clerks@guamlegislature.org

From: committeeonrules@guamlegislature.org
Sent: Wednesday, July 3, 2024 10:53 AM
To: 'Clerks'
Cc: 'Speaker Therese M. Terlaje'
Subject: Messages & Communications Doc. No. 37GL-24-2280 through 2286.
Attachments: 07324 COMM Doc. No. 37GL-24-2280.pdf; 07324 COMM Doc. No. 37GL-24-2281.pdf; 07324 COMM Doc. No. 37GL-24-2282.pdf; 07324 COMM Doc. No. 37GL-24-2283.pdf; 07324 COMM Doc. No. 37GL-24-2284.pdf; 07324 COMM Doc. No. 37GL-24-2285.pdf; 07324 COMM Doc. No. 37GL-24-2286.pdf

Håfa Adai Clerk's Office,

Please see attached, **Messages & Communications Doc. No. 37GL-24-2280 through 2286** for processing:

37GL-24-2280	Guam Solid Waste Authority	Prior Years Obligations – Morrico Equipment LLC Prior Years Obligations to pay Morrico Equipment LLC total amount of $1,010.26*
37GL-24-2281	Port Authority of Guam	Board Meeting Packet for June 27, 2024. Regular Virtual Board Meeting Packet for June 27, 2024*
37GL-24-2282	Office of the Governor of Guam	Staffing Pattern for FY24 - 3rd QTR. Staffing Pattern Report for FY24 - 3rd Quarter*
37GL-24-2283	Department of Public Health and Social Services	Guam Board of Examiners for Dentistry board meeting packet for June 19, 2024. Guam Board of Examiners for Dentistry Regular Board Meeting Packet for June 19, 2024.*
37GL-24-2284	Department of Public Health and Social Services	Guam Board of Examiners for Optometry board meeting packet for June 25, 2024. Guam Board of Examiners for Optometry Regular Board Meeting Packet for June 25, 2024.*
37GL-24-2285	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report and Special Revenue Fund Tracking Report for May 2024. Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending May 31, 2024*
37GL-24-2286	Department of Land Management	FY 2023 Monthly Revenue Collection Report - May, June, July, Aug, and September 2023. Monthly Revenue Collection Report for FY 2023 May, June, July, August, and September 2023*

Kindly reply to this email.

si Yu'os ma'åse',
Beatrice Cruz/Kriston Elliston
Committee on Rules Assistant/Summer Intern
COMMITTEE ON RULES
Senator Chris Barnett, Chairperson
I Mina'trentai Siette Na Liheslaturan Guåhan
37th Guam Legislature
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Messages and Communications for 37GL-24-2285

2 messages

Speaker Therese M. Terlaje <speaker@guamlegislature.org> Wed, Jul 3, 2024 at 7:32 AM
To: 37th Committee On Rules <committeeonrules@guamlegislature.org>, Legislative Secretary Amanda Shelton <officeofsenatorshelton@guamlegislature.org>

Håfa adai,

Please see attached M&C Doc. No. 37GL-24-2285

37GL-24-2285	Bureau of Budget & Management Research	Consolidated Revenue/Expenditure Report and Special Revenue Fund Tracking Report for May 2024.

Si Yu'os ma'åse',
Patsy Cruz
Office Manager

Office of Speaker Therese M. Terlaje
Committee on Health, Land, Justice, and Culture
I Mina'trentai Siette na Liheslaturan Guåhan 37th Guam Legislature
Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910
(671) 472-3586
senatorterlajeguam@gmail.com
www.senatorterlaje.com

---------- Forwarded message ---------
From: **Analyn Reyes** <analyn.eustaquio@bbmr.guam.gov>
Date: Tue, Jul 2, 2024 at 4:53 PM
Subject: CRER & Special Fund Reports for May 2024
To: Speaker's Office <speaker@guamlegislature.org>, BJ Cruz <bjcruz@guamopa.com>
Cc: Lester Carlson <lester.carlson@bbmr.guam.gov>, Edward <edward.birn@doa.guam.gov>, Marie P. Lizama <marie.lizama@revtax.guam.gov>

Håfa Adai! Speaker Terlaje and Public Auditor Cruz,

As a precautionary measure, attached is the electronic submission of the Consolidated Revenue/Expenditure Report and Special Revenue Fund Tracking Report for the month of May 2024.

Please kindly acknowledge receipt of this email.

Si Yu'os Ma'åse!

Analyn C. Reyes
Administrative Assistant
Bureau of Budget & Management Research
P.O. Box 2950
Hagatna, Guam 96932
(Work) (671) 475-9429 / (Fax) (671) 472-2825

3 attachments

Special Fund Report for May 2024.pdf
856K

Consolidated Revenue and Expenditure Report for June 2024.pdf
478K

37GL-24-2285.pdf
263K

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committeeonrules@guamlegislature.org <committeeonrules@guamlegislature.org> Wed, Jul 3, 2024 at 8:01 AM
To: "Speaker Therese M. Terlaje" <speaker@guamlegislature.org>, Legislative Secretary Amanda Shelton <officeofsenatorshelton@guamlegislature.org>

Håfa Adai!

Received and thank you.

si Yu'os ma'åse',

Beatrice Cruz/Kriston Elliston

Committee on Rules Assistant/Summer Intern

COMMITTEE ON RULES

Senator Chris Barnett, Chairperson

I Mina'trentai Siette Na Liheslaturan Guåhan

37th Guam Legislature

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From: Speaker Therese M. Terlaje <speaker@guamlegislature.org>
Sent: Wednesday, July 3, 2024 7:32 AM
To: 37th Committee On Rules <committeeonrules@guamlegislature.org>; Legislative Secretary Amanda Shelton <officeofsenatorshelton@guamlegislature.org>
Subject: Messages and Communications for 37GL-24-2285

Håfa adai,

Please see attached M&C Doc. No. 37GL-24-2285

37GL-24-2285	Bureau of Budget & Management Research	Consolidated Revenue/Expenditure Report and Special Revenue Fund Tracking Report for May 2024.

Si Yu'os ma'åse',

Patsy Cruz

Office Manager

[Quoted text hidden]

image001.png
97K

Guam Legislature

Speaker Therese M. Terlaje <speaker@guamlegislature.org>

CRER & Special Fund Reports for May 2024

Analyn Reyes <analyn.eustaquio@bbmr.guam.gov> Tue, Jul 2, 2024 at 5:01 PM
To: Speaker's Office <speaker@guamlegislature.org>, BJ Cruz <bjcruz@guamopa.com>
Cc: Lester Carlson <lester.carlson@bbmr.guam.gov>, Edward <edward.birn@doa.guam.gov>, "Marie P. Lizama" <marie.lizama@revtax.guam.gov>

Håfa Adai! Speaker Terlaje and Public Auditor Cruz,

As a precautionary measure, attached is the electronic submission of the Consolidated Revenue/Expenditure Report and Special Revenue Fund Tracking Report for the month of May 2024.

Please kindly acknowledge receipt of this email.

Si Yu'os Ma'åse!

Doc Type: 37GL-24-2285
OFFICE OF THE SPEAKER
THERESE M. TERLAJE
Jul 2, 2024
Time: 5:01 PM
Received:

Analyn C. Reyes
Administrative Assistant
Bureau of Budget & Management Research
P.O. Box 2950
Hagatna, Guam 96932
(Work) (671) 475-9429 / (Fax) (671) 472-2825

2 attachments

Special Fund Report for May 2024.pdf
856K

Consolidated Revenue and Expenditure Report for June 2024.pdf
478K

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

JUL 02 2024

The Honorable Therese M. Terlaje
Speaker
I Mina'trentai Siette Na Liheslaturan Guåhan
Thirty-Seventh Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtna, Guam 96910

Hafa Adai Speaker Terlaje:

Attached is the special revenue fund tracking report for the Customs, Agriculture & Quarantine Inspection Services Fund, Guam Educational Facilities Fund, Guam Highway Fund, Healthy Futures Fund, Solid Waste Operations Fund (Tipping Fees), and Tourist Attraction Fund for Fiscal Year 2024 for the month ending May 31, 2024 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

The attached reports are in draft form for the period provided and are subject to change. Should you have any questions, please do not hesitate to contact this office. ***Further, the report has been updated to reflect the appropriation to the Guam Highway Fund from Fiscal Year 2024 General Fund revenues collected in excess of adopted levels as authorized in Section 2, P.L. 37-58 (Gas Tax Relief Act).***

Please be advised that the report preparation and submission was delayed due to the raw data of revenue information being unavailable prior to the report deadline of June 10, 2024.

Senseramente,

LESTER L. CARLSON, JR.

