



## 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

**IAN 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 December 31, 2025. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate.

Please also note that the report has been prepared and submitted to comply with Public Law 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 and P.L. 38-75.**

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

Senseramento,

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 - Revenue  
General Fund

Combined Comparative Statement of Revenues  
MONTHLY ACTUAL Collection Comparison FY 2026 and FY 2025  
For the Month Ending December

Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY 2026 and FY 2025  
Three months ending December 2025

	2025 December		2024 December		Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Income Taxes:								
Individual	\$	3,359,083	\$	2,271,474	\$	1,087,609	\$	1,463,371
Corporation		24,986,702		13,392,746		11,593,956		15,038,505
Withholding		35,565,166		37,095,392		(1,530,226)		(3,631,189)
<b>Income Taxes</b>		<b>63,910,951</b>		<b>52,759,612</b>		<b>11,151,339</b>		<b>12,870,686</b>
Business privilege taxes:								
Gross Receipts Taxes		31,467,483		34,526,173		(3,058,690)		(6,345,488)
Other Taxes:								
Use Tax		1,554,215		484,900		1,169,315		1,483,071
<b>Business Privilege Taxes</b>		<b>33,121,698</b>		<b>35,011,073</b>		<b>(1,889,375)</b>		<b>(4,862,417)</b>
Licenses, Fees & Penalties		355,595		235,137		120,458		113,355
<b>Use of Money &amp; Property</b>		<b>335,137</b>		<b>398,298</b>		<b>(63,161)</b>		<b>(334,377)</b>
Federal Sources								
Section 30		0		0		0		0
Immigration fees		42,060		701,745		(659,685)		(1,093,630)
Recovery from Individuals		0		0		0		0
Child Support AFDC Local Share		2,033		0		2,033		10,251
<b>Federal Sources</b>		<b>44,093</b>		<b>701,745</b>		<b>(657,652)</b>		<b>2,246,887</b>
Department Charges								
Agriculture		0		0		0		(126)
Police & Corrections		10		10		0		(12,050)
Public Works		5,525		6,950		(1,425)		775
Public Health		650		440		210		(290)
Commerce		0		0		0		0
Other charges		66,161		65,514		647		(76,617)
<b>Department Charges</b>		<b>72,346</b>		<b>72,914</b>		<b>(568)</b>		<b>(88,308)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$</b>	<b>97,839,820</b>	<b>\$</b>	<b>89,178,779</b>	<b>\$</b>	<b>8,661,042</b>	<b>\$</b>	<b>9,945,827</b>
<b>PROVISION FOR TAX REFUNDS</b>								
Budget (Provision per P. L. 38-60)	2	2,202,956		3,834,839	\$	(1,631,883)		5,522,361
								3,387,932
								\$
								2,134,429

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 2026 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 9/30/2026.

