



BUREAU OF BUDGET & MANAGEMENT RESEARCH



OFFICE OF THE GOVERNOR

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DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

AUG 21 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 July 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.



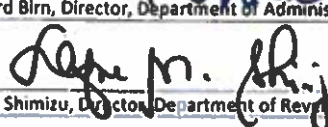
It is important to note that the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only. Further, the report has been updated to reflect the revenue levels as adopted in P.L. 37-03 and P.L. 37-05 as well as passed legislative appropriation measures in P.L. 37-15 and P.L. 37-16.

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 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 July

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2023 and FY2022
Ten months ending July 2023

	2023		2022		Increase (Decrease)	Fiscal Year 2023	Fiscal Year 2022	Increase (Decrease)
	July		July					
Income Taxes:								
Individual	\$ 4,342,341	\$ 2,957,267	\$ 1,385,075	\$ 79,136,426	\$ 93,041,994	\$ (13,905,568)		
Corporation	4,034,004	4,307,110	(273,106)	83,284,469	67,162,917	16,121,552		
Withholding	22,276,279	22,874,001	(597,722)	231,316,053	218,220,446	13,095,607		
Income Taxes	30,652,625	30,138,378	514,247	393,736,948	378,425,357	15,311,591		
Business privilege taxes:								
Gross Receipts Taxes	27,859,484	28,968,483	(1,108,999)	291,263,813	267,053,692	24,210,120		
Other Taxes:								
Use Tax	982,407	714,988	267,419	10,285,696	3,847,622	6,438,074		
Business Privilege Taxes	28,841,891	29,683,471	(841,580)	301,549,509	270,901,315	30,648,194		
Licenses, Fees & Penalties	728,229	181,488	546,740	4,113,057	2,431,624	1,681,433		
Use of Money & Property	140	23,153	(23,013)	1,619,266	(381,355)	2,000,621		
Federal Sources:								
Section 30	0	0	0	70,398,471	76,141,259	(5,742,788)		
Immigration fees	126,350	233,145	(106,795)	973,725	1,014,815	(41,090)		
Recovery from Individuals	0	0	0	0	91,342	(91,342)		
Child Support AFDC Local Share	5,000	0	5,000	30,803	60,596	(29,793)		
Federal Sources	131,350	233,145	(101,795)	71,402,999	77,308,011	(5,905,012)		
Department Charges:								
Agriculture	0	65	(65)	12,573	1,353	11,220		
Police & Corrections	10	0	10	140	60	80		
Public Works	41,050	40,255	795	85,600	85,655	(55)		
Public Health	480	200	280	3,600	2,770	830		
Commerce	0	0	0	0	0	0		
Other charges	150,800	136,867	13,933	1,235,620	885,668	349,953		
Department Charges	192,340	177,387	14,953	1,337,533	975,505	362,028		
TOTAL GENERAL FUND REVENUES	\$ 60,546,575	\$ 60,437,022	\$ 109,553	\$ 773,759,312	\$ 729,660,456	\$ 44,098,855		
Budget (Provision per P.L. 36-107)	4,023,100	7,936,126	(3,913,026)	53,365,406	61,877,603	(8,512,197)		
		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 Report ^v
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending July 2023 Pursuant to 5 GCA, Ch. 4, §109(e)(3) [Due no later than 30 days after month-end]			Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 4th Quarter 2023 Pursuant to 5 GCA, Ch. 4, §109(f) [due 30 days after the close of each quarter] ^v		
	FY2023 Adopted Revenues Allocated for the Month of July	FY2023 Actual Collections For the Month of July	Favorable (Unfavorable)	FY2023 Adopted Revenues Allocated for the Quarter	FY2023 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 2,595,893	\$ 4,342,341	\$ 1,746,448			
Corporation	4,495,928	4,034,004	(461,924)			
Withholding	20,718,235	22,276,279	1,558,044			
Income Taxes	27,810,056	30,652,625	2,842,569			
Business privilege taxes:						
Gross Receipts Taxes	27,047,616	27,839,484	811,868			
Other Taxes:						
Use Tax	436,817	982,407	545,590			
Business Privilege Taxes	27,484,433	28,841,891	1,357,458			
Licenses, Fees & Penalties	440,512	728,229	287,717			
Use of Money & Property	27,726	140	(27,586)			
Federal Sources:						
Section 30	0	0	0			
Immigration fees	102,684	126,350	23,666			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	5,000	5,000			
Federal Sources	102,684	131,350	28,666			
Department Charges:						
Agriculture	65	0	(65)			
Police & Corrections	21	10	(11)			
Public Works	40,255	41,050	795			
Public Health	200	480	280			
Commerce	0	0	0			
Other charges	106,454	150,800	44,346			
Department Charges	146,995	192,340	45,345			
TOTAL GENERAL FUND REVENUES	\$ 56,012,406	\$ 60,546,575	\$ 4,534,169			

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 9/30/2023.

