



# BUREAU OF BUDGET & MANAGEMENT RESEARCH



OFFICE OF THE GOVERNOR  
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LIEUTENANT GOVERNOR

MAR 20 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 February 28, 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.

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, Director, Department of Administration
Marie P. Lizama, Director, Department of Revenue and Taxation



Government of Guam  
Consolidated Revenue / Expenditure Report  
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE  
For the Month Ending February 2025

Pursuant to 5 GCA, Ch 4, §4109(C)(3) [Due no later than 20 days after month-end]

	FY2025 Adopted Revenues Allocated for the Month of February <sup>1/</sup>	FY2025 Actual Collections For the Month February	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 3,254,703	\$ 4,012,135	\$757,432
Corporation	2,959,714	4,478,819	1,519,105
Withholding	21,934,421	27,220,227	5,285,806
<b>Income Taxes</b>	<b>28,148,838</b>	<b>35,711,181</b>	<b>7,562,343</b>
Business privilege taxes:			
Gross Receipts Taxes	32,289,388	35,658,201	3,368,813
Other Taxes:			
Use Tax	1,050,545	398,602	(651,943)
Business Privilege Taxes	33,339,933	36,056,803	2,716,870
Licenses, Fees & Penalties	200,163	192,095	(8,068)
Use of Money & Property	265,908	329,138	63,230
Federal Sources:			
Section 30	0	0	0
Immigration fees	125,209	329,240	204,031
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	0	0
<b>Federal Sources</b>	<b>125,209</b>	<b>329,240</b>	<b>204,031</b>
Department Charges:			
Agriculture	0	0	0
Police & Corrections	0	10	10
Public Works	0	7,375	7,375
Public Health	0	280	280
Commerce	0	0	0
Other charges	98,725	89,756	(8,969)
<b>Department Charges</b>	<b>98,725</b>	<b>97,421</b>	<b>(1,304)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 62,178,776</b>	<b>\$ 72,715,879</b>	<b>\$ 10,537,103</b>

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE  
For the 2nd Quarter 2025

Pursuant to 5 GCA, Ch 4, §4109(D) [due 30 days after the close of each quarter]<sup>1/</sup>

	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(a).

3/ This information will be updated in the quarter ending 3/31/2025.

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 <sup>1/</sup>  
General Fund**

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Pursuant to 5 GCCA, Ch. 4, §4109(c)(3) Due 20 days after month-end Five Months Ending February 2025				FY2025 ADOPTED Revenues vs. PROJECTED Revenues to Year End Pursuant to 20CCA, Ch.13 §13109(a)(1) Due not later than 20 days after month-end; 30CCA, Ch.4 §4109(c)(3) Due no later than 20 days after month-end; and P.L. 31-233, Ch XIII §7 Due no later than 30 days after month-end			
	FY2025 Adopted Revenues for the Cumulative Period <sup>v</sup>	FY2025 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)		FY2025 Adopted Revenues (Full Year Projection)	FY2025 Revenue Tracking <sup>v</sup>	Favorable Increase (Decrease) <sup>v</sup>	
<b>Income Taxes:</b>								
Individual Corporation	\$ 24,464,896	\$ 25,287,958	823,062		105,570,170	\$ 106,393,232	\$ 823,062	
Withholding	29,361,684	36,609,329	7,247,645		105,033,422	112,281,067	7,247,645	
	123,994,964	144,417,535	20,422,571		297,659,446	318,082,017	20,422,571	
<b>Income Taxes</b>	<b>177,821,544</b>	<b>206,314,822</b>	<b>28,493,278</b>		<b>508,263,038</b>	<b>536,766,316</b>	<b>28,493,278</b>	
Business privilege taxes:								
Gross Receipts Taxes	159,869,398	168,615,665	8,746,267		390,986,493	399,732,760	8,746,267	
Other Taxes:								
Use Tax	3,960,802	2,010,647	(1,950,155)		9,270,632	7,320,477	(1,950,155)	
Business Privilege Taxes	163,830,200	170,626,312	6,796,112		400,257,125	407,053,237	6,796,112	
Licenses, Fees & Penalties	1,182,442	1,152,837	(29,605)		4,403,808	4,374,203	(29,605)	
Use of Money & Property	1,387,327	2,005,048	617,721		2,683,875	3,301,596	617,721	
<b>Federal Sources:</b>								
Section 30	76,402,101	76,402,101	0		76,402,101	76,402,101	0	
Immigration fees	638,319	1,766,320	1,128,001		1,381,665	2,518,863	1,137,198	
Recovery from Individuals	0	0	0		0	0	0	
Child Support AFDC Local Share	0	9,197	9,197		0	0	0	
<b>Federal Sources</b>	<b>77,040,420</b>	<b>78,177,618</b>	<b>1,137,198</b>		<b>77,783,766</b>	<b>78,920,964</b>	<b>1,137,198</b>	
<b>Department Charges:</b>								
Agriculture	0	136	136		0	0	0	
Police & Corrections	0	12,090	12,090		0	0	0	
Public Works	0	40,200	40,200		0	0	0	
Public Health	0	2,460	2,460		0	0	0	
Commerce	0	0	0		0	0	0	
Other charges	457,450	452,316	(5,134)		1,410,504	1,460,256	49,752	
Department Charges	457,450	507,202	49,752		1,410,504	1,460,256	49,752	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 421,719,383</b>	<b>\$ 458,783,838</b>	<b>\$ 37,064,455</b>	<b>8.79%</b>	<b>\$ 994,802,116</b>	<b>\$ 1,031,866,571</b>	<b>\$ 37,064,455</b>	<b>3.73%</b>