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

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending December 2025 Pursuant to 5 GCA, Ch 4, §1199(c)(2) (Due no later than 20 days after month-end)					Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 1st Quarter 2025 Pursuant to 5 GCA, Ch 4, §1199(f) (Due 30 days after the close of each quarter) <sup>1</sup>				
	FY2026 Adopted Revenues Allocated for the Month of December <sup>2</sup>	FY2026 Actual Collections For the Month December	Favorable (Unfavorable)			FY2026 Adopted Revenues Allocated for the Quarter	FY2026 Actual Collections for the Quarter	Favorable Increase (Decrease)	
<b>Income Taxes</b>									
Individual	\$ 2,685,441	\$ 3,339,083	\$ 673,642			\$ 13,542,445	\$ 13,542,061	\$ 298,616	
Corporation	13,293,405	24,986,702	11,693,297			20,434,047	37,254,047	16,819,638	
Withholding	30,864,122	35,565,166	4,701,044			80,065,405	84,883,310	4,817,905	
<b>Income Taxes</b>	<b>46,842,968</b>	<b>63,910,951</b>	<b>17,067,983</b>			<b>113,743,259</b>	<b>135,679,418</b>	<b>21,936,159</b>	
Business privilege taxes									
Gross Receipts Taxes	29,156,171	31,467,483	2,311,312			87,483,295	92,321,131	4,837,836	
Other Taxes	514,719	1,654,215	1,139,496			1,789,337	2,623,570	834,233	
<b>Business Privilege Taxes</b>	<b>29,670,890</b>	<b>33,121,698</b>	<b>3,450,808</b>			<b>89,272,632</b>	<b>94,944,701</b>	<b>5,672,069</b>	
Licenses, Fees & Penalties	218,106	355,595	137,489			791,847	865,722	73,875	
Use of Money & Property	190,415	335,137	144,722			596,220	982,177	385,957	
<b>Federal Sources</b>									
Section 30	0	0	0			79,732,367	79,732,367	0	
Immigration fees	349,710	42,060	(307,650)			621,516	343,450	(278,066)	
Recovery from individuals	0	0	0			0	0	0	
Child Support AFDC Local Share	0	2,033	2,033			0	15,501	15,501	
<b>Federal Sources</b>	<b>349,710</b>	<b>44,093</b>	<b>(305,617)</b>			<b>75,792,042</b>	<b>80,091,318</b>	<b>(262,565)</b>	
<b>Department Charges</b>									
Agriculture	0	0	0			0	10	10	
Police & Corrections	0	10	10			0	20	20	
Public Works	0	5,525	5,525			0	29,950	29,950	
Public Health	0	650	650			0	1,530	1,530	
Commerce	0	0	0			0	0	0	
Other charges	102,583	66,161	(36,422)			278,026	201,620	(76,406)	
<b>Department Charges</b>	<b>102,583</b>	<b>72,346</b>	<b>(30,237)</b>			<b>278,026</b>	<b>233,130</b>	<b>(44,896)</b>	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 77,374,672</b>	<b>\$ 97,839,820</b>	<b>\$ 20,465,148</b>			<b>\$ 280,474,026</b>	<b>\$ 312,796,466</b>	<b>\$ 27,760,559</b>	

**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 12/31/2025.

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

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2025.

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 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<sup>1/</sup>  
General Fund**

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collection Three Month Ending December 2025 Pursuant to 5 GCA, Ch 4, §109(c)(3) [Due 20 days after month-end]						FY2024 ADOPTED Revenue vs. PROJECTED Revenue to Year End Pursuant to 5GCA, Ch.13 §13109(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. 31-233, Ch XIII §7 [due no later than 20 days after month-end]					
	FY2026 Adopted Revenue for the Cumulative Period	FY2026 Actual Revenue for the Cumulative Period		Favorable (Unfavorable)		FY2026 Adopted Revenue (Full Year Projection)	FY2026 Revenue Tracking <sup>2/</sup>		Favorable Increase (Decrease)		
<b>Income Taxes</b>											
Individual	\$ 13,243,445	\$ 13,542,061	\$	298,616	\$	102,507,384	\$ 102,806,000	\$	298,616		
Corporation	20,434,409	37,254,047		16,819,638		116,090,539	132,910,177		16,819,638		
Withholding	80,065,405	84,883,310		4,817,905		315,685,559	320,503,464		4,817,905		
<b>Income Taxes</b>	<b>113,743,259</b>	<b>135,679,418</b>		<b>21,936,159</b>		<b>534,283,482</b>	<b>556,219,641</b>		<b>21,936,159</b>		
<b>Business privilege taxes</b>											
Gross Receipts Taxes	87,483,295	92,321,131		4,837,836		368,794,932	373,632,768		4,837,836		
Other Taxes											
Use Tax	1,789,337	2,623,570		834,233		7,957,734	8,791,967		834,233		
<b>Business Privilege Taxes</b>	<b>89,272,632</b>	<b>94,944,701</b>		<b>5,672,069</b>		<b>376,752,666</b>	<b>382,424,735</b>		<b>5,672,069</b>		
<b>Licenses, Fees &amp; Penalties</b>	<b>791,847</b>	<b>865,722</b>		<b>73,875</b>		<b>4,597,340</b>	<b>4,671,215</b>		<b>73,875</b>		
<b>Use of Money &amp; Property</b>	<b>596,220</b>	<b>982,177</b>		<b>385,957</b>		<b>2,045,097</b>	<b>2,431,054</b>		<b>385,957</b>		
<b>Federal Sources</b>											
Section 30	79,732,367	79,732,367		0		79,732,367	79,732,367		0		
Immigration fees	621,516	343,450		(278,066)		1,636,401	1,373,836		(262,565)		
Recovery from Individuals	0	0		0		0	0		0		
Child Support AFDC Local Share	0	15,501		15,501		0	0		0		
<b>Federal Sources</b>	<b>80,353,883</b>	<b>80,091,318</b>		<b>(262,565)</b>		<b>81,368,768</b>	<b>81,106,203</b>		<b>(262,565)</b>		
<b>Department Charges</b>											
Agriculture	0	10		10		0	0		0		
Police & Corrections	0	20		20		0	0		0		
Public Works	0	29,950		29,950		0	0		0		
Public Health	0	1,530		1,530		0	0		0		
Commerce	0	0		0		0	0		0		
Other charges	278,026	201,620		(76,406)		1,342,244	1,297,348		(44,896)		
<b>Department Charges</b>	<b>278,026</b>	<b>233,130</b>		<b>(44,896)</b>		<b>1,342,244</b>	<b>1,297,348</b>		<b>(44,896)</b>		
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 285,035,867</b>	<b>\$ 312,796,466</b>	<b>\$</b>	<b>27,760,599</b>	<b>9.74%</b>	<b>\$ 1,000,389,597</b>	<b>\$ 1,028,150,196</b>	<b>\$</b>	<b>27,760,599</b>	<b>2.77%</b>	

