



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

MAY 22 2023

The Honorable Therese M. Terlaje
Speaker
I Mina'trentai Siette Na Liheslaturan Guåhan
Thirty-Seventh Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96932

Hafa Adai Speaker Terlaje:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending April 30, 2023. 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.

Please also note that the report has been prepared and submitted to comply with Public Law 36-107. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP.

It is important to note that the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only. Further, the report has been updated to reflect the revenue levels as adopted in P.L. 37-03 and P.L. 37-05 as well as recently passed legislative appropriation measures in Bill 75-37 (LS) and Bill 83-37 (LS).

Should you have any questions, please do not hesitate to call me.

Senseramente

LESTER L. CARLSON, JR.

Enclosures

Certification of information contained in Enclosures subject to Note 1.	
Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research	
	Edward M. Birn Date: 2023-05-17 T17:18:52+10:00
Edward Birn, Director, Department of Administration	
Dafne Shimizu, Director, Department of Revenue and Taxation	

Government of Guam
Consolidated Revenue / Expenditure Report¹
General Fund

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2023 and FY2022
For the Month Ending April

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2023 and FY2022
Seven months ending April 2023

	2023		2022		Increase (Decrease)	Fiscal Year 2023	Fiscal Year 2022	Increase (Decrease)
	April		April					
Income Taxes:								
Individual	\$ 37,631,921	\$ 48,272,648	\$ (10,640,727)	\$ 68,398,559	\$ 79,902,895	\$ (11,504,336)		
Corporation	22,869,758	18,547,793	4,321,965	63,608,025	52,768,581	10,839,444		
Withholding	25,040,670	20,705,548	4,335,121	163,094,801	152,009,150	11,085,651		
Income Taxes	85,542,349	87,525,990	(1,983,641)	295,101,385	284,680,626	10,420,759		
Business privilege taxes:								
Gross Receipts Taxes	30,233,199	27,980,648	2,252,551	204,229,023	183,446,339	20,782,683		
Other Taxes:								
Use Tax	1,309,614	342,677	966,936	7,498,811	2,471,828	5,026,983		
Business Privilege Taxes	31,542,813	28,323,325	3,219,488	211,727,834	185,918,168	25,809,667		
Licenses, Fees & Penalties	212,240	108,688	103,552	1,529,538	876,196	653,342		
Use of Money & Property	161,211	1,454	159,758	959,438	78,942	880,496		
Federal Sources:								
Section 30	0	0	0	70,398,471	76,141,259	(5,742,788)		
Immigration fees	0	217,130	(217,130)	570,025	674,500	(104,475)		
Recovery from Individuals	0	0	0	0	91,342	(91,342)		
Child Support AFDC Local Share	5,014	8,072	(3,058)	18,694	50,224	(31,529)		
Federal Sources	5,014	225,202	(220,188)	70,987,190	76,957,324	(5,970,134)		
Department Charges:								
Agriculture	40	186	(146)	12,455	1,129	11,326		
Police & Corrections	10	20	(10)	120	40	80		
Public Works	5,400	5,725	(325)	35,425	32,000	3,425		
Public Health	480	80	400	2,130	2,170	(40)		
Commerce	0	0	0	0	0	0		
Other charges	73,315	75,216	(1,901)	709,329	469,097	240,233		
Department Charges	79,245	81,227	(1,982)	759,459	504,435	255,024		
TOTAL GENERAL FUND REVENUES	\$ 117,542,872	\$ 116,265,885	\$ 1,276,987	\$ 581,064,844	\$ 549,015,690	\$ 32,049,154		
Budget (Provision per P.L. 36-107)	2/ 11,802,043	4,526,406	\$ 7,275,637	40,710,056	44,529,048	\$ (3,818,992)		
			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 FY 2023 Refunds.

