



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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FELIX P. CAMACHO
GOVERNOR

BERTHA M. DUENAS
DIRECTOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

JUN 12 2009

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

30-09-0718

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

Date: _____
Time: _____
Received by: _____

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Dear Speaker Won Pat:

Attached is the monthly comparative revenues and expenditures report as of May 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 May 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

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 May 2009**	C Actual Cumulative May 2009**	(C - A) <u>Actual to date vs. Adopted</u>
GENERAL FUND REVENUES	AMOUNT		AMOUNT	
A. TAXES				
Income Tax				
Corporate	104,039,979	2,195,587	58,385,639	(45,654,340)
Individual	77,505,105	1,583,529	51,822,576	(25,682,530)
Withholding Taxes, Interest and Penalties	174,329,231	11,648,343	112,190,849	(62,138,383)
Provision for Tax Refund	(88,600,000)	(4,812,148)	(59,976,745)	28,623,255
TOTAL INCOME TAXES	267,274,315	10,615,310	162,422,318	(104,851,997)
Gross Receipts Tax	197,599,805	14,895,643	126,521,202	(71,078,603)
TOTAL TAXES	464,874,120	25,510,953	288,943,520	(175,930,600)
B. FEDERAL SOURCES	48,351,222	3,295,798	27,050,229	(21,300,993)
C. USE OF MONEY AND PROPERTY	3,293,486	31,802	234,602	(3,058,884)
D. LICENSES, FEES AND PERMITS	3,248,507	144,597	868,031	(2,380,476)
E. DEPARTMENT CHARGES	954,462	192,359	833,776	(120,686)
TOTAL GENERAL FUND REVENUE	520,721,797	29,175,508	317,930,158	(202,791,639)

Certified By:



Bertha M. Duenas, Director, BBMR

JUN 12 2009

Date



Lourdes M. Perez, Director, DOA

6/12/09

Date



Artemio B. Ilagan, Director, DRT

6/12/09

Date

*Provided by BBMR pursuant to PL 29-113.

**Preliminary numbers provided by DOA & DRT, run date as of 06/05/2009.

DRAFT

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

	For the Months			Fiscal Year 2009	Year-To-Date	
	May, 2009	May, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Income taxes:						
Individual	\$1,583,529	\$1,990,027	(\$406,498)	\$51,822,576	\$56,215,668	(\$4,393,093)
Corporation	2,195,587	4,112,805	(1,917,218)	58,385,639	61,024,218	(2,638,578)
Withholding	11,410,892	13,307,018	(1,896,126)	109,202,709	114,657,131	(5,454,423)
Withholding - COLA	120	5,724	(5,604)	9,048	202,194	(193,146)
Interest & penalties	237,331	507,434	(270,103)	2,979,092	2,273,086	706,006
Provision for refunds	(4,812,148)	(4,155,120)	(657,028)	(59,976,745)	(51,855,351)	(8,121,394)
Total Income Taxes	10,615,310	15,767,888	(5,152,578)	162,422,318	182,516,946	(20,094,628)
Business privilege taxes:						
Gross Receipts Taxes	14,874,744	15,038,019	(163,274)	124,142,026	121,416,153	2,725,873
Other Taxes:						
Admissions tax	525	0	525	1,688	938	750
Use tax	20,374	405,485	(385,112)	2,377,489	2,216,077	161,412
Total Business Privilege Taxes	14,895,643	15,443,504	(547,861)	126,521,202	123,633,167	2,888,035
Total Licenses, Fees & Permits	144,597	105,463	39,133	868,031	715,637	152,395
Total Use of Money & Property	31,802	108,439	(76,637)	234,602	389,055	(154,453)
Federal Sources:						
Section 30	3,239,114	3,352,102	(112,988)	25,912,915	26,816,819	(903,904)
Immigration fees	18,855	190,985	(172,130)	971,945	1,228,791	(256,846)
Indirect cost recovery	37,828	104,272	(66,444)	165,369	690,083	(524,714)
Total Federal Sources	3,295,798	3,647,359	(351,562)	27,050,229	28,735,693	(1,685,465)
Department Charges:						
Agriculture	457	64	393	2,290	2,141	149
Police & corrections	0	0	0	30	1,187	(1,157)
Public works	423	2,019	(1,597)	22,450	15,018	7,432
Public health	14,483	16,966	(2,483)	130,545	108,500	22,045
Commerce	12,798	24,942	(12,144)	164,534	151,789	12,745
Other charges	164,198	64,809	99,390	513,927	380,275	133,652
Total Department Charges	192,359	108,800	83,559	833,776	658,910	174,866
TOTAL GENERAL FUND REVENUES	\$29,175,508	\$35,181,453	(\$6,005,945)	\$317,930,158	\$336,649,408	(\$18,719,250)

