BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932

FELIX P. CAMACHO
GOVERNOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

BERTHA M. DUENAS
DIRECTOR

DEC 18 2009

RECEIVED
OFFICE OF THE PUBLIC AUDITOR
DATE: 12/18/09
TIME: 4:30pm
BY:

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

Dear Speaker Won Pat:

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

RECEIVED
DEC 18 2009
Office of the Speaker
Senator ben c pangelinan
Received by:

Attachment(s)

cc: Chairman, Committee on Appropriations, Taxation, Banking, Insurance, Retirement, and Land
Office of Public Accountability

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: Dec 18, 09
Time: 4:13 pm

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 November 2009**	C Actual Cumulative November 2009**	(C - A) Actual to date vs. Adopted
GENERAL FUND REVENUES	**AMOUNT**		**AMOUNT**	
A. TAXES				
Income Tax				
Corporate	103,059,690	2,522,442	6,012,337	(97,047,353)
Individual	85,574,693	708,093	11,275,366	(74,299,327)
Withholding Taxes, Interest and Penalties	205,705,323	13,351,054	28,582,959	(177,122,364)
Provision for Tax Refund	(101,860,000)	(4,195,319)	(11,024,064)	90,835,936
TOTAL INCOME TAXES	**292,479,706**	**12,386,269**	**34,846,599**	**(257,633,107)**
Gross Receipts Tax	211,355,131	13,868,957	30,092,085	(181,263,046)
TOTAL TAXES	**503,834,837**	**26,255,226**	**64,938,684**	**(438,896,153)**
B. FEDERAL SOURCES	**42,479,346**	**3,434,538**	**6,826,545**	**(35,652,802)**
C. USE OF MONEY AND PROPERTY	**599,890**	**13,800**	**40,924**	**(558,966)**
D. LICENSES, FEES AND PERMITS	**4,942,859**	**126,471**	**251,846**	**(4,691,013)**
E. DEPARTMENT CHARGES	**1,660,791**	**41,909**	**211,652**	**(1,449,139)**
2% General Fund Reserve	**(13,299,085)**			
TOTAL GENERAL FUND REVENUE	**540,218,638**	**29,871,944**	**72,269,650**	**(481,248,073)**

Certified By:

12/18/09
Bertha M. Duenas, Director, BBMR — Date

12-18-09
for Lourdes M. Perez, Director, DOA — Date

12-18-09
Artemio B. Ilagan, Director, DRT — Date

*Provided by BBMR pursuant to PL 30-55.
**Preliminary numbers provided by DOA & DRT, run date as of 12/15/2009.

DRAFT

Government Of Guam
Combined Comparative Statement Of Revenues
General Fund
November 30, 2009 & 2008

	For the Months			Year-To-Date		
	November, 2009	November, 2008	Increase (Decrease)	Fiscal Year 2010	Fiscal Year 2009	Increase (Decrease)
Income taxes:						
Individual	$708,093	$1,089,203	($381,111)	$11,275,366	$11,519,102	($243,735)
Corporation	2,522,442	1,435,147	1,087,295	6,012,337	6,268,432	(256,094)
Withholding	13,155,586	12,116,054	1,039,532	27,955,625	29,598,715	(1,643,089)
Withholding - COLA	0	0	0	13,941	2,923	11,017
Interest & penalties	195,468	328,757	(133,289)	613,393	647,228	(33,835)
Provision for refunds	(4,195,319)	(3,653,067)	(542,252)	(11,024,064)	(9,265,228)	(1,758,836)
Total Income Taxes	12,386,269	11,316,094	1,070,175	34,846,599	38,771,171	(3,924,572)
Business privilege taxes:						
Gross Receipts Taxes	13,508,069	15,014,136	(1,506,067)	29,525,569	30,619,786	(1,094,217)
Other Taxes:						
Admissions tax	0	150	(150)	113	588	(475)
Use tax	360,888	352,962	7,926	566,404	577,772	(11,369)
Total Business Privilege Taxes	13,868,957	15,367,248	(1,498,290)	30,092,085	31,198,146	(1,106,061)
Total Licenses, Fees & Permits	126,471	116,310	10,161	251,846	192,734	59,111
Total Use of Money & Property	13,800	17,008	(3,208)	40,924	82,310	(41,386)
Federal Sources:						
Section 30	3,252,344	3,239,114	13,230	6,504,688	6,478,229	26,459
Immigration fees	163,050	132,310	30,740	294,965	376,645	(81,680)
Indirect cost recovery	19,144	25,533	(6,389)	26,892	43,377	(16,485)
Total Federal Sources	3,434,538	3,396,957	37,580	6,826,545	6,898,250	(71,706)
Department Charges:						
Agriculture	180	200	(20)	327	580	(253)
Police & corrections	80	0	80	90	0	90
Public works	18,564	1,950	16,614	52,194	4,970	47,224
Public health	15,305	12,405	2,901	29,088	28,711	378
Commerce	24,613	17,611	7,002	43,040	55,637	(12,597)
Other charges	(16,833)	47,436	(64,268)	86,913	117,546	(30,633)
Total Department Charges	41,909	79,601	(37,692)	211,652	207,443	4,208
TOTAL GENERAL FUND REVENUES	$29,871,944	$30,293,218	($421,274)	$72,269,650	$77,350,055	($5,080,405)

