



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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JOHN A. RIOS
DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

2013 MAR - PM 4:00

MAR 01 2013

32-13-105

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 3/1/13
Time 4:45 PM
Received by [Signature]

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 Guam Highway Fund, Tourist Attraction Fund and Solid Waste Operations Fund (Tipping Fees) for Fiscal Year 2013 for the month ending January 31, 2013 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

The Department of Revenue and Taxation (DRT) has noted they continue to transition to a new system which has had an impact on the real property reports and the tracking of the Territorial Education Facilities Fund (TEFF). DRT expects that the reports can be generated by the next reporting date. As such, the tracking report for TEFF will not be available for transmittal at this time.

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

Sincerely,

[Signature]
JOHN A. RIOS

Certification of Information Contained in Attachment A
[Signature]
John A. Rios, Director, Bureau of Budget and Management Research

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Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

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

Attachment A

Month		Description/Fund Code		
		Guam Highway 208	Solid Waste Operations 416	Tourist Attraction 206
FY2013 (Oct 12-Sept 13)				
(A) October	Actual	1,335,641	1,543,660	2,229,328
(B) November	Actual	1,448,709	1,439,472	1,959,848
(C) December	Actual	1,401,226	1,459,302	1,848,260
(D) January	Actual	1,532,201	1,504,910	2,544,907
(E) February	Forecast	1,496,081	1,575,479	2,422,897
(F) March	Forecast	1,556,919	1,612,613	2,188,198
(G) April	Forecast	1,597,713	1,564,656	2,132,286
(H) May	Forecast	1,312,497	1,590,547	1,538,719
(I) June	Forecast	1,630,750	1,557,864	1,617,002
(J) July	Forecast	1,443,910	1,679,009	1,571,359
(K) August	Forecast	1,622,771	1,839,981	2,058,579
(L) September	Forecast	1,350,351	1,949,733	2,893,955
		17,728,768	19,317,227	25,005,337
(M) Tracking FY2013		17,728,768	19,317,227	25,005,337
(N) Public Law 31-233		17,209,945	20,239,600	25,500,082
(O) Overage/(Shortage)	(M-N)	518,823	(922,373)	(494,745)

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
 January 31, 2012 & 2013

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2013	January, 2012	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	2,100	4,204	(2,104)	2,850	6,642	(3,792)
Use of money and property	0	0	0	0	0	0
TOTAL	2,100	4,204	(2,104)	2,850	6,642	(3,792)
Chamorro Land Trust Operations Fund						
Land trust application fees	600	650	(50)	1,750	1,800	(50)
Commercial leases / license	168,864	90,457	78,408	371,054	378,875	(7,821)
Agriculture / residential land trust lease	208	502	(294)	1,018	1,143	(125)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	20,581	(20,581)	0	20,581	(20,581)
Use of money and property	141	36	105	493	118	376
TOTAL	169,813	112,226	57,588	374,315	402,516	(28,201)
Corrections Revolving Fund						
DOC revolving fund	0	0	0	105,203	124,125	(18,922)
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	105,203	124,125	(18,922)
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	6,790	4,380	2,410	28,210	24,280	3,930
Passenger inspection fee - Airport Authority	802,549	1,091,719	(289,170)	3,021,369	2,825,379	195,990
Cargo inspection fee - All	21,145	0	21,145	87,678	39,481	48,197
Port inspection fee - single <4000#	545	1,100	(555)	1,835	4,580	(2,745)
Port inspection fee - single >4000#	83,563	88,559	(4,995)	267,983	352,177	(84,194)
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#	3,710	4,960	(1,250)	9,760	18,040	(8,280)
Air inspection fee - single >100#	8,005	10,988	(2,983)	33,700	41,979	(8,279)
Revenue - other payments	1	5	(4)	46	19	27
Use of money and property	298	46	252	397	77	321
TOTAL	926,606	1,201,757	(275,151)	3,450,978	3,306,152	144,826
DPW Building and Design Fund						
Building inspection fee	65,635	14,536	51,099	224,724	116,229	108,495
Use of money and property	0	0	0	0	0	0
TOTAL	65,635	14,536	51,099	224,724	116,229	108,495
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	145,940	178,357	(32,416)	597,124	625,812	(28,688)
Use of money and property	0	0	0	0	0	0
TOTAL	145,940	178,357	(32,416)	597,124	625,812	(28,688)
Environmental Health Fund						
Health permits - business	4,256	6,417	(2,161)	30,249	34,971	(4,721)
PH registration and penalty	1,820	0	1,820	11,800	820	10,980
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	22,242	24,820	(2,578)	85,632	81,456	4,176
Administrative penalties	800	0	800	2,590	0	2,590
Use of money and property	0	0	0	0	0	0
TOTAL	29,118	31,237	(2,119)	130,271	117,247	13,025
Fire, Life & Medical Emergency Fund						
Transport / standby fees	180	0	180	3,826	2,583	1,243
Fire prevention fees	3,797	1,956	1,841	25,703	17,740	7,964
Other fees	21	14	7	56	56	0
Ambulance service	6,205	21	6,184	75,899	21	75,878
Fire citations	0	0	0	2,775	0	2,775
TOTAL	10,202	1,991	8,212	108,260	20,400	87,860
Guam Contractors License Board Fund						
Contractors fees	10,715	12,165	(1,450)	49,097	58,440	(9,343)
Use of money and property	287	3	284	472	11	461
TOTAL	11,002	12,168	(1,166)	49,569	58,451	(8,882)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2012 & 2013

