



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 27 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 June 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.

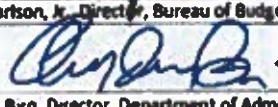
Should you have any questions, please do not hesitate to call me.

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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. Byn, Director, Department of Administration

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

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

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2026 and FY2025
For the Month Ending June

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2026 and FY2025
Nine month ending June 2026

	2026 June	2025 June	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Income Taxes:						
Individual	\$ 10,184,962	\$ 7,661,255	\$ 2,523,706	\$ 95,620,565	\$ 97,976,265	\$ (2,355,700)
Corporation	25,534,946	13,063,427	12,471,519	95,489,480	95,429,791	3,159,688
Withholding	28,951,483	28,568,202	383,281	253,376,984	247,723,115	5,653,869
Income Taxes	64,671,390	49,292,884	15,378,506	479,587,029	441,129,172	38,457,857
Business privilege taxes:						
Gross Receipts Taxes	32,836,452	30,322,177	2,514,275	285,980,126	300,952,901	(14,972,775)
Other Taxes:						
Use Tax	597,473	489,914	107,559	5,364,691	3,820,705	1,543,986
Business Privilege Taxes	33,433,925	30,812,091	2,621,834	291,344,817	304,773,606	(13,428,789)
Licenses, Fees & Penalties	1,847,987	1,828,501	19,486	3,895,869	3,794,565	101,304
Use of Money & Property	925	373,829	(372,904)	2,516,535	3,411,461	(894,926)
Federal Sources:						
Section 30	0	0	0	79,732,367	76,402,101	3,330,266
Immigration fees	4,560,500	328,850	4,231,650	5,363,065	2,978,805	2,384,260
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	554	11,872	(11,318)	23,026	35,801	(12,775)
Federal Sources	4,561,054	340,722	4,220,332	85,118,458	79,416,707	5,701,751
Department Charges:						
Agriculture	0	10	(10)	30	173	(143)
Police & Corrections	20	20	0	100	12,210	(12,110)
Public Works	3,400	42,950	(39,550)	52,400	99,500	(47,100)
Public Health	480	1,040	(560)	4,490	5,860	(1,370)
Commerce	0	0	0	0	0	0
Other charges	113,033	136,735	(23,702)	630,527	787,223	(156,696)
Department Charges	116,933	180,755	(63,822)	687,547	904,966	(217,419)
TOTAL GENERAL FUND REVENUES	\$ 104,632,213	\$ 82,828,782	\$ 21,803,431	\$ 863,150,255	\$ 833,430,477	\$ 29,719,778
Budget (Provision per P.L. 37-125)	2,142,659	3,729,877	\$ (1,587,218)	19,677,623	3,387,932	\$ 16,289,691
PROVISION FOR TAX REFUNDS						

Footnotes

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

2/ 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
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending June 2026
Pursuant to 5 G.C.A. Ch 4, §4109(c)(3) (Due no later than 20 days after month-end)

	FY2026 Adopted Revenues Allocated for the Month of June	FY2026 Actual Collections For the Month of June	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 6,057,532	\$ 10,184,962	\$ 4,127,430
Corporation	11,643,609	25,534,946	13,891,337
Withholding	26,661,240	28,951,483	2,290,243
Income Taxes	44,362,381	64,671,390	20,309,009
Business privilege taxes:			
Gross Receipts Taxes	32,660,659	32,836,452	175,793
Other Taxes:			
Use Tax	654,575	597,473	-57,102
Business Privilege Taxes	33,315,234	33,433,925	118,691
Licenses, Fees & Penalties	1,688,708	1,847,987	159,279
Use of Money & Property	234,913	925	-233,988
Federal Sources:			
Section 30	0	0	0
Immigration fees	128,617	4,560,500	4,431,883
Recovery from individuals	0	0	0
Child Support AFDC Local Share	0	554	554
Federal Sources	128,617	4,561,054	4,432,437
Department Charges:			
Agriculture	0	0	0
Police & Corrections	0	20	20
Public Works	0	3,400	3,400
Public Health	0	480	480
Commerce	0	0	0
Other charges	78,506	113,033	34,527
Department Charges	78,506	116,933	38,427
TOTAL GENERAL FUND REVENUES	\$ 79,808,359	\$ 104,632,213	\$ 24,823,854

