



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR  
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LOURDES A. LEON GUERRERO  
GOVERNOR

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DIRECTOR

JOSHUA F. TENORIO  
LIEUTENANT GOVERNOR

**MAY 21 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 April 30, 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, P.L. 37-58, P.L. 37-66, P.L. 37-75, and P.L. 37-76.

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

<b>Certification of Information contained in Enclosures subject to Note 1.</b>	
Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research	
Edward M Birn	Date: 2024-05-20
Edward Birn, Director, Department of Administration	T13:04:44+10:00
Marie Lizama, Acting Director, Department of Revenue and Taxation	05/20/24

Government of Guam  
Consolidated Revenue / Expenditure Report <sup>1/</sup>  
General Fund

Combined Comparative Statement of Revenues  
MONTHLY ACTUAL Collection Comparison FY2024 and FY2023  
For the Month Ending April 2024

Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2024 and FY2023  
Seven months ending April 2024

	2024 April	2023 April	Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2023	Increase (Decrease)
<b>Income Taxes:</b>						
Individual	\$ 53,848,311	\$ 37,110,680	\$ 16,737,630	\$ 88,764,420	\$ 67,877,318	\$ 20,887,102
Corporation	26,696,691	22,869,758	3,826,933	68,784,584	63,608,025	5,176,559
Withholding	27,457,075	25,040,901	2,416,174	186,495,404	163,111,378	23,384,027
<b>Income Taxes</b>	<b>108,002,077</b>	<b>85,021,339</b>	<b>22,980,738</b>	<b>344,044,408</b>	<b>294,596,720</b>	<b>49,447,688</b>
<b>Business privilege taxes:</b>						
Gross Receipts Taxes	33,699,280	29,548,485	4,150,795	239,111,868	203,632,784	35,479,084
Other Taxes:						
Use Tax	718,291	1,285,615	(567,324)	5,095,897	7,457,966	(2,362,068)
<b>Business Privilege Taxes</b>	<b>34,417,572</b>	<b>30,834,100</b>	<b>3,583,471</b>	<b>244,207,766</b>	<b>211,090,750</b>	<b>33,117,015</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>265,841</b>	<b>212,240</b>	<b>53,602</b>	<b>1,721,573</b>	<b>1,529,588</b>	<b>191,985</b>
<b>Use of Money &amp; Property</b>	<b>9,765</b>	<b>220,403</b>	<b>(210,638)</b>	<b>1,998,498</b>	<b>1,022,108</b>	<b>976,390</b>
<b>Federal Sources:</b>						
Section 30	0	0	0	76,195,730	70,398,471	5,797,259
Immigration fees	135,880	0	135,880	708,120	570,025	138,095
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	5,014	(5,014)	18,709	18,694	14
<b>Federal Sources</b>	<b>135,880</b>	<b>5,014</b>	<b>130,866</b>	<b>76,922,559</b>	<b>70,987,190</b>	<b>5,935,368</b>
<b>Department Charges:</b>						
Agriculture	76	40	36	750	12,455	(11,705)
Police & Corrections	10	10	0	120	120	0
Public Works	5,900	5,400	500	31,900	35,425	(3,525)
Public Health	200	480	(280)	3,715	2,130	1,585
Commerce	0	0	0	0	0	0
Other charges	64,852	115,211	(50,359)	543,959	796,738	(252,779)
<b>Department Charges</b>	<b>71,038</b>	<b>121,141</b>	<b>(50,103)</b>	<b>580,444</b>	<b>846,867</b>	<b>(266,424)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 142,902,173</b>	<b>\$ 116,414,237</b>	<b>\$ 26,487,936</b>	<b>\$ 669,475,247</b>	<b>\$ 580,073,225</b>	<b>\$ 89,402,022</b>
<b>Budget (Provision per P.L. 37-042)</b>	<b>2/ 11,049,326</b>	<b>11,802,043</b>	<b>\$ (752,717)</b>	<b>35,548,839</b>	<b>40,710,056</b>	<b>\$ (5,161,217)</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 1/  
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE  
For the Month Ending April 2024  
Pursuant to 5 GCA, Ch. 4, §4106(3) (Due no later than 20 days after month-end)