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.

DRAFT

Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
Two Months Ended November 30, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	$2,479,482	$708,093	($1,771,389)	$9,407,270	$11,275,366	$1,868,096
Corporation	1,555,435	2,522,442	967,007	5,123,699	6,012,337	888,638
Withholding	14,755,686	13,155,586	(1,600,100)	32,602,767	27,955,625	(4,647,142)
Withholding - COLA	0	0	0	0	13,941	13,941
Interest & penalties	328,757	195,468	(133,289)	647,229	613,393	(33,836)
Provision for refunds	(4,195,319)	(4,195,319)	0	(11,024,064)	(11,024,064)	0
Total Income Taxes	14,924,041	12,386,269	(2,537,772)	36,756,901	34,846,599	(1,910,302)
Business privilege taxes:						
Gross Receipts Taxes	16,226,520	13,508,069	(2,718,451)	33,185,586	29,525,569	(3,660,017)
Other Taxes:						
Admissions tax	150	0	(150)	588	113	(476)
Use tax	330,700	360,888	30,188	625,758	566,404	(59,354)
Total Business Privilege Taxes	16,557,370	13,868,957	(2,688,413)	33,811,932	30,092,085	(3,719,847)
Total Licenses, Fees & Permits	121,804	126,471	4,667	204,354	251,846	47,492
Total Use of Money & Property	11,789	13,800	2,011	39,368	40,924	1,556
Federal Sources:						
Section 30	3,213,977	3,252,344	38,367	6,427,954	6,504,688	76,734
Immigration fees	179,797	163,050	(16,747)	445,970	294,965	(151,005)
Indirect cost recovery	4,862	19,144	14,282	54,060	26,892	(27,168)
Total Federal Sources	3,398,636	3,434,538	35,902	6,927,984	6,826,545	(101,439)
Department Charges:						
Agriculture	200	180	(20)	580	327	(253)
Police & corrections	10	80	70	20	90	70
Public works	2,884	18,564	15,680	4,904	52,194	47,290
Public health	13,405	15,305	1,900	27,111	29,088	1,977
Commerce	18,610	24,613	6,003	53,558	43,040	(10,518)
Other charges	49,638	(16,833)	(66,471)	115,748	86,913	(28,835)
Total Department Charges	84,747	41,909	(42,838)	201,921	211,652	9,731
TOTAL GENERAL FUND REVENUES	$35,098,387	$29,871,944	($5,226,443)	$77,942,460	$72,269,650	($5,672,810)
[2]2% General Fund Reserve	(1,108,257)	(597,439)	510,818	(2,216,514)	(1,445,393)	771,121
[2]Appropriation	$33,990,130	$29,274,505	($4,715,625)	$75,725,946	$70,824,257	($4,901,689)

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.

