



EDWARD M. BIRN
Director (*Direktot*)
RENA K. BORJA
Deputy Director (*Sigundo Direktot*)

**DEPARTMENT OF
ADMINISTRATION**
DIPATTAMENTON ATMENESTRASION
DIRECTOR'S OFFICE
(*Ufisinan Direktot*)
Telephone (*Telifon*): (671) 475-1101/1250



LOURDES A. LEON GUERRERO
Governor (*Maga'håga*)
JOSHUA F. TENORIO
Lt. Governor (*Sigundo Maga'låhi*)

August 14, 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 Third (3rd) 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 nine months ended June 30, 2026
5GCA CH.4 §4118.1

	FY2026		FY2025 GENERAL FUND	
	FUND 100		Combining Totals	FY2026 VS
	GENERAL FUND		(Unaudited) as of	FY2025
	(Unaudited)		06/30/25	GENERAL FUND
Revenues:				
Taxes:				
Individual taxes	95,620,565	\$	97,134,468	(1,513,903)
Corporate taxes	130,589,480		95,059,736	35,529,744
Withholding taxes	254,126,765		246,897,725	7,229,040
Gross receipts tax	286,112,065		300,525,518	(14,413,453)
Section 30	59,799,275		57,301,576	2,497,700
Other taxes	5,426,920		3,818,022	1,608,898
	831,675,071		800,737,046	30,938,025
Sales, licenses, fees and permits	3,935,609		3,789,465	146,144
Use of money and property	2,520,889		3,408,863	(887,975)
Federal contributions	5,386,091		3,014,606	2,371,485
Department charges	630,796		1,686,721	(1,055,925)
Other revenues	-		-	-
Total revenues	844,148,455		812,636,701	31,511,754
Expenditures by Object:				
Office of the Governor				
Salaries and wages - regular	4,567,486		3,638,768	928,718
Salaries and wages - overtime	144,789		3,071	141,718
Salaries and wages - fringe benefits	1,979,204		1,599,049	380,155
Travel	76,660		127,583	(50,923)
Contractual services	325,636		211,870	113,766
Building rent	37,931		39,142	(1,211