



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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APR 23 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 March 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, and P.L. 38-119.

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

Senserañente,

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 Report¹
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE				Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE					
	For the Month Ending March 2026		For the 2nd Quarter 2026		For the Month Ending March 2026		For the 2nd Quarter 2026			
	Pursuant to 5 G.C.A. Ch 4, §4109(c)(3) Due no later than 20 days after month-end		Pursuant to 5 G.C.A. Ch 4, §4109(d) Due 30 days after the close of each quarter ²		Pursuant to 5 G.C.A. Ch 4, §4109(c)(3) Due no later than 20 days after month-end		Pursuant to 5 G.C.A. Ch 4, §4109(d) Due 30 days after the close of each quarter ²			
	FY2026 Adopted Revenues Allocated for the Month of March	FY2026 Actual Collections For the Month March	FY2026 Adopted Revenues Allocated for the Quarter	FY2026 Actual Collections for the Quarter	FY2026 Adopted Revenues Allocated for the Month of March	FY2026 Actual Collections For the Month March	FY2026 Adopted Revenues Allocated for the Quarter	FY2026 Actual Collections for the Quarter	Favorable (Unfavorable)	Favorable Increase (Decrease)
Income Taxes:										
Individual Corporation	\$ 9,255,386	\$ 10,418,957	\$ 19,090,302	\$ 25,025,233	\$ 5,934,931	\$ 14,632,195	\$ 18,818,357	\$ 27,309,533	\$ 8,491,196	\$ 8,491,196
Withholding	9,474,136	14,632,195	18,818,357	27,309,533	8,491,196	29,163,235	80,448,221	88,197,885	7,749,664	7,749,664
	28,393,368	54,214,406	769,887	140,533,672	22,175,792	47,123,890	118,356,880	140,533,672	22,175,792	22,175,792
Business privilege taxes										
Gross Receipts Taxes	31,083,695	32,992,227	1,906,532	91,970,930	98,618,713	6,647,783	91,970,930	98,618,713	6,647,783	6,647,783
Other Taxes:										
Use Tax	724,907	480,965	(243,942)	2,199,793	1,288,195	(911,598)	2,199,793	1,288,195	(911,598)	(911,598)
Business Privilege Taxes	31,810,602	33,473,191	1,662,589	94,170,723	99,906,908	5,736,185	94,170,723	99,906,908	5,736,185	5,736,185
Licenses, Fees & Penalties	228,073	190,079	(37,994)	641,549	586,050	(55,499)	641,549	586,050	(55,499)	(55,499)
Use of Money & Property	178,233	280,647	102,414	432,617	895,462	462,845	432,617	895,462	462,845	462,845
Federal Sources:										
Section 30	0	0	0	0	0	0	0	0	0	0
Immigration fees	107,942	0	(107,942)	336,514	70,645	(265,869)	336,514	70,645	(265,869)	(265,869)
Recovery from Individuals	0	0	0	0	0	0	0	0	0	0
Child Support AFDC Local Share	0	5,170	5,170	0	6,534	6,534	0	6,534	6,534	6,534
Federal Sources	107,942	5,170	(102,772)	257,638	77,179	(259,335)	257,638	77,179	(259,335)	(259,335)
Department Charges:										
Agriculture	0	5	5	0	10	10	0	10	10	10
Police & Corrections	0	10	10	0	30	30	0	30	30	30
Public Works	0	6,500	6,500	0	11,175	11,175	0	11,175	11,175	11,175
Public Health	0	760	760	0	1,800	1,800	0	1,800	1,800	1,800
Commerce	0	0	0	0	0	0	0	0	0	0
Other charges	120,347	73,731	(46,617)	258,484	183,569	(74,915)	258,484	183,569	(74,915)	(74,915)
Department Charges	120,347	81,006	(39,342)	258,484	196,584	(61,900)	258,484	196,584	(61,900)	(61,900)
TOTAL GENERAL FUND REVENUES	\$ 79,568,087	\$ 88,244,499	\$ 8,676,412	\$ 214,117,891	\$ 242,194,854	\$ 27,998,087	\$ 214,117,891	\$ 242,194,854	\$ 27,998,087	\$ 27,998,087

