



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

SEP 22 2025

The Honorable Frank F. Blas, Jr.
Speaker
I Mina'trentai Ocho Na Liheslaturan Guåhan
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 August 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.

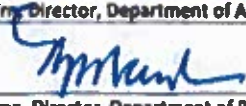
It is important to note that the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only. Further, the report incorporates legislative appropriation measures passed via P.L. 37-135, P.L. 37-141 and P.L. 38-8. For information purposes only, the legislative appropriations from excess FY 2025 General Fund revenue in the engrossed SBill 44-38 (COR) is included.

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

Sensceramento

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. Biny, Director, Department of Administration
 Marie P. Uzama, Director, Department of Revenue and Taxation

Government of Guam
Consolidated Revenue / Expenditure Report - Revenue
General Fund

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2025 and FY2024
For the Month Ending August

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2025 and FY2024
Eleven months ending August 2025

	2025 August	2024 August	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
Income Taxes:						
Individual	\$ 3,137,764	\$ 2,866,366	\$ 271,398	\$ 105,948,031	\$ 104,849,769	\$ 1,098,262
Corporation	10,095,888	5,621,147	4,474,741	112,584,726	103,928,372	8,656,354
Withholding	26,230,579	27,023,467	(792,888)	297,819,864	283,445,001	14,374,864
Withholding - COLA			0			0
Interest & Penalties			0			0
Income Taxes	39,464,231	35,510,980	3,953,251	516,352,621	492,223,141	24,129,479
Business privilege taxes:						
Gross Receipts Taxes	36,280,682	35,208,045	1,072,637	369,595,376	377,979,275	(8,383,899)
Other Taxes:						
Admissions tax			0			0
Use Tax	604,055	362,507	241,548	5,120,280	7,194,770	(2,074,490)
Business Privilege Taxes	36,884,737	35,570,552	1,314,185	374,715,656	385,174,045	(10,458,389)
Licenses, Fees & Penalties	288,919	294,377	(5,458)	4,530,010	4,622,074	(92,065)
Use of Money & Property	371,126	450,678	(79,552)	4,140,120	4,618,795	(478,675)
Federal Sources:						
Section 30	0	0	0			
Immigration fees	320,315	685,975	(365,660)	76,402,101	76,195,730	206,371
Recovery from Individuals	0	0	0	3,610,395	1,765,935	1,844,460
Child Support AFDC Local Share	1,997	0	1,997	38,732	22,581	16,151
Federal Sources	322,312	685,975	(363,663)	80,051,228	77,984,246	2,066,982
Department Charges:						
Agriculture	40	0	40	233	980	(747)
Police & Corrections	20	0	20	12,240	130	12,110
Public Works	6,700	11,425	(4,725)	116,300	98,325	17,975
Public Health	800	280	520	8,220	5,420	2,800
Commerce	0	0	0	0	0	0
Other charges	222,651	286,920	(64,269)	1,187,475	1,166,122	21,353
Department Charges	230,211	288,625	(58,414)	1,324,468	1,270,977	53,491
TOTAL GENERAL FUND REVENUES	\$ 77,561,536	\$ 72,811,187	\$ 4,750,349	\$ 981,114,101	\$ 965,893,278	\$ 15,220,823
Budget (Provision per P.L. 37-125)	2,608,583	3,480,370	(871,787)	39,724,609	51,448,059	(11,723,450)
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 - Revenue
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending August 2025
Pursuant to 5 GCA, Ch 4, §4109(K3) (due no later than 20 days after month-end)

	PY2025 Adopted Revenue Allocated for the Month of August	PY2025 Actual Collections For the Month August	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 2,956,923	\$ 3,137,764	\$ 180,841
Corporation	3,441,592	10,095,888	6,654,296
Withholding	23,635,034	26,230,579	2,595,545
Income Taxes	30,033,549	39,464,231	9,430,682
Business privilege taxes:			
Gross Receipts Taxes	33,614,613	36,280,682	2,666,069
Other Taxes:			
Use Tax	696,226	604,055	(92,171)
Business Privilege Taxes	34,310,839	36,884,737	2,573,898
Licenses, Fees & Penalties	258,463	288,919	30,456
Use of Money & Property	49,240	371,126	321,886
Federal Sources:			
Section 30	0	0	0
Immigration fees	175,953	320,315	144,362
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	1,997	1,997
Federal Sources	175,953	322,312	146,359
Department Charges:			
Agriculture	0	40	40
Police & Corrections	0	20	20
Public Works	0	6,700	6,700
Public Health	0	800	800
Commerce	0	0	0
Other charges	271,802	222,651	(49,151)
Department Charges	271,802	230,211	(41,591)
TOTAL GENERAL FUND REVENUES	\$ 65,099,846	\$ 77,561,536	\$ 12,461,690

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 4th Quarter 2025
Pursuant to 5 GCA, Ch 4, §4109(I) (due 30 days after the close of each quarter)¹

	PY2025 Adopted Revenue Allocated for the Quarter	PY2025 Actual Collections for the Quarter	Favorable Increase (Decrease)

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 9/30/2025.