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 3rd Quarter 2026
Pursuant to 5 G.C.A. Ch 4, §4109(d) (Due 30 days after the close of each quarter)¹

	FY2026 Adopted Revenues Allocated for the Quarter	FY2026 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:			
Individual	\$ 54,274,268	\$ 57,124,139	\$ 2,849,871
Corporation	46,112,837	66,152,687	20,039,850
Withholding	76,849,486	78,119,662	1,270,176
Income Taxes	177,236,591	201,396,488	24,159,897
Business privilege taxes:			
Gross Receipts Taxes	92,849,781	94,984,674	2,134,893
Other Taxes:			
Use Tax	1,934,332	1,454,636	-499,696
Business Privilege Taxes	94,804,113	96,439,310	1,635,197
Licenses, Fees & Penalties	2,158,023	2,365,457	207,434
Use of Money & Property	541,421	626,912	85,491
Federal Sources:			
Section 30	0	0	0
Immigration fees	313,796	4,560,500	4,246,704
Recovery from individuals	0	0	0
Child Support AFDC Local Share	0	991	991
Federal Sources	313,796	4,561,491	4,247,695
Department Charges:			
Agriculture	0	10	10
Police & Corrections	0	50	50
Public Works	0	11,275	11,275
Public Health	0	1,160	1,160
Commerce	0	0	0
Other charges	232,808	245,948	13,140
Department Charges	232,808	258,443	25,635
TOTAL GENERAL FUND REVENUES	\$ 275,286,752	\$ 305,648,101	\$ 30,361,349

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. 38-60, Chapter 1, 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. 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

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Nine Months Ending June 2026 Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [Due 20 days after month-end]				
	FY2026 Adopted Revenues for the Cumulative Period	FY2026 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	
Income Taxes:				
Individual	\$ 86,608,015	\$ 95,620,565	\$ 9,012,550	
Corporation	85,365,603	130,589,480	45,223,877	
Withholding	237,363,112	253,376,984	16,013,872	
Income Taxes	409,336,730	479,587,029	70,250,299	
Business privilege taxes:				
Gross Receipts Taxes	272,304,006	285,980,126	13,676,120	
Other Taxes:				
Use Tax	5,943,462	5,364,691	(578,771)	
Business Privilege Taxes	278,247,468	291,344,817	13,097,349	
Licenses, Fees & Penalties	3,591,419	3,895,869	304,450	
Use of Money & Property	1,570,258	2,516,535	946,277	
Federal Sources:				
Section 30	79,733,367	79,733,367	0	
Immigration fees	1,271,826	5,363,065	4,091,239	
Recovery from Individuals	0	0	0	
Child Support AFDC Local Share	0	23,026	23,026	
Federal Sources	81,004,193	85,118,458	4,114,265	
Department Charges:				
Agriculture	0	30	30	
Police & Corrections	0	100	100	
Public Works	0	52,400	52,400	
Public Health	0	4,490	4,490	
Commerce	0	0	0	
Other charges	769,318	630,527	(138,791)	
Department Charges	769,318	687,547	(81,771)	
TOTAL GENERAL FUND REVENUES	\$ 774,519,386	\$ 863,150,255	\$ 88,630,869	11.44%

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: Provisions 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.

