



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932

FELIX P. CAMACHO
GOVERNOR

BERTHA M. DUENAS
DIRECTOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

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

Date 4/15/09
Time 10:10 AM
Received by [Signature]

APR 15 2009 30-09-0455

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

Dear Speaker Won Pat:

Attached is the monthly comparative revenues and expenditures report as of March 2009 pursuant to §4109 (c) (3) of Title 5 GCA. The report includes preliminary revenue and expenditure totals for the months of October 2008 through March 2009. These reports will be posted shortly on our website.

Should you have any questions, please do not hesitate to call me.

Sincerely,

BERTHA M. DUENAS

2009 APR 15 PM 4:13

Attachment(s)

cc: Chairman, Committee of Finance, Taxation,
Commerce, and Economic Development
Office of the Public Auditor

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

	A Pursuant to PL 29- 113 Chapter I Section 2*	B Actual for the Month of March 2009**	C Actual Cumulative March 2009**	(C - A) <u>Actual to date vs. Adopted</u>
GENERAL FUND REVENUES	AMOUNT		AMOUNT	
A. TAXES				
Income Tax				
Corporate	104,039,979	16,979,175	47,418,514	(56,621,465)
Individual	77,505,105	3,192,170	25,274,011	(52,231,094)
Withholding Taxes, Interest and Penalties	174,329,231	14,003,262	88,696,733	(85,632,498)
Provision for Tax Refund	(88,600,000)	(7,870,911)	(41,263,697)	47,336,303
TOTAL INCOME TAXES	267,274,315	26,303,696	120,125,561	(147,148,754)
Gross Receipts Tax	197,599,805	16,840,783	96,556,556	(101,043,249)
TOTAL TAXES	464,874,120	43,144,479	216,682,117	(248,192,003)
B. FEDERAL SOURCES	48,351,222	3,433,932	20,328,878	(28,022,344)
C. USE OF MONEY AND PROPERTY	3,293,486	25,555	181,691	(3,111,795)
D. LICENSES, FEES AND PERMITS	3,248,507	74,222	619,812	(2,628,695)
E. DEPARTMENT CHARGES	954,462	101,918	557,807	(396,655)
TOTAL GENERAL FUND REVENUE	520,721,797	46,780,106	238,370,305	(282,351,492)

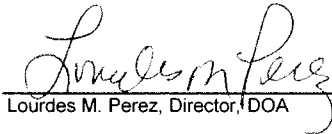
Certified By:



APR 15 2009

Bertha M. Duenas, Director, BBMR

Date



4/15/09

Lourdes M. Perez, Director, DOA

Date



4/15/09

Artemio B. Illagan, Director, DRT

Date

*Provided by BBMR pursuant to PL 29-113.

**Preliminary numbers provided by DOA & DRT, run date as of 04/14/2009.

Government Of Guam
 Combined Comparative Statement Of Revenues
 General Fund
 March 31, 2009 & 2008

