



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

MAY 14 2009

2009 MAY 18 AM 10:02
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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 April 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 April 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

Attachment(s)

Cc: Chairman, Committee on Appropriations, Taxation,
Banking, Insurance, Retirement, and Land
Office of the Public Auditor

30-09-0639
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date May 14, 2009
Time 1:40 PM
Received by [Signature]

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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 April 2009**	C Actual Cumulative April 2009**	(C - A) <u>Actual to date vs. Adopted</u>
GENERAL FUND REVENUES	AMOUNT		AMOUNT	
A. TAXES				
Income Tax				
Corporate	104,039,979	7,472,375	54,890,889	(49,149,090)
Individual	77,505,105	24,969,536	50,243,547	(27,261,558)
Withholding Taxes, Interest and Penalties	174,329,231	13,134,846	101,831,578	(72,497,653)
Provision for Tax Refund	(88,600,000)	(13,900,900)	(55,164,597)	33,435,403
TOTAL INCOME TAXES	267,274,315	31,675,857	151,801,417	(115,472,898)
Gross Receipts Tax	197,599,805	15,069,070	111,625,627	(85,974,178)
TOTAL TAXES	464,874,120	46,744,927	263,427,044	(201,447,076)
B. FEDERAL SOURCES	48,351,222	3,425,553	23,754,431	(24,596,791)
C. USE OF MONEY AND PROPERTY	3,293,486	14,821	196,512	(3,096,975)
D. LICENSES, FEES AND PERMITS	3,248,507	103,622	723,435	(2,525,073)
E. DEPARTMENT CHARGES	954,462	82,329	640,136	(314,326)
TOTAL GENERAL FUND REVENUE	520,721,797	50,371,252	288,741,557	(231,980,240)

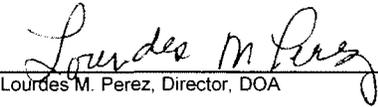
Certified By:



Bertha M. Duenas, Director, BBMR

MAY 14 2009

Date



Lourdes M. Perez, Director, DOA

5-14-09

Date



Artemio B. Ilagan, Director, DRT

5-14-09

Date

*Provided by BBMR pursuant to PL 29-113.

**Preliminary numbers provided by DOA & DRT, run date as of 05/13/2009.

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Government Of Guam
 Combined Comparative Statement Of Revenues
 General Fund
 April 30, 2009 & 2008

	For the Months			Year-To-Date		
	April, 2009	April, 2008	Increase (Decrease)	Fiscal Year 2009	Fiscal Year 2008	Increase (Decrease)
Income taxes:						
Individual	\$24,969,536	\$33,694,900	(\$8,725,364)	\$50,243,547	\$54,225,641	(\$3,982,095)
Corporation	7,472,375	13,925,036	(6,452,661)	54,890,889	56,911,413	(2,020,524)
Withholding	12,902,674	14,822,619	(1,919,945)	99,081,711	101,350,113	(2,268,402)
Withholding - COLA	0	9,726	(9,726)	8,106	196,470	(188,364)
Interest & penalties	232,172	710,490	(478,318)	2,741,761	1,765,651	976,109
Provision for refunds	(13,900,900)	(12,031,518)	(1,869,382)	(55,164,597)	(47,700,231)	(7,464,366)
Total Income Taxes	31,675,857	51,131,253	(19,455,396)	151,801,417	166,749,058	(14,947,641)
Business privilege taxes:						
Gross Receipts Taxes	14,773,495	16,589,434	(1,815,939)	109,267,349	106,378,134	2,889,215
Other Taxes:						
Admissions tax	0	25	(25)	1,163	938	225
Use tax	295,575	421,237	(125,662)	2,357,115	1,810,591	546,523
Total Business Privilege Taxes	15,069,070	17,010,697	(1,941,626)	111,625,627	108,189,663	3,435,963
Total Licenses, Fees & Permits	103,622	107,066	(3,443)	723,435	610,173	113,262
Total Use of Money & Property	14,821	7,564	7,257	196,512	280,616	(84,104)
Federal Sources:						
Section 30	3,239,114	3,352,102	(112,988)	22,673,800	23,464,717	(790,916)
Immigration fees	165,780	138,460	27,320	953,090	1,037,806	(84,716)
Indirect cost recovery	20,658	48,414	(27,756)	127,541	585,811	(458,271)
Total Federal Sources	3,425,553	3,538,976	(113,424)	23,754,431	25,088,334	(1,333,903)
Department Charges:						
Agriculture	379	194	185	1,833	2,077	(244)
Police & corrections	30	0	30	30	1,187	(1,157)
Public works	675	1,555	(880)	22,028	12,999	9,029
Public health	16,166	13,090	3,076	116,062	91,534	24,528
Commerce	16,481	26,221	(9,740)	151,736	126,847	24,889
Other charges	48,598	3,449	45,149	348,447	315,466	32,981
Total Department Charges	82,329	44,509	37,820	640,136	550,111	90,025
TOTAL GENERAL FUND REVENUES	\$50,371,252	\$71,840,065	(\$21,468,813)	\$288,741,557	\$301,467,955	(\$12,726,398)

