



BUREAU OF BUDGET & MANAGEMENT RESEARCH



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MAY 20 2026

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 April 30, 2026. 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 38-60. 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. Further, the report incorporates legislative appropriation measures passed via P.L. 38-60, P.L. 38-75, P.L. 38-80, P.L. 38-119 and P.L. 38-124.

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

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

Government of Guam
Consolidated Revenue / Expenditure Report
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending April 2026
Pursuant to 5 GCA, Ch 4, §4109(C)(3) [Due no later than 28 days after month-end]

	FY2026 Adopted Revenues Allocated for the Month of April	FY2026 Actual Collections For the Month April	Favorable (Unfavorable)
Income Taxes:			
Individual Corporation	\$ 42,524,137	\$ 27,009,097	(15,515,040)
Withholding	30,145,820	13,180,205	(16,965,615)
	25,943,761	23,209,517	(2,734,244)
Income Taxes	98,613,718	63,398,819	(35,214,899)
Business privilege taxes:			
Gross Receipts Taxes	30,302,073	28,932,056	(1,370,017)
Other Taxes:			
Use Tax	714,485	375,753	(338,732)
Business Privilege Taxes	31,016,558	29,307,809	(1,708,749)
Licenses, Fees & Penalties	222,001	214,748	(7,254)
Use of Money & Property	200,908	694,302	493,394
Federal Sources:			
Section 30	0	0	\$ 0
Immigration fees	129,265	0	(129,265)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	0	0
Federal Sources	129,265	0	(129,265)
Department Charges:			
Agriculture	0	10	10
Police & Corrections	0	0	0
Public Works	0	3,975	3,975
Public Health	0	200	200
Commerce	0	0	0
Other charges	72,618	43,076	(29,542)
Department Charges	72,618	47,261	(25,357)
TOTAL GENERAL FUND REVENUES	\$ 130,255,068	\$ 93,662,939	\$ (36,592,129)

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 3rd Quarter 2026
Pursuant to 5 GCA, Ch 4, §4109(F) [due 30 days after the close of each quarter]

	FY2026 Adopted Revenues Allocated for the Quarter	FY2026 Actual Collections for the Quarter	Favorable Increase (Decrease)
[REDACTED]			

Footnote:
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. 38-60, Chapter I, Section 7(a).
3/ This information will be updated in the quarter ending 06/30/2026.

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 9/30/2026.
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. This report has been prepared and submitted to comply with Public Law 38-60.
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		FY2026 Revenue vs. PROJECTED Revenue to Year End		
	Pursuant to 5 CCA, Ch. 4, §4109(c)(3) [Due 20 days after month-end]	Seven Month Ending April 2026	Pursuant to 2CCA, Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; 5CCA, Ch.4 §4109(c)(3) [due not later than 20 days after month-end]; and P.L. 31-233, Ch XIII §7 [due not later than 30 days after month-end]	3/	
	FY2026 Adopted Revenues for the Cumulative Period	FY2026 Actual Revenues for the Cumulative Period	FY2026 Adopted Revenues (Full Year Projection)	FY2026 Revenue Tracking	Favorable Increase (Decrease)
Income Taxes:					
Individual	\$ 74,857,884	\$ 65,576,891	\$ 102,507,384	\$ 93,226,391	\$ (9,280,993)
Corporation	69,398,586	77,750,552	116,090,539	124,442,505	8,351,966
Withholding	186,457,387	198,488,788	315,683,539	327,716,060	12,031,401
Income Taxes	330,713,857	341,816,231	534,283,482	545,385,956	11,102,374
Business privilege taxes:					
Gross Receipts Taxes	209,756,298	219,977,272	368,794,932	379,015,906	10,220,974
Other Taxes:					
Use Tax	4,703,615	4,285,826	7,957,734	7,539,945	(417,789)
Business Privilege Taxes	214,459,913	224,463,098	376,752,666	386,555,851	9,803,185
Licenses, Fees & Penalties	1,655,397	1,748,627	4,597,340	4,690,570	93,230
Use of Money & Property	1,229,745	2,578,793	2,045,097	3,394,145	1,349,048
Federal Sources:					
Section 30	79,732,367	79,732,367	79,732,367	79,732,367	0
Immigration fees	1,087,295	802,565	1,636,401	1,373,706	(262,695)
Recovery from Individuals	0	0	0	0	0
Child Support AFDC Local Share	0	22,035	0	0	22,035
Federal Sources	80,819,662	80,556,967	81,368,768	81,106,073	(262,695)
Department Charges:					
Agriculture	0	30	0	0	0
Police & Corrections	0	50	0	0	0
Public Works	0	45,100	0	0	0
Public Health	0	3,530	0	0	0
Commerce	0	0	0	0	0
Other charges	609,128	428,416	1,342,244	1,210,242	(132,002)
Department Charges	609,128	477,126	1,342,244	1,210,242	(132,002)
TOTAL GENERAL FUND REVENUES	\$ 629,487,702	\$ 651,440,842	\$ 1,000,389,597	\$ 1,022,342,737	\$ 21,953,140
					2.19%