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 9/30/2023.
Note 3. This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 36-107.
Note 4: Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting.; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam
Consolidated Revenue / Expenditure Report¹
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending April 2023
Pursuant to 5 GCA, Ch 4, §1109(c)(3) [Due no later than 20 days after month-end]

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 3rd Quarter 2023
Pursuant to 5 GCA, Ch 4, §1109(d) [due 30 days after the close of each quarter]²

	FY2023 Adopted Revenues Allocated for the Month of April ³	FY2023 Actual Collections For the Month of April	Favorable (Unfavorable)	FY2023 Adopted Revenues Allocated for the Quarter ⁴	FY2023 Actual Collections for the Quarter	Favorable (Increase / Decrease)
Income Taxes:						
Individual	\$ 42,373,151	\$ 37,631,921	\$ (4,741,230)			
Corporation	19,360,905	22,869,758	3,508,853			
Withholding	19,848,673	25,040,670	5,191,997			
Income Taxes	81,582,729	85,542,349	3,959,620			
Business privilege taxes:						
Gross Receipts Taxes	26,125,238	30,233,199	4,107,961			
Other Taxes:						
Use Tax	274,770	1,309,614	1,034,844			
Business Privilege Taxes	26,400,008	31,542,813	5,142,805			
Licenses, Fees & Penalties	131,672	212,240	80,568			
Use of Money & Property	1,732	161,211	159,479			
Federal Sources:						
Section 30	0	0	0			
Immigration fees	95,116	0	(95,116)			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	5,014	5,014			
Federal Sources	95,116	5,014	(90,102)			
Department Charges:						
Agriculture	186	40	(146)			
Police & Corrections	0	10	10			
Public Works	5,725	5,400	(325)			
Public Health	80	480	400			
Commerce	0	0	0			
Other charges	41,716	73,315	31,599			
Department Charges	47,707	79,245	31,538			
TOTAL GENERAL FUND REVENUES	\$ 108,258,964	\$ 117,542,872	\$ 9,283,908			

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. 36-107, Chapter 2, Section 5(a) and amended revenues per P.L. 37-03 and P.L. 37-05.
3. This information will be updated in the quarter ending 6/30/2023.

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 9/30/2023.
 Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 36-107.
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**Government of Guam
Consolidated Revenue / Expenditure Report¹⁾
General Fund**

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections
Seven Months Ending April 2023
Pursuant to 5 GCA, Ch.4, §4109(c)(3) [Due 20 days after month-end]

FY2023 ADOPTED Revenues vs. PROJECTED Revenues to Year End
Pursuant to 5GCA, 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. 31-223, CH XIII §7 [due no later than 30 days after month-end]

	FY2023 Adopted Revenues for the Cumulative Period ²⁾	FY2023 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2023 Adopted Revenues (Full Year Projection) ³⁾	FY2023 Revenue Tracking ⁴⁾	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 70,137,804	\$ 68,398,559	\$ (1,739,245)	\$ 93,515,852	\$ 91,776,607	\$ (1,739,245)
Corporation	55,081,889	63,608,025	8,526,136	85,716,966	94,243,103	8,526,137
Withholding	156,192,384	163,094,801	6,902,417	255,459,575	262,561,992	6,902,417
Income Taxes	281,412,077	295,101,385	13,689,308	434,692,393	448,581,702	13,689,309
Business privilege taxes:						
Gross Receipts Taxes	201,121,210	204,229,023	3,107,812	332,507,712	335,615,525	3,107,813
Other Taxes:						
Use Tax	2,308,982	7,498,811	5,189,829	3,992,879	9,182,708	5,189,829
Business Privilege Taxes	203,430,192	211,727,834	8,297,642	336,500,591	344,798,233	8,297,642
Licenses, Fees & Penalties	1,076,313	1,529,538	453,225	3,496,755	3,949,980	453,225
Use of Money & Property	94,047	959,438	865,391	197,480	1,062,870	865,390
Federal Sources:						
Section 30	74,943,377	70,398,471	(4,544,906)	74,943,377	70,398,471	(4,544,906)
Immigration fees	777,336	570,025	(207,301)	1,277,844	1,089,236	(188,608)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	18,694	18,694	0	0	0
Federal Sources	75,720,703	70,987,190	(4,733,513)	76,221,221	71,487,707	(4,733,514)
Department Charges:						
Agriculture	1,129	12,455	11,326	1,519	1,519	(1,519)
Police & Corrections	43	120	77	83	83	(83)
Public Works	32,000	35,425	3,425	112,430	112,430	(112,430)
Public Health	2,170	2,130	(40)	3,050	3,050	(3,050)
Commerce	0	0	0	0	0	0
Other charges	539,627	709,329	169,703	1,088,215	1,389,788	(1,088,215)
Department Charges	574,968	759,459	184,491	1,205,297	1,389,788	184,491
TOTAL GENERAL FUND REVENUES	\$ 562,308,300	\$ 581,064,844	\$ 18,756,544	\$ 852,313,737	\$ 871,070,280	\$ 18,756,543
			3.34%			2.20%

