



**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

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

**EDDIE BAZA CALVO**  
GOVERNOR

**RAY TENORIO**  
LIEUTENANT GOVERNOR

**BENITA A. MANGLONA**  
DIRECTOR

**STEPHEN J. GUERRERO**  
DEPUTY DIRECTOR

**APR 20 2011**

The Honorable Judith Won Pat  
Speaker  
I Mina'Trentai Unu Na Liheslaturan Guåhan  
Thirty-First Guam Legislature  
155 Hesler Place  
Hagåtña, Guam 96910

Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date: 4/20/11  
Time: 4:54  
Received by: [Signature]

Dear Speaker Won Pat:

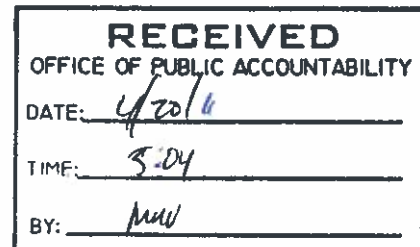
Attached is the monthly comparative revenues and expenditures report as of March 31, 2011 pursuant to §4109 (c) (3) of Title 5 GCA. The report includes preliminary revenue and expenditure totals for months of October 2010 through March 2011. These reports will be posted shortly on our website.

Should you have any questions, please do not hesitate to call me.



Sincerely,

*Benita A. Manglona*  
BENITA A. MANGLONA  
DIRECTOR



Attachment(s)

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

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

	A Pursuant to PL 30- 196 Chapter I Section 2*	B Actual for the Month of March 2011**	C Actual Cumulative March 2011**	(C - A)
GENERAL FUND REVENUES	AMOUNT	AMOUNT	AMOUNT	Actual to date vs. Adopted
<b>A. TAXES</b>				
Income Tax				
Corporate	95,238,868	11,830,496	49,972,710	(45,268,158)
Individual	107,455,121	5,168,317	26,401,719	(81,053,402)
Withholding Taxes, Interest and Penalties	188,714,052	18,154,446	93,785,183	(94,928,869)
<b>TOTAL INCOME TAXES</b>	<b>391,408,041</b>	<b>33,153,259</b>	<b>170,159,612</b>	<b>(221,248,429)</b>
Gross Receipts Tax	202,375,945	20,633,659	101,137,017	(101,238,928)
Other Taxes	3,362,792	417,866	1,626,647	(1,734,145)
<b>TOTAL TAXES</b>	<b>597,146,778</b>	<b>54,204,784</b>	<b>272,925,276</b>	<b>(324,221,502)</b>
<b>B. FEDERAL SOURCES</b>	<b>47,978,403</b>	<b>4,007,300</b>	<b>24,233,775</b>	<b>(23,744,628)</b>
<b>C. USE OF MONEY AND PROPERTY</b>	<b>3,529,513</b>	<b>39,134</b>	<b>302,463</b>	<b>(3,227,050)</b>
<b>D. LICENSES, FEES AND PERMITS</b>	<b>6,987,481</b>	<b>106,062</b>	<b>688,543</b>	<b>(6,298,938)</b>
<b>E. DEPARTMENT CHARGES</b>	<b>2,259,952</b>	<b>127,750</b>	<b>600,177</b>	<b>(1,659,775)</b>
<b>TOTAL GROSS GENERAL FUND REVENUE</b>	<b>657,902,127</b>	<b>58,485,030</b>	<b>298,750,234</b>	<b>(359,151,893)</b>
<b>PROVISIONS FOR REFUNDS</b>	<b>(100,062,184)</b>	<b>(8,889,762)</b>	<b>(46,598,302)</b>	<b>53,483,882</b>
GF Revenues after provisions for tax refunds	557,839,943	49,595,268	252,151,932	(305,688,011)
<b>Set Asides</b>				
GMHA Pharmaceuticals Fund	(8,095,038)			
Tax Credit: JFK Rent	(3,000,000)			
Better Public Fund	(590,591)			
Total Set Asides	(11,685,629)			
<b>Subtotal</b>	<b>546,154,314</b>			
Less 2% appropriation cap	(10,923,086)			
<b>Net General Fund Revenues</b>	<b>535,231,228</b>			

Certified By:

Benita A. Manglona 4/20/11  
Benita A. Manglona, Director, BBMR Date

Benita A. Manglona 4/20/11  
Benita A. Manglona, Acting Director, DOA Date

John P. Camacho 4/20/11  
John P. Camacho, Director, DRT Date

\*Provided by BBMR pursuant to PL 30-196.

