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Speaker Benjamin J.F. Cruz

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FISCAL REALIGNMENT PLAN FOR FY 2018
AS SUBMITTED BY *I MAGA'LÅHEN GUÅHAN*

SUMMARY REVIEW AND ANALYSIS

Prepared by the
OFFICE OF FINANCE AND BUDGET
Committee on Appropriations and Adjudication

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SECTION 1: Introduction and Overview

A Fiscal Realignment Plan (FRP) is required at the close of each quarter wherein the Directors of the Department of Administration, the Bureau of Budget and Management and Research, and the Department of Revenue and Taxation determine the projected fiscal year revenues, based on actual revenues collected, are three percent (3%) or more less than revenue projections adopted by the Annual Budget Act[1].

The FRP is required to address the apparent revenue disparity. Said FRP may include, but is not limited to, cost-containment and austerity measures, governmental reorganization plans and other such actions. *I Maga'låhen Guåhan* is required to submit to the Speaker of *I Liheslaturan Guåhan* proposed legislation, in a bill format, to implement the FRP if legislative action is required.

On February 26, 2018, *I Maga'låhen Guåhan* submitted a FRP in accordance with Section 4109(f), Chapter 4, Title 5 Guam Code Annotated in bill format which included amendments to Public Law 34-42, the *General Appropriations Act of 2018* (herein referred to as the FRP Bill), downwardly adjusting General Fund Individual, Corporate, and Withholding Income Tax revenues available to appropriate by $65.7 million and various General Fund appropriations by a total of $47.8 million. No Special Revenue Fund revenues or appropriations were proposed to be amended.

Shortfall of $17.89 million

Based on the reduction to General Fund revenues[2] as compared to the reduction of the various General Fund appropriations, the Office of Finance and Budget (OFB) noted a shortfall of approximately $17.89 million based on total General Fund appropriations being in excess of the adopted General Fund revenues.

This Summary Review and Analysis consists of a comparative review of Public Law 34-42 and the FRP Bill. Section 2 presents a detailed analysis of the proposed revenue reductions in revenues and Section 3 presents a detailed analysis of the proposed appropriation reductions by agency and program.

Caveats About This Report

The data reviewed and analyzed by this Summary Review and Analysis were taken directly from Public Law 34-42 and the FRP Bill. OFB notes that this Summary Review and Analysis does not include an analysis of the impacts of the reductions to General Fund appropriations specifically authorized for Federal Matching Grants and that the estimated impacts of the Tax Cuts and Jobs Act of 2017 on General Fund Income Tax revenues were based on OFB's Baseline Revenue Tracking for Income Taxes and not on the adopted Income Tax revenues in Public Law 34-42.

The report makes no recommendations on fiscal policy and is intended to assist Senators of *I Mina'trentai Kuåtro na Liheslaturan Guåhan* in their review of the FRP Bill.

[1] Pursuant to § 4109(f), Chapter 4, Title 5 Guam Code Annotated.
[2] Noted as General Fund revenue available to appropriate.

Table 1.

Comparative Summary Review and Analysis: P.L. 34-42 and FRP Bill (All Local Funds)				
Millions of Dollars	(A)	(B)	(C) = (B) - (A)	(C) / (A)
	P.L. 34-42	**FRP Bill**	**Variance ($)**	**Variance (%)**
Revenues Overview				
General Fund Available to Appropriate	688.56	622.85	-65.71	-9.54%
Special Revenue Funds	226.29	226.29	.00	0.00%
Total General and Special Revenue Funds	**914.85**	**849.14**	**-65.71**	**-7.18%**
Appropriations Overview[3]				
Executive				
Public Safety	120.61	112.61	-8.00	-6.63%
Public Health	109.19	103.25	-5.93	-5.43%
Other Executive Branch Agencies	130.18	126.35	-3.82	-2.94%
Subtotal Executive	359.97	342.22	-17.75	-4.93%
Education (GDOE, UOG, GCC, & GCEC)	305.07	280.76	-24.31	-7.97%
Other Branches, Departments, and/or Agencies	100.84	95.09	-5.75	-5.70%
Retiree-related Appropriations[4]	63.82	63.82	-	0.00%
Debt Service	85.15	85.15	-	0.00%
Total Appropriations	914.85	867.04	-47.82	-5.23%
Total Budgetary Shortfall	**.00**	**-17.89**	**-17.89**	

Source: Public Law 34-42 and FRP Bill submitted on February 26, 2018

[3] For a detailed breakdown of departments and/or agencies by category, please review Tables 3.2 – 3.6.
[4] Retiree-related Appropriations include government of Guam retiree Cost of Living Adjustment (COLA), Supplemental Annuity Benefits, Medicare Premiums subsidy, Medical, Dental, and Life Insurance Premiums subsidy, and retired Governor, Lt. Governor, Justices, and Judges Pensions.

