



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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MAY 27 2009

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 2009 month ending April 2009 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.


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Sincerely,


BERTHA M. DUENAS

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Attachment(s)

cc: Office of the Public Auditor
Office of the Vice Speaker

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 5/27/09
Time 1:10 pm
Received by [initials]

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 April 30, 2009 & 2008

	For the Months			Fiscal Year 2009	Year-To-Date Fiscal Year 2008	Increase (Decrease)
	April, 2009	April, 2008	Increase (Decrease)			
Air Pollution Control Special Fund						
Excess Fee/\$5 per ton per year	\$0	\$0	\$0	\$1,896	\$0	\$1,896
Penalty - excess emission / \$1,000	90,438	3,500	86,938	178,713	306,810	(128,098)
Use of money & property	0	0	0	0	0	0
Total	\$90,438	\$3,500	\$86,938	\$180,609	\$306,810	(\$126,202)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$1,150	\$150	\$1,000	\$11,300	\$150	\$11,150
Leases	37,236	34,307	2,930	528,513	254,360	274,154
Land Trust Lease	402	70	332	2,136	70	2,066
Use of money & property	0	0	0	0	0	0
Total	\$38,788	\$34,527	\$4,262	\$541,949	\$254,580	\$287,370
Corrections Revolving Fund						
DOC revolving fund	\$0	\$470,808	(\$470,808)	\$467,851	\$814,460	(\$346,609)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$470,808	(\$470,808)	\$467,851	\$814,460	(\$346,609)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	22,550	17,760	4,790	69,440	55,080	14,360
Passgr Inspec Fee-Airport Authority	541,211	542,565	(1,355)	4,137,822	4,546,134	(408,312)
Cargo Inspec Fee - All	0	0	0	15,310	0	15,310
Cargo Inspec Fee-Port Authority	23,800	26,270	(2,470)	154,410	179,810	(25,500)
Cargo Inspec Fee-Airport Cargo	10,125	11,475	(1,350)	72,100	77,050	(4,950)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	384	87	297	1,659	1,924	(265)
Total	\$598,069	\$598,158	(\$89)	\$4,444,752	\$4,860,089	(\$415,347)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$73,364	\$144,096	(\$70,733)	\$903,975	\$867,948	\$36,027
Use of money & property	0	0	0	0	0	0
Total	\$73,364	\$144,096	(\$70,733)	\$903,975	\$867,948	\$36,027
Environmental Health Fund						
Health Permits - Business	\$3,804	\$3,258	\$547	\$38,787	\$43,118	(\$4,351)
PH Registration and Penalty	0	0	0	200	100	100
De-Rating Inspection and Certificates	1,850	1,250	400	6,500	5,900	600
Health Certificates	18,297	18,730	(433)	130,091	129,020	1,071
Administrative Penalties	0	600	(600)	0	2,200	(2,200)
Use of money & property	0	0	0	0	0	0
Total	\$23,751	\$23,838	(\$88)	\$175,558	\$180,338	(\$4,780)
Guam Contractors License Board Fund						
Contractors Fees	\$40,978	\$50,205	(\$9,229)	\$145,509	\$145,636	(\$127)
Use of money & property	0	0	0	0	0	0
Total	\$40,978	\$50,205	(\$9,229)	\$145,509	\$145,636	(\$127)
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$69,843	\$63,652	\$6,191	\$208,922	\$182,544	\$26,378
Use of money & property	0	0	0	0	0	0
Total	\$69,843	\$63,652	\$6,191	\$208,922	\$182,544	\$26,378
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$238,112	\$178,193	\$59,919	\$1,021,525	\$1,254,537	(\$233,012)
Diesel fuel tax	114,118	83,213	50,903	504,888	517,728	(12,840)
Other fuel tax	106,364	25,252	81,111	262,528	206,953	55,573
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	453,773	376,956	86,817	2,614,983	2,763,663	(148,700)
Auto surcharge on other fuels	190,726	145,970	44,756	1,011,037	980,187	30,850
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	1,113,091	789,584	323,507	5,414,933	5,723,069	(308,129)
Total Licenses & Registrations	728,236	901,685	(173,448)	5,041,034	5,150,120	(109,086)
Total Use of Money & Property	0	0	0	0	50	(49)
Total	\$1,841,327	\$1,691,269	\$150,059	\$10,455,963	\$10,873,247	(\$417,285)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$8,175	\$7,084	\$1,091	\$49,643	\$47,375	\$2,268
Use of money & property	0	0	0	0	0	0
Total	\$8,175	\$7,084	\$1,091	\$49,643	\$47,375	\$2,268

