



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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DEC 3 02015

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: 12-30-15
Time: 4:30 pm
Received By: [Signature]

Dear Speaker Won Pat:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending November 30, 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,

JOSE S. CALVO

Enclosures

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

Government of Guam
Consolidated Revenue / Expenditure Report^{1/4}
General Fund

	Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2016 and FY2015			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2016 and FY2015		
	For the Month Ending November			Two months ending November 2015		
	2015 November	2014 November	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Income Taxes:						
Individual	\$ 1,436,822	\$ 1,118,911	\$ 337,911	\$ 17,792,234	\$ 18,259,715	\$ (467,481)
Corporation	3,010,185	3,645,222	(635,037)	8,486,188	9,986,029	(1,499,841)
Withholding	15,444,407	16,897,935	(1,453,528)	35,898,133	36,710,661	(812,528)
Income Taxes	19,911,414	21,662,069	(1,750,654)	62,176,554	64,956,405	(2,779,851)
Business privilege taxes:						
Gross Receipts Taxes	16,333,963	15,795,318	558,645	34,597,897	37,583,097	(2,985,200)
Other Taxes:						
Use Tax	242,510	166,983	75,527	315,212	322,585	(7,373)
Business Privilege Taxes	16,576,473	15,962,301	614,173	34,913,109	37,905,682	(2,992,573)
Licenses, Fees & Penalties	156,528	161,433	(4,905)	309,267	305,682	3,586
Use of Money & Property	4,709	1,804	2,905	6,792	5,541	1,251
Federal Sources:						
Section 30	6,538,954	5,953,869	585,086	13,077,908	11,907,737	1,170,171
Immigration fees	4,160	4,410	(250)	166,780	364,035	(197,255)
Recovery from Individuals	0	0	0	1,013	4,129	(3,116)
Child Support AFDC Local Share	21,322	3,561	17,761	23,838	10,305	13,532
Federal Sources	6,564,436	5,961,840	602,596	13,269,539	12,286,207	983,333
Department Charges:						
Agriculture	339	169	170	689	432	257
Police & Corrections	0	0	0	10	10	0
Public Works	1,775	1,250	525	2,975	4,688	(1,713)
Public Health	560	760	(200)	1,080	2,200	(1,120)
Commerce	0	10,118	(10,118)	0	54,892	(54,892)
Other charges	69,453	39,833	29,621	148,857	106,729	42,129
Department Charges	72,127	52,130	19,998	153,611	168,950	(15,339)
TOTAL GENERAL FUND REVENUES	\$ 43,305,688	\$ 43,801,576	\$ (495,888)	\$ 110,828,873	\$ 115,628,467	\$ (4,799,594)
PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 33-66)	5,752,920	5,439,371	313,549	14,259,059	12,940,992	1,318,067

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/} Estimates are recorded for the provision for 2015 Refunds & Section 30 is provided 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 November
Pursuant to 5 C.C.A. Ch. 4, §4109(e)(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 C.C.A. Ch. 4, §4109(f) (due 30 days after the close of each quarter)²

	FY 2016 Adopted Revenues Allocated for the Month, November	FY 2016 Actual Collections For the Month, November	Favorable (Unfavorable)	FY 2016 Adopted Revenues Allocated for the Quarter ³	FY 2016 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes	\$	\$	\$			
Individual	2,670,809	1,456,822	(1,213,987)			
Corporation	1,584,169	3,010,185	1,426,016			
Withholding	18,191,766	15,444,407	(2,747,359)			
Income Taxes	22,446,744	19,911,414	(2,535,330)			
Business privilege taxes						
Gross Receipts Taxes	20,456,878	16,353,983	(4,102,895)			
Other Taxes						
Use Tax	213,740	242,510	28,770			
Business Privilege Taxes	20,670,618	16,596,493	(4,074,125)			
Licenses, Fees & Penalties	155,194	156,528	1,334			
Use of Money & Property	30,265	4,709	(25,556)			
Federal Sources						
Section 30	6,491,890	6,538,954	47,064			
Immigration fees	175,137	4,160	(170,977)			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	21,322	21,322			
Federal Sources	6,667,027	6,564,436	(102,591)			
Department Charges						
Agriculture	224	339	115			
Police & Corrections	0	0	0			
Public Works	1,677	1,775	98			
Public Health	1,020	560	(460)			
Commerce	13,560	0	(13,560)			
Other charges	53,382	69,453	16,071			
Department Charges	69,863	72,127	2,264			
TOTAL GENERAL FUND REVENUES	\$ 50,043,011	\$ 43,305,688	\$ (6,737,323)			