LEGISLATIVE APPROPRIATIONS PASSED FROM THE GENERAL FUND WITHOUT AMENDMENTS TO THE ADOPTED FY 2026 REVENUE LEVEL

P.L. No.	Program	Appropriation
P.L. 38-119	1 Lihesitauran Guahan	(890,000)
	TOTAL	(890,000)
	PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES	
	Fund	
	Guam Highway Fund Shortfall	(1,159,774)
	Guam Educational Facilities Fund Shortfall	(24,014,592)
	Healthy Futures Fund Shortfall	(244,859)
	Tourist Attraction Fund Shortfall	(2,375,690)
	TOTAL	(27,794,915)

NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE \$ (6,731,775)

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 06/30/2026.
3/ Prepared utilizing the General Fund twelve-month revenue budget per Section 7(a), Chapter 1, P.L. 38-60.

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 9/30/2026.
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 38-60.
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
General Fund
As of April 30, 2026

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

	EXPENDITURES & ENCUMBRANCES		EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
	APPROPRIATIONS ¹				
PROTECTION OF LIFE & PROPERTY (CONTINUED)					
Department of Youth Affairs (DYA)	7,743,436		3,245,064	95,354	4,403,018
DYA - Youth Programs	200,000		108,077	91,923	-
DYA - Summer Employment and Youth Training Program	1,815,863		276,930	3,620	1,535,313
Guam Fire Department (GFD)	38,514,050		21,719,565	679,851	16,114,634
GFD - Firefighter Recruitment Cycle	1,392,942		212,836	-	1,180,106
Guam Customs & Quarantine Agency (COA)	14,587,104		7,127,695	138,704	7,330,706
Unified Judiciary Operations (Judiciary)	43,760,143		25,246,241	-	18,513,902
Judiciary - Electronic Monitoring Program	868,157		868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845		378,845	-	-
Chief Medical Examiner	822,999		393,468	850	428,681
Guam Environmental Protection Agency (GEPA)	469,812		225,632	135,118	109,062
GEPA - Beach Monitoring	46,903		-	-	46,903
TOTAL - PROTECTION OF LIFE & PROPERTY	202,292,280		109,938,431	3,286,894	89,066,955
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)	10,663,950		4,622,259	930,967	5,110,725
DPHSS - MIP/MIPPR Program	3,973,528		1,661,243	-	2,312,285
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000		-	-	800,000
DPHSS - Medicaid Program	26,792,658		16,156,534	-	10,636,124
DPHSS - Children's Health Insurance Program	1,855,841		1,661,927	-	193,914
DPHSS - Division of Senior Citizens Programs	9,000,000		4,994,684	1,460,301	2,545,015
DPHSS - Public Assistance Program	4,658,142		950,183	-	3,707,959
DPHSS - Enhanced Allotment Plan	378,776		169,764	-	209,012
DPHSS - Medical Cannabis Program	369,952		57,102	-	312,850
DPHSS - Bureau of Social Services Administration	7,558,215		4,986,917	280,976	2,290,322
DPHSS - Foster Care Health Insurance Premiums	2,359,215		2,346,516	-	12,699
DPHSS - Child Protective Services	2,220,129		955,689	-	1,264,440
DPHSS - Foster Group Home	950,558		256,422	-	694,136
DPHSS - Homeless Coalition Grants	500,000		-	42,484	457,516
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	8,928,061		3,820,556	195,094	4,912,410
GBHWC - Youth & Mental Health First Aid	285,170		51,737	-	233,433
GBHWC - Youth Suicide Prevention and Peace Program	81,750		11,128	28,872	41,750
Guam Memorial Hospital Authority (GMHA) - Operations	22,771,152		13,283,172	-	9,487,980
Guam Memorial Hospital Authority (GMHA) - Accounts Payable	7,014,994		3,033,331	-	3,981,663
DOA - Residential Treatment Fund	2,500,000		1,573,037	-	926,963
TOTAL - PUBLIC HEALTH	113,662,091		60,592,201	2,938,694	50,131,196

