

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

OCT 19 2010

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

Office of the Speaker
Hon. Judith Won Pat, Ed. D.
10/19/2010
2:40 PM
Received by: [Signature]

30-10-0877

Dear Speaker Won Pat:

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

2010 OCT 25 AM 8:52

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 as amended by PL 30-196 Chapter XIII Section 21*	B Actual for the Month of September 2010**	C Actual Cumulative September 2010**	(C - A)
GENERAL FUND REVENUES	AMOUNT		AMOUNT	Actual to date vs. Adopted
A. TAXES				
Income Tax				
Corporate	103,059,690	20,653,635	92,615,014	(10,444,676)
Individual	85,574,693	4,487,205	75,892,578	(9,682,115)
Withholding Taxes, Interest and Penalties	205,705,323	18,021,989	204,410,607	(1,294,716)
Provision for Tax Refund	(134,260,000)	(11,324,835)	(134,260,000)	-
TOTAL INCOME TAXES	260,079,706	31,837,993	238,658,200	(21,421,506)
Gross Receipts Tax	211,355,131	17,446,562	192,714,823	(18,640,308)
TOTAL TAXES	471,434,837	49,284,555	431,373,023	(40,061,814)
B. FEDERAL SOURCES	42,479,346	3,473,562	41,044,106	(1,435,240)
C. USE OF MONEY AND PROPERTY	599,890	12,718	328,132	(271,758)
D. LICENSES, FEES AND PERMITS	4,942,859	123,940	4,545,208	(397,651)
E. DEPARTMENT CHARGES	1,660,791	181,395	1,755,306	94,515
2% General Fund Reserve	(13,107,554)			
TOTAL GENERAL FUND REVENUE	508,010,169	53,076,169	479,045,775	(42,071,948)

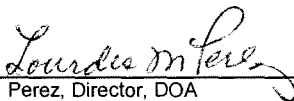
Certified By:



Bertha M. Duenas, Director, BBMR

OCT 19 2010

Date



Lourdes M. Perez, Director, DOA

OCT 19 2010

Date



Artemio B. Ilagan, Director, DRT

10/19/10

Date

*Provided by BBMR pursuant to PL 30-55 as amended by PL 30-196.

**Preliminary numbers provided by DOA & DRT, run date as of 10/14/2010, and "Make Work Pay Credit" revenue adjustment of \$31.3 million.

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

	September, 2010	For the Months		Fiscal Year 2010	Year-To-Date Fiscal Year 2009	
		September, 2009	Increase (Decrease)		Increase (Decrease)	Increase (Decrease)
Income taxes:						
Individual	\$4,487,205	\$4,080,974	\$406,231	\$75,892,578	\$68,246,652	\$7,645,926
Corporation	20,653,635	18,170,527	2,483,107	92,615,014	97,435,697	(4,820,683)
Withholding	17,757,621	10,939,319	6,818,302	199,888,630	155,101,552	44,787,078
Withholding - COLA	10,888	0	10,888	99,291	9,048,216	(8,948,925)
Interest & penalties	253,480	1,637,329	(1,383,849)	4,422,686	6,845,796	(2,423,109)
Provision for refunds	(11,324,835)	(7,506,701)	(3,818,134)	(134,260,000)	(88,600,000)	(45,660,000)
Total Income Taxes	31,837,993	27,321,448	4,516,545	238,658,200	248,077,913	(9,419,713)
Business privilege taxes:						
Gross Receipts Taxes	17,005,085	14,763,372	2,241,713	188,841,249	184,098,063	4,743,186
Other Taxes:						
Admissions tax	50	250	(200)	26,876	87,700	(61,024)
Use tax	441,427	236,262	205,165	3,846,898	3,623,136	223,761
Total Business Privilege Taxes	17,446,562	14,999,884	2,446,678	192,714,823	187,808,900	4,905,923
Total Licenses, Fees & Permits	123,940	135,371	(11,432)	4,545,208	4,470,061	75,147
Total Use of Money & Property	12,718	41,648	(28,930)	328,132	479,353	(151,221)
Federal Sources:						
Section 30	3,252,352	3,239,114	13,238	39,028,136	38,869,372	158,764
Immigration fees	173,540	218,895	(45,355)	1,754,678	1,612,140	142,538
Indirect cost recovery	47,670	117,250	(69,580)	261,293	325,098	(63,806)
Total Federal Sources	3,473,562	3,575,259	(101,697)	41,044,106	40,806,610	237,496
Department Charges:						
Agriculture	100	171	(71)	2,158	2,969	(811)
Police & corrections	0	0	0	75	30	45
Public works	895	23,789	(22,894)	243,773	155,195	88,578
Public health	12,545	13,117	(572)	161,576	187,468	(25,892)
Commerce	42,742	14,465	28,277	306,266	258,485	47,781
Other charges	125,113	141,700	(16,587)	1,041,458	1,016,189	25,269
Total Department Charges	181,395	193,241	(11,846)	1,755,306	1,620,336	134,970
TOTAL GENERAL FUND REVENUES	\$53,076,169	\$46,266,852	\$6,809,318	\$479,045,775	\$483,263,173	(\$4,217,398)

