



BUREAU OF BUDGET & MANAGEMENT RESEARCH



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FEB 19 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 January 31, 2024. 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.

Please be advised that the report preparation and submission was delayed due to AS400 access being closed effective February 2, 2024 due to the ongoing transition to the new Financial Management Information System.

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

Senseramento,

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: 2024-02-16 |
| Edward Birn, Director, Department of Administration | T07:34:07+10:00 |
| Marie Lizama | 02/16/24 |
| Marie 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 January

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2024 and FY2023
Four months ending January 2024

| | 2024 | | 2023 | | Increase (Decrease) | Fiscal Year 2024 | Fiscal Year 2023 | Increase (Decrease) |
|------------------------------------|-------------------------|----------------------|---------------------|-----------------------|-----------------------|----------------------|------------------|---------------------|
| | January | | January | | | | | |
| Income Taxes: | | | | | | | | |
| Individual Corporation | \$ 5,816,823 | \$ 5,793,876 | \$ 22,947 | \$ 22,330,281 | \$ 20,241,801 | \$ 2,088,480 | | |
| Withholding | 3,158,411 | 6,249,649 | (3,091,238) | 24,033,950 | 29,420,447 | (5,386,497) | | |
| | 32,675,831 | 24,764,821 | 7,911,010 | 109,791,622 | 96,905,693 | 12,885,930 | | |
| Income Taxes | 41,651,065 | 36,808,345 | 4,842,719 | 156,155,853 | 146,567,941 | 9,587,912 | | |
| Business privilege taxes: | | | | | | | | |
| Gross Receipts Taxes | 32,162,414 | 33,129,986 | (967,572) | 134,866,865 | 116,861,355 | 18,005,509 | | |
| Other Taxes: | | | | | | | | |
| Use Tax | 791,537 | 1,034,659 | (243,122) | 3,116,306 | 3,238,655 | (122,349) | | |
| Business Privilege Taxes | 32,953,950 | 34,164,644 | (1,210,694) | 137,983,171 | 120,100,011 | 17,883,160 | | |
| Licenses, Fees & Penalties | 215,313 | 217,375 | (2,062) | 1,004,234 | 919,295 | 84,939 | | |
| Use of Money & Property | (429) | 142,518 | (142,947) | 1,200,922 | 439,135 | 761,787 | | |
| Federal Sources: | | | | | | | | |
| Section 30 | 0 | 0 | 0 | 76,195,730 | 70,398,471 | 5,797,259 | | |
| Immigration fees | 119,015 | 0 | 119,015 | 428,075 | 252,175 | 175,900 | | |
| Recovery from Individuals | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Child Support AFDC Local Share | 5,626 | 8,126 | (2,500) | 13,220 | 11,076 | 2,144 | | |
| Federal Sources | 124,641 | 8,126 | 116,515 | 76,637,025 | 70,661,722 | 5,975,303 | | |
| Department Charges: | | | | | | | | |
| Agriculture | 90 | 165 | (75) | 344 | 347 | (3) | | |
| Police & Corrections | 0 | 10 | (10) | 80 | 50 | 30 | | |
| Public Works | 5,875 | 4,600 | 1,275 | 21,725 | 25,475 | (3,750) | | |
| Public Health | 450 | 160 | 290 | 2,675 | 1,210 | 1,465 | | |
| Commerce | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Other charges | 87,920 | 55,787 | 32,133 | 303,409 | 284,133 | 19,277 | | |
| Department Charges | 94,335 | 60,722 | 33,613 | 328,233 | 311,215 | 17,019 | | |
| TOTAL GENERAL FUND REVENUES | \$ 75,038,875 | \$ 71,401,731 | \$ 3,637,144 | \$ 373,309,438 | \$ 338,999,317 | \$ 34,310,120 | | |
| PROVISION FOR TAX REFUNDS | | | | | | | | |
| Budget (Provision per P.L. 37-042) | ^{2/} 4,200,814 | 5,431,521 | \$ (1,230,707) | 16,307,214 | 19,826,121 | \$ (3,518,907) | | |

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 January 2024

Pursuant to 5 GCA, Ch. 4, §4109(G)(3) [Due no later than 20 days after month-end]

