



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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JOHN A. RIOS
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LIEUTENANT GOVERNOR

JAN 30 2013

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 1/30/13
Time: 4:30 P.M.
Received by: JS - TEDMAYO

32-13-65

The Honorable Judith Won Pat
Speaker
I Mina'trentai Dos Na Liheslaturan Guåhan
Thirty-Second Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

Dear Speaker Won Pat:

Attached is the special revenue fund tracking report for the Tourist Attraction Fund and Solid Waste Operations Fund (Tipping Fees) for Fiscal Year 2013 for the month ending December 31, 2012 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

The Department of Administration has noted that there are pending adjustments to the Street Light Fund (SLF) and the Guam Highway Fund (GHF). The tracking of revenues for these funds will be inaccurate until such time as all adjustments are made. The Department of Revenue and Taxation has also noted they are transitioning to a new system which has had an impact on the real property collections which will also affect tracking of the Territorial Education Facilities Fund (TEFF). As such, the tracking report for the GHF and TEFF will not be available for transmittal at this time.

Should you have any questions, please do not hesitate to contact this office.

Sincerely,

JOHN A. RIOS

Certification of Information Contained in Attachment A

John A. Rios, Director, Bureau of Budget and Management Research

2013
JAN 31
AM 10:55

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

0065

Government of Guam
 FY 2013 Special Revenue Fund Tracking
 For the month ending December 31, 2012
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month		Description/Fund Code		
		Solid Waste Operations 416	Tourist Attraction 206	
FY2013 (Oct 12-Sept 13)				
(A)	October	Actual	1,543,550	2,229,328
(B)	November	Actual	1,439,472	1,959,848
(C)	December	Actual	1,459,302	1,848,260
(D)	January	Forecast	1,654,916	2,227,208
(E)	February	Forecast	1,575,479	2,422,897
(F)	March	Forecast	1,612,613	2,188,198
(G)	April	Forecast	1,564,656	2,132,286
(H)	May	Forecast	1,590,547	1,538,719
(I)	June	Forecast	1,557,864	1,617,002
(J)	July	Forecast	1,679,009	1,571,359
(K)	August	Forecast	1,839,981	2,058,579
(L)	September	Forecast	1,949,733	2,893,955
			19,467,123	24,687,638
Projected Revenue Enhancement				
(M)	Tracking FY2013		19,467,123	24,687,638
(N)	Public Law 31-233		20,239,600	25,500,082
(O)	Overage/(Shortage)	(M-N)	(772,477)	(812,444)

/1: FY2013 Executive Budget request was \$23.2M. Adopted Level was \$25.5M.

Note: Data contained herein are subject to change, as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue transactions.

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Government Of Guam
 Combined Comparative Statement of Revenues
 Special Revenue Funds
 December 31, 2011 & 2012

