



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

JUN 17 2010

2010 JUN 22 AM 8:15

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 May 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 May 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

30-10-0555

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 6/21/10
Time 2:55P
Received by [Signature]

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 May 2010**	C Actual Cumulative May 2010**	(C - A)
GENERAL FUND REVENUES	AMOUNT		AMOUNT	Actual to date vs. Adopted
A. TAXES				
Income Tax				
Corporate	103,059,690	3,584,478	53,106,182	(49,953,508)
Individual	85,574,693	3,442,043	60,330,220	(25,244,473)
Withholding Taxes, Interest and Penalties	205,705,323	16,974,604	132,075,460	(73,629,863)
Provision for Tax Refund	(101,860,000)	(5,529,258)	(68,954,041)	32,905,959
TOTAL INCOME TAXES	292,479,706	18,471,867	176,557,821	(115,921,885)
Gross Receipts Tax	211,355,131	14,104,858	123,843,062	(87,512,069)
TOTAL TAXES	503,834,837	32,576,725	300,400,883	(203,433,954)
B. FEDERAL SOURCES	42,479,346	3,425,054	27,335,392	(15,143,954)
C. USE OF MONEY AND PROPERTY	599,890	63,935	262,349	(337,541)
D. LICENSES, FEES AND PERMITS	4,942,859	124,293	851,239	(4,091,620)
E. DEPARTMENT CHARGES	1,660,791	173,236	1,048,788	(612,003)
2% General Fund Reserve	(13,299,085)			
TOTAL GENERAL FUND REVENUE	540,218,638	36,363,243	329,898,652	(223,619,071)

Certified By:



Bertha M. Duenas, Director, BBMR

6/17/10

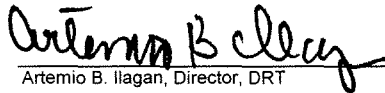
Date



Lourdes M. Perez, Director, DOA

6/21/10

Date



Artemio B. Ilagan, Director, DRT

6/21/10

Date

*Provided by BBMR pursuant to PL 30-55.

**Preliminary numbers provided by DOA & DRT, run date as of 06/18/2010.

Government Of Guam
 Combined Comparative Statement Of Revenues
 General Fund
 May 31, 2010 & 2009

	For the Months			Fiscal Year 2010	Year-To-Date Fiscal Year	
	May, 2010	May, 2009	Increase (Decrease)		2009	Increase (Decrease)
Income taxes:						
Individual	\$3,442,043	\$1,582,539	\$1,859,504	\$60,330,220	\$53,310,185	\$7,020,035
Corporation	3,584,478	2,165,587	1,418,892	53,106,182	60,608,913	(7,502,731)
Withholding	16,799,855	14,127,784	2,672,071	129,367,093	112,836,688	16,530,405
Withholding - COLA	0	120	(120)	66,595	9,048	57,547
Interest & penalties	174,749	237,331	(62,582)	2,641,771	2,979,092	(337,320)
Provision for refunds	(5,529,258)	(4,812,148)	(717,110)	(68,954,041)	(59,976,745)	(8,977,296)
Total Income Taxes	18,471,867	13,301,212	5,170,655	176,557,821	169,767,181	6,790,640
Business privilege taxes:						
Gross Receipts Taxes	13,862,721	14,617,107	(754,386)	121,824,914	123,950,460	(2,125,546)
Other Taxes:						
Admissions tax	38	525	(488)	475	1,688	(1,213)
Use tax	242,099	224,552	17,547	2,017,673	2,581,667	(563,994)
Total Business Privilege Taxes	14,104,858	14,842,185	(737,327)	123,843,082	126,533,815	(2,690,753)
Total Licenses, Fees & Permits	124,293	143,147	(18,854)	851,239	865,312	(14,073)
Total Use of Money & Property	63,935	38,290	25,645	262,349	241,160	21,188
Federal Sources:						
Section 30	3,252,344	3,239,114	13,230	26,018,752	25,912,915	105,837
Immigration fees	156,860	18,855	138,005	1,134,175	971,945	162,230
Indirect cost recovery	15,850	37,828	(21,978)	182,465	165,369	17,097
Total Federal Sources	3,425,054	3,295,798	129,257	27,335,392	27,050,229	285,164
Department Charges:						
Agriculture	258	457	(199)	1,411	2,290	(879)
Police & corrections	0	0	0	70	30	40
Public works	1,710	448	1,263	236,313	22,475	213,838
Public health	11,831	14,483	(2,652)	103,929	130,545	(26,616)
Commerce	40,593	12,798	27,795	205,375	164,534	40,841
Other charges	118,844	164,194	(45,350)	501,691	512,826	(11,135)
Total Department Charges	173,236	192,379	(19,143)	1,048,788	832,700	216,088
TOTAL GENERAL FUND REVENUES	\$36,363,243	\$31,813,010	\$4,550,234	\$329,898,652	\$325,290,397	\$4,608,255

