



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

OCT 20 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 September 30, 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 as it is no longer separately remitted; however, it is subsumed into the CTC advance payment from the US Treasury.

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. Bim, Director, Department of Administration
 Marie P. Lizama, 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 September

	2025 September	2024 September	Increase (Decrease)
Income Taxes:			
Individual	\$ 10,702,680	\$ 10,113,663	\$ 589,017
Corporation	28,127,824	19,813,210	8,314,614
Withholding	29,788,983	25,561,582	4,227,401
Withholding - COLA			0
Interest & Penalties			0
Income Taxes	68,619,487	55,488,455	13,131,032
Business privilege taxes:			
Gross Receipts Taxes	33,278,112	36,249,979	(2,971,867)
Other Taxes:			
Admissions tax			0
Use Tax	716,535	176,177	540,358
Business Privilege Taxes	33,994,647	36,426,156	(2,431,509)
Licenses, Fees & Penalties	290,163	265,059	25,104
Use of Money & Property	350,723	470,971	(120,248)
Federal Sources:			
Section 30	0	0	0
Immigration fees	348,240	412,810	(64,570)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	10,919	(10,919)
Federal Sources	348,240	423,729	(75,489)
Department Charges:			
Agriculture	0	20	(20)
Police & Corrections	30	12,010	(11,980)
Public Works	8,550	1,850	6,700
Public Health	760	640	120
Commerce	0	0	0
Other charges	137,179	105,386	31,793
Department Charges	146,519	119,906	26,613
TOTAL GENERAL FUND REVENUES	\$ 103,749,779	\$ 93,194,276	\$ 10,555,502

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2025 and FY2024
Twelve months ending September 2025

	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
	\$ 116,650,711	\$ 114,963,432	\$ 1,687,279
	140,712,550	123,741,582	16,970,968
	327,628,224	309,006,582	18,621,642
			0
			0
	584,991,485	547,711,596	37,279,889
	403,014,612	414,229,254	(11,214,642)
			0
	5,836,858	7,370,947	(1,534,089)
	408,851,470	421,600,201	(12,748,730)
	4,824,173	4,887,134	(62,961)
	4,492,819	4,618,830	(126,011)
	76,402,101	76,195,730	206,371
	3,958,635	2,178,745	1,779,890
	0	0	0
	38,732	33,500	5,231
	80,399,468	78,407,975	1,991,492
	233	1,000	(767)
	12,270	12,140	130
	124,850	100,175	24,675
	8,980	6,060	2,920
	0	0	0
	1,324,654	1,271,508	53,146
	1,470,987	1,390,883	80,104
	\$ 1,085,030,402	\$ 1,058,616,619	\$ 26,413,783

PROVISION FOR TAX REFUNDS

Budget (Provision per P.L. 37-125)	^{2/} 4,420,901	5,825,362	\$ (1,404,461)	44,145,510	57,273,421	\$ (13,127,911)
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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/ 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 September 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 September ^{2/}	FY2025 Actual Collections For the Month September	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 8,561,763	\$ 10,702,680	\$ 2,140,917
Corporation	17,120,119	28,127,824	11,007,705
Withholding	25,217,535	29,788,983	4,571,448
Income Taxes	50,899,417	68,619,487	17,720,070
Business privilege taxes:			
Gross Receipts Taxes	35,756,988	33,278,112	(2,478,876)
Other Taxes:			
Use Tax	753,625	716,535	(37,090)
Business Privilege Taxes	36,510,613	33,994,647	(2,515,966)
Licenses, Fees & Penalties	196,880	290,163	93,283
Use of Money & Property	9,252	350,723	341,471
Federal Sources:			
Section 30	0	0	0
Immigration fees	150,231	348,240	198,009
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	0	0
Federal Sources	150,231	348,240	198,009
Department Charges:			
Agriculture	0	0	0
Police & Corrections	0	30	30
Public Works	0	8,550	8,550
Public Health	0	760	760
Commerce	0	0	0
Other charges	151,953	137,179	(14,774)
Department Charges	151,953	146,519	(5,434)
TOTAL GENERAL FUND REVENUES	\$ 87,918,346	\$ 103,749,779	\$ 15,831,433

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 4th Quarter 2025
Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter]^{3/}

