



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

JUN 20 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 May 31, 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: 2023-06-19 T16:16:50±10:00
Edward Birn, Director, Department of Administration	
Dafne Shimizu, 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 FY2023 and FY2022 For the Month Ending May		Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2023 and FY2022 Eight months ending May 2023	
		2023 May	2022 May	Fiscal Year 2023	Fiscal Year 2022
Income Taxes:					
Individual Corporation	\$ 2,589,387	\$ 3,950,955	\$ 70,987,946	\$ 83,853,850	\$ (12,865,904)
Withholding	1,946,226	3,217,818	65,554,251	55,986,398	9,567,852
	18,727,648	20,177,671	181,823,790	172,186,821	9,636,969
Income Taxes	23,263,261	27,346,444	318,365,987	312,027,070	6,338,918
Business privilege taxes:					
Gross Receipts Taxes	26,707,723	25,443,597	230,270,794	208,889,936	21,380,858
Other Taxes:					
Use Tax	799,025	232,273	8,297,837	2,704,101	5,593,736
Business Privilege Taxes	27,506,748	25,675,870	238,568,631	211,594,037	26,974,593
Licenses, Fees & Penalties	226,670	175,399	1,756,209	1,051,595	704,614
Use of Money & Property	1,780	(493,519)	961,215	(414,577)	1,375,792
Federal Sources:					
Section 30	0	0	70,398,471	76,141,259	(5,742,788)
Immigration fees	103,835	0	673,860	674,500	(640)
Recovery from Individuals	0	0	0	91,342	(91,342)
Child Support AFDC Local Share	7,108	3,913	25,803	54,137	(28,334)
	110,943	3,913	71,098,134	76,961,237	(5,863,103)
Department Charges:					
Agriculture	77	69	12,532	1,198	11,334
Police & Corrections	10	10	130	50	80
Public Works	1,625	7,650	37,050	39,650	(2,600)
Public Health	160	360	2,290	2,530	(240)
Commerce	0	0	0	0	0
Other charges	63,687	103,116	818,533	572,212	246,321
Department Charges	65,559	111,205	870,534	615,640	254,895
TOTAL GENERAL FUND REVENUES	\$ 51,174,963	\$ 52,819,311	\$ 631,620,710	\$ 601,835,002	\$ 29,785,708
PROVISION FOR TAX REFUNDS					
Budget (Provision per P.L. 36-107)	^{2/} 3,685,853	4,068,247	44,395,909	48,597,295	(4,201,386)

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.

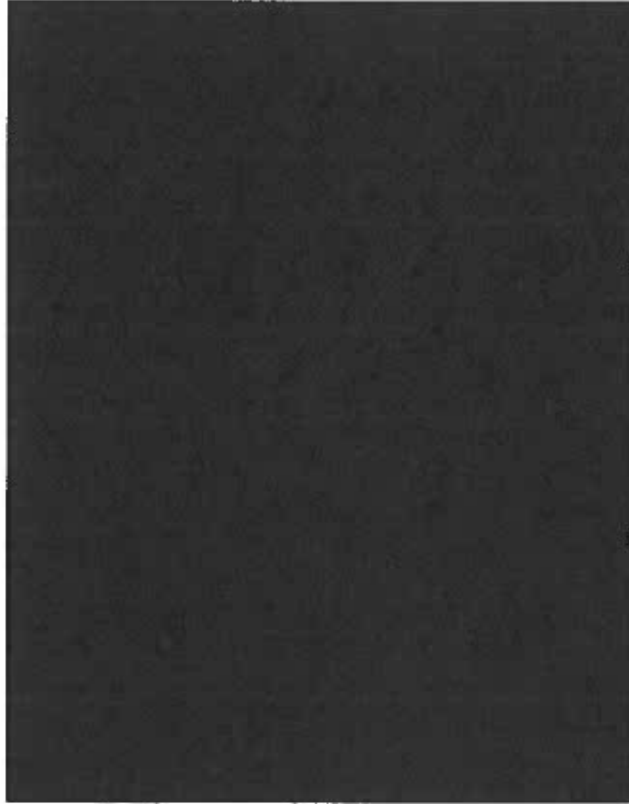
Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report 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 Report ^{1/}
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending May 2023
Pursuant to § CCA, 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 2023
Pursuant to § CCA, Ch 4, §4109(d) [due 30 days after the close of each quarter] ^{3/}