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2013	January, 2012	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	138	0	138
TOTAL	36	0	35	138	0	138
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	187,723	192,801	(5,077)	653,379	601,402	51,977
Diesel fuel tax	60,280	91,488	(31,208)	281,150	322,264	(41,113)
Other fuel tax	24,086	36,561	(12,476)	112,344	128,768	(16,424)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	406,400	556,321	(149,921)	1,622,737	1,878,065	(255,327)
Auto surcharge on other fuels	147,760	202,278	(54,518)	589,994	682,847	(92,853)
Condition for deposit fee penalties	500	0	500	500	0	500
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	825,749	1,079,448	(252,700)	3,260,105	3,613,345	(353,240)
Licenses and registrations	705,212	852,680	(147,468)	2,455,616	3,147,635	(690,919)
Use of money and property	240	36	205	1,057	150	908
TOTAL	1,532,200	1,932,163	96,680	6,717,779	6,761,030	(1,043,252)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,700	6,974	726	29,807	26,701	3,106
Use of money and property	52	2	50	74	6	68
TOTAL	7,752	6,976	776	29,881	26,707	3,174
Healthy Futures Funds						
Cigarettes	867,711	2,243,654	(1,375,943)	2,728,799	5,447,506	(2,718,707)
Cigars	1,738	1,837	(99)	7,811	7,517	294
Others	31,536	57,664	(26,127)	514,579	178,339	336,240
Distilled spirit	29,448	78,150	(48,702)	189,523	205,933	(16,410)
Vinuous beverages	20,572	33,111	(12,538)	105,811	116,340	(10,528)
Malted fermented beverages	19,432	217,918	(198,486)	315,654	698,417	(382,763)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	8	0	8	49	1	49
TOTAL	970,445	2,632,334	(1,661,889)	3,862,227	6,554,062	(2,791,824)
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	19,418	(19,418)	(7,248)	32,160	(39,408)
Dept of Public Health & Social Service	34,334	(19,527)	53,861	49,217	2,240	46,978
Guam Public Library System	1,696	0	1,696	5,231	1,030	4,201
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	55,007	50,682	4,326	55,007	50,682	4,326
Department of Labor	0	0	0	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	91,037	50,673	40,464	153,816	86,613	67,203
Land Survey Revolving Fund						
Document tax - land survey fee	117,374	117,439	(66)	798,506	569,434	229,072
Rental of government land	2,768	2,768	0	11,070	11,670	(600)
Recording fee	27,068	28,187	(1,119)	119,862	109,196	10,666
Application fees	0	0	0	0	0	0
Certificates of document fees	12,043	10,341	1,703	40,692	41,473	(781)
Subpoena fees	0	0	0	0	35	(35)
Use of money and property	0	0	0	0	0	0
TOTAL	159,252	158,734	518	970,129	731,807	238,322
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	34,469	29,557	4,912	205,383	218,587	(13,205)
Registration fees - Labor share	14,772	12,667	2,105	85,021	93,680	(8,659)
Citation fee - non immigration temp worker	3,550	13,325	(9,775)	15,050	20,075	(5,025)
Use of money and property	53	25	28	167	43	125
TOTAL	52,843	55,574	(2,730)	305,621	332,385	(26,764)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2012 & 2013

