



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR  
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GOVERNOR

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DIRECTOR

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LIEUTENANT GOVERNOR

DEC 11 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 November 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 37-42. 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 incorporates legislative appropriation measures passed via P.L. 37-43 and P.L. 37-49.

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
 Michelle B. Santos, Acting Dafne Shimizu, Director, Department of Revenue and Taxation

Government of Guam  
Consolidated Revenue / Expenditure Report  
General Fund

Combined Comparative Statement of Revenues  
MONTHLY ACTUAL Collection Comparison FY2024 and FY2023  
For the Month Ending November

Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2024 and FY2023  
Two months ending November 2023

	2023		2022		Increase (Decrease)	Fiscal Year 2024		Fiscal Year 2023		Increase (Decrease)
	November		November							
<b>Income Taxes:</b>										
Individual	\$ 1,924,526	\$	1,895,182	\$	29,344	\$ 13,137,256	\$	8,636,368	\$	4,500,888
Corporation	958,719		468,306		490,413	6,678,879		5,677,680		1,001,199
Withholding	27,946,102		18,277,512		9,668,590	51,600,130		39,330,717		12,269,413
<b>Income Taxes</b>	<b>30,829,347</b>		<b>20,641,000</b>		<b>10,188,347</b>	<b>71,416,265</b>		<b>53,644,765</b>		<b>17,771,501</b>
Business privilege taxes:										
Gross Receipts Taxes	35,229,410		25,605,026		9,624,385	69,564,409		50,936,494		18,627,915
Other Taxes:										
Use Tax	818,167		360,982		457,185	1,880,901		720,688		1,160,213
<b>Business Privilege Taxes</b>	<b>36,047,577</b>		<b>25,966,007</b>		<b>10,081,570</b>	<b>71,445,310</b>		<b>51,657,182</b>		<b>19,788,128</b>
Licenses, Fees & Penalties	294,721		185,489		109,232	597,501		309,907		287,594
Use of Money & Property	175		19,043		(18,868)	291,008		32,051		258,957
Federal Sources:										
Section 30	0		0		0	76,195,730		76,141,259		54,471
Immigration fees	0		108,915		(108,915)	112,495		108,915		3,580
Recovery from Individuals	0		0		0	0		0		0
Child Support AFDC Local Share	0		7,138		(7,138)	7,594		16,456		(8,862)
<b>Federal Sources</b>	<b>0</b>		<b>116,053</b>		<b>(116,053)</b>	<b>76,315,819</b>		<b>76,266,630</b>		<b>49,189</b>
Department Charges:										
Agriculture	102		169		(67)	221		212		9
Police & Corrections	30		0		30	50		0		50
Public Works	11,750		2,400		9,350	13,575		11,000		2,575
Public Health	360		160		200	835		200		635
Commerce	0		0		0	0		0		0
Other charges	66,708		60,316		6,392	157,174		128,046		29,128
<b>Department Charges</b>	<b>78,950</b>		<b>63,045</b>		<b>15,905</b>	<b>171,855</b>		<b>139,458</b>		<b>32,397</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 67,250,770</b>		<b>\$ 46,990,637</b>		<b>\$ 20,260,132</b>	<b>\$ 220,237,758</b>		<b>\$ 182,049,993</b>		<b>\$ 38,187,765</b>
<b>Budget (Provision per P.L. 37-042)</b>	<b>2,949,433</b>		<b>4,197,773</b>		<b>(1,248,340)</b>	<b>7,057,206</b>		<b>8,848,633</b>		<b>(1,791,427)</b>
			<b>PROVISION FOR TAX REFUNDS</b>							

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 2024 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 9/30/2024.

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 37-42.

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 <sup>1/</sup>  
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE  
For the Month Ending November 2023  
Pursuant to 5 C.F.A. Ch. 4, §4109(c)(3) Due no later than 20 days after month-end

