



**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

**JAN 20 2010**

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

Handwritten notes: 11/20/09, E10m

Dear Speaker Won Pat:

Attached is the monthly comparative revenues and expenditures report as of December 2009 pursuant to §4109 (c) (3) of Title 5 GCA. The report includes preliminary revenue and expenditure totals for the months of October 2009 through December 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

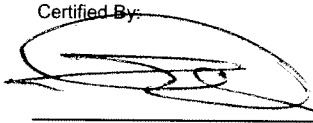
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Monthly Comparative Reporting Requirement  
Pursuant to §4109 (c) (3) of Title 5 GCA  
General Fund

	A Pursuant to PL 30- 55 Chapter I Section 2*	B Actual for the Month of December 2009**	C Actual Cumulative December 2009**	(C - A)
<b>GENERAL FUND REVENUES</b>	<b><u>AMOUNT</u></b>		<b><u>AMOUNT</u></b>	<b><u>Actual to date vs. Adopted</u></b>
<b>A. TAXES</b>				
Income Tax				
Corporate	103,059,690	14,693,609	20,705,946	(82,353,744)
Individual	85,574,693	1,095,065	12,370,182	(73,204,511)
Withholding Taxes, Interest and Penalties	205,705,323	16,701,029	45,413,017	(160,292,306)
Provision for Tax Refund	(101,860,000)	(8,085,462)	(19,109,526)	82,750,474
<b>TOTAL INCOME TAXES</b>	<b>292,479,706</b>	<b>24,404,241</b>	<b>59,379,619</b>	<b>(233,100,087)</b>
Gross Receipts Tax	211,355,131	13,956,708	44,096,950	(167,258,181)
<b>TOTAL TAXES</b>	<b>503,834,837</b>	<b>38,360,949</b>	<b>103,476,569</b>	<b>(400,358,268)</b>
<b>B. FEDERAL SOURCES</b>	<b>42,479,346</b>	<b>3,410,057</b>	<b>10,236,601</b>	<b>(32,242,745)</b>
<b>C. USE OF MONEY AND PROPERTY</b>	<b>599,890</b>	<b>7,468</b>	<b>130,611</b>	<b>(469,279)</b>
<b>D. LICENSES, FEES AND PERMITS</b>	<b>4,942,859</b>	<b>113,225</b>	<b>364,691</b>	<b>(4,578,169)</b>
<b>E. DEPARTMENT CHARGES</b>	<b>1,660,791</b>	<b>215,286</b>	<b>425,748</b>	<b>(1,235,044)</b>
2% General Fund Reserve	(13,299,085)			
<b>TOTAL GENERAL FUND REVENUE</b>	<b>540,218,638</b>	<b>42,106,984</b>	<b>114,634,219</b>	<b>(438,883,504)</b>

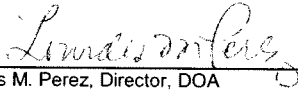
Certified By:



Bertha M. Duenas, Director, BBMR

JAN 20 2010

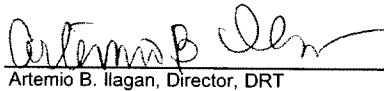
Date



Lourdes M. Perez, Director, DOA

1/20/2010

Date



Artemio B. Ilagan, Director, DRT

1/20/10

Date

\*Provided by BBMR pursuant to PL 30-55.

\*\*Preliminary numbers provided by DOA & DRT, run date as of 01/12/2010.