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.

²General Fund Revenues "Draft" pending receipts/deposits from various bank for Income Tax & Gross Receipts Tax (from 04/14/09 thru 04/30/09) for TOG posting.

Prepared By: Elaine C. Ayuyu

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Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
Seven Months Ended April 30, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	\$33,389,792	\$24,969,536	(\$8,420,256)	\$58,593,848	\$50,243,547	(\$8,350,301)
Corporation	12,075,993	7,472,375	(4,603,618)	55,871,927	54,890,889	(981,038)
Withholding	15,662,222	12,902,674	(2,759,548)	101,495,183	99,081,711	(2,413,472)
Withholding - COLA	9,720	0	(9,720)	155,390	8,106	(147,284)
Interest & penalties	720,160	232,172	(487,988)	1,961,555	2,741,761	780,206
Provision for refunds	(13,900,900)	(13,900,900)	0	(55,164,597)	(55,164,597)	0
Total Income Taxes	47,956,987	31,675,857	(16,281,130)	162,913,306	151,801,417	(11,111,889)
Business privilege taxes:						
Gross Receipts Taxes	18,023,658	14,773,495	(3,250,163)	113,303,063	109,267,349	(4,035,714)
Other Taxes:						
Admissions tax	25	0	(25)	940	1,163	223
Use tax	146,838	295,575	148,737	896,029	2,357,115	1,461,086
Total Business Privilege Taxes	18,170,521	15,069,070	(3,101,451)	114,200,032	111,625,627	(2,574,405)
Total Licenses, Fees & Permits	66,643	103,622	36,979	455,899	723,435	267,536
Total Use of Money & Property	63,635	14,821	(48,814)	482,418	196,512	(285,906)
Federal Sources:						
Section 30	3,499,493	3,239,114	(260,379)	24,502,537	22,673,800	(1,828,737)
Immigration fees	148,775	165,780	17,005	1,092,823	953,090	(139,733)
Indirect cost recovery	615,269	20,658	(594,611)	1,440,693	127,541	(1,313,152)
Total Federal Sources	4,263,537	3,425,553	(837,984)	27,036,053	23,754,431	(3,281,622)
Department Charges:						
Agriculture	299	379	80	2,306	1,833	(473)
Police & corrections	0	30	30	833	30	(803)
Public works	2,395	675	(1,720)	13,559	22,028	8,469
Public health	20,165	16,166	(3,999)	92,670	116,062	23,392
Commerce	40,393	16,481	(23,912)	144,149	151,736	7,587
Other charges	5,312	48,598	43,286	269,004	348,447	79,443
Total Department Charges	68,564	82,329	13,765	522,521	640,136	117,615
TOTAL GENERAL FUND REVENUES	\$70,589,887	\$50,371,252	(\$20,218,635)	\$305,610,229	\$288,741,557	(\$16,868,672)

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.

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Prepared By: Elaine C. Ayuyu