Certification of Information Contained in Attachment A
Lester L. Carlson, Jr, Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of Public Accountability

37GL-24-2285
Messages and Communications
RECEIVED
Committee on Rules
July 3, 2024
7:32 a.m.
Beatrice Cruz

Government of Guam

FY 2024 Special Revenue Fund Tracking

For the month ending May 31, 2024

Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month		*CQA Inspections Services Fund* 209	*Guam Educational Facilities Fund* 205	*Guam Highway Fund* 208	*Healthy Futures Fund* 602	*Solid Waste Operations Fund* 416	*Tourist Attraction Fund* 206
		Description/Fund Code					
FY 2024 (Oct 23 - Sept 24)							
(A) October	Actual	555,007	213,676	1,116,648	2,350,782	2,629,604	2,367,824
(B) November	Actual	640,960	140,132	1,053,894	1,377,669	2,340,144	2,418,047
(C) December	Actual	725,608	1,440,452	721,923	1,568,077	1,897,438	2,529,567
(D) January	Actual	526,072	4,606,961	1,145,251	1,605,606	1,826,416	3,094,082
(E) February	Actual	522,699	17,787,443	1,196,872	1,301,404	1,709,833	3,545,731
(F) March	Actual	130,287	1,406,839	763,064	1,890,921	1,914,807	3,948,212
(G) April	Actual	327,422	8,121,156	1,172,314	686,442	3,510,566	2,715,236
(H) May	Actual	529,103	677,346	1,146,280	2,447,060	312,000	2,336,011
(I) June	Projected	371,783	544,503	1,754,747	3,025,548	1,784,621	1,927,628
(J) July	Projected	1,028,388	453,273	1,499,540	3,041,405	1,948,016	1,977,607
(K) August	Projected	784,223	358,762	1,441,158	2,209,657	1,926,845	2,111,374
(L) September	Projected	464,857	291,580	1,349,319	2,009,924	1,448,197	2,708,654
(M) **Tracking FY 2024**		**6,606,408**	**36,042,122**	**14,361,011**	**23,514,495**	**23,248,487**	**31,679,974**
(N) **Public Law 37-42**		**6,074,666**	**35,807,731**	**17,743,250** 1/	**33,032,269**	**19,428,501** 1/	**26,409,316**
(O) **Overage/(Shortage)**	(M-N)	**531,742**	**234,391**	**(3,382,239)**	**(9,517,774)**	**3,819,986**	**5,270,658**
(P) **Authorized Deposit from General Fund**							
P.L. 37-58 (Gas Tax Relief Act)		-	-	7,823,735	-	-	-
(Q) **Subtotal Deposits from General Fund**		-	-	7,823,735	-	-	-
(R) **Revised Overage/(Shortage)**	(Q+O)	**531,742**	**234,391**	**4,441,496**	**(9,517,774)**	**3,819,986**	**5,270,658**

1/ Reflective of the adopted gross revenue level.

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

DRAFT

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
May 31, 2024 & 2023

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2024	May, 2023	Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2023	Increase (Decrease)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	88,028	47,415	40,613	461,141	236,382	224,759
Use of money and property	3	1	1	7	13	(6)
TOTAL	$ 88,031	$ 47,416	$ 40,614	$ 461,148	$ 236,396	$ 224,753
Better Public Service Fund						
Transfers in - General Fund	0	0	0	444,791	138,262	306,530
Transfers in - Highway Fund	0	0	0	246,189	506,973	(260,784)
Transfers in - Gu Environmental Fund	0	0	0	44	38,481	(38,436)
Transfers in - Health/Human Services Fund	0	0	0	50	315	(265)
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	0	0	7,633	230	7,403
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	25	50	(25)	50	100	(50)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 25	$ 50	$ (25)	$ 698,758	$ 684,360	$ 14,397
Chamorro Land Trust Operations Fund						
Land trust application fees	270	50	220	1,270	800	470
Commercial leases / license	56,747	7,359	49,387	786,557	683,093	103,464
Agriculture / residential land trust lease	0	0	0	0	0	0
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	0	0
Use of money and property	116	75	41	273	389	(116)
TOTAL	$ 57,133	$ 7,485	$ 49,649	$ 788,100	$ 684,282	$ 103,818
Corrections Revolving Fund						
DOC revolving fund	0	1,200	(1,200)	326,217	739,673	(413,456)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 0	$ 1,200	$ (1,200)	$ 326,217	$ 739,673	$ (413,456)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	29	(29)
Passenger inspection fee - All	0	0	0	10	5,310	(5,300)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	500,000	436,037	63,963	3,730,739	3,972,319	(241,581)
Cargo inspection fee - All	28,969	26,371	2,598	218,351	234,651	(16,300)
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
Port inspection fee - multi <4000#	(10)	0	(10)	7,779	0	7,779
Port inspection fee - multi >4000#	10	0	10	10	0	10
Air inspection fee - single <100#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	26	0	26
Revenue - other payments	0	0	0	26	12	14
Use of money and property	134	44	90	217	180	37
TOTAL	$ 529,103	$ 462,453	$ 66,650	$ 3,957,157	$ 4,212,501	$ (255,344)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	64,118	53,776	10,342	384,779	292,533	92,247
Use of money and property	82	33	50	195	175	20
TOTAL	$ 64,201	$ 53,809	$ 10,392	$ 384,975	$ 292,708	$ 92,267
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	101,252	126,216	(24,964)	1,315,118	1,224,983	90,135
Use of money and property	163	107	57	430	609	(178)
TOTAL	$ 101,416	$ 126,323	$ (24,907)	$ 1,315,549	$ 1,225,592	$ 89,957
Environmental Health Fund						
Health permits - business	21,570	39,032	(17,462)	142,019	123,968	18,051
PH registration and penalty	0	0	0	0	0	0
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	38,019	26,976	11,043	320,922	284,443	36,479
Administrative penalties	0	0	0	0	0	0
Use of money and property	59	33	26	153	196	(43)
TOTAL	$ 59,648	$ 66,041	$ (6,393)	$ 463,094	$ 408,607	$ 54,487

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
May 31, 2024 & 2023

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2024	May, 2023	Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2023	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	0	0	1,555	3,648	(2,093)
Fire prevention fees	16,972	11,342	5,631	98,075	86,847	11,227
Other fees	14	50	(36)	2,584	2,259	325
Ambulance service	0	105,845	(105,845)	525,579	628,117	(102,538)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 16,986	$ 117,237	$ (100,251)	$ 627,792	$ 720,871	$ (93,079)
Guam Contractors License Board Fund						
Contractors fees	116,675	63,877	52,798	311,290	355,059	(43,769)
Use of money and property	95	46	49	236	264	(28)
TOTAL	$ 116,770	$ 63,923	$ 52,846	$ 311,527	$ 355,323	$ (43,797)
Guam Environmental Trust Fund						
Insurance assessment fee	0	13,750	(13,750)	251,464	491,285	(239,821)
Use of money and property	39	27	12	98	120	(21)
TOTAL	$ 39	$ 13,777	$ (13,738)	$ 251,563	$ 491,405	$ (239,842)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	292,133	267,440	24,692	1,418,267	1,974,561	(556,294)
Diesel fuel tax	3,777	0	3,777	28,409	27,834	575
Other fuel tax	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	2	0	2	179	0	179
Auto surcharge on other fuels	0	0	0	0	0	0
Condition for deposit fee penalty	0	0	0	5,000	0	5,000
GRT credits and adjust taken GHF	0	0	0	0	(0)	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	295,911	267,440	28,471	1,451,855	2,002,395	(550,540)
Licenses and registrations	850,262	564,555	285,707	6,864,126	6,441,614	422,511
Use of money and property	107	16	91	265	123	142
TOTAL	$ 1,146,280	$ 832,010	$ 314,269	$ 8,316,246	$ 8,444,132	$ (127,887)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	41,398	53,265	(11,867)	1,430,009	470,815	959,194
Use of money and property	76	20	56	134	90	44
TOTAL	$ 41,474	$ 53,285	$ (11,811)	$ 1,430,144	$ 470,906	$ 959,238
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	9,072	5,598	3,474	63,373	55,625	7,748
Use of money and property	15	8	7	39	45	(6)
TOTAL	$ 9,087	$ 5,606	$ 3,481	$ 63,412	$ 55,670	$ 7,742
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	3,900	1,700	2,200	23,570	43,599	(20,029)
Dental Board License	175	50	125	12,250	11,240	1,010
Medical Board License	10,155	2,775	7,380	174,120	43,845	130,275
Nursing Board License	3,725	3,025	700	31,865	20,775	11,090
Optometry Board License	0	15	(15)	0	15	(15)
Pharmacy Board License	900	520	380	11,040	6,725	4,315
Cosmetology Board License	293	167	126	6,894	5,939	955
Use of money and property	0	0	0	0	0	(0)
TOTAL	$ 19,148	$ 8,252	$ 10,896	$ 259,739	$ 132,138	$ 127,600
Healthy Futures Funds						
Cigarettes	1,928,920	2,328,960	(400,040)	10,019,247	16,537,649	(6,518,401)
Cigars	1,563	505	1,058	15,294	12,536	2,758
Others	117,617	256,372	(138,755)	566,497	1,078,695	(512,198)
Distilled spirit	170,594	68,726	101,868	1,009,116	957,759	51,357
Vinous beverages	57,408	21,770	35,638	345,941	318,655	27,286
Malted fermented beverages	170,893	142,091	28,802	1,271,736	1,315,568	(43,832)
Alcohol violation fee & fine	0	0	0	0	0	0
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	65	39	26	129	125	4
TOTAL	$ 2,447,060	$ 2,818,462	$ (371,403)	$ 13,227,959	$ 20,220,987	$ (6,993,028)