	FY2023 Adopted Revenues Allocated for the Month of May ^{2/}	FY2023 Actual Collections For the Month May	Favorable (Unfavorable)
Income Taxes:			
Individual Corporation	\$ 3,468,101	\$ 2,589,387	\$ (878,714)
Withholding	3,358,883	1,946,226	(1,412,657)
Income Taxes	18,651,921	18,727,648	75,827
Business privilege taxes:	25,478,805	23,263,261	(2,215,544)
Gross Receipts Taxes	24,308,312	26,707,723	2,399,411
Other Taxes:			
Use Tax	251,350	799,025	547,675
Business Privilege Taxes	24,559,662	27,506,748	2,947,086
Licenses, Fees & Penalties	197,571	226,670	29,099
Use of Money & Property	7,709	1,780	(5,929)
Federal Sources:	14,449	110,943	96,494
Department Charges:			
Agriculture	69	77	8
Police & Corrections	0	10	10
Public Works	7,650	1,625	(6,025)
Public Health	360	160	(200)
Commerce	0	0	0
Other charges	56,128	63,687	7,560
Department Charges	64,207	65,559	1,353
TOTAL GENERAL FUND REVENUES	\$ 50,322,402	\$ 51,174,963	\$ 852,560



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 Report ^{1/}
General Fund**

YTD ADOPTED Revenues Allocated vs. YTD ACTUAL Collections
Eight Months Ending May 2023
Pursuant to 5 GCA, Ch. 4, §4109(G)(3) [Due 20 days after month-end]

FY2023 ADOPTED Revenues vs. PROJECTED Revenues to Year End
Pursuant to 2 GCA, Ch.13 §13109(A)(1) [due not later than 20 days after month-end]; 5 GCA, 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]

	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	\$ 73,605,905	\$ 70,987,946	(2,617,959)	\$ 90,897,893	\$ 90,897,893	\$ (2,617,959)
Corporation	58,440,772	65,534,251	7,113,479	85,716,966	92,830,446	7,113,480
Withholding	174,844,205	181,823,790	6,979,585	255,459,575	262,439,160	6,979,585
Income Taxes	306,890,882	318,365,987	11,475,105	434,692,393	446,167,499	11,475,106
Business privilege taxes:						
Gross Receipts Taxes	225,429,522	230,270,794	4,841,272	332,507,712	337,348,985	4,841,273
Other Taxes:						
Use Tax	2,560,332	8,297,837	5,737,505	3,992,879	9,730,383	5,737,504
Business Privilege Taxes	227,989,854	238,568,631	10,578,776	336,500,591	347,079,368	10,578,777
Licenses, Fees & Penalties	1,273,884	1,756,209	482,325	3,496,755	3,979,079	482,324
Use of Money & Property	101,756	961,215	859,459	197,480	1,056,939	859,459
Federal Sources:						
Section 30	74,943,377	70,398,471	(4,544,906)	74,943,377	70,398,471	(4,544,906)
Immigration fees	791,775	673,860	(117,915)	1,277,844	1,185,730	(92,114)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	25,803	25,803	0	0	0
Federal Sources	75,735,152	71,098,134	(4,637,018)	76,221,221	71,584,201	(4,637,020)
Department Charges:						
Agriculture	1,198	12,532	11,334	1,519	1,519	(1,519)
Police & Corrections	43	130	87	83	83	(83)
Public Works	39,650	37,050	(2,600)	112,430	112,430	(112,430)
Public Health	2,530	2,290	(240)	3,050	3,050	(3,050)
Commerce	0	0	0	0	0	0
Other charges	595,754	818,533	222,779	1,088,215	1,088,215	(1,088,215)
Department Charges	639,175	870,534	231,360	1,205,297	1,436,657	231,360
TOTAL GENERAL FUND REVENUES	\$ 612,630,703	\$ 631,620,710	\$ 18,990,007	\$ 852,313,737	\$ 871,303,743	\$ 18,990,006
			3.10%			2.23%

