



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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JUN 03 2016

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, F.d.D

Date: 6/3/16
Time: 4:28 PM
Received By: [Signature]

Dear Speaker Won Pat:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending April 30, 2016. 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

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

Government of Guam
Consolidated Revenue / Expenditure Report¹
General Fund

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2016 and FY2015
For the Month Ending April

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2016 and FY2015
Seven months ending April 2016

	2016		2015		Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
	April	April	April	April				
Income Taxes:								
Individual	\$ 33,412,148	\$ 51,904,261	\$	(18,492,113)	\$ 67,493,941	\$ 86,860,845	\$ (19,366,904)	
Corporation	13,418,138	9,891,915	3,526,223	12,525,189	75,861,466	63,336,277	12,525,189	
Withholding	28,814,738	20,942,229	7,872,509	10,792,410	130,695,412	139,903,003	10,792,410	
Income Taxes	75,645,024	82,738,405	(7,093,381)	3,950,694	294,050,819	290,100,125	3,950,694	
Business privilege taxes:								
Gross Receipts Taxes	19,560,845	17,191,533	2,369,312	135,808,758	135,808,758	126,550,218	9,258,540	
Other Taxes:								
Use Tax	135,940	200,671	(64,732)	1,839,656	1,839,656	1,224,540	615,116	
Business Privilege Taxes	19,696,785	17,392,204	2,304,580	137,648,414	137,648,414	127,774,758	9,873,656	
Licenses, Fees & Penalties	154,463	139,320	15,143	1,068,768	1,068,768	885,155	183,613	
Use of Money & Property	2,495	7,112	(4,617)	19,074	19,074	61,214	(42,140)	
Federal Sources:								
Section 30	6,538,954	5,953,869	585,086	45,772,679	45,772,679	41,677,081	4,095,599	
Immigration fees	186,825	158,335	28,470	1,025,165	1,025,165	1,115,955	(90,790)	
Recovery from Individuals	0	338	(338)	24,919	24,919	17,166	7,754	
Child Support AFDC Local Share	755	12,020	(11,265)	41,992	41,992	78,268	(36,277)	
Federal Sources	6,726,534	6,124,782	601,752	46,864,755	46,864,755	42,888,470	3,976,286	
Department Charges:								
Agriculture	395	90	305	2,958	2,958	1,683	1,275	
Police & Corrections	0	20	(20)	50	50	60	(10)	
Public Works	2,225	1,860	365	13,650	13,650	16,995	(3,345)	
Public Health	600	800	(200)	4,440	4,440	6,326	(1,886)	
Commerce	0	(153,911)	153,911	0	0	2,385	(2,385)	
Other charges	83,240	66,888	16,352	492,117	492,117	393,908	98,209	
Department Charges	86,460	(84,253)	170,713	513,214	513,214	421,357	91,857	
TOTAL GENERAL FUND REVENUES	\$ 102,311,761	\$ 106,317,570	(4,005,809)	\$ 480,165,045	\$ 462,131,079	\$ 18,033,966		
PROVISION FOR TAX REFUNDS								
Budget (Provision per P.L. 33-66)	2	20,613,549	19,172,116	1,441,433	75,737,147	71,000,381	4,736,766	

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 prepared 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 April 2016 Pursuant to 5 G.C.A. Ch. 4, §4109(c)(2) (Due no later than 20 days after month-end)				Quarterly ADOPTED Revenue Allocated vs Quarterly ACTUAL REVENUE For the 3rd Quarter 2016 Pursuant to 5 G.C.A. Ch. 4, §4109(f) (Due 30 days after the close of each quarter) ²			
	FY2016 Adopted Revenue Allocated for the Month April	FY2016 Actual Collections For the Month April	Favorable (Unfavorable)		FY2016 Adopted Revenue Allocated for the Quarter ³	FY2016 Actual Collections for the Quarter	Favorable Increase (Decrease)	
Income Taxes:								
Individual Corporation	\$ 42,223,477	\$ 33,412,148	\$ (8,811,329)					
Withholding	14,507,267	13,418,135	(1,089,129)					
	23,709,950	28,814,738	5,104,788					
Income Taxes	80,440,694	75,645,024	(4,795,670)					
Business privilege taxes	20,391,296	19,560,845	(830,451)					
Gross Receipts Taxes								
Other Taxes								
Use Tax	169,053	135,940	(33,113)					
Business Privilege Taxes	20,560,354	19,696,785	(863,569)					
Licenses Fees & Penalties	147,340	154,463	7,123					
Use of Money & Property	7,449	2,495	(4,954)					
Federal Sources								
Section 30	6,491,102	6,538,954	47,852					
Immigration fees	175,115	186,825	11,710					
Recovery from Individuals	0	0	0					
Child Support APDC Local Share	0	755	755					
Federal Sources	6,666,217	6,726,534	60,317					
Department Charges								
Agriculture	(711)	395	466					
Police & Corrections	(13)	0	13					
Public Works	(1,432)	2,225	3,657					
Public Health	(615)	600	1,215					
Commerce	118,547	0	(118,547)					
Other charges	(51,432)	83,240	134,672					
Department Charges	64,784	86,460	21,676					
TOTAL GENERAL FUND REVENUES	\$ 107,886,838	\$ 102,311,761	\$ (5,575,077)					