	For the Months			Fiscal Year 2009	Year-To-Date	
	March, 2009	March, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Income taxes:						
Individual	\$3,192,170	\$3,180,869	\$1,300	\$25,274,011	\$20,530,741	\$4,743,270
Corporation	16,979,175	18,465,221	(1,486,046)	47,418,514	42,986,377	4,432,137
Withholding	13,795,067	14,844,369	(1,049,302)	86,179,038	86,527,495	(348,457)
Withholding - COLA	798	25,417	(24,619)	8,106	186,745	(178,638)
Interest & penalties	207,397	278,784	(71,387)	2,509,589	1,055,161	1,454,427
Provision for refunds	(7,870,911)	(6,805,873)	(1,065,038)	(41,263,697)	(35,668,713)	(5,594,984)
Total Income Taxes	26,303,696	29,998,789	(3,695,092)	120,125,560	115,617,805	4,507,755
Business privilege taxes:						
Gross Receipts Taxes	16,541,587	16,248,774	292,813	94,493,854	89,788,700	4,705,154
Other Taxes:						
Admissions tax	0	100	(100)	1,163	913	250
Use tax	299,196	204,433	94,763	2,061,539	1,389,354	672,186
Total Business Privilege Taxes	16,840,783	16,453,306	387,477	96,556,556	91,178,966	5,377,590
Total Licenses, Fees & Permits	74,222	131,047	(56,825)	619,812	503,107	116,705
Total Use of Money & Property	25,555	33,280	(7,726)	181,691	273,051	(91,360)
Federal Sources:						
Section 30	3,239,114	3,352,102	(112,988)	19,434,686	20,112,614	(677,928)
Immigration fees	194,515	129,715	64,800	787,310	899,346	(112,036)
Indirect cost recovery	303	45,847	(45,545)	106,882	537,397	(430,515)
Total Federal Sources	3,433,932	3,527,665	(93,733)	20,328,878	21,549,358	(1,220,480)
Department Charges:						
Agriculture	253	227	26	1,454	1,883	(429)
Police & corrections	0	0	0	0	1,187	(1,187)
Public works	4,905	1,925	2,980	21,353	11,444	9,909
Public health	22,263	13,126	9,137	99,896	78,444	21,452
Commerce	23,520	22,670	850	135,255	100,626	34,629
Other charges	50,977	52,431	(1,454)	299,849	312,017	(12,168)
Total Department Charges	101,918	90,379	11,539	557,807	505,601	52,205
TOTAL GENERAL FUND REVENUES	\$46,780,106	\$50,234,466	(\$3,454,360)	\$238,370,305	\$229,627,889	\$8,742,416

Note:

Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are recorded for the provision for 2008 Refunds & Section 30 is prorated for 12 months.

Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
Six Months Ended March 31, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	\$4,652,516	\$3,192,170	(\$1,460,346)	\$25,204,056	\$25,274,011	\$69,955
Corporation	14,543,351	16,979,175	2,435,824	43,795,934	47,418,514	3,622,580
Withholding	15,117,385	13,795,067	(1,322,318)	85,832,961	86,179,038	346,077
Withholding - COLA	20,410	798	(19,612)	145,670	8,106	(137,564)
Interest & penalties	304,200	207,397	(96,803)	1,241,395	2,509,589	1,268,194
Provision for refunds	(7,870,911)	(7,870,911)	0	(41,263,697)	(41,263,697)	0
Total Income Taxes	26,766,951	26,303,696	(463,255)	114,956,319	120,125,560	5,169,241
Business privilege taxes:						
Gross Receipts Taxes	16,258,727	16,541,587	282,860	95,279,405	94,493,854	(785,551)
Other Taxes:						
Admissions tax	100	0	(100)	915	1,163	248
Use tax	132,114	299,196	167,082	749,191	2,061,539	1,312,348
Total Business Privilege Taxes	16,390,941	16,840,783	449,842	96,029,511	96,556,556	527,045
Total Licenses, Fees & Permits	98,383	74,222	(24,161)	389,256	619,812	230,556
Total Use of Money & Property	107,724	25,555	(82,169)	418,783	181,691	(237,092)
Federal Sources:						
Section 30	3,499,487	3,239,114	(260,373)	21,003,044	19,434,686	(1,568,358)
Immigration fees	173,423	194,515	21,092	944,048	787,310	(156,738)
Indirect cost recovery	376,028	303	(375,725)	825,424	106,882	(718,542)
Total Federal Sources	4,048,938	3,433,932	(615,006)	22,772,516	20,328,878	(2,443,638)
Department Charges:						
Agriculture	162	253	91	2,007	1,454	(553)
Police & corrections	0	0	0	833	0	(833)
Public works	1,371	4,905	3,534	11,164	21,353	10,189
Public health	9,345	22,263	12,918	72,505	99,896	27,391
Commerce	16,140	23,520	7,380	103,756	135,255	31,499
Other charges	37,326	50,977	13,651	263,692	299,849	36,157
Total Department Charges	64,344	101,918	37,574	453,957	557,807	103,850
TOTAL GENERAL FUND REVENUES	\$47,477,281	\$46,780,106	(\$697,175)	\$235,020,342	\$238,370,305	\$3,349,963

Note:

¹Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are recorded for the provision for 2008 Refunds & Section 30 is prorated for 12 months.