**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 1/31/2025.

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 FY 18, 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.

PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES			
Fund			
Guam Highway Fund Shortfall			(365,069)
Guam Educational Facilities Fund Shortfall			(1,072,192)
Healthy Futures Fund Shortfall			(48,151)
<b>TOTAL</b>			<b>(1,485,412)</b>
<b>NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE</b>	<b>\$</b>	<b>26,275,187</b>	

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of December 31, 2025**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS<sup>1</sup></u>	<u>EXPENDITURES<sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>GENERAL GOVERNMENT</b>				
Office of I Magañahan Guahan	5,368,637	1,951,075	119,959	3,297,603
Office of I Segundu Na Magañahan Guahan	482,787	193,151	-	289,636
Guam Medical Referral Assistance Office	665,849	128,714	4,244	532,891
Bureau of Womens Affairs	272,277	62,894	22,697	186,686
Bureau of Budget & Management Research (BBMR)	1,239,837	247,409	27,793	964,635
Civil Service Commission	1,449,798	311,967	1,070	1,136,761
Department of Administration (DOA)	11,036,842	2,475,081	132,914	8,428,846
DOA - Charter School Administrative Support	143,571	17,887	-	125,684
Department of Land Management	963,078	307,982	14,275	640,821
Chamorro Land Trust Commission (CLTC)	654,883	57,478	21,345	576,061
Department of Revenue & Taxation (DRT)	14,713,861	3,056,500	56,257	11,601,103
Office of the Attorney General Operations (OAG)	22,126,390	3,483,391	1,206,544	17,436,456
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	87,690
Office of Technology	5,362,796	1,098,547	142,388	4,121,861
Mayor's Council of Guam (MCOG) - Operations	16,807,881	3,098,323	1,212,534	12,497,025
MCOG - Island Beautification Programs	422,156	17,134	74,982	330,010
Office of Public Accountability	2,252,943	662,637	-	1,590,306
I Lhesiaturan Guahan (Legislature)	9,604,035	2,216,316	-	7,387,719
Legislature - Office of Finance and Budget	498,740	115,092	-	383,648
Legislature - Guam Youth Congress	15,000	3,750	-	11,250
Guam Ethics Commission	552,680	97,059	67,711	387,911
Office of Veterans Affairs (OVA)	1,246,443	163,679	15,000	1,067,764
P E A L S Board	98,449	68,445	-	30,004
Department of Public Works	4,114,670	721,811	-	3,392,859
<b>TOTAL - GENERAL GOVERNMENT</b>	<b>100,181,263</b>	<b>20,556,322</b>	<b>3,119,713</b>	<b>76,505,229</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Guam Police Department (GPD)	53,518,873	11,404,551	1,681,928	40,432,393
GPD - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	87,690
GPD - Safe Schools Initiative	142,585	-	-	142,585
GPD - Guam Crime Stoppers	100,000	100,000	-	-
GPD - Police Officer Cycle	1,085,311	352,716	-	732,595
Department of Corrections (DOC)	34,234,475	8,220,252	1,472,773	24,541,450
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	44,048	-	451,204
DOC - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	87,690
DOC - Case Management System	294,610	-	-	294,610
DOC - Correction Officer Recruitment Cycle	1,645,540	354,759	-	1,290,781