\*\*Preliminary numbers provided by DOA & DRT, run date as of 4/19/11

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

Pursuant to  
PL 30-196 and  
PL 30-224\*

<b>GENERAL FUND EXPENDITURES &amp; ENCUMBRANCES</b>	<b>APPROPRIATIONS</b>	<b>EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>FUNDS AVAILABLE</b>
<b>EXECUTIVE DIRECTION</b>				
Office of I Maga'lahaen Guahan	4,192,404	2,422,594	225,285	1,544,525
I Segundu Na Maga'lahaen Guahan	870,090	547,499	11,595	310,995
Guam State Clearinghouse	-	11,533	-	(11,533)
Bureau of Budget & Management Research	271,745	141,144	9,218	121,384
Civil Service Commission	838,374	323,558	22,844	491,971
Bureau of Statistics & Plans	1,183,075	571,921	10,599	600,555
Military Affairs	657,699	255,956	20,846	381,097
Public Works	8,781,513	4,494,485	67,181	4,219,847
Department of Land Management	-	-	-	-
Guam Election Commission	1,405,388	560,823	99,289	745,278
Commission on Decolonization	-	-	-	-
Ancestral Lands Commission	212,888	106,639	19,782	86,467
Department of Veterans Affairs	345,875	139,328	8,211	198,338
Medical Referral Offices	662,762	348,564	279,366	34,832
<b>TOTAL</b>	<b>19,421,813</b>	<b>9,924,044</b>	<b>774,017</b>	<b>8,723,752</b>
<b>PUBLIC SAFETY</b>				
Guam Police Department	24,281,162	11,703,131	195,713	12,382,318
Guam Fire Department	23,933,175	13,874,224	192,050	9,886,902
Corrections	15,930,405	8,199,996	702,730	7,027,679
Youth Affairs	4,089,627	1,805,337	356,417	1,927,873
Chief Medical Examiner	403,287	204,703	36,648	161,938
<b>TOTAL</b>	<b>68,637,656</b>	<b>35,787,391</b>	<b>1,483,558</b>	<b>31,386,708</b>
<b>HOMELAND SECURITY</b>				
Customs and Quarantine	-	-	-	-
Civil Defense	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>HEALTH</b>				
Dept. of Public Health & Social Services	13,779,308	5,602,895	5,145,787	3,030,625
MIP/Medicaid Program (DPH&SS)	29,194,552	13,488,026	28,885	15,677,640
Public Assistance Programs (DPH&SS)	3,432,653	649,520	-	2,783,133
Dept. of Public Health & Social Services Community Health Centers	-	-	-	-
Catastrophic Illness Asslt. Program (DPH&SS)	-	-	-	-
Mental Health and Substance Abuse	6,835,283	3,766,486	936,784	2,132,013
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	883,200	269,665	613,535	-
Mental Health and Substance Abuse New I Famagu'on-Ta Wraparound Care Teams	360,329	107,268	-	253,061
Dept. of Integ. Services for Indiv. With Dis.	1,200,375	309,703	112,989	777,683
<b>TOTAL</b>	<b>58,685,700</b>	<b>24,193,564</b>	<b>8,837,981</b>	<b>24,654,155</b>
<b>EDUCATION</b>				
Department of Education Operations	158,825,995	74,389,480	-	84,436,515
Department of Education Textbooks	2,000,000	666,668	-	1,333,332
DOE Contractual Services	-	-	-	-
Department of Education Office of the Education Suruhanu	180,112	69,439	216	110,457
University of Guam	27,208,620	17,088,518	-	10,122,102
UOG Growth Initiatives	-	-	-	-
UOG Scholarships (SSFAP)	2,550,670	1,275,338	-	1,275,334
A.C. Yamashita Ed. Corps.	1,238,127	619,062	-	619,065
Guam Community College	12,841,257	7,761,881	-	5,079,376
Guam Public Library	1,258,225	593,497	57,798	606,930
PBS Guam	557,629	281,624	-	276,005
<b>TOTAL</b>	<b>206,660,635</b>	<b>102,743,506</b>	<b>58,014</b>	<b>103,859,115</b>