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2013	January, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Police Services Fund						
Annual gun business registration / \$600	0	600	(600)	600	660	(60)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,087	6,990	97	28,851	28,672	179
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	60	(60)
Police clearance \$7 / \$1 per copy	21,805	19,315	2,490	72,113	66,955	5,158
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	11,520	6,600	4,920	35,437	21,615	13,822
Non-concealed firearm ID / \$25	5,325	2,825	2,500	21,125	8,428	12,697
Concealed firearm ID / \$60	120	480	(360)	720	1,080	(360)
Fingerprinting fee / \$20	1,600	1,260	340	6,500	5,207	1,293
Subpoena fee	70	43	28	105	120	(15)
Abstract criminal records / \$15	2,100	960	1,140	6,030	4,080	1,950
Police clearance additional copies	939	0	939	2,690	0	2,690
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	295	15	280	685	190	495
Certified copy of records / \$10	0	0	0	0	0	0
Firearm inspection fee / \$5	950	685	265	3,170	2,490	680
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	300	100	200	700	900	(200)
Use of money and property	0	0	0	0	0	0
TOTAL	62,111	39,873	12,239	178,726	140,957	37,769
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	10,810	8,890	1,920	63,945	56,455	7,490
Use of money and property	0	0	0	0	0	0
TOTAL	10,810	8,890	1,920	63,945	56,455	7,490
Public Recreation Services Fund						
Park fees / park use permits	4,945	3,290	1,655	14,560	13,890	670
Park vendor permits	2,520	265	2,255	10,828	15,815	(4,987)
Community programs fees	0	0	0	50	0	50
Paseo Stadium fees	2,300	0	2,300	2,924	2,700	224
Pool and beach fees	5,287	650	4,637	13,185	5,603	7,582
Recreational admin fees	0	0	0	3,035	0	3,035
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,175	2,480	(1,305)	4,117	6,234	(2,117)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	1,605	1,605	(0)	2,443	2,530	(87)
Guerrero Stadium / Tiyan Fields	645	450	195	5,645	3,250	2,395
Tiyan Football / Soccer Field	0	0	0	75	0	75
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	55	4	52	91	13	79
TOTAL	18,632	8,744	9,788	56,953	60,036	6,918
Public School Library Resources Fund						
School library resources fund	71,107	65,992	5,115	218,240	222,027	(3,787)
Use of money and property	29	63	(34)	225	238	(13)
TOTAL	71,136	66,055	5,081	218,465	222,265	(3,800)
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	48,000	8,000	40,000
Use of money and property	0	0	0	1	1	(1)
TOTAL	0	0	0	48,001	8,001	40,000
Solid Waste Operations Fund						
Tipping fee settlement Lagu	13,993	0	13,993	55,281	0	55,281
Solid waste bid package fee	0	0	0	0	50	(50)
Fee - household collection	496,303	506,424	(10,121)	1,996,735	2,043,230	(46,495)
Fee - compact Ordod tipping fee \$4 cu yd	903,493	933,361	(29,868)	3,654,713	3,884,544	(229,831)
Fee - uncompact Ordod tipping fee \$4 cu yd	86,034	28,185	57,849	219,450	118,768	100,682
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	5,029	0	5,029	20,807	0	20,807
Use of money and property	58	64	(6)	357	316	41
TOTAL	1,504,909	1,468,034	36,875	5,947,343	6,045,908	(99,565)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2012 & 2013