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of April 30, 2026

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

	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
EXPENDITURES & ENCUMBRANCES				
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	228,187,734	131,646,780	-	96,540,954
GDOE - Chamorro Studies Division	513,824	296,430	-	217,394
GDOE - Menstrual Hygiene Products	25,000	14,905	-	10,095
GDOE - School Maintenance/Repairs	10,000,000	5,961,540	-	4,038,460
GDOE - Y Kuentan Salappe' I Prinssep	1,200,000	715,387	-	484,613
Guam Academy Charter School Council (GACSC)	25,545,000	12,130,543	-	13,414,457
University of Guam Operations (UOG)	39,956,147	23,051,610	-	16,904,537
UOG - Scholarships (SSEAP)	3,565,285	2,056,890	-	1,508,395
UOG - Aquaculture Development and Training Center	114,000	65,760	-	48,240
UOG - WERI (Guam Hydrologic Survey)	499,946	288,420	-	211,526
UOG - WERI (Water Resource Monitoring)	292,232	168,600	-	123,632
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	324,690	-	238,091
UOG - KPRG Operations	200,000	115,380	-	84,620
UOG - Guampedia Foundation	150,000	86,550	-	63,450
UOG - Guam Green Growth Initiative	500,000	288,450	-	211,550
UOG - Sea Grant Program	100,000	288,450	-	-
UOG - Guam Press (Publishing House)	100,000	57,690	-	42,310
UOG - GDOE Textbooks to UOG Press	481,578	277,830	-	203,748
Guam Community College Operations (GCC)	14,513,358	8,373,090	-	6,140,268
GCC - WICHE Administrative Office	78,500	45,794	-	32,706
GCC - Peace Officer Standards and Training (POST) Commission	300,000	175,000	-	125,000
TOTAL - PUBLIC EDUCATION	327,285,385	186,429,789	-	140,855,596
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,329,297	1,298,533	7,142	1,023,623
Guam Regional Transit Authority	2,840,499	843,540	527,168	1,469,791
TOTAL - COMMUNITY SERVICES	5,169,796	2,142,072	534,310	2,493,414
RECREATION				
Department of Parks & Recreation (DPR)	3,657,693	1,762,982	-	1,894,711
DPR - Guam Historic Resources Division	848,666	305,092	7,877	535,698
DPR - Park Patrol Officer Reserve Program	90,000	27,000	-	63,000
TOTAL - RECREATION	4,596,359	2,095,074	7,877	2,493,409