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 Revenue Allocated vs. YTD ACTUAL Collections			FY2023 ADOPTED Revenue vs. PROJECTED Revenue to Year End		
	Pursuant to 5 GCA, Ch 4, §1109(e)(3) (Due 20 days after month-end)	Ten Months Ending July 2023	Pursuant to 5 GCA, Ch 4, §1109(e)(3) (Due 20 days after month-end)	Pursuant to 2CCA, Ch 13 §13109(e)(1) (due no later than 20 days after month-end); 5CCA, Ch 4 §4109(e)(2) (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 Revenue Tracking *	Favorable (Increase / Decrease)
	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 *	Favorable (Increase / Decrease)
Income Taxes:						
Individual	\$ 81,671,187	\$ 79,136,426	\$ (2,534,761)	\$ 93,515,852	\$ 90,981,091	\$ (2,534,761)
Corporation	70,107,255	83,284,469	13,177,214	85,716,966	98,894,181	13,177,215
Withholding	217,114,926	231,316,053	14,201,127	255,459,575	269,660,701	14,201,126
Income Taxes	368,893,368	393,736,948	24,843,580	434,692,393	459,535,973	24,843,580
Business privilege taxes:						
Gross Receipts Taxes	279,736,700	291,263,813	11,527,113	332,507,712	344,034,825	11,527,113
Other Taxes:						
Use Tax	3,297,689	10,285,696	6,988,007	3,992,879	10,980,887	6,988,008
Business Privilege Taxes	283,034,389	301,549,509	18,515,120	336,500,591	355,015,712	18,515,121
Licenses, Fees & Penalties	3,143,461	4,113,057	969,596	3,496,755	4,466,350	969,595
Use of Money & Property	141,477	1,619,266	1,477,789	197,480	1,675,268	1,477,788
Federal Sources:						
Section 30	74,943,377	70,398,471	(4,544,906)	74,943,377	70,398,471	(4,544,906)
Immigration fees	994,966	973,725	(21,241)	1,277,844	1,287,404	9,560
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	30,803	30,803	0	0	0
Federal Sources	75,938,343	71,402,999	(4,535,344)	76,221,221	71,685,875	(4,535,346)
Department Charges:						
Agriculture	1,353	12,573	11,220	1,519	1,519	(1,519)
Police & Corrections	64	140	76	83	83	(83)
Public Works	85,655	85,600	(55)	112,430	(112,430)	(112,430)
Public Health	2,770	3,600	830	3,050	(3,050)	(3,050)
Commerce	0	0	0	0	0	0
Other charges	823,679	1,235,620	411,942	1,088,215	1,629,311	(1,088,215)
Department Charges	913,520	1,337,553	424,013	1,205,297	1,629,311	424,014
TOTAL GENERAL FUND REVENUES	\$ 732,064,558	\$ 773,759,312	\$ 41,694,753	\$ 852,313,737	\$ 894,008,489	\$ 41,694,752
			5.70%			4.89%

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	\$ 15,895,119

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 will accrual be made in accordance with GASB 33.
2/ Based on Adopted Revenues allocated per P.L. 36-107, Chapter 2, Section 3(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 (\$1,049,263); 3) UOG for GPP adjustment (\$1,134,249); 4) GGC 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 GRHA Pharmaceuticals Fund via offset from Business Privilege Taxes (\$1,881,236), and 9) combined additional deposit into the Ramo Day Fund per §2236, 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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(Pursuant to §4109 (c) (3) of Title 5 CCA)
General Fund

