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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

2009 OCT 17 PM 3:58
EDM

OCT 15 2009

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 September 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 September 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 Public Accountability

30-09-1220
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Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

	A	B	C	(C - A)
	Pursuant to PL 29-113 Chapter I Section 2*	Actual for the Month of September 2009**	Actual Cumulative September 2009**	
GENERAL FUND REVENUES	<u>AMOUNT</u>		<u>AMOUNT</u>	<u>Actual to date vs. Adopted</u>
A. TAXES				
Income Tax				
Corporate	104,039,979	18,008,927	97,274,097	(6,765,882)
Individual	77,505,105	3,843,233	68,006,801	(9,498,304)
Withholding Taxes, Interest and Penalties	174,329,231	12,007,636	186,529,014	12,199,783
Provision for Tax Refund	(88,600,000)	(7,506,701)	(88,600,000)	-
TOTAL INCOME TAXES	267,274,315	26,353,096	263,209,913	(4,064,402)
Gross Receipts Tax	197,599,805	14,934,347	187,736,656	(9,863,149)
TOTAL TAXES	464,874,120	41,287,443	450,946,569	(13,927,551)
B. FEDERAL SOURCES	48,351,222	3,574,929	40,806,280	(7,544,942)
C. USE OF MONEY AND PROPERTY	3,293,486	10,947	684,240	(2,609,246)
D. LICENSES, FEES AND PERMITS	3,248,507	135,956	4,470,671	1,222,164
E. DEPARTMENT CHARGES	954,462	188,826	1,617,906	663,444
TOTAL GENERAL FUND REVENUE	520,721,797	45,198,101	498,525,666	(22,196,131)

Certified By:



Bertha M. Duenas, Director, BBMR

OCT 15 2009

Date



Lourdes M. Perez, Director, DOA

10-15-09

Date



Artemio B. Ilagan, Director, DRT

10-15-09

Date

*Provided by BBMR pursuant to PL 29-113.

**Preliminary numbers provided by DOA & DRT, run date as of 10/08/2009.

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

	For the Months			Fiscal Year 2009	Year-To-Date	
	September, 2009	September, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Income taxes:						
Individual	\$3,843,233	\$6,182,522	(\$2,339,289)	\$68,006,801	\$72,719,185	(\$4,712,384)
Corporation	18,008,927	17,805,810	203,118	97,274,097	103,135,297	(5,861,200)
Withholding	10,375,305	11,464,969	(1,089,664)	170,640,000	165,427,461	5,212,539
Withholding - COLA	0	482	(482)	9,048,216	216,052	8,832,164
Interest & penalties	1,632,331	287,007	1,345,324	6,840,798	3,873,245	2,967,553
Provision for refunds	(7,506,701)	(6,513,804)	(992,897)	(88,600,000)	(76,600,000)	(12,000,000)
Total Income Taxes	26,353,096	29,226,985	(2,873,889)	263,209,913	268,771,241	(5,561,328)
Business privilege taxes:						
Gross Receipts Taxes	14,819,562	14,360,195	459,367	184,147,547	182,314,616	1,832,931
Other Taxes:						
Admissions tax	250	500	(250)	87,700	39,688	48,013
Use tax	114,535	206,376	(91,842)	3,501,409	3,160,501	340,909
Total Business Privilege Taxes	14,934,347	14,567,071	367,275	187,736,656	185,514,804	2,221,852
Total Licenses, Fees & Permits	135,956	215,141	(79,185)	4,470,671	4,652,068	(181,397)
Total Use of Money & Property	10,947	(44,537)	55,485	684,240	659,121	25,119
Federal Sources:						
Section 30	3,239,114	3,352,102	(112,988)	38,869,372	40,225,229	(1,355,857)
Immigration fees	218,895	18,095	200,800	1,612,140	1,636,441	(24,301)
Indirect cost recovery	116,920	231,503	(114,584)	324,768	1,460,548	(1,135,780)
Total Federal Sources	3,574,929	3,601,701	(26,772)	40,806,280	43,322,218	(2,515,938)
Department Charges:						
Agriculture	171	30	141	2,969	2,958	11
Police & corrections	0	0	0	30	1,207	(1,177)
Public works	24,086	1,665	22,421	155,492	24,278	131,214
Public health	13,257	17,420	(4,163)	187,608	166,512	21,095
Commerce	14,465	27,772	(13,307)	258,485	262,385	(3,900)
Other charges	136,847	146,935	(10,088)	1,013,322	919,007	94,315
Total Department Charges	188,826	193,822	(4,996)	1,617,906	1,376,347	241,558
TOTAL GENERAL FUND REVENUES	\$45,198,101	\$47,760,183	(\$2,562,082)	\$498,525,666	\$504,295,800	(\$5,770,134)