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 December 31, 2025**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>PROTECTION OF LIFE &amp; PROPERTY (CONTINUED)</b>				
Department of Youth Affairs (DYA)	7,743,436	1,322,458	14,454	6,406,525
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	1,815,863	129,225	-	1,686,638
Guam Fire Department (GFD)	38,514,050	8,929,197	983,092	28,601,762
GFD - Firefighter Recruitment Cycle	1,392,942	99,769	-	1,293,173
Guam Customs & Quarantine Agency (CQA)	14,587,104	2,533,747	137,189	11,916,169
Unified Judiciary Operations (Judiciary)	43,760,143	10,098,498	-	33,661,645
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	822,999	143,937	-	679,062
Guam Environmental Protection Agency (GEPA)	469,812	84,939	40,396	344,477
GEPA - Beach Monitoring	46,903	-	-	46,903
<b>TOTAL - PROTECTION OF LIFE &amp; PROPERTY</b>	<b>202,292,280</b>	<b>45,065,097</b>	<b>4,329,831</b>	<b>152,897,352</b>
<b>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	10,913,950	1,386,466	472,611	9,054,873
DPHSS - MIP/MIPPR Program	3,973,528	698,566	-	3,274,962
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	26,792,658	7,071,536	-	19,721,122
DPHSS - Children's Health Insurance Program	1,855,841	34,552	-	1,821,289
DPHSS - Division of Senior Citizens Programs	9,000,000	1,369,086	3,993,019	3,637,895
DPHSS - Public Assistance Program	4,658,142	515,719	-	4,142,423
DPHSS - Enhanced Allotment Plan	378,776	6,424	-	372,352
DPHSS - Medical Cannabis Program	369,952	26,105	-	343,847
DPHSS - Bureau of Social Services Administration	7,558,215	2,159,278	108,347	5,290,590
DPHSS - Foster Care Health Insurance Premiums	2,359,215	1,376,868	-	982,347
DPHSS - Child Protective Services	2,220,129	354,143	-	1,865,986
DPHSS - Foster Group Home	950,558	4,423	-	946,135
DPHSS - Homeless Coalition Grants	500,000	-	-	500,000
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	8,928,061	1,824,549	365,937	6,737,575
GBHWC - Youth & Mental Health First Aid	285,170	11,548	23,280	250,342
GBHWC - Youth Suicide Prevention and Peace Program	81,750	-	15,000	66,750
Guam Memorial Hospital Authority (GMHA) - Operations	22,771,152	5,692,788	-	17,078,364
Guam Memorial Hospital Authority (GMHA) - Accounts Payable	7,014,994	1,753,749	-	5,261,245
DOA - Residential Treatment Fund	2,500,000	470,005	-	2,029,995
<b>TOTAL - PUBLIC HEALTH</b>	<b>113,912,091</b>	<b>24,755,804</b>	<b>4,978,194</b>	<b>84,178,093</b>