FY2026 ADOPTED Revenues vs. PROJECTED Revenues to Year End Pursuant to 5GCA, Ch.13 §13109(a)(1) [due no 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. 31-23, Ch. XIII §7 [due no later than 30 days after month-end]				
	FY2026 Adopted Revenues (Full Year Projection)	FY2026 Revenue Tracking	Favorable Increase (Decrease)	
	\$ 102,507,384	\$ 111,519,934	\$ 9,012,550	
	116,080,539	161,314,415	45,223,876	
	315,685,559	331,699,432	16,013,873	
	534,283,482	604,533,781	70,250,299	
	368,794,932	382,471,052	13,676,120	
	7,957,734	7,378,964	(578,771)	
	376,752,666	389,850,015	13,097,349	
	4,597,340	4,901,790	304,450	
	2,045,097	2,991,374	946,277	
	79,732,367	79,732,367	0	
	1,636,401	5,750,666	4,114,265	
	0	0	0	
	0	0	0	
	81,368,768	85,483,033	4,114,265	
	0	0	0	
	0	0	0	
	0	0	0	
	0	0	0	
	0	0	0	
	1,342,244	1,260,473	(81,771)	
	1,342,244	1,260,473	(81,771)	
	\$ 1,000,389,597	\$ 1,089,020,466	\$ 88,630,869	8.86%

**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	I Lhestaurean Guahan	(890,000)
	TOTAL	(890,000)
PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES		
Fund		
Guam Highway Fund Shortfall		(1,278,537)
Guam Educational Facilities Fund Shortfall		(117,342,828)
Healthy Futures Fund Shortfall		(849,723)
Tourist Attraction Fund Shortfall		(2,974,484)
TOTAL		(32,445,572)
UNOBLIGATED PROJECTED FY26 GENERAL FUND REVE.	\$	65,295,297

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

(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 Magaḥāgan Guåhan	5,441,055	5,677,081	96,805	(332,831)
Office of I Segundu Na Magaḥāhen Guåhan	410,369	515,460	-	(105,091)
Guam Medical Referral Assistance Office	665,849	390,620	2,687	272,543
Bureau of Womens Affairs	272,277	201,745	624	69,908
Bureau of Budget & Management Research (BBMR)	1,239,837	763,222	27,801	448,813
Civil Service Commission	1,449,798	1,115,927	56,530	277,341
Department of Administration (DOA)	10,518,842	7,650,968	182,419	2,685,454
DOA - Charter School Administrative Support	143,571	55,262	-	88,309
Department of Land Management	963,078	804,536	5,555	152,987
Chamorro Land Trust Commission (CLTC)	654,883	150,635	10,344	493,904
Department of Revenue & Taxation (DRT)	14,713,861	11,056,388	993,671	2,663,802
Office of the Attorney General Operations (OAG)	22,126,390	11,098,443	1,044,846	9,983,101
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
Office of Technology	5,362,796	2,938,062	332,674	2,092,059
Mayors' Council of Guam (MCOG) - Operations	16,807,881	9,773,233	710,285	6,324,363
MCOG - Island Beautification Programs	422,126	168,742	42,308	211,077
Office of Public Accountability	2,252,943	1,604,028	-	648,915
Il Liheslaturan Guåhan (Legislature)	9,604,035	7,018,334	-	2,585,701
Legislature - Office of Finance and Budget	498,740	364,458	-	134,282
Legislature - Guam Youth Congress	15,000	11,250	-	3,750
Guam Ethics Commission	552,680	310,599	39,067	203,014
Office of Veterans Affairs (OVA)	1,246,443	444,552	15,000	786,891
P.E.A.L.S. Board	98,449	87,080	-	11,369
Department of Public Works	4,114,670	2,035,910	-	2,078,760
TOTAL - GENERAL GOVERNMENT	99,663,263	64,299,213	3,560,617	31,803,433
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	53,518,873	36,529,802	1,027,279	15,961,793
GPD - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
GPD - Safe Schools Initiative	142,585	21,740	-	120,845
GPD - Guam Crime Stoppers	100,000	100,000	-	-
GPD - Police Officer Cycle	1,085,311	1,145,940	-	(60,629)
Department of Corrections (DOC)	34,234,475	25,496,357	438,764	8,299,353
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	401,742	-	93,510
DOC - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
DOC - Case Management System	294,610	294,610	-	-
DOC - Correction Officer Recruitment Cycle	1,645,540	1,290,602	-	354,938

