



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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JUN 2 02016

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 F. Won Pat, Ed.D

Date: 6/20/16

Time: 4:43 PM

Received By: [Signature]

Dear Speaker Won Pat:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending May 31, 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,

JOSE S. CALVO

Enclosures

<i>fo</i>
Jose S. Calvo, Director, Bureau of Budget and Management Research
<i>Christine Ann W. Baletto</i>
Christine Ann W. Baletto, Director, Department of Administration
<i>John P. Camacho</i>
John P. Camacho, Director, Department of Revenue and Taxation

Government of Guam
Consolidated Revenue / Expenditure Report ¹
General Fund

		Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2016 and FY2015 For the Month Ending May			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2016 and FY2015 Eight months ending May 2016		
		2016 May	2015 May	Increase (Decrease)	Fiscal Year 2016	Fiscal Year 2015	Increase (Decrease)
Income Taxes:							
Individual	\$ 1,802,717	\$ 2,452,900	\$ (650,182)	\$ 69,296,658	\$ 89,313,745	\$ (20,017,087)	
Corporation	5,693,886	6,376,714	(682,828)	81,555,352	69,712,991	11,842,361	
Withholding	21,923,534	20,986,501	937,033	172,734,505	160,889,504	11,845,001	
Income Taxes	29,420,138	29,816,115	(395,977)	323,586,515	319,916,240	3,670,275	
Business privilege taxes:							
Gross Receipts Taxes	19,239,341	18,075,823	1,163,519	155,049,784	144,626,041	10,423,744	
Other Taxes:							
Use Tax	300,124	179,049	121,075	2,139,780	1,403,589	736,191	
Business Privilege Taxes	19,539,466	18,254,872	1,284,593	157,189,565	146,029,630	11,159,935	
Licenses, Fees & Penalties	392,826	346,328	46,498	1,461,594	1,231,483	230,111	
Use of Money & Property	1,289	(61,796)	63,085	23,148	(582)	23,730	
Federal Sources:							
Section 30	6,538,954	5,953,869	585,086	52,311,633	47,630,949	4,680,684	
Immigration fees	147,820	1,600	146,220	1,172,985	1,117,555	55,430	
Recovery from Individuals	0	(295)	295	24,919	16,871	8,048	
Child Support AFDC Local Share	11,436	0	11,436	71,773	78,268	(6,496)	
Federal Sources	6,698,210	5,955,174	743,036	53,581,310	48,843,644	4,737,666	
Department Charges:							
Agriculture	897	118	779	3,855	1,801	2,054	
Police & Corrections	0	0	0	50	60	(10)	
Public Works	2,425	1,860	565	16,075	18,855	(2,780)	
Public Health	1,210	240	970	5,650	6,566	(916)	
Commerce	0	0	0	0	2,385	(2,385)	
Other charges	58,695	84,504	(25,809)	550,812	478,412	72,400	
Department Charges	63,227	86,722	(23,495)	576,442	508,079	68,363	
TOTAL GENERAL FUND REVENUES	\$ 56,115,155	\$ 54,397,415	\$ 1,717,740	\$ 536,418,574	\$ 516,528,495	\$ 19,890,079	
Budget (Provision per P.L. 33-66)		7,902,287	7,156,490	\$ 745,797	83,639,434	\$ 78,156,871	\$ 5,482,563
		PROVISION FOR TAX REFUNDS					

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 May 2016
Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [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 GCA, Ch. 4, §4109(f) [due 30 days after the close of each quarter]²