Footnotes:

^{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 Revenue allocated per P.L. 33-66, 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				FY 2016 ADOPTED Revenues vs. PROJECTED Revenues to Year End			
	Forward to 5 GCCA, Ch 4, §1109(c)(3) (Due 20 days after month-end)		See n. Months Ending April 2016		Forward to 2GCCA, Ch.13 §1109(c)(1) (due not later than 20 days after month-end); 5GCCA, Ch.4 §109 (c)(3) (due not later than 20 days after month-end); and P.L. 31-233, Ch XIII §7 (due not later than 30 days after month-end)		FY 2016 Revenue Teaching	
	FY 2016 Adopted Revenues for the Cumulative Period ^{2/}	FY 2016 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)		FY 2016 Adopted Revenues (Fall Year Projection) ⁵	FY 2016 Revenue Teaching		
Income Taxes:								
Individual	\$ 72,655,714	\$ 67,493,941	\$ (5,161,773)	\$ 97,151,179	\$ 94,435,771	\$ (2,715,408)		
Corporation	68,136,548	75,861,466	7,724,918	126,021,447	142,652,388	16,630,941		
Withholding	154,755,423	150,695,412	(4,060,011)	264,617,546	251,085,291	(13,532,255)		
Income Taxes	295,547,685	294,050,819	(1,496,866)	487,790,172	488,173,450	383,278		
Business privilege taxes:								
Gross Receipts Taxes	145,606,265	135,808,758	(9,797,507)	247,707,347	246,117,039	(1,590,308)		
Other Taxes:								
Use Tax	1,384,636	1,839,656	455,020	2,140,436	3,406,009	1,265,573		
Business Privilege Taxes	146,990,901	137,648,414	(9,342,487)	249,847,783	249,523,048	(324,735)		
Licenses, Fees & Penalties	962,385	1,068,768	106,383	5,504,780	6,285,553	780,773		
Use of Money & Property	79,277	19,074	(60,203)	323,647	128,673	(194,974)		
Federal Sources:								
Section 30	45,442,443	45,772,679	330,236	77,951,796	78,467,448	515,652		
Immigration Fees	1,225,937	1,025,165	(200,772)	2,102,965	2,272,401	169,436		
Recovery from Individuals	0	24,919	24,919	0	0	0		
Child Support AFDC Local Share	0	41,992	41,992	0	0	0		
Federal Sources	46,668,380	46,864,755	196,375	80,054,761	80,739,849	685,088		
Department Charges:								
Agriculture	1,830	2,958	1,128					
Police & Corrections	32	50	18					
Public Works	16,281	13,650	(2,631)					
Public Health	5,870	4,440	(1,430)					
Commerce	293,559	0	(293,559)					
Other charges	331,385	492,117	160,732					
Department Charges	640,157	514,214	(125,943)	1,476,860	1,412,828	(64,032)		
TOTAL GENERAL FUND REVENUES	\$ 490,900,885	\$ 480,165,045	(\$ 10,735,840)	\$ 824,998,003	\$ 826,263,401	\$ 1,265,398		
			-2.19%			0.15%		

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 any year-end accrual is made in accordance with GASB 31.

^{2/} Based on Adopted Revenues allocated per P.L. 31-66, Chapter 1, section 4(3)

^{5/} Based on Adopted Revenues allocated per P.L. 31-66, Chapter 1, section 4(3)

