



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

JUL 02 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 May 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, P.L. 37-58, P.L. 37-66, P.L. 37-75, P.L. 37-76, P.L. 37-102, and P.L. 37-104.

Please be advised that the report preparation and submission was delayed due to the raw data of revenue and expenditure information being unavailable prior to the report deadline of June 10, 2024.

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 M. Birn Date: 2024-06-28 T 16:56:58+10:00
	Edward Birn, Director, Department of Administration
	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 May

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2024 and FY2023
Eight months ending May 2024

	2024		2023		Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2023	Increase (Decrease)
	May		May					
Income Taxes:								
Individual	\$ 4,258,784		\$ 2,753,369		\$ 1,505,415	\$ 92,905,851	\$ 70,630,687	\$ 22,275,164
Corporation	6,965,877		1,946,226		5,019,651	75,734,279	65,554,251	10,180,028
Withholding	28,022,037		19,689,790		8,332,247	214,512,420	182,801,168	31,711,252
Income Taxes	39,246,697		24,389,385		14,857,312	383,152,550	318,986,106	64,166,444
Business privilege taxes:								
Gross Receipts Taxes	34,064,008		26,704,907		7,359,100	272,108,465	230,337,692	41,770,773
Other Taxes:								
Use Tax	684,753		796,223		(111,471)	5,783,983	8,254,189	(2,470,206)
Business Privilege Taxes	34,748,760		27,501,131		7,247,630	277,892,448	238,591,881	39,300,567
Licenses, Fees & Penalties	288,908		226,670		62,238	1,991,273	1,756,259	235,015
Use of Money & Property	(1,335)		236,670		(238,005)	1,216,779	1,258,778	(41,999)
Federal Sources:								
Section 30	0		0		0	76,195,730	70,398,471	5,797,259
Immigration fees	155,300		103,835		51,465	863,420	673,860	189,560
Recovery from Individuals	0		0		0	0	0	0
Child Support AFDC Local Share	0		7,108		(7,108)	18,709	25,803	(7,094)
Federal Sources	155,300		110,943		44,357	77,077,859	71,098,134	5,979,725
Department Charges:								
Agriculture	157		77		80	907	12,532	(11,625)
Police & Corrections	0		10		(10)	120	130	(10)
Public Works	6,025		1,625		4,400	37,925	37,050	875
Public Health	520		160		360	4,235	2,290	1,945
Commerce	0		0		0	0	0	0
Other charges	42,719		164,120		(121,401)	587,277	960,858	(373,580)
Department Charges	49,421		165,992		(116,571)	630,464	1,012,859	(382,395)
TOTAL GENERAL FUND REVENUES	\$ 74,487,752		\$ 52,630,792		\$ 21,856,960	\$ 741,961,373	\$ 632,704,017	\$ 109,257,357
PROVISION FOR TAX REFUNDS								
Budget (Provision per P.L. 37-042)	3,752,777		3,685,853		66,924	39,301,616	44,395,909	(5,094,293)

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
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending May 2024

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 3rd Quarter 2024

Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter]¹⁾

	FY2024 Adopted Revenues Allocated for the Month of May	FY2024 Actual Collections For the Month May	Favorable (Unfavorable)	FY2024 Adopted Revenues Allocated for the Quarter	FY2024 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 6,883,019	\$ 4,258,784	\$ (2,624,235)			
Corporation	3,123,973	6,965,877	3,841,904			
Withholding	20,772,623	28,022,037	7,249,414			
Income Taxes	30,779,615	39,246,697	8,467,082			
Business privilege taxes:						
Gross Receipts Taxes	28,388,964	34,064,008	5,675,044			
Other Taxes:						
Use Tax	405,027	684,753	279,726			
Business Privilege Taxes	28,793,991	34,748,760	5,954,769			
Licenses, Fees & Penalties	168,555	288,908	120,353			
Use of Money & Property	51,020	(1,335)	(62,355)			
Federal Sources:						
Section 30	0	0	0			
Immigration fees	35,521	155,300	119,779			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	0	0			
Federal Sources	35,521	155,300	119,779			
Department Charges:						
Agriculture	0	157	157			
Police & Corrections	0	0	0			
Public Works	0	6,025	6,025			
Public Health	0	520	520			
Commerce	0	0	0			
Other charges	102,535	42,719	(59,816)			
Department Charges	102,535	49,421	(53,114)			
TOTAL GENERAL FUND REVENUES	\$ 59,931,237	\$ 74,487,752	\$ 14,556,515			

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 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.