	FY2025 Adopted Revenues Allocated for the Quarter	FY2025 Actual Collections for the Quarter	Favorable Increase (Decrease)
	\$ 14,637,113	\$ 18,674,446	\$ 4,037,333
	25,805,154	45,282,759	19,477,605
	73,439,734	79,905,109	6,465,375
	113,882,001	143,862,313	29,980,312
	102,116,957	102,061,711	(55,246)
	2,265,006	2,016,153	(248,853)
	104,381,963	104,077,864	(304,099)
	979,013	1,029,608	50,595
	270,552	1,081,358	810,806
	0	0	0
	418,543	979,830	561,287
	0	0	0
	0	2,931	2,931
	418,543	982,761	564,218
	0	60	60
	0	60	60
	0	25,350	25,350
	0	3,120	3,120
	0	0	0
	597,031	537,431	(59,600)
	597,031	566,021	(31,010)
	\$ 220,529,103	\$ 251,599,925	\$ 31,070,822

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 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 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

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections				
Twelve Months Ending September 2025				
Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]				
	FY2025 Adopted Revenues for the Cumulative Period	^{2/}	FY2025 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)
Income Taxes:				
Individual	\$ 105,570,170		\$ 116,650,711	\$ 11,080,541
Corporation	105,033,422		140,712,550	35,679,128
Withholding	297,659,446		327,628,224	29,968,778
Income Taxes	508,263,038		584,991,485	76,728,447
Business privilege taxes:				
Gross Receipts Taxes	390,986,493		403,014,612	12,028,119
Other Taxes:				
Use Tax	9,270,632		5,836,858	(3,433,774)
Business Privilege Taxes	400,257,125		408,851,470	8,594,345
Licenses, Fees & Penalties	4,403,808		4,824,173	420,365
Use of Money & Property	2,683,875		4,492,819	1,808,944
Federal Sources:				
Section 30	76,402,101		76,402,101	0
Immigration fees	1,381,665		3,958,635	2,576,970
Recovery from Individuals	0		0	0
Child Support AFDC Local Share	0		38,732	38,732
Federal Sources	77,783,766		80,399,468	2,615,702
Department Charges:				
Agriculture	0		233	233
Police & Corrections	0		12,270	12,270
Public Works	0		124,850	124,850
Public Health	0		8,980	8,980
Commerce	0		0	0
Other charges	1,410,504		1,324,654	(85,850)
Department Charges	1,410,504		1,470,987	60,483
TOTAL GENERAL FUND REVENUES	\$ 994,802,116		\$ 1,085,030,402	\$ 90,228,286
				9.07%

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/ 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 CRER.

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.

FY2025 ADOPTED Revenues vs. PROJECTED Revenues to Year End				
Pursuant to 2GCA, Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; 5GCA, 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 (Full Year Projection)		FY2025 Revenue Tracking ^{3/}	Favorable Increase (Decrease)
	\$ 105,570,170		\$ 116,650,711	\$ 11,080,541
	105,033,422		140,712,550	35,679,128
	297,659,446		327,628,224	29,968,778
	508,263,038		584,991,485	76,728,447
	390,986,493		403,014,612	12,028,119
	9,270,632		5,836,858	(3,433,774)
	400,257,125		408,851,470	8,594,345
	4,403,808		4,824,173	420,365
	2,683,875		4,492,819	1,808,944
	76,402,101		76,402,101	0
	1,381,665		3,997,367	2,615,702
	0		0	0
	0		0	0
	77,783,766		80,399,468	2,615,702
	0		0	0
	0		0	0
	0		0	0
	0		0	0
	1,410,504		1,470,987	60,483
	1,410,504		1,470,987	60,483
\$ 994,802,116		\$ 1,085,030,402		\$ 90,228,286
				9.07%

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

<u>P.L. No.</u>	<u>Program</u>	<u>Appropriation</u>
P.L. 37-125, Ch. 3, Pt. 3, Sec. 8	GBHWC	(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)
P.L. 38 - 8	UOG	(5,750,984)
	TOTAL	(15,324,181)

PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES

<u>Fund</u>	
Healthy Future Funds Shortfall	(1,090,878)
Tourist Attraction Fund Shortfall	(5,762,221)
CQA Inspection Services Fund Shortfall	(425,179)
TOTAL	(7,278,278)

