)	\$89,110	\$91,554	(\$22,444)
Tax Collection Enhancement Fund						
Passport Fees	\$50,109	\$53,145	(\$3,036)	\$388,500	\$366,976	\$21,524
Passport Expedite Fees	14,833	17,789	(2,956)	108,715	105,081	3,634
Passport Expedite Mail Fees	1,543	1,394	149	17,258	12,290	4,968
Use of money & property	0	0	0	0	0	0
Total	\$66,485	\$72,327	(\$5,843)	\$514,473	\$484,347	\$30,126
Public School Library Resources Fund						
Well Drilling Permit	\$84,942	\$70,933	(\$14,009)	\$497,281	\$472,157	\$25,124
Use of money & property	54	353	(299)	398	4,482	(4,084)
Total	\$84,996	\$71,286	(\$13,290)	\$497,679	\$476,639	\$21,040
Guam Board of Accountancy Fund						
CPA Exam Application Fee - Initial	\$0	\$0	\$0	\$0	\$75	(\$75)
CPA Exam Application Fee - Re Exam	0	0	0	0	200	(200)
Confirmation & Licensure Initial	0	0	0	0	0	0
License to Practice - Renewal	0	0	0	0	0	0
Reinstatement	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$275	(\$275)

Note:

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 06/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are recorded for the provision for 2009 Refunds & Section 30 is prorated for 12 months.

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Nine Months Ended June 30, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission Fee / \$6 per ton per year	\$0	\$0	\$0	\$2,041	\$0	(\$2,041)
Penalty - excess emission / \$1,000	12,604	0	(12,604)	286,074	182,793	(103,281)
Use of money & property	0	0	0	0	0	0
Total	\$12,604	\$0	(\$12,604)	\$288,115	\$182,793	(\$105,322)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$850	\$250	(\$600)	\$10,600	\$3,400	(\$7,200)
Leases	10,924	31,988	21,064	493,167	421,360	(71,807)
Land Trust Lease	308	33	(275)	2,084	1,458	(606)
Payment in Lieu of Real Property Tax	0	0	0	0	4,400	4,400
Use of money & property	0	0	0	0	0	0
Total	\$12,082	\$32,271	\$20,189	\$505,821	\$430,606	(\$75,215)
Corrections Revolving Fund						
DOC revolving fund	\$403,170	\$0	(\$403,170)	\$1,171,243	\$333,004	(\$838,239)
Use of money & property	0	0	0	0	0	0
Total	\$403,170	\$0	(\$403,170)	\$1,171,243	\$333,004	(\$838,239)
Custom, Agric & Quarantine Inspc Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	240	240	88,740	59,820	(9,120)
Passgr Inspec Fee-Airport Authority	494,191	0	(494,191)	5,806,609	4,328,381	(1,278,228)
Cargo Inspec Fee - All	2,000	4,415	2,415	27,310	35,910	8,600
Cargo Inspec Fee-Port Authority	27,675	20,420	(7,255)	214,985	178,105	(38,880)
