



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

SEP 21 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 August 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, P.L. 38-134, and P.L. 38-135.

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. ... 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 August

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2026 and FY2025
Eleven months ending August 2026

	2026 August	2025 August	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Income Taxes:						
Individual	\$ 3,681,757	\$ 3,137,764	\$ 543,993	\$ 102,990,989	\$ 105,948,031	\$ (2,957,042)
Corporation	3,409,933	10,095,888	(6,685,954)	140,327,719	112,584,726	27,742,993
Withholding	27,194,051	26,247,648	946,402	311,050,961	297,839,241	13,211,720
Income Taxes	34,285,741	39,481,300	(5,195,559)	554,369,669	516,371,998	37,997,671
Business privilege taxes:						
Gross Receipts Taxes	33,550,278	36,413,695	(2,863,416)	351,748,493	369,736,500	(17,988,007)
Other Taxes:						
Use Tax	505,999	604,099	(98,100)	6,457,377	5,120,323	1,337,053
Business Privilege Taxes	34,056,277	37,017,793	(2,961,516)	358,205,870	374,856,824	(16,650,954)
Licenses, Fees & Penalties	377,973	292,919	85,053	4,775,308	4,534,010	241,298
Use of Money & Property	269,019	373,103	(104,084)	3,112,393	4,142,096	(1,029,703)
Federal Sources:						
Section 30	0	0	0	79,732,367	76,402,101	3,330,266
Immigration fees	0	320,315	(320,315)	5,363,065	3,610,395	1,752,670
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	3,880	1,997	1,883	29,986	38,732	(8,746)
Federal Sources	3,880	322,312	(318,432)	85,125,418	80,051,228	5,074,190
Department Charges:						
Agriculture	0	40	(40)	30	233	(203)
Police & Corrections	10	20	(10)	110	12,240	(12,130)
Public Works	6,225	6,700	(475)	58,655	116,300	(57,645)
Public Health	240	800	(560)	49,930	8,220	41,710
Commerce	0	0	0	600	0	600
Other charges	302,018	222,651	79,368	932,545	1,187,475	(254,929)
Department Charges	308,493	230,211	78,283	1,041,870	1,324,468	(282,597)
TOTAL GENERAL FUND REVENUES	\$ 69,301,383	\$ 77,717,639	\$ (8,416,256)	\$ 1,006,630,528	\$ 981,280,623	\$ 25,349,905
Budget (Provision per P.L. 37-125)	2 1,498,522	2,608,583	\$ (1,110,061)	22,820,136	3,387,932	\$ 19,432,204
				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 1, 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 August 2026
Pursuant to 5 G.C.A. Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]

	FY2026 Adopted Revenues Allocated for the Month of August	^{2/}	FY2026 Actual Collections For the Month August	Favorable (Unfavorable)
Income Taxes:				
Individual	\$ 3,261,197		\$ 3,681,757	\$ 420,560
Corporation	4,941,699		3,409,933	(1,531,766)
Withholding	25,960,083		27,194,051	1,233,968
Income Taxes	34,162,979		34,285,741	122,762
Business privilege taxes:				
Gross Receipts Taxes	33,012,313		33,550,278	537,965
Other Taxes:				
Use Tax	656,527		505,999	(150,528)
Business Privilege Taxes	33,668,840		34,056,277	387,437
Licenses, Fees & Penalties	283,562		377,973	94,411
Use of Money & Property	196,891		269,019	72,128
Federal Sources:				
Section 30	0		0	0
Immigration fees	166,586		0	(166,586)
Recovery from Individuals	0		0	0
Child Support AFDC Local Share	0		3,880	3,880
Federal Sources	166,586		3,880	(162,806)
Department Charges:				
Agriculture	0		0	0
Police & Corrections	0		10	10
Public Works	0		6,225	6,225
Public Health	0		240	240
Commerce	0		0	0
Other charges	270,450		302,018	31,568
Department Charges	270,450		308,493	38,043
TOTAL GENERAL FUND REVENUES	\$ 68,749,408		\$ 69,301,383	\$ 551,975

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 4th Quarter 2026
Pursuant to 5 G.C.A. Ch 4, §4109(f) [Due 30 days after the close of each quarter] ^{3/}

	FY2026 Adopted Revenues Allocated for the Quarter ^{4/}	FY2026 Actual Collections for the Quarter	Favorable Increase (Decrease) ^{5/}

Footnotes:

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

2/ Based on Adopted Revenues allocated per P.L. 38-60, Chapter 1, Section 7(a).

