



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 19 2010

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

2010 JUN -1 PM 3:07

Dear Speaker Won Pat:

Attached is the monthly comparative revenues and expenditures report as of April 2010 pursuant to §4109 (c) (3) of Title 5 GCA. The report includes preliminary revenue and expenditure totals for the months of October 2009 through April 2010. 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

30-10-0501

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

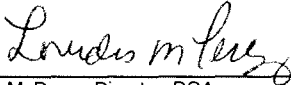
	A Pursuant to PL 30- 55 Chapter I Section 2*	B Actual for the Month of April 2010**	C Actual Cumulative April 2010**	(C - A) <u>Actual to date vs. Adopted</u>
GENERAL FUND REVENUES	AMOUNT		AMOUNT	
A. TAXES				
Income Tax				
Corporate	103,059,690	8,963,469	49,451,703	(53,607,987)
Individual	85,574,693	28,121,859	56,872,904	(28,701,789)
Withholding Taxes, Interest and Penalties	205,705,323	19,425,904	114,566,357	(91,138,966)
Provision for Tax Refund	(101,860,000)	(15,989,142)	(63,424,783)	38,435,217
TOTAL INCOME TAXES	292,479,706	40,522,089	157,466,181	(135,013,525)
Gross Receipts Tax	211,355,131	16,680,118	109,621,137	(101,733,994)
TOTAL TAXES	503,834,837	57,202,207	267,087,318	(236,747,519)
B. FEDERAL SOURCES	42,479,346	3,418,129	23,910,338	(18,569,008)
C. USE OF MONEY AND PROPERTY	599,890	50,745	184,091	(415,799)
D. LICENSES, FEES AND PERMITS	4,942,859	97,915	725,946	(4,216,914)
E. DEPARTMENT CHARGES	1,660,791	184,362	926,572	(734,220)
2% General Fund Reserve	(13,299,085)			
TOTAL GENERAL FUND REVENUE	540,218,638	60,953,358	292,834,264	(260,683,459)

Certified By:



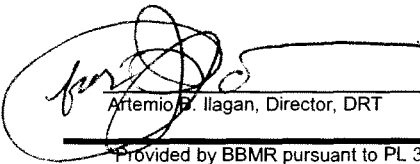
Bertha M. Duenas, Director, BBMR

5/19/10
Date



Lourdes M. Perez, Director, DOA

5/19/10
Date



Artemio B. Ilagan, Director, DRT

5/19/10
Date

*Provided by BBMR pursuant to PL 30-55.

**Preliminary numbers provided by DOA & DRT, run date as of 05/10/2010.

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Government Of Guam
Combined Comparative Statement Of Revenues
General Fund
April 30, 2010 & 2009

	April, 2010	For the Months April, 2009	Increase (Decrease)	Fiscal Year 2010	Year-To-Date Fiscal Year 2009	Increase (Decrease)
Income taxes:						
Individual	\$28,121,859	\$26,453,636	\$1,668,223	\$56,872,904	\$51,727,647	\$5,145,257
Corporation	8,963,469	11,024,812	(2,061,343)	49,451,703	58,443,326	(8,991,623)
Withholding	18,992,195	12,529,866	6,462,329	112,034,081	98,708,904	13,325,177
Withholding - COLA	4,655	822	3,833	66,595	8,929	57,667
Interest & penalties	429,054	232,172	196,882	2,465,681	2,741,761	(276,080)
Provision for refunds	(15,989,142)	(13,900,900)	(2,088,242)	(63,424,783)	(55,164,597)	(8,260,186)
Total Income Taxes	40,522,089	36,340,409	4,181,681	157,466,181	156,465,969	1,000,213
Business privilege taxes:						
Gross Receipts Taxes	16,620,318	14,839,499	1,780,819	107,936,503	109,333,353	(1,396,850)
Other Taxes:						
Admissions tax	0	0	0	438	1,163	(725)
Use tax	59,800	295,575	(235,776)	1,684,196	2,357,115	(672,918)
Total Business Privilege Taxes	16,680,118	15,135,075	1,545,043	109,621,137	111,691,631	(2,070,494)
Total Licenses, Fees & Permits	97,915	102,353	(4,438)	725,946	722,165	3,780
Total Use of Money & Property	50,745	21,179	29,566	184,091	202,871	(18,780)
Federal Sources:						
Section 30	3,252,344	3,239,114	13,230	22,766,408	22,673,800	92,608
Immigration fees	149,777	165,780	(16,003)	977,315	953,090	24,225
Indirect cost recovery	16,008	20,658	(4,650)	166,615	127,541	39,074
Total Federal Sources	3,418,129	3,425,553	(7,424)	23,910,338	23,754,431	155,907
Department Charges:						
Agriculture	242	379	(137)	1,153	1,833	(680)
Police & corrections	20	30	(10)	70	30	40
Public works	12,301	675	11,626	234,603	22,028	212,576
Public health	12,354	16,166	(3,812)	92,098	116,062	(23,964)
Commerce	15,392	16,481	(1,089)	164,782	151,736	13,046
Other charges	144,053	48,783	95,270	433,866	348,632	85,234
Total Department Charges	184,362	82,514	101,848	926,572	640,321	286,251
TOTAL GENERAL FUND REVENUES	\$60,953,358	\$55,107,082	\$5,846,275	\$292,834,264	\$293,477,387	(\$643,124)

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.

