



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

AUG 19 2010

2010 AUG 23 AM 8:42
JWD

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

30-10-0721
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date _____
Time _____
Received by _____
2/2/10
2:15

Dear Speaker Won Pat:

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



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Office of Public Accountability

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 July 2010**	C Actual Cumulative July 2010**	(C - A)
	<u>AMOUNT</u>		<u>AMOUNT</u>	<u>Actual to date vs. Adopted</u>
GENERAL FUND REVENUES				
A. TAXES				
Income Tax				
Corporate	103,059,690	1,749,154	70,175,017	(32,884,673)
Individual	85,574,693	3,795,916	74,247,675	(11,327,018)
Withholding Taxes, Interest and Penalties	205,705,323	11,663,728	136,334,141	(69,371,182)
Provision for Tax Refund	(101,860,000)	(9,257,420)	(88,174,407)	13,685,593
TOTAL INCOME TAXES	292,479,706	7,951,377	192,582,426	(99,897,280)
Gross Receipts Tax	211,355,131	16,411,427	156,556,326	(54,798,805)
TOTAL TAXES	503,834,837	24,362,804	349,138,752	(154,696,085)
B. FEDERAL SOURCES	42,479,346	3,444,892	34,165,828	(8,313,519)
C. USE OF MONEY AND PROPERTY	599,890	3,605	285,847	(314,044)
D. LICENSES, FEES AND PERMITS	4,942,859	626,963	4,225,634	(717,225)
E. DEPARTMENT CHARGES	1,660,791	125,904	1,365,000	(295,791)
2% General Fund Reserve	(13,299,085)			
TOTAL GENERAL FUND REVENUE	540,218,638	28,564,168	389,181,060	(164,336,663)

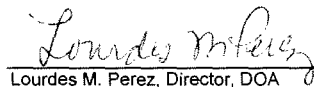
Certified By:



AUG 19 2010

Bertha M. Duenas, Director, BBMR

Date



8/20/10

Lourdes M. Perez, Director, DOA

Date



8/19/10

Artemio B. Ilagan, Director, DRT

Date

*Provided by BBMR pursuant to PL 30-55.

**Preliminary numbers provided by DOA & DRT, run date as of 08/16/2010.

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

	For the Months			Fiscal Year 2010	Year-To-Date Fiscal Year	
	July, 2010	July, 2009	Increase (Decrease)		2009	Increase (Decrease)
Income taxes:						
Individual	\$3,795,916	\$5,079,811	(\$1,283,895)	\$74,247,675	\$62,476,494	\$11,771,181
Corporation	1,749,154	3,651,289	(1,902,135)	70,175,017	77,134,675	(6,959,658)
Withholding	11,141,048	11,228,357	(87,310)	132,510,397	130,491,586	2,018,811
Withholding - COLA	0	82,292	(82,292)	80,212	8,995,071	(8,914,859)
Interest & penalties	522,680	399,208	123,471	3,743,532	4,610,581	(867,050)
Provision for refunds	(9,257,420)	(8,034,177)	(1,223,243)	(88,174,407)	(76,675,569)	(11,498,838)
Total Income Taxes	7,951,377	12,406,781	(4,455,404)	192,582,426	207,032,839	(14,450,413)
Business privilege taxes:						
Gross Receipts Taxes	16,039,779	14,229,398	1,810,381	153,829,309	154,397,469	(568,160)
Other Taxes:						
Admissions tax	11,451	17,025	(5,574)	26,376	87,213	(60,837)
Use tax	360,197	317,261	42,936	2,700,641	3,116,731	(416,091)
Total Business Privilege Taxes	16,411,427	14,563,684	1,847,743	156,556,326	157,601,413	(1,045,087)
Total Licenses, Fees & Permits	626,963	642,783	(15,820)	4,225,634	4,139,052	86,581
Total Use of Money & Property	3,605	81,304	(77,699)	285,847	387,096	(101,249)
Federal Sources:						
Section 30	3,252,344	3,239,114	13,230	32,523,440	32,391,143	132,297
Immigration fees	173,328	5,280	168,048	1,440,703	1,224,760	215,943
Indirect cost recovery	19,220	174	19,046	201,685	198,795	2,890
Total Federal Sources	3,444,892	3,244,568	200,323	34,165,828	33,814,698	351,130
Department Charges:						
Agriculture	259	104	155	1,844	2,668	(824)
Police & corrections	0	0	0	75	30	45
Public works	1,875	41,829	(39,954)	241,503	74,653	166,850
Public health	13,156	15,685	(2,529)	129,980	161,061	(31,081)
Commerce	9,314	31,653	(22,339)	225,375	228,904	(3,529)
Other charges	101,300	105,891	(4,591)	786,223	721,853	44,370
Total Department Charges	125,904	195,162	(69,258)	1,365,000	1,189,169	175,831
TOTAL GENERAL FUND REVENUES	\$28,564,168	\$31,134,282	(\$2,570,114)	\$389,181,060	\$404,164,267	(\$14,983,207)

