



**FILED**  
DISTRICT COURT OF GUAM

FEB 02 2009

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**Judith T. Won Pat, Ed. D.**

Date 2/2/09

Time 12:45

Received by [Signature]

Attorneys for the Government of Guam

**IN THE DISTRICT COURT OF GUAM  
TERRITORY OF GUAM**

**UNITED STATES OF AMERICA,**

CIVIL CASE NO. 02-00022

Plaintiff,

vs.

**GOVERNMENT OF GUAM,**

Defendant.

**AFFIDAVIT OF  
BERTHA M. DUENAS**

2009 FEB -2 PM 4:20

COPY

I, Bertha M. Duenas, declare as follows:

1. I make this declaration in support of the Government of Guam's ("GovGuam") Response to the Receiver's Report Proposed Financing Plan submitted to the Court on January 14, 2009.

2. I am the director of the Bureau of Budget and Management Research (the "Bureau"), a bureau within the Office of the Governor of the Government of Guam. I have been employed in this position since July 2007. My duties include conducting operational

1 planning and management research and studies to ensure effective financial planning within the  
2 departments and agencies of GovGuam.

3 3. I conducted a review of the potential budgetary impact of the proposed cash deposits  
4 outlined in the status report to the District Court of Guam on January 14, 2009, by Gershman,  
5 Brickner and Bratton, Inc. The impact for each of four (4) years are detailed as follows:

6	FY 2009	=	\$ 29,504,700
7	FY 2010	=	\$ 42,316,100
8	FY 2011	=	\$ 34,508,300
8	FY 2012	=	<u>\$ 22,312,600</u>
9	TOTAL	=	\$128,641,700

10 4. A conclusion was reached that the budgetary impact will be 9% across-the-board for  
11 all General Fund and Special Fund supported appropriations. Education, health, and public  
12 safety operations will be impacted by \$22 million or 75% of the total cash requirement of  
13 \$29.5 million and, if education, health, and public safety agencies were spared from any  
14 reduction, the share of the reduction will climb to 37% for all other agencies' appropriations  
15 for the balance of the fiscal year. These include all items of appropriations with only two  
16 exceptions (1) all appropriations for debt service for various bonds and loans (\$39,336,584),  
17 and (2) the annual cost of living allowance ("COLA") appropriation paid on November 1,  
18 2008, to all retirees pursuant to P.L. 29-113 (\$6,670,000).

19 5. The findings were calculated using the following sources:

- 20 1) General Fund appropriations contained in the FY 2009 Budget Act (PL 29-113)
- 21 2) Special Fund appropriations contained in the FY 2009 Budget Act (PL 290-113)
- 22 3) Expenditure data from the AS400 System
- 23 4) Allotments to date from the AS400 System

24 6. The findings take into account the following:  
25

- 1           1) that by March 2009 when the deposits are expected to begin, GovGuam would be  
2           40% into the current fiscal year's budget, so the cash impact is compressed in the  
3           seven months remaining for the fiscal year,
- 4           2) that contractual commitments have already been made for the fiscal year so certain  
5           amounts cannot be included, and
- 6           3) that a reduction of \$8 million from the baseline spend rate for line agencies is  
7           already in place, so operating costs are already at a bare minimum and personnel  
8           cost reductions will be unavoidable.

9           7. The impact for the out years 2010, 2011, and 2012 of \$42 million, \$32 million, and  
10          \$22 million, respectively could also conceivably affect the personnel services budget  
11          government-wide, but the true impact cannot be determined due to various unknowns. These  
12          include the uncertainties of the financial markets, the effects of the new Administration's  
13          second stimulus package and tax policies, the visitor arrival potentials based on recently  
14          approved VISA waiver programs and revised marketing strategies, and the unclear level of  
15          federal commitment towards Guam's military buildup activities.

16          8. I have prepared the document which is attached hereto as Attachment 1 (Budgetary Impact),  
17          which includes schedules A, B, and C. Schedule A shows the impact of a 9% budget cut on all  
18          GovGuam agencies for both the General Fund and Special Funds. Schedule B shows the  
19          impact of a 37% budget cut on GovGuam agencies not involved in education, health and public  
20          safety for both the General Fund and Special Funds. Schedule C lists GovGuam's Special  
21          Funds and shows Special Funds collections for the fiscal years 2004 through 2008 and an  
22          estimate of Special Fund collections for the fiscal year 2009.

23          ///

24          9. These are just two of many possible scenarios. For example, the Governor may  
25          decide to only spare GPSS and no one else, or shuts down completely a few agencies, etc.,

1 which will change the entire prorated distribution of the cuts and therefore change the  
2 percentage distributed across those left for cuts; in other words, the possibilities are endless.

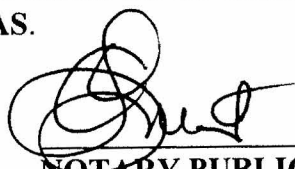
3 FURTHER AFFIANT SAYETH NAUGHT.

4 Dated this 2nd day of February, 2009.



5  
6 **BERTHA M. DUENAS**

7  
8 **SUBSCRIBED AND SWORN** to before me the undersigned notary this 2nd day of  
9 February, 2009 by **BERTHA M. DUENAS**.



**NOTARY PUBLIC**

**CHERYL LYNN IRIARTE**  
**NOTARY PUBLIC**  
In and for Guam, U.S.A.  
My Commission Expires: June 16, 2012  
P.O. Box 351 Hagatna, Guam 96932



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# **ATTACHMENT 1**

## BUGETARY IMPACT

A review was conducted on the potential budgetary impact of the proposed cash deposits outlined in the status report to the District Court of Guam on January 14, 2009, by Gershman, Brickner and Bratton, Inc. The impact by fiscal year of the proposed cash deposits are as follows:

FY 2009	=	\$ 29,504,700
FY 2010	=	\$ 42,316,100
FY 2011	=	\$ 34,508,300
FY 2012	=	<u>\$ 22,312,600</u>
TOTAL	=	\$128,641,700

The Government of Guam cannot afford GBB's proposed payment schedule without negatively impacting critical services

### **Budgetary Impact of Cash Deposits Proposed by GBB**

The government of Guam continues to face financial challenges. Over the past decade, the Asian economic crisis, several major disasters, the attack on America in 2001, and Bush tax policies combined have eroded Guam's tax base by over \$100 million. The collapse of the financial market in September 2008 followed by Japan's declaration in November 2008 that the country is officially in a recession has meant further economic uncertainties to our homeland due to our reliance on the Japan tourist market. Guam is one of only four markets worldwide that attracts nearly one million Japanese tourists per year. In 2007, Japan accounted for 76% of the visitors to Guam.

