



EDWARD M. BIRN
Director (Direktot)
RENA K. BORJA

Deputy Director (Sigundo Direktot)

**DEPARTMENT OF
ADMINISTRATION**
DIPATTAMENTON ATMENESTRASION

DIRECTOR'S OFFICE
(Ufisinan Direktot)

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LOURDES A. LEON GUERRERO
Governor (Maga'håga)

JOSHUA F. TENORIO
Lt. Governor (Sigundo Maga'låhi)

February 3, 2026

The Honorable Frank Blas Jr.
Speaker
I Mina Trentai Ocho Na Liheslaturan Guahan
38th Guam Legislature
163 Chalan Santo Papa
Hagatna, Guam 96910

**RE: Draft Quarterly Statement of Revenues, Expenditures
and Changes in Fund Balance**

Buenas yan Håfa Adai Speaker,

Pursuant to §4118.1 of Chapter 4 of Title 5 Guam Code Annotated, we are submitting the Draft Quarterly Statement of Revenue, Expenditures and Changes in Fund Balance for the First (1st) Quarter of Fiscal Year 2026.

Should you have any further questions or concerns, please contact Theresa Rivers, Chief Financial Officer at 671-475-1211.

Si Yu'os Ma'åse!

Sensaramente,

EDWARD M. BIRN
Director

Attachment

Department of Administration
General Fund
For the three months ended December 31, 2025
5GCA CH.4 §4118.1

	FY2026	FY2025	FY2026 VS
	FUND 100	GENERAL FUND	FY2025
	GENERAL FUND	Combining Totals	GENERAL FUND
	(Unaudited)	(Unaudited) as of	
		12/31/2024	
Revenues:			
Taxes:			
Individual taxes	13,542,561	\$ 12,075,860	1,466,701
Corporate taxes	37,260,794	22,220,542	15,040,252
Withholding taxes	76,139,626	92,392,573	(16,252,947)
Interest and penalties	3,801,630	2,422,830	1,378,800
Gross receipts tax	91,437,842	97,652,670	(6,214,828)
Section 30	19,933,092	19,100,525	832,567
Other taxes	2,635,539	1,155,759	1,479,780
	244,751,083	247,020,759	(2,269,676)
Sales, licenses, fees and permits	869,430	736,673	132,756
Use of money and property	-	-	-
Federal contributions	731,920	1,437,080	(705,160)
Department charges	2,394,971	1,844,258	550,712
Other revenues	-	-	-
Total revenues	248,747,404	251,038,771	(2,291,367)
Expenditures by Object:			
Office of the Governor			
Salaries and wages - regular	1,467,356	1,136,338	331,019
Salaries and wages - overtime	-	134	(134)
Salaries and wages - fringe benefits	696,942	511,307	185,635
Travel	28,731	30,554	(1,823)
Contractual services	23,667	36,445	(12,778)
Building rent	13,142	8,619	4,523
Supplies	5,128	7,391	(2,263)
Miscellaneous	6,355	520	5,835
Utilities - power	54,308	71,667	(17,359)
Utilities - water	10,199	4,293	5,906
Communications	19,479	21,216	(1,736)
Capital outlays	-	-	-
	2,325,307	A 1,828,485	496,823
Office of the Lieutenant Governor			
Salaries and wages - regular	138,511	92,768	45,743
Salaries and wages - fringe benefits	54,640	31,295	23,345
Communications	-	-	-
	193,151	A 124,063	69,088
Bureau of Budget and Management Research			
Salaries and wages - regular	158,480	160,977	(2,497)
Salaries and wages - fringe benefits	68,313	66,462	1,851
Contractual	13,330	14,002	(673)
Travel	17,295	-	17,295
Telephone	-	-	-
	257,418	A 241,441	15,977
Civil Service Commission			
Salaries and wages - regular	209,560	149,532	60,028
Salaries and wages - fringe benefits	101,157	72,139	29,018
Building rent	41,910	41,910	-
Miscellaneous	1,250	-	1,250
Communications	-	-	-
	353,877	A 263,581	90,296
Department of Administration			
Salaries and wages - regular	1,498,029	1,212,836	285,193
Salaries and wages - overtime	13,107	118,017	(104,910)
Salaries and wages - fringe benefits	705,475	543,510	161,966
Travel	-	-	-
Contractual services	2,541,481	125,178	2,416,303
Building rent	270,723	253,788	16,936
Supplies	-	724	(724)
Miscellaneous	200,000	200,000	-
Utilities - power	15,452	20,091	(4,639)
Utilities - water	354	266	88
Communications	14,058	2,655	11,403
Capital outlays	-	-	-
	5,258,679	A 2,477,065	2,781,615