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

	Pursuant to PL 29-113*	Actual Cumulative March 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
EXECUTIVE DIRECTION			
Office of I Maga'lahaen Guahan	4,931,348	3,630,428	1,300,920
I Segundu Na Maga'lahaen Guahan	1,029,559	497,027	532,533
Guam State Clearinghouse	285,611	122,634	162,977
Bureau of Budget & Management Research	1,245,886	632,397	613,489
Civil Service Commission	715,037	329,298	385,739
Bureau of Statistics & Plans	1,031,048	477,733	553,315
Military Affairs	394,188	193,408	200,780
Public Works	9,854,817	5,028,725	4,826,092
Public Works (CONSTRUCTION OF ADDITIONAL CRYPTS IN THE MERIZO PUBLIC CEMETERY)	75,000	-	75,000
CONSTRUCTION OF ADDITIONAL CRYPTS IN THE AGAT PUBLIC CEMETERY	66,264	-	66,264
Department of Land Management	84,589	84,668	(79)
Guam Election Commission	217,613	153,660	63,953
Guam Election Commission (PAYMENT OF PRIOR YEARS RENTAL OBLIGATIONS)	230,148	230,148	0
Commission on Decolonization	175,962	80,062	95,900
Ancestral Lands Commission	229,035	119,261	109,774
Department of Veterans Affairs	245,939	118,204	127,735
Medical Referral Offices	674,121	627,878	46,243
Chamorro Land Trust Commission	-	-	-
Contractors License Board	-	-	-
Professional Engineers', Architects' and Land Surveyors'	-	-	-
TOTAL	21,486,165	12,325,529	9,160,636
PUBLIC SAFETY			
Guam Police Department	23,369,461	11,696,193	11,673,268
Guam Police Department Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Guam Fire Department	24,274,291	10,863,775	13,410,516
Guam Fire Department Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Corrections	17,084,690	9,463,647	7,621,043
Corrections Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Youth Affairs	3,360,350	1,737,652	1,622,698
Youth Affairs Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Youth Affairs Sanctuary	371,677	188,541	183,136
DPR - Park Patrol Div. Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
AGRI - Conservation Div. Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Chief Medical Examiner	370,596	160,730	209,866
TOTAL	68,831,065	34,110,539	34,720,526
HOMELAND SECURITY			
Customs and Quarantine	-	-	-
Civil Defense	-	-	-
TOTAL	-	-	-
HEALTH			
Dept. of Public Health & Social Services	10,667,049	7,172,315	3,494,734
MIP/Medicaid Program (DPH&SS)	28,424,309	8,096,550	20,327,759
Public Assistance Programs (DPH&SS)	2,120,748	974,556	1,146,192
Dept. of Public Health & Social Services Community Health Centers	282,528	191,879	90,649