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of April 30, 2026

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

	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
EXPENDITURES & ENCUMBRANCES				
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	238,581	116,037	42,166	80,378
Department of Labor - Worker's Compensation Fund	400,000	304,724	-	95,276
Department of Military Affairs	1,197,710	341,846	6,418	849,446
Guam Election Commission (GEC)	2,855,669	997,353	134,747	1,723,569
Department of Chamorro Affairs (DCA)	2,579,633	1,002,643	331,231	1,245,758
DCA - Guam Cultural Repository	1,627,126	303,994	129,579	1,193,753
Commission on Decolonization (COD) - Operations	152,488	82,273	17,639	52,576
COD - Public Information Program	165,000	1,680	-	138,632
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	242,036	24,688	530,830
CAHA - Guam Territorial Band	45,000	34,797	-	10,203
Hagana Restoration & Redevelopment Authority (HRRA)	443,589	180,295	7,738	255,556
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kunision)	726,566	62,294	-	664,272
Public Defender Services Corporation (PDESC)	10,098,308	5,875,774	-	4,222,534
PDESC - Private Attorney Panel	164,486	95,795	-	68,691
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	21,467,022	9,641,542	694,007	11,131,473
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAG	4,546,732	2,419,739	17,145	2,109,848
DOAG - Animal Shelter (GAIN)	142,585	71,293	17,293	-
DOAG - Civilian Volunteer Conservation Officers Program	200,000	18,971	66,433	114,596
DOAG - GAIN Spray & Neuter Program	450,000	217,900	233,076	(976)
Bureau of Statistics & Plans (BSP)	1,973,531	858,527	39,899	1,075,305
Guam Visitors Bureau (GVB)	3,245,571	1,893,250	-	1,352,321
TOTAL - ECONOMIC DEVELOPMENT	10,558,419	5,479,479	427,845	4,651,095
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	3,630,661	-	2,632,174
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	38,177,221	-	7,265,685
GGRF - Governor/Lieutenant Governor Pensions	321,643	321,643	-	-
GGRF - Judges/Supreme Justices Annuities	228,965	228,965	-	-
DOA - Supplemental Annuity Benefits Special Fund	5,010,124	3,467,000	-	1,543,124
DOA - Cost of Living Allowance	18,498,285	17,832,315	-	665,970
DOA - Support of Child in Custody - 19 GCA §5116	150,000	-	-	150,000
DOA - Government Claims Fund	100,000	32,360	-	67,640
DOA - Government Annual Single Audit	700,000	263,250	-	436,750
DOA - Financial Management Information System Contract	3,876,575	3,697,632	178,943	-
DOA - Guam Basketball Confederation	200,000	200,000	-	-
Typhoon Sinaku (Per E.O. 2026-01)	250,000	102,423	147,493	84
TOTAL - MISCELLANEOUS APPROPRIATIONS	81,041,333	67,953,471	326,436	12,761,427

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of April 30, 2026

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

	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
EXPENDITURES & ENCUMBRANCES				
DEBT SERVICE APPROPRIATIONS				
BPT Tax Bonds, Series 2012B	3,293,495	3,293,494	-	1
GDOE Series 2013A, Okkodo Project	2,505,460	2,505,460	-	-
BPT Bonds, Series 2015D	32,406,875	500,000	-	31,906,875
Limited Obligation Bonds (Section 30), Series 2016A	17,768,125	13,883,500	-	3,884,625
GEFF Series 2016 A & B (Certificates of Participation)	5,740,750	5,740,750	-	-
GDOE Series 2020A, JFK Project	5,527,600	5,527,600	-	-
BPT Bonds, 2021 Series E and Series F	15,895,444	10,404,506	-	5,490,938
TOTAL - DEBT SERVICE APPROPRIATIONS	83,137,749	41,855,310	-	41,282,439
EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 38-60				
GMHA Pharmaceutical Fund	-	12,697,660	-	(12,697,660)
Better Public Service Fund	-	154,843	-	(154,843)
GSWA New Cell	-	1,525,729	-	(1,525,729)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	14,378,232	-	(14,378,232)
TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES	949,391,697	550,446,026	10,971,512	388,024,159
APPROPRIATIONS IN P.L. 38-60 FROM NET UNOBLIGATED EXCESS FY 2025 GENERAL FUND REVENUES				
DOA - Rainy Day Fund [P.L. 38-60, Ch. I, Sec. 5]	10,000,000	-	-	10,000,000
DOA - SSHS Lease Back Payments [P.L. 38-60, Ch. I, Sec. 8]	16,377,125	-	-	16,377,125
UOG - Guam Cancer Trust Fund [P.L. 38-60, Ch. II, Part III, Sec. 11]	583,000	340,081	-	242,919
CME - Operations [P.L. 38-60, Ch. V, Sec. 1(v)(2)]	500,000	-	-	500,000
GETC/RBS - Operations [P.L. 38-60, Ch. V, Sec. 1(bb)(2)]	970,000	-	-	970,000
PDSC - Private Attorney Panel [P.L. 38-60, Ch. VII, Sec. 5]	1,435,514	828,180	-	607,334
DPHSS - Foster Care Division [P.L. 38-60, Ch. XI, Sec. 14]	39,000	-	-	39,000
DISID - Private Care Services (35 clients) [P.L. 38-60, Ch. XI, Sec. 16 & 22]	173,000	181,159	-	(8,159)
DPHSS - Harvest House Resource Center [P.L. 38-60, Ch. XI, Sec. 21]	35,000	-	-	35,000
MCOG - Operations [P.L. 38-60, Ch. XI, Sec. 23]	2,000,000	343,449	214,129	1,442,422
GBHWC - Level II Residential Services [P.L. 38-60, Ch. XI, Sec. 26]	1,531,009	629,402	-	901,607
DOA - Fishermen's Co-op [P.L. 38-60, Ch. XI, Sec. 27]	300,000	150,000	-	150,000
DOA - Guam Unique Merchandise and Art (GUMAA) [P.L. 38-60, Ch. XI, Sec. 28]	500,000	500,000	-	-
KUMISION - Operations [P.L. 38-60, Ch. XII, Sec. 56]	138,000	-	-	138,000
TOTAL - APPROP. FROM NET UNOBLIGATED EXCESS FY25 EXCESS GENERAL FUND REVENUE	34,581,648	2,972,271	214,129	31,395,249