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

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Pursuant to	Actual Cumulative	FUNDS
	PL 29-113*	April 2009**	
EXECUTIVE DIRECTION	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u> & <u>ENCUMBRANCES</u>	
Office of I Maga'lahaen Guahan	4,931,348	4,169,912	761,436
I Segundu Na Maga'lahaen Guahan	1,029,559	608,800	420,759
Guam State Clearinghouse	285,611	145,257	140,354
Bureau of Budget & Management Research	1,245,886	778,318	467,568
Civil Service Commission	715,037	395,483	319,554
Bureau of Statistics & Plans	1,031,048	593,233	437,815
Military Affairs	394,188	239,884	154,304
Public Works	9,854,817	5,994,534	3,860,283
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	106,226	(21,637)
Guam Election Commission	217,613	179,987	37,626
Guam Election Commission (PAYMENT OF PRIOR YEARS RENTAL OBLIGATIONS)	230,148	230,148	0
Commission on Decolonization	175,962	100,412	75,550
Ancestral Lands Commission	229,035	138,411	90,624
Department of Veterans Affairs	245,939	139,908	106,031
Medical Referral Offices	674,121	638,565	35,556
Chamorro Land Trust Commission	-	-	-
Contractors License Board	-	-	-
Professional Engineers', Architects' and Land Surveyors'	-	-	-
TOTAL	21,486,165	14,459,078	7,027,087
PUBLIC SAFETY			
Guam Police Department	23,369,461	14,227,596	9,141,865
Guam Police Department Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Guam Fire Department	24,274,291	13,370,134	10,904,157
Guam Fire Department Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Corrections	17,084,690	11,017,140	6,067,550
Corrections Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Youth Affairs	3,360,350	2,109,716	1,250,634
Youth Affairs Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Youth Affairs Sanctuary	371,677	261,525	110,152
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	198,748	171,848
TOTAL	68,831,065	41,184,859	27,646,206
HOMELAND SECURITY			
Customs and Quarantine	-	-	-
Civil Defense	-	-	-
TOTAL	-	-	-
HEALTH			
Dept. of Public Health & Social Services	10,667,049	7,886,912	2,780,137
MIP/Medicaid Program (DPH&SS)	28,424,309	10,200,037	18,224,272
Public Assistance Programs (DPH&SS)	2,120,748	1,184,927	935,821
Dept. of Public Health & Social Services Community Health Centers	282,528	250,341	32,187

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

	Pursuant to PL 29-113*	Actual Cumulative April 2009**	
		EXPENDITURES	
		&	FUNDS
GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	ENCUMBRANCES	AVAILABLE
Catastrophic Illness Asst. Program (DPH&SS)		-	-
Mental Health and Substance Abuse	5,909,952	5,364,869	545,083
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 Indiv. With Dis.	1,505,920	498,662	1,007,258
TOTAL	49,617,144	26,092,387	23,524,757
EDUCATION			
GPSS Operations	169,516,690	95,800,000	73,716,690
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	16,343,223	10,804,793
UOG Scholarships (SSFAP)	2,387,991	1,392,993	994,998
A.C. Yamashita Ed. Corps.	1,238,127	722,239	515,888
Guam Community College	13,278,499	8,299,065	4,979,434
Guam Public Library	1,435,991	989,028	446,963
Guam Edu. Telecom. Corp. (KGTF)	581,264	374,755	206,509
TOTAL	227,320,654	132,473,860	94,846,794
UTILITIES			
TOTAL	-	-	-
FINANCE & ADMINISTRATION			
Department of Administration	8,040,009	5,959,106	2,080,903
Government Claims Fund	94,176	94,176	-
Government Annual Single Audit	353,656	353,656	-
Training & Continuing Education of Government Public Accountants	31,549	19,835	11,714
CHILD IN CUSTODY - 19 GCA §5116	659,232	629,907	29,325
TOTAL	9,178,622	7,056,680	2,121,942
REVENUE & TAXATION			
Department of Revenue & Taxation	7,940,000	5,655,590	2,284,410
TOTAL	7,940,000	5,655,590	2,284,410
JUSTICE			
Department of Law	7,525,531	4,458,945	3,066,586
Department of Law Compensation of Public Safety & Law Enforcement (PL 29-105)	108,495	33,818	74,677
TOTAL	7,634,026	4,492,762	3,141,264
NATURAL RESOURCES			
Guam Environmental Protection Agency		-	-
Department of Agriculture	2,444,097	1,381,929	1,062,168
TOTAL	2,444,097	1,381,929	1,062,168
LABOR			

