



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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JOSHUA F. TENORIO
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OCT 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 September 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.

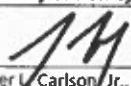


It is important to note that the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only. Further, the report incorporates legislative appropriation measures passed via P.L. 37-43, P.L. 37-49, P.L. 37-58, P.L. 37-66, P.L. 37-75, 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 October 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: 2024-10-21 T09:05:10+10:00
Edward M. Birn, Director, Department of Administration	
	10/21/24
Marie P. Lizama, Director, Department of Revenue and Taxation	

Government of Guam
Consolidated Revenue / Expenditure Report
General Fund

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

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2024 and FY2023
Twelve months ending September 2024

	2024		2023		Increase (Decrease)	Fiscal Year 2024		Fiscal Year 2023		Increase (Decrease)
	September	September	September	September						
Income Taxes:										
Individual	\$ 10,113,663	\$ 7,366,351	\$ 2,747,312	\$ 114,963,432	\$ 89,990,603	\$ 24,972,829				
Corporation	19,813,210	18,790,176	1,023,034	123,741,582	104,551,833	19,189,749				
Withholding	25,561,582	21,750,608	3,810,973	309,006,582	279,517,699	29,488,884				
Income Taxes	55,488,455	47,907,136	7,581,319	547,711,596	474,060,135	73,651,462				
Business privilege taxes:										
Gross Receipts Taxes	36,249,979	38,964,947	(2,714,968)	414,229,254	365,964,518	48,264,736				
Other Taxes:										
Use Tax	176,177	800,575	(624,398)	7,370,947	11,820,562	(4,449,616)				
Business Privilege Taxes	36,426,156	39,765,522	(3,339,366)	421,600,201	377,785,080	43,815,121				
Licenses, Fees & Penalties	265,059	275,530	(10,470)	4,887,134	4,751,710	135,424				
Use of Money & Property	35	480	(445)	4,618,830	2,001,813	2,617,017				
Federal Sources:										
Section 30	0	0	0	76,195,730	70,398,471	5,797,259				
Immigration fees	412,810	151,375	261,435	2,178,745	1,228,995	949,750				
Recovery from Individuals	0	0	0	0	0	0				
Child Support AFDC Local Share	10,919	0	10,919	33,500	35,359	(1,859)				
Federal Sources	423,729	151,375	272,354	78,407,975	71,662,825	6,745,150				
Department Charges:										
Agriculture	20	75	(55)	1,000	12,711	(11,711)				
Police & Corrections	12,010	30	11,980	12,140	180	11,960				
Public Works	1,850	2,900	(1,050)	100,175	102,325	(2,150)				
Public Health	640	240	400	6,060	4,280	1,780				
Commerce	0	0	0	0	0	0				
Other charges	105,386	142,000	(36,614)	1,271,508	1,350,513	(79,005)				
Department Charges	119,906	145,245	(25,339)	1,390,883	1,470,008	(79,126)				
TOTAL GENERAL FUND REVENUES	\$ 92,723,341	\$ 88,245,287	\$ 4,478,054	\$ 1,058,616,619	\$ 931,731,570	\$ 126,885,048				
Budget (Provision per P.L. 37-42)	5,825,362	5,835,474	(10,112)	57,273,421	62,884,123	(5,610,702)				
				PROVISION FOR TAX REFUNDS						

Footnotes:

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

2/ Estimates are recorded for the provision for FY 2024 Refunds.

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2024.

