



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 Bente Nuebi Na Liheslaturan Guåhan
Twenty-Ninth Guam Legislature
155 Hesler Place
Hagåtña, Guam 96932

DEC 30 2008 RECEIVED
OFFICE OF THE PUBLIC AUDITOR
DATE: 12/30/08
TIME: 11:27 AM
BY: AC

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 November 2008 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 the Public Auditor
Office of the Vice Speaker

DEC 30 2008
11:27 AM

Office of the Vice Speaker
Valerie Ramirez
12/30/08



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BERTHA M. DUENAS

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

GD:fqs/12-29-08
cc-chronofile/analyst
filename: flo/g/Memos/Memo to Speaker Special Revenue Fund Tracking November 2008

Bureau of Budget & Management Research
 FY 2009 Special Revenue Fund Tracking

| Description | Fund Code | A | B | C | D | E | F | G | H | I | J | K | L | M |
|----------------------------------|-----------|--------------|---------------|---------------|--------------|---------------|------------|------------|-----------|-----------|-----------|-------------|----------------|------------|
| | | Actual | Actual | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast |
| | | 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 | 1,554,434 | 1,264,520 | 1,270,993 | 1,335,959 | 1,475,287 | 1,465,714 | 1,507,989 | 1,270,468 | 1,277,109 | 3,254,911 | 1,514,697 | 2,208,617 | 19,400,697 |
| Solid Waste Operations | 416 | 237,845 | 248,709 | 442,686 | 570,573 | 441,500 | 455,091 | 430,180 | 708,393 | 501,610 | 388,791 | 461,069 | 644,184 | 5,530,630 |
| Territorial Education Facilities | 205 | 136,856 | 136,216 | 993,395 | 1,644,344 | 8,301,888 | 1,349,625 | 4,199,138 | 621,376 | 657,856 | 758,448 | 642,768 | 302,125 | 19,744,033 |
| Tourist Attraction | 206 | 1,397,577 | 1,288,164 | 1,514,570 | 1,825,693 | 2,035,197 | 1,790,266 | 1,852,413 | 1,514,945 | 1,571,798 | 1,420,968 | 1,850,158 | 2,394,924 | 20,456,674 |

Certified By:



DEC 10 2008

Bertha M. Duenas, BBMR Director

Date

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 November 30, 2008 & 2007

| | For the Month: | | | Increase (Decrease) | Fiscal Year 2009 | Year-To-Date Fiscal Year 2008 | Increase (Decrease) |
|---|--------------------|--------------------|-------------------|------------------------|---------------------|-------------------------------------|------------------------|
| | November, 2008 | November, 2007 | November, 2007 | | | | |
| Air Pollution Control Special Fund | | | | | | | |
| Penalty - excess emission / \$1,000 | \$4,100 | \$42,032 | (\$37,932) | \$13,228 | \$107,464 | (\$94,236) | |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | \$4,100 | \$42,032 | (\$37,932) | \$13,228 | \$107,464 | (\$94,236) | |
| Chemoro Land Trust Operations Fund | | | | | | | |
| Land Trust Application Fees | \$1,000 | \$0 | \$1,000 | \$1,550 | \$0 | \$1,550 | |
| Leases | 43,497 | 47,989 | (4,493) | 64,737 | 63,326 | (1,411) | |
| Land Trust Lease | 203 | 0 | 203 | 332 | 0 | 332 | |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | \$44,700 | \$48,000 | (\$3,300) | \$66,619 | \$63,326 | (\$3,293) | |
| Construction Revolving Fund | | | | | | | |
| DOC revolving fund | \$2,745 | \$86,122 | (\$83,377) | \$165,345 | \$144,282 | \$21,063 | |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | \$2,745 | \$86,122 | (\$83,377) | \$165,345 | \$144,282 | \$21,063 | |
| Custom, Agric. & Quarantine Inspe Fund | | | | | | | |
| Passgr Inspec Fee-AI | \$0 | 0 | \$0 | \$0 | \$0 | \$0 | |
| Passgr Inspec Fee-Port Authority | 0 | 0 | 0 | 0 | 1,800 | (1,800) | |
| Cargo Inspec Fee-AI | 4,080 | 630,308 | (630,308) | 7,300 | 1,239,151 | (1,239,151) | |
| Cargo Inspec Fee-Port Authority | 0 | 0 | 0 | 0 | 0 | 0 | |
| Revenue-Other Payments | 0 | 26,480 | (26,480) | 23,615 | 55,085 | (31,470) | |
| Use of money & property | 0 | 10,900 | (10,900) | 11,625 | 23,275 | (11,650) | |
| Total | 184 | 667,688 | (667,504) | 720 | 822 | (102) | |
| Enhanced 911 Emergency Reporting System Fund | | | | | | | |
| \$11 Surcharge \$1 | \$107,417 | \$71,961 | \$35,456 | \$286,686 | \$183,605 | \$93,081 | |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | \$107,417 | \$71,961 | \$35,456 | \$286,686 | \$183,605 | \$93,081 | |
| Environmental Health Fund | | | | | | | |
| Health Permits - Business | \$8,358 | \$8,652 | (\$293) | \$17,252 | \$16,816 | \$436 | |
| PH Registration and Penalty | 0 | 0 | 0 | 0 | 0 | 0 | |
| De-Ratting Inspection and Certificates | 200 | 900 | (700) | 1,850 | 2,050 | (400) | |
| Health Certificates | 16,983 | 17,308 | (325) | 36,571 | 36,784 | (213) | |
| Administrative Penalties | 0 | 0 | 0 | 0 | 0 | 0 | |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | \$25,522 | \$26,860 | (\$1,338) | \$55,473 | \$55,650 | (\$177) | |
| Guam Contractors License Board Fund | | | | | | | |
| Contractors Fees | \$11,687 | \$17,218 | (\$5,531) | \$48,693 | \$31,404 | \$17,289 | |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | \$11,687 | \$17,218 | (\$5,531) | \$48,693 | \$31,404 | \$17,289 | |
| Guam Environmental Trust Fund | | | | | | | |
| Insurance Assessment Fee | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Guam (Guamair) Highway Fund | | | | | | | |
| Liquid Fuel Taxes: | | | | | | | |
| Aviation fuel tax | \$154,447 | \$179,141 | (\$24,694) | \$302,817 | \$335,303 | (\$32,486) | |
| Diesel fuel tax | 61,297 | 61,645 | (348) | 132,084 | 114,784 | 17,300 | |
| Other fuel tax | 24,487 | 24,637 | (150) | 52,780 | 45,879 | 6,911 | |
| Drawdowns | 0 | 0 | 0 | 0 | 0 | 0 | |
| Mass transit surcharge on diesel fuel | 338,724 | 402,874 | (64,149) | 723,052 | 728,154 | (5,102) | |
| Auto surcharge on other fuels | 123,162 | 121,543 | 1,619 | 282,923 | 239,725 | 23,198 | |
| Interest and penalties on taxes | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Liquid Fuel Taxes | 702,117 | 789,840 | (87,723) | 1,473,675 | 1,463,854 | 9,821 | |
| Total Licenses & Registrations | 562,403 | 565,705 | (3,302) | 1,345,278 | 1,322,379 | 22,899 | |
| Total Use of Money & Property | 0 | 11 | (11) | 0 | 23 | (23) | |
| Total | \$1,264,520 | \$1,355,556 | (\$91,036) | \$2,818,953 | \$2,786,257 | \$32,697 | |
| Guam Plant Inspection and Permit Fund | | | | | | | |
| Guam Plant Inspection & Permit | \$5,789 | \$6,226 | (\$437) | \$13,320 | \$13,942 | (\$622) | |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | \$5,789 | \$6,226 | (\$437) | \$13,320 | \$13,942 | (\$622) | |