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

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	\$2,589,516	\$1,583,529	(\$1,005,987)	\$61,183,364	\$51,822,576	(\$9,360,788)
Corporation	4,278,911	2,195,587	(2,083,324)	60,150,838	58,385,639	(1,765,199)
Withholding	13,085,925	11,410,892	(1,675,033)	114,581,108	109,202,709	(5,378,399)
Withholding - COLA	5,720	120	(5,600)	161,110	9,048	(152,062)
Interest & penalties	513,200	237,331	(275,869)	2,474,755	2,979,092	504,337
Provision for refunds	(4,812,148)	(4,812,148)	0	(59,976,745)	(59,976,745)	0
Total Income Taxes	15,661,124	10,615,310	(5,045,814)	178,574,430	162,422,318	(16,152,112)
Business privilege taxes:						
Gross Receipts Taxes	16,028,815	14,874,744	(1,154,071)	129,331,878	124,142,026	(5,189,852)
Other Taxes:						
Admissions tax	0	525	525	940	1,688	748
Use tax	111,015	20,374	(90,641)	1,007,044	2,377,489	1,370,445
Total Business Privilege Taxes	16,139,830	14,895,643	(1,244,187)	130,339,862	126,521,202	(3,818,660)
Total Licenses, Fees & Permits	74,734	144,597	69,863	530,633	868,031	337,398
Total Use of Money & Property	77,900	31,802	(46,098)	560,318	234,602	(325,716)
Federal Sources:						
Section 30	3,499,493	3,239,114	(260,379)	28,002,030	25,912,915	(2,089,115)
Immigration fees	123,783	18,855	(104,928)	1,216,606	971,945	(244,661)
Indirect cost recovery	562,677	37,828	(524,849)	2,003,370	165,369	(1,838,001)
Total Federal Sources	4,185,953	3,295,798	(890,155)	31,222,006	27,050,229	(4,171,777)
Department Charges:						
Agriculture	45	457	412	2,351	2,290	(61)
Police & corrections	0	0	0	833	30	(803)
Public works	1,420	423	(998)	14,979	22,450	7,471
Public health	11,933	14,483	2,550	104,603	130,545	25,942
Commerce	17,543	12,798	(4,745)	161,692	164,534	2,842
Other charges	45,581	164,198	118,617	314,585	513,927	199,342
Total Department Charges	76,522	192,359	115,837	599,043	833,776	234,733
TOTAL GENERAL FUND REVENUES	\$36,216,063	\$29,175,508	(\$7,040,555)	\$341,826,292	\$317,930,158	(\$23,896,134)

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.