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

P.L. No.	Program	Appropriation
P.L. 37-15	LEAP	(15,000,000)
P.L. 37-16	GPA Credit (Round 3)	(10,799,633)
	TOTAL	(25,799,633)
	NET UNOBLIGATED PROJECTED GENERAL FUND REVENUE	\$ (6,809,627)

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 (\$36,000,000); 2) Judiciary of Guam for GPP adjustment (\$1,049,263); 3) UOG for GPP adjustment (\$1,134,249); 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 (\$20,000,000); 8) combined additional deposit into the GMHA Pharmaceuticals Fund via offset from Business Privilege Taxes (\$1,881,236); and 9) combined additional deposit into the Rainy Day Fund per §2-236, 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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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2023

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

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^v	<u>EXPENDITURES</u> ^{vi}	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
GENERAL GOVERNMENT					
Office of I Maga'hagan Guåhan	5,543,810	4,973,654	259,786	310,369	
Office of I Segundu Na Maga'lahaen Guahan	307,614	290,429	5,510	11,675	
Guam Medical Referral Assistance Office	665,849	304,465	10,145	351,239	
Bureau of Womens Affairs	98,990	40,971	-	58,019	
Bureau of Budget & Management Research (BBMR)	982,288	607,420	24,198	350,670	
Civil Service Commission	1,152,248	692,009	99,699	360,540	
Department of Administration (DOA)	8,196,612	4,290,324	131,797	3,774,491	
DOA - Charter School Administrative Support	66,894	31,818	1,640	33,436	
Chamorro Land Trust Commission (CLTC)	424,296	23,483	46,805	354,009	
Department of Revenue & Taxation (DRT)	13,555,858	7,367,294	1,102,645	5,085,919	
Office of the Attorney General Operations (OAG)	15,719,803	8,271,404	-	7,448,399	
OAG - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-	
Office of Technology	2,583,642	1,642,061	250,956	690,625	
Mayor's Council of Guam (MCOG) - Operations	7,468,794	6,895,416	474,252	99,126	
MCOG - Island Beautification Programs	422,126	76,218	144,734	201,174	
Office of Public Accountability	1,653,293	1,242,960	-	410,243	
I Lihesliaturan Guåhan (Legislature)	8,099,996	5,483,329	-	2,616,667	
Legislature - Office of Finance and Budget	478,740	313,021	-	165,719	
Legislature - Guam Youth Congress	15,000	10,000	-	5,000	
Guam Ethics Commission	355,275	228,398	8,634	118,244	
Office of Veterans Affairs (OVA)	968,605	547,440	-	421,165	
Department of Public Works	-	41,759	-	(41,759)	3/
TOTAL	68,841,246	43,455,476	2,560,799	22,824,971	
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)	39,029,032	22,209,402	2,243,255	14,576,375	
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	17,942,081	1,203,124	8,933,927	
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	420,000	224,713	-	195,287	
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	3,024,729	6,796	1,566,462	
DYA - Youth Programs	200,000	-	-	200,000	
DYA - Summer Employment and Youth Training Program	570,339	349,772	25,199	195,369	
Guam Fire Department	34,999,181	22,762,330	195,739	12,041,112	
Guam Customs & Quarantine Agency (CQA)	14,992,602	7,382,677	112,325	7,497,600	
Unified Judiciary Operations (Judiciary)	36,251,595	25,883,683	-	10,367,912	4/
Chief Medical Examiner	432,135	55,800	1,139	375,196	
Guam Environmental Protection Agency (GEPA) - Beach Monitoring	46,903	11,369	14,674	20,861	
TOTAL	162,324,697	101,829,405	4,484,730	56,010,562	