^{1/} Revenues

- 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. 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 Report¹⁾
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collection		FY2024 ADOPTED Revenue vs. PROJECTED Revenue to Year End		
	Pursuant to 5 CCA, Ch 4, §4101(c)(3) [Due 20 days after month-end]	Pursuant to 5 CCA, Ch 4, §4101(c)(3) [Due 20 days after month-end]	Pursuant to ZCCA, Ch 13 §13109(e)(1) [due not later than 20 days after month-end]; 5CCA, Ch 4 §4101(c)(3) [due not later than 20 days after month-end]; and P.L. 31-233, Ch. XIII § [due not later than 30 days after month-end]	Pursuant to ZCCA, Ch 13 §13109(e)(1) [due not later than 20 days after month-end]; and P.L. 31-233, Ch. XIII § [due not later than 30 days after month-end]	
	FY2026 Adopted Revenue for the Cumulative Period	FY2026 Actual Revenue for the Cumulative Period	FY2026 Adopted Revenue (Full Year Projection)	FY2026 Revenue Tracking ²⁾	Favorable (Decreases)
Income Taxes					
Individual	\$ 32,333,747	\$ 38,567,794	\$ 102,507,384	\$ 108,741,431	\$ 6,234,047
Corporate	39,252,766	64,570,347	116,090,539	141,408,130	25,317,581
Withholding	160,513,626	174,269,797	315,685,559	329,441,330	13,756,171
Income Taxes	232,100,139	277,407,938	534,283,482	579,591,281	45,307,799
Business privilege taxes	179,454,225	191,042,669	368,794,932	380,383,376	11,588,444
Other Taxes	3,989,130	3,910,073	7,957,734	7,878,617	(79,057)
Use Tax	183,443,355	194,952,742	376,752,666	388,262,053	11,509,387
Licenses, Fees & Penalties	1,433,396	1,532,180	4,597,340	4,696,124	98,784
Use of Money & Property	1,028,837	1,884,491	2,045,097	2,900,751	855,654
Federal Sources	79,732,367	79,732,367	79,732,367	79,732,367	0
Section 30	958,030	802,565	1,636,401	1,502,971	(133,430)
Immigration fees	0	0	0	0	0
Recovery from Individuals	0	22,035	0	0	0
Child Support AFDC Local Share	80,690,397	80,556,967	81,368,768	81,235,338	(133,430)
Federal Sources	0	0	0	0	0
Department Charges	0	20	0	0	0
Agriculture	0	50	0	0	0
Police & Corrections	0	41,125	0	0	0
Public Works	0	3,330	0	0	0
Public Health	0	0	0	0	0
Commerce	536,510	385,339	1,342,244	1,235,598	(106,646)
Other charges	536,510	429,864	1,342,244	1,235,598	(106,646)
Department Charges	536,510	429,864	1,342,244	1,235,598	(106,646)
TOTAL GENERAL FUND REVENUES	\$ 499,232,634	\$ 556,764,181	\$ 1,000,389,597	\$ 1,057,921,144	\$ 57,531,547
					5.75%

FOOTNOTES:

- 1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
- 2/ This information will be updated in the quarter ending 06/30/2026
- 3/ Prepared utilizing the General Fund twelve-month revenue budget per Section 7(a), Chapter 1, P.L. 38-60
- Note 1: Data contained herein are subject to change as additional reconciliations are performed.
- Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2026
- Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 38-60
- Note 4: In 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

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	Restaurant Guam	(890,000)
TOTAL		
PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES		
Fund		
	Guam Highway Fund Shortfall	(1,061,917)
	Guam Educational Facilities Fund Shortfall	(20,648,476)
	Healthy Futures Fund Shortfall	(386,364)
	Tourist Attraction Fund	(1,224,694)
	TOTAL	(23,321,251)
NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE		
		\$ 33,220,296

