



# 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

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

JUN 29 2010

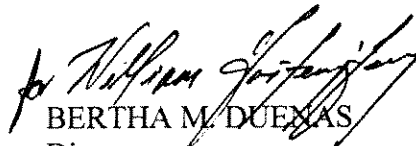
<b>RECEIVED</b>	
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DATE:	6/30/10
TIME:	11:55 AM
BY:	MAU

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 May 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  
Director

Attachment(s)

Cc: Office of Public Accountability  
Office of the Vice Speaker

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

	For the Months			Fiscal Year 2010	Year-To-Date	
	May, 2010	May, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
<b>Air Pollution Control Special Fund</b>						
Emission Fee / \$8 per ton per year	\$0	\$0	\$0	\$0	\$1,896	(\$1,896)
Penalty - excess emission / \$1,000	600	5,750	(5,150)	182,793	184,483	(1,670)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$600</b>	<b>\$5,750</b>	<b>(\$5,150)</b>	<b>\$182,793</b>	<b>\$186,359</b>	<b>(\$3,566)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$200	\$450	(\$250)	\$3,150	\$11,750	(\$8,600)
Leases	36,846	33,320	3,527	389,383	561,833	(172,470)
Land Trust Lease	198	220	(22)	1,423	2,358	(933)
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
<b>Total</b>	<b>\$37,244</b>	<b>\$33,990</b>	<b>\$3,255</b>	<b>\$398,336</b>	<b>\$575,939</b>	<b>(\$177,603)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$27,750	\$201,037	(\$173,287)	\$333,004	\$668,888	(\$335,884)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$27,750</b>	<b>\$201,037</b>	<b>(\$173,287)</b>	<b>\$333,004</b>	<b>\$668,888</b>	<b>(\$335,884)</b>
<b>Custom, Agric &amp; Quarantine Inspe Fund</b>						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	2,290	0	2,290	59,380	63,440	(4,060)
Passgr Inspec Fee-Airport Authority	0	495,584	(495,584)	4,328,381	4,833,408	(305,028)
Cargo Inspec Fee - All	4,870	0	4,870	31,495	15,310	16,185
Cargo Inspec Fee-Port Authority	18,405	24,180	(5,775)	155,700	178,590	(22,890)
Cargo Inspec Fee-Airport Cargo	9,875	7,675	2,200	83,550	79,775	3,775
Revenue-Other Payments	0	0	0	2	0	2
Use of money & property	12	473	(461)	257	2,142	(1,885)
<b>Total</b>	<b>\$35,452</b>	<b>\$527,912</b>	<b>(\$492,460)</b>	<b>\$4,658,765</b>	<b>\$4,972,683</b>	<b>(\$313,899)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$188,515	\$190,666	(\$2,151)	\$1,197,843	\$1,094,641	\$103,202