On the positive side, over the next 5-10 years Guam stands to see a sizable infusion of federal resources with the impending military buildup and construction payrolls are expected to grow as the military upgrades its facilities and supporting infrastructure, both inside and outside the fence. However, recent estimates have it that Guam will not begin to see the full benefits of military expansion for another two years or more.

Meantime, the General Fund's cumulative deficit although reduced some \$14 million in FY 2007 is recorded at \$510 million, \$213 million of which is directly attributed to Court-ordered settlements which include the Earned Income Tax Credit of \$90 million and the COLA settlement of \$123 million. Due to the size of the deficit, there continues to be liquidity (cash flow) issues and the budget has also not kept pace with increasing demands for basic public services. As well facilities have suffered neglect due to insufficient capital resources and the most recent testament of this is the closure of JFK High School.

Amidst global financial market challenges, competing budget priorities here at home were also cautiously considered and the FY 2009 budget saw a reduction of over 10% from the baseline needs of most agencies. Critical areas such as education, health, and public safety were not spared and keeping critical government services operating this fiscal year with \$8 million less is proving to be a daunting task.

In summary, the \$520 million spending plan adopted in the Budget Act gave \$228 million or 44% to Education, \$91 million or 17% to Health, \$70 million or 15% to Public

Safety, and all others received \$132 million or 25%. All others include \$51 million for other branches and elected offices such as Mayors, the OPA, and Attorney General, \$20 million for the Retirement Fund for annual COLA and supplemental annuity payments as well as pension payments for retired Governors, Lt. Governors, Judges and Justices, and \$15 million for debt service payments for bonds and loans. Less than 10% (\$47 million) of the entire budget fund other agencies not considered education, health, or public safety related. These include the following:

- Administration
- Agriculture
- Ancestral Lands Commission
- Bureau of Budget & Management Research
- Council of the Arts & Humanities
- Chamorro Affairs
- Civil Service Commission
- Commission on Decolonization
- Governor / Lt Governor's Office
- Guam Election
- Guam State Clearinghouse
- KGTF
- Labor
- Land Management
- Parks & Recreation
- Public Works
- Revenue & Taxation
- Veterans Affairs

### **GENERAL FUND**

The cash deposits for FY 2009 total \$29.5 million and would begin with GovGuam already 40% into the current fiscal year's budget. As a result, the cash deposits would have a greater impact from the compressed effects to smooth the cash voids of \$29.5 million across this government for the balance of the fiscal year. In addition, because contractual commitments have already been made for the fiscal year and additional



mandatory reductions of 10% for overtime and supplies were imposed to survive the \$8 million reductions at the beginning of the fiscal year, the impact will directly affect personnel costs for at least 30 line agencies by 9% for the balance of the fiscal year. As well other appropriation items will incur a 9% reduction as a prorated share of reductions (see **SCHEDULE A**). With the exception of appropriations for debt service, annual COLA payments already paid in November, there were no item of appropriation spared in the across-the-board 9% scenario contained in **SCHEDULE A**.

Education, health, and public safety operations will be impacted \$22 million or 75% of the total cash requirement of \$29.5 million. **SCHEDULE B** presents the impact if all education, health, and public safety agencies were spared from any reduction. This scenario will result in a 37% reduction for all other agencies and appropriations for the balance of the fiscal year.

For fiscal years 2010, 2011, and 2012, the annual impact of \$42 million, \$32 million, and \$22 million, respectively could also conceivably affect the personnel services budget government-wide, but the true impact cannot be determined at this time due to various unknowns in projecting GovGuam's future revenue stream. These include the uncertainties of the financial markets, the effects of the new Administration's second stimulus package and tax policies, the visitor arrival potentials based on recently approved VISA waiver programs and revised marketing strategies, and the unclear level of federal commitment towards Guam's military buildup activities.

## **SPECIAL FUNDS**

GovGuam collects an average of \$92 million a year from some 25 special fund sources (**SCHEDULE C**). Of the \$98 million projected from special fund sources in FY 2009, \$59 million or 64% million is expected from three major special funds sources namely, the Tourist Attraction Fund, the Territorial Education Facilities Fund, and the Guam Highway Fund. Of the \$59 million expected from these major sources, over \$24 million or 40% is pledged for debt service for various bonds. However, Guam law restricts access to most special fund accounts including the three major special fund sources named above. Again, because the fiscal year is well along, the contribution of special fund sources towards the cash voids supporting operations will have a greater impact. For agencies supported by special fund sources, the cash void is also expected to affect the personnel services category of their operations.

### **Cash impact**

The Receiver's recommendation to order the Government of Guam to make \$1 million weekly contributions to the Receiver's trustee would further exacerbate our chronic cash shortage. Receiver's Quarterly Report presented to the U.S. District Court of Guam on January 14, 2009 illustrates this and also states that at times the cash position is negative for several days.

The Receiver's Report is only a snapshot of the government's true financial condition. The Performer of the Government of Guam as of and for the Year Ended September 30, 2007 accurately illustrates an overall rating of the financial health and performance of the Government of Guam as a whole. Notably, GovGuam's General Fund had a ratio of

current assets to current liabilities of 0.17 to 1. This indicates that GovGuam has 17 cents of current assets to pay for every \$1 of current liabilities and is considered an unfavorable indicator of liquidity.

17 cents of every \$1 is all that is available to operate the Government of Guam including the judicial and legislative branches. The General Fund also provides cash allotments to University of Guam, Guam Community College, Guam Public School System, Attorney General's office, Public Auditor, and Mayors. The \$1 million a week would reduce if not cease allotments to these entities because of competing critical safety and health services.

Also competing for the 17 cents is government payroll. Currently, most of the cash coming into the government pays payroll. After payroll is paid there is a few cash remaining for government allotments and vendor payments. Most of the time allotments and vendor payments are delayed to ensure payroll is paid. Eventually, the \$1 million a week would impact personnel including retirees and operations and delay payments for tax returns.