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 April 30, 2009 & 2008

	For the Months			Fiscal Year 2009	Year-To-Date	
	April, 2009	April, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Healthy Future Funds						
Cigarettes	\$621,814	\$1,173,445	(\$551,831)	\$1,473,049	\$4,305,171	(\$2,832,122)
Cigars	0	220	(220)	14,838	5,345	9,293
Others	10,029	9,667	362	39,314	62,044	(22,729)
Distilled Spirit	36,203	33,104	3,098	241,099	242,301	(1,202)
Vinous Beverages	14,440	9,727	4,713	71,746	70,826	1,120
Malted Fermented Beverages	97,340	91,945	5,395	681,942	716,505	(24,562)
Interest and Penalties on Alcohol	0	0	0	0	(17,227)	17,227
Use of money & property	13	253	(240)	1,120	5,928	(4,808)
Total	\$779,637	\$1,318,381	(\$538,724)	\$2,532,908	\$5,390,602	(\$2,857,784)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$121,483	\$243,882	(\$122,399)	\$661,256	\$1,829,770	(\$968,514)
Rental of Government Land	3,147	3,147	(0)	23,026	25,668	(2,642)
Recording Fee	31,675	36,866	(4,992)	216,031	252,049	(36,018)
Application Fees	100	0	100	100	0	100
Certificates of Document Fees	7,743	11,577	(3,834)	66,126	69,459	(3,333)
Subpoena Fees	0	0	0	70	0	70
Use of money & property	0	0	0	0	0	0
Total	\$164,146	\$295,271	(\$131,124)	\$1,168,608	\$2,178,946	(\$1,010,338)
Manpower Development Fund						
Registration Fees - GCC Share	\$165,433	\$110,507	\$54,927	\$862,159	\$841,127	\$21,032
Registration Fees - Labor Share	70,900	47,360	23,540	369,497	360,483	9,014
Clation Fee - Non Immigration Temp Work	1,912	800	1,112	9,650	7,925	1,725
Use of money & property	3,802	882	2,720	8,802	8,617	184
Total	\$241,847	\$159,549	\$82,298	\$1,250,107	\$1,218,152	\$31,955
Police Services Fund						
Annual Gun Business Regts \$600	\$0	\$0	\$0	\$0	\$960	(\$960)
Gov't of Guam ID/\$10	0	9,375	(9,375)	4,775	32,685	(27,910)
Traffic Report Copy Fee/\$10	8,405	6,510	1,895	56,143	45,000	11,143
Police Blotter Report \$02 per page	0	1	(1)	7	22	(15)
Police Clearance/\$5	20,018	15,678	4,342	123,296	109,828	13,470
Filing Record - Security Ofcr \$75	7	0	7	83	3,975	(3,912)
Firearm Trainers \$500	0	0	0	14	500	(486)
Highway Special Use Permit \$50	0	150	(150)	0	150	(150)
Firearm Registration/\$20	5,265	3,520	1,745	30,995	28,720	2,275
Non-Concealed Firearm ID/\$15	4,700	5,350	(650)	20,285	19,285	1,000
Concealed Firearm ID/\$30	600	480	120	1,430	1,440	(10)
Fingerprinting Fee	(7,120)	5,140	(12,260)	0	17,840	(17,840)
Subpoena Fee	8,580	0	8,580	8,580	35	8,545
Use of money & property	0	0	0	0	0	0
Total	\$40,455	\$46,202	(\$5,747)	\$245,588	\$280,436	(\$14,850)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$7,130	\$2,580	\$4,540	\$63,019	\$75,827	(\$12,808)
Use of money & property	0	0	0	0	0	0
Total	\$7,130	\$2,580	\$4,540	\$63,019	\$75,827	(\$12,808)
Public Recreation Services Fund						
Park Fees	\$2,872	\$6,007	(\$3,135)	\$33,563	\$32,467	\$1,096
Park Vendor permits	375	0	375	2,975	0	2,975
Community Programs Fees	0	1,584	(1,584)	5,297	14,381	(9,084)
Paseo Stadium Fees	0	0	0	19,944	14,600	5,344
Pool & Beach Fees	4,182	1,824	2,358	14,063	10,092	3,970
Recreational Admin Fees	2	2	0	7	852	(845)
Youth Center Fees	0	0	0	110	0	110
Guam Sports Complex	867	0	867	4,790	0	4,790
Hagatha / Tyan tennis center	837	0	837	2,697	0	2,697
Guamero Stadium / Tyan Fields	2,125	0	2,125	3,895	0	3,895
Tyan Football / Soccer Field	0	0	0	484	0	484
Recreational Water Use Plan	0	0	0	500	0	500
Use of money & property	0	0	0	0	0	0
Total	\$11,080	\$9,398	\$1,683	\$88,114	\$72,392	\$15,723
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$122,190	\$217,870	(\$95,680)	\$839,350	\$889,858	(\$30,308)
Fee-Compact Ordot Tip \$4 cu yd	104,700	265,120	(160,420)	1,004,390	1,855,778	(851,388)
Fee-Uncompact Ordot Tip \$4 cu yd	75,102	(256,583)	331,685	410,362	244,504	165,858
Fee-Uncompact Agat Transfer St	1,355	1,720	(365)	9,265	12,396	(3,130)
Fee-Uncompact Dededo Transfer	4,245	6,610	(2,365)	31,595	46,300	(14,705)
Fee-Uncompact Majojo Transfer	1,645	1,720	(75)	12,025	12,583	(558)
Use of money & property	360	1,190	(830)	4,088	14,392	(10,293)
Total	\$308,597	\$237,648	\$71,949	\$2,311,075	\$3,056,599	(\$744,523)

