BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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LOURDES A. LEON GUERRERO
GOVERNOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

NOV 2 5 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 October 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 38-136. 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. 38-136 and P.L. 38-145.***

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 FY2027 and FY2026 For the Month Ending October 2026			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2027 and FY2026 One month ending October 2026		
	2026 October	2025 October	Increase (Decrease)	Fiscal Year 2027	Fiscal Year 2026	Increase (Decrease)
Income Taxes:						
Individual	$ 9,985,344	$ 9,064,762	$ 920,581	$ 9,985,344	$ 9,064,762	$ 920,581
Corporation	6,337,986	11,059,400	(4,721,414)	6,337,986	11,059,400	(4,721,414)
Withholding	24,206,390	27,813,154	(3,606,764)	24,206,390	27,813,154	(3,606,764)
Income Taxes	**40,529,719**	**47,937,317**	**(7,407,597)**	**40,529,719**	**47,937,317**	**(7,407,597)**
Business privilege taxes:						
Gross Receipts Taxes	34,753,901	35,390,530	(636,629)	34,753,901	35,390,530	(636,629)
Other Taxes:						
Use Tax	496,025	517,633	(21,607)	496,025	517,633	(21,607)
Business Privilege Taxes	**35,249,926**	**35,908,163**	**(658,236)**	**35,249,926**	**35,908,163**	**(658,236)**
Licenses, Fees & Penalties	**293,666**	**285,843**	**7,823**	**293,666**	**285,843**	**7,823**
Use of Money & Property	**311,181**	**299,825**	**11,356**	**311,181**	**299,825**	**11,356**
Federal Sources:						
Section 30	105,073,133	79,732,367	25,340,766	105,073,133	79,732,367	25,340,766
Immigration fees	327,675	689,860	(362,185)	327,675	689,860	(362,185)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	3,034	10,286	(7,251)	3,034	10,286	(7,251)
Federal Sources	**105,403,842**	**80,432,513**	**24,971,330**	**105,403,842**	**80,432,513**	**24,971,330**
Department Charges:						
Agriculture	0	0	0	0	0	0
Police & Corrections	40	10	30	40	10	30
Public Works	2,650	22,925	(20,275)	2,650	22,925	(20,275)
Public Health	40	480	(440)	40	480	(440)
Commerce	0	0	0	0	0	0
Other charges	98,404	88,106	10,298	98,404	88,106	10,298
Department Charges	**101,134**	**111,521**	**(10,387)**	**101,134**	**111,521**	**(10,387)**
TOTAL GENERAL FUND REVENUES	**$ 181,889,469**	**$ 164,975,181**	**$ 16,914,288**	**$ 181,889,469**	**$ 164,975,181**	**$ 16,914,288**
PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 38-136) 2/	1,843,599	1,946,226	$ (102,627)	1,843,599	1,946,226	$ (102,627)

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 2027 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 38-136.

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 [3/]
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending October 2026
Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]

	FY2027 Adopted Revenues Allocated for the Month of October [1/]	FY2027 Actual Collections For the Month October	Favorable (Unfavorable)
Income Taxes:			
Individual	$ 9,475,945	$ 9,985,344	$ 509,399
Corporation	8,832,463	6,337,986	(2,494,477)
Withholding	25,750,690	24,206,390	(1,544,300)
Income Taxes	**44,059,098**	**40,529,719**	**(3,529,378)**
Business privilege taxes:			
Gross Receipts Taxes	28,336,132	34,753,901	6,417,769
Other Taxes:			
Use Tax	662,317	496,025	(166,292)
Business Privilege Taxes	**28,998,449**	**35,249,926**	**6,251,477**
Licenses, Fees & Penalties	**278,959**	**293,666**	**14,707**
Use of Money & Property	**345,437**	**311,181**	**(34,256)**
Federal Sources:			
Section 30	85,187,739	105,073,133	19,885,394
Immigration fees	221,101	327,675	106,574
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	3,034	3,034
Federal Sources	**85,408,840**	**105,403,842**	**19,995,002**
Department Charges:			
Agriculture	0	0	0
Police & Corrections	0	40	40
Public Works	0	2,650	2,650
Public Health	0	40	40
Commerce	0	0	0
Other charges	104,791	98,404	(6,387)
Department Charges	**104,791**	**101,134**	**(3,657)**
TOTAL GENERAL FUND REVENUES	**$ 159,195,575**	**$ 181,889,469**	**$ 22,693,895**