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE  
For the 3rd Quarter 2024  
Pursuant to 5 GCA, Ch. 4, §4106(1) (Due 30 days after the close of each quarter)<sup>1)</sup>

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending April 2024		Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 3rd Quarter 2024	
	FY2024 Adopted Revenues Allocated for the Month of April	FY2024 Actual Collections For the Month April	FY2024 Adopted Revenues Allocated for the Quarter	FY2024 Actual Collections for the Quarter
			Favorable (Unfavorable)	Favorable Increase (Decrease)
Income Taxes:				
Individual Corporation	\$ 36,991,247	\$ 53,848,311	\$ 16,857,064	(3,808,030)
Withholding	30,504,721	26,696,691	27,457,075	4,338,412
Income Taxes	90,624,631	108,002,077	17,377,446	
Business privilege taxes:				
Gross Receipts Taxes	29,180,089	33,699,280	4,519,191	
Other Taxes:				
Use Tax	617,618	718,291	100,673	
Business Privilege Taxes	29,797,707	34,417,572	4,619,865	
Licenses, Fees & Penalties	144,133	265,841	121,708	
Use of Money & Property	47,511	9,765	(37,746)	
Federal Sources:				
Section 30	0	0	0	
Immigration fees	101,584	135,880	34,296	
Recovery from Individuals	0	0	0	
Child Support AFDC Local Share	0	0	0	
Federal Sources	101,584	135,880	34,296	
Department Charges:				
Agriculture	0	76	76	
Police & Corrections	0	10	10	
Public Works	0	5,900	5,900	
Public Health	0	200	200	
Commerce	0	0	0	
Other charges	79,239	64,852	(14,407)	
Department Charges	79,239	71,038	(8,221)	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 120,794,825</b>	<b>\$ 142,902,173</b>	<b>\$ 22,107,348</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 6/30/2024.

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 <sup>1</sup>  
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Pursuant to 5 GCA, Ch 4, §4109(c)(3) (Due 20 days after month-end)			FY2024 ADOPTED Revenues vs. PROJECTED Revenues to Year End Pursuant to 20CCA, Ch.13 §13109(d)(X1) (due not later than 20 days after month-end); 5GCA, 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)		
	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)
<b>Income Taxes:</b>						
Individual Corporation	\$ 67,011,622	\$ 88,764,420	\$ 21,752,798	\$ 94,592,036	\$ 116,344,834	\$ 21,752,798
Withholding	64,252,261	68,784,584	4,532,323	101,582,361	106,114,684	4,532,323
	160,301,448	186,495,404	26,193,956	273,572,137	299,766,093	26,193,956
<b>Income Taxes</b>	<b>291,565,331</b>	<b>344,044,408</b>	<b>52,479,077</b>	<b>469,746,534</b>	<b>522,225,611</b>	<b>52,479,077</b>
Business privilege taxes:						
Gross Receipts Taxes	199,906,343	239,111,868	39,205,525	350,796,921	390,002,446	39,205,525
Other Taxes:						
Use Tax	3,930,245	5,095,897	1,165,652	6,701,359	7,867,012	1,165,653
<b>Business Privilege Taxes</b>	<b>203,836,588</b>	<b>244,207,766</b>	<b>40,371,178</b>	<b>357,498,280</b>	<b>397,869,458</b>	<b>40,371,178</b>
Licenses, Fees & Penalties	1,252,654	1,721,573	468,919	3,406,682	3,875,600	468,918
Use of Money & Property	220,341	1,998,498	1,778,157	430,875	2,209,032	1,778,157
<b>Federal Sources:</b>						
Section 30	75,449,486	76,195,730	746,244	75,449,486	76,195,730	746,244
Immigration fees	701,778	708,120	6,342	1,289,087	1,314,138	25,051
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	18,709	18,709	0	0	0
<b>Federal Sources</b>	<b>76,151,264</b>	<b>76,922,559</b>	<b>771,295</b>	<b>76,738,573</b>	<b>77,509,868</b>	<b>771,295</b>
<b>Department Charges:</b>						
Agriculture	0	750	750	0	0	0
Police & Corrections	0	120	120	0	0	0
Public Works	0	31,900	31,900	0	0	0
Public Health	0	3,715	3,715	0	0	0
Commerce	0	0	0	0	0	0
Other charges	670,309	543,959	(126,351)	1,429,672	1,339,807	(89,865)
<b>Department Charges</b>	<b>670,309</b>	<b>580,444</b>	<b>(89,866)</b>	<b>1,429,672</b>	<b>1,339,807</b>	<b>(89,865)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 573,696,487</b>	<b>\$ 669,475,247</b>	<b>\$ 95,778,760</b>	<b>\$ 909,250,616</b>	<b>\$ 1,005,029,376</b>	<b>\$ 95,778,760</b>
			16.70%			10.53%

