



**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.  
LIEU TENANT GOVERNOR

OCT 29 2009

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

*Handwritten vertical text:*  
11-3-09 2:30

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 September 2009 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 Public Accountability  
Office of the Vice Speaker

*Handwritten:* 30-09-1306

Office of the Speaker  
Judith T. Won Pat, Ed. D.

Date: *Oct 30, 09*  
Time: *11:45 AM*  
Received by: *[Signature]*

1307

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 September 30, 2009 & 2008

	For the Months			Fiscal Year 2009	Year-To-Date	
	September, 2009	September, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
<b>Air Pollution Control Special Fund</b>						
Exission Fee/\$6 per ton per year	\$0	\$0	\$0	\$1,896	\$0	\$1,896
Penalty - excess emission / \$1,000	3,904	250	3,654	192,761	333,551	(140,790)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$3,904</b>	<b>\$250</b>	<b>\$3,654</b>	<b>\$194,657</b>	<b>\$333,551</b>	<b>(\$138,894)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$350	\$800	(\$450)	\$14,250	\$5,400	\$8,850
Leases	50,505	53,397	(2,893)	680,359	509,894	170,465
Land Trust Lease	456	326	130	3,588	1,856	1,732
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$51,311</b>	<b>\$54,523</b>	<b>(\$3,213)</b>	<b>\$698,197</b>	<b>\$517,150</b>	<b>\$181,047</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$0	\$0	\$0	\$1,093,829	\$1,197,883	(\$104,054)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,093,829</b>	<b>\$1,197,883</b>	<b>(\$104,054)</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	63,440	55,080	8,360
Passgr Inspec Fee-Airport Authority	583,695	543,411	40,284	7,029,956	7,669,918	(639,962)
Cargo Inspec Fee - All	3,614	1,990	1,624	20,894	6,210	14,684
Cargo Inspec Fee-Port Authority	19,045	23,220	(4,175)	270,710	299,165	(28,455)
Cargo Inspec Fee-Airport Cargo	9,300	11,225	(1,925)	117,275	131,475	(14,200)
Revenue-Other Payments	0	0	0	5	8	(3)
Use of money & property	82	268	(187)	2,905	2,868	37
<b>Total</b>	<b>\$615,736</b>	<b>\$580,115</b>	<b>\$35,622</b>	<b>\$7,505,186</b>	<b>\$8,164,725</b>	<b>(\$659,539)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$190,193	\$123,924	\$66,270	\$1,653,469	\$1,468,364	\$185,105
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$190,193</b>	<b>\$123,924</b>	<b>\$66,270</b>	<b>\$1,653,469</b>	<b>\$1,468,364</b>	<b>\$185,105</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$10,693	\$9,170	\$1,523	\$434,313	\$438,765	(\$4,452)
PH Registration and Penalty	0	0	0	800	100	700
De-Ratting Inspection and Certificates	800	1,100	(300)	9,850	9,730	120
Health Certificates	19,545	20,974	(1,429)	227,028	231,597	(4,569)
Administrative Penalties	0	200	(200)	0	2,600	(2,800)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$31,038</b>	<b>\$31,444</b>	<b>(\$406)</b>	<b>\$671,991</b>	<b>\$682,792</b>	<b>(\$10,801)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$23,257	\$32,208	(\$8,951)	\$827,630	\$758,095	\$69,535
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$23,257</b>	<b>\$32,208</b>	<b>(\$8,951)</b>	<b>\$827,630</b>	<b>\$758,095</b>	<b>\$69,535</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$0	\$0	\$0	\$297,064	\$286,059	\$11,004
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$297,064</b>	<b>\$286,059</b>	<b>\$11,004</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid Fuel Taxes:						
Aviation fuel tax	\$131,143	\$172,752	(\$41,609)	\$1,647,167	\$2,099,042	(\$451,875)
Diesel fuel tax	74,996	105,787	(30,791)	880,763	909,936	(29,173)
Other fuel tax	29,982	42,649	(12,667)	352,052	363,749	(11,697)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	410,547	458,149	(47,602)	4,670,795	4,688,893	(18,098)
Auto surcharge on other fuels	149,285	191,080	(41,795)	1,736,473	1,704,691	31,782
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>795,953</b>	<b>970,417</b>	<b>(174,464)</b>	<b>9,287,250</b>	<b>9,766,312</b>	<b>(479,062)</b>
<b>Total Licenses &amp; Registrations</b>	<b>643,147</b>	<b>1,554,322</b>	<b>(911,175)</b>	<b>6,521,632</b>	<b>9,654,804</b>	<b>(1,133,173)</b>
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>4</b>	<b>(4)</b>	<b>9</b>	<b>86</b>	<b>(77)</b>
<b>Total</b>	<b>\$1,439,100</b>	<b>\$2,524,743</b>	<b>(\$1,085,643)</b>	<b>\$17,808,891</b>	<b>\$19,421,202</b>	<b>(\$1,612,311)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$2,306	\$5,323	(\$3,017)	\$80,020	\$78,123	\$1,897
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$2,306</b>	<b>\$5,323</b>	<b>(\$3,017)</b>	<b>\$80,020</b>	<b>\$78,123</b>	<b>\$1,897</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 September 30, 2009 & 2008

