



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

Post Office Box 2950, Hagåtña Guam 96932

RECEIVED
12/27/2010
B.M.

FELIX P. CAMACHO
GOVERNOR

BERTHA M. DUENAS
DIRECTOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

DEC 22 2010

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

Dear Speaker Won Pat:

Attached is the special revenue fund tracking for Tourist Attraction Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, and the Guam Highway Fund for fiscal year 2011 for the month ending November 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

RECEIVED	
OFFICE OF PUBLIC ACCOUNTABILITY	
DATE:	12-27-10
TIME:	10:46
BY:	<i>[Signature]</i>

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 12-27-10
Time: 10:40 AM
Received by: AC

FY 2011 Special Revenue Fund Tracking

Description	Fund Code	A Actual October 2010	B Actual November 2010	C Forecast December 2010	D Forecast January 2011	E Forecast February 2011	F Forecast March 2011	G Forecast April 2011	H Forecast May 2011	I Forecast June 2011	J Forecast July 2011	K Forecast August 2011	L Forecast September 2011	M FY 2011 Tracking
Guam Highway	208	1,447,931	1,477,582	1,471,479	1,875,601	1,424,450	1,550,729	1,712,437	1,424,667	1,518,364	1,555,076	1,556,763	1,857,847	18,682,927
Solid Waste Operations	416	4,144	77	486,750	476,149	438,082	392,145	404,870	484,590	496,884	272,480	429,088	338,682	4,232,950
Territorial Education Facilities	205	239,550	98,718	995,451	1,695,546	9,581,359	1,080,229	4,700,701	336,819	498,956	483,013	335,378	176,621	19,233,336
Tourist Attraction	206	1,878,127	1,248,525	1,527,616	1,994,972	2,128,728	1,856,628	1,849,797	1,438,964	1,505,325	1,427,129	1,917,201	2,464,381	21,137,369

Certified By:



Bertha M. Duenas, BBMR Director

DEC 22 2010

Date

DRAFT

**Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
November 30, 2010 & 2009**

	For the Months			Fiscal Year 2011	Year-To-Date		
	November, 2010	November, 2009	Increase (Decrease)		Fiscal Year 2010	Increase (Decrease)	
Air Pollution Control Special Fund							
Emission Fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Penalty - excess emission / \$1,000	\$ 500	\$ 0	\$ 500	\$ 500	\$ 1,000	\$ (500)	
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Total	\$ 500	\$ 0	\$ 500	\$ 500	\$ 1,000	\$ (500)	
Chamorro Land Trust Operations Fund							
Land Trust Application Fees	\$ 100	\$ 350	\$ (250)	\$ 250	\$ 750	\$ (500)	
Leases	\$ 33,689	\$ 24,829	\$ 8,861	\$ 91,164	\$ 73,316	\$ 17,849	
Land Trust Lease	\$ 604	\$ 50	\$ 554	\$ 736	\$ 74	\$ 662	
Payment in lieu of real property tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Total	\$ 34,393	\$ 25,229	\$ 9,165	\$ 92,150	\$ 74,140	\$ 18,011	