LEGISLATIVE APPROPRIATIONS PASSED FROM FY 2023 GENERAL FUND REVENUES WITHOUT AMENDMENTS TO THE ADOPTED FY 2023 REVENUE LEVEL.

Bill No. / P.L. No.	Program	Appropriation
Bill No. 75-37 (LS)	LEAP	(15,000,000)
Bill No. 83-37 (LS)	GPA Credit (Round 3)	(10,799,633)
TOTAL		(25,799,633)
NET UNOBLIGATED PROJECTED GENERAL FUND REVENUE	\$	(7,043,090)

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. 36-107, Chapter 2, Section 5(a) and amended revenues per P.L. 37-03 and P.L. 37-05
3) Includes amended adopted General Fund revenue levels per P.L. 37-03 and P.L. 37-05 and accounts for the following appropriations: 1) DOA for GPP Adjustment (\$16,000,000); 2) Judiciary of Guam for GPP adjustment (\$1,049,253); 3) UOG for GPP adjustment (\$1,134,299); 4) GCC for GPP adjustment (\$437,595); 5) MCOG for GPP adjustment (\$744,197); 6) PDSC for GPP adjustment (\$334,801); 7) GDOE for repairs and maintenance (\$30,000,000); 8) combined additional deposit into the GMEFA Pharmaceuticals Fund via offset from Business Privilege Taxes (\$1,881,250); and 9) combined additional deposit into the Rany Day Fund per §22436, Ch. 22, Title 5 GCA (\$810,206).
4) Prepared utilizing the General Fund twelve-month revenue budget per Section 5(a), Chapter 1, P.L. 36-107.

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Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2023.
Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 36-107.
Note 4: Corporation date changed from March 15 to April 15th for CALENDAR YEAR reporting. Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of April 30, 2023

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>AVAILABLE FUNDS</u>
GENERAL GOVERNMENT				
Office of I Magalahan Guahan	5,543,810	4,503,397	316,093	724,320
Office of I Segundu Na Magalahan Guahan	307,614	247,953	5,510	54,151
Guam Medical Referral Assistance Office	665,849	273,789	10,145	381,915
Bureau of Womens Affairs	98,990	33,084	-	65,907
Bureau of Budget & Management Research (BBMR)	982,288	527,157	24,198	430,934
Civil Service Commission	1,152,248	602,716	116,696	432,836
Department of Administration (DOA)	8,196,612	3,657,100	115,501	4,424,010
DOA - Charter School Administrative Support	66,894	26,991	1,800	38,103
Chamorro Land Trust Commission (CLTC)	424,296	18,536	47,701	358,060
Department of Revenue & Taxation (DRT)	13,555,858	6,405,113	1,091,328	6,059,417
Office of the Attorney General Operations (OAG)	15,719,803	7,338,741	-	8,381,062
OAG - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
Office of Technology	2,583,642	1,468,960	271,387	843,295
Mayor's Council of Guam (MCOG) - Operations	7,468,794	5,982,920	577,270	908,604
MCOG - Island Beautification Programs	422,126	68,176	146,037	207,913
Office of Public Accountability	1,653,203	1,132,628	-	520,575
I Liheslauran Guahan (Legislature)	8,099,996	4,829,163	-	3,270,833
Legislature - Office of Finance and Budget	478,740	276,195	-	202,545
Legislature - Guam Youth Congress	15,000	8,750	-	6,250
Guam Ethics Commission	355,275	196,299	39,153	119,823
Office of Veterans Affairs (OVA)	968,605	475,684	-	492,921
Department of Public Works	-	45,462	-	(45,462) 3/
TOTAL	68,841,246	38,200,415	2,762,819	27,878,012
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	39,029,032	19,564,069	2,431,916	17,033,047
GPD - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
GPD - Safe Schools Initiative	142,585	2,331	99,793	40,461
Department of Corrections (DOC)	28,079,132	15,804,482	1,774,573	10,500,078
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	420,000	186,443	-	233,557
DOC - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
DOC - GMHA Consolidated Agreement	2,400,000	1,817,313	582,687	-
Department of Youth Affairs (DYA)	4,597,987	2,622,837	8,644	1,966,506
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	570,339	291,652	25,199	253,488
Guam Fire Department	34,999,181	19,905,243	264,701	14,829,238
Guam Customs & Quarantine Agency (CQA)	14,992,602	6,392,660	112,325	8,487,617
Unified Judiciary Operations (Judiciary)	36,251,595	21,995,714	-	14,255,881 4/
Chief Medical Examiner	432,135	44,160	1,867	386,108
Guam Environmental Protection Agency (GEPA) - Beach Monitoring	46,903	11,369	-	35,534
TOTAL	162,324,697	88,801,478	5,301,703	68,221,516