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

	Pursuant to PL 29-113*	Actual Cumulative May 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
EXECUTIVE DIRECTION			
Office of I Maga'lahaen Guahan	4,931,348	4,519,153	412,195
I Segundu Na Maga'lahaen Guahan	1,029,559	688,470	341,089
Guam State Clearinghouse	285,611	163,039	122,572
Bureau of Budget & Management Research	1,260,886	875,299	385,587
Civil Service Commission	715,037	435,618	279,419
Bureau of Statistics & Plans	1,031,048	670,441	360,607
Military Affairs	394,188	278,378	115,810
Public Works	9,854,817	6,648,212	3,206,605
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	120,599	(36,010)
Guam Election Commission	217,613	197,365	20,248
Guam Election Commission (PAYMENT OF PRIOR YEARS RENTAL OBLIGATIONS)	230,148	258,148	(28,000)
Commission on Decolonization	175,962	113,979	61,983
Ancestral Lands Commission	229,035	151,193	77,842
Department of Veterans Affairs	245,939	162,065	83,874
Medical Referral Offices	674,121	645,428	28,693
Chamorro Land Trust Commission	-	-	-
Contractors License Board	-	-	-
Professional Engineers', Architects' and Land Surveyors'	-	-	-
TOTAL	21,501,165	15,927,387	5,573,778
PUBLIC SAFETY			
Guam Police Department	23,369,461	15,887,338	7,482,123
Guam Police Department Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Guam Fire Department	24,274,291	15,041,360	9,232,931
Guam Fire Department Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Corrections	17,084,690	11,882,583	5,202,107
Corrections Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Youth Affairs	3,360,350	2,372,332	988,018
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	224,186	146,410
TOTAL	68,831,065	45,669,323	23,161,742
HOMELAND SECURITY			
Customs and Quarantine	-	-	-
Civil Defense	-	-	-
TOTAL	-	-	-
HEALTH			
Dept. of Public Health & Social Services	10,667,049	8,011,109	2,655,940
MIP/Medicaid Program (DPH&SS)	28,424,309	12,471,017	15,953,292
Public Assistance Programs (DPH&SS)	2,120,748	1,209,457	911,291
Dept. of Public Health & Social Services Community Health Centers	282,528	260,639	21,889

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

	Pursuant to PL 29-113*	Actual Cumulative May 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
Catastrophic Illness Asst. Program (DPH&SS)		-	-
Mental Health and Substance Abuse	5,909,952	5,725,453	184,499
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	643,731	862,189
TOTAL	49,617,144	29,028,045	20,589,099
EDUCATION			
GPSS Operations	169,516,690	116,571,677	52,945,013
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	900,000	(100,000)
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	108,696	54,345
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	8,852,336	4,426,163
Guam Public Library	1,435,991	1,069,690	366,301
Guam Edu. Telecom. Corp. (KGTF)	581,264	409,714	171,550
TOTAL	227,320,654	154,241,604	73,079,050
UTILITIES			
TOTAL	-	-	-
FINANCE & ADMINISTRATION			
Department of Administration	8,040,009	6,850,111	1,189,898
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	629,689	29,543
TOTAL	9,178,622	7,947,467	1,231,155
REVENUE & TAXATION			
Department of Revenue & Taxation	7,940,000	6,155,033	1,784,967
TOTAL	7,940,000	6,155,033	1,784,967
JUSTICE			
Department of Law	7,525,531	5,052,318	2,473,213
Department of Law Compensation of Public Safety & Law Enforcement (PL 29-105)	108,495	-	108,495
TOTAL	7,634,026	5,052,318	2,581,708
NATURAL RESOURCES			
Guam Environmental Protection Agency		-	-
Department of Agriculture	2,444,097	1,536,768	907,329
TOTAL	2,444,097	1,536,768	907,329
LABOR			