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.

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

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	\$2,206,282	\$3,795,916	\$1,589,634	\$75,693,707	\$74,247,675	(\$1,446,032)
Corporation	6,752,083	1,749,154	(5,002,929)	83,505,581	70,175,017	(13,330,564)
Withholding	15,790,136	11,141,048	(4,649,088)	166,105,780	132,510,397	(33,595,383)
Withholding - COLA	0	0	0	0	80,212	80,212
Interest & penalties	399,208	522,680	123,472	2,910,581	3,743,532	832,951
Provision for refunds	(9,257,420)	(9,257,420)	0	(88,174,407)	(88,174,407)	0
Total Income Taxes	15,890,289	7,951,377	(7,938,912)	240,041,242	192,582,426	(47,458,816)
Business privilege taxes:						
Gross Receipts Taxes	16,945,873	16,039,779	(906,094)	172,461,955	153,829,309	(18,632,646)
Other Taxes:						
Admissions tax	625	11,451	10,826	3,238	26,376	23,138
Use tax	378,719	360,197	(18,522)	3,473,564	2,700,641	(772,923)
Total Business Privilege Taxes	17,325,217	16,411,427	(913,790)	175,938,757	156,556,326	(19,382,431)
Total Licenses, Fees & Permits	853,274	626,963	(226,311)	4,554,669	4,225,634	(329,035)
Total Use of Money & Property	100,998	3,605	(97,393)	380,330	285,847	(94,483)
Federal Sources:						
Section 30	3,213,983	3,252,344	38,361	32,139,794	32,523,440	383,646
Immigration fees	205,519	173,328	(32,191)	1,815,396	1,440,703	(374,693)
Indirect cost recovery	167,155	19,220	(147,935)	1,424,241	201,685	(1,222,556)
Total Federal Sources	3,586,657	3,444,892	(141,765)	35,379,431	34,165,828	(1,213,603)
Department Charges:						
Agriculture	444	259	(185)	3,007	1,844	(1,163)
Police & corrections	10	0	(10)	120	75	(45)
Public works	43,201	1,875	(41,326)	78,525	241,503	162,978
Public health	17,685	13,156	(4,529)	163,778	129,980	(33,798)
Commerce	33,653	9,314	(24,339)	230,825	225,375	(5,450)
Other charges	129,317	101,300	(28,017)	819,433	766,223	(53,210)
Total Department Charges	224,310	125,904	(98,406)	1,295,688	1,365,000	69,312
TOTAL GENERAL FUND REVENUES	\$37,980,745	\$28,564,168	(\$9,416,577)	\$457,580,117	\$389,181,060	(\$68,409,057)
² 2% General Fund Reserve	(1,108,257)	(1,108,257)	0	(11,082,570)	(11,082,570)	0
² Appropriation	\$36,872,488	\$27,455,911	(\$9,416,577)	\$446,507,547	\$378,098,490	(\$68,409,057)

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.