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$188,515</b>	<b>\$190,666</b>	<b>(\$2,151)</b>	<b>\$1,197,843</b>	<b>\$1,094,641</b>	<b>\$103,202</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$3,584	\$5,508	(\$1,924)	\$48,573	\$44,274	\$4,299
PH Registration and Penalty	200	200	0	1,620	400	1,220
De-Ratting Inspection and Certificates	540	650	(110)	4,940	7,150	(2,210)
Health Certificates	18,223	17,368	857	155,413	147,457	7,958
Administrative Penalties	600	0	600	2,838	0	2,838
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$23,147</b>	<b>\$23,724</b>	<b>(\$577)</b>	<b>\$213,084</b>	<b>\$199,281</b>	<b>\$13,803</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / Standby Fees	1,301	733	568	7,862	6,740	1,122
Fire Prevention Fees	2,604	2,822	(218)	25,691	32,372	(6,680)
Other Fees	0	7	(7)	182	119	63
Ambulance Service	5,656	0	5,656	7,515	0	7,515
<b>Total</b>	<b>\$9,560</b>	<b>\$3,562</b>	<b>\$5,998</b>	<b>\$41,250</b>	<b>\$39,231</b>	<b>2019.42</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$92,640	\$146,229	(\$53,589)	\$245,924	\$291,738	(\$45,815)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$92,640</b>	<b>\$146,229</b>	<b>(\$53,589)</b>	<b>\$245,924</b>	<b>\$291,738</b>	<b>(\$45,815)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$64,519	\$25	\$64,494	\$264,555	\$208,947	\$55,607
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$64,519</b>	<b>\$25</b>	<b>\$64,494</b>	<b>\$264,555</b>	<b>\$208,947</b>	<b>\$55,607</b>
<b>Guam (Territorial) Highway Fund</b>						
<b>Liquid Fuel Taxes:</b>						
Aviation fuel tax	\$135,821	\$120,815	\$15,006	\$1,162,703	\$1,142,139	\$20,564
Diesel fuel tax	32,173	62,574	19,598	646,825	567,463	79,362
Other fuel tax	32,851	25,017	7,834	258,574	287,543	(28,969)
Crawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	411,889	335,428	76,463	3,271,601	2,950,389	321,213
Auto surcharge on other fuels	149,773	121,945	27,828	1,189,841	1,132,982	56,659
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>812,506</b>	<b>665,577</b>	<b>146,929</b>	<b>6,529,344</b>	<b>6,080,516</b>	<b>448,828</b>
<b>Total Licenses &amp; Registrations</b>	<b>628,780</b>	<b>621,958</b>	<b>6,822</b>	<b>5,735,157</b>	<b>5,662,992</b>	<b>72,165</b>
<b>Total Use of Money &amp; Property</b>	<b>13</b>	<b>0</b>	<b>13</b>	<b>184</b>	<b>9</b>	<b>155</b>
<b>Total</b>	<b>\$1,441,399</b>	<b>\$1,287,535</b>	<b>\$153,764</b>	<b>\$12,264,686</b>	<b>\$11,743,518</b>	<b>\$521,148</b>

