



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
AC

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



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 Liheshlaturan Guåhan
Twenty-Ninth Guam Legislature
155 Hesler Place
Hagåtña, Guam 96932

DEC 30 2008

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

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

DRAFT

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)	
Chemono 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	(1,589)	
Land Trust Lease	203	0	203	332	0	332	
Use of money & property	0	0	0	0	0	0	
Total	\$44,700	\$48,000	(\$3,290)	\$66,619	\$63,326	(\$16,707)	
Corrections 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	(663,768)	720	822	(102)	
	\$4,224	\$667,992	(\$663,768)	\$43,280	\$1,320,133	(\$1,276,872)	
Enhanced 911 Emergency Reporting System Fund							
911 Surcharge \$1	\$107,417	\$71,961	\$35,456	\$286,686	\$163,605	\$93,081	
Use of money & property	0	0	0	0	0	0	
Total	\$107,417	\$71,961	\$35,456	\$286,686	\$163,605	\$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	(345)	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)	

DRAFT

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	(\$111,673)	\$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	2,845	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		Favorable (Unfavorable)
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	
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)
Customs, Airs, & Quarantine Inland Fund						
Passgr Inspec Fee-Air	\$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 - Air	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)	\$1,281,628	\$43,200	(\$1,238,428)
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	\$23,542	\$9,354	\$33,568	\$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	202,097	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	\$87,568
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	8,610	(1,540)
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	\$186,870	\$0	(\$186,870)	\$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	\$248,709	(\$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	Actual	
Street Light Fund								
Abandoned Vehicle Fee - Veh Reg	\$234,646	\$225,164	\$225,164	(\$9,482)	\$525,662	\$533,632	\$7,970	
Use of money & property	0	0	0	0	0	0	0	
Total	\$234,646	\$225,164	\$225,164	(\$9,482)	\$525,662	\$533,632	\$7,970	\$7,970
Territorial Education Facilities Fund								
RAT Property taxes	\$44,028	\$118,813	\$118,813	\$74,787	\$60,641	\$237,960	\$166,319	
Permits & Interest	33,660	17,359	17,359	(16,301)	68,870	34,857	(34,013)	
Rent Property Tax Bank Fees	250	0	0	(250)	430	75	(355)	
Use of money & property	0	75	75	75	0	180	180	
Total	\$77,938	\$136,218	\$136,218	\$59,280	\$137,941	\$273,072	\$136,151	\$136,151
Tourist Attraction Fund								
Occupancy taxes, including interest & penalties	\$1,368,939	\$1,288,164	\$1,288,164	(\$110,775)	\$2,600,489	\$2,685,742	(\$114,747)	
Use of money & property	0	0	0	0	0	0	0	
Total	\$1,368,939	\$1,288,164	\$1,288,164	(\$110,775)	\$2,600,489	\$2,685,742	(\$114,747)	(\$114,747)
Water Protection Fund								
Grading Plan Review Fees	\$109	\$265	\$265	\$170	\$723	\$285	(\$438)	
Clearing & Grubbing Permits	1,505	11,102	11,102	9,597	3,314	11,192	7,878	
Stockpiling Permits	1,008	3,653	3,653	2,645	5,536	3,853	(1,683)	
Field Citation Violations	887	780	780	(67)	1,417	780	(637)	
Use of money & property	0	0	0	0	0	0	0	
Total	\$3,489	\$15,800	\$15,800	\$12,420	\$10,992	\$15,809	\$4,817	\$4,817
Water Research & Development Fund								
Well Drilling Permit	\$16,306	\$780	\$780	(\$15,526)	\$20,922	\$23,780	\$2,858	
Use of money & property	0	0	0	0	0	0	0	
Total	\$16,306	\$780	\$780	(\$15,526)	\$20,922	\$23,780	\$2,858	\$2,858

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.