See footnotes on page 9. Note: Data continued herein are subject to change, as additional reconciliations are performed.

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of April 30, 2023

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ¹¹</u>	<u>EXPENDITURES ¹²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,931,479	3,571,465	776,114	6,583,901
DPHSS - MIP/MIPPR Program	5,662,785	1,628,281	9,675	4,024,829
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	20,961,290	12,222,761	-	8,738,529
DPHSS - Children's Health Insurance Program	-	-	-	-
DPHSS - Division of Senior Citizens Programs	8,472,807	3,768,977	3,031,158	1,672,672
DPHSS - Public Assistance Program	1,910,375	863,752	-	1,046,622
DPHSS - Enhanced Allotment Plan	202,285	202,285	-	(0)
DPHSS - Foster Care Health Insurance Premiums	665,396	665,396	-	-
DPHSS - Child Protective Services	981,935	964,957	6,129	10,848
DPHSS - Medical Cannabis Program	300,000	73,123	5,000	221,877
DPHSS - Foster Group Home	760,453	574,762	55,138	130,553
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	5,204	106,577	173,389
Guam Memorial Hospital Authority (GMHA) - Operations	81,749	20,801	41,197	19,751
DOA - Residential Treatment Fund	3,502,709	3,502,709	-	-
TOTAL	58,018,433	29,476,140	4,030,987	24,511,306
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	202,805,031	113,714,460	-	89,090,571 5/
GDOE - Simon Sanchez High School Construction	500,000	288,450	-	211,550
GDOE - Chamorro Studies Division	513,824	296,430	-	217,394
GDOE - Textbooks	1,500,000	-	-	1,500,000
Guam Academy Charter School Council (GACSC)	13,475,000	6,613,261	-	6,861,739
University of Guam Operations (UOG)	24,789,185	14,301,450	-	10,487,735 6/
UOG - Scholarships (SSFAP)	3,565,285	2,056,890	-	1,508,395
UOG - Aquaculture Development and Training Center	109,661	63,270	-	46,391
UOG - WERI (Guam Hydrologic Survey)	398,959	230,160	-	168,799
UOG - WERI (Water Resource Monitoring)	164,737	95,040	-	69,697
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	77,010	-	56,456
UOG - KPRG Operations	200,000	115,380	-	84,620
UOG - Guammedia Foundation	150,000	86,550	-	63,450
UOG - Guam Green Growth Initiative	500,000	288,450	-	211,550
UOG - Sea Grant Program	500,000	288,450	-	211,550
UOG - First Generation Trust Fund Initiative	250,000	144,240	-	105,760
Guam Community College Operations (GCC)	16,004,291	9,233,250	-	6,771,041
GCC - First Generation Trust Fund	200,000	115,380	-	84,620
GCC - Peace Officer Standards & Training Commission	72,121	41,610	-	30,511
TOTAL	265,831,560	148,049,731	-	117,781,829

See footnotes on page 9.
Note: 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, 2023