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

	For the Months			Fiscal Year 2010	Year-To-Date	
	May, 2010	May, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$8,921	\$7,815	(\$894)	\$64,783	\$57,258	\$7,525
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$8,921</b>	<b>\$7,815</b>	<b>(\$894)</b>	<b>\$64,783</b>	<b>\$57,258</b>	<b>\$7,525</b>
<b>Healthy Futures Funds</b>						
Cigarettes	\$3,111,815	\$184,650	\$2,947,165	\$8,292,647	\$1,648,379	\$4,646,268
Cigars	0	164	(164)	(2,718)	14,802	(17,520)
Others	28,743	8,729	20,014	129,938	48,043	81,895
Distilled Spirit	57,858	40,011	17,847	506,957	281,110	225,846
Vinous Beverages	18,637	16,274	2,363	205,503	88,021	117,483
Malted Fermented Beverages	227,285	103,777	123,508	1,512,766	795,719	717,047
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	6	29	(23)	28	1,148	(1,120)
<b>Total</b>	<b>\$3,444,344</b>	<b>\$333,634</b>	<b>\$3,110,710</b>	<b>\$8,645,122</b>	<b>\$2,875,222</b>	<b>\$5,769,900</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$167,482	\$189,519	(\$22,036)	\$1,505,074	\$1,050,775	\$454,300
Rental of Government Land	3,147	3,147	0	26,172	26,172	0
Recording Fee	31,408	32,407	(1,002)	240,489	248,438	(7,949)
Application Fees	0	0	0	0	100	(100)
Certificates of Document Fees	8,285	9,184	(899)	69,504	75,309	(5,806)
Subpoena Fees	0	0	0	420	70	350
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$210,319</b>	<b>\$234,258</b>	<b>(\$23,937)</b>	<b>\$1,841,659</b>	<b>\$1,400,864</b>	<b>\$440,795</b>
<b>Manpower Development Fund</b>						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$460	\$0	\$460
Registration Fees - GCC Share	19,301	119,700	(100,399)	1,027,870	981,859	46,011
Registration Fees - Labor Share	8,272	51,300	(43,028)	441,120	420,797	20,323
Citation Fee - Non Immigration Temp Work	41	509	(469)	2,296	10,159	(7,863)
Use of money & property	900	3,648	(2,748)	34,125	12,450	21,675
<b>Total</b>	<b>\$28,513</b>	<b>\$175,158</b>	<b>(\$146,645)</b>	<b>\$1,505,870</b>	<b>\$1,425,265</b>	<b>\$80,605</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$800	\$0	\$0	\$0	\$0	\$0	\$0
Govt of Guam ID/\$10	50	0	50	275	4,775	(4,500)
Traffic Report Copy Fee/\$10	6,420	7,065	(645)	61,139	63,208	(2,069)
Police Blotter Report \$.02 per page	3	0	3	27	7	20
Police Clearance/\$5	19,664	16,678	3,006	180,267	139,974	40,293
Filing Record - Security Ofcr \$75	0	0	0	7	63	(56)
Firearm Trainers \$500	0	500	(500)	57	514	(457)
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	4,765	4,160	605	39,535	35,155	4,380
Non-Concealed Firearm ID/\$15	3,625	4,595	(970)	38,357	24,880	13,477
Concealed Firearm ID/\$30	120	180	(60)	2,280	1,610	670
Fingerprinting Fee \$20	1,740	1,185	555	13,235	9,765	3,470
Abstract Criminal Records \$15	1,185	0	1,185	11,157	0	11,157
Firearm ID Late Renewal Fee \$5	125	0	125	1,830	0	1,830
Firearm Inspection Fee \$5	555	0	555	4,835	0	4,835
Witness Fees \$35	0	0	0	35	0	35
Special Event Fee \$100	300	0	300	7,750	0	7,750
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$38,572</b>	<b>\$34,383</b>	<b>\$4,209</b>	<b>\$360,586</b>	<b>\$279,951</b>	<b>\$80,635</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$37,160	\$6,120	\$31,040	\$256,840	\$69,139	\$187,701
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$37,160</b>	<b>\$6,120</b>	<b>\$31,040</b>	<b>\$256,840</b>	<b>\$69,139</b>	<b>\$187,701</b>
<b>Public Recreation Services Fund</b>						
Park Fees / Parks Use Permits	\$7,110	\$4,885	\$2,225	\$33,984	\$38,438	(\$4,474)
Park Vendor Permits	300	1,010	(710)	10,490	3,985	6,505
Community Programs Fees	0	0	0	1,925	5,297	(3,371)
Paseo Stadium Fees	1,085	4,092	(3,007)	18,515	24,036	(5,522)
Pool & Beach Fees	1,477	2,570	(1,093)	10,749	16,633	(5,884)
Recreational Admin Fees	0	27	(27)	0	34	(34)
Youth Center Fees	0	100	(100)	0	210	(210)
Guam Sports Complex	3,241	990	2,251	15,499	5,780	9,720
Hagatna / Tiyan Tennis Center	173	530	(357)	3,899	3,227	672
Guerrero Stadium / Tiyan Fields	175	3,177	(3,002)	7,471	6,872	599
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
<b>Total</b>	<b>\$14,060</b>	<b>\$17,381</b>	<b>(\$3,321)</b>	<b>\$102,511</b>	<b>\$105,495</b>	<b>(\$2,984)</b>