	For the Months			Fiscal Year 2009	Year-To-Date	
	September, 2009	September, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
<b>Healthy Futures Funds</b>						
Cigarettes	\$645,714	\$306,281	\$339,433	\$4,599,616	\$7,455,611	(\$2,855,995)
Cigars	0	0	0	29,147	185,011	(135,864)
Others	10,798	10,939	(140)	179,096	125,673	53,423
Distilled Spirit	68,013	31,953	34,060	806,549	434,478	372,073
Vinous Beverages	16,140	20,496	(4,356)	244,998	129,773	115,224
Malted Fermented Beverages	198,826	75,860	122,966	2,348,165	1,201,260	1,144,904
Interest and Penalties on Alcohol	0	0	0	0	(17,034)	17,034
Use of money & property	2	187	(184)	1,283	8,341	(7,059)
<b>Total</b>	<b>\$937,493</b>	<b>\$445,715</b>	<b>\$491,778</b>	<b>\$8,206,853</b>	<b>\$9,503,112</b>	<b>(\$1,296,259)</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$155,403	\$239,878	(\$84,475)	\$1,692,217	\$3,405,800	(\$1,713,583)
Rental of Government Land	3,147	1,843	1,304	38,758	40,097	(1,339)
Recording Fee	28,155	34,634	(6,479)	378,813	433,278	(54,465)
Application Fees	0	0	0	100	200	(100)
Certificates of Document Fees	8,510	12,111	(3,601)	113,159	126,879	(13,720)
Subpoena Fees	0	0	0	210	0	210
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$195,215</b>	<b>\$288,486</b>	<b>(\$93,251)</b>	<b>\$2,223,257</b>	<b>\$4,006,254</b>	<b>(\$1,782,997)</b>
<b>Manpower Development Fund</b>						
Registration Fees - GCC Share	\$56,714	\$36,167	\$20,547	\$1,454,840	\$1,252,587	\$202,253
Registration Fees - Labor Share	24,306	15,500	8,806	623,503	536,883	86,620
Citation Fee - Non Immigration Temp Work	916	0	916	15,584	10,315	5,269
Use of money & property	8,100	893	7,207	22,650	13,182	9,468
<b>Total</b>	<b>\$90,036</b>	<b>\$52,560</b>	<b>\$37,476</b>	<b>\$2,116,577</b>	<b>\$1,812,967</b>	<b>\$303,610</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$0	\$0	\$0	\$10,260	\$11,160	(\$900)
Gov't of Guam ID/\$10	0	7,300	(7,300)	4,775	78,310	(73,535)
Traffic Report Copy Fee/\$10	6,960	9,105	(2,145)	89,909	81,555	8,354
Police Blotter Report \$.02 per page	0	0	0	14	22	(8)
Police Clearance/\$5	22,164	22,529	(365)	228,202	213,234	14,968
Filing Record - Security Ofcr \$75	0	0	0	220	3,975	(3,755)
Firearm Trainers \$500	0	0	0	514	500	14
Highway Special Use Permit \$50	0	0	0	0	250	(250)
Firearm Registration/\$20	3,930	6,080	(2,150)	53,335	53,440	(105)
Non-Concealed Firearm ID/\$15	4,670	5,700	(1,030)	49,654	41,685	7,969
Concealed Firearm ID/\$30	420	120	300	3,410	1,920	1,490
Fingerprinting Fee	1,320	4,140	(2,820)	15,865	42,540	(26,675)
Subpoena Fee	0	0	0	140	35	105
Abstract criminal records \$15	1,365	0	1,365	4,455	0	4,455
Fine-Unauth use unifrm / \$500mx	0	0	0	25	0	25
Firearm ID late renewal fee \$5	190	0	190	1,070	0	1,070
Firearm Inspection fee \$5	555	0	555	1,795	0	1,795
Witness Fees \$35	70	0	70	70	0	70
Special Event Fee \$100	0	0	0	33	0	33
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$41,644</b>	<b>\$54,974</b>	<b>(\$13,330)</b>	<b>\$463,746</b>	<b>\$528,626</b>	<b>(\$64,880)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$58,430	\$58,467	(\$37)	\$160,819	\$230,686	(\$69,867)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$58,430</b>	<b>\$58,467</b>	<b>(\$37)</b>	<b>\$160,819</b>	<b>\$230,686</b>	<b>(\$69,867)</b>
<b>Public Recreation Services Fund</b>						
Park Fees	\$3,345	\$8,045	(\$4,700)	\$64,763	\$88,821	(\$24,058)
Park Vendor permits	3,000	0	3,000	22,185	0	22,185
Community Programs Fees	0	5,588	(5,588)	6,054	37,545	(31,492)
Paseo Stadium Fees	836	1,140	(304)	28,632	22,843	5,789
Pool & Beach Fees	1,689	1,728	(39)	29,341	18,451	10,890
Recreational Admin Fees	0	0	0	9,729	8,564	1,166
Youth Center Fees	0	0	0	210	900	(690)
Guam Sports Complex	996	0	996	18,011	200	17,811
Hagatna / Tiyán tennis center	1,641	0	1,641	5,347	0	5,347
Guerrero Stadium / Tiyán Fields	450	0	450	8,272	0	8,272
Tiyán Football / Soccer Field	0	0	0	484	0	484
Recreational Water Use Plan	0	0	0	500	0	500
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$11,957</b>	<b>\$16,501</b>	<b>(\$4,544)</b>	<b>\$193,527</b>	<b>\$177,324</b>	<b>\$16,203</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 September 30, 2009 & 2008