**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, Pt. 3, Sec. 8	GBHW	(198,197)
P.L. 37-125, Ch. 3, Pt. 4, Sec. 4	DISID	(375,000)
P.L. 37-125, Ch. 5, Sec. 1(cc)(2)	CLTC	(9,000,000)
	<b>TOTAL</b>	<b>(9,573,197)</b>

**NET UNOBLIGATED PROJECTED FY25 GENERAL FUND REVENUE \$ 27,491,258**

**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.  
4/ Per the Department of Administration, a reporting anomaly was identified for prior month collections from October 2024 - January 2025 resulting in a reduction of approximately \$7.7M cumulatively, which has been addressed in the February cumulative totals. As such, although February collections reflect a collection of \$10.5M above the monthly adopted projection, the full fiscal year projection reflects an increase of approximately \$2.8M above the January CRRR.

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Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2025.  
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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.

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

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
General Fund  
As of February 28, 2025

	<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 Maga'hagan Guåhan	5,392,061	2,851,351	2,851,351	63,149	2,477,560
Office of I Segundu Na Maga'taheñ Guahan	459,363	252,170	252,170	-	207,193
Guam Medical Referral Assistance Office	665,849	190,191	190,191	206	475,452
Bureau of Womens Affairs	272,277	80,394	80,394	2,500	189,383
Bureau of Budget & Management Research (BBMR)	1,298,677	452,694	452,694	25,281	820,702
Civil Service Commission	1,449,798	500,378	500,378	102,355	847,065
Department of Administration (DOA)	10,783,269	3,480,365	3,480,365	203,535	7,099,369
DOA - Charter School Administrative Support	143,571	24,281	24,281	-	119,290
Department of Land Management	561,809	171,239	171,239	-	390,570
Chamorro Land Trust Commission (CLTC)	824,664	189,457	189,457	22,618	612,589
Department of Revenue & Taxation (DRT)	14,780,300	4,884,679	4,884,679	4,953	9,890,668
Office of the Attorney General Operations (OAG)	21,798,530	5,275,338	5,275,338	571,937	15,951,255
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	87,690	87,690	-	-
Office of Technology	3,936,230	1,395,765	1,395,765	220,060	2,320,405
Mayor's Council of Guam (MCOG) - Operations	12,307,881	3,411,461	3,411,461	1,054,931	7,841,490
MCOG - Island Beautification Programs	422,126	4,128	4,128	75,291	342,707
Office of Public Accountability	2,194,843	1,011,564	1,011,564	-	1,183,279
I Liheslaturan Guåhan (Legislature)	9,604,035	4,147,515	4,147,515	-	5,456,520
Legislature - Office of Finance and Budget	498,740	207,810	207,810	-	290,930
Legislature - Guam Youth Congress	15,000	6,250	6,250	-	8,750
Guam Ethics Commission	552,680	199,633	199,633	32,446	320,600
Office of Veterans Affairs (OVA)	1,224,345	240,328	240,328	18,568	965,449
P.E.A.L.S. Board	109,304	725	725	-	108,579
Department of Public Works	4,278,008	1,227,184	1,227,184	-	3,050,824
<b>TOTAL - GENERAL GOVERNMENT</b>	<b>93,661,050</b>	<b>30,292,590</b>	<b>30,292,590</b>	<b>2,397,832</b>	<b>60,970,628</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>					
Guam Police Department (GPD)	44,439,463	19,175,033	19,175,033	2,757,093	22,507,337
GPD - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	-	87,690
GPD - Safe Schools Initiative	142,585	-	-	-	142,585
GPD - Guam Crime Stoppers	100,000	-	-	-	100,000
GPD - Police Officer Cycle	1,085,311	26,705	26,705	-	1,058,606
GPD - Police Officer Pay Adjustment	8,579,410	59,945	59,945	-	8,519,465
Department of Corrections (DOC)	33,550,655	13,858,084	13,858,084	1,431,598	18,260,972
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	36,059	36,059	-	459,193
DOC - Cost Sharing Initiative for CJIS Integration Project	87,690	87,690	87,690	-	-
DOC - GMHA Consolidated Agreement	3,650,000	1,145,013	1,145,013	2,504,987	-
DOC - Case Management System	294,610	96,706	96,706	-	197,904
DOC - Correction Officer Recruitment Cycle	1,371,340	99,200	99,200	-	1,272,140
DOC - Corrections Modernization Act	4,000,000	-	-	-	4,000,000
DOC - Maintenance of ACF and HDF	1,000,000	-	-	-	1,000,000