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 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 - Revenue
General Fund

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Eleven Months Ending August 2025 Pursuant to 5 GCCA, Ch. 4, §4109(c)(2) [Due 28 days after month-end]				
	FY2025 Adopted Revenues for the Cumulative Period	FY2025 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	
Income Taxes:				
Individual	\$ 97,008,407	\$ 105,948,031	\$ 8,939,624	
Corporation	87,913,303	112,584,726	24,671,423	
Withholding	272,441,911	297,813,864	25,377,953	
Income Taxes	457,363,621	516,352,621	58,989,000	
Business privilege taxes:				
Gross Receipts Taxes	355,229,505	369,595,376	14,365,871	
Other Taxes:				
Use Tax	8,517,007	5,120,280	(3,396,727)	
Business Privilege Taxes	365,746,512	374,715,656	10,969,144	
Licenses, Fees & Penalties	4,206,928	4,530,010	323,082	
Use of Money & Property	2,674,623	4,140,120	1,465,497	
Federal Sources:				
Section 30	76,402,101	76,402,101	0	
Immigration fees	1,231,434	3,610,395	2,378,961	
Recovery from Individuals	0	0	0	
Child Support (AFDC) Local Share	0	38,732	38,732	
Federal Sources	77,633,535	80,051,228	2,417,693	
Department Charges:				
Agriculture	0	233	233	
Police & Corrections	0	12,240	12,240	
Public Works	0	116,300	116,300	
Public Health	0	8,220	8,220	
Commerce	0	0	0	
Other charges	1,258,551	1,187,475	(71,076)	
Department Charges	1,258,551	1,324,468	65,917	
TOTAL GENERAL FUND REVENUES	\$ 906,883,770	\$ 981,114,101	\$ 74,230,331	8.19%

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/ This information will be updated in the quarter ending 9/30/2025.
 - 3/ Prepared utilizing the General Fund twelve-month revenue budget per Section 5(a), Chapter 1, P.L. 37-125.
 - 4/ For 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 total. As such, although February collections reflect a collection of \$10.3M above the monthly adopted projection, the full fiscal year projection reflects an increase of approximately \$2.8M above the January CRR.
- 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. Comparison other than Calendar Year reporting is due the 15th day of 4th month after year-end.

FY2025 ADOPTED Revenues vs. PROJECTED Revenues to Year End Pursuant to 3GCCA, Ch.13 §1319(c)(1) [due no later than 28 days after month-end]; 5GCCA, Ch.4 §4109(c)(2) [due no later than 28 days after month-end]; and P.L. 37-125, Ch. XIII §7 [due no later than 30 days after month-end]				
	FY2025 Adopted Revenues (Full Year Projection)	FY2025 Revenue Tracking ^a	Favorable Increase (Decrease)	
Income Taxes:				
Individual	\$ 105,570,170	\$ 114,509,794	\$ 8,939,624	
Corporation	105,033,422	129,704,845	24,671,423	
Withholding	297,659,446	323,037,399	25,377,953	
Income Taxes	508,263,038	567,252,038	58,989,000	
Business privilege taxes:				
Gross Receipts Taxes	390,986,493	405,352,364	14,365,871	
Other Taxes:				
Use Tax	9,270,632	5,073,905	(3,396,727)	
Business Privilege Taxes	400,257,125	411,226,269	10,969,144	
Licenses, Fees & Penalties	4,726,890	4,726,890	323,082	
Use of Money & Property	2,683,875	4,149,372	1,465,497	
Federal Sources:				
Section 30	76,402,101	76,402,101	0	
Immigration fees	1,381,665	3,799,358	2,417,693	
Recovery from Individuals	0	0	0	
Child Support (AFDC) Local Share	0	0	0	
Federal Sources	77,783,766	80,201,459	2,417,693	
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	1,476,421	65,917	
Department Charges	1,410,504	1,476,421	65,917	
TOTAL GENERAL FUND REVENUES	\$ 994,802,116	\$ 1,069,032,447	\$ 74,230,331	7.46%