	FY2024 Adopted Revenues Allocated for the Month of November <sup>2/</sup>	FY2024 Actual Collections For the Month November	Favorable (Unfavorable)
<b>Income Taxes:</b>			
Individual	\$ 1,538,011	\$ 1,924,526	\$ 386,514
Corporation	1,978,499	958,719	(1,019,780)
Withholding	20,674,221	27,946,102	7,271,880
<b>Income Taxes</b>	<b>24,190,732</b>	<b>30,829,347</b>	<b>6,638,615</b>
<b>Business privilege taxes:</b>			
Gross Receipts Taxes	26,822,308	35,229,410	8,407,102
Other Taxes:			
Use Tax	494,057	818,167	324,110
Business Privilege Taxes	27,316,365	36,047,577	8,731,212
Licenses, Fees & Penalties	232,827	294,721	61,895
Use of Money & Property	21,744	175	(21,569)
<b>Federal Sources:</b>			
Section 30	0	0	0
Immigration fees	73,305	0	(73,305)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	0	0
<b>Federal Sources</b>	<b>73,305</b>	<b>0</b>	<b>(73,305)</b>
<b>Department Charges:</b>			
Agriculture	0	102	102
Police & Corrections	0	30	30
Public Works	0	11,750	11,750
Public Health	0	360	360
Commerce	0	0	0
Other charges	77,241	66,708	(10,534)
<b>Department Charges</b>	<b>77,241</b>	<b>78,950</b>	<b>1,708</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 51,912,214</b>	<b>\$ 67,250,770</b>	<b>\$ 15,338,556</b>

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE  
For the 1st Quarter 2024  
Pursuant to 5 C.F.A. Ch. 4, §4109(d) Due 30 days after the close of each quarter <sup>3/</sup>

	FY2024 Adopted Revenues Allocated for the Quarter	FY2024 Actual Collections for the Quarter	Favorable Increase (Decrease)
<b>Income Taxes:</b>			
Individual	\$ 4,614,033	\$ 5,773,578	\$ 1,159,545
Corporation	5,935,497	2,876,257	(3,059,240)
Withholding	62,012,641	83,947,852	21,935,211
<b>Income Taxes</b>	<b>72,562,171</b>	<b>92,597,687</b>	<b>20,035,516</b>
<b>Business privilege taxes:</b>			
Gross Receipts Taxes	80,466,964	105,687,937	25,220,973
Other Taxes:			
Use Tax	1,482,170	2,454,501	972,331
Business Privilege Taxes	1,511,665	1,967,577	455,912
Licenses, Fees & Penalties	700,827	884,721	183,895
Use of Money & Property	67,244	525	(66,719)
<b>Federal Sources:</b>			
Section 30	0	0	0
Immigration fees	219,915	0	(219,915)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	0	0
<b>Federal Sources</b>	<b>219,915</b>	<b>0</b>	<b>(219,915)</b>
<b>Department Charges:</b>			
Agriculture	0	306	306
Police & Corrections	0	90	90
Public Works	0	3,525	3,525
Public Health	0	1,080	1,080
Commerce	0	0	0
Other charges	231,741	199,708	(32,034)
<b>Department Charges</b>	<b>231,741</b>	<b>234,609</b>	<b>3,868</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 152,992,616</b>	<b>\$ 192,283,817</b>	<b>\$ 39,291,201</b>

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. 37-42, Chapter 2, Section 5(a).

3/ This information will be updated in the quarter ending 12/31/2023.

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 9/30/2024.

Note 3: This report is not prepared in accordance with GASAP 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 GASAP. This report has been prepared and submitted to comply with Public Law 37-42.

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 <sup>1/</sup>  
General Fund**

