



**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

DEC 9 AM 8:12  
EDM

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

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

29-08-0991  
12/30/08  
11:15

0017

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 Months			Fiscal Year 2009	Year-To-Date Fiscal Year 2008	Increase (Decrease)
	November, 2008	November, 2007	Increase (Decrease)			
<b>Air Pollution Control Special Fund</b>						
Penalty - excess emission / \$1,000	\$4,100	\$42,032	(\$37,932)	\$13,229	\$107,464	(\$94,236)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$4,100</b>	<b>\$42,032</b>	<b>(\$37,932)</b>	<b>\$13,229</b>	<b>\$107,464</b>	<b>(\$94,236)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$1,000	\$0	\$1,000	\$1,550	\$0	\$1,550
Leases	43,497	47,989	(4,493)	64,737	83,326	(18,589)
Land Trust Leases	203	0	203	332	0	332
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$44,700</b>	<b>\$0</b>	<b>(\$44,700)</b>	<b>\$66,619</b>	<b>\$83,326</b>	<b>(\$16,707)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$2,745	\$96,122	(\$93,377)	\$165,345	\$144,282	\$21,063
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$2,745</b>	<b>\$96,122</b>	<b>(\$93,377)</b>	<b>\$165,345</b>	<b>\$144,282</b>	<b>\$21,063</b>
<b>Custom, Agric &amp; Quarantine Inspec Fund</b>						
Passgr Inspec Fee-All	\$0	0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	0	0	0	1,800	(1,800)
Passgr Inspec Fee-Airport Authority	0	630,308	(630,308)	0	1,239,151	(1,239,151)
Cargo Inspec Fee - All	4,080	0	4,080	7,300	0	7,300
Cargo Inspec Fee-Port Authority	0	26,490	(26,490)	23,815	55,085	(31,470)
Cargo Inspec Fee-Airport Cargo	0	10,900	(10,900)	11,625	23,275	(11,650)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	184	295	(130)	720	822	(102)
<b>Total</b>	<b>\$4,224</b>	<b>\$667,992</b>	<b>(\$663,768)</b>	<b>\$43,260</b>	<b>\$1,320,133</b>	<b>(\$1,276,872)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$107,417	\$71,961	\$35,456	\$286,686	\$193,605	\$93,081
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$107,417</b>	<b>\$71,961</b>	<b>\$35,456</b>	<b>\$286,686</b>	<b>\$193,605</b>	<b>\$93,081</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$8,359	\$8,652	(\$293)	\$17,252	\$16,816	\$436
PH Registration and Penalty	0	0	0	0	0	0
De-Ratting Inspection and Certificatas	200	900	(700)	1,650	2,050	(400)
Health Certificates	16,963	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
<b>Total</b>	<b>\$25,522</b>	<b>\$26,860</b>	<b>(\$1,338)</b>	<b>\$55,473</b>	<b>\$55,650</b>	<b>(\$177)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$11,687	\$17,218	(\$5,531)	\$48,693	\$31,404	\$17,289
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$11,687</b>	<b>\$17,218</b>	<b>(\$5,531)</b>	<b>\$48,693</b>	<b>\$31,404</b>	<b>\$17,289</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$0	\$0	\$0	\$0	\$0	\$0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Guam (Territorial) Highway Fund</b>						
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)	132,094	114,794	17,300
Other fuel tax	24,487	24,637	(150)	52,790	45,879	6,911
Drawbacks	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	262,923	239,725	23,198
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>702,117</b>	<b>789,840</b>	<b>(87,723)</b>	<b>1,473,875</b>	<b>1,483,654</b>	<b>9,821</b>
<b>Total Licenses &amp; Registrations</b>	<b>562,403</b>	<b>565,705</b>	<b>(3,302)</b>	<b>1,345,278</b>	<b>1,322,379</b>	<b>22,899</b>
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>11</b>	<b>(11)</b>	<b>0</b>	<b>23</b>	<b>(23)</b>
<b>Total</b>	<b>\$1,264,520</b>	<b>\$1,355,556</b>	<b>(\$91,036)</b>	<b>\$2,819,153</b>	<b>\$2,786,257</b>	<b>\$32,897</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$5,769	\$6,226	(\$457)	\$13,320	\$13,942	(\$622)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$5,769</b>	<b>\$6,226</b>	<b>(\$457)</b>	<b>\$13,320</b>	<b>\$13,942</b>	<b>(\$622)</b>