**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	GP.A Credit (Round 4)	(15,828,000)
P.L. 37-58	Gas Tax Relief Act	(7,823,735)
P.L. 37-66	GP.A Credit (Round 5)	(15,828,000)
P.L. 37-75	Guam Housing Corporation	(500,000)
P.L. 37-76	Office of Veterans Affairs	(50,000)
	<b>TOTAL</b>	<b>(40,029,735)</b>
	<b>PROJECTED GENERAL FUND COVERAGE OF SPECIAL REVENUE FUND SHORTFALLS</b>	
	Healthy Futures Fund	(9,592,293)
	<b>TOTAL</b>	<b>(9,592,293)</b>

<b>NET UNOBLIGATED PROJECTED FY24 GENERAL FUND REVENUE</b>	<b>\$ 461,566,732</b>
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**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.

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

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
 General Fund  
 As of April 30, 2024

<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>GENERAL GOVERNMENT</b>				
Office of I Magalhães Guahan	5,495,174	4,093,197	72,672	1,329,305
Office of I Segundu Na Magaláhen Guahan	356,250	316,348	-	39,902
Guam Medical Referral Assistance Office	665,849	227,778	711	437,360
Bureau of Womens Affairs	189,488	50,196	1,350	137,942
Bureau of Budget & Management Research (BBMR)	1,184,149	484,543	30,367	669,239
Civil Service Commission	1,340,363	633,021	141,131	566,212
Department of Administration (DOA)	10,223,998	4,315,646	125,528	5,782,824
DOA - Charter School Administrative Support	66,894	29,394	1,020	36,480
Chamorro Land Trust Commission (CLTC)	717,115	87,720	0	629,395
Department of Revenue & Taxation (DRT)	14,532,027	6,821,779	100,750	7,609,499
Office of the Attorney General Operations (OAG)	18,870,277	7,441,133	30,720	11,398,423
OAG - Cost Sharing Initiative for CJIS Integration Project	84,469	84,142	-	327
Office of Technology	3,711,342	1,564,288	185,727	1,961,327
Mayor's Council of Guam (MCOG) - Operations	8,807,188	4,416,711	884,026	3,506,452
MCOG - Island Beautification Programs	422,126	37,422	73,245	311,458
Office of Public Accountability	2,030,737	1,140,570	-	890,168
I Liheslaturan Guahan (Legislature)	8,699,920	5,019,180	-	3,680,740
Legislature - Office of Finance and Budget	478,740	276,195	-	202,545
Legislature - Guam Youth Congress	15,000	8,750	-	6,250
Guam Ethics Commission	405,080	216,880	6,432	181,768
Office of Veterans Affairs (OVA)	1,224,345	525,837	1,375	697,133
P.E.A.L.S. Board	46,289	-	-	46,289
<b>TOTAL - GENERAL GOVERNMENT</b>	<b>79,566,820</b>	<b>37,790,728</b>	<b>1,655,053</b>	<b>40,121,039</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Guam Police Department (GPD)	43,008,103	21,123,888	2,021,477	19,862,738
GPD - Cost Sharing Initiative for CJIS Integration Project	84,469	84,142	-	327
GPD - Safe Schools Initiative	142,585	-	16,820	125,765
GPD - Law Enforcement Fallen Officers Memorial	500,000	-	-	500,000
GPD - Supplemental Appropriation from Guam Legislature	300,000	106,716	32,196	161,088
Department of Corrections (DOC)	31,986,215	16,755,449	2,159,749	13,071,017
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	110,831	-	384,421
DOC - Cost Sharing Initiative for CJIS Integration Project	84,469	84,142	-	327
DOC - Case Management System	294,610	-	-	294,610
Department of Youth Affairs (DYA)	7,548,540	3,325,021	24,913	4,198,606
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	619,777	318,849	-	300,928
Guam Fire Department	35,111,472	19,346,601	414,770	15,350,101
Guam Customs & Quarantine Agency (COA)	13,913,106	6,843,048	47,258	7,022,800