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 report "Draft" pending Income Tax Withholding & Gross Receipts Tax from Sept. 9-30, 2009 pending receipts from various banks for posting
 Prepared By: Elaine C. Ayuyou

DRAFT

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

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	\$5,811,194	\$3,843,233	(\$1,967,961)	\$77,505,104	\$68,006,801	(\$9,498,303)
Corporation	18,869,859	18,008,927	(860,932)	104,039,978	97,274,097	(6,765,881)
Withholding	13,842,196	10,375,305	(3,466,891)	170,068,917	170,640,000	571,083
Withholding - COLA	480	0	(480)	174,940	9,048,216	8,873,276
Interest & penalties	284,420	1,632,331	1,347,911	4,085,375	6,840,798	2,755,423
Provision for refunds	(7,506,699)	(7,506,701)	(2)	(88,599,998)	(88,600,000)	(2)
Total Income Taxes	31,301,450	26,353,096	(4,948,354)	267,274,316	263,209,913	(4,064,403)
Business privilege taxes:						
Gross Receipts Taxes	16,863,663	14,819,562	(2,044,101)	196,131,262	184,147,547	(11,983,715)
Other Taxes:						
Admissions tax	550	250	(300)	39,740	87,700	47,960
Use tax	20,579	114,535	93,956	1,428,803	3,501,409	2,072,606
Total Business Privilege Taxes	16,884,792	14,934,347	(1,950,445)	197,599,805	187,736,656	(9,863,149)
Total Licenses, Fees & Permits	114,192	135,956	21,764	3,248,506	4,470,671	1,222,165
Total Use of Money & Property	2,287,293	10,947	(2,276,346)	3,293,486	684,240	(2,609,246)
Federal Sources:						
Section 30	3,499,493	3,239,114	(260,379)	42,000,002	38,869,372	(3,130,630)
Immigration fees	73,266	218,895	145,629	1,797,609	1,612,140	(185,469)
Indirect cost recovery	1,588,239	116,920	(1,471,319)	4,553,613	324,768	(4,228,845)
Total Federal Sources	5,160,998	3,574,929	(1,586,069)	48,351,224	40,806,280	(7,544,944)
Department Charges:						
Agriculture	10	171	161	2,793	2,969	176
Police & corrections	0	0	0	842	30	(812)
Public works	535	24,086	23,551	19,948	155,492	135,544
Public health	5,595	13,257	7,662	132,842	187,608	54,766
Commerce	8,919	14,465	5,546	214,939	258,485	43,546
Other charges	56,169	136,847	80,678	583,096	1,013,322	430,226
Total Department Charges	71,228	188,826	117,598	954,460	1,617,906	663,446
TOTAL GENERAL FUND REVENUES	\$55,819,953	\$45,198,101	(\$10,621,852)	\$520,721,797	\$498,525,666	(\$22,196,131)

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 report "Draft" pending Income Tax Withholding & Gross Receipts Tax from Sept. 9-30, 2009 pending receipts from various banks for posting

Prepared By: Elaine C. Ayuyuy

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

	Pursuant to PL 29-113*	Actual Cumulative September 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
EXECUTIVE DIRECTION			
Office of I Maga'lahaen Guahan	6,415,008	5,760,494	654,514
I Segundu Na Maga'lahaen Guahan	1,051,372	1,061,298	(9,926)
Guam State Clearinghouse	236,201	228,060	8,141
Bureau of Budget & Management Research	1,320,356	1,335,122	(14,766)
Civil Service Commission	678,540	648,090	30,450
Bureau of Statistics & Plans	1,031,048	1,022,879	8,169
Military Affairs	479,722	419,563	60,159
Public Works	9,630,187	9,560,178	70,009
Public Works (CONSTRUCTION OF ADDITIONAL CRYPTS IN THE MERIZO PUBLIC CEMETERY)	75,000	58,982	16,018
CONSTRUCTION OF ADDITIONAL CRYPTS IN THE AGAT PUBLIC CEMETERY	66,264	-	66,264
Department of Land Management	84,589	81,274	3,315
Guam Election Commission	181,139	165,233	15,906
Guam Election Commission (PAYMENT OF PRIOR YEARS RENTAL OBLIGATIONS)	258,148	258,148	0
Commission on Decolonization	175,962	175,031	931
Ancestral Lands Commission	211,800	209,782	2,018
Department of Veterans Affairs	243,366	238,949	4,417
Medical Referral Offices	674,121	677,377	(3,256)
Chamorro Land Trust Commission	-	-	-
Contractors License Board	-	-	-
Professional Engineers', Architects' and Land Surveyors'	-	-	-
TOTAL	22,812,822	21,900,458	912,365
PUBLIC SAFETY			
Guam Police Department	23,601,661	22,671,052	930,609
Guam Police Department Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Guam Fire Department	23,294,114	25,853,126	(2,559,012)
Guam Fire Department Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Corrections	16,942,248	16,544,877	397,371
Corrections Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Youth Affairs	3,384,466	3,510,504	(126,038)
Youth Affairs Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Youth Affairs Sanctuary	571,677	441,677	130,000
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	378,908	(8,312)
TOTAL	68,164,762	69,400,143	(1,235,381)
HOMELAND SECURITY			
Customs and Quarantine	-	-	-
Civil Defense	-	-	-
TOTAL	-	-	-
HEALTH			
Dept. of Public Health & Social Services	15,543,177	11,832,127	3,711,050
MIP/Medicaid Program (DPH&SS)	18,089,126	17,861,403	227,723
Public Assistance Programs (DPH&SS)	2,120,748	1,806,976	313,772