3/ This information will be updated in the quarter ending 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
General Fund**

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections
Eleven Months Ending August 2026
Pursuant to 5 GCRA, Ch 4, §4109(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	\$ 93,617,449		\$ 102,990,989	\$ 9,373,540
Corporation	96,052,865		140,327,719	44,274,854
Withholding	288,449,205		311,050,961	22,601,756
Income Taxes	478,119,519		554,369,669	76,250,150
Business privilege taxes:				
Gross Receipts Taxes	335,652,168		351,748,493	16,096,325
Other Taxes:				
Use Tax	7,339,729		6,457,377	(882,352)
Business Privilege Taxes	342,991,897		358,205,870	15,213,973
Licenses, Fees & Penalties	4,350,600		4,775,308	424,708
Use of Money & Property	1,975,940		3,112,393	1,136,453
Federal Sources:				
Section 30	79,732,367		79,732,367	0
Immigration fees	1,517,706		5,363,065	3,845,359
Recovery from Individuals	0		0	0
Child Support AFDC Local Share	0		29,986	29,986
Federal Sources	81,250,073		85,125,418	3,875,345
Department Charges:				
Agriculture	0		30	30
Police & Corrections	0		110	110
Public Works	0		58,655	58,655
Public Health	0		49,930	49,930
Commerce	0		600	600
Other charges	1,201,490		932,545	(268,945)
Department Charges	1,201,490		1,041,870	(159,620)
TOTAL GENERAL FUND REVENUES	\$ 909,889,519		\$ 1,006,630,528	\$ 96,741,009 10.63%

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 FY18, the Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting. Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

FY2026 ADOPTED Revenues vs. PROJECTED Revenues to Year End
Pursuant to 2 GCRA, Ch 13 §13109(a)(1) (due not later than 20 days after month-end); 5 GCRA, Ch 4 §4109(c)(3) (due no later than 20 days after month-end); and P.L. 31-233, 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)
Income Taxes:				
Individual	\$ 102,507,384	\$ 111,880,924	\$	\$ 9,373,540
Corporation	116,090,539	160,365,393		44,274,854
Withholding	315,685,559	338,287,315		22,601,756
Income Taxes	534,283,482	610,533,632		76,250,150
Business privilege taxes:				
Gross Receipts Taxes	368,794,932	384,891,257		16,096,325
Other Taxes:				
Use Tax	7,957,734	7,075,382		(882,352)
Business Privilege Taxes	376,752,666	391,966,639		15,213,973
Licenses, Fees & Penalties	4,597,340	5,022,048		424,708
Use of Money & Property	2,045,097	3,181,550		1,136,453
Federal Sources:				
Section 30	79,732,367	79,732,367		0
Immigration fees	1,636,401	5,511,746		3,875,345
Recovery from Individuals	0	0		0
Child Support AFDC Local Share	0	0		0
Federal Sources	81,368,768	85,244,113		3,875,345
Department Charges:				
Agriculture	0	0		0
Police & Corrections	0	0		0
Public Works	0	0		0
Public Health	0	0		0
Commerce	0	0		0
Other charges	1,342,244	1,182,624		(159,620)
Department Charges	1,342,244	1,182,624		(159,620)
TOTAL GENERAL FUND REVENUE	\$ 1,000,389,597	\$ 1,097,130,606		\$ 96,741,009 9.67%