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

	For the Months			Fiscal Year 2009	Year-To-Date	
	November, 2008	November, 2007	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
<b>Healthy Futures Funds</b>						
Cigarettes	(\$21,049)	\$365,052	(\$386,101)	\$582,154	\$732,609	(\$150,535)
Cigars	0	(898)	898	0	2,385	(2,385)
Others	11,173	10,802	571	22,915	14,441	8,474
Distilled Spirit	31,164	33,107	(1,943)	83,871	59,551	4,119
Vinous Beverages	11,047	10,987	61	27,530	15,698	11,832
Malted Fermented Beverages	95,282	85,389	9,893	193,747	174,816	18,931
Interest and Penalties on Alcohol	0	0	0	0	(17,250)	17,250
Use of money & property	251	1,231	(980)	715	2,377	(1,662)
<b>Total</b>	<b>\$127,969</b>	<b>\$505,489</b>	<b>(\$377,600)</b>	<b>\$890,731</b>	<b>\$884,707</b>	<b>(\$83,970)</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$102,812	\$239,228	(\$136,416)	\$258,275	\$459,295	(\$201,020)
Rental of Government Land	3,147	3,952	(805)	6,293	7,542	(1,249)
Recording Fee	28,118	33,231	(5,114)	64,327	76,966	(12,639)
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	10,199	7,395	2,804	20,783	16,181	4,601
Subpoena Fees	80	0	80	80	0	80
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$144,355</b>	<b>\$283,806</b>	<b>(\$139,451)</b>	<b>\$349,757</b>	<b>\$559,984</b>	<b>(\$210,227)</b>
<b>Manpower Development Fund</b>						
Registration Fees - GCC Share	\$45,215	\$0	\$45,215	\$111,015	\$0	\$111,015
Registration Fees - Labor Share	19,378	0	19,378	47,578	0	47,578
Citation Fee - Non Immigration Temp Work	0	500	(500)	450	500	(50)
Use of money & property	1,466	988	498	3,408	1,828	1,577
<b>Total</b>	<b>\$66,058</b>	<b>\$1,488</b>	<b>\$64,580</b>	<b>\$162,448</b>	<b>\$2,328</b>	<b>\$160,120</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$0	\$0	\$0	\$0	\$600	(\$600)
Gov't of Guam ID/\$10	0	7,750	(7,750)	0	15,025	(15,025)
Traffic Report Copy Fee/\$10	7,545	8,505	(960)	16,004	16,050	(46)
Police Blotter Report \$.02 per page	0	9	(9)	0	9	(9)
Police Clearance/\$5	14,454	15,897	(1,443)	34,249	31,971	2,278
Filing Record - Security Ofcr \$75	0	3,975	(3,975)	14	3,975	(3,961)
Firearm Trainers \$500	0	500	(500)	7	500	(493)
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	3,240	3,720	(480)	8,800	9,120	(520)
Non-Concealed Firearm ID/\$15	1,825	3,525	(1,900)	6,810	7,150	(540)
Concealed Firearm ID/\$30	0	0	0	295	0	295
Fingerprinting Fee	1,180	3,480	(2,300)	2,780	6,540	(3,760)
Subpoena Fee	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$28,044</b>	<b>\$47,361</b>	<b>(\$19,317)</b>	<b>\$68,559</b>	<b>\$90,940</b>	<b>(\$22,381)</b>
<b>Prof Engr, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$6,635	\$9,740	(\$3,105)	\$29,460	\$30,123	(\$663)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$6,635</b>	<b>\$9,740</b>	<b>(\$3,105)</b>	<b>\$29,460</b>	<b>\$30,123</b>	<b>(\$663)</b>
<b>Public Recreation Services Fund</b>						
Park Fees	\$9,350	\$5,015	\$4,335	\$16,493	\$10,980	\$5,513
Community Programs Fees	1,750	1,299	451	4,060	3,814	247
Paseo Stadium Fees	820	0	820	1,170	0	1,170
Pool & Beach Fees	1,727	833	894	2,452	1,994	458
Recreational Admin Fees	5	675	(670)	5	675	(670)
Youth Center Fees	0	0	0	0	0	0
Guam Sports Complex	113	0	113	113	0	113
Guerrero Stadium / Tiyen Fields	80	0	80	80	0	80
Tiyen Football / Soccer Field	12	0	12	12	0	12
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$13,857</b>	<b>\$7,822</b>	<b>\$6,035</b>	<b>\$24,385</b>	<b>\$17,483</b>	<b>\$6,902</b>
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$0	\$217,850	(\$217,850)	\$0	\$436,260	(\$436,260)
Fee-Compact Ordot Tip \$4 cu yd	212,145	285,840	(73,695)	399,170	535,040	(135,870)
Fee-Uncompact Ordot Tip \$4 cu yd	28,810	43,299	(14,479)	70,493	147,525	(77,033)
Fee-Uncompact Agat Transfer St	1,300	1,700	(460)	2,915	3,840	(925)
Fee-Uncompact Dededo Transfer	4,265	6,395	(2,130)	8,850	12,820	(3,970)
Fee-Uncompact Maiojloj Transfer	1,565	1,885	(320)	3,265	3,828	(563)
Use of money & property	924	2,279	(1,855)	1,862	4,455	(2,594)
<b>Total</b>	<b>\$248,709</b>	<b>\$559,298</b>	<b>(\$310,589)</b>	<b>\$488,554</b>	<b>\$1,143,768</b>	<b>(\$657,214)</b>

