



**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR  
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**EDDIE BAZA CALVO**  
GOVERNOR

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DIRECTOR

**RAY TENORIO**  
LIEUTENANT GOVERNOR

APR 01 2013

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; Territorial Education Facilities Fund and the Tourist Attraction Fund for Fiscal Year 2013 for the month ending February 28, 2013 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

According to the Department of Administration, the Guam Solid Waste Authority did not submit their tipping fee revenue report for the month of February. As such, the tracking report for the Solid Waste Operations Fund 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

<i>Certification of Information Contained in Attachment A</i>
John A. Rios, Director, Bureau of Budget and Management Research

32-13-228

Attachment(s)

cc: Office of Public Accountability  
Office of the Vice Speaker

Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date April 1, 2013  
Time 4:20pm  
Received by R. Lopez

2013 APR - 1 PM 4:29

Government of Guam  
 FY 2013 Special Revenue Fund Tracking  
 For the month ending February 28, 2013  
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month		Description/Fund Code			
		Guam Highway 208	Territorial Education Facilities 205	Tourist Attraction 206	
<b>FY2013 (Oct 12-Sept 13)</b>					
(A)	October	Actual	1,335,641	182,620	2,229,328
(B)	November	Actual	1,448,709	161,936	1,959,848
(C)	December	Actual	1,401,226	215,555	1,848,260
(D)	January	Actual	1,532,201	803,431	2,544,907
(E)	February	Actual	1,469,828	8,371,365	2,837,497
(F)	March	Forecast	1,556,919	1,091,518	2,188,198
(G)	April	Forecast	1,597,713	4,756,784	2,132,286
(H)	May	Forecast	1,312,497	541,935	1,538,719
(I)	June	Forecast	1,630,750	494,465	1,617,002
(J)	July	Forecast	1,443,910	420,228	1,571,359
(K)	August	Forecast	1,622,771	253,516	2,058,579
(L)	September	Forecast	1,350,351	179,047	2,893,955
			<b>17,702,516</b>	<b>17,472,398</b>	<b>25,419,936</b>
<b>Projected Revenue Enhancement</b>				<b>10,900,000</b>	
(M)	Tracking FY2013		<b>17,702,516</b>	<b>28,372,398</b>	<b>25,419,936</b>
(N)	Public Law 31-233		<b>17,209,945</b>	<b>30,483,566</b>	<b>25,500,082</b>
(O)	Overage/(Shortage)	(M-N)	<b>492,571</b>	<b>(2,111,168) /2</b>	<b>(80,146) /1</b>

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

/2- It should be noted that property tax statements were issued out in late January. Revenues are expected to track to projected amounts.

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  
 February 28, 2012 & 2013