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 2nd Quarter 2024

Pursuant to 5 GCA, Ch. 4, §4109(G) [due 30 days after the close of each quarter] ^{2/}

| | FY2024 Adopted Revenues Allocated for the Month of January ^{2/} | FY2024 Actual Collections For the Month January | Favorable (Unfavorable) | FY2024 Adopted Revenues Allocated for the Quarter | FY2024 Actual Collections for the Quarter | Favorable Increase (Decrease) |
|------------------------------------|---|--|----------------------------|--|--|----------------------------------|
| Income Taxes: | | | | | | |
| Individual Corporation | \$ 6,078,998 | \$ 5,816,823 | \$ (262,175) | | | |
| Withholding | 5,255,826 | 3,158,411 | (2,097,415) | | | |
| | 23,119,514 | 32,675,831 | 9,556,317 | | | |
| Income Taxes | 34,454,338 | 41,651,065 | 7,196,727 | | | |
| Business privilege taxes: | | | | | | |
| Gross Receipts Taxes | 28,151,837 | 32,162,414 | 4,010,577 | | | |
| Other Taxes: | | | | | | |
| Use Tax | 477,787 | 791,537 | 313,750 | | | |
| Business Privilege Taxes | 28,629,624 | 32,953,950 | 4,324,326 | | | |
| Licenses Fees & Penalties | 157,196 | 215,313 | 58,117 | | | |
| Use of Money & Property | 30,723 | (429) | (31,152) | | | |
| Federal Sources: | | | | | | |
| Section 30 | 0 | 0 | 0 | | | |
| Immigration fees | 28,671 | 119,015 | 90,344 | | | |
| Recovery from Individuals | 0 | 0 | 0 | | | |
| Child Support AFDC Local Share | 0 | 5,626 | 5,626 | | | |
| Federal Sources | 28,671 | 124,641 | 95,970 | | | |
| Department Charges: | | | | | | |
| Agriculture | 0 | 90 | 90 | | | |
| Police & Corrections | 0 | 0 | 0 | | | |
| Public Works | 0 | 5,875 | 5,875 | | | |
| Public Health | 0 | 450 | 450 | | | |
| Commerce | 0 | 0 | 0 | | | |
| Other charges | 45,251 | 87,920 | 42,669 | | | |
| Department Charges | 45,251 | 94,335 | 49,084 | | | |
| TOTAL GENERAL FUND REVENUES | \$ 63,345,803 | \$ 75,038,875 | \$ 11,693,072 | | | |

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 3/31/2024.

