



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932



LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

FEB 21 2025

The Honorable Frank F. Blas, Jr.
Speaker
I Mina'trentai Ocho Na Liheslaturan Guáhan
Thirty-Eighth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96932

Hafa Adai Speaker Blas, Jr.:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending January 31, 2025. 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 37-125. 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. 37-135 and P.L. 37-141.

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

Senserament,

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, Director, Department of Administration
Marie P. Lizama, 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 FY2025 and FY2024
For the Month Ending January

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2025 and FY2024
Four months ending January 2024

	2025		2024		Increase (Decrease)	Fiscal Year 2025		Fiscal Year 2024		Increase (Decrease)
	January		January							
Income Taxes:										
Individual Corporation	\$ 9,198,728	\$	\$ 816,823	\$	3,381,905	\$ 21,271,691	\$	\$ 22,330,281	\$	(1,058,590)
Withholding	9,930,437		3,158,411		6,772,026	32,145,979		25,533,950		6,612,030
Withholding - COLA	30,233,823		32,725,750		(2,491,927)	124,867,508		110,229,827		14,637,681
Interest & Penalties					0					0
Income Taxes	49,362,988		41,700,984		7,662,004	178,285,179		158,094,057		20,191,121
Business privilege taxes:										
Gross Receipts Taxes	34,286,860		36,328,594		(2,041,733)	133,068,830		133,716,399		(647,569)
Other Taxes:										
Admissions tax					0					0
Use Tax	471,554		613,114		(141,560)	1,599,219		3,130,284		(1,531,065)
Business Privilege Taxes	34,758,415		36,941,708		(2,183,293)	134,668,049		136,846,683		(2,178,634)
Licenses, Fees & Penalties	209,574		215,313		(5,740)	942,941		1,004,234		(61,292)
Use of Money & Property	261,005		409,743		(148,738)	1,574,679		1,611,094		(36,415)
Federal Sources:										
Section 30	0		0		0	76,402,101		76,195,730		206,371
Immigration fees	0		119,015		(119,015)	1,437,080		428,075		1,009,005
Recovery from Individuals	0		0		0	0		0		0
Child Support AFDC Local Share	3,948		5,626		(1,678)	9,197		13,220		(4,023)
Federal Sources	3,948		124,641		(120,693)	77,848,378		76,637,025		1,211,353
Department Charges:										
Agriculture	0		90		(90)	136		344		(208)
Police & Corrections	10		0		10	12,080		80		12,000
Public Works	3,650		5,875		(2,225)	32,825		21,725		11,100
Public Health	360		450		(90)	2,180		2,675		(495)
Commerce	0		0		0	0		0		0
Other charges	84,327		87,920		(3,593)	362,564		303,409		59,154
Department Charges	88,347		94,335		(5,988)	409,785		328,233		81,552
TOTAL GENERAL FUND REVENUES	\$ 84,684,276		\$ 79,486,724		\$ 5,197,552	\$ 393,729,011		\$ 374,521,326		\$ 19,207,685
Budget (Provision per P.L. 37-125)	2/ 3,386,758		4,200,814		814,056)	12,999,918		16,307,214		(3,307,296)
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 2025 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 9/30/2025.
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 37-125.
Note 4: In FY18, the Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam
Consolidated Revenue / Expenditure Report^{1/}
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending January 2025
Pursuant to 5 CCA, Ch 4, §4109(6)(3) [Due no later than 20 days after month-end]