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2013	February, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
<b>Air Pollution Control Special Fund</b>						
Emission fee / \$6 per ton per year	\$ 0	\$ 500	\$ (500)	\$ 0	\$ 500	\$ (500)
Penalty - excess emission / \$1,000	1,626	8,614	(6,988)	4,476	15,256	(10,780)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,626</b>	<b>9,114</b>	<b>(7,488)</b>	<b>4,476</b>	<b>15,756</b>	<b>(11,280)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	600	450	150	2,350	2,250	100
Commercial leases / license	74,748	89,731	(14,982)	445,802	468,606	(22,804)
Agriculture / residential land trust lease	3,984	280	3,704	5,002	1,423	3,579
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	20,581	(20,581)
Use of money and property	140	32	108	634	150	484
<b>TOTAL</b>	<b>79,473</b>	<b>90,493</b>	<b>(11,020)</b>	<b>463,788</b>	<b>493,009</b>	<b>(39,222)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	107,850	0	107,850	314,925	124,125	190,800
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>107,850</b>	<b>0</b>	<b>107,850</b>	<b>314,925</b>	<b>124,125</b>	<b>190,800</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
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	660	(660)	32,350	24,940	7,410
Passenger inspection fee - Airport Authority	818,086	782,643	35,444	3,839,455	3,608,021	231,434
Cargo inspection fee - All	10,937	0	10,937	98,615	39,481	59,134
Port inspection fee - single <4000#	0	1,055	(1,055)	2,500	5,635	(3,135)
Port inspection fee - single >4000#	0	97,581	(97,581)	348,217	449,758	(101,541)
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#	5	4,810	(4,805)	14,020	22,850	(8,830)
Air Inspection fee - single >100#	0	10,637	(10,637)	45,959	52,616	(6,657)
Revenue - other payments	2	12	(10)	47	31	17
Use of money and property	176	64	112	573	140	433
<b>TOTAL</b>	<b>829,206</b>	<b>897,462</b>	<b>(68,266)</b>	<b>4,381,737</b>	<b>4,203,614</b>	<b>178,123</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	36,732	26,145	10,588	260,634	142,373	118,260
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>36,732</b>	<b>26,146</b>	<b>10,588</b>	<b>260,634</b>	<b>142,373</b>	<b>118,260</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	183,737	142,040	41,697	780,861	767,852	13,009
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>183,737</b>	<b>142,040</b>	<b>41,697</b>	<b>780,861</b>	<b>767,852</b>	<b>13,009</b>
<b>Environmental Health Fund</b>						
Health permits - business	5,078	5,143	(65)	35,796	40,113	(4,318)
PH registration and penalty	1,800	0	1,800	13,600	820	12,780
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	21,683	19,458	2,226	108,431	100,914	7,518
Administrative penalties	2,500	400	2,100	6,090	400	5,690
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>31,061</b>	<b>25,000</b>	<b>6,061</b>	<b>163,917</b>	<b>142,247</b>	<b>21,670</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	360	580	(220)	4,186	3,163	1,023
Fire prevention fees	5,378	3,335	2,043	31,118	21,075	10,041
Other fees	0	14	(14)	56	70	(14)
Ambulance service	7,506	0	7,506	99,488	21	99,467
Fire citations	0	0	0	2,775	0	2,775
<b>TOTAL</b>	<b>13,243</b>	<b>3,929</b>	<b>9,314</b>	<b>137,621</b>	<b>24,329</b>	<b>113,293</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	12,740	12,261	479	62,827	70,701	(7,874)
Use of money and property	106	2	104	578	13	565
<b>TOTAL</b>	<b>12,846</b>	<b>12,264</b>	<b>583</b>	<b>63,405</b>	<b>70,714</b>	<b>(7,309)</b>