	<u>APPROPRIATIONS</u> ¹	<u>EXPENDITURES</u> ²	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,049,028	287,248	74,159	687,622
Guam Regional Transit Authority	2,357,561	785,912	84,533	1,487,116
TOTAL	3,406,589	1,073,160	158,691	2,174,738
RECREATION				
Department of Parks & Recreation (DPR)	2,688,370	1,411,123	193,163	1,084,083
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	150,709	-	-	150,709
DPR - Guam Historic Resources Division	628,521	159,185	9,647	459,689
TOTAL	3,467,600	1,570,309	202,811	1,694,481
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	724,183	391,913	2,002	330,269
DOL - Worker's Compensation Fund	400,000	291,084	-	108,916
Department of Military Affairs	1,176,641	407,382	13,106	756,153
Guam Election Commission (GEC)	1,724,036	999,431	75,979	648,627
Department of Chamorro Affairs (DCA)	1,689,362	753,515	210,718	725,129
Commission on Decolonization (COD) - Operations	129,744	64,124	224	65,396
COD - Public Information Program	165,000	-	14,975	150,025
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	177,952	9,579	353,623
CAHA - Guam Territorial Band	45,000	2,052	-	42,948
Hagatna Restoration & Redevelopment Authority (HRRA)	329,228	128,474	4,799	195,955
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumiston)	454,534	202,322	6,300	245,912
Public Defender Services Corporation (PDSC)	6,851,276	4,109,279	-	2,741,997
TOTAL	14,230,158	7,527,527	337,681	6,364,950
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAG	3,441,961	1,656,728	165,558	1,619,674
DOAG - Animal Shelter (GAIN)	142,585	-	-	142,585
DOAG - Civilian Volunteer Conservation Officers Program	200,000	17,501	148,128	34,371
DOAG - GAIN Spay & Neuter Program	450,000	-	1,200	448,800
Bureau of Statistics & Plans (BSP)	1,027,991	439,467	-	588,524
BSP - Business and Economics Statistics Program	279,259	135,969	-	143,290
Guam Visitors Bureau	5,814,293	2,907,147	-	2,907,146
TOTAL	11,356,089	5,156,812	314,886	5,884,390

See footnotes on page 9.
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(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of April 30, 2023

	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	4,715,280	3,195,487	-	1,519,793
GGRF - Retiree Health/Dental/Life Insurance Premiums	35,969,563	24,649,741	11,319,822	-
GGRF - Governor/Lieutenant Governor Pensions	321,643	180,514	-	141,129
GGRF - Judges/Supreme Justices Annuities	228,972	228,972	-	-
DOA - Supplemental Annuity Benefits Special Fund	6,255,033	3,047,104	-	3,207,929
DOA - Cost of Living Allowance	14,822,000	14,824,200	-	(2,200)
DOA - Support of Child in Custody - 19 GCA §5116	250,000	-	-	250,000
DOA - Government Claims Fund	75,000	5,884	-	69,116
DOA - Government Annual Single Audit	483,300	166,990	-	316,310
DOA - Annual Membership for WICHE	78,500	-	-	78,500
DOA - Guam Basketball Confederation	200,000	200,000	-	-
DOA - Sanctuary Incorporated of Guam	250,000	250,000	-	-
DOA - Guam Crime Stoppers	50,000	50,000	-	-
TOTAL	63,699,291	46,798,892	11,319,822	5,580,577
DEBT SERVICE APPROPRIATIONS				
BPT Tax Bonds, Series 2012B	3,415,172	3,185,305	-	229,868
GDOE Series 2013A Okkodo Project	2,286,260	2,286,260	-	-
BPT Bonds, Series 2015D	19,336,500	10,442,125	-	8,894,375
Limited Obligation Bonds (Section 30), Series 2016A	20,989,875	16,375,875	-	4,614,000
GDOE Series 2020A JFK Project	4,614,507	4,614,506	-	1
BPT Bonds, 2021 Series E and Series F	11,438,175	5,719,088	-	5,719,088
TOTAL	62,080,489	42,623,158	-	19,457,331
EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 36-107				
GMHA Pharmaceutical Fund	-	10,319,591	-	(10,319,591)
Better Public Service Fund	-	73,482	-	(73,482)
GSWA New Cell	-	1,776,687	-	(1,776,687)
TOTAL	-	12,169,761	-	(12,169,761)
TOTAL APPROPRIATIONS FROM FY 2023 GENERAL FUND ADOPTED REVENUES	713,256,152	421,447,383	24,429,401	267,379,368

See footnotes on page 9.

