



BUREAU OF BUDGET & MANAGEMENT RESEARCH



OFFICE OF THE GOVERNOR
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DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

JAN 10 2024

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 December 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 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, P.L. 37-49, and P.L. 37-58.

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

Senseramente,


LESTER L. CARLSON, JR.

Enclosures

<i>Certification of information contained in Enclosures subject to Note 1.</i>	
	
Lester L. Carlson, Jr. Director, Bureau of Budget and Management Research	
	Edward M. Birn Date: 2024-01-10 T13:52:32+10:00
Edward Birn, Director, Department of Administration	
	ACTING DEPUTY DIRECTOR
Marie P. Lizama, Acting 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 FY2024 and FY2023
For the Month Ending December

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2024 and FY2023
Three months ending December 2023

	2023		2022		Increase (Decrease)	Fiscal Year 2024		Fiscal Year 2023		Increase (Decrease)
	December	December	December	December						
Income Taxes:										
Individual	\$ 3,376,202	\$ 2,334,662	\$ 1,041,540	\$ 16,513,458	\$ 14,447,926	\$ 2,065,533				
Corporation	14,196,660	14,179,960	16,699	20,875,539	23,170,798	(2,295,259)				
Withholding	24,338,778	29,306,299	(4,967,521)	75,996,582	72,140,872	3,855,710				
Income Taxes	41,911,639	45,820,921	(3,909,282)	113,385,579	109,759,596	3,625,983				
Business privilege taxes:										
Gross Receipts Taxes	33,123,640	25,673,625	7,450,015	102,690,978	83,731,369	18,959,609				
Other Taxes:										
Use Tax	467,530	648,496	(180,966)	2,345,502	2,203,997	141,505				
Business Privilege Taxes	33,591,170	26,322,121	7,269,049	105,036,480	85,935,366	19,101,114				
Licenses, Fees & Penalties	191,219	182,023	9,196	788,720	701,920	86,800				
Use of Money & Property	433,989	125,295	308,694	1,198,952	296,617	902,336				
Federal Sources:										
Section 30	0	0	0	76,195,730	70,398,471	5,797,259				
Immigration fees	196,565	159,270	37,295	309,060	252,175	56,885				
Recovery from Individuals	0	0	0	0	0	0				
Child Support AFDC Local Share	0	0	0	7,594	2,949	4,644				
Federal Sources	196,565	159,270	37,295	76,512,384	70,653,595	5,858,788				
Department Charges:										
Agriculture	33	88	(55)	254	182	72				
Police & Corrections	30	10	20	80	40	40				
Public Works	2,275	4,300	(2,025)	15,850	20,875	(5,025)				
Public Health	1,390	320	1,070	2,225	1,050	1,175				
Commerce	0	0	0	0	0	0				
Other charges	58,316	52,738	5,578	215,490	228,346	(12,856)				
Department Charges	62,044	57,456	4,588	233,899	250,493	(16,594)				
TOTAL GENERAL FUND REVENUES	\$ 76,386,627	\$ 72,667,087	\$ 3,719,540	\$ 297,156,014	\$ 267,597,586	\$ 29,558,428				
Budget (Provision per P. L. 37-042)	2/ 5,049,194	6,244,156	\$ (1,194,962)	12,106,400	14,394,601	\$ (2,288,201)				
				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 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 ^{1/}
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending December 2023 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]			Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 1st Quarter 2024 Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] ^{2/}		
	FY2024 Adopted Revenues Allocated for the Month of December ^{3/}	FY2024 Actual Collections For the Month December	Favorable (Unfavorable)	FY2024 Adopted Revenues Allocated for the Quarter	FY2024 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual Corporation	\$ 2,617,815	\$ 3,376,202	\$ 758,387	\$ 12,663,702	\$ 16,513,458	\$ 3,849,756
Withholding	12,044,825	14,196,660	2,151,835	18,557,399	20,875,539	2,318,140
	26,749,964	24,338,778	(2,411,186)	68,073,468	75,996,582	7,923,114
Income Taxes	41,412,604	41,911,639	499,035	99,294,569	113,385,579	14,091,010
Business privilege taxes:						
Gross Receipts Taxes	29,318,951	33,123,640	3,804,689	85,588,995	102,690,978	17,101,983
Other Taxes:						
Use Tax	399,388	467,530	68,142	1,292,376	2,345,502	1,053,126
Business Privilege Taxes	29,718,339	33,591,170	3,872,831	86,881,371	105,036,480	18,155,109
Licenses, Fees & Penalties	172,386	191,219	18,833	628,172	788,720	160,548
Use of Money & Property	27,010	433,989	406,979	63,946	1,198,952	1,135,006
Federal Sources:						
Section 30	0	0	0	75,449,486	76,195,730	746,244
Immigration fees	180,630	196,565	15,935	342,556	309,060	(33,496)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	0	0	0	7,594	7,594
Federal Sources	180,630	196,565	15,935	75,792,042	76,512,384	720,342
Department Charges:						
Agriculture	0	33	33	0	254	254
Police & Corrections	0	30	30	0	80	80
Public Works	0	2,275	2,275	0	15,850	15,850
Public Health	0	1,390	1,390	0	2,225	2,225
Commerce	0	0	0	0	0	0
Other charges	134,561	58,316	(76,245)	307,443	215,490	(91,953)
Department Charges	134,561	62,044	(72,517)	307,443	233,899	(73,544)
TOTAL GENERAL FUND REVENUES	\$ 71,645,530	\$ 76,386,627	\$ 4,741,097	\$ 262,967,543	\$ 297,156,014	\$ 34,188,471