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

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Magathagan Guahan	5,543,810	3,889,045	193,432	1,461,333
Office of I Segundu Na Magalahaen Guahan	307,614	310,402	4,910	(7,698)
Guam Medical Referral Assistance Office	665,849	371,308	19,097	275,443
Bureau of Womens Affairs	98,990	56,466	-	42,524
Bureau of Budget & Management Research (BBMR)	982,288	755,405	23,900	202,983
Civil Service Commission	1,152,248	898,806	70,770	182,673
Department of Administration (DOA)	8,196,612	5,873,128	145,522	2,177,963
DOA - Charter School Administrative Support	66,894	41,151	1,640	24,103
Chamorro Land Trust Commission (CLTC)	424,296	32,109	49,857	342,330
Department of Revenue & Taxation (DRT)	13,555,858	9,855,454	412,568	3,287,836
Office of the Attorney General Operations (OAG)	15,719,803	10,064,849	249,266	5,405,688
OAG - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
Office of Technology	2,583,642	1,914,091	233,650	435,901
Mayor's Council of Guam (MCOG) - Operations	7,468,794	8,692,661	338,181	(1,562,048)
MCOG - Island Beautification Programs	422,126	99,197	136,825	186,104
Office of Public Accountability	1,653,203	1,579,319	-	73,884
I Liheslaawan Guahan (Legislature)	8,099,996	6,698,210	-	1,401,786
Legislature - Office of Finance and Budget	478,740	386,673	-	92,067
Legislature - Guam Youth Congress	15,000	12,500	-	2,500
Guam Ethics Commission	355,275	292,748	18,307	44,220
Office of Veterans Affairs (OVA)	968,605	688,937	-	279,668
Department of Public Works	-	45,591	-	(45,591)
TOTAL	68,841,246	52,639,653	1,897,925	14,303,668
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	39,029,032	28,373,386	1,964,578	8,691,068
GPD - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
GPD - Safe Schools Initiative	142,585	88,725	22,893	30,967
Department of Corrections (DOC)	28,079,132	22,314,265	360,509	5,404,357
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	420,000	300,165	-	119,835
DOC - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
DOC - GMHA Consolidated Agreement	2,400,000	2,384,480	15,520	(0)
Department of Youth Affairs (DYA)	4,597,987	3,709,785	5,435	882,767
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	570,339	427,671	38,269	104,400
Guam Fire Department	34,999,181	28,251,266	138,868	6,609,047
Guam Customs & Quarantine Agency (CQA)	14,992,602	9,097,643	192,642	5,702,317
Unified Judiciary Operations (Judiciary)	36,251,595	31,067,639	-	5,183,956
Chief Medical Examiner	432,135	165,066	720	266,349
Guam Environmental Protection Agency (GEPA) - Beach Monitoring	46,903	26,042	-	20,861
TOTAL	162,324,697	126,369,339	2,739,433	33,215,925

See footnotes on page 10. 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 July 31, 2023

	<u>APPROPRIATIONS</u> ¹	<u>EXPENDITURES</u> ²	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,223,548	6,168,695	848,100	3,206,753
DPHSS - MIP/MIPPR Program	3,937,521	2,041,987	-	1,895,533
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	22,686,554	17,823,797	-	4,862,757
DPHSS - Children's Health Insurance Program	-	-	-	-
DPHSS - Division of Senior Citizens Programs	8,472,807	5,812,359	1,219,094	1,441,354
DPHSS - Public Assistance Program	2,368,306	1,555,796	-	812,510
DPHSS - Enhanced Allocation Plan	202,285	202,285	-	(0)
DPHSS - Foster Care Health Insurance Premiums	665,396	665,396	-	-
DPHSS - Child Protective Services	981,935	993,507	6,129	(17,701)
DPHSS - Medical Cannabis Program	300,000	115,167	5,000	179,833
DPHSS - Foster Group Home	760,453	676,436	43,745	40,272
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	5,230	106,577	173,363
GBHWC - Youth Suicide Prevention and Peace Program	81,749	20,801	64,384	(3,436)
Guam Memorial Hospital Authority (GMHA) - Operations	3,502,709	3,502,709	-	-
DOA - Residential Treatment Fund	2,500,000	2,082,098	-	417,902
TOTAL	57,768,433	41,666,264	2,293,030	13,809,139
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	202,805,031	163,817,616	-	38,987,415
GDOE - Simon Sanchez High School Construction	500,000	413,445	-	86,555
GDOE - Chamorro Studies Division	513,824	424,883	-	88,941
GDOE - Textbooks	1,500,000	-	-	1,500,000
Guam Academy Charter School Council (GACSC)	13,475,000	9,531,323	-	3,943,677
University of Guam Operations (UOG)	24,789,185	20,498,745	-	4,290,440
UOG - Scholarships (SSFAP)	3,565,285	2,948,209	-	617,076
UOG - Aquaculture Development and Training Center	109,661	90,687	-	18,974
UOG - WERI (Guam Hydrologic Survey)	398,959	329,896	-	69,063
UOG - WERI (Water Resource Monitoring)	164,737	136,224	-	28,513
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	110,381	-	23,085
UOG - KPRG Operations	200,000	165,378	-	34,622
UOG - Guampectia Foundation	150,000	124,055	-	25,945
UOG - Guam Green Growth Initiative	500,000	413,445	-	86,555
UOG - Sea Grant Program	500,000	413,445	-	86,555
UOG - First Generation Trust Fund Initiative	250,000	206,744	-	43,256
Guam Community College Operations (GCC)	16,004,291	13,234,325	-	2,769,966
GCC - First Generation Trust Fund	200,000	165,378	-	34,622
GCC - Peace Officer Standards & Training Commission	72,121	59,638	-	12,483
TOTAL	265,831,560	213,083,817	-	52,747,743