Cargo Inspec Fee-Airport Cargo	8,825	11,000	2,175	97,590	94,500	(3,090)
Revenue-Other Payments	0	0	0	0	2	2
Use of money & property	401	17	(384)	2,925	278	(2,647)
Total	\$533,092	\$36,092	(\$497,000)	\$6,018,139	\$4,694,792	(\$1,323,347)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$125,127	\$105,682	(\$19,445)	\$1,102,176	\$1,303,526	\$201,350
Use of money & property	0	0	0	0	0	0
Total	\$125,127	\$105,682	(\$19,445)	\$1,102,176	\$1,303,526	\$201,350
Environmental Health Fund						
Health Permits - Business	\$281,747	\$246,351	(\$35,396)	\$323,510	\$294,924	(\$28,586)
PH Registration and Penalty	400	400	0	1,900	2,020	120
De Rating Inspection and Certificates	950	500	(450)	8,100	5,440	(3,660)
Health Certificates	20,887	22,953	2,066	188,523	178,386	(9,843)
Administrative Penalties	0	200	200	1,930	2,738	808
Use of money & property	0	0	0	0	0	0
Total	\$303,984	\$270,404	(\$33,580)	\$504,972	\$483,488	(\$21,484)
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	\$709	655	(\$54)	\$9,262	8,517	(\$745)
Fire Prevention Fees	9,224	5,499	(3,725)	61,516	31,190	(30,326)
Other Fees	211	36	(175)	330	217	(113)
Ambulance Service	0	10,635	10,635	980	18,150	17,170
Total	\$10,144	\$16,823	\$6,679	\$72,087	\$58,074	(\$14,013)
Guam Contractors License Board Fund						
Contractors Fees	\$368,858	\$451,842	\$82,984	\$676,732	\$697,766	\$121,034
Use of money & property	0	0	0	0	0	0
Total	\$368,858	\$451,842	\$82,984	\$676,732	\$697,766	\$121,034
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$85,958	\$21,328	(\$64,630)	\$290,589	\$285,883	(\$4,706)
Use of money & property	0	0	0	0	0	0
Total	\$85,958	\$21,328	(\$64,630)	\$290,589	\$285,883	(\$4,706)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes						
Aviation fuel tax	\$135,317	\$147,461	\$12,144	\$1,367,468	\$1,310,184	(\$47,284)
Diesel fuel tax	61,949	73,620	11,680	681,412	720,454	59,042
Other fuel tax	24,013	29,431	5,418	318,371	288,005	(30,366)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	354,874	430,246	75,372	3,305,264	3,701,847	316,583
Auto surcharge on other fuels	129,402	156,448	27,046	1,294,383	1,348,089	51,706
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	705,555	837,215	131,660	7,015,888	7,388,550	348,671
Total Licenses & Registrations	733,037	735,195	2,158	6,396,028	6,470,352	74,324
Total Use of Money & Property	0	12	12	10	177	167
Total	\$1,438,592	\$1,572,422	\$133,830	\$13,412,326	\$13,837,085	\$424,759