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections			YTD ADOPTED Revenue vs. PROJECTED Revenue to Year End		
	FY2024 Adopted Revenues for the Cumulative Period <sup>2/</sup>	FY2024 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2024 Adopted Revenues (Full Year Projection)	FY2024 Revenue Tracking <sup>3/</sup>	Favorable Increase (Decrease)
Pursuant to 54(G)A, Ch. 4, §1109(c)(3) (Due 20 days after month-end)						
Pursuant to 24(G)A, Ch.13 §13109(a)(1) (due not later than 20 days after month-end); 54(G)A, Ch.4 §4109(c)(3) (due no later than 20 days after month-end); and P.L. 31-233, Ch. XIII §71 (due no later than 30 days after month-end)						
Income Taxes:						
Individual	\$ 10,045,888	\$ 13,137,256	\$ 3,091,369	\$ 94,592,037	\$ 97,683,406	\$ 3,091,369
Corporation	6,512,574	6,678,879	166,305	101,582,361	101,748,666	166,305
Withholding	41,323,505	51,600,130	10,276,625	273,572,139	283,848,763	10,276,624
Income Taxes	<u>\$7,881,966</u>	<u>\$71,416,265</u>	<u>\$13,534,299</u>	<u>\$469,746,537</u>	<u>\$483,280,835</u>	<u>\$13,534,298</u>
Business privilege taxes:						
Gross Receipts Taxes	56,270,045	69,564,409	13,294,364	350,796,972	364,091,285	13,294,363
Other Taxes:						
Use Tax	892,988	1,880,901	987,913	6,701,360	7,689,273	987,913
Business Privilege Taxes	57,163,033	71,445,310	14,282,277	357,498,282	371,780,558	14,282,276
Licenses, Fees & Penalties	455,786	597,501	141,715	3,406,682	3,548,397	141,715
Use of Money & Property	36,936	291,008	254,072	430,876	684,948	254,072
Federal Sources:						
Section 30	75,449,486	76,195,730	746,244	75,449,486	76,195,730	746,244
Immigration fees	161,926	112,495	(49,431)	1,289,087	1,247,250	(41,837)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	7,594	7,594	0	0	0
Federal Sources	<u>\$75,611,412</u>	<u>\$76,315,819</u>	<u>\$704,407</u>	<u>\$76,738,573</u>	<u>\$77,442,980</u>	<u>\$704,407</u>
Department Charges:						
Agriculture	0	221	221	0	0	0
Police & Corrections	0	50	50	0	0	0
Public Works	0	13,575	13,575	0	0	0
Public Health	0	835	835	0	0	0
Commerce	0	0	0	0	0	0
Other charges	172,881	157,174	(15,707)	1,429,666	1,428,640	(1,026)
Department Charges	<u>\$172,881</u>	<u>\$171,855</u>	<u>\$(1,026)</u>	<u>\$1,429,666</u>	<u>\$1,428,640</u>	<u>\$(1,026)</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 191,322,013</b>	<b>\$ 220,237,758</b>	<b>\$ 28,915,745</b>	<b>\$ 909,250,616</b>	<b>\$ 938,166,358</b>	<b>\$ 28,915,742</b>
						<b>3,18*</b>

**LEGISLATIVE APPROPRIATIONS PASSED FROM THE GENERAL FUND WITHOUT AMENDMENTS TO THE ADOPTED FY 2024 REVENUE LEVEL.**

P.L. No.	Program	Appropriation
P.L. 37-49	GPA Credit (Round 4)	(15,828,000)
	<b>TOTAL</b>	<b>(15,828,000)</b>

**NET UNOBLIGATED PROJECTED FY24 GENERAL FUND REVENUE \$ 13,087,742**

**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. Net in year end an accrual is made in accordance with GASB 33.  
2/ Based on Adopted Revenues allocated per P.L. 37-42, Chapter 2, Section 5(a).  
3/ Prepared utilizing the General Fund twelve-month revenue budget per Section 5(a), Chapter 1, P.L. 37-42.  
Note 1: Data contained herein are subject to change, as additional reconciliations are performed.  
Note 2: Provision for Tax Returns reflect accounting estimate as of 9/30/2024.  
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 37-42.  
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.

