



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

AUG 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 July 31, 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.

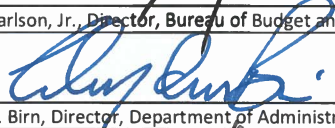
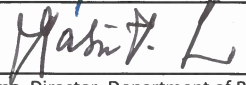
It is important to note that the report does not include ACTC collections as part of the revenue levels as it is no longer separately remitted; however, it is subsumed into the CTC advance payment from the US Treasury. **Further, the report incorporates legislative appropriation measures passed via P.L. 38-60, P.L. 38-75, P.L. 38-80, P.L. 38-119, P.L. 38-124, and P.L. 38-134.**

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, Director, Department of Administration	
	
Marie P. Lizama, 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 FY2026 and FY2025
For the Month Ending July

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2026 and FY2025
Ten months ending July 2026

	2026 July	2025 July	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Income Taxes:						
Individual	\$ 3,688,667	\$ 4,834,002	\$ (1,145,334)	\$ 99,309,232	\$ 102,810,267	\$ (3,501,034)
Corporation	6,328,305	7,059,046	(730,741)	136,917,785	102,488,838	34,428,948
Withholding	30,653,416	23,868,478	6,784,938	284,030,400	271,591,593	12,438,807
Income Taxes	40,670,389	35,761,526	4,908,863	520,257,418	476,890,698	43,366,720
Business privilege taxes:						
Gross Receipts Taxes	32,120,086	32,369,904	(249,819)	318,100,211	333,322,805	(15,222,594)
Other Taxes:						
Use Tax	591,877	695,520	(103,643)	5,956,568	4,516,225	1,440,343
Business Privilege Taxes	32,711,962	33,065,424	(353,462)	324,056,779	337,839,030	(13,782,251)
Licenses, Fees & Penalties	480,335	446,525	33,810	4,376,204	4,241,090	135,113
Use of Money & Property	265	357,532	(357,267)	2,516,800	3,768,993	(1,252,193)
Federal Sources:						
Section 30	0	0	0	79,732,367	76,402,101	3,330,266
Immigration fees	0	311,275	(311,275)	5,363,065	3,290,080	2,072,985
Recovery from individuals	0	0	0	0	0	0
Child Support AFDC Local Share	3,080	934	2,146	26,106	36,735	(10,629)
Federal Sources	3,080	312,209	(309,129)	85,121,538	79,728,916	5,392,622
Department Charges:						
Agriculture	0	20	(20)	30	193	(163)
Police & Corrections	0	10	(10)	100	12,220	(12,120)
Public Works	30	10,100	(10,070)	52,430	109,600	(57,170)
Public Health	45,200	1,560	43,640	49,690	7,420	42,270
Commerce	600	0	600	600	0	600
Other charges	0	177,601	(177,601)	630,527	964,824	(334,297)
Department Charges	45,830	189,291	(143,461)	733,377	1,094,257	(360,880)
TOTAL GENERAL FUND REVENUES	\$ 73,911,860	\$ 70,132,507	\$ 3,779,353	\$ 937,062,115	\$ 903,562,984	\$ 33,499,131
Budget (Provision per P.L. 38-60)	2/ 1,643,991	2,861,810	\$ (1,217,819)	21,321,614	3,387,932	\$ 17,933,682
				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 09/30/2026.

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 ^{1/}
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending July 2026 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 4th Quarter 2026 Pursuant to 5 GCA, Ch 4, §4109(d) (due 30 days after the close of each quarter) ^{2/}				
	FY2026 Adopted Revenues Allocated for the Month of July	2/	FY2026 Actual Collections For the Month of July	Favorable (Unfavorable)		FY2026 Adopted Revenues Allocated for the Quarter	FY2026 Actual Collections for the Quarter	Favorable Increase (Decrease)	
Income Taxes:									
Individual	\$ 3,748,237		\$ 3,688,667	\$ (59,570)					
Corporation	5,745,563		6,328,305	582,742					
Withholding	25,126,010		30,653,416	5,527,406					
Income Taxes	34,619,810		40,670,389	6,050,579					
Business privilege taxes:									
Gross Receipts Taxes	30,335,849		32,120,086	1,784,237					
Other Taxes:									
Use Tax	739,740		591,877	(147,863)					
Business Privilege Taxes	31,075,589		32,711,962	1,636,373					
Licenses, Fees & Penalties	475,619		480,335	4,716					
Use of Money & Property	208,791		265	(208,526)					
Federal Sources:									
Section 30	0		0	0					
Immigration fees	79,194		0	(79,194)					
Recovery from Individuals	0		0	0					
Child Support AFDC Local Share	0		3,080	3,080					
Federal Sources	79,194		3,080	(76,114)					
Department Charges:									
Agriculture	0		0	0					
Police & Corrections	0		0	0					
Public Works	0		30	30					
Public Health	0		45,200	45,200					
Commerce	0		600	600					
Other charges	161,722		0	(161,722)					
Department Charges	161,722		45,830	(115,892)					
TOTAL GENERAL FUND REVENUES	\$ 66,620,725		\$ 73,911,860	\$ 7,291,135					

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 09/30/2026.