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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)
Eight Months Ending May 2024

FY2024 ADOPTED Revenues vs. PROJECTED Revenues to Year End
Pursuant to 2GCA, Ch.13 §13109(G)(1) (due not later than 30 days after month-end); 5GCA, Ch.4 §4109(G)(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 ^{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	\$ 73,894,641	\$ 92,905,851	\$ 19,011,210	\$ 94,592,036	\$ 113,603,247	\$ 19,011,211
Corporation	67,376,234	75,734,279	8,358,045	101,582,361	109,940,407	8,358,046
Withholding	181,074,071	214,512,420	33,438,349	273,572,137	307,010,485	33,438,348
Income Taxes	322,344,946	383,152,550	60,807,604	469,746,534	530,554,139	60,807,605
Business privilege taxes:						
Gross Receipts Taxes	228,295,307	272,108,465	43,813,158	350,796,921	394,610,079	43,813,158
Other Taxes:						
Use Tax	4,335,272	5,783,983	1,448,711	6,701,359	8,150,071	1,448,712
Business Privilege Taxes	232,630,579	277,892,448	45,261,869	357,498,280	402,760,150	45,261,870
Licenses, Fees & Penalties	1,421,209	1,991,273	570,064	3,406,682	3,976,744	570,062
Use of Money & Property	271,361	1,216,779	945,418	430,875	1,376,293	945,418
Federal Sources:						
Section 30	75,449,486	76,195,730	746,244	75,449,486	76,195,730	746,244
Immigration fees	737,299	863,420	126,121	1,289,087	1,433,916	144,829
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	18,709	18,709	0	0	0
Federal Sources	76,186,785	77,077,859	891,074	76,738,573	77,629,646	891,073
Department Charges:						
Agriculture	0	907	907	0	0	0
Police & Corrections	0	120	120	0	0	0
Public Works	0	37,925	37,925	0	0	0
Public Health	0	4,235	4,235	0	0	0
Commerce	0	0	0	0	0	0
Other charges	772,844	587,277	(185,567)	1,429,672	1,287,294	(1,429,672)
Department Charges	772,844	630,464	(142,380)	1,429,672	1,287,294	(142,378)
TOTAL GENERAL FUND REVENUES	\$ 633,627,724	\$ 741,961,373	\$ 108,333,649	\$ 909,250,616	\$ 1,017,584,266	\$ 108,333,650
			17.10%			11.91%

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)
P.L. 37-66	GPA 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)
P.L. 37-102	Office of Veterans Affairs	(1,000,000)
P.L. 37-104	GPA Credit (Round 6)	(31,656,000)
	TOTAL	(72,685,735)

PROJECTED GENERAL FUND COVERAGE OF SPECIAL REVENUE FUND SHORTFALLS

Healthy Futures Fund	(9,517,774)
TOTAL	(9,517,774)
NET UNOBLIGATED PROJECTED FY24 GENERAL FUND REVENUE	\$ 26,130,141

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 May 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 Magañañgan Guahan	5,495,174	4,737,543	69,904	687,726
Office of I Segundu Na Magañañhen Guahan	356,250	361,348	-	(5,098)
Guam Medical Referral Assistance Office	665,849	261,582	3,011	401,256
Bureau of Womens Affairs	189,488	66,870	1,350	121,268
Bureau of Budget & Management Research (BBMR)	1,184,149	647,322	35,404	501,423
Civil Service Commission	1,340,363	841,147	79,561	419,655
Department of Administration (DOA)	10,223,998	5,909,036	124,428	4,190,534
DOA - Charter School Administrative Support	66,894	41,904	1,020	23,970
Chamorro Land Trust Commission (CLTC)	717,115	129,207	33,733	554,175
Department of Revenue & Taxation (DRT)	14,532,027	7,769,635	22,171	6,740,221
Office of the Attorney General Operations (OAG)	18,870,277	8,478,491	412,875	9,978,912
OAG - Cost Sharing Initiative for CIJS Integration Project	84,469	84,142	-	327
Office of Technology	3,711,342	1,849,838	171,620	1,689,884
Mayor's Council of Guam (MCOG) - Operations	8,807,188	4,980,815	865,382	2,960,991
MCOG - Island Beautification Programs	422,126	51,294	101,848	268,984
Office of Public Accountability	2,030,737	1,390,419	-	640,318
I Liheslaturan Guahan (Legislature)	8,699,920	5,688,404	-	3,011,516
Legislature - Office of Finance and Budget	478,740	313,021	-	165,719
Legislature - Guam Youth Congress	15,000	10,000	-	5,000
Guam Ethics Commission	405,080	297,265	9,156	98,659
Office of Veterans Affairs (OVA)	1,224,345	587,175	1,375	635,795
P.E.A.L.S. Board	46,289	-	-	46,289
TOTAL - GENERAL GOVERNMENT	79,566,820	44,496,457	1,932,837	33,137,525
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	43,008,103	25,174,577	1,632,193	16,201,333
GPD - Cost Sharing Initiative for CIJS Integration Project	84,469	84,142	-	327
GPD - Safe Schools Initiative	142,585	-	22,665	119,920
GPD - Law Enforcement Fallen Officers Memorial	500,000	-	-	500,000
GPD - Supplemental Appropriation from Guam Legislature	300,000	112,055	34,814	153,130
Department of Corrections (DOC)	31,986,215	18,733,986	2,022,167	11,230,062
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	110,831	-	384,421
DOC - Cost Sharing Initiative for CIJS Integration Project	84,469	84,142	-	327
DOC - Case Management System	294,610	-	-	294,610
Department of Youth Affairs (DYA)	7,548,540	3,783,859	40,918	3,723,763
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	619,777	360,373	-	259,404
Guam Fire Department	35,111,472	21,908,845	316,086	12,886,541
Guam Customs & Quarantine Agency (COA)	13,913,106	7,649,593	50,129	6,213,383