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Government of Guam
 Combined Comparative Statement of Revenues
 Special Revenue Funds
 November 30, 2008 & 2007

| | For the Months | | | Increase (Decrease) | Year-To-Date Fiscal Year 2008 | Increase (Decrease) |
|---|------------------|------------------|---------------------|------------------------|-------------------------------------|------------------------|
| | November, 2008 | November, 2007 | Fiscal Year 2009 | | | |
| Healthy Estuaries Funds | | | | | | |
| Cigarettes | | | | | | |
| Cigars | (\$21,049) | \$365,052 | \$562,154 | (\$386,101) | \$732,009 | (\$150,535) |
| Others | 0 | (898) | 0 | 898 | 2,385 | (2,385) |
| Distilled Spirit | 11,173 | 10,602 | 22,915 | 571 | 14,441 | 8,474 |
| Vinous Beverages | 31,164 | 33,107 | 63,871 | (1,943) | 59,631 | 4,119 |
| Malted Fermented Beverages | 11,047 | 10,987 | 27,500 | 61 | 15,698 | 11,832 |
| Interest and Penalties on Alcohol | 95,282 | 85,389 | 193,747 | 9,893 | 174,818 | 18,931 |
| Use of money & property | 0 | 0 | 0 | 0 | (17,250) | 17,250 |
| Total | 251 | 1,231 | 718 | (980) | 2,377 | (1,052) |
| | \$127,869 | \$505,489 | \$890,731 | (\$377,600) | \$854,707 | (\$93,970) |
| Land Survey/Blanching Fund | | | | | | |
| Document Tax - Land Survey Fee | \$102,812 | \$239,228 | \$256,275 | (\$136,416) | \$459,295 | (\$201,020) |
| Rental of Government Land | 3,147 | 3,982 | 6,293 | (805) | 7,542 | (1,248) |
| Recording Fee | 28,118 | 33,231 | 64,327 | (5,114) | 76,966 | (12,638) |
| Application Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Certificates of Document Fees | 10,199 | 7,385 | 20,783 | 2,804 | 18,181 | 4,801 |
| Subpoena Fees | 80 | 0 | 80 | 80 | 0 | 80 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$144,355 | \$283,806 | \$349,757 | (\$139,451) | \$558,984 | (\$210,227) |
| | | | | | | |
| Manpower Development Fund | | | | | | |
| Registration Fees - GCC Share | \$45,215 | \$0 | \$111,015 | \$45,215 | \$0 | \$111,015 |
| Registration Fees - Labor Share | 19,378 | 0 | 47,578 | (19,378) | 0 | 47,578 |
| Citation Fee - Non Immigration Temp Work | 0 | 500 | 450 | (500) | 500 | (50) |
| Use of money & property | 1,486 | 988 | 3,406 | 488 | 1,828 | 1,577 |
| Total | \$66,058 | \$1,488 | \$162,448 | \$64,580 | \$2,328 | \$160,120 |
| | | | | | | |
| Police Services Fund | | | | | | |
| Annual Gun Business Regis \$600 | \$0 | \$0 | \$0 | \$0 | \$600 | (\$600) |
| Gov't of Guam ID's 10 | 0 | 7,750 | 0 | (7,750) | 15,025 | (15,025) |
| Traffic Report Copy Fee \$10 | 7,545 | 8,505 | 16,004 | (800) | 16,050 | (46) |