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-
156* Actual Cumulative
July 2010**

GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
EXECUTIVE DIRECTION			
Office of I Maga'lahaen Guahan	4,882,071	4,441,323	440,747
I Segundu Na Maga'lahaen Guahan	984,170	908,958	75,212
Guam State Clearinghouse	205,959	156,721	49,238
Bureau of Budget & Management Research	1,292,582	1,040,923	251,659
Civil Service Commission	689,162	383,273	305,889
Bureau of Statistics & Plans	1,075,552	814,174	261,378
Military Affairs	511,371	352,231	159,140
Public Works	9,036,675	7,007,210	2,029,465
Department of Land Management	-	-	-
Guam Election Commission	759,599	532,331	227,268
Commission on Decolonization	89,480	61,795	27,685
Ancestral Lands Commission	214,739	170,305	44,434
Department of Veterans Affairs	311,205	218,833	92,372
Medical Referral Offices	641,788	50,219	591,569
Chamorro Land Trust Commission	-	-	-
Contractors License Board	-	-	-
Professional Engineers', Architects' and Land Surveyors'	-	-	-
TOTAL	20,694,353	16,138,295	4,556,057
PUBLIC SAFETY			
Guam Police Department	24,235,619	18,709,995	5,525,624
Guam Fire Department	26,434,183	21,939,684	4,494,499
Corrections	15,475,143	12,790,823	2,684,320
Youth Affairs	3,510,950	2,751,574	759,376
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	278,294	111,299
TOTAL	70,567,165	56,855,757	13,711,408
HOMELAND SECURITY			
Customs and Quarantine	-	-	-
Civil Defense	-	-	-
TOTAL	-	-	-
HEALTH			
Dept. of Public Health & Social Services	14,684,586	10,663,678	4,020,908
MIP/Medicaid Program (DPH&SS)	30,468,400	14,227,592	16,240,808
Public Assistance Programs (DPH&SS)	2,629,359	1,527,377	1,101,982
Dept. of Public Health & Social Services Community Health Centers	-	-	-
Catastrophic Illness Asst. Program (DPH&SS)	-	-	-
Mental Health and Substance Abuse	9,722,097	8,478,104	1,243,993
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-
156* Actual Cumulative
July 2010**

GENERAL FUND EXPENDITURES & ENCUMBRANCES	EXPENDITURES &		FUNDS
	APPROPRIATIONS	ENCUMBRANCES	AVAILABLE
Mental Health and Substance Abuse New I Famagu'on-Ta Wraparound Care Teams	171,862	6,128	165,734
Dept. of Integ. Services for Individ. With Dis.	1,030,257	648,442	381,815
TOTAL	59,589,761	36,408,024	23,181,737
EDUCATION			
Department of Education Operations	174,986,508	138,067,898	36,918,610
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	99,888	76,226
University of Guam	27,730,166	24,263,895	3,466,271
UOG Growth Initiatives	1,200,000	1,100,000	100,000
UOG Scholarships (SSFAP)	2,550,670	2,125,558	425,112
A.C. Yamashita Ed. Corps.	1,238,127	1,031,773	206,355
Guam Community College	13,278,499	10,733,450	2,545,049
Guam Public Library	1,235,587	988,941	246,646
PBS Guam	500,094	421,106	78,988
TOTAL	225,007,861	180,875,493	44,132,368
UTILITIES			
	-	-	-
TOTAL	-	-	-
FINANCE & ADMINISTRATION			
Department of Administration	7,653,804	6,581,559	1,072,245
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	378,235	305,935
TOTAL	8,791,630	7,410,450	1,381,180
REVENUE & TAXATION			
Department of Revenue & Taxation	8,742,194	6,792,750	1,949,444
Recruitment of Critical Personnel in the Area of Tax Enforcement & Collection Operations	652,938	16,279	636,659
TOTAL	9,395,132	6,809,029	2,586,103
JUSTICE			
Department of Law	8,249,425	5,504,914	2,744,511
TOTAL	8,249,425	5,504,914	2,744,511
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-
156* Actual Cumulative
July 2010**

GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Guam Environmental Protection Agency	-	-	-
Department of Agriculture	2,531,289	1,707,881	823,408
TOTAL	2,531,289	1,707,881	823,408
LABOR			
Worker's Compensation Fund	798,593	698,760	99,833
Department of Labor	1,134,130	1,060,936	73,194
Agency for Human Resources Dev. (Federal)	-	-	-
TOTAL	1,932,723	1,759,696	173,027
TOURISM & CULTURE			
Guam Visitors Bureau	100,000	-	100,000
Guam Council on the Arts and Humanities	331,658	161,397	170,261
Department of Chamorro Affairs	1,134,528	760,823	373,705
TOTAL	1,566,186	922,219	643,967
HOUSING & ECONOMIC DEVELOPMENT			
DOA Administration Housing	-	-	-
TOTAL	-	-	-
TRANSPORTATION			
TOTAL	-	-	-
RECREATION			
Department of Parks & Recreation	2,865,482	2,268,461	597,021
TOTAL	2,865,482	2,268,461	597,021
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS			
Mayor's Council of Guam	7,512,569	5,491,627	2,020,942
Guam Legislature	7,285,000	6,677,917	607,083
Guam Legislature (Office of Finance and Budget)	428,567	392,853	35,714
Unified Judiciary	21,618,466	18,015,390	3,603,076
Public Defender	3,150,194	2,633,058	517,136
Office of Public Accountability	1,226,349	853,719	372,630
Guam Regional Transit Authority	1,309,242	1,270,899	38,343
Retirement Fund	18,330,774	15,159,886	3,170,888
TOTAL	60,861,161	50,495,348	10,365,813
MISCELLANEOUS APPROPRIATIONS			
WERI (Guam Hydro. Survey)	192,307	160,256	32,051
WERI (Water Resource Monitoring)	163,817	136,514	27,303

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

Pursuant to
PL 30-55 thru PL 30-
156* Actual Cumulative
July 2010**

GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES & FUNDS	
		ENCUMBRANCES	AVAILABLE
Aquaculture Development and Training Center	131,846	109,872	21,974
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	131,433	26,287
UOG - KPRG Ops	94,176	78,480	15,696
UOG - Hero Scholarship Program	-	-	-
GCC - LPN & Voc Guidance Programs	644,209	520,740	123,469
GCC - Apprenticeship Programs	-	-	-
Retirement (Medical Premiums)	700,000	700,000	-
Retirement (Judges Annuities)	458,448	382,040	76,408
Retirement (Gov./Lt. Gov. Pensions)	145,000	120,840	24,160
Judiciary - Northern Satellite Courts	748,277	623,570	124,707
Judiciary - Court Appt. Fees	800,000	800,000	-
Judiciary - Drug Courts	656,562	547,140	109,422
Administration (COLA)	6,490,000	6,765,267	(275,267)
Administration (Supplemental Annuity Benefits Special Fund)	11,736,120	10,719,963	1,016,157
Administration (Medical/Dental & Life Cost Pool)	4,201,545	3,167,305	1,034,241
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	1,123,256	76,744
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	862,789	173,237
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	254,342	193,033
Mayor's Council (Island-Wide Beautification)	470,921	362,222	108,699
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	474,720	277,906	196,814
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	8,943,429	3,896,480
GUAM COMMISSION FOR EDUCATOR CERTIFICATION	276,560	164,535	112,025
TOTAL	54,090,345	44,822,873	9,267,472

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	3,159,400	1,042,813
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
PL 30-55 thru PL 30-
156* Actual Cumulative
July 2010**

GENERAL FUND EXPENDITURES & ENCUMBRANCES
TOTAL

<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
15,306,319	14,263,505	1,042,814
<u>541,448,832</u>	<u>426,241,945</u>	<u>115,206,886</u>

GRAND TOTAL


Certified By:



Bertha M. Duenas, Director, BBMR

AUG 19 2010

Date



Lourdes M. Perez, Director, DOA

8/20/10

Date



Artemio B. Ilagan, Director, DRJ

8/19/10

Date

*Provided by BBMR pursuant to PL 30-55 thru PL 30-156.

**Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 08/18/2010.