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

	Pursuant to PL 29-113*	Actual Cumulative September 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Dept. of Public Health & Social Services Community Health Centers Catastrophic Illness Asst. Program (DPH&SS)	282,528	282,489	39
Mental Health and Substance Abuse	-	-	-
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	6,999,096	7,410,598	(411,502)
	565,056	565,056	-
Mental Health and Substance Abuse Youth Drug & Alcohol Program	216,582	216,582	-
Guam Memorial Hospital Authority	-	-	-
Dept. of Integ. Services for Indiv. With Dis.	1,501,381	900,141	601,240
TOTAL	45,317,694	40,875,371	4,442,323
EDUCATION			
Department of Education Operations	169,516,690	169,516,690	-
Department of Education Textbooks (PL 29-19 Section 1 (f)(1))	2,000,000	2,000,000	-
Department of Education Library Resources Fund For The Purchase of Textbooks (PL 29-102 Section 1)	800,000	718,000	82,000
Department of Education Textbooks (PL 29-106 Section 5)	5,800,000	2,900,000	2,900,000
Department of Education Outstanding Invoices for Defense Logistics/DSCP For The Child Nutrition Program (PL 29-106 Section 8)	2,971,035	2,971,035	-
Department of Education Office of the Education Suruhanu	163,041	135,870	27,171
University of Guam	27,148,016	25,730,622	1,417,394
UOG Scholarships (SSFAP)	2,387,991	2,387,991	-
A.C. Yamashita Ed. Corps.	1,238,127	1,238,127	-
Guam Community College	13,278,499	12,614,574	663,925
Guam Public Library	1,435,991	1,330,281	105,710
Guam Edu. Telecom. Corp. (KGTF)	598,807	593,378	5,429
TOTAL	227,338,197	222,136,568	5,201,629
UTILITIES			
TOTAL	-	-	-
FINANCE & ADMINISTRATION			
Department of Administration	8,621,371	8,952,414	(331,043)
Government Claims Fund	94,176	94,176	-
Government Annual Single Audit	377,000	377,000	-
Training & Continuing Education of Government Public Accountants	31,549	31,493	56
CHILD IN CUSTODY - 19 GCA §5116	659,232	643,334	15,898
TOTAL	9,783,328	10,098,417	(315,090)
REVENUE & TAXATION			
Department of Revenue & Taxation	7,940,000	8,528,752	(588,752)
TOTAL	7,940,000	8,528,752	(588,752)
JUSTICE			