| Police Blotter Report \$.02 per page | 0 | 9 | 0 | (9) | 9 | (9) |
| Police Clearance \$5 | 14,454 | 15,897 | 34,249 | (1,443) | 31,971 | 2,278 |
| Filing Record - Security Ctr \$75 | 0 | 3,975 | 14 | (3,975) | 3,875 | (3,961) |
| Firearm Training \$500 | 0 | 500 | 7 | (500) | 500 | (493) |
| Highway Special Use Permit \$50 | 0 | 0 | 0 | 0 | 0 | 0 |
| Firearm Registration \$20 | 3,240 | 3,720 | 6,600 | (480) | 9,120 | (520) |
| Non-Compacted Firearm ID \$15 | 1,825 | 3,525 | 6,610 | (1,900) | 7,150 | (540) |
| Compacted Firearm ID \$30 | 0 | 0 | 285 | 0 | 0 | 285 |
| Fingerprinting Fee | 1,180 | 3,480 | 2,780 | (2,300) | 6,540 | (3,760) |
| Subpoena Fee | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$26,044 | \$47,361 | \$68,559 | (\$19,317) | \$80,940 | (\$22,381) |
| | | | | | | |
| Prof Eng, Architects & Land Surveyors Board Fund | | | | | | |
| P.E.A.L.S. Examination/License fees | \$6,635 | \$9,740 | \$29,460 | (\$3,105) | \$30,123 | (\$663) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$6,635 | \$9,740 | \$29,460 | (\$3,105) | \$30,123 | (\$663) |
| | | | | | | |
| Public Recreation Services Fund | | | | | | |
| Park Fees | | | | | | |
| Community Programs Fees | \$9,350 | \$5,015 | \$16,493 | \$4,335 | \$10,980 | \$5,513 |
| Paseo Stadium Fees | 1,750 | 1,288 | 4,060 | 451 | 3,814 | 247 |
| Pool & Beach Fees | 820 | 0 | 1,170 | 820 | 0 | 1,170 |
| Recreational/ Admin Fees | 1,727 | 833 | 2,452 | 884 | 1,994 | 458 |
| Youth Center Fees | 5 | 675 | 5 | (670) | 675 | (670) |
| Guam Sports Complex | 0 | 0 | 0 | 0 | 0 | 0 |
| Guamero Stadium / Tyan Fields | 113 | 0 | 113 | 113 | 0 | 113 |
| Tyan Football / Soccer Field | 80 | 0 | 80 | 80 | 0 | 80 |
| Use of money & property | 12 | 0 | 12 | 12 | 0 | 12 |
| Total | \$13,857 | \$7,822 | \$24,385 | \$6,035 | \$17,463 | \$6,923 |
| | | | | | | |
| Solid Waste Operations Fund | | | | | | |
| Fee-Household Collection \$8 mo | \$0 | \$217,850 | \$0 | (\$217,850) | \$438,280 | (\$438,280) |
| Fee-Compact Order Tip \$4 cu yd | 212,145 | 285,840 | 399,170 | (73,605) | 539,040 | (135,870) |
| Fee-Uncompact Order Tip \$4 cu yd | 28,810 | 43,289 | 70,483 | (14,479) | 147,525 | (77,035) |
| Fee-Uncompact Dejado Transfer \$1 | 1,300 | 1,760 | 2,815 | (460) | 3,840 | (925) |
| Fee-Uncompact Dejado Transfer | 4,285 | 6,395 | 8,850 | (2,130) | 12,820 | (3,970) |
| Fee-Uncompact Melololoj Transfer | 1,565 | 1,885 | 3,265 | (320) | 3,828 | (563) |
| Use of money & property | 524 | 2,279 | 1,882 | (1,855) | 4,455 | (2,894) |
| Total | \$348,709 | \$598,298 | \$466,554 | (\$310,589) | \$1,143,768 | (\$57,214) |