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 May 31, 2023

(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>
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)					
DPHSS - MIP/MIPPR Program		10,610,198	4,097,414	824,242	5,688,542
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support		5,662,785	1,637,956	-	4,024,829
DPHSS - Medicaid Program		800,000	-	-	800,000
DPHSS - Children's Health Insurance Program		20,961,290	13,517,151	-	7,444,139
DPHSS - Division of Senior Citizens Programs		-	-	-	-
DPHSS - Public Assistance Program		8,472,807	4,531,707	2,317,930	1,623,170
DPHSS - Enhanced Allotment Plan		1,981,656	1,031,217	-	950,439
DPHSS - Foster Care Health Insurance Premiums		202,285	202,285	-	(0)
DPHSS - Child Protective Services		665,396	665,396	-	-
DPHSS - Medical Cannabis Program		981,935	969,410	6,129	6,396
DPHSS - Foster Group Home		300,000	87,138	5,000	207,862
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid		760,453	611,115	51,301	98,036
GBHWC - Youth Suicide Prevention and Peace Program		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		2,500,000	1,411,666	-	1,088,334
		57,768,433	32,291,169	3,352,377	22,124,887
PUBLIC EDUCATION					
Guam Department of Education Operations (GDOE)		202,805,031	113,714,460	-	89,090,571
GDOE - Simon Sanchez High School Construction		500,000	336,525	-	163,475
GDOE - Chamorro Studies Division		513,824	345,835	-	167,989
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	16,208,310	-	8,580,875
UOG - Scholarships (SSFAP)		3,565,285	2,331,142	-	1,234,143
UOG - Aquaculture Development and Training Center		109,661	71,706	-	37,955
UOG - WERI (Guam Hydrologic Survey)		398,959	260,848	-	138,111
UOG - WERI (Water Resource Monitoring)		164,737	107,712	-	57,025
UOG - Northern & Southern Soil & Water Conservation District Programs		133,466	87,278	-	46,188
UOG - KPRG Operations		200,000	130,764	-	69,236
UOG - Guampedia Foundation		150,000	98,090	-	51,910
UOG - Guam Green Growth Initiative		500,000	326,910	-	173,090
UOG - Sea Grant Program		500,000	326,910	-	173,090
UOG - First Generation Trust Fund Initiative		250,000	163,472	-	86,528
Guam Community College Operations (GCC)		16,004,291	10,464,350	-	5,539,941
GCC - First Generation Trust Fund		200,000	130,764	-	69,236
GCC - Peace Officer Standards & Training Commission		72,121	47,158	-	24,963
TOTAL		265,831,560	151,765,495	-	114,066,065

See footnotes on page 9.

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**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2023**

(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>
COMMUNITY SERVICES					
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,049,028	330,506	62,816	655,706	7/
Guam Regional Transit Authority	2,357,561	894,218	70,606	1,392,737	
TOTAL	3,406,589	1,224,724	133,421	2,048,444	
RECREATION					
Department of Parks & Recreation (DPR)	2,688,370	1,619,565	162,440	906,364	7/
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	150,709	-	-	150,709	
DPR - Guam Historic Resources Division	628,521	184,906	16,547	427,068	
TOTAL	3,467,600	1,804,471	178,987	1,484,141	
INDIVIDUAL & COLLECTIVE RIGHTS					
Department of Labor (DOL)	724,183	481,917	1,870	240,395	
DOL - Worker's Compensation Fund	400,000	346,026	-	53,974	
Department of Military Affairs	1,176,641	469,342	13,106	694,193	
Guam Election Commission (GEC)	1,724,036	1,104,071	62,708	557,257	
Department of Chamorro Affairs (DCA)	1,689,362	891,673	204,916	592,774	
Commission on Decolonization (COD) - Operations	129,744	74,291	224	55,229	
COD - Public Information Program	165,000	8,965	6,010	150,025	
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	244,019	7,464	289,671	
CAHA - Guam Territorial Band	45,000	9,606	-	35,394	
Hagatna Restoration & Redevelopment Authority (HARRA)	329,228	151,829	5,842	171,557	
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	454,534	233,014	6,300	215,220	
Public Defender Services Corporation (PDSC)	6,851,276	4,607,825	-	2,243,451	8/
TOTAL	14,230,158	8,622,578	308,441	5,299,140	
ECONOMIC DEVELOPMENT					
Department of Agriculture - DOAg	3,441,961	1,979,247	113,762	1,348,953	
DOAg - Animal Shelter (GAIN)	142,585	-	142,585	-	
DOAg - Civilian Volunteer Conservation Officers Program	200,000	21,017	147,357	31,626	
DOAg - GAIN Spay & Neuter Program	450,000	1,174	1,200	447,626	
Bureau of Statistics & Plans (BSP)	1,027,991	559,128	-	468,863	
BSP - Business and Economics Statistics Program	279,259	164,857	-	114,402	
Guam Visitors Bureau	5,814,293	3,876,195	-	1,938,098	
TOTAL	11,356,089	6,601,617	404,904	4,349,568	

See footnotes on page 9.