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 April 30, 2016

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

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Magalahen Guahan	6,264,324	3,664,248	390,261	2,209,815
Office of I Segundu Na Magalahen Guahan	1,084,430	589,762	5,701	488,967
Bureau of Budget & Management Research	1,207,742	614,515	168	593,059
Civil Service Commission	900,850	448,384	48,460	404,006
CSC - Administrative Law Judge / Legal Secretary	153,115	-	17,397	135,718
Department of Administration (DOA)	7,235,702	3,865,433	710,464	2,659,805
DOA - Support of Child in Custody - 19 GCA §5116	861,068	512,753	-	348,315
DOA - Residential Treatment Fund	1,600,000	1,315,620	-	284,380
DOA - Government Claims Fund	200,000	14,349	-	185,651
DOA - Government Annual Single Audit	400,000	276,800	123,200	-
DOA - Office of Technology	3,373,926	1,169,313	919,557	1,285,055
Department of Revenue & Taxation	8,839,485	4,363,262	460,389	4,015,833
Public Works (DPW)	6,682,115	3,399,879	175,963	3,106,273
Department of Land Management	413,674	381,545	3,120	29,009
Guam Ancestral Lands Commission	91,093	43,864	-	47,229
Office of Veterans Affairs	631,767	299,124	28,077	304,567
TOTAL	39,939,291	20,958,851	2,882,758	16,097,682
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	31,121,775	16,745,274	807,837	13,568,664
GPD - Forensic Science Division Renovation & Repair	437,838	720	-	437,118
GPD - Evidence Control Facility Lease	-	-	-	-
GPD - Cost Sharing- CJ Information System Integration Project	-	29,957	-	398,660
GPD - 2014 Recreational Boating Safety	-	-	-	-
Department of Corrections (DOC)	428,617	29,957	-	398,660
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	21,314,849	12,545,892	463,874	8,305,083
DOC - Cost Sharing- CJ Information System Integration Project	701,000	196,063	331	504,606
DOC - Cost Sharing- CJ Information System Integration Project	-	-	-	-
Department of Youth Affairs (DYA)	5,907,388	2,639,548	255,756	3,012,084
DYA - Runaway, Homeless or Victims of Abuse	332,150	132,649	88,089	111,412
Chief Medical Examiner	428,250	201,608	1,668	224,975
Guam Fire Department	32,373,549	17,789,264	410,458	14,173,827
TOTAL	93,045,416	50,280,974	2,028,013	40,736,429

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 April 30, 2016

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	13,459,386	2,973,265	1,695,478	8,790,642
DPHSS - MIP/MIPPR Program	15,580,671	6,429,823	10,229	9,140,620
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs, & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	13,140,667	10,334,599	-	2,806,068
DPHSS - Children's Health Insurance Program	1,258,157	1,105,956	-	152,201
DPHSS - Division of Senior Citizens Programs	9,112,300	3,607,536	4,160,649	1,344,115
DPHSS - Public Assistance Program	3,356,107	1,798,210	-	1,557,897
DPHSS - Enhanced Allotment Plan	703,873	-	-	703,873
DPHSS - Office of Minority Health	104,167	52,575	-	51,592
DPHSS - Foster Care Program	2,447,211	1,088,478	651,644	707,090
Guam Behavioral Health and Wellness Center (GBHWC)	12,174,229	5,429,270	436,302	6,308,657
GBHWC - Detoxication, Rehabilitation, and Prevention Services	1,575,112	565,419	731,422	278,271
Guam Memorial Hospital Authority (GMHA)	-	-	-	-
TOTAL	73,711,880	33,385,132	7,685,724	32,641,025
PUBLIC EDUCATION				
Department of Education Operations (DOE)	207,822,095	115,412,087	-	92,410,008
DOE - Guahan Academy Charter School	3,300,000	3,235,265	-	64,735
DOE - <i>ilekuri</i> Academy Charter School	-	-	-	-
DOE - Chamoru Studies Division	401,207	157,166	-	244,041
DOE - Y Kuantan Salappe Prinsipal	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	15,346,130	-	15,284,415
UOG - Scholarships (SSFAP)	3,599,358	2,036,637	-	1,562,721
UOG - Aquaculture Development and Training Center	125,254	70,873	-	54,381
UOG - WERI (Guam Hydrologic Survey)	182,694	103,374	-	79,320
UOG - WERI (Water Resource Monitoring)	155,626	88,058	-	67,568
UOG - Northern & Southern Soil & Water Conservation District Programs	149,384	84,526	-	64,858
UOG - KPRG Operations	89,467	50,623	-	38,844
UOG - First Generation Trust Fund Initiative	250,000	-	-	250,000
UOG - Current/Former Americorps Workers	40,000	22,633	-	17,367
Guam Community College Operations (GCC)	18,003,072	10,096,723	-	7,906,349
GCC - Licensed Practical Nursing & Vocational Guidance Programs	835,600	467,936	-	367,664
GCC - Apprenticeship Program	374,951	210,285	-	164,666
GCC - First Generation Trust Fund Initiative	200,000	-	-	200,000
Guam Commission for Educator Certification	281,822	113,992	3,970	163,860
TOTAL	269,122,075	147,496,307	3,970	121,621,797