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)
P.L. 38 - 8	UOG	(5,720,984)
TOTAL		(15,334,181)

PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES

Fund	
Healthy Future Funds Shortfall	(119,906)
Tourist Attraction Funds Shortfall	(6,144,801)
COA Inspection Services Fund Shortfall	(322,488)
TOTAL	(7,866,195)

Government of Guam
Consolidated Revenue / Expenditure Report
General Fund

*FOR INFORMATION PURPOSES ONLY

LEGISLATIVE APPROPRIATIONS PASSED IN ENGROSSED SBILL 44-38 FROM THE GENERAL FUND *

Section	Program	Appropriation
Chapter I	SSHS Debt Service	(16,377,125)
Chapter I	Rainy Day Fund	(10,000,000)
Chapter II, Part III - UOG	Guam Cancer Trust Fund	(583,000)
Chapter V, Section 1 (v)	CME	(500,000)
Chapter V, Section 1 (bb)	GETC/PBS Guam	(970,000)
Chapter VII, Part II, Section 5	PDSC - Private Attorney Panel	(1,435,514)
Chapter XI	Kunition	(138,000)
Chapter XI	DPHSS - Foster Care	(39,000)
Chapter XI	DPHSS - Harvest House	(35,000)
Chapter XI	DISD - 35 Client In-home Stipends	(150,000)
Chapter XI	DISD - 4 Client In-home Stipends	(23,000)
Chapter XI	MCOG	(2,000,000)
Chapter XI	GBHWC - Level II Services	(1,531,009)
Chapter XI	Fisherman's Co-Op	(300,000)
Chapter XI	GUWA	(500,000)
	TOTAL	(34,581,648)
NET UNOBLIGATED PROJECTED FY25 GENERAL FUND REVENUE		5
		16,458,307

Footnote:

1/ Appropriations from the FY2025 Net Unobligated Projected General Fund Revenue collected in excess over the adopted levels in P. L. 37, 125, as engrossed in SBILL 44-38 (CON).

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

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

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT					
Office of I Maga'hagan Guåhan	5,392,061	6,303,366	66,490	(977,795)	
Office of I Segundu Na Maga'låhen Guåhan	459,363	601,202	-	(141,839)	
Guam Medical Referral Assistance Office	665,849	439,763	1,087	224,999	
Bureau of Womens Affairs	272,277	204,356	9,466	58,455	
Bureau of Budget & Management Research (BBMR)	1,298,677	1,066,020	4,699	227,958	
Civil Service Commission	1,449,798	1,171,403	18,916	259,479	
Department of Administration (DOA)	10,783,269	8,786,356	184,802	1,812,111	
DOA - Charter School Administrative Support	143,571	64,680	420	78,471	
Department of Land Management	561,809	551,751	-	10,058	
Chamorro Land Trust Commission (CLTC)	824,664	413,254	13,216	398,193	
Department of Revenue & Taxation (DRT)	14,780,300	11,828,672	-	2,951,628	
Office of the Attorney General Operations (OAG)	21,798,530	13,829,467	354,625	7,614,438	
OAG - Cost Sharing Initiative for CIJS Integration Project	87,690	87,690	-	-	
Office of Technology	3,936,230	3,385,874	104,049	446,307	
Mayor's Council of Guam (MCOG) - Operations	12,307,881	8,362,231	1,412,906	2,532,744	3/
MCOG - Island Beautification Programs	422,126	85,024	44,906	292,196	
Office of Public Accountability	2,194,843	1,998,524	-	196,319	
I Liheslaturan Guåhan (Legislature)	9,604,035	8,824,533	-	779,502	
Legislature - Office of Finance and Budget	498,740	457,180	-	41,560	
Legislature - Guam Youth Congress	15,000	13,750	-	1,250	
Guam Ethics Commission	552,680	319,592	15,448	217,640	
Office of Veterans Affairs (OVA)	1,224,345	540,316	8,728	675,301	
P.E.A.L.S. Board	109,304	57,635	-	51,669	
Department of Public Works	4,278,008	3,238,467	-	1,039,541	
TOTAL - GENERAL GOVERNMENT	93,661,050	72,631,107	2,239,759	18,790,184	
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)	44,439,463	35,748,030	864,443	7,826,990	
GPD - Cost Sharing Initiative for CIJS Integration Project	87,690	87,690	-	-	
GPD - Safe Schools Initiative	142,585	-	73,534	69,051	
GPD - Guam Crime Stoppers	100,000	100,000	-	-	
GPD - Police Officer Cycle	1,085,311	356,909	-	728,402	
GPD - Police Officer Pay Adjustment	8,579,410	7,196,588	-	1,382,822	
Department of Corrections (DOC)	33,550,655	32,956,143	(468,163)	1,062,674	
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	476,975	-	18,277	
DOC - Cost Sharing Initiative for CIJS Integration Project	87,690	87,690	-	-	
DOC - GMHA Consolidated Agreement	3,650,000	4,018,637	-	(368,637)	
DOC - Case Management System	294,610	294,610	-	-	
DOC - Correction Officer Recruitment Cycle	1,371,340	139,601	-	1,231,739	
DOC - Corrections Modernization Act	4,000,000	-	-	4,000,000	
DOC - Maintenance of ACF and HDF	1,000,000	116,824	189,832	693,343	

