



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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DIRECTOR

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LIEUTENANT GOVERNOR

JUL 23 2009

The Honorable Judith Won Pat
Speaker
I Mina'Trenta Na Liheslaturan Guåhan
Thirtieth Guam Legislature
155 Hesler Place
Hagåtña, Guam 96932

Off. of V. Spkr. Cruz
RECEIVED
Am

7/24/09
9:30 AM

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: *7/24/09*
Time: _____
Received by: _____

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 June 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.

Sincerely,

BERTHA M. DUENAS

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

RECEIVED
OFFICE OF THE PUBLIC AUDITOR

DATE: *7/24/09*

TIME: *9:35 AM*

BY: *[Signature]*

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

	For the Months			Fiscal Year 2009	Year-To-Date	
	June, 2009	June, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Air Pollution Control Special Fund						
Exission Fee/\$6 per ton per year	\$0	\$0	\$0	\$1,896	\$0	\$1,896
Penalty - excess emmission / \$1,000	1,460	9,425	(7,965)	185,923	320,316	(134,393)
Use of money & property	0	0	0	0	0	0
Total	\$1,460	\$9,425	(\$7,965)	\$187,819	\$320,316	(\$132,497)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$850	\$950	(\$100)	\$12,600	\$2,350	\$10,250
Leases	20,924	24,745	(3,822)	582,757	352,723	230,034
Land Trust Lease	408	442	(34)	2,764	830	1,934
Use of money & property	0	0	0	0	0	0
Total	\$22,182	\$26,137	(\$3,956)	\$598,121	\$355,903	\$242,218
Corrections Revolving Fund						
DOC revolving fund	\$383,333	\$85,813	\$317,520	\$1,052,220	\$1,082,060	(\$29,839)
Use of money & property	0	0	0	0	0	0
Total	\$383,333	\$85,813	\$317,520	\$1,052,220	\$1,082,060	(\$29,839)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	0	0	63,440	55,080	8,360
Passgr Inspec Fee-Airport Authority	434,191	596,810	(162,619)	5,067,597	5,756,709	(689,112)
Cargo Inspec Fee - All	0	0	0	15,310	0	15,310
Cargo Inspec Fee-Port Authority	26,675	22,345	4,330	205,265	226,785	(21,520)
Cargo Inspec Fee-Airport Cargo	7,825	9,375	(1,550)	87,600	97,175	(9,575)
Revenue-Other Payments	0	3	(3)	0	3	(3)
Use of money & property	353	129	224	2,495	2,374	121
Total	\$469,043	\$628,662	(\$159,618)	\$5,441,707	\$6,138,127	(\$696,420)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$139,826	\$126,359	\$13,467	\$1,234,467	\$1,101,030	\$133,438
Use of money & property	0	0	0	0	0	0
Total	\$139,826	\$126,359	\$13,467	\$1,234,467	\$1,101,030	\$133,438
Environmental Health Fund						
Health Permits - Business	\$281,747	\$264,773	\$16,974	\$326,021	\$311,184	\$14,837
PH Registration and Penalty	400	0	400	800	100	700
De-Ratting Inspection and Certificates	950	240	710	8,100	7,230	870
Health Certificates	20,867	20,974	(107)	168,324	168,598	(274)
Administrative Penalties	0	0	0	0	2,200	(2,200)
Use of money & property	0	0	0	0	0	0
Total	\$303,964	\$285,987	\$17,977	\$503,245	\$489,312	\$13,933
Guam Contractors License Board Fund						
Contractors Fees	\$379,341	\$351,914	\$27,427	\$671,079	\$594,431	\$76,649
Use of money & property	0	0	0	0	0	0
Total	\$379,341	\$351,914	\$27,427	\$671,079	\$594,431	\$76,649
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$88,116	\$99,386	(\$11,269)	\$297,064	\$286,059	\$11,004
Use of money & property	0	0	0	0	0	0
Total	\$88,116	\$99,386	(\$11,269)	\$297,064	\$286,059	\$11,004
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$125,317	\$174,641	(\$49,324)	\$1,267,457	\$1,584,618	(\$317,162)
Diesel fuel tax	57,949	72,575	(14,626)	625,412	670,119	(44,707)
Other fuel tax	23,161	28,663	(5,502)	310,704	267,525	43,180
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	344,874	404,098	(59,224)	3,295,263	3,565,969	(270,706)
Auto surcharge on other fuels	125,402	146,940	(21,538)	1,258,384	1,271,884	(13,500)
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	676,704	826,918	(150,214)	6,757,220	7,360,115	(602,895)
Total Licenses & Registrations	733,037	746,009	(12,972)	6,396,029	6,631,161	(235,132)
Total Use of Money & Property	0	4	(4)	9	68	(58)
Total	\$1,409,741	\$1,572,931	(\$163,190)	\$13,153,258	\$13,991,344	(\$838,086)
Guam Plant Inspection and Permit Fund						
Guam Plant inspection & Permit	\$6,841	\$5,905	\$936	\$64,099	\$59,609	\$4,490
Use of money & property	0	0	0	0	0	0
Total	\$6,841	\$5,905	\$936	\$64,099	\$59,609	\$4,490