	FY2025 Adopted Revenues Allocated for the Month of January	FY2025 Actual Collections For the Month of January	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 5,949,158	\$ 9,198,728	\$ 3,249,570
Corporation	6,149,042	9,930,437	3,781,395
Withholding	26,894,755	30,233,823	3,339,068
Income Taxes	38,992,955	49,362,988	10,370,033
Business privilege taxes:			
Gross Receipts Taxes	33,422,878	34,286,860	863,982
Other Taxes:			
Use Tax	675,794	471,554	(204,240)
Business Privilege Taxes	34,098,672	34,758,415	659,743
Licenses, Fees & Penalties	202,282	209,574	7,292
Use of Money & Property	275,752	261,005	(14,747)
Federal Sources:			
Section 30	0	0	0
Immigration fees	69,431	0	(69,431)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	3,948	3,948
Federal Sources	69,431	3,948	(65,483)
Department Charges:			
Agriculture	0	0	0
Police & Corrections	0	10	10
Public Works	0	3,650	3,650
Public Health	0	360	360
Commerce	0	0	0
Other charges	63,305	84,327	21,022
Department Charges	63,305	88,347	25,042
TOTAL GENERAL FUND REVENUES	\$ 73,702,397	\$ 84,684,276	\$ 10,981,879

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 2nd Quarter 2025
Pursuant to 5 CCA, Ch 4, §4109(6) [Due, 30 days after the close of each quarter]^{2/}

	FY2025 Adopted Revenues Allocated for the Quarter	FY2025 Actual Collections for the Quarter	Favorable Increase (Decrease)
[REDACTED]			

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. 37-125, Chapter 2, Section 5(f).
3/ This information will be updated in the quarter ending 1/23/2024.

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 9/30/2025.
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Note 4: In FY 18, the 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**

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections
Four Months Ending January 2025
Pursuant to S.G.C.A. Ch. 4, §1109(c)(2) thru 20 days after month-end

	FY2025 Adopted Revenue for the Cumulative Period *	FY2025 Actual Revenue for the Cumulative Period	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 21,210,193	\$ 21,271,691	\$ 61,497
Corporation	26,401,970	32,145,979	5,744,011
Withholding	102,060,563	124,867,508	22,806,963
Income Taxes	149,672,706	178,285,179	28,612,471
Business privilege taxes:			
Gross Receipts Taxes	127,580,010	133,068,830	5,488,821
Other Taxes:			
Use Tax	2,910,257	1,599,219	(1,311,041)
Business Privilege Taxes	130,490,267	134,668,049	4,177,780
Licenses, Fees & Penalties	982,279	942,941	(39,338)
Use of Money & Property	1,121,419	1,574,679	453,258
Federal Sources:			
Section 30			
Immigration fees	76,402,101	76,402,101	0
Recovery from Individuals	513,110	1,437,080	923,970
Child Support AFDC Local Share	0	9,197	9,197
Federal Sources	76,915,211	77,848,378	933,167
Department Charges:			
Agriculture	0	136	136
Police & Corrections	0	12,080	12,080
Public Works	0	32,825	32,825
Public Health	0	2,180	2,180
Commerce	0	0	0
Other charges	358,725	362,564	3,839
Department Charges	358,725	409,785	51,060
TOTAL GENERAL FUND REVENUES	\$ 359,540,607	\$ 393,729,011	\$ 34,188,398
			9.51%

FY2025 ADOPTED Revenue vs. PROJECTED Revenue to Year End
Pursuant to S.G.C.A. Ch. 13 §13109(a)(1) (date not later than 20 days after month-end); S.G.C.A. Ch. 4 §1109(c)(3) (date no later than 20 days after month-end); and P.L. 31-233, CH XIII §7 (date no later than 30 days after month-end)