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

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

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

EXPENDITURES & ENCUMBRANCES

PROTECTION OF LIFE & PROPERTY (CONTINUED)

Department of Youth Affairs (DYA)
DYA - Youth Programs
DYA - Summer Employment and Youth Training Program
Guam Fire Department (GFD)
GFD - Firefighter Recruitment Cycle
Guam Customs & Quarantine Agency (CQA)
Unified Judiciary Operations (Judiciary)
Judiciary - Electronic Monitoring Program
Judiciary - Criminal Law & Procedure Review Commission
Chief Medical Examiner
Guam Environmental Protection Agency (GEPA)
GEPA - Beach Monitoring
TOTAL - PROTECTION OF LIFE & PROPERTY

PUBLIC HEALTH

Department of Public Health & Social Services (DPHSS)
DPHSS - MIP/MIPPR Program
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support
DPHSS - Medicaid Program
DPHSS - Children's Health Insurance Program
DPHSS - Division of Senior Citizens Programs
DPHSS - Public Assistance Program
DPHSS - Enhanced Allotment Plan
DPHSS - Medical Cannabis Program
DPHSS - Bureau of Social Services Administration
DPHSS - Foster Care Health Insurance Premiums
DPHSS - Child Protective Services
DPHSS - Foster Group Home
DPHSS - Homeless Coalition Grants
Guam Behavioral Health & Wellness Center (GBHWC) - Operations
GBHWC - Drug & Alcohol Detox & Rehab Services
GBHWC - Youth & Mental Health First Aid
GBHWC - Youth Suicide Prevention and Peace Program
Guam Memorial Hospital Authority (GMHA) - Operations
DOA - Residential Treatment Fund
TOTAL - PUBLIC HEALTH

	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
	7,579,213	5,537,945	36,786	2,004,481
	200,000	159,354	40,646	-
	1,800,047	1,685,379	-	114,668
	37,981,307	31,317,128	151,984	6,512,194
	794,061	585,194	-	208,867
	14,278,681	10,951,623	60,969	3,266,089
	42,972,146	39,666,597	-	3,305,549
	868,157	868,157	-	-
	378,845	378,845	-	-
	822,999	568,308	40,635	214,055
	422,741	259,540	70,100	93,101
	46,903	13,985	736	32,182
	207,029,106	173,571,756	1,061,503	32,395,847
	10,794,572	5,912,143	1,015,920	3,866,510
	3,839,925	2,659,500	208,801	971,624
	800,000	-	-	800,000
	28,408,883	25,768,600	-	2,640,283
	373,219	373,219	-	0
	8,847,397	6,006,810	1,228,810	1,611,776
	3,345,184	1,602,492	-	1,742,691
	420,712	420,712	-	0
	369,952	130,364	-	239,588
	7,558,215	6,815,816	235,691	506,708
	2,359,215	2,308,308	-	50,907
	2,220,129	1,337,131	-	882,998
	950,558	430,287	-	520,271
	500,000	428,000	-	72,000
	6,191,119	4,428,201	297,065	1,465,853
	250,000	-	-	250,000
	285,170	29,954	-	255,216
	81,750	47,918	2,149	31,683
	13,528,360	12,400,993	-	1,127,367
	2,500,000	2,476,921	-	23,079
	93,624,360	73,577,370	2,988,436	17,058,555