Department of Administration
General Fund
For the three months ended December 31, 2025
5GCA CH.4 §4118.1

	FY2026	FY2025	FY2026 VS
	FUND 100	GENERAL FUND	
	GENERAL FUND	Combining Totals	FY2026 VS
	(Unaudited)	(Unaudited) as of	FY2025
		12/31/2024	GENERAL FUND
Guam Election Commission			
Salaries and wages - regular	226,799	129,644	97,156
Salaries and wages - overtime	-	243,690	(243,690)
Salaries and wages - fringe benefits	106,809	107,765	(956)
Contractual services	29,300	94,180	(64,880)
Building rent	51,832	63,874	(12,042)
Supplies	281	6,033	(5,751)
Miscellaneous	6,313	169,283	(162,971)
Communications	1,771	1,585	186
Capital outlays	-	-	-
	423,105	816,053	(392,948)
Department of Revenue and Taxation			
Salaries and wages - regular	1,918,803	1,937,801	(18,998)
Salaries and wages - overtime	113,013	4,401	108,612
Salaries and wages - fringe benefits	923,641	890,552	33,090
Travel	7,434	-	7,434
Contractual services	137,392	37,540	99,851
Building rent	338,704	342,506	(3,802)
Supplies	-	2,340	(2,340)
Communications	-	-	-
	3,438,987	3,215,139	223,847
Bureau of Statistics and Plans			
Salaries and wages - regular	268,783	234,849	33,934
Salaries and wages - fringe benefits	120,025	103,755	16,270
Travel	141	2,628	(2,486)
Contractual services	8,540	-	8,540
Sub-recipient grants	-	40,500	(40,500)
Communications	507	862	(355)
Expense reimbursement	-	-	-
	397,996	382,593	15,403
Department of Public Works			
Salaries and wages - regular	512,887	629,348	(116,461)
Salaries and wages - overtime	14,419	9,913	4,506
Salaries and wages - fringe benefits	264,613	4,037	260,576
Contractual services	976,673	47,368	929,305
Expense reimbursement	-	(1,180)	1,180
	1,768,592	689,486	1,079,106
Office of the Attorney General			
Salaries and wages - regular	2,096,382	2,344,037	(247,655)
Salaries and wages - overtime	-	1,757	(1,757)
Salaries and wages - fringe benefits	939,179	917,503	21,676
Travel	3,302	2,944	359
Contractual services	48,393	220,449	(172,056)
Building rent	384,900	455,279	(70,379)
Supplies	4,105	3,530	575
Equipment	21,374	6,809	14,565
Miscellaneous	371,670	-	371,670
Communications	5,650	5,492	159
Expense reimbursement	-	-	-
	3,874,955	3,957,799	(82,843)
Guam Police Department			
Salaries and wages - regular	8,246,351	7,879,503	366,847
Salaries and wages - overtime	2,153,540	1,005,005	1,148,535
Salaries and wages - fringe benefits	3,018,060	2,757,976	260,084
Travel	32,494	42,138	(9,644)
Contractual services	68,847	273,259	(204,412)
Building rent	235,777	272,459	(36,682)
Supplies	55,095	47,253	7,842
Equipment	600	-	600
Miscellaneous	235,643	4,698	230,945
Utilities - power	89,637	109,294	(19,657)
Utilities - water	21,946	12,338	9,608
Communications	59,047	90,322	(31,275)
Capital outlays	16,000	12,999	3,001
Expense reimbursement	-	-	-
	14,233,035	12,507,244	1,725,791

Department of Administration
General Fund
For the three months ended December 31, 2025
5GCA CH.4 §4118.1