	FY2025 Adopted Revenue (Full Year Projection)	FY2025 Revenue Tracking *	Favorable Increase (Decrease)
Individual	\$ 105,570,170	\$ 105,631,667	\$ 61,497
Corporation	105,033,422	110,777,433	5,744,011
Withholding	297,659,446	320,466,409	22,806,963
Income Taxes	508,263,038	536,875,509	28,612,471
Business privilege taxes:			
Gross Receipts Taxes	390,986,493	396,475,314	5,488,821
Other Taxes:			
Use Tax	9,270,632	7,959,591	(1,311,041)
Business Privilege Taxes	400,257,125	404,434,905	4,177,780
Licenses, Fees & Penalties	4,403,808	4,364,470	(39,338)
Use of Money & Property	2,683,875	3,137,133	453,258
Federal Sources:			
Section 30			
Immigration fees	76,402,101	76,402,101	0
Recovery from Individuals	1,381,665	2,314,832	933,167
Child Support AFDC Local Share	0	0	0
Federal Sources	77,783,766	78,716,933	933,167
Department Charges:			
Agriculture	0	0	0
Police & Corrections	0	0	0
Public Works	0	0	0
Public Health	0	0	0
Commerce	0	0	0
Other charges	1,410,504	1,461,564	51,060
Department Charges	1,410,504	1,461,564	51,060
TOTAL	\$ 994,802,116	\$ 1,028,990,514	\$ 34,188,398
			3.44%

**LEGISLATIVE APPROPRIATIONS PASSED FROM THE GENERAL FUND WITHOUT AMENDMENTS
TO THE ADOPTED FY 2025 REVENUE LEVEL**

P.L. No.	Program	Appropriation
P.L. 37-125, Ch. 3, Sec. 8	GBHWC	(198,197)
P.L. 37-125, Ch. 3, Sec. 4	DISID	(375,000)
P.L. 37-125, Ch. 5, Sec. 1(c)(2)	CLTC	(9,000,000)
TOTAL		(9,573,197)

NET UNOBLIGATED PROJECTED FY25 GENERAL FUND REVENUE	\$ 24,615,201
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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. 37-125, Chapter 2, Section 5(a).
3/ Prepared utilizing the General Fund twelve-month revenue budget per Section 5(a), Chapter 1, P.L. 37-125.

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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 January 31, 2025

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ¹	<u>EXPENDITURES</u> ²	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Magalhães Guahan	5,392,061	1,615,400	64,526	3,712,135
Office of I Segundu Na Magalahaen Guahan	459,363	124,063	-	335,300
Guam Medical Referral Assistance Office	665,849	110,366	206	555,277
Bureau of Womens Affairs	272,277	44,870	-	227,407
Bureau of Budget & Management Research (BBMR)	1,298,677	249,188	24,678	1,024,811
Civil Service Commission	1,449,798	273,168	116,325	1,060,305
Department of Administration (DOA)	10,783,269	1,943,049	221,913	8,618,307
DOA - Charter School Administration Support	143,571	15,514	-	128,057
Department of Land Management	561,809	100,834	-	460,975
Chamorro Land Trust Commission (CLTC)	824,664	109,414	25,053	690,197
Department of Revenue & Taxation (DRT)	14,780,300	4,952,237	4,953	9,823,110
Office of the Attorney General Operations (OAG)	21,798,530	4,983,580	633,673	16,181,277
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	87,690	-	-
Office of Technology	3,936,230	1,034,589	185,790	2,715,851
Mayor's Council of Guam (MCOG) - Operations	12,307,881	3,094,326	1,087,811	8,125,744
MCOG - Island Beautification Programs	422,126	2,662	41,390	378,074
Office of Public Accountability	2,194,843	660,734	-	1,534,109
I Liheslaturan Guahan (Legislature)	9,604,035	3,368,012	-	6,236,023
Legislature - Office of Finance and Budget	498,740	166,248	-	332,492
Legislature - Guam Youth Congress	15,000	5,000	-	10,000
Guam Ethics Commission	552,680	123,352	44,576	384,752
Office of Veterans Affairs (OVA)	1,224,345	129,099	-	1,095,246
P.E.A.L.S. Board	109,304	725	-	108,579
Department of Public Works	4,278,008	1,109,307	-	3,168,701
TOTAL - GENERAL GOVERNMENT	93,661,050	24,303,427	2,450,894	66,906,729
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	44,539,463	18,676,560	2,972,967	22,889,935
GPD - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	87,690
GPD - Safe Schools Initiative	142,585	-	-	142,585
GPD - Guam Crime Stoppers	-	-	-	-
GPD - Police Officer Cycle	1,085,311	26,705	-	1,058,606
GPD - Police Officer Pay Adjustment	8,579,410	38,073	-	8,541,337
Department of Corrections (DOC)	34,350,655	12,619,392	5,390,645	16,340,619
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	36,059	-	459,193
DOC - Cost Sharing Initiative for CJIS Integration Project	87,690	87,690	-	-
DOC - GMHA Consolidated Agreement	3,650,000	1,145,013	2,504,987	-
DOC - Case Management System	294,610	96,706	-	197,904
DOC - Correction Officer Recruitment Cycle	1,371,340	99,200	-	1,272,140
DOC - Corrections Modernization Act	4,000,000	-	-	4,000,000
DOC - Maintenance of ACF and HDF	200,000	-	-	200,000

