



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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DEPUTY DIRECTOR

NOV 30 2015

The Honorable Judith Won Pat
Speaker
I Mina'trentai Tres Na Liheslaturan Guåhan
Thirty-Third Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

Office of the Speaker
Judith T. Won Pat, Ed.D

Date: 11/30/15
Time: 4:25 PM
Received By: [Signature]

Dear Speaker Won Pat:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending October 31, 2015. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate. It is important to note that the Department of Administration, Department of Revenue and Taxation and the Bureau of Budget and Management Research are continuing their efforts to improve the format, content and usefulness of this report.

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

Sincerely,

[Signature]
JOSE S. CALVO

Enclosures

~~Vice Speaker Benjamin J.F. Cruz
NOV 30 2015
Time: 4:25 AM/PM File No. [Signature]
Received By: [Signature]~~

<i>Certification of information contained in Enclosures subject to Note 1.</i>	
<i>[Signature]</i>	Jose S. Calvo, Director, Bureau of Budget and Management Research
<i>[Signature]</i>	Anthony C. Blaz, Director, Department of Administration
<i>[Signature]</i>	John P. Camacho, Director, Department of Revenue and Taxation

Government of Guam
Consolidated Revenue / Expenditure Report ^a
General Fund

	Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2016 and FY2015 For the Month Ending October			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2016 and FY2015 One months ending October 2015		
	2015 October	2014 October	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Income Taxes:						
Individual Corporation Withholding	\$ 16,335,412	\$ 17,140,804	\$ (805,392)	\$ 16,335,412	\$ 17,140,804	\$ (805,392)
	5,476,003	6,340,806	(864,803)	5,476,003	6,340,806	(864,803)
	20,423,189	19,812,726	610,463	20,423,189	19,812,726	610,463
Income Taxes	42,234,603	43,294,336	(1,059,733)	42,234,603	43,294,336	(1,059,733)
Business privilege taxes:						
Gross Receipts Taxes	18,228,968	21,787,780	(3,558,812)	18,228,968	21,787,780	(3,558,812)
Other Taxes:						
Use Tax	72,701	155,602	(82,900)	72,701	155,602	(82,900)
Business Privilege Taxes	18,301,669	21,943,381	(3,641,712)	18,301,669	21,943,381	(3,641,712)
Licenses, Fees & Penalties	152,739	144,249	8,491	152,739	144,249	8,491
Use of Money & Property	1,928	3,737	(1,810)	1,928	3,737	(1,810)
Federal Sources	6,705,103	6,324,367	380,736	6,705,103	6,324,367	380,736
Department Charges:						
Agriculture	350	263	87	350	263	87
Police & Corrections	10	10	0	10	10	0
Public Works	1,200	3,438	(2,238)	1,200	3,438	(2,238)
Public Health	520	1,440	(920)	520	1,440	(920)
Commerce	0	44,774	(44,774)	0	44,774	(44,774)
Other charges	79,283	66,896	12,387	79,283	66,896	12,387
Department Charges	81,362	116,820	(35,458)	81,362	116,820	(35,458)
TOTAL GENERAL FUND REVENUES	\$ 67,477,405	\$ 71,826,891	\$ (4,349,486)	\$ 67,477,405	\$ 71,826,891	\$ (4,349,486)
PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 33-66)	2	8,506,139	1,004,518	8,506,139	7,501,621	1,004,518

Footnotes

¹ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but an accrual is made in accordance with GASB 33.

² Estimates are recorded for the provision for 2015 Refunds & Section 30 is prorated for 12 months.