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

Pursuant to  
PL 30-196 and  
PL 30-224\*

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>GENERAL FUND EXPENDITURES &amp; ENCUMBRANCES UTILITIES</b>				
<b>TOTAL</b>	-	-	-	-
<b>FINANCE &amp; ADMINISTRATION</b>				
Department of Administration	6,744,761	21,504,458	450,499	(15,210,197)
Government Claims Fund	100,000	100,000	-	-
Government Annual Single Audit	377,000	-	-	377,000
Bank Fees	900,000	1,940,641	-	(1,040,841)
CHILD IN CUSTODY - 19 GCA §5116	684,170	331,339	168,720	184,112
<b>TOTAL</b>	<b>8,805,931</b>	<b>23,676,438</b>	<b>619,219</b>	<b>(15,689,726)</b>
<b>REVENUE &amp; TAXATION</b>				
Department of Revenue & Taxation	9,316,618	4,261,642	600,141	4,456,835
Recruitment of Critical Personnel in the Area of Tax Enforcement & Collection Operations	-	-	-	-
<b>TOTAL</b>	<b>9,316,618</b>	<b>4,261,642</b>	<b>600,141</b>	<b>4,456,835</b>
<b>JUSTICE</b>				
Office of the Attorney General	10,604,957	3,975,995	207,187	6,421,774
<b>TOTAL</b>	<b>10,604,957</b>	<b>3,975,995</b>	<b>207,187</b>	<b>8,421,774</b>
<b>NATURAL RESOURCES</b>				
Guam Environmental Protection Agency	-	-	-	-
Department of Agriculture	3,025,454	1,066,461	19,021	1,939,972
<b>TOTAL</b>	<b>3,025,454</b>	<b>1,066,461</b>	<b>19,021</b>	<b>1,939,972</b>
<b>LABOR</b>				
Worker's Compensation Fund	798,593	274,457	-	524,136
Department of Labor	606,319	371,355	95,496	139,469
Agency for Human Resources Dev. (Federal)	-	-	-	-
<b>TOTAL</b>	<b>1,404,912</b>	<b>645,812</b>	<b>95,496</b>	<b>663,604</b>
<b>TOURISM &amp; CULTURE</b>				
Guam Visitors Bureau	-	-	-	-
Guam Council on the Arts and Humanities	286,700	91,932	-	196,768
Department of Chamorro Affairs	1,146,109	373,512	195,112	577,485
<b>TOTAL</b>	<b>1,434,809</b>	<b>465,444</b>	<b>195,112</b>	<b>774,253</b>
<b>HOUSING &amp; ECONOMIC DEVELOPMENT</b>				
DOA Administration Housing	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSPORTATION</b>				
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RECREATION</b>				
Department of Parks & Recreation	3,744,749	1,392,073	21,330	2,331,345
<b>TOTAL</b>	<b>3,744,749</b>	<b>1,392,073</b>	<b>21,330</b>	<b>2,331,345</b>

