BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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LESTER L. CARLSON, JR.
DIRECTOR

OCT 2 2 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
Hagåtnå, Guam 96932

Hafa Adai Speaker Blas, Jr.:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending September 30, 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, P.L. 38-135, and P.L. 38-136.***

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

Senseramente,

LESTER L. CARLSON, JR.

Enclosures

Certification of information contained in Enclosures subject to Note 1.
Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research
Edward M. Birn, Director, Department of Administration
Marie P. Lizama, Director, Department of Revenue and Taxation

Government of Guam
Consolidated Revenue / Expenditure Report - Revenue [1/]
General Fund

	Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2026 and FY2025 For the Month Ending September			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2026 and FY2025 Twelve month ending September 2025		
	2026 September	2025 September	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Income Taxes:						
Individual	$ 10,736,042	$ 10,702,680	$ 33,361	$ 113,727,031	$ 116,650,711	$ (2,923,680)
Corporation	33,751,907	28,127,824	5,624,083	174,079,626	140,712,550	33,367,076
Withholding	33,096,247	29,788,983	3,307,264	344,493,666	327,628,224	16,865,442
Income Taxes	**77,584,196**	**68,619,487**	**8,964,708**	**632,300,323**	**584,991,485**	**47,308,838**
Business privilege taxes:						
Gross Receipts Taxes	31,913,035	33,278,112	(1,365,077)	383,652,730	403,014,612	(19,361,883)
Other Taxes:						
Use Tax	527,239	716,535	(189,296)	6,984,616	5,836,858	1,147,757
Business Privilege Taxes	**32,440,274**	**33,994,647**	**(1,554,373)**	**390,637,345**	**408,851,470**	**(18,214,125)**
Licenses, Fees & Penalties	**277,297**	**290,163**	**(12,866)**	**5,058,581**	**4,824,173**	**234,409**
Use of Money & Property	**309,470**	**350,723**	**(41,252)**	**3,452,440**	**4,492,819**	**(1,040,379)**
Federal Sources:						
Section 30	0	0	0	79,732,367	76,402,101	3,330,266
Immigration fees	7,048,430	348,240	6,700,190	12,411,495	3,958,635	8,452,860
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	0	0	29,986	38,732	(8,746)
Federal Sources	**7,048,430**	**348,240**	**6,700,190**	**92,173,848**	**80,399,468**	**11,774,380**
Department Charges:						
Agriculture	0	0	0	30	233	(203)
Police & Corrections	10	30	(20)	120	12,270	(12,150)
Public Works	1,725	8,550	(6,825)	60,380	124,850	(64,470)
Public Health	540	760	(220)	50,470	8,980	41,490
Commerce	0	0	0	600	0	600
Other charges	100,539	137,179	(36,640)	1,033,085	1,324,654	(291,569)
Department Charges	**102,814**	**146,519**	**(43,705)**	**1,144,685**	**1,470,987**	**(326,302)**
TOTAL GENERAL FUND REVENUES	**$ 117,762,481**	**$ 103,749,779**	**$ 14,012,702**	**$ 1,124,767,222**	**$ 1,085,030,402**	**$ 39,736,820**
PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 38-60) [2/]	2,539,624	4,420,901	$ (1,881,277)	25,359,760	44,145,511	$ (18,785,751)

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.

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Government of Guam

Consolidated Revenue / Expenditure Report [1/]