	For the Months			Fiscal Year 2009	Year-To-Date	
	September, 2009	September, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$121,830	\$115,530	\$6,300	\$1,449,560	\$1,416,708	\$32,852
Fee-Compact Ordot Tip \$4 cu yd	(6,168)	213,080	(219,248)	1,277,704	3,161,153	(1,883,449)
Fee-Uncompact Ordot Tip \$4 cu yd	494,498	37,718	456,780	1,609,510	558,049	1,051,462
Fee-Uncompact Agat Transfer St	2,045	1,130	915	18,640	19,105	(465)
Fee-Uncompact Dededo Transfer	9,640	4,410	5,230	64,115	73,410	(9,295)
Fee-Uncompact Malojoj Transfer	1,900	1,630	270	21,710	21,013	698
Use of money & property	231	956	(725)	6,153	19,786	(13,633)
<b>Total</b>	<b>\$623,976</b>	<b>\$374,453</b>	<b>\$249,522</b>	<b>\$4,447,392</b>	<b>\$5,269,223</b>	<b>(\$821,830)</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$271,004	(\$590,290)	\$861,294	\$3,529,463	\$2,680,773	\$848,690
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$271,004</b>	<b>(\$590,290)</b>	<b>\$861,294</b>	<b>\$3,529,463</b>	<b>\$2,680,773</b>	<b>\$848,690</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$109,082	\$194,568	(\$85,486)	\$18,965,275	\$18,690,091	\$275,183
Penalties & Interest	23,243	11,692	11,552	413,463	444,073	(30,611)
Real Property Tax Bank Fees	0	25	(25)	340	2,120	(1,780)
Use of money & property	57	37	19	4,597	6,455	(1,858)
<b>Total</b>	<b>\$132,382</b>	<b>\$206,321</b>	<b>(\$73,940)</b>	<b>\$19,383,674</b>	<b>\$19,142,739</b>	<b>\$240,935</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$2,174,023	\$2,416,926	(\$242,902)	\$19,168,449	\$21,594,321	(\$2,425,872)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$2,174,023</b>	<b>\$2,416,926</b>	<b>(\$242,902)</b>	<b>\$19,168,449</b>	<b>\$21,594,321</b>	<b>(\$2,425,872)</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$88	\$0	\$88	\$14,842	\$21,446	(\$6,604)
Clearing & Grubbing Permits	391	0	391	39,989	34,011	5,978
Stockpiling Permits	0	0	0	22,339	10,077	12,262
Field Citation Violations	0	0	0	1,455	5,065	(3,610)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$459</b>	<b>\$0</b>	<b>\$459</b>	<b>\$78,625</b>	<b>\$70,599</b>	<b>\$8,025</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$5,975	\$200	\$5,775	\$98,529	\$65,450	\$33,079
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$5,975</b>	<b>\$200</b>	<b>\$5,775</b>	<b>\$98,529</b>	<b>\$65,450</b>	<b>\$33,079</b>