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 May 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	27,964,197	-	12,428,532
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	354,514	928	352,516
Guam Environmental Protection Agency (GEPA)	250,000	25,897	388	223,716
GEPA - Beach Monitoring	46,903	-	-	46,903
TOTAL - PROTECTION OF LIFE & PROPERTY	176,755,033	107,415,856	4,120,289	65,218,899
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	8,160,074	4,477,296	248,436	3,434,342
DPHSS - MIP/MIPPR Program	5,618,422	1,573,305	-	4,045,117
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	22,262,533	16,158,345	-	6,104,188
DPHSS - Children's Health Insurance Program	3,897,266	2,966,046	-	931,220
DPHSS - Division of Senior Citizens Programs	6,803,588	3,160,694	303,859	3,339,035
DPHSS - Public Assistance Program	3,308,881	1,132,043	-	2,176,838
DPHSS - Enhanced Allotment Plan	352,121	338,885	-	13,236
DPHSS - Medical Cannabis Program	352,220	132,498	-	219,722
DPHSS - Division of Children's Wellness	15,787,873	6,586,595	1,008,764	8,192,514
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	132	9,235	275,803
GBHWC - Youth Suicide Prevention and Peace Program	81,750	15,334	25,000	41,416
Guam Memorial Hospital Authority (GMHA) - Operations	8,491,370	5,660,914	-	2,830,456
DOA - Residential Treatment Fund	2,500,000	1,047,079	-	1,452,921
TOTAL - PUBLIC HEALTH	78,701,268	43,249,165	1,595,294	33,856,809
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	219,781,706	147,743,710	-	72,037,996
GDOE - Simon Sanchez High School Construction	500,000	336,531	-	163,469
GDOE - Chamorro Studies Division	513,824	342,552	-	171,272
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	18,544,260	-	9,007,197
UOG - Scholarships (SSFAP)	3,565,285	2,399,705	-	1,165,580
UOG - Aquaculture Development and Training Center	114,000	76,720	-	37,280
UOG - WERI (Guam Hydrologic Survey)	425,481	286,370	-	139,111
UOG - WERI (Water Resource Monitoring)	179,000	120,470	-	58,530
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	89,845	-	43,621
UOG - KPRG Operations	200,000	134,610	-	65,390
UOG - Guampedia Foundation	150,000	100,975	-	49,025
UOG - Guam Green Growth Initiative	500,000	336,525	-	163,475