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2012	December, 2011	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	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	100	638	(538)	750	2,438	(1,688)
Use of money and property	0	0	0	0	0	0
TOTAL	100	638	(538)	750	2,438	(1,688)
Chamorro Land Trust Operations Fund						
Land trust application fees	350	500	(150)	1,150	1,150	0
Commercial leases / license	62,668	84,808	(22,140)	201,150	288,418	(87,268)
Agriculture / residential land trust lease	5	327	(322)	810	641	169
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	0	0
Use of money and property	129	36	93	353	82	271
TOTAL	63,151	86,670	(22,519)	203,463	290,291	(86,828)
Corrections Revolving Fund						
DOC revolving fund	99,750	35,925	63,825	99,750	124,125	(24,375)
Use of money and property	0	0	0	0	0	0
TOTAL	99,750	35,925	63,825	99,750	124,125	(24,375)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	2,010	290	1,720	21,420	19,900	1,520
Passenger inspection fee - Airport Authority	793,391	594,736	198,655	2,218,620	1,733,660	485,160
Cargo inspection fee - All	21,109	0	21,109	65,100	39,481	25,619
Port inspection fee - single <4000#	370	1,145	(775)	1,290	3,480	(2,190)
Port inspection fee - single >4000#	45,500	95,606	(50,106)	184,420	263,618	(79,198)
Port inspection fee - multi <4000#	0	0	0	0	75	(75)
Port inspection fee - multi >4000#	0	0	0	0	66	(66)
Air inspection fee - single <100#	1,170	4,900	(3,730)	6,050	13,080	(7,030)
Air inspection fee - single >100#	4,161	11,913	(7,752)	25,695	30,991	(5,296)
Revenue - other payments	5	10	(5)	7	14	(6)
Use of money and property	17	15	2	100	31	69
TOTAL	867,734	708,616	159,118	2,622,901	2,104,396	418,506
DPW Building and Design Fund						
Building inspection fee	35,507	20,522	14,985	158,409	101,693	56,716
Use of money and property	0	0	0	0	0	0
TOTAL	35,507	20,522	14,985	158,409	101,693	56,716
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	182,924	93,344	89,581	451,183	447,455	3,728
Use of money and property	0	0	0	0	0	0
TOTAL	182,924	93,344	89,581	451,183	447,455	3,728
Environmental Health Fund						
Health permits - business	5,831	14,518	(8,687)	25,698	28,554	(2,855)
PH registration and penalty	3,440	0	3,440	9,980	820	9,160
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	17,607	16,207	1,400	62,040	56,636	5,404
Administrative penalties	600	0	600	1,790	0	1,790
Use of money and property	0	0	0	0	0	0
TOTAL	27,478	30,725	(3,247)	99,508	86,010	13,499
Fire, Life & Medical Emergency Fund						
Transport / standby fees	778	1,849	(1,071)	3,646	2,563	1,063
Fire prevention fees	4,704	4,001	703	20,914	15,784	5,130
Other fees	14	14	0	35	42	(7)
Ambulance service	4,712	0	4,712	69,121	0	69,121
Fire citations	0	0	0	2,775	0	2,775
TOTAL	10,208	5,864	4,344	96,490	18,409	78,081
Guam Contractors License Board Fund						
Contractors fees	10,460	14,490	(4,030)	35,907	46,275	(10,368)
Use of money and property	54	3	51	185	8	177
TOTAL	10,514	14,493	(3,979)	36,092	46,283	(10,191)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 December 31, 2011 & 2012