Government Of Guam  
 Combined Comparative Statement Of Revenues  
 General Fund

December 31, 2009 & 2008

	For the Months		Increase (Decrease)	Fiscal Year 2010	Year-To-Date Fiscal Year 2009	Increase (Decrease)
	December, 2009	December, 2008				
Income taxes:						
Individual	\$1,095,065	\$1,785,645	(\$690,581)	\$12,370,182	\$13,304,747	(\$934,565)
Corporation	14,693,609	15,037,997	(344,389)	20,705,946	21,306,429	(600,483)
Withholding	16,548,034	15,473,659	1,074,375	44,632,794	45,072,374	(439,580)
Withholding - COLA	33,675	3,331	30,345	47,616	6,254	41,362
Interest & penalties	119,321	299,762	(180,442)	732,607	946,990	(214,383)
Provision for refunds	(8,085,462)	(7,033,271)	(1,052,191)	(19,109,526)	(16,298,499)	(2,811,027)
Total Income Taxes	24,404,241	25,567,123	(1,162,882)	59,379,619	64,338,294	(4,958,675)
Business privilege taxes:						
Gross Receipts Taxes	13,724,914	15,500,915	(1,776,001)	43,213,105	46,120,701	(2,907,596)
Other Taxes:						
Admissions tax	150	225	(75)	263	813	(550)
Use tax	231,644	598,753	(367,109)	883,583	1,176,525	(292,942)
Total Business Privilege Taxes	13,956,708	16,099,893	(2,143,185)	44,096,950	47,298,039	(3,201,089)
Total Licenses, Fees & Permits	113,225	134,434	(21,209)	364,691	327,168	37,523
Total Use of Money & Property	7,468	36,550	(29,081)	130,611	118,860	11,752
Federal Sources:						
Section 30	3,252,344	3,239,114	13,230	9,757,032	9,717,343	39,689
Immigration fees	135,015	90,160	44,855	429,980	466,805	(36,825)
Indirect cost recovery	22,698	23,947	(1,250)	49,589	67,324	(17,735)
Total Federal Sources	3,410,057	3,353,222	56,835	10,236,601	10,251,472	(14,871)
Department Charges:						
Agriculture	93	81	12	420	661	(241)
Police & corrections	0	0	0	90	0	90
Public works	63,468	5,203	58,266	115,662	10,173	105,490
Public health	12,026	17,512	(5,486)	41,114	46,222	(5,108)
Commerce	33,715	21,196	12,519	76,755	76,833	(78)
Other charges	105,983	40,725	65,258	191,706	158,271	33,435
Total Department Charges	215,286	84,716	130,569	425,748	292,160	133,588
TOTAL GENERAL FUND REVENUES	\$42,106,984	\$45,275,937	(\$3,168,953)	\$114,634,219	\$122,625,992	(\$7,991,773)

Note:

<sup>1</sup>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.

# DRAFT

## Government Of Guam Actual Revenues Compared to Original Estimates General Fund Three Months Ended December 31, 2009

	For the Months			Year-To-Date	
	Estimated	Actual	Favorable (Unfavorable)	Actual	Favorable (Unfavorable)
Income taxes:					
Individual	\$2,948,538	\$1,095,065	(\$1,853,473)	\$12,370,182	\$14,374
Corporation	16,831,724	14,693,609	(2,138,115)	20,705,946	(1,249,477)
Withholding	18,037,781	16,548,034	(1,489,747)	44,632,794	(6,007,754)
Withholding - COLA	0	33,675	33,675	0	47,616
Interest & penalties	299,762	119,321	(180,441)	946,991	732,607
Provision for refunds	(8,085,462)	(8,085,462)	0	(19,109,526)	(214,384)
Total Income Taxes	30,032,343	24,404,241	(5,628,102)	66,789,244	(7,409,625)
Business privilege taxes:					
Gross Receipts Taxes	16,546,437	13,724,914	(2,821,523)	49,732,023	(6,518,918)
Other Taxes:					
Admissions tax	225	150	(75)	813	(551)
Use tax	346,582	231,644	(114,938)	972,340	(88,757)
Total Business Privilege Taxes	16,893,244	13,956,708	(2,936,536)	50,705,176	(6,608,226)
Total Licenses, Fees & Permits	119,287	113,225	(6,062)	323,641	41,050
Total Use of Money & Property	41,254	7,468	(33,786)	80,622	49,989
Federal Sources:					
Section 30	3,213,977	3,252,344	38,367	9,641,931	115,101
Immigration fees	118,071	135,015	16,944	564,041	(134,061)
Indirect cost recovery	39,832	22,698	(17,135)	93,892	(44,303)
Total Federal Sources	3,371,880	3,410,057	38,177	10,299,864	(63,263)
Department Charges:					
Agriculture	280	93	(187)	860	(440)
Police & corrections	10	0	(10)	30	60
Public works	5,544	63,466	57,924	10,448	105,214
Public health	19,512	12,026	(7,486)	46,623	(5,509)
Commerce	23,196	33,715	10,519	76,754	1
Other charges	44,727	105,983	61,256	160,475	31,231
Total Department Charges	93,269	215,286	122,017	295,190	130,558
TOTAL GENERAL FUND REVENUES	\$50,551,277	\$42,106,984	(\$8,444,293)	\$128,493,737	(\$13,859,518)
2% General Fund Reserve	(1,108,257)	(1,108,257)	0	(3,324,771)	0
2 Appropriation	\$49,443,020	\$40,998,727	(\$8,444,293)	\$125,168,966	(\$13,859,518)

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.