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2013	February, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	0	4	(4)	0	4	(4)
Use of money and property	10	0	10	149	0	149
<b>TOTAL</b>	<b>10</b>	<b>4</b>	<b>6</b>	<b>149</b>	<b>4</b>	<b>145</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	198,561	195,152	3,409	851,940	796,554	55,386
Diesel fuel tax	69,155	64,404	4,752	350,528	386,667	(36,140)
Other fuel tax	27,637	25,729	1,908	140,070	154,497	(14,427)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	397,033	401,356	(4,323)	2,019,770	2,279,420	(259,650)
Auto surcharge on other fuels	144,357	145,927	(1,570)	734,351	828,774	(94,423)
Condition for deposit fee penalties	500	0	500	1,000	0	1,000
Interest and penalties on taxes	0	0	0	0	0	0
<b>Liquid fuel taxes</b>	<b>837,243</b>	<b>832,667</b>	<b>4,676</b>	<b>4,097,669</b>	<b>4,446,913</b>	<b>(348,264)</b>
Licenses and registrations	632,548	759,416	(126,868)	3,189,904	3,906,951	(717,047)
Use of money and property	37	31	6	1,094	181	913
<b>TOTAL</b>	<b>1,469,828</b>	<b>1,592,016</b>	<b>96,680</b>	<b>7,288,667</b>	<b>8,363,046</b>	<b>(1,064,388)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	7,108	6,733	375	36,915	33,434	3,481
Use of money and property	54	2	52	129	8	121
<b>TOTAL</b>	<b>7,162</b>	<b>6,735</b>	<b>427</b>	<b>37,044</b>	<b>33,442</b>	<b>3,602</b>
<b>Healthy Futures Funds</b>						
Cigarettes	971,460	963,481	7,979	3,658,170	6,410,986	(2,752,816)
Cigars	1,089	2,805	(1,716)	9,735	10,322	(587)
Others	32,620	39,704	(7,084)	612,645	218,043	394,602
Distilled spirit	51,877	41,418	10,459	264,710	247,351	17,359
Vinuous beverages	18,077	25,642	(7,565)	129,358	141,981	(12,623)
Malted fermented beverages	152,229	147,491	4,738	480,161	845,908	(365,747)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	15	0	15	65	1	64
<b>TOTAL</b>	<b>1,227,387</b>	<b>1,220,540</b>	<b>6,827</b>	<b>6,164,844</b>	<b>7,874,692</b>	<b>(2,719,748)</b>
<b>Indirect Cost Fund</b>						
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	16,058	(16,058)	(7,248)	48,218	(55,466)
Dept of Public Health & Social Service	173,082	(10,532)	183,614	222,299	(8,293)	230,591
Guam Public Library System	0	0	0	5,231	1,030	4,201
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	0	0	0	55,007	50,882	4,326
Department of Labor	0	161	(161)	51,609	663	50,946
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	17,798	(17,798)	0	17,798	(17,798)
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	1	(0)
<b>TOTAL</b>	<b>173,082</b>	<b>23,484</b>	<b>149,597</b>	<b>326,897</b>	<b>110,097</b>	<b>216,800</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	252,585	275,583	(22,998)	1,050,954	845,016	205,937
Rental of government land	3,534	3,188	367	14,605	14,838	(233)
Recording fee	30,136	42,927	(12,791)	150,185	152,122	(1,938)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,859	10,280	2,580	53,578	51,752	1,826
Subpoena fees	0	0	0	0	35	(35)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>299,114</b>	<b>331,956</b>	<b>(32,842)</b>	<b>1,269,320</b>	<b>1,063,763</b>	<b>205,557</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	66,979	64,751	2,227	271,964	283,339	(11,375)
Registration fees - Labor share	28,705	27,751	955	113,556	121,431	(7,875)
Citation fee - non immigration temp worker	3,700	4,750	(1,050)	18,750	24,825	(6,075)
Use of money and property	56	6	50	223	48	175
<b>TOTAL</b>	<b>99,440</b>	<b>97,268</b>	<b>2,182</b>	<b>404,493</b>	<b>429,643</b>	<b>(26,161)</b>

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Government Of Guam  
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 February 28, 2012 & 2013