Corrections Revolving Fund							
DOC revolving fund	\$ 80,100	\$ 0	\$ 80,100	\$ 130,575	\$ 0	\$ 130,575	
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Total	\$ 80,100	\$ 0	\$ 80,100	\$ 130,575	\$ 0	\$ 130,575	
Custom, Agric & Quarantine Inspec Fund							
Passgr Inspec Fee-All	\$ 0	\$ 0	\$ 0	\$ 5	\$ 0	\$ 5	
Passgr Inspec Fee-Port Authority	\$ 100	\$ 0	\$ 100	\$ 100	\$ 0	\$ 100	
Passgr Inspec Fee-Airport Authority	\$ 0	\$ 550,083	\$ (550,083)	\$ 0	\$ 1,063,411	\$ (1,063,411)	
Cargo Inspec Fee - All	\$ 9,650	\$ 3,680	\$ 6,170	\$ 15,635	\$ 8,520	\$ 7,315	
Cargo Inspec Fee-Port Authority	\$ 15,820	\$ 18,785	\$ (3,165)	\$ 33,795	\$ 38,650	\$ (4,855)	
Cargo Inspec Fee-Airport Cargo	\$ 13,450	\$ 10,175	\$ 3,275	\$ 25,875	\$ 20,875	\$ 4,800	
Revenue-Other Payments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Use of money & property	\$ 15	\$ 45	\$ (30)	\$ 53	\$ 114	\$ (61)	
Total	\$ 39,035	\$ 582,768	\$ (543,733)	\$ 75,463	\$ 1,131,570	\$ (1,056,107)	
DPW Building and Design Fund							
Building Inspection Fee	\$ 26,937	\$ 0	\$ 26,937	\$ 82,340	\$ 0	\$ 82,340	
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Total	\$ 26,937	\$ 0	\$ 26,937	\$ 82,340	\$ 0	\$ 82,340	
Enhanced 911 Emergency Reporting System Fund							
911 Surcharge \$1	\$ 146,028	\$ 147,490	\$ (1,463)	\$ 236,941	\$ 298,934	\$ (61,993)	
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Total	\$ 146,028	\$ 147,490	\$ (1,463)	\$ 236,941	\$ 298,934	\$ (61,993)	
Environmental Health Fund							
Health Permits - Business	\$ 6,363	\$ 6,550	\$ (187)	\$ 12,695	\$ 18,680	\$ (5,985)	
PH Registration and Penalty	\$ 0	\$ 400	\$ (400)	\$ 0	\$ 400	\$ (400)	
De-Rating Inspection and Certificates	\$ 0	\$ 1,200	\$ (1,200)	\$ 500	\$ 1,800	\$ (1,300)	
Health Certificates	\$ 19,571	\$ 19,136	\$ 435	\$ 40,517	\$ 40,082	\$ 535	
Administrative Penalties	\$ 0	\$ 70	\$ (70)	\$ 0	\$ 70	\$ (70)	
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Total	\$ 25,934	\$ 27,356	\$ (1,422)	\$ 53,812	\$ 61,052	\$ (7,240)	
Fire, Life & Medical Emergency Fund							
Transport / Standby Fees	\$ 735	\$ 1,102	\$ (367)	\$ 1,315	\$ 1,332	\$ (17)	
Fire Prevention Fees	\$ 5,601	\$ 2,643	\$ 3,048	\$ 9,963	\$ 5,007	\$ 1,975	
Other Fees	\$ 21	\$ 42	\$ (21)	\$ 84	\$ 63	\$ 21	
Ambulance Service	\$ 240	\$ 0	\$ 240	\$ 254	\$ 0	\$ 254	
Total	\$ 6,607	\$ 3,787	\$ 2,820	\$ 11,616	\$ 6,402	\$ 2,233	
Guam Contractors License Board Fund							
Contractors Fees	\$ 13,805	\$ 13,833	\$ (28)	\$ 27,988	\$ 33,108	\$ (5,120)	
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Total	\$ 13,805	\$ 13,833	\$ (28)	\$ 27,988	\$ 33,108	\$ (5,120)	
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	