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 June 30, 2026

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

<u>EXPENDITURES & ENCUMBRANCES</u>		<u>APPROPRIATIONS¹</u>		<u>EXPENDITURES²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PROTECTION OF LIFE & PROPERTY (CONTINUED)						
Department of Youth Affairs (DYA)		7,743,436		4,158,340	100,124	3,484,972
DYA - Youth Programs		200,000		108,077	91,923	-
DYA - Summer Employment and Youth Training Program		1,815,863		354,526	2,265	1,459,072
Guam Fire Department (GFD)		38,514,050		28,006,158	533,601	9,974,291
GFD - Firefighter Recruitment Cycle		1,392,942		400,493	-	992,449
Guam Customs & Quarantine Agency (CQA)		14,587,104		9,438,067	119,618	5,029,419
Unified Judiciary Operations (Judiciary)		43,760,143		31,978,569	-	11,781,574
Judiciary - Electronic Monitoring Program		868,157		868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission		378,845		378,845	-	-
Chief Medical Examiner		822,999		506,343	680	315,976
Guam Environmental Protection Agency (GEPA)		469,812		306,521	103,812	59,479
GEPA - Beach Monitoring		46,903		160	-	46,743
TOTAL - PROTECTION OF LIFE & PROPERTY		202,292,280		141,910,403	2,418,066	57,963,811
PUBLIC HEALTH						
Department of Public Health & Social Services (DPHSS)		10,387,025		5,781,230	830,929	3,774,866
DPHSS - MIP/MIPPR Program		1,873,528		1,796,141	237	77,151
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support		800,000		-	-	800,000
DPHSS - Medicaid Program		28,892,658		23,374,345	-	5,518,313
DPHSS - Children's Health Insurance Program		1,855,841		1,900,816	-	(44,975)
DPHSS - Division of Senior Citizens Programs		9,395,000		6,276,454	1,041,276	2,077,269
DPHSS - Public Assistance Program		4,658,142		1,697,642	-	2,960,500
DPHSS - Enhanced Allotment Plan		378,776		180,179	-	198,597
DPHSS - Medical Cannabis Program		251,877		91,306	-	160,571
DPHSS - Bureau of Social Services Administration		7,558,215		6,264,699	263,362	1,030,154
DPHSS - Foster Care Health Insurance Premiums		2,359,215		2,346,516	-	12,699
DPHSS - Child Protective Services		2,220,129		1,221,531	-	998,598
DPHSS - Foster Group Home		950,558		558,244	-	386,003
DPHSS - Homeless Coalition Grants		500,000		22,000	42,484	435,516
Guam Behavioral Health & Wellness Center (GBHWC) - Operations		8,928,061		4,994,218	108,163	3,825,679
GBHWC - Youth & Mental Health First Aid		285,170		61,836	5,000	218,334
GBHWC - Youth Suicide Prevention and Peace Program		81,750		22,157	17,843	41,750
Guam Memorial Hospital Authority (GMHA) - Operations		22,771,152		17,078,364	-	5,692,788
Guam Memorial Hospital Authority (GMHA) - Accounts Payable		7,014,994		5,261,247	-	1,753,747
DOA - Residential Treatment Fund		2,500,000		1,905,079	-	594,921
TOTAL - PUBLIC HEALTH		113,662,091		80,834,003	2,315,606	30,512,482