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 | | | Favorable (Unfavorable) | FY2024 ADOPTED Revenues vs. PROJECTED Revenues to Year End | | | Favorable (Increase / Decrease) |
|------------------------------------|--|---|--|----------------------------|--|---------------------------------------|--|------------------------------------|
| | FY2024 Adopted Revenues for the Cumulative Period ^{2/} | FY2024 Actual Revenues for the Cumulative Period | Pursuant to 5 GCCA, Ch. 4, §4109(C)(3) [Due 20 days after month-end] | | FY2024 Adopted Revenues (Full Year Projection) | FY2024 Revenue Tracking ^{3/} | Pursuant to 2GCCA, Ch.13 §13109(G)(1) [due not later than 20 days after month-end]; 5GCCA, 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] | |
| Income Taxes: | | | | | | | | |
| Individual | \$ 18,742,700 | \$ 22,330,281 | \$ 3,587,581 | \$ 94,592,036 | \$ 98,179,619 | \$ 3,587,583 | | |
| Corporation | 23,813,225 | 24,033,950 | 220,725 | 101,582,361 | 101,803,086 | 220,725 | | |
| Withholding | 91,192,982 | 109,791,622 | 18,598,640 | 273,572,137 | 292,170,778 | 18,598,641 | | |
| Income Taxes | 133,748,907 | 156,155,853 | 22,406,946 | 469,746,534 | 492,153,483 | 22,406,949 | | |
| Business privilege taxes: | | | | | | | | |
| Gross Receipts Taxes | 113,740,832 | 134,866,865 | 21,126,033 | 350,796,921 | 371,922,953 | 21,126,032 | | |
| Other Taxes: | | | | | | | | |
| Use Tax | 1,770,163 | 3,116,306 | 1,346,143 | 6,701,359 | 8,047,502 | 1,346,143 | | |
| Business Privilege Taxes | 115,510,995 | 137,983,171 | 22,472,176 | 357,498,280 | 379,970,455 | 22,472,175 | | |
| Licenses, Fees & Penalties | 785,368 | 1,004,234 | 218,866 | 3,406,682 | 3,625,547 | 218,865 | | |
| Use of Money & Property | 94,669 | 1,200,922 | 1,106,253 | 430,875 | 1,537,125 | 1,106,250 | | |
| Federal Sources: | | | | | | | | |
| Section 30 | 75,449,486 | 76,195,730 | 746,244 | 75,449,486 | 76,195,730 | 746,244 | | |
| Immigration fees | 371,227 | 428,075 | 56,848 | 1,289,087 | 1,359,156 | 70,069 | | |
| Recovery from Individuals | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Child Support AFDC Local Share | 0 | 13,220 | 13,220 | 0 | 0 | 0 | | |
| Federal Sources | 75,820,713 | 76,637,025 | 816,312 | 76,738,573 | 77,554,886 | 816,313 | | |
| Department Charges: | | | | | | | | |
| Agriculture | 0 | 344 | 344 | 0 | 0 | 0 | | |
| Police & Corrections | 0 | 80 | 80 | 0 | 0 | 0 | | |
| Public Works | 0 | 21,725 | 21,725 | 0 | 0 | 0 | | |
| Public Health | 0 | 2,675 | 2,675 | 0 | 0 | 0 | | |
| Commerce | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Other charges | 352,694 | 303,409 | (49,285) | 1,429,672 | 1,405,209 | (1,429,672) | | |
| Department Charges | 352,694 | 328,233 | (24,461) | 1,429,672 | 1,405,209 | (24,463) | | |
| TOTAL GENERAL FUND REVENUES | \$ 326,313,346 | \$ 373,309,438 | \$ 46,996,092 | 909,250,616 | \$ 956,246,705 | \$ 46,996,089 | 5.17% | |

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.
- 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.

| 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 | (5,985,454) | |
| | TOTAL | (5,985,454) | |
| | NET UNOBLIGATED PROJECTED FY24 GENERAL FUND REVENUE | \$ 17,358,900 | |