General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending September 2026 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]			Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 4th Quarter 2026 Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter]		
	FY2026 Adopted Revenues Allocated for the Month of September [2/]	FY2026 Actual Collections For the Month September	Favorable (Unfavorable)	FY2026 Adopted Revenues Allocated for the Quarter	FY2026 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 8,889,935	$ 10,736,042	$ 1,846,107	$ 15,899,369	$ 18,106,465	$ 2,207,096
Corporation	20,037,674	33,751,907	13,714,233	30,724,936	43,490,146	12,765,210
Withholding	27,236,354	33,096,247	5,859,893	78,322,447	91,116,682	12,794,235
Income Taxes	**56,163,963**	**77,584,196**	**21,420,233**	**124,946,752**	**152,713,294**	**27,766,542**
Business privilege taxes:						
Gross Receipts Taxes	33,142,764	31,913,035	(1,229,729)	96,490,926	97,672,604	1,181,678
Other Taxes:						
Use Tax	618,005	527,239	(90,766)	2,014,272	1,619,924	(394,348)
Business Privilege Taxes	**33,760,769**	**32,440,274**	**(1,320,495)**	**98,505,198**	**99,292,528**	**787,330**
Licenses, Fees & Penalties	**246,740**	**277,297**	**30,557**	**1,005,921**	**1,162,712**	**156,791**
Use of Money & Property	**69,157**	**309,470**	**240,313**	**474,839**	**935,905**	**461,066**
Federal Sources:						
Section 30	0	0	0	0	0	0
Immigration fees	118,695	7,048,430	6,929,735	364,575	7,048,430	6,683,855
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	0	0	0	6,960	6,960
Federal Sources	**118,695**	**7,048,430**	**6,929,735**	**364,575**	**7,055,390**	**6,690,815**
Department Charges:						
Agriculture	0	0	0	0	0	0
Police & Corrections	0	10	10	0	20	20
Public Works	0	1,725	1,725	0	7,980	7,980
Public Health	0	540	540	0	45,980	45,980
Commerce	0	0	0	0	600	600
Other charges	140,754	100,539	(40,215)	572,926	402,558	(170,369)
Department Charges	**140,754**	**102,814**	**(37,940)**	**572,926**	**457,138**	**(115,789)**
TOTAL GENERAL FUND REVENUES	**$ 90,500,078**	**$ 117,762,481**	**$ 27,262,403**	**$ 225,870,211**	**$ 261,616,967**	**$ 35,746,756**

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).

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.

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Government of Guam
Consolidated Revenue / Expenditure Report [1/]
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Twelve Months Ending September 2026 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]			FY2026 ADOPTED Revenues vs. PROJECTED Revenues to Year End Pursuant to 2GCA. Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; SGCA. Ch.4 §4109'(c))) [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 for the Cumulative Period	FY2026 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2026 Adopted Revenues (Full Year Projection)	FY2026 Revenue Tracking	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 102,507,383	$ 113,727,031	$ 11,219,647	$ 102,507,383	$ 113,727,031	$ 11,219,647
Corporation	116,090,538	174,079,626	57,989,089	116,090,538	174,079,626	57,989,089
Withholding	315,685,559	344,493,666	28,808,107	315,685,559	344,493,666	28,808,107
Income Taxes	**534,283,480**	**632,300,323**	**98,016,843**	**534,283,480**	**632,300,323**	**98,016,843**
Business privilege taxes:						
Gross Receipts Taxes	368,794,933	383,652,730	14,857,797	368,794,933	383,652,730	14,857,797
Other Taxes:						
Use Tax	7,957,733	6,984,616	(973,117)	7,957,733	6,984,616	(973,117)
Business Privilege Taxes	**376,752,666**	**390,637,345**	**13,884,679**	**376,752,666**	**390,637,345**	**13,884,679**
Licenses, Fees & Penalties	**4,597,340**	**5,058,581**	**461,241**	**4,597,340**	**5,058,581**	**461,241**
Use of Money & Property	**2,045,097**	**3,452,440**	**1,407,343**	**2,045,097**	**3,452,440**	**1,407,343**
Federal Sources:						
Section 30	79,732,367	79,732,367	0	79,732,367	79,732,367	0
Immigration fees	1,636,401	12,411,495	10,775,094	1,636,401	12,441,481	10,805,080
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	29,986	29,986	0	0	0
Federal Sources	**81,368,768**	**92,173,848**	**10,805,080**	**81,368,768**	**92,173,848**	**10,805,080**
Department Charges:						
Agriculture	0	30	30	0	0	0
Police & Corrections	0	120	120	0	0	0
Public Works	0	60,380	60,380	0	0	0
Public Health	0	50,470	50,470	0	0	0
Commerce	0	600	600	0	0	0
Other charges	1,342,245	1,033,085	(309,160)	1,342,245	1,144,685	(197,560)
Department Charges	**1,342,245**	**1,144,685**	**(197,560)**	**1,342,245**	**1,144,685**	**(197,560)**
TOTAL GENERAL FUND REVENUES	**$ 1,000,389,596**	**$ 1,124,767,222**	**$ 124,377,626**	**$ 1,000,389,596**	**$ 1,124,767,222**	**$ 124,377,626**
			12.43%			12.43%