Prepare By: Elaine C. Ayuyu

DEC-15-2009 10:44 FROM:

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

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Pursuant to PL 30-55* APPROPRIATIONS	Actual Cumulative November 2009** EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
EXECUTIVE DIRECTION			
Office of I Maga'lahen Guahan	4,653,865	983,972	3,669,893
I Segundu Na Maga'lahen Guahan	1,134,988	163,120	971,868
Guam State Clearinghouse	185,959	26,689	159,270
Bureau of Budget & Management Research	1,366,158	199,663	1,166,495
Civil Service Commission	740,694	146,653	594,041
Bureau of Statistics & Plans	1,118,208	150,155	968,053
Military Affairs	511,371	21,551	489,820
Public Works	9,036,675	1,220,291	7,816,384
Department of Land Management		-	-
Guam Election Commission	845,301	135,803	709,498
Commission on Decolonization	89,480	25,520	63,960
Ancestral Lands Commission	242,086	39,741	202,345
Department of Veterans Affairs	380,246	56,688	323,558
Medical Referral Offices	60,788	8,765	52,023
Chamorro Land Trust Commission		-	-
Contractors License Board		-	-
Professional Engineers', Architects' and Land Surveyors'		-	-
TOTAL	20,365,819	3,178,612	17,187,207
PUBLIC SAFETY			
Guam Police Department	24,264,955	3,396,344	20,868,611
Guam Fire Department	26,434,183	4,323,601	22,110,582
Corrections	15,800,687	4,430,516	11,370,171
Youth Affairs	3,510,950	753,861	2,757,089
Youth Affairs Runaway, Homeless or Victims of Abuse Programs	371,677	-	371,677
Chief Medical Examiner	389,593	49,652	339,941
TOTAL	70,772,045	12,953,974	57,818,071
HOMELAND SECURITY			
Customs and Quarantine		-	-
Civil Defense		-	-
TOTAL	-	-	-
HEALTH			
Dept. of Public Health & Social Services	14,716,097	7,675,093	7,041,004
MIP/Medicaid Program (DPH&SS)	30,468,400	2,403,363	28,065,037
Public Assistance Programs (DPH&SS)	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	2,847,166	7,196,793
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	883,200	-	883,200
Dept. of Integ. Services for Indiv. With Dis.	1,038,534	169,775	868,759
TOTAL	59,779,549	13,095,397	46,684,152
EDUCATION			
Department of Education Operations	174,986,508	27,507,074	147,479,434
Department of Education Textbooks	2,000,000	-	2,000,000
DOE Principals Mentorship Program	100,000	-	100,000
DOE Contractual Services	6,169	-	6,169
Department of Education Office of the Education Suruhanu	205,450	-	205,450
University of Guam	27,730,166	4,621,695	23,108,471
UOG Growth Initiatives	1,200,000		1,200,000

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

	Pursuant to PL 30-55*	Actual Cumulative November 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	**APPROPRIATIONS**	**EXPENDITURES & ENCUMBRANCES**	**FUNDS AVAILABLE**
UOG Scholarships (SSFAP)	2,550,670	425,112	2,125,558
A.C. Yamashita Ed. Corps.	1,238,127	206,355	1,031,773
Guam Community College	13,278,499	2,683,363	10,595,137
Guam Public Library	1,278,243	364,379	913,864
Guam Edu. Telecom. Corp. (KGTF)	500,094	118,943	381,151
TOTAL	225,073,926	35,926,919	189,147,007
UTILITIES			
TOTAL	-	-	-
FINANCE & ADMINISTRATION			
Department of Administration	7,955,691	4,390,601	3,565,090
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	16,800	667,370
TOTAL	9,093,517	4,504,401	4,589,116
REVENUE & TAXATION			
Department of Revenue & Taxation	8,742,194	2,073,617	6,668,577
Recruitment of Critical Personnel in the Area of Tax Enforcement & Collection Operations	652,938	-	652,938
TOTAL	9,395,132	2,073,617	7,321,515
JUSTICE			
Department of Law	8,249,425	1,486,807	6,762,618
TOTAL	8,249,425	1,486,807	6,762,618
NATURAL RESOURCES			
Guam Environmental Protection Agency			
Department of Agriculture	2,531,289	444,676	2,086,613
TOTAL	2,531,289	444,676	2,086,613
LABOR			
Worker's Compensation Fund	798,593	75,002	723,591
Department of Labor	1,361,652	284,546	1,077,106
Agency for Human Resources Dev. (Federal)		-	-
TOTAL	2,160,245	359,548	1,800,697
TOURISM & CULTURE			
Guam Visitors Bureau	100,000	-	100,000
Guam Council on the Arts and Humanities	331,658	-	331,658
Department of Chamorro Affairs	1,134,528	291,350	843,178
TOTAL	1,566,186	291,350	1,274,836