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

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

Government of Guam
Consolidated Revenue / Expenditure Report
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending September 2024 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 30 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] ¹			
	FY2024 Adopted Revenues Allocated for the Month of September ^{2/}	FY2024 Actual Collections For the Month September	Favorable (Unfavorable)		FY2024 Adopted Revenues Allocated for the Quarter ^{3/}	FY2024 Actual Collections for the Quarter	Favorable Increase (Decrease)	
Income Taxes:								
Individual	\$ 7,960,787	\$ 10,113,663	\$ 2,152,876		\$ 15,111,755	\$ 15,926,183	\$ 814,428	
Corporation	16,690,172	19,813,210	3,117,038		23,885,827	33,398,068	9,512,241	
Withholding	23,121,634	25,561,582	2,439,948		68,029,931	76,871,997	8,842,066	
Income Taxes	47,778,593	55,488,455	7,709,862		107,027,513	126,196,247	19,168,734	
Business privilege taxes:								
Gross Receipts Taxes	30,811,144	36,249,979	5,438,835		91,782,782	102,913,053	11,130,271	
Other Taxes:								
Use Tax	561,743	176,177	(385,566)		1,795,271	1,009,069	(786,202)	
Business Privilege Taxes	31,372,887	36,426,156	5,053,269		93,578,053	103,922,122	10,344,069	
Licenses, Fees & Penalties	171,807	265,059	93,252		762,182	1,041,085	278,903	
Use of Money & Property	103	35	(68)		81,833	885,465	803,632	
Federal Sources:								
Section 30	0	0	0		0	0	0	
Immigration fees	113,280	412,810	299,530		420,875	1,098,785	677,910	
Recovery from Individuals	0	0	0		0	0	0	
Child Support AFDC Local Share	0	10,919	10,919		0	10,919	10,919	
Federal Sources	113,280	423,729	310,449		420,875	1,109,704	688,829	
Department Charges:								
Agriculture	0	20	20		0	25	25	
Police & Corrections	0	12,010	12,010		0	12,010	12,010	
Public Works	0	1,850	1,850		0	60,925	60,925	
Public Health	0	640	640		0	1,385	1,385	
Commerce	0	0	0		0	0	0	
Other charges	160,084	105,385	(54,698)		620,607	546,918	(73,689)	
Department Charges	160,084	119,906	(40,178)		620,607	621,263	656	
TOTAL GENERAL FUND REVENUES	\$ 79,596,754	\$ 92,723,341	\$ 13,126,587		\$ 202,491,063	\$ 233,775,888	\$ 31,284,825	



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 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.
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		FY2024 Revenue vs. PROJECTED Revenue to Year End	
	Twelve Months Ending September 2024 Pursuant to S.G.C.A., Ch. 4, §4106(c)(1) (Due 28 days after month-end)		Pursuant to S.G.C.A., Ch. 4, §4106(c)(1) (Due not later than 28 days after month-end); S.G.C.A., Ch. 4 §4109(c)(3) (Due no later than 20 days after month-end); and P.L. 31-233, Ch. XIII §1 (Due no later than 30 days after month-end)	
	FY2024 Adopted Revenue for the Cumulative Period #	FY2024 Actual Revenue for the Cumulative Period	FY2024 Adopted Revenues (Full Year Projection)	FY2024 Revenue Tracking #
				Favorable (Unfavorable)
Income Taxes:				
Individual Corporation	\$ 94,592,036	\$ 114,963,432	\$ 94,592,036	\$ 20,371,396
Withholding	101,582,361	123,741,582	101,582,361	22,159,221
	273,572,137	309,006,582	273,572,137	35,434,445
Income Taxes	469,746,534	547,711,596	469,746,534	77,965,062
Business privilege taxes:				
Gross Receipts Taxes	350,796,921	414,229,254	350,796,921	63,432,333
Use Tax	6,701,359	7,370,947	6,701,359	669,588
Business Privilege Taxes	357,498,280	421,600,201	357,498,280	64,101,921
Licenses, Fees & Penalties	3,406,682	4,887,134	3,406,682	1,480,452
Use of Money & Property	430,875	4,618,830	430,875	4,187,955
Federal Sources:				
Section 30	75,449,486	76,195,730	75,449,486	746,244
Immigration Fees	1,289,087	2,178,745	1,289,087	889,658
Recovery from Individuals	0	0	0	0
Child Support AFDC Local Share	0	33,500	0	33,500
Federal Sources	76,738,573	78,407,975	76,738,573	1,669,402
Department Charges:				
Agriculture	0	1,000	0	1,000
Police & Corrections	0	12,140	0	12,140
Public Works	0	100,175	0	100,175
Public Health	0	6,060	0	6,060
Commerce	0	0	0	0
Other charges	1,429,672	1,271,508	1,429,672	(158,164)
Department Charges	1,429,672	1,390,883	1,429,672	(38,789)
TOTAL GENERAL FUND REVENUES	\$ 909,250,616	\$ 1,058,616,619	\$ 909,250,616	\$ 149,366,003
				16.43%

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. 31-42, Chapter 2, Section 5(a).
 3/ Prepared utilizing the General Fund twelve-month revenue budget per Section 5(a), Chapter 1, P.L. 31-42.