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 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 ^{1/}
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Pursuant to 5 GCA, Ch. 4, §4109(G)(3) [Due 20 days after month-end]			FY2024 ADOPTED Revenues vs. PROJECTED Revenues to Year End Pursuant to ZGCA, Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; 5GCA, Ch.4 §4109(G)(3) [due no later than 20 days after month-end]; and P.L. 31-23, CH XIII §7 [due no later than 30 days after month-end]		
	FY2024 Adopted Revenues for the Cumulative Period ^{2/}	FY2024 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2024 Adopted Revenues (Full Year Projection)	FY2024 Revenue Tracking ^{3/}	Favorable Increase (Decrease)
Income Taxes:						
Individual Corporation	\$ 12,663,702	\$ 16,513,458	\$ 3,849,756	\$ 94,592,036	\$ 98,441,793	\$ 3,849,757
Withholding	18,557,399	20,875,539	2,318,140	101,582,361	103,900,501	2,318,140
	68,073,468	75,996,582	7,923,114	273,572,137	281,495,252	7,923,115
Income Taxes	99,294,569	113,385,579	14,091,010	469,746,534	483,837,546	14,091,012
Business privilege taxes:						
Gross Receipts Taxes	85,588,995	102,690,978	17,101,983	350,796,921	367,898,904	17,101,983
Other Taxes:						
Use Tax	1,292,376	2,345,502	1,053,126	6,701,359	7,754,485	1,053,126
Business Privilege Taxes	86,881,371	105,036,480	18,155,109	357,498,280	375,653,389	18,155,109
Licenses, Fees & Penalties	628,172	788,720	160,548	3,406,682	3,567,231	160,549
Use of Money & Property	63,946	1,198,952	1,135,006	430,875	1,565,880	1,135,005
Federal Sources:						
Section 30	75,449,486	76,195,730	746,244	75,449,486	76,195,730	746,244
Immigration fees	342,556	309,060	(33,496)	1,289,087	1,263,186	(25,901)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	7,594	7,594	0	0	0
Federal Sources	75,792,042	76,512,384	720,342	76,738,573	77,458,916	720,343
Department Charges:						
Agriculture	0	254	254	0	0	0
Police & Corrections	0	80	80	0	0	0
Public Works	0	15,850	15,850	0	0	0
Public Health	0	2,225	2,225	0	0	0
Commerce	0	0	0	0	0	0
Other charges	307,443	215,490	(91,953)	1,429,672	1,356,124	(73,548)
Department Charges	307,443	233,899	(73,544)	1,429,672	1,356,124	(73,548)
TOTAL GENERAL FUND REVENUES	\$ 262,967,543	\$ 297,156,014	\$ 34,188,471	\$ 909,250,616	\$ 943,439,086	\$ 34,188,470
			13.00%			3.76%