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

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

	<u>APPROPRIATIONS <sup>1)</sup></u>	<u>EXPENDITURES <sup>2)</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>GENERAL GOVERNMENT</b>				
Office of I Magatagan Guahan	5,495,174	921,760	269,649	4,303,765
Office of I Segundu Na Magatagen Guahan	356,250	64,536	-	291,714
Guam Medical Referral Assistance Office	665,849	53,595	30,093	582,161
Bureau of Womens Affairs	189,488	13,808	-	175,680
Bureau of Budget & Management Research (BBMR)	1,184,149	139,496	31,612	1,013,042
Civil Service Commission	1,340,363	126,595	62,128	1,151,641
Department of Administration (DOA)	10,223,998	990,243	242,925	8,990,829
DOA - Charter School Administrative Support	66,894	8,855	840	57,199
Chamorro Land Trust Commission (CLTC)	717,115	13,123	39,098	664,894
Department of Revenue & Taxation (DRT)	14,532,027	1,517,953	1,633,273	11,380,801
Office of the Attorney General Operations (OAG)	18,870,277	1,551,512	196,067	17,122,698
OAG - Cost Sharing Initiative for CJIS Integration Project	84,469	-	-	84,469
Office of Technology	3,711,342	239,270	163,840	3,308,232
Mayor's Council of Guam (MCOG) - Operations	8,807,188	1,127,334	1,427,625	6,252,229
MCOG - Island Beautification Programs	422,126	506	37,737	383,882
Office of Public Accountability	2,030,737	462,799	-	1,567,938
I Lheslaturan Guahan (Legislature)	8,699,920	1,338,448	-	7,361,472
Legislature - Office of Finance and Budget	478,740	73,652	-	405,088
Legislature - Guam Youth Congress	15,000	2,500	-	12,500
Guam Ethics Commission	405,080	76,579	49,738	278,763
Office of Veterans Affairs (OVA)	1,224,345	122,290	-	1,102,055
P.E.A.L.S. Board	46,289	-	-	46,289
<b>TOTAL - GENERAL GOVERNMENT</b>	<b>79,566,820</b>	<b>8,844,852</b>	<b>4,184,626</b>	<b>66,537,342</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Guam Police Department (GPD)	43,108,103	4,654,397	1,796,029	36,657,676
GPD - Cost Sharing Initiative for CJIS Integration Project	84,469	-	-	84,469
GPD - Safe Schools Initiative	142,585	-	-	142,585
GPD - Law Enforcement Fallen Officers Memorial	500,000	-	-	500,000
GPD - Supplemental Appropriation from Guam Legislature	300,000	64,035	56,259	179,706
Department of Corrections (DOC)	31,986,215	3,147,447	-	28,838,768
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	-	-	495,252
DOC - Cost Sharing Initiative for CJIS Integration Project	84,469	-	-	84,469
DOC - Case Management System	294,610	-	-	294,610
Department of Youth Affairs (DYA)	7,548,540	778,100	122,731	6,647,710
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	619,777	73,088	-	546,689
Guam Fire Department	35,111,472	4,654,877	619,184	29,837,411
Guam Customs & Quarantine Agency (COA)	13,913,106	1,231,359	100,317	12,581,431

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**  
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<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>PROTECTION OF LIFE &amp; PROPERTY (CONTINUED)</b>				
Unified Judiciary Operations (Judiciary)	40,392,729	7,767,833	-	32,624,897
Judiciary - Adult and Juvenile Drug Courts	-	-	-	-
Judiciary - Electronic Monitoring Program	690,000	690,000	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	707,958	67,881	928	639,149
Guam Environmental Protection Agency (GEPA)	250,000	-	-	250,000
GEPA - Beach Monitoring	46,903	-	3,982	42,921
<b>TOTAL - PROTECTION OF LIFE &amp; PROPERTY</b>	<b>176,855,033</b>	<b>23,507,861</b>	<b>2,699,430</b>	<b>150,647,742</b>
<b>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	9,188,186	512,906	430,325	8,244,955
DPHSS - MIP/MIPPR Program	5,618,422	353,065	-	5,265,357
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	22,262,533	4,643,579	-	17,618,954
DPHSS - Children's Health Insurance Program	3,897,266	-	-	3,897,266
DPHSS - Division of Senior Citizens Programs	5,775,476	627,665	1,273,359	3,874,451
DPHSS - Public Assistance Program	3,308,881	285,082	-	3,023,799
DPHSS - Enhanced Allotment Plan	352,121	45,662	-	306,459
DPHSS - Medical Cannabis Program	352,220	28,097	-	324,123
DPHSS - Division of Childrens Wellness	15,787,873	937,292	1,847,080	13,003,501
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	-	-	285,170
GBHWC - Youth Suicide Prevention and Peace Program	81,750	-	-	81,750
Guam Memorial Hospital Authority (GMHA) - Operations	8,491,370	1,415,230	-	7,076,140
DOA - Residential Treatment Fund	2,500,000	-	-	2,500,000
<b>TOTAL - PUBLIC HEALTH</b>	<b>78,701,268</b>	<b>8,848,579</b>	<b>3,550,764</b>	<b>66,301,925</b>
<b>PUBLIC EDUCATION</b>				
Guam Department of Education Operations (GDOE)	219,781,706	37,238,661	-	182,543,045
GDOE - Simon Sanchez High School Construction	500,000	86,537	-	413,463
GDOE - Chamoru Studies Division	513,824	85,638	-	428,186
GDOE - Textbooks	1,500,000	-	-	1,500,000
Guam Academy Charter School Council (GACSC)	14,437,500	1,625,104	-	12,812,396
University of Guam Operations (UOG)	27,551,457	4,238,688	-	23,312,769
UOG - Scholarships (SSFAP)	3,565,285	548,504	-	3,016,781
UOG - Aquaculture Development and Training Center	114,000	17,536	-	96,464
UOG - WERI (Guam Hydrologic Survey)	425,481	65,456	-	360,025
UOG - WERI (Water Resource Monitoring)	179,000	27,536	-	151,464
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	20,536	-	112,930
UOG - KPRG Operations	200,000	30,768	-	169,232
UOG - Guampedia Foundation	150,000	23,080	-	126,920
UOG - Guam Green Growth Initiative	500,000	76,920	-	423,080