¹ Revenues are based on a modified actual 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.

³ Based on Adopted Revenues allocated per P.L. 14-66, Chapter 1, Section 4(a).

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

Government of Guam
Consolidated Revenue / Expenditure Report ^{1/}
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Two Months Ending November 2015 Pursuant to 5 G.C.A., Ch. 4, §1109(c)(3) [Due 20 days after month-end]		FY 2016 Adopted Revenues vs. PROJECTED Revenues to Year End Pursuant to 2 G.C.A., Ch. 13 §13109(a)(1) [due not later than 20 days after month-end]; 5 G.C.A., Ch. 4 §1109(c)(3) [due no later than 20 days after month-end]; and P.L. 31-233, Ch. XIII §7 [due no later than 30 days after month-end]		
	FY 2016 Adopted Revenues for the Cumulative Period ^{4/}	FY 2016 Actual Revenues for the Cumulative Period	FY 2016 Adopted Revenues (Full Year Projection) ^{4/}	FY 2016 Revenue Tracking	
				Favorable Increase (Decrease)	
Income Taxes:					
Individual	\$ 10,536,368	\$ 17,792,234	\$ 97,151,179	\$ 109,402,968	\$ 12,251,789
Corporation	6,336,253	8,486,188	126,021,447	146,086,519	20,065,072
Withholding	38,770,789	35,898,133	264,617,516	259,991,561	(4,625,955)
Income Taxes	55,643,410	62,176,554	487,790,172	515,481,048	27,690,876
Gross Receipts Taxes:					
Other Taxes:	42,071,838	34,597,597	247,707,347	220,383,624	(27,323,723)
Use Tax:	406,539	315,212	2,140,436	1,054,723	(1,085,713)
Business Privilege Taxes	42,478,377	34,913,109	249,847,783	221,438,347	(28,409,436)
Licenses, Fees & Penalties	300,254	309,267	5,504,780	5,810,193	305,413
Use of Money & Property	43,266	6,792	323,647	48,300	(24,653)
Federal Sources:					
Section 30	12,983,780	13,077,908	77,931,796	78,467,448	515,652
Immigration fees	350,274	166,780	2,102,965	1,668,037	(434,928)
Recovery from Individuals	0	1,013	0	0	0
Child Support AFDC Local Share	0	23,838	0	0	0
Federal Sources	13,334,054	13,269,539	80,034,761	80,135,485	80,724
Department Charges:					
Agriculture	467	689	1,476,860	2,819,426	1,342,566
Police & Corrections	11	10			
Public Works	4,756	2,975			
Public Health	2,321	1,080			
Commerce	54,094	0			
Other charges	113,934	148,857			
Department Charges	175,613	153,611	1,476,860	2,819,426	1,342,566
TOTAL GENERAL FUND REVENUES	\$ 111,924,994	\$ 110,828,873	\$ 824,998,003	\$ 825,737,799	\$ 734,796
					0.09%

Footnotes:

^{1/} Revenues are based on a modified accrual basis of accounting as determined by G.A.S.B. 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with G.A.S.B. 33.