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.

²In accordance with Public Law 30-196, \$31,267,500 in receipts have been included pertaining to "Make Work Pay Credit" receipts from US Treasury with a corresponding amount included for provision for tax refund payments

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

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	\$7,496,284	\$4,487,205	(\$3,009,079)	\$85,574,693	\$75,892,578	(\$9,682,115)
Corporation	17,773,208	20,653,635	2,880,427	103,059,690	92,615,014	(10,444,676)
Withholding	18,429,091	17,757,621	(671,470)	201,559,527	199,888,630	(1,670,897)
Withholding - COLA	0	10,888	10,888	0	99,291	99,291
Interest & penalties	637,329	253,480	(383,849)	4,145,796	4,422,686	276,890
Provision for refunds	(11,324,835)	(11,324,835)	0	(134,260,000)	(134,260,000)	0
Total Income Taxes	33,011,077	31,837,993	(1,173,084)	260,079,706	238,658,200	(21,421,506)
Business privilege taxes:						
Gross Receipts Taxes	17,521,417	17,005,085	(516,332)	207,429,867	188,841,249	(18,588,618)
Other Taxes:						
Admissions tax	250	50	(200)	3,726	26,676	22,950
Use tax	131,015	441,427	310,412	3,921,538	3,846,898	(74,640)
Total Business Privilege Taxes	17,652,682	17,446,562	(206,120)	211,355,131	192,714,823	(18,640,308)
Total Licenses, Fees & Permits	182,337	123,940	(58,397)	4,942,859	4,545,208	(397,651)
Total Use of Money & Property	191,740	12,718	(179,022)	599,890	328,132	(271,758)
Federal Sources:						
Section 30	3,213,984	3,252,352	38,368	38,567,761	39,028,136	460,375
Immigration fees	35,682	173,540	137,858	2,100,075	1,754,678	(345,397)
Indirect cost recovery	257,694	47,670	(210,024)	1,811,510	261,293	(1,550,217)
Total Federal Sources	3,507,360	3,473,562	(33,798)	42,479,346	41,044,106	(1,435,240)
Department Charges:						
Agriculture	171	100	(71)	3,308	2,158	(1,150)
Police & corrections	10	0	(10)	140	75	(65)
Public works	21,353	895	(20,458)	143,272	243,773	100,501
Public health	11,117	12,545	1,428	185,185	161,576	(23,609)
Commerce	12,465	42,742	30,277	254,406	306,266	51,860
Other charges	122,210	125,113	2,903	1,074,480	1,041,458	(33,022)
Total Department Charges	167,326	181,395	14,069	1,660,791	1,755,306	94,515
TOTAL GENERAL FUND REVENUES	\$54,712,522	\$53,076,169	(\$1,636,353)	\$521,117,723	\$479,045,775	(\$42,071,948)
² 2% General Fund Reserve	(1,092,297)	(1,092,297)	0	(13,107,554)	(13,107,554)	0
² Appropriation	\$53,620,225	\$51,983,872	(\$1,636,353)	\$508,010,169	\$465,938,221	(\$42,071,948)

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.