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

	For the Months			Year-To-Date		Increase (Decrease)
	June, 2009	June, 2008	Increase (Decrease)	Fiscal Year 2009	Fiscal Year 2008	
Healthy Futures Funds						
Cigarettes	\$81,983	\$708,501	(\$627,518)	\$1,728,382	\$5,592,880	(\$3,864,518)
Cigars	0	0	0	14,802	165,011	(150,209)
Others	8,276	10,063	(1,787)	56,319	84,599	(28,280)
Distilled Spirit	58,999	35,455	23,544	340,109	315,976	24,133
Vinous Beverages	24,350	13,975	10,375	112,371	95,501	16,870
Malted Fermented Beverages	210,115	112,976	97,138	1,005,834	926,365	79,469
Interest and Penalties on Alcohol	0	193	(193)	0	(17,034)	17,034
Use of money & property	81	479	(398)	1,229	7,046	(5,817)
Total	\$383,803	\$882,641	(\$498,838)	\$3,259,026	\$7,170,343	(\$3,911,317)
Land Survey Revoiving Fund						
Document Tax - Land Survey Fee	\$149,482	\$214,527	(\$65,045)	\$1,200,257	\$2,670,766	(\$1,470,511)
Rental of Government Land	3,147	3,659	(512)	29,319	32,473	(3,154)
Recording Fee	33,195	34,716	(1,522)	281,632	326,738	(45,106)
Application Fees	0	0	0	100	100	0
Certificates of Document Fees	11,227	10,773	454	86,536	91,780	(5,244)
Subpoena Fees	70	0	70	140	0	140
Use of money & property	0	0	0	0	0	0
Total	\$197,120	\$263,674	(\$66,554)	\$1,597,983	\$3,121,759	(\$1,523,775)
Manpower Development Fund						
Registration Fees - GCC Share	\$182,233	\$127,167	\$55,067	\$1,164,092	\$1,028,027	\$136,065
Registration Fees - Labor Share	78,100	54,500	23,600	498,897	440,583	58,314
Citation Fee - Non immigration Temp Work	1,655	803	852	11,814	10,411	1,403
Use of money & property	0	300	(300)	12,450	8,225	4,225
Total	\$261,988	\$182,770	\$79,218	\$1,687,254	\$1,487,246	\$200,007
Police Services Fund						
Annual Gun Business Regis \$600	\$7,200	\$3,600	\$3,600	\$7,200	\$4,560	\$2,640
Gov't of Guam ID/\$10	0	12,675	(12,675)	4,775	53,160	(48,385)
Traffic Report Copy Fee/\$10	7,267	7,020	247	70,475	58,035	12,440
Police Biotter Report \$.02 per page	0	0	0	7	22	(15)
Police Clearance/\$5	19,551	19,437	114	159,525	142,600	16,925
Filing Record - Security Ofcr \$75	157	0	157	220	3,975	(3,755)
Firearm Trainers \$500	0	0	0	514	500	14
Highway Special Use Permit \$50	0	100	(100)	0	250	(250)
Firearm Registration/\$20	4,440	3,960	480	39,595	36,120	3,475
Non-Concealed Firearm ID/\$15	8,632	3,650	4,982	33,512	27,110	6,402
Concealed Firearm ID/\$30	540	120	420	2,150	1,620	530
Fingerprinting Fee	1,640	7,140	(5,500)	11,405	28,780	(17,375)
Subpoena Fee	105	0	105	105	35	70
Abstract criminal records \$15	780	0	780	780	0	780
Fine-Unauth use unifrm / \$500mx	25	0	25	25	0	25
Firearm ID late renewal fee \$5	90	0	90	90	0	90
Firearm inspection fee \$5	40	0	40	40	0	40
Use of money & property	0	0	0	0	0	0
Total	\$50,467	\$57,702	(\$7,235)	\$330,418	\$356,767	(\$26,349)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$0	\$3,030	(\$3,030)	\$69,139	\$81,817	(\$12,678)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$3,030	(\$3,030)	\$69,139	\$81,817	(\$12,678)
Public Recreation Services Fund						
Park Fees	\$7,795	\$12,550	(\$4,755)	\$46,233	\$48,839	(\$2,606)
Park Vendor permits	4,130	0	4,130	8,115	0	8,115
Community Programs Fees	257	6,586	(6,330)	5,554	23,382	(17,829)
Paseo Stadium Fees	0	2,000	(2,000)	24,036	19,600	4,436
Pool & Beach Fees	7,091	2,621	4,470	23,724	13,936	9,788
Recreational Admin Fees	6,695	6,180	515	6,729	7,034	(305)
Youth Center Fees	0	600	(600)	210	800	(590)
Guam Sports Complex	7,330	0	7,330	13,110	200	12,910
Hagatha / Tiyen tennis center	0	0	0	3,227	0	3,227
Guerrero Stadium / Tiyen Fields	0	0	0	6,872	0	6,872
Tiyen 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	\$33,298	\$30,538	\$2,760	\$138,793	\$113,790	\$25,003

