



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR  
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GOVERNOR

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DIRECTOR

JOSHUA F. TENORIO  
LIEUTENANT GOVERNOR

**AUG 20 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 July 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. 37-99, P.L. 37-101, P.L. 37-102, P.L. 37-104, P.L. 37-106, P.L. 37-123, and P.L. 37-124.

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 August 10, 2024.

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

Senserament,

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 Birn, Director, Department of Administration	8/19/24
Marie Lizama, Director, Department of Revenue and Taxation	8/20/24

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 July

Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2024 and FY2023  
Ten months ending July 2024

	2024		2023		Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2023	Increase (Decrease)		
	July		July							
<b>Income Taxes:</b>										
Individual	\$ 2,944,682	\$	4,338,945	\$	(1,394,263)	\$ 101,852,820	\$	79,133,030	\$	22,719,791
Corporation	7,963,710		4,034,004		3,929,706	98,185,175		83,284,469		14,900,706
Withholding	24,611,533		22,686,182		1,925,351	254,734,152		233,405,488		21,328,664
<b>Income Taxes</b>	<b>35,519,925</b>		<b>31,059,131</b>		<b>4,460,794</b>	<b>454,772,147</b>		<b>395,822,987</b>		<b>58,949,160</b>
Business privilege taxes:										
Gross Receipts Taxes	31,489,185		27,854,640		3,634,545	343,038,784		291,299,621		51,739,163
Other Taxes:										
Use Tax	469,399		982,407		(513,008)	6,786,382		10,285,696		(3,499,315)
Business Privilege Taxes	31,958,584		28,837,047		3,121,537	349,825,165		301,585,317		48,239,848
Licenses, Fees & Penalties	474,843		726,229		(251,386)	4,280,772		4,111,107		169,665
Use of Money & Property	271		248,462		(248,191)	3,731,811		1,867,572		1,864,238
Federal Sources:										
Section 30	0		0		0	76,195,730		70,398,471		5,797,259
Immigration fees	0		126,350		(126,350)	1,079,960		973,725		106,235
Recovery from Individuals	0		0		0	0		0		0
Child Support AFDC Local Share	0		5,000		(5,000)	22,581		30,803		(8,222)
<b>Federal Sources</b>	<b>0</b>		<b>131,350</b>		<b>(131,350)</b>	<b>77,298,271</b>		<b>71,402,999</b>		<b>5,895,272</b>
Department Charges:										
Agriculture	5		0		5	980		12,573		(11,593)
Police & Corrections	0		10		(10)	130		140		(10)
Public Works	47,650		41,050		6,600	86,900		85,600		1,300
Public Health	465		480		(15)	5,140		3,600		1,540
Commerce	0		0		0	0		0		0
Other charges	154,598		150,700		3,897	878,112		921,785		(43,672)
<b>Department Charges</b>	<b>202,718</b>		<b>192,240</b>		<b>10,477</b>	<b>971,262</b>		<b>1,023,697</b>		<b>(52,435)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 68,156,340</b>		<b>\$ 61,194,458</b>		<b>\$ 6,961,882</b>	<b>\$ 890,879,428</b>		<b>\$ 775,813,679</b>		<b>\$ 115,065,749</b>
<b>PROVISION FOR TAX REFUNDS</b>										
Budget (Provision per P.L. 37-042)	2/ 3,743,501		4,023,100		\$ (279,599)	47,967,689		53,365,406		\$ (5,397,717)

Footnotes:

1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.  
2/ Estimates are recorded for the provision for FY 2024 Refunds.

Note 1. Data contained herein are subject to change, as additional reconciliations are performed.  
Note 2. Provision for Tax Refunds reflect accounting estimate as of 9/30/2024.

Note 3. This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 37-42.