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 January 31, 2025

	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PROTECTION OF LIFE & PROPERTY (CONTINUED)				
Department of Youth Affairs (DYA)	7,579,213	2,512,557	82,384	4,984,272
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	1,800,047	222,735	-	1,577,312
Guam Fire Department (GFD)	37,981,307	13,319,990	635,624	24,025,693
GFD - Firefighter Recruitment Cycle	794,061	412,139	-	381,922
Guam Customs & Quarantine Agency (CQA)	14,278,681	3,997,591	42,333	10,238,758
Unified Judiciary Operations (Judiciary)	42,972,146	14,874,975	-	28,097,171
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	822,999	115,736	-	707,263
Guam Environmental Protection Agency (GEPA)	422,741	48,485	199,250	175,006
GEPA - Beach Monitoring	46,903	-	14,561	32,342
TOTAL - PROTECTION OF LIFE & PROPERTY	207,029,106	69,576,607	11,842,751	125,609,747
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,794,572	2,036,152	145,277	8,613,144
DPHSS - MIP/MIPPR Program	3,973,528	1,003,431	225	2,969,872
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	26,792,658	7,956,835	-	18,835,823
DPHSS - Children's Health Insurance Program	1,855,841	245,293	-	1,610,548
DPHSS - Division of Senior Citizens Programs	9,364,924	3,932,696	2,861,072	2,571,156
DPHSS - Public Assistance Program	2,827,657	540,063	-	2,287,593
DPHSS - Enhanced Allotment Plan	420,712	420,712	-	0
DPHSS - Medical Cannabis Program	369,952	47,866	-	322,086
DPHSS - Bureau of Social Services Administration	7,558,215	2,038,322	673,103	4,846,790
DPHSS - Foster Care Health Insurance Premiums	2,359,215	-	-	2,359,215
DPHSS - Child Protective Services	2,220,129	365,342	-	1,854,787
DPHSS - Foster Group Home	950,558	-	-	950,558
DPHSS - Homeless Coalition Grants	500,000	-	-	500,000
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	6,191,119	848,558	711,760	4,630,801
GBHWC - Drug & Alcohol Detox & Rehab Services	250,000	-	-	250,000
GBHWC - Youth & Mental Health First Aid	285,170	-	28,995	256,175
GBHWC - Youth Suicide Prevention and Peace Program	81,750	-	45,783	35,967
Guam Memorial Hospital Authority (GMHA) - Operations	13,528,360	4,509,452	-	9,018,908
DOA - Residential Treatment Fund	2,500,000	676,186	-	1,823,814
TOTAL - PUBLIC HEALTH	93,624,360	24,620,908	4,466,214	64,537,237

See footnotes on page 9. Note: Data continued herein are subject to change, as additional reconciliations are performed. Page 5 of 9