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of March 31, 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</u> <u>AVAILABLE</u>
GENERAL GOVERNMENT					
Office of I Maga'lahen Guahan		5,368,637	3,771,051	85,577	1,512,009
Office of I Segundu, Na Maga'lahen Guahan		482,787	359,042	-	123,745
Guam Medical Referral Assistance Office		665,849	265,474	3,291	397,084
Bureau of Women's Affairs		272,277	134,370	13,788	124,120
Bureau of Budget & Management Research (BBMR)		1,239,837	487,513	25,375	726,949
Civil Service Commission		1,449,798	699,773	95,393	654,632
Department of Administration (DOA)		11,036,842	5,182,506	181,517	5,672,819
DOA - Charter School Administrative Support		143,571	36,549	3,000	104,022
Department of Land Management		963,078	597,436	12,129	353,513
Chamorro Land Trust Commission (CLTC)		654,883	112,666	19,553	522,665
Department of Revenue & Taxation (DRT)		14,713,861	7,339,892	46,713	7,327,256
Office of the Attorney General Operations (OAG)		22,126,390	7,387,662	1,073,954	13,664,774
OAG - Cost Sharing Initiative for CIIIS Integration Project		87,690	-	-	87,690
Office of Technology		5,362,796	1,822,010	124,348	3,416,439
Mayor's Council of Guam (MCOG) - Operations		16,807,881	6,335,224	995,028	9,477,629
MCOG - Island Beautification Programs		422,126	73,038	63,402	285,686
Office of Public Accountability		2,252,943	1,148,686	-	1,104,257
I Lhesiaturan Guahan (Legislature)		9,604,035	4,802,018	-	4,802,017
Legislature - Office of Finance and Budget		498,740	249,366	-	249,374
Legislature - Guam Youth Congress		15,000	7,500	-	7,500
Guam Ethics Commission		552,680	209,431	57,716	285,534
Office of Veterans Affairs (OVA)		1,246,443	309,737	15,000	921,706
P.E.A.L.S. Board		98,449	87,080	-	11,369
Department of Public Works		4,114,670	1,396,529	-	2,718,141
TOTAL - GENERAL GOVERNMENT		106,181,263	42,814,553	2,815,783	54,550,927
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)		53,518,873	23,612,194	1,988,801	27,917,878
GPD - Cost Sharing Initiative for CIIIS Integration Project		87,690	-	-	87,690
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	688,327	-	396,984
Department of Corrections (DOC)		34,234,475	16,965,404	871,908	16,397,163
DOC - Cost of Care & Custody of Prisoners in Federal Facilities		495,252	268,763	-	226,489
DOC - Cost Sharing Initiative for CIIIS Integration Project		87,690	-	-	87,690
DOC - Case Management System		294,610	-	-	294,610
DOC - Correction Officer Recruitment Cycle		1,645,540	715,207	-	890,333

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 March 31, 2026

	(Pursuant to §4109 (c) (3) of Title 5 CCA)					
	General Fund					
		<u>EXPENDITURES & ENCUMBRANCES</u>			<u>FUNDS</u>	
		<u>PROTECTION OF LIFE & PROPERTY (CONTINUED)</u>	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>AVAILABLE</u>
Department of Youth Affairs (DYA)			7,743,436	2,673,561	163,193	4,906,683
DYA - Youth Programs			200,000	-	200,000	-
DYA - Summer Employment and Youth Training Program			1,815,863	238,411	3,620	1,573,832
Guam Fire Department (GFD)			38,514,050	18,802,937	689,001	19,022,112
GFD - Firefighter Recruitment Cycle			1,392,942	124,747	-	1,268,195
Guam Customs & Quarantine Agency (CQA)			14,587,104	5,869,136	142,796	8,575,172
Unified Judiciary Operations (Judiciary)			43,760,143	21,880,077	-	21,880,066
Judiciary - Electronic Monitoring Program			868,157	868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission			378,845	378,845	-	-
Chief Medical Examiner			822,999	294,272	1,020	527,707
Guam Environmental Protection Agency (GEPA)			469,812	201,228	141,755	126,859
GEPA - Beach Monitoring			46,903	-	-	46,903
TOTAL - PROTECTION OF LIFE & PROPERTY			202,292,280	93,743,006	4,202,092	104,347,182
PUBLIC HEALTH						
Department of Public Health & Social Services (DPHSS)			10,913,950	3,847,917	1,005,760	6,060,273
DPHSS - MIP/MIPR Program			3,973,528	1,438,994	-	2,534,534
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support			800,000	-	800,000	-
DPHSS - Medicaid Program			26,792,658	13,673,912	-	13,118,746
DPHSS - Children's Health Insurance Program			1,855,841	1,234,146	-	621,695
DPHSS - Division of Senior Citizens Programs			9,000,000	4,635,454	1,760,935	2,613,611
DPHSS - Public Assistance Program			4,658,142	947,470	-	3,710,672
DPHSS - Enhanced Allowment Plan			378,776	164,271	-	214,505
DPHSS - Medical Cannabis Program			369,952	49,333	-	320,599
DPHSS - Bureau of Social Services Administration			7,558,215	4,448,667	121,363	2,988,185
DPHSS - Foster Care Health Insurance Premiums			2,359,215	2,346,516	-	12,699
DPHSS - Child Protective Services			2,220,129	808,306	-	1,411,823
DPHSS - Foster Group Home			950,558	136,390	-	814,168
DPHSS - Homeless Coalition Grants			500,000	-	42,484	457,516
Guam Behavioral Health & Wellness Center (GBHWC) - Operations			8,928,061	3,223,092	223,877	5,471,093
GBHWC - Youth & Mental Health First Aid			285,170	47,981	-	237,189
GBHWC - Youth Suicide Prevention and Peace Program			81,750	11,128	28,872	41,750
Guam Memorial Hospital Authority (GMHA) - Operations			22,771,152	11,385,576	-	11,385,576
Guam Memorial Hospital Authority (GMHA) - Accounts Payable			7,014,994	3,507,498	-	3,507,496
DOA - Residential Treatment Fund			2,500,000	1,224,971	-	1,275,029
TOTAL - PUBLIC HEALTH			113,912,091	53,131,641	3,183,291	57,597,159