Note 4. Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

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

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE  
For the Month Ending July 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 4th Quarter 2024  
Pursuant to 5 GCA, Ch 4, §4109(d) [due 30 days after the close of each quarter]<sup>1/</sup>

	FY2024 Adopted Revenues Allocated for the Month of July	FY2024 Actual Collections For the Month July	Favorable (Unfavorable)	FY2024 Adopted Revenues Allocated for the Quarter	FY2024 Actual Collections for the Quarter	Favorable Increase (Decrease)
<b>Income Taxes:</b>						
Individual	\$ 3,687,679	\$ 2,944,682	\$ (742,997)			
Corporation	4,375,023	7,963,710	3,588,687			
Withholding	22,640,833	24,611,533	1,970,700			
<b>Income Taxes</b>	<b>30,703,535</b>	<b>35,519,925</b>	<b>4,816,390</b>			
<b>Business privilege taxes:</b>						
Gross Receipts Taxes	29,897,320	31,489,185	1,591,865			
Other Taxes:						
Use Tax	642,261	469,399	(172,862)			
<b>Business Privilege Taxes</b>	<b>30,539,581</b>	<b>31,958,584</b>	<b>1,419,003</b>			
<b>Licenses, Fees &amp; Penalties</b>	<b>376,551</b>	<b>474,843</b>	<b>98,292</b>			
<b>Use of Money &amp; Property</b>	<b>53,562</b>	<b>271</b>	<b>(53,291)</b>			
<b>Federal Sources:</b>						
Section 30	0	0	0			
Immigration fees	152,382	0	(152,382)			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	0	0			
<b>Federal Sources</b>	<b>152,382</b>	<b>0</b>	<b>(152,382)</b>			
<b>Department Charges:</b>						
Agriculture	0	5	5			
Police & Corrections	0	0	0			
Public Works	0	47,650	47,650			
Public Health	0	465	465			
Commerce	0	0	0			
Other charges	157,995	154,598	(3,397)			
<b>Department Charges</b>	<b>157,995</b>	<b>202,718</b>	<b>44,723</b>			
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 61,983,606</b>	<b>\$ 68,156,340</b>	<b>\$ 6,172,734</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 9/30/2024.

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.

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

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections		Favorable (Unfavorable)	FY2024 ADOPTED Revenue vs. PROJECTED Revenue to Year End		Favorable Increase (Decrease)
	FY2024 Adopted Revenues for the Cumulative Period <sup>2/</sup>	FY2024 Actual Revenues for the Cumulative Period		FY2024 Adopted Revenues (Full Year Projection)	FY2024 Revenue Tracking <sup>3/</sup>	
	Permanently to S.G.C.A., Ch. 4, §1109(C)(3) (Due 20 days after month-end)			Permanently to T.C.C.A., Ch. 13 §13109(K)(1) (due not later than 20 days after month-end); S.G.C.A., Ch. 4 §1109(C)(3) (due not later than 20 days after month-end); and P.L. 31-233, Ch. XIII §7 (due not later than 30 days after month-end)		
Income Taxes:						
Individual	\$ 83,167,960	\$ 101,852,820	\$ 18,684,860	\$ 94,592,036	\$ 113,276,898	\$ 18,684,862
Corporation	82,071,557	98,185,175	16,113,618	101,582,361	117,695,979	16,113,618
Withholding	228,183,039	254,734,132	26,551,113	273,572,137	300,123,249	26,551,112
Income Taxes	393,422,556	454,772,147	61,349,591	469,746,534	531,096,126	61,349,592
Business privilege taxes:						
Gross Receipts Taxes	288,911,459	343,038,784	54,127,325	350,796,921	404,924,247	54,127,326
Other Taxes:						
Use Tax	5,548,349	6,786,382	1,238,033	6,701,339	7,939,391	1,238,052
Business Privilege Taxes	294,459,808	349,825,165	55,365,357	357,498,280	412,863,638	55,365,358
Licenses, Fees & Penalties	3,021,051	4,280,772	1,259,721	3,406,682	4,666,402	1,259,720
Use of Money & Property	402,604	3,731,811	3,329,207	430,875	3,760,081	3,329,206
Federal Sources:						
Section 30	75,449,486	76,195,730	746,244	75,449,486	76,195,730	746,244
Immigration fees	1,020,594	1,079,960	59,366	1,289,087	1,371,034	81,947
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	22,581	22,581	0	0	0
Federal Sources	76,470,080	77,298,271	828,191	76,738,573	77,566,764	828,191
Department Charges:						
Agriculture	0	980	980	0	0	0
Police & Corrections	0	130	130	0	0	0
Public Works	0	86,900	86,900	0	0	0
Public Health	0	5,140	5,140	0	0	0
Commerce	0	0	0	0	0	0
Other charges	967,060	878,112	(88,948)	1,429,672	1,433,875	4,203
Department Charges	967,060	971,262	4,202	1,429,672	1,433,875	4,203
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 768,743,159</b>	<b>\$ 890,879,428</b>	<b>\$ 122,136,269</b>	<b>\$ 909,250,616</b>	<b>\$ 1,031,386,885</b>	<b>\$ 122,136,269</b>
			15.89%			13.43%