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

	Pursuant to PL 29-113*	Actual Cumulative March 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
Catastrophic Illness Asst. Program (DPH&SS)		-	-
Mental Health and Substance Abuse	5,909,952	4,416,199	1,493,753
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	565,056	565,056	-
Mental Health and Substance Abuse Youth Drug & Alcohol Program	141,582	141,582	-
Guam Memorial Hospital Authority		-	-
Dept. of Integ. Services for Individ. With Dis.	1,505,920	448,059	1,057,861
TOTAL	49,617,144	22,006,197	27,610,947
EDUCATION			
GPSS Operations	169,516,690	82,523,000	86,993,690
GPSS Textbooks (PL 29-19 Section 1 (f)(1))	2,000,000	2,000,000	-
GPSS Library Resources Fund For The Purchase of Textbooks (PL 29-102 Section 1)	800,000	600,000	200,000
GPSS Textbooks (PL 29-106 Section 5)	5,800,000	2,900,000	2,900,000
GPSS Outstanding Invoices for Defense Logistics/DSCP For The Child Nutrition Program (PL 29-106 Section 8)	2,971,035	2,971,035	-
GPSS Office of the Education Suruhanu	163,041	81,522	81,519
University of Guam	27,148,016	12,442,842	14,705,174
UOG Scholarships (SSFAP)	2,387,991	1,193,994	1,193,997
A.C. Yamashita Ed. Corps.	1,238,127	619,062	619,065
Guam Community College	13,278,499	7,192,523	6,085,976
Guam Public Library	1,435,991	913,863	522,128
Guam Edu. Telecom. Corp. (KGTF)	581,264	324,148	257,116
TOTAL	227,320,654	113,761,989	113,558,665
UTILITIES			
TOTAL	-	-	-
FINANCE & ADMINISTRATION			
Department of Administration	8,040,009	5,016,769	3,023,240
Government Claims Fund	94,176	94,176	-
Government Annual Single Audit	353,656	353,656	-
Training & Continuing Education of Government Public Accountants	31,549	18,310	13,239
CHILD IN CUSTODY - 19 GCA §5116	659,232	629,907	29,325
TOTAL	9,178,622	6,112,817	3,065,805
REVENUE & TAXATION			
Department of Revenue & Taxation	7,940,000	4,914,802	3,025,198
TOTAL	7,940,000	4,914,802	3,025,198
JUSTICE			
Department of Law	7,525,531	3,706,007	3,819,524
Department of Law Compensation of Public Safety & Law Enforcement (PL 29-105)	108,495	28,600	79,895
TOTAL	7,634,026	3,734,606	3,899,420
NATURAL RESOURCES			
Guam Environmental Protection Agency		-	-
Department of Agriculture	2,444,097	1,106,081	1,338,016
TOTAL	2,444,097	1,106,081	1,338,016
LABOR			

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

	Pursuant to PL 29-113*	Actual Cumulative March 2009**	
	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL FUND EXPENDITURES & ENCUMBRANCES			
Worker's Compensation Fund	798,593	411,707	386,886
Department of Labor	1,252,504	827,391	425,113
Agency for Human Resources Dev. (Federal)		-	-
TOTAL	2,051,097	1,239,098	811,999
TOURISM & CULTURE			
Guam Visitors Bureau		-	-
Guam Council on the Arts and Humanities	338,394	147,082	191,312
Department of Chamorro Affairs	888,537	532,078	356,459
TOTAL	1,226,931	679,161	547,771
HOUSING & ECONOMIC DEVELOPMENT			
DOA Administration Housing		-	-
TOTAL	-	-	-
TRANSPORTATION			
TOTAL	-	-	-
RECREATION			
Department of Parks & Recreation	3,314,580	1,811,476	1,503,104
TOTAL	3,314,580	1,811,476	1,503,104
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS			
Mayor's Council of Guam	7,078,327	3,705,390	3,372,937
Guam Legislature	6,800,000	3,400,000	3,400,000
Guam Legislature (Office of Finance and Budget)	428,567	214,284	214,284
Guam Legislature (Prior Year Obligation)	475,000	475,000	-
Unified Judiciary	20,168,174	10,502,618	9,665,556
Unified Judiciary (Compensation of Public Safety & Law Enforcement pursuant to PL 29-105 Section 14)	-	-	-
Public Defender	2,750,753	1,386,993	1,363,760
Office of the Public Auditor	1,108,676	385,517	723,159
Retirement Fund	18,736,678	9,581,744	9,154,934
TOTAL	57,546,175	29,651,547	27,894,628
MISCELLANEOUS APPROPRIATIONS			
WERI (Guam Hydro. Survey)	192,307	109,807	82,500
WERI (Water Resource Monitoring)	163,817	-	163,817