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 June 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>
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	228,187,734	166,752,588	-	61,435,146
GDOE - Chamoru Studies Division	513,824	375,478	-	138,346
GDOE - Menstrual Hygiene Products	25,000	18,749	-	6,251
GDOE - School Maintenance/Repairs	10,000,000	7,500,000	-	2,500,000
GDOE - Y Kuenan Salappe I Prinsapat	1,200,000	900,003	-	299,997
Guam Academy Charter School Council (GACSC)	25,545,000	16,192,688	-	9,352,312
University of Guam Operations (UOG)	39,956,147	29,967,093	-	9,989,054
UOG - Scholarships (SSFAP)	3,565,285	2,673,957	-	891,328
UOG - Aquaculture Development and Training Center	114,000	85,488	-	28,512
UOG - WERI (Guam Hydrologic Survey)	499,946	374,946	-	125,000
UOG - WERI (Water Resource Monitoring)	292,232	219,180	-	73,052
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	422,097	-	140,684
UOG - K-PRG Operations	200,000	149,994	-	50,006
UOG - Guamedia Foundation	150,000	112,515	-	37,485
UOG - Guam Green Growth Initiative	500,000	374,985	-	125,015
UOG - Sea Grant Program	500,000	374,985	-	125,015
UOG - Guam Press (Publishing House)	100,000	74,997	-	25,003
UOG - GDOE Textbooks to UOG Press	481,578	361,179	-	120,399
Guam Community College Operations (GCC)	14,513,358	10,885,017	-	3,628,341
GCC - WICHE Administrative Office	78,500	58,878	-	19,622
GCC - Peace Officer Standards and Training (POST) Commission	300,000	225,000	-	75,000
TOTAL - PUBLIC EDUCATION	327,285,385	238,099,817	-	89,185,568
COMMUNITY SERVICES				
Department of Integrated Services for Indiv with Disabilities (DISID)	2,329,297	1,568,757	6,799	753,741
Guam Regional Transit Authority	2,840,499	1,097,524	472,188	1,270,787
TOTAL - COMMUNITY SERVICES	5,169,796	2,666,281	478,986	2,024,528
RECREATION				
Department of Parks & Recreation (DPR)	3,657,693	2,354,980	-	1,302,713
DPR - Guam Historic Resources Division	848,666	390,336	7,877	450,453
DPR - Park Patrol Officer Reserve Program	90,000	36,000	-	54,000
TOTAL - RECREATION	4,596,359	2,781,316	7,877	1,807,166

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 June 30, 2026

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

	APPROPRIATIONS ¹¹	EXPENDITURES ¹¹	ENCUMBRANCES	FUNDS AVAILABLE
EXPENDITURES & ENCUMBRANCES				
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	238,581	157,369	28,215	52,997
Department of Labor - Worker's Compensation Fund	400,000	311,239	-	88,761
Department of Military Affairs	1,197,710	461,980	3,524	732,206
Guam Election Commission (GEC)	2,855,669	1,369,876	82,149	1,403,644
Department of Chamorro Affairs (DCA)	2,789,633	1,311,041	335,526	1,143,066
DCA - Guam Cultural Repository	1,417,126	400,077	113,249	903,800
Commission on Decolonization (COD) - Operations	156,088	108,290	67	47,731
COD - Public Information Program	161,400	20,268	38,016	103,116
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	345,779	-	427,087
CAHA - Guam Territorial Band	45,000	34,797	-	10,203
Hagatna Restoration & Redevelopment Authority (HRA)	443,589	208,600	4,084	230,905
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumiston)	726,566	133,853	-	592,713
Public Defender Services Corporation (PDSC)	10,098,308	7,544,950	-	2,553,358
PDSC - Private Attorney Panel	164,486	122,894	-	41,592
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	21,467,022	12,531,013	604,832	8,331,177
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	4,546,732	3,184,112	10,097	1,352,523
DOAg - Animal Shelter (GAIN)	142,585	71,293	71,293	-
DOAg - Civilian Volunteer Conservation Officers Program	200,000	78,411	25,735	95,854
DOAg - GAIN Spray & Neuter Program	450,000	221,828	229,148	(976)
Bureau of Statistics & Plans (BSP)	1,973,531	1,139,984	11,382	822,165
Guam Visitors Bureau (GVB)	3,245,571	2,434,178	-	811,393
TOTAL - ECONOMIC DEVELOPMENT	10,558,419	7,129,805	347,654	3,080,959
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	4,772,510	-	1,490,325
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	45,052,737	-	390,169
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	4,387,000	-	623,124
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	52,783	-	47,217
DOA - Government Annual Single Audit	700,000	245,250	-	454,750
DOA - Financial Management Information System Contract	4,394,575	4,215,632	38,409	140,534
DOA - Guam Basketball Confederation	200,000	200,000	-	-
Typhoon Sinlaku (Per E.O. 2026-01)	250,000	129,266	-	84
TOTAL - MISCELLANEOUS APPROPRIATIONS	81,559,333	77,438,101	159,058	3,962,173

