BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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LESTER L. CARLSON, JR.
ACTING DIRECTOR

JUN 2 1 2017

GCH34-17-651
Speaker Benjamin J.F. Cruz

JUN 2 1 2017
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The Honorable Benjamin J.F. Cruz
Speaker
I Mina'trentai Kuattro Na Liheslaturan Guåhan
Thirty-Fourth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtnå, Guam 96910

Dear Speaker Cruz:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending May 31, 2017. 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,

LESTER L. CARLSON, JR.

Enclosures

Certification of information contained in Enclosures subject to Note 1.
Lester L. Carlson Jr, Acting Director, Bureau of Budget and Management Research
Christine Ann W. Baleto, Director, Department of Administration
John P. Camacho, Director, Department of Revenue and Taxation

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Doc. No. 34GL-17-0651.

Government of Guam
Consolidated Revenue / Expenditure Report [1/]
General Fund

	Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2017 and FY2016 For the Month Ending May			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2016 and FY2017 Eight months ending May 2017		
	2017 May	2016 May	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Income Taxes						
Individual	$ 3,421,665	$ 1,803,097 [3/]	$ 1,618,567	$ 57,332,415	$ 69,297,038	$ (11,964,623)
Corporation	6,067,807	5,693,886	373,921	81,743,780	81,555,352	188,428
Withholding	22,259,714	21,923,540	336,174	176,219,125	172,734,510	3,484,614
Income Taxes	**31,749,186**	**29,420,523**	**2,328,662**	**315,295,320**	**323,586,901**	**(8,291,580)**
Business privilege taxes						
Gross Receipts Taxes	18,331,932	19,276,036	(944,104)	156,006,252	155,086,479	919,773
Other Taxes:						
Use Tax	406,647	300,124	106,522	2,212,341	2,139,780	72,561
Business Privilege Taxes	**18,738,579**	**19,576,161**	**(837,582)**	**158,218,594**	**157,226,260**	**992,334**
Licenses, Fees & Penalties	**286,872**	**396,626**	**(109,754)**	**1,140,017**	**1,465,394**	**(325,377)**
Use of Money & Property	**2,556**	**5,607**	**(3,050)**	**483,374**	**27,466**	**455,908**
Federal Sources:						
Section 30	7,734,103	6,538,954	1,195,148	56,218,325	52,311,633	3,906,691
Immigration fees	153,495	147,820	5,675	1,297,095	1,172,985	124,110
Recovery from Individuals	0	0	0	16,884	38,274	(21,390)
Child Support AFDC Local Share	10,046	11,436	(1,389)	54,257	71,773	(17,515)
Federal Sources [2/]	**7,897,644**	**6,698,210**	**1,199,434**	**57,586,561**	**53,594,665**	**3,991,896**
Department Charges						
Agriculture	496	897	(401)	3,696	3,855	(159)
Police & Corrections	0	0	0	10	50	(40)
Public Works	1,850	2,425	(575)	22,035	16,075	5,960
Public Health	440	1,210	(770)	6,410	5,650	760
Commerce	0	0	0	0	0	0
Other charges	71,104	58,695	12,408	534,129	544,557	(10,427)
Department Charges	**73,890**	**63,227**	**10,662**	**566,280**	**570,186**	**(3,906)**
TOTAL GENERAL FUND REVENUES	**$ 58,748,726**	**$ 56,160,354**	**$ 2,588,372**	**$ 533,290,146**	**$ 536,470,871**	**$ (3,180,725)**
PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 33-185) [2/]	7,931,481	7,902,287	$ 29,194	83,551,836	83,639,434	$ (87,598)

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 2017 Refunds & Section 30 are prorated for 12 months

3/ FY16 includes ACTC reimbursements of $9M compared to $0 in FY17

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

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2017

Government of Guam
Consolidated Revenue / Expenditure Report [1]
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending May 2017

Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 28 days after month end]