See footnotes on page 10.

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 July 31, 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	402,600	28,787	617,641
Guam Regional Transit Authority	2,357,561	1,349,718	88,493	919,350
TOTAL	3,406,589	1,752,318	117,280	1,536,991
RECREATION				
Department of Parks & Recreation (DPR)	2,688,370	1,966,223	118,873	603,275
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	150,709	85,932	-	64,777
DPR - Guam Historic Resources Division	628,521	242,980	15,558	369,984
TOTAL	3,467,600	2,295,134	134,430	1,038,035
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	724,183	617,646	1,631	104,906
DOL - Worker's Compensation Fund	400,000	349,251	-	50,749
Department of Military Affairs	1,176,641	614,821	11,471	550,349
Guam Election Commission (GEC)	1,724,036	1,313,661	36,339	374,036
Department of Chamorro Affairs (DCA)	1,689,362	1,130,813	181,055	377,494
Commission on Decolonization (COD) - Operations	129,744	90,985	119	38,640
COD - Public Information Program	165,000	8,965	6,010	150,025
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	303,328	39,547	198,279
CAHA - Guam Territorial Band	45,000	9,606	-	35,394
Hagatna Restoration & Redevelopment Authority (HARRA)	329,228	193,657	38,074	97,496
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumiston)	454,534	260,700	3,686	190,148
Public Defender Services Corporation (PDSC)	6,851,276	5,604,917	-	1,246,359
TOTAL	14,230,158	10,498,350	317,933	3,413,876
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAG	3,441,961	2,510,102	111,262	820,597
DOAG - Animal Shelter (GAIN)	142,585	106,938	35,647	-
DOAG - Civilian Volunteer Conservation Officers Program	200,000	42,965	144,059	12,977
DOAG - GAIN Spay & Neuter Program	450,000	1,624	425,376	23,000
Bureau of Statistics & Plans (BSP)	1,027,991	740,455	-	287,536
BSP - Business and Economics Statistics Program	279,259	214,110	-	65,149
Guam Visitors Bureau	5,814,293	4,845,244	-	969,049
TOTAL	11,356,089	8,461,438	716,344	2,178,307

See footnotes on page 10.
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(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

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	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	4,715,280	4,496,851	-	218,429
GGRF - Retiree Health/Dental/Life Insurance Premiums	35,969,563	35,358,103	8,060,281	(7,448,821)
GGRF - Governor/Lieutenant Governor Pensions	321,643	260,926	-	60,717
GGRF - Judges/Supreme Justices Annuities	228,972	228,972	-	-
DOA - Supplemental Annuity Benefits Special Fund	6,255,033	4,690,104	-	1,564,929
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	22,380	-	52,620
DOA - Government Annual Single Audit	483,300	462,531	-	20,769
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	53,758	116,776	79,466
TOTAL	63,949,291	60,976,325	8,177,057	(5,204,090)
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	19,336,500	-	-
Limited Obligation Bonds (Section 30), Series 2016A	20,989,875	20,989,875	-	-
GDOE Series 2020A JFK Project	4,614,507	4,614,506	-	1
BPT Bonds, 2021 Series E and Series F	11,438,175	6,028,975	-	5,409,200
TOTAL	62,080,489	56,441,421	-	5,639,068
EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 36-107				
GMHA Pharmaceutical Fund	-	17,567,940	-	(17,567,940)
Better Public Service Fund	-	349,068	-	(349,068)
GSWA New Cell	-	2,538,187	-	(2,538,187)
TOTAL	-	20,455,195	-	(20,455,195)
TOTAL APPROPRIATIONS FROM FY 2023 GENERAL FUND ADOPTED REVENUES	713,256,152	594,639,254	16,393,431	102,223,467