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue / Expenditure Report ⁽¹⁾
General Fund

MONTHLY ADOPTED REVENUE ALLOCATED VS. MONTHLY ACTUAL REVENUE
For the Month Ending October
Pursuant to 5 GCA, Ch 4, §4109(a)(3) [Due no later than 20 days after month-end]

Quarterly ADOPTED REVENUE ALLOCATED VS. QUARTERLY ACTUAL REVENUE
For the 1st Quarter 2016
Pursuant to 5 GCA, Ch 4, §4109(f) [Due 30 days after the close of each quarter]⁽²⁾

	FY 2016 Adopted Revenues Allocated for the Month October	FY 2016 Actual Collections For the Month October	Favorable (Unfavorable)	FY 2016 Adopted Revenues Allocated for the Quarter ⁽⁴⁾	FY 2016 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes						
Individual	\$ 7,865,579	\$ 16,335,412	\$ 8,469,833			
Corporation	4,752,084	5,476,003	723,919			
Withholding	20,576,023	20,423,159	(152,834)			
Income Taxes	33,193,686	47,234,603	9,040,917			
Business privilege taxes	21,564,960	18,225,968	(3,338,992)			
Gross Receipts Taxes						
Other Taxes						
Use Tax	191,799	72,701	(119,098)			
Business Privilege Taxes	21,757,759	18,301,669	(3,456,090)			
Licenses, Fees & Penalties	145,060	152,739	7,679			
Use of Money & Property	12,701	1,928	(10,773)			
Federal Sources	6,667,027	6,705,103	38,076			
Department Charges:						
Agriculture	243	350	107			
Police & Corrections	11	10	(1)			
Public Works	3,109	1,200	(1,909)			
Public Health	1,301	520	(781)			
Commerce	40,534	0	(40,534)			
Other charges	60,552	79,283	18,731			
Department Charges	105,750	81,362	(24,388)			
TOTAL GENERAL FUND REVENUES	\$ 61,881,983	\$ 67,477,405	\$ 5,595,422			

Footnotes

⁽¹⁾ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

⁽²⁾ This information will be updated in the quarter ending

⁽⁴⁾ Based on Adopted Revenues allocated per P.L. 33-566, Chapter 1, Section 4(a)

Note 1: Items contained herein are subject to change, as additional reconciliations are performed

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of October 31, 2015**

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT					
Office of I Magatlahen Guahan		6,247,330	228,510	626,374	5,392,446
Office of I Segundu Na Magatlahen Guahan		1,101,424	44,211	13,430	1,043,783
Bureau of Budget & Management Research		1,207,742	53,961	-	1,153,781
Civil Service Commission		893,018	30,268	91,123	771,627
CSC - Administrative Law Judge / Legal Secretary		160,947	-	-	160,947
Department of Administration (DOA)		7,009,591	322,259	754,910	5,932,422
DOA - Support of Child in Custody - 19 GCA §5116		861,068	1,395	-	859,673
DOA - Residential Treatment Fund		1,600,000	-	-	1,600,000
DOA - Government Claims Fund		250,000	-	-	250,000
DOA - Government Annual Single Audit		400,000	-	400,000	-
DOA - Office of Technology		3,623,926	66,693	1,388,748	2,168,485
Department of Revenue & Taxation		8,889,485	329,552	1,023,673	7,536,261
Public Works (DPW)		6,732,115	268,321	310,555	6,153,239
Department of Land Management		413,674	54,389	328,676	30,609
Guam Ancestral Lands Commission		91,093	4,180	-	86,913
Office of Veterans Affairs		631,767	20,660	51,777	559,330
TOTAL		40,113,180	1,424,400	4,989,266	33,699,515
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)		32,449,523	1,122,004	773,010	30,554,509
GPD - Forensic Science Division Preventative Maintenance		437,838	79,034	-	358,804
GPD - Evidence Control Facility Lease		200,000	-	320	199,680
GPD - Cost Sharing- CJ Information System Integration Project		89,730	-	-	89,730
Department of Corrections (DOC)		22,351,101	328,123	898,251	21,124,727
DOC - Cost of Care & Custody of Prisoners in Federal Facilities		701,000	-	-	701,000
DOC - Cost Sharing- CJ Information System Integration Project		-	-	-	-
Department of Youth Affairs (DYA)		5,907,388	203,050	251,672	5,452,666
DYA - Runaway, Homeless or Victims of Abuse		332,150	-	282,327	49,823
Chief Medical Examiner		428,250	17,008	580	410,662
Guam Fire Department		33,406,836	1,499,433	602,156	31,305,247
TOTAL		96,303,816	3,248,652	2,808,316	90,246,849

Note 1: Data continued herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of October 31, 2015