SECTION 2: Revenue Reduction Review and Analysis

The FRP Bill reduces Individual, Corporate, and Withholding Income Taxes by approximately $67.05 million. The OFB assumed that the total aggregate reduction amount was taken from OFB's estimated impacts of the Tax Cuts and Jobs Act of 2017 (TCJA)[5].

No other General Fund revenue category was adjusted except the 2% General Fund Reserve for Deficit Reduction[6] which was reduced because of a lower total General Fund revenue available to appropriate amount.

Total General Fund revenues available to appropriate was reduced by $65.71 million or 9.54%.

Table 2.

Comparative Review and Analysis of General Fund Categories

	(A)	(B)	(C) = (B) - (A)	(C) / (A)
Millions of Dollars	**P.L. 34-42**	**FRP Bill**	**Variance ($)**	**Variance (%)**
Individual Income Taxes	78.34	73.16	-5.18	-6.61%
Corporate Income Taxes	152.60	124.17	-28.43	-18.63%
Withholding Taxes, Interest and Penalties	281.23	247.79	-33.44	-11.89%
Provision for Tax Refund Payments	-125.00	-125.00	.00	0.00%
Total Income Tax Revenue	**387.17**	**320.12**	**-67.05**	**-17.32%**
Business Privilege Taxes	254.80	254.80	.00	0.00%
GMHA Pharmaceutical Fund	-15.77	-15.77	.00	0.00%
Harmon Industrial Park Tax Credit	-.25	-.25	.00	0.00%
Other Taxes	4.33	4.33	.00	0.00%
Section 30 Funds	68.60	68.60	.00	0.00%
Immigration Fees	1.85	1.85	.00	0.00%
Overpayment for Make Work Pay Tax Credit	-5.50	-5.50	.00	0.00%
Use of Money and Property	.39	.39	.00	0.00%
Licenses, Fees and Permits	6.04	6.04	.00	0.00%
Licenses, Fees and Permits (Better Public Service Fund)	-.60	-.60	.00	0.00%
Department Charges	1.55	1.55	.00	0.00%
2% Reserve	-14.05	-12.71	1.34	-9.54%
Total General Fund Revenues Available to Appropriate	**688.56**	**622.85**	**-65.71**	**-9.54%**

Source: Public Law 34-42 and FRP Bill submitted on February 26, 2018

[5] See Office of Finance and Budget, "*Estimated Impacts of the Tax Cuts and Jobs Act of 2017*," Letter to Speaker Benjamin J.F. Cruz dated February 13, 2018.

[6] Pursuant to § 22436, Chapter 22, Title 5 Guam Code Annotated.

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SECTION 3: Appropriation Reduction Review and Analysis

The FRP Bill reduces total General Fund appropriations by $47.8 million allocated amongst Executive Branch line agencies, Education Agencies, and Other Branches, Agencies, and/or Departments as illustrated in Table 3.1.

A breakdown of each of the categories and sub-categories of Agency/Department can be found in Tables 3.2 to 3.6.