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

Pursuant to  
PL 30-198 and  
PL 30-224\*

<b>GENERAL FUND EXPENDITURES &amp; ENCUMBRANCES RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS</b>	<b>APPROPRIATIONS</b>	<b>EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>FUNDS AVAILABLE</b>
Mayor's Council of Guam	7,455,702	3,592,169	801,592	3,061,941
Guam Legislature	7,716,450	4,377,492		3,338,958
Guam Legislature (Office of Finance and Budget)	392,460	198,230		198,230
Unified Judiciary	23,121,379	11,560,692		11,560,687
Public Defender	3,708,020	1,923,493	-	1,784,527
Office of Public Accountability	1,231,180	511,397	-	719,763
Guam Regional Transit Authority	-	-	-	-
<b>TOTAL</b>	<b>43,625,171</b>	<b>22,181,473</b>	<b>801,592</b>	<b>20,662,106</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
WERI (Guam Hydro. Survey)	192,309	96,156		96,153
WERI (Water Resource Monitoring)	183,817	81,911		81,906
Aquaculture Development and Training Center	131,846	65,924		65,922
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	78,882		78,858
UOG - KPRG Ops	94,178	47,088		47,088
UOG - Hero Scholarship Program	-	-		-
GCC - LPN & Voc Guidance Programs	742,166	359,952	-	382,214
GCC - Apprenticeship Programs	-	-		-
Retirement Fund (Medical/Dental/Life)	19,500,000	12,690,171		6,809,829
Retirement (Medical Premiums)	702,000	364,000		338,000
Retirement (Judges Annuities)	458,448	229,224		229,224
Retirement (Gov./L. Gov. Pensions)	145,000	94,404		50,596
Judiciary - Northern Satellite Courts	-	-		-
Judiciary - Court Appt. Fees	800,000	600,000		200,000
Judiciary - Drug Courts	898,952	349,478		349,476
Administration (COLA)	8,770,500	7,883,425	-	(1,112,925)
Administration (Supplemental Annuity Benefits Special Fund)	11,375,000	5,276,130		6,098,870
Administration (Government of Guam Competitive Wage Act of 2011)	13,114,596			13,114,596
Administration (Drug Testing)	2,000			2,000
Administration (Random Drug Testing for Testing of Designated Positio)	13,930			13,930
Administration (Medical/Dental & Life Cost Pool)	2,547,044	2,847,723	-	(300,679)
Administration (Power Utility Cost Pool)	3,978,251	2,204,917	2,499,142	(725,808)
Administration (Water Utility Cost Pool)	495,100	1,109,879	49	(614,828)
Administration (Utility Cost Account to pay GPA for Operation of Public Streetlights)	-	-		-
Off-Island Residential Treatment Fund (DOA)	1,200,000	502,054		697,946
BBMR (Vacancy Cost Pool)	-	-		-
Mayor's Council (Expended for approved plans on public safety and social education that enforce alcohol regulations ect.)	447,375	132,933	132,685	181,757
Mayor's Council (Island-Wide Beautification)	-	-		-
Mayor's Council (Grounds Maintenance for Schools)	480,647	43,982	203,107	233,559
DPHSS (Animal Shelter)	100,000	10,000	-	90,000
GMHA Pharmaceutical Fund	-	2,551,581		(2,551,581)
Guam Commission for Educator Certification	223,613	86,808	7,383	129,422
<b>TOTAL</b>	<b>84,534,490</b>	<b>37,706,600</b>	<b>2,842,366</b>	<b>17,175,695</b>



Government Of Guam  
 Combined Comparative Statement Of Revenues  
 General Fund  
 March 31, 2011 & 2010