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 December 31, 2025

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1</sup></u>	<u>EXPENDITURES <sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>PUBLIC EDUCATION</b>				
Guam Department of Education Operations (GDOE)	228,187,734	52,658,712	-	175,529,022
GDOE - Chamorro Studies Division	513,824	118,572	-	395,252
GDOE - Menstrual Hygiene Products	25,000	5,772	-	19,228
GDOE - School Maintenance/Repairs	10,000,000	2,307,696	-	7,692,304
GDOE - Y. Kuentan Salappe' I Prinsapat	1,200,000	300,001	-	899,999
Guam Academy Charter School Council (GACSC)	25,545,000	4,699,332	-	20,845,668
University of Guam Operations (UOG)	39,956,147	9,989,031	-	29,967,116
UOG - Scholarships (SSFAP)	3,565,285	891,319	-	2,673,966
UOG - Aquaculture Development and Training Center	114,000	28,496	-	85,504
UOG - WERI (Guam Hydrologic Survey)	499,946	124,982	-	374,964
UOG - WERI (Water Resource Monitoring)	292,232	73,060	-	219,172
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	140,699	-	422,082
UOG - KPRG Operations	200,000	49,998	-	150,002
UOG - Guammedia Foundation	150,000	37,505	-	112,495
UOG - Guam Green Growth Initiative	500,000	124,995	-	375,005
UOG - Sea Grant Program	500,000	24,999	-	375,001
UOG - Guam Press (Publishing House)	100,000	120,393	-	361,185
UOG - GDOE Textbooks to UOG Press	481,578	3,628,339	-	10,885,019
Guam Community College Operations (GCC)	14,513,358	19,626	-	58,874
GCC - WICHE Administrative Office	78,500	75,000	-	225,000
GCC - Peace Officer Standards and Training (POST) Commission	300,000	-	-	-
<b>TOTAL - PUBLIC EDUCATION</b>	<b>327,285,385</b>	<b>75,543,522</b>	<b>-</b>	<b>251,741,863</b>
<b>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,329,297	439,564	5,500	1,884,233
Guam Regional Transit Authority	2,840,499	361,662	75,320	2,403,517
<b>TOTAL - COMMUNITY SERVICES</b>	<b>5,169,796</b>	<b>801,226</b>	<b>80,820</b>	<b>4,287,750</b>
<b>RECREATION</b>				
Department of Parks & Recreation (DPR)	3,657,693	804,493	-	2,853,200
DPR - Guam Historic Resources Division	848,666	127,127	-	721,539
DPR - Park Patrol Officer Reserve Program	90,000	9,500	-	80,500
<b>TOTAL - RECREATION</b>	<b>4,596,359</b>	<b>941,120</b>	<b>-</b>	<b>3,655,239</b>

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 December 31, 2025**

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

	EXPENDITURES & ENCUMBRANCES			
	INDIVIDUAL & COLLECTIVE RIGHTS			
Department of Labor (DOL)	238,581	45,175	40,039	153,367
Department of Labor - Worker's Compensation Fund	400,000	-	-	400,000
Department of Military Affairs	1,197,710	103,499	10,066	1,084,145
Guam Election Commission (GEC)	2,855,669	418,581	222,649	2,214,440
Department of Chamorro Affairs (DCA)	2,579,633	394,471	427,355	1,757,807
DCA - Guam Cultural Repository	1,627,126	133,197	140,025	1,353,904
Commission on Decolonization (COD) - Operations	152,488	36,455	282	115,751
COD - Public Information Program	165,000	336	4,032	160,632
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	83,074	-	689,792
CAHA - Guam Territorial Band	45,000	-	-	45,000
Hagatna Restoration & Redevelopment Authority (HRRA)	443,589	74,052	5,256	364,281
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumissio)	726,566	3,459	-	723,107
Public Defender Services Corporation (PDSC)	10,098,308	2,330,316	-	7,767,992
PDSC - Private Attorney Panel	164,486	41,595	-	122,891
<b>TOTAL - INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>	<b>21,467,022</b>	<b>3,664,210</b>	<b>849,703</b>	<b>16,953,109</b>
<b>ECONOMIC DEVELOPMENT</b>				
Department of Agriculture - DOAg	4,546,732	966,028	492	3,580,212
DOAg - Animal Shelter (GAIN)	142,585	-	-	142,585
DOAg - Civilian Volunteer Conservation Officers Program	200,000	-	-	200,000
DOAg - GAIN Spray & Neuter Program	450,000	4,977	-	445,023
Bureau of Statistics & Plans (BSP)	1,973,531	389,704	13,527	1,570,301
Guam Visitors Bureau (GVB)	3,245,571	811,393	-	2,434,178
<b>TOTAL - ECONOMIC DEVELOPMENT</b>	<b>10,558,419</b>	<b>2,172,102</b>	<b>14,019</b>	<b>5,958,120</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	1,482,211	-	4,780,624
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	16,104,900	-	29,338,006
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	1,510,000	-	3,500,124
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	15,833	-	84,167
DOA - Government Annual Single Audit	700,000	-	-	700,000
DOA - Financial Management Information System Contract	3,876,575	1,625,632	-	-
DOA - Guam Basketball Confederation	200,000	200,000	-	-
<b>TOTAL - MISCELLANEOUS APPROPRIATIONS</b>	<b>80,791,333</b>	<b>39,321,499</b>	<b>2,250,943</b>	<b>39,218,891</b>