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

	Pursuant to PL 29-113*	Actual Cumulative September 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Department of Law	7,525,531	7,426,387	99,144
Department of Law Compensation of Public Safety & Law Enforcement (PL 29-105)	108,495	61,936	46,559
TOTAL	7,634,026	7,488,323	145,703
NATURAL RESOURCES			
Guam Environmental Protection Agency		-	-
Department of Agriculture	2,429,097	2,290,543	138,554
TOTAL	2,429,097	2,290,543	138,554
LABOR			
Worker's Compensation Fund	860,755	835,133	25,622
Department of Labor	1,252,504	1,270,020	(17,516)
Agency for Human Resources Dev. (Federal)	-	-	-
TOTAL	2,113,259	2,105,153	8,106
TOURISM & CULTURE			
Guam Visitors Bureau		-	-
Guam Council on the Arts and Humanities	337,846	283,350	54,496
Department of Chamorro Affairs	908,706	916,743	(8,037)
TOTAL	1,246,552	1,200,093	46,459
HOUSING & ECONOMIC DEVELOPMENT			
DOA Administration Housing		-	-
TOTAL	-	-	-
TRANSPORTATION			
TOTAL	-	-	-
RECREATION			
Department of Parks & Recreation	3,395,055	3,331,877	63,178
TOTAL	3,395,055	3,331,877	63,178
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS			
Mayor's Council of Guam	7,078,327	7,388,351	(310,024)
Guam Legislature	6,800,000	6,800,000	-
Guam Legislature (Office of Finance and Budget)	428,567	428,567	-
Guam Legislature (Prior Year Obligation)	475,000	475,000	-
Unified Judiciary	20,168,174	19,229,326	938,848
Unified Judiciary (Compensation of Public Safety & Law Enforcement pursuant to PL 29-105 Section 14)	-	-	-
Public Defender	2,750,753	2,750,753	-
Office of Public Accountability	1,108,676	849,328	259,348
Retirement Fund	18,736,678	18,736,485	193
TOTAL	57,546,175	56,657,810	888,365
MISCELLANEOUS APPROPRIATIONS			
WERI (Guam Hydro. Survey)	192,307	192,307	-
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 September 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Aquaculture Development and Training Center	131,846	131,846	-
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	157,720	-
UOG - KPRG Ops	94,176	94,176	-
UOG - Hero Scholarship Program	-	-	-
GCC - LPN & Voc Guidance Programs	644,209	611,999	32,210
GCC - Apprenticeship Programs	-	-	-
Retirement (Medical Premiums)	684,000	684,000	-
Retirement (Judges Annuities)	454,200	454,200	-
Retirement (Gov./Lt. Gov. Pensions)	145,000	145,000	-
Judiciary - Northern Satellite Courts	931,304	931,304	-
Judiciary - Court Appt. Fees	659,232	659,232	-
Judiciary - Drug Courts	498,374	498,374	-
Judiciary - Family Visit. Center (Erica)	-	-	-
GCAHA (Guam Territorial Band)	-	-	-
Administration (COLA)	6,670,000	7,762,700	(1,092,700)
Administration (Supplemental Annuity Benefits Special Fund)	11,908,780	11,058,041	850,739
Off-Island Residential Treatment Fund (DOA)	959,132	948,683	10,449
Mayor's Council (MAINTENANCE & BEAUTIFICATION OF VILLAGE SECONDARY & TERTIARY ROADS & OTHER REQUIREMENTS)	1,036,026	893,542	142,484
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	378,513	68,862
Mayor's Council (Island-Wide Beautification)	470,921	437,809	33,112
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	329,668	201,159	128,509
Mayor's Council (OFFICE RENOVATIONS YIGO VICE MAYOR- \$34,000 & MANGILAO VICE MAYOR - \$30,020)	64,020	58,252	5,768
OPA (Procurement Appeals Div.)	163,106	160,357	2,749
Agriculture (Animal Shelter)	100,000	95,000	5,000
2008 General Election	303,483	217,569	85,914
GMHA Pharmaceutical Fund	12,140,525	11,480,934	659,591
BBMR & DOA (COSTS RELATING TO NEGOTIATING & ADMINISTERING THE INDIRECT COST RATE)	3,970	-	3,970
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	39,548,726	38,416,535	1,132,191
CONTINUING APPROPRIATIONS			
1993 General Obligation Bonds Series A	-	-	-
Limited Obligation Highway Refunding Bond 2001	-	-	-
Limited Obligation (Section 30) Bond, Series 2001A	9,823,750	9,823,750	-
Limited Obligation Infrastructure Improvement Bonds, 1997 Series A	-	-	-
2008 SHORT TERM FINANCING (GF/SECTION 30)	4,194,473	4,194,473	-
2002 Short Term Financing	1,281,818	1,281,818	-
TOTAL	15,300,041	15,300,041	-
GRAND TOTAL	510,569,733	499,730,083	10,839,650

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

Pursuant to
PL 29-113*

Actual Cumulative
September 2009**

GENERAL FUND EXPENDITURES & ENCUMBRANCES

APPROPRIATIONS

EXPENDITURES &
ENCUMBRANCES

FUNDS
AVAILABLE

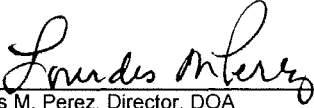
Certified By:



OCT 15 2009

Bertha M. Duenas, Director, BBMR

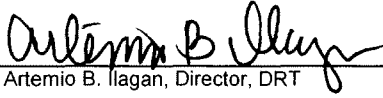
Date



10-15-09

Lourdes M. Perez, Director, DOA

Date



10-15-09

Artemio B. Ilagan, Director, DRT

Date

*Provided by BBMR pursuant to PL 29-113 and as reflected in the AS400 system, which includes budget modifications.

**Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 10/10/09.