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2013	January, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	326,600	336,673	(10,073)	1,268,387	1,221,604	46,782
Use of money and property	0	0	0	0	0	0
TOTAL	326,600	336,673	(10,073)	1,268,387	1,221,604	46,782
Tax Collection Enhancement Fund						
Passport fees	62,886	58,338	4,548	193,385	192,444	942
Passport expedite fees	8,221	7,654	568	30,936	29,584	1,352
Passport expedite mail fees	1,321	1,664	(343)	4,232	6,103	(1,872)
Use of money and property	0	0	0	0	0	0
TOTAL	72,428	67,656	4,772	228,553	228,130	423
Territorial Education Facilities Fund						
DRT property taxes	783,488	1,668,768	(885,279)	1,274,813	3,339,127	(2,064,315)
Penalties and interest	19,925	3,850	16,075	87,135	56,641	30,494
Real property tax bank fees	0	0	0	1,456	0	1,456
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	18	41	(23)	165	71	94
TOTAL	803,431	1,672,658	(869,227)	1,363,668	3,395,839	(2,032,271)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,544,907	2,703,695	(158,787)	8,582,316	7,692,851	889,465
Use of money and property	0	6	(6)	27	26	2
TOTAL	2,544,907	2,703,700	(158,793)	8,582,343	7,692,876	889,467
Water Protection Fund						
Grading plan review fees	129	165	(36)	911	3,473	(2,562)
Clearing and grubbing permits	2,452	1,096	1,356	5,143	10,278	(5,134)
Stockpiling permits	308	1,306	(998)	1,565	2,484	(918)
Field citation violations	258	0	258	8,083	8,833	(750)
Use of money and property	0	0	0	0	0	0
TOTAL	3,147	2,567	581	16,703	25,068	(9,365)
Water Research and Development Fund						
Well drilling permit	6,650	850	5,800	14,100	1,100	13,000
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 6,650	\$ 850	\$ 5,800	\$ 14,100	\$ 1,100	\$ 13,000

Note:

1. 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 90 days after the 09/30 closing. Estimates are recorded for the Provision for Refunds. Section 30 revenues are prorated over 12 months using straight-line.

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Four Months Ended January 31, 2013

	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	5,565	2,100	(3,465)	12,089	2,850	(9,239)
Use of money and property	0	0	0	0	0	0
TOTAL	5,565	2,100	(3,465)	12,089	2,850	(9,239)
Chamorro Land Trust Operations Fund						
Land trust application fees	650	600	(50)	1,800	1,750	(50)
Commercial leases / license	87,251	168,864	81,613	364,242	371,054	6,812
Agriculture / residential land trust lease	502	208	(294)	1,143	1,018	(125)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	19,976	0	(19,976)	19,976	0	(19,976)
Use of money and property	0	141	141	0	493	493
TOTAL	108,379	169,813	61,434	387,161	374,316	(12,846)
Corrections Revolving Fund						
DOC revolving fund	0	0	0	88,125	105,203	17,078
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	88,125	105,203	17,078
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	0	6,790	6,790	5,300	28,210	22,910
Passenger inspection fee - Airport Authority	1,030,625	802,549	(228,076)	2,601,622	3,021,369	419,747
Cargo inspection fee - All	0	21,145	21,145	27,381	87,878	60,297
Port inspection fee - single <4000#	1,100	545	(555)	2,900	1,835	(1,065)
Port inspection fee - single >4000#	72,859	83,563	10,704	256,277	267,983	11,706
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#	3,660	3,710	50	12,000	9,760	(2,240)
Air inspection fee - single >100#	7,988	8,005	17	29,779	33,700	3,921
Revenue - other payments	0	1	1	0	46	46
Use of money and property	0	298	298	0	397	397
TOTAL	1,116,232	926,606	(189,626)	2,936,269	3,460,978	615,719
DPW Building and Design Fund						
Building inspection fee	9,463	65,635	56,172	60,943	224,724	163,781
Use of money and property	0	0	0	0	0	0
TOTAL	9,463	65,635	56,172	60,943	224,724	1,623
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	160,137	145,940	(14,197)	552,932	597,124	44,192
Use of money and property	0	0	0	0	0	0
TOTAL	160,137	145,940	(14,197)	552,932	597,124	44,192
Environmental Health Fund						
Health permits - business	5,850	4,256	(1,594)	24,503	30,249	5,746
PH registration and penalty	0	1,820	1,820	3,400	11,800	8,400
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	19,820	22,242	2,422	66,256	85,632	19,376
Administrative penalties	0	800	800	0	2,590	2,590
Use of money and property	0	0	0	0	0	0
TOTAL	26,670	29,118	3,448	94,169	130,271	36,112
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	180	180	1,503	3,826	2,323
Fire prevention fees	1,120	3,797	2,677	13,077	25,703	12,626
Other fees	14	21	7	55	56	1
Ambulance service	0	6,205	6,205	1,400	75,899	74,499
Fire citations	0	0	0	0	2,775	2,775
TOTAL	1,134	10,202	9,068	16,035	108,260	92,225
Guam Contractors License Board Fund						
Contractors fees	18,221	10,715	(7,506)	82,649	49,097	(33,552)
Use of money and property	0	287	287	0	472	472
TOTAL	18,221	11,002	(7,219)	82,649	49,569	(33,080)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2013