FOOTNOTES:

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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	I Liheslaturan 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)	(7,630,000)
P.L. 38-136	DOL Workers' Compensation (FY2027)	(2,400,000)
	TOTAL	**(61,204,625)**

PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES

Fund	
Guam Educational Facilities Fund Shortfall	(13,186,080)
Guam Highway Fund Shortfall	(1,183,772)
Healthy Futures Fund Shortfall	(206,833)
Tourist Attraction Fund Shortfall	(4,226,620)
TOTAL	**(18,803,305)**

NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE	**$ 44,369,696**

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2026

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE
GENERAL GOVERNMENT				
Office of I Maga'hågan Guåhan	5,441,055	7,631,159	83,359	(2,273,463)
Office of I Segundu Na Maga'lahen Guahan	410,369	698,418	-	(288,049)
Guam Medical Referral Assistance Office	665,849	543,955	1,730	120,164
Bureau of Womens Affairs	272,277	273,307	-	(1,030)
Bureau of Budget & Management Research (BBMR)	1,239,837	1,014,298	57,265	168,274
Civil Service Commission	1,449,798	1,323,694	85,335	40,770
Department of Administration (DOA)	10,518,842	10,700,127	123,385	(304,671)
DOA - Charter School Administrative Support	143,571	95,168	-	48,403
Department of Land Management	963,078	924,654	8,785	29,639
Chamorro Land Trust Commission (CLTC)	654,883	201,003	-	453,880
Department of Revenue & Taxation (DRT)	14,713,861	15,678,868	263,530	(1,228,537)
Office of the Attorney General Operations (OAG)	22,126,390	15,223,023	900,256	6,003,111
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
Office of Technology	5,362,796	3,908,016	79,675	1,375,104
Mayors' Council of Guam (MCOG) - Operations	16,807,881	13,619,986	691,209	2,496,687
MCOG - Island Beautification Programs	422,126	241,429	39,472	141,225
Office of Public Accountability	2,252,943	2,182,963	-	69,980
I Liheslaturan Guåhan (Legislature)	9,604,035	9,604,035	-	-
Legislature - Office of Finance and Budget	498,740	498,740	-	-
Legislature - Guam Youth Congress	15,000	15,000	-	-
Guam Ethics Commission	552,680	441,443	20,129	91,108
Office of Veterans Affairs (OVA)	1,246,443	596,323	15,000	635,120
P.E.A.L.S. Board	98,449	87,080	-	11,369
Department of Public Works	4,114,670	2,853,585	-	1,261,085
TOTAL - GENERAL GOVERNMENT	**99,663,263**	**88,418,953**	**2,369,129**	**8,875,181**
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	53,518,873	52,064,486	2,312,880	(858,493)
GPD - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
GPD - Safe Schools Initiative	142,585	22,240	81,713	38,632
GPD - Guam Crime Stoppers	100,000	100,000	-	-
GPD - Police Officer Cycle	1,085,311	1,083,983	-	1,328
Department of Corrections (DOC)	34,234,475	35,490,267	121,246	(1,377,038)
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	1,874,693	-	(229,153)