Table 3.1.
Total Appropriations (All Local Fund Sources) by Agency, by Description with Variances

	(A)	(B)	(C) = (B) - (A)	(C) / (A)
Agency/Department	**P.L. 34-42**	**FRP Bill**	**Variance ($)**	**Variance (%)**
Executive				
Public Safety	120,609,511	112,612,438	(7,997,073)	-6.63%
Public Health	109,185,977	103,254,248	(5,931,729)	-5.43%
Other Executive Branch Agencies	130,178,592	126,354,430	(3,824,162)	-2.94%
Subtotal Executive	**359,974,080**	**342,221,116**	**(17,752,964)**	**-4.93%**
Education	**305,070,888**	**280,756,094**	**(24,314,794)**	**-7.97%**
Other Branches, Departments, and/or Agencies	**100,841,423**	**95,093,104**	**(5,748,319)**	**-5.70%**
Retiree-related Appropriations[7]	**63,821,000**	**63,821,000**	**-**	**0.00%**
Debt Service	**85,145,135**	**85,145,135**	**-**	**0.00%**
Total Appropriations	**914,852,526**	**867,036,449**	**(47,816,077)**	**-5.23%**

Source: Public Law 34-42 and FRP Bill submitted on February 26, 2018

[7] Retiree-related Appropriations include government of Guam retiree Cost of Living Adjustment (COLA), Supplemental Annuity Benefits, Medicare Premiums subsidy, Medical, Dental, and Life Insurance Premiums subsidy, and retired Governor, Lt. Governor, Justices, and Judges Pensions.

The following tables will provide a detailed breakdown of each category and sub-category identified in Table 3.1 by specific funding source and description.

Table 3.2.
Public Safety Appropriations by Agency, by Specific Funding Source, and by Description with Variances

			(A)	(B)	(C) = (B) - (A)	(C) / (A)
Agency/ Description	**Specific Fund Source**	**Description**	**P.L. 34-42**	**FRP Bill**	**Variance ($)**	**Variance (%)**
Executive						
Public Safety						
Guam Police Department	General Fund	Operations	30,035,239	27,440,878	(2,594,361)	-8.64%
	Guam Highway Fund	Operations	1,510,063	1,510,063	0	0.00%
	Police Patrol Vehicle and Equipment Revolving Fund	Operations	283,753	283,753	0	0.00%
	Police Services Fund	Operations	1,366,109	1,366,109	0	0.00%
	Tourist Attraction Fund	Operations	2,726,619	2,726,619	0	0.00%
Guam Fire Department	**Enhanced 911 Emergency Reporting System Fund**	**Operations**	**2,167,059**	**2,167,059**	**0**	**0.00%**
	Fire, Life and Medical Emergency Fund	**Operations**	**1,695,671**	**1,695,671**	**0**	**0.00%**
	General Fund	**Operations**	**31,885,003**	**29,122,612**	**(2,762,391)**	**-8.66%**
	Tourist Attraction Fund	**Operations**	**1,440,215**	**1,440,215**	**0**	**0.00%**
Department of Corrections	Corrections Revolving Fund	Operations	1,490,694	1,490,694	0	0.00%
	General Fund	Operations	23,715,006	21,668,205	(2,046,801)	-8.63%
		Cost of Care and Custody for Prisoners Confined in Federal Facilities	501,000	457,595	(43,405)	-8.66%
	Safe Streets Fund	Operations	97,076	97,076	0	0.00%
Department of Youth Affairs	**General Fund**	**Operations**	**5,907,388**	**5,395,595**	**(511,793)**	**-8.66%**
		Youth Programs	**332,150**	**332,150**	**0**	**0.00%**
	Healthy Futures Fund	**Community Social Development Unit/Resource Centers**	**82,319**	**82,319**	**0**	**0.00%**
Customs and Quarantine Agency	Customs, Agriculture, and Quarantine Inspection Services Fund	Operations	14,931,817	14,931,817	0	0.00%
Chief Medical Examiner	**General Fund**	**Operations**	**442,330**	**404,008**	**(38,322)**	**-8.66%**
Total Public Safety			**120,609,511**	**112,612,438**	**(7,997,073)**	**-6.63%**

Doc. No. 34GL-18-1574.