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 1st Quarter FY2027
Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] [3/]

FY2027 Adopted Revenues Allocated for the Quarter	FY2027 Actual Collections for the Quarter	Favorable Increase (Decrease)
[redacted]		

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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 38-136, Chapter I, Section 7(a).

3/ This information will be updated in the quarter ending 12/31/2026

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 38-136.

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

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections One Month Ending October 2026 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]			FY2027 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]; 5GCA, 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]		
	FY2027 Adopted Revenues for the Cumulative Period 2/	FY2027 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2027 Adopted Revenues (Full Year Projection)	FY2027 Revenue Tracking 3/	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 9,475,945	$ 9,985,344	$ 509,399	$ 111,777,351	$ 112,286,750	$ 509,399
Corporation	8,832,463	6,337,986	(2,494,477)	161,244,600	158,750,123	(2,494,477)
Withholding	25,750,690	24,206,390	(1,544,300)	333,036,063	331,491,763	(1,544,300)
Income Taxes	**44,059,098**	**40,529,719**	**(3,529,378)**	**606,058,014**	**602,528,636**	**(3,529,378)**
Business privilege taxes:						
Gross Receipts Taxes	28,336,132	34,753,901	6,417,769	340,242,781	346,660,550	6,417,769
Other Taxes:						
Use Tax	662,317	496,025	(166,292)	8,529,125	8,362,833	(166,292)
Business Privilege Taxes	**28,998,449**	**35,249,926**	**6,251,477**	**348,771,906**	**355,023,383**	**6,251,477**
Licenses, Fees & Penalties	**278,959**	**293,666**	**14,707**	**5,053,075**	**5,067,782**	**14,707**
Use of Money & Property	**345,437**	**311,181**	**(34,256)**	**4,277,561**	**4,243,305**	**(34,256)**
Federal Sources:						
Section 30	85,187,739	105,073,133	19,885,394	85,187,739	105,073,133	19,885,394
Immigration fees	221,101	327,675	106,574	2,507,408	2,617,016	109,608
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	3,034	3,034	0	0	0
Federal Sources	**85,408,840**	**105,403,842**	**19,995,002**	**87,695,147**	**107,690,149**	**19,995,002**
Department Charges:						
Agriculture	0	0	0	0	0	0
Police & Corrections	0	40	40	0	0	0
Public Works	0	2,650	2,650	0	0	0
Public Health	0	40	40	0	0	0
Commerce	0	0	0	0	0	0
Other charges	104,791	98,404	(6,387)	1,366,617	1,362,960	(3,657)
Department Charges	**104,791**	**101,134**	**(3,657)**	**1,366,617**	**1,362,960**	**(3,657)**
TOTAL GENERAL FUND REVENUES	**$ 159,195,575**	**$ 181,889,469**	**$ 22,693,895**	**$ 1,053,222,320**	**$ 1,075,916,215**	**$ 22,693,895**
			14.26%			2.15%

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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. 38-136, Chapter 1, Section 7(a)

3/ Prepared utilizing the General Fund twelve-month revenue budget per P.L. 38-136, Chapter 1, 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.

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 38-136.

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.

LEGISLATIVE APPROPRIATIONS PASSED FROM THE GENERAL FUND WITHOUT AMENDMENTS TO THE ADOPTED FY 2027 REVENUE LEVEL.