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2026

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
PROTECTION OF LIFE & PROPERTY (CONTINUED)					
Department of Youth Affairs (DYA)	7,743,436	5,861,272	57,741	1,824,424	
DYA - Youth Programs	200,000	200,000	-	-	
DYA - Summer Employment and Youth Training Program	1,815,863	2,280,924	-	(465,061)	
Guam Fire Department (GFD)	38,514,050	39,079,341	360,242	(925,534)	
GFD - Firefighter Recruitment Cycle	1,392,942	712,822	-	680,120	
Guam Customs & Quarantine Agency (CQA)	14,587,104	13,432,229	101,911	1,052,964	
Unified Judiciary Operations (Judiciary)	43,760,143	43,760,143	-	-	3/
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-	
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-	
Chief Medical Examiner	822,999	656,916	425	165,658	
Guam Environmental Protection Agency (GEPA)	469,812	396,906	62,164	10,742	
GEPA - Beach Monitoring	46,903	160	-	46,743	
TOTAL - PROTECTION OF LIFE & PROPERTY	**202,292,280**	**199,173,710**	**3,098,322**	**20,248**	
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)	9,923,827	7,436,363	497,484	1,989,979	
DPHSS - MIP/MIPPR Program	3,019,639	2,703,944	-	315,695	
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	45,892	-	-	45,892	
DPHSS - Medicaid Program	29,892,658	31,280,497	-	(1,387,839)	
DPHSS - Children's Health Insurance Program	1,855,841	2,401,308	-	(545,467)	
DPHSS - Division of Senior Citizens Programs	9,395,000	8,817,619	226,804	350,577	
DPHSS - Public Assistance Program	3,016,139	2,396,135	-	620,004	
DPHSS - Enhanced Allotment Plan	378,776	54,358	-	324,418	
DPHSS - Medical Cannabis Program	253,440	151,580	-	101,860	
DPHSS - Bureau of Social Services Administration	8,019,850	8,195,090	117,240	(292,480)	
DPHSS - Foster Care Health Insurance Premiums	2,359,215	2,346,516	-	12,699	
DPHSS - Child Protective Services	2,220,129	1,808,802	-	411,327	
DPHSS - Foster Group Home	950,558	951,825	15,211	(16,477)	
DPHSS - Homeless Coalition Grants	500,000	362,484	-	137,516	
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	8,928,061	8,848,576	81,712	(2,226)	
GBHWC - Youth & Mental Health First Aid	285,170	82,445	135,850	66,875	
GBHWC - Youth Suicide Prevention and Peace Program	81,750	30,079	9,921	41,750	
Guam Memorial Hospital Authority (GMHA) - Operations	22,771,152	22,771,152	-	-	
Guam Memorial Hospital Authority (GMHA) - Accounts Payable	7,014,994	7,014,994	-	-	
DOA - Residential Treatment Fund	2,500,000	2,528,686	-	(28,686)	
TOTAL - PUBLIC HEALTH	**113,412,091**	**110,182,452**	**1,084,221**	**2,145,417**	

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2026

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
PUBLIC EDUCATION					
Guam Department of Education Operations (GDOE)	228,187,734	228,187,734	-	-	
GDOE - Chamoru Studies Division	513,824	513,824	-	-	
GDOE - Menstrual Hygiene Products	25,000	25,000	-	-	
GDOE - School Maintenance/Repairs	10,000,000	10,000,000	-	-	
GDOE - Y Kuentan Salappe' I Prinsepat	1,200,000	1,200,000	-	-	
Guam Academy Charter School Council (GACSC)	25,545,000	20,683,683	-	4,861,317	
University of Guam Operations (UOG)	39,956,147	39,956,147	-	-	4/
UOG - Scholarships (SSFAP)	3,565,285	3,565,285	-	-	
UOG - Aquaculture Development and Training Center	114,000	114,000	-	-	
UOG - WERI (Guam Hydrologic Survey)	499,946	499,946	-	-	
UOG - WERI (Water Resource Monitoring)	292,232	292,232	-	-	
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	562,781	-	-	
UOG - KPRG Operations	200,000	200,000	-	-	
UOG - Guampedia Foundation	150,000	150,000	-	-	
UOG - Guam Green Growth Initiative	500,000	500,000	-	-	
UOG - Sea Grant Program	500,000	500,000	-	-	
UOG - Guam Press (Publishing House)	100,000	100,000	-	-	
UOG - GDOE Textbooks to UOG Press	481,578	481,578	-	-	
Guam Community College Operations (GCC)	14,513,358	14,513,358	-	-	
GCC - WICHE Administrative Office	78,500	78,500	-	-	
GCC - Peace Officer Standards and Training (POST) Commission	300,000	300,000	-	-	
TOTAL - PUBLIC EDUCATION	**327,285,385**	**322,424,068**	**-**	**4,861,317**	
COMMUNITY SERVICES					
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,329,297	2,069,265	9,003	251,029	
Guam Regional Transit Authority	2,840,499	2,027,570	128,457	684,473	
TOTAL - COMMUNITY SERVICES	**5,169,796**	**4,096,835**	**137,460**	**935,501**	
RECREATION					
Department of Parks & Recreation (DPR)	3,657,693	3,323,585	76,741	257,367	
DPR - Guam Historic Resources Division	848,666	565,833	11,957	270,876	
DPR - Park Patrol Officer Reserve Program	90,000	52,000	9,180	28,820	
TOTAL - RECREATION	**4,596,359**	**3,941,418**	**97,877**	**557,063**	