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

P.L. No.	Program	Appropriation
P. L. 38-60 (as amended)	Guam Memorial Hospital	(20,000,000)
P. L. 38-60 (as amended)	Department of Corrections	(5,000,000)
P. L. 38-119	Ilheslatuan Guahan	(890,000)
P. L. 38-135	DPHSS Child Care Subsidy (FY2026)	(7,630,000)
P. L. 38-135	A. B. Won Pat International Airport	(17,654,625)
P. L. 38-136	DPHSS Child Care Subsidy (FY2027)	(2,430,000)
P. L. 38-136	DOL Workers' Compensation (FY2027)	(2,400,000)
TOTAL		(61,204,625)

PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES

Fund	
Guam Highway Fund Shortfall	(1,448,794)
Guam Educational Facilities Fund Shortfall	(14,597,369)
Healthy Futures Fund Shortfall	(531,654)
Tourist Attraction Fund Shortfall	(3,619,834)
TOTAL	(20,197,651)
NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE	\$ 15,338,733

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of August 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>
GENERAL GOVERNMENT				
Office of I Magaħaħan Guħan	5,441,055	7,086,483	112,347	(1,757,775)
Office of I Segundu Na Magalahen Guahan	410,369	646,144	-	(235,775)
Guam Medical Referral Assistance Office	665,849	499,907	2,391	163,551
Bureau of Womens Affairs	272,277	244,754	624	26,899
Bureau of Budget & Management Research (BBMR)	1,239,837	953,549	65,256	221,031
Civil Service Commission	1,449,798	1,211,660	89,794	148,344
Department of Administration (DOA)	10,518,842	9,814,064	168,368	536,411
DOA - Charter School Administrative Support	143,571	86,682	-	56,889
Department of Land Management	963,078	873,041	14,053	75,983
Chamorro Land Trust Commission (CLTC)	654,883	185,486	5,799	463,597
Department of Revenue & Taxation (DRT)	14,713,861	14,302,948	503,669	(92,755)
Office of the Attorney General Operations (OAG)	22,126,390	13,802,481	1,130,864	7,193,045
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
Office of Technology	5,362,796	3,452,001	313,876	1,596,919
Mayors' Council of Guam (MCOG) - Operations	16,807,881	12,500,066	681,034	3,626,781
MCOG - Island Beautification Programs	422,126	229,107	37,355	155,664
Office of Public Accountability	2,252,943	1,970,820	-	282,123
I Liheslaturan Guħan (Legislature)	9,604,035	8,865,263	-	738,772
Legislature - Office of Finance and Budget	498,740	460,368	-	38,372
Legislature - Guam Youth Congress	15,000	13,750	-	1,250
Guam Ethics Commission	552,680	409,202	24,502	118,976
Office of Veterans Affairs (OVA)	1,246,443	555,054	15,000	676,389
P.E.A.L.S. Board	98,449	87,080	-	11,369
Department of Public Works	4,114,670	2,544,869	-	1,569,801
TOTAL - GENERAL GOVERNMENT	99,663,263	80,857,458	3,164,932	15,640,873
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	53,518,873	46,643,702	1,142,405	5,732,766
GPD - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
GPD - Safe Schools Initiative	142,585	21,740	45,690	75,155
GPD - Guam Crime Stoppers	100,000	100,000	-	-
GPD - Police Officer Cycle	1,085,311	1,185,079	-	(99,768)
Department of Corrections (DOC)	34,234,475	32,451,219	245,688	1,537,568
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	490,361	-	4,891
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	1,726,705	-	(81,165)