# DRAFT

	For the Month			Year-To-Date		
	March, 2011	March, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
Income taxes:						
Individual Corporation	\$ 5,168,317	\$ 4,330,159	\$ 838,158	\$ 26,401,719	\$ 28,751,045	\$ (2,349,326)
Withholding	\$ 11,830,496	\$ 11,771,792	\$ 58,704	\$ 49,972,710	\$ 40,488,235	\$ 9,484,476
Withholding - COLA	\$ 15,907,980	\$ 20,824,691	\$ (4,916,711)	\$ 90,325,373	\$ 96,764,386	\$ (6,439,012)
Interest & penalties	\$ 1,926	\$ 5,399	\$ (3,473)	\$ 74,032	\$ 61,941	\$ 12,091
Income Taxes sub-total	\$ 244,540	\$ 277,536	\$ (32,996)	\$ 3,385,778	\$ 2,036,626	\$ 1,349,151
Income Taxes sub-total	\$ 33,153,259	\$ 37,209,577	\$ (4,056,319)	\$ 170,159,612	\$ 168,102,233	\$ 2,057,379
Business privilege taxes:						
Gross Receipts Taxes	\$ 20,633,659	\$ 17,114,034	\$ 3,519,625	\$ 101,137,017	\$ 91,316,185	\$ 9,820,831
Other Taxes:						
Admissions tax	\$ 50	\$ 50	\$ 0	\$ 106	\$ 438	\$ (331)
Use tax	\$ 417,816	\$ 245,861	\$ 171,955	\$ 1,628,541	\$ 1,624,397	\$ 4,144
Business Privilege Taxes sub-total	\$ 21,051,525	\$ 17,359,945	\$ 3,691,579	\$ 102,765,664	\$ 92,941,019	\$ 9,824,644
Licenses, Fees & Permits sub-total	\$ 106,062	\$ 107,151	\$ (1,089)	\$ 688,543	\$ 628,031	\$ 60,512
Use of Money & Property sub-total	\$ 39,134	\$ 16,803	\$ 22,331	\$ 302,463	\$ 133,346	\$ 169,118
Federal Sources:						
Section 30	\$ 3,863,114	\$ 3,252,344	\$ 610,770	\$ 23,178,684	\$ 19,514,064	\$ 3,664,620
Immigration fees	\$ 129,610	\$ 128,763	\$ 847	\$ 965,490	\$ 827,538	\$ 137,952
Recovery from Individuals	\$ 0	\$ 54	\$ (54)	\$ 0	\$ 522	\$ (522)
Child Support AFDC Local Share	\$ 14,576	\$ 29,984	\$ (15,408)	\$ 89,601	\$ 112,965	\$ (23,364)
Federal Sources sub-total	\$ 4,007,300	\$ 3,411,144	\$ 596,156	\$ 24,233,775	\$ 20,455,089	\$ 3,778,686
Department Charges:						
Agriculture	\$ 800	\$ 240	\$ 560	\$ 2,150	\$ 911	\$ 1,239
Police & corrections	\$ 10	\$ 20	\$ (10)	\$ 25	\$ 50	\$ (25)
Public works	\$ 1,500	\$ 60,418	\$ (58,918)	\$ 5,450	\$ 222,302	\$ (216,852)
Public health	\$ 10,824	\$ 13,527	\$ (2,703)	\$ 69,203	\$ 79,744	\$ (10,541)
Commerce	\$ 20,992	\$ 11,304	\$ 9,688	\$ 183,473	\$ 149,390	\$ 34,083
Other charges	\$ 93,624	\$ 33,077	\$ 60,547	\$ 399,876	\$ 289,813	\$ 50,063
Department Charges sub-total	\$ 127,750	\$ 118,586	\$ 9,165	\$ 600,177	\$ 742,210	\$ (142,033)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 58,485,029</b>	<b>\$ 58,223,205</b>	<b>\$ 261,823</b>	<b>\$ 298,750,234</b>	<b>\$ 283,001,927</b>	<b>\$ 15,748,307</b>
<b>Budget (Provision per P.L. 30-196)</b>	<b>\$ 8,889,762</b>	<b>\$ 11,927,955</b>	<b>\$ (3,038,193)</b>	<b>\$ 46,598,302</b>	<b>\$ 62,524,143</b>	<b>\$ (15,925,841)</b>
<b>DRT Estimated (Subject to change and to be recorded on DOA books)</b>	<b>\$ 10,394,538</b>	<b>\$ 11,927,955</b>	<b>\$ (1,533,417)</b>	<b>\$ 54,486,255</b>	<b>\$ 62,524,143</b>	<b>\$ (8,037,888)</b>

Notes:

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 in accordance with GASB 33.