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 April 30, 2009 & 2008

	For the Months			Fiscal Year 2009	Year-To-Date Fiscal Year 2008	Increase (Decrease)
	April, 2009	April, 2008	Increase (Decrease)			
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$293,900	\$326,797	(\$32,897)	\$2,079,328	\$2,055,175	\$24,151
Use of money & property	0	0	0	0	0	0
Total	\$293,900	\$326,797	(\$32,897)	\$2,079,328	\$2,055,175	\$24,151
Territorial Education Facilities Fund						
R&T Property taxes	\$4,700,451	\$4,351,341	\$349,110	\$17,213,716	\$16,639,961	\$573,755
Penalties & Interest	67,082	75,991	(8,909)	225,656	283,958	(58,302)
Real Property Tax Bank Fees	35	243	(208)	(70)	460	(530)
Use of money & property	1,203	773	430	3,167	5,191	(2,024)
Total	\$4,768,771	\$4,428,348	\$340,422	\$17,442,470	\$16,929,571	\$512,899
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,751,673	\$1,887,701	(\$136,028)	\$11,610,349	\$12,553,339	(\$942,990)
Use of money & property	0	0	0	0	0	0
Total	\$1,751,673	\$1,887,701	(\$136,028)	\$11,610,349	\$12,553,339	(\$942,990)
Water Protection Fund						
Grading Plan Review Fees	\$343	\$5,845	(\$5,502)	\$6,641	\$11,902	(\$5,261)
Cleaning & Grubbing Permits	136	5,843	(5,707)	29,522	23,328	6,194
Stockpiling Permits	124	750	(626)	15,949	9,308	6,641
Field Citation Violations	0	0	0	850	4,315	(3,465)
Use of money & property	0	0	0	0	0	0
Total	\$603	\$12,438	(\$11,835)	\$52,962	\$48,854	\$4,109
Water Research & Development Fund						
Well Drilling Permit	\$0	\$1,750	(\$1,750)	\$48,554	\$64,450	(\$5,896)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$1,750	(\$1,750)	\$48,554	\$64,450	(\$5,896)

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 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are recorded for the provision for 2008 Refunds & Section 30 is prorated for 12 months.