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

	For the Months			Fiscal Year 2009	Year-To-Date	
	November, 2008	November, 2007	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Van Rag	\$225,184	\$257,237	(\$32,054)	\$533,632	\$573,269	(\$39,637)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$225,184</b>	<b>\$257,237</b>	<b>(\$32,054)</b>	<b>\$533,632</b>	<b>\$573,269</b>	<b>(\$39,637)</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$118,813	\$213,470	(\$94,658)	\$237,960	\$413,633	(\$175,673)
Penalties & Interest	17,329	33,882	(16,553)	34,857	69,078	(34,221)
Real Property Tax Bank Fees	0	250	(250)	75	434	(359)
Use of money & property	75	286	(212)	180	438	(258)
<b>Total</b>	<b>\$136,216</b>	<b>\$247,888</b>	<b>(\$111,673)</b>	<b>\$273,072</b>	<b>\$483,583</b>	<b>(\$210,511)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$1,288,164	\$1,515,288	(\$227,123)	\$2,685,742	\$2,834,411	(\$148,669)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,288,164</b>	<b>\$1,515,288</b>	<b>(\$227,123)</b>	<b>\$2,685,742</b>	<b>\$2,834,411</b>	<b>(\$148,669)</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$285	\$109	\$175	\$285	\$724	(\$439)
Clearing & Grubbing Permits	11,192	1,505	9,687	11,192	3,314	7,877
Stockpiling Permits	3,653	1,008	2,645	3,653	7,038	(3,385)
Field Citation Violations	780	1,867	(1,087)	780	2,771	(1,991)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$15,909</b>	<b>\$4,490</b>	<b>\$11,420</b>	<b>\$15,909</b>	<b>\$13,847</b>	<b>\$2,063</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$780	\$500	\$280	\$23,780	\$750	\$23,030
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$780</b>	<b>\$500</b>	<b>\$280</b>	<b>\$23,780</b>	<b>\$750</b>	<b>\$23,030</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 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 )
<b>Air Pollution Control Special Fund</b>						
Penalty - excess emission / \$1,000	\$8,458	\$4,100	(\$2,358)	\$12,917	\$13,229	\$312
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$8,458</b>	<b>\$4,100</b>	<b>(\$2,358)</b>	<b>\$12,917</b>	<b>\$13,229</b>	<b>\$312</b>
<b>Chemomo Land Trust Operations Fund</b>						
Land Trust Application Fees	\$500	\$1,000	\$500	\$1,050	\$1,550	\$500
Leases	29,320	43,487	14,177	73,190	64,737	(8,453)
Land Trust Lease	200	203	3	330	332	2
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$30,020</b>	<b>\$44,700</b>	<b>\$14,680</b>	<b>\$74,570</b>	<b>\$66,619</b>	<b>(\$7,951)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$96,122	\$2,745	(\$93,377)	\$198,891	\$185,345	(\$31,546)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$96,122</b>	<b>\$2,745</b>	<b>(\$93,377)</b>	<b>\$198,891</b>	<b>\$185,345</b>	<b>(\$31,546)</b>
<b>Custom, Agric &amp; Quarantine Inspec Fund</b>						
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)	1,205,739	0	(1,205,739)
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
<b>Total</b>	<b>\$650,842</b>	<b>\$4,224</b>	<b>(\$646,618)</b>	<b>\$1,281,626</b>	<b>\$43,280</b>	<b>(\$1,238,366)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
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
<b>Total</b>	<b>\$109,300</b>	<b>\$107,417</b>	<b>(\$1,883)</b>	<b>\$241,140</b>	<b>\$286,686</b>	<b>\$45,546</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$2,678	\$8,359	5,681	\$6,890	\$17,252	\$10,362
PH Registration and Penalty	0	0	0	0	0	0
De-Rating Inspection and Certificates	800	200	(600)	1,700	1,650	(50)
Health Certificates	11,910	16,963	5,053	23,576	36,571	12,995
Administrative Penalties	800	0	(800)	1,200	0	(1,200)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$16,188</b>	<b>\$25,522</b>	<b>\$9,334</b>	<b>\$33,366</b>	<b>\$55,473</b>	<b>\$22,107</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$13,695	\$11,687	(\$2,008)	\$28,370	\$48,693	\$20,323
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$13,695</b>	<b>\$11,687</b>	<b>(\$2,008)</b>	<b>\$28,370</b>	<b>\$48,693</b>	<b>\$20,323</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$0	\$0	\$0	\$0	\$0	\$0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Guam (Territorial) Highway Fund</b>						
<b>Liquid Fuel Taxes:</b>						
Aviation fuel tax	\$220,484	\$154,447	(\$66,017)	\$435,023	\$302,817	(\$132,206)
Diesel fuel tax	125,915	61,297	(64,618)	249,446	132,094	(117,352)
Other fuel tax	84,579	24,487	(60,092)	167,929	52,790	(115,139)
Drewbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	437,689	338,724	(98,965)	874,536	723,052	(151,484)
Auto surcharge on other fuels	195,317	123,162	(72,155)	390,449	262,923	(127,526)
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>1,083,984</b>	<b>702,117</b>	<b>(381,847)</b>	<b>2,117,383</b>	<b>1,473,875</b>	<b>(643,708)</b>
<b>Total Licenses &amp; Registrations</b>	<b>360,395</b>	<b>562,403</b>	<b>202,008</b>	<b>874,941</b>	<b>1,345,278</b>	<b>470,337</b>
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>\$1,424,369</b>	<b>\$1,264,520</b>	<b>(\$159,839)</b>	<b>\$2,992,324</b>	<b>\$2,818,953</b>	<b>(\$173,371)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
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
<b>Total</b>	<b>\$8,730</b>	<b>\$5,769</b>	<b>(\$2,961)</b>	<b>\$12,554</b>	<b>\$13,320</b>	<b>\$766</b>