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 March 31, 2026

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

	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	228,187,734	114,093,876	-	114,093,858
GDOE - Chamorro Studies Division	513,824	256,906	-	256,918
GDOE - Menstrual Hygiene Products	25,000	12,500	-	12,500
GDOE - School Maintenance/Repairs	10,000,000	5,000,000	-	5,000,000
GDOE - Y. Kuentan Salappe' I Prinsep	1,200,000	600,002	-	599,998
Guam Academy Charter School Council (GACSC)	25,545,000	10,357,918	-	15,187,082
University of Guam Operations (UOG)	39,956,147	19,978,062	-	19,978,085
UOG - Scholarships (SSFAP)	3,565,285	1,782,638	-	1,782,647
UOG - Aquaculture Development and Training Center	114,000	56,992	-	57,008
UOG - WERI (Guam Hydrologic Survey)	499,946	249,964	-	249,982
UOG - WERI (Water Resource Monitoring)	292,232	146,112	-	146,112
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	281,398	-	281,383
UOG - KPRG Operations	200,000	99,996	-	100,004
UOG - Guampedia Foundation	150,000	75,010	-	74,990
UOG - Guam Green Growth Initiative	500,000	249,990	-	250,010
UOG - Sea Grant Program	500,000	249,990	-	250,010
UOG - Guam Press (Publishing House)	100,000	49,998	-	50,002
UOG - GDOE Textbooks to UOG Press	481,578	240,786	-	240,792
Guam Community College Operations (GCC)	14,513,358	7,256,678	-	7,256,680
GCC - WICHE Administrative Office	78,500	39,252	-	39,248
GCC - Peace Officer Standards and Training (POST) Commission	300,000	150,000	-	150,000
TOTAL - PUBLIC EDUCATION	327,285,385	161,228,076	-	166,057,309
COMMUNITY SERVICES				
Department of Integrated Services for Individuals with Disabilities (DISID)	2,329,297	1,202,725	13,768	1,112,804
Guam Regional Transit Authority	2,840,499	684,175	596,411	1,559,913
TOTAL - COMMUNITY SERVICES	5,169,796	1,886,900	610,179	2,672,717
RECREATION				
Department of Parks & Recreation (DPR)	3,657,693	1,522,623	-	2,135,070
DPR - Guam Historic Resources Division	848,666	258,807	7,877	581,982
DPR - Park Patrol Officer Reserve Program	90,000	22,000	-	68,000
TOTAL - RECREATION	4,596,359	1,803,430	7,877	2,785,053

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 March 31, 2026

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

	APPROPRIATIONS #	EXPENDITURES #	ENCUMBRANCES	FUNDS AVAILABLE
EXPENDITURES & ENCUMBRANCES				
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	238,581	104,059	43,362	91,160
Department of Labor - Worker's Compensation Fund	400,000	195,754	-	204,246
Department of Military Affairs	1,197,710	284,366	7,289	906,055
Guam Election Commission (GEC)	2,855,669	842,059	150,614	1,862,996
Department of Chamorro Affairs (DCA)	2,579,633	841,658	372,095	1,365,879
DCA - Guam Cultural Repository	1,627,126	260,085	134,804	1,232,237
Commission on Decolonization (COD) - Operations	152,488	70,819	17,675	63,994
COD - Public Information Program	165,000	1,344	25,024	138,632
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	174,189	-	598,677
CAHA - Guam Territorial Band	45,000	4,053	-	40,947
Hagaita Restoration & Redevelopment Authority (HRRA)	443,589	155,230	8,288	280,070
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kunission)	726,566	62,294	-	664,272
Public Defender Services Corporation (PDSC)	10,098,308	5,029,983	-	5,068,325
PDSC - Private Attorney Panel	164,486	81,930	-	82,556
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	21,467,022	8,107,823	759,152	12,600,847
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	4,546,732	2,051,289	10,098	2,485,345
DOAg - Animal Shelter (GAIN)	142,585	-	142,585	-
DOAg - Civilian Volunteer Conservation Officers Program	200,000	15,809	67,014	117,176
DOAg - GAIN Spray & Neuter Program	450,000	6,900	444,076	(976)
Bureau of Statistics & Plans (BSP)	1,973,531	742,168	40,444	1,190,919
Guam Visitors Bureau (GVB)	3,245,571	1,622,786	-	1,622,786
TOTAL - ECONOMIC DEVELOPMENT	10,558,419	4,438,952	704,217	5,415,249
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	2,987,716	-	3,275,119
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	33,735,190	-	11,707,716
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	2,987,000	-	2,023,124
DOA - Cost of Living Allowance	18,498,285	17,832,315	-	665,970
DOA - Support of Child in Custody - 19 CCA §5116	150,000	-	-	150,000
DOA - Government Claims Fund	100,000	30,853	-	69,147
DOA - Government Annual Single Audit	700,000	-	-	700,000
DOA - Financial Management Information System Contract	3,876,575	3,179,632	696,943	-
DOA - Guam Basketball Confederation	200,000	200,000	-	-
TOTAL - MISCELLANEOUS APPROPRIATIONS	80,791,333	61,503,314	696,943	18,591,076