³In accordance with Public Law 30-196, \$31,287,500 in receipts have been included pertaining to "Make Work Pay Credit" receipts from US Treasury with a corresponding amount included for provision for tax refund payments.

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

Pursuant to
PL 30-55 thru PL 30-
195*

Actual Cumulative September 2010**

General Fund

GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	Expenditures		Encumbrance	FUNDS
		CASH REMITTANCE AMOUNT***	ACCOUNTS PAYABLES AMOUNT		
EXECUTIVE DIRECTION					
Office of I Maga'lahaen Guahan	4,751,663	4,791,362	52,497	281,858	(374,053)
I Segundu Na Maga'lahaen Guahan	1,113,901	1,109,215	5,693	3,426	(4,433)
Guam State Clearinghouse	206,636	189,309	2,157	2,778	12,392
Bureau of Budget & Management Research	1,292,582	1,247,950	3,670	1,741	39,221
Civil Service Commission	689,162	455,347	18,454	24,385	190,976
Bureau of Statistics & Plans	1,075,552	1,019,120	1,670	196	54,566
Military Affairs	569,673	442,282	12,791	961	113,640
Public Works	9,036,675	8,341,670	171,408	55,602	467,995
Department of Land Management	-	-	-	-	-
Guam Election Commission	759,599	592,916	64,277	84,457	17,949
Commission on Decolonization	89,480	61,795	-	-	27,685
Ancestral Lands Commission	214,739	190,404	5,222	7,619	11,494
Department of Veterans Affairs	311,205	236,169	187	25,990	48,858
Medical Referral Offices	641,788	64,603	-	-	577,185
Chamorro Land Trust Commission	-	-	-	-	-
Contractors License Board	-	-	-	-	-
Professional Engineers', Architects' and Land Surveyors'	-	-	-	-	-
TOTAL	20,752,655	18,742,141	338,026	489,013	1,183,475
PUBLIC SAFETY					
Guam Police Department	24,235,619	23,032,471	75,896	34,336	1,092,916
Guam Fire Department	26,434,183	26,935,884	57,091	111,010	(669,802)
Corrections	15,475,143	14,727,443	182,346	175,227	390,127
Youth Affairs	3,510,950	3,247,734	46,942	73,070	143,203
Youth Affairs Nursing and Medication	150,000	-	4,319	15,853	129,828
Youth Affairs Runaway, Homeless or Victims of Abuse Programs	371,677	271,561	41,415	47,551	11,150
Chief Medical Examiner	389,593	334,269	8,100	34,003	13,222
TOTAL	70,567,165	68,549,361	416,109	491,051	1,110,644
HOMELAND SECURITY					
Customs and Quarantine	-	-	-	-	-
Civil Defense	-	-	-	-	-
TOTAL	-	-	-	-	-
HEALTH					
Dept. of Public Health & Social Services	14,684,586	10,714,560	343,151	800,443	2,826,431
MIP/Medicaid Program (DPH&SS)	30,468,400	17,585,023	9,798	3,827	12,869,752
Public Assistance Programs (DPH&SS)	2,629,359	1,966,908	-	-	662,451
Dept. of Public Health & Social Services Community Health Centers	-	-	-	-	-
Catastrophic Illness Asst. Program (DPH&SS)	-	-	-	-	-
Mental Health and Substance Abuse	9,722,097	9,006,471	327,398	671,006	(282,777)
Mental Health and Substance Abuse Outsourcing Services Providing	-	-	-	-	-
Drug & Alcohol Detoxication, Rehab & Prevention	883,200	709,324	85,000	62,380	26,496
Mental Health and Substance Abuse New I Famagu'on-Ta	-	-	-	-	-
Wraparound Care Teams	171,862	32,878	-	-	138,984
Dept. of Integ. Services for Indiv. With Dis.	1,030,257	741,334	1,400	12,372	275,151
TOTAL	59,589,761	40,756,498	766,747	1,550,028	16,516,488
EDUCATION					
Department of Education Operations	174,986,508	163,218,845	-	-	11,767,663
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	127,987	1,792	204	46,130