Table 3.3.
Public Health Appropriations by Agency, by Specific Funding Source, and by Description with Variances

			(A)	(B)	(C) = (B) - (A)	(C) / (A)
Agency/Description	**Specific Fund Source**	**Description**	**P.L. 34-42**	**FRP Bill**	**Variance ($)**	**Variance (%)**
Executive						
Public Health						
Department of Public Health and Social Services	Environmental Health Fund	Operations	1,303,734	1,303,734	0	0.00%
	General Fund	Operations	22,386,548	20,447,066	(1,939,482)	-8.66%
		Children's Health Insurance Program (CHIP)	2,293,576	2,094,870	(198,706)	-8.66%
		Division of Senior Citizens Programs	600,050	548,064	(51,986)	-8.66%
		Enhanced Allotment Plan	813,339	742,875	(70,464)	-8.66%
		Foster Children Insurance	549,000	501,437	(47,563)	-8.66%
		Medicaid Program	14,395,105	13,147,970	(1,247,135)	-8.66%
		Medicinal Marijuana Lab	100,000	0	(100,000)	-100.00%
		MIP Appropriations	15,828,907	14,457,553	(1,371,354)	-8.66%
		MIP Cancer Screening	800,000	730,691	(69,309)	-8.66%
		Office of Minority Health	106,578	97,345	(9,233)	-8.66%
		Public Assistance Program Payments	3,384,305	3,091,102	(293,203)	-8.66%
	Health Professional Licensing Office Revolving Fund	Health Professional Licensing Office	205,828	205,828	0	0.00%
	Healthy Futures Fund	Operations	4,126,741	4,126,741	0	0.00%
		Guam Cancer Registry	278,627	278,627	0	0.00%
		MIP Cancer Screening	200,000	200,000	0	0.00%
	Office of Vital Statistics Revolving Fund	Office of Vital Statistics	251,660	251,660	0	0.00%
	Sanitary Inspection Revolving Fund	Operations	137,280	137,280	0	0.00%
Guam Memorial Hospital Authority	**General Fund**	**Operations**	**2,170,616**	**1,982,562**	(188,054)	**-8.66%**

Table 3.3.
Public Health Appropriations by Agency, by Specific Funding Source, and by Description with Variances

			(A)	(B)	(C) = (B) - (A)	(C) / (A)
Agency/Description	Specific Fund Source	Description	P.L. 34-42	FRP Bill	Variance ($)	Variance (%)
		Labor and Delivery Ward	**600,000**	**548,018**	**(51,982)**	**-8.66%**
	GMHA Pharmaceuticals Fund	**Operations**	**15,772,163**	**15,772,163**	**0**	**0.00%**
	Healthy Futures Fund	**Operations**	**3,343,523**	**3,343,523**	**0**	**0.00%**
Guam Behavioral Health and Wellness Center	General Fund	Operations	2,332,094	2,130,050	(202,044)	-8.66%
	Healthy Futures Fund	Alcohol Detox, Rehab, and Prevention Services	437,429	437,429	0	0.00%
		Operations	15,716,032	15,716,032	0	0.00%
Department of Integrated Services for Individuals with Disabilities	**General Fund**	**Operations**	**1,052,841**	**961,627**	**(91,214)**	**-8.66%**
Total Public Health			**109,185,977**	**103,254,248**	**(5,931,729)**	**-5.43%**

Table 3.4.
Other Executive Branch Agencies Appropriations by Agency, by Specific Funding Source, and by Description with Variances

			(A)	(B)	(C) = (B) - (A)	(C) / (A)
Agency/Description	**Specific Fund Source**	**Description**	**P.L. 34-42**	**FRP Bill**	**Variance ($)**	**Variance (%)**
Executive						
Other Executive Branch Agencies						
Office of the Governor	General Fund	Operations	7,823,067	7,145,307	(677,760)	-8.66%
	Indirect Cost Fund	Operations	302,164	302,164	0	0.00%
Bureau of Budget and Management Research	**General Fund**	**BBMR Employee CWA Appeal Back Pay**	**68,358**	**64,056**	**(4,302)**	**-6.29%**
		Operations	**1,287,508**	**1,175,963**	**(111,545)**	**-8.66%**
	Indirect Cost Fund	**Operations**	**327,288**	**327,288**	**0**	**0.00%**
Bureau of Statistics and Plans	General Fund	Business and Economic Statistics Program	416,003	379,962	(36,041)	-8.66%
		Operations	835,877	763,460	(72,417)	-8.66%
Civil Service Commission	**General Fund**	**Administrative Law Judge**	**118,605**	**108,330**	**(10,275)**	**-8.66%**
		Operations	**935,360**	**854,324**	**(81,036)**	**-8.66%**
Commission on Decolonization	General Fund	Operations	386,063	260,810	(125,253)	-32.44%
Contractors License Board	**Guam Contractors License Board Fund**	**Operations**	**821,249**	**821,249**	**0**	**0.00%**
Council for the Arts and Humanities Agency	Tourist Attraction Fund	Operations	411,064	411,064	0	0.00%
		Guam Territorial Band	40,000	40,000	0	0.00%
Department of Administration	**General Fund**	**Operations**	**10,653,059**	**9,730,120**	**(922,939)**	**-8.66%**
		General Purpose Financial Statement and Single Audit	**401,000**	**401,000**	**0**	**0.00%**
		Government Claims Fund	**250,000**	**250,000**	**0**	**0.00%**
		Guam Autism Center	**150,000**	**150,000**	**0**	**0.00%**
		Residential Treatment Fund	**1,600,000**	**1,600,000**	**0**	**0.00%**
		Support of Child in Custody	**946,969**	**946,969**	**0**	**0.00%**