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2012	December, 2011	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	0	0	0
Use of money and property	35	0	35	103	0	103
TOTAL	35	0	35	103	0	103
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	162,616	132,851	29,765	465,656	408,601	57,054
Diesel fuel tax	62,067	64,930	(2,873)	220,871	230,776	(9,905)
Other fuel tax	24,796	25,940	(1,144)	88,259	92,207	(3,948)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	404,176	399,812	4,363	1,216,337	1,321,744	(105,407)
Auto surcharge on other fuels	146,952	145,365	1,586	442,234	480,569	(38,335)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	800,596	768,898	31,698	2,433,356	2,533,897	(100,541)
Licenses and registrations	875,101	885,730	(10,629)	3,267,130	2,294,856	972,274
Use of money and property	239	35	204	818	115	703
TOTAL	1,675,936	1,654,663	96,580	6,701,304	4,828,868	872,436
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,261	6,473	788	22,107	19,727	2,380
Use of money and property	8	2	6	22	4	18
TOTAL	7,269	6,475	794	22,129	19,731	2,398
Healthy Futures Funds						
Cigarettes	889,835	473,670	416,165	1,861,088	3,203,852	(1,342,764)
Cigars	1,808	1,892	(84)	6,073	5,680	393
Others	135,532	38,906	96,626	483,043	120,675	362,367
Distilled spirit	57,385	58,744	(1,359)	160,075	127,783	32,293
Vinuous beverages	44,703	23,785	20,918	85,239	83,229	2,010
Malted fermented beverages	149,868	174,530	(24,662)	296,223	480,499	(184,276)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	4	0	4	41	1	41
TOTAL	1,279,136	771,627	507,609	2,891,782	4,021,718	(1,129,936)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	(7,248)	12,741	(19,989)
Dept of Public Health & Social Service	14,884	543	14,341	14,884	21,767	(6,884)
Guam Public Library System	3,535	0	3,535	3,535	1,030	2,505
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	0	0	0	0	0	0
Department of Labor	15,636	0	15,636	51,609	502	51,107
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	0	0	0
Guam Energy Office	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	34,064	543	33,511	62,779	36,040	26,738
Land Survey Revolving Fund						
Document tax - land survey fee	181,157	134,717	46,440	627,358	451,995	175,363
Rental of government land	2,768	3,368	(600)	8,303	8,903	(600)
Recording fee	28,746	27,309	1,437	91,434	81,009	10,424
Application fees	0	0	0	0	0	0
Certificates of document fees	8,365	9,853	(1,488)	28,355	31,132	(2,777)
Subpoena fees	0	0	0	0	35	(35)
Use of money and property	0	0	0	0	0	0
TOTAL	221,036	175,246	45,789	755,449	573,074	182,375
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	77,021	104,076	(27,055)	163,914	189,031	(25,117)
Registration fees - Labor share	33,009	44,604	(11,595)	70,249	81,013	(10,764)
Citation fee - non immigration temp worker	6,300	600	5,700	11,500	6,750	4,750
Use of money and property	45	10	35	115	18	97
TOTAL	116,374	149,289	(32,915)	245,778	276,812	(31,034)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 December 31, 2011 & 2012

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2012	December, 2011	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Police Services Fund						
Annual gun business registration / \$600	0	0	0	600	60	540
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	6,930	7,455	(525)	21,359	21,682	(323)
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	80	(60)
Police clearance \$7 / \$1 per copy	13,956	16,274	(2,318)	49,755	47,640	2,115
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	0	500	(500)
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	9,520	5,880	3,640	23,397	15,015	8,382
Non-concealed firearm ID / \$25	5,300	1,175	4,125	15,575	5,603	9,972
Concealed firearm ID / \$60	60	60	0	540	600	(60)
Fingerprinting fee / \$20	1,800	1,760	40	4,780	3,947	833
Subpoena fee	0	0	0	35	78	(43)
Abstract criminal records / \$15	1,560	885	675	3,885	3,120	765
Police clearance additional copies	550	0	550	1,715	0	1,715
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	170	0	170	375	175	200
Certified copy of records / \$10	0	0	0	0	0	0
Firearm inspection fee / \$5	930	675	255	2,160	1,805	355
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	0	0	0	400	800	(400)
Use of money and property	0	0	0	0	0	0
TOTAL	40,776	34,164	6,612	124,576	101,085	23,492
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	5,715	5,595	120	53,135	47,565	5,570
Use of money and property	0	0	0	0	0	0
TOTAL	6,715	5,595	120	63,135	47,565	5,570
Public Recreation Services Fund						
Park fees / park use permits	1,965	4,190	(2,225)	9,395	10,600	(1,205)
Park vendor permits	595	710	(115)	8,308	15,550	(7,242)
Community programs fees	0	0	0	50	0	50
Paseo Stadium fees	624	2,500	(1,876)	624	2,700	(2,076)
Pool and beach fees	2,582	3,377	(795)	7,898	4,953	2,945
Recreational admin fees	1,510	0	1,510	3,035	0	3,035
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	344	2,182	(1,838)	2,942	3,754	(812)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	80	180	(100)	838	925	(87)
Guerrero Stadium / Tiyan Fields	113	1,125	(1,013)	5,000	2,800	2,200
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopac	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	11	4	7	36	9	27
TOTAL	7,823	14,268	(6,445)	38,126	41,291	(3,165)
Public School Library Resources Fund						
School library resources fund	46,213	63,853	(17,640)	147,134	156,036	(8,902)
Use of money and property	27	62	(36)	196	175	21
TOTAL	46,239	63,915	(17,676)	147,330	156,211	(8,881)
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	48,000	8,000	40,000
Use of money and property	0	0	(0)	0	1	(1)
TOTAL	0	0	(0)	48,000	8,001	39,999
Solid Waste Operations Fund						
Tipping fee settlement Lagu	13,677	0	13,677	41,288	0	41,288
Solid waste bid package fee	0	20	(20)	0	50	(50)
Fee - household collection	499,222	509,592	(10,370)	1,500,432	1,536,806	(36,374)
Fee - compact Ordof tipping fee \$4 cu yd	878,936	935,146	(56,210)	2,751,220	2,951,183	(199,962)
Fee - uncompact Ordof tipping fee \$4 cu yd	61,928	28,022	33,906	133,416	90,583	42,834
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malofoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	5,145	0	5,145	15,778	0	15,778
Use of money and property	194	127	67	300	252	48
TOTAL	1,469,302	1,472,908	(13,606)	4,442,434	4,678,873	(136,439)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 December 31, 2011 & 2012