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 March 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	3,293,493	3,293,494	-	1
GDOE Series 2013A Okkodo Project	2,505,460	2,505,460	-	-
BPT Bonds, Series 2015D	32,406,875	500,000	-	31,906,875
Limited Obligation Bonds (Section 30), Series 2016A	17,768,125	13,883,500	-	3,884,625
GEFF Series 2016 A & B (Certificates of Participation)	5,740,750	5,740,750	-	-
GDOE Series 2020A JFK Project	5,527,600	5,527,600	-	-
BPT Bonds, 2021 Series E and Series F	15,895,444	10,404,506	-	5,490,938
TOTAL - DEBT SERVICE APPROPRIATIONS	83,137,749	41,855,310	-	41,282,439
EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 38-60				
GMHA Pharmaceutical Fund	-	11,414,202	-	(11,414,202)
Better Public Service Fund	-	14,895	-	(14,895)
GSWA New Cell	-	1,271,417	-	(1,271,417)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	12,700,514	-	(12,700,514)
TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES	949,391,697	483,213,520	12,979,533	453,198,643

	APPROPRIATIONS IN P.L. 38-60 FROM NET UNOBLIGATED EXCESS FY 2025 GENERAL FUND REVENUES	EXPENDITURES	ENCUMBRANCES	FUNDS AVAILABLE
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	291,498	-	291,502
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	717,756	-	717,758
DPHSS - Foster Care Division [P L 38-60, Ch. XI, Sec. 14]	39,000	-	-	39,000
DISID - Private Care Services (35 clients) [P L 38-60, Ch. XI, Sec. 16 & 22]	173,000	181,159	-	(8,159)
DPHSS - Harvest House Resource Center [P L 38-60, Ch. XI, Sec. 21]	35,000	-	-	35,000
MCOHC - Operations [P L 38-60, Ch. XI, Sec. 25]	2,000,000	265,367	260,325	1,474,308
GBHW-C - Level II Residential Services [P L 38-60, Ch. XI, Sec. 26]	1,531,009	530,552	-	1,000,457
DOA - Fishermen's Co-op [P L 38-60, Ch. XI, Sec. 27]	300,000	150,000	-	150,000
DOA - Guam Unique Merchandise and Art (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	2,656,331	260,325	31,664,992

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 March 31, 2026

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

	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
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))	10,000,000	8,691,664	-	1,308,336
GMHA - Operations (P.L. 38-60, Ch. XI, Sec. 10(b))	5,200,000	2,599,998	-	2,600,002
TOTAL - FY2023 AUDITED EXCESS REVENUE APPROPRIATIONS	15,200,000	11,291,662	-	3,908,338
GRAND TOTAL APPROPRIATIONS PER P.L. 38-60	999,173,345	497,141,513	13,239,858	488,791,973
ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES				
DPHSS - SNAP Supplemental Budget (FY2025 Net Unobligated Excess Revenue) (P.L. 38-75)	12,300,000	\$,997,761	-	6,302,239
DPHSS - WIC Supplemental Budget (FY2025 Net Unobligated Excess Revenue) (P.L. 38-75)	800,000	-	-	800,000
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	13,100,000	\$,997,761	-	7,102,239
GRAND TOTAL APPROPRIATIONS IN FY 2026	1,012,273,345	503,139,274	13,239,858	495,894,212

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