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

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable ( Unfavorable )	Estimated	Actual	Favorable ( Unfavorable )
<b>Healthy Futures Funds</b>						
Cigarettes	\$374,154	(\$21,049)	(\$395,203)	\$751,998	\$582,154	(\$169,844)
Cigars	0	0	0	3,883	0	(3,883)
Others	12,008	11,173	(835)	16,447	22,915	6,468
Distilled Spirit	28,107	31,184	3,057	44,551	63,671	19,120
Vinous Beverages	10,428	11,047	621	14,576	27,530	12,954
Malted Fermented Beverages	50,389	95,282	44,893	97,566	193,747	96,181
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	0	251	251	0	715	715
<b>Total</b>	<b>\$475,064</b>	<b>\$127,869</b>	<b>(\$347,215)</b>	<b>\$929,021</b>	<b>\$890,731</b>	<b>(\$38,290)</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$120,720	\$102,812	(\$17,908)	\$170,710	\$258,275	\$87,565
Rental of Government Land	1,843	3,147	1,304	4,525	6,293	1,768
Recording Fee	10,470	28,118	17,648	22,778	64,327	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
<b>Total</b>	<b>\$140,837</b>	<b>\$144,355</b>	<b>\$3,518</b>	<b>\$216,615</b>	<b>\$349,757</b>	<b>\$133,142</b>
<b>Manpower Development Fund</b>						
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)
Clifton Fee - Non Immigration Temp Work	100	0	(100)	200	450	250
Use of money & property	0	1,466	1,466	0	3,406	3,406
<b>Total</b>	<b>\$104,916</b>	<b>\$66,058</b>	<b>(\$38,858)</b>	<b>\$209,831</b>	<b>\$182,448</b>	<b>(\$27,383)</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$600	\$0	(\$600)	\$1,200	\$0	(\$1,200)
Gov't of Guam ID/\$10	7,180	0	(7,180)	14,455	0	(14,455)
Traffic Report Copy Fee/\$10	10,665	7,545	(3,120)	20,370	18,004	(4,366)
Police Blotter Report \$.02 per page	9	0	(9)	18	0	(18)
Police Clearance/\$5	20,887	14,454	(6,443)	41,971	34,249	(7,722)
Filing Record - Security Ofcr \$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	8,600	(4,640)
Non-Concealed Firearm ID/\$15	4,525	1,825	(2,900)	10,150	8,810	(3,540)
Concealed Firearm ID/\$30	90	0	(90)	180	285	115
Fingerprinting Fee	8,980	1,180	(7,800)	14,540	2,760	(11,780)
Subpoena Fee	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$64,141</b>	<b>\$28,044</b>	<b>(\$36,097)</b>	<b>\$125,999</b>	<b>\$68,559</b>	<b>(\$57,440)</b>
<b>Prof. Eng. Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$10,337	\$6,835	(\$3,702)	\$23,525	\$29,460	\$5,935
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$10,337</b>	<b>\$6,835</b>	<b>(\$3,702)</b>	<b>\$23,525</b>	<b>\$29,460</b>	<b>\$5,935</b>
<b>Public Recreation Services Fund</b>						
Park Fees	\$7,345	\$9,350	\$2,005	\$15,290	\$16,493	\$1,203
Community Programs Fees	1,299	1,750	451	3,814	4,080	266
Paseo Stadium Fees	0	820	820	350	1,170	820
Pool & Beach Fees	1,833	1,727	(106)	2,994	2,452	(542)
Recreational Admin Fees	15	5	(10)	15	5	(10)
Youth Center Fees	0	0	0	0	0	0