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. 37-99	Guam Election Commission	(415,000)
P.L. 37-101	Office of Veterans Affairs	(340,000)
P.L. 37-102	Office of Veterans Affairs	(1,000,000)
P.L. 37-104	GPA Credit (Round 6)	(31,656,000)
P.L. 37-106	<i>Najlan Mahinahe-Ta Shinie</i>	(5,000,000)
P.L. 37-123	Merit Bonuses	(2,465,801)
P.L. 37-124	GACSC	(1,000,000)
<b>TOTAL</b>	<b>TOTAL</b>	<b>(81,906,536)</b>

PROJECTED GENERAL FUND COVERAGE OF SPECIAL REVENUE FUND SHORTFALLS

Healthy Futures Fund	(12,909,578)
<b>TOTAL</b>	<b>(12,909,578)</b>
<b>NET UNOBLIGATED PROJECTED FY24 GENERAL FUND REVENUE</b>	<b>\$ 27,320,155</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/ 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 July 31, 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	5,588,951	95,143	(188,920)
Office of I Segundu Na Magalhães Guahan	356,250	428,849	-	(72,599)
Guam Medical Referral Assistance Office	665,849	314,340	3,484	348,025
Bureau of Womens Affairs	189,488	100,220	1,350	87,918
Bureau of Budget & Management Research (BBMR)	1,184,149	913,027	26,791	244,330
Civil Service Commission	1,340,363	1,080,232	57,490	202,640
Department of Administration (DOA)	10,223,998	8,006,304	129,162	2,088,532
DOA - Charter School Administrative Support	66,894	56,072	368	10,454
Chamorro Land Trust Commission (CLTC)	717,115	180,541	22,126	514,448
Department of Revenue & Taxation (DRT)	14,532,027	9,922,217	11,977	4,597,833
Office of the Attorney General Operations (OAG)	18,870,277	10,955,754	132,239	7,782,284
OAG - Cost Sharing Initiative for CJIS Integration Project	84,469	84,142	-	327
Office of Technology	3,711,342	2,318,988	143,404	1,248,949
Mayor's Council of Guam (MCOG) - Operations	8,807,188	6,105,029	734,585	1,967,573
MCOG - Island Beautification Programs	422,126	59,528	116,821	245,777
Office of Public Accountability	2,030,737	1,760,152	-	270,585
I Liheslaturan Guahan (Legislature)	8,699,920	7,026,852	-	1,673,068
Legislature - Office of Finance and Budget	478,740	386,673	-	92,067
Legislature - Guam Youth Congress	15,000	12,500	-	2,500
Guam Ethics Commission	405,080	381,652	17,022	6,405
Office of Veterans Affairs (OVA)	1,224,345	694,481	1,375	528,489
P.E.A.L.S. Board	46,289	-	-	46,289
Department of Public Works	-	2,073	-	(2,073)
<b>TOTAL - GENERAL GOVERNMENT</b>	<b>79,566,820</b>	<b>56,378,578</b>	<b>1,493,340</b>	<b>21,694,902</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Guam Police Department (GPD)	43,008,103	31,673,266	1,087,605	10,247,233
GPD - Cost Sharing Initiative for CJIS 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	145,668	21,206	133,126
Department of Corrections (DOC)	31,986,215	24,746,111	410,075	6,830,029
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	184,449	-	310,803
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	4,644,522	14,702	2,889,316
DYA - Youth Programs	200,000	-	200,000	-
DYA - Summer Employment and Youth Training Program	619,777	1,261,099	-	(641,322)
Guam Fire Department	35,111,472	27,238,663	193,999	7,678,810
Guam Customs & Quarantine Agency (COA)	13,913,106	9,077,514	113,639	4,721,953