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

	For the Months			Fiscal Year 2009	Year-To-Date	
	June, 2009	June, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mc	\$121,470	\$214,940	(\$93,470)	\$1,082,450	\$1,301,178	(\$218,728)
Fee-Compact Ordof Tip \$4 cu yd	98,010	288,340	(188,330)	1,204,760	2,459,478	(1,254,718)
Fee-Uncompact Ordof Tip \$4 cu yd	74,750	93,877	(18,827)	558,195	367,551	190,644
Fee-Uncompact Agat Transfer St	2,010	1,595	415	12,730	15,325	(2,595)
Fee-Uncompact Dededo Transfer	6,165	6,995	(830)	42,335	58,770	(16,435)
Fee-Uncompact Maijloj Transfer	1,940	1,765	175	15,650	16,178	(528)
Use of money & property	361	1,053	(692)	5,227	16,636	(11,409)
Total	\$304,706	\$606,365	(\$301,659)	\$2,921,347	\$4,235,115	(\$1,313,768)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$280,845	\$375,870	(\$95,025)	\$2,642,797	\$2,715,244	(\$72,447)
Use of money & property	0	0	0	0	0	0
Total	\$280,845	\$375,870	(\$95,025)	\$2,642,797	\$2,715,244	(\$72,447)
Territorial Education Facilities Fund						
R&T Property taxes	\$490,210	\$611,679	(\$121,469)	\$18,029,117	\$17,648,774	\$380,343
Penalties & Interest	44,897	36,118	8,779	297,894	347,805	(49,911)
Real Property Tax Bank Fees	18	315	(297)	(52)	1,885	(1,936)
Use of money & property	250	76	174	4,061	6,225	(2,165)
Total	\$535,375	\$648,189	(\$112,814)	\$18,331,020	\$18,004,689	\$326,332
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,235,752	\$1,720,492	(\$484,740)	\$14,170,298	\$15,873,692	(\$1,703,396)
Use of money & property	0	0	0	0	0	0
Total	\$1,235,752	\$1,720,492	(\$484,740)	\$14,170,298	\$15,873,692	(\$1,703,396)
Water Protection Fund						
Grading Plan Review Fees	\$697	\$0	\$697	\$8,811	\$11,902	(\$3,091)
Clearing & Grubbing Permits	3,736	0	3,736	34,429	23,328	11,101
Stockpiling Permits	845	0	845	21,474	9,308	12,166
Field Citation Violations	150	0	150	1,150	4,315	(3,165)
Use of money & property	0	0	0	0	0	0
Total	\$5,429	\$0	\$5,429	\$65,864	\$48,854	\$17,010
Water Research & Development Fund						
Well Drilling Permit	\$2,250	\$4,000	(\$1,750)	\$91,554	\$58,450	\$33,104
Use of money & property	0	0	0	0	0	0
Total	\$2,250	\$4,000	(\$1,750)	\$91,554	\$58,450	\$33,104