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 June 30, 2026

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General Fund

EXPENDITURES & ENCUMBRANCES

DEBT SERVICE APPROPRIATIONS

BPT Tax Bonds, Series 2012B
GDOE Series 2013A Okkodo Project
BPT Bonds, Series 2015D
Limited Obligation Bonds (Section 30), Series 2016A
GIEFF Series 2016 A & B (Certificates of Participation)
GDOE Series 2020A JFK Project
BPT Bonds, 2021 Series E and Series F
TOTAL - DEBT SERVICE APPROPRIATIONS

EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 38-60

GMHA Pharmaceutical Fund
Better Public Service Fund
GSWA New Cell
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET

TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES

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]
DOA - SSHS Lease Back Payments [P.L. 38-60, Ch. I, Sec. 8]
UOG - Guam Cancer Trust Fund [P.L. 38-60, Ch. II, Part III, Sec. 11]
CME - Operations [P.L. 38-60, Ch. V, Sec. 1(v)(2)]
GETC/PBS - Operations [P.L. 38-60, Ch. V, Sec. 1(bb)(2)]
PDSC - Private Attorney Panel [P.L. 38-60, Ch. VII, Sec. 5]
DPHSS - Foster Care Division [P.L. 38-60, Ch. XI, Sec. 14]
DISID - Private Care Services (35 clients) [P.L. 38-60, Ch. XI, Sec. 16 & 22]
DPHSS - Harvest House Resource Center [P.L. 38-60, Ch. XI, Sec. 21]
MCOG - Operations [P.L. 38-60, Ch. XI, Sec. 29]
GBHWC - Level II Residential Services [P.L. 38-60, Ch. XI, Sec. 26]
DOA - Fishermen's Co-op [P.L. 38-60, Ch. XI, Sec. 27]
DOA - Guam Unique Merchandise and Art (GUMA) [P.L. 38-60, Ch. XI, Sec. 28]
KUMISION - Operations [P.L. 38-60, Ch. XII, Sec. 56]
TOTAL - APPROP. FROM NET UNOBLIGATED EXCESS FY25 EXCESS GENERAL FUND REVENUE

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

<u>APPROPRIATIONS¹</u>	<u>EXPENDITURES²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
3,293,495	3,293,494	-	1
2,505,460	2,505,460	-	-
32,406,875	13,161,161	-	19,245,714
17,768,125	17,768,125	-	-
5,740,750	5,740,750	-	-
5,527,600	5,527,600	-	-
15,895,444	15,895,444	-	-
83,137,749	63,892,034	-	19,245,715
-	17,121,303	-	(17,121,303)
-	386,161	-	(386,161)
-	2,034,354	-	(2,034,354)
-	19,541,818	-	(19,541,818)
949,391,697	691,581,988	9,892,696	247,917,013
10,000,000	-	-	10,000,000
16,377,125	-	-	16,377,125
583,000	437,247	-	145,753
500,000	-	-	500,000
970,000	48,352	-	921,648
1,435,514	1,049,028	-	386,486
39,000	-	-	39,000
173,000	171,245	-	1,755
35,000	-	-	35,000
2,000,000	526,095	373,767	1,100,139
1,531,009	846,852	-	684,157
300,000	225,000	-	75,000
500,000	500,000	-	-
138,000	-	-	138,000
34,581,648	3,803,818	373,767	30,404,063