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

	For the Months			Fiscal Year 2010	Year-To-Date	
	May, 2010	May, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$0	\$121,630	(\$121,630)	\$112,520	\$960,980	(\$848,460)
Fee-Compact Ordot Tip \$4 cu yd	3,503	102,360	(98,858)	(2,154)	1,106,750	(1,108,904)
Fee-Uncompact Ordot Tip \$4 cu yd	560,552	73,083	487,470	4,228,439	483,445	3,744,994
Fee-Uncompact Agat Transfer Sl	1,945	1,455	490	14,586	10,720	3,866
Fee-Uncompact Dededo Transfer	7,110	4,575	2,535	56,531	36,170	20,381
Fee-Uncompact Maloioj Transfer	2,330	1,685	845	25,188	13,710	11,478
Use of money & property	108	498	(389)	977	4,867	(3,889)
<b>Total</b>	<b>\$575,548</b>	<b>\$305,285</b>	<b>\$270,263</b>	<b>\$4,438,084</b>	<b>\$2,616,641</b>	<b>\$1,819,443</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$267,721	\$282,627	(\$14,906)	\$2,385,971	\$2,381,953	\$24,018
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$267,721</b>	<b>\$282,627</b>	<b>(\$14,906)</b>	<b>\$2,385,971</b>	<b>\$2,381,953</b>	<b>\$24,018</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$209,773	\$325,323	(\$115,550)	\$18,147,801	\$17,538,908	\$608,893
Penalties & Interest	20,352	27,358	(7,007)	194,826	252,996	(58,170)
Real Property Tax Bank Fees	0	0	0	432	(70)	502
Use of money & property	78	643	(565)	471	3,811	(3,340)
<b>Total</b>	<b>\$230,203</b>	<b>\$353,325</b>	<b>(\$123,122)</b>	<b>\$18,343,530</b>	<b>\$17,795,645</b>	<b>\$547,885</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$1,392,834	\$1,324,195	\$68,639	\$13,815,173	\$12,934,544	\$880,629
Use of money & property	0	0	0	34	0	34
<b>Total</b>	<b>\$1,392,835</b>	<b>\$1,324,195</b>	<b>\$68,639</b>	<b>\$13,815,207</b>	<b>\$12,934,544</b>	<b>\$880,663</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$1,241	\$1,473	(\$231)	\$10,848	\$8,114	\$2,732
Clearing & Grubbing Permits	1,152	1,170	(18)	46,683	30,693	15,991
Stockpiling Permits	306	4,680	(4,374)	7,954	20,629	(12,674)
Field Citation Violations	3,500	150	3,350	3,890	1,000	2,890
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$6,199</b>	<b>\$7,473</b>	<b>(\$1,274)</b>	<b>\$69,373</b>	<b>\$60,435</b>	<b>\$8,938</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$1,888	\$40,750	(\$38,862)	\$67,688	\$89,304	(\$21,616)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,888</b>	<b>\$40,750</b>	<b>(\$38,862)</b>	<b>\$67,688</b>	<b>\$89,304</b>	<b>(\$21,616)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport Fees	\$45,993	\$39,207	\$6,787	\$338,398	\$313,831	\$24,567
Passport Expedite Fees	14,726	14,162	564	93,882	87,293	6,589
Passport Expedite Mail Fees	1,881	1,929	(48)	15,715	10,896	4,819
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$62,600</b>	<b>\$55,297</b>	<b>\$7,303</b>	<b>\$447,994</b>	<b>\$412,020</b>	<b>\$35,975</b>
<b>Public School Library Resources Fund</b>						
Well Drilling Permit	\$60,719	\$53,368	\$7,351	\$432,339	\$401,224	\$31,116
Use of money & property	49	308	(259)	344	4,129	(3,785)
<b>Total</b>	<b>\$60,768</b>	<b>\$53,676</b>	<b>\$7,092</b>	<b>\$432,683</b>	<b>\$405,352</b>	<b>\$27,330</b>
<b>Guam Board of Accountancy Fund</b>						
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
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$275</b>	<b>(\$275)</b>

Notes:

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 2009 Refunds & Section 30 is prorated for 12 months.