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
May 31, 2024 & 2023

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2024	May, 2023	Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2023	Increase (Decrease)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	349	(349)
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	60,606	(60,606)	25,653	60,606	(34,953)
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	5	(5)	4,339	5	4,334
Dept of Public Health & Social Service	0	511,148	(511,148)	663,021	1,111,437	(448,416)
Library - Indirect Cost	0	0	0	0	4,705	(4,705)
Department of Youth Affaris	0	0	0	85	750	(665)
Dept of Mental Health & Substance Abuse	0	47,498	(47,498)	281,501	47,498	234,003
Deptartment of Labor	0	1,600	(1,600)	0	1,857	(1,857)
Deptartment of Parks & Recreation	0	0	0	0	0	0
Deptartment of Vocational Rehabilitation	0	0	0	81,259	0	81,259
Civil Defense	0	0	0	0	0	0
Guan Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 0	$ 620,858	$ (620,858)	$ 1,055,858	$ 1,227,206	$ (171,348)
Land Survey Revolving Fund						
Document tax - land survey fee	272,358	112,380	159,978	1,286,118	1,682,173	(396,055)
Rental of government land	3,383	1,772	1,611	27,552	24,209	3,342
Recording fee	27,464	22,212	5,252	182,354	224,144	(41,790)
Application fees	0	0	0	0	0	0
Certificates of document fees	10,768	15,187	(4,419)	104,611	130,075	(25,465)
Rezoning fees	0	0	0	1,330	640	690
Subpoena fees	0	35	(35)	0	175	(175)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 313,972	$ 151,585	$ 162,387	$ 1,601,965	$ 2,061,416	$ (459,451)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	25	(49)	74	(248)	1,069	(1,317)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayors' Council - repair of facilities 1/3	46,892	25,634	21,258	223,511	209,783	13,728
Dept of Parks & Rec - repair of facilities 1/3	48,405	26,461	21,944	230,721	216,550	14,171
GDOE - repair of facilities 1/3	48,405	26,461	21,944	230,721	216,550	14,171
Interest - Limited Gaming Fund	1	1,008	(1,007)	92	1,181	(1,089)
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	7,564	4,135	3,429	36,053	33,839	2,214
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 151,291	$ 83,649	$ 67,642	$ 720,847	$ 678,970	$ 41,877
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	944,363	814,278	130,084	5,888,642	4,490,782	1,397,860
Registration fees - Labor share	404,727	348,976	55,750	2,523,703	1,924,621	599,083
Citation fee - non immigration temp worker	5,600	0	5,600	30,000	56,550	(26,550)
Citation fee - fair emplmt pract ofc	0	1,500	(1,500)	525	7,800	(7,275)
Use of money and property	366	136	230	899	736	164
TOTAL	$ 1,355,055	$ 1,164,890	$ 190,165	$ 8,443,770	$ 6,480,488	$ 1,963,282
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	3,081	0	3,081	7,455	71	7,384
Pharmacy Medication Fees	1,498	1,257	242	289,874	9,773	280,101
TOTAL	4,579	$ 1,257	$ 3,323	$ 297,328	$ 9,844	$ 287,485
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,950	850	1,100	6,100	12,600	(6,500)
Marriage application	2,430	990	1,440	7,020	15,290	(8,270)
Firearms permits	0	0	0	0	0	0
Birth certificate	6,780	3,415	3,365	23,229	45,051	(21,822)
Death certificate	2,525	1,150	1,375	8,350	20,160	(11,810)
Marriage certificate	2,980	1,280	1,700	8,315	22,015	(13,700)
Burial permit	465	105	360	950	2,680	(1,730)
Affidavit of paternity	820	300	520	2,200	5,650	(3,450)
Affidavit of public acknowledgment	30	40	(10)	30	420	(390)
Court order change of name	10	0	10	110	250	(140)
Declatory judgement	10	80	(70)	20	860	(840)
Adoptions	0	30	(30)	60	420	(360)
Research fee	268	2,858	(2,590)	92,035	5,118	86,917
Use of money and property	2	1	1	5	6	(1)
TOTAL	$ 18,270	$ 11,099	$ 7,171	$ 148,424	$ 130,520	$ 17,904

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
May 31, 2024 & 2023

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2024	May, 2023	Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2023	Increase (Decrease)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	15,376	26,828	(11,452)	218,212	204,476	13,736
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 15,376	$ 26,828	$ (11,452)	$ 218,212	$ 204,476	$ 13,736
Police Services Fund						
Accessible parking fees 50%	0	0	0	675	1,350	(675)
Annual gun business registration / $600	0	0	0	0	0	0
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	8,580	7,514	1,066	65,899	80,964	(15,065)
Police blotter report $1 1st page / $.10 each	0	0	0	0	0	0
Police clearance $7 / $1 per copy	24,270	16,395	7,875	217,875	193,241	24,634
Filing record - security officer / $75	0	0	0	0	40	(40)
Firearm trainers / $500	0	0	0	0	0	0
Highway special use permit / $50	0	0	0	40	0	40
Firearm registration / $40	18,920	14,160	4,760	136,440	137,747	(1,307)
Non-concealed firearm ID / $25	9,606	6,063	3,543	70,399	66,779	3,620
Concealed firearm ID / $60	16,583	6,592	9,991	108,253	74,366	33,887
Fingerprinting fee / $20	4,930	3,332	1,598	38,488	36,822	1,666
Subpoena fee	0	0	0	0	80	(80)
Abstract criminal records / $15	855	570	285	7,500	7,410	90
Police clearance additional copies	195	128	67	1,258	1,388	(130)
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	873	333	540	5,382	3,996	1,386
Certified copy of records / $10	18	9	9	55	9	46
Firearm inspection fee / $5	4,059	3,177	882	29,790	30,510	(720)
Vehicle release fee / $10	0	0	0	0	0	0
False Activation fee / $100	0	0	0	9	0	9
Witness fees / $35	0	0	0	50	0	50
Special event fee / $100	43	2,580	(2,537)	17,673	15,308	2,365
Restitutions - GPD	0	0	0	0	150	(150)
Other revenues - GPD	0	0	0	7,455	4,273	3,182
Use of money and property	0	0	0	0	0	0
TOTAL	$ 88,932	$ 60,853	$ 28,079	$ 707,241	$ 654,433	$ 52,808
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	43,945	13,695	30,250	240,615	207,990	32,625
Use of money and property	2	1	1	4	6	(2)
TOTAL	$ 43,947	$ 13,696	$ 30,251	$ 240,619	$ 207,997	$ 32,623
Public Recreation Services Fund						
Park fees / park use permits	5,040	5,005	35	28,047	43,420	(15,373)
Park vendor permits	250	30	220	5,115	8,630	(3,515)
Community programs fees	0	0	0	0	150	(150)
Paseo Stadium fees	75	0	75	3,075	0	3,075
Pool and beach fees	0	0	0	0	0	0
Recreational admin fees	0	0	0	1,500	1,500	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	0	150	(150)	900	3,217	(2,317)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	36	0	36	156	0	156
Guerrero Stadium / Tiyan Fields	0	0	0	0	917	(917)
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fileds Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	11	4	7	26	17	9
TOTAL	$ 5,412	$ 5,189	$ 223	$ 38,819	$ 57,850	$ (19,031)
Public School Library Resources Fund						
School library resources fund	99,413	75,937	23,476	827,644	815,679	11,966
Use of money and property	64	29	35	158	142	16
TOTAL	$ 99,477	$ 75,966	$ 23,510	$ 827,803	$ 815,821	$ 11,982
Public Transit Fund						
Surcharge - Diesel taxes	0	0	0	0	5,816	(5,816)
Bus Fares -GMTA	196	175	22	2,508	2,069	439
Use of money and property	0	0	0	0	0	0
TOTAL	$ 196	$ 175	$ 22	$ 2,508	$ 7,884	$ (5,377)
Rabies Prevention Fund						
Pet license	740	230	510	3,880	2,840	1,040
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	3,720	1,740	1,980	31,830	22,590	9,240
Use of money and property	0	0	0	0	0	0
TOTAL	$ 4,460	$ 1,970	$ 2,490	$ 35,710	$ 25,430	$ 10,280