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Seven Months Ended April 30, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission Fee/\$0 per ton per year	\$179	\$1,896	\$1,717	\$358	\$1,896	\$1,538
Penalty - excess emission / \$1,000	49,255	159,117	109,862	80,401	178,713	98,312
Use of money & property	0	0	0	0	0	0
Total	\$49,434	\$161,013	\$111,579	\$80,759	\$180,609	\$99,850
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$850	\$2,350	\$1,500	\$8,230	\$11,300	\$5,070
Leases	33,831	334,763	300,932	252,488	528,513	276,045
Land Trust Lease	120	547	427	880	2,138	1,258
Use of money & property	0	0	0	0	0	0
Total	\$34,801	\$337,660	\$302,859	\$259,578	\$541,949	\$282,371
Corrections Revolving Fund						
DOC revolving fund	\$148,512	\$0	(\$148,512)	\$700,109	\$487,851	(\$232,258)
Use of money & property	0	0	0	0	0	0
Total	\$148,512	\$0	(\$148,512)	\$700,109	\$487,851	(\$232,258)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	20	46,890	46,870	23,300	63,440	40,140
Passgr Inspec Fee-Airport Authority	573,158	1,193,856	620,697	4,599,023	4,137,822	(461,201)
Cargo Inspec Fee - All	0	0	0	4,800	15,310	10,510
Cargo Inspec Fee-Port Authority	26,963	48,430	21,467	181,897	154,410	(27,487)
Cargo Inspec Fee-Airport Cargo	10,000	20,625	10,625	71,850	72,100	250
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	0	584	584	0	1,689	1,689
Total	\$610,141	\$1,310,384	\$700,223	\$4,880,870	\$4,444,752	(\$436,118)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$121,743	\$209,729	\$87,986	\$834,350	\$903,975	\$69,625
Use of money & property	0	0	0	0	0	0
Total	\$121,743	\$209,729	\$87,986	\$834,350	\$903,975	\$69,625
Environmental Health Fund						
Health Permits - Business	\$588	\$8,870	8,104	\$12,241	\$38,787	\$26,528
PH Registration and Penalty	0	0	0	100	200	100
Do-Rattling Inspection and Certificates	850	2,500	1,650	5,050	6,500	1,450
Health Certificates	9,072	39,348	30,276	72,134	130,091	57,957
Administrative Penalties	30	0	(30)	1,438	0	(1,438)
Use of money & property	0	0	0	0	0	0
Total	\$10,518	\$50,518	\$40,000	\$90,984	\$175,558	\$84,594
Guam Contractors License Board Fund						
Contractors Fees	\$25,254	\$50,187	\$24,933	\$96,164	\$145,509	\$49,345
Use of money & property	0	0	0	0	0	0
Total	\$25,254	\$50,187	\$24,933	\$96,164	\$145,509	\$49,345
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$81,456	\$208,897	\$147,441	\$125,173	\$208,922	\$83,749
Use of money & property	0	0	0	0	0	0
Total	\$81,456	\$208,897	\$147,441	\$125,173	\$208,922	\$83,749
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes						
Aviation fuel tax	\$235,955	\$367,203	\$131,248	\$1,812,153	\$1,021,525	(\$500,628)
Diesel fuel tax	145,256	170,450	24,194	911,588	504,888	(406,678)
Other fuel tax	92,486	128,879	36,393	602,565	282,528	(340,050)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	468,225	781,436	313,211	3,138,478	2,814,963	(523,513)
Auto surcharge on other fuels	206,379	308,232	99,853	1,384,027	1,011,037	(382,990)
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	1,149,311	1,754,199	604,888	7,058,807	5,414,839	(2,243,868)
Total Licenses & Registrations	528,158	1,472,441	944,283	2,971,318	5,041,034	2,069,716
Total Use of Money & Property	0	0	0	0	0	0
Total	\$1,677,469	\$3,226,640	\$1,549,171	\$10,030,125	\$10,455,983	(\$174,142)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$0	\$15,190	\$15,190	\$12,554	\$49,643	\$37,089
Use of money & property	0	0	0	0	0	0
Total	\$0	\$15,190	\$15,190	\$12,554	\$49,643	\$37,089

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Seven Months Ended April 30, 2009