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

	Pursuant to PL 29-113*	Actual Cumulative May 2009**	
	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL FUND EXPENDITURES & ENCUMBRANCES			
Worker's Compensation Fund	798,593	541,074	257,519
Department of Labor	1,252,504	961,984	290,520
Agency for Human Resources Dev. (Federal)		-	-
TOTAL	2,051,097	1,503,058	548,039
TOURISM & CULTURE			
Guam Visitors Bureau		-	-
Guam Council on the Arts and Humanities	338,394	206,782	131,612
Department of Chamorro Affairs	888,537	665,239	223,298
TOTAL	1,226,931	872,022	354,909
HOUSING & ECONOMIC DEVELOPMENT			
DOA Administration Housing		-	-
TOTAL	-	-	-
TRANSPORTATION			
TOTAL	-	-	-
RECREATION			
Department of Parks & Recreation	3,314,580	2,334,713	979,867
TOTAL	3,314,580	2,334,713	979,867
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS			
Mayor's Council of Guam	7,078,327	5,082,481	1,995,846
Guam Legislature	6,800,000	4,533,333	2,266,667
Guam Legislature (Office of Finance and Budget)	428,567	285,711	142,856
Guam Legislature (Prior Year Obligation)	475,000	475,000	-
Unified Judiciary	20,168,174	12,714,785	7,453,389
Unified Judiciary (Compensation of Public Safety & Law Enforcement pursuant to PL 29-105 Section 14)	-	-	-
Public Defender	2,750,753	1,838,083	912,670
Office of the Public Auditor	1,108,676	542,453	566,223
Retirement Fund	18,736,678	12,913,807	5,822,871
TOTAL	57,546,175	38,385,654	19,160,521
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 May 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES & ENCUMBRANCES	FUNDS 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	62,784	31,392
UOG - Hero Scholarship Program		-	-
GCC - LPN & Voc Guidance Programs	644,209	429,472	214,737
GCC - Apprenticeship Programs		-	-
Retirement (Medical Premiums)	684,000	456,000	228,000
Retirement (Judges Annuities)	454,200	302,800	151,400
Retirement (Gov./Lt. Gov. Pensions)	145,000	96,672	48,328
Judiciary - Northern Satellite Courts	931,304	620,864	310,440
Judiciary - Court Appt. Fees	659,232	659,232	-
Judiciary - Drug Courts	498,374	332,248	166,126
Judiciary - Family Visit. Center (Erica)		-	-
GCAHA (Guam Territorial Band)		-	-
Administration (COLA)	6,670,000	7,763,800	(1,093,800)
Administration (Supplemental Annuity Benefits Special Fund)	11,908,780	8,901,201	3,007,579
Off-Island Residential Treatment Fund (DOA)	959,132	724,866	234,266
Mayor's Council (MAINTENANCE & BEAUTIFICATION OF VILLAGE SECONDARY & TERTIARY ROADS & OTHER REQUIREMENTS)	1,036,026	720,217	315,809
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	214,928	232,447
Mayor's Council (Island-Wide Beautification)	470,921	344,920	126,001
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	329,668	162,632	167,036
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	108,560	54,546
Agriculture (Animal Shelter)	100,000	95,000	5,000
2008 General Election	331,483	28,308	303,176
GMHA Pharmaceutical Fund	12,140,525	8,253,305	3,887,220
BBMR & DOA (COSTS RELATING TO NEGOTIATING & ADMINISTERING THE INDIRECT COST RATE)	103,939	-	103,939
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	39,676,695	30,712,969	8,963,726
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	2,451,291	1,746,183
2002 Short Term Financing	1,281,818	1,281,818	-
TOTAL	15,303,042	12,834,215	2,468,827
GRAND TOTAL	513,585,293	352,200,576	161,384,717
\$1M Weekly Payments pursuant to Civil Case no. 02-00022 (Landfill)	6,955,900	6,955,900	-
ADJUSTED GRAND TOTAL	520,541,193	359,156,476	161,384,717

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

Pursuant to
PL 29-113*

Actual Cumulative
May 2009**

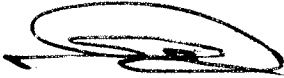
GENERAL FUND EXPENDITURES & ENCUMBRANCES

APPROPRIATIONS

**EXPENDITURES &
ENCUMBRANCES**

**FUNDS
AVAILABLE**

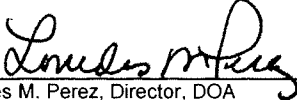
Certified By:



JUN 12 2009

Bertha M. Duenas, Director, BBMR

Date



6/12/09

Lourdes M. Perez, Director, DOA

Date



6/12/09

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 06/11/2009.