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
May 31, 2024 & 2023

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2024	May, 2023	Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2023	Increase (Decrease)
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	14,280	70,353	(56,073)
Use of money and property	5	2	3	12	9	2
TOTAL	$ 5	$ 2	$ 3	$ 14,292	$ 70,362	$ (56,071)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	300,000	672,499	(372,499)	5,059,745	5,482,089	(422,344)
Fee - compact Ordot tipping fee $4 cu yd	0	784,610	(784,610)	9,306,496	6,318,198	2,988,298
Fee - uncompact Ordot tipping fee $4 cu yd	0	62,879	(62,879)	1,399,681	673,373	726,308
Fee - uncompact Agat transfer station	1,000	3,608	(2,608)	32,185	34,047	(1,862)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	1,000	3,765	(2,765)	32,048	37,813	(5,765)
Miscellaneous	0	0	0	0	61,378	(61,378)
Restoration charge	0	2,250	(2,250)	28,550	16,800	11,750
Transfer charge	0	0	0	0	0	0
Reactivation charge	(560)	250	(810)	2,200	2,000	200
Trash tags	0	396	(396)	4,100	3,768	332
Fee - uncompact Harmon transfer	10,000	18,045	(8,045)	171,297	184,431	(13,134)
Interest from settlement Lagu	0	0	0	0	0	0
Unrealized gains/losses	0	0	0	62,402	0	62,402
Accrued Interest for Investments	0	0	0	40,895	0	40,895
Use of money and property	560	229	331	1,211	1,443	(233)
TOTAL	$ 312,000	$ 1,548,531	$ (1,236,531)	$ 16,140,808	$ 12,815,339	$ 3,325,469
Street Light Fund						
Abandoned vehicle fee - vehicle registration	319,856	216,980	102,876	2,759,212	2,565,557	193,655
Use of money and property	0	0	0	0	0	0
TOTAL	$ 319,856	$ 216,980	$ 102,876	$ 2,759,212	$ 2,565,557	$ 193,655
Tax Collection Enhancement Fund						
Passport fees	83,333	62,318	21,015	707,440	699,416	8,024
Passport expedite fees	16,080	13,620	2,460	120,205	116,263	3,942
Passport expedite mail fees	0	14	(14)	29	217	(188)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 99,413	$ 75,952	$ 23,461	$ 827,674	$ 815,896	$ 11,777
Territorial Education Facilities Fund						
DRT property taxes	535,395	402,661	132,734	28,373,004	28,347,966	25,038
DRT property taxes - other	16,013	55,179	(39,166)	2,330,735	2,014,003	316,732
Penalties and interest	125,649	93,129	32,520	3,689,692	3,626,853	62,838
Real property tax bank fees	0	0	0	0	0	0
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	288	229	58	574	733	(160)
TOTAL	$ 677,346	$ 551,199	$ 126,147	$ 34,394,004	$ 33,989,555	$ 404,449
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	2,336,011	2,137,651	198,360	22,831,007	17,398,943	5,432,065
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	19,380	(19,380)	123,702	78,018	45,684
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	$ 2,336,011	$ 2,157,031	$ 178,980	$ 22,954,710	$ 17,476,961	$ 5,477,749
Water Research and Development Fund						
Well drilling permit	1,750	0	1,750	15,330	14,815	515
Use of money and property	0	0	0	0	0	0
TOTAL	$ 1,750	$ 0	$ 1,750	$ 15,330	$ 14,815	$ 515

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2024

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	40,396	88,028	47,632	227,504	461,141	233,637
Use of money and property	5,007	3	(5,005)	40,080	7	(40,073)
TOTAL	$ 45,404	$ 88,031	$ 42,627	$ 267,584	$ 461,148	$ 193,564
Better Public Service Fund						
Transfers in - General Fund	35,912	0	(35,912)	267,843	444,791	176,948
Transfers in - Highway Fund	70,084	0	(70,084)	562,503	246,189	(316,314)
Transfers in - Gu Environmental Fund	6,343	0	(6,343)	50,744	44	(50,700)
Transfers in - Health/Human Services Fund	0	0	0	315	50	(265)
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	0	0	0	7,633	7,633
Service contract provide application fee-250	0	0	0	230	0	(230)
Service contract provide filing fee-25	0	25	25	50	50	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 112,339	$ 25	$ (112,314)	$ 881,684	$ 698,758	$ (182,927)
Chamorro Land Trust Operations Fund						
Land trust application fees	12,750	270	(12,480)	102,070	1,270	(100,800)
Commercial leases / license	44,154	56,747	12,593	424,471	786,557	362,086
Agriculture / residential land trust lease	0	0	0	0	0	0
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	0	0
Use of money and property	0	116	116	0	273	273
TOTAL	$ 56,904	$ 57,133	$ 230	$ 526,541	$ 788,100	$ 261,559
Dept of Corrections Inmate Revolving Fund						
DOC revolving fund	133,315	0	(133,315)	1,041,147	326,217	(714,930)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 133,315	$ 0	$ (133,315)	$ 1,041,147	$ 326,217	$ (714,930)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	10	10
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	452,880	500,000	47,120	3,511,088	3,730,739	219,650
Cargo inspection fee - All	36,448	28,969	(7,478)	291,200	218,351	(72,850)
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
Port inspection fee - multi <4000#	0	(10)	(10)	0	7,779	7,779
Port inspection fee - multi >4000#	0	10	10	0	10	10
Air inspection fee - single <100#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	26	26
Revenue - other payments	0	0	0	0	26	26
Use of money and property	0	134	134	0	217	217
TOTAL	$ 489,328	$ 529,103	$ 39,775	$ 3,802,289	$ 3,957,157	$ 154,869
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	27,716	64,118	36,402	197,816	384,779	186,963
Use of money and property	0	82	82	0	195	195
TOTAL	$ 27,716	$ 64,201	$ 36,485	$ 197,816	$ 384,975	$ 187,159
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	166,235	101,252	(64,982)	1,381,086	1,315,118	(65,967)
Use of money and property	0	163	163	0	430	430
TOTAL	$ 166,235	$ 101,416	$ (64,819)	$ 1,381,086	$ 1,315,549	$ (65,537)
Environmental Health Fund						
Health permits - business	28,583	21,570	(7,013)	219,930	142,019	(77,911)
PH registration and penalty	0	0	0	333	0	(333)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	81,182	38,019	(43,163)	648,956	320,922	(328,034)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	59	59	0	153	153
TOTAL	$ 109,765	$ 59,648	$ (50,116)	$ 869,220	$ 463,094	$ (406,125)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2024

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	4,063	0	(4,063)	34,106	1,555	(32,551)
Fire prevention fees	9,394	16,972	7,578	74,966	98,075	23,108
Other fees	4,319	14	(4,305)	40,496	2,584	(37,912)
Ambulance service	86,218	0	(86,218)	621,231	525,579	(95,652)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 103,993	$ 16,986	$ (87,007)	$ 770,798	$ 627,792	$ (143,006)
Guam Contractors License Board Fund						
Contractors fees	73,365	116,675	43,310	583,849	311,290	(272,559)
Use of money and property	0	95	95	0	236	236
TOTAL	$ 73,365	$ 116,770	$ 43,404	$ 583,849	$ 311,527	$ (272,322)
Guam Environmental Trust Fund						
Insurance assessment fee	50,867	0	(50,867)	322,516	251,464	(71,052)
Use of money and property	0	39	39	0	98	98
TOTAL	$ 50,867	$ 39	$ (50,828)	$ 322,516	$ 251,563	$ (70,953)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	119,362	292,133	172,771	1,067,118	1,418,267	351,149
Diesel fuel tax	70,087	3,777	(66,310)	575,703	28,409	(547,294)
Other fuel tax	2,248	0	(2,248)	23,622	0	(23,622)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	167,486	2	(167,484)	1,446,835	179	(1,446,656)
Auto surcharge on other fuels	25,421	0	(25,421)	672,915	0	(672,915)
Condition for deposit fee penalty	0	0	0	0	5,000	5,000
GRT credits and adjust taken GHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	384,603	295,911	(88,692)	3,786,194	1,451,855	(2,334,338)
Licenses and registrations	885,801	850,262	(35,540)	6,424,375	6,864,126	439,750
Use of money and property	0	107	107	0	265	265
TOTAL	$ 1,270,405	$ 1,146,280	$ (124,125)	$ 10,210,569	$ 8,316,246	$ (1,894,323)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	53,926	41,398	(12,528)	425,704	1,430,009	1,004,305
Use of money and property	0	76	76	0	134	134
TOTAL	$ 53,926	$ 41,474	$ (12,452)	$ 425,704	$ 1,430,144	$ 1,004,439
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,804	9,072	1,268	63,097	63,373	276
Use of money and property	0	15	15	0	39	39
TOTAL	$ 7,804	$ 9,087	$ 1,283	$ 63,097	$ 63,412	$ 315
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,280	3,900	1,620	18,703	23,570	4,867
Dental Board License	823	175	(648)	5,966	12,250	6,284
Medical Board License	11,705	10,155	(1,550)	86,279	174,120	87,841
Nursing Board License	4,173	3,725	(449)	33,689	31,865	(1,824)
Optometry Board License	0	0	0	3,300	0	(3,300)
Pharmacy Board License	4,127	900	(3,227)	33,520	11,040	(22,480)
Cosmetology Board License	1,023	293	(730)	8,204	6,894	(1,310)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 24,132	$ 19,148	$ (4,984)	$ 189,661	$ 259,739	$ 70,078
Healthy Futures Funds						
Cigarettes	2,039,761	1,928,920	(110,841)	16,121,458	10,019,247	(6,102,211)
Cigars	31,434	1,563	(29,872)	321,335	15,294	(306,041)
Others	94,720	117,617	22,897	638,849	566,497	(72,352)
Distilled spirit	307,887	170,594	(137,293)	2,502,225	1,009,116	(1,493,109)
Vinous beverages	102,826	57,408	(45,418)	838,176	345,941	(492,235)
Malted fermented beverages	193,970	170,893	(23,077)	1,614,079	1,271,736	(342,342)
Alcohol violation fee & fine	0	0	0	3,000	0	(3,000)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	65	65	0	129	129
TOTAL	$ 2,770,598	$ 2,447,060	$ (323,538)	$ 22,039,121	$ 13,227,959	$ (8,811,162)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2024