	FY2026		FY2025	
	FUND 100		GENERAL FUND	
	GENERAL FUND		Combining Totals	FY2026 VS
	(Unaudited)		(Unaudited) as of	FY2025
			12/31/2024	GENERAL FUND
Department of Corrections				
Salaries and wages - regular	4,174,901		4,105,730	69,171
Salaries and wages - overtime	1,457,315		974,260	483,055
Salaries and wages - fringe benefits	1,499,893		1,401,088	98,805
Contractual services	1,105,622		1,382,918	(277,297)
Supplies	634		-	634
Miscellaneous	63,500		6,500	57,000
Utilities - power	140,936		190,147	(49,212)
Utilities - water	182,280		201,928	(19,649)
Communications	9,409		14,340	(4,931)
Expense reimbursement	-		-	-
	8,634,489	A	8,276,913	357,576
Department of Agriculture				
Salaries and wages - regular	641,792		579,157	62,636
Salaries and wages - overtime	5,743		4,279	1,464
Salaries and wages - fringe benefits	311,330		276,788	34,542
Supplies	392		-	392
Miscellaneous	3,000		6,500	(3,500)
Utilities - power	16,596		23,425	(6,829)
Utilities - water	7,762		5,845	1,917
Communications	-		2,053	(2,053)
Expense reimbursement	-		-	-
	986,614	A	898,047	88,567
Department of Public Health and Social Services				
Salaries and wages - regular	1,351,404		1,156,462	194,942
Salaries and wages - overtime	123,105		37,216	85,889
Salaries and wages - fringe benefits	608,740		475,157	133,583
Travel	34,812		4,767	30,046
Contractual services	1,756,432		1,503,750	252,682
Building rent	63,814		65,384	(1,570)
Supplies	36,194		243	35,951
Miscellaneous	3,278,950		1,191,085	2,087,865
Miscellaneous - Medicaid Local Match	6,621,577		4,353,378	2,268,199
Utilities - power	14,017		42,035	(28,018)
Utilities - water	4,423		1,948	2,475
Communications	45,696		49,038	(3,342)
Expense reimbursement	-		-	-
	13,939,164	A	8,880,462	5,058,702
Department of Youth Affairs				
Salaries and wages - regular	1,018,705		1,168,263	(149,558)
Salaries and wages - overtime	1,715		2,593	(878)
Salaries and wages - fringe benefits	412,073		479,730	(67,657)
Contractual services	5,094		2,050	3,044
Supplies	(31,714)		4,563	(36,278)
Utilities - power	26,240		39,370	(13,130)
Utilities - water	6,737		2,718	4,019
Communications	-		9,659	(9,659)
Expense reimbursement	-		-	-
	1,438,848	A	1,708,946	(270,098)
Office of Technology				
Salaries and wages - regular	324,636		208,183	116,453
Salaries and wages - overtime	318		50,495	(50,177)
Salaries and wages - fringe benefits	152,931		114,245	38,686
Contractual services	600,886		497,707	103,179
Utilities - power	22,328		13,513	8,815
Utilities - water	474		-	474
Communications	40,360		40,839	(479)
	1,141,932	A	924,981	216,952
Guam Behavioral Health and Wellness Center				
Salaries and wages - regular	1,000,826		521,590	479,236
Salaries and wages - overtime	757		-	757
Salaries and wages - fringe benefits	457,535		159,705	297,829
Travel	10,689		-	10,689
Contractual services	388,515		494,433	(105,918)
Building rent	35,950		32,430	3,520
Drug Testing	120		-	120
Miscellaneous	11,764		19,907	(8,143)

Department of Administration
General Fund
For the three months ended December 31, 2025
5GCA CH.4 §4118.1