	FY 2017 Adopted Revenues Allocated for the Month May	FY 2017 Actual Collections For the Month May	Favorable (Unfavorable)
Income Taxes			
Individual	$ 3,049,635	$ 3,421,665	$ 372,030
Corporation	6,560,362	6,067,807	(492,555)
Withholding	22,628,864	22,259,714	(369,150)
Income Taxes	**32,238,861**	**31,749,186**	**(489,675)**
Business privilege taxes			
Gross Receipts Taxes	20,920,684	18,331,932	(2,588,752)
Other Taxes			
Use Tax	143,319	406,647	263,328
Business Privilege Taxes	**21,064,003**	**18,738,579**	**(2,325,424)**
Licenses, Fees & Penalties	**268,806**	**286,872**	**18,066**
Use of Money & Property	**12,156**	**2,556**	**(9,600)**
Federal Sources			
Section 30	6,276,914	7,734,103	$ 1,457,189
Immigration fees	135,537	153,495	17,958
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	10,046	10,046
Federal Sources [2]	**6,412,451**	**7,897,644**	**1,485,193**
Department Charges			
Agriculture	1,900	496	(1,404)
Police & Corrections	0	0	0
Public Works	5,137	1,850	(3,287)
Public Health	2,555	440	(2,115)
Commerce	0	0	0
Other charges	124,191	71,104	(53,087)
Department Charges	**133,783**	**73,890**	**(59,893)**
TOTAL GENERAL FUND REVENUES	**$ 60,130,060**	**$ 58,748,726**	**$ (1,381,334)**

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 3rd Quarter 2017

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

FY 2017 Adopted Revenues Allocated for the Quarter [4]	FY 2017 Actual Collections for the Quarter	Favorable Increase (Decrease)
[redacted]		

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 34.

2/ Estimates are recorded for the provision for 2017 Refunds & Section 30 is generated for 12 months.

3/ This information will be updated in the quarter ending

4/ Based on Adopted Revenues allocated per P.L. 33-163, Chapter 3, section 3(a).

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

Note 2: Provision for Tax Refunds reflect accounting estimate as of 5/16/2017.

Doc. No. 34GL-17-0651.

Government of Guam
Consolidated Revenue / Expenditure Report [1]
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Eight Months Ending May 2017 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]			FY2017 ADOPTED Revenues vs. PROJECTED Revenues to Year End Pursuant to 2GCA, Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; 5GCA, 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		
	FY2017 Adopted Revenues for the Cumulative Period [2]	FY2017 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2017 Adopted Revenues (Full Year Projection) [2]	FY2017 Revenue Tracking	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 78,637,000	$ 57,332,415	$ (21,304,585)	$ 100,855,538	$ 95,576,035	$ (5,279,503)
Corporation	85,127,427	81,743,780	(3,383,647)	142,997,573	131,767,435	(11,230,138)
Withholding	175,846,309	176,219,125	372,816	264,230,778	262,783,395	(1,447,383)
Income Taxes	**339,610,736**	**315,295,320**	**(24,315,416)**	**508,083,889**	**490,126,865**	**(17,957,024)**
Business privilege taxes:						
Gross Receipts Taxes	163,724,553	156,006,252	(7,718,281)	247,029,259	239,600,408	(7,428,851)
Other Taxes						
Use Tax	1,377,315	2,212,341	835,006	2,183,865	3,427,867	1,244,002
Business Privilege Taxes	**165,101,868**	**158,218,594**	**(6,883,274)**	**249,213,124**	**243,028,275**	**(6,184,849)**
Licenses, Fees & Penalties	**1,274,551**	**1,140,017**	**(134,534)**	**5,873,358**	**5,463,733**	**(409,625)**
Use of Money & Property	**75,760**	**483,374**	**407,614**	**217,464**	**578,016**	**360,552**
Federal Sources						
Section 30	49,946,115	56,218,325	6,272,210	74,900,293	87,154,735	12,254,442
Immigration fees	1,226,887	1,297,095	70,208	1,893,235	2,128,090	234,855
Recovery from Individuals	0	16,884	16,884	0		0
Child Support AFDC Local Share	0	54,257	54,257	0		0
Federal Sources	**51,173,002**	**57,586,561**	**6,413,559**	**76,793,528**	**89,282,825**	**12,489,297**
Department Charges:						
Agriculture	5,607	3,696	(1,911)			
Police & Corrections	73	10	(63)			
Public Works	22,265	22,035	(230)			
Public Health	8,048	6,410	(1,638)			
Commerce	0	0	0			
Other charges	719,896	534,129	(185,767)			
Department Charges	**755,889**	**566,280**	**(189,609)**	**1,372,571**	**1,054,555**	**(318,016)**
TOTAL GENERAL FUND REVENUES	**$ 557,991,806**	**$ 533,290,146**	**$ (24,701,660)**	**$ 841,553,934**	**$ 829,534,269**	**$ (12,019,665)**
			-4.43%			-1.43%