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 April 30, 2016

	APPROPRIATIONS [#]	EXPENDITURES [#]	ENCUMBRANCES	FUNDS AVAILABLE
COMMUNITY SERVICES				
Dept. of Inreg. Services for Indiv. With Disabilities (DISID)	1,259,761	265,353	35,746	958,662
TOTAL	1,259,761	265,353	35,746	958,662
RECREATION				
Department of Parks & Recreation (DPR) - Operations	250,053	83,663	107,223	59,167
DPR - Guam Historic Resources Division	250,053	83,663	107,223	59,167
TOTAL	250,053	83,663	107,223	59,167
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD)	226,063	109,367	140	116,556
COD - Public Information Program	160,000	-	-	160,000
Department of Chamorro Affairs (DCA)	1,121,652	563,002	41,083	517,567
DCA - Guam Public Library	1,246,021	559,942	184,665	501,414
DCA - Guam Council on the Arts and Humanities	292,500	154,077	-	138,423
DCA - Guam Educational Telecommunications Corp. (PBS Guam)	624,063	303,810	20,091	300,162
Department of Labor (DOL)	1,665,767	702,958	85,636	877,173
DOL - Worker's Compensation Fund	748,593	331,414	-	417,179
Military Affairs	909,100	263,734	9,359	636,006
Guam Election Commission (GEC)	1,418,160	493,622	124,330	800,208
GEC - Purchase of Voting Booths	70,000	70,000	-	-
TOTAL	8,481,919	3,551,926	465,305	4,464,688
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans	1,228,714	557,069	20,612	651,033
Department of Agriculture - DOAg	2,991,601	1,461,804	4,049	1,525,749
DOAg - Animal Shelter (GAIN)	150,000	-	127,500	22,500
DOAg - Farmers Compensation for Crop Damages	250,000	212,500	-	37,500
Guam Visitors Bureau	-	-	-	-
TOTAL	4,620,315	2,231,373	152,161	2,236,781
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	33,032,444	19,463,056	-	13,569,388
Judiciary - Court Appointed Fees	-	-	-	3/
Judiciary - Adult and Juvenile Drug Courts	-	-	-	3/
Judiciary - Family Visitation Center	11,000	-	-	11,000

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 April 30, 2016

	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
EXPENDITURES & ENCUMBRANCES				
JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED)				
Ilheshlauran Guahan (Legislature)	8,400,000	4,643,332	-	3,756,668
Legislature - Office of Finance and Budget	399,000	232,750	-	166,250
Office of the Attorney General Operations (OAG)	16,075,423	6,059,713	942,505	9,073,205
OAG - Cost Sharing- CJ Information System Integration Project	89,730	-	-	89,730
Public Defender Services Corporation (PDS)	4,318,875	2,466,127	-	1,852,748
Mayor's Council of Guam (MCOG)	5,955,497	4,619,837	-	1,335,660
MCOG - Grounds Maintenance for Schools	481,957	200,000	-	281,957
MCOG - Public Safety & Social Education	416,860	58,998	78,892	278,970
Office of Public Accountability	1,389,743	568,706	-	821,037
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	70,570,529	38,312,520	1,021,397	31,236,613
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	2,100,000	1,145,375	-	954,625
GGRF - Governor/Lieutenant Governor Pensions	251,000	146,413	-	104,587
GGRF - Judges Annuities	358,000	177,506	-	180,494
GGRF - Health/Dental/Life Insurance	23,005,981	19,711,987	-	3,293,994
DOA - Supplemental Annuity Benefits Special Fund	9,155,000	4,625,896	-	4,529,104
DOA - Cost of Living Allowance	12,977,334	13,226,000	-	(248,666)
Typhoon Infa	250,000	5,079	30,921	214,000
Public Safety Vacancy Cost Pool	3,258,220	-	-	3,258,220
TOTAL	51,355,535	39,038,256	30,921	12,286,358
CONTINUING APPROPRIATIONS				
Limited Obligation Bonds (Section 30)	3,691,564	2,489,304	-	1,202,260
General Obligation Bonds, Series 2009 A	21,531,413	4,974,850	-	16,556,563
GDOE Series 2010A JFK Project	5,127,850	5,127,850	-	-
BPT Tax Bonds, Series 2011A	11,948,013	5,974,006	-	5,974,007
BPT Tax Bonds, Series 2012B	5,246,047	2,623,023	-	2,623,024
BPT Tax Bonds, Series 2013C	2,781,654	2,642,571	-	139,083
GDOE Series 2013A Okkodo Project	2,358,835	-	-	2,358,835
TOTAL	52,685,376	23,831,605	-	28,853,771
GRAND TOTAL	665,042,150	359,435,959	14,413,219	291,192,972

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.