Table 3.4.
Other Executive Branch Agencies Appropriations by Agency, by Specific Funding Source, and by Description with Variances

			(A)	(B)	(C) = (B) - (A)	(C) / (A)
Agency/Description	Specific Fund Source	Description	P.L. 34-42	FRP Bill	Variance ($)	Variance (%)
	Guam Highway Fund	GHF Single Audit	18,500	18,500	0	0.00%
	Indirect Cost Fund	Operations	981,894	981,894	0	0.00%
		Training	25,000	25,000	0	0.00%
	Limited Gaming Fund	Limited Gaming Fund	96,082	96,082	0	0.00%
	Street Light Fund	Public Streetlights Appropriation	4,844,442	4,844,442	0	0.00%
	Territorial Education Facilities Fund	Tiyan Lease and Collateral Equipment	10,113,928	10,113,928	0	0.00%
		TAF Single Audit	20,500	20,500	0	0.00%
Department of Agriculture	General Fund	Animal Shelter	150,000	127,500	(22,500)	-15.00%
		Operations	2,991,923	2,732,715	(259,208)	-8.66%
	Guam Invasive Species Inspection Fee Fund	Operations	650,751	650,751	0	0.00%
	Guam Plant Inspection and Permit Fund	Operations	98,394	98,394	0	0.00%
	Rabies Prevention Fund	Rabies Prevention Fund	50,857	50,857	0	0.00%
	Tourist Attraction Fund	Operations	500,000	500,000	0	0.00%
Department of Chamorro Affairs	Guam Museum Fund	Guam Museum	1,017,713	1,017,713	0	0.00%
	Tourist Attraction Fund	Operations	866,498	866,498	0	0.00%
		Guam Museum	1,125,640	1,125,640	0	0.00%
Hagatna Restoration and Redevelopment Authority	Tourist Attraction Fund	Operations	136,590	136,590	0	0.00%
Department of Labor	General Fund	Operations	2,016,852	1,842,120	(174,732)	-8.66%
		Worker's Compensation Fund	698,593	638,070	(60,523)	-8.66%
	Manpower Development Fund	Operations	166,430	166,430	0	0.00%
Ancestral Lands Commission	General Fund	Operations	91,093	83,201	(7,892)	-8.66%
Department of Land Management	General Fund	Operations	343,292	313,551	(29,741)	-8.66%

Table 3.4.
Other Executive Branch Agencies Appropriations by Agency, by Specific Funding Source, and by Description with Variances