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 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
Nine Months Ended June 30, 2009

	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	\$179	\$1,896	\$1,717
Penalty - excess emission / \$1,000	75,378	1,460	(73,918)	214,577	185,923	(28,654)
Use of money & property	0	0	0	0	0	0
Total	\$75,378	\$1,460	(\$73,918)	\$214,756	\$187,819	(\$26,937)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$950	\$850	(\$100)	\$8,430	\$12,800	\$4,170
Leases	30,069	20,924	(9,145)	330,301	582,757	252,456
Land Trust Lease	440	408	(32)	1,620	2,784	1,144
Use of money & property	0	0	0	0	0	0
Total	\$31,459	\$22,182	(\$9,277)	\$340,351	\$598,121	\$257,770
Corrections Revolving Fund						
DOC revolving fund	\$134,246	\$383,333	\$249,087	\$842,855	\$1,052,220	\$209,365
Use of money & property	0	0	0	0	0	0
Total	\$134,246	\$383,333	\$249,087	\$842,855	\$1,052,220	\$209,365
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	0	0	49,220	83,440	14,220
Passgr Inspec Fee-Airport Authority	616,216	434,191	(182,025)	5,759,859	5,067,597	(692,262)
Cargo Inspec Fee - All	0	0	0	4,800	15,310	10,510
Cargo Inspec Fee-Port Authority	26,049	26,675	626	234,515	205,265	(29,250)
Cargo Inspec Fee-Airport Cargo	10,725	7,825	(2,900)	93,550	87,600	(5,950)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	0	353	353	0	2,495	2,495
Total	\$652,990	\$469,043	(\$183,947)	\$6,141,944	\$5,441,707	(\$700,237)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$90,719	\$139,826	\$49,107	\$1,047,593	\$1,234,467	\$186,874
Use of money & property	0	0	0	0	0	0
Total	\$90,719	\$139,826	\$49,107	\$1,047,593	\$1,234,467	\$186,874
Environmental Health Fund						
Health Permits - Business	\$235,099	\$281,747	46,648	\$247,750	\$326,021	\$78,271
PH Registration and Penalty	0	400	400	100	800	700
De-Rating Inspection and Certificates	850	950	100	8,800	8,100	(700)
Health Certificates	16,566	20,867	4,301	101,562	168,324	66,762
Administrative Penalties	20	0	(20)	1,429	0	(1,429)
Use of money & property	0	0	0	0	0	0
Total	\$252,535	\$303,964	\$51,429	\$357,641	\$503,245	\$145,604
Guam Contractors License Board Fund						
Contractors Fees	\$238,453	\$379,341	\$140,888	\$410,861	\$671,079	\$260,218
Use of money & property	0	0	0	0	0	0
Total	\$238,453	\$379,341	\$140,888	\$410,861	\$671,079	\$260,218
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$56,010	\$88,116	\$32,106	\$181,183	\$297,064	\$115,881
Use of money & property	0	0	0	0	0	0
Total	\$56,010	\$88,116	\$32,106	\$181,183	\$297,064	\$115,881
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$230,832	\$125,317	(\$105,515)	\$2,072,151	\$1,267,457	(\$804,694)
Diesel fuel tax	135,731	57,949	(77,782)	1,174,106	625,412	(548,694)
Other fuel tax	88,296	23,161	(65,135)	775,613	310,704	(464,909)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	459,771	344,674	(114,897)	4,046,827	3,295,263	(751,564)
Auto surcharge on other fuels	203,432	125,402	(78,030)	1,796,978	1,258,384	(538,594)
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	1,118,062	676,704	(441,358)	9,865,675	6,757,220	(3,108,455)
Total Licenses & Registrations	547,198	733,037	185,839	3,994,834	6,396,029	2,401,195
Total Use of Money & Property	0	0	0	0	0	0
Total	\$1,665,260	\$1,409,741	(\$255,519)	\$13,860,509	\$13,153,250	(\$707,251)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$0	\$6,841	\$6,841	\$12,554	\$64,099	\$51,545
Use of money & property	0	0	0	0	0	0
Total	\$0	\$6,841	\$6,841	\$12,554	\$64,099	\$51,545