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/ 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 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.
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**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)
P.L. 37-58	Gas Tax Relief Act	(7,823,735)
	TOTAL	(23,651,735)
	PROJECTED GENERAL FUND COVERAGE OF SPECIAL REVENUE FUND SHORTFALLS	
	Healthy Futures Fund	(5,529,020)
	TOTAL	(5,529,020)
	NET UNOBLIGATED PROJECTED FY24 GENERAL FUND REVENUE	\$ 5,007,715

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

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

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Magalhãgan Guåhan	5,495,174	1,504,162	306,643	3,684,368
Office of I Segundu Na Magalåhan Guahan	356,250	104,679	-	251,571
Guam Medical Referral Assistance Office	665,849	84,252	30,093	551,504
Bureau of Womens Affairs	189,488	22,552	-	166,936
Bureau of Budget & Management Research (BBMR)	1,184,149	213,403	43,492	927,254
Civil Service Commission	1,340,363	274,378	35,798	1,030,187
Department of Administration (DOA)	10,223,998	1,809,359	243,653	8,170,985
DOA - Charter School Administrative Support	66,894	13,897	840	52,157
Chamorro Land Trust Commission (CLTC)	717,115	38,402	18,366	660,347
Department of Revenue & Taxation (DRT)	14,532,027	2,342,807	1,628,968	10,560,252
Office of the Attorney General Operations (OAG)	18,870,277	2,641,204	90,135	16,138,938
OAG - Cost Sharing Initiative for CJIS Integration Project	84,469	-	-	84,469
Office of Technology	3,711,342	868,107	408,565	2,434,670
Mayor's Council of Guam (MCOG) - Operations	8,807,188	1,714,911	1,398,439	5,693,839
MCOG - Island Beautification Programs	422,126	1,929	59,875	360,322
Office of Public Accountability	2,030,737	593,898	-	1,436,839
Il lIheslauran Guåhan (Legislature)	8,699,920	2,007,672	-	6,692,248
Legislature - Office of Finance and Budget	478,740	110,478	-	368,262
Legislature - Guam Youth Congress	15,000	3,750	-	11,250
Guam Ethics Commission	405,080	114,306	41,941	248,833
Office of Veterans Affairs (OVA)	1,224,345	199,126	1,375	1,023,844
P.E.A.L.S. Board	46,289	-	-	46,289
TOTAL - GENERAL GOVERNMENT	79,566,820	14,663,275	4,308,182	60,595,363
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	43,108,103	7,824,025	2,709,048	32,575,031
GPD - Cost Sharing Initiative for CJIS Integration Project	84,469	-	-	84,469
GPD - Safe Schools Initiative	142,585	-	13,667	128,918
GPD - Law Enforcement Fallen Officers Memorial	500,000	-	-	500,000
GPD - Supplemental Appropriation from Guam Legislature	300,000	64,035	82,716	153,249
Department of Corrections (DOC)	31,986,215	6,154,615	4,242,171	21,589,429
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	1,258,305	98,971	6,191,264
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	619,777	115,933	-	503,844
Guam Fire Department	35,111,472	7,362,612	619,184	27,129,676
Guam Customs & Quarantine Agency (COA)	13,913,106	2,043,226	117,445	11,752,436