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Indirect Cost Fund						
Office of the Governor	0	0	0	2,092	0	(2,092)
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	20,202	0	(20,202)	47,328	25,653	(21,675)
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	5	0	(5)	5	4,339	4,334
Dept of Public Health & Social Service	82,750	0	(82,750)	696,633	663,021	(33,612)
Library - Indirect Cost	0	0	0	4,705	0	(4,705)
Department of Youth Affairs	0	0	0	1,247	85	(1,161)
Dept of Mental Health & Substance Abuse	14,574	0	(14,574)	202,919	281,501	78,582
Deptartment of Labor	1,600	0	(1,600)	10,162	0	(10,162)
Deptartment of Parks & Recreation	0	0	0	0	0	0
Deptartment of Vocational Rehabilitation	0	0	0	44,239	81,259	37,020
Civil Defense	0	0	0	0	0	0
Guan Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	10,529	0	(10,529)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 119,131	$ 0	$ (119,131)	$ 1,019,858	$ 1,055,858	$ 36,000
Land Survey Revolving Fund						
Document tax - land survey fee	209,202	272,358	63,156	1,664,623	1,286,118	(378,505)
Rental of government land	0	3,383	3,383	0	27,552	27,552
Recording fee	108,289	27,464	(80,825)	866,791	182,354	(684,437)
Application fees	0	0	0	0	0	0
Certificates of document fees	0	10,768	10,768	0	104,611	104,611
Rezoning fees	0	0	0	0	1,330	1,330
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 317,491	$ 313,972	$ (3,519)	$ 2,531,414	$ 1,601,965	$ (929,450)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	25	25	0	(248)	(248)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayors' Council - repair of facilities 1/3	27,968	46,892	18,924	218,689	223,511	4,822
Dept of Parks & Rec - repair of facilities 1/3	28,064	48,405	20,341	218,982	230,721	11,738
GDOE - repair of facilities 1/3	28,064	48,405	20,341	218,982	230,721	11,738
Interest - Limited Gaming Fund	0	1	1	0	92	92
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	8,279	7,564	(715)	65,366	36,053	(29,314)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 92,375	$ 151,291	$ 58,916	$ 722,020	$ 720,847	$ (1,172)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	700,419	944,363	243,944	5,199,103	5,888,642	689,540
Registration fees - Labor share	243,037	404,727	161,690	1,771,044	2,523,703	752,659
Citation fee - non immigration temp worker	104,433	5,600	(98,833)	571,636	30,000	(541,636)
Citation fee - fair emplmt pract ofc	95,100	0	(95,100)	519,867	525	(519,342)
Use of money and property	0	366	366	0	899	899
TOTAL	$ 1,142,989	$ 1,355,055	$ 212,066	$ 8,061,649	$ 8,443,770	$ 382,120
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	9,300	3,081	(6,219)	89,832	7,455	(82,377)
Pharmacy Medication Fees	9,379	1,498	(7,880)	133,363	289,874	156,511
TOTAL	$ 18,679	$ 4,579	$ (14,099)	$ 223,195	$ 297,328	$ 74,134
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,695	1,950	255	13,480	6,100	(7,380)
Marriage application	2,388	2,430	42	19,059	7,020	(12,039)
Firearms permits	0	0	0	0	0	0
Birth certificate	7,438	6,780	(658)	59,348	23,229	(36,119)
Death certificate	2,074	2,525	451	16,733	8,350	(8,383)
Marriage certificate	3,583	2,980	(603)	28,694	8,315	(20,379)
Burial permit	330	465	135	2,640	950	(1,690)
Affidavit of paternity	929	820	(109)	7,467	2,200	(5,267)
Affidavit of public acknowledgment	68	30	(38)	519	30	(489)
Court order change of name	134	10	(124)	1,075	110	(965)
Declatory judgement	63	10	(53)	502	20	(482)
Adoptions	75	0	(75)	635	60	(575)
Research fee	343	268	(75)	1,106	92,035	90,929
Use of money and property	0	2	2	0	5	5
TOTAL	$ 19,120	$ 18,270	$ (850)	$ 151,259	$ 148,424	$ (2,835)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2024

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	27,775	15,376	(12,399)	220,544	218,212	(2,332)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	(0)
TOTAL	$ 27,775	$ 15,376	$ (12,399)	$ 220,545	$ 218,212	$ (2,333)
Police Services Fund						
Accessible parking fees 50%	1,060	0	(1,060)	5,262	675	(4,587)
Annual gun business registration / $600	1,000	0	(1,000)	5,600	0	(5,600)
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	7,198	8,580	1,382	57,619	65,899	8,280
Police blotter report $1 1st page / $.10 each	0	0	0	0	0	0
Police clearance $7 / $1 per copy	25,506	24,270	(1,236)	203,553	217,875	14,322
Filing record - security officer / $75	0	0	0	0	0	0
Firearm trainers / $500	0	0	0	0	0	0
Highway special use permit / $50	0	0	0	0	40	40
Firearm registration / $40	20,470	18,920	(1,550)	162,966	136,440	(26,526)
Non-concealed firearm ID / $25	10,202	9,606	(596)	81,744	70,399	(11,345)
Concealed firearm ID / $60	9,267	16,583	7,316	74,312	108,253	33,941
Fingerprinting fee / $20	6,123	4,930	(1,193)	49,021	38,488	(10,533)
Subpoena fee	0	0	0	150	0	(150)
Abstract criminal records / $15	29	855	826	249	7,500	7,251
Police clearance additional copies	4	195	191	35	1,258	1,223
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	16	873	857	144	5,382	5,238
Certified copy of records / $10	9	18	9	36	55	19
Firearm inspection fee / $5	2,144	4,059	1,915	16,978	29,790	12,812
Vehicle release fee / $10	0	0	0	0	0	0
False Activation fee / $100	0	0	0	0	9	9
Witness fees / $35	0	0	0	0	50	50
Special event fee / $100	344	43	(301)	3,331	17,673	14,342
Restitutions GPD	0	0	0	9,319	0	(9,319)
Other revenues - GPD	1,378	0	(1,378)	28,690	7,455	(21,235)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 84,751	$ 88,932	$ 4,181	$ 699,008	$ 707,241	$ 8,232
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	22,941	43,945	21,004	184,529	240,615	56,086
Use of money and property	0	2	2	0	4	4
TOTAL	$ 22,941	$ 43,947	$ 21,006	$ 184,529	$ 240,619	$ 56,090
Public Recreation Services Fund						
Park fees / park use permits	2,896	5,040	2,144	23,491	28,047	4,556
Park vendor permits	2,818	250	(2,568)	24,226	5,115	(19,111)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	75	75	0	3,075	3,075
Pool and beach fees	0	0	0	0	0	0
Recreational admin fees	0	0	0	3,303	1,500	(1,803)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	388	0	(388)	2,126	900	(1,226)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	509	36	(473)	793	156	(637)
Guerrero Stadium / Tiyan Fields	0	0	0	0	0	0
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fileds: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	1	11	9	9	26	17
TOTAL	$ 6,611	$ 5,412	$ (1,200)	$ 53,948	$ 38,819	$ (15,129)
Public School Library Resources Fund						
School library resources fund	79,443	99,413	19,970	633,677	827,644	193,967
Use of money and property	0	64	64	0	158	158
TOTAL	$ 79,443	$ 99,477	$ 20,033	$ 633,677	$ 827,803	$ 194,125
Public Transit Fund						
Surcharge - Diesel taxes	0	0	0	0	0	0
Bus Fares -GMTA	19,902	196	(19,706)	159,247	2,508	(156,740)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 19,902	$ 196	$ (19,706)	$ 159,247	$ 2,508	$ (156,740)
Rabies Prevention Fund						
Pet license	1,592	740	(852)	12,723	3,880	(8,843)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,122	3,720	1,598	16,810	31,830	15,020
Use of money and property	0	0	0	0	0	0
TOTAL	$ 3,714	$ 4,460	$ 746	$ 29,533	$ 35,710	$ 6,177

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2024

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Safe Streets Fund						
DOC - Safe streets fund	5,000	0	(5,000)	44,778	14,280	(30,498)
Use of money and property	0	5	5	0	12	11
TOTAL	$ 5,000	$ 5	$ (4,995)	$ 44,779	$ 14,292	$ (30,487)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	632,194	300,000	(332,194)	5,284,695	5,059,745	(224,950)
Fee - compact Ordot tipping fee $4 cu yd	742,646	0	(742,646)	5,925,433	9,306,496	3,381,063
Fee - uncompact Ordot tipping fee $4 cu yd	81,020	0	(81,020)	803,279	1,399,681	596,401
Fee - uncompact Agat transfer station	4,447	1,000	(3,447)	35,851	32,185	(3,666)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	4,823	1,000	(3,823)	43,738	32,048	(11,691)
Miscellaneous	0	0	0	0	0	0
Restoration charge	4,050	0	(4,050)	32,667	28,550	(4,117)
Transfer charge	0	0	0	0	0	0
Reactivation charge	367	(560)	(927)	2,700	2,200	(500)
Trash tags	700	0	(700)	5,403	4,100	(1,303)
Fee - uncompact Harmon transfer	23,486	10,000	(13,486)	187,963	171,297	(16,666)
Interest from settlement Lagu	0	0	0	0	0	0
Unrealized gains/losses	0	0	0	0	62,402	62,402
Accrued Interest on Investments	0	0	0	0	40,895	40,895
Use of money and property	0	560	560	0	1,211	1,211
TOTAL	$ 1,493,731	$ 312,000	$ (1,181,731)	$ 12,321,729	$ 16,140,808	$ 3,819,079
Street Light Fund						
Abandoned vehicle fee - vehicle registration	347,542	319,856	(27,686)	2,780,832	2,759,212	(21,620)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 347,542	$ 319,856	$ (27,686)	$ 2,780,832	$ 2,759,212	$ (21,620)
Tax Collection Enhancement Fund						
Passport fees	87,070	83,333	(3,737)	695,165	707,440	12,274
Passport expedite fees	315	16,080	15,765	1,982	120,205	118,223
Passport expedite mail fees	0	0	0	0	29	29
Use of money and property	0	0	0	0	0	0
TOTAL	$ 87,384	$ 99,413	$ 12,029	$ 697,147	$ 827,674	$ 130,526
Territorial Education Facilities Fund						
DRT property taxes	2,502,565	535,395	(1,967,170)	20,089,649	28,373,004	8,283,355
DRT property taxes - other	0	16,013	16,013	0	2,330,735	2,330,735
Penalties and interest	474,153	125,649	(348,503)	3,811,476	3,689,692	(121,784)
Real property tax bank fees	0	0	0	0	0	0
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	288	288	0	574	574
TOTAL	$ 2,976,718	$ 677,346	$ (2,299,373)	$ 23,901,124	$ 34,394,004	$ 10,492,880
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	2,186,365	2,336,011	149,646	17,545,358	22,831,007	5,285,649
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	123,702	123,702
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	$ 2,186,365	$ 2,336,011	$ 149,646	$ 17,545,358	$ 22,954,710	$ 5,409,352
Water Research and Development Fund						
Well drilling permit	4,270	1,750	(2,520)	46,860	15,330	(31,530)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 4,270	$ 1,750	$ (2,520)	$ 46,860	$ 15,330	$ (31,530)

BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

LOURDES A. LEON GUERRERO
GOVERNOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JUL 02 2024

The Honorable Therese M. Terlaje
Speaker
I Mina'trentai Siette Na Liheslaturan Guåhan
Thirty-Seventh Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtnå, Guam 96932

Hafa Adai Speaker Terlaje:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending May 31, 2024. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate.

Please also note that the report has been prepared and submitted to comply with Public Law 37-42. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP.

It is important to note that the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only. ***Further, the report incorporates legislative appropriation measures passed via P.L. 37-43, P.L. 37-49, P.L. 37-58, P.L. 37-66, P.L. 37-75, P.L. 37-76, P.L. 37-102, and P.L. 37-104.***

Please be advised that the report preparation and submission was delayed due to the raw data of revenue and expenditure information being unavailable prior to the report deadline of June 10, 2024.

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

Senseramente,

LESTER L. CARLSON, JR.

Enclosures

Certification of information contained in Enclosures subject to Note 1.
Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research
Edward M Birn Date:2024-06-28 T16:56:58+10:00 Edward Birn, Director, Department of Administration
07/01/24 Marie Lizama, Acting 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 FY2024 and FY2023 For the Month Ending May			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2024 and FY2023 Eight months ending May 2024		
	2024 May	2023 May	Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2023	Increase (Decrease)
Income Taxes:						
Individual	$ 4,258,784	$ 2,753,369	$ 1,505,415	$ 92,905,851	$ 70,630,687	$ 22,275,164
Corporation	6,965,877	1,946,226	5,019,651	75,734,279	65,554,251	10,180,028
Withholding	28,022,037	19,689,790	8,332,247	214,512,420	182,801,168	31,711,252
Income Taxes	**39,246,697**	**24,389,385**	**14,857,312**	**383,152,550**	**318,986,106**	**64,166,444**
Business privilege taxes:						
Gross Receipts Taxes	34,064,008	26,704,907	7,359,100	272,108,465	230,337,692	41,770,773
Other Taxes:						
Use Tax	684,753	796,223	(111,471)	5,783,983	8,254,189	(2,470,206)
Business Privilege Taxes	**34,748,760**	**27,501,131**	**7,247,630**	**277,892,448**	**238,591,881**	**39,300,567**
Licenses, Fees & Penalties	**288,908**	**226,670**	**62,238**	**1,991,273**	**1,756,259**	**235,015**
Use of Money & Property	**(1,335)**	**236,670**	**(238,005)**	**1,216,779**	**1,258,778**	**(41,999)**
Federal Sources:						
Section 30	0	0	0	76,195,730	70,398,471	5,797,259
Immigration fees	155,300	103,835	51,465	863,420	673,860	189,560
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	7,108	(7,108)	18,709	25,803	(7,094)
Federal Sources	**155,300**	**110,943**	**44,357**	**77,077,859**	**71,098,134**	**5,979,725**
Department Charges:						
Agriculture	157	77	80	907	12,532	(11,625)
Police & Corrections	0	10	(10)	120	130	(10)
Public Works	6,025	1,625	4,400	37,925	37,050	875
Public Health	520	160	360	4,235	2,290	1,945
Commerce	0	0	0	0	0	0
Other charges	42,719	164,120	(121,401)	587,277	960,858	(373,580)
Department Charges	**49,421**	**165,992**	**(116,571)**	**630,464**	**1,012,859**	**(382,395)**
TOTAL GENERAL FUND REVENUES	**$ 74,487,752**	**$ 52,630,792**	**$ 21,856,960**	**$ 741,961,373**	**$ 632,704,017**	**$ 109,257,357**

PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 37-042) [2/]	3,752,777	3,685,853	$ 66,924	39,301,616	44,395,909	$ (5,094,293)

Footnotes:

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

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

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

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

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

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

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Government of Guam
Consolidated Revenue / Expenditure Report [1/]
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending May 2024 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]			Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 3rd Quarter 2024 Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter][3/]		
	FY2024 Adopted Revenues Allocated for the Month of May [2/]	FY2024 Actual Collections For the Month May	Favorable (Unfavorable)	FY2024 Adopted Revenues Allocated for the Quarter	FY2024 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 6,883,019	$ 4,258,784	$ (2,624,235)			
Corporation	3,123,973	6,965,877	3,841,904			
Withholding	20,772,623	28,022,037	7,249,414			
Income Taxes	**30,779,615**	**39,246,697**	**8,467,082**			
Business privilege taxes:						
Gross Receipts Taxes	28,388,964	34,064,008	5,675,044			
Other Taxes:						
Use Tax	405,027	684,753	279,726			
Business Privilege Taxes	**28,793,991**	**34,748,760**	**5,954,769**			
Licenses, Fees & Penalties	**168,555**	**288,908**	**120,353**			
Use of Money & Property	**51,020**	**(1,335)**	**(52,355)**			
Federal Sources:						
Section 30	0	0	0			
Immigration fees	35,521	155,300	119,779			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	0	0			
Federal Sources	**35,521**	**155,300**	**119,779**			
Department Charges:						
Agriculture	0	157	157			
Police & Corrections	0	0	0			
Public Works	0	6,025	6,025			
Public Health	0	520	520			
Commerce	0	0	0			
Other charges	102,535	42,719	(59,816)			
Department Charges	**102,535**	**49,421**	**(53,114)**			
TOTAL GENERAL FUND REVENUES	**$ 59,931,237**	**$ 74,487,752**	**$ 14,556,515**			

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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 37-42, Chapter 2, Section 5(a).

3/ This information will be updated in the quarter ending 6/30/2024.

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 9/30/2024.

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

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

Government of Guam
Consolidated Revenue / Expenditure Report [1/]
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Eight Months Ending May 2024 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]			FY2024 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]		
	FY2024 Adopted Revenues for the Cumulative Period [2/]	FY2024 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2024 Adopted Revenues (Full Year Projection)	FY2024 Revenue Tracking [3/]	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 73,894,641	$ 92,905,851	$ 19,011,210	$ 94,592,036	$ 113,603,247	$ 19,011,211
Corporation	67,376,234	75,734,279	8,358,045	101,582,361	109,940,407	8,358,046
Withholding	181,074,071	214,512,420	33,438,349	273,572,137	307,010,485	33,438,348
Income Taxes	**322,344,946**	**383,152,550**	**60,807,604**	**469,746,534**	**530,554,139**	**60,807,605**
Business privilege taxes:						
Gross Receipts Taxes	228,295,307	272,108,465	43,813,158	350,796,921	394,610,079	43,813,158
Other Taxes:						
Use Tax	4,335,272	5,783,983	1,448,711	6,701,359	8,150,071	1,448,712
Business Privilege Taxes	**232,630,579**	**277,892,448**	**45,261,869**	**357,498,280**	**402,760,150**	**45,261,870**
Licenses, Fees & Penalties	**1,421,209**	**1,991,273**	**570,064**	**3,406,682**	**3,976,744**	**570,062**
Use of Money & Property	**271,361**	**1,216,779**	**945,418**	**430,875**	**1,376,293**	**945,418**
Federal Sources:						
Section 30	75,449,486	76,195,730	746,244	75,449,486	76,195,730	746,244
Immigration fees	737,299	863,420	126,121	1,289,087	1,433,916	144,829
Recovery from Individuals	0	0	0	0		0
Child Support AFDC Local Share	0	18,709	18,709	0		0
Federal Sources	**76,186,785**	**77,077,859**	**891,074**	**76,738,573**	**77,629,646**	**891,073**
Department Charges:						
Agriculture	0	907	907	0		0
Police & Corrections	0	120	120	0		0
Public Works	0	37,925	37,925	0		0
Public Health	0	4,235	4,235	0		0
Commerce	0	0	0	0		0
Other charges	772,844	587,277	(185,567)	1,429,672		(1,429,672)
Department Charges	**772,844**	**630,464**	**(142,380)**	**1,429,672**	**1,287,294**	**(142,378)**
TOTAL GENERAL FUND REVENUES	**$ 633,627,724**	**$ 741,961,373**	**$ 108,333,649**	**$ 909,250,616**	**$ 1,017,584,266**	**$ 108,333,650**
			17.10%			11.91%

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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 37-42, Chapter 2, Section 5(a).