Guam Sports Complex	100	113	13	100	113	13
Guerrero Stadium / Tiyan Fields	50	80	30	50	80	30
Tiyan Football / Soccer Field	10	12	2	10	12	2
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$10,652</b>	<b>\$13,857</b>	<b>\$3,205</b>	<b>\$22,623</b>	<b>\$24,385</b>	<b>\$1,762</b>
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$186,870	\$0	(\$186,870)	\$373,740	\$0	(\$373,740)
Fee-Compact Ordot Tip \$4 cu yd	285,840	212,145	(73,695)	535,040	399,170	(135,870)
Fee-Uncompact Ordot Tip \$4 cu yd	43,289	28,810	(14,479)	127,555	70,493	(57,063)
Fee-Uncompact Agat Transfer St	1,760	1,300	(460)	3,840	2,915	(925)
Fee-Uncompact Dededo Transfer	6,395	4,265	(2,130)	12,820	8,850	(3,970)
Fee-Uncompact Malojolj Transfer	1,885	1,565	(320)	3,828	3,265	(563)
Use of money & property	0	624	624	0	1,662	1,662
<b>Total</b>	<b>\$526,039</b>	<b>\$248,709</b>	<b>(\$277,330)</b>	<b>\$1,056,823</b>	<b>\$489,554</b>	<b>(\$570,269)</b>

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

	For the Months			Year-To-Date		Favorable ( Unfavorable )
	Estimated	Actual	Favorable ( Unfavorable )	Estimated	Actual	
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$234,646	\$225,184	(\$9,462)	\$525,662	\$533,632	\$7,970
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$234,646</b>	<b>\$225,184</b>	<b>(\$9,462)</b>	<b>\$525,662</b>	<b>\$533,632</b>	<b>\$7,970</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$44,028	\$118,813	\$74,787	\$68,641	\$237,950	\$169,319
Penalties & Interest	33,680	17,329	(16,351)	68,870	34,857	(34,013)
Real Property Tax Bank Fees	250	0	(250)	430	75	(355)
Use of money & property	0	75	75	0	180	180
<b>Total</b>	<b>\$77,956</b>	<b>\$136,218</b>	<b>\$58,260</b>	<b>\$137,941</b>	<b>\$273,072</b>	<b>\$135,131</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$1,398,939	\$1,288,164	(\$110,775)	\$2,800,489	\$2,685,742	(\$114,747)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,398,939</b>	<b>\$1,288,164</b>	<b>(\$110,775)</b>	<b>\$2,800,489</b>	<b>\$2,685,742</b>	<b>(\$114,747)</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$109	\$285	\$176	\$723	\$285	(\$438)
Clearing & Grubbing Permits	1,505	11,192	9,687	3,314	11,192	7,878
Stockpiling Permits	1,008	3,653	2,645	5,538	3,653	(1,885)
Field Citation Violations	867	780	(87)	1,417	780	(637)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$3,489</b>	<b>\$15,909</b>	<b>\$12,420</b>	<b>\$10,682</b>	<b>\$15,909</b>	<b>\$4,917</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$16,306	\$780	(\$15,526)	\$20,922	\$23,780	\$2,858
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$16,306</b>	<b>\$780</b>	<b>(\$15,526)</b>	<b>\$20,922</b>	<b>\$23,780</b>	<b>\$2,858</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 ). b for the provision for 2008 Refunds & Section 30 is prorated for 12 months.