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

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

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EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS ¹			EXPENDITURES ²			ENCUMBRANCES			FUNDS AVAILABLE		
	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES
APPROPRIATIONS IN P.L. 36-107 FROM THE FY 2022 GENERAL FUND TWO PERCENT (2%) RESERVE SET ASIDE IN P.L. 36-106												
DPHSS - Health Professional Licensing Office (Ch. 3, Pt. 1, Sec. 11(b), P.L. 36-107)	283,541	29,857	52,206	201,478								
GBHWC - Detoxification & Rehabilitation Services (Ch. 3, Pt. 2, Sec. 2, P.L. 36-107)	342,774	-	-	342,774								
GBHWC - Inpatient Detoxification Program (Ch. 3, Pt. 2, Sec. 4, P.L. 36-107)	201,157	-	-	201,157								
Judiciary - Electronic Monitoring Program (Ch. 4, Sec. 5, P.L. 36-107)	190,000	190,000	-	-								
OVA - Internment Operations & Maintenance (Ch. 5, Sec. 1(d)(2), P.L. 36-107)	104,388	-	-	104,388								
DPW - Village Street & Road Resurfacing (Ch. 5, Sec. 10)(3), P.L. 36-107)	10,628,742	299,463	2,154,803	8,174,476								
GEPA - Increase of Regulatory Capacity (Ch. 5, Sec. 1(f)(5), P.L. 36-107)	470,574	-	-	470,574								
DLM - Operations (Ch. 5, Sec. 1(u)(2), P.L. 36-107)	40,197	-	40,197	-								
QQA - Operations (Ch. 5, Sec. 1(w)(2), P.L. 36-107)	569,000	-	-	569,000								
CLTC - Operations (Ch. 5, Sec. 1(cc)(2), P.L. 36-107)	137,511	37,893	-	99,618								
GEC - Operations of 2022 Primary Election (Ch. 5, Sec. 1(ee)(2), P.L. 36-107)	602,690	380,946	91,489	130,255								
TOTAL	13,570,574	938,159	2,338,695	10,293,720								
APPROPRIATIONS IN P.L. 36-107 FROM THE UNAPPROPRIATED GENERAL FUND BALANCE OF FY 2022												
OPA - Operations (Ch. 9, Pt. 1, Sec. 2, P.L. 36-107)	371,602	185,801	-	185,801								
GWA - GWA Sewer Loan Revolving Fund (Ch. 11, Sec. 8, P.L. 36-107)	2,000,000	2,000,000	-	-								
GALC - Operations (Ch. 11, Sec. 10, P.L. 36-107)	90,000	11,345	-	78,655								
GACSC - Increase of \$500 for Per Pupil Cost (Ch. 13, Pt. 2, Sec. 20, P.L. 36-107)	962,500	-	-	962,500								
COLA - Increase of \$200 per Eligible Retiree (Ch. 13, Pt. 2, Sec. 29, P.L. 36-107)	1,482,200	1,482,200	-	-								
TOTAL	4,906,302	3,679,346	-	1,226,956								
APPROPRIATIONS IN P.L. 36-107 FROM THE AUDITED FY 2022 GENERAL FUND SURPLUS BALANCE												
DOAg - Monitor of Cannabis and Agriculture Programs (Ch. 11, Sec. 11, P.L. 36-107)	400,000	-	-	400,000								
DOAg - Slaughterhouse (Ch. 11, Sec. 12, P.L. 36-107)	600,000	-	-	600,000								
GMHA - Long-Term Specialty Doctors (Ch. 12, Sec. 32, P.L. 36-107)	5,000,000	-	-	5,000,000								
GMHA - Deposit to Hospital Capital Improvement Fund (Ch. 12, Sec. 53, P.L. 36-107)	15,000,000	-	-	15,000,000								
TOTAL	21,000,000	-	-	21,000,000								
APPROPRIATIONS IN P.L. 36-107 FROM EXCESS SECTION 30 FUNDS COLLECTED IN FY 2023												
Northern & Southern Soil & Water Conservation (Ch. 11, Sec. 8, P.L. 36-107)	100,000	-	-	100,000								
TOTAL	100,000	-	-	100,000								
TOTAL P.L. 36-107 APPROP. IN ADDITION TO FY 2023 GENERAL FUND REVENUES												
	39,576,876	4,617,505	2,338,695	32,620,677								
GRAND TOTAL APPROPRIATIONS PER P.L. 36-107												
	752,833,028	426,064,888	26,768,096	300,000,045								