DRAFT

**Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
November 30, 2010 & 2009**

	For the Months			Fiscal Year 2011	Year-To-Date	
	November, 2010	November, 2009	Increase (Decrease)		Fiscal Year 2010	Increase (Decrease)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$ 133,936	\$ 124,611	\$ 9,325	\$ 274,142	\$ 246,632	\$ 27,510
Diesel fuel tax	\$ 71,574	\$ 73,016	\$ (1,443)	\$ 141,972	\$ 180,257	\$ (38,285)
Other fuel tax	\$ 28,911	\$ 29,186	\$ (575)	\$ 56,749	\$ 72,057	\$ (15,308)
Drawbacks	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mass transit surcharge on diesel fuel	\$ 422,588	\$ 411,095	\$ 11,493	\$ 833,691	\$ 822,749	\$ 10,943
Auto surcharge on other fuels	\$ 153,864	\$ 149,486	\$ 4,175	\$ 303,145	\$ 299,177	\$ 3,968
Interest and penalties on taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Liquid Fuel Taxes	\$ 810,374	\$ 787,398	\$ 22,976	\$ 1,609,899	\$ 1,620,672	\$ (11,172)
Total Licenses & Registrations	\$ 667,208	\$ 531,039	\$ 136,169	\$ 1,315,813	\$ 1,311,225	\$ 4,588
Total Use of Money & Property	\$ 0	\$ 0	\$ 0	\$ 19	\$ 0	\$ 19
Total	\$ 1,477,582	\$ 1,318,437	\$ 159,145	\$ 2,826,531	\$ 2,932,097	\$ (6,566)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$ 7,401	\$ 6,419	\$ (1,018)	\$ 13,793	\$ 19,845	\$ (6,052)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 7,401	\$ 6,419	\$ (1,018)	\$ 13,793	\$ 19,845	\$ (6,052)
Healthy Futures Funds						
Cigarettes	\$ 301,849	\$ 507,822	\$ (205,773)	\$ 513,063	\$ 1,361,941	\$ (848,858)
Cigars	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,898	\$ (4,898)
Others	\$ 28,364	\$ 27,428	\$ 936	\$ 69,012	\$ 30,001	\$ 39,011
Distilled Spirit	\$ 16,743	\$ 52,518	\$ (33,775)	\$ 118,243	\$ 119,400	\$ (1,157)
Vinous Beverages	\$ 14,120	\$ 23,879	\$ (9,759)	\$ 53,965	\$ 44,222	\$ 9,743
Malted Fermented Beverages	\$ 155,506	\$ 178,737	\$ (23,230)	\$ 324,465	\$ 342,814	\$ (18,349)
Interest and Penalties on Alcohol	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 7	\$ (7)	\$ 1	\$ 9	\$ (8)
Total	\$ 516,682	\$ 790,190	\$ (271,608)	\$ 1,078,769	\$ 1,917,084	\$ (833,315)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$ 114,216	\$ 151,278	\$ (37,063)	\$ 231,731	\$ 329,787	\$ (98,056)
Rental of Government Land	\$ 2,768	\$ 3,147	\$ (379)	\$ 6,600	\$ 6,293	\$ 307
Recording Fee	\$ 27,189	\$ 28,730	\$ (1,542)	\$ 56,249	\$ 82,398	\$ (4,149)