	FY 2016 Adopted Revenues Allocated for the Month May	FY 2016 Actual Collections For the Month May	Favorable (Unfavorable)	FY 2016 Adopted Revenues Allocated for the Quarter ⁴	FY 2016 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes						
Individual	\$ 3,104,193	\$ 1,802,717	\$ (1,301,476)			
Corporation	5,690,277	5,693,886	3,609			
Withholding	22,042,795	21,933,634	(119,161)			
Income Taxes	30,837,265	29,430,235	(1,417,127)			
Business privilege taxes						
Gross Receipts Taxes	20,658,953	19,239,341	(1,419,612)			
Other Taxes						
Use Tax	150,233	300,124	149,891			
Business Privilege Taxes	20,809,186	19,539,466	(1,269,720)			
Licenses, Fees & Penalties	217,985	392,826	174,841			
Use of Money & Property	9,359	1,289	(8,070)			
Federal Sources						
Section 30	6,541,789	6,538,954	(2,835)			
Immigration fees	176,480	147,820	(28,660)			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	11,436	11,436			
Federal Sources	6,718,269	6,698,210	(20,059)			
Department Charges						
Agriculture	191	897	706			
Police & Corrections	0	0	0			
Public Works	2,923	2,425	(498)			
Public Health	382	1,210	828			
Commerce	0	0	0			
Other charges	133,095	58,695	(74,400)			
Department Charges	136,591	63,227	(73,364)			
TOTAL GENERAL FUND REVENUES	\$ 58,728,655	\$ 56,115,155	\$ (2,613,500)			

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

³ Based on Adopted Revenues allocated per P.L. 33-66, Chapter 1, Section 1(a)

Note: Data contained herein are subject to change as additional transactions are performed

Government of Guam
Consolidated Revenue / Expenditure Report¹
General Fund

	VTD ADOPTED REVENUES ALLOCATED VS. YTD ACTUAL COLLECTIONS Eight Months Ending May 2016		FY2016 ADOPTED REVENUES VS. PROJECTED REVENUES TO YEAR END Pursuant to 20CA, Ch. 13 §13109(G)(1) [due not later than 20 days after month-end]; SOCA, Ch. 4 §4109(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]	
	FY2016 Adopted Revenues for the Cumulative Period ⁴	FY2016 Actual Revenues for the Cumulative Period	FY2016 Adopted Revenues (Full Year Projections) ⁴	FY2016 Revenue Tracking
Income Taxes:				
Individual	\$ 75,762,907	\$ 69,296,658	\$ 97,151,179	\$ 93,689,325
Corporation	73,826,825	81,555,352	126,021,447	141,559,714
Withholding	176,798,218	172,734,505	264,617,546	253,163,963
Income Taxes	326,387,950	323,586,515	487,790,172	488,413,002
Business privilege taxes:				
Gross Receipts Taxes	166,265,218	155,049,784	247,707,347	245,800,499
Other Taxes:				
Use Tax	1,534,869	2,139,780	2,140,436	3,561,073
Business Privilege Taxes	167,800,087	157,189,565	249,847,883	249,361,572
Licenses, Fees & Penalties	1,180,370	1,461,594	5,504,780	6,991,098
Use of Money & Property	88,736	23,148	323,647	148,379
Federal Sources:				
Section 30	51,984,232	52,311,633	77,951,796	78,467,448
Immigration fees	1,402,417	1,172,985	2,102,965	2,294,645
Recovery from Individuals	0	24,919	0	0
Child Support AFDC Local Share	0	71,773	0	0
Federal Sources	53,386,649	53,581,310	80,054,761	80,762,093
Department Charges:				
Agriculture	2,021	3,855	1,834	0
Police & Corrections	32	50	18	0
Public Works	19,204	16,075	(3,129)	0
Public Health	6,252	5,650	(602)	0
Commerce	293,559	0	(293,559)	0
Other charges	461,680	550,812	86,132	0
Department Charges	785,748	576,442	1,476,860	1,328,465
TOTAL GENERAL FUND REVENUES	\$ 549,629,540	\$ 536,418,574	\$ 824,998,003	\$ 827,004,609
				\$ 2,006,606
				0.24%

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 31.