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 November 30, 2023**

	<u>APPROPRIATIONS <sup>1</sup></u>	<u>EXPENDITURES <sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>PUBLIC EDUCATION (CONTINUED)</b>				
UOG - Sea Grant Program	500,000	76,920	-	423,080
UOG - Guam Press (Publishing House)	100,000	15,384	-	84,616
Guam Community College Operations (GCC)	13,906,546	2,139,472	-	11,767,074
GCC - WIC/HE Administrative Office	78,500	12,080	-	66,420
<b>TOTAL - PUBLIC EDUCATION</b>	<b>284,136,765</b>	<b>46,328,820</b>	<b>-</b>	<b>237,807,945</b>
<b>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,299,165	52,895	-	1,246,270
DISID - Job Coaches	68,738	-	-	68,738
Guam Regional Transit Authority	2,418,659	299,035	-	1,947,537
<b>TOTAL - COMMUNITY SERVICES</b>	<b>3,786,562</b>	<b>351,929</b>	<b>172,087</b>	<b>3,262,546</b>
<b>RECREATION</b>				
Department of Parks & Recreation (DPR)	3,018,727	287,431	602,562	2,128,734
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	276,709	-	-	276,709
DPR - Guam Historic Resources Division	779,132	56,297	11,449	711,386
DPR - Park Patrol Officer Reserve Program	90,000	-	-	90,000
<b>TOTAL - RECREATION</b>	<b>4,164,568</b>	<b>343,728</b>	<b>614,011</b>	<b>3,206,829</b>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Department of Labor (DOL)	-	3,317	-	(3,317)
Department of Labor - Worker's Compensation Fund	400,000	120,899	-	279,111
Department of Military Affairs	1,061,088	62,228	-	998,860
Guam Election Commission (GEC)	2,153,766	213,723	235,956	1,704,087
Department of Chamorro Affairs (DCA)	2,579,633	137,359	403,660	2,038,614
Commission on Decolonization (COD) - Operations	152,488	24,383	391	127,714
COD - Public Information Program	165,000	24,805	-	140,195
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	47,662	-	493,492
CAHA - Guam Territorial Band	45,000	-	-	45,000
Hagata Restoration & Redevelopment Authority (HARRA)	409,496	23,555	7,140	378,801
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumission)	489,637	54,579	-	435,058
Public Defender Services Corporation (PDSC)	7,872,834	1,211,204	-	6,661,630
<b>TOTAL - INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>	<b>15,870,096</b>	<b>1,923,704</b>	<b>647,147</b>	<b>13,299,245</b>
<b>ECONOMIC DEVELOPMENT</b>				
Department of Agriculture - DOAg	4,259,682	476,451	229,193	3,554,038
DOAg - Animal Shelter (GAIN)	142,585	-	-	142,585
DOAg - Civilian Volunteer Conservation Officers Program	200,000	-	3,000	197,000
DOAg - GAIN Spy & Neuter Program	450,000	-	-	450,000
DOAg - Animal Health/Control Vehicles	100,000	-	-	100,000

See footnotes on page 9. Note: Data contained 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 November 30, 2023