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 ^{1/}
General Fund**

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Ten Months Ending July 2026 Pursuant to 5 GCA, Ch 4, §109(c)(3) [Due 20 days after month-end]				
	FY2026 Adopted Revenues for the Cumulative Period	2/	FY2026 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)
Income Taxes:				
Individual	\$ 90,356,252	\$	99,309,232	8,952,980
Corporation	91,111,166		136,917,785	45,806,619
Withholding	262,489,122		284,030,400	21,541,278
Income Taxes	443,956,540		520,257,418	76,300,878
Business privilege taxes:				
Gross Receipts Taxes	302,639,855		318,100,211	15,460,356
Other Taxes:				
Use Tax	6,683,202		5,956,568	(726,634)
Business Privilege Taxes	309,323,057		324,056,779	14,733,722
Licenses, Fees & Penalties	4,067,038		4,376,204	309,166
Use of Money & Property	1,779,049		2,516,800	737,751
Federal Sources:				
Section 30	79,732,367		79,732,367	0
Immigration fees	1,351,020		5,363,065	4,012,045
Recovery from Individuals	0		0	0
Child Support AFDC Local Share	0		26,106	26,106
Federal Sources	81,083,387		85,121,538	4,038,151
Department Charges:				
Agriculture	0		30	30
Police & Corrections	0		100	100
Public Works	0		52,430	52,430
Public Health	0		49,690	49,690
Commerce	0		600	600
Other charges	931,040		630,527	(300,513)
Department Charges	931,040		733,377	(197,663)
TOTAL GENERAL FUND REVENUES	\$ 841,140,111	\$	937,062,115	\$ 95,922,004 11.40%

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 09/30/2026.

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 FY16, 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 5 GCA, Ch 4, §109(a)(1) [due not later than 20 days after month-end]; 5GCA, Ch 4 §109(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	3/	Favorable Increase (Decrease)
	\$ 102,507,384	\$ 111,460,364	\$	8,952,980
	116,090,339	161,897,158		45,806,619
	315,085,559	337,226,837		21,541,278
	534,283,482	610,584,360		76,300,878
	368,794,932	384,255,288		15,460,356
	7,957,734	7,231,100		(726,634)
	376,752,666	391,486,388		14,733,722
	4,597,340	4,906,506		309,166
	2,045,097	2,782,848		737,751
	79,732,367	79,732,367		0
	1,636,401	5,674,552		4,038,151
	0	0		0
	0	0		0
	81,368,768	85,406,919		4,038,151
	0	0		0
	0	0		0
	0	0		0
	0	0		0
	0	0		0
	1,342,244	1,144,581		(197,663)
	1,342,244	1,144,581		(197,663)
	\$ 1,000,389,597	\$ 1,096,311,601	\$	95,922,004 9.59%

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

P.L. No. P.L. 38-119	Program Lihesiatuan Guahan	Appropriation (890,000)
TOTAL		
PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES		
Fund		
Guam Highway Fund Shortfall		(1,516,022)
Guam Educational Facilities Fund Shortfall		(15,222,208)
Healthy Futures Fund Shortfall		(721,747)
Tourist Attraction Fund Shortfall		(3,020,371)
TOTAL		(20,480,348)
NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE	\$	74,551,656