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 December 31, 2023

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PROTECTION OF LIFE & PROPERTY (CONTINUED)				
Unified Judiciary Operations (Judiciary)	40,392,729	10,874,966	-	29,517,764
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	107,044	2,236	598,678
Guam Environmental Protection Agency (GEPA)	250,000	-	-	250,000
GEPA - Beach Monitoring	46,903	-	3,982	42,921
TOTAL - PROTECTION OF LIFE & PROPERTY	176,855,033	36,873,606	7,889,418	132,092,009
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	8,685,074	1,172,212	411,996	7,100,866
DPHSS - MIP/MIPPR Program	5,618,422	579,733	-	5,038,689
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	22,262,533	6,373,037	-	15,889,496
DPHSS - Children's Health Insurance Program	3,897,266	38,352	-	3,858,914
DPHSS - Division of Senior Citizens Programs	6,278,588	867,662	930,766	4,480,160
DPHSS - Public Assistance Program	3,308,881	401,704	-	2,907,177
DPHSS - Enhanced Allotment Plan	352,121	338,885	-	13,236
DPHSS - Medical Cannabis Program	352,220	44,217	-	308,003
DPHSS - Division of Children's Wellness	15,787,873	1,640,057	3,109,901	11,037,915
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	-	9,000	276,170
GBHWC - Youth Suicide Prevention and Peace Program	81,750	10,222	25,000	46,528
Guam Memorial Hospital Authority (GMHA) - Operations	8,491,370	2,122,844	-	6,368,526
DOA - Residential Treatment Fund	2,500,000	255,372	-	2,244,628
TOTAL - PUBLIC HEALTH	78,701,268	13,844,298	4,486,663	60,370,307
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	219,781,706	53,789,177	-	165,992,529
GDOE - Simon Sanchez High School Construction	500,000	124,997	-	375,003
GDOE - Chamoru Studies Division	513,824	128,454	-	385,370
GDOE - Textbooks	1,500,000	-	-	1,500,000
Guam Academy Charter School Council (GACSC)	14,437,500	2,606,991	-	11,830,509
University of Guam Operations (UOG)	27,551,457	6,887,868	-	20,663,589
UOG - Scholarships (SSFAP)	3,565,285	891,319	-	2,673,966
UOG - Aquaculture Development and Training Center	114,000	28,496	-	85,504
UOG - WERI (Guam Hydrologic Survey)	425,481	106,366	-	319,115
UOG - WERI (Water Resource Monitoring)	179,000	44,746	-	134,254
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	33,371	-	100,095
UOG - KPRRG Operations	200,000	49,998	-	150,002
UOG - Guampedia Foundation	150,000	37,505	-	112,495
UOG - Guam Green Growth Initiative	500,000	124,995	-	375,005

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 December 31, 2023

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC EDUCATION (CONTINUED)				
UOG - Sea Grant Program	500,000	124,995	-	375,005
UOG - Guam Press (Publishing House)	100,000	24,999	-	75,001
Guam Community College Operations (GCC)	13,906,546	3,476,637	-	10,429,909
GCC - WICHE Administrative Office	78,500	19,626	-	58,874
TOTAL - PUBLIC EDUCATION	284,136,765	68,500,540	-	215,636,225
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,299,165	89,938	-	1,209,227
DISID - Job Coaches	68,738	5,490	-	63,248
Guam Regional Transit Authority	2,418,659	488,572	172,831	1,757,256
TOTAL - COMMUNITY SERVICES	3,786,562	584,000	172,831	3,029,732
RECREATION				
Department of Parks & Recreation (DPR)	3,018,727	573,426	483,497	1,961,805
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	276,709	-	-	276,709
DPR - Guam Historic Resources Division	779,132	91,103	11,449	676,580
DPR - Park Patrol Officer Reserve Program	90,000	-	-	90,000
TOTAL - RECREATION	4,164,568	664,529	494,945	3,005,094
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	-	3,317	-	(3,317)
Department of Labor - Worker's Compensation Fund	400,000	147,978	-	252,022
Department of Military Affairs	1,061,088	100,089	-	960,999
Guam Election Commission (GEC)	2,153,766	309,918	231,134	1,612,714
Department of Chamorro Affairs (DCA)	2,579,633	215,961	403,660	1,960,012
Commission on Decolonization (COD) - Operations	152,488	34,320	356	117,812
COD - Public Information Program	165,000	24,805	-	140,195
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	71,528	-	469,626
CAHA - Guam Territorial Band	45,000	-	-	45,000
Hagatna Restoration & Redevelopment Authority (HARRA)	409,496	37,126	7,140	365,230
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumission)	489,637	87,704	-	401,933
Public Defender Services Corporation (PDSC)	7,872,834	1,816,806	-	6,056,028
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	15,870,096	2,849,553	642,290	12,378,254
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	4,259,682	767,367	212,018	3,280,297
DOAg - Animal Shelter (GAIN)	142,585	-	-	142,585
DOAg - Civilian Volunteer Conservation Officers Program	200,000	5,000	3,870	191,130
DOAg - GAIN Spay & Neuter Program	450,000	-	-	450,000
DOAg - Animal Health/Control Vehicles	100,000	-	-	100,000