**Note:**

<sup>1</sup>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  
Twelve Months Ended September 30, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable ( Unfavorable )	Estimated	Actual	Favorable ( Unfavorable )
<b>Air Pollution Control Special Fund</b>						
Emission Fee/\$6 per ton per year	\$0	\$0	\$0	\$179	\$1,896	\$1,717
Penalty - excess emission / \$1,000	12,622	3,904	(8,718)	271,710	192,761	(78,949)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$12,622</b>	<b>\$3,904</b>	<b>(\$8,718)</b>	<b>\$271,889</b>	<b>\$194,657</b>	<b>(\$77,232)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$500	\$350	(\$150)	\$11,180	\$14,250	\$3,070
Leases	39,795	50,505	10,710	486,481	680,359	193,878
Land Trust Lease	320	456	136	2,640	3,588	948
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$40,615</b>	<b>\$51,311</b>	<b>\$10,696</b>	<b>\$500,301</b>	<b>\$698,197</b>	<b>\$197,896</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$214,757	\$0	(\$214,757)	\$1,430,973	\$1,093,829	(\$337,144)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$214,757</b>	<b>\$0</b>	<b>(\$214,757)</b>	<b>\$1,430,973</b>	<b>\$1,093,829</b>	<b>(\$337,144)</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	49,220	63,440	14,220
Passgr Inspec Fee-Airport Authority	569,390	583,695	14,305	7,775,868	7,029,958	(745,912)
Cargo Inspec Fee - All	1,990	3,614	1,624	9,005	20,894	11,889
Cargo Inspec Fee-Port Authority	20,785	19,045	(1,740)	308,380	270,710	(35,670)
Cargo Inspec Fee-Airport Cargo	8,285	9,300	1,015	124,240	117,275	(6,965)
Revenue-Other Payments	0	0	0	0	5	5
Use of money & property	0	82	82	0	2,905	2,905
<b>Total</b>	<b>\$600,450</b>	<b>\$615,736</b>	<b>\$15,286</b>	<b>\$8,264,713</b>	<b>\$7,505,186</b>	<b>(\$759,527)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$122,213	\$190,193	\$67,980	\$1,442,920	\$1,653,469	\$210,549
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$122,213</b>	<b>\$190,193</b>	<b>\$67,980</b>	<b>\$1,442,920</b>	<b>\$1,653,469</b>	<b>\$210,549</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$3,494	\$10,693	7,199	\$375,723	\$434,313	\$58,590
PH Registration and Penalty	0	0	0	100	800	700
De-Ratting Inspection and Certificates	850	800	(50)	9,380	9,850	470
Health Certificates	11,640	19,545	7,905	143,727	227,028	83,301
Administrative Penalties	180	0	(180)	1,889	0	(1,889)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$16,164</b>	<b>\$31,038</b>	<b>\$14,874</b>	<b>\$530,619</b>	<b>\$671,991</b>	<b>\$141,372</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$31,542	\$23,257	(\$8,285)	\$574,205	\$827,630	\$253,425
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$31,542</b>	<b>\$23,257</b>	<b>(\$8,285)</b>	<b>\$574,205</b>	<b>\$827,630</b>	<b>\$253,425</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$0	\$0	\$0	\$218,233	\$297,064	\$78,831
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$218,233</b>	<b>\$297,064</b>	<b>\$78,831</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid Fuel Taxes:						
Aviation fuel tax	\$256,413	\$131,143	(\$125,270)	\$2,806,570	\$1,647,167	(\$1,159,403)
Diesel fuel tax	128,978	74,998	(53,982)	1,556,002	880,763	(675,239)
Other fuel tax	85,597	29,982	(55,615)	1,030,378	352,052	(678,326)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	393,324	410,547	17,223	5,266,362	4,670,795	(595,567)
Auto surcharge on other fuels	179,010	149,285	(29,725)	2,348,691	1,736,473	(612,218)
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>1,043,322</b>	<b>795,953</b>	<b>(247,369)</b>	<b>13,008,003</b>	<b>9,287,250</b>	<b>(3,720,753)</b>
Total Licenses & Registrations	547,277	643,147	95,870	5,949,808	8,521,632	2,571,824
Total Use of Money & Property	0	0	0	0	9	9
<b>Total</b>	<b>\$1,590,599</b>	<b>\$1,439,100</b>	<b>(\$151,499)</b>	<b>\$18,957,811</b>	<b>\$17,808,891</b>	<b>(\$1,148,920)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$9,460	\$2,306	(\$7,154)	\$68,022	\$80,020	\$11,998
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$9,460</b>	<b>\$2,306</b>	<b>(\$7,154)</b>	<b>\$68,022</b>	<b>\$80,020</b>	<b>\$11,998</b>

