



## BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR  
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LIEUTENANT GOVERNOR

JAN 20 2026

The Honorable Frank F. Blas, Jr.  
Speaker  
I Mina'trentai Ocho Na Liheslaturan Guahan  
Thirty-Eighth Guam Legislature  
Guam Congress Building  
163 Chalan Santo Papa  
Hagatña, 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

<i>Certification of information contained in Enclosures subject to Note 1.</i>	
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 FY2026 and FY2025  
For the Month Ending December.**

**YTD ACTUAL Collection Comparison FY2026 and FY2025  
Three months ending December 2025**

	2025 December	2024 December	Increase (Decrease)		Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
<b>Income Taxes</b>							
Individual	\$ 3,359,083	\$ 2,271,474	\$ 1,087,609		\$ 13,542,061	\$ 12,078,691	\$ 1,463,371
Corporation	24,986,702	13,392,746	11,593,956		37,254,047	22,215,542	15,038,505
Withholding	35,565,166	37,095,392	(1,530,226)		84,883,310	88,514,499	(3,631,189)
<b>Income Taxes</b>					<b>135,679,418</b>	<b>122,908,732</b>	<b>12,870,686</b>
<b>Business privilege taxes:</b>							
Gross Receipts Taxes							
Other Taxes							
<b>Use Tax</b>							
	31,467,483	34,526,173	(3,058,690)		92,321,131	98,666,619	(6,345,488)
	<b>1,654,215</b>	<b>484,900</b>	<b>(1,169,315)</b>		<b>2,623,370</b>	<b>1,140,499</b>	<b>1,483,071</b>
<b>Business Privilege Taxes</b>							
Licenses, Fees & Penalties	33,121,698	35,011,073	(1,889,375)		94,944,701	99,807,118	(4,862,417)
Use of Money & Property	355,595	235,137	120,458		865,722	752,367	113,355
<b>Federal Sources</b>							
Section 30	335,137	398,298	(63,161)		982,177	1,316,523	(334,377)
Immigration fees	0	0	0				
Recovery from Individuals	0	0	0				
Child Support AFDC Local Share	2,033	0	2,033		15,501	5,220	10,251
<b>Federal Sources</b>					<b>80,091,318</b>	<b>77,844,431</b>	<b>2,246,887</b>
<b>Department Charges</b>							
Agriculture	0	0	0		10	136	(126)
Police & Corrections	10	10	0		20	12,070	(12,050)
Public Works	5,525	6,950	(1,425)		29,950	29,175	775
Public Health	650	440	210		1,530	1,820	(290)
Commerce	0	0	0		0	0	0
Other charges	66,161	65,514	647		201,620	278,237	(76,617)
<b>Department Charges</b>					<b>72,346</b>	<b>72,914</b>	<b>(568)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 97,839,820</b>	<b>\$ 89,178,779</b>	<b>\$ 8,661,042</b>		<b>\$ 312,796,466</b>	<b>\$ 302,850,639</b>	<b>\$ 9,945,827</b>
<b>Budget (Provision per P.L. 38-60)</b>	<b>2,202,936</b>	<b>3,834,839</b>	<b>\$ (1,631,883)</b>		<b>5,522,361</b>	<b>3,387,932</b>	<b>\$ 2,134,429</b>
<b>PROVISION FOR TAX REFUNDS</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/ 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 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 GASB. 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**

## MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE

## Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE

		Allocated for the Month of December		Allocated for the Quarter		for the Quarter		Increase (Decrease)	
		For the Month December							
Income Taxes									
Individual		\$ 2,685,441	\$ 3,359,083	\$ 673,642	\$ 13,243,445	\$ 13,542,061	\$ 298,616		
Corporation		13,293,405	24,986,702	11,693,297	20,414,409	37,754,047	16,819,638		
Withholding		30,864,122	35,565,166	4,701,044	80,065,405	84,883,310	4,817,905		
Income Taxes									
Business privilege taxes									
Gross Receipts Taxes									
Other Taxes									
Use Tax		29,156,171	31,467,483	2,311,312	87,483,295	92,321,131	4,837,836		
Business Privilege Taxes									
Licenses, Fees & Penalties		514,719	1,654,215	1,139,496	1,789,337	2,623,570	8334,233		
Use of Money & Property									
Federal Sources									
Section 30									
Immigration fees		29,670,890	33,121,698	3,450,808	89,272,632	94,944,701	5,672,069		
Recovery from Individuals									
Child Support AFDC Local Share		218,106	355,599	137,489	791,847	865,722	73,875		
Child Support AFDC Local Share									
Federal Sources									
Department Charges									
Agriculture									
Police & Corrections									
Public Works									
Public Health									
Commerce									
Other charges									
Department Charges									
TOTAL GENERAL FUND REVENUES	\$	\$ 77,374,672	\$ 97,839,820	\$ 20,465,148	\$ 280,474,026	\$ 312,796,466	\$ 27,760,599		

## Footnotes

✓ 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.