Application Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificates of Document Fees	\$ 9,738	\$ 8,408	\$ 1,330	\$ 20,141	\$ 17,885	\$ 2,256
Subpoena Fees	\$ 35	\$ 35	\$ 0	\$ 35	\$ 105	\$ (70)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 153,945	\$ 191,598	\$ (37,653)	\$ 316,756	\$ 416,468	\$ (99,712)
Manpower Development Fund						
Registration Fees - Non Immigr	\$ 0	\$ 410	\$ (410)	\$ 0	\$ 410	\$ (410)
Registration Fees - GCC Share	\$ 111,592	\$ 113,860	\$ (2,268)	\$ 141,111	\$ 191,560	\$ (50,449)
Registration Fees - Labor Share	\$ 47,825	\$ 46,797	\$ (1,028)	\$ 60,476	\$ 62,097	\$ (21,621)
Citation Fee - Non Immigration Temp Work	\$ 4	\$ 655	\$ (651)	\$ 12	\$ 1,340	\$ (1,328)
Use of money & property	\$ 12,667	\$ 4,552	\$ 8,115	\$ 16,833	\$ 18,869	\$ (2,035)
Total	\$ 172,089	\$ 166,284	\$ 5,804	\$ 218,433	\$ 284,275	\$ (75,842)
Police Services Fund						
Annual Gun Business Regis \$600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Gov't of Guam ID/\$10	\$ 400	\$ 25	\$ 375	\$ 425	\$ 75	\$ 350
Traffic Report Copy Fee/\$10	\$ 8,519	\$ 7,511	\$ 1,008	\$ 15,576	\$ 15,032	\$ 544
Police Blotter Report \$.02 per page	\$ 0	\$ 3	\$ (3)	\$ 9	\$ 3	\$ 6
Police Clearance/\$5	\$ 27,233	\$ 27,120	\$ 113	\$ 49,412	\$ 53,282	\$ (3,870)
Filing Record - Security Ofcr \$75	\$ 75	\$ 0	\$ 75	\$ 75	\$ 0	\$ 75
Firearm Trainers \$500	\$ 7	\$ 22	\$ (15)	\$ 507	\$ 22	\$ 485
Highway Special Use Permit \$50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Registration/\$20	\$ 4,405	\$ 4,845	\$ (440)	\$ 9,200	\$ 6,405	\$ 2,795
Non-Concealed Firearm ID/\$15	\$ 3,745	\$ 4,775	\$ (1,030)	\$ 7,920	\$ 9,557	\$ (1,637)
Concealed Firearm ID/\$30	\$ 120	\$ 180	\$ (60)	\$ 420	\$ 600	\$ (180)
Fingerprinting Fee \$20	\$ 1,380	\$ 1,120	\$ 260	\$ 2,660	\$ 2,440	\$ 220
Subpoena Fee	\$ 0	\$ (1,080)	\$ 1,080	\$ 35	\$ 0	\$ 35
Abstract Criminal Records \$15	\$ 930	\$ 2,455	\$ (1,525)	\$ 2,250	\$ 2,535	\$ (285)
Fine - Unauth use uniform / \$500mx	\$ 0	\$ (355)	\$ 355	\$ 0	\$ 0	\$ 0
Firearm ID Late Renewal Fee \$5	\$ 85	\$ 250	\$ (165)	\$ 155	\$ 250	\$ (95)
Cerified copy of records \$10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Inspection Fee \$5	\$ 600	\$ 965	\$ (465)	\$ 1,240	\$ 965	\$ 275
Witness Fees \$35	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Special Event Fee \$100	\$ 0	\$ 300	\$ (300)	\$ 100	\$ 400	\$ (300)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 47,399	\$ 48,136	\$ (737)	\$ 69,984	\$ 93,566	\$ (3,582)