	FY2026		FY2025	
	FUND 100		GENERAL FUND	FY2026 VS
	GENERAL FUND		Combining Totals	FY2025
	(Unaudited)		(Unaudited) as of	GENERAL FUND
			12/31/2024	
Utilities - power	103,201		-	103,201
Utilities - water	7,537		-	7,537
Communications	26,379		20,412	5,967
Capital Outlays	84,968		-	84,968
Expense reimbursement	-		-	-
	2,128,240	A	1,248,477	879,762
Department of Labor				
Salaries and wages - regular	27,087		11,305	15,782
Salaries and wages - fringe benefits	10,030		2,889	7,141
Contractual services	-		150	(150)
Supplies	2,332		-	2,332
Communications	6,985		8,017	(1,033)
Expense reimbursement	-		-	-
	46,433	A	22,361	24,072
Department of Parks and Recreation				
Salaries and wages - regular	580,119		435,656	144,463
Salaries and wages - fringe benefits	278,466		190,448	88,018
Contractual services	9,500		14,487	(4,987)
Supplies	3,999		14,705	(10,705)
Utilities - power	17,140		-	17,140
Utilities - water	70,360		-	70,360
Communications	4,118		4,129	(11)
Capital outlays	-		-	-
	963,702	A	659,425	304,277
Department of Integrated Services for Individuals with Disabilities				
Salaries and wages - regular	154,081		125,422	28,659
Salaries and wages - fringe benefits	82,171		56,761	25,411
Contractual services	331,916		27,763	304,153
Building rent	12,537		-	12,537
Supplies	11,824		-	11,824
Miscellaneous	-		14,534	(14,534)
Communications	1,000		-	1,000
Capital outlays	42,484		-	42,484
	636,013	A	224,480	411,533
Mayor's Council				
Salaries and wages - regular	1,901,396		1,728,501	172,895
Salaries and wages - fringe benefits	986,640		855,966	130,674
Contractual services	20,376		448	19,928
Building rent	27,825		27,825	-
Supplies	17,421		-	17,421
Equipment	22,383		-	22,383
Drug testing	40		-	40
Miscellaneous	10,765		(300)	11,065
Utilities - power	94,246		141,536	(47,290)
Utilities - water	58,481		53,744	4,737
Communications	23,690		17,383	6,307
Capital outlays	207,952		-	207,952
Expense reimbursement	-		-	-
	3,371,215	A	2,825,103	546,112
Department of Land Management				
Salaries and wages - regular	85,493		-	85,493
Salaries and wages - fringe benefits	41,851		-	41,851
Contractual services	3,955		-	3,955
Building rent	230,888		43,112	187,776
Supplies	161		-	161
Miscellaneous	750		-	750
Communications	3,907		-	3,907
Capital outlays	-		-	-
	367,007	A	43,112	323,895
Chief Medical Examiner				
Salaries and wages - regular	98,850		62,182	36,668
Salaries and wages - overtime	2,781		17,467	(14,686)
Salaries and wages - fringe benefits	42,306		29,649	12,656
Communications	-		522	(522)
	143,937	A	109,821	34,116
Customs and Quarantine Agency				
Salaries and wages - regular	1,754,816		1,640,143	114,673
Salaries and wages - overtime	43,834		8,954	34,880
Salaries and wages - fringe benefits	709,206		988,511	(279,305)
Travel	-		2,015	(2,015)
Contractual services	1,565		112,190	(110,625)
Building Rent	1,728		-	1,728
Equipment	222,749		-	222,749

Department of Administration
General Fund
For the three months ended December 31, 2025
5GCA CH.4 §4118.1