Note 1: Data contained herein are subject to change. 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 31-42.
 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)
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>Ngofon Meditative - Ta Shame</i>	(5,000,000)
P.L. 37-123	Merit Bonuses	(2,465,801)
P.L. 37-124	GACSC	(1,000,000)
TOTAL		(81,906,536)

PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES

Fund	Amount
Healthy Futures Fund Shortfall	(12,329,171)
COLA Settlement Case	(2,700,000)
Land Claims Settlements	(1,200,000)
GMHA Prior Year Obligation	(200,000)
TOTAL	(16,429,171)

NET UNOBLIGATED PROJECTED FY24 GENERAL FUND REVENUE \$ 51,030,296

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

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

	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Magahagan Guahan	5,532,674	7,333,341	74,271	(1,874,939)
Office of I Segundu Na Magalahen Guahan	318,750	581,155	-	(262,405)
Guam Medical Referral Assistance Office	665,849	458,762	7,399	199,688
Bureau of Womens Affairs	189,488	127,359	18,526	43,603
Bureau of Budget & Management Research (BBMR)	1,184,149	1,006,725	9,920	167,504
Civil Service Commission	1,340,363	1,229,066	14,980	96,317
Department of Administration (DOA)	10,223,998	8,905,997	60,508	1,257,493
DOA - Charter School Administrative Support	66,894	63,261	368	3,265
Chanorro Land Trust Commission (CLTC)	717,115	242,378	10,232	464,504
Department of Revenue & Taxation (DRT)	14,532,027	12,576,536	7,190	1,948,301
Office of the Attorney General Operations (OAG)	18,870,277	14,012,698	430,587	4,426,992
OAG - Cost Sharing Initiative for CJIS Integration Project	84,469	84,142	-	327
Office of Technology	3,711,342	2,984,663	108,299	618,380
Mayor's Council of Guam (MCOG) - Operations	8,807,188	7,613,228	361,176	832,784
MCOG - Island Beautification Programs	422,126	100,632	172,784	148,709
Office of Public Accountability	2,030,737	1,942,653	-	88,084
I Liheslahan Guahan (Legislature)	8,699,920	8,699,920	-	-
Legislature - Office of Finance and Budget	478,740	478,740	-	-
Legislature - Guam Youth Congress	15,000	15,000	-	-
Guam Ethics Commission	405,080	434,936	2,009	(31,865)
Office of Veterans Affairs (OVA)	1,224,345	879,609	1,375	343,361
P.E.A.L.S. Board	46,289	-	-	46,289
Department of Public Works	-	2,073	-	(2,073)
TOTAL - GENERAL GOVERNMENT	79,566,820	69,772,875	1,279,626	8,514,319
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	43,008,103	40,416,537	1,308,899	1,282,666
GPD - Cost Sharing Initiative for CJIS Integration Project	84,469	84,142	-	327
GPD - Safe Schools Initiative	142,585	3,598	26,044	112,943
GPD - Law Enforcement Fallen Officers Memorial	500,000	-	-	500,000
GPD - Supplemental Appropriation from Guam Legislature	300,000	172,689	22,176	105,135
Department of Corrections (DOC)	31,986,215	30,638,223	259,644	1,088,348
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	462,374	-	32,878
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	5,725,745	3,933	1,818,862
DYA - Youth Programs	200,000	-	200,000	-
DYA - Summer Employment and Youth Training Program	619,777	1,611,515	-	(991,738)
Guam Fire Department	35,111,472	33,647,017	87,781	1,376,674
Guam Customs & Quarantine Agency (CQA)	13,913,106	11,520,477	104,021	2,288,608