DRAFT

**Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
November 30, 2010 & 2009**

	For the Months			Fiscal Year 2011	Year-To-Date	
	November, 2010	November, 2009	Increase (Decrease)		Fiscal Year 2010	Increase (Decrease)
Prof Eng, Architects & Land Surveyors Board Fund						
P E A L S Examination/License fees	\$ 10,655	\$ 13,405	\$ (2,740)	\$ 39,710	\$ 44,100	\$ (4,390)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 10,655	\$ 13,405	\$ (2,740)	\$ 39,710	\$ 44,100	\$ (4,390)
Public Recreation Services Fund						
Park Fees	\$ 5,910	\$ 5,005	\$ 905	\$ 8,890	\$ 7,330	\$ 1,560
Park Vendor Permits	\$ 180	\$ 1,250	\$ (1,070)	\$ 3,630	\$ 5,675	\$ (1,945)
Community Programs Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 96	\$ (96)
Paseo Stadium Fees	\$ 240	\$ 1,660	\$ (1,420)	\$ 480	\$ 1,638	\$ (1,358)
Pool & Beach Fees	\$ 613	\$ 922	\$ (309)	\$ 3,419	\$ 2,120	\$ 1,299
Recreational Admin Fees	\$ 500	\$ 0	\$ 500	\$ 500	\$ 0	\$ 500
Youth Center Fees	\$ 0	\$ 2,779	\$ (2,779)	\$ 0	\$ 4,598	\$ (4,598)
Guam Sports Complex	\$ 1,053	\$ 0	\$ 1,053	\$ 3,824	\$ 0	\$ 3,824
Hagabta / Tiyan Tennis Center	\$ 290	\$ 74	\$ 206	\$ 293	\$ 74	\$ 219
Guerrero Stadium / Tiyan Fields	\$ 155	\$ 990	\$ (825)	\$ 342	\$ 1,018	\$ (676)
Tiyan Football / Soccer Field	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Recreational Water Use Plan	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 8,931	\$ 12,669	\$ (3,738)	\$ 21,378	\$ 22,846	\$ (1,269)
Public School Library Resources Fund						
School Library Resources Fund	\$ 45,803	\$ 42,611	\$ (3,192)	\$ 96,675	\$ 86,595	\$ (10,380)
Use of money & property	\$ 20	\$ 52	\$ 31	\$ 38	\$ 86	\$ 50
Total	\$ 45,823	\$ 42,663	\$ (3,161)	\$ 97,011	\$ 86,681	\$ (10,330)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fee-Compact Ordol Tip \$4 cu yd	\$ 0	\$ 0	\$ 0	\$ 0	\$ (6,079)	\$ 6,079
Fee-Uncompact Ordol Tip \$4 cu yd	\$ 0	\$ 465,718	\$ (465,718)	\$ 481	\$ 952,560	\$ (952,079)
Fee-Uncompact Agat Transfer St	\$ 0	\$ 2,055	\$ (2,055)	\$ 532	\$ 2,685	\$ (2,353)
Fee-Uncompact Dededo Transfer	\$ 0	\$ 6,850	\$ (6,650)	\$ 2,308	\$ 13,820	\$ (11,312)
Fee-Uncompact Malojloj Transfer	\$ 0	\$ 4,008	\$ (4,008)	\$ 735	\$ 9,770	\$ (8,035)
Use of money & property	\$ 77	\$ 205	\$ (128)	\$ 184	\$ 396	\$ (232)
Total	\$ 77	\$ 478,635	\$ (478,558)	\$ 4,220	\$ 973,151	\$ (968,931)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$ 272,235	\$ 225,631	\$ 46,604	\$ 569,358	\$ 539,001	\$ 30,355
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 272,235	\$ 225,631	\$ 46,604	\$ 569,358	\$ 539,001	\$ 30,355
Tax Collection Enhancement Fund						
Passport Fees	\$ 37,583	\$ 31,123	\$ 6,461	\$ 81,704	\$ 64,675	\$ 17,029
Passport Expedite Fees	\$ 8,220	\$ 11,469	\$ (3,269)	\$ 18,271	\$ 21,920	\$ (6,649)
Passport Expedite Mail Fees	\$ 836	\$ 1,100	\$ (264)	\$ 1,821	\$ 2,337	\$ (516)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 46,639	\$ 43,711	\$ 2,928	\$ 98,796	\$ 88,932	\$ 9,864
Territorial Education Facilities Fund						
R&T Property taxes	\$ 74,326	\$ 268,897	\$ (195,571)	\$ 295,902	\$ 465,885	\$ (169,983)
Penalties & Interest	\$ 15,397	\$ 16,991	\$ (1,604)	\$ 33,139	\$ 42,948	\$ (9,809)
Real Property Tax Bank Fees	\$ 0	\$ 0	\$ 0	\$ 220	\$ 50	\$ 170
Use of money & property	\$ 3	\$ 21	\$ (18)	\$ 6	\$ 43	\$ (37)
Total	\$ 89,716	\$ 286,909	\$ (197,193)	\$ 329,266	\$ 508,926	\$ (179,660)
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$ 1,248,525	\$ 1,490,652	\$ (242,128)	\$ 3,243,798	\$ 2,942,163	\$ 301,633
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 1,248,525	\$ 1,490,652	\$ (242,128)	\$ 3,243,798	\$ 2,942,163	\$ 301,633
Water Protection Fund						
Grading Plan Review Fees	\$ 4,084	\$ 914	\$ 3,171	\$ 5,800	\$ 914	\$ 4,887
Clearing & Grubbing Permits	\$ 299	\$ 1,859	\$ (1,559)	\$ 555	\$ 2,100	\$ (1,545)
Stockpiling Permits	\$ 37	\$ 4,766	\$ (4,729)	\$ 1,110	\$ 4,857	\$ (3,847)
Field Citation Violations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150	\$ (150)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 4,421	\$ 7,539	\$ (3,117)	\$ 7,265	\$ 8,121	\$ (856)