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 April 30, 2024

<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	24,857,064	-	15,535,665 4/
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	270,017	928	437,013
Guam Environmental Protection Agency (GEPA)	250,000	20,096	144	229,761
GEPA - Beach Monitoring	46,903	-	-	46,903
<b>TOTAL - PROTECTION OF LIFE &amp; PROPERTY</b>	<b>176,755,033</b>	<b>94,314,708</b>	<b>4,718,254</b>	<b>77,722,070</b>
<b>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	8,160,074	3,882,876	157,772	4,119,427
DPHSS - MIP/MIPPR Program	5,618,422	1,499,441	-	4,118,981
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	22,262,533	16,674,266	-	5,588,267
DPHSS - Children's Health Insurance Program	3,897,266	38,352	-	3,858,914
DPHSS - Division of Senior Citizens Programs	6,803,588	2,621,243	592,089	3,590,256
DPHSS - Public Assistance Program	3,308,881	871,210	-	2,437,671
DPHSS - Enhanced Allotment Plan	352,121	338,885	-	13,236
DPHSS - Medical Cannabis Program	352,220	116,453	-	235,767
DPHSS - Division of Children's Wellness	15,787,873	5,191,670	1,429,485	9,166,718 5/
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	-	13,145	272,025
GBHWC - Youth Suicide Prevention and Peace Program	81,750	15,334	25,000	41,416
Guam Memorial Hospital Authority (GMHA) - Operations	8,491,370	4,953,300	-	3,538,070
DOA - Residential Treatment Fund	2,500,000	925,358	-	1,574,642
<b>TOTAL - PUBLIC HEALTH</b>	<b>78,701,268</b>	<b>37,128,388</b>	<b>2,217,491</b>	<b>39,355,389</b>
<b>PUBLIC EDUCATION</b>				
Guam Department of Education Operations (GDOE)	219,781,706	126,591,698	-	93,190,008 6/
GDOE - Simon Sanchez High School Construction	500,000	288,454	-	211,546
GDOE - Chamorro Studies Division	513,824	296,431	-	217,393
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	15,895,080	-	11,656,377 7/
UOG - Scholarships (SSFAP)	3,565,285	2,056,890	-	1,508,395
UOG - Aquaculture Development and Training Center	114,000	65,760	-	48,240
UOG - WERI (Guam Hydrologic Survey)	425,481	245,460	-	180,021
UOG - WERI (Water Resource Monitoring)	179,000	103,260	-	75,740
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	77,010	-	56,456
UOG - KPRG Operations	200,000	115,380	-	84,620
UOG - Guampedia Foundation	150,000	86,550	-	63,450
UOG - Guam Green Growth Initiative	500,000	288,450	-	211,550