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/ Based on Adopted Revenues allocated per P.L. 33-185, Chapter 3, section 3(a).

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

Note 2: Provision for Tax Refunds reflect accounting estimate as of 6/30/2017.

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2017

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
GENERAL GOVERNMENT					
Office of I Maga'lahen Guahan	6,765,920	3,907,945	839,600	2,018,375	
Office of I Segundu Na Maga'lahen Guahan	1,057,147	662,933	17,723	376,491	
Bureau of Budget & Management Research	1,283,232	799,432	-	483,800	
Civil Service Commission	953,645	528,456	122,448	302,740	
CSC - Administrative Law Judge / Legal Secretary	100,320	36,311	21,000	43,009	
Department of Administration (DOA)	6,824,585	4,280,982	283,717	2,259,886	
DOA - Support of Child in Custody - 19 GCA §5116	946,969	-	-	946,969	
DOA - Residential Treatment Fund	2,440,567	1,386,156	-	1,054,412	
DOA - Government Claims Fund	250,000	95,857	-	154,143	
DOA - Government Annual Single Audit	401,000	173,630	227,370	-	
DOA - Office of Technology	3,900,974	1,568,068	1,112,144	1,220,762	
Department of Revenue & Taxation	8,865,558	5,505,365	379,900	2,980,293	
Department of Public Works (DPW)	7,123,269	3,965,570	184,084	2,973,614	
Department of Land Management	419,897	216,557	203,340	-	
Guam Ancestral Lands Commission	91,093	64,788	1,912	24,393	
Office of Veterans Affairs	631,767	341,066	47,265	243,436	
TOTAL	**42,055,943**	**23,533,117**	**3,440,504**	**15,082,322**	
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)	33,771,921	20,082,734	1,034,234	12,654,953	3/
Department of Corrections (DOC)	23,315,006	13,149,524	428,919	9,736,563	3/
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	701,000	274,237	-	426,763	
DOC - GMHA Consolidated Agreement	1,100,000	-	-	1,100,000	
Department of Youth Affairs (DYA)	5,907,388	3,292,089	279,067	2,336,232	
DYA - Runaway, Homeless or Victims of Abuse	332,150	169,691	162,459	-	
Chief Medical Examiner	430,005	241,120	40,581	148,304	
Guam Fire Department	33,325,218	20,694,512	344,296	12,286,410	
TOTAL	**98,882,688**	**57,903,909**	**2,289,554**	**38,689,225**	

See footnotes on page 7.