² Based on Adopted Revenues allocated per P.L. 33-56, Chapter 1, section 4a)

³ Based on Adopted Revenues allocated per P.L. 33-56, 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 May 31, 2016**

(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'lahaen Guahan		6,264,324	4,094,990	427,153	1,742,181
Office of I Segundu Na Maga'lahaen Guahan		1,084,430	663,984	11,715	408,731
Bureau of Budget & Management Research		1,207,742	696,511	380	510,851
Civil Service Commission		900,850	519,487	28,957	352,406
CSC - Administrative Law Judge / Legal Secretary		153,115	-	17,397	135,718
Department of Administration (DOA)		7,285,702	4,615,391	476,948	2,193,363
DOA - Support of Child in Custody - 19 GCA §5116		861,068	588,238	-	272,830
DOA - Residential Treatment Fund		1,600,000	1,223,903	-	376,097
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		3,323,926	1,332,229	893,788	1,097,910
Department of Revenue & Taxation		8,839,485	4,893,226	802,925	3,143,334
Public Works (DPW)		6,682,115	3,879,096	142,032	2,660,987
Department of Land Management		413,674	382,145	2,720	28,809
Guam Ancestral Lands Commission		91,093	49,214	-	41,879
Office of Veterans Affairs		631,767	341,909	27,108	262,750
TOTAL	39,939,291	23,571,472	2,954,323	13,413,496	
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)		31,121,775	18,803,425	765,956	11,552,394
GPD - Forensic Science Division Renovation & Repair		437,838	720	-	437,118
GPD - Evidence Control Facility Lease		-	-	-	-
GPD - Cost Sharing- CJ Information System Integration Project		-	-	-	-
GPD - 2014 Recreational Boating Safety		428,617	30,577	-	398,040
Department of Corrections (DOC)		21,314,849	14,073,052	459,990	6,781,807
DOC - Cost of Care & Custody of Prisoners in Federal Facilities		701,000	282,791	331	417,878
DOC - Cost Sharing- CJ Information System Integration Project		-	-	-	-
Department of Youth Affairs (DYA)		5,907,388	3,019,997	236,049	2,651,343
DYA - Runaway, Homeless or Victims of Abuse		332,150	219,500	62,827	49,823
Chief Medical Examiner		428,250	229,558	2,326	196,366
Guam Fire Department		32,373,549	20,211,877	373,355	11,788,317
TOTAL	93,045,416	56,871,497	1,900,833	34,273,086	

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 May 31, 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)	13,384,386	3,471,610	1,377,007	8,535,770
DPHSS - MIP/MIPPR Program	12,580,671	7,961,439	8,524	4,610,708
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs, & Support	800,000	-	-	800,000
DPHSS - Medicuid Program	16,140,667	13,535,166	-	2,605,501
DPHSS - Children's Health Insurance Program	1,258,157	1,233,349	-	24,808
DPHSS - Division of Senior Citizens Programs	9,112,300	4,441,892	3,797,987	872,421
DPHSS - Public Assistance Program	3,356,107	1,767,320	-	1,588,787
DPHSS - Enhanced Allotment Plan	703,873	-	-	703,873
DPHSS - Office of Minority Health	104,167	59,995	2,900	41,272
DPHSS - Foster Care Program	2,447,211	1,152,858	650,864	643,489
Guam Behavioral Health and Wellness Center (GBHWC)	12,174,229	6,104,417	374,565	5,695,247
GBHWC - Detoxication, Rehabilitation, and Prevention Services	1,575,112	683,334	613,507	278,271
Guam Memorial Hospital Authority (GMHA)	-	-	-	-
TOTAL	73,636,880	40,411,381	6,825,353	26,400,146
PUBLIC EDUCATION				
Department of Education Operations (DOE)	207,822,095	131,510,880	-	76,311,215
DOE - Guahan Academy Charter School	3,300,000	3,408,149	-	(108,149)
DOE - <i>iLearn</i> Academy Charter School	-	-	-	-
DOE - Chamorro Studies Division	401,207	157,166	-	244,041
DOE - Y Kuentan Salappe 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	16,714,030	-	13,916,515
UOG - Scholarships (SSFAP)	3,599,358	2,296,090	-	1,303,268
UOG - Aquaculture Development and Training Center	125,254	79,901	-	45,353
UOG - WERI (Guam Hydrologic Survey)	182,694	116,544	-	66,150
UOG - WERI (Water Resource Monitoring)	155,626	99,276	-	56,350
UOG - Northern & Southern Soil & Water Conservation District Programs	149,384	95,294	-	54,090
UOG - KPRG Operations	89,467	57,072	-	32,395
UOG - First Generation Trust Fund Initiative	250,000	-	-	250,000
UOG - Current/Former Americomps Workers	40,000	25,516	-	14,484
Guam Community College Operations (GCC)	18,003,072	11,461,956	-	6,541,116
GCC - Licensed Practical Nursing & Vocational Guidance Programs	835,600	530,606	-	304,994
GCC - Apprenticeship Program	374,951	238,719	-	136,232
GCC - First Generation Trust Fund Initiative	200,000	-	-	200,000
Guam Commission for Educator Certification	281,822	129,435	8,000	144,387
TOTAL	269,122,075	166,920,635	8,000	102,193,440