3 / This information will be updated in the quarter ending 12/31/2025

Note | 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 in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 38-660.

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**Government of Guam  
Consolidated Revenue / Expenditure Report <sup>1)</sup>  
General Fund**

**VTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections**

Three Month Ending December 2025

Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]

FY2026 Adopted Revenues		FY2026 Actual Revenues		FY2026 Revenue Tracking <sup>2)</sup>	
for the Cumulative Period	for the Cumulative Period	Favorable (Unfavorable)	(Full Year Projection)	FY2026 Revenue Tracking <sup>3)</sup>	Favorable Increase (Decrease)
Income Taxes					
Individual	\$ 13,243,445	\$ 13,542,061	\$ 298,616	\$ 102,507,384	\$ 298,616
Corporation	20,434,409	37,254,047	16,819,658	116,090,539	16,819,658
Withholding	80,065,405	84,883,310	4,817,905	315,685,559	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>21,936,159</b>
Business privilege taxes					
Gross Receipts Taxes	87,483,295	92,321,131	4,837,836	368,794,932	4,837,836
Other Taxes				373,652,768	
Use Tax		1,789,337	834,233	7,957,734	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>5,672,069</b>
Licenses, Fees & Penalties					
<b>Use of Money &amp; Property</b>	<b>596,220</b>	<b>865,722</b>	<b>73,875</b>	<b>4,597,340</b>	<b>73,875</b>
Federal Sources					
Section 30					
Immigration fees	79,732,367	79,732,367	0	79,732,367	0
Recovery from Individuals	621,516	343,450	(278,066)	1,636,401	(262,565)
Child Support AFDC/Local Share	0	0	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>385,957</b>
Department Charges					
Agriculture	0	10	10	0	0
Police & Corrections	0	20	20	0	0
Public Works	0	29,950	29,950	0	0
Public Health	0	1,550	1,550	0	0
Commerce	0	0	0	0	0
Other charges	278,026	201,620	(76,406)	1,342,244	(44,896)
<b>Department Charges</b>	<b>278,026</b>	<b>233,130</b>	<b>(44,896)</b>	<b>1,342,244</b>	<b>(44,896)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 285,025,867</b>	<b>\$ 312,796,466</b>	<b>\$ 27,760,599</b>	<b>\$ 1,000,389,597</b>	<b>\$ 27,760,599</b>
					9.74%

**FOOTNOTES:**

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

2) This information will be updated in the quarter ending 12/31/2025.

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 G.A.S.B. 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.

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**PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES**

Fund	Fund	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>

**NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE** **\$ 26,275,187**

**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>APPROPRIATIONS<sup>1</sup></u>	<u>EXPENDITURES<sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>GENERAL GOVERNMENT</b>				
Office of Magaṛiġan Guahan	5,368,637	1,951,075	110,959	3,297,603
Office of I Segundu Na Maga'lalen Guahan	482,787	193,151	-	289,636
Guam Medical Referral Assistance Office	665,849	128,714	4,244	532,891
Bureau of Women's Affairs	272,277	62,894	23,697	186,666
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)	11,056,842	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	143,388	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	422,126	17,134	74,982	330,010
Office of Public Accountability	2,252,943	662,637	-	1,590,306
I Libetataluan 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	33,992,839
Department of Public Works	4,114,670	721,811	-	3,392,839
<b>TOTAL - GENERAL GOVERNMENT</b>	<b>100,181,263</b>	<b>20,556,322</b>	<b>3,110,713</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