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of July 31, 2026

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

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
EXPENDITURES & ENCUMBRANCES				
GENERAL GOVERNMENT				
Office of I Magalhães Guahan	5,441,055	6,479,700	92,538	(1,131,183)
Office of I Segundu Na Magalahaen Guahan	410,369	593,871	-	(183,502)
Guam Medical Referral Assistance Office	665,849	459,458	2,687	203,704
Bureau of Womens Affairs	272,277	227,500	624	44,153
Bureau of Budget & Management Research (BBMR)	1,239,837	893,035	31,722	315,080
Civil Service Commission	1,449,798	1,110,410	56,530	282,858
Department of Administration (DOA)	10,518,842	8,694,604	191,171	1,633,067
DOA - Charter School Administrative Support	143,571	79,129	-	64,442
Department of Land Management	963,078	815,455	5,362	142,261
Chamorro Land Trust Commission (CLTC)	654,883	168,788	7,817	478,278
Department of Revenue & Taxation (DRT)	14,713,861	12,800,100	990,587	923,174
Office of the Attorney General Operations (OAG)	22,126,390	12,639,990	736,518	8,749,881
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
Office of Technology	5,362,796	3,261,602	319,641	1,781,553
Mayors' Council of Guam (MCOG) - Operations	16,807,881	11,340,887	646,216	4,820,778
MCOG - Island Beautification Programs	422,126	185,690	58,878	177,558
Office of Public Accountability	2,252,943	1,823,155	-	429,788
I Litesiatuwan Guahan (Legislature)	9,604,035	8,126,492	-	1,477,543
Legislature - Office of Finance and Budget	498,740	422,004	-	76,736
Legislature - Guam Youth Congress	15,000	12,500	-	2,500
Guam Ethics Commission	552,680	378,105	29,689	144,886
Office of Veterans Affairs (OVA)	1,246,443	513,577	15,000	717,866
P.E.A.L.S. Board	98,449	87,080	-	11,369
Department of Public Works	4,114,670	2,339,196	-	1,775,474
TOTAL - GENERAL GOVERNMENT	99,663,263	73,515,008	3,184,979	22,963,276
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	53,518,873	43,467,219	852,624	9,199,030
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	1,186,217	-	(100,906)
Department of Corrections (DOC)	34,234,475	29,442,850	362,311	4,429,314
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	445,262	-	49,990
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	1,567,336	-	78,204

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 July 31, 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>
PROTECTION OF LIFE & PROPERTY (CONTINUED)				
Department of Youth Affairs (DYA)	7,743,436	4,885,131	83,337	2,774,968
DYA - Youth Programs	200,000	108,077	91,923	-
DYA - Summer Employment and Youth Training Program	1,815,863	1,911,542	-	(95,679)
Guam Fire Department (GFD)	38,514,050	33,330,620	505,734	4,677,697
GFD - Firefighter Recruitment Cycle	1,392,942	544,707	-	848,235
Guam Customs & Quarantine Agency (CQA)	14,587,104	10,701,760	108,514	3,776,830
Unified Judiciary Operations (Judiciary)	43,760,143	35,344,733	-	8,415,410
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	822,999	582,262	595	240,142
Guam Environmental Protection Agency (GEPA)	469,812	331,456	96,125	42,231
GEPA - Beach Monitoring	46,903	160	-	46,743
TOTAL - PROTECTION OF LIFE & PROPERTY	202,292,280	165,638,040	2,101,163	34,553,077
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,387,025	6,417,507	542,220	3,427,298
DPHSS - MIP/MIPR Program	2,573,528	2,363,739	-	209,789
DPHSS - MIPR Cancer Screening, Treatment, Educational Programs & Support	100,000	-	-	100,000
DPHSS - Medicaid Program	28,892,658	24,258,085	-	4,634,573
DPHSS - Children's Health Insurance Program	1,855,841	1,900,816	-	(44,975)
DPHSS - Division of Senior Citizens Programs	9,395,000	7,975,809	425,371	993,820
DPHSS - Public Assistance Program	4,408,142	1,801,416	-	2,606,726
DPHSS - Enhanced Allotment Plan	378,776	180,179	-	198,597
DPHSS - Medical Cannabis Program	251,877	238,992	-	12,885
DPHSS - Bureau of Social Services Administration	7,558,215	7,180,997	173,789	203,428
DPHSS - Foster Care Health Insurance Premiums	2,359,215	2,346,516	-	12,699
DPHSS - Child Protective Services	2,220,129	1,423,163	-	796,966
DPHSS - Foster Group Home	950,558	817,997	-	97,730
DPHSS - Homeless Coalition Grants	500,000	320,000	34,831	137,516
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	8,928,061	6,556,590	42,484	2,274,439
GBHWC - Youth & Mental Health First Aid	285,170	68,438	5,000	211,732
GBHWC - Youth Suicide Prevention and Peace Program	81,750	22,157	17,843	41,750
Guam Memorial Hospital Authority (GMHA) - Operations	22,771,152	18,975,960	-	3,795,192
Guam Memorial Hospital Authority (GMHA) - Accounts Payable	7,014,994	5,845,830	-	1,169,164
DOA - Residential Treatment Fund	2,500,000	2,096,417	-	403,583
TOTAL - PUBLIC HEALTH	113,412,091	90,790,607	1,338,571	21,282,913