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 August 31, 2025

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS "</u>	<u>EXPENDITURES "</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	229,467,836	211,816,464	-	17,651,372 5/
GDOE - Simon Sanchez High School Construction	500,000	461,520	-	38,480
GDOE - Chamorro Studies Division	513,824	474,288	-	39,536
GDOE - Menstrual Hygiene Products	25,000	23,085	-	1,915
Guam Academy Charter School Council (GACSC)	22,737,000	16,231,455	4,840	6,500,705
University of Guam Operations (UOG)	34,216,147	31,584,144	-	2,632,003 6/
UOG - Scholarships (SSFAP)	3,565,285	3,291,024	-	274,261
UOG - Aquaculture Development and Training Center	114,000	105,216	-	8,784
UOG - WERI (Guam Hydrologic Survey)	499,946	461,472	-	38,474
UOG - WERI (Water Resource Monitoring)	292,232	269,760	-	22,472
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	519,504	-	43,277
UOG - KPRG Operations	200,000	184,608	-	15,392
UOG - Guampedia Foundation	150,000	138,480	-	11,520
UOG - Guam Cancer Trust Fund	314,661	314,661	-	-
UOG - Guam Green Growth Initiative	500,000	461,520	-	38,480
UOG - Sea Grant Program	500,000	461,520	-	38,480
UOG - Guam Press (Publishing House)	100,000	92,304	-	7,696
Guam Community College Operations (GCC)	13,906,546	12,747,669	-	1,158,877
GCC - WICHE Administrative Office	78,500	71,962	-	6,538
GCC - Peace Officer Standards and Training (POST) Commission	300,000	275,000	-	25,000
TOTAL - PUBLIC EDUCATION	308,543,758	279,985,656	4,840	28,553,262
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,303,525	1,538,082	46,937	718,506
DISID - Job Coaches	68,738	50,570	-	18,168
Guam Regional Transit Authority	2,810,796	1,720,082	77,284	1,013,431
TOTAL - COMMUNITY SERVICES	5,183,059	3,308,733	124,221	1,750,105
RECREATION				
Department of Parks & Recreation (DPR)	3,657,693	2,860,019	73,764	723,910
DPR - Guam Historic Resources Division	848,666	408,358	2,843	437,466
DPR - Park Patrol Officer Reserve Program	90,000	65,500	7,802	16,698
TOTAL - RECREATION	4,596,359	3,333,877	84,409	1,178,073

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

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	181,770	162,689	5,838	13,243
Department of Labor - Worker's Compensation Fund	400,000	326,577	-	73,423
Department of Military Affairs	1,174,410	560,384	-	614,026
Guam Election Commission (GEC)	2,344,642	2,087,751	37,505	219,386
Department of Chamorro Affairs (DCA)	2,579,633	1,542,962	40,427	996,244
Commission on Decolonization (COD) - Operations	152,488	132,307	38	20,143
COD - Public Information Program	165,000	108,337	53,716	2,947
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	355,827	-	417,039
CAHA - Guam Territorial Band	45,000	-	-	45,000
Hagatna Restoration & Redevelopment Authority (HARRA)	443,589	247,483	4,480	191,626
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumission)	726,566	411,657	77,698	237,211
Public Defender Services Corporation (PDSC)	8,890,546	8,124,678	-	765,868
PDSC - Civil Law Center	950,411	871,656	-	78,755
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	18,826,921	14,932,307	219,703	3,674,912
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	4,926,414	3,385,370	31,105	1,509,939
DOAg - Animal Shelter (GAIN)	142,585	-	121,197	21,388
DOAg - Civilian Volunteer Conservation Officers Program	200,000	35,690	105,476	58,834
DOAg - GAIN Spray & Neuter Program	450,000	284,478	72,275	93,248
Bureau of Statistics & Plans (BSP)	1,973,531	1,489,848	69,588	414,096
TOTAL - ECONOMIC DEVELOPMENT	7,692,530	5,195,386	399,641	2,097,504
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	5,263,373	-	999,462
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	53,642,570	-	(8,199,664)
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	5,568,000	-	(208,703)
DOA - Cost of Living Allowance	17,417,900	16,992,885	-	425,015
DOA - Support of Child in Custody - 19 GCA §5116	150,000	-	-	150,000
DOA - Government Claims Fund	100,000	56,580	-	43,420
DOA - Government Annual Single Audit	700,000	98,750	554,750	46,500
DOA - Financial Management Information System Contract	7,101,609	6,324,560	777,049	-
DOA - Guam Basketball Confederation	200,000	200,000	-	-
TOTAL - MISCELLANEOUS APPROPRIATIONS	83,285,155	88,697,326	1,331,799	(6,743,970)