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

Pursuant to
PL 30-55 thru PL 30-
195*

Actual Cumulative September 2010**

General Fund

	Expenditures			Encumbrance AMOUNT	FUNDS AVAILABLE
	APPROPRIATIONS	CASH	ACCOUNTS		
		REMITTANCE AMOUNT***	PAYABLES AMOUNT		
GENERAL FUND EXPENDITURES & ENCUMBRANCES					
University of Guam	27,730,166	23,980,972	2,917,289		831,905
UOG Growth Initiatives	1,200,000	1,164,000			36,000
UOG Scholarships (SSFAP)	2,550,670	2,474,150			76,520
A.C. Yamashita Ed. Corps.	1,238,127	1,200,983			37,144
Guam Community College	13,278,499	11,270,123	1,610,022		398,355
Guam Public Library	1,235,587	1,162,072	19,578	22,817	31,120
PBS Guam	500,094	522,235			(22,141)
TOTAL	225,007,861	207,061,366	4,651,665	23,021	13,271,808
UTILITIES	-	-	-	-	-
TOTAL	-	-	-	-	-
FINANCE & ADMINISTRATION					
Department of Administration	7,703,960	7,534,279	183,782	162,239	(176,340)
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	585,990	700	232	97,248
TOTAL	8,841,786	8,570,925	184,482	162,471	(76,092)
REVENUE & TAXATION					
Department of Revenue & Taxation	8,742,194	8,053,705	175,966	25,786	486,737
Recruitment of Critical Personnel in the Area of Tax Enforcement & Collection Operations	602,782	63,759			539,023
TOTAL	9,344,976	8,117,465	175,966	25,786	1,025,760
JUSTICE					
Department of Law	8,249,425	6,482,940	200,975	85,552	1,479,959
TOTAL	8,249,425	6,482,940	200,975	85,552	1,479,959
NATURAL RESOURCES					
Guam Environmental Protection Agency	-	-	-	-	-
Department of Agriculture	2,631,288	2,172,758	3,429	1,840	453,262
TOTAL	2,631,288	2,172,758	3,429	1,840	453,262
LABOR					
Worker's Compensation Fund	798,593	705,967	195,302		(102,676)
Department of Labor	1,361,652	1,194,261	31,930	7,278	128,183
Agency for Human Resources Dev. (Federal)	-	-	-	-	-
TOTAL	2,160,245	1,900,228	227,232	7,278	25,507
TOURISM & CULTURE					
Guam Visitors Bureau	100,000	76,395			23,605
Guam Council on the Arts and Humanities	331,658	213,015			118,643
Department of Chamorro Affairs	1,134,528	797,298	18,704	118,659	199,867
TOTAL	1,566,186	1,086,708	18,704	118,659	342,115
HOUSING & ECONOMIC DEVELOPMENT					
DOA Administration Housing	-	-	-	-	-
TOTAL	-	-	-	-	-