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Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Eight Months Ended May 31, 2010

	For the Months			Year-To-Date		Favorable ( Unfavorable )
	Estimated	Actual	Favorable ( Unfavorable )	Estimated	Actual	
<b>Air Pollution Control Special Fund</b>						
Emission Fee / \$6 per ton per year	\$0	\$0	\$0	\$2,041	\$0	(\$2,041)
Penalty - excess emission / \$1,000	16,894	600	(16,294)	273,470	162,793	(90,677)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$16,894</b>	<b>\$600</b>	<b>(\$16,294)</b>	<b>\$275,511</b>	<b>\$182,793</b>	<b>(\$92,718)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$450	\$200	(\$250)	\$9,750	\$3,150	(\$6,600)
Leases	22,720	36,848	14,128	492,233	389,363	(92,870)
Land Trust Lease	120	198	78	1,756	1,423	(333)
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
<b>Total</b>	<b>\$23,290</b>	<b>\$37,246</b>	<b>\$13,954</b>	<b>\$493,739</b>	<b>\$398,336</b>	<b>(\$95,403)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$220,874	\$27,750	(\$193,124)	\$768,073	\$333,004	(\$435,069)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$220,874</b>	<b>\$27,750</b>	<b>(\$193,124)</b>	<b>\$768,073</b>	<b>\$333,004</b>	<b>(\$435,069)</b>
<b>Custom, Agric &amp; Quarantine Inspec Fund</b>						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	2,300	2,290	(10)	68,740	59,380	(9,360)
Passgr Inspec Fee-Airport Authority	554,594	0	(554,594)	5,112,418	4,328,381	(784,037)
Cargo Inspec Fee - All	2,000	4,870	2,870	25,310	31,495	6,185
Cargo Inspec Fee-Port Authority	22,880	18,405	(4,475)	187,290	155,700	(31,590)
Cargo Inspec Fee-Airport Cargo	9,665	9,875	210	88,765	83,550	(5,215)
Revenue-Other Payments	0	0	0	0	2	2
Use of money & property	520	12	(508)	2,524	257	(2,267)
<b>Total</b>	<b>\$591,959</b>	<b>\$35,452</b>	<b>(\$556,507)</b>	<b>\$5,485,047</b>	<b>\$4,658,765</b>	<b>(\$826,282)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$175,967	\$188,515	\$12,548	\$977,049	\$1,197,843	\$220,794
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$175,967</b>	<b>\$188,515</b>	<b>\$12,548</b>	<b>\$977,049</b>	<b>\$1,197,843</b>	<b>\$220,794</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$4,858	\$3,584	(\$1,274)	\$41,772	\$48,573	\$6,801
PH Registration and Penalty	200	200	0	1,500	1,620	120
De-Ratting Inspection and Certificates	650	540	(110)	8,150	4,940	(3,210)
Health Certificates	17,365	18,223	858	147,656	155,413	7,757
Administrative Penalties	650	600	(50)	1,930	2,538	608
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$23,723</b>	<b>\$23,147</b>	<b>(\$576)</b>	<b>\$201,008</b>	<b>\$213,084</b>	<b>\$12,076</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / Standby Fees	\$1,772	1,301	(\$472)	\$8,553	7,862	(\$691)
Fire Prevention Fees	4,622	2,604	(2,019)	52,291	25,691	(26,600)
Other Fees	7	0	(7)	119	182	63
Ambulance Service	0	5,656	5,656	980	7,515	6,535
<b>Total</b>	<b>\$6,401</b>	<b>\$9,561</b>	<b>\$3,160</b>	<b>\$61,943</b>	<b>\$41,250</b>	<b>(\$20,693)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$135,746	\$92,640	(\$43,106)	\$207,874	\$245,924	\$38,050
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$135,746</b>	<b>\$92,640</b>	<b>(\$43,106)</b>	<b>\$207,874</b>	<b>\$245,924</b>	<b>\$38,050</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$25	\$64,519	\$64,494	\$204,631	\$264,555	\$59,924
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$25</b>	<b>\$64,519</b>	<b>\$64,494</b>	<b>\$204,631</b>	<b>\$264,555</b>	<b>\$59,924</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid Fuel Taxes:						
Aviation fuel tax	\$130,615	\$135,821	\$5,206	\$1,222,141	\$1,162,703	(\$59,438)
Diesel fuel tax	66,574	82,173	15,599	599,463	646,825	47,362
Other fuel tax	25,869	32,851	6,982	294,358	258,574	(35,784)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	345,426	411,889	66,463	3,030,390	3,271,601	241,211
Auto surcharge on other fuels	125,945	149,773	23,828	1,164,981	1,189,641	24,660
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>694,429</b>	<b>812,506</b>	<b>118,077</b>	<b>6,311,333</b>	<b>6,529,344</b>	<b>218,011</b>
Total Licenses & Registrations	621,958	628,780	6,822	5,662,991	5,735,157	72,166
Total Use of Money & Property	0	13	13	10	164	154
<b>Total</b>	<b>\$1,316,387</b>	<b>\$1,441,299</b>	<b>\$124,912</b>	<b>\$11,974,334</b>	<b>\$12,264,666</b>	<b>\$290,332</b>