DRAFT

Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
Seven Months Ended April 30, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	\$38,913,857	\$28,121,859	(\$10,791,998)	\$64,734,195	\$56,872,904	(\$7,861,291)
Corporation	12,571,965	8,963,469	(3,608,496)	58,122,033	49,451,703	(8,670,330)
Withholding	16,646,252	18,992,195	2,345,943	117,000,132	112,034,081	(4,966,051)
Withholding - COLA	0	4,655	4,655	0	66,595	66,595
Interest & penalties	232,172	429,054	196,882	2,041,761	2,465,681	423,920
Provision for refunds	(15,989,142)	(15,989,142)	0	(63,424,783)	(63,424,783)	0
Total Income Taxes	52,375,104	40,522,089	(11,853,015)	178,473,338	157,466,181	(21,007,157)
Business privilege taxes:						
Gross Receipts Taxes	18,018,842	16,620,318	(1,398,524)	120,610,039	107,936,503	(12,673,536)
Other Taxes:						
Admissions tax	225	0	(225)	1,588	438	(1,151)
Use tax	421,312	59,800	(361,512)	2,432,236	1,684,196	(748,040)
Total Business Privilege Taxes	18,440,379	16,680,118	(1,760,261)	123,043,863	109,621,137	(13,422,726)
Total Licenses, Fees & Permits	96,060	97,915	1,855	708,264	725,946	17,682
Total Use of Money & Property	11,705	50,745	39,040	172,965	184,091	11,126
Federal Sources:						
Section 30	3,213,983	3,252,344	38,361	22,497,845	22,766,408	268,563
Immigration fees	200,392	149,777	(50,615)	1,270,516	977,315	(293,201)
Indirect cost recovery	68,981	16,008	(52,973)	503,313	166,615	(336,698)
Total Federal Sources	3,483,356	3,418,129	(65,227)	24,271,674	23,910,338	(361,336)
Department Charges:						
Agriculture	279	242	(37)	1,932	1,153	(779)
Police & corrections	30	20	(10)	90	70	(20)
Public works	675	12,301	11,626	23,133	234,603	211,470
Public health	14,182	12,354	(1,828)	117,479	92,098	(25,381)
Commerce	12,481	15,392	2,911	150,657	164,782	14,125
Other charges	40,783	144,053	103,270	405,383	433,866	28,483
Total Department Charges	68,430	184,362	115,932	698,674	926,572	227,898
TOTAL GENERAL FUND REVENUES	\$74,475,034	\$60,953,358	(\$13,521,676)	\$327,368,778	\$292,834,264	(\$34,534,514)
2% General Fund Reserve	(1,108,257)	(1,108,257)	0	(7,757,799)	(7,757,799)	0
Appropriation	\$73,366,777	\$59,845,101	(\$13,521,676)	\$319,610,979	\$285,076,465	(\$34,534,514)

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.

²Appropriations Cap of 98% of General Fund Revenue, 22436, Chapter 22 of the Title 5 GCA. No available revenues to reserve.