<b>EXPENDITURES &amp; ENCUMBRANCES</b>	<b>APPROPRIATIONS<sup>1</sup></b>	<b>EXPENDITURES<sup>2</sup></b>	<b>ENCUMBRANCES</b>	<b>FUNDS AVAILABLE</b>
<b>PROTECTION OF LIFE &amp; PROPERTY (CONTINUED)</b>				
Department of Youth Affairs (DYA)	7,743,436	1,322,458	1,4,454	6,406,525
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	1,815,863	1,29,225	-	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 (CCQA)	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/MIPR Program	3,973,528	698,566	-	3,274,962
DPHSS - MIP/MIPR 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 Programs	4,658,142	515,719	-	4,142,423
DPHSS - Enhanced Allotment Plan	378,776	6,424	-	372,332
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	7,153,749	-	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>

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**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>APPROPRIATIONS<sup>1</sup></u>	<u>EXPENDITURES<sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>EXPENDITURES &amp; ENCUMBRANCES</b>				
<b>PUBLIC EDUCATION</b>				
Guam Department of Education Operations (GDOE)	228,187,734	52,658,712	-	175,529,032
GDOE - Chamoru 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 Salapape' I Prussepai	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 (SSFA/P)	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 - Guampedia Foundation	150,000	37,505	-	112,495
UOG - Guam Green Growth Initiative	500,000	124,995	-	375,005
UOG - Sea Grant Program	500,000	124,995	-	375,005
UOG - Guam Press (Publishing House)	100,000	24,999	-	75,001
UOG - GDOE Textbooks to UOG Press	481,578	120,393	-	361,185
Guam Community College Operations (GCC)	14,513,358	3,628,339	-	10,885,019
GCC - WICHE Administrative Office	78,500	19,626	-	58,874
GCC - Peace Officer Standards and Training (POST) Commission	300,000	75,000	-	225,000
<b>TOTAL - PUBLIC EDUCATION</b>	<b>327,265,385</b>	<b>75,543,522</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>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

	<u>APPROPRIATIONS<sup>1</sup></u>	<u>EXPENDITURES<sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
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	422,355	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
Hagåtan 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 (Kumision)	726,566	3,459	-	723,107
Public Defender Services Corporation (PDS)	10,098,308	2,330,316	-	7,767,992
PDS - 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 Spay & Neuter Program	450,000	4,977	-	445,023
Bureau of Statistics & Plans (BSP)	1,973,531	389,704	13,327	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>5,938,120</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	2,250,943	-
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

<b>EXPENDITURES &amp; ENCUMBRANCES</b>			
<b>APPROPRIATIONS<sup>1</sup></b>	<b>EXPENDITURES<sup>2</sup></b>	<b>ENCUMBRANCES</b>	<b>FUNDS AVAILABLE</b>
<b>DEBT SERVICE APPROPRIATIONS</b>			
BPT Tax Bonds, Series 2012B	3,293,495	-	3,293,495
GDOE Series 2013A Okkodo Project	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	4,995,306	10,900,138
<b>TOTAL - DEBT SERVICE APPROPRIATIONS</b>	<b>83,137,749</b>	<b>33,152,616</b>	<b>49,985,133</b>
<b>EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 38-60</b>			
GMHA Pharmaceutical Fund	-	4,994,565	(4,994,565)
Better Public Service Fund	-	14,895	(14,895)
GSWA New Cell	-	508,479	(508,479)
<b>TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET</b>	<b>-</b>	<b>5,517,939</b>	<b>(5,517,939)</b>
<b>TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES</b>			
	<b>949,391,697</b>	<b>251,491,456</b>	<b>679,842,839</b>
<b>APPROPRIATIONS IN P.L. 38-60 FROM NET UNOBLIGATED EXCESS FY 2025 GENERAL FUND REVENUES</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	143,749	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
MCOG - Operations [P.L. 38-60, Ch. XI, Sec. 25]	2,000,000	14,658	1,848,350
GBAWC - 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 - APPROP. FROM NET UNOBLIGATED EXCESS FY25 EXCESS GENERAL FUND REVENUE</b>	<b>34,581,648</b>	<b>918,238</b>	<b>33,556,418</b>
See footnotes on page 9. Note: Data contained herein are subject to change, as additional reconciliations are performed			
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General Fund

**EXPENDITURES & ENCUMBRANCES**

DEPARTMENT APPROPRIATIONS FROM FISCAL YEAR 2023 AUDITED EXCESS REVENUES IN P.L. 38-60	GRVB - 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
<b>GRAND TOTAL APPROPRIATIONS PER P.L. 38-60</b>			

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
<b>GRAND TOTAL APPROPRIATIONS IN FY 2026</b>			

**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 (\$839,219)
- 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).

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