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

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
INDIVIDUAL & COLLECTIVE RIGHTS					
Department of Labor (DOL)	238,581	205,381	17,578	15,622	
Department of Labor - Worker's Compensation Fund	400,000	324,496	-	75,504	
Department of Military Affairs	1,197,710	614,295	3,263	580,152	
Guam Election Commission (GEC)	2,855,669	2,435,331	21,574	398,765	
Department of Chamorro Affairs (DCA)	2,789,633	1,860,228	367,761	561,644	
DCA - Guam Cultural Repository	1,417,126	564,252	105,502	747,371	
Commission on Decolonization (COD) - Operations	152,939	148,363	27	4,549	
COD - Public Information Program	164,549	90,555	1,750	72,244	
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	486,715	-	286,151	
CAHA - Guam Territorial Band	45,000	36,945	-	8,055	
Hagatna Restoration & Redevelopment Authority (HRRA)	443,589	286,320	2,501	154,769	
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	726,566	157,016	19,120	550,430	
Public Defender Services Corporation (PDSC)	10,098,308	10,098,308	-	-	5/
PDSC - Private Attorney Panel	164,486	164,486	-	-	
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	**21,467,022**	**17,472,691**	**539,075**	**3,455,256**	
ECONOMIC DEVELOPMENT					
Department of Agriculture - DOAg	4,546,732	4,528,977	26,424	(8,668)	
DOAg - Animal Shelter (GAIN)	142,585	106,939	35,646	-	
DOAg - Civilian Volunteer Conservation Officers Program	200,000	15,364	18,299	166,337	
DOAg - GAIN Spay & Neuter Program	450,000	335,826	115,150	(976)	
Bureau of Statistics & Plans (BSP)	1,973,531	1,599,409	60,962	313,160	
Guam Visitors Bureau (GVB)	3,245,571	2,704,643	-	540,929	
TOTAL - ECONOMIC DEVELOPMENT	**10,558,419**	**9,291,157**	**256,480**	**1,010,782**	
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	6,488,457	-	(225,622)	
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	63,932,600	-	(18,489,694)	
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	5,302,000	-	(291,876)	
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	87,128	-	12,872	
DOA - Government Annual Single Audit	700,000	536,650	-	163,350	
DOA - Financial Management Information System Contract	4,394,575	4,287,632	40,204	66,739	
DOA - Guam Basketball Confederation	200,000	200,000	-	-	
Typhoon Sinlaku (Per E.O. 2026-01)	250,000	129,266	120,650	84	
Typhoon Bavi (Per E.O. 2026-04)	250,000	80,530	130,254	39,217	
TOTAL - MISCELLANEOUS APPROPRIATIONS	**81,809,333**	**99,427,186**	**291,108**	**(17,908,961)**	