LEGISLATIVE APPROPRIATIONS PASSED IN P.L. 38-60 (FY 2026 BUDGET ACT) FROM THE GENERAL FUND WITHOUT AMENDMENTS TO THE ADOPTED FY 2025 REVENUE LEVEL

<u>Section</u>	<u>Program</u>	<u>Appropriation</u>
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	Kumision	(138,000)
Chapter XI	DPHSS - Foster Care	(39,000)
Chapter XI	DPHSS - Harvest House	(35,000)
Chapter XI	DISID - 35 Client In-home Stipends	(150,000)
Chapter XI	DISID - 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	GUMA	(500,000)
	TOTAL	(34,581,648)
NET UNOBLIGATED PROJECTED FY25 GENERAL FUND REVENUE		\$ 33,044,179

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2025

(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>	
GENERAL GOVERNMENT					
Office of I Maga'hågan Guåhan	5,392,061	7,063,080	46,813	(1,717,832)	
Office of I Segundu Na Maga'låhen Guahan	459,363	681,754	-	(222,391)	
Guam Medical Referral Assistance Office	665,849	487,559	1,087	177,203	
Bureau of Womens Affairs	272,277	236,399	-	35,878	
Bureau of Budget & Management Research (BBMR)	1,298,677	1,182,625	3,107	112,944	
Civil Service Commission	1,449,798	1,384,389	5,423	59,986	
Department of Administration (DOA)	10,783,269	9,671,769	144,249	967,251	
DOA - Charter School Administrative Support	143,571	72,414	420	70,737	
Department of Land Management	561,809	554,823	-	6,986	
Chamorro Land Trust Commission (CLTC)	824,664	433,845	10,602	380,217	
Department of Revenue & Taxation (DRT)	14,780,300	13,620,087	-	1,160,213	
Office of the Attorney General Operations (OAG)	21,798,530	15,600,341	315,409	5,882,780	
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	87,690	-	-	
Office of Technology	3,936,230	3,641,939	56,967	237,324	
Mayor's Council of Guam (MCOG) - Operations	12,307,881	9,380,778	1,223,066	1,704,037	3/
MCOG - Island Beautification Programs	422,126	122,653	29,851	269,622	
Office of Public Accountability	2,194,843	2,222,182	-	(27,339)	
I Liheslaturan Guåhan (Legislature)	9,604,035	9,604,035	-	-	
Legislature - Office of Finance and Budget	498,740	498,740	-	-	
Legislature - Guam Youth Congress	15,000	15,000	-	-	
Guam Ethics Commission	552,680	343,766	18,528	190,387	
Office of Veterans Affairs (OVA)	1,224,345	595,859	10,133	618,353	
P.E.A.L.S. Board	109,304	104,105	-	5,199	
Department of Public Works	4,278,008	3,668,485	-	609,523	
TOTAL - GENERAL GOVERNMENT	93,661,050	81,274,316	1,865,655	10,521,079	
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)	43,535,650	37,176,857	688,354	5,670,438	
GPD - Cost Sharing Initiative for CJIS Integration Project	87,690	87,690	-	-	
GPD - Safe Schools Initiative	142,585	43,686	31,148	67,751	
GPD - Guam Crime Stoppers	100,000	100,000	-	-	
GPD - Police Officer Cycle	1,085,311	409,594	-	675,717	
GPD - Police Officer Pay Adjustment	8,579,410	7,952,261	-	627,149	
GPD - Cops Hiring 2017	903,813	-	-	903,813	
Department of Corrections (DOC)	33,550,655	36,296,099	(460,180)	(2,285,264)	
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	607,706	-	(112,454)	
DOC - Cost Sharing Initiative for CJIS Integration Project	87,690	87,690	-	-	
DOC - GMHA Consolidated Agreement	3,650,000	4,347,528	-	(697,528)	
DOC - Case Management System	294,610	294,610	-	-	
DOC - Correction Officer Recruitment Cycle	1,371,340	198,207	-	1,173,133	
DOC - Corrections Modernization Act	4,000,000	-	-	4,000,000	
DOC - Maintenance of ACF and HDF	1,000,000	292,381	14,276	693,343	
See footnotes on page 9. Note: Data continued herein are subject to change, as additional reconciliations are performed.					Page 5 of 10