	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	138	138
TOTAL	0	35	35	0	138	138
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	192,801	187,723	(5,078)	601,403	653,379	51,976
Diesel fuel tax	76,753	60,280	(16,473)	268,750	281,150	12,400
Other fuel tax	30,668	24,086	(6,582)	107,364	112,344	4,980
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	497,193	406,400	(90,793)	1,637,874	1,622,737	(15,137)
Auto surcharge on other fuels	180,776	147,760	(33,016)	595,504	589,994	(5,510)
Condition for deposit fee penalties	0	500	500	0	500	500
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	978,191	826,749	(151,442)	3,210,895	3,260,106	49,210
Licenses and registrations	665,524	705,212	39,688	2,598,911	2,456,616	(142,295)
Use of money and property	0	240	240	0	1,057	1,057
TOTAL	1,643,715	1,532,200	(111,515)	5,809,806	5,717,779	(92,027)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,186	7,700	514	27,549	29,807	2,258
Use of money and property	0	52	52	0	74	74
TOTAL	7,186	7,762	566	27,549	29,881	2,332
Healthy Futures Funds						
Cigarettes	2,143,654	867,711	(1,275,943)	5,299,305	2,728,799	(2,570,506)
Cigars	2,837	1,738	(1,099)	9,417	7,811	(1,606)
Others	87,664	31,536	(56,128)	298,339	514,579	216,240
Distilled spirit	1,008,150	29,448	(978,702)	1,213,933	189,523	(1,024,410)
Vinuous beverages	33,111	20,572	(12,539)	136,340	105,811	(30,529)
Malted fermented beverages	211,918	19,432	(192,486)	655,718	315,654	(340,064)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	8	8	0	49	49
TOTAL	3,487,334	970,445	(2,516,889)	7,613,062	3,862,227	(3,750,835)
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	19,418	0	(19,418)	32,159	(7,248)	(39,407)
Dept of Public Health & Social Service	119,527	34,334	(85,193)	437,883	49,217	(388,666)
Guam Public Library System	0	1,696	1,696	4,531	5,231	700
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	50,682	55,007	4,325	50,682	55,007	4,325
Department of Labor	0	0	0	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
Guan 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	189,627	91,037	(98,590)	541,266	163,816	(387,440)
Land Survey Revolving Fund						
Document tax - land survey fee	157,439	117,374	(40,066)	835,134	798,506	(36,628)
Rental of government land	2,768	2,768	(0)	10,972	11,070	98
Recording fee	28,186	27,068	(1,119)	110,195	119,862	9,667
Application fees	0	0	0	0	0	0
Certificates of document fees	10,340	12,043	1,703	55,506	40,692	(14,815)
Subpoena fees	34	0	(34)	102	0	(102)
Use of money and property	0	0	0	0	0	0
TOTAL	198,767	159,262	(39,515)	1,011,909	970,129	(41,780)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	89,557	34,469	(55,088)	458,588	205,383	(253,205)
Registration fees - Labor share	26,095	14,772	(11,323)	127,392	85,021	(42,371)
Citation fee - non immigration temp worker	15,325	3,550	(11,775)	55,075	15,050	(40,025)
Use of money and property	0	53	53	0	167	167
TOTAL	130,977	52,843	(78,134)	641,055	305,621	(335,434)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2013