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2017

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)	10,444,577	3,993,955	1,628,800	4,821,821	
DPHSS - MIP/MIPPR Program	8,568,425	6,745,492	10,523	1,812,411	
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000	
DPHSS - Medicaid Program	18,969,100	11,297,064	-	7,672,036	
DPHSS - Children's Health Insurance Program	6,793,770	3,097,204	807,569	2,888,997	
DPHSS - Division of Senior Citizens Programs	9,010,536	4,655,957	3,479,972	874,607	
DPHSS - Public Assistance Program	3,469,911	1,293,790	-	2,176,121	
DPHSS - Enhanced Allotment Plan	913,153	896,010	-	17,143	
DPHSS - Office of Minority Health	104,167	67,304	-	36,863	
DPHSS - Foster Care Health Insurance Premiums	700,000	268,481	-	431,519	
Guam Behavioral Health and Wellness Center (GBHWC)	6,504,513	6,437,879	747,138	(680,503)	4/
GBHWC - Drug & Alcohol Programs	1,575,112	741,563	706,906	126,643	
GBHWC - Youth Suicide Prevention and Peace Program	86,000	-	19,475	66,525	
Guam Memorial Hospital Authority (GMHA) - per P.L. 33-183 & P.L. 33-185	15,000,000	15,000,000	-	-	5/
TOTAL	**82,939,264**	**54,494,698**	**7,400,383**	**21,044,183**	
PUBLIC EDUCATION					
Department of Education Operations (DOE)	203,105,915	133,339,609	-	69,766,306	
DOE - Guahan Academy & *iLearn* Academy Charter Schools	5,131,151	3,997,366	-	1,133,785	
DOE - Chamoru Studies Division	401,207	-	-	401,207	
DOE - Y Kuentan Salappe Prinsipat	1,081,000	160,918	-	920,082	
DOE - Textbooks	1,500,000	52,994	-	1,447,006	
DOE - First Generation Trust Fund Initiative	100,000	-	-	100,000	
University of Guam Operations (UOG)	30,740,431	11,427,283	-	19,313,148	
UOG - Scholarships (SSFAP)	3,599,358	879,167	-	2,720,191	
UOG - Aquaculture Development and Training Center	125,254	10,438	-	114,816	
UOG - WERI (Guam Hydrologic Survey)	182,694	-	-	182,694	
UOG - WERI (Water Resource Monitoring)	155,626	-	-	155,626	
UOG - Northern & Southern Soil & Water Conservation District Programs	149,384	-	-	149,384	
UOG - KPRG Operations	125,000	72,916	-	52,084	
UOG - First Generation Trust Fund Initiative	250,000	-	-	250,000	
Guam Community College Operations (GCC)	17,903,072	6,742,730	-	11,160,342	
GCC - Licensed Practical Nursing & Vocational Guidance Programs	835,600	199,267	-	636,333	
GCC - Apprenticeship Program	374,951	122,492	-	252,459	
GCC - First Generation Trust Fund Initiative	200,000	-	-	200,000	
Guam Commission for Educator Certification	281,822	141,569	10,570	129,683	
TOTAL	**266,242,465**	**157,146,749**	**10,570**	**109,085,146**	

See footnotes on page 7.

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
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EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,259,761	345,581	27,977	886,204
TOTAL	**1,259,761**	**345,581**	**27,977**	**886,204**
RECREATION				
Department of Parks and Recreation - Guam Historic Resources Division	305,958	202,455	-	103,504
TOTAL	**305,958**	**202,455**	**-**	**103,504**
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD)	176,063	132,662	2,598	40,803
COD - Public Information Program	210,000	2,439	13,021	194,540
Department of Chamorro Affairs (DCA)	1,120,352	615,353	34,138	470,861
DCA - Guam Public Library	1,246,021	662,671	159,378	423,972
DCA - Guam Council on the Arts and Humanities	293,800	174,305	-	119,495
DCA - Guam Educational Telecommunications Corp. (PBS Guam)	624,063	344,185	2,168	277,710
Department of Labor (DOL)	1,573,746	1,162,996	181,278	229,472
DOL - Worker's Compensation Fund	698,593	362,399	-	336,194
Department of Military Affairs	909,100	349,805	5,394	553,901
Guam Election Commission (GEC)	1,510,576	958,650	122,100	433,826
TOTAL	**8,366,314**	**4,765,466**	**520,075**	**3,080,773**
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans (BSP)	805,877	516,433	9,443	280,001
BSP - Business and Economics Statistics Program	446,003	273,447	-	172,556
Department of Agriculture - DOAg	2,991,923	1,787,636	-	1,204,287
DOAg - Animal Shelter (GAIN)	150,000	63,750	63,750	22,500
TOTAL	**4,393,803**	**2,641,266**	**73,193**	**1,679,344**
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	31,510,247	21,591,136	-	9,919,111
Judiciary - Court Appointed Fees	1,239,791	309,948	-	929,843
Judiciary - Adult and Juvenile Drug Courts	1,383,439	345,860	-	1,037,579
Judiciary - Family Visitation Center	11,000	5,500	-	5,500
I Liheslaturan Guåhan (Legislature)	8,496,564	5,664,376	-	2,832,189
Legislature - Office of Finance and Budget	474,000	316,000	-	158,000