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of January 31, 2024

| <u>EXPENDITURES & ENCUMBRANCES</u> | <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 | 2,391,765 | 253,838 | 2,849,571 |
| Office of I Segundu Na Magalhãhen Guahan | 356,250 | 169,746 | - | 186,504 |
| Guam Medical Referral Assistance Office | 665,849 | 135,326 | 25,597 | 504,926 |
| Bureau of Womens Affairs | 189,488 | 34,400 | - | 155,088 |
| Bureau of Budget & Management Research (BBMR) | 1,184,149 | 316,117 | 42,434 | 825,598 |
| Civil Service Commission | 1,340,363 | 434,374 | 146,757 | 759,233 |
| Department of Administration (DOA) | 10,223,998 | 3,087,292 | 242,060 | 6,894,646 |
| DOA - Charter School Administrative Support | 66,894 | 21,492 | 840 | 44,562 |
| Chamorro Land Trust Commission (CLTC) | 717,115 | 56,258 | 28,732 | 632,125 |
| Department of Revenue & Taxation (DRT) | 14,532,027 | 3,593,376 | 1,648,952 | 9,289,699 |
| Office of the Attorney General Operations (OAG) | 18,870,277 | 4,097,004 | 84,965 | 14,688,309 |
| OAG - Cost Sharing Initiative for CJIS Integration Project | 84,469 | 84,142 | - | 327 |
| Office of Technology | 3,711,342 | 1,133,481 | 575,994 | 2,001,867 |
| Mayor's Council of Guam (MCOG) - Operations | 8,807,188 | 2,533,255 | 1,306,880 | 4,967,053 |
| MCOG - Island Beautification Programs | 422,126 | 21,445 | 106,545 | 294,136 |
| Office of Public Accountability | 2,030,737 | 839,082 | - | 1,191,655 |
| I L.I.nesiaturan Guåhan (Legislature) | 8,699,920 | 2,676,896 | - | 6,023,024 |
| Legislature - Office of Finance and Budget | 478,740 | 147,304 | - | 331,436 |
| Legislature - Guam Youth Congress | 15,000 | 5,000 | - | 10,000 |
| Guam Ethics Commission | 405,080 | 162,755 | 32,680 | 209,645 |
| Office of Veterans Affairs (OVA) | 1,224,345 | 312,392 | 1,375 | 910,578 |
| P.E.A.L.S. Board | 46,289 | - | - | 46,289 |
| TOTAL - GENERAL GOVERNMENT | 79,566,820 | 22,252,901 | 4,497,648 | 52,816,270 |
| PROTECTION OF LIFE & PROPERTY | | | | |
| Guam Police Department (GPD) | 43,008,103 | 12,256,072 | 2,761,625 | 27,990,407 |
| GPD - Cost Sharing Initiative for CJIS Integration Project | 84,469 | 84,142 | - | 327 |
| 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 | 99,864 | 65,564 | 134,571 |
| Department of Corrections (DOC) | 31,986,215 | 9,402,091 | 3,639,944 | 18,944,180 |
| DOC - Cost of Care & Custody of Prisoners in Federal Facilities | 495,252 | 73,415 | - | 421,837 |
| 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 | 2,001,207 | 99,245 | 5,448,088 |
| DYA - Youth Programs | 200,000 | - | - | 200,000 |
| DYA - Summer Employment and Youth Training Program | 619,777 | 191,373 | - | 428,404 |
| Guam Fire Department | 35,111,472 | 11,503,397 | 600,942 | 23,007,133 |
| Guam Customs & Quarantine Agency (CQA) | 13,913,106 | 3,298,672 | 119,653 | 10,494,781 |

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 January 31, 2024

| <u>EXPENDITURES & ENCUMBRANCES</u> | <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 | 13,982,099 | - | 26,410,631 |
| 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 | 182,575 | 2,236 | 523,147 |
| Guam Environmental Protection Agency (GEPA) | 250,000 | 16,311 | 6,000 | 227,689 |
| GEPA - Beach Monitoring | 46,903 | - | 3,982 | 42,921 |
| TOTAL - PROTECTION OF LIFE & PROPERTY | 176,755,033 | 54,160,063 | 7,312,857 | 115,282,112 |
| PUBLIC HEALTH | | | | |
| Department of Public Health & Social Services (DPHSS) | 8,685,074 | 1,564,587 | 391,640 | 6,728,848 |
| 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 | 8,747,867 | - | 13,514,666 |
| DPHSS - Children's Health Insurance Program | 3,897,266 | 38,352 | - | 3,858,914 |
| DPHSS - Division of Senior Citizens Programs | 6,278,588 | 1,915,304 | 1,031,622 | 3,331,662 |
| DPHSS - Public Assistance Program | 3,308,881 | 683,984 | - | 2,624,897 |
| DPHSS - Enhanced Allotment Plan | 352,121 | 338,885 | - | 13,236 |
| DPHSS - Medical Cannabis Program | 352,220 | 68,321 | - | 283,899 |
| DPHSS - Division of Children's Wellness | 15,787,873 | 2,428,386 | 2,700,398 | 10,659,089 |
| 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 | 15,334 | 25,000 | 41,416 |
| Guam Memorial Hospital Authority (GMHA) - Operations | 8,491,370 | 2,830,458 | - | 5,660,912 |
| DOA - Residential Treatment Fund | 2,500,000 | 255,372 | - | 2,244,628 |
| TOTAL - PUBLIC HEALTH | 78,701,268 | 19,466,583 | 4,157,660 | 55,077,025 |
| 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 | 173,074 | - | 326,926 |
| GDOE - Chamorro Studies Division | 513,824 | 171,276 | - | 342,548 |
| 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 | 9,007,212 | - | 18,544,245 |
| UOG - Scholarships (SSFAP) | 3,565,285 | 1,165,571 | - | 2,399,714 |
| UOG - Aquaculture Development and Training Center | 114,000 | 37,264 | - | 76,736 |
| UOG - WERI (Guam Hydrologic Survey) | 425,481 | 139,094 | - | 286,387 |
| UOG - WERI (Water Resource Monitoring) | 179,000 | 58,514 | - | 120,486 |
| UOG - Northern & Southern Soil & Water Conservation District Programs | 133,466 | 43,639 | - | 89,827 |
| UOG - KPRG Operations | 200,000 | 65,382 | - | 134,618 |
| UOG - Guampedia Foundation | 150,000 | 49,045 | - | 100,955 |
| UOG - Guam Green Growth Initiative | 500,000 | 163,455 | - | 336,545 |