DRAFT

**Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 November 30, 2010 & 2009**

	For the Months			Year-To-Date		Increase (Decrease)
	November, 2010	November, 2009	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	
<u>Water Research & Development Fund</u>						
Well Drilling Permit	\$ 2,750	\$ 250	\$ 2,500	\$ 2,750	\$ 8,250	\$ (5,500)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 2,750	\$ 250	\$ 2,500	\$ 2,750	\$ 8,250	\$ (5,500)

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.

DRAFT

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Two Month Ended November 30, 2010

	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	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	\$ 0	\$ 500	\$ 500	\$ 3,700	\$ 500	\$ (3,200)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 500	\$ 500	\$ 3,700	\$ 500	\$ (3,200)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$ 200	\$ 100	\$ (100)	\$ 400	\$ 250	\$ (150)
Leases	\$ 25,900	\$ 33,889	\$ 7,789	\$ 72,400	\$ 91,164	\$ 18,764
Land Trust Lease	\$ 30	\$ 604	\$ 874	\$ 150	\$ 736	\$ 586
Payment in lieu of real property tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 26,130	\$ 34,393	\$ 8,263	\$ 72,950	\$ 92,150	\$ 19,200
Comptons Revolving Fund						
DOC revolving fund	\$ 5,600	\$ 80,100	\$ 74,500	\$ 14,100	\$ 130,575	\$ 116,475
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 5,600	\$ 80,100	\$ 74,500	\$ 14,100	\$ 130,575	\$ 116,475
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5	\$ 5
Passgr Inspec Fee-Port Authority	\$ 0	\$ 100	\$ 100	\$ 0	\$ 100	\$ 100
Passgr Inspec Fee-Airport Authority	\$ 570,875	\$ 0	\$ (570,875)	\$ 1,105,100	\$ 0	\$ (1,105,100)
Cargo Inspec Fee - All	\$ 4,220	\$ 9,850	\$ 5,630	\$ 11,020	\$ 15,835	\$ 4,815
Cargo Inspec Fee-Port Authority	\$ 21,740	\$ 15,820	\$ (6,120)	\$ 44,600	\$ 33,798	\$ (10,802)
Cargo Inspec Fee-Airport Cargo	\$ 12,130	\$ 13,450	\$ 1,320	\$ 24,730	\$ 25,675	\$ 945
Revenue-Other Payments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 15	\$ 15	\$ 0	\$ 53	\$ 53
Total	\$ 608,965	\$ 39,035	\$ (569,930)	\$ 1,185,450	\$ 75,463	\$ (1,109,987)
DPW Building and Design Fund						
Building Inspection Fee	\$ 38,870	\$ 28,937	\$ (11,733)	\$ 74,220	\$ 62,340	\$ (11,880)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 38,870	\$ 28,937	\$ (11,733)	\$ 74,220	\$ 62,340	\$ (11,880)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$ 166,086	\$ 146,028	\$ (20,058)	\$ 336,126	\$ 236,941	\$ (99,185)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 166,086	\$ 146,028	\$ (20,058)	\$ 336,126	\$ 236,941	\$ (99,185)
Environmental Health Fund						
Health Permits - Business	\$ 8,550	\$ 6,363	\$ (2,187)	\$ 22,890	\$ 12,095	\$ (10,795)
PH Registration and Penalty	\$ 440	\$ 0	\$ (440)	\$ 440	\$ 0	\$ (440)
De-Ratting Inspection and Certificates	\$ 1,900	\$ 0	\$ (1,900)	\$ 2,543	\$ 500	\$ (2,043)
Health Certificates	\$ 21,136	\$ 19,571	\$ (1,565)	\$ 44,592	\$ 40,617	\$ (3,975)
Administrative Penalties	\$ 73	\$ 0	\$ (73)	\$ 73	\$ 0	\$ (73)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 32,099	\$ 25,934	\$ (6,165)	\$ 70,538	\$ 53,812	\$ (16,726)
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	\$ 2,250	\$ 735	\$ (1,515)	\$ 2,910	\$ 1,315	\$ (1,595)
Fire Prevention Fees	\$ 47,473	\$ 5,891	\$ (41,702)	\$ 97,668	\$ 9,983	\$ (87,685)
Other Fees	\$ 67	\$ 21	\$ (46)	\$ 112	\$ 84	\$ (28)
Ambulance Service	\$ 1,250	\$ 240	\$ (1,011)	\$ 2,270	\$ 254	\$ (2,017)
Total	\$ 51,040	\$ 6,686	\$ (44,354)	\$ 102,960	\$ 11,636	\$ (91,324)
Guam Contractors License Board Fund						
Contractors Fees	\$ 6,913	\$ 13,805	\$ 6,892	\$ 19,268	\$ 27,988	\$ 8,720
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 6,913	\$ 13,805	\$ 6,892	\$ 19,268	\$ 27,988	\$ 8,720
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



Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Two Month Ended November 30, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$ 137,911	\$ 133,938	\$ (3,975)	\$ 273,232	\$ 274,142	\$ 910
Diesel fuel tax	\$ 86,318	\$ 71,574	\$ (14,744)	\$ 208,857	\$ 141,972	\$ (66,885)
Other fuel tax	\$ 33,036	\$ 26,611	\$ (6,425)	\$ 79,757	\$ 56,749	\$ (23,008)
Drawbacks	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mass transit surcharge on diesel fuel	\$ 431,195	\$ 422,588	\$ (8,607)	\$ 862,949	\$ 833,691	\$ (29,258)
Auto surcharge on other fuels	\$ 162,788	\$ 153,864	\$ (8,924)	\$ 325,777	\$ 303,145	\$ (22,632)
Interest and penalties on taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Liquid Fuel Taxes	\$ 851,248	\$ 810,374	\$ (40,874)	\$ 1,748,572	\$ 1,609,699	\$ (138,873)
Total Licenses & Registrations	\$ 546,039	\$ 667,208	\$ 121,169	\$ 1,341,225	\$ 1,315,813	\$ (25,412)
Total Use of Money & Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19	\$ 19
Total	\$ 1,397,287	\$ 1,477,582	\$ 80,295	\$ 3,089,797	\$ 2,925,531	\$ (164,266)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$ 10,499	\$ 7,401	\$ (3,098)	\$ 24,005	\$ 13,793	\$ (10,212)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 10,499	\$ 7,401	\$ (3,098)	\$ 24,005	\$ 13,793	\$ (10,212)
Healthy Futures Funds						
Cigarettes	\$ 907,622	\$ 301,849	\$ (605,773)	\$ 2,181,942	\$ 513,083	\$ (1,668,859)
Cigars	\$ 0	\$ 0	\$ 0	\$ 5,728	\$ 0	\$ (5,726)
Others	\$ 57,428	\$ 28,364	\$ (29,064)	\$ 99,001	\$ 69,012	\$ (29,989)
Distilled Spirit	\$ 123,318	\$ 18,743	\$ (104,575)	\$ 281,000	\$ 118,243	\$ (162,757)
Vinous Beverages	\$ 73,879	\$ 14,120	\$ (59,759)	\$ 144,222	\$ 53,985	\$ (90,237)
Malted Fermented Beverages	\$ 328,737	\$ 155,508	\$ (173,229)	\$ 642,814	\$ 324,455	\$ (318,359)
Interest and Penalties on Alcohol	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1
Total	\$ 1,490,984	\$ 518,582	\$ (972,402)	\$ 3,314,705	\$ 1,078,769	\$ (2,235,936)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$ 161,279	\$ 114,218	\$ (47,063)	\$ 349,787	\$ 231,731	\$ (118,057)
Rental of Government Land	\$ 3,222	\$ 2,788	\$ (434)	\$ 6,444	\$ 6,600	\$ 156
Recording Fee	\$ 31,730	\$ 27,189	\$ (4,542)	\$ 86,398	\$ 58,249	\$ (28,149)
Application Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificates of Document Fees	\$ 9,208	\$ 9,738	\$ 530	\$ 19,485	\$ 20,141	\$ 656
Subpoena Fees	\$ 90	\$ 35	\$ (55)	\$ 175	\$ 35	\$ (140)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 205,529	\$ 153,945	\$ (51,584)	\$ 444,289	\$ 318,756	\$ (127,533)
Mangover Development Fund						
Registration Fees - Non Immigr	\$ 820	\$ 0	\$ (820)	\$ 820	\$ 0	\$ (820)
Registration Fees - GCC Share	\$ 222,860	\$ 111,592	\$ (111,268)	\$ 409,580	\$ 141,111	\$ (268,469)
Registration Fees - Labor Share	\$ 161,287	\$ 47,825	\$ (113,462)	\$ 307,077	\$ 60,478	\$ (246,601)
Citation Fee - Non Immigration Temp Work	\$ 1,980	\$ 4	\$ (1,976)	\$ 3,840	\$ 12	\$ (3,828)
Use of money & property	\$ 0	\$ 12,867	\$ 12,867	\$ 0	\$ 18,833	\$ 18,833
Total	\$ 386,927	\$ 172,089	\$ (214,838)	\$ 721,297	\$ 218,433	\$ (502,864)
Police Services Fund						
Annual Gun Business Regis \$600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Gov't of Guam ID/\$10	\$ 525	\$ 400	\$ (125)	\$ 575	\$ 425	\$ (150)
Traffic Report Copy Fee/\$10	\$ 7,511	\$ 5,519	\$ (1,992)	\$ 15,032	\$ 15,578	\$ 546
Police Blotter Report \$ 02 per page	\$ 3	\$ 0	\$ (3)	\$ 3	\$ 9	\$ 6
Police Clearance/\$5	\$ 27,330	\$ 27,233	\$ (97)	\$ 52,182	\$ 49,412	\$ (2,770)
Filing Record - Security Ofcr \$75	\$ 0	\$ 75	\$ 75	\$ 0	\$ 75	\$ 75
Firearm Trainers \$500	\$ 22	\$ 7	\$ (15)	\$ 722	\$ 507	\$ (215)
Highway Special Use Permit \$50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Registration/\$20	\$ 4,845	\$ 4,405	\$ (440)	\$ 8,405	\$ 9,200	\$ 795
Non-Concealed Firearm ID/\$15	\$ 4,275	\$ 3,745	\$ (530)	\$ 9,057	\$ 7,920	\$ (1,137)
Concealed Firearm ID/\$30	\$ 180	\$ 120	\$ (60)	\$ 600	\$ 420	\$ (180)
Fingerprinting Fee	\$ 1,120	\$ 1,380	\$ 260	\$ 2,440	\$ 2,860	\$ 420
Subpoena Fee	\$ 0	\$ 0	\$ 0	\$ 80	\$ 35	\$ (45)
Abstract Criminal Records \$15	\$ 1,455	\$ 930	\$ (525)	\$ 2,535	\$ 2,250	\$ (285)
Fine - Unauth use unifrom / \$500mx	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm ID Late Renewal Fee \$5	\$ 170	\$ 85	\$ (85)	\$ 525	\$ 155	\$ (370)
Certified copy of records \$10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Inspection Fee \$5	\$ 610	\$ 500	\$ (110)	\$ 1,430	\$ 1,240	\$ (190)
Witness Fees \$35	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Special Event Fee \$100	\$ 300	\$ 0	\$ (300)	\$ 400	\$ 100	\$ (300)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 48,346	\$ 47,390	\$ (956)	\$ 93,986	\$ 99,984	\$ (5,998)