### **Guam's Federal Programs impact**

The Government of Guam participates in a myriad of federally funded programs that support essential educational, safety and health services. For fiscal year 2009, the Government of Guam has allocated \$34,115,673.00 to federal program mandatory cost sharing or matching requirements. When matching requirements are included in a federal grant, the Government of Guam is obligated to sustain maintenance of effort compliance assuring that each federal dollar is consistently matched with local funds and resources.

The maintenance of effort is a condition of the grant award which disallows grant draw downs to occur when non-federal fund match is not available. The top three agencies with the highest matching requirements that are allocated from the \$34 million are Department of Public Health & Social Services, Attorney General's office and Department of Integrated Services for Individuals with Disabilities.

The Receiver's request for \$1 million weekly deposit will gravely impact the ability of the Government of Guam to administer its federally funded programs and the ability to apply for new grant opportunities.

The Government of Guam proposes alternative means of financing the Consent Decree projects

The Receiver recommended solid waste management system revenue bond financing scheme as introduced at the request of the Governor of Guam lapsed in the Twenty-Ninth Guam Legislature. The Governor of Guam will be resubmitting the Receiver's recommended solid waste management system revenue bond financing to the Thirtieth Guam Legislature. Also included in the legislation is authorization for alternative financing options for the Government of Guam.

Current market conditions unfortunately do not favor solid waste management system revenue bonds. Even if the Legislature authorizes the financing for the landfill, the market may preclude the Government from issuing the bonds any time soon. While the municipal market seems to be improving, most bond issues have been at the A-level grade or above. The landfill bond may get offers to purchase above the 8% level which

would have exceeded the legislation's authority and be cost prohibitive for the Government of Guam.

As such the Government of Guam would like to have available other financing mechanisms to ensure timely compliance with the Consent Decree. These options may provide the Government more affordable means of complying with the Consent Decree. It would also expand the Government's access to financing through private financing to also include foreign investors.

The legislation would authorize the Government of Guam to pursue a private public partnership and professional management contract. These tools would only be utilized if it is determined that it would provide a savings to the government and ensure compliance with the Consent Decree within the timeline adopted by the court. As such, the proposed alternatives will not delay Consent Decree timelines but rather overlay ongoing progress to meet the timelines and comply with the Consent Decree.

The Court has requested that the proposal for alternative means of financing the Consent Decree projects set forth in detail a timetable to ensure compliance which the Government will be able to provide that to the court after proposals have been submitted to the Government in response to requests by the Government for the alternative measures. As such, the Government's request for proposals will require that proposals detail a timetable that would meet the timelines adopted by the court to ensure compliance.

The Receiver has agreed to review the legislation before it is submitted to the Guam Legislature and provide comment or recommendation. The Government will continue to

work with the Receiver to meet the timelines of the Consent Decree and will exercise the financing options with the concurrence of the Receiver.

### **Conclusion**

The Government of Guam asks the court to carefully consider the impact of the Receiver's recommended \$1 million weekly cash deposit. The Government of Guam cannot afford the cash deposits without negatively impacting critical services and government operations, personnel and obligations.

The Governor will be transmitting legislation to the Guam Legislature with options for the Government to finance Guam's solid waste management. The Government appreciates the timelines adopted by the court and is committed to having a new landfill and closing the dump.

The Government's objection to the Receiver's recommended \$1 million weekly cash deposit stems from its fiduciary duty to provide services to the people of Guam including the landfill. The Government is currently struggling with its limited resources to meet its mandate to the people of Guam. The Receiver's cash request will greatly compromise the Government's duty to its people and it is for this reason the Government objects and will be submitting financing options to meet the Consent Decree timelines.