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EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE
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	12,661,161	12,661,161	-	-
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	**63,392,035**	**63,392,035**	**-**	**0**
EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 38-60				
GMHA Pharmaceutical Fund	-	22,828,406	-	(22,828,406)
Better Public Service Fund	-	386,161	-	(386,161)
GSWA New Cell	-	2,797,292	-	(2,797,292)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	**-**	**26,011,858**	**-**	**(26,011,858)**
TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES	**929,645,983**	**943,832,362**	**7,873,673**	**(22,060,052)**
APPROPRIATIONS IN P.L. 38-60 FROM FY 2026 NET UNOBLIGATED GENERAL FUND REVENUE BALANCE				
GMHA - Operations [P.L. 38-60, ChIII, 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**	**20,000,000**	**-**	**5,000,000**
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	-	-	10,000,000
DOA - SSHS Lease Back Payments [P.L. 38-60, Ch. I, Sec. 8]	16,377,125	-	-	16,377,125
UOG - Guam Caner Trust Fund [P.L. 38-60, Ch. II, Part III, Sec. 11]	583,000	583,000	-	-
CME - Operations [P.L. 38-60, Ch. V, Sec. 1(v)(2)]	500,000	-	70,000	430,000
GETC/PBS - Operations [P.L. 38-60, Ch. V, Sec. 1(bb)(2)]	970,000	389,070	-	580,930
PDSC - Private Attorney Panel [P.L. 38-60, Ch. VII, Sec. 5]	1,435,514	1,435,514	-	-
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	173,000	-	-
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	923,335	572,341	504,324
GBHWC - Level II Residential Services [P.L. 38-60, Ch. XI, Sec. 26]	1,531,009	1,282,470	-	248,539
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**	**5,586,389**	**642,341**	**28,352,918**

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General Fund

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE
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	10,000,000	-	-
GMHA - Operations [P.L. 38-60, Ch. XI, Sec. 10(b)]	5,200,000	5,200,000	-	-
TOTAL - FY2023 AUDITED EXCESS REVENUE APPROPRIATIONS	**15,200,000**	**15,200,000**	**-**	**-**
GRAND TOTAL APPROPRIATIONS PER P.L. 38-60	**1,004,427,631**	**984,618,752**	**8,516,014**	**11,292,865**
ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES				
DPHSS - SNAP Supplemental Budget (FY2025 Net Unobligated Excess Revenue) [P.L. 38-75]	6,000,000	5,997,761	-	2,239
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]	19,745,714	19,745,714	-	-
I Liheslaturan Guåhan (Legislature) - Cybersecurity and Information Technology	890,000	890,000	-	-
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	**26,635,714**	**26,633,475**	**-**	**2,239**
TYPHOON SINLAKU AND TYPHOON BAVI RECOVERY PURSUANT TO P.L. 38-124 & P.L. 38-134				6/
Office of I Maga'hågan Guåhan	10,000,000	2,181,938	2,435,137	5,382,926
Mayors' Council of Guam	4,750,000	3,093,322	1,132,933	523,745
Office of I Maga'hågan Guåhan - State Active Duty (SAD) - Typhoon Sinlaku	580,536	1,108,371	-	(527,834)
Department of Agriculture - Crop Loss Compensation Program	2,000,000	1,231,791	29,915	738,294
Guam Department of Education	2,200,000	1,250,000	-	950,000
Mayors' Council of Guam	4,850,000	2,369,681	1,804,615	675,704
Office of I Maga'hågan Guåhan - State Active Duty (SAD) - Typhoon Bavi	619,464	100,405	-	519,059
TOTAL - TYPHOON SINLAKU AND BAVI RECOVERY	**25,000,000**	**11,335,507**	**5,402,600**	**8,261,893**
ADDITIONAL APPROPRIATIONS PURSUANT TO P.L. 38-135				
Office of I Maga'hågan Guåhan - Super Typhoon Bavi (Rainy Day Fund)	10,861,849	-	-	10,861,849
Office of I Maga'hågan Guåhan - Fisherman's Co-Op Facility (Rainy Day Fund)	500,000	500,000	-	-
Department of Agriculture - Farmer's Assistance Program (Rainy Day Fund)	2,000,000	292,985	-	1,707,015
DPHSS - Child Care Subsidy (FY2026 Net Unobligated Excess Revenue)	7,630,000	3,653,338	-	3,976,662
A. B. Won Pat International Authority (FY2026 Net Unobligated Excess Revenue)	8,400,000	8,400,000	-	-
DOA - Aviation Fuel Tax Arrearages (FY2026 Net Unobligated Excess Revenue)	9,254,625	9,254,625	-	-
TOTAL - P.L. 38-135	**38,646,474**	**22,100,948**	**-**	**16,545,526**
GRAND TOTAL APPROPRIATIONS IN FY 2026	**1,094,709,819**	**1,044,688,682**	**13,918,614**	**36,102,523**

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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).
6/ Funding Source - $7,100,000 (General Fund) and $17,900,000 (Rainy Day Fund)

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