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 July 31, 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	34,178,463	-	6,214,266 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	460,018	10,928	237,012
Guam Environmental Protection Agency (GEPA)	250,000	40,402	373	209,225
GEPA - Beach Monitoring	46,903	-	-	46,903
<b>TOTAL - PROTECTION OF LIFE &amp; PROPERTY</b>	<b>176,755,033</b>	<b>134,887,304</b>	<b>2,075,192</b>	<b>39,792,537</b>
<b>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	8,132,074	5,527,573	196,643	2,407,858
DPHSS - MIP/MIPPR Program	3,280,922	2,011,432	2,185	1,267,305
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	24,600,033	21,230,979	-	3,369,054
DPHSS - Children's Health Insurance Program	3,897,266	3,892,564	-	4,702
DPHSS - Division of Senior Citizens Programs	6,803,588	3,864,081	100,737	2,838,770
DPHSS - Public Assistance Program	3,336,881	1,469,202	-	1,867,679
DPHSS - Enhanced Allotment Plan	352,121	338,885	-	13,236
DPHSS - Medical Cannabis Program	352,220	114,522	-	237,698
DPHSS - Division of Childrens Wellness	15,787,873	8,558,190	820,217	6,409,466 5/
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	151	9,217	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	7,076,142	-	1,415,228
DOA - Residential Treatment Fund	2,500,000	1,461,047	-	1,038,953
<b>TOTAL - PUBLIC HEALTH</b>	<b>78,701,268</b>	<b>55,560,101</b>	<b>1,154,000</b>	<b>21,987,168</b>
<b>PUBLIC EDUCATION</b>				
Guam Department of Education Operations (GDOE)	219,781,706	189,006,284	-	30,775,422 6/
GDOE - Simon Sanchez High School Construction	500,000	423,068	-	76,932
GDOE - Chamoru Studies Division	513,824	428,190	-	85,634
GDOE - Textbooks	1,500,000	-	-	1,500,000
Guam Academy Charter School Council (GACSC)	14,437,500	9,743,191	-	4,694,309
University of Guam Operations (UOG)	27,551,457	22,782,948	-	4,768,509 7/
UOG - Scholarships (SSFAP)	3,565,285	2,948,209	-	617,076
UOG - Aquaculture Development and Training Center	114,000	94,256	-	19,744
UOG - WERI (Guam Hydrologic Survey)	423,481	351,826	-	73,655
UOG - WERI (Water Resource Monitoring)	179,000	148,006	-	30,994
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	110,381	-	23,085
UOG - KPRG Operations	200,000	165,378	-	34,622
UOG - Guampedia Foundation	150,000	124,055	-	25,945
UOG - Guam Green Growth Initiative	500,000	413,445	-	86,555