	FY2026		FY2025	
	FUND 100		GENERAL FUND	FY2026 VS
	GENERAL FUND		Combining Totals	FY2025
	(Unaudited)		(Unaudited) as of	GENERAL FUND
			12/31/2024	
Miscellaneous	41,000		65,908	(24,908)
Communications	9,773		9,785	(12)
Expense reimbursement	-		-	-
	2,784,671	A	2,827,506	(42,835)
Department of Chamorro Affairs				
Salaries and wages - regular	317,576		175,781	141,795
Salaries and wages - fringe benefits	139,057		75,252	63,805
Contractual services	6,403		2,402	4,001
Equipment	10,455		-	10,455
Utilities - power	66,363		77,353	(10,990)
Utilities - water	5,805		6,059	(253)
Expense Reimbursement	-		-	-
	545,659	A	336,846	208,813
Department of Military Affairs				
Salaries and wages - regular	64,950		58,370	6,580
Salaries and wages - fringe benefits	28,370		23,827	4,543
Travel	7,407		-	7,407
Contractual services	622		-	622
Equipment	-		4,640	(4,640)
Communications	258		-	258
Expense reimbursement	-		-	-
	101,607	A	86,837	14,770
Council of Arts and Humanities				
Salaries and wages - regular	477		-	477
Salaries and wages - fringe benefits	214		-	214
Contractual services	896		143	753
Building Rent	33,540		33,540	-
Miscellaneous	74,839		-	74,839
Communications	862		858	4
	110,828	A	34,540	76,287
Guam Fire Department				
Salaries and wages - regular	5,448,212		4,934,386	513,826
Salaries and wages - overtime	2,159,466		1,859,543	299,923
Salaries and wages - fringe benefits	2,230,921		1,954,239	276,683
Contractual services	4,125		-	4,125
Building rent	60,450		-	60,450
Utilities - water	14,290		-	14,290
Expense reimbursement	-		-	-
	9,917,464	A	8,748,168	1,169,297
Bureau of Women's Affairs				
Salaries and wages - regular	31,984		26,983	5,001
Salaries and wages - fringe benefits	15,695		11,345	4,350
Travel	-		3,447	(3,447)
Building rent	14,299		-	14,299
Equipment	-		7,176	(7,176)
Miscellaneous	500		2,500	(2,000)
Communications	629		-	629
Expense reimbursement	-		-	-
	63,107	A	51,451	11,656
Chamorro Land Trust Commission				
Salaries and wages - regular	34,024		44,695	(10,671)
Salaries and wages - benefits	20,084		20,060	24
Building Rent	31,098		31,098	-
Contractual services	6,720		1,792	4,928
Supplies	250		294	(44)
Communications	722		723	(1)
Capital outlays	103,990		-	103,990
	196,887	A	98,661	98,225
Government Ethics Commission				
Salaries and wages - regular	50,013		54,632	(4,619)
Salaries and wages - fringe benefits	21,064		21,357	(293)
Travel	-		25,274	(25,274)
Contractual services	559		-	559
Building rent	16,498		16,498	-

Department of Administration
General Fund
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	FY2026		FY2025	
	FUND 100		GENERAL FUND	FY2026 VS
	GENERAL FUND		Combining Totals	FY2025
	(Unaudited)		(Unaudited) as of	GENERAL FUND
			12/31/2024	
Equipment	8,470		-	8,470
Miscellaneous	4,652		24	4,628
Communications	-		686	(686)
	<u>101,257</u>	A	<u>118,470</u>	<u>(17,214)</u>
Guam Commission for Educator Certification				
Travel	212		-	212
Contractual services	827		-	827
Building rent	750		-	750
Equipment	260		-	260
Miscellaneous	530		-	530
Communications	661		199	462
Expense reimbursement	-		-	-
	<u>3,240</u>	A	<u>199</u>	<u>3,041</u>
Guam Public Library				
Utilities - power	-		26,075	(26,075)
Utilities - water	-		2,795	(2,795)
Expense reimbursement	-		-	-
	<u>-</u>	A	<u>28,870</u>	<u>(28,870)</u>
Guam Environmental Protection Agency				
Salaries and wages - regular	39,816		5,806	34,010
Salaries and wages - overtime	-		722	(722)
Salaries and wages - benefits	18,007		7,104	10,903
Expense reimbursement	2,722		421	2,300
Building rent	16,000		8,709	7,291
Utilities - power	6,329		-	6,329
Utilities - water	-		661	(661)
Communications	5,971		-	5,971
	<u>88,846</u>	A	<u>23,423</u>	<u>65,423</u>
Other Items				
Salaries and wages - regular	(1)		(10)	9
Unallocated Expenditure	840		12,753	(11,913)
Interest Expense - Tax Refund	86,706		54,103	32,603
	<u>87,545</u>	A	<u>66,846</u>	<u>20,700</u>
Debt Service Payments				
LOB SEC30 SERIES 2016A-INTERST	4,128,500		4,360,500	(232,000)
LOB SEC30 SERIES 2016A-PRINCPL	9,755,000		9,280,000	475,000
LO BPT 2021 SER E&F PRINCIPAL	4,835,000		4,680,000	155,000
BPT Series 2015D - Principal	(29,796,242)		15,790,000	(45,586,242)
BPT Series 2015D - Interest	500,000		8,517,875	(8,017,875)
GOG BPT Refunding Series 2025G	29,796,242		-	29,796,242
CAPFA 2020A JFK -Interest	2,757,600		2,864,675	(107,075)
CAPFA 2020A JFK-Principal	2,770,000		2,660,000	110,000
LO BPT 2021 SER E&F INTEREST	160,306		236,356	(76,050)
Okkodo High School Expansion	2,505,460		2,605,585	(100,125)
GEFF SER 2016 A&B (INST&MAINT)	1,000,000		1,000,000	-
GEFF SER 2016 A&B (P&I)	4,740,750		4,740,750	-
FY26 GUAM FISHERMAN'S CO-OP	75,000		-	75,000
Bank charges and fees	51		5,037	(4,986)
Bond Fees	36,497		38,169	(1,672)
	<u>33,264,164</u>	A	<u>56,778,947</u>	<u>(23,514,783)</u>
Other Miscellaneous expenditures				
Cost of Living Payments	<u>17,834,615</u>		<u>16,983,685</u>	<u>850,930</u>
	17,834,615	A	16,983,685	850,930
Total expenditures	<u>131,422,587</u>		<u>138,509,525</u>	<u>(7,086,938)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>117,324,816</u>		<u>112,529,245</u>	<u>4,795,571</u>
Other financing sources (uses):				
Transfers in from other funds	762,792		1,016,333	(253,542)
Transfers in - 2% General Fund Reserve (Rainy day Fund)	18,987,834		18,499,283	488,551