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2025

(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>
PROTECTION OF LIFE & PROPERTY (CONTINUED)				
Department of Youth Affairs (DYA)	7,579,213	6,116,136	12,989	1,450,088
DYA - Youth Programs	200,000	159,354	40,646	-
DYA - Summer Employment and Youth Training Program	1,800,047	1,745,896	-	54,151
Guam Fire Department (GFD)	37,981,307	33,019,409	88,308	4,873,590
GFD - Firefighter Recruitment Cycle	794,061	612,594	-	181,467
Guam Customs & Quarantine Agency (CQA)	14,278,681	11,622,387	56,591	2,599,703
Unified Judiciary Operations (Judiciary)	42,972,146	42,972,146	-	- 4/
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	822,999	669,601	64,476	88,921
Guam Environmental Protection Agency (GEPA)	422,741	302,410	43,422	76,909
GEPA - Beach Monitoring	46,903	13,985	736	32,182
TOTAL - PROTECTION OF LIFE & PROPERTY	207,029,106	186,375,231	580,766	20,073,109
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,188,753	6,536,094	963,809	2,688,850
DPHSS - MIP/MIPPR Program	1,566,925	2,885,026	427	(1,318,528)
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	280,000	-	-	280,000
DPHSS - Medicaid Program	30,557,702	28,613,231	-	1,944,471
DPHSS - Children's Health Insurance Program	1,373,219	1,309,294	-	63,925
DPHSS - Division of Senior Citizens Programs	8,847,397	7,249,875	704,547	892,975
DPHSS - Public Assistance Program	3,345,184	1,957,472	-	1,387,711
DPHSS - Enhanced Allotment Plan	420,712	420,712	-	0
DPHSS - Medical Cannabis Program	369,952	150,058	-	219,894
DPHSS - Bureau of Social Services Administration	7,558,215	6,941,730	300,030	316,455
DPHSS - Foster Care Health Insurance Premiums	2,359,215	2,323,438	-	35,777
DPHSS - Child Protective Services	2,220,129	2,151,255	-	68,874
DPHSS - Foster Group Home	950,558	747,407	-	203,151
DPHSS - Homeless Coalition Grants	500,000	428,000	-	72,000
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	6,191,119	5,115,416	172,480	903,223
GBHWC - Drug & Alcohol Detox & Rehab Services	250,000	-	-	250,000
GBHWC - Youth & Mental Health First Aid	285,170	29,954	106,567	148,649
GBHWC - Youth Suicide Prevention and Peace Program	81,750	47,918	2,149	31,683
Guam Memorial Hospital Authority (GMHA) - Operations	13,528,360	13,528,360	-	-
DOA - Residential Treatment Fund	2,500,000	2,488,472	-	11,529
TOTAL - PUBLIC HEALTH	93,374,360	82,923,712	2,250,010	8,200,638

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 September 30, 2025

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>	
PUBLIC EDUCATION					
Guam Department of Education Operations (GDOE)	229,467,836	229,467,836	-	-	5/
GDOE - Simon Sanchez High School Construction	500,000	500,000	-	-	
GDOE - Chamoru Studies Division	513,824	513,824	-	-	
GDOE - Menstrual Hygiene Products	25,000	25,000	-	-	
Guam Academy Charter School Council (GACSC)	22,737,000	18,469,341	4,456	4,263,203	
University of Guam Operations (UOG)	34,216,147	34,216,147	-	-	6/
UOG - Scholarships (SSFAP)	3,565,285	3,565,285	-	-	
UOG - Aquaculture Development and Training Center	114,000	114,000	-	-	
UOG - WERI (Guam Hydrologic Survey)	499,946	499,946	-	-	
UOG - WERI (Water Resource Monitoring)	292,232	292,232	-	-	
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	562,781	-	-	
UOG - KPRG Operations	200,000	200,000	-	-	
UOG - Guampedia Foundation	150,000	150,000	-	-	
UOG - Guam Cancer Trust Fund	314,661	314,661	-	-	
UOG - Guam Green Growth Initiative	500,000	500,000	-	-	
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	-	-	
GCC - Peace Officer Standards and Training (POST) Commission	300,000	300,000	-	-	
TOTAL - PUBLIC EDUCATION	308,543,758	304,276,099	4,456	4,263,203	
COMMUNITY SERVICES					
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,303,525	1,631,812	46,793	624,919	
DISID - Job Coaches	68,738	54,938	-	13,800	
Guam Regional Transit Authority	2,810,796	1,866,448	61,273	883,075	
TOTAL - COMMUNITY SERVICES	5,183,059	3,553,199	108,066	1,521,794	
RECREATION					
Department of Parks & Recreation (DPR)	3,657,693	3,260,918	50,602	346,174	
DPR - Guam Historic Resources Division	848,666	443,075	2,341	403,250	
DPR - Park Patrol Officer Reserve Program	90,000	75,923	1,879	12,198	
TOTAL - RECREATION	4,596,359	3,779,916	54,822	761,621	