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 April 30, 2024**

	<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	288,450	-	211,550
UOG - Guam Press (Publishing House)	100,000	57,690	-	42,310
Guam Community College Operations (GCC)	13,906,546	8,022,998	-	5,883,548
GCC - WICHE Administrative Office	78,500	45,292	-	33,208
<b>TOTAL - PUBLIC EDUCATION</b>	<b>284,136,765</b>	<b>157,131,844</b>	<b>-</b>	<b>127,004,921</b>
<b>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,299,165	183,283	-	1,115,882
DISID - Job Coaches	68,738	15,006	-	53,732
Guam Regional Transit Authority	2,418,659	1,474,259	91,895	852,506
<b>TOTAL - COMMUNITY SERVICES</b>	<b>3,786,562</b>	<b>1,672,548</b>	<b>91,895</b>	<b>2,022,120</b>
<b>RECREATION</b>				
Department of Parks & Recreation (DPR)	3,018,727	1,636,702	218,728	1,163,296
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	276,709	99,999	-	176,710
DPR - Guam Historic Resources Division	779,132	281,301	1,250	496,581
DPR - Park Patrol Officer Reserve Program	90,000	2,800	1,039	86,161
<b>TOTAL - RECREATION</b>	<b>4,164,568</b>	<b>2,020,802</b>	<b>221,017</b>	<b>1,922,749</b>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Department of Labor (DOL)	-	3,317	-	(3,317)
Department of Labor - Worker's Compensation Fund	400,000	249,218	-	150,782
Department of Military Affairs	1,061,088	376,744	-	684,344
Guam Election Commission (GEC)	2,153,766	707,262	103,827	1,342,677
Department of Chamorro Affairs (DCA)	2,579,633	676,703	230,048	1,672,882
Commission on Decolonization (COD) - Operations	152,488	79,445	-	73,043
COD - Public Information Program	165,000	24,805	16,500	123,695
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	186,736	-	354,418
CAHA - Guam Territorial Band	45,000	-	-	45,000
Hagana Restoration & Redevelopment Authority (HARRA)	409,496	89,108	380	320,008
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kunision)	489,637	207,181	-	282,456
Public Defender Services Corporation (PDSC)	7,872,834	4,542,015	-	3,330,819
<b>TOTAL - INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>	<b>15,870,096</b>	<b>7,142,536</b>	<b>350,755</b>	<b>8,376,805</b>
<b>ECONOMIC DEVELOPMENT</b>				
Department of Agriculture - DOAg	4,259,682	2,124,678	108,901	2,026,103
DOAg - Animal Shelter (GAIN)	142,585	-	-	142,585
DOAg - Civilian Volunteer Conservation Officers Program	200,000	8,254	870	190,876
DOAg - GAIN Spray & Neuter Program	450,000	-	-	450,000
DOAg - Animal Health/Control Vehicles	100,000	-	-	100,000