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

Pursuant to
PL 30-55 thru PL 30-
131* Actual Cumulative
April 2010**

GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
EXECUTIVE DIRECTION			
Office of I Maga'lahaen Guahan	4,431,205	2,925,917	1,505,288
I Segundu Na Maga'lahaen Guahan	984,170	634,982	349,188
Guam State Clearinghouse	205,959	113,844	92,115
Bureau of Budget & Management Research	1,292,582	790,632	501,950
Civil Service Commission	689,162	277,794	411,368
Bureau of Statistics & Plans	1,075,552	604,123	471,430
Military Affairs	511,371	243,444	267,927
Public Works	9,036,675	5,025,581	4,011,094
Department of Land Management	-	-	-
Guam Election Commission	759,599	406,944	352,655
Commission on Decolonization	89,480	61,795	27,685
Ancestral Lands Commission	214,739	129,612	85,127
Department of Veterans Affairs	311,205	154,724	156,481
Medical Referral Offices	641,788	615,359	26,429
Chamorro Land Trust Commission	-	-	-
Contractors License Board	-	-	-
Professional Engineers', Architects' and Land Surveyors'	-	-	-
TOTAL	20,243,487	11,984,750	8,258,737
PUBLIC SAFETY			
Guam Police Department	24,235,619	13,335,236	10,900,383
Guam Fire Department	26,434,183	15,782,121	10,652,062
Corrections	15,475,143	9,352,537	6,122,606
Youth Affairs	3,510,950	1,962,723	1,548,227
Youth Affairs Nursing and Medication	150,000	10,000	140,000
Youth Affairs Runaway, Homeless or Victims of Abuse Programs	371,677	360,527	11,150
Chief Medical Examiner	389,593	198,832	190,761
TOTAL	70,567,165	41,001,977	29,565,188
HOMELAND SECURITY			
Customs and Quarantine	-	-	-
Civil Defense	-	-	-
TOTAL	-	-	-
HEALTH			
Dept. of Public Health & Social Services	14,684,586	9,577,558	5,107,028
MIP/Medicaid Program (DPH&SS)	30,468,400	10,110,797	20,357,603
Public Assistance Programs (DPH&SS)	2,629,359	832,875	1,796,484
Dept. of Public Health & Social Services Community Health Centers	-	-	-
Catastrophic Illness Asst. Program (DPH&SS)	-	-	-
Mental Health and Substance Abuse	9,722,097	7,656,438	2,065,659
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	883,200	856,704	26,496
Mental Health and Substance Abuse New I Famagu'on-Ta	-	-	-
Wraparound Care Teams	171,862	-	171,862

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

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PL 30-55 thru PL 30-
131* Actual Cumulative
April 2010**

GENERAL FUND EXPENDITURES & ENCUMBRANCES	EXPENDITURES &		FUNDS
	APPROPRIATIONS	ENCUMBRANCES	AVAILABLE
Dept. of Integ. Services for Indiv. With Dis.	1,030,257	552,951	477,306
TOTAL	59,589,761	29,587,323	30,002,438
EDUCATION			
Department of Education Operations	174,986,508	97,862,062	77,124,446
Department of Education Textbooks	2,000,000	1,940,000	60,000
DOE Principals Mentorship Program	100,000	97,000	3,000
DOE Contractual Services	12,096	5,984	6,112
Department of Education Office of the Education Suruhanu	176,114	84,499	91,615
University of Guam	27,730,166	16,175,930	11,554,236
UOG Growth Initiatives	1,200,000	700,000	500,000
UOG Scholarships (SSFAP)	2,550,670	1,487,891	1,062,779
A.C. Yamashita Ed. Corps.	1,238,127	722,241	515,886
Guam Community College	13,278,499	8,050,088	5,228,412
Guam Public Library	1,235,587	728,571	507,016
PBS Guam	500,094	314,079	186,015
TOTAL	225,007,861	128,168,344	96,839,517
UTILITIES			
	-	-	-
TOTAL	-	-	-
FINANCE & ADMINISTRATION			
Department of Administration	7,653,804	4,858,465	2,795,339
Government Claims Fund	100,000	97,000	3,000
Government Annual Single Audit	353,656	353,656	-
Training & Continuing Education of Government Public Accountants	-	-	-
CHILD IN CUSTODY - 19 GCA §5116	684,170	156,208	527,962
TOTAL	8,791,630	5,465,329	3,326,301
REVENUE & TAXATION			
Department of Revenue & Taxation	8,742,194	5,072,743	3,669,451
Recruitment of Critical Personnel in the Area of Tax Enforcement & Collection Operations	652,938	3,340	649,598
TOTAL	9,395,132	5,076,083	4,319,049
JUSTICE			
Department of Law	8,249,425	3,928,790	4,320,635
TOTAL	8,249,425	3,928,790	4,320,635
NATURAL RESOURCES			
Guam Environmental Protection Agency	-	-	-
Department of Agriculture	2,531,289	1,209,763	1,321,526
TOTAL	2,531,289	1,209,763	1,321,526

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
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GENERAL FUND EXPENDITURES & ENCUMBRANCES

APPROPRIATIONS EXPENDITURES & ENCUMBRANCES FUNDS AVAILABLE

LABOR

Worker's Compensation Fund	798,593	455,896	342,697
Department of Labor	1,134,130	863,496	270,634
Agency for Human Resources Dev. (Federal)	-	-	-
TOTAL	1,932,723	1,319,391	613,332

TOURISM & CULTURE

Guam Visitors Bureau	100,000	-	100,000
Guam Council on the Arts and Humanities	331,658	115,779	215,879
Department of Chamorro Affairs	1,134,528	512,950	621,578
TOTAL	1,566,186	628,730	937,456

HOUSING & ECONOMIC DEVELOPMENT

DOA Administration Housing	-	-	-
TOTAL	-	-	-

TRANSPORTATION

TOTAL	-	-	-
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RECREATION

Department of Parks & Recreation	2,865,482	1,605,844	1,259,638
TOTAL	2,865,482	1,605,844	1,259,638

RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS

Mayor's Council of Guam	7,512,569	3,933,541	3,579,028
Guam Legislature	7,285,000	4,249,583	3,035,417
Guam Legislature (Office of Finance and Budget)	428,567	249,997	178,570
Unified Judiciary	21,618,466	13,511,543	8,106,924
Public Defender	3,150,194	1,856,986	1,293,208
Office of Public Accountability	1,226,349	573,244	653,105
Guam Regional Transit Authority	500,000	484,980	15,020
Retirement Fund	18,330,774	10,398,513	7,932,261
TOTAL	60,051,919	35,258,387	24,793,532

MISCELLANEOUS APPROPRIATIONS

WERI (Guam Hydro. Survey)	192,307	112,179	80,128
WERI (Water Resource Monitoring)	163,817	95,560	68,257
Aquaculture Development and Training Center	131,846	76,910	54,936
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	92,003	65,717
UOG - KPRG Ops	94,176	54,936	39,240

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GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES & FUNDS	
		ENCUMBRANCES	AVAILABLE
UOG - Hero Scholarship Program	-	-	-
GCC - LPN & Voc Guidance Programs	644,209	364,518	279,691
GCC - Apprenticeship Programs	-	-	-
Retirement (Medical Premiums)	700,000	467,665	232,335
Retirement (Judges Annuities)	458,448	267,428	191,020
Retirement (Gov./Lt. Gov. Pensions)	145,000	84,588	60,412
Judiciary - Northern Satellite Courts	748,277	436,499	311,778
Judiciary - Court Appt. Fees	800,000	700,000	100,000
Judiciary - Drug Courts	656,562	382,998	273,564
Administration (COLA)	6,490,000	7,817,700	(1,327,700)
Administration (Supplemental Annuity Benefits Special Fund)	11,736,120	7,568,697	4,167,423
Administration (Medical/Dental & Life Cost Pool)	4,201,545	2,115,077	2,086,468
Administration (Power Utility Cost Pool)	5,540,521	5,479,975	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)	884,250	884,250	-
Off-Island Residential Treatment Fund (DOA)	1,200,000	1,077,047	122,953
BBMR (Vacancy Cost Pool)	1,967,286	-	1,967,286
Mayor's Council (MAINTENANCE & BEAUTIFICATION OF VILLAGE SECONDARY & TERTIARY ROADS & OTHER REQUIREMENTS)	1,036,026	747,104	288,922
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	198,655	248,720
Mayor's Council (Island-Wide Beautification)	470,921	306,742	164,179
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	474,720	204,396	270,324
Mayor's Council (RELOCATION OF PUBLIC STREETLIGHTS IN THE VILLAGES)	100,000	-	100,000
Mayor's Council (FOR REPAIRS OF THE ROLLING DOOR AT THE AGANA HEIGHTS GYMNASIUM)	8,000	-	8,000
OPA (Procurement Appeals Div.)	-	-	-
Agriculture (Animal Shelter)	100,000	82,000	18,000
GMHA Pharmaceutical Fund	12,839,909	3,177,844	9,662,065
GUAM COMMISSION FOR EDUCATOR CERTIFICATION	276,560	118,505	158,055
TOTAL	54,090,345	34,338,028	19,752,317
CONTINUING APPROPRIATIONS			
1993 General Obligation Bonds Series A	-	-	-
Limited Obligation Highway Refunding Bond 2001	-	-	-
Limited Obligation (Section 30) Bond, Series 2001A	9,822,288	9,822,288	1
Limited Obligation Infrastructure Improvement Bonds, 1997 Series A	-	-	-
2008 SHORT TERM FINANCING (GF/SECTION 30)	4,202,213	2,108,847	2,093,366
2002 Short Term Financing	1,281,818	1,281,818	(0)
TOTAL	15,306,319	13,212,952	2,093,367
GRAND TOTAL	540,188,724	312,785,690	227,403,034

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

Pursuant to
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131* Actual Cumulative
April 2010**

GENERAL FUND EXPENDITURES & ENCUMBRANCES

APPROPRIATIONS EXPENDITURES & ENCUMBRANCES FUNDS AVAILABLE

Certified By:



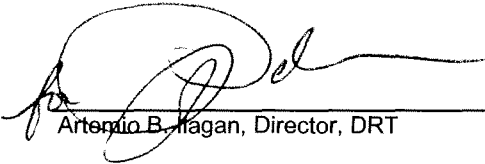
Bertha M. Duenas, Director, BBMR

5/19/10
Date



Lourdes M. Perez, Director, DOA^o

5/19/10
Date



Antonio B. Fagan, Director, DRT

5/19/10
Date

*Provided by BBMR pursuant to PL 30-55 thru PL 30-131.

**Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 05/18/2010.