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

	Pursuant to PL 29-113*	Actual Cumulative March 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
Aquaculture Development and Training Center	131,846	65,922	65,924
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	78,858	78,862
UOG - KPRG Ops	94,176	47,088	47,088
UOG - Hero Scholarship Program		-	-
GCC - LPN & Voc Guidance Programs	644,209	322,104	322,105
GCC - Apprenticeship Programs		-	-
Retirement (Medical Premiums)	684,000	342,000	342,000
Retirement (Judges Annuities)	454,200	227,100	227,100
Retirement (Gov./Lt. Gov. Pensions)	145,000	72,504	72,496
Judiciary - Northern Satellite Courts	931,304	465,648	465,656
Judiciary - Court Appt. Fees	659,232	600,000	59,232
Judiciary - Drug Courts	498,374	249,186	249,188
Judiciary - Family Visit. Center (Erica)		-	-
GCAHA (Guam Territorial Band)		-	-
Administration (COLA)	6,670,000	7,761,600	(1,091,600)
Administration (Supplemental Annuity Benefits Special Fund)	11,908,780	6,714,752	5,194,028
Off-Island Residential Treatment Fund (DOA)	959,132	707,882	251,250
Mayor's Council (MAINTENANCE & BEAUTIFICATION OF VILLAGE SECONDARY & TERTIARY ROADS & OTHER REQUIREMENTS)	1,036,026	675,992	360,034
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	157,542	289,833
Mayor's Council (Island-Wide Beautification)	470,921	312,366	158,555
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	329,668	89,408	240,260
Mayor's Council (OFFICE RENOVATIONS YIGO VICE MAYOR- \$34,000 & MANGILAO VICE MAYOR - \$30,020)	64,020	57,345	6,675
OPA (Procurement Appeals Div.)	163,106	80,857	82,249
Agriculture (Animal Shelter)	100,000	95,000	5,000
2008 General Election	331,483	27,633	303,851
GMHA Pharmaceutical Fund	12,140,525	4,460,532	7,679,993
BBMR & DOA (COSTS RELATING TO NEGOTIATING & ADMINISTERING THE INDIRECT COST RATE)	118,939	-	118,939
GUAM COMMISSION FOR EDUCATOR CERTIFICATION	165,062	-	165,062
Office of the Governor (COMRIGHT - 21 OPERATIONS)	30,473	-	30,473
UOG Center of Excellence		-	-
TOTAL	39,691,695	23,721,125	15,970,570
CONTINUING APPROPRIATIONS			
1993 General Obligation Bonds Series A		-	-
Limited Obligation Highway Refunding Bond 2001		-	-
Limited Obligation (Section 30) Bond, Series 2001A	9,823,750	9,101,106	722,644
Limited Obligation Infrastructure Improvement Bonds, 1997 Series A		-	-
2008 SHORT TERM FINANCING (GF/SECTION 30)	4,197,474	1,750,922	2,446,552
2002 Short Term Financing	1,281,818	-	1,281,818
TOTAL	15,303,042	10,852,028	4,451,014
GRAND TOTAL	513,585,293	266,026,994	247,558,298
\$1M Weekly Payments pursuant to Civil Case no. 02-00022 (Landfill)	4,968,500	4,968,500	-
ADJUSTED GRAND TOTAL	518,553,793	270,995,494	247,558,298

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

Pursuant to
PL 29-113*

Actual Cumulative
March 2009**

GENERAL FUND EXPENDITURES & ENCUMBRANCES

APPROPRIATIONS

EXPENDITURES &
ENCUMBRANCES

FUNDS AVAILABLE

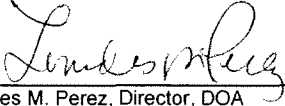
Certified By:



APR 15 2009

Bertha M. Duenas, Director, BBMR

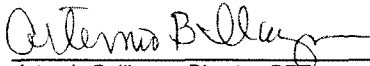
Date



4/15/09

Lourdes M. Perez, Director, DOA

Date



4/15/09

Artemio B. Illagan, Director, DRT

Date

*Provided by BBMR pursuant to PL 29-113.

**Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 04/11/2009.