			(A)	(B)	(C) = (B) - (A)	(C) / (A)
Agency/Description	Specific Fund Source	Description	P.L. 34-42	FRP Bill	Variance ($)	Variance (%)
	Land Survey Revolving Fund	Operations	3,181,693	3,181,693	0	0.00%
Chamorro Land Trust Commission	Chamorro Land Trust Operations Fund	Operations	1,036,992	1,036,992	0	0.00%
Department of Military Affairs	General Fund	Operations	909,100	830,339	(78,761)	-8.66%
Department of Parks and Recreation	General Fund	Operations	394,868	360,658	(34,210)	-8.66%
	Limited Gaming Fund	Operations	608,518	608,518	0	0.00%
	Public Recreation Services Fund	Operations	172,371	172,371	0	0.00%
	Tourist Attraction Fund	Operations	2,457,133	2,457,133	0	0.00%
		Maintenance and Repair of Public Restrooms and Pool Facilities	749,377	749,377	0	0.00%
Department of Public Works	General Fund	Comprehensive Cost Benefit and Space Utilization Study	150,000	150,000	0	0.00%
	Guam Highway Fund	Operations	8,742,198	8,742,198	0	0.00%
		Village Streets and Roads Resurfacing	1,854,435	1,854,435	0	0.00%
	Territorial Education Facilities Fund	Bus Operations	8,143,106	8,143,106	0	0.00%
Department of Revenue and Taxation	Banking and Insurance Enforcement Fund	Operations	419,088	419,088	0	0.00%
	Better Public Service Fund	Operations	1,781,496	1,781,496	0	0.00%
	General Fund	Operations	9,518,191	8,693,572	(824,619)	-8.66%
		Recruitment of Revenue Agents	1,100,000	1,004,700	(95,300)	-8.66%
		Recruitment of Vehicle Registratopm Pffocers and Driver's License Examiners	325,000	296,843	(28,157)	-8.66%
	Tax Collection Enhancement Fund	Operations	996,351	996,351	0	0.00%

Table 3.4.
Other Executive Branch Agencies Appropriations by Agency, by Specific Funding Source, and by Description with Variances

Agency/Description	Specific Fund Source	Description	(A) P.L. 34-42	(B) FRP Bill	(C) = (B) - (A) Variance ($)	(C) / (A) Variance (%)
Guam Board of Professional Engineers, Architects, and Land Surveyors	**Professional Engineers, Architects, and Land Surveyors Board Fund**	**Operations**	**310,650**	**310,650**	**0**	**0.00%**
Guam Educational Telecommunications Corporation	Territorial Education Facilities Fund	Operations	624,063	624,063	0	0.00%
Guam Election Commission	**General Fund**	**Operations**	**1,514,576**	**1,383,359**	(131,217)	**-8.66%**
Guam Environmental Protection Agency	Air Pollution Control Fund	Operations	308,689	308,689	0	0.00%
	Guam Environmental Trust Fund	Operations	376,952	376,952	0	0.00%
	Pesticide Management Fund	Operations	183,249	183,249	0	0.00%
	Recycling Revolving Fund	MCOG Allocation	2,181,296	2,181,296	0	0.00%
		Recycling Industry Economic Stimulus Program	675,000	675,000	0	0.00%
		Section 51303(a)(2), Ch. 51, Title 10 GCA	75,000	75,000	0	0.00%
	Solid Waste Operations Fund	Landfill Closure Costs	202,992	202,992	0	0.00%
	Tourist Attraction Fund	Beach Monitoring	108,289	108,289	0	0.00%
	Water Protection Fund	Operations	76,441	76,441	0	0.00%
	Water Research and Development Fund	Operations	99,436	99,436	0	0.00%
Guam Public Library System	**Territorial Education Facilities Fund**	**Operations**	**1,246,021**	**1,246,021**	**0**	**0.00%**
Guam Regional Transit Authority	Guam Highway Fund	Operations	3,211,082	3,211,082	0	0.00%
	Public Transit Fund	Operations	455,481	455,481	0	0.00%

Table 3.4.
Other Executive Branch Agencies Appropriations by Agency, by Specific Funding Source, and by Description with Variances

			(A)	(B)	(C) = (B) - (A)	(C) / (A)
Agency/Description	Specific Fund Source	Description	P.L. 34-42	FRP Bill	Variance ($)	Variance (%)
Guam Solid Waste Authority	**Solid Waste Operations Fund**	**Operations**	**19,566,985**	**19,566,985**	**0**	**0.00%**
Veterans Affairs Office	General Fund	Operations	631,767	577,033	(54,734)	-8.66%
Chamorro Language Commission	**Tourist Attraction Fund**	**Operations**	**230,000**	**230,000**	**0**	**0.00%**
Guam Board of Accountancy	Guam Board of Accountancy Fund	Operations	782,100	782,100	0	0.00%
Total Other Executive Branch Agencies			**130,178,592**	**126,335,430**	**(3,843,162)**	**-2.95%**

Table 3.5.
Education Agencies Appropriations by Agency, by Specific Funding Source, and by Description with Variances