See footnotes on page 10. Note: Data contained herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of August 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	5,346,387	172,938	2,224,110
DYA - Youth Programs	200,000	200,000	-	-
DYA - Summer Employment and Youth Training Program	1,815,863	2,237,604	-	(421,741)
Guam Fire Department (GFD)	38,514,050	36,430,000	388,109	1,695,941
GFD - Firefighter Recruitment Cycle	1,392,942	628,795	-	764,147
Guam Customs & Quarantine Agency (CQA)	14,587,104	12,393,972	110,695	2,082,437
Unified Judiciary Operations (Judiciary)	43,760,143	38,710,897	-	5,049,246
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	822,999	633,202	510	189,287
Guam Environmental Protection Agency (GEPA)	469,812	356,992	71,290	41,530
GEPA - Beach Monitoring	46,903	160	-	46,743
TOTAL - PROTECTION OF LIFE & PROPERTY	202,292,280	181,223,783	2,177,325	18,891,171
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,387,025	7,128,731	509,586	2,748,708
DPHSS - MIPR/MIPPR Program	2,573,528	2,372,226	-	201,302
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	100,000	-	-	100,000
DPHSS - Medicaid Program	28,892,658	26,143,589	-	2,749,069
DPHSS - Children's Health Insurance Program	1,855,841	1,840,524	-	15,317
DPHSS - Division of Senior Citizens Programs	9,395,000	8,218,487	339,246	837,267
DPHSS - Public Assistance Program	4,408,142	2,000,252	-	2,407,890
DPHSS - Enhanced Allotment Plan	378,776	45,620	-	333,156
DPHSS - Medical Cannabis Program	251,877	241,580	-	10,297
DPHSS - Bureau of Social Services Administration	7,558,215	7,651,678	156,784	(250,247)
DPHSS - Foster Care Health Insurance Premiums	2,359,215	2,346,516	-	12,699
DPHSS - Child Protective Services	2,220,129	1,667,703	-	552,426
DPHSS - Foster Group Home	950,558	933,322	-	(13,070)
DPHSS - Homeless Coalition Grants	500,000	320,000	30,306	137,516
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	8,928,061	7,862,172	42,484	966,042
GBHWC - Youth & Mental Health First Aid	285,170	75,442	99,847	204,728
GBHWC - Youth Suicide Prevention and Peace Program	81,750	30,079	5,000	41,750
Guam Memorial Hospital Authority (GMHA) - Operations	22,771,152	20,873,556	9,921	1,897,596
Guam Memorial Hospital Authority (GMHA) - Accounts Payable	7,014,994	6,430,413	-	584,581
DOA - Residential Treatment Fund	2,500,000	2,294,599	-	205,401
TOTAL - PUBLIC HEALTH	113,412,091	98,476,487	1,193,175	13,742,429

See footnotes on page 10. Note: Data contained herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of August 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>
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	228,187,734	210,634,848	-	17,552,886
GDOE - Chamoru Studies Division	513,824	474,288	-	39,536
GDOE - Menstrual Hygiene Products	25,000	23,078	-	1,922
GDOE - School Maintenance/Repairs	10,000,000	9,230,772	-	769,228
GDOE - Y Kuentan Salappe' I Prinsepap	1,200,000	1,107,696	-	92,304
Guam Academy Charter School Council (GACSC)	25,545,000	19,688,807	-	5,856,193
University of Guam Operations (UOG)	39,956,147	36,882,576	-	3,073,571
UOG - Scholarships (SSFAP)	3,565,285	3,291,024	-	274,261
UOG - Aquaculture Development and Training Center	114,000	105,216	-	8,784
UOG - WERI (Guam Hydrologic Survey)	499,946	461,472	-	38,474
UOG - WERI (Water Resource Monitoring)	292,232	269,760	-	22,472
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	519,504	-	43,277
UOG - KPRG Operations	200,000	184,608	-	15,392
UOG - Guampedia Foundation	150,000	138,480	-	11,520
UOG - Guam Green Growth Initiative	500,000	461,520	-	38,480
UOG - Sea Grant Program	500,000	461,520	-	38,480
UOG - Guam Press (Publishing House)	100,000	92,304	-	7,696
UOG - GDOE Textbooks to UOG Press	481,578	444,528	-	37,050
Guam Community College Operations (GCC)	14,513,358	13,303,917	-	1,209,441
GCC - WICHE Administrative Office	78,500	71,962	-	6,538
GCC - Peace Officer Standards and Training (POST) Commission	300,000	275,000	-	25,000
TOTAL - PUBLIC EDUCATION	327,285,385	298,122,880	-	29,162,505
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,329,297	1,976,310	12,061	340,926
Guam Regional Transit Authority	2,840,499	1,906,008	146,730	787,761
TOTAL - COMMUNITY SERVICES	5,169,796	3,882,318	158,791	1,128,688
RECREATION				
Department of Parks & Recreation (DPR)	3,657,693	3,115,990	35,000	506,703
DPR - Guam Historic Resources Division	848,666	521,434	7,877	319,335
DPR - Park Patrol Officer Reserve Program	90,000	41,500	-	48,500
TOTAL - RECREATION	4,596,359	3,678,924	42,877	874,558