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2023

(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>
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	4,715,280	3,654,598	-	1,060,682
GGRF - Retiree Health/Dental/Life Insurance Premiums	35,969,563	27,208,708	8,760,855	-
GGRF - Governor/Lieutenant Governor Pensions	321,643	207,318	-	114,325
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	321,980	-	161,320
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	-	-
Typhoon Mawar (Per E.O. 2023-02)	250,000	-	116,800	133,200
TOTAL	63,949,291	50,077,265	8,877,654	4,994,372
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	-	12,052,836	-	(12,052,836)
Better Public Service Fund	-	73,482	-	(73,482)
GSWA New Cell	-	2,030,521	-	(2,030,521)
TOTAL	-	14,156,839	-	(14,156,839)
TOTAL APPROPRIATIONS FROM FY 2023 GENERAL FUND ADOPTED REVENUES	713,256,152	454,452,196	20,301,313	238,502,642

See footnotes on page 9.

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<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS^{1/}</u>	<u>EXPENDITURES^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
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	34,657	48,982	199,902
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	461,272	2,056,993	8,110,476
GEPA - Increase of Regulatory Capacity (Ch. 5, Sec. 1(r)(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	-
CQA - 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	49,575	-	87,936
GEC - Operations of 2022 Primary Election (Ch. 5, Sec. 1(ee)(2), P.L. 36-107)	602,690	416,604	82,631	103,455
TOTAL	13,570,574	1,152,108	2,228,803	10,189,663
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	19,835	6,154	64,011
GACSC - Increase of \$500 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	3,687,836	6,154	1,212,312
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	4,839,944	2,234,957	32,501,975
GRAND TOTAL APPROPRIATIONS PER P.L. 36-107	752,833,028	459,292,140	22,536,271	271,004,617

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	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS^{1/}</u>	<u>EXPENDITURES^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
ADDITIONAL APPROPRIATIONS FROM THE FY 2022 GENERAL FUND SURPLUS BALANCE					
Judiciary - Guam Criminal Law & Procedure Review Commission (P.L. 36-1119)	-	250,000	250,000	-	-
Guam Power Authority - Programan Ayuda I Taotao Ta (P.L. 36-123)	-	26,381,000	26,381,000	-	-
Guam Power Authority - Programan Ayuda I Taotao Ta (P.L. 37-16)	-	15,581,367	5,276,200	-	10,305,167
TOTAL	-	42,212,367	31,907,200	-	10,305,167
ADDITIONAL APPROPRIATIONS FROM FY 2023 GENERAL FUND REVENUES					
DOA - General Pay Plan Adjustment (Sec. 4, P.L. 37-03)	-	16,000,000	2,853,846	-	13,146,154
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	305,375	-	828,874
GCC - General Pay Plan Adjustment (Sec. 7, P.L. 37-03)	-	437,595	117,814	-	319,781
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	90,139	-	244,662
GDOE - Repairs & Maintenance (Sec. 4, P.L. 37-05)	-	20,000,000	-	-	20,000,000
Guam Power Authority - Programan Ayuda I Taotao Ta (P.L. 37-16)	-	10,799,633	-	-	10,799,633
TOTAL	-	50,499,738	4,416,437	-	46,083,301
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	39,169	10,607	46,526
Department of Youth Affairs (FY22 Operations Lapses)	-	468,074	52,962	36,061	379,051
Guam Ethics Commission (FY21 Operations Lapses)	-	2,517	598	1,274	645
Office of the Attorney General (FY22 Operations Lapses)	-	937,881	83,288	526,923	327,670
TOTAL	-	1,504,773	176,017	574,865	753,891
GRAND TOTAL APPROPRIATIONS IN FY 2023	-	847,049,906	495,791,794	23,111,136	328,146,977

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 University of Guam appropriation for the Capital Improvements Fund (\$1,158,283).
- 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).
- 9/ Funds made available through de-appropriation of DPHSS accounts.

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