P.L. No.	Program	Appropriation
P. L. 38-136 (Chp. XI, Sec. 84)	Guam Memorial Hospital	(21,000,000)
	TOTAL	**(21,000,000)**

PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES

Fund	
Healthy Futures Fund Shortfall	(477,131)
Solid Waste Operations Fund Shortfall	(130,700)
Tourist Attraction Fund Shortfall	(609,563)
TOTAL	**(1,217,394)**
NET UNOBLIGATED PROJECTED FY27 GENERAL FUND REVENUE	**$ 476,501**

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of October 31, 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	5,424,645	326,275	-	5,098,370
Office of I Segundu Na Maga'lahen Guahan	426,779	25,762	-	401,017
Guam Medical Referral Assistance Office	665,849	17,752	-	648,097
Bureau of Womens Affairs	330,683	9,923	-	320,760
Bureau of Budget & Management Research (BBMR)	1,342,956	42,348	-	1,300,608
Civil Service Commission	1,543,879	59,034	9,000	1,475,845
Department of Administration (DOA)	11,259,601	504,464	203,321	10,551,815
DOA - Charter School Administrative Support	143,571	3,432	3,000	137,139
DOA - Western Interestate Commission for Higher Education (WICHE)	189,500	-	-	189,500
DOA - Enhancing Tourism Aesthetics Program	100,000	-	-	100,000
Department of Land Management	1,338,891	83,505	-	1,255,386
Chamorro Land Trust Commission (CLTC)	147,087	-	22,305	124,782
Department of Revenue & Taxation (DRT)	15,699,958	522,006	1,067,250	14,110,702
Office of the Attorney General Operations (OAG)	22,126,390	3,702,346	-	18,424,044
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	87,690
Office of Technology	6,059,803	106,731	-	5,953,072
Mayors' Council of Guam (MCOG) - Operations	16,765,342	599,762	1,522,010	14,643,570
MCOG - Island Beautification Programs	422,126	-	60,766	361,360
MCOG - Southern Coastal Villages Paddling Pilot Program	200,000	-	-	200,000
Office of Public Accountability	2,413,535	335,592	-	2,077,943
I Liheslaturan Guåhan (Legislature)	9,604,035	721,156	-	8,882,879
Legislature - Office of Finance and Budget	498,740	38,364	-	460,376
Legislature - Guam Youth Congress	15,000	1,250	-	13,750
Guam Ethics Commission	579,479	20,466	42,228	516,785
Office of Veterans Affairs (OVA)	1,246,443	-	-	1,246,443
P.E.A.L.S. Board	84,127	-	-	84,127
Department of Public Works	3,814,436	217,621	-	3,596,815
Guam Homeland Security/Office of Civil Defence (GHS/OCD)	1,485,963	-	-	1,485,963
TOTAL - GENERAL GOVERNMENT	**104,016,508**	**7,337,789**	**2,929,881**	**93,748,838**