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

Pursuant to
PL 30-55 thru PL 30-
195*

Actual Cumulative September 2010**

General Fund

GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	Expenditures		Encumbrance	FUNDS
		CASH REMITTANCE AMOUNT***	ACCOUNTS PAYABLES AMOUNT		
TRANSPORTATION	-	-	-	-	-
TOTAL	-	-	-	-	-
RECREATION					
Department of Parks & Recreation	2,865,482	2,833,753	8,225	10,676	12,828
TOTAL	2,865,482	2,833,753	8,225	10,676	12,828
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS					
Mayor's Council of Guam	7,512,569	6,677,042	173,077	134,418	528,033
Guam Legislature	7,285,000	7,285,000	-	-	-
Guam Legislature (Office of Finance and Budget)	428,567	428,567	-	-	-
Unified Judiciary	21,618,466	19,816,929	1,801,537	-	-
Public Defender	3,150,194	3,150,194	-	-	-
Office of Public Accountability	1,226,349	1,047,015	-	-	179,334
Guam Regional Transit Authority	500,000	340,822	-	13,200	145,978
Retirement Fund	18,330,774	17,554,531	776,243	-	-
TOTAL	60,051,919	56,300,099	2,750,857	147,618	853,345
MISCELLANEOUS APPROPRIATIONS					
WERI (Guam Hydro. Survey)	192,307	186,538	-	-	5,769
WERI (Water Resource Monitoring)	163,817	158,902	-	-	4,915
Aquaculture Development and Training Center	131,846	127,891	-	-	3,955
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	152,988	-	-	4,732
UOG - KPRG Ops	94,176	91,351	-	-	2,825
UOG - Hero Scholarship Program	-	-	-	-	-
GCC - LPN & Voc Guidance Programs	644,209	572,814	52,069	-	19,326
GCC - Apprenticeship Programs	-	-	-	-	-
Retirement (Medical Premiums)	700,000	700,000	-	-	-
Retirement (Judges Annuities)	458,448	458,448	-	-	-
Retirement (Gov./Lt. Gov. Pensions)	145,000	145,000	-	-	-
Judiciary - Northern Satellite Courts	748,277	748,277	-	-	-
Judiciary - Court Appt. Fees	800,000	800,000	-	-	-
Judiciary - Drug Courts	656,562	656,562	-	-	-
Administration (COLA)	6,490,000	6,765,267	-	-	(275,267)
Administration (Supplemental Annuity Benefits Special Fund)	11,736,120	11,736,120	-	-	-
Administration (Medical/Dental & Life Cost Pool)	4,201,545	3,778,474	-	-	423,071
Administration (Power Utility Cost Pool)	5,340,521	5,340,521	-	-	-
Administration (Water Utility Cost Pool)	1,424,750	1,318,005	-	106,745	-
Administration (Utility Cost Account to pay GPA for Operation of Public Streetlights)	1,084,250	766,345	-	317,905	-
Off-Island Residential Treatment Fund (DOA)	1,200,000	1,067,330	10,500	78,445	43,725
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	645,557	114,041	130,737	145,691
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	183,699	81,360	51,361	130,956
Mayor's Council (Island-Wide Beautification)	470,921	245,630	83,475	66,157	75,659
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	474,720	133,223	65,852	100,050	175,595
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	-

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


Pursuant to
PL 30-55 thru PL 30-
195*

Actual Cumulative September 2010**

General Fund

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Expenditures		Encumbrance AMOUNT	FUNDS AVAILABLE	
	APPROPRIATIONS	CASH			ACCOUNTS
		REMITTANCE AMOUNT***			PAYABLES AMOUNT
OPA (Procurement Appeals Div.)	-	-	-	-	
Agriculture (Animal Shelter)	100,000	61,500	20,500	18,000	
GMHA Pharmaceutical Fund	12,839,909	9,946,502	29	2,893,378	
GUAM COMMISSION FOR EDUCATOR CERTIFICATION	276,560	210,913	1,101	56,207	
TOTAL	54,090,345	46,997,858	888,238	5,795,823	
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	4,202,213	-	-	
2002 Short Term Financing	1,281,818	1,281,818	-	(0)	
TOTAL	15,306,319	15,306,319	-	0	
GRAND TOTAL	541,025,413	484,878,420	10,150,842	41,994,921	

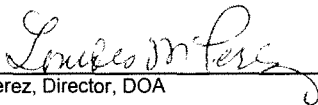
Certified By:



Bertha M. Duenas, Director, BBMR

OCT 19 2010

Date



Lourdes M. Perez, Director, DOA

OCT 19 2010

Date



Artemio B. Ilagan, Director, DRT

10/19/10

Date

*Provided by BBMR pursuant to PL 30-55 thru PL 30-195.

**Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 10/15/2010.

***Includes check writes against General Fund, but not paid and payments made pending "transfers in" to the General Fund from other fund accounts.