# **SCHEDULE A**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
2	FY 2009 - Impact Analysis on GBB's Proposed Cash Deposits for Landfill - <b>SCHEDULE A</b>											PROGRAM CATEGORIES - FY 09					
3	Department	Purpose	LUMP SUM LEVEL (30 Line Agencies Including Law Enf Pay Raise)	Approved Levels To Date Including Law Enf Pay Raise	Personnel Cost Including Law Enforcement Overtime	Labor Cost over Approp	Personnel Appropriations Subject to Reductions (Mar- Sept 2009)	Other Appropriations Subject to Reductions (Mar- Sept 2009)	Prorated Share of Reduction	Share of Proposed Reduction	% Share of Cuts	Health	Education	Public Safety	Others	TOTAL	
4	GENERAL FUND		PL 29-113			E / D	E / 26 x 14	C / 12 x 7	G / (G+H)	I x J143	J / (G+H)						
5	Line Agencies																
6	Administration	Operations	lump sum	8,040,009	6,458,006	80%	3,477,388		1.10%	325,151	9%				325,151	325,151	
7	Agriculture	Operations	lump sum	2,444,097	2,279,199	93%	1,227,261		0.39%	114,754	9%				114,754	114,754	
8	Ancestral Lands	Operations	lump sum	229,035	164,190	72%	88,410		0.03%	8,267	9%				8,267	8,267	
9	BBMR	Operations	lump sum	1,245,886	1,211,709	97%	652,459		0.21%	61,008	9%				61,008	61,008	
10	Bureau of Statistics	Operations	lump sum	1,031,048	1,007,556	98%	542,530		0.17%	50,729	9%				50,729	50,729	
11	Chamorro Affairs	Operations	lump sum	888,537	677,114	76%	364,600		0.12%	34,092	9%				34,092	34,092	
12	Chief Medical Examiner	Operations	lump sum	370,596	322,759	87%	173,793		0.06%	16,250	9%	16,250				16,250	
13	Civil Service Comm	Operations	lump sum	715,037	617,523	86%	332,512		0.11%	31,091	9%				31,091	31,091	
14	Comm. On Decol	Operations	lump sum	175,962	175,962	100%	94,749		0.03%	8,859	9%				8,859	8,859	
15	Corrections	Operations	lump sum	17,084,690	14,615,291	86%	7,869,772		2.49%	735,858	9%			735,858		735,858	
16	CAHA / Territorial Band	Operations	lump sum	338,394	338,394	100%	182,212		0.06%	17,038	9%				17,038	17,038	
17	DISID (DVR)	Operations	lump sum	1,505,920	610,116	41%	328,524		0.10%	30,718	9%	30,718				30,718	
18	Fire - Operations	Operations	lump sum	24,274,291	25,561,428	105%	13,763,846		4.36%	1,286,979	9%			1,286,979		1,286,979	
19	Gov / Lt Gov Office	Operations	lump sum	5,960,907	4,674,977	78%	2,517,295		0.80%	235,378	9%				235,378	235,378	
20	Guam Election	Operations	lump sum	217,613	60,788	28%	32,732		0.01%	3,061	9%				3,061	3,061	
21	Guam State CHouse	Operations	lump sum	285,611	264,492	93%	142,419		0.05%	13,317	9%				13,317	13,317	
22	KGTF	Operations	lump sum	581,264	464,351	80%	250,035		0.08%	23,379	9%		23,379			23,379	
23	Labor / AHRD	Operations	lump sum	1,252,504	908,262	73%	489,064		0.15%	45,730	9%				45,730	45,730	
24	Land Management	Operations	lump sum	84,589	84,589	100%	45,548		0.01%	4,259	9%				4,259	4,259	
25	Library	Operations	lump sum	1,435,991	936,254	65%	504,137		0.16%	47,139	9%		47,139			47,139	
26	Medical Referral	Operations	lump sum	674,121	84,379	13%	45,435		0.01%	4,248	9%	4,248				4,248	
27	Mental Health	Operations	lump sum	5,909,952	3,934,292	67%	2,118,465		0.67%	198,086	9%	198,086				198,086	
28	Military Affairs	Operations	lump sum	394,188	100,724	26%	54,236		0.02%	5,071	9%			5,071		5,071	
29	Parks and Recreation	Operations	lump sum	3,314,580	2,764,562	83%	1,488,610		0.47%	139,191	9%				139,191	139,191	
30	Police	Operations	lump sum	23,369,461	23,391,473	100%	12,595,409		3.99%	1,177,725	9%			1,177,725		1,177,725	
31	Public Health	Operations	lump sum	12,071,355	4,181,104	35%	2,251,364		0.71%	210,512	9%	210,512				210,512	
32	Public Works	Operations	lump sum	9,854,817	7,918,872	80%	4,264,008		1.35%	398,703	9%				398,703	398,703	
33	Revenue and Taxation	Operations	lump sum	7,940,000	6,664,338	84%	3,588,490		1.14%	335,539	9%				335,539	335,539	
34	Veterans Affairs	Operations	lump sum	245,939	192,836	78%	103,835		0.03%	9,709	9%				9,709	9,709	
35	Youth Affairs	Operations	lump sum	3,360,350	3,139,814	93%	1,690,669		0.54%	158,085	9%			158,085		158,085	
36	Subtotal (Line agencies funded by GF only)			141,170,504	135,296,742	84%	61,279,806	0	19.42%	5,729,925	9%	459,815	70,518	3,363,717	1,835,875	5,729,925	
37																	
38	Miscellaneous Appropriations																
39		ComRight-21 Commission		30,473	28,950				17,776	0.01%	1,662	9%				1,662	1,662
40	Administration	supplemental annuities		11,908,780	11,313,341				6,946,788	2.20%	649,555	9%			649,555	649,555	
41	Administration	government claims fund		94,176	89,467				54,936	0.02%	5,137	9%			5,137	5,137	
42	Administration	single audit		353,656	335,973				206,299	0.07%	19,290	9%			19,290	19,290	
43	Administration	res treatment prog		959,132	911,175				559,494	0.18%	52,315	9%	52,315			52,315	
44	Administration	for training		31,549	29,971				18,404	0.01%	1,721	9%			1,721	1,721	
45	Administration	19 GCA Court Order		659,232	626,270				384,552	0.12%	35,957	9%	35,957			35,957	
46	Administration	COLA		6,670,000	6,670,000											0	
47	Agriculture	Yigo Animal Shelter		100,000	95,000				58,333	0.02%	5,454	9%			5,454	5,454	
48	BBMR / DOA	indirect cost appropriation		118,939	112,992				69,381	0.02%	6,487	9%			6,487	6,487	
49	Debt Service	Line of Credit 2002		1,281,818												0	
50	Debt Service	LOB Water Bond 2001		9,823,750	9,823,750											0	



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
2	FY 2009 - Impact Analysis on GBB's Proposed Cash Deposits for Landfill - <b>SCHEDULE A</b>											PROGRAM CATEGORIES - FY 09				
3	Department	Purpose	LUMP SUM LEVEL (30 Line Agencies Including Law Enf Pay Raise)	Approved Levels To Date Including Law Enf Pay Raise	Personnel Cost Including Law Enforcement Overtime	Labor Cost over Approp	Personnel Appropriations Subject to Reductions (Mar- Sept 2009)	Other Appropriations Subject to Reductions (Mar- Sept 2009)	Prorated Share of Reduction	Share of Proposed Reduction	% Share of Cuts	Health	Education	Public Safety	Others	TOTAL
51	Debt Service	streetlights loan	4,197,474	4,197,474												0
52	GCC	nursing / voc prog	644,209	611,998			375,788	0.12%	35,138	9%	35,138					35,138
53	GCC	Operations	13,278,499	12,614,574			7,745,791	2.45%	724,265	9%		724,265				724,265
54	GMHA	Pharmaceutical Fund	12,148,525	11,533,499			7,081,973	2.24%	662,195	9%	662,195					662,195
55	GPSS	Operations	169,516,690	169,516,690			98,884,736	31.34%	9,246,148	9%		9,246,148				9,246,148
56	GPSS	textbooks PL29-19	2,000,000	2,000,000			1,166,667	0.37%	109,088	9%		109,088				109,088
57	GPSS	library books	800,000	800,000			466,667	0.15%	43,635	9%		43,635				43,635