			(A)	(B)	(C) = (B) - (A)	(C) / (A)
Agency/ Description	**Specific Fund Source**	**Description**	**P.L. 34-42**	**FRP Bill**	**Variance ($)**	**Variance (%)**
Education						
Guam Department of Education	General Fund[8]	Chamoru Studies	401,207	366,448	(34,759)	-8.66%
		Operations	222,370,861	203,105,527	(19,265,334)	-8.66%
		Pre-Kindergarten Expansion	1,054,596	963,230	(91,366)	-8.66%
		Textbooks	1,500,000	1,370,046	(129,954)	-8.66%
		Maintenance and Repairs of School Facilities	500,000	456,682	(43,318)	-8.66%
	Healthy Futures Fund	Interscholastic Sports Fund and Health and PE Activities	891,754	891,754	0	0.00%
	Limited Gaming Fund	Operations	608,518	608,518	0	0.00%
	Public Library Resources Fund	Operations	996,946	996,946	0	0.00%
	School Lunch/Child Nutritional Meal Reimbursement Fund	Operations	12,504,000	12,504,000	0	0.00%
	Territorial Education Facilities Fund	Operations	4,353,375	4,353,375	0	0.00%
Guam Commission for Educator Certification	**Territorial Education Facilities Fund**	**Operations**	**281,822**	**281,822**	**0**	**0.00%**
University of Guam	General Fund	Operations	30,740,431	28,077,201	(2,663,230)	-8.66%
		Student Financial Assistance Program	3,599,358	3,287,524	(311,834)	-8.66%
		YEC, Aquaculture, WERI, SWCD, KPRG, Guampedia	737,958	674,023	(63,935)	-8.66%
	Healthy Futures Fund	Guam Cancer Trust Fund	2,786,270	2,786,270	0	0.00%
	Territorial Education Facilities Fund	UOG Capital Improvements Fund	1,102,349	1,102,349	0	0.00%
	Tourist Attraction Fund	Guampedia	200,000	200,000	0	0.00%

[8] The FRP Bill did not include amendments to Sections 2 through 19, Part I, Chapter II of Public Law 34-42 relative to the allocations provided to GDOE programs. OFB assumed that the reduction to the lump-sum appropriation amount was also applied to the programs in Sections 2 through 19 on a pro rata basis.

Table 3.5

Education Agencies Appropriations by Agency, by Specific Funding Source, and by Description with Variances

Agency/ Description	Specific Fund Source	Description	(A) P.L. 34-42	(B) FRP Bill	(C) = (B) - (A) Variance ($)	(C) / (A) Variance (%)
Guam Community College	**General Fund**	**Apprenticeship Program**	**818,369**	**747,469**	**(70,900)**	**-8.66%**
		Operations	**18,096,062**	**16,528,291**	**(1,567,771)**	**-8.66%**
		LPN	**835,600**	**763,207**	**(72,393)**	**-8.66%**
	Manpower Development Fund	**Apprenticeship Program**	**388,337**	**388,337**	**0**	**0.00%**
	Territorial Education Facilities Fund	**GCC Capital Improvement Fund**	**278,922**	**278,922**	**0**	**0.00%**
	Tourist Attraction Fund	**LPN, Prostart, Apprenticeship**	**24,154**	**24,154**	**0**	**0.00%**
Subtotal Education			**305,070,888**	**280,756,094**	**(24,314,794)**	**-7.97%**

Table 3.6.
Other Branches, Departments and/or Agencies Appropriations by Agency, by Specific Funding Source, and by Description with Variances