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 January 31, 2024**

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

| | <u>APPROPRIATIONS ^{1/}</u> | <u>EXPENDITURES ^{2/}</u> | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|---|-------------------------------------|-----------------------------------|---------------------|----------------------------|
| EXPENDITURES & ENCUMBRANCES | | | | |
| PUBLIC EDUCATION (CONTINUED) | | | | |
| UOG - Sea Grant Program | 500,000 | 163,455 | - | 336,545 |
| UOG - Guam Press (Publishing House) | 100,000 | 32,691 | - | 67,309 |
| Guam Community College Operations (GCC) | 13,906,546 | 4,546,369 | - | 9,360,177 |
| GCC - MICHE Administrative Office | 78,500 | 25,666 | - | 52,834 |
| TOTAL - PUBLIC EDUCATION | 284,136,765 | 72,237,875 | - | 211,898,890 |
| COMMUNITY SERVICES | | | | |
| Department of Integrated Services for Indiv. with Disabilities (DISID) | 1,299,165 | 134,712 | 300 | 1,164,153 |
| DISID - Job Coaches | 68,738 | 8,454 | - | 60,284 |
| Guam Regional Transit Authority | 2,418,659 | 811,466 | 189,358 | 1,417,835 |
| TOTAL - COMMUNITY SERVICES | 3,786,562 | 954,632 | 189,658 | 2,642,272 |
| RECREATION | | | | |
| Department of Parks & Recreation (DPR) | 3,018,727 | 919,650 | 415,919 | 1,683,158 |
| DPR - Maintenance & Repair of Public Restrooms & Pool Facilities | 276,709 | - | 99,999 | 176,710 |
| DPR - Guam Historic Resources Division | 779,132 | 147,216 | 11,449 | 620,467 |
| DPR - Park Patrol Officer Reserve Program | 90,000 | - | 12,447 | 77,553 |
| TOTAL - RECREATION | 4,164,568 | 1,066,866 | 539,813 | 2,557,889 |
| 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 | 203,604 | - | 857,484 |
| Guam Election Commission (GEC) | 2,153,766 | 478,472 | 202,244 | 1,473,049 |
| Department of Chamorro Affairs (DCA) | 2,579,633 | 406,888 | 322,262 | 1,850,482 |
| Commission on Decolonization (COD) - Operations | 152,488 | 48,213 | 320 | 103,955 |
| COD - Public Information Program | 165,000 | 24,805 | - | 140,195 |
| Guam Council on the Arts & Humanities Agency (CAHA) | 541,154 | 120,723 | - | 420,431 |
| CAHA - Guam Territorial Band | 45,000 | - | - | 45,000 |
| Hagatna Restoration & Redevelopment Authority (HRRA) | 409,496 | 57,482 | 7,140 | 344,874 |
| Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumiston) | 489,637 | 136,200 | - | 353,437 |
| Public Defender Services Corporation (PDSC) | 7,872,834 | 2,422,408 | - | 5,450,426 |
| TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS | 15,870,096 | 4,050,091 | 531,967 | 11,288,038 |
| ECONOMIC DEVELOPMENT | | | | |
| Department of Agriculture - DOAg | 4,259,682 | 1,166,143 | 202,562 | 2,890,977 |
| DOAg - Animal Shelter (GAIN) | 142,585 | - | - | 142,585 |
| DOAg - Civilian Volunteer Conservation Officers Program | 200,000 | 7,175 | 3,770 | 189,055 |
| DOAg - GAIN Spay & Neuter Program | 450,000 | - | - | 450,000 |
| DOAg - Animal Health/Control Vehicles | 100,000 | - | 99,999 | 1 |