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

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Healthy Futures Funds						
Cigarettes	\$719,501	\$81,983	(\$637,518)	\$5,518,028	\$1,728,362	(\$3,787,666)
Cigars	0	0	0	134,075	14,802	(119,273)
Others	11,489	8,276	(3,193)	85,042	56,319	(28,723)
Distilled Spirit	29,455	58,999	29,544	274,975	340,109	65,134
Vinous Beverages	13,414	24,350	10,936	90,451	112,371	21,920
Malted Fermented Beverages	42,978	210,115	167,139	724,115	1,005,834	281,719
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	0	81	81	0	1,229	1,229
Total	\$816,815	\$383,803	(\$433,012)	\$6,824,686	\$3,259,026	(\$3,565,660)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$112,726	\$149,482	\$36,756	\$1,013,263	\$1,200,257	\$186,994
Rental of Government Land	3,146	3,147	1	28,558	29,319	761
Recording Fee	38,820	33,195	(5,426)	132,686	281,832	148,946
Application Fees	7,064	0	(7,064)	7,064	100	(6,964)
Certificates of Document Fees	0	11,227	11,227	74,468	86,536	12,068
Subpoena Fees	0	70	70	0	140	140
Use of money & property	0	0	0	0	0	0
Total	\$161,556	\$197,120	\$35,564	\$1,256,039	\$1,597,983	\$341,944
Manpower Development Fund						
Registration Fees - GCC Share	\$64,817	\$182,233	\$117,416	\$583,349	\$1,164,092	\$580,743
Registration Fees - Labor Share	40,000	78,100	38,100	360,000	498,897	138,897
Citation Fee - Non Immigration Temp Work	100	1,855	1,555	900	11,814	10,914
Use of money & property	0	0	0	0	12,450	12,450
Total	\$104,917	\$261,988	\$157,071	\$944,249	\$1,687,254	\$743,005
Police Services Fund						
Annual Gun Business Regis \$600	\$9,600	\$7,200	(\$2,400)	\$14,400	\$7,200	(\$7,200)
Gov't of Guam ID/\$10	5,790	0	(5,790)	68,705	4,775	(63,930)
Traffic Report Copy Fee/\$10	10,180	7,267	(2,913)	93,475	70,475	(23,000)
Police Blotter Report \$.02 per page	12	0	(12)	99	7	(92)
Police Clearance/\$5	20,437	19,551	(886)	193,600	159,525	(34,075)
Filing Record - Security Ofcr \$75	0	157	157	3,975	220	(3,755)
Firearm Trainers \$500	1,000	0	(1,000)	11,900	514	(11,386)
Highway Special Use Permit \$50	0	0	0	150	0	(150)
Firearm Registration/\$20	10,200	4,440	(5,760)	76,480	39,595	(36,885)
Non-Concealed Firearm ID/\$15	12,760	8,632	(4,128)	51,220	33,512	(17,708)
Concealed Firearm ID/\$30	120	540	420	2,040	2,150	110
Fingerprinting Fee	9,140	1,640	(7,500)	75,280	11,405	(63,875)
Subpoena Fee	205	105	(100)	240	105	(135)
Abstract criminal records \$15	680	780	100	680	780	100
Fine-Unauth use unifrm / \$500mx	50	25	(25)	50	25	(25)
Firearm ID late renewal fee \$5	100	90	(10)	100	90	(10)
Firearm Inspection fee \$5	50	40	(10)	50	40	(10)
Use of money & property	0	0	0	0	0	0
Total	\$80,324	\$50,467	(\$29,857)	\$592,444	\$330,418	(\$262,026)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$10,320	\$0	(\$10,320)	\$90,741	\$69,139	(\$21,602)
Use of money & property	0	0	0	0	0	0
Total	\$10,320	\$0	(\$10,320)	\$90,741	\$69,139	(\$21,602)
Public Recreation Services Fund						
Park Fees	\$7,880	\$7,795	(\$85)	\$50,332	\$46,233	(\$4,099)
Park Vendor permits	4,200	4,130	(70)	7,873	8,115	442
Community Programs Fees	526	267	(269)	9,129	5,554	(3,575)
Paseo Stadium Fees	0	0	0	19,392	24,036	4,644
Pool & Beach Fees	6,120	7,091	971	21,317	23,724	2,407
Recreational Admin Fees	6,780	6,695	(85)	7,045	6,729	(316)
Youth Center Fees	0	0	0	235	210	(25)
Guam Sports Complex	7,360	7,330	(30)	11,810	13,110	1,300
Hagatna / Tiyan tennis center	0	0	0	3,120	3,227	107
Guerrero Stadium / Tiyan Fields	0	0	0	5,291	6,872	1,581
Tiyan 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	\$32,866	\$33,298	\$432	\$136,294	\$138,793	\$2,499