DRAFT

**Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Two Month Ended November 30, 2010**

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$ 7,448	\$ 10,665	\$ 3,217	\$ 32,186	\$ 39,710	\$ 7,524
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 7,448	\$ 10,665	\$ 3,217	\$ 32,186	\$ 39,710	\$ 7,524
Public Recreation Services Fund						
Park Fees	\$ 6,105	\$ 5,910	\$ (195)	\$ 6,730	\$ 8,890	\$ 180
Park Vendor Permits	\$ 1,250	\$ 180	\$ (1,070)	\$ 4,675	\$ 3,630	\$ (1,045)
Community Programs Fees	\$ 0	\$ 0	\$ 0	\$ 41	\$ 0	\$ (41)
Paseo Stadium Fees	\$ 2,060	\$ 240	\$ (1,820)	\$ 2,638	\$ 480	\$ (2,156)
Pool & Beach Fees	\$ 989	\$ 613	\$ (376)	\$ 3,054	\$ 3,419	\$ 365
Recreational Admin Fees	\$ 600	\$ 500	\$ (100)	\$ 600	\$ 500	\$ (100)
Youth Center Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Guam Sports Complex	\$ 2,895	\$ 1,053	\$ (1,842)	\$ 5,630	\$ 3,824	\$ (2,006)
Hagatna / Tiyán Tennis Center	\$ 384	\$ 280	\$ (104)	\$ 444	\$ 293	\$ (152)
Guerrero Stadium / Tiyán Fields	\$ 690	\$ 155	\$ (535)	\$ 838	\$ 342	\$ (496)
Tiyán Football / Soccer Field	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Recreational Water Use Plan	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 14,773	\$ 8,931	\$ (5,842)	\$ 28,848	\$ 21,378	\$ (5,471)
Public School Library Resources Fund						
School Library Resources Fund	\$ 42,611	\$ 45,803	\$ 3,192	\$ 86,585	\$ 98,975	\$ 10,380
Use of money & property	\$ 0	\$ 20	\$ 20	\$ 0	\$ 36	\$ 36
Total	\$ 42,611	\$ 45,823	\$ 3,212	\$ 86,585	\$ 99,011	\$ 10,416
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fee-Compact Ordor Tip \$4 cu yd	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fee-Uncompact Ordor Tip \$4 cu yd	\$ 1,065,718	\$ 0	\$ (1,065,718)	\$ 2,152,550	\$ 481	\$ (2,152,079)
Fee-Uncompact Agat Transfer St	\$ 4,555	\$ 0	\$ (4,555)	\$ 7,885	\$ 532	\$ (7,353)
Fee-Uncompact Dededo Transfer	\$ 51,650	\$ 0	\$ (51,650)	\$ 103,620	\$ 2,308	\$ (101,312)
Fee-Uncompact Malojloj Transfer	\$ 44,008	\$ 0	\$ (44,008)	\$ 89,771	\$ 735	\$ (89,036)
Use of money & property	\$ 0	\$ 77	\$ 77	\$ 0	\$ 164	\$ 164
Total	\$ 1,165,931	\$ 77	\$ (1,165,854)	\$ 2,353,836	\$ 4,220	\$ (2,349,616)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$ 224,539	\$ 272,235	\$ 47,696	\$ 536,817	\$ 569,356	\$ 32,539
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 224,539	\$ 272,235	\$ 47,696	\$ 536,817	\$ 569,356	\$ 32,539
Tax Collection Enhancement Fund						
Passport Fees	\$ 41,123	\$ 37,583	\$ (3,540)	\$ 84,676	\$ 61,704	\$ (2,972)
Passport Expedite Fees	\$ 12,489	\$ 6,220	\$ (4,269)	\$ 23,920	\$ 15,271	\$ (8,650)
Passport Expedite Mail Fees	\$ 1,380	\$ 836	\$ (544)	\$ 2,697	\$ 1,821	\$ (1,075)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 54,992	\$ 46,839	\$ (8,353)	\$ 111,493	\$ 98,796	\$ (12,698)
Territorial Education Facilities Fund						
R&T Property taxes	\$ 495,647	\$ 74,326	\$ (421,321)	\$ 917,365	\$ 295,902	\$ (621,463)
Penalties & Interest	\$ 36,991	\$ 15,387	\$ (21,604)	\$ 82,948	\$ 33,139	\$ (49,809)
Real Property Tax Bank Fees	\$ 0	\$ 0	\$ 0	\$ 50	\$ 220	\$ 170
Use of money & property	\$ 0	\$ 3	\$ 3	\$ 0	\$ 6	\$ 6
Total	\$ 532,638	\$ 89,716	\$ (442,922)	\$ 1,000,363	\$ 329,266	\$ (671,117)
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$ 1,549,866	\$ 1,248,525	\$ (301,341)	\$ 3,000,591	\$ 3,243,796	\$ 183,205
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 1,549,866	\$ 1,248,525	\$ (301,341)	\$ 3,000,591	\$ 3,243,796	\$ 183,205
Water Protection Fund						
Grading Plan Review Fees	\$ 4,014	\$ 4,064	\$ 70	\$ 4,555	\$ 5,600	\$ 1,045
Clearing & Grubbing Permits	\$ 2,159	\$ 299	\$ (1,860)	\$ 2,312	\$ 555	\$ (1,757)
Stockpiling Permits	\$ 1,782	\$ 37	\$ (1,745)	\$ 1,989	\$ 1,110	\$ (879)
Field Citation Violations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 7,955	\$ 4,421	\$ (3,534)	\$ 8,856	\$ 7,265	\$ (1,591)

DRAFT

**Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Two Month Ended November 30, 2010**

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Water Research & Development Fund						
Well Drilling Permit	\$ 1,719	\$ 2,750	\$ 1,031	\$ 11,069	\$ 2,750	\$ (8,319)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 1,719	\$ 2,750	\$ 1,031	\$ 11,069	\$ 2,750	\$ (8,319)

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.