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2013	February, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
<b>Police Services Fund</b>						
Annual gun business registration / \$600	0	0	0	600	660	(60)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,155	7,350	(195)	36,036	36,022	14
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	60	(60)
Police clearance \$7 / \$1 per copy	16,360	16,377	(17)	95,956	83,332	12,624
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	9,120	9,040	80	44,557	30,655	13,902
Non-concealed firearm ID / \$25	4,650	9,025	(4,375)	25,775	17,453	8,322
Concealed firearm ID / \$60	780	1,080	(300)	1,500	2,160	(660)
Fingerprinting fee / \$20	1,785	1,840	145	8,325	6,847	1,478
Subpoena fee	35	43	(8)	140	163	(23)
Abstract criminal records / \$15	1,800	1,365	435	7,830	5,445	2,385
Police clearance additional copies	660	0	660	3,350	0	3,350
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	245	80	165	930	270	660
Certified copy of records / \$10	20	0	20	20	0	20
Firearm inspection fee / \$5	875	870	5	4,045	3,360	685
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	475	0	475	1,175	900	275
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>43,960</b>	<b>46,870</b>	<b>(2,910)</b>	<b>230,239</b>	<b>187,827</b>	<b>42,412</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	45,160	20,935	24,225	109,105	77,390	31,715
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>45,160</b>	<b>20,935</b>	<b>24,225</b>	<b>109,105</b>	<b>77,390</b>	<b>31,715</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	2,660	3,240	(580)	17,115	17,130	(15)
Park vendor permits	272	310	(38)	11,100	16,125	(5,025)
Community programs fees	0	0	0	50	0	50
Paseo Stadium fees	9,225	6,100	3,125	12,149	8,800	3,349
Pool and beach fees	2,434	1,548	886	15,213	7,151	8,062
Recreational admin fees	0	0	0	3,035	0	3,035
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	580	1,118	(538)	4,697	7,352	(2,655)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	500	370	130	2,943	2,900	43
Guerrero Stadium / Tiyan Fields	1,850	240	1,610	7,495	3,490	4,005
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	61	1	59	152	14	138
<b>TOTAL</b>	<b>17,682</b>	<b>12,927</b>	<b>4,655</b>	<b>74,024</b>	<b>62,962</b>	<b>11,062</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	67,129	71,779	(4,650)	285,369	293,806	(8,437)
Use of money and property	31	57	(26)	256	296	(40)
<b>TOTAL</b>	<b>67,169</b>	<b>71,836</b>	<b>(4,677)</b>	<b>285,625</b>	<b>294,102</b>	<b>(8,477)</b>
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	24,000	0	24,000	72,000	8,000	64,000
Use of money and property	0	0	0	1	1	(0)
<b>TOTAL</b>	<b>24,000</b>	<b>0</b>	<b>24,000</b>	<b>72,001</b>	<b>8,001</b>	<b>64,000</b>
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Lagu	0	0	0	55,281	0	55,281
Solid waste bid package fee	0	150	(150)	0	200	(200)
Fee - household collection	(80)	505,302	(505,382)	1,996,654	2,548,532	(551,878)
Fee - compact Ordot tipping fee \$4 cu yd	0	839,125	(839,125)	3,654,713	4,723,669	(1,068,956)
Fee - uncompact Ordot tipping fee \$4 cu yd	0	37,743	(37,743)	219,450	156,511	62,939
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	0	0	0	20,807	0	20,807
Use of money and property	44	49	(6)	401	366	35
<b>TOTAL</b>	<b>(37)</b>	<b>1,382,370</b>	<b>(1,382,407)</b>	<b>5,947,306</b>	<b>7,429,278</b>	<b>(1,481,972)</b>

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Government Of Guam  
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 Special Revenue Funds  
 February 28, 2012 & 2013

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2013	February, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	243,126	291,843	(48,717)	1,511,513	1,513,447	(1,935)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>243,126</b>	<b>291,843</b>	<b>(48,717)</b>	<b>1,511,513</b>	<b>1,513,447</b>	<b>(1,935)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	59,038	63,532	(4,494)	252,949	255,976	(3,026)
Passport expedite fees	8,091	8,247	(156)	39,146	37,831	1,316
Passport expedite mail fees	1,571	1,847	(276)	5,806	7,950	(2,145)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>68,700</b>	<b>73,626</b>	<b>(4,927)</b>	<b>297,901</b>	<b>301,766</b>	<b>(3,865)</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	8,349,189	8,835,293	(486,104)	9,624,288	12,174,420	(2,550,134)
Penalties and interest	22,082	22,046	36	109,217	78,687	30,530
Real property tax bank fees	0	(1,242)	1,242	1,456	(1,242)	2,698
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	94	108	(14)	259	179	81
<b>TOTAL</b>	<b>8,371,366</b>	<b>8,866,204</b>	<b>(484,839)</b>	<b>9,736,218</b>	<b>12,252,043</b>	<b>(2,516,825)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest and penalties	2,837,492	2,697,698	139,795	11,486,904	10,390,548	1,096,356
Use of money and property	5	7	(2)	39	33	6
<b>TOTAL</b>	<b>2,837,497</b>	<b>2,697,705</b>	<b>139,793</b>	<b>11,486,943</b>	<b>10,390,581</b>	<b>1,096,362</b>
<b>Water Protection Fund</b>						
Grading plan review fees	0	539	(539)	911	4,013	(3,101)
Clearing and grubbing permits	482	4,897	(4,415)	5,625	15,175	(9,549)
Stockpiling permits	11	91	(80)	1,577	2,574	(998)
Field citation violations	2,500	2,250	250	10,583	11,083	(500)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,993</b>	<b>7,777</b>	<b>(4,784)</b>	<b>18,696</b>	<b>32,845</b>	<b>(14,149)</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	6,400	5,750	650	20,500	6,850	13,650
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 6,400</b>	<b>\$ 5,750</b>	<b>\$ 650</b>	<b>\$ 20,500</b>	<b>\$ 6,850</b>	<b>\$ 13,650</b>