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)		14,845,848	127,743	1,400,215	13,317,891
DPHSS - MIP/MIPPR Program		15,580,671	-	20,457	15,560,214
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs, & Support		800,000	-	-	800,000
DPHSS - Medicaid Program		12,774,868	5,805,388	-	6,969,480
DPHSS - Children's Health Insurance Program		250,000	-	-	250,000
DPHSS - Division of Senior Citizens Programs		9,127,223	32,085	6,920,291	2,174,847
DPHSS - Public Assistance Program		3,356,107	135,970	-	3,220,137
DPHSS - Enhanced Allotment Plan		702,375	-	-	702,375
DPHSS - Office of Minority Health		104,167	4,347	-	99,820
DPHSS - Foster Care Program		2,447,211	66,618	713,952	1,666,642
Guam Behavioral Health and Wellness Center (GBHWC)		12,174,229	374,003	880,859	10,919,367
GBHWC - Detoxification, Rehabilitation, and Prevention Services		1,575,112	-	896,841	678,271
Guam Memorial Hospital Authority (GMHA)		-	-	-	-
TOTAL		73,737,811	6,546,153	10,832,614	56,359,044
PUBLIC EDUCATION					
Department of Education Operations (DOE)		211,122,095	-	-	211,122,095
DOE - Guahan Academy Charter School		-	-	-	-
DOE - <i>iLearn</i> Academy Charter School		-	-	-	-
DOE - Chamoru Studies Division		401,207	29,936	-	371,271
DOE - Y Kuantan Salappte Prinsipat		1,081,000	-	-	1,081,000
DOE - Textbooks		1,500,000	-	-	1,500,000
DOE - First Generation Trust Fund Initiative		100,000	-	-	100,000
University of Guam Operations (UOG)		30,630,545	2,277,041	-	28,353,504
UOG - Scholarships (SSFAP)		3,599,358	269,952	-	3,329,406
UOG - Aquaculture Development and Training Center		125,254	9,394	-	115,860
UOG - WERI (Guam Hydrologic Survey)		182,694	13,702	-	168,992
UOG - WERI (Water Resource Monitoring)		155,626	11,672	-	143,954
UOG - Northern & Southern Soil & Water Conservation District Programs		149,384	11,204	-	138,180
UOG - KPRG Operations		89,467	6,710	-	82,757
UOG - First Generation Trust Fund Initiative		250,000	-	-	250,000
UOG - Current/Former Americorps Workers		40,000	3,000	-	37,000
Guam Community College Operations (GCC)		18,003,072	1,350,230	-	16,652,842
GCC - Licensed Practical Nursing & Vocational Guidance Programs		835,600	62,670	-	772,930
GCC - Apprenticeship Program		374,951	28,121	-	346,830
GCC - First Generation Trust Fund Initiative		200,000	-	-	200,000
Guam Commission for Educator Certification		281,822	9,126	6,000	266,696
TOTAL		269,122,075	4,082,759	6,000	265,033,316