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of April 30, 2026

(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>
DEPARTMENT APPROPRIATIONS FROM FISCAL YEAR 2023 AUDITED EXCESS REVENUES IN P.L. 38-60				
GVB - Airline Incentives Program [P.L. 38-60, Ch. XI, Sec. 10(a)]	10,000,000	9,133,331	-	866,669
GMHA - Operations [P.L. 38-60, Ch. XI, Sec. 10(b)]	5,200,000	4,092,081	-	1,107,919
TOTAL - FY2023 AUDITED EXCESS REVENUE APPROPRIATIONS	15,200,000	13,225,412	-	1,974,588
GRAND TOTAL APPROPRIATIONS PER P.L. 38-60	999,173,345	566,643,709	11,135,641	421,393,995

<u>ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
DPHSS - SNAP Supplemental Budget (FY2025 Net Unobligated Excess Revenue) [P.L. 38-75]	6,000,000	5,997,761	-	2,239
DPHSS - WIC Supplemental Budget (FY2025 Net Unobligated Excess Revenue) [P.L. 38-75]	-	-	-	-
GMHA - Capital Improvement Projects (Savings from Bond Refinance) [P.L. 38-80]	19,745,714	4,936,428	-	14,809,286
Legislature - Cybersecurity and Information Technology (FY2026 Net Unobligated Excess Revenue) [P.L. 38-119]	890,000	890,000	-	-
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	26,635,714	11,824,189	-	14,811,525
TYPHOON SINLAKE RECOVERY PURSUANT TO P.L. 38-124				
Office of I Magalhães Gulhan	19,050,000	142,279	951,500	17,956,221
Mayor's Council of Guam	4,750,000	38,961	2,147,715	2,563,325
Office of I Magalhães Gulhan - State Active Duty (SAD)	1,200,000	42,637	-	1,157,363
TOTAL - TYPHOON SINLAKE RECOVERY	25,000,000	223,877	3,099,215	21,676,909
GRAND TOTAL APPROPRIATIONS IN FY 2026	1,050,809,059	578,691,775	14,234,856	457,882,429

Footnotes:

- 1/ Pursuant to P.L. 38-60
- 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
- 3/ Inclusive of Judiciary appropriation for Adult and Juvenile Drug Courts (\$889,319).
- 4/ Inclusive of University of Guam appropriation for the Capital Improvements Fund (\$1,158,283).
- 5/ Inclusive of PDSC appropriation for Alternate Public Defender (\$1,880,081) and Civil Law Center (\$950,411).

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