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
2	FY 2009 - Impact Analysis on GBB's Proposed Cash Deposits for Landfill - <b>SCHEDULE A</b>											PROGRAM CATEGORIES - FY 09				
3	Department	Purpose	LUMP SUM LEVEL (30 Line Agencies Including Law Enf Pay Raise)	Approved Levels To Date Including Law Enf Pay Raise	Personnel Cost Including Law Enforcement Overtime	Labor Cost over Approp	Personnel Appropriations Subject to Reductions (Mar- Sept 2009)	Other Appropriations Subject to Reductions (Mar- Sept 2009)	Prorated Share of Reduction	Share of Proposed Reduction	% Share of Cuts	Health	Education	Public Safety	Others	TOTAL
58	GPSS	education suruhanu	163,041	154,889			95,107	0.03%	8,893	9%		8,893				8,893
59	GPSS	meals prior yrs obligations	2,971,035	2,822,483			1,733,104	0.55%	162,053	9%		162,053				162,053
60	GPSS	textbooks	5,800,000	2,900,000			3,383,333	1.07%	316,356	9%		316,356				316,356
61	Guam Election	2008 Election	561,631	533,549			327,618	0.10%	30,634	9%					30,634	30,634
62	Guam Comm for Ed Cert		165,062	156,809			96,286	0.03%	9,003	9%		9,003				9,003
63	Judiciary	drug courts	498,374	473,456			290,718	0.09%	27,183	9%				27,183		27,183
64	Judiciary	court-appointed attorneys	659,232	626,270			384,552	0.12%	35,957	9%				35,957		35,957
65	Judiciary	northern court	931,304	884,739			543,261	0.17%	50,797	9%				50,797		50,797
66	Labor	workers compensation fund	798,593	758,663			465,846	0.15%	43,559	9%					43,559	43,559
67	Mayor's Council	school grounds maintenance	329,668	313,184			192,306	0.06%	17,981	9%		17,981				17,981
68	Mayor's Council	Yigo mayor's office	32,020	30,419			18,678	0.01%	1,746	9%				1,746		1,746
69	Mental Health	rehab & prevention	565,056	536,803			329,616	0.10%	30,820	9%	30,820					30,820
70	Public Health	public assistance	2,120,748	2,014,711			1,237,103	0.39%	115,674	9%	115,674					115,674
71	Public Health	medicaid	12,159,055	11,551,103			7,092,782	2.25%	663,206	9%	663,206					663,206
72	Public Health	MIP	15,822,907	15,031,762			9,230,029	2.93%	863,047	9%	863,047					863,047
73	Public Health	health centers (medicine)	282,528	268,401			164,808	0.05%	15,410	9%	15,410					15,410
74	Public Health	medicaid Part D	442,347	420,230			258,036	0.08%	24,127	9%	24,127					24,127
75	Public Works	merizo cemetery	141,264	134,201			82,404	0.03%	7,705	9%					7,705	7,705
76	Retirement Fund	Gov/Lt Gov Pension	145,000	137,750			84,583	0.03%	7,909	9%					7,909	7,909
77	Retirement Fund	Judges/Justices pension	454,200	431,490			264,950	0.08%	24,774	9%					24,774	24,774
78	Retirement Fund	retirees medicare	684,000	649,800			399,000	0.13%	37,308	9%	37,308					37,308
79	Retirement Fund	retirees insurance	18,736,678	18,736,678			10,929,729	3.46%	1,021,977	9%	1,021,977					1,021,977
80	UOG	KPRG (Public Radio)	94,176	89,467			54,936	0.02%	5,137	9%		5,137				5,137
81	UOG	Conservation Districts	117,720	111,834			68,670	0.02%	6,421	9%					6,421	6,421
82	UOG	Aquaculture Dev	131,846	125,254			76,910	0.02%	7,191	9%					7,191	7,191
83	UOG	WERI - CWRM	163,817	155,626			95,560	0.03%	8,935	9%					8,935	8,935
84	UOG	WERI - Hydrologic survey	192,307	182,692			112,179	0.04%	10,489	9%					10,489	10,489
85	UOG	Yamashita Corps	1,238,127	1,176,221			722,241	0.23%	67,533	9%		67,533				67,533
86	UOG	Scholarships	2,387,991	2,268,591			1,392,995	0.44%	130,251	9%		130,251				130,251
87	UOG	Operations	27,188,016	25,828,616			15,859,676	5.03%	1,482,948	9%		1,482,948				1,482,948
88	Youth Affairs	youth programs	371,677	353,093			216,811	0.07%	20,273	9%				20,273		20,273
89		Subtotal	330,958,322	322,451,727	0		180,241,413	57.12%	16,853,347	9%	3,557,176	12,323,291	134,211		838,670	16,853,347
90																
91	Other Branches / Elected Offices Operations															
92	Law	Operations	7,634,026	7,742,521			4,453,182	1.41%	416,392	9%					416,392	416,392
93	Legislature	Operations	6,800,000	6,800,000			3,966,667	1.26%	370,900	9%					370,900	370,900
94	Legislature	prior years obligations	375,000	375,000			218,750	0.07%	20,454	9%					20,454	20,454
95	Legislature	for state funerals	100,000	100,000			58,333	0.02%	5,454	9%					5,454	5,454
96	Legislature	Office of Finance & Budget	428,567	428,567			249,998	0.08%	23,376	9%					23,376	23,376
97	Mayors' Council	Operations & Other Misc	9,064,669	9,064,669			5,287,723	1.68%	494,425	9%					494,425	494,425
98	Judiciary	Operations	20,168,174	20,792,703			11,764,768	3.73%	1,100,056	9%				1,100,056		1,100,056
99	Public Defender	Public Defender	2,750,753	2,750,753			1,604,606	0.51%	150,038	9%					150,038	150,038
100	Public Auditor	Procurement Appeals	163,106	154,951			95,145	0.03%	8,896	9%					8,896	8,896
101	Public Auditor	Operations	1,108,676	1,053,242			646,728	0.20%	60,472	9%					60,472	60,472
102		Subtotal (Set-Asides)	48,592,971	49,262,406	0		28,345,900	8.98%	2,650,464	9%	0	0	0	2,650,464		2,650,464
103																
104	GRAND TOTAL - GENERAL FUND		520,721,797	507,010,874	113,805,354		61,279,806	208,587,313	85.52%	25,233,737	9%	4,016,991	12,393,810	3,497,928	5,325,008	25,233,737