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 May 31, 2024

	<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	336,525	-	163,475
UOG - Guam Press (Publishing House)	100,000	67,305	-	32,695
Guam Community College Operations (GCC)	13,906,546	9,271,032	-	4,635,514
GCC - WICHC Administrative Office	78,500	52,336	-	26,164
TOTAL - PUBLIC EDUCATION	284,136,765	182,846,462	-	101,290,303
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,299,165	231,854	-	1,067,311
DISID - Job Coaches	68,738	21,558	-	47,180
Guam Regional Transit Authority	2,418,659	1,700,054	100,363	618,242
TOTAL - COMMUNITY SERVICES	3,786,562	1,953,466	100,363	1,732,733
RECREATION				
Department of Parks & Recreation (DPR)	3,018,727	1,890,258	134,011	994,457
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	276,709	99,999	-	176,710
DPR - Guam Historic Resources Division	779,132	323,509	1,100	454,523
DPR - Park Patrol Officer Reserve Program	90,000	14,300	1,039	74,661
TOTAL - RECREATION	4,164,568	2,328,066	136,150	1,700,352
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	-	3,317	-	(3,317)
Department of Labor - Worker's Compensation Fund	400,000	254,346	-	145,654
Department of Military Affairs	1,061,088	443,438	-	617,650
Guam Election Commission (GEC)	2,153,766	925,980	-	1,105,939
Department of Chamorro Affairs (DCA)	2,579,633	871,315	121,847	1,451,310
Commission on Decolonization (COD) - Operations	152,488	90,655	-	61,833
COD - Public Information Program	165,000	24,805	16,500	123,695
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	225,902	-	315,252
CAHA - Guam Territorial Band	45,000	-	-	45,000
Hagahna Restoration & Redevelopment Authority (HARRA)	409,496	116,250	380	292,866
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumission)	489,637	300,272	48,813	140,552
Public Defender Services Corporation (PDSC)	7,872,834	5,147,617	-	2,725,217
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	15,870,096	8,403,897	444,548	7,021,652
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	4,259,682	2,491,412	107,384	1,660,886
DOAg - Animal Shelter (GAIN)	142,585	35,646	-	106,939
DOAg - Civilian Volunteer Conservation Officers Program	200,000	12,885	1,495	185,620
DOAg - GAIN Spay & Neuter Program	450,000	105,858	-	344,143
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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General Fund
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	<u>APPROPRIATIONS^{1/}</u>	<u>EXPENDITURES^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
ECONOMIC DEVELOPMENT (CONTINUED)				
Bureau of Statistics & Plans (BSP)	1,287,227	731,677	4,367	551,183
BSP - Business and Economics Statistics Program	392,713	245,704	2,980	144,029
TOTAL - ECONOMIC DEVELOPMENT	6,832,207	3,623,181	116,226	3,092,800
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	5,469,725	4,130,531	-	1,339,194
GGRF - Retiree Health/Dental/Life Insurance Premiums	39,927,169	31,263,938	-	8,663,231
GGRF - Governor/Lieutenant Governor Pensions	321,643	214,430	-	107,213
GGRF - Judges/Supreme Justices Annuities	228,972	152,648	-	76,324
DOA - Supplemental Annuity/ Benefits Special Fund	5,659,750	4,334,000	-	1,325,750
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
TOTAL - MISCELLANEOUS APPROPRIATIONS	77,891,458	59,532,654	569,496	17,789,307
DEBT SERVICE APPROPRIATIONS				
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
TOTAL - DEBT SERVICE APPROPRIATIONS	84,589,978	65,925,133	-	18,664,845
EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 37-42				
GMHA Pharmaceutical Fund	-	14,476,221	-	(14,476,221)
Better Public Service Fund	-	160,095	-	(160,095)
GSWA New Cell	-	1,777,833	-	(1,777,833)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	16,414,149	-	(16,414,149)
TOTAL APPROPRIATIONS FROM FY 2024 GENERAL FUND ADOPTED REVENUES	812,294,755	536,188,487	9,015,203	267,091,065

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	FUNDS			
	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>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	1,860,758	-	2,564,242
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	18,200	-	1,781,800
DOC - GMHA Consolidated Agreement [Ch. 12, Sec. 34]	3,650,000	1,917,652	1,808,721	(76,373)
DOA - Guam Fishmens 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
TOTAL - APPROP. FROM FY22 AUDITED GENERAL FUND BALANCE	19,152,116	8,502,259	1,808,721	8,841,136
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	5,358,980	-	4,141,020
GDOE - Additional Chamorro Studies Division Funds	500,000	282,040	-	217,960
TOTAL - APPROP. FROM EXCESS FY23 GENERAL FUND REVENUES	10,600,000	5,641,020	-	4,958,980
TOTAL P.L. 37-42 APPROP. IN ADDITION TO FY 2024 GENERAL FUND REVENUES				
	29,752,116	14,143,279	1,808,721	13,800,116
GRAND TOTAL APPROPRIATIONS PER P.L. 37-42				
	842,046,871	550,331,766	10,823,924	280,891,181
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	36,976	1,500	49,959
TOTAL - CONTINUING APPROPRIATION AUTHORITY	88,435	36,976	1,500	49,959
ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES				
DOA - GMHA Vendor Payments (Sec. 1, P.L. 37-43) (FY23 Excess Revenues)	30,000,000	25,331,145	-	4,668,855
GP A - Energy Credits (P.L. 37-49 / 37-66 / P.L. 37-104) (FY24 Excess Revenues)	63,312,000	31,656,000	-	31,656,000
OVA - Islandwide Veterans Convention (P.L. 37-76)	50,000	-	-	50,000
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	93,362,000	56,987,145	-	36,374,855
GRAND TOTAL APPROPRIATIONS IN FY 2024				
	935,497,306	607,355,886	10,825,424	317,315,995

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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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