	APPROPRIATIONS <sup>1</sup>	EXPENDITURES <sup>2</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>ECONOMIC DEVELOPMENT (CONTINUED)</b>				
Bureau of Statistics & Plans (BSP)	1,287,227	156,075	-	1,131,152
BSP - Business and Economics Statistics Program	392,713	22,076	-	370,637
<b>TOTAL - ECONOMIC DEVELOPMENT</b>	<b>6,832,207</b>	<b>654,602</b>	<b>232,193</b>	<b>5,945,412</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	5,469,725	975,240	-	4,494,485
GGRF - Retiree Health/Dental/Life Insurance Premiums	39,927,169	6,654,528	-	33,272,641
GGRF - Governor/Lieutenant Governor Pensions	321,643	53,608	-	268,035
GGRF - Judges/Supreme Justices Annuities	228,972	38,162	-	190,810
DOA - Supplemental Annuity Benefits Special Fund	5,659,750	138,350	-	5,521,400
DOA - Cost of Living Allowance	16,431,800	16,316,800	-	115,000
DOA - Support of Child in Custody - 19 GCA §5116	250,000	-	-	250,000
DOA - Government Claims Fund	75,000	-	-	75,000
DOA - Government Annual Single Audit	545,000	-	-	545,000
DOA - Financial Management Information System Contract	8,432,399	-	-	8,432,399
DOA - Guam Basketball Confederation	200,000	200,000	-	-
Emergency Declaration - Tropical Storm Bolaven	250,000	16,026	151,203	82,771
<b>TOTAL - MISCELLANEOUS APPROPRIATIONS</b>	<b>77,791,458</b>	<b>24,392,713</b>	<b>151,203</b>	<b>53,247,542</b>
<b>DEBT SERVICE APPROPRIATIONS</b>				
BPT Tax Bonds, Series 2012B	3,410,880	-	-	3,410,880
GDOE Series 2013A Okkodo Project	2,443,085	2,443,085	-	-
BPT Bonds, Series 2015D	32,472,250	-	-	32,472,250
Limited Obligation Bonds (Section 30), Series 2016A	19,114,500	-	-	19,114,500
GEFF Series 2016 A & B (Certificates of Participation)	5,735,240	-	-	5,735,240
GDOE Series 2020A JFK Project	5,524,379	-	-	5,524,379
BPT Bonds, 2021 Series E and Series F	15,889,644	-	-	15,889,644
<b>TOTAL - DEBT SERVICE APPROPRIATIONS</b>	<b>84,589,978</b>	<b>2,443,085</b>	<b>-</b>	<b>82,146,893</b>
<b>EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 37-42</b>				
GMHA Pharmaceutical Fund	-	2,639,749	-	(2,639,749)
Better Public Service Fund	-	-	-	-
GSWA New Cell	-	254,000	-	(254,000)
<b>TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET</b>	<b>-</b>	<b>2,893,749</b>	<b>-</b>	<b>(2,893,749)</b>
<b>TOTAL APPROPRIATIONS FROM FY 2024 GENERAL FUND ADOPTED REVENUES</b>	<b>812,294,755</b>	<b>120,533,623</b>	<b>12,251,461</b>	<b>679,509,671</b>

See footnotes on page 9. Note: Data continued herein are subject to change, as additional reconciliations are performed. Page 7 of 9