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Twelve Months Ended September 30, 2009

	For the Months			Year-To-Date		Favorable ( Unfavorable )
	Estimated	Actual	Favorable ( Unfavorable )	Estimated	Actual	
<b>Healthy Futures Funds</b>						
Cigarettes	\$316,290	\$845,714	\$329,424	\$6,508,768	\$4,599,816	(\$1,909,152)
Cigars	0	0	0	134,525	29,147	(105,378)
Others	12,156	10,798	(1,358)	121,195	179,096	57,901
Distilled Spirit	26,953	66,013	39,060	476,976	806,549	329,573
Vinous Beverages	19,925	16,140	(3,785)	123,031	244,998	121,967
Malted Fermented Beverages	45,860	198,826	152,966	1,659,010	2,348,165	687,155
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	0	2	2	0	1,283	1,283
<b>Total</b>	<b>\$421,184</b>	<b>\$937,493</b>	<b>\$516,309</b>	<b>\$9,023,505</b>	<b>\$8,206,853</b>	<b>(\$816,652)</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$496,536	\$155,403	(\$341,133)	\$2,466,007	\$1,692,217	(\$773,791)
Rental of Government Land	3,147	3,147	(0)	37,999	38,758	759
Recording Fee	32,470	28,155	(4,315)	240,337	378,813	138,476
Application Fees	0	0	0	7,064	100	(6,964)
Certificates of Document Fees	9,933	8,510	(1,423)	106,685	113,159	6,474
Subpoena Fees	0	0	0	110	210	100
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$542,086</b>	<b>\$195,215</b>	<b>(\$346,871)</b>	<b>\$2,858,202</b>	<b>\$2,223,257</b>	<b>(\$634,945)</b>
<b>Manpower Development Fund</b>						
Registration Fees - GCC Share	\$84,017	\$56,714	(\$7,303)	\$777,000	\$1,454,840	\$677,840
Registration Fees - Labor Share	40,000	24,306	(15,694)	479,000	623,503	144,503
Citation Fee - Non Immigration Temp Work	900	916	16	3,000	15,584	12,584
Use of money & property	0	8,100	8,100	0	22,650	22,650
<b>Total</b>	<b>\$104,917</b>	<b>\$90,036</b>	<b>(\$14,881)</b>	<b>\$1,259,000</b>	<b>\$2,116,577</b>	<b>\$857,577</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$800	\$600	\$0	(\$600)	\$22,200	\$10,260	(\$11,940)
Gov't of Guam ID/\$10	5,000	0	(5,000)	81,730	4,775	(76,955)
Traffic Report Copy Fee/\$10	11,265	6,960	(4,305)	125,475	89,909	(35,566)
Police Blotter Report \$.02 per page	21	0	(21)	144	14	(130)