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Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Eight Months Ended May 31, 2010

	For the Months			Year-To-Date		Favorable (Unfavorable)
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$8,863	\$8,921	(\$1,942)	\$67,242	\$64,783	(\$2,459)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$8,863</b>	<b>\$8,921</b>	<b>(\$1,942)</b>	<b>\$67,242</b>	<b>\$64,783</b>	<b>(\$2,459)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	\$164,650	\$3,111,815	\$2,947,165	\$2,788,116	\$6,292,647	\$3,504,531
Cigars	164	0	(164)	864	(2,718)	(3,582)
Others	8,729	28,743	20,014	92,383	129,938	37,555
Distilled Spirit	40,011	57,858	17,847	344,747	506,957	162,210
Vinous Beverages	18,274	18,637	2,363	158,018	205,503	47,485
Malted Fermented Beverages	103,777	227,285	123,508	1,045,719	1,512,766	467,047
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	29	6	(23)	1,150	28	(1,122)
<b>Total</b>	<b>\$333,634</b>	<b>\$3,444,344</b>	<b>\$3,110,710</b>	<b>\$4,430,997</b>	<b>\$8,645,122</b>	<b>\$4,214,125</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$289,519	\$167,492	(\$122,027)	\$1,850,776	\$1,505,074	(\$345,702)
Rental of Government Land	4,044	3,147	(897)	33,349	28,172	(7,177)
Recording Fee	37,407	31,406	(6,002)	288,439	240,489	(47,950)
Application Fees	0	0	0	100	0	(100)
Certificates of Document Fees	13,183	8,285	(4,898)	107,106	69,504	(37,603)
Subpoena Fees	0	0	0	360	420	60
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$344,153</b>	<b>\$210,319</b>	<b>(\$133,834)</b>	<b>\$2,280,130</b>	<b>\$1,841,659</b>	<b>(\$438,471)</b>
<b>Manpower Development Fund</b>						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$400	\$460	\$60
Registration Fees - GCC Share	219,700	19,301	(200,399)	1,806,658	1,027,870	(778,788)
Registration Fees - Labor Share	56,300	8,272	(48,028)	517,398	441,120	(76,278)
Citation Fee - Non Immigration Temp Work	851	41	(810)	8,503	2,296	(6,207)
Use of money & property	6,648	900	(5,748)	42,361	34,125	(8,236)
<b>Total</b>	<b>\$283,499</b>	<b>\$28,513</b>	<b>(\$254,986)</b>	<b>\$2,375,320</b>	<b>\$1,505,870</b>	<b>(\$869,450)</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$0	\$0	\$0	\$30	\$0	(\$30)
Gov't of Guam ID/\$10	0	50	50	325	275	(50)
Traffic Report Copy Fee/\$10	7,865	6,420	(1,445)	64,638	61,139	(3,699)
Police Blotter Report \$.02 per page	0	3	3	7	27	20
Police Clearance/\$5	17,878	19,684	1,806	150,574	180,267	29,693
Filing Record - Security Ofcr \$75	0	0	0	63	7	(56)
Firearm Trainers \$500	0	0	0	34	57	23
Highway Special Use Permit \$50	500	0	(500)	500	0	(500)
Firearm Registration/\$20	5,160	4,765	(395)	40,365	39,535	(830)
Non-Concealed Firearm ID/\$15	3,535	3,625	90	30,155	38,357	8,202
Concealed Firearm ID/\$30	200	120	(80)	1,850	2,280	430
Fingerprinting Fee \$20	2,085	1,740	(345)	15,265	13,235	(2,030)
Abstract Criminal Records \$15	1,050	1,185	135	7,760	11,157	3,397
Firearm ID Late Renewal Fee \$5	130	125	(5)	1,520	1,830	310
Firearm Inspection Fee \$5	560	555	(5)	3,630	4,635	1,005
Witness Fees \$35	0	0	0	35	35	0
Special Event Fee \$100	320	300	(20)	2,340	7,750	5,410
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$39,283</b>	<b>\$38,572</b>	<b>(\$711)</b>	<b>\$319,291</b>	<b>\$360,566</b>	<b>\$41,295</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$8,246	\$37,160	\$28,914	\$86,070	\$256,840	\$170,770
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$8,246</b>	<b>\$37,160</b>	<b>\$28,914</b>	<b>\$86,070</b>	<b>\$256,840</b>	<b>\$170,770</b>
<b>Public Recreation Services Fund</b>						
Park Fees / Parks Use Permits	\$7,485	\$7,110	(\$375)	\$30,979	\$33,964	\$2,985
Park Vendor Permits	810	800	(10)	8,245	10,490	2,245
Community Programs Fees	0	0	0	1,198	1,925	729
Paseo Stadium Fees	3,142	1,085	(2,057)	23,486	18,515	(4,971)
Pool & Beach Fees	1,570	1,477	(93)	13,529	10,749	(2,780)
Recreational Admin Fees	27	0	(27)	34	0	(34)
Youth Center Fees	100	0	(100)	100	0	(100)
Guam Sports Complex	2,790	3,241	451	13,640	15,499	1,859
Hagatna / Tiyan Tennis Center	530	173	(357)	3,715	3,899	184
Guerrero Stadium / Tiyan Fields	331	175	(156)	5,631	7,471	1,840
Tiyan 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
<b>Total</b>	<b>\$18,785</b>	<b>\$14,060</b>	<b>(\$2,725)</b>	<b>\$100,727</b>	<b>\$102,511</b>	<b>\$1,784</b>