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 January 31, 2024

| | <u>APPROPRIATIONS ^{1/}</u> | <u>EXPENDITURES ^{2/}</u> | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|--|-------------------------------------|-----------------------------------|---------------------|------------------------|
| EXPENDITURES & ENCUMBRANCES | | | | |
| ECONOMIC DEVELOPMENT (CONTINUED) | | | | |
| Bureau of Statistics & Plans (BSP) | 1,287,227 | 369,808 | 560 | 916,859 |
| BSP - Business and Economics Statistics Program | 392,713 | 75,332 | 2,980 | 314,401 |
| TOTAL - ECONOMIC DEVELOPMENT | 6,832,207 | 1,618,459 | 309,871 | 4,903,877 |
| MISCELLANEOUS APPROPRIATIONS | | | | |
| Government of Guam Retirement Fund (GGRF) - Medicare Premiums | 5,469,725 | 2,027,842 | - | 3,441,883 |
| GGRF - Retiree Health/Dental/Life Insurance Premiums | 39,927,169 | 15,339,001 | 24,056,036 | 532,133 |
| GGRF - Governor/Lieutenant Governor Pensions | 321,643 | 107,215 | - | 214,428 |
| GGRF - Judges/Supreme Justices Annuities | 228,972 | 76,324 | - | 152,648 |
| 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 | - | - |
| DOA - Guam Crime Stoppers | 100,000 | 100,000 | - | - |
| Emergency Declaration - Tropical Storm Bolaven | 250,000 | 75,142 | 113,941 | 60,918 |
| TOTAL - MISCELLANEOUS APPROPRIATIONS | 77,891,458 | 34,934,573 | 24,169,976 | 18,786,909 |
| 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 | - | 83,313 | - | (83,313) |
| GSWA New Cell | - | 1,015,833 | - | (1,015,833) |
| TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET | - | 6,527,733 | - | (6,527,733) |
| TOTAL APPROPRIATIONS FROM FY 2024 GENERAL FUND ADOPTED REVENUES | 812,294,755 | 274,515,752 | 41,709,450 | 496,069,553 |

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**

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

As of January 31, 2024

| | <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 | 832,561 | - | 3,592,439 |
| 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 | 960,856 | 2,139,144 | 550,000 |
| DOA - Guam Fishery 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 | 6,240,684 | 2,139,144 | 10,772,288 |
| 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 | 1,217,950 | - | 8,282,050 |
| GDOE - Additional Chamorro Studies Division Funds | 500,000 | 64,100 | - | 435,900 |
| TOTAL - APPROP. FROM EXCESS FY23 GENERAL FUND REVENUES | 10,600,000 | 1,282,050 | - | 9,317,950 |
| TOTAL P.L. 37-42 APPROP. IN ADDITION TO FY 2024 GENERAL FUND REVENUES | 29,752,116 | 7,522,734 | 2,139,144 | 20,090,238 |
| GRAND TOTAL APPROPRIATIONS PER P.L. 37-42 | | | | |
| | 842,046,871 | 282,038,486 | 43,848,594 | 516,159,790 |
| 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 | 36,124 | 43,528 |
| TOTAL - CONTINUING APPROPRIATION AUTHORITY | 88,435 | 8,783 | 36,124 | 43,528 |
| ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES | | | | |
| DOA - GMHA Vendor Payments (Sec. 1, P.L. 37-43) (FY23 Excess Revenues) | 30,000,000 | 24,961,585 | - | 5,038,415 |
| GP A - Energy Credits (Round 4) (P.L. 37-49) (FY24 Excess Revenues) | 15,828,000 | 15,828,000 | - | - |
| TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES | 45,828,000 | 40,789,585 | - | 5,038,415 |
| GRAND TOTAL APPROPRIATIONS IN FY 2024 | 887,963,306 | 322,836,854 | 43,884,718 | 521,241,733 |

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 January 31, 2024

EXPENDITURES & ENCUMBRANCES

APPROPRIATIONS^{1/}

EXPENDITURES^{2/}

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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