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 July 31, 2024

	APPROPRIATIONS <sup>1/</sup>	EXPENDITURES <sup>2/</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>EXPENDITURES &amp; ENCUMBRANCES</b>				
<b>PUBLIC EDUCATION (CONTINUED)</b>				
UOG - Sea Grant Program	500,000	413,445	-	86,555
UOG - Guam Press (Publishing House)	100,000	82,689	-	17,311
Guam Community College Operations (GCC)	13,906,546	11,499,627	-	2,406,919
GCC - WICHE Administrative Office	78,500	64,918	-	13,582
<b>TOTAL - PUBLIC EDUCATION</b>	<b>284,136,765</b>	<b>238,799,916</b>	<b>-</b>	<b>45,336,849</b>
<b>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,299,165	298,107	14,925	986,133
DISID - Job Coaches	68,738	24,990	-	43,748
Guam Regional Transit Authority	2,418,659	2,077,929	77,208	263,521
<b>TOTAL - COMMUNITY SERVICES</b>	<b>3,786,562</b>	<b>2,401,026</b>	<b>92,133</b>	<b>1,293,402</b>
<b>RECREATION</b>				
Department of Parks & Recreation (DPR)	3,018,727	2,279,740	71,000	667,987
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	276,709	99,999	133,332	43,378
DPR - Guam Historic Resources Division	779,132	407,722	1,025	370,385
DPR - Park Patrol Officer Reserve Program	90,000	21,321	1,039	67,640
<b>TOTAL - RECREATION</b>	<b>4,164,568</b>	<b>2,808,782</b>	<b>206,396</b>	<b>1,149,390</b>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Department of Labor (DOL)	-	3,317	-	(3,317)
Department of Labor - Worker's Compensation Fund	400,000	273,149	-	126,851
Department of Military Affairs	1,061,088	529,994	-	531,094
Guam Election Commission (GEC)	2,153,766	1,327,481	190,366	635,919
Department of Chamorro Affairs (DCA)	2,579,633	1,096,772	205,547	1,277,314
Commission on Decolonization (COD) - Operations	152,488	109,485	320	42,683
Commission on Public Information Program	165,000	24,805	16,500	123,695
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	312,730	-	228,424
CAHA - Guam Territorial Band	45,000	8,355	-	36,645
Hagatna Restoration & Redevelopment Authority (HARRA)	409,496	150,449	3,095	255,952
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kunission)	489,637	384,132	29,288	76,218
Public Defender Services Corporation (PDSC)	7,872,834	6,358,821	-	1,514,013
<b>TOTAL - INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>	<b>15,870,096</b>	<b>10,579,489</b>	<b>445,115</b>	<b>4,845,492</b>
<b>ECONOMIC DEVELOPMENT</b>				
Department of Agriculture - DOAg	4,259,682	2,960,412	55,118	1,244,152
DOAg - Animal Shelter (GAIN)	142,585	106,938	35,647	-
DOAg - Civilian Volunteer Conservation Officers Program	200,000	17,356	1,023	181,620
DOAg - GAIN Spray & Neuter Program	450,000	107,346	-	29,679
DOAg - Animal Health/Control Vehicles	100,000	-	-	100,000