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

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Pursuant to PL 30-55* APPROPRIATIONS	Actual Cumulative November 2009** EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
HOUSING & ECONOMIC DEVELOPMENT			
DOA Administration Housing			
TOTAL	-	-	-
TRANSPORTATION			
TOTAL	-	-	-
RECREATION			
Department of Parks & Recreation	2,889,435	862,431	2,027,004
TOTAL	2,889,435	862,431	2,027,004
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS			
Mayor's Council of Guam	7,512,569	1,136,828	6,375,741
Guam Legislature	7,285,000	1,214,167	6,070,833
Guam Legislature (Office of Finance and Budget)	428,567	71,428	357,139
Unified Judiciary	21,618,466	4,170,919	17,447,548
Public Defender	3,150,194	557,267	2,592,927
Office of Public Accountability	1,226,349	146,119	1,080,230
Guam Regional Transit Authority	500,000	-	500,000
Retirement Fund	18,330,774	2,410,034	15,920,740
TOTAL	60,051,919	9,706,761	50,345,158
MISCELLANEOUS APPROPRIATIONS			
WERI (Guam Hydro. Survey)	192,307	32,051	160,256
WERI (Water Resource Monitoring)	163,817	27,303	136,514
Aquaculture Development and Training Center	131,846	21,974	109,872
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	26,287	131,433
UOG - KPRG Ops	94,176	15,696	78,480
UOG - Hero Scholarship Program		-	-
GCC - LPN & Voc Guidance Programs	644,209	104,148	540,061
GCC - Apprenticeship Programs		-	-
Retirement (Medical Premiums)	700,000	116,670	583,330
Retirement (Judges Annuities)	458,448	76,408	382,040
Retirement (Gov./Lt. Gov. Pensions)	145,000	24,168	120,832
Judiciary - Northern Satellite Courts	748,277	124,714	623,563
Judiciary - Court Appt. Fees	800,000	200,000	600,000
Judiciary - Drug Courts	656,562	109,428	547,134
Administration (COLA)	6,490,000	7,804,500	(1,314,500)
Administration (Supplemental Annuity Benefits Special Fund)	11,736,120	2,191,389	9,544,731
Administration (Medical/Dental & Life Cost Pool)	4,199,985	362,649	3,837,336
Administration (Power Utility Cost Pool)	5,340,521	5,340,521	-
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	457,047	742,953
BBMR (Vacancy Cost Pool)	864,932	-	864,932
Mayor's Council (MAINTENANCE & BEAUTIFICATION OF VILLAGE SECONDARY & TERTIARY ROADS & OTHER REQUIREMENTS)	1,036,026	412,845	623,181

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

	Pursuant to PL 30-55*	Actual Cumulative November 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	**APPROPRIATIONS**	**EXPENDITURES & ENCUMBRANCES**	**FUNDS AVAILABLE**
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	76,395	370,980
Mayor's Council (Island-Wide Beautification)	470,921	197,377	273,544
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	480,647	98,282	382,365
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	-	100,000
GMHA Pharmaceutical Fund	12,839,909	809,140	12,030,769
GUAM COMMISSION FOR EDUCATOR CERTIFICATION	278,120	-	278,120
TOTAL	52,993,918	21,137,992	31,855,926
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	357,924	3,844,289
2002 Short Term Financing	1,281,818	1,281,818	(0)
TOTAL	15,306,319	11,462,030	3,844,289
GRAND TOTAL	540,228,724	117,484,515	422,744,209

Certified By:

12/18/09
Bertha M. Duenas, Director, BBMR — Date

12-18-09
for Lourdes M. Perez, Director, DOA — Date

12-18-09
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 12/17/2009.