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.

⁴General Fund revenues report "DRAFT" pending Income Tax & Gross Receipts Tax receipts from various bank for TOG posting (May 13 - May 31, 2010).

Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
Eight Months Ended May 31, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	\$2,904,262	\$3,442,043	\$537,781	\$67,638,457	\$60,330,220	(\$7,308,237)
Corporation	3,325,018	3,584,478	259,460	61,447,051	53,106,182	(8,340,869)
Withholding	16,285,198	16,799,855	514,657	133,285,330	129,367,093	(3,918,237)
Withholding - COLA	0	0	0	0	66,595	66,595
Interest & penalties	237,331	174,749	(62,582)	2,279,092	2,641,771	362,679
Provision for refunds	(5,529,258)	(5,529,258)	0	(68,954,041)	(68,954,041)	0
Total Income Taxes	17,222,551	18,471,867	1,249,316	195,695,889	176,557,821	(19,138,068)
Business privilege taxes:						
Gross Receipts Taxes	16,648,133	13,862,721	(2,785,412)	137,258,172	121,824,914	(15,433,258)
Other Taxes:						
Admissions tax	525	38	(488)	2,113	475	(1,638)
Use tax	355,663	242,099	(113,564)	2,787,899	2,017,673	(770,226)
Total Business Privilege Taxes	17,004,321	14,104,858	(2,899,463)	140,048,184	123,843,062	(16,205,122)
Total Licenses, Fees & Permits	127,556	124,293	(3,263)	835,820	851,239	15,419
Total Use of Money & Property	48,964	63,935	14,971	221,929	262,349	40,420
Federal Sources:						
Section 30	3,213,983	3,252,344	38,361	25,711,828	26,018,752	306,924
Immigration fees	154,380	156,860	2,480	1,424,896	1,134,175	(290,721)
Indirect cost recovery	254,524	15,850	(238,674)	757,837	182,465	(575,372)
Total Federal Sources	3,622,887	3,425,054	(197,833)	27,894,561	27,335,392	(559,169)
Department Charges:						
Agriculture	157	258	101	2,089	1,411	(678)
Police & corrections	10	0	(10)	100	70	(30)
Public works	316	1,710	1,394	23,449	236,313	212,864
Public health	11,783	11,831	48	129,262	103,929	(25,333)
Commerce	11,798	40,593	28,795	162,455	205,375	42,920
Other charges	137,394	118,844	(18,550)	542,777	501,691	(41,086)
Total Department Charges	161,458	173,236	11,778	860,132	1,048,788	188,656
TOTAL GENERAL FUND REVENUES	\$38,187,737	\$36,363,243	(\$1,824,494)	\$365,556,515	\$329,898,652	(\$35,657,863)
Reserve	(1,108,257)	(1,108,257)	0	(8,566,056)	(8,566,056)	0
	\$37,079,480	\$35,254,986	(\$1,824,494)	\$356,990,459	\$321,332,596	(\$35,657,863)

Note:

¹ 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.