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

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

	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>ECONOMIC DEVELOPMENT (CONTINUED)</b>				
Bureau of Statistics & Plans (BSP)	1,287,227	942,934	560	343,733
BSP - Business and Economics Statistics Program	392,713	281,304	2,980	108,429
<b>TOTAL - ECONOMIC DEVELOPMENT</b>	<b>6,832,207</b>	<b>4,416,291</b>	<b>408,303</b>	<b>2,007,613</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	5,469,725	5,108,317	-	361,408
GGRF - Retiree Health/Dental/Life Insurance Premiums	39,927,169	39,119,288	-	807,881
GGRF - Governor/Leutenant Governor Pensions	321,643	268,037	-	53,606
GGRF - Judges/Supreme Justices Annuities	228,972	190,810	-	38,162
DOA - Supplemental Annuity Benefits Special Fund	5,659,750	5,364,000	-	295,750
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	23,769	-	51,231
DOA - Government Annual Single Audit	545,000	130,000	415,000	-
DOA - Financial Management Information System Contract	8,432,399	3,515,608	4,916,791	-
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>70,416,331</b>	<b>5,356,287</b>	<b>2,118,840</b>
<b>DEBT SERVICE APPROPRIATIONS</b>				
BPT Tax Bonds, Series 2012B	3,410,880	3,410,880	-	-
GDOE Series 2013A Okkodo Project	2,443,085	2,443,085	-	-
BPT Bonds, Series 2015D	32,472,250	32,472,250	-	-
Limited Obligation Bonds (Section 30), Series 2016A	19,114,500	19,114,500	-	-
GEFF Series 2016 A & B (Certificates of Participation)	5,735,240	5,735,250	-	(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	15,889,644	-	-
<b>TOTAL - DEBT SERVICE APPROPRIATIONS</b>	<b>84,589,978</b>	<b>84,605,077</b>	<b>-</b>	<b>(15,099)</b>
<b>EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 37-42</b>				
GMHA Pharmaceutical Fund	-	18,095,275	-	(18,095,275)
Better Public Service Fund	-	160,095	-	(160,095)
GSWA New Cell	-	2,285,833	-	(2,285,833)
<b>TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET</b>	<b>-</b>	<b>20,541,203</b>	<b>-</b>	<b>(20,541,203)</b>
<b>TOTAL APPROPRIATIONS FROM FY 2024 GENERAL FUND ADOPTED REVENUES</b>	<b>812,294,755</b>	<b>681,394,097</b>	<b>11,230,767</b>	<b>119,669,891</b>

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<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	2,283,531	-	2,141,469
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	27,330	-	1,772,670
DOC - GMHA Consolidated Agreement [Ch. 12, Sec. 34]	3,650,000	3,053,454	1,085,561	(489,015)
DOA - Guam Fishermens Co-op [Ch. 12, Sec. 36]	500,000	700,000	-	(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	-	15,900	110,100
<b>TOTAL - APPROP. FROM FY22 AUDITED GENERAL FUND BALANCE</b>	<b>19,152,116</b>	<b>10,469,963</b>	<b>1,351,461</b>	<b>7,330,692</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	7,551,290	-	1,948,710
GDOE - Additional Chamorro Studies Division Funds	500,000	397,420	-	102,580
<b>TOTAL - APPROP. FROM EXCESS FY23 GENERAL FUND REVENUES</b>	<b>10,600,000</b>	<b>7,948,710</b>	<b>-</b>	<b>2,651,290</b>
<b>TOTAL P.L. 37-42 APPROP. IN ADDITION TO FY 2024 GENERAL FUND REVENUES</b>	<b>29,752,116</b>	<b>18,418,673</b>	<b>1,351,461</b>	<b>9,981,982</b>
<b>GRAND TOTAL APPROPRIATIONS PER P.L. 37-42</b>				
	<b>842,046,871</b>	<b>699,812,770</b>	<b>12,582,227</b>	<b>129,651,873</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	38,096	1,276	49,063
<b>TOTAL - CONTINUING APPROPRIATION AUTHORITY</b>	<b>88,435</b>	<b>38,096</b>	<b>1,276</b>	<b>49,063</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	25,788,676	-	4,211,324
GP A - Energy Credits (P.L. 37-49 / 37-66 / P.L. 37-104) (FY24 Excess Revenues)	63,312,000	52,760,000	-	10,552,000
OVA - Islandwide Veterans Convention (P.L. 37-76)	50,000	-	-	50,000
GEC - Primary Election (P.L. 37-99)	415,000	18,259	26,000	370,741
<b>TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES</b>	<b>93,777,000</b>	<b>78,566,935</b>	<b>26,000</b>	<b>15,184,065</b>
<b>GRAND TOTAL APPROPRIATIONS IN FY 2024</b>	<b>935,912,306</b>	<b>778,417,802</b>	<b>12,609,503</b>	<b>144,885,001</b>

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	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b><u>EXPENDITURES &amp; ENCUMBRANCES</u></b>				
<b>Footnotes:</b>				
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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