See footnotes on page 9. 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 October 31, 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					
Guam Police Department (GPD)	55,090,466	2,563,854	1,448,735	51,077,877	
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	1,255,800	-	-	1,255,800	
GPD - Multi-Agency Unified Law Enforcement Group (MAULEG)	530,622	-	-	530,622	
Department of Corrections (DOC)	38,167,127	891,641	2,067,244	35,208,242	
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	700,000	-	-	700,000	
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	1,581,180	39,714	-	1,541,466	
DOC - Drone Detection Technology	20,000	-	-	20,000	
Department of Youth Affairs (DYA)	8,313,184	261,594	122,292	7,929,298	
DYA - Youth Programs	200,000	-	-	200,000	
DYA - Summer Employment and Youth Training Program	1,779,001	40,472	-	1,738,529	
DYA - Sanctuary Incorporated	300,000	-	-	300,000	
Guam Fire Department (GFD)	39,517,637	650,116	465,000	38,402,521	
GFD - Firefighter Recruitment Cycle	1,110,781	16,719	-	1,094,062	
GFD - E911 Surcharge Rate Study	450,000	-	-	450,000	
Guam Customs & Quarantine Agency (CQA)	15,038,928	517,425	-	14,521,503	
Unified Judiciary Operations (Judiciary)	43,772,315	3,367,102	-	40,405,213	3/
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-	
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-	
Chief Medical Examiner	822,999	10,307	-	812,692	
Guam Environmental Protection Agency (GEPA)	4,943,717	5,609	158,978	4,779,130	
GEPA - Beach Monitoring	46,903	-	-	46,903	
TOTAL - PROTECTION OF LIFE & PROPERTY	**215,600,237**	**9,611,557**	**4,262,249**	**201,726,432**	
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)	11,389,656	207,094	-	11,182,562	
DPHSS - MIP/MIPPR Program	2,231,435	506,601	-	1,724,834	
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	-	-	-	-	
DPHSS - Medicaid Program	32,613,381	767,076	-	31,846,305	
DPHSS - Children's Health Insurance Program	1,500,000	-	-	1,500,000	
DPHSS - Division of Senior Citizens Programs	10,481,498	30,337	-	10,451,161	
DPHSS - Public Assistance Program	5,136,888	-	-	5,136,888	
DPHSS - Enhanced Allotment Plan	425,000	-	-	425,000	
DPHSS - Medical Cannabis Program	303,849	-	-	303,849	
DPHSS - Bureau of Social Services Administration	7,938,928	429,214	-	7,509,714	
DPHSS - Foster Care Health Insurance Premiums	2,359,215	-	-	2,359,215	
DPHSS - Child Protective Services	1,839,416	73,022	-	1,766,394	

See footnotes on page 9. 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 October 31, 2026

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1]	EXPENDITURES [2]	ENCUMBRANCES	FUNDS AVAILABLE
PUBLIC HEALTH (CONTINUED)				
DPHSS - Foster Group Home	950,558	-	-	950,558
DPHSS - Homeless Coalition Grants	500,000	-	-	500,000
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	17,410,820	627,953	52,440	16,730,427
GBHWC - Youth & Mental Health First Aid	285,170	6,612	-	278,558
GBHWC - Youth Suicide Prevention and Peace Program	81,750	-	-	81,750
Guam Memorial Hospital Authority (GMHA) - Operations	36,554,340	3,046,195	-	33,508,145
DOA - Residential Treatment Fund	2,800,000	-	-	2,800,000
TOTAL - PUBLIC HEALTH	**134,801,904**	**5,694,103**	**52,440**	**129,055,361**
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	230,851,101	-	-	230,851,101
GDOE - Chamoru Studies Division	513,824	39,524	-	474,300
GDOE - Menstrual Hygiene Products	25,000	1,924	-	23,076
GDOE - School Maintenance/Repairs	15,000,000	1,153,846	-	13,846,154
GDOE - High School Graduation Fund	39,000	3,000	-	36,000
Guam Academy Charter School Council (GACSC)	25,545,000	-	-	25,545,000
University of Guam Operations (UOG)	42,906,788	4,125,655	-	38,781,133
UOG - Scholarships (SSFAP)	3,565,285	342,815	-	3,222,470
UOG - Aquaculture Development and Training Center	114,000	10,960	-	103,040
UOG - WERI (Guam Hydrologic Survey)	499,946	48,070	-	451,876
UOG - WERI (Water Resource Monitoring)	292,232	28,100	-	264,132
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	54,115	-	508,666
UOG - KPRG Operations	200,000	19,230	-	180,770
UOG - Guampedia Foundation	150,000	14,425	-	135,575
UOG - Guam Green Growth Initiative	500,000	48,075	-	451,925
UOG - Sea Grant Program	500,000	48,075	-	451,925
UOG - Guam Press (Publishing House)	100,000	9,615	-	90,385
UOG - GDOE Textbooks to UOG Press	280,000	26,925	-	253,075
Guam Community College Operations (GCC)	15,511,059	1,292,588	-	14,218,471
GCC - WICHE Administrative Office	78,500	6,542	-	71,958
GCC - Peace Officer Standards and Training (POST) Commission	300,000	25,000	-	275,000
TOTAL - PUBLIC EDUCATION	**337,534,516**	**25,056,260**	**-**	**312,478,256**
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	4,397,961	116,523	-	4,281,438
Guam Regional Transit Authority	2,840,499	93,996	670	2,745,833
TOTAL - COMMUNITY SERVICES	**7,238,460**	**210,519**	**670**	**7,027,271**