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
November 30, 2008 & 2007

| | For the Month | | | Increase (Decrease) | Year-To-Date Fiscal Year 2008 | Increase (Decrease) |
|---|--------------------|--------------------|---------------------|------------------------|-------------------------------------|------------------------|
| | November, 2008 | November, 2007 | Fiscal Year 2009 | | | |
| Street Light Fund | | | | | | |
| Abandoned Vehicle Fee - Ven Rag | \$225,184 | \$257,237 | \$53,632 | \$573,289 | (\$39,657) | |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | |
| Total | \$225,184 | \$257,237 | \$53,632 | \$573,289 | (\$39,657) | |
| Territorial Education Facilities Fund | | | | | | |
| R&T Property taxes | \$118,813 | \$213,470 | (\$94,658) | \$413,633 | (\$175,073) | |
| Penalties & interest | 17,328 | 33,882 | (16,553) | 69,078 | (34,221) | |
| Rear Property Tax Bank Fees | 0 | 280 | (280) | 434 | (399) | |
| Use of money & property | 75 | 280 | (212) | 438 | (258) | |
| Total | \$136,216 | \$247,832 | (\$111,613) | \$483,583 | (\$210,511) | |
| Tourist Attraction Fund | | | | | | |
| Occupancy taxes, including interest & penalties | \$1,288,164 | \$1,515,288 | (\$227,123) | \$2,834,411 | (\$148,669) | |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | |
| Total | \$1,288,164 | \$1,515,288 | (\$227,123) | \$2,834,411 | (\$148,669) | |
| Water Protection Fund | | | | | | |
| Grading Plan Review Fees | \$285 | \$109 | \$175 | \$724 | (\$439) | |
| Cleaning & Grubbing Permits | 11,192 | 1,505 | 9,687 | 3,314 | 7,877 | |
| Stockpiling Permits | 3,653 | 1,068 | 2,585 | 7,038 | (3,385) | |
| Field Citation Violations | 780 | 1,867 | (1,087) | 2,771 | (1,991) | |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | |
| Total | \$15,909 | \$4,490 | \$11,420 | \$13,847 | \$2,063 | |
| Water Research & Development Fund | | | | | | |
| Well Drilling Permit | \$780 | \$600 | \$280 | \$750 | \$23,030 | |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | |
| Total | \$780 | \$600 | \$280 | \$750 | \$23,030 | |