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

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	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>ECONOMIC DEVELOPMENT (CONTINUED)</b>				
Bureau of Statistics & Plans (BSP)	1,287,227	551,931	-	735,296
BSP - Business and Economics Statistics Program	392,713	118,638	2,980	271,095
<b>TOTAL - ECONOMIC DEVELOPMENT</b>	<b>6,832,207</b>	<b>2,803,500</b>	<b>112,751</b>	<b>3,915,955</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	5,469,725	3,623,609	-	1,846,116
GGRF - Retiree Health/Dental/Life Insurance Premiums	39,927,169	28,031,777	-	11,895,392
GGRF - Governor/Lieutenant Governor Pensions	321,643	187,626	-	134,017
GGRF - Judges/Supreme Justices Annuities	228,972	133,567	-	95,405
DOA - Supplemental Annuity Benefits Special Fund	5,659,750	2,833,350	-	2,826,400
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	2,736,706	-	5,695,693
DOA - Guam Basketball Confederation	200,000	200,000	-	-
DOA - Guam Crime Stoppers	100,000	100,000	-	-
Emergency Declaration - Tropical Storm Bolaven	250,000	79,702	24,496	145,802
<b>TOTAL - MISCELLANEOUS APPROPRIATIONS</b>	<b>77,891,458</b>	<b>54,247,036</b>	<b>569,496</b>	<b>23,074,926</b>
<b>DEBT SERVICE APPROPRIATIONS</b>				
BPT Tax Bonds, Series 2012B	3,410,880	3,254,867	-	156,013
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	5,539,468	-	(15,089)
BPT Bonds, 2021 Series E and Series F	15,889,644	10,244,088	-	5,645,557
<b>TOTAL - DEBT SERVICE APPROPRIATIONS</b>	<b>84,589,978</b>	<b>65,925,133</b>	<b>-</b>	<b>18,664,845</b>
<b>EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 37-42</b>				
GMHA Pharmaceutical Fund	-	12,666,694	-	(12,666,694)
Better Public Service Fund	-	160,095	-	(160,095)
GSWA New Cell	-	1,015,833	-	(1,015,833)
<b>TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET</b>	<b>-</b>	<b>13,842,622</b>	<b>-</b>	<b>(13,842,622)</b>
<b>TOTAL APPROPRIATIONS FROM FY 2024 GENERAL FUND ADOPTED REVENUES</b>	<b>812,294,755</b>	<b>474,019,844</b>	<b>9,936,713</b>	<b>328,338,198</b>

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	<b>FUNDS</b>			
	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>AVAILABLE</u>
<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(0)]	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	1,640,869	-	2,784,131
DYA - Sanitary 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	13,231	-	1,786,769
DOC - GMHA Consolidated Agreement [Ch. 12, Sec. 34]	3,650,000	1,566,443	1,808,721	274,836
DOA - Guam Fishermens Co-op [Ch. 12, Sec. 36]	500,000	300,000	-	200,000
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
<b>TOTAL - APPROP. FROM FY22 AUDITED GENERAL FUND BALANCE</b>	<b>19,152,116</b>	<b>7,926,191</b>	<b>1,808,721</b>	<b>9,417,204</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	4,141,030	-	5,358,970
GDOE - Additional Chamorro Studies Division Funds	500,000	217,940	-	282,060
<b>TOTAL - APPROP. FROM EXCESS FY23 GENERAL FUND REVENUES</b>	<b>10,600,000</b>	<b>4,358,970</b>	<b>-</b>	<b>6,241,030</b>
<b>TOTAL P.L. 37-42 APPROP. IN ADDITION TO FY 2024 GENERAL FUND REVENUES</b>	<b>29,752,116</b>	<b>12,285,161</b>	<b>1,808,721</b>	<b>15,658,234</b>
<b>GRAND TOTAL APPROPRIATIONS PER P.L. 37-42</b>				
<b>842,046,871</b>	<b>486,305,005</b>	<b>11,745,434</b>	<b>343,996,432</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	36,896	-	51,539
<b>TOTAL - CONTINUING APPROPRIATION AUTHORITY</b>	<b>88,435</b>	<b>36,896</b>	<b>-</b>	<b>51,539</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	24,975,536	-	5,024,464
GPA - Energy Credits (P.L. 37-49 & 37-66) (FY24 Excess Revenues)	31,656,000	31,656,000	-	-
<b>TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES</b>	<b>61,656,000</b>	<b>56,631,536</b>	<b>-</b>	<b>5,024,464</b>
<b>GRAND TOTAL APPROPRIATIONS IN FY 2024</b>	<b>903,791,306</b>	<b>542,973,437</b>	<b>11,745,434</b>	<b>349,021,434</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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