**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 GAAS 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 DGR closing. Estimates are recorded for the Provision for Refunds. Section 30 revenues are prorated over 12 months using straight-line.
2. As of report date, the Department of Administration (DOA) has not received the GSWA tipping fee schedule. The tipping fee revenues are within the control of the GSWA. The revenue breakdown will be provided at a later date.

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Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Five Months Ended February 28, 2013

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )
<b>Air Pollution Control Special Fund</b>						
Emission fee / \$6 per ton per year	\$ 500	\$ 0	\$ (500)	\$ 500	\$ 0	\$ (500)
Penalty - excess emission / \$1,000	9,975	1,626	(8,349)	22,064	4,476	(17,588)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>10,476</b>	<b>1,626</b>	<b>(8,849)</b>	<b>22,564</b>	<b>4,476</b>	<b>(18,088)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	450	600	150	2,250	2,350	100
Commercial leases / license	85,922	74,748	(11,174)	450,164	445,802	(4,362)
Agriculture / residential land trust lease	280	3,984	3,704	1,423	5,002	3,579
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	19,976	0	(19,976)
Use of money and property	0	140	140	0	634	634
<b>TOTAL</b>	<b>86,652</b>	<b>79,473</b>	<b>(7,179)</b>	<b>473,813</b>	<b>463,788</b>	<b>(20,025)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	0	107,850	107,850	88,125	314,925	226,800
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>107,850</b>	<b>107,850</b>	<b>88,125</b>	<b>314,925</b>	<b>226,800</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
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	0	0	5,300	32,350	27,050
Passenger inspection fee - Airport Authority	721,549	818,086	96,537	3,323,171	3,839,455	516,284
Cargo inspection fee - All	0	10,937	10,937	27,381	98,615	71,234
Port inspection fee - single <4000#	1,055	0	(1,055)	3,955	2,500	(1,455)
Port inspection fee - single >4000#	77,581	0	(77,581)	333,858	348,217	14,359
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#	4,810	5	(4,805)	16,810	14,020	(2,790)
Air inspection fee - single >100#	10,637	0	(10,637)	40,416	45,959	5,543
Revenue - other payments	0	2	2	0	47	47
Use of money and property	0	176	176	0	573	573
<b>TOTAL</b>	<b>816,632</b>	<b>829,206</b>	<b>13,573</b>	<b>3,760,891</b>	<b>4,381,737</b>	<b>630,846</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	16,073	36,732	20,659	77,016	260,634	183,618
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>16,073</b>	<b>36,732</b>	<b>20,659</b>	<b>77,016</b>	<b>260,634</b>	<b>1,523</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	123,820	183,737	59,917	676,752	780,861	104,109
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>123,820</b>	<b>183,737</b>	<b>59,917</b>	<b>676,752</b>	<b>780,861</b>	<b>104,109</b>
<b>Environmental Health Fund</b>						
Health permits - business	4,218	5,078	860	28,721	35,796	7,075
PH registration and penalty	0	1,800	1,800	3,400	13,600	10,200
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	14,815	21,683	6,868	81,071	108,431	27,360
Administrative penalties	0	2,500	2,500	0	6,090	6,090
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>19,033</b>	<b>31,061</b>	<b>12,028</b>	<b>113,192</b>	<b>163,917</b>	<b>50,725</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	580	360	(220)	2,083	4,186	2,103
Fire prevention fees	2,499	5,378	2,879	15,576	31,116	15,540
Other fees	14	0	(14)	69	56	(13)
Ambulance service	0	7,508	7,508	1,400	99,488	98,088
Fire citations	0	0	0	0	2,775	2,775
<b>TOTAL</b>	<b>3,093</b>	<b>13,243</b>	<b>10,150</b>	<b>19,128</b>	<b>137,621</b>	<b>118,493</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	18,312	12,740	(5,572)	100,961	62,827	(38,134)
Use of money and property	0	106	106	0	578	578
<b>TOTAL</b>	<b>18,312</b>	<b>12,846</b>	<b>(5,466)</b>	<b>100,961</b>	<b>63,405</b>	<b>(37,656)</b>