See footnotes on page 9.

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

**Government of Guam
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	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
ADDITIONAL APPROPRIATIONS FROM THE FY 2022 GENERAL FUND SURPLUS BALANCE				
Judiciary - Guam Criminal Law & Procedure Review Commission (P.L. 36-119)	250,000	250,000	-	-
Guam Power Authority - Prugman Ayuda I Tadao 'Ta (P.L. 36-123)	26,381,000	26,381,000	-	-
TOTAL	26,631,000	26,631,000	-	-
ADDITIONAL APPROPRIATIONS FROM FY 2023 GENERAL FUND REVENUES				
DOA - General Pay Plan Adjustment (Sec. 4, P.L. 37-03)	16,000,000	-	-	16,000,000
Judiciary - General Pay Plan Adjustment (Sec. 5, P.L. 37-03)	1,049,263	1,049,263	-	-
UOG - General Pay Plan Adjustment (Sec. 6, P.L. 37-03)	1,134,249	-	-	1,134,249
GCC - General Pay Plan Adjustment (Sec. 7, P.L. 37-03)	437,595	72,933	-	364,662
MCOG - General Pay Plan Adjustment (Sec. 8, P.L. 37-03)	744,197	-	-	744,197
PDSC - General Pay Plan Adjustment (Sec. 9, P.L. 37-03)	334,801	-	-	334,801
GDOE - Repairs & Maintenance (Sec. 4, P.L. 37-05)	20,000,000	-	-	20,000,000
TOTAL	39,700,105	1,122,196	-	38,577,909
DEPARTMENT APPROPRIATIONS FROM PRIOR FISCAL YEARS AUTHORIZED BY CONTINUING APPROPRIATION AUTHORITY IN P.L. 36-107				
Commission on Decolonization (FY22 Task Force Lapses)	96,301	39,044	10,732	46,525
Department of Youth Affairs (FY22 Operations Lapses)	468,074	12,553	60,259	395,262
Guam Ethics Commission (FY21 Operations Lapses)	2,517	598	1,274	645
Office of the Attorney General (FY22 Operations Lapses)	937,881	32,389	555,097	350,395
TOTAL	1,504,773	84,584	627,361	792,828
GRAND TOTAL APPROPRIATIONS IN FY 2023	820,668,906	453,902,667	27,395,457	339,370,782

Footnotes:

- 1/ Pursuant to P.L. 36-107.
- 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
- 3/ Pending journal vouchers out that were charged to DPW's General Fund operations account.
- 4/ Inclusive of Judiciary appropriation for Adult and Juvenile Drug Courts (\$833,928), Electronic Monitoring Program (\$500,000), Pay Adjustments (\$1,655,864), and Additional Judge (\$400,000).
- 5/ Inclusive of GDOE appropriations for: Bonuses, Rewards & Incentives (\$1,000,000), Merit Bonuses (\$3,100,000), Salary Increments (\$500,000), and Menstrual Hygiene Products (\$100,000).
- 6/ Inclusive of DPR appropriation for the Park Patrol Officer Reserve Program (\$90,000).
- 7/ Inclusive of DPR appropriation for the Park Patrol Officer Reserve Program (\$90,000).
- 8/ Inclusive of PDSC appropriation for Alternate Public Defender (\$1,323,650) and Pay Adjustments (\$370,184).

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