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 2008 Refunds & Section 30 is prorated for 12 months.

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Two Months Ended November 30, 2008

| | For the Month | | | Year-To-Date | | |
|--|--------------------|--------------------|----------------------------|--------------------|--------------------|----------------------------|
| | Estimated | Actual | Favorable (Unfavorable) | Estimated | Actual | Favorable (Unfavorable) |
| Air Pollution Control Special Fund | | | | | | |
| Penalty - excess emission / \$1,000 | \$6,456 | \$4,100 | (\$2,356) | \$12,917 | \$19,229 | \$312 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$6,456 | \$4,100 | (\$2,356) | \$12,917 | \$19,229 | \$312 |
| Chamorro Land Trust Operations Fund | | | | | | |
| Land Trust Application Fees | \$500 | \$1,000 | \$500 | \$1,050 | \$1,550 | \$500 |
| Leases | 29,320 | 43,487 | 14,177 | 79,190 | 64,737 | (8,453) |
| Land Trust Lease | 200 | 203 | 3 | 330 | 332 | 2 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$30,020 | \$44,700 | \$14,680 | \$74,570 | \$66,619 | (\$7,951) |
| Corrections Revolving Fund | | | | | | |
| DOC revolving fund | \$86,122 | \$2,745 | (\$83,377) | \$198,891 | \$165,345 | (\$31,546) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$86,122 | \$2,745 | (\$83,377) | \$198,891 | \$165,345 | (\$31,546) |
| Custom, Airs, & Quarantine Inland Fund | | | | | | |
| Passgr Inspec Fee-All | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Passgr Inspec Fee-Port Authority | 0 | 0 | 0 | 0 | 0 | 0 |
| Passgr Inspec Fee-Airport Authority | 614,352 | 0 | (614,352) | 1,206,736 | 0 | (1,206,736) |
| Cargo Inspec Fee - All | 0 | 4,080 | 4,080 | 3,300 | 7,300 | 4,000 |
| Cargo Inspec Fee-Port Authority | 26,165 | 0 | (26,165) | 51,987 | 23,615 | (28,372) |
| Cargo Inspec Fee-Airport Cargo | 10,325 | 0 | (10,325) | 20,600 | 11,625 | (8,975) |
| Revenue-Other Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money & property | 0 | 164 | 164 | 0 | 720 | 720 |
| Total | \$650,842 | \$4,224 | (\$646,618) | \$1,231,628 | \$43,200 | (\$1,238,368) |
| Enhanced 911 Emergency Response System Fund | | | | | | |
| 911 Surcharge \$1 | \$109,300 | \$107,417 | (\$1,883) | \$241,140 | \$286,686 | \$45,546 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$109,300 | \$107,417 | (\$1,883) | \$241,140 | \$286,686 | \$45,546 |
| Environmental Health Fund | | | | | | |
| Health Permits - Business | \$2,678 | \$6,359 | 5,681 | \$6,890 | \$17,252 | \$10,362 |
| PH Registration and Penalty | 0 | 0 | 0 | 0 | 0 | 0 |
| De-Registration Inspection and Certificates | 800 | 200 | (600) | 1,700 | 1,650 | (50) |
| Health Certificates | 11,910 | 16,983 | 5,053 | 23,578 | 36,571 | 12,993 |
| Administrative Penalties | 600 | 0 | (600) | 1,200 | 0 | (1,200) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$16,188 | \$23,522 | \$9,334 | \$33,368 | \$55,473 | \$22,107 |
| Guam Contractors License Board Fund | | | | | | |
| Contractors Fees | \$13,895 | \$11,687 | (\$2,208) | \$28,370 | \$48,683 | \$20,313 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$13,895 | \$11,687 | (\$2,208) | \$28,370 | \$48,683 | \$20,313 |
| Guam Environmental Trust Fund | | | | | | |
| Insurance Assessment Fee | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Guam (Local) Highway Fund | | | | | | |
| Liquid Fuel Taxes: | | | | | | |
| Aviation fuel tax | \$220,484 | \$154,447 | (\$66,037) | \$435,023 | \$302,817 | (\$132,206) |
| Diesel fuel tax | 125,915 | 61,297 | (64,618) | 249,446 | 132,084 | (117,362) |
| Other fuel tax | 84,578 | 24,487 | (60,092) | 167,929 | 52,790 | (115,139) |
| Drawdowns | 0 | 0 | 0 | 0 | 0 | 0 |
| Miles Transit surcharge on diesel fuel | 437,689 | 338,724 | (98,965) | 874,536 | 723,062 | (151,474) |
| Auto surcharge on other fuels | 186,317 | 123,162 | (72,155) | 390,449 | 262,923 | (127,526) |
| Interest and penalties on loans | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Liquid Fuel Taxes | 1,081,084 | 702,117 | (378,967) | 2,117,393 | 1,473,675 | (643,718) |
| Total Licenses & Registrations | 360,306 | 562,403 | 202,098 | 874,941 | 1,245,278 | 470,337 |
| Total Use of Money & Property | \$1,424,350 | \$1,264,520 | (\$159,830) | \$2,992,334 | \$2,618,953 | (\$373,371) |
| Guam Plant Inspection and Permit Fund | | | | | | |
| Guam Plant Inspection & Permit | \$8,730 | \$5,769 | (\$2,961) | \$12,554 | \$13,320 | \$766 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$8,730 | \$5,769 | (\$2,961) | \$12,554 | \$13,320 | \$766 |