Department of Administration
General Fund
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	FY2026	FY2025	
	FUND 100	GENERAL FUND	
	GENERAL FUND	Combining Totals	FY2026 VS
	(Unaudited)	(Unaudited) as of	FY2025
		12/31/2024	GENERAL FUND
Transfers out to other funds			
Federal Grants Assistance Fund			
Office of the Attorney General	31,834	259,811	(227,978)
Guam Police Department	101,082	7,337	93,745
DPHSS - Federal Programs	690,330	378,242	312,087
Customs and Quarantine Agency	108,470	-	108,470
Department of Military Affairs	76,022	1,852	74,170
Council of Arts and Humanities	-	1,070	(1,070)
	<u>1,007,737</u>	<u>648,313</u>	<u>359,424</u>
Unified Judiciary	11,345,500	12,816,427	(1,470,927)
DOE/Supplemental Budget/Cham Studies/SSHS	2,732,041	2,817,198	(85,157)
Public Auditor	677,066	598,844	78,223
Guam Legislature	2,335,158	2,527,462	(192,304)
Guam Memorial Hospital	22,671,679	18,215,397	4,456,282
Guam Visitors Bureau	4,644,728	-	4,644,728
GGRF - Retiree Medical	19,452,378	16,749,027	2,703,351
University of Guam	11,876,221	10,175,087	1,701,134
Guam Regional Transit Authority	392,142	427,262	(35,119)
Public Defender Service Corporation	2,703,183	2,295,032	408,151
Guam Community College	3,722,965	3,616,263	106,702
Hagatna Restoration and Redevelopment	74,052	28,128	45,924
Government Claims Fund	15,833	7,076	8,757
Rainy Day Fund	18,987,834	18,499,283	488,551
MIP Payment Fund	696,727	498,733	197,994
Residential Treatment Fund	470,005	341,781	128,224
GSWA New Cell	762,792	762,333	458
Supplemental Annuity Benefits	1,510,000	1,575,000	(65,000)
GMHA Pharmaceuticals Fund	4,994,565	6,050,517	(1,055,952)
DOE Operations Fund	52,658,712	57,366,959	(4,708,247)
Better Public Service Fund	14,895	84,318	(69,422)
Guam Charter Schools	4,723,012	3,987,499	735,513
GMHA Pharmaceuticals Fund	-	-	-
	<u>168,469,224</u>	<u>160,087,937</u>	<u>8,381,286</u>
Total other financing sources (uses), net	<u>(148,718,598)</u>	<u>(140,572,321)</u>	<u>(8,146,277)</u>
Net change in fund balances (deficits)	<u>(31,393,782)</u>	<u>(28,043,076)</u>	<u>(3,350,706)</u>
Provision for Tax Refund	(5,398,822)	(9,613,160)	4,214,338