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of January 31, 2025

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	229,467,836	79,431,174	-	150,036,662
GDOE - Simon Sanchez High School Construction	500,000	173,070	-	326,930
GDOE - Chamorro Studies Division	513,824	177,858	-	335,966
GDOE - Menstrual Hygiene Products	25,000	8,655	-	16,345
Guam Academy Charter School Council (GACSC)	22,737,000	5,358,476	5,000	17,373,524
University of Guam Operations (UOG)	34,216,147	11,844,054	-	22,372,093
UOG - Scholarships (SSFAP)	3,565,285	1,234,134	-	2,331,151
UOG - Aquaculture Development and Training Center	114,000	39,456	-	74,544
UOG - WERI (Guam Hydrologic Survey)	499,946	173,052	-	326,894
UOG - WERI (Water Resource Monitoring)	292,232	101,160	-	191,072
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	194,814	-	367,967
UOG - KPRG Operations	200,000	69,228	-	130,772
UOG - Guampedia Foundation	150,000	51,930	-	98,070
UOG - Guam Cancer Trust Fund	314,661	314,661	-	-
UOG - Guam Green Growth Initiative	500,000	173,070	-	326,930
UOG - Sea Grant Program	500,000	173,070	-	326,930
UOG - Guam Press (Publishing House)	100,000	34,614	-	65,386
Guam Community College Operations (GCC)	13,906,546	4,635,516	-	9,271,030
GCC - WICHE Administrative Office	78,500	26,168	-	52,332
GCC - Peace Officer Standards and Training (POST) Commission	300,000	100,000	-	200,000
TOTAL - PUBLIC EDUCATION	308,543,758	104,314,160	5,000	204,224,598
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,303,525	307,064	160,194	1,836,267
DISID - Job Coaches	68,738	22,698	-	46,040
Guam Regional Transit Authority	2,810,796	621,745	122,995	2,066,656
TOTAL - COMMUNITY SERVICES	5,183,059	951,507	282,589	3,948,963
RECREATION				
Department of Parks & Recreation (DPR)	3,657,693	886,848	627,495	2,143,350
DPR - Guam Historic Resources Division	848,666	213,894	10,439	624,333
DPR - Park Patrol Officer Reserve Program	90,000	12,500	-	77,500
TOTAL - RECREATION	4,596,359	1,113,242	637,934	2,845,184

See footnotes on page 9. Note: Data continued herein are subject to change, as additional reconciliations are performed.

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of January 31, 2025

	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	181,770	52,559	11,652	117,559
Department of Labor - Worker's Compensation Fund	400,000	64,720	-	335,280
Department of Military Affairs	1,174,410	82,197	-	1,092,213
Guam Election Commission (GEC)	2,344,642	787,611	295,370	1,261,661
Department of Chamorro Affairs (DCA)	2,579,633	382,433	-	2,197,200
Commission on Decolonization (COD) - Operations	152,488	30,824	357	121,307
COD - Public Information Program	165,000	1,899	23,872	139,229
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	35,877	-	736,989
CAHA - Guam Territorial Band	45,000	-	-	45,000
Hagatna Restoration & Redevelopment Authority (HRRA)	443,589	28,847	6,048	408,694
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumission)	726,566	64,791	-	661,775
Public Defender Services Corporation (PDSC)	8,890,546	3,064,441	-	5,826,105
PDSC - Civil Law Center	950,411	315,796	-	634,615
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	18,826,921	4,911,995	337,299	13,577,627
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	4,926,414	797,864	-	4,128,550
DOAg - Animal Shelter (GAIN)	142,585	-	-	142,585
DOAg - Civilian Volunteer Conservation Officers Program	200,000	9,690	-	190,310
DOAg - GAIN Spay & Neuter Program	450,000	-	-	450,000
Bureau of Statistics & Plans (BSP)	1,973,531	338,173	10,785	1,624,573
TOTAL - ECONOMIC DEVELOPMENT	7,692,530	1,145,726	10,785	6,536,019
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	2,087,612	-	4,175,223
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	19,113,044	-	26,329,862
GGRF - Governor/Lieutenant Governor Pensions	321,643	321,643	-	-
GGRF - Judges/Supreme Justices Annuities	228,965	228,965	-	-
DOA - Supplemental Annuity Benefits Special Fund	5,359,297	2,089,000	-	3,270,297
DOA - Cost of Living Allowance	17,417,900	16,983,685	-	434,215
DOA - Support of Child in Custody - 19 GCA §5116	150,000	-	-	150,000
DOA - Government Claims Fund	100,000	7,076	-	92,924
DOA - Government Annual Single Audit	700,000	-	-	700,000
DOA - Financial Management Information System Contract	7,101,609	2,336,706	4,764,903	-
DOA - Guam Basketball Confederation	200,000	200,000	-	-
TOTAL - MISCELLANEOUS APPROPRIATIONS	83,285,155	43,367,731	4,764,903	35,152,521