# **SCHEDULE B**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>FY 2009 - Impact Analysis on GBB's Proposed Cash Deposits for Landfill - SCHEDULE B</b>											<b>PROGRAM CATEGORIES - F'</b>			
2	Department	Purpose	LUMP SUM LEVEL (30 Line Agencies Including Law Enf Pay Raise)	Approved Levels To Date Including Law Enf Pay Raise	Personnel Cost Including Law Enforcement Overtime	Labor Cost over Approp	Personnel Appropriations Subject to Reductions (Mar- Sept 2009)	Other Appropriations Subject to Reductions (Mar-Sept 2009)	Prorated Share of Reduction	Share of Proposed Reduction	% Share of Cuts	Health	Education	Public Safety	Others
3	<b>GENERAL FUND</b>		PL 29-113			E / D	E / 26 x 14	C / 12 x 7	G / (G+H)	I x J143	J / (G+H)				
4	<b>Line Agencies</b>														
5	Administration	Operations	lump sum	8,040,009	6,458,006	80%	3,477,388		4.37%	1,290,510	37%				1,290,510
6	Agriculture	Operations	lump sum	2,444,097	2,279,199	93%	1,227,261		1.54%	455,455	37%				455,455
7	Ancestral Lands	Operations	lump sum	229,035	164,190	72%	88,410		0.11%	32,810	37%				32,810
8	BBMR	Operations	lump sum	1,245,886	1,211,709	97%	652,459		0.82%	242,137	37%				242,137
9	Bureau of Statistics	Operations	lump sum	1,031,048	1,007,556	98%	542,530		0.68%	201,341	37%				201,341
10	Chamorro Affairs	Operations	lump sum	888,537	677,114	76%	364,600		0.46%	135,308	37%				135,308
11	Chief Medical Examiner	Operations	lump sum	370,596	322,759	87%						0			
12	Civil Service Comm	Operations	lump sum	715,037	617,523	86%	332,512		0.42%	123,400	37%				123,400
13	Comm. On Decol	Operations	lump sum	175,962	175,962	100%	94,749		0.12%	35,163	37%				35,163
14	Corrections	Operations	lump sum	17,084,690	14,615,291	86%								0	
15	CAHA / Territorial Band	Operations	lump sum	338,394	338,394	100%	182,212		0.23%	67,622	37%				67,622
16	DISID (DVR)	Operations	lump sum	1,505,920	610,116	41%						0			
17	Fire - Operations	Operations	lump sum	24,274,291	25,561,428	105%								0	
18	Gov / Lt Gov Office	Operations	lump sum	5,960,907	4,674,977	78%	2,517,295		3.17%	934,206	37%				934,206
19	Guam Election	Operations	lump sum	217,613	60,788	28%	32,732		0.04%	12,147	37%				12,147
20	Guam State CHouse	Operations	lump sum	285,611	264,492	93%	142,419		0.18%	52,854	37%				52,854
21	KGTF	Operations	lump sum	581,264	464,351	80%							0		
22	Labor / AHRD	Operations	lump sum	1,252,504	908,262	73%	489,064		0.62%	181,499	37%				181,499
23	Land Management	Operations	lump sum	84,589	84,589	100%	45,548		0.06%	16,904	37%				16,904
24	Library	Operations	lump sum	1,435,991	936,254	65%							0		
25	Medical Referral	Operations	lump sum	674,121	84,379	13%						0			
26	Mental Health	Operations	lump sum	5,909,952	3,934,292	67%						0			
27	Military Affairs	Operations	lump sum	394,188	100,724	26%								0	
28	Parks and Recreation	Operations	lump sum	3,314,580	2,764,562	83%	1,488,610		1.87%	552,445	37%				552,445
29	Police	Operations	lump sum	23,369,461	23,391,473	100%								0	
30	Public Health	Operations	lump sum	12,071,355	4,181,104	35%						0			
31	Public Works	Operations	lump sum	9,854,817	7,918,872	80%	4,264,008		5.36%	1,582,437	37%				1,582,437
32	Revenue and Taxation	Operations	lump sum	7,940,000	6,664,338	84%	3,588,490		4.51%	1,331,742	37%				1,331,742
33	Veterans Affairs	Operations	lump sum	245,939	192,836	78%	103,835		0.13%	38,535	37%				38,535
34	Youth Affairs	Operations	lump sum	3,360,350	3,139,814	93%								0	
35	Subtotal (Line agencies funded by GF only)			141,170,504	135,296,742	84%	19,634,122	0	24.70%	7,286,514	37%	0	0	0	7,286,514
36															
37	<b>Miscellaneous Appropriations</b>														
38		ComRight-21 Commission		30,473	28,950				17.77%	6,597	37%				6,597
39	Administration	supplemental annuities		11,908,780	11,313,341				6.94%	2,578,056	37%				2,578,056
40	Administration	government claims fund		94,176	89,467				54.93%	20,388	37%				20,388
41	Administration	single audit		353,656	335,973				206.29%	76,561	37%				76,561
42	Administration	res treatment prog		959,132	911,175							0			
43	Administration	for training		31,549	29,971				18.40%	6,830	37%				6,830
44	Administration	19 GCA Court Order		659,232	626,270							0			
45	Administration	COLA		6,670,000	6,670,000										

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	<b>FY 2009 - Impact Analysis on GBB's Proposed Cash Deposits for Landfill - SCHEDULE B</b>											<b>PROGRAM CATEGORIES - FY 09</b>				
2	Department	Purpose	LUMP SUM LEVEL (30 Line Agencies Including Law Enf Pay Raise)	Approved Levels To Date Including Law Enf Pay Raise	Personnel Cost Including Law Enforcement Overtime	Labor Cost over Approp	Personnel Appropriations Subject to Reductions (Mar- Sept 2009)	Other Appropriations Subject to Reductions (Mar-Sept 2009)	Prorated Share of Reduction	Share of Proposed Reduction	% Share of Cuts	Health	Education	Public Safety	Others	TOTAL
46	Agriculture	Yigo Animal Shelter	100,000	95,000											21,648	21,648
47	BBMR / DOA	indirect cost appropriation	118,939	112,992			69,381	0.09%	25,748	37%					25,748	25,748
48	Debt Service	Line of Credit 2002	1,281,818	1,281,818												0
49	Debt Service	LOB Water Bond 2003	9,823,750	9,823,750												0
50	Debt Service	streetlights loan	4,197,474	4,197,474												0
51	GCC	nursing / voc prog	644,209	611,998								0				0