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 February 28, 2025

	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>PROTECTION OF LIFE &amp; PROPERTY (CONTINUED)</b>				
Department of Youth Affairs (DYA)	7,579,213	2,499,028	93,232	4,986,953
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	1,800,047	223,170	-	1,576,877
Guam Fire Department (GFD)	37,981,307	13,314,232	550,807	24,116,268
GFD - Firefighter Recruitment Cycle	794,061	315,992	-	478,069
Guam Customs & Quarantine Agency (CQA)	14,278,681	4,516,153	42,333	9,720,195
Unified Judiciary Operations (Judiciary)	42,972,146	18,180,525	-	24,791,621
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	822,999	244,098	4,000	574,901
Guam Environmental Protection Agency (GEPA)	422,741	78,806	190,472	153,463
GEPA - Beach Monitoring	46,903	-	14,561	32,342
<b>TOTAL - PROTECTION OF LIFE &amp; PROPERTY</b>	<b>207,029,106</b>	<b>75,203,440</b>	<b>7,589,084</b>	<b>124,236,582</b>
<b>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	10,794,572	2,316,088	1,189,976	7,288,508
DPHSS - MIP/MIPPR Program	3,973,528	1,255,724	394,063	2,323,741
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	26,792,658	12,742,349	-	14,050,309
DPHSS - Children's Health Insurance Program	1,855,841	274,751	-	1,581,090
DPHSS - Division of Senior Citizens Programs	8,847,397	2,896,080	2,454,626	3,496,691
DPHSS - Public Assistance Program	3,345,184	495,571	-	2,849,612
DPHSS - Enhanced Allotment Plan	420,712	420,712	-	0
DPHSS - Medical Cannabis Program	369,952	444,033	-	325,919
DPHSS - Bureau of Social Services Administration	7,558,215	2,897,401	559,715	4,101,099
DPHSS - Foster Care Health Insurance Premiums	2,359,215	-	-	2,359,215
DPHSS - Child Protective Services	2,220,129	472,340	-	1,747,789
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	1,186,705	777,230	4,227,184
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	21,000	24,783	35,967
Guam Memorial Hospital Authority (GMHA) - Operations	13,528,360	5,636,815	-	7,891,545
DOA - Residential Treatment Fund	2,500,000	905,406	-	1,594,594
<b>TOTAL - PUBLIC HEALTH</b>	<b>93,624,360</b>	<b>31,593,970</b>	<b>5,400,394</b>	<b>56,629,997</b>