	For the Months			Year-To-Date		Favorable (Unfavorable)
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	
Healthy Futures Fund						
Cigarettes	\$1,183,445	\$533,168	(\$650,277)	\$4,208,319	\$1,473,049	(\$2,735,270)
Cigars	220	0	(220)	23,003	14,638	(8,365)
Others	11,073	16,445	5,372	81,060	30,314	(21,746)
Distilled Spirit	28,104	89,957	41,853	212,300	241,090	28,790
Vinous Beverages	9,166	21,444	12,278	66,600	71,748	5,047
Malted Fermented Beverages	61,945	179,176	117,231	579,255	691,942	112,687
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	0	91	91	0	0	0
Total	\$1,293,953	\$820,281	(\$473,672)	\$5,150,658	\$2,532,908	(\$2,617,748)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$80,272	\$233,723	\$173,451	\$788,850	\$861,256	\$94,406
Rental of Government Land	3,147	6,293	3,146	22,285	23,026	761
Recording Fee	11,142	67,775	56,633	80,864	218,031	135,167
Application Fees	0	100	100	0	100	100
Certificates of Document Fees	10,357	18,548	8,191	66,142	66,126	(16)
Subpoena Fees	0	35	35	0	70	70
Use of money & property	0	0	0	0	0	0
Total	\$84,918	\$328,474	\$241,556	\$936,121	\$1,196,608	\$230,487
Marineport Development Fund						
Registration Fees - GCC Share	\$84,817	\$320,133	\$255,316	\$453,715	\$862,159	\$408,444
Registration Fees - Labor Share	40,000	137,200	97,200	280,000	369,497	89,497
Citation Fee - Non Immigration Temp Work	100	2,996	2,896	700	6,650	6,950
Use of money & property	0	7,852	7,852	0	6,802	6,802
Total	\$104,917	\$468,181	\$363,264	\$734,415	\$1,255,107	\$515,692
Police Services Fund						
Annual Gun Business Regis \$600	\$800	\$0	(\$800)	\$4,200	\$0	(\$4,200)
Govt of Guam ID/\$10	9,375	0	(9,375)	55,115	4,775	(50,340)
Traffic Report Copy Fee/\$10	10,870	16,710	6,040	73,120	56,143	(16,977)
Police Blotter Report \$.02 per page	12	7	(5)	75	7	(68)
Police Clearance/\$5	20,676	38,340	17,664	149,826	123,298	(26,530)
Filing Record - Security Ctr \$75	0	14	14	3,975	63	(3,912)
Firearm Training \$500	0	7	7	10,900	14	(10,886)
Highway Special Use Permit \$50	150	0	(150)	150	0	(150)
Firearm Registration/\$20	12,520	8,745	(3,775)	55,840	30,895	(24,945)
Non-Concealed Firearm ID/\$15	5,350	5,375	25	34,285	20,285	(14,000)
Concealed Firearm ID/\$30	480	660	180	1,860	1,430	(430)
Fingerprinting Fee	9,140	(5,860)	(15,000)	57,340	0	(57,340)
Subpoena Fee	0	8,580	8,580	35	8,580	8,545
Use of money & property	0	0	0	0	0	0
Total	\$68,973	\$72,578	\$3,605	\$446,721	\$245,588	(\$201,133)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$15,787	\$13,314	(\$2,473)	\$75,821	\$83,019	(\$12,802)
Use of money & property	0	0	0	0	0	0
Total	\$15,787	\$13,314	(\$2,473)	\$75,821	\$83,019	(\$12,802)
Public Recreation Services Fund						
Park Fees	\$6,100	\$8,962	\$862	\$40,870	\$33,553	(\$7,317)
Park Vendor permits	210	550	340	2,408	2,975	567
Community Programs Fees	500	0	(500)	9,103	5,297	(3,806)
Paseo Stadium Fees	1,000	0	(1,000)	17,592	18,944	2,352
Pool & Beach Fees	1,824	6,805	4,981	10,525	14,063	3,538
Recreational Admin Fons	200	2	(198)	415	7	(408)
Youth Center Fees	150	110	(40)	285	110	(175)
Guam Sports Complex	1,000	1,522	522	4,300	4,790	490
Hagata / Tiyen tennis center	0	837	837	1,900	2,897	797
Guerrero Stadium / Tiyen Fields	941	2,825	1,884	2,091	3,695	1,604
Tiyen Football / Soccer Field	0	0	0	350	484	134
Recreational Water Use Plan	0	0	0	600	500	(100)
Use of money & property	0	0	0	0	0	0
Total	\$11,925	\$19,613	\$7,688	\$90,439	\$68,114	(\$2,325)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$186,440	\$242,250	\$55,810	\$1,286,388	\$839,350	(\$447,038)
Fee-Compact Ordot Tip \$4 cu yd	261,280	197,380	(63,900)	1,669,939	1,004,390	(665,549)
Fee-Uncompact Ordot Tip \$4 cu yd	84,495	147,945	63,450	580,052	410,362	(169,690)
Fee-Uncompact Agat Transfer St	1,910	2,515	605	10,995	9,263	(1,730)
Fee-Uncompact Dododo Transfer	6,295	8,635	2,340	42,510	31,595	(10,915)
Fee-Uncompact Majofoj Transfer	1,630	3,285	1,655	11,553	12,025	472
Use of money & property	0	821	821	0	4,088	4,088
Total	\$542,950	\$602,811	\$60,861	\$3,601,437	\$2,311,075	(\$1,290,362)