			(A)	(B)	(C) = (B) - (A)	(C) / (A)
Agency/ Description	Specific Fund Source	Description	P.L. 34-42	FRP Bill	Variance ($)	Variance (%)
Other Branches, Departments, and/or Agencies						
Unified Judiciary of Guam	General Fund	Attorney Fees for Indigent Defense	1,306,472	1,193,284	(113,188)	-8.66%
		Operations	31,265,212	28,556,518	(2,708,694)	-8.66%
		Drug and Therapeutic Courts	1,572,793	1,436,532	(136,261)	-8.66%
		Electronic Monitoring	551,966	504,146	(47,820)	-8.66%
	Safe Streets Fund	Family Visitation Center	162,875	162,875	0	0.00%
Guam Legislature	General Fund	Operations	8,496,564	7,760,455	(736,109)	-8.66%
Guam Legislature Office of Finance and Budget	General Fund	Operations	470,000	429,281	(40,719)	-8.66%
Mayors' Council of Guam	General Fund	Operations	788,931	720,581	(68,350)	-8.66%
	Guam Highway Fund	Operations	5,800,648	5,800,648	0	0.00%
	Host Community Fund	Host Community Fund	300,000	300,000	0	0.00%
	Limited Gaming Fund	Operations	608,518	608,518	0	0.00%
	Territorial Education Facilities Fund	Streets Maintenance and Beautification, Island-wide Beautification Projects, Grounds Maintenance for Schools, Public Safety and Social Education Programs	898,817	898,817	0	0.00%
	Tourist Attraction Fund	Operations	1,513,480	1,513,480	0	0.00%
		Streets Maintenance and Beautification, Island-wide Beautification Projects, Grounds Maintenance for Schools, Public Safety and Social Education Programs	1,506,947	1,506,947	0	0.00%
Guam Visitors Bureau	Tourist Attraction Fund	Amot Taotao Tano Farm	25,000	25,000	0	0.00%

Table 3.6

Other Branches, Departments and/or Agencies Appropriations by Agency, by Specific Funding Source, and by Description with Variances

			(A)	(B)	(C) = (B) - (A)	(C) / (A)
Agency/ Description	Specific Fund Source	Description	P.L. 34-42	FRP Bill	Variance ($)	Variance (%)
		Annual Massacre Memorial	35,000	35,000	0	0.00%
		Ayuda Foundation, Inc.	15,000	15,000	0	0.00%
		Operations	22,335,216	22,335,216	0	0.00%
		Cultural and Sports Ambassador Fund	200,000	200,000	0	0.00%
		Dukduk Goose, Inc.	50,000	50,000	0	0.00%
		Guåfi, Inc.	25,000	25,000	0	0.00%
		Guam Humanities Council	20,000	20,000	0	0.00%
		Guam International Film Festival	50,000	50,000	0	0.00%
		Guam Symphony Society	25,000	25,000	0	0.00%
		Guam Unique Merchandise and Arts	25,000	25,000	0	0.00%
		GVB Cruise Ship Industry Development Program	50,000	50,000	0	0.00%
		Haya Cultural Preservation Foundation	85,000	85,000	0	0.00%
		Historic Inalahan	25,000	25,000	0	0.00%
		Humatak Foundation	75,000	75,000	0	0.00%
		Hurao Academy	50,000	50,000	0	0.00%
		Inetnon Gef'pago Cultural Arts Program, Inc.	25,000	25,000	0	0.00%
		Micronesian Conservation Trust	40,000	40,000	0	0.00%
		Pa'a Taotao Tano	50,000	50,000	0	0.00%
		Pacific War Museum	50,000	50,000	0	0.00%
		Rainy Day Fund	200,000	200,000	0	0.00%
		Tourism Education Council	30,000	30,000	0	0.00%
		Traditions Affirming our Seafaring Ancestry (TASA)	25,000	25,000	0	0.00%
		Traditions Affirming Seafaring Islands (TASI)	25,000	25,000	0	0.00%
		Ulitao.	45,000	45,000	0	0.00%

Table 3.6.
Other Branches, Departments and/or Agencies Appropriations by Agency, by Specific Funding Source, and by Description with Variances

			(A)	(B)	(C) = (B) - (A)	(C) / (A)
Agency/ Description	Specific Fund Source	Description	P.L. 34-42	FRP Bill	Variance ($)	Variance (%)
		University of Guam Press	30,000	30,000	0	0.00%
Office of Public Accountability	**General Fund**	**Operations**	**1,396,898**	**1,275,876**	**(121,022)**	**-8.66%**
Office of the Attorney General	General Fund	Operations	16,249,713	14,849,676	(1,400,037)	-8.62%
Public Defender Service Corporation	**General Fund**	**Operations**	**4,341,373**	**3,965,254**	**(376,119)**	**-8.66%**
Subtotal Other Branches, Departments, and/or Agencies			**100,841,423**	**95,093,104**	**(5,748,319)**	**-5.70%**