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2012	December, 2011	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	0	339,292	(339,292)	861	884,931	(884,070)
Use of money and property	0	0	0	0	0	0
TOTAL	0	339,292	(339,292)	861	884,931	(884,070)
Tax Collection Enhancement Fund						
Passport fees	39,608	56,008	(16,401)	125,294	134,106	(8,812)
Passport expedite fees	6,505	7,845	(1,340)	21,635	21,930	(295)
Passport expedite mail fees	898	938	(39)	2,877	4,439	(1,563)
Use of money and property	0	0	0	0	0	0
TOTAL	47,010	64,789	(17,779)	149,806	160,475	(10,669)
Territorial Education Facilities Fund						
DRT property taxes	194,028	1,336,596	(1,142,568)	490,569	1,670,360	(1,179,791)
Penalties and interest	21,514	15,142	6,372	67,116	52,791	14,325
Real property tax bank fees	0	0	0	1,256	0	1,256
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	13	25	(12)	147	30	117
TOTAL	215,555	1,351,763	(1,136,208)	559,087	1,723,181	(1,164,094)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,848,254	1,644,147	204,107	6,037,408	4,989,156	1,048,252
Use of money and property	6	5	1	27	20	8
TOTAL	1,848,260	1,644,152	204,108	6,037,436	4,989,176	1,048,260
Water Protection Fund						
Grading plan review fees	660	559	100	782	3,308	(2,526)
Clearing and grubbing permits	308	1,072	(763)	2,692	9,182	(6,490)
Stockpiling permits	0	272	(272)	1,257	1,178	79
Field citation violations	0	0	0	7,825	8,833	(1,008)
Use of money and property	0	0	0	0	0	0
TOTAL	968	1,903	(935)	12,556	22,502	(9,946)
Water Research and Development Fund						
Well drilling permit	0	0	0	7,450	250	7,200
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 7,450	\$ 250	\$ 7,200

Note.

- Revenues are based on the modified accrual basis and current financial resources measurement focus. During the year, revenues are recognized when collected or become susceptible to accrual. In accordance with GASB 33, *Accounting and Financial Reporting for Nonexchange Transactions*, at year-end an accrual is made for actual collections relating to prior-years taxes collected 60 days after the 06/30 closing. Estimates are recorded for the Provision for Refunds. Section 30 revenues are prorated over 12 months using straight-line.
- Due to programming errors in the point of sale system, the *Street Light Fund* may be understated and, conversely, *Territorial Highway Fund* overstated. The total amount of possible misstatement is undeterminable at this time. Both DOA and DRT are working on the reconciliation of *Vehicle Registration Fees*.