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	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>PUBLIC EDUCATION</b>				
Guam Department of Education Operations (GDOE)	229,467,836	97,082,546	-	132,385,290
GDOE - Simon Sanchez High School Construction	500,000	211,530	-	288,470
GDOE - Chamoru Studies Division	513,824	217,382	-	296,442
GDOE - Menstrual Hygiene Products	25,000	10,579	-	14,421
Guam Academy Charter School Council (GACSC)	22,737,000	6,800,080	5,000	15,931,920
University of Guam Operations (UOG)	34,216,147	14,476,066	-	19,740,081
UOG - Scholarships (SSFAP)	3,565,285	1,508,386	-	2,056,899
UOG - Aquaculture Development and Training Center	114,000	48,224	-	65,776
UOG - WERI (Guam Hydrologic Survey)	499,946	211,508	-	288,438
UOG - WERI (Water Resource Monitoring)	292,232	123,640	-	168,592
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	238,106	-	324,675
UOG - KPRG Operations	200,000	84,612	-	115,388
UOG - Guampedia Foundation	150,000	63,470	-	86,530
UOG - Guam Cancer Trust Fund	314,661	314,661	-	-
UOG - Guam Green Growth Initiative	500,000	211,530	-	288,470
UOG - Sea Grant Program	500,000	211,530	-	288,470
UOG - Guam Press (Publishing House)	100,000	42,306	-	57,694
Guam Community College Operations (GCC)	13,906,546	5,794,395	-	8,112,151
GCC - WICHE Administrative Office	78,500	32,710	-	45,790
GCC - Peace Officer Standards and Training (POST) Commission	300,000	125,000	-	175,000
<b>TOTAL - PUBLIC EDUCATION</b>	<b>308,543,758</b>	<b>127,808,261</b>	<b>5,000</b>	<b>180,730,497</b>
<b>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,303,525	588,595	429,577	1,285,352
DISID - Job Coaches	68,738	27,066	-	41,672
Guam Regional Transit Authority	2,810,796	623,319	116,105	2,071,372
<b>TOTAL - COMMUNITY SERVICES</b>	<b>5,183,059</b>	<b>1,238,980</b>	<b>545,682</b>	<b>3,398,397</b>
<b>RECREATION</b>				
Department of Parks & Recreation (DPR)	3,657,693	1,228,995	274,287	2,154,411
DPR - Guam Historic Resources Division	848,666	214,178	16,746	617,742
DPR - Park Patrol Officer Reserve Program	90,000	41,500	-	48,500
<b>TOTAL - RECREATION</b>	<b>4,596,359</b>	<b>1,484,673</b>	<b>291,033</b>	<b>2,820,653</b>

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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 February 28, 2025**

	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Department of Labor (DOL)	181,770	54,499	10,150	117,121
Department of Labor - Worker's Compensation Fund	400,000	74,779	-	325,221
Department of Military Affairs	1,174,410	153,954	-	1,020,456
Guam Election Commission (GEC)	2,344,642	1,157,848	226,824	959,970
Department of Chamorro Affairs (DCA)	2,579,633	663,153	16,432	1,900,048
Commission on Decolonization (COD) - Operations	152,488	58,874	357	93,257
COD - Public Information Program	165,000	1,899	11,750	151,351
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	46,830	-	726,036
CAHA - Guam Territorial Band	45,000	-	-	45,000
Hagatna Restoration & Redevelopment Authority (HARRA)	443,589	73,678	6,048	363,863
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumission)	726,566	135,328	-	591,238
Public Defender Services Corporation (PDSC)	8,890,546	3,758,053	-	5,132,493
PDSC - Civil Law Center	950,411	397,736	-	552,675
<b>TOTAL - INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>	<b>18,826,921</b>	<b>6,576,632</b>	<b>271,561</b>	<b>11,978,728</b>
<b>ECONOMIC DEVELOPMENT</b>				
Department of Agriculture - DOAG	4,926,414	1,482,565	9,000	3,434,849
DOAG - Animal Shelter (GAIN)	142,585	-	-	142,585
DOAG - Civilian Volunteer Conservation Officers Program	200,000	12,190	-	187,810
DOAG - GAIN Spay & Neuter Program	450,000	-	353,200	96,800
Bureau of Statistics & Plans (BSP)	1,973,531	660,701	12,034	1,300,796
<b>TOTAL - ECONOMIC DEVELOPMENT</b>	<b>7,692,530</b>	<b>2,155,457</b>	<b>374,234</b>	<b>5,162,839</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
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	23,599,470	-	21,843,436
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	2,603,000	-	2,756,297
DOA - Cost of Living Allowance	17,417,900	16,983,685	-	434,215
DOA - Support of Child in Custody - 19 GCA §51116	150,000	-	-	150,000
DOA - Government Claims Fund	100,000	8,266	-	91,734
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	-	-
<b>TOTAL - MISCELLANEOUS APPROPRIATIONS</b>	<b>83,285,155</b>	<b>48,369,347</b>	<b>4,764,903</b>	<b>30,150,905</b>