See footnotes on page 9. 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 October 31, 2026

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
RECREATION					
Department of Parks & Recreation (DPR)	4,468,819	91,558	-	4,377,261	
DPR - Guam Historic Resources Division	848,666	19,777	-	828,889	
DPR - Park Patrol Officer Reserve Program	90,000	-	-	90,000	
TOTAL - RECREATION	**5,407,485**	**111,335**	**-**	**5,296,150**	
INDIVIDUAL & COLLECTIVE RIGHTS					
Department of Labor (DOL)	408,409	8,422	-	399,987	
DOL - Worker's Compensation Fund	1,000,000	-	-	1,000,000	
Department of Military Affairs	1,191,068	16,883	19,396	1,154,789	
Guam Election Commission (GEC)	2,515,367	132,432	113,579	2,269,356	
Department of Chamorro Affairs (DCA)	2,579,633	68,662	-	2,510,971	
DCA - Guam Cultural Repository	1,627,126	20,270	-	1,606,856	
Commission on Decolonization (COD) - Operations	174,066	23,700	6,960	143,406	
COD - Public Information Program	165,000	-	9,000	156,000	
Guam Council on the Arts & Humanities Agency (CAHA)	760,498	26,163	-	734,335	
CAHA - Guam Territorial Band	45,000	-	-	45,000	
Hagatna Restoration & Redevelopment Authority (HRRA)	443,589	13,230	5,500	424,859	
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	726,566	28,887	-	697,679	
Public Defender Services Corporation (PDSC)	10,098,308	850,055	-	9,248,253	4/
PDSC - Private Attorney Panel	1,400,000	116,667	-	1,283,333	
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	**23,134,630**	**1,305,371**	**154,435**	**21,674,824**	
ECONOMIC DEVELOPMENT					
Department of Agriculture - DOAg	4,685,984	251,284	-	4,434,700	
DOAg - Animal Shelter (GAIN)	142,585	-	-	142,585	
DOAg - Civilian Volunteer Conservation Officers Program	200,000	-	2,250	197,750	
DOAg - Estray Livestock Stewardship Program	200,000	-	-	200,000	
DOAg - GAIN Spay & Neuter Program	450,000	-	-	450,000	
Bureau of Statistics & Plans (BSP)	1,973,531	66,413	4,518	1,902,600	
Guam Visitors Bureau (GVB)	798,785	-	-	798,785	
TOTAL - ECONOMIC DEVELOPMENT	**8,450,885**	**317,697**	**6,768**	**8,126,420**	

See footnotes on page 9. 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 October 31, 2026