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 September 30, 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	40,392,729	-	-
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	707,938	460,289	48,928	198,741
Guam Environmental Protection Agency (GEPA)	250,000	93,512	373	156,116
GEPA - Beach Monitoring	46,903	8,934	808	37,161
TOTAL - PROTECTION OF LIFE & PROPERTY	176,755,033	166,390,767	2,062,608	8,301,659
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	8,112,016	6,195,391	95,884	1,820,741
DPHSS - MIP/MIPPR Program	2,960,922	2,691,192	-	269,730
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	4,550	-	-	4,550
DPHSS - Medicaid Program	25,728,719	27,176,407	-	(1,447,689)
DPHSS - Children's Health Insurance Program	3,897,266	5,151,482	-	(1,254,216)
DPHSS - Division of Senior Citizens Programs	6,803,588	4,517,489	217,506	2,068,592
DPHSS - Public Assistance Program	3,356,939	1,946,064	-	1,410,875
DPHSS - Enhanced Allotment Plan	338,885	338,885	-	0
DPHSS - Medical Cannabis Program	352,220	151,208	75,000	126,012
DPHSS - Division of Children's Wellness	15,787,873	11,593,204	401,602	3,793,067
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	13,517	10,493	261,160
GBHWC - Youth Suicide Prevention and Peace Program	81,750	32,861	17,509	31,380
Guam Memorial Hospital Authority (GMHA) - Operations	8,491,370	8,491,370	-	-
DOA - Residential Treatment Fund	2,500,000	1,826,208	-	673,792
TOTAL - PUBLIC HEALTH	78,701,268	70,125,279	817,995	7,757,994
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	219,781,706	233,236,995	-	(13,455,289)
GDOE - Simon Sanchez High School Construction	500,000	500,000	-	-
GDOE - Chamoru Studies Division	513,824	513,824	-	-
GDOE - Textbooks	1,500,000	-	-	1,500,000
Guam Academy Charter School Council (GACSC)	14,437,500	12,798,278	-	1,639,222
University of Guam Operations (UOG)	27,551,457	27,551,457	-	-
UOG - Scholarships (SSFAP)	3,565,285	3,565,285	-	-
UOG - Aquaculture Development and Training Center	114,000	114,000	-	-
UOG - WERI (Guam Hydrologic Survey)	425,481	425,481	-	-
UOG - WERI (Water Resource Monitoring)	179,000	179,000	-	-
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	133,466	-	-
UOG - KPRG Operations	200,000	200,000	-	-
UOG - Guampedia Foundation	150,000	150,000	-	-
UOG - Guam Green Growth Initiative	500,000	500,000	-	-

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

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

	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
EXPENDITURES & ENCUMBRANCES				
PUBLIC EDUCATION (CONTINUED)				
UOG - Sea Grant Program	500,000	500,000	-	-
UOG - Guam Press (Publishing House)	100,000	100,000	-	-
Guam Community College Operations (GCC)	13,906,546	13,906,546	-	-
GCC - WICHE Administrative Office	78,500	78,500	-	-
TOTAL - PUBLIC EDUCATION	284,136,765	294,452,832	-	(10,316,067)
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,299,165	677,367	5,970	615,828
DISID - Job Coaches	68,738	39,914	-	28,824
Guam Regional Transit Authority	2,418,659	2,665,289	55,358	(301,988)
TOTAL - COMMUNITY SERVICES	3,786,562	3,382,569	61,328	342,665
RECREATION				
Department of Parks & Recreation (DPR)	3,018,727	2,667,704	215,080	135,943
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	276,709	233,331	33,333	10,045
DPR - Guam Historic Resources Division	779,132	516,584	875	261,673
DPR - Park Patrol Officer Reserve Program	90,000	34,388	32,312	23,299
TOTAL - RECREATION	4,164,568	3,452,008	281,600	430,960
INDIVIDUAL & COLLECTIVE RIGHTS				
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	662,344	4,640	394,104
Guam Election Commission (GEC)	2,153,766	1,730,186	83,679	339,901
Department of Chamorro Affairs (DCA)	2,579,633	1,304,109	121,831	1,153,693
Commission on Decolonization (COD) - Operations	152,488	146,861	284	5,342
COD - Public Information Program	165,000	274	23,226	141,500
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	341,636	-	199,518
CAHA - Guam Territorial Band	45,000	24,057	-	20,943
Hagatna Restoration & Redevelopment Authority (HARRA)	409,496	173,733	8,595	227,168
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kurniston)	489,637	424,451	-	65,186
Public Defender Services Corporation (PDSC)	7,872,834	7,872,834	-	-
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	15,870,096	12,956,952	242,256	2,670,889
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	4,259,682	4,003,473	21,949	234,260
DOAg - Animal Shelter (GAIN)	142,585	106,938	35,647	-
DOAg - Civilian Volunteer Conservation Officers Program	200,000	20,951	1,023	178,026
DOAg - GAIN Spay & Neuter Program	450,000	316,406	104,325	29,269
DOAg - Animal Health/Control Vehicles	100,000	-	99,999	1