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FY 2009 - Impact Analysis on GBB's Proposed Cash Deposits for Landfill - <b>SCHEDULE B</b>											PROGRAM CATEGORIES - FY 09				
2	Department	Purpose	LUMP SUM LEVEL (30 Line Agencies Including Law Ent Pay Raise)	Approved Levels To Date Including Law Ent Pay Raise	Personnel Cost Including Law Enforcement Overtime	Labor Cost over Approp	Personnel Appropriations Subject to Reductions (Mar- Sept 2009)	Other Appropriations Subject to Reductions (Mar-Sept 2009)	Prorated Share of Reduction	Share of Proposed Reduction	% Share of Cuts	Health	Education	Public Safety	Others	TOTAL
52	GCC	Operations	13,278,499	12,614,574												0
53	GMHA	Pharmaceutical Fund	12,140,525	11,533,499												0
54	GPSS	Operations	169,516,690	169,516,690												0
55	GPSS	textbooks PL29-19	2,000,000	2,000,000												0
56	GPSS	library books	800,000	800,000												0
57	GPSS	education suruhanu	163,041	154,889												0
58	GPSS	meals prior yrs obligations	2,971,035	2,822,483												0
59	GPSS	textbooks	5,800,000	2,900,000												0
60	Guam Election	2008 Election	561,631	533,549			327,618	0.41%	121,584	37%					121,584	121,584
61	Guam Comm for Ed Cert		165,052	156,809												0
62	Judiciary	drug courts	498,374	473,456												0
63	Judiciary	court-appointed attorneys	659,232	626,270												0
64	Judiciary	northern court	931,304	884,729												0
65	Labor	workers compensation fund	798,593	758,663			465,846	0.59%	172,882	37%					172,882	172,882
66	Mayor's Council	school grounds maintenance	329,668	313,184												0
67	Mayor's Council	Yigo mayor's office	32,020	30,419			18,678	0.02%	6,932	37%					6,932	6,932
68	Mental Health	rehab & prevention	565,056	536,803												0
69	Public Health	public assistance	2,120,748	2,014,711												0
70	Public Health	medicaid	12,159,055	11,551,103												0
71	Public Health	MIP	15,822,907	15,031,762												0
72	Public Health	health centers (medicine)	782,528	268,401												0
73	Public Health	medicaid Part D	442,347	420,230												0
74	Public Works	merizo cemetery	141,264	134,201			82,404	0.10%	30,581	37%					30,581	30,581
75	Retirement Fund	Gov/Lt Gov Pension	145,000	137,750			84,583	0.11%	31,390	37%					31,390	31,390
76	Retirement Fund	Judges/Justices pension	454,206	431,490			264,950	0.33%	98,327	37%					98,327	98,327
77	Retirement Fund	retirees medicare	684,000	649,800												0
78	Retirement Fund	retirees insurance	18,736,678	18,736,678												0
79	UOG	KPRG (Public Radio)	94,175	89,467												0
80	UOG	Conservation Districts	117,720	111,834			68,670	0.09%	25,484	37%					25,484	25,484
81	UOG	Aquaculture Dev	131,846	125,254			76,310	0.10%	28,543	37%					28,543	28,543
82	UOG	WERI - CWRM	163,817	155,626			95,560	0.12%	35,464	37%					35,464	35,464
83	UOG	WERI - Hydrologic survey	192,307	182,692			112,179	0.14%	41,631	37%					41,631	41,631
84	UOG	Yamashita Corps	1,238,127	1,176,221												0
85	UOG	Scholarships	2,387,991	2,268,591												0
86	UOG	Operations	27,188,016	25,828,616												0
87	Youth Affairs	youth programs	371,677	353,093												0
88		Subtotal	330,958,327	322,451,727	0		0	8,969,317	11.28%	3,328,647	37%	0	0	0	3,328,647	3,328,647
89																
90	Other Branches / Elected Offices	Operations														
91	Law	Operations	7,634,024	7,742,521			4,452,182	5.60%	1,652,642	37%					1,652,642	1,652,642
92	Legislature	Operations	6,800,000	6,800,000			3,966,667	4.99%	1,472,089	37%					1,472,089	1,472,089
93	Legislature	prior years obligations	375,000	375,000			218,750	0.28%	81,181	37%					81,181	81,181
94	Legislature	for state funerals	100,000	100,000			58,333	0.07%	21,648	37%					21,648	21,648

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FY 2009 - Impact Analysis on GBB's Proposed Cash Deposits for Landfill - <b>SCHEDULE B</b>											PROGRAM CATEGORIES - FY 09				
2	Department	Purpose	LUMP SUM LEVEL (39 Line Agencies Including Law Enf Pay Raise)	Approved Levels To Date Including Law Enf Pay Raise	Personnel Cost Including Law Enforcement Overtime	Labor Cost over Approp	Personnel Appropriations Subject to Reductions (Mar- Sept 2009)	Other Appropriations Subject to Reductions (Mar-Sept 2009)	Prorated Share of Reduction	Share of Proposed Reduction	% Share of Cuts	Health	Education	Public Safety	Others	TOTAL
95	Legislature	Office of Finance & Budget	428,567	428,567			249,998		0.31%	92,778	37%				92,778	92,778
96	Mayors' Council	Operations & Other Misc	9,064,669	9,064,669			5,287,723		6.65%	1,962,353	37%				1,962,353	1,962,353
97	Judiciary	Operations	20,168,174	20,792,703			11,764,768		14.80%	4,366,080	37%				4,366,080	4,366,080
98	Public Defender	Public Defender	2,750,753	2,750,753			1,604,606		2.02%	595,493	37%				595,493	595,493
99	Public Auditor	Procurement Appeals	163,106	154,951			95,145		0.12%	35,310	37%				35,310	35,310
100	Public Auditor	Operations	1,108,676	1,053,242			646,728		0.81%	240,010	37%				240,010	240,010
101		Subtotal (Set-Asides)	48,592,971	49,262,406	0		28,345,900		35.65%	10,519,585	37%	0	0	0	10,519,585	10,519,585
102																
103	GRAND TOTAL - GENERAL FUND		520,721,797	507,010,874	113,805,354		19,634,122	37,315,216	71.63%	21,134,746	37%	0	0	0	21,134,746	21,134,746