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

	Pursuant to PL 29-113*	Actual Cumulative April 2009**	
	<u>EXPENDITURES</u>		<u>FUNDS</u>
	<u>APPROPRIATIONS</u>	<u>& ENCUMBRANCES</u>	<u>AVAILABLE</u>
GENERAL FUND EXPENDITURES & ENCUMBRANCES			
Worker's Compensation Fund	798,593	463,949	334,644
Department of Labor	1,252,504	924,750	327,754
Agency for Human Resources Dev. (Federal)		-	-
TOTAL	2,051,097	1,388,699	662,398
TOURISM & CULTURE			
Guam Visitors Bureau		-	-
Guam Council on the Arts and Humanities	338,394	184,615	153,779
Department of Chamorro Affairs	888,537	611,840	276,697
TOTAL	1,226,931	796,455	430,476
HOUSING & ECONOMIC DEVELOPMENT			
DOA Administration Housing		-	-
TOTAL	-	-	-
TRANSPORTATION			
TOTAL	-	-	-
RECREATION			
Department of Parks & Recreation	3,314,580	2,118,065	1,196,515
TOTAL	3,314,580	2,118,065	1,196,515
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS			
Mayor's Council of Guam	7,078,327	4,501,197	2,577,130
Guam Legislature	6,800,000	3,966,667	2,833,333
Guam Legislature (Office of Finance and Budget)	428,567	249,997	178,570
Guam Legislature (Prior Year Obligation)	475,000	475,000	-
Unified Judiciary	20,168,174	11,086,147	9,082,027
Unified Judiciary (Compensation of Public Safety & Law Enforcement pursuant to PL 29-105 Section 14)	-	-	-
Public Defender	2,750,753	1,617,783	1,132,970
Office of the Public Auditor	1,108,676	474,510	634,166
Retirement Fund	18,736,678	11,256,843	7,479,835
TOTAL	57,546,175	33,628,144	23,918,031
MISCELLANEOUS APPROPRIATIONS			
WERI (Guam Hydro. Survey)	192,307	112,182	80,125
WERI (Water Resource Monitoring)	163,817	95,557	68,260

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

	Pursuant to PL 29-113*	Actual Cumulative April 2009**	
		EXPENDITURES	
		&	FUNDS
GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	ENCUMBRANCES	AVAILABLE
Aquaculture Development and Training Center	131,846	76,909	54,937
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	92,001	65,719
UOG - KPRG Ops	94,176	54,936	39,240
UOG - Hero Scholarship Program		-	-
GCC - LPN & Voc Guidance Programs	644,209	429,472	214,737
GCC - Apprenticeship Programs		-	-
Retirement (Medical Premiums)	684,000	399,000	285,000
Retirement (Judges Annuities)	454,200	264,950	189,250
Retirement (Gov./Lt. Gov. Pensions)	145,000	84,588	60,412
Judiciary - Northern Satellite Courts	931,304	543,256	388,048
Judiciary - Court Appt. Fees	659,232	659,232	-
Judiciary - Drug Courts	498,374	290,717	207,657
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	719,886	239,246
Mayor's Council (MAINTENANCE & BEAUTIFICATION OF VILLAGE SECONDARY & TERTIARY ROADS & OTHER REQUIREMENTS)	1,036,026	682,972	353,054
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	183,731	263,644
Mayor's Council (Island-Wide Beautification)	470,921	336,115	134,806
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	329,668	137,343	192,325
Mayor's Council (OFFICE RENOVATIONS YIGO VICE MAYOR-\$34,000 & MANGILAO VICE MAYOR - \$30,020)	64,020	58,511	5,509
OPA (Procurement Appeals Div.)	163,106	94,705	68,401
Agriculture (Animal Shelter)	100,000	95,000	5,000
2008 General Election	331,483	27,633	303,851
GMHA Pharmaceutical Fund	12,140,525	6,459,007	5,681,518
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	26,374,054	13,317,641
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	2,101,107	2,096,367
2002 Short Term Financing	1,281,818	1,281,818	-
TOTAL	15,303,042	12,484,031	2,819,011
GRAND TOTAL	513,585,293	309,586,593	203,998,699
\$1M Weekly Payments pursuant to Civil Case no. 02-00022 (Landfill)	6,955,900	6,955,900	-
ADJUSTED GRAND TOTAL	520,541,193	316,542,493	203,998,699

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

Pursuant to
PL 29-113*

Actual Cumulative
April 2009**

GENERAL FUND EXPENDITURES & ENCUMBRANCES

APPROPRIATIONS

EXPENDITURES
&
ENCUMBRANCES

FUNDS
AVAILABLE

Certified By:



MAY 14 2009

Bertha M. Duenas, Director, BBMR

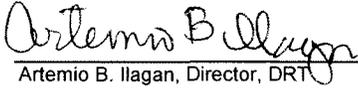
Date



5-14-09

Lourdes M. Perez, Director, DOA

Date



5-14-09

Artemio B. Ilagan, 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 05/13/2009.