3/ Prepared utilizing the General Fund twelve-month revenue budget per Section 5(a), Chapter 1, P.L. 37-42.

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LEGISLATIVE APPROPRIATIONS PASSED FROM THE GENERAL FUND WITHOUT AMENDMENTS TO THE ADOPTED FY 2024 REVENUE LEVEL.

P.L. No.	Program	Appopriation
P.L. 37-49	GPA Credit (Round 4)	(15,828,000)
P.L. 37-58	Gas Tax Relief Act	(7,823,735)
P.L. 37-66	GPA Credit (Round 5)	(15,828,000)
P.L. 37-75	Guam Housing Corporation	(500,000)
P.L. 37-76	Office of Veterans Affairs	(50,000)
P.L. 37-102	Office of Veterans Affairs	(1,000,000)
P.L. 37-104	GPA Credit (Round 6)	(31,656,000)
	TOTAL	**(72,685,735)**

PROJECTED GENERAL FUND COVERAGE OF SPECIAL REVENUE FUND SHORTFALLS

Fund	
Healthy Futures Fund	(9,517,774)
TOTAL	**(9,517,774)**

NET UNOBLIGATED PROJECTED FY24 GENERAL FUND REVENUE	**$ 26,130,141**

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2024

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE
GENERAL GOVERNMENT				
Office of I Maga'hågan Guåhan	5,495,174	4,737,543	69,904	687,726
Office of I Segundu Na Maga'lahen Guahan	356,250	361,348	-	(5,098)
Guam Medical Referral Assistance Office	665,849	261,582	3,011	401,256
Bureau of Womens Affairs	189,488	66,870	1,350	121,268
Bureau of Budget & Management Research (BBMR)	1,184,149	647,322	35,404	501,423
Civil Service Commission	1,340,363	841,147	79,561	419,655
Department of Administration (DOA)	10,223,998	5,909,036	124,428	4,190,534
DOA - Charter School Administrative Support	66,894	41,904	1,020	23,970
Chamorro Land Trust Commission (CLTC)	717,115	129,207	33,733	554,175
Department of Revenue & Taxation (DRT)	14,532,027	7,769,635	22,171	6,740,221
Office of the Attorney General Operations (OAG)	18,870,277	8,478,491	412,875	9,978,912
OAG - Cost Sharing Initiative for CJIS Integration Project	84,469	84,142	-	327
Office of Technology	3,711,342	1,849,838	171,620	1,689,884
Mayor's Council of Guam (MCOG) - Operations	8,807,188	4,980,815	865,382	2,960,991
MCOG - Island Beautification Programs	422,126	51,294	101,848	268,984
Office of Public Accountability	2,030,737	1,390,419	-	640,318
I Liheslaturan Guåhan (Legislature)	8,699,920	5,688,404	-	3,011,516
Legislature - Office of Finance and Budget	478,740	313,021	-	165,719
Legislature - Guam Youth Congress	15,000	10,000	-	5,000
Guam Ethics Commission	405,080	297,265	9,156	98,659
Office of Veterans Affairs (OVA)	1,224,345	587,175	1,375	635,795
P.E.A.L.S. Board	46,289	-	-	46,289
TOTAL - GENERAL GOVERNMENT	**79,566,820**	**44,496,457**	**1,932,837**	**33,137,525**
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	43,008,103	25,174,577	1,632,193	16,201,333
GPD - Cost Sharing Initiative for CJIS Integration Project	84,469	84,142	-	327
GPD - Safe Schools Initiative	142,585	-	22,665	119,920
GPD - Law Enforcement Fallen Officers Memorial	500,000	-	-	500,000
GPD - Supplemental Appropriation from Guam Legislature	300,000	112,055	34,814	153,130
Department of Corrections (DOC)	31,986,215	18,733,986	2,022,167	11,230,062
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	110,831	-	384,421
DOC - Cost Sharing Initiative for CJIS Integration Project	84,469	84,142	-	327
DOC - Case Management System	294,610	-	-	294,610
Department of Youth Affairs (DYA)	7,548,540	3,783,859	40,918	3,723,763
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	619,777	360,373	-	259,404
Guam Fire Department	35,111,472	21,908,845	316,086	12,886,541
Guam Customs & Quarantine Agency (CQA)	13,913,106	7,649,593	50,129	6,213,383

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2024

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
PROTECTION OF LIFE & PROPERTY (CONTINUED)					
Unified Judiciary Operations (Judiciary)	40,392,729	27,964,197	-	12,428,532	4/
Judiciary - Adult and Juvenile Drug Courts	-	-	-	-	
Judiciary - Electronic Monitoring Program	690,000	690,000	-	-	
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-	
Chief Medical Examiner	707,958	354,514	928	352,516	
Guam Environmental Protection Agency (GEPA)	250,000	25,897	388	223,716	
GEPA - Beach Monitoring	46,903	-	-	46,903	
TOTAL - PROTECTION OF LIFE & PROPERTY	**176,755,033**	**107,415,856**	**4,120,289**	**65,218,889**	
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)	8,160,074	4,477,296	248,436	3,434,342	
DPHSS - MIP/MIPPR Program	5,618,422	1,573,305	-	4,045,117	
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000	
DPHSS - Medicaid Program	22,262,533	16,158,345	-	6,104,188	
DPHSS - Children's Health Insurance Program	3,897,266	2,966,046	-	931,220	
DPHSS - Division of Senior Citizens Programs	6,803,588	3,160,694	303,859	3,339,035	
DPHSS - Public Assistance Program	3,308,881	1,132,043	-	2,176,838	
DPHSS - Enhanced Allotment Plan	352,121	338,885	-	13,236	
DPHSS - Medical Cannabis Program	352,220	132,498	-	219,722	
DPHSS - Division of Childrens Wellness	15,787,873	6,586,595	1,008,764	8,192,514	5/
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	132	9,235	275,803	
GBHWC - Youth Suicide Prevention and Peace Program	81,750	15,334	25,000	41,416	
Guam Memorial Hospital Authority (GMHA) - Operations	8,491,370	5,660,914	-	2,830,456	
DOA - Residential Treatment Fund	2,500,000	1,047,079	-	1,452,921	
TOTAL - PUBLIC HEALTH	**78,701,268**	**43,249,165**	**1,595,294**	**33,856,809**	
PUBLIC EDUCATION					
Guam Department of Education Operations (GDOE)	219,781,706	147,743,710	-	72,037,996	6/
GDOE - Simon Sanchez High School Construction	500,000	336,531	-	163,469	
GDOE - Chamoru Studies Division	513,824	342,552	-	171,272	
GDOE - Textbooks	1,500,000	-	-	1,500,000	
Guam Academy Charter School Council (GACSC)	14,437,500	2,606,991	-	11,830,509	
University of Guam Operations (UOG)	27,551,457	18,544,260	-	9,007,197	7/
UOG - Scholarships (SSFAP)	3,565,285	2,399,705	-	1,165,580	
UOG - Aquaculture Development and Training Center	114,000	76,720	-	37,280	
UOG - WERI (Guam Hydrologic Survey)	425,481	286,370	-	139,111	
UOG - WERI (Water Resource Monitoring)	179,000	120,470	-	58,530	
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	89,845	-	43,621	
UOG - KPRG Operations	200,000	134,610	-	65,390	
UOG - Guampedia Foundation	150,000	100,975	-	49,025	
UOG - Guam Green Growth Initiative	500,000	336,525	-	163,475	

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2024

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
PUBLIC EDUCATION (CONTINUED)					
UOG - Sea Grant Program	500,000	336,525	-	163,475	
UOG - Guam Press (Publishing House)	100,000	67,305	-	32,695	
Guam Community College Operations (GCC)	13,906,546	9,271,032	-	4,635,514	
GCC - WICHE Administrative Office	78,500	52,336	-	26,164	
TOTAL - PUBLIC EDUCATION	**284,136,765**	**182,846,462**	-	**101,290,303**	
COMMUNITY SERVICES					
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,299,165	231,854	-	1,067,311	
DISID - Job Coaches	68,738	21,558	-	47,180	
Guam Regional Transit Authority	2,418,659	1,700,054	100,363	618,242	
TOTAL - COMMUNITY SERVICES	**3,786,562**	**1,953,466**	**100,363**	**1,732,733**	
RECREATION					
Department of Parks & Recreation (DPR)	3,018,727	1,890,258	134,011	994,457	
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	276,709	99,999	-	176,710	
DPR - Guam Historic Resources Division	779,132	323,509	1,100	454,523	
DPR - Park Patrol Officer Reserve Program	90,000	14,300	1,039	74,661	
TOTAL - RECREATION	**4,164,568**	**2,328,066**	**136,150**	**1,700,352**	
INDIVIDUAL & COLLECTIVE RIGHTS					
Department of Labor (DOL)	-	3,317	-	(3,317)	
Department of Labor - Worker's Compensation Fund	400,000	254,346	-	145,654	
Department of Military Affairs	1,061,088	443,438	-	617,650	
Guam Election Commission (GEC)	2,153,766	925,980	121,847	1,105,939	
Department of Chamorro Affairs (DCA)	2,579,633	871,315	257,008	1,451,310	
Commission on Decolonization (COD) - Operations	152,488	90,655	-	61,833	
COD - Public Information Program	165,000	24,805	16,500	123,695	
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	225,902	-	315,252	
CAHA - Guam Territorial Band	45,000	-	-	45,000	
Hagatna Restoration & Redevelopment Authority (HRRA)	409,496	116,250	380	292,866	
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	489,637	300,272	48,813	140,552	
Public Defender Services Corporation (PDSC)	7,872,834	5,147,617	-	2,725,217	8/
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	**15,870,096**	**8,403,897**	**444,548**	**7,021,652**	
ECONOMIC DEVELOPMENT					
Department of Agriculture - DOAg	4,259,682	2,491,412	107,384	1,660,886	
DOAg - Animal Shelter (GAIN)	142,585	35,646	-	106,939	
DOAg - Civilian Volunteer Conservation Officers Program	200,000	12,885	1,495	185,620	
DOAg - GAIN Spay & Neuter Program	450,000	105,858	-	344,143	
DOAg - Animal Health/Control Vehicles	100,000	-	-	100,000	