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Nine Months Ended June 30, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$8,089	\$5,348	(\$1,741)	\$75,331	\$71,131	(\$4,200)
Use of money & property	0	0	0	0	0	0
Total	\$8,089	\$5,348	(\$1,741)	\$75,331	\$71,131	(\$4,200)
Healthy Futures Funds						
Cigarettes	\$81,983	\$1,482,835	\$1,400,852	\$2,870,099	\$7,775,483	\$4,905,384
Cigars	0	818	818	864	(2,099)	(2,983)
Others	8,278	39,315	31,039	100,659	169,253	68,594
Distilled Spirit	58,999	52,938	(6,061)	403,748	559,895	156,148
Vinous Beverages	24,350	33,040	8,290	182,368	239,144	56,776
Malted Fermented Beverages	210,115	110,412	(99,703)	1,255,834	1,823,178	367,344
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	81	0	(72)	1,231	37	(1,194)
Total	\$383,804	\$1,719,769	\$1,335,965	\$4,814,801	\$10,354,891	\$5,550,090
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$249,482	\$688,833	\$437,351	\$2,100,258	\$2,191,907	\$91,649
Rental of Government Land	4,044	3,147	(897)	37,393	29,319	(8,074)
Recording Fee	38,195	36,465	(2,731)	326,834	275,964	(50,881)
Application Fees	0	0	0	100	0	(100)
Certificates of Document Fees	18,225	10,235	(4,990)	122,331	79,739	(42,593)
Subpoena Fees	70	105	35	430	525	95
Use of money & property	0	0	0	0	0	0
Total	\$307,918	\$735,784	\$428,766	\$2,587,148	\$2,577,443	(\$9,705)
Manpower Development Fund						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$460	\$460	\$0
Registration Fees - GCC Share	282,234	95,866	(186,368)	1,027,843	1,123,709	95,866
Registration Fees - Labor Share	83,100	41,085	(42,015)	441,108	482,194	41,085
Citation Fee - Non Immigration Temp Work	1,996	44	(1,952)	2,296	2,340	44
Use of money & property	3,000	200	(2,800)	34,125	34,325	200
Total	\$370,330	\$137,195	(\$233,135)	\$1,505,832	\$1,643,028	\$137,195
Police Services Fund						
Annual Gun Business Regis \$800	\$7,200	\$8,400	\$1,200	\$7,230	\$8,400	\$1,170
Gov't of Guam ID/\$10	0	300	300	325	576	250
Traffic Report Copy Fee/\$10	8,087	8,010	(77)	72,905	69,149	(3,756)
Police Blotter Report \$.02 per page	0	2	2	7	29	22
Police Clearance/\$5	20,751	33,419	12,668	171,325	213,686	42,361
Filing Record - Security Otr \$75	157	0	(157)	220	7	(213)
Firearm Trainers \$500	0	7	7	34	84	30
Highway Special Use Permit \$50	0	0	0	500	0	(500)
Firearm Registration/\$20	5,440	4,600	(840)	45,805	44,135	(1,670)
Non-Concealed Firearm ID/\$15	9,632	4,275	(5,357)	39,787	42,832	2,845
Concealed Firearm ID/\$30	580	420	(160)	2,410	2,700	290
Fingerprinting Fee \$20	2,540	1,360	(1,180)	17,805	14,585	(3,210)
Subpoena Fee	106	0	(106)	105	0	(106)
Abstract Criminal Records \$15	780	1,156	375	8,040	12,312	3,772
Fine-Unauth use uniform / \$500mx	25	0	(25)	25	0	(25)
Firearm ID Late Renewal Fee \$5	90	190	100	1,610	2,020	410
Firearm Inspection Fee \$5	40	476	435	3,670	5,110	1,440
Witness Fees \$35	0	35	35	35	70	35
Special Event Fee \$100	0	1,600	1,600	2,340	9,350	7,010
Use of money & property	0	0	0	0	0	0
Total	\$55,387	\$64,248	\$8,861	\$374,678	\$424,834	\$50,156
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$9,385	\$8,770	(\$595)	\$95,438	\$265,810	\$170,175
Use of money & property	0	0	0	0	0	0
Total	\$9,385	\$8,770	(\$595)	\$95,438	\$265,810	\$170,175
Public Recreation Services Fund						
Park Fees / Parks Use Permits	\$7,595	\$4,050	(\$3,545)	\$38,574	\$38,014	(\$560)
Park Vendor Permits	3,930	9,530	5,600	12,175	20,020	7,845
Community Programs Fees	257	0	(257)	1,453	1,925	472
Paseo Stadium Fees	0	892	892	23,486	19,207	(4,279)
Pool & Beach Fees	8,991	2,726	(4,265)	20,520	13,475	(7,045)
Recreational Admin Fees	6,049	3,670	(2,379)	6,883	3,670	(3,013)
Youth Center Fees	0	0	0	100	0	(100)
Guam Sports Complex	7,280	7,210	(70)	20,920	22,709	1,789
Hagatna / Tiyar Tennis Center	0	1,480	1,480	3,715	5,359	1,644
Guerrero Stadium / Tiyar Fields	0	177	177	5,631	7,647	2,016
Tiyar Football / Soccer Field	0	0	0	172	0	(172)
Recreational Water Use Plan	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
Total	\$32,702	\$28,815	(\$3,886)	\$133,429	\$132,028	(\$1,401)