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Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Five Months Ended February 28, 2013

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	4	0	(4)	4	0	(4)
Use of money and property	0	10	10	0	149	149
<b>TOTAL</b>	<b>4</b>	<b>10</b>	<b>6</b>	<b>4</b>	<b>149</b>	<b>145</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	195,152	198,561	3,409	796,555	851,940	55,385
Diesel fuel tax	49,708	69,155	19,449	318,458	350,528	32,072
Other fuel tax	19,850	27,637	7,787	127,214	140,070	12,856
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	344,097	397,033	52,936	1,981,971	2,019,770	37,799
Auto surcharge on other fuels	125,106	144,357	19,251	720,610	734,351	13,741
Condition for deposit fee penalties	0	500	500	0	1,000	1,000
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	<b>733,911</b>	<b>837,243</b>	<b>103,332</b>	<b>3,944,806</b>	<b>4,097,669</b>	<b>162,863</b>
Licenses and registrations	<b>772,260</b>	<b>632,548</b>	<b>(139,712)</b>	<b>3,371,171</b>	<b>3,189,904</b>	<b>(181,267)</b>
Use of money and property	<b>0</b>	<b>37</b>	<b>37</b>	<b>0</b>	<b>1,094</b>	<b>1,094</b>
<b>TOTAL</b>	<b>1,506,171</b>	<b>1,469,828</b>	<b>(36,343)</b>	<b>7,316,977</b>	<b>7,288,667</b>	<b>(27,320)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	6,945	7,108	163	34,494	36,915	2,421
Use of money and property	0	54	54	0	129	129
<b>TOTAL</b>	<b>6,945</b>	<b>7,162</b>	<b>217</b>	<b>34,494</b>	<b>37,044</b>	<b>2,550</b>
<b>Healthy Futures Funds</b>						
Cigarettes	863,481	971,460	107,979	6,162,786	3,658,170	(2,504,616)
Cigars	2,805	1,089	(1,716)	12,222	9,735	(2,487)
Others	69,704	32,620	(37,084)	368,043	612,645	244,602
Distilled spirit	71,418	51,877	(19,541)	1,285,351	264,710	(1,020,641)
Vinous beverages	25,642	18,077	(7,565)	161,982	129,358	(32,624)
Malted fermented beverages	141,490	152,229	10,739	797,208	480,161	(317,047)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	15	15	0	65	65
<b>TOTAL</b>	<b>1,174,640</b>	<b>1,227,367</b>	<b>52,827</b>	<b>8,787,692</b>	<b>6,164,844</b>	<b>(3,632,748)</b>
<b>Indirect Cost Fund</b>						
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	16,058	0	(16,058)	48,217	(7,248)	(55,465)
Dept of Public Health & Social Service	110,532	173,082	62,550	548,415	222,299	(326,116)
Guam Public Library System	0	0	0	4,531	5,231	700
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	0	0	0	50,682	55,007	4,325
Department of Labor	160	0	(160)	18,161	51,609	35,448
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	17,798	0	(17,798)	17,798	0	(17,798)
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
<b>TOTAL</b>	<b>144,648</b>	<b>173,082</b>	<b>28,634</b>	<b>686,804</b>	<b>326,897</b>	<b>(358,907)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	315,582	252,585	(62,998)	1,150,716	1,050,954	(99,763)
Rental of government land	3,168	3,534	366	14,140	14,605	465
Recording fee	42,926	30,136	(12,790)	153,121	150,185	(2,937)
Application fees	0	0	0	0	0	0
Certificates of document fees	10,280	12,859	2,579	65,786	53,578	(12,209)
Subpoena fees	34	0	(34)	136	0	(136)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>371,980</b>	<b>299,114</b>	<b>(72,876)</b>	<b>1,383,899</b>	<b>1,269,320</b>	<b>(114,579)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	124,751	66,979	(57,772)	583,339	271,964	(311,375)
Registration fees - Labor share	31,179	28,705	(2,474)	158,571	113,556	(45,015)
Citation fee - non immigration temp worker	16,750	3,700	(13,050)	71,825	18,750	(53,075)
Use of money and property	0	56	56	0	223	223
<b>TOTAL</b>	<b>172,680</b>	<b>99,440</b>	<b>(73,240)</b>	<b>813,735</b>	<b>404,493</b>	<b>(409,242)</b>