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

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	APPROPRIATIONS ¹¹	EXPENDITURES ¹²	ENCUMBRANCES	FUNDS AVAILABLE
ECONOMIC DEVELOPMENT (CONTINUED)				
Bureau of Statistics & Plans (BSP)	1,287,227	1,071,941	-	215,286
BSP - Business and Economics Statistics Program	392,713	337,943	-	54,770
TOTAL - ECONOMIC DEVELOPMENT	6,832,207	5,857,653	262,943	711,611
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	5,469,725	6,037,475	-	(567,750)
GGRF - Retiree Health/Dental/Life Insurance Premiums	39,927,169	47,021,264	-	(7,094,095)
GGRF - Governor/Lieutenant Governor Pensions	321,643	321,643	-	-
GGRF - Judges/Supreme Justices Annuities	228,972	228,972	-	-
DOA - Supplemental Annuity Benefits Special Fund	5,659,750	6,370,000	-	(710,250)
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	30,167	-	44,833
DOA - Government Annual Single Audit	545,000	452,500	92,500	-
DOA - Financial Management Information System Contract	8,432,399	7,930,654	-	501,745
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	85,089,177	116,996	(7,314,716)
DEBT SERVICE APPROPRIATIONS				
BPT Tax Bonds, Series 2012B	3,410,880	3,410,879	-	1
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	-	0
TOTAL - DEBT SERVICE APPROPRIATIONS	84,589,978	84,605,076	-	(15,098)
EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 37-42				
GMHA Pharmaceutical Fund	-	21,714,329	-	(21,714,329)
Better Public Service Fund	-	623,424	-	(623,424)
GSWA New Cell	-	2,539,833	-	(2,539,833)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	24,877,587	-	(24,877,587)
TOTAL APPROPRIATIONS FROM FY 2024 GENERAL FUND ADOPTED REVENUES	812,294,755	820,962,775	5,125,351	(13,793,371)

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(Pursuant to §4109 (c) (3) of Title 5 GCA)
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<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ¹¹</u>	<u>EXPENDITURES ¹²</u>	<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(D)]	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	3,158,895	-	1,266,105
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	51,177	-	1,748,823
DOC - Additional Correction Officer Recruitment Cycle [Ch. 11, Sec. 19]	1,800,000	42,485	-	1,757,515
DOC - GMHA Consolidated Agreement [Ch. 12, Sec. 34]	3,650,000	3,439,606	-	210,394
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	8,018	62,568	55,414
TOTAL - APPROP. FROM FY22 AUDITED GENERAL FUND BALANCE	19,152,116	11,805,829	312,568	7,033,719
APPROPRIATIONS IN P.L. 37-42 FROM EXCESS FY 2023 GENERAL FUND REVENUES				
DPHSS - Tobacco & Nicotine Compliance, Prevention, and Education [Ch. 11, Sec. 14]	500,000	-	-	500,000
GBHWC - Tobacco & Nicotine Compliance, Prevention, and Education [Ch. 11, Sec. 14]	100,000	-	-	100,000
GDOE - Additional Operations Funds	9,500,000	9,500,000	-	-
GDOE - Additional Chamorro Studies Division Funds	500,000	500,000	-	-
TOTAL - APPROP. FROM EXCESS FY23 GENERAL FUND REVENUES	10,600,000	10,000,000	-	600,000
TOTAL P.L. 37-42 APPROP. IN ADDITION TO FY 2024 GENERAL FUND REVENUES	29,752,116	21,805,829	312,568	7,633,719
GRAND TOTAL APPROPRIATIONS PER P.L. 37-42	842,046,871	842,768,603	5,437,919	(6,159,652)
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	64,880	23,154	401
TOTAL - CONTINUING APPROPRIATION AUTHORITY	88,435	64,880	23,154	401

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	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES				
DOA - GMHA Vendor Payments (Sec. 1, P.L. 37-43) (FY23 Excess Revenues)	30,000,000	29,995,874	-	4,126
GPA - Energy Credits (P.L. 37-49 / 37-66 / P.L. 37-104) (FY24 Excess Revenues)	63,312,000	63,223,600	-	88,400
OVA - Islandwide Veterans Convention (P.L. 37-76) (FY24 Excess Revenues)	50,000	-	16,650	33,350
GEC - Primary Election (P.L. 37-99) (FY24 Excess Revenues)	415,000	282,182	11,642	121,176
DOA - Line Agency Merit Bonuses Past Due (P.L. 37-123) (FY24 Excess Revenues)	1,492,738	71,133	-	1,421,605
GMHA - Merit Bonuses Past Due (P.L. 37-123) (FY24 Excess Revenues)	973,063	973,063	-	-
GACSC - Increased Cap & New Charter Schools (P.L. 37-124) (FY24 Excess Revenues)	1,000,000	76,089	-	923,911
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	97,242,801	94,621,941	28,292	2,592,568
GRAND TOTAL APPROPRIATIONS IN FY 2024	939,378,107	937,455,424	5,489,365	(3,566,683)

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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