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Three Months Ended December 31, 2012

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	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	1,999	100	(1,899)	6,524	750	(5,774)
Use of money and property	0	0	0	0	0	0
TOTAL	1,999	100	(1,899)	6,524	750	(5,774)
Chamorro Land Trust Operations Fund						
Land trust application fees	500	350	(150)	1,150	1,150	0
Commercial leases / license	80,999	62,668	(18,331)	276,991	201,150	(75,841)
Agriculture / residential land trust lease	327	5	(322)	641	810	169
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	0	0
Use of money and property	0	129	129	0	353	353
TOTAL	81,826	63,151	(18,675)	278,782	203,463	(75,319)
Corrections Revolving Fund						
DOC revolving fund	23,925	99,750	75,825	88,125	99,750	11,625
Use of money and property	0	0	0	0	0	0
TOTAL	23,925	99,750	75,825	88,125	99,750	11,625
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	2,000	2,010	10	5,300	21,420	16,120
Passenger inspection fee - Airport Authority	554,262	793,391	239,129	1,570,997	2,218,820	647,823
Cargo inspection fee - All	19,900	21,109	1,209	27,381	65,100	37,719
Port inspection fee - single <4000#	365	370	5	1,800	1,290	(510)
Port inspection fee - single >4000#	45,406	45,500	94	183,418	184,420	1,002
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	1,160	1,170	10	8,340	8,050	(2,290)
Air inspection fee - single >100#	4,113	4,161	48	21,791	25,695	3,904
Revenue - other payments	0	5	5	0	7	7
Use of money and property	0	17	17	0	100	100
TOTAL	627,206	867,734	240,528	1,819,027	2,522,901	703,874
DPW Building and Design Fund						
Building inspection fee	10,451	35,507	25,056	51,480	158,409	106,929
Use of money and property	0	0	0	0	0	0
TOTAL	10,451	35,507	25,056	51,480	158,409	1,523
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	75,124	182,924	107,800	392,795	451,183	58,388
Use of money and property	0	0	0	0	0	0
TOTAL	75,124	182,924	107,800	392,795	451,183	58,388
Environmental Health Fund						
Health permits - business	5,751	5,831	80	18,653	25,698	7,045
PH registration and penalty	3,400	3,440	40	3,400	9,980	6,580
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	16,007	17,607	1,600	46,436	62,040	15,604
Administrative penalties	0	600	600	0	1,790	1,790
Use of money and property	0	0	0	0	0	0
TOTAL	25,158	27,478	2,320	68,489	99,508	31,019
Fire, Life & Medical Emergency Fund						
Transport / standby fees	769	778	9	1,503	3,646	2,143
Fire prevention fees	1,845	4,704	2,859	11,957	20,914	8,957
Other fees	14	14	0	41	35	(6)
Ambulance service	1,400	4,712	3,312	1,400	69,121	67,721
Fire citations	0	0	0	0	2,775	2,775
TOTAL	4,028	10,208	5,180	14,901	96,490	81,589
Guam Contractors License Board Fund						
Contractors fees	20,541	10,460	(10,081)	64,428	35,907	(28,521)
Use of money and property	0	54	54	0	185	185
TOTAL	20,541	10,514	(10,027)	64,428	36,092	(28,336)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Three Months Ended December 31, 2012