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2024

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
ECONOMIC DEVELOPMENT (CONTINUED)					
Bureau of Statistics & Plans (BSP)	1,287,227	731,677	4,367	551,183	
BSP - Business and Economics Statistics Program	392,713	245,704	2,980	144,029	
TOTAL - ECONOMIC DEVELOPMENT	**6,832,207**	**3,623,181**	**116,226**	**3,092,800**	
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	5,469,725	4,130,531	-	1,339,194	
GGRF - Retiree Health/Dental/Life Insurance Premiums	39,927,169	31,263,938	-	8,663,231	
GGRF - Governor/Lieutenant Governor Pensions	321,643	214,430	-	107,213	
GGRF - Judges/Supreme Justices Annuities	228,972	152,648	-	76,324	
DOA - Supplemental Annuity Benefits Special Fund	5,659,750	4,334,000	-	1,325,750	
DOA- Cost of Living Allowance	16,431,800	16,316,800	-	115,000	
DOA - Support of Child in Custody - 19 GCA §5116	250,000	-	-	250,000	
DOA - Government Claims Fund	75,000	3,900	-	71,100	
DOA - Government Annual Single Audit	545,000	-	545,000	-	
DOA - Financial Management Information System Contract	8,432,399	2,736,706	-	5,695,693	
DOA - Guam Basketball Confederation	200,000	200,000	-	-	
DOA - Guam Crime Stoppers	100,000	100,000	-	-	
Emergency Declaration - Tropical Storm Bolaven	250,000	79,702	24,496	145,802	9/
TOTAL - MISCELLANEOUS APPROPRIATIONS	**77,891,458**	**59,532,654**	**569,496**	**17,789,307**	
DEBT SERVICE APPROPRIATIONS					
BPT Tax Bonds, Series 2012B	3,410,880	3,254,867	-	156,013	
GDOE Series 2013A Okkodo Project	2,443,085	2,443,085	-	-	
BPT Bonds, Series 2015D	32,472,250	23,954,375	-	8,517,875	
Limited Obligation Bonds (Section 30), Series 2016A	19,114,500	14,754,000	-	4,360,500	
GEFF Series 2016 A & B (Certificates of Participation)	5,735,240	5,735,250	-	(10)	
GDOE Series 2020A JFK Project	5,524,379	5,539,468	-	(15,089)	
BPT Bonds, 2021 Series E and Series F	15,889,644	10,244,088	-	5,645,557	
TOTAL - DEBT SERVICE APPROPRIATIONS	**84,589,978**	**65,925,133**	**-**	**18,664,845**	
EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 37-42					
GMHA Pharmaceutical Fund	-	14,476,221	-	(14,476,221)	
Better Public Service Fund	-	160,095	-	(160,095)	
GSWA New Cell	-	1,777,833	-	(1,777,833)	
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	**-**	**16,414,149**	**-**	**(16,414,149)**	
TOTAL APPROPRIATIONS FROM FY 2024 GENERAL FUND ADOPTED REVENUES	**812,294,755**	**536,188,487**	**9,015,203**	**267,091,065**	

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2024

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE
APPROPRIATIONS IN P.L. 37-42 FROM THE FY 2022 AUDITED GENERAL FUND BALANCE				
COLA - Increase of $100 per Eligible Retiree [Ch. 11, Sec. 5(f)]	746,900	746,900	-	-
CLTC - Chamorro Loan Guarantee Fund [Ch. 11, Sec. 10(a)]	1,000,000	-	-	1,000,000
UOG - Faculty Salary Adjustment [Ch. 11, Sec. 13]	3,600,367	3,600,367	-	-
CLTC - Additional appropriation to the Chamorro Loan Guarantee Fund [Ch. 11, Sec. 16]	320,105	-	-	320,105
CLTC - Appropriation to CLTC Survey & Infrastructure Fund [Ch. 11, Sec. 16]	321,263	-	-	321,263
GACSC - Increase of Student Enrollment [Ch. 11, Sec. 17]	4,425,000	1,860,758	-	2,564,242
DYA - Sancturary Incorporated of Guam [Ch. 11, Sec. 18]	250,000	-	-	250,000
GFD - Additional Firefighter Recruitment Cycle [Ch. 11, Sec. 19]	1,800,000	-	-	1,800,000
DOC - Additional Correction Officer Recruitment Cycle [Ch. 11, Sec. 19]	1,800,000	18,200	-	1,781,800
DOC - GMHA Consolidated Agreement [Ch. 12, Sec. 34]	3,650,000	1,917,652	1,808,721	(76,373)
DOA - Guam Fishermens Co-op [Ch. 12, Sec. 36]	500,000	300,000	-	200,000
CQA - Additional Customs Officer Recruitment Cycle [Ch. 12, Sec. 52]	554,100	-	-	554,100
Northern & Southern Soil & Water Conservation [Ch. 12, Sec. 53]	58,381	58,381	-	-
Guam Ethics Commission - Operations [Ch. 12, Sec. 54]	126,000	-	-	126,000
TOTAL - APPROP. FROM FY22 AUDITED GENERAL FUND BALANCE	**19,152,116**	**8,502,259**	**1,808,721**	**8,841,136**
APPROPRIATIONS IN P.L. 37-42 FROM EXCESS FY 2023 GENERAL FUND REVENUES				
DPHSS - Tobacco & Nicotine Compliance, Prevention, and Education [Ch. 11, Sec. 14]	500,000	-	-	500,000
GBHWC - Tobacco & Nicotine Compliance, Prevention, and Education [Ch. 11, Sec. 14]	100,000	-	-	100,000
GDOE - Additional Operations Funds	9,500,000	5,358,980	-	4,141,020
GDOE - Additional Chamorro Studies Division Funds	500,000	282,040	-	217,960
TOTAL - APPROP. FROM EXCESS FY23 GENERAL FUND REVENUES	**10,600,000**	**5,641,020**	**-**	**4,958,980**
TOTAL P.L. 37-42 APPROP. IN ADDITION TO FY 2024 GENERAL FUND REVENUES	**29,752,116**	**14,143,279**	**1,808,721**	**13,800,116**
GRAND TOTAL APPROPRIATIONS PER P.L. 37-42	**842,046,871**	**550,331,766**	**10,823,924**	**280,891,181**
DEPARTMENT APPROPRIATIONS FROM PRIOR FISCAL YEARS AUTHORIZED BY CONTINUING APPROPRIATION AUTHORITY IN P.L. 37-42				
Commission on Decolonization (FY23 Task Force Lapses)	88,435	36,976	1,500	49,959
TOTAL - CONTINUING APPROPRIATION AUTHORITY	**88,435**	**36,976**	**1,500**	**49,959**
ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES				
DOA - GMHA Vendor Payments (Sec. 1, P.L. 37-43) (FY23 Excess Revenues)	30,000,000	25,331,145	-	4,668,855
GPA - Energy Credits (P.L. 37-49 / 37-66 / P.L. 37-104) (FY24 Excess Revenues)	63,312,000	31,656,000	-	31,656,000
OVA - Islandwide Veterans Convention (P.L. 37-76)	50,000	-	-	50,000
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	**93,362,000**	**56,987,145**	**-**	**36,374,855**
GRAND TOTAL APPROPRIATIONS IN FY 2024	**935,497,306**	**607,355,886**	**10,825,424**	**317,315,995**

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2024

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE

Footnotes:

1/ Pursuant to P.L. 37-42.
2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
3/ Pending journal vouchers out that were charged to DPW's General Fund operations account.
4/ Inclusive of Judiciary appropriation for Adult and Juvenile Drug Courts ($843,159).
5/ Inclusive of DPHSS appropriations for Foster Care Health Insurance Premiums ($665,396), Child Protective Services ($1,226,236), and Foster Group Home ($941,528).
6/ Inclusive of GDOE appropriations for: Bonuses, Rewards & Incentives ($1,000,000), Merit Bonuses ($3,100,000), Salary Increments ($500,000), and Menstrual Hygiene Products ($25,000).
7/ Inclusive of University of Guam appropriation for the Capital Improvements Fund ($1,158,283).
8/ Inclusive of PDSC appropriation for Alternate Public Defender ($1,692,342).
9/ Funds made available through de-appropriation of GEPA accounts.

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

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