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Two Months Ended November 30, 2008

| Special Revenue Funds | For the Months | | | Favorable (Unfavorable) | Year-To-Date | |
|--|------------------|------------------|----------------------------|----------------------------|------------------|--------------------|
| | Estimated | Actual | Favorable (Unfavorable) | | Estimated | Actual |
| Healthy Futures Fund | | | | | | |
| Cigarettes | \$374,154 | (821,049) | (\$395,203) | \$751,086 | \$502,154 | (\$169,244) |
| Cigars | 0 | 0 | 0 | 3,893 | 0 | (3,893) |
| Others | 12,006 | 11,173 | (835) | 16,447 | 22,915 | 6,468 |
| Distilled Spirit | 25,107 | 31,164 | 3,067 | 44,551 | 63,871 | 19,120 |
| Vinous Beverages | 10,426 | 11,047 | 621 | 14,576 | 27,530 | 12,854 |
| Malted Fermented Beverages | 50,359 | 86,282 | 44,883 | 97,506 | 183,747 | 96,181 |
| Interest and Penalties on Alcohol | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money & property | 0 | 231 | 231 | 0 | 0 | 0 |
| Total | \$475,084 | \$127,899 | (\$347,215) | \$929,021 | \$800,731 | (\$33,280) |
| Land Survey/Revolving Fund | | | | | | |
| Document Tax - Land Survey Fee | \$120,720 | \$102,812 | (\$17,908) | \$170,710 | \$258,276 | \$87,565 |
| Rentals of Government Land | 1,843 | 3,147 | 1,304 | 4,525 | 6,283 | 1,768 |
| Recording Fee | 10,470 | 28,118 | 17,648 | 22,778 | 84,327 | 41,549 |
| Application Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Certificates of Document Fees | 7,804 | 10,199 | 2,395 | 18,802 | 20,783 | 2,181 |
| Subpoena Fees | 0 | 80 | 80 | 0 | 80 | 80 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$140,837 | \$144,355 | \$3,518 | \$216,615 | \$349,757 | \$133,142 |
| Marine Development Fund | | | | | | |
| Registration Fees - GCC Share | \$64,816 | \$45,215 | (\$19,601) | \$129,831 | \$111,015 | (\$18,816) |
| Registration Fees - Labor Share | 40,000 | 19,378 | (20,622) | 80,000 | 47,578 | (32,422) |
| Citation Fee - Non Immigration Temp Work | 100 | 0 | (100) | 200 | 450 | 250 |
| Use of money & property | 0 | 1,468 | 1,468 | 0 | 3,408 | 3,408 |
| Total | \$104,916 | \$66,058 | (\$38,858) | \$209,831 | \$182,448 | (\$27,383) |
| Police Services Fund | | | | | | |
| Annual Gun Business Regis \$600 | \$600 | \$0 | (\$600) | \$1,200 | \$0 | (\$1,200) |
| Gov't of Guam ID/\$10 | 7,180 | 0 | (7,180) | 14,456 | 0 | (14,456) |
| Traffic Report Copy Fee/\$10 | 10,865 | 7,545 | (3,120) | 20,370 | 18,004 | (4,366) |
| Police Blotter Report \$0.2 per page | 9 | 0 | (9) | 18 | 0 | (18) |
| Police Clearance/\$5 | 20,887 | 14,454 | (6,443) | 41,971 | 34,248 | (7,722) |
| Filing Record - Security Otr \$75 | 3,975 | 0 | (3,975) | 3,975 | 14 | (3,961) |
| Firearm Trainers \$500 | 500 | 0 | (500) | 5,900 | 7 | (5,893) |
| Highway Special Use Permit \$50 | 0 | 0 | 0 | 0 | 0 | 0 |
| Firearm Registration\$20 | 6,720 | 3,240 | (3,480) | 13,240 | 8,900 | (4,340) |
| Non-Consented Firearm ID/\$15 | 4,525 | 1,825 | (2,700) | 10,150 | 6,610 | (3,540) |
| Consented Firearm ID/\$30 | 90 | 0 | (90) | 180 | 285 | 115 |
| Fingerprinting Fee | 8,880 | 1,180 | (7,700) | 14,540 | 2,780 | (11,760) |
| Subpoena Fee | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$64,141 | \$28,044 | (\$36,097) | \$125,889 | \$68,559 | (\$57,440) |
| Prof. Eng. Architects & Land Surveyors Board Fund | | | | | | |
| P.E.A.L.S. Examination/License fees | \$10,337 | \$6,635 | (\$3,702) | \$23,525 | \$29,460 | \$5,935 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$10,337 | \$6,635 | (\$3,702) | \$23,525 | \$29,460 | \$5,935 |
| Public Recreation Services Fund | | | | | | |
| Park Fees | | | | | | |
| Community Programs Fees | \$7,345 | \$9,350 | \$2,005 | \$15,290 | \$16,483 | \$1,203 |
| Paseo Stadium Fees | 1,299 | 1,750 | 451 | 3,814 | 4,080 | 246 |
| Pool & Beach Fees | 0 | 820 | 820 | 350 | 1,170 | 820 |
| Recreational Admin Fees | 1,833 | 1,727 | (106) | 2,964 | 2,452 | (542) |
| Youth Center Fees | 15 | 5 | (10) | 15 | 5 | (10) |
| Guam Sports Complex | 0 | 0 | 0 | 0 | 0 | 0 |
| Guamco Stadium / Tiyan Fields | 100 | 113 | 13 | 100 | 113 | 13 |
| Tiyan Football / Soccer Field | 50 | 80 | 30 | 50 | 80 | 30 |
| Use of money & property | 10 | 12 | 2 | 10 | 12 | 2 |
| Total | \$10,652 | \$13,857 | \$3,205 | \$22,623 | \$24,385 | \$1,762 |
| Solid Waste Operations Fund | | | | | | |
| Fee-Household Collection \$9 mo | \$188,870 | \$0 | (\$188,870) | \$373,740 | \$0 | (\$373,740) |
| Fee-Compact Crib Tip \$4 cu yd | 285,540 | 212,145 | (73,695) | 535,040 | 399,170 | (136,870) |
| Fee-Uncompact Crib Tip \$4 cu yd | 43,280 | 28,810 | (14,479) | 127,555 | 70,493 | (57,063) |
| Fee-Uncompact Appt Transfer \$1 | 1,780 | 1,300 | (480) | 3,840 | 2,915 | (925) |
| Fee-Uncompact Dedeo Transfer | 6,395 | 4,265 | (2,130) | 12,820 | 8,850 | (3,970) |
| Fee-Uncompact Manojog Transfer | 1,885 | 1,565 | (320) | 3,828 | 3,265 | (563) |
| Use of money & property | 0 | 0 | 0 | 0 | 1,862 | 1,862 |
| Total | \$528,039 | \$246,709 | (\$277,330) | \$1,046,823 | \$488,554 | (\$570,269) |