Police Clearance/\$5	27,529	22,164	(5,365)	279,234	228,202	(51,032)
Filing Record - Security Ofcr \$75	0	0	0	4,125	220	(3,905)
Firearm Trainers \$500	0	0	0	11,900	514	(11,386)
Highway Special Use Permit \$50	0	0	0	150	0	(150)
Firearm Registration/\$20	10,080	3,930	(6,150)	105,800	53,335	(52,465)
Non-Concealed Firearm ID/\$15	5,830	4,670	(1,160)	72,925	49,654	(23,271)
Concealed Firearm ID/\$30	120	420	300	2,430	3,410	980
Fingerprinting Fee	8,140	1,320	(6,820)	98,480	15,865	(82,615)
Subpoena Fee	0	0	0	295	140	(155)
Abstract criminal records \$15	1,400	1,365	(35)	4,505	4,455	(50)
Fine-Unauth use unifrm / \$500mx	0	0	0	50	25	(25)
Firearm ID late renewal fee \$5	200	190	(10)	1,580	1,070	(510)
Firearm Inspection fee \$5	600	555	(45)	2,170	1,795	(375)
Witness Fees \$35	100	70	(30)	0	70	70
Special Event Fee \$100	0	0	0	105	33	(72)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$70,885</b>	<b>\$41,644</b>	<b>(\$29,241)</b>	<b>\$813,298</b>	<b>\$463,746</b>	<b>(\$349,552)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$76,426	\$58,430	(\$17,996)	\$246,250	\$160,819	(\$85,431)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$76,426</b>	<b>\$58,430</b>	<b>(\$17,996)</b>	<b>\$246,250</b>	<b>\$160,819</b>	<b>(\$85,431)</b>
<b>Public Recreation Services Fund</b>						
Park Fees	\$7,175	\$3,345	(\$3,830)	\$83,503	\$64,763	(\$18,740)
Park Vendor permits	0	3,000	3,000	22,056	22,185	129
Community Programs Fees	5,588	0	(5,588)	15,130	6,054	(9,076)
Paseo Stadium Fees	1,140	836	(304)	22,511	28,632	6,121
Pool & Beach Fees	1,728	1,689	(39)	26,265	29,341	3,076
Recreational Admin Fees	525	0	(525)	7,670	9,729	2,059
Youth Center Fees	100	0	(100)	335	210	(125)
Guam Sports Complex	1,000	996	(4)	17,230	18,011	781
Hagatna / Tiyan tennis center	1,650	1,641	(9)	5,390	5,347	(43)
Guerrero Stadium / Tiyan Fields	550	450	(100)	6,901	8,272	1,371
Tiyan Football / Soccer Field	0	0	0	350	484	134
Recreational Water Use Plan	0	0	0	600	500	(100)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$19,456</b>	<b>\$11,957</b>	<b>(\$7,499)</b>	<b>\$207,941</b>	<b>\$193,527</b>	<b>(\$14,414)</b>