2 Appropriations Cap of 98% of General Fund Revenue, 22436, Chapter 22 of the Title 5 GCA. No available revenues to reserve.  
1/12/2010  
Page 2 of 2  
Prepare By: Elaine C. Ayuyu

**GENERAL FUND EXPENDITURES & ENCUMBRANCES**

**EXECUTIVE DIRECTION**

Pursuant to PL 30-55\*  
Actual Cumulative December 2009\*\*

**APPROPRIATIONS**  
**EXPENDITURES & ENCUMBRANCES**  
**FUNDS AVAILABLE**

Office of I Maga'lahaen Guahan	1,392,560	2,371,941	1,392,560	2,371,941
Office of I Maga'lahaen Guahan	3,764,501	3,764,501	3,764,501	3,764,501
I Segundu Na Maga'lahaen Guahan	998,670	754,141	244,529	754,141
Guam State Clearinghouse	185,959	142,618	43,341	142,618
Bureau of Budget & Management Research	1,366,158	1,065,058	301,100	1,065,058
Civil Service Commission	740,694	569,777	170,917	569,777
Bureau of Statistics & Plans	1,118,208	887,270	230,938	887,270
Military Affairs	511,371	477,387	33,984	477,387
Public Works	9,036,675	7,046,554	1,990,121	7,046,554
Department of Land Management	845,301	-	-	-
Guam Election Commission	89,480	611,658	233,643	611,658
Commission on Decolonization	34,262	55,218	34,262	55,218
Ancestral Lands Commission	242,086	156,797	85,289	156,797
Department of Veterans Affairs	380,246	303,358	76,888	303,358
Medical Referral Offices	641,788	47,097	594,691	47,097
Chamorro Land Trust Commission	-	-	-	-
Contractors License Board	-	-	-	-
Professional Engineers, Architects' and Land Surveyors'	19,921,137	14,488,874	5,432,263	14,488,874
<b>TOTAL</b>	<b>19,921,137</b>	<b>14,488,874</b>	<b>5,432,263</b>	<b>14,488,874</b>
<b>PUBLIC SAFETY</b>				
Guam Police Department	24,264,955	18,500,021	5,764,934	18,500,021
Guam Fire Department	26,434,183	19,605,714	6,828,469	19,605,714
Corrections	15,800,687	10,385,484	5,415,203	10,385,484
Youth Affairs	3,510,950	2,420,434	1,090,516	2,420,434
Youth Affairs Runaway, Homeless or Victims of Abuse Programs	371,677	11,150	360,527	11,150
Chief Medical Examiner	389,593	315,672	73,921	315,672
<b>TOTAL</b>	<b>70,772,045</b>	<b>51,238,474</b>	<b>19,533,571</b>	<b>51,238,474</b>
<b>HOMELAND SECURITY</b>				
Customs and Quarantine	-	-	-	-
Civil Defense	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>HEALTH</b>				
Dept. of Public Health & Social Services	14,716,097	7,878,691	7,878,691	6,837,406
MIP/Medical Program (DPH&SS)	30,468,400	26,338,222	4,130,178	26,338,222
Public Assistance Programs (DPH&SS)	2,629,359	2,629,359	-	2,629,359
Dept. of Public Health & Social Services Community Health Centers	-	-	-	-
Catastrophic Illness Asst. Program (DPH&SS)	-	-	-	-
Mental Health and Substance Abuse	10,043,959	5,595,854	4,448,105	5,595,854
Mental Health and Substance Abuse Outsourcing Services Providing	883,200	883,200	-	883,200
Drug & Alcohol Detoxication, Rehab & Prevention	1,038,534	545,499	493,035	545,499
Dept. of Integ. Services for Indiv. With Dis.	59,779,549	42,829,539	16,950,010	42,829,539
<b>TOTAL</b>	<b>59,779,549</b>	<b>42,829,539</b>	<b>16,950,010</b>	<b>42,829,539</b>
<b>EDUCATION</b>				
Department of Education Operations	174,986,508	135,299,691	39,686,817	135,299,691
Department of Education Textbooks	2,000,000	2,000,000	-	2,000,000
DOE Principals Mentorship Program	100,000	100,000	-	100,000
DOE Contractual Services	6,169	6,169	-	6,169
Department of Education Office of the Education Suruhanu	205,450	205,450	-	205,450
University of Guam	27,730,166	21,953,048	5,777,118	21,953,048
UOG Growth Initiatives	1,200,000	800,000	400,000	800,000

GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES & ENCUMBRANCES	AVAILABLE FUNDS
UOG Scholarships (SSFAP)	2,550,670	637,668	1,913,002
A.C. Yamashita Ed. Corps.	1,238,127	309,533	928,595
Guam Community College	13,278,499	3,220,035	10,058,464
Guam Public Library	1,278,243	439,009	839,234
Guam Edu. Telecom. Corp. (KGTF)	500,094	149,400	350,694
<b>TOTAL UTILITIES</b>	<b>225,073,926</b>	<b>50,619,580</b>	<b>174,454,346</b>
<b>TOTAL FINANCE &amp; ADMINISTRATION</b>	<b>-</b>	<b>-</b>	<b>-</b>
Department of Administration	7,955,691	4,964,338	2,991,353
Government Claims Fund	100,000	97,000	3,000
Government Annual Single Audit	353,656	-	353,656
CHILD IN CUSTODY - 19 GCA §5116	684,170	19,482	664,688
Training & Continuing Education of Government Public Accountants	9,093,517	5,080,821	4,012,696
<b>TOTAL REVENUE &amp; TAXATION</b>	<b>9,749,425</b>	<b>2,705,626</b>	<b>6,043,799</b>
Department of Revenue & Taxation	8,742,194	2,705,626	6,036,568
Recruitment of Critical Personnel in the Area of Tax Enforcement & Collection Operations	652,938	-	652,938
<b>TOTAL JUSTICE</b>	<b>9,395,132</b>	<b>2,705,626</b>	<b>6,689,506</b>
Department of Law	8,249,425	2,043,147	6,206,278
<b>TOTAL NATURAL RESOURCES</b>	<b>8,249,425</b>	<b>2,043,147</b>	<b>6,206,278</b>
Guam Environmental Protection Agency	2,531,289	598,282	1,933,007
Department of Agriculture	2,531,289	598,282	1,933,007
<b>TOTAL LABOR</b>	<b>2,531,289</b>	<b>598,282</b>	<b>1,933,007</b>
Worker's Compensation Fund	798,593	123,464	675,129
Department of Labor	1,361,652	459,147	902,505
Agency for Human Resources Dev. (Federal)	2,160,245	582,611	1,577,634
<b>TOTAL TOURISM &amp; CULTURE</b>	<b>2,160,245</b>	<b>582,611</b>	<b>1,577,634</b>
Guam Visitors Bureau	100,000	-	100,000
Guam Council on the Arts and Humanities	331,658	15,071	316,587
Department of Chamorro Affairs	1,134,528	340,121	794,407
<b>TOTAL</b>	<b>1,566,186</b>	<b>355,192</b>	<b>1,210,994</b>

Pursuant to PL 30-55\*  
Actual Cumulative December 2009\*\*

Pursuant to PL 30-55\*  
Actual Cumulative  
December 2009\*\*

GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES & ENCUMBRANCES	AVAILABLE FUNDS
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**HOUSING & ECONOMIC DEVELOPMENT**

**TOTAL**

DCA Administration Housing

**TRANSPORTATION**

**TOTAL**

**RECREATION**

Department of Parks & Recreation

**TOTAL**

**RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS**

Mayor's Council of Guam	7,512,569	1,711,961	5,800,608
Guam Legislature	7,285,000	1,821,250	5,463,750
Guam Legislature (Office of Finance and Budget)	428,567	107,142	321,425
Unified Judiciary	21,618,466	5,404,617	16,213,849
Public Defender	3,150,194	830,039	2,320,155
Office of Public Accountability	1,226,349	224,793	1,001,556
Guam Regional Transit Authority	500,000	-	500,000
Retirement Fund	18,330,774	4,018,835	14,311,940
<b>TOTAL</b>	<b>60,051,919</b>	<b>14,118,637</b>	<b>45,933,282</b>