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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	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
ECONOMIC DEVELOPMENT (CONTINUED)				
Bureau of Statistics & Plans (BSP)	1,287,227	244,984	-	1,042,243
BSP - Business and Economics Statistics Program	392,713	38,525	-	354,188
TOTAL - ECONOMIC DEVELOPMENT	6,832,207	1,055,877	215,888	5,560,443
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	5,469,725	1,500,542	-	3,969,183
GGRF - Retiree Health/Dental/Life Insurance Premiums	39,927,169	9,981,792	-	29,945,377
GGRF - Governor/Lieutenant Governor Pensions	321,643	80,411	-	241,232
GGRF - Judges/Supreme Justices Annuities	228,972	57,243	-	171,729
DOA - Supplemental Annuity Benefits Special Fund	5,659,750	688,350	-	4,971,400
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	3,900	-	71,100
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	57,265	131,817	60,918
TOTAL - MISCELLANEOUS APPROPRIATIONS	77,791,458	28,886,303	131,817	48,773,338
				<i>9/</i>
DEBT SERVICE APPROPRIATIONS				
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	23,954,375	-	8,517,875
Limited Obligation Bonds (Section 30), Series 2016A	19,114,500	14,754,000	-	4,360,500
GEFF Series 2016 A & B (Certificates of Participation)	5,735,240	5,735,250	-	(10)
GDOE Series 2020A JFK Project	5,524,379	5,524,378	-	1
BPT Bonds, 2021 Series E and Series F	15,889,644	4,834,888	-	11,054,757
TOTAL - DEBT SERVICE APPROPRIATIONS	84,589,978	57,245,976	-	27,344,002
EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 37-42				
GMHA Pharmaceutical Fund	-	5,428,586	-	(5,428,586)
Better Public Service Fund	-	-	-	-
GSWA New Cell	-	507,833	-	(507,833)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	5,936,419	-	(5,936,419)
TOTAL APPROPRIATIONS FROM FY 2024 GENERAL FUND ADOPTED REVENUES	812,294,755	231,104,374	18,342,034	562,848,347

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<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
APPROPRIATIONS IN P.L. 37-42 FROM THE FY 2022 AUDITED GENERAL FUND BALANCE				
COLA - Increase of \$100 per Eligible Retiree [Ch. 11, Sec. 5(f)]	746,900	746,900	-	-
CLTC - Chamorro Loan Guarantee Fund [Ch. 11, Sec. 10(a)]	1,000,000	-	-	1,000,000
UOG - Faculty Salary Adjustment [Ch. 11, Sec. 13]	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	579,780	-	3,845,220
DYA - Sanctuary Incorporated of Guam [Ch. 11, Sec. 18]	250,000	-	-	250,000
GFD - 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 Fisheries Co-op [Ch. 12, Sec. 36]	500,000	100,000	-	400,000
CQA - 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
TOTAL - APPROP. FROM FY22 AUDITED GENERAL FUND BALANCE	19,152,116	5,027,047	-	14,125,069
APPROPRIATIONS IN P.L. 37-42 FROM EXCESS FY 2023 GENERAL FUND REVENUES				
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
TOTAL - APPROP. FROM EXCESS FY23 GENERAL FUND REVENUES	10,600,000	-	-	10,600,000
TOTAL P.L. 37-42 APPROP. IN ADDITION TO FY 2024 GENERAL FUND REVENUES	29,752,116	5,027,047	-	24,725,069
GRAND TOTAL APPROPRIATIONS PER P.L. 37-42				
	842,046,871	236,131,421	18,342,034	587,573,416
DEPARTMENT APPROPRIATIONS FROM PRIOR FISCAL YEARS AUTHORIZED BY CONTINUING APPROPRIATION AUTHORITY IN P.L. 37-42				
Commission on Decolonization (FY23 Task Force Lapses)	88,435	8,783	32,524	47,128
TOTAL - CONTINUING APPROPRIATION AUTHORITY	88,435	8,783	32,524	47,128
ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES				
DOA - GMHA Vendor Payments (Sec. 1, P.L. 37-43) (FY23 Excess Revenues)	30,000,000	25,041,847	-	4,958,153
GPA - Energy Credits (Round 4) (P.L. 37-49) (FY24 Excess Revenues)	15,828,000	10,552,000	-	5,276,000
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	45,828,000	35,593,847	-	10,234,153
GRAND TOTAL APPROPRIATIONS IN FY 2024	887,963,306	271,734,051	18,374,558	597,854,697

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<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
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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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