See footnotes on page 9. Note: Data continued herein are subject to change, as additional reconciliations are performed. Page 7 of 9

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of January 31, 2025

	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
DEBT SERVICE APPROPRIATIONS				
BPT Tax Bonds, Series 2012B	3,409,507	3,331,012	-	78,495
GDOE Series 2013A Okkodo Project	3,252,585	2,605,585	-	647,000
BPT Bonds, Series 2015D	32,431,000	24,307,875	-	8,123,125
Limited Obligation Bonds (Section 30), Series 2016A	17,769,000	13,640,500	-	4,128,500
GEFF Series 2016 A & B (Certificates of Participation)	5,740,750	5,740,750	-	-
GDOE Series 2020A JFK Project	5,524,675	5,524,675	-	-
BPT Bonds, 2021 Series E and Series F	15,895,063	4,916,356	-	10,978,707
TOTAL - DEBT SERVICE APPROPRIATIONS	84,022,580	60,066,753	-	23,955,827
EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 37-125				
GMHA Pharmaceutical Fund	-	8,067,356	-	(8,067,356)
Better Public Service Fund	-	84,318	-	(84,318)
GSWA New Cell	-	1,016,500	-	(1,016,500)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	9,168,174	-	(9,168,174)
TOTAL APPROPRIATIONS FROM FY 2025 GENERAL FUND ADOPTED REVENUES	906,464,878	343,540,230	24,798,369	538,126,278
APPROPRIATIONS IN P.L. 37-125 FROM FUTURE EXCESS FY 2025 GENERAL FUND REVENUES				
GBHWC - Nurse Pay Structure [Ch. 3, Pt. 3, Sec. 8]	198,197	-	-	198,197 10/
DISID - Operations [Ch. 3, Pt. 4, Sec. 4]	375,000	-	-	375,000 10/
CLTC - CLTC Survey & Infrastructure Fund [Ch. 5, Sec. 1(cc)(2)]	9,000,000	-	-	9,000,000 10/
TOTAL - APPROP. FROM FUTURE FY25 EXCESS GENERAL FUND REVENUE	9,573,197	-	-	9,573,197
GRAND TOTAL APPROPRIATIONS PER P.L. 37-125	916,038,075	343,540,230	24,798,369	547,699,475
DEPARTMENT APPROPRIATIONS FROM PRIOR FISCAL YEARS AUTHORIZED BY CONTINUING APPROPRIATION AUTHORITY IN P.L. 37-125				
Commission on Decolonization (FY24 Task Force Lapses)	141,500	-	-	141,500
Emergency Declaration - Tropical Storm Man-Yi (E.O. 2024-05)	250,000	1,204	-	248,796 9/
TOTAL - CONTINUING APPROPRIATION AUTHORITY	391,500	1,204	-	390,296

See footnotes on page 9. Note: Data continued herein are subject to change, as additional reconciliations are performed. Page 8 of 9