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	<b>FY 2009 - Impact Analysis on GBB's Proposed Cash Deposits for Landfill - SCHEDULE B</b>											<b>PROGRAM CATEGORIES - FY 09</b>				
2	Department	Purpose	LUMP SUM LEVEL (30 Line Agencies Including Law Enf Pay Raise)	Approved Levels To Date Including Law Enf Pay Raise	Personnel Cost Including Law Enforcement Overtime	Labor Cost over Approp	Personnel Appropriations Subject to Reductions (Mar- Sept 2009)	Other Appropriations Subject to Reductions (Mar-Sept 2009)	Prorated Share of Reduction	Share of Proposed Reduction	% Share of Cuts	Health	Education	Public Safety	Others	TOTAL
104																
105	SPECIAL FUNDS															
106																
107	Administration		2,776,464	2,616,825			1,526,461	1.92%	566,500	37%					566,500	566,500
108	Agriculture		68,022	68,022			39,680	0.05%	14,726	37%					14,726	14,726
109	Better Public Services Fund		859,701	809,621			472,279	0.59%	175,270	37%					175,270	175,270
110	Chamorro Land Trust Commission		500,301	500,301			291,842	0.37%	108,307	37%					108,307	108,307
111	Corrections		1,526,973	1,292,130										0		0
112	Customs and Quarantine Agency		8,264,713	8,076,159										0		0
113	Debt Service, 1997 Series A		7,221,751	7,221,751												0
114	Debt Service, 2001 Series A		6,030,400	6,030,400												0
115	Debt Service, Series 1993 A (DSF)		2,406,691	2,406,691												0
116	Debt Service, Series 2007 A (DSF)		7,874,700	7,874,700												0
117	Debt Service, UOG Capital Improvements		500,000	500,000												0
118	DISID		619,825	601,162								0				0
119	Guam Community College		905,454	905,454									0			0
120	Guam Environmental Protection Agency		641,731	641,731								0				0
121	Guam Fire Department		2,790,060	1,997,208										0		0
122	Guam Police Department		813,298	599,421										0		0
123	Guam Public School System		18,074,040	18,053,013									0			0
124	Guam Visitor's Bureau		13,736,095	13,736,095			8,012,722	10.08%	2,973,640	37%					2,973,640	2,973,640
125	Judiciary		140,000	140,000			81,667	0.10%	30,308	37%					30,308	30,308
126	Labor		377,700	377,700			220,325	0.28%	81,766	37%					81,766	81,766
127	Land Management		2,858,202	2,858,202			1,667,285	2.10%	618,754	37%					618,754	618,754
128	Mental Health & Substance Abuse		1,568,871	1,521,633								0				0
129	Parks & Recreation		707,941	707,941			412,966	0.52%	153,258	37%					153,258	153,258
130	Public Health & Social Services		6,415,791	5,707,971								0				0
131	Public Works		17,868,079	15,850,195			9,245,947	11.63%	3,431,308	37%					3,431,308	3,431,308
132	Revenue & Taxation		998,313	998,313			582,349	0.73%	216,118	37%					216,118	216,118
133	Youth Affairs		251,302	243,735										0		0
134																0
135		Subtotal (Special Funds)	106,796,418	102,336,375	0		0	22,553,542	28.37%	8,369,954	37%	0	0	0	8,369,954	8,369,954
136																
137	GRAND TOTAL - GENERAL FUND & SPECIAL FUNDS		627,518,215	609,347,249	113,805,354		19,634,122	59,868,758	100.00%	29,504,700	37%	0	0	0	29,504,700	29,504,700
138																
139												Total Health, Education, Safety			\$0	
140												Share of Proposed Reduction			0%	
141																
142																
143																

# **SCHEDULE C**

## SCHEDULE C

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1															
2															
3	Fiscal Year		October	November	December	January	February	March	April	May	June	July	August	September	TOTALS
4	2004	Actuals	4,842,870	4,959,935	5,377,716	7,347,019	14,622,483	6,891,320	9,713,578	5,187,188	5,668,451	5,623,240	6,808,349	5,697,657	82,739,806
5	2005	Actuals	4,225,588	4,460,578	5,414,850	7,194,159	13,489,638	7,381,258	9,332,541	6,577,711	5,752,297	12,048,693	6,240,346	10,795,521	92,913,180
6	2006	Actuals	5,333,180	5,080,915	6,381,093	7,419,282	14,715,907	6,646,170	9,374,801	5,493,239	5,843,629	8,581,191	6,485,592	7,950,473	89,305,474
7	2007	Actuals	5,440,943	4,955,254	6,362,029	7,985,225	14,122,874	7,782,427	11,457,877	6,184,363	7,592,549	8,251,561	8,120,641	7,814,222	96,069,965
8	2008	Actuals	5,793,371	5,841,646	7,101,269	9,385,626	15,079,577	7,207,657	12,627,131	7,402,480	8,449,539	7,225,449	6,785,436	6,201,562	99,100,745
9	2009	Estimate	5,457,570	5,401,499	6,455,644	8,448,676	14,927,297	7,699,556	10,985,410	6,853,904	7,281,032	9,151,917	7,726,932	8,444,967	98,834,404
10			31,093,522	30,699,828	37,092,601	47,779,988	86,957,777	43,608,388	63,491,339	37,698,886	40,587,497	50,882,050	42,167,294	46,904,403	460,129,169
11															
12	6-Yr Avg		5,182,254	5,116,638	6,182,100	7,963,331	14,492,963	7,268,065	10,581,890	6,283,148	6,764,583	8,480,342	7,027,882	7,817,400	92,025,834
13															
14															
15															
16			<b>SPECIAL REVENUE FUNDS</b>												
17															
18		1	Air Pollution Control												
19		2	Better Public Services Fund												
20		3	Chamorro Land Trust Operations												
21		4	Corrections Revolving												
22		5	Customs, Agr & Quarantine Inspection Svcs												
23		6	Enhanced 911 Emergency Reporting System												
24		7	Environmental Health												
25		8	Fire, Life and Medical Emergency Fund												
26		9	Guam Contractors License Board												
27		10	Guam Environmental Trust												
28		11	Guam Highway Fund												
29		12	Guam Plant Inspection & Permit												
30		13	Healthy Futures												
31		14	Land Survey Revolving												
32		15	Manpower Development												
33		16	PEALS Fund												
34		17	Police Services												
35		18	Public Recreation Services												
36		19	Safe Streets												
37		20	Solid Waste Operations												
38		21	Street Light												
39		22	Territorial Education Facilities												
40		23	Tourist Attraction												
41		24	Water Protection												
42		25	Water Research and Development												