See Footnotes on page 7.

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
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EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED)					
Office of the Attorney General Operations (OAG)	16,249,713	8,942,405	746,573	6,560,735	3/
Public Defender Services Corporation (PDS)	4,341,373	2,715,118	-	1,626,255	
Mayor's Council of Guam (MCOG)	4,617,188	6,176,967	-	(1,559,779)	6/
MCOG - Grounds Maintenance for Schools	481,957	240,979	-	240,978	
MCOG - Public Safety & Social Education	416,860	86,210	122,094	208,556	
Office of Public Accountability	1,396,898	921,658	-	475,240	
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	**70,619,030**	**47,316,155**	**868,668**	**22,434,207**	
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	2,100,000	1,747,800	-	352,200	
GGRF - Governor/Lieutenant Governor Pensions	252,000	168,000	-	84,000	
GGRF - Judges Annuities	363,000	242,000	-	121,000	
GGRF - Health/Dental/Life Insurance	24,859,483	24,711,855	-	147,628	
DOA - Supplemental Annuity Benefits Special Fund	8,493,840	5,027,146	-	3,466,694	
DOA- Cost of Living Allowance	13,226,000	13,476,000	-	(250,000)	7/
MCOG - Lump Sum of Accrued Annual Leave	787,234	347,132	-	440,102	
Legislature - Lump Sum of Accrued Annual Leave	385,205	385,205	-	-	
TOTAL	**50,466,762**	**46,105,138**	**-**	**4,361,624**	
CONTINUING APPROPRIATIONS					
General Obligation Bonds, Series 2009 A	5,559,100	5,102,200	-	456,900	
GDOE Series 2010A JFK Project	5,130,600	5,130,600	-	-	
BPT Tax Bonds, Series 2011A	16,350,513	10,489,006	-	5,861,507	
BPT Tax Bonds, Series 2012B	7,517,244	4,928,023	-	2,589,221	
BPT Tax Bonds, Series 2013C	2,775,217	2,546,967	-	228,250	8/
GDOE Series 2013A Okkodo Project	2,284,685	650,000	-	1,634,685	
BPT Bonds, Series 2015D	20,214,750	10,107,375	-	10,107,375	
Limited Obligation Bonds (Section 30), Series 2016A	10,907,876	5,033,501	-	5,874,375	
TOTAL	**70,739,985**	**43,987,673**	**-**	**26,752,312**	
GRAND TOTAL	**696,271,973**	**438,442,206**	**14,630,924**	**243,198,842**	

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Footnotes:

1/ Pursuant to P.L. 33-185 and other GF appropriations noted per DOA. Does not include appropriations from "revenues in excess of FY 2017 projections of General Fund".

2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.

3/ Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative.

4/ Pending journal voucher transactions between GBHWC accounts.

5/ Appropriation funded from bond proceeds of refinanced debt service authorized by P.L. 33-183.

6/ Pending journal voucher transactions between MCOG accounts.

7/ Existing shortfall due to actual requirements for COLA.

8/ Appropriation and expenditure is net of UOG bond payment obligation ($2,027,283) as stipulated in Chapter 1, Section 6(f), P.L. 33-185.

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

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