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 July 31, 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</u> <u>AVAILABLE</u>
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	228,187,734	193,081,944	-	35,105,790
GDOE - Chamoru Studies Division	513,824	434,764	-	79,060
GDOE - Menstrual Hygiene Products	25,000	21,154	-	3,846
GDOE - School Maintenance/Repairs	10,000,000	8,461,540	-	1,538,460
GDOE - Y Kuentan Salappe' I Prinsepat	1,200,000	1,015,388	-	184,612
Guam Academy Charter School Council (GACSC)	25,545,000	17,755,382	-	7,789,618
University of Guam Operations (UOG)	39,956,147	33,809,028	-	6,147,119
UOG - Scholarships (SSFAP)	3,565,285	3,016,772	-	548,513
UOG - Aquaculture Development and Training Center	114,000	96,448	-	17,552
UOG - WERI (Guam Hydrologic Survey)	499,946	423,016	-	76,930
UOG - WERI (Water Resource Monitoring)	292,232	247,280	-	44,952
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	476,212	-	86,569
UOG - KPRG Operations	200,000	169,224	-	30,776
UOG - Guampedia Foundation	150,000	126,940	-	23,060
UOG - Guam Green Growth Initiative	500,000	423,060	-	76,940
UOG - Sea Grant Program	500,000	423,060	-	76,940
UOG - Guam Press (Publishing House)	100,000	84,612	-	15,388
UOG - GDOE Textbooks to UOG Press	481,578	407,484	-	74,094
Guam Community College Operations (GCC)	14,513,358	12,094,470	-	2,418,888
GCC - WICHE Administrative Office	78,500	65,420	-	13,080
GCC - Peace Officer Standards and Training (POST) Commission	300,000	250,000	-	50,000
TOTAL - PUBLIC EDUCATION	327,285,385	272,883,198	-	54,402,187
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,329,297	1,680,212	6,409	642,676
Guam Regional Transit Authority	2,840,499	1,244,108	474,739	1,121,652
TOTAL - COMMUNITY SERVICES	5,169,796	2,924,321	481,148	1,764,328
RECREATION				
Department of Parks & Recreation (DPR)	3,657,693	2,867,334	-	790,359
DPR - Guam Historic Resources Division	848,666	471,964	7,877	368,825
DPR - Park Patrol Officer Reserve Program	90,000	36,000	-	54,000
TOTAL - RECREATION	4,596,359	3,375,299	7,877	1,213,184

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 July 31, 2026

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

	EXPENDITURES & ENCUMBRANCES			
	INDIVIDUAL & COLLECTIVE RIGHTS	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES
	Department of Labor (DOL)	238,581	177,350	25,380
	Department of Labor - Worker's Compensation Fund	400,000	324,496	-
	Department of Military Affairs	1,197,710	520,512	2,906
	Guam Election Commission (GEC)	2,855,669	1,768,958	101,263
	Department of Chamorro Affairs (DCA)	2,789,633	1,532,204	298,508
	DCA - Guam Cultural Repository	1,417,126	471,224	101,663
	Commission on Decolonization (COD) - Operations	156,088	125,454	98
	COD - Public Information Program	161,400	20,604	37,680
	Guam Council on the Arts & Humanities Agency (CAHA)	772,866	375,484	-
	CAHA - Guam Territorial Band	45,000	35,991	-
	Hagatna Restoration & Redevelopment Authority (HARRA)	443,589	229,273	3,898
	Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumission)	726,566	141,872	-
	Public Defender Services Corporation (PDSC)	10,098,308	8,425,072	-
	PDSC - Private Attorney Panel	164,486	137,389	-
	TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	21,467,022	14,285,883	571,396
				6,609,743
	ECONOMIC DEVELOPMENT			
	Department of Agriculture - DOAg	4,546,732	3,762,069	10,654
	DOAg - Animal Shelter (GAIN)	142,585	106,939	35,646
	DOAg - Civilian Volunteer Conservation Officers Program	200,000	85,347	23,020
	DOAg - GAIN Spy & Neuter Program	450,000	335,826	115,150
	Bureau of Statistics & Plans (BSP)	1,973,531	1,322,165	13,522
	Guam Visitors Bureau (GVB)	3,245,571	2,704,643	-
	TOTAL - ECONOMIC DEVELOPMENT	10,558,419	8,316,989	197,992
				2,043,439
	MISCELLANEOUS APPROPRIATIONS			
	Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	5,357,687	-
	GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	54,474,218	-
	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	4,847,000	-
	DOA - Cost of Living Allowance	18,498,285	17,832,315	-
	DOA - Support of Child in Custody - 19 GCA §5116	150,000	-	-
	DOA - Government Claims Fund	100,000	64,550	-
	DOA - Government Annual Single Audit	700,000	245,250	-
	DOA - Financial Management Information System Contract	4,394,575	4,733,632	-
	DOA - Guam Basketball Confederation	200,000	200,000	-
	Typhoon Sinlaku (Per E.O. 2026-01)	250,000	129,266	-
	Typhoon Bavi (Per E.O. 2026-04)	250,000	66,231	-
	TOTAL - MISCELLANEOUS APPROPRIATIONS	81,809,333	88,500,758	287,045
				(6,978,471)