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 February 28, 2025

	APPROPRIATIONS <sup>1/</sup>	EXPENDITURES <sup>2/</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>DEBT SERVICE APPROPRIATIONS</b>				
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	10,325,556	-	5,569,507
<b>TOTAL - DEBT SERVICE APPROPRIATIONS</b>	<b>84,022,580</b>	<b>65,475,953</b>	<b>-</b>	<b>18,546,627</b>
<b>EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 37-125</b>				
GMHA Pharmaceutical Fund	-	10,084,195	-	(10,084,195)
Better Public Service Fund	-	84,318	-	(84,318)
GSWA New Cell	-	1,016,500	-	(1,016,500)
<b>TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET</b>	<b>-</b>	<b>11,185,013</b>	<b>-</b>	<b>(11,185,013)</b>
<b>TOTAL APPROPRIATIONS FROM FY 2025 GENERAL FUND ADOPTED REVENUES</b>	<b>906,464,878</b>	<b>401,384,315</b>	<b>21,639,722</b>	<b>483,440,840</b>
<b>APPROPRIATIONS IN P.L. 37-125 FROM FUTURE EXCESS FY 2025 GENERAL FUND REVENUES</b>				
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(c)(2)]	9,000,000	-	-	9,000,000 10/
<b>TOTAL - APPROP. FROM FUTURE FY25 EXCESS GENERAL FUND REVENUE</b>	<b>9,573,197</b>	<b>-</b>	<b>-</b>	<b>9,573,197</b>
<b>GRAND TOTAL APPROPRIATIONS PER P.L. 37-125</b>	<b>916,038,075</b>	<b>401,384,315</b>	<b>21,639,722</b>	<b>493,014,037</b>
<b>DEPARTMENT APPROPRIATIONS FROM PRIOR FISCAL YEARS AUTHORIZED BY CONTINUING APPROPRIATION AUTHORITY IN P.L. 37-125</b>				
Commission on Decolonization (FY24 Task Force Lapses)	141,500	5,952	13,772	121,776
Office of Veterans Affairs (FY24 Lapses)	325,195	-	-	325,195
Emergency Declaration - Tropical Storm Man-Yi (E.O. 2024-05)	250,000	4,141	-	245,859
<b>TOTAL - CONTINUING APPROPRIATION AUTHORITY</b>	<b>716,695</b>	<b>10,093</b>	<b>13,772</b>	<b>692,830 9/</b>

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 February 28, 2025**

	APPROPRIATIONS <sup>1/</sup>	EXPENDITURES <sup>2/</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES</b>				
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	4,230,776	-	5,769,224
GPD - Police Officer Recruits [P.L. 37-135, Sec. 1(c)] (FY24 Excess Revenues)	361,770	-	-	361,770
GFD - 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	86,724	-	118,276
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	10,579	-	14,421
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	624,999	-	1,875,001
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	16,031,681	-	3,968,319
MCOG - Operations [P.L. 37-135, Sec. 1(q)] (FY24 Excess Revenues)	4,500,000	661,740	-	3,838,260
DOA - Purchase of Lot No. 215-2-1-2 (Asan Maina) [P.L. 37-141]	87,300	-	-	87,300
<b>TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES</b>	<b>50,921,774</b>	<b>22,216,321</b>	<b>-</b>	<b>28,705,453</b>
<b>GRAND TOTAL APPROPRIATIONS IN FY 2025</b>	<b>967,676,544</b>	<b>423,610,729</b>	<b>21,653,494</b>	<b>522,412,320</b>

**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.

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