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	APPROPRIATIONS <sup>1/</sup>	EXPENDITURES <sup>2/</sup>	ENCUMBRANCES	FUNDS AVAILABLE	
<b>EXPENDITURES &amp; ENCUMBRANCES</b>					
<b>APPROPRIATIONS IN P.L. 37-42 FROM THE FY 2022 AUDITED GENERAL FUND BALANCE</b>					
COLA - Increase of \$100 per Eligible Retiree [Ch. 11, Sec. 5(f)]	746,900	746,900	-	-	-
CLTC - Chamorro Loan Guarantee Fund [Ch. 11, Sec. 5(f)]	1,000,000	-	-	-	1,000,000
UOG - Faculty Salary Adjustment [Ch. 11, Sec. 10(a)]	3,600,367	-	-	-	3,600,367
CLTC - Additional appropriation to the Chamorro Loan Guarantee Fund [Ch. 11, Sec. 16]	320,105	-	-	-	320,105
CLTC - Appropriation to CLTC Survey & Infrastructure Fund [Ch. 11, Sec. 16]	321,263	-	-	-	321,263
GACSC - Increase of Student Enrollment [Ch. 11, Sec. 17]	4,425,000	283,456	-	-	4,141,544
DYA - Sanctuary Incorporated of Guam [Ch. 11, Sec. 18]	250,000	-	-	-	250,000
GPD - Additional Firefighter Recruitment Cycle [Ch. 11, Sec. 19]	1,800,000	-	-	-	1,800,000
DOC - Additional Correction Officer Recruitment Cycle [Ch. 11, Sec. 19]	1,800,000	-	-	-	1,800,000
DOC - GMHA Consolidated Agreement [Ch. 12, Sec. 34]	3,650,000	-	-	-	3,650,000
DOA - Guam Fishermens Co-op [Ch. 12, Sec. 36]	500,000	-	-	-	500,000
COA - Additional Customs Officer Recruitment Cycle [Ch. 12, Sec. 52]	554,100	-	-	-	554,100
Northern & Southern Soil & Water Conservation [Ch. 12, Sec. 53]	58,381	-	-	-	58,381
Guam Ethics Commission - Operations [Ch. 12, Sec. 54]	126,000	-	-	-	126,000
<b>TOTAL - APPROP. FROM FY22 AUDITED GENERAL FUND BALANCE</b>	<b>19,152,116</b>	<b>1,030,356</b>	<b>-</b>	<b>-</b>	<b>18,121,760</b>
<b>APPROPRIATIONS IN P.L. 37-42 FROM EXCESS FY 2023 GENERAL FUND REVENUES</b>					
DPHSS - Tobacco & Nicotine Compliance: Prevention, and Education [Ch. 11, Sec. 14]	500,000	-	-	-	500,000
GBHWC - Tobacco & Nicotine Compliance: Prevention, and Education [Ch. 11, Sec. 14]	100,000	-	-	-	100,000
GDOE - Additional Operations Funds	9,500,000	-	-	-	9,500,000
GDOE - Additional Chamorro Studies Division Funds	500,000	-	-	-	500,000
<b>TOTAL - APPROP. FROM EXCESS FY23 GENERAL FUND REVENUES</b>	<b>10,600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,600,000</b>
<b>TOTAL P.L. 37-42 APPROP. IN ADDITION TO FY 2024 GENERAL FUND REVENUES</b>	<b>29,752,116</b>	<b>1,030,356</b>	<b>-</b>	<b>-</b>	<b>28,721,760</b>
<b>GRAND TOTAL APPROPRIATIONS PER P.L. 37-42</b>					
	<b>842,046,871</b>	<b>121,563,979</b>	<b>12,251,461</b>	<b>-</b>	<b>708,231,431</b>
<b>DEPARTMENT APPROPRIATIONS FROM PRIOR FISCAL YEARS AUTHORIZED BY CONTINUING APPROPRIATION AUTHORITY IN P.L. 37-42</b>					
Commission on Decolonization (FY23 Task Force Lapses)	88,435	-	41,307	-	47,128
<b>TOTAL - CONTINUING APPROPRIATION AUTHORITY</b>	<b>88,435</b>	<b>-</b>	<b>41,307</b>	<b>-</b>	<b>47,128</b>
<b>ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES</b>					
DOA - GMHA Vendor Payments (Sec. 1, P.L. 37-43) (FY23 Excess Revenues)	30,000,000	21,264,522	-	-	8,735,478
GPA - Energy Credits (Round 4) (P.L. 37-49) (FY24 Excess Revenues)	15,828,000	5,276,000	-	-	10,552,000
<b>TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES</b>	<b>45,828,000</b>	<b>26,540,522</b>	<b>-</b>	<b>-</b>	<b>19,287,478</b>
<b>GRAND TOTAL APPROPRIATIONS IN FY 2024</b>	<b>887,963,306</b>	<b>148,104,502</b>	<b>12,292,768</b>	<b>-</b>	<b>727,566,036</b>

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EXPENDITURES & ENCUMBRANCES

APPROPRIATIONS<sup>1/</sup>

EXPENDITURES<sup>2/</sup>

ENCUMBRANCES

FUNDS  
AVAILABLE

Footnotes:

- 1/ Pursuant to P.L. 37-42.
- 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 (\$843,159).
- 5/ Inclusive of DPHSS appropriations for Foster Care Health Insurance Premiums (\$665,396), Child Protective Services (\$1,226,236), and Foster Group Home (\$941,528).
- 6/ Inclusive of GDOE appropriations for: Bonuses, Rewards & Incentives (\$1,000,000), Merit Bonuses (\$3,100,000), Salary Increments (\$500,000), and Menstrual Hygiene Products (\$25,000).
- 7/ Inclusive of University of Guam appropriation for the Capital Improvements Fund (\$1,158,283).
- 8/ Inclusive of PDSC appropriation for Alternate Public Defender (\$1,692,342).
- 9/ Funds made available through de-appropriation of GEPA accounts.

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