**MISCELLANEOUS APPROPRIATIONS**

WERI (Guam Hydro. Survey)	192,307	48,077	144,230
WERI (Water Resource Monitoring)	163,817	40,955	122,862
Aquaculture Development and Training Center	131,846	32,961	98,885
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	39,431	118,289
UOG - KPRG Ops	94,176	23,544	70,632
UOG - Hero Scholarship Program	644,209	156,222	487,987
GCC - LPN & Voc Guidance Programs	700,000	-	-
GCC - Apprenticeship Programs	458,448	114,612	343,836
Retirement (Judges Annuitiess)	145,000	36,252	108,748
Retirement (Gov./Lt. Gov. Pensions)	748,277	187,071	561,206
Judiciary - Northern Sate/ltie Courts	800,000	300,000	500,000
Judiciary - Drug Courts	656,562	164,142	492,420
Administration (COLA)	6,490,000	7,811,100	(1,321,100)
Administration (Supplemental Annuity Benefits Special Fund)	11,736,120	3,282,958	8,453,162
Administration (Medical/Dental & Life Cost Pool)	4,199,985	502,920	3,697,065
Administration (Power Utility Cost Pool)	5,340,521	5,279,975	60,546
Administration (Water Utility Cost Pool)	1,424,750	1,424,750	-
Administration (Utility Cost Account to pay GPA for Operation of Public Streetlights)	1,084,250	1,084,250	-
Off-Island Residential Treatment Fund (DOA)	1,200,000	549,126	650,874
BBMR (Vacancy Cost Pool)	864,932	-	864,932
Mayor's Council (MAINTENANCE & BEAUTIFICATION OF VILLAGE SECONDARY & TERTIARY ROADS & OTHER REQUIREMENTS)	1,036,026	488,952	547,074

Pursuant to PL 30-55\*  
Actual Cumulative  
December 2009\*\*

**APPROPRIATIONS**      **EXPENDITURES & ENCUMBRANCES**      **FUNDS AVAILABLE**

**GENERAL FUND EXPENDITURES & ENCUMBRANCES**

447,375	88,113	359,262
470,921	236,063	234,858
480,647	148,212	332,435
100,000	-	100,000
8,000	-	8,000
100,000	-	100,000
12,839,909	1,692,111	11,147,798
278,120	-	278,120
52,993,918	23,906,800	29,087,118

Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)  
Mayor's Council (Island-Wide Beautification)  
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)  
Mayor's Council (RELOCATION OF PUBLIC STREETLIGHTS IN THE VILLAGES)  
Mayor's Council (FOR REPAIRS OF THE ROLLING DOOR AT THE AGANA HEIGHTS GYMNASIUM)  
OPA (Procurement Appeals Div.)  
Agriculture (Animal Shelter)  
GMA Pharmaceutical Fund  
GUAM COMMISSION FOR EDUCATOR CERTIFICATION

**CONTINUING APPROPRIATIONS**


-	-	-
9,822,288	9,822,288	1
4,202,213	708,109	3,494,104
1,281,818	1,281,818	(0)
15,306,319	11,812,214	3,494,105
539,784,042	154,787,185	384,996,857

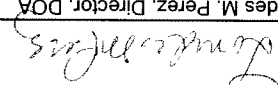
1993 General Obligation Bonds Series A  
Limited Obligation Highway Refunding Bond 2001  
Limited Obligation (Section 30) Bond, Series 2001A  
Limited Obligation Infrastructure Improvement Bonds, 1997 Series A  
2008 SHORT TERM FINANCING (GF/SECTION 30)  
2002 Short Term Financing

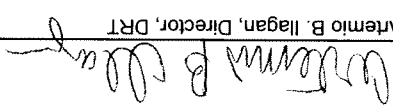
**GRAND TOTAL**

**JAN 2 0 2010**

Certified By:

  
Bertha M. Duenas, Director, BBMR  
Date

  
Lourdes M. Perez, Director, DOA  
Date

  
Artemio B. Ilagan, Director, DRT  
Date

\*Provided by BBMR pursuant to PL 30-55.

\*\*Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 01/15/2010.