^{2/} Based on Adopted Revenues allocated per P.L. 31-66, Chapter 1, section 4a)

^{3/} Based on Adopted Revenues allocated per P.L. 31-66, Chapter 1, section 4a)

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of November 30, 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 Maga'låhen Guahan	6,247,330	656,849	832,975	4,757,506	
Office of I Segundu Na Maga'låhen Guahan	1,101,424	121,468	12,359	967,597	
Bureau of Budget & Management Research	1,207,742	140,685	-	1,067,057	
Civil Service Commission	893,018	91,626	81,340	720,052	
CSC - Administrative Law Judge / Legal Secretary	160,947	-	-	160,947	
Department of Administration (DOA)	7,035,702	839,125	710,022	5,486,555	
DOA - Support of Child in Custody - 19 GCA §5116	861,068	4,185	-	856,883	
DOA - Residential Treatment Fund	1,600,000	283,092	-	1,316,909	
DOA - Government Claims Fund	250,000	-	-	250,000	
DOA - Government Annual Single Audit	400,000	-	400,000	-	
DOA - Office of Technology	3,623,926	129,591	1,364,555	2,129,780	
Department of Revenue & Taxation	8,889,485	855,864	1,025,017	7,008,604	
Public Works (DPW)	6,732,115	739,801	304,817	5,687,497	
Department of Land Management	413,674	108,579	274,537	30,559	
Guam Ancestral Lands Commission	91,093	10,890	-	80,203	
Office of Veterans Affairs	631,767	86,382	17,952	527,433	
TOTAL	40,139,291	4,068,136	5,023,573	31,047,582	
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)	31,550,392	3,503,927	704,690	27,341,775	
GPD - Forensic Science Division Preventative Maintenance	437,838	218,977	-	218,861	
GPD - Evidence Control Facility Lease	-	-	320	(320)	
GPD - Cost Sharing- CJ Information System Integration Project	-	-	-	-	
Department of Corrections (DOC)	22,351,101	2,101,692	1,168,802	19,080,607	
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	565,717	243,340	5,098,330	
DYA - Runaway, Homeless or Victims of Abuse	332,150	-	282,327	49,823	
Chief Medical Examiner	428,250	44,689	569	382,992	
Guam Fire Department	32,373,549	3,175,334	541,887	28,656,327	
TOTAL	94,081,668	9,610,337	2,941,935	81,529,396	

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 November 30, 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)		14,665,894	538,236	1,756,826	12,370,831
DPHSS - MIP/MIPPR Program		15,580,671	5,951,880	20,457	9,608,334
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs, & Support		800,000	-	-	800,000
DPHSS - Medicaid Program		12,774,868	6,476,023	-	6,298,845
DPHSS - Children's Health Insurance Program		250,000	-	-	250,000
DPHSS - Division of Senior Citizens Programs		9,029,568	101,309	7,599,544	1,328,715
DPHSS - Public Assistance Program		3,356,107	469,738	-	2,886,369
DPHSS - Enhanced Allotment Plan		703,873	-	-	703,873
DPHSS - Office of Minority Health		104,167	11,766	-	92,401
DPHSS - Foster Care Program		2,447,211	134,600	714,406	1,598,205
Guam Behavioral Health and Wellness Center (GBHWC)		12,174,229	806,133	787,943	10,580,153
GBHWC - Detoxication, Rehabilitation, and Prevention Services		1,575,112	-	1,276,841	298,271
Guam Memorial Hospital Authority (GMHA)		-	-	-	-
TOTAL		73,461,700	14,489,686	12,156,018	46,815,996
PUBLIC EDUCATION					
Department of Education Operations (DOE)		210,712,117	31,327,287	-	179,384,830
DOE - Guahan Academy Charter School		409,978	409,977	-	1
DOE - <i>iLearn</i> Academy Charter School		-	-	-	3/
DOE - Chamoru Studies Division		401,207	59,872	-	341,335
DOE - Y Kuantan Salapae 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	4,554,082	-	26,076,463
UOG - Scholarships (SSFAP)		3,599,358	539,904	-	3,059,454
UOG - Aquaculture Development and Training Center		125,254	18,788	-	106,466
UOG - WERI (Guam Hydrologic Survey)		182,694	27,404	-	155,290
UOG - WERI (Water Resource Monitoring)		155,626	23,344	-	132,282
UOG - Northern & Southern Soil & Water Conservation District Programs		149,384	22,408	-	126,976
UOG - KPRG Operations		89,467	13,420	-	76,047
UOG - First Generation Trust Fund Initiative		250,000	-	-	250,000
UOG - Current/Former Americorps Workers		40,000	6,000	-	34,000
Guam Community College Operations (GCC)		18,003,072	2,700,461	-	15,302,611
GCC - Licensed Practical Nursing & Vocational Guidance Programs		835,600	125,340	-	710,260
GCC - Apprenticeship Program		374,951	56,243	-	318,708
GCC - First Generation Trust Fund Initiative		200,000	-	-	200,000
Guam Commission for Educator Certification		281,822	24,313	7,495	250,014
TOTAL		269,122,075	39,908,842	7,495	229,205,739