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	0	0	0
Use of money and property	0	35	35	0	103	103
TOTAL	0	35	35	0	103	103
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	132,851	162,616	29,765	408,602	465,656	57,054
Diesel fuel tax	52,480	62,057	9,577	191,997	220,871	28,874
Other fuel tax	20,960	24,796	3,836	76,696	88,259	11,563
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	336,105	404,176	68,071	1,140,681	1,216,337	75,656
Auto surcharge on other fuels	122,199	146,952	24,753	414,728	442,234	27,506
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	664,595	800,596	136,001	2,232,704	2,433,356	200,652
Licenses and registrations	698,574	876,101	176,527	1,933,387	3,267,130	1,333,743
Use of money and property	0	239	239	0	818	818
TOTAL	1,363,169	1,676,936	312,767	4,166,091	5,701,304	1,535,213
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,685	7,261	576	20,363	22,107	1,744
Use of money and property	0	8	8	0	22	22
TOTAL	6,685	7,269	584	20,363	22,129	1,766
Healthy Futures Funds						
Cigarettes	625,470	889,835	264,365	3,155,651	1,861,088	(1,294,563)
Cigars	1,792	1,808	16	6,580	6,073	(507)
Others	68,906	135,532	66,626	210,675	483,043	272,368
Distilled spirit	56,744	57,385	641	205,783	160,075	(45,708)
Vinuous beverages	23,785	44,703	20,918	103,229	85,239	(17,990)
Malted fermented beverages	149,830	149,868	38	443,800	296,223	(147,578)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	4	4	0	41	41
TOTAL	926,527	1,279,136	352,609	4,125,718	2,891,782	(1,233,936)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	12,741	(7,248)	(19,989)
Dept of Public Health & Social Service	97,132	14,884	(82,248)	318,356	14,884	(303,472)
Guam Public Library System	3,500	3,535	35	4,531	3,535	(996)
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	0	0	0	0	0	0
Department of Labor	15,500	15,636	136	16,001	51,609	35,608
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	0	0	0
Guam Energy Office	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	116,132	34,054	(82,078)	351,629	62,779	(288,850)
Land Survey Revolving Fund						
Document tax - land survey fee	180,417	181,157	740	677,695	627,358	(50,338)
Rental of government land	2,668	2,768	100	8,204	8,303	99
Recording fee	28,309	28,746	437	82,009	91,434	9,425
Application fees	0	0	0	0	0	0
Certificates of document fees	13,887	8,365	(5,522)	45,166	28,355	(16,811)
Subpoena fees	0	0	0	68	0	(68)
Use of money and property	0	0	0	0	0	0
TOTAL	226,281	221,036	(4,245)	813,142	755,449	(57,693)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	164,076	77,021	(87,055)	369,031	163,914	(205,117)
Registration fees - Labor share	48,032	33,009	(15,023)	101,297	70,249	(31,048)
Citation fee - non immigration temp worker	12,600	6,300	(6,300)	39,750	11,500	(28,250)
Use of money and property	0	45	45	0	115	115
TOTAL	224,708	116,374	(108,334)	510,078	245,778	(264,300)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Three Months Ended December 31, 2012