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

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$184,484	\$121,470	(\$63,014)	\$1,655,356	\$1,082,450	(\$572,906)
Fee-Compact Ordot Tip \$4 cu yd	317,360	98,010	(219,350)	2,252,119	1,204,760	(1,047,359)
Fee-Uncompact Ordot Tip \$4 cu yd	29,370	74,750	45,380	694,290	558,195	(136,096)
Fee-Uncompact Agat Transfer St	1,335	2,010	675	13,205	12,730	(475)
Fee-Uncompact Dededo Transfer	5,475	6,165	690	53,540	42,335	(11,205)
Fee-Uncompact Makojoj Transfer	1,830	1,940	110	14,708	15,650	942
Use of money & property	0	361	361	0	5,227	5,227
Total	\$539,854	\$304,706	(\$235,148)	\$4,683,218	\$2,921,347	(\$1,761,871)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$274,954	\$280,845	\$5,891	\$2,479,620	\$2,642,797	\$163,177
Use of money & property	0	0	0	0	0	0
Total	\$274,954	\$280,845	\$5,891	\$2,479,620	\$2,642,797	\$163,177
Territorial Education Facilities Fund						
R&T Property taxes	\$847,534	\$490,210	(\$357,324)	\$17,369,357	\$18,029,117	\$659,760
Penalties & interest	36,110	44,897	8,787	341,670	297,894	(43,776)
Real Property Tax Bank Fees	310	18	(292)	2,570	(52)	(2,622)
Use of money & property	0	250	250	0	4,061	4,061
Total	\$883,954	\$535,375	(\$348,579)	\$17,713,597	\$18,331,020	\$617,423
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,547,179	\$1,235,752	(\$311,427)	\$15,559,496	\$14,170,296	(\$1,389,200)
Use of money & property	0	0	0	0	0	0
Total	\$1,547,179	\$1,235,752	(\$311,427)	\$15,559,496	\$14,170,296	(\$1,389,200)
Water Protection Fund						
Grading Plan Review Fees	\$250	\$697	\$447	\$9,722	\$8,811	(\$911)
Clearing & Grubbing Permits	1,595	3,738	2,141	23,050	34,429	11,379
Stockpiling Permits	0	845	845	18,332	21,474	3,142
Field Citation Violations	0	150	150	2,927	1,150	(1,777)
Use of money & property	0	0	0	0	0	0
Total	\$1,845	\$5,429	\$3,584	\$54,031	\$65,864	\$11,833
Water Research & Development Fund						
Well Drilling Permit	\$2,365	\$2,250	(\$115)	\$71,294	\$91,554	\$20,260
Use of money & property	0	0	0	0	0	0
Total	\$2,365	\$2,250	(\$115)	\$71,294	\$91,554	\$20,260

Note:

¹Revenues 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	Actual	Actual	Forecast	Forecast	Forecast	FY 2009
		October	November	December	January	February	March	April	May	June	July	August	September	Tracking
		2008	2008	2008	2009	2009	2009	2009	2009	2009	2009	2009	2009	
Guam Highway	208	1,554,437	1,375,714	1,509,509	1,590,567	1,199,285	1,385,145	1,841,327	1,287,535	1,409,741	2,248,474	1,573,278	2,390,029	19,365,040
Solid Waste Operations	416	237,845	248,709	359,168	553,710	308,833	293,214	309,878	305,285	304,706	495,326	476,229	166,497	4,059,398
Territorial Education Facilities	205	136,856	136,216	939,875	1,639,592	8,574,988	1,246,173	4,768,621	353,325	535,375	802,501	576,393	232,744	19,942,657
Tourist Attraction	206	1,397,577	1,338,696	1,501,823	1,856,616	2,000,489	1,763,475	1,751,673	1,324,195	1,235,752	1,420,968	1,850,158	2,444,022	19,885,444

Certified By:



JUL 23 2009

Bertha M. Duenas, BBMR Director

Date