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	7,141,255	665,473	-	6,475,782
GGRF - Retiree Health/Dental/Life Insurance Premiums	59,899,529	4,550,037	-	55,349,492
GGRF - Governor/Lieutenant Governor Pensions	321,643	328,943	-	(7,300)
GGRF - Judges/Supreme Justices Annuities	115,383	115,383	-	-
DOA - Supplemental Annuity Benefits Special Fund	5,263,176	525,000	-	4,738,176
DOA- Cost of Living Allowance	19,657,500	19,410,000	-	247,500
DOA - Support of Child in Custody - 19 GCA §5116	150,000	-	-	150,000
DOA - Government Claims Fund	100,000	-	-	100,000
DOA - Government Annual Single Audit	700,000	-	-	700,000
DOA - Financial Management Information System Contract	3,516,446	928,750	-	2,587,696
DOA - Financial Management Information System Software Licensing	560,000	-	-	560,000
DOA - Guam Basketball Confederation	200,000	200,000	-	-
Typhoon Champi (Per E. O. 2026-07)	250,000	-	-	250,000
TOTAL - MISCELLANEOUS APPROPRIATIONS	**97,874,932**	**26,723,586**	**-**	**71,151,346**
DEBT SERVICE APPROPRIATIONS				
GDOE Series 2013A Okkodo Project	2,411,060	-	-	2,411,060
BPT Bonds, Series 2015D	1,000,000	-	-	1,000,000
Limited Obligation Bonds (Section 30), Series 2016A	17,767,875	-	-	17,767,875
GEFF Series 2016 A & B (Certificates of Participation)	1,000,000	-	-	1,000,000
GDOE Series 2020A JFK Project	5,527,325	-	-	5,527,325
BPT Bonds, 2021 Series E and Series F	15,930,138	-	-	15,930,138
UOG 2023 USDA Lease	1,158,283	1,158,283	-	-
Limited Obligation Bonds (BPT), Series 2026G	13,498,450	-	-	13,498,450
TOTAL - DEBT SERVICE APPROPRIATIONS	**58,293,131**	**1,158,283**	**-**	**57,134,848**
EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 38-136				
GMHA Pharmaceutical Fund	-	1,755,086	-	(1,755,086)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	**-**	**1,755,086**	**-**	**(1,755,086)**
TOTAL APPROPRIATIONS FROM FY 2027 GENERAL FUND ADOPTED REVENUES	**992,352,688**	**79,281,586**	**7,406,443**	**905,664,659**

See footnotes on page 9. 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 October 31, 2026

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE
APPROPRIATIONS IN P.L. 38-136 FROM FY 2027 NET UNOBLIGATED GENERAL FUND REVENUE BALANCE				
GMHA - Operations [P.L. 38-136, Ch. XII, Sec. 84]	21,000,000	-	-	21,000,000
TOTAL - APPROP. FROM FY27 NET UNOBLIGATED GENERAL FUND REVENUE BALANCE	**21,000,000**	**-**	**-**	**21,000,000**
APPROPRIATIONS IN P.L. 38-136 FROM FY 2026 NET UNOBLIGATED EXCESS GENERAL FUND REVENUES				
DPHSS - Child Care Subsidy [P.L. 38-60, Ch. III, Part II, Sec. 20]	7,630,000	-	-	7,630,000
DOL - Worker's Compensation Fund [P.L. 38-136 Ch. V, Sec. 1(s)(2)]	2,400,000			2,400,000
TOTAL - APPROP. FROM FY26 NET UNOBLIGATED EXCESS EXCESS GENERAL FUND REVENUES	**10,030,000**	**-**	**-**	**10,030,000**
APPROPRIATIONS IN P.L. 38-136 FROM FY 2024 AUDITED EXCESS REVENUES				
DPR - Guam Preservation Trust	3,500,000	-	-	3,500,000
TOTAL - APPROP. FY2024 AUDITED EXCESS REVENUES	**3,500,000**	**-**	**-**	**3,500,000**
GRAND TOTAL APPROPRIATIONS PER P.L. 38-136	**1,026,882,688**	**79,281,586**	**7,406,443**	**940,194,659**
TRANSFER OUT FROM THE FY 2026 GENERAL FUND BALANCE FOR TYPHOON CHAMPI EMERGENCY RESPONSE AND RECOVERY				
110 Emergency and Recovery - P.L. 38-145	-	15,000,000	-	(15,000,000)
TOTAL - TRANSFER OUT FROM THE FY26 GENERAL FUND BALANCE FOR TYPHOON CHAMPI	**-**	**15,000,000**	**-**	**(15,000,000)**

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Footnotes:

1/ Pursuant to P.L. 38-136.

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 PDSC appropriation for Alternate Public Defender ($1,880,081) and Civil Law Center ($950,411).