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Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Five Months Ended February 28, 2013

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Police Services Fund</b>						
Annual gun business registration / \$600	0	0	0	660	600	(60)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,350	7,155	(195)	35,422	36,036	614
Police blotter report \$1 1st page / \$.10 each	0	0	0	60	0	(60)
Police clearance \$7 / \$1 per copy	16,377	16,360	(17)	81,012	95,956	14,944
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	13,206	9,120	(4,086)	50,908	44,557	(6,351)
Non-concealed firearm ID / \$25	9,497	4,650	(4,847)	23,313	25,775	2,462
Concealed firearm ID / \$60	1,080	780	(300)	2,480	1,500	(980)
Fingerprinting fee / \$20	1,640	1,785	145	6,887	8,325	1,438
Subpoena fee	43	35	(8)	207	140	(67)
Abstract criminal records / \$15	1,365	1,800	435	5,445	7,830	2,385
Police clearance additional copies	190	660	470	1,040	3,350	2,310
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	80	245	165	520	930	410
Certified copy of records / \$10	10	20	10	40	20	(20)
Firearm inspection fee / \$5	870	875	5	3,459	4,045	586
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	100	475	375	1,000	1,175	175
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>61,808</b>	<b>43,960</b>	<b>(7,848)</b>	<b>212,953</b>	<b>230,239</b>	<b>17,286</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	21,384	45,160	23,776	79,642	109,105	29,463
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>21,384</b>	<b>45,160</b>	<b>23,776</b>	<b>79,642</b>	<b>109,105</b>	<b>29,463</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	3,240	2,660	(580)	17,130	17,115	(15)
Park vendor permits	310	272	(38)	16,125	11,100	(5,025)
Community programs fees	0	0	0	0	50	50
Paseo Stadium fees	6,100	9,225	3,125	8,800	12,149	3,349
Pool and beach fees	1,548	2,434	886	7,151	15,213	8,062
Recreational admin fees	0	0	0	1,600	3,035	1,435
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,118	580	(538)	5,752	4,697	(1,055)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	370	500	130	2,900	2,943	43
Guerrero Stadium / Tiyan Fields	240	1,850	1,610	3,491	7,495	4,004
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	61	61	0	152	152
<b>TOTAL</b>	<b>12,928</b>	<b>17,682</b>	<b>4,655</b>	<b>62,949</b>	<b>74,024</b>	<b>11,075</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	59,655	67,129	7,474	233,187	285,369	52,182
Use of money and property	0	31	31	0	256	256
<b>TOTAL</b>	<b>59,655</b>	<b>67,160</b>	<b>7,505</b>	<b>233,187</b>	<b>285,625</b>	<b>52,438</b>
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	20,000	24,000	4,000	100,000	72,000	(28,000)
Use of money and property	0	0	0	0	1	1
<b>TOTAL</b>	<b>20,000</b>	<b>24,000</b>	<b>4,000</b>	<b>100,000</b>	<b>72,001</b>	<b>(27,999)</b>
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Lagu	13,536	0	(13,536)	67,700	55,281	(12,419)
Solid waste bid package fee	150	0	(150)	240	0	(240)
Fee - household collection	671,051	(80)	(671,131)	3,343,377	1,996,654	(1,346,723)
Fee - compact Ordot tipping fee \$4 cu yd	839,125	0	(839,125)	4,723,668	3,654,713	(1,068,955)
Fee - uncompact Ordot tipping fee \$4 cu yd	37,743	0	(37,743)	190,410	219,450	29,040
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	0	0	26,050	20,807	(5,243)
Use of money and property	0	44	44	0	401	401
<b>TOTAL</b>	<b>1,668,816</b>	<b>(37)</b>	<b>(1,668,853)</b>	<b>8,361,446</b>	<b>5,947,306</b>	<b>(2,399,297)</b>