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 December 31, 2025

(Pursuant to §4109 (c) (3) of Title 5 GCA)  
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  
GEFF 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  
GSA 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]  
MCOGC - Operations [P.L. 38-60, Ch. XI, Sec. 25]  
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

	APPROPRIATIONS <sup>1/</sup>	EXPENDITURES <sup>2/</sup>	ENCUMBRANCES	FUNDS AVAILABLE
	3,293,495	-	-	3,293,495
	2,505,460	2,505,460	-	-
	32,406,875	500,000	-	31,906,875
	17,768,125	13,883,500	-	3,884,625
	5,740,750	5,740,750	-	-
	5,527,600	5,527,600	-	-
	15,895,444	4,995,306	-	10,900,138
	83,137,749	33,152,616	-	49,985,133
	-	4,994,565	-	(4,994,565)
	-	14,895	-	(14,895)
	-	508,479	-	(508,479)
	-	5,517,939	-	(5,517,939)
<b>TOTAL</b>	<b>949,391,697</b>	<b>251,491,456</b>	<b>15,623,223</b>	<b>679,842,839</b>

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	145,749	-	437,251
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	-	-	970,000
PDSC - Private Attorney Panel [P.L. 38-60, Ch. VII, Sec. 5]	1,435,514	331,272	-	1,104,242
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	153,479	-	19,521
DPHSS - Harvest House Resource Center [P.L. 38-60, Ch. XI, Sec. 21]	35,000	-	-	35,000
MCOGC - Operations [P.L. 38-60, Ch. XI, Sec. 25]	2,000,000	14,658	136,992	1,848,350
GBHWC - Level II Residential Services [P.L. 38-60, Ch. XI, Sec. 26]	1,531,009	198,080	-	1,332,929
DOA - Fishermen's Co-op [P.L. 38-60, Ch. XI, Sec. 27]	300,000	75,000	-	225,000
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
<b>TOTAL</b>	<b>34,581,648</b>	<b>918,238</b>	<b>136,992</b>	<b>33,526,418</b>

Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of December 31, 2025

(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]

**TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES**

**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).

	APPROPRIATIONS <sup>1/</sup>	EXPENDITURES <sup>2/</sup>	ENCUMBRANCES	FUNDS AVAILABLE
	10,000,000	3,833,335	-	6,166,665
	5,200,000	1,299,999	-	3,900,001
	<b>15,200,000</b>	<b>5,133,334</b>	<b>-</b>	<b>6,166,665</b>
	<b>999,173,345</b>	<b>257,543,028</b>	<b>15,760,215</b>	<b>679,842,839</b>
	<b>12,300,000</b>	<b>-</b>	<b>-</b>	<b>12,300,000</b>
	<b>800,000</b>	<b>-</b>	<b>-</b>	<b>800,000</b>
	<b>13,100,000</b>	<b>-</b>	<b>-</b>	<b>13,100,000</b>
	<b>1,012,273,345</b>	<b>257,543,028</b>	<b>15,760,215</b>	<b>699,109,504</b>

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