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	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
EXPENDITURES & ENCUMBRANCES				
DEBT SERVICE APPROPRIATIONS				
BPT Tax Bonds, Series 2012B	3,409,507	3,409,506	-	1
GDOE Series 2013A Okkodo Project	3,252,585	2,602,585	-	650,000
BPT Bonds, Series 2015D	32,431,000	32,431,000	-	-
Limited Obligation Bonds (Section 30), Series 2016A	17,769,000	17,769,000	-	-
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	15,895,063	-	1
TOTAL - DEBT SERVICE APPROPRIATIONS	84,022,580	83,372,579	-	650,001
EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 37-125				
GMHA Pharmaceutical Fund	-	22,185,226	-	(22,185,226)
Better Public Service Fund	-	575,336	-	(575,336)
GSWA New Cell	-	2,795,667	-	(2,795,667)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	25,556,228	-	(25,556,228)
TOTAL APPROPRIATIONS FROM FY 2025 GENERAL FUND ADOPTED REVENUES	906,464,878	824,162,324	8,454,311	73,848,243
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	178,221	-	19,976
DISID - Operations [Ch. 3, Pt. 4, Sec. 4]	375,000	16,481	-	358,519
CLTC - CLTC Survey & Infrastructure Fund [Ch. 5, Sec. 1(cc)(2)]	9,000,000	-	-	9,000,000
TOTAL - APPROP. FROM FUTURE FY25 EXCESS GENERAL FUND REVENUE	9,573,197	194,702	-	9,378,495
GRAND TOTAL APPROPRIATIONS PER P.L. 37-125	916,038,075	824,357,026	8,454,311	83,226,738
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	1,630	620	139,250
Office of Veterans Affairs (FY24 Lapses)	325,195	-	-	325,195
Emergency Declaration - Tropical Storm Man-Yi (E.O. 2024-05)	250,000	4,281	-	245,719
TOTAL - CONTINUING APPROPRIATION AUTHORITY	716,695	5,911	620	710,164

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General Fund

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	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
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	9,230,784	-	769,216
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	316,219	-	2,491,781
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	189,216	-	15,784
GPD - School Resource Officers [P.L. 37-135, Sec. 1(i)] (FY24 Excess Revenues)	1,500,000	40,928	416,495	1,042,577
GDOE - Opioid Antagonists [P.L. 37-135, Sec. 1(j)] (FY24 Excess Revenues)	25,000	23,085	-	1,915
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	2,249,998	-	250,002
GHC - Guam Housing Trust Fund [P.L. 37-135, Sec. 1(m)] (FY24 Excess Revenues)	1,000,000	1,000,000	-	-
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	836,775	-	3,873,668
GMHA - Operations [P.L. 37-135, Sec. 1(p)] (FY24 Excess Revenues)	20,000,000	19,998,323	-	1,677
MCOG - Operations [P.L. 37-135, Sec. 1(q)] (FY24 Excess Revenues)	4,500,000	3,018,675	103,850	1,377,475
DOA - Purchase of Lot No. 215-2-1-2 (Asan Maina) [P.L. 37-141]	87,300	-	-	87,300
UOG - Supplemental Appropriation for Operations [P.L. 38-8] (FY25 Excess Revenues)	5,730,984	4,600,784	-	1,130,200
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	56,672,758	41,649,787	520,345	14,502,626
GRAND TOTAL APPROPRIATIONS IN FY 2025	973,427,528	866,012,724	8,975,276	98,439,529

Footnotes:

- 1/ Pursuant to P.L. 37-125, P.L. 37-135, P.L. 37-141, and P.L. 38-8.
- 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
- 3/ Inclusive of MCOG appropriation allocation for Community Maintenance Workers (\$3,500,000).
- 4/ Inclusive of Judiciary appropriation for Adult and Juvenile Drug Courts (\$843,159).
- 5/ Inclusive of GDOE appropriations for Menstrual Hygiene Products (\$25,000).
- 6/ Inclusive of University of Guam appropriation for the Capital Improvements Fund (\$1,158,283) and Guam Cultural Repository (\$1,627,126).
- 7/ Inclusive of PDSC appropriation for Alternate Public Defender (\$1,692,342).
- 8/ Pursuant to E.O. 2024-05, Funds de-appropriated from GPD FY24 lapses, which had continuing appropriation authority pursuant to P.L. 37-125.

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