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Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Five Months Ended February 28, 2013

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	376,183	243,126	(133,057)	1,935,147	1,511,513	(423,634)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>376,183</b>	<b>243,126</b>	<b>(133,057)</b>	<b>1,935,147</b>	<b>1,511,513</b>	<b>(423,634)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	57,532	59,038	1,506	221,376	252,949	31,573
Passport expedite fees	2,247	8,091	5,844	12,432	39,146	26,714
Passport expedite mail fees	1,517	1,571	54	6,298	5,806	(493)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>61,296</b>	<b>68,700</b>	<b>7,404</b>	<b>240,106</b>	<b>297,901</b>	<b>57,795</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	10,035,293	8,349,189	(1,686,104)	15,874,421	9,624,286	(6,250,135)
Penalties and interest	82,048	22,082	(59,964)	388,687	109,217	(279,470)
Real property tax bank fees	1,242	0	(1,242)	2,442	1,456	(986)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	94	94	0	259	259
<b>TOTAL</b>	<b>10,118,581</b>	<b>8,371,365</b>	<b>(1,747,216)</b>	<b>16,265,560</b>	<b>9,736,218</b>	<b>(6,530,332)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest and penalties	2,697,698	2,837,492	139,794	10,390,549	11,488,904	1,098,355
Use of money and property	0	5	5	0	39	39
<b>TOTAL</b>	<b>2,697,698</b>	<b>2,837,497</b>	<b>139,799</b>	<b>10,390,549</b>	<b>11,488,943</b>	<b>1,098,394</b>
<b>Water Protection Fund</b>						
Grading plan review fees	539	0	(539)	4,012	911	(3,101)
Clearing and grubbing permits	4,897	482	(4,415)	15,175	5,625	(9,550)
Stockpiling permits	91	11	(80)	2,575	1,577	(998)
Field citation violations	240	2,500	2,260	1,440	10,583	9,143
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>6,767</b>	<b>2,993</b>	<b>(2,774)</b>	<b>23,202</b>	<b>18,698</b>	<b>(4,506)</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	10,425	6,400	(4,025)	30,236	20,500	(9,736)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 10,425</b>	<b>\$ 6,400</b>	<b>\$ (4,025)</b>	<b>\$ 30,236</b>	<b>\$ 20,500</b>	<b>\$ (9,736)</b>