³ General Fund revenues report "DRAFT" pending Income Tax & Gross Receipts Tax receipts from various bank for TOG posting (May 13 - May 31, 2010)

Prepare By: Elaine C. Ayuyu

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
May 2010**

GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
EXECUTIVE DIRECTION			
Office of I Maga'lahaen Guahan	4,431,205	3,546,824	884,381
I Segundu Na Maga'lahaen Guahan	984,170	716,673	267,497
Guam State Clearinghouse	205,959	127,948	78,011
Bureau of Budget & Management Research	1,292,582	855,185	437,397
Civil Service Commission	689,162	303,582	385,580
Bureau of Statistics & Plans	1,075,552	685,982	389,570
Military Affairs	511,371	285,083	226,288
Public Works	9,036,675	5,664,862	3,371,813
Department of Land Management	-	-	-
Guam Election Commission	759,599	433,480	326,119
Commission on Decolonization	89,480	61,795	27,685
Ancestral Lands Commission	214,739	144,147	70,592
Department of Veterans Affairs	311,205	185,810	125,395
Medical Referral Offices	641,788	620,036	21,752
Chamorro Land Trust Commission	-	-	-
Contractors License Board	-	-	-
Professional Engineers', Architects' and Land Surveyors'	-	-	-
TOTAL	20,243,487	13,631,408	6,612,079
PUBLIC SAFETY			
Guam Police Department	24,235,619	15,091,577	9,144,042
Guam Fire Department	26,434,183	17,803,501	8,630,682
Corrections	15,475,143	10,623,767	4,851,376
Youth Affairs	3,510,950	2,221,440	1,289,510
Youth Affairs Nursing and Medication	150,000	24,860	125,140
Youth Affairs Runaway, Homeless or Victims of Abuse Programs	371,677	360,527	11,150
Chief Medical Examiner	389,593	224,608	164,985
TOTAL	70,567,165	46,350,280	24,216,885
HOMELAND SECURITY			
Customs and Quarantine	-	-	-
Civil Defense	-	-	-
TOTAL	-	-	-
HEALTH			
Dept. of Public Health & Social Services	14,684,586	10,255,201	4,429,385
MIP/Medicaid Program (DPH&SS)	30,468,400	11,804,442	18,663,958
Public Assistance Programs (DPH&SS)	2,629,359	912,062	1,717,297
Dept. of Public Health & Social Services Community Health Centers	-	-	-
Catastrophic Illness Asst. Program (DPH&SS)	-	-	-
Mental Health and Substance Abuse	9,722,097	7,993,126	1,728,971
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	883,200	856,704	26,496

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
May 2010**

GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Mental Health and Substance Abuse New I Famagu'on-Ta Wraparound Care Teams	171,862	-	171,862
Dept. of Integ. Services for Indiv. With Dis.	1,030,257	559,254	471,003
TOTAL	59,589,761	32,380,789	27,208,972

EDUCATION

Department of Education Operations	174,986,508	112,081,664	62,904,844
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	95,497	80,617
University of Guam	27,730,166	19,642,201	8,087,965
UOG Growth Initiatives	1,200,000	800,000	400,000
UOG Scholarships (SSFAP)	2,550,670	1,700,447	850,223
A.C. Yamashita Ed. Corps.	1,238,127	825,418	412,709
Guam Community College	13,278,499	8,586,760	4,691,739
Guam Public Library	1,235,587	816,009	419,578
PBS Guam	500,094	349,755	150,339
TOTAL	225,007,861	146,940,735	78,067,126

UTILITIES

TOTAL

-	-	-	-
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FINANCE & ADMINISTRATION

Department of Administration	7,653,804	5,388,437	2,265,367
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	232,361	451,809
TOTAL	8,791,630	6,071,454	2,720,176

REVENUE & TAXATION

Department of Revenue & Taxation	8,742,194	5,636,056	3,106,138
Recruitment of Critical Personnel in the Area of Tax Enforcement & Collection Operations	652,938	5,960	646,978
TOTAL	9,395,132	5,642,016	3,753,116

JUSTICE

Department of Law	8,249,425	4,388,508	3,860,917
TOTAL	8,249,425	4,388,508	3,860,917