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Government Of Guam  
 Actual Revenues Compared to Original Estimates  
 Special Revenue Funds  
 Eight Months Ended May 31, 2010


	For the Months			Year-To-Date		
	Estimated	Actual	Favorable ( Unfavorable )	Estimated	Actual	Favorable ( Unfavorable )
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$630	\$0	(\$630)	\$683,360	\$112,520	(\$770,840)
Fee-Compact Ordot Tip \$4 cu yd	2,360	3,503	1,143	660,242	(2,154)	(662,396)
Fee-Uncompact Ordot Tip \$4 cu yd	427,083	560,552	133,469	2,238,704	4,228,439	1,989,735
Fee-Uncompact Agat Transfer St	2,299	1,945	(354)	36,472	14,586	(21,886)
Fee-Uncompact Dededo Transfer	7,575	7,110	(465)	70,170	56,531	(13,639)
Fee-Uncompact Maiojoj Transfer	2,685	2,330	(355)	31,710	25,186	(6,525)
Use of money & property	497	108	(389)	4,265	977	(3,288)
<b>Total</b>	<b>\$443,129</b>	<b>\$575,548</b>	<b>\$132,419</b>	<b>\$3,924,323</b>	<b>\$4,436,084</b>	<b>\$511,761</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$263,822	\$267,721	\$3,899	\$2,211,513	\$2,385,971	\$174,458
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$263,822</b>	<b>\$267,721</b>	<b>\$3,899</b>	<b>\$2,211,513</b>	<b>\$2,385,971</b>	<b>\$174,458</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$390,323	\$209,773	(\$180,550)	\$18,060,008	\$18,147,801	\$87,793
Penalties & Interest	28,639	20,352	(8,287)	263,244	194,826	(68,418)
Real Property Tax Bank Fees	0	0	0	110	432	322
Use of money & property	644	78	(566)	2,711	471	(2,240)
<b>Total</b>	<b>\$419,606</b>	<b>\$230,203</b>	<b>(\$189,403)</b>	<b>\$18,326,073</b>	<b>\$18,343,530</b>	<b>\$17,457</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$1,466,630	\$1,392,834	(\$73,796)	\$14,074,024	\$13,815,173	(\$258,851)
Use of money & property	0	0	0	0	34	34
<b>Total</b>	<b>\$1,466,630</b>	<b>\$1,392,835</b>	<b>(\$73,796)</b>	<b>\$14,074,024</b>	<b>\$13,815,207</b>	<b>(\$258,817)</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$1,473	\$1,241	(\$232)	\$10,814	\$10,846	\$32
Claering & Grubbing Permits	1,170	1,152	(18)	38,368	46,683	8,315
Stockpiling Permits	690	306	(374)	11,178	7,954	(3,224)