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 July 31, 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	12,661,161	-	19,745,714
Limited Obligation Bonds (Section 30), Series 2016A	17,768,125	17,768,125	-	-
GEEF 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	15,895,444	-	(0)
TOTAL - DEBT SERVICE APPROPRIATIONS	83,137,749	63,392,035	-	19,745,714
EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 38-60				
GMHA Pharmaceutical Fund	-	19,023,670	-	(19,023,670)
Better Public Service Fund	-	386,161	-	(386,161)
GSWA New Cell	-	2,288,667	-	(2,288,667)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	21,698,497	-	(21,698,497)
TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES	949,391,697	805,320,633	8,170,170	135,900,893
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 Caner Trust Fund [P.L. 38-60, Ch. II, Part III, Sec. 11]	583,000	485,830	-	97,170
CME - Operations [P.L. 38-60, Ch. V, Sec. 1(v)(2)]	500,000	-	-	500,000
GETC/PBS - Operations [P.L. 38-60, Ch. V, Sec. 1(bb)(2)]	970,000	165,108	-	804,892
PDSC - Private Attorney Panel [P.L. 38-60, Ch. VII, Sec. 5]	1,435,514	1,196,260	-	239,254
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	171,245	-	1,755
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. 25]	2,000,000	562,377	474,830	962,793
GBHWC - Level II Residential Services [P.L. 38-60, Ch. XI, Sec. 26]	1,531,009	861,812	-	669,197
DOA - Fishermen's Co-op [P.L. 38-60, Ch. XI, Sec. 27]	300,000	225,000	-	75,000
DOA - Guam Unique Merchandise and Art (GUMA) [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	4,167,632	474,830	29,939,186

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 July 31, 2026

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

EXPENDITURES & ENCUMBRANCES

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)]

GMHA - Operations [P.L. 38-60, Ch. XI, Sec. 10(b)]

TOTAL - FY2023 AUDITED EXCESS REVENUE APPROPRIATIONS

GRAND TOTAL APPROPRIATIONS PER P.L. 38-60

ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES

DPHSS - SNAP Supplemental Budget (FY2025 Net Unobligated Excess Revenue) [P.L. 38-75]

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]

I Lhesiaturan Guåhan (Legislature) - Cybersecurity and Information Technology

TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES

TYPHOON SINLAKE RECOVERY PURSUANT TO P.L. 38-124

Office of I Maga'hågan Guåhan

Mayor's Council of Guam

Office of I Maga'hågan Guåhan - State Active Duty (SAD)

Department of Agriculture

TOTAL - TYPHOON SINLAKE RECOVERY

TYPHOON BAVI RECOVERY PURSUANT TO P.L. 38-134

Guam Department of Education

Mayor's Council of Guam

Office of I Maga'hågan Guåhan - State Active Duty (SAD)

TOTAL - TYPHOON BAVI RECOVERY

GRAND TOTAL APPROPRIATIONS IN FY 2026

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.

APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
10,000,000	9,916,665	-	83,335
5,200,000	4,333,330	-	866,670
15,200,000	14,249,995	-	950,005
999,173,345	823,738,260	8,645,001	166,790,084
6,000,000	5,997,761	-	2,239
-	-	-	-
19,745,714	12,341,070	-	7,404,644
890,000	890,000	-	-
26,635,714	19,228,831	-	7,406,883
10,000,000	1,795,792	2,641,479	5,562,729
4,750,000	2,806,179	360,219	1,583,601
580,536	732,359	-	(151,823)
2,000,000	1,076,679	58,247	865,074
17,330,536	6,411,009	3,059,946	7,859,582
2,200,000	1,250,000	-	950,000
4,850,000	802,306	1,575,052	2,472,641
619,464	-	-	619,464
7,669,464	2,052,306	1,575,052	4,042,105
1,050,809,059	851,430,407	13,279,999	186,098,654