NATURAL RESOURCES

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
May 2010**

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL FUND EXPENDITURES & ENCUMBRANCES			
Guam Environmental Protection Agency	-		
Department of Agriculture	2,531,289	1,369,405	1,161,884
TOTAL	2,531,289	1,369,405	1,161,884
LABOR			
Worker's Compensation Fund	798,593	535,588	263,005
Department of Labor	1,134,130	927,798	206,332
Agency for Human Resources Dev. (Federal)	-	-	-
TOTAL	1,932,723	1,463,386	469,337
TOURISM & CULTURE			
Guam Visitors Bureau	100,000	-	100,000
Guam Council on the Arts and Humanities	331,658	130,524	201,134
Department of Chamorro Affairs	1,134,528	556,671	577,857
TOTAL	1,566,186	687,195	878,991
HOUSING & ECONOMIC DEVELOPMENT			
DOA Administration Housing	-		
TOTAL	-	-	-
TRANSPORTATION			
TOTAL	-	-	-
RECREATION			
Department of Parks & Recreation	2,865,482	1,819,898	1,045,584
TOTAL	2,865,482	1,819,898	1,045,584
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS			
Mayor's Council of Guam	7,512,569	4,466,497	3,046,072
Guam Legislature	7,285,000	4,856,667	2,428,333
Guam Legislature (Office of Finance and Budget)	428,567	285,711	142,856
Unified Judiciary	21,618,466	15,313,082	6,305,385
Public Defender	3,150,194	2,112,160	1,038,034
Office of Public Accountability	1,226,349	655,323	571,026
Guam Regional Transit Authority	500,000	484,980	15,020
Retirement Fund	18,330,774	11,977,841	6,352,933
TOTAL	60,051,919	40,152,260	19,899,659
MISCELLANEOUS APPROPRIATIONS			
WERI (Guam Hydro. Survey)	192,307	128,205	64,102
WERI (Water Resource Monitoring)	163,817	109,211	54,606

Monthly Comparative Reporting Requirement
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131* Actual Cumulative
May 2010**

GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES &	FUNDS
		ENCUMBRANCES	AVAILABLE
Aquaculture Development and Training Center	131,846	87,897	43,949
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	105,147	52,573
UOG - KPRG Ops	94,176	62,784	31,392
UOG - Hero Scholarship Program	-	-	-
GCC - LPN & Voc Guidance Programs	644,209	416,592	227,617
GCC - Apprenticeship Programs	-	-	-
Retirement (Medical Premiums)	700,000	545,110	154,890
Retirement (Judges Annuities)	458,448	305,632	152,816
Retirement (Gov./Lt. Gov. Pensions)	145,000	96,672	48,328
Judiciary - Northern Satellite Courts	748,277	498,856	249,421
Judiciary - Court Appt. Fees	800,000	800,000	-
Judiciary - Drug Courts	656,562	437,712	218,850
Administration (COLA)	6,490,000	7,817,700	(1,327,700)
Administration (Supplemental Annuity Benefits Special Fund)	11,736,120	8,626,645	3,109,475
Administration (Medical/Dental & Life Cost Pool)	4,201,545	2,413,140	1,788,405
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	1,091,977	108,023
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	763,286	272,740
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	220,321	227,054
Mayor's Council (Island-Wide Beautification)	470,921	337,694	133,227
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	474,720	244,296	230,424
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	6,427,055	6,412,854
GUAM COMMISSION FOR EDUCATOR CERTIFICATION	276,560	133,007	143,553
TOTAL	54,090,345	39,539,915	14,550,430

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	2,459,031	1,743,182
2002 Short Term Financing	1,281,818	1,281,818	(0)

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

Pursuant to
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131* Actual Cumulative
May 2010**

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL FUND EXPENDITURES & ENCUMBRANCES TOTAL	15,306,319	13,563,137	1,743,182
GRAND TOTAL	<u>540,188,724</u>	<u>354,000,387</u>	<u>186,188,337</u>

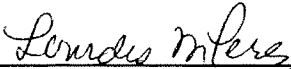
Certified By:



Bertha M. Duenas, Director, BBMR

6/17/10

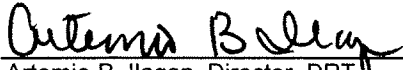
Date



Lourdes M. Perez, Director, DOA

6/21/10

Date



Artemio B. Ilagan, Director, DRT

6/21/10

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 06/17/2010.