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of October 31, 2015

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
COMMUNITY SERVICES					
Dept. of Integ. Services for Indiv. With Disabilities (DISID)	1,259,761	26,512	35,310	1,197,939	1,197,939
TOTAL	1,259,761	26,512	35,310	1,197,939	1,197,939
RECREATION					
Department of Parks & Recreation (DPR) - Operations	250,053	500	136,231	113,322	113,322
DPR - Guam Historic Resources Division	250,053	500	136,231	113,322	113,322
TOTAL	250,053	500	136,231	113,322	113,322
INDIVIDUAL & COLLECTIVE RIGHTS					
Commission on Decolonization (COD)	236,063	7,425	245	228,393	228,393
COD - Public Information Program	150,000	-	-	150,000	150,000
Department of Chamorro Affairs (DCA)	1,121,652	36,634	93,891	991,127	991,127
DCA - Guam Public Library	1,246,021	38,456	268,811	938,754	938,754
DCA - Guam Council on the Arts and Humanities	292,500	-	-	292,500	292,500
DCA - Guam Educational Telecommunications Corp. (PBS Guam)	624,063	22,807	14,000	587,256	587,256
Department of Labor (DOL)	1,665,767	71,128	190,074	1,404,565	1,404,565
DOL - Worker's Compensation Fund	798,593	-	-	798,593	798,593
Military Affairs	909,100	6,848	-	902,252	902,252
Guam Election Commission (GEC)	1,418,160	43,590	102,036	1,272,533	1,272,533
GEC - Purchase of Voting Booths	70,000	-	-	70,000	70,000
TOTAL	8,531,919	226,888	669,058	7,635,973	7,635,973
ECONOMIC DEVELOPMENT					
Bureau of Statistics & Plans	1,228,714	46,024	20,166	1,162,525	1,162,525
Department of Agriculture - DOAg	2,991,601	115,442	-	2,876,159	2,876,159
DOAg - Animal Shelter (GAIN)	150,000	-	-	150,000	150,000
DOAg - Farmers Compensation for Crop Damages	250,000	-	-	250,000	250,000
Guam Visitors Bureau	-	-	-	-	-
TOTAL	4,620,315	161,466	20,166	4,438,683	4,438,683
JUDICIAL/LEGISLATIVE/OTHERS					
Unified Judiciary Operations (Judiciary)	33,043,444	2,876,733	-	30,166,711	30,166,711
Judiciary - Court Appointed Fees	-	-	-	-	3/
Judiciary - Adult and Juvenile Drug Courts	-	-	-	-	3/
Judiciary - Family Visitation Center	-	-	-	-	3/

Note 1: Data continued herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of October 31, 2015

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED)					
I Liheslaturan Guåhan (Legislature)		8,400,000	700,000	-	7,700,000
Legislature - Office of Finance and Budget		399,000	33,250	-	365,750
Office of the Attorney General Operations (OAG)		16,075,423	533,410	1,222,321	14,319,692
OAG - Cost Sharing- CJ Information System Integration Project		89,730	-	-	89,730
Public Defender Services Corporation (PDS)		4,318,875	329,774	-	3,989,101
Mayor's Council of Guam (MCOG)		5,955,497	313,054	-	5,642,443
MCOG - Grounds Maintenance for Schools		481,957	-	-	481,957
MCOG - Public Safety & Social Education		416,860	-	-	416,860
Office of Public Accountability		1,389,743	82,596	-	1,307,147
TOTAL JUDICIAL/LEGISLATIVE/OTHERS		70,570,529	4,868,817	1,222,321	64,479,391
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums		2,100,000	148,750	-	1,951,250
GGRF - Governor/Lieutenant Governor Pensions		251,000	17,779	-	233,221
GGRF - Judges Annuities		358,000	25,358	-	332,642
GGRF - Health/Dental/Life Insurance		23,005,981	1,524,015	-	21,481,966
DOA - Supplemental Annuity Benefits Special Fund		9,155,000	910,000	-	8,245,000
DOA - Cost of Living Allowance		12,977,334	13,226,000	-	(248,666)
TOTAL		47,847,315	15,851,902	-	31,995,413
CONTINUING APPROPRIATIONS					
Limited Obligation Bonds (Section 30)		3,691,564	-	-	3,691,564
General Obligation Bonds, Series 2009 A		21,531,413	-	-	21,531,413
GDOE Series 2010A, JFK Project		5,127,850	5,127,850	-	-
BPT Tax Bonds, Series 2011A		11,948,013	-	-	11,948,013
BPT Tax Bonds, Series 2012B		5,246,047	-	-	5,246,047
BPT Tax Bonds, Series 2013C		2,781,654	-	-	2,781,654
GDOE Series 2013A Okkodo Project		2,358,835	-	-	2,358,835
TOTAL		52,685,376	5,127,850	-	47,557,526
GRAND TOTAL		665,042,150	41,565,899	20,719,281	602,756,970

Footnotes:

- ^{1/} Pursuant to P.L. 33-66 and other GF appropriations noted per DOA. Does not include appropriations from "revenues in excess of FY 2016 projections of General Fund".
- ^{2/} Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts
- ^{3/} Appropriation currently listed under the Department's operations accounts on the AS400.

Note 1: Data continued herein are subject to change, as additional reconciliations are performed.