	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	600	0	(600)	660	600	(60)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	6,990	7,087	97	28,072	28,851	779
Police blotter report \$1 1st page / \$.10 each	0	0	0	60	0	(60)
Police clearance \$7 / \$1 per copy	19,315	21,805	2,490	64,635	72,113	7,478
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	10,766	11,520	754	37,702	35,437	(2,265)
Non-concealed firearm ID / \$25	3,297	5,325	2,028	13,816	21,125	7,309
Concealed firearm ID / \$60	480	120	(360)	1,400	720	(680)
Fingerprinting fee / \$20	1,260	1,600	340	5,247	6,500	1,253
Subpoena fee	43	70	27	164	105	(59)
Abstract criminal records / \$15	960	2,100	1,140	4,080	6,030	1,950
Police clearance additional copies	180	939	759	850	2,690	1,840
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	85	295	210	440	685	245
Certified copy of records / \$10	10	0	(10)	30	0	(30)
Firearm inspection fee / \$5	684	950	266	2,589	3,170	581
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	100	300	200	900	700	(200)
Use of money and property	0	0	0	0	0	0
TOTAL	44,770	62,111	7,341	161,145	178,726	17,581
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	9,339	10,810	1,471	58,258	63,945	5,687
Use of money and property	0	0	0	0	0	0
TOTAL	9,339	10,810	1,471	58,258	63,945	5,687
Public Recreation Services Fund						
Park fees / park use permits	3,290	4,945	1,655	13,890	14,560	670
Park vendor permits	265	2,520	2,255	15,815	10,828	(4,987)
Community programs fees	0	0	0	0	50	50
Paseo Stadium fees	0	2,300	2,300	2,700	2,924	224
Pool and beach fees	650	5,287	4,637	5,603	13,185	7,582
Recreational admin fees	0	0	0	1,600	3,035	1,435
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	2,480	1,175	(1,305)	4,634	4,117	(517)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	1,605	1,605	0	2,530	2,443	(87)
Guerrero Stadium / Tiyan Fields	450	645	195	3,251	5,645	2,394
Tiyan Football / Soccer Field	0	0	0	0	75	75
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	55	55	0	91	91
TOTAL	8,740	18,532	9,792	60,023	55,953	6,930
Public School Library Resources Fund						
School library resources fund	53,868	71,107	17,239	173,532	218,240	44,708
Use of money and property	0	29	29	0	225	225
TOTAL	53,868	71,136	17,267	173,532	218,465	44,933
Safe Streets Fund						
DOC - Safe streets fund	20,000	0	(20,000)	80,000	48,000	(32,000)
Use of money and property	0	0	0	0	1	1
TOTAL	20,000	0	(20,000)	80,000	48,001	(31,999)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	13,536	13,993	457	54,164	55,281	1,117
Solid waste bid package fee	30	0	(30)	90	0	(90)
Fee - household collection	672,173	496,303	(175,870)	2,672,326	1,996,735	(675,591)
Fee - compact Ordot tipping fee \$4 cu yd	933,361	903,493	(29,868)	3,884,543	3,654,713	(229,830)
Fee - uncompact Ordot tipping fee \$4 cu yd	28,185	86,034	57,849	152,667	219,450	66,783
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	5,029	(181)	20,840	20,807	(33)
Use of money and property	0	58	58	0	357	357
TOTAL	1,652,496	1,504,909	(147,587)	6,784,630	5,947,343	(837,287)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2013

	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	421,013	326,600	(94,413)	1,558,964	1,268,387	(290,577)
Use of money and property	0	0	0	0	0	0
TOTAL	421,013	326,600	(94,413)	1,558,964	1,268,387	(290,577)
Tax Collection Enhancement Fund						
Passport fees	52,338	62,886	10,548	163,844	193,385	29,541
Passport expedite fees	1,654	8,221	6,567	10,185	30,936	20,751
Passport expedite mail fees	1,333	1,321	(12)	4,781	4,232	(550)
Use of money and property	0	0	0	0	0	0
TOTAL	55,325	72,428	17,103	178,810	228,553	49,743
Territorial Education Facilities Fund						
DRT property taxes	2,868,768	783,488	(2,085,280)	5,839,128	1,274,813	(4,564,315)
Penalties and interest	73,850	19,925	(53,925)	306,841	87,135	(219,506)
Real property tax bank fees	300	0	(300)	1,200	1,456	256
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	18	18	0	165	165
TOTAL	2,942,918	803,431	(2,139,487)	6,146,959	1,363,568	(4,783,401)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,703,695	2,544,907	(158,788)	7,692,851	8,582,316	889,465
Use of money and property	0	0	0	0	27	27
TOTAL	2,703,695	2,544,907	(158,788)	7,692,851	8,582,343	889,492
Water Protection Fund						
Grading plan review fees	165	129	(36)	3,473	911	(2,562)
Clearing and grubbing permits	1,096	2,452	1,356	10,278	5,143	(5,135)
Stockpiling permits	1,305	308	(997)	2,484	1,565	(919)
Field citation violations	0	258	258	1,200	8,083	6,883
Use of money and property	0	0	0	0	0	0
TOTAL	2,566	3,147	581	17,435	16,703	(1,732)
Water Research and Development Fund						
Well drilling permit	5,525	6,650	1,125	19,811	14,100	(5,711)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 5,525	\$ 6,650	\$ 1,125	\$ 19,811	\$ 14,100	\$ (5,711)