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Nine Months Ended June 30, 2010

UNPAID

	For the Months			Year To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Solid Waste Operations Fund						
Fee-Household Collection \$5 mo	\$171,470	\$0	(\$171,470)	\$1,054,830	\$112,520	(\$942,310)
Fee-Compact Ordot Tip \$4 cu yd	148,010	(3,560)	(151,570)	808,232	(5,714)	(813,988)
Fee-Uncompact Ordot Tip \$4 cu yd	99,750	569,103	469,353	2,338,454	4,797,542	2,459,088
Fee-Uncompact Agat Transfer St	6,854	2,590	(4,264)	43,326	17,176	(26,150)
Fee-Uncompact Dedado Transfer	11,185	8,309	(2,858)	81,335	64,840	(16,495)
Fee-Uncompact Makojokj Transfer	4,940	3,078	(1,863)	36,650	28,283	(8,367)
Use of money & property	351	61	(300)	4,526	1,039	(3,587)
Total	\$442,550	\$679,561	\$137,031	\$4,367,473	\$5,016,656	\$648,192
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$262,039	\$298,459	\$36,420	\$2,473,552	\$2,684,430	\$210,878
Use of money & property	0	0	0	0	0	0
Total	\$262,039	\$298,459	\$36,420	\$2,473,552	\$2,684,430	\$210,878
Territorial Education Facilities Fund						
R&T Property taxes	\$555,210	\$284,334	(\$270,876)	\$18,615,218	\$18,432,350	(\$182,868)
Penalties & Interest	40,180	28,947	(17,233)	309,424	223,778	(85,646)
Real Property Tax Bank Fees	18	14	(4)	128	447	319
Use of money & property	250	8	(242)	2,961	479	(2,482)
Total	\$601,658	\$313,304	(\$288,354)	\$18,927,731	\$18,687,054	(\$270,677)
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,378,187	\$1,560,730	\$181,543	\$10,452,211	\$15,374,902	(\$77,309)
Use of money & property	0	0	0	0	34	34
Total	\$1,378,187	\$1,560,730	\$181,543	\$10,452,211	\$15,374,936	(\$77,275)
Water Protection Fund						
Grading Plan Review Fees	\$688	\$1,207	\$589	\$11,512	\$12,241	\$729
Clearing & Grubbing Permits	3,736	51	(3,685)	42,104	46,734	4,630
Stockpiling Permits	845	485	(361)	12,023	8,439	(3,584)
Field Citation Violations	150	300	150	5,400	4,100	(1,210)
Use of money & property	0	0	0	0	0	0
Total	\$5,429	\$2,103	(\$3,326)	\$71,039	\$71,604	\$565
Water Research & Development Fund						
Well Drilling Permit	\$1,594	\$1,550	(\$44)	\$84,990	\$69,110	(\$15,881)
Use of money & property	0	0	0	0	0	0
Total	\$1,594	\$1,550	(\$44)	\$84,990	\$69,110	(\$15,881)
Tax Collection Enhancement Fund						
Passport Fees	\$53,241	\$50,109	(\$3,133)	\$470,308	\$388,506	(\$81,802)
Passport Expedite Fees	20,608	14,833	(5,775)	138,310	108,715	(29,595)
Passport Expedite Mail Fees	978	1,543	565	11,277	17,258	5,981
Use of money & property	0	0	0	0	0	0
Total	\$74,827	\$66,485	(\$8,343)	\$619,895	\$514,479	(\$105,417)
Public School Library Resources Fund						
Well Drilling Permit	\$73,820	\$64,942	(\$8,879)	\$608,325	\$497,281	(\$111,045)
Use of money & property	791	54	(737)	10,180	398	(9,782)
Total	\$74,611	\$64,996	(\$9,615)	\$618,505	\$497,679	(\$120,827)
Guam Board of Accountancy Fund						
CPA Exam Application Fee - Initial	\$2,272	\$0	(\$2,272)	\$22,984	\$0	(\$22,984)
CPA Exam Application Fee - Re Exam	2,150	0	(2,150)	21,125	0	(21,125)
Confirmation & Licensure Initial	29,200	0	(29,200)	267,850	0	(267,850)
License to Practice - Renewal	525	0	(525)	750	0	(750)
Reinstatement	0	0	0	500	0	(500)
Total	\$34,147	\$0	(\$34,147)	\$313,209	\$0	(\$313,209)

Note:

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 90 days after 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are recorded for the provision for 2009 Refunds & Section 30 is prorated for 12 months.