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Seven Months Ended April 30, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$273,466	\$635,333	\$361,867	\$1,911,569	\$2,079,326	\$167,757
Use of money & property	0	0	0	0	0	0
Total	\$273,466	\$635,333	\$361,867	\$1,911,569	\$2,079,326	\$167,757
Territorial Education Facilities Fund						
R&T Property taxes	\$4,102,505	\$6,021,283	\$1,918,778	\$15,800,979	\$17,213,716	\$1,412,737
Penalties & Interest	75,950	94,395	18,445	277,840	225,656	(52,184)
Real Property Tax Bank Fees	240	(145)	(385)	1,410	(70)	(1,480)
Use of money & property	0	1,732	1,732	0	3,187	3,187
Total	\$4,178,695	\$6,117,265	\$1,938,571	\$16,080,229	\$17,442,479	\$1,362,241
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,953,393	\$3,529,915	\$1,576,522	\$12,295,079	\$11,610,349	(\$684,730)
Use of money & property	0	0	0	0	0	0
Total	\$1,953,393	\$3,529,915	\$1,576,522	\$12,295,079	\$11,610,349	(\$684,730)
Water Protection Fund						
Grading Plan Review Fees	\$411	\$560	\$149	\$7,904	\$6,641	(\$1,263)
Cleaning & Grubbing Permits	4,283	1,772	(2,511)	20,325	29,522	9,197
Stockpiling Permits	4,644	4,702	58	15,458	15,949	491
Field Citation Violations	0	0	0	2,812	850	(1,782)
Use of money & property	0	0	0	0	0	0
Total	\$9,338	\$7,034	(\$2,304)	\$46,299	\$52,962	\$6,663
Water Research & Development Fund						
Well Drilling Permit	\$14,917	\$9,075	(\$5,842)	\$68,062	\$48,554	(\$17,508)
Use of money & property	0	0	0	0	0	0
Total	\$14,917	\$9,075	(\$5,842)	\$68,062	\$48,554	(\$17,508)

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 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are recorded for the provision for 2008 Refunds & Section 30 is prorated for 12 months.

FY 2009 Special Revenue Fund Tracking

Description	Fund Code	A	B	C	D	E	F	G	H	I	J	K	L	M
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	FY 2009
		October 2008	November 2008	December 2008	January 2009	February 2009	March 2009	April 2009	May 2009	June 2009	July 2009	August 2009	September 2009	Tracking
Guam Highway	208	1,554,437	1,375,714	1,509,509	1,590,567	1,199,285	1,385,145	1,841,327	1,481,679	1,461,995	2,248,474	1,573,278	2,390,029	19,611,438
Solid Waste Operations	416	237,845	248,709	359,168	553,710	308,833	293,214	309,597	491,303	525,789	495,326	476,229	166,497	4,466,219
Territorial Education Facilities	205	136,856	136,216	939,875	1,639,592	8,574,988	1,246,173	4,768,771	600,352	693,936	802,501	576,393	232,744	20,348,394
Tourist Attraction	206	1,397,577	1,338,696	1,501,823	1,856,616	2,000,489	1,763,475	1,751,673	1,514,945	1,571,798	1,420,968	1,850,158	2,444,022	20,412,239

Certified By:



 Bertha M. Duenas, BBMR Director

5/27/09

 Date