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of January 31, 2025

	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES				
DOA - COLA Increase [P.L. 37-135, Sec. 1(a)] (FY24 Excess Revenues)	1,514,600	-	-	1,514,600
GDOE - Operations & Maintenance [P.L. 37-135, Sec. 1(b)] (FY24 Excess Revenues)	10,000,000	3,461,544	-	6,538,456
GPD - Police Officer Recruits [P.L. 37-135, Sec. 1(c)] (FY24 Excess Revenues)	361,770	-	-	361,770
GPD - Firefighter Recruits [P.L. 37-135, Sec. 1(d)] (FY24 Excess Revenues)	794,061	-	-	794,061
DOC - Correction Officer Recruits [P.L. 37-135, Sec. 1(e)] (FY24 Excess Revenues)	270,600	-	-	270,600
GACSC - Increased Enrollment [P.L. 37-135, Sec. 1(f)] (FY24 Excess Revenues)	2,808,000	24,822	-	2,783,178
DOA - Fishermen's Co-op [P.L. 37-135, Sec. 1(g)] (FY24 Excess Revenues)	500,000	-	-	500,000
GDOE - Parent Teacher Organizations [P.L. 37-135, Sec. 1(h)] (FY24 Excess Revenues)	205,000	70,956	-	134,044
GPD - School Resource Officers [P.L. 37-135, Sec. 1(i)] (FY24 Excess Revenues)	1,500,000	-	-	1,500,000
GDOE - Opioid Antagonists [P.L. 37-135, Sec. 1(j)] (FY24 Excess Revenues)	25,000	8,655	-	16,345
CQA - Annual Oceania Conference [P.L. 37-135, Sec. 1(k)] (FY24 Excess Revenues)	100,000	-	-	100,000
UOG - Guam Cancer Trust Fund [P.L. 37-135, Sec. 1(l)] (FY24 Excess Revenues)	2,500,000	-	-	2,500,000
GHC - Guam Housing Trust Fund [P.L. 37-135, Sec. 1(m)] (FY24 Excess Revenues)	1,000,000	500,000	-	500,000
GCC - WICHE & PSEP Program [P.L. 37-135, Sec. 1(n)] (FY24 Excess Revenues)	45,000	45,000	-	-
DOA - Credit Card Convenience Fees [P.L. 37-135, Sec. 1(o)] (FY24 Excess Revenues)	4,710,443	-	-	4,710,443
GMHA - Operations [P.L. 37-135, Sec. 1(p)] (FY24 Excess Revenues)	20,000,000	14,833,308	-	5,166,692
MCOG - Operations [P.L. 37-135, Sec. 1(q)] (FY24 Excess Revenues)	4,500,000	286,970	-	4,213,030
DOA - Purchase of Lot No. 215-2-1-2 (Asan Maina) [P.L. 37-141]	87,300	-	-	87,300
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	50,921,774	19,231,254	-	31,690,520
GRAND TOTAL APPROPRIATIONS IN FY 2025	967,351,349	362,772,689	24,798,369	579,780,291

Footnotes:

- 1/ Pursuant to P.L. 37-125.
- 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 MCOG appropriation allocation for Community Maintenance Workers (\$3,500,000).
- 5/ Inclusive of Judiciary appropriation for Adult and Juvenile Drug Courts (\$843,159).
- 6/ Inclusive of GDOE appropriations for Menstrual Hygiene Products (\$25,000).
- 7/ Inclusive of University of Guam appropriation for the Capital Improvements Fund (\$1,158,283) and Guam Cultural Repository (\$1,627,126).
- 8/ Inclusive of PDSC appropriation for Alternate Public Defender (\$1,692,342).
- 9/ Pursuant to E.O. 2024-05. Funds de-appropriated from GPD FY24 lapses, which had continuing appropriation authority pursuant to P.L. 37-125.
- 10/ Listed on report for recognition of the appropriation. Funds will be loaded upon collection of \$9,573,197 of General Fund revenues in excess of the adopted levels from P.L. 37-125.

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