See footnotes on page 10. Note: Data contained herein are subject to change, as additional reconciliations are performed.

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	EXPENDITURES & ENCUMBRANCES			
	INDIVIDUAL & COLLECTIVE RIGHTS	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES
	Department of Labor (DOL)	238,581	192,750	23,349
	Department of Labor - Workers Compensation Fund	400,000	324,496	-
	Department of Military Affairs	1,197,710	577,494	5,406
	Guam Election Commission (GEC)	2,855,669	2,206,128	54,991
	Department of Chamorro Affairs (DCA)	2,789,633	1,690,036	300,043
	DCA - Guam Cultural Repository	1,417,126	517,752	110,712
	Commission on Decolonization (COD) - Operations	156,088	136,908	62
	COD - Public Information Program	161,400	24,623	75,164
	Guam Council on the Arts & Humanities Agency (CAHA)	772,866	417,651	-
	CAHA - Guam Territorial Band	45,000	35,991	-
	Hagatna Restoration & Redevelopment Authority (HRRRA)	443,589	251,000	11,450
	Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumission)	726,566	149,518	-
	Public Defender Services Corporation (PDSC)	10,098,308	9,242,451	-
	PDSC - Private Attorney Panel	164,486	150,623	-
	TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	21,467,022	15,917,423	581,177
	ECONOMIC DEVELOPMENT			4,968,422
	Department of Agriculture - DOAg	4,546,732	4,145,792	10,354
	DOAg - Animal Shelter (GAIN)	142,585	106,939	35,646
	DOAg - Civilian Volunteer Conservation Officers Program	200,000	(3,453)	23,007
	DOAg - GAIN Spray & Neuter Program	450,000	335,826	115,150
	Bureau of Statistics & Plans (BSP)	1,973,531	1,443,394	24,109
	Guam Visitors Bureau (GVB)	3,245,571	2,704,643	-
	TOTAL - ECONOMIC DEVELOPMENT	10,558,419	8,733,141	208,266
	MISCELLANEOUS APPROPRIATIONS			1,617,013
	Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	5,928,850	-
	GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	59,464,436	-
	GGRF - Governor/Lieutenant Governor Pensions	321,643	321,643	(14,021,530)
	GGRF - Judges/Supreme Justices Annuities	228,965	228,965	-
	DOA - Supplemental Annuity Benefits Special Fund	5,010,124	5,302,000	-
	DOA - Cost of Living Allowance	18,498,285	17,832,315	(291,876)
	DOA - Support of Child in Custody - 19 GCA §5116	150,000	-	665,970
	DOA - Government Claims Fund	100,000	64,550	150,000
	DOA - Government Annual Single Audit	700,000	375,250	-
	DOA - Financial Management Information System Contract	4,394,575	4,733,632	324,750
	DOA - Guam Basketball Confederation	200,000	200,000	55,360
	Typhoon Sinlaku (Per E.O. 2026-01)	250,000	129,266	-
	Typhoon Bavi (Per E.O. 2026-04)	250,000	80,530	120,650
	TOTAL - MISCELLANEOUS APPROPRIATIONS	81,809,333	94,661,437	130,014
				(13,158,127)