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Government of Guam
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General Fund

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	181,770	182,760	158	(1,148)
Department of Labor - Worker's Compensation Fund	400,000	1,931,316	-	(1,531,316)
Department of Military Affairs	1,174,410	627,573	-	546,837
Guam Election Commission (GEC)	2,344,642	2,257,838	36,066	50,738
Department of Chamorro Affairs (DCA)	2,579,633	1,749,314	121,130	709,189
Commission on Decolonization (COD) - Operations	152,488	147,468	3	5,017
COD - Public Information Program	165,000	108,246	87,394	(30,640)
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	390,187	-	382,679
CAHA - Guam Territorial Band	45,000	-	-	45,000
Hagatna Restoration & Redevelopment Authority (HRRA)	443,589	296,940	4,480	142,169
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	726,566	443,420	77,698	205,448
Public Defender Services Corporation (PDSC)	8,890,546	8,890,546	-	- 7/
PDSC - Civil Law Center	950,411	950,411	-	-
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	18,826,921	17,976,018	326,928	523,974
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	4,926,414	3,794,231	30,008	1,102,175
DOAg - Animal Shelter (GAIN)	142,585	-	142,585	-
DOAg - Civilian Volunteer Conservation Officers Program	200,000	143,496	1,170	55,334
DOAg - GAIN Spay & Neuter Program	450,000	284,478	135,575	29,948
Bureau of Statistics & Plans (BSP)	1,973,531	1,717,228	20,603	235,700
TOTAL - ECONOMIC DEVELOPMENT	7,692,530	5,939,432	329,941	1,423,157
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	5,731,736	-	531,099
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	59,891,256	-	(14,448,350)
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	6,042,000	-	(682,703)
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	65,959	-	34,041
DOA - Government Annual Single Audit	700,000	98,750	554,750	46,500
DOA - Financial Management Information System Contract	7,101,609	6,754,316	347,293	-
DOA - Guam Basketball Confederation	200,000	200,000	-	-
DOA - Dieldrin Contamination of Yigo Water Tanks (EO 2025-06)	250,000	250,000	-	- 8/
TOTAL - MISCELLANEOUS APPROPRIATIONS	83,535,155	96,577,510	902,043	(13,944,398)

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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	-	24,202,064	-	(24,202,064)
Better Public Service Fund	-	575,336	-	(575,336)
GSWA New Cell	-	2,795,667	-	(2,795,667)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	27,573,066	-	(27,573,066)
TOTAL APPROPRIATIONS FROM FY 2025 GENERAL FUND ADOPTED REVENUES	906,464,878	893,621,078	6,422,687	6,421,113
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	158,096	-	216,904
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	336,317	-	9,236,880
GRAND TOTAL APPROPRIATIONS PER P.L. 37-125	916,038,075	893,957,395	6,422,687	15,657,993
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	1,874	4,573	135,053
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	6,155	4,573	705,967

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<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>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	10,000,000	-	-	
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	822,597	-	1,985,403	
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	205,000	-	-	
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	25,000	-	-	
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	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	855,297	-	3,855,146	
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	3,639,434	138,944	721,621	
DPW - 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)	5,750,984	5,750,984	-	-	
GMHA - Payables & Capital Improvement Projects [P.L. 38-59] (General Fund Balance)	40,000,000	26,530,857	-	13,469,143	10/
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	96,672,758	73,028,021	555,439	23,089,298	
GRAND TOTAL APPROPRIATIONS IN FY 2025	1,013,427,528	966,991,571	6,982,699	39,453,258	

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. 2025-06. Funds de-appropriated from DPHSS FY25 GF appropriations pursuant to P.L. 37-125.
- 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/ Pursuant to P.L. 38-59 for GMHA Payables & Capital Improvements (\$40,000,000).

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