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Twelve Months Ended September 30, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable ( Unfavorable )	Estimated	Actual	Favorable ( Unfavorable )
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$167,710	\$121,830	(\$45,880)	\$2,181,140	\$1,449,560	(\$731,580)
Fee-Compact Ordot Tip \$4 cu yd	113,080	(6,168)	(119,248)	2,889,034	1,277,704	(1,611,330)
Fee-Uncompact Ordot Tip \$4 cu yd	137,718	494,498	356,780	990,758	1,609,510	618,752
Fee-Uncompact Agat Transfer St	1,130	2,045	915	17,040	18,640	1,600
Fee-Uncompact Dededo Transfer	9,410	9,640	230	74,030	64,115	(9,915)
Fee-Uncompact Malojo Transfer	1,630	1,900	270	19,433	21,710	2,277
Use of money & property	0	231	231	0	6,153	6,153
<b>Total</b>	<b>\$430,678</b>	<b>\$623,976</b>	<b>\$193,298</b>	<b>\$6,171,435</b>	<b>\$4,447,392</b>	<b>(\$1,724,043)</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$229,660	\$271,004	\$41,344	\$3,278,266	\$3,529,463	\$251,197
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$229,660</b>	<b>\$271,004</b>	<b>\$41,344</b>	<b>\$3,278,266</b>	<b>\$3,529,463</b>	<b>\$251,197</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$166,113	\$109,082	(\$57,031)	\$19,707,566	\$18,965,275	(\$742,291)
Penalties & Interest	20,400	23,243	2,843	446,630	413,463	(33,167)
Real Property Tax Bank Fees	60	0	(60)	2,900	340	(2,560)
Use of money & property	0	57	57	0	4,597	4,597
<b>Total</b>	<b>\$186,573</b>	<b>\$132,382</b>	<b>(\$54,191)</b>	<b>\$20,157,096</b>	<b>\$19,383,674</b>	<b>(\$773,422)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$2,614,133	\$2,174,023	(\$440,110)	\$21,500,000	\$19,168,449	(\$2,331,551)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$2,614,133</b>	<b>\$2,174,023</b>	<b>(\$440,110)</b>	<b>\$21,500,000</b>	<b>\$19,168,449</b>	<b>(\$2,331,551)</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$2,580	\$68	(\$2,512)	\$19,916	\$14,842	(\$5,074)
Clearing & Grubbing Permits	480	391	(89)	30,617	39,989	9,372
Stockpiling Permits	0	0	0	19,501	22,339	2,838
Field Citation Violations	250	0	(250)	3,527	1,455	(2,072)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$3,310</b>	<b>\$459</b>	<b>(\$2,851)</b>	<b>\$73,561</b>	<b>\$78,625</b>	<b>\$5,064</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$243	\$5,975	\$5,732	\$78,048	\$98,529	\$20,481
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$243</b>	<b>\$5,975</b>	<b>\$5,732</b>	<b>\$78,048</b>	<b>\$98,529</b>	<b>\$20,481</b>

**Note:**

<sup>1</sup>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.

FY 2009 Special Revenue Fund Actuals (Preliminary)

Description	Fund Code	A Actual October 2008	B Actual November 2008	C Actual December 2008	D Actual January 2009	E Actual February 2009	F Actual March 2009	G Actual April 2009	H Actual May 2009	I Actual June 2009	J Actual July 2009	K Actual August 2009	L Actual September 2009	M FY 2009 Actual
Guam Highway	208	1,554,437	1,375,714	1,509,509	1,590,567	1,199,285	1,385,145	1,841,327	1,287,535	1,409,741	1,760,179	1,456,354	1,439,100	17,808,891
Solid Waste Operations	416	237,845	248,709	359,168	553,710	308,833	293,214	309,878	305,285	304,706	312,790	589,280	623,976	4,447,392
Territorial Education Facilities	205	136,861	136,216	939,875	1,639,592	8,574,988	1,246,173	4,768,621	353,325	535,375	514,885	405,382	132,382	19,383,674
Tourist Attraction	206	1,397,577	1,338,696	1,501,823	1,856,616	2,000,489	1,763,475	1,751,673	1,324,195	1,235,752	1,201,337	1,622,793	2,174,023	19,168,449

Certified By:



Bertha M. Duenas, BBMR Director

OCT 29 2009

Date