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 May 31, 2016**

<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	302,196	25,893	931,672
TOTAL	1,259,761	302,196	25,893	931,672
RECREATION				
Department of Parks & Recreation (DPR) - Operations	250,053	112,076	81,482	56,495
DPR - Guam Historic Resources Division	250,053	112,076	81,482	56,495
TOTAL				
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD)	226,063	121,715	2,667	101,681
COD - Public Information Program	160,000	-	-	160,000
Department of Chamorro Affairs (DCA)	1,121,652	632,897	34,109	454,646
DCA - Guam Public Library	1,246,021	649,361	162,119	434,542
DCA - Guam Council on the Arts and Humanities	292,500	176,410	-	116,090
DCA - Guam Educational Telecommunications Corp. (PBS Guam)	624,063	348,039	14,363	261,661
Department of Labor (DOL)	1,665,767	774,643	235,020	656,104
DOL - Worker's Compensation Fund	748,593	331,414	-	417,179
Military Affairs	984,100	308,545	5,700	669,855
Guam Election Commission (GEC)	1,418,160	577,705	95,903	744,552
GEC - Purchase of Voting Booths	70,000	70,000	-	-
TOTAL	8,556,919	3,990,729	549,881	4,016,309
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans	1,228,714	638,865	16,912	572,937
Department of Agriculture - DOAg	2,991,601	1,660,724	4,049	1,326,828
DOAg - Animal Shelter (GAIN)	150,000	63,750	63,750	22,500
DOAg - Farmers Compensation for Crop Damages	250,000	212,500	-	37,500
Guam Visitors Bureau	-	-	-	-
TOTAL	4,620,315	2,575,838	84,711	1,959,766
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	33,032,444	21,938,334	-	11,094,110
Judiciary - Court Appointed Fees	-	-	-	3/
Judiciary - Adult and Juvenile Drug Courts	-	-	-	3/
Judiciary - Family Visitation Center	11,000	-	-	11,000

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 May 31, 2016**

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED)					
1 Lihesiaturan Guåhan (Legislature)		8,400,000	5,343,332	-	3,056,668
Legislature - Office of Finance and Budget		399,000	266,000	-	133,000
Office of the Attorney General Operations (OAG)		16,075,423	7,200,401	777,211	8,097,811
OAG - Cost Sharing- CJ Information System Integration Project		89,730	-	-	89,730
Public Defender Services Corporation (PDS)		4,318,875	2,825,952	-	1,492,923
Mayor's Council of Guam (MCOG)		5,955,497	5,276,507	-	678,990
MCOG - Grounds Maintenance for Schools		481,957	200,000	-	281,957
MCOG - Public Safety & Social Education		416,860	73,030	93,397	250,433
Office of Public Accountability		1,389,743	672,129	-	717,614
TOTAL JUDICIAL/LEGISLATIVE/OTHERS		70,570,529	43,795,685	870,608	25,904,236
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums		2,100,000	1,428,000	-	672,000
GGRF - Governor/Lieutenant Governor Pensions		251,000	167,330	-	83,670
GGRF - Judges Annuities		358,000	202,864	-	155,136
GGRF - Health/Dental/Life Insurance		23,005,981	22,912,998	-	92,983
DOA - Supplemental Annuity Benefits Special Fund		9,155,000	5,455,896	-	3,699,104
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	43,398,167	30,921	7,926,447
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	405,781,281	13,332,006	245,928,862

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.