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Services Fund						
Annual gun business registration / \$600	0	0	0	60	600	540
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	6,855	6,930	75	21,082	21,359	277
Police blotter report \$1 1st page / \$.10 each	0	0	0	60	0	(60)
Police clearance \$7 / \$1 per copy	13,954	13,956	2	45,320	49,755	4,435
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	500	0	(500)
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	9,469	9,520	51	26,936	23,397	(3,539)
Non-concealed firearm ID / \$25	5,147	5,300	153	10,519	15,575	5,056
Concealed firearm ID / \$60	60	60	0	920	540	(380)
Fingerprinting fee / \$20	1,800	1,800	0	3,987	4,780	793
Subpoena fee	0	0	0	121	35	(86)
Abstract criminal records / \$15	885	1,560	675	3,120	3,885	765
Police clearance additional copies	210	550	340	670	1,715	1,045
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	90	170	80	355	375	20
Certified copy of records / \$10	0	0	0	20	0	(20)
Firearm inspection fee / \$5	775	930	155	1,905	2,160	255
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	0	0	0	800	400	(400)
Use of money and property	0	0	0	0	0	0
TOTAL	39,245	40,776	1,531	116,375	124,676	8,201
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	6,051	5,715	(336)	48,919	53,135	4,216
Use of money and property	0	0	0	0	0	0
TOTAL	6,051	5,715	(336)	48,919	53,135	4,216
Public Recreation Services Fund						
Park fees / park use permits	4,190	1,965	(2,225)	10,600	9,395	(1,205)
Park vendor permits	710	595	(115)	15,550	8,308	(7,242)
Community programs fees	0	0	0	0	50	50
Paseo Stadium fees	2,500	624	(1,876)	2,700	624	(2,076)
Pool and beach fees	3,377	2,582	(795)	4,953	7,899	2,945
Recreational admin fees	1,600	1,510	(90)	1,600	3,035	1,435
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	582	344	(238)	2,154	2,942	788
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	180	80	(100)	925	838	(87)
Guerrero Stadium / Tiyan Fields	1,125	113	(1,013)	2,801	5,000	2,199
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	11	11	0	36	36
TOTAL	14,264	7,823	(6,441)	41,283	38,125	(3,157)
Public School Library Resources Fund						
School library resources fund	51,729	46,213	(5,516)	119,664	147,134	27,470
Use of money and property	0	27	27	0	196	196
TOTAL	51,729	46,239	(5,490)	119,664	147,330	27,666
Safe Streets Fund						
DOC - Safe streets fund	20,000	0	(20,000)	60,000	48,000	(12,000)
Use of money and property	0	0	0	0	0	0
TOTAL	20,000	0	(20,000)	60,000	48,000	(12,000)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	13,556	13,877	321	40,628	41,288	660
Solid waste bid package fee	0	0	0	60	0	(60)
Fee - household collection	641,441	499,222	(142,219)	2,000,153	1,500,432	(499,721)
Fee - compact Ordoi tipping fee \$4 cu yd	935,146	878,936	(56,210)	2,951,182	2,751,220	(199,962)
Fee - uncompact Ordoi tipping fee \$4 cu yd	61,922	61,928	6	124,482	133,418	8,934
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	5,210	5,145	(65)	15,630	15,778	148
Use of money and property	0	194	194	0	300	300
TOTAL	1,657,275	1,459,302	(198,102)	5,132,135	4,442,434	(689,149)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Three Months Ended December 31, 2012

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	423,632	0	(423,632)	1,137,951	861	(1,137,090)
Use of money and property	0	0	0	0	0	0
TOTAL	423,632	0	(423,632)	1,137,951	861	(1,137,090)
Tax Collection Enhancement Fund						
Passport fees	45,408	39,608	(5,801)	111,506	125,294	13,788
Passport expedite fees	6,445	6,505	60	8,531	21,635	13,104
Passport expedite mail fees	606	898	292	3,448	2,877	(572)
Use of money and property	0	0	0	0	0	0
TOTAL	52,469	47,010	(5,449)	123,485	149,806	26,320
Territorial Education Facilities Fund						
DRT property taxes	2,536,596	194,028	(2,342,568)	2,970,360	490,569	(2,479,791)
Penalties and interest	75,142	21,514	(53,628)	232,791	67,116	(165,675)
Real property tax bank fees	300	0	(300)	900	1,256	356
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	13	13	0	147	147
TOTAL	2,612,038	215,555	(2,396,483)	3,204,051	559,087	(2,644,964)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,644,147	1,848,254	204,107	4,989,156	6,037,408	1,048,252
Use of money and property	0	6	6	0	27	27
TOTAL	1,644,147	1,848,260	204,113	4,989,156	6,037,436	1,048,280
Water Protection Fund						
Grading plan review fees	559	660	101	3,308	782	(2,526)
Clearing and grubbing permits	1,072	308	(764)	9,182	2,692	(6,490)
Stockpiling permits	272	0	(272)	1,179	1,257	78
Field citation violations	0	0	0	1,200	7,825	6,625
Use of money and property	0	0	0	0	0	0
TOTAL	1,903	968	(935)	14,869	12,556	(2,313)
Water Research and Development Fund						
Well drilling permit	4,680	0	(4,680)	14,286	7,450	(6,836)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,680	\$ 0	\$ (4,680)	\$ 14,286	\$ 7,450	\$ (6,836)