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Two Months Ended November 30, 2008

| | For the Months | | Favorable (Unfavorable) | Estimated | Year-To-Date | | Favorable (Unfavorable) |
|---|--------------------|--------------------|----------------------------|--------------------|--------------------|--------------------|----------------------------|
| | Estimated | Actual | | | Actual | Actual | |
| Street Light Fund | | | | | | | |
| Abandoned Vehicle Fee - Veh Reg | | | | | | | |
| Use of money & property | \$234,646 | \$225,164 | (\$9,482) | \$525,662 | \$533,632 | \$7,970 | \$7,970 |
| Total | <u>\$234,646</u> | <u>\$225,164</u> | <u>(\$9,482)</u> | <u>\$525,662</u> | <u>\$533,632</u> | <u>\$7,970</u> | <u>\$7,970</u> |
| Territorial Education Facilities Fund | | | | | | | |
| RAT Property taxes | \$44,028 | \$118,813 | \$74,787 | \$60,641 | \$237,960 | \$166,319 | \$166,319 |
| Penalties & interest | 33,660 | 17,359 | (16,301) | 68,870 | 34,857 | (34,013) | (34,013) |
| Rent Property Tax Bank Fees | 250 | 0 | (250) | 430 | 75 | (355) | (355) |
| Use of money & property | 0 | 75 | 75 | 0 | 180 | 180 | 180 |
| Total | <u>\$77,938</u> | <u>\$136,218</u> | <u>\$58,280</u> | <u>\$137,941</u> | <u>\$273,072</u> | <u>\$136,191</u> | <u>\$136,191</u> |
| Tourist Attraction Fund | | | | | | | |
| Occupancy taxes, including interest & penalties | \$1,368,939 | \$1,288,164 | (\$110,775) | \$2,600,489 | \$2,685,742 | (\$114,747) | (\$114,747) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | <u>\$1,368,939</u> | <u>\$1,288,164</u> | <u>(\$110,775)</u> | <u>\$2,600,489</u> | <u>\$2,685,742</u> | <u>(\$114,747)</u> | <u>(\$114,747)</u> |
| Water Protection Fund | | | | | | | |
| Grading Plan Review Fees | \$109 | \$265 | \$170 | \$723 | \$285 | (\$438) | (\$438) |
| Clearing & Grubbing Permits | 1,505 | 11,102 | 9,597 | 3,314 | 11,192 | 7,878 | 7,878 |
| Stockpiling Permits | 1,008 | 3,653 | 2,645 | 5,536 | 3,853 | (1,683) | (1,683) |
| Field Citation Violations | 887 | 780 | (67) | 1,417 | 780 | (637) | (637) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | <u>\$3,489</u> | <u>\$15,800</u> | <u>\$12,420</u> | <u>\$10,992</u> | <u>\$15,809</u> | <u>\$4,817</u> | <u>\$4,817</u> |
| Water Research & Development Fund | | | | | | | |
| Well Drilling Permit | \$16,306 | \$780 | (\$15,526) | \$20,922 | \$23,780 | \$2,858 | \$2,858 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | <u>\$16,306</u> | <u>\$780</u> | <u>(\$15,526)</u> | <u>\$20,922</u> | <u>\$23,780</u> | <u>\$2,858</u> | <u>\$2,858</u> |

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). b for the provision for 2008 Refunds & Section 30 as prorated for 12 months.