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<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
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	-	-
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	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	-	20,926,037	-	(20,926,037)
Better Public Service Fund	-	386,161	-	(386,161)
GSWA New Cell	-	2,542,979	-	(2,542,979)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	23,855,177	-	(23,855,177)
TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES	949,391,697	872,801,063	7,832,566	68,758,068
APPROPRIATIONS IN P.L. 38-60 FROM FY 2026 NET UNOBLIGATED GENERAL FUND REVENUE BALANCE				
GMHA - Operations [P.L. 38-60, Ch.II, Part I, Sec. 6]	20,000,000	-	-	20,000,000
DOC - Corrections Modernization Act [P.L. 38-60, Ch. V, Sec. 1(n)(6)]	5,000,000	-	-	5,000,000
TOTAL - APPROP. FROM FY26 NET UNOBLIGATED GENERAL FUND REVENUE BALANCE	25,000,000	-	-	25,000,000
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	17,775,815	-	(7,775,815)
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	534,413	-	48,587
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	357,072	-	612,928
PDSC - Private Attorney Panel [P.L. 38-60, Ch. VII, Sec. 5]	1,435,514	1,306,684	-	128,830
DPHSS - Foster Care Division [P.L. 38-60, Ch. XI, Sec. 14]	39,000	-	-	39,000
DPHSS - 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	790,241	504,827	704,932
GBHWC - Level II Residential Services [P.L. 38-60, Ch. XI, Sec. 26]	1,531,009	963,766	-	567,243
DOA - Fishermen's Co-op [P.L. 38-60, Ch. XI, Sec. 27]	300,000	300,000	-	-
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	22,699,235	504,827	11,377,586

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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 Lilestaturan Guåhan (Legislature) - Cybersecurity and Information Technology
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES

TYPHOON SINLAKE AND TYPHOON BAVI RECOVERY PURSUANT TO P.L. 38-124 & P.L. 38-134

Office of I Magathagan Guåhan
Mayors' Council of Guam
Office of I Magathagan Guåhan - State Active Duty (SAD) - Typhoon Sinlake
Department of Agriculture - Crop Loss Compensation Program
Guam Department of Education
Mayors' Council of Guam
Office of I Magathagan Guåhan - State Active Duty (SAD) - Typhoon Bavi
TOTAL - TYPHOON SINLAKE AND BAVI RECOVERY

ADDITIONAL APPROPRIATIONS PURSUANT TO P.L. 38-135

Office of I Magathagan Guåhan - Super Typhoon Bavi
Office of I Magathagan Guåhan - Fishermen's Co-Op Facility
Department of Agriculture - Farmer's Assistance Program
DPHSS - Child Care Subsidy
A. B. Won Pat International Authority
DOA - Aviation Fuel Tax Arrears
TOTAL - P.L. 38-135

GRAND TOTAL APPROPRIATIONS IN FY 2026

<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
10,000,000	10,000,000	-	-
5,200,000	4,766,663	-	433,337
15,200,000	14,766,663	-	433,337
1,024,173,345	910,266,961	8,337,393	105,568,991

6,000,000	5,997,761	-	2,239
-	-	-	-
19,745,714	14,809,284	-	4,936,430
890,000	890,000	-	-
26,635,714	21,697,045	-	4,938,669

10,000,000	1,992,900	2,597,684	5,409,416
4,750,000	2,815,966	272,807	1,661,226
580,536	947,143	-	(366,607)
2,000,000	1,137,133	58,247	804,620
2,200,000	1,250,000	-	950,000
4,850,000	1,666,247	1,761,914	1,421,839
619,464	100,405	-	519,059
25,000,000	9,909,794	4,690,653	10,399,553

10,861,849	-	-	10,861,849
500,000	-	-	500,000
2,000,000	-	-	2,000,000
7,630,000	1,920,795	-	5,709,205
8,400,000	-	-	8,400,000
9,254,625	-	-	9,254,625
38,646,474	1,920,795	-	36,725,679

1,114,455,533	943,794,596	13,028,046	157,632,892
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	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<u>Footnotes:</u>					
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).					
6/ Funding Source - \$7,100,000 (General Fund) and \$17,900,000 (Rainy Day Fund)					
7/ Funding Source - Rainy Day Fund					

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