See footnotes on page 10.
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	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
EXPENDITURES & 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	43,788	69,701	170,052
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. 1(f)(3), P.L. 36-107)	10,628,742	461,272	6,283,276	3,884,193
GEPA - Increase of Regulatory Capacity (Ch. 5, Sec. 1(f)(5), P.L. 36-107)	470,574	10,955	11,431	448,188
DLM - Operations (Ch. 5, Sec. 1(u)(2), P.L. 36-107)	40,197	-	40,197	-
COA - 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	79,263	-	58,248
GEC - Operations of 2022 Primary Election (Ch. 5, Sec. 1(ee)(2), P.L. 36-107)	602,690	459,341	70,825	72,524
TOTAL	13,570,574	1,244,620	6,475,429	5,850,525
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	371,602	-	-
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	31,261	32,154	26,585
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 \$300 per Eligible Retiree (Ch. 13, Pt. 2, Sec. 29, P.L. 36-107)	1,482,200	1,482,200	-	-
TOTAL	4,906,302	3,885,063	32,154	989,085
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	5,129,682	6,507,583	27,939,610
GRAND TOTAL APPROPRIATIONS PER P.L. 36-107	752,833,028	599,768,936	22,901,015	130,163,077

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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	250,000	-	-
Guam Power Authority - Prugraman Ayuda I Taolao Ta (P.L. 36-123)	26,381,000	26,381,000	26,381,000	-	-
Guam Power Authority - Prugraman Ayuda I Taolao Ta (P.L. 37-16)	15,581,367	15,581,367	15,581,367	-	-
TOTAL	42,212,367	42,212,367	42,212,367	-	-
ADDITIONAL APPROPRIATIONS FROM FY 2023 GENERAL FUND REVENUES					
DOA - General Pay Plan Adjustment (Sec. 4, P.L. 37-03)	16,000,000	6,115,385	-	-	9,884,615
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	654,374	-	-	479,875
GCC - General Pay Plan Adjustment (Sec. 7, P.L. 37-03)	437,595	252,459	-	-	185,136
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	193,154	-	-	141,647
GDOE - Repairs & Maintenance (Sec. 4, P.L. 37-05)	-	-	-	-	-
Guam Power Authority - Prugraman Ayuda I Taolao Ta (P.L. 37-16)	10,799,633	247,233	-	-	10,552,400
TOTAL	30,499,738	8,511,868	-	-	21,987,870
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	45,467	34,858	15,976	-
Department of Youth Affairs (FY22 Operations Lapses)	468,074	122,373	149,836	195,866	-
Guam Ethics Commission (FY21 Operations Lapses)	2,517	598	1,822	97	-
Office of the Attorney General (FY22 Operations Lapses)	979,359	149,594	542,018	287,747	-
TOTAL	1,546,252	318,032	728,534	499,685	10/
TYPHOON MAWAR RECOVERY PURSUANT TO P.L. 37-17 AND P.L. 37-21					
Department of Administration	26,204,844	4,021,972	6,000	22,176,873	-
Mayors Council of Guam	1,900,000	1,900,000	-	-	-
TOTAL	28,104,844	5,921,972	6,000	22,176,873	10/
GRAND TOTAL APPROPRIATIONS IN FY 2023	855,196,229	656,733,175	23,635,549	174,827,505	10/

See footnotes on page 10.

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EXPENDITURES & ENCUMBRANCES

APPROPRIATIONS^{1/}

EXPENDITURES^{2/}

ENCUMBRANCES

FUNDS AVAILABLE

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 DPWs 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.
- 10/ Pursuant to transfer authority authorized in P. L. 37-17 & P. L. 37-21, funding made available from the following sources: GDOE Repairs & Maintenance (P. L. 37-05) (\$20,000,000), DPHSS Food & Commodities (P. L. 36-09) (\$3,150,862), and CARES Act reimbursements to the General Fund for Quarantine Facilities (\$4,953,982)

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