Field Citation Violations	4,150	3,500	(650)	5,250	3,890	(1,360)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$7,473</b>	<b>\$6,199</b>	<b>(\$1,274)</b>	<b>\$65,610</b>	<b>\$69,373</b>	<b>\$3,763</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$41,406	\$1,888	(\$39,518)	\$83,396	\$67,688	(\$15,708)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$41,406</b>	<b>\$1,888</b>	<b>(\$39,518)</b>	<b>\$83,396</b>	<b>\$67,688</b>	<b>(\$15,708)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport Fees	\$56,824	\$45,993	(\$10,831)	\$417,067	\$338,398	(\$78,670)
Passport Expedite Fees	20,700	14,726	(5,975)	117,702	93,882	(23,821)
Passport Expedite Mail Fees	1,588	1,881	293	10,299	15,715	5,416
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$79,112</b>	<b>\$62,600</b>	<b>(\$16,513)</b>	<b>\$545,068</b>	<b>\$447,994</b>	<b>(\$97,074)</b>
<b>Public School Library Resources Fund</b>						
Well Drilling Permit	\$77,491	\$60,719	(\$16,773)	\$534,505	\$432,339	(\$102,166)
Use of money & property	753	49	(704)	9,369	344	(9,025)
<b>Total</b>	<b>\$78,244</b>	<b>\$60,768</b>	<b>(\$17,476)</b>	<b>\$543,874</b>	<b>\$432,683</b>	<b>(\$111,191)</b>
<b>Guam Board of Accountancy Fund</b>						
CPA Exam Application Fee - Initial	\$2,322	\$0	(\$2,322)	\$20,712	\$0	(\$20,712)
CPA Exam Application Fee - Re Exam	2,050	0	(2,050)	18,975	0	(18,975)
Confirmation & Licensure Initial	29,200	0	(29,200)	238,650	0	(238,650)
License to Practice - Renewal	75	0	(75)	225	0	(225)
Reinstatement	0	0	0	500	0	(500)
<b>Total</b>	<b>\$33,647</b>	<b>\$0</b>	<b>(\$33,647)</b>	<b>\$279,062</b>	<b>\$0</b>	<b>(\$279,062)</b>

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 2009 Refunds & Section 30 is prorated for 12 months.

FY 2010 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	Forecast	Forecast	Forecast	Forecast	FY 2010
		October 2009	November 2009	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 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	1,478,943	1,640,981	1,519,720	2,011,886	18,916,195
Solid Waste Operations	416	494,516	478,635	576,740	490,837	627,269	525,452	667,086	575,548	507,740	415,160	492,210	184,656	6,035,851
Territorial Education Facilities	205	222,016	286,909	954,001	1,757,203	9,011,319	976,964	4,904,915	230,203	728,800	839,554	611,640	210,281	20,733,805
Tourist Attraction	206	1,451,511	1,490,652	1,491,700	1,956,685	2,154,983	1,966,825	1,910,017	1,392,835	1,488,881	1,352,363	1,772,661	2,445,944	20,875,056

Certified By:

  
 Bertha M. Duenas, BBMR Director

  
 Date