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 November 30, 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	63,658	24,948	1,171,155
TOTAL	1,259,761	63,658	24,948	1,171,155
RECREATION				
Department of Parks & Recreation (DPR) - Operations	-	-	-	-
DPR - Guam Historic Resources Division	250,053	3,311	160,733	86,009
TOTAL	250,053	3,311	160,733	86,009
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD)	236,063	19,793	245	216,025
COD - Public Information Program	130,000	-	-	150,000
Department of Chamorro Affairs (DCA)	1,121,652	104,139	83,348	934,165
DCA - Guam Public Library	1,246,021	119,546	248,068	878,407
DCA - Guam Council on the Arts and Humanities	292,500	-	-	292,500
DCA - Guam Educational Telecommunications Corp. (PBS Guam)	624,063	67,900	7,367	548,796
Department of Labor (DOL)	1,665,767	212,876	121,000	1,331,891
DOL - Worker's Compensation Fund	798,593	45,329	-	753,264
Military Affairs	909,100	41,868	5,700	861,532
Guam Election Commission (GEC)	1,418,160	105,483	95,201	1,217,475
GEC - Purchase of Voting Booths	70,000	-	-	70,000
TOTAL	8,531,919	716,935	560,929	7,254,055
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans	1,228,714	121,614	33,424	1,073,676
Department of Agriculture - DOAg	2,991,601	300,123	-	2,691,478
DOAg - Animal Shelter (GAIN)	150,000	-	-	150,000
DOAg - Farmers Compensation for Crop Damages	250,000	-	-	250,000
Guam Visitors Bureau	-	-	-	-
TOTAL	4,620,315	421,737	33,424	4,165,154
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	33,043,444	5,352,012	-	27,691,432
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 November 30, 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	1,335,833	-	7,064,167
Legislature - Office of Finance and Budget	399,000	66,500	-	332,500
Office of the Attorney General Operations (OAG)	16,075,423	1,039,609	1,137,325	13,898,488
OAG - Cost Sharing- CJ Information System Integration Project	89,730	-	-	89,730
Public Defender Services Corporation (PDS)	4,318,875	659,549	-	3,659,326
Mayor's Council of Guam (MCOG)	5,955,497	950,794	-	5,004,703
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	182,979	-	1,206,764
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	70,570,529	9,587,276	1,137,325	59,845,927
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	2,100,000	297,500	-	1,802,500
GGRF - Governor/Lieutenant Governor Pensions	251,000	35,558	-	215,442
GGRF - Judges Annuities	358,000	50,716	-	307,284
GGRF - Health/Dental/Life Insurance	23,005,981	4,721,604	-	18,284,377
DOA - Supplemental Annuity Benefits Special Fund	9,155,000	1,785,000	-	7,370,000
DOA- Cost of Living Allowance	12,977,334	13,226,000	-	(248,666)
Typhoon Infa	250,000	-	42,000	208,000
Public Safety Vacancy Cost Pool	2,222,148	-	-	2,222,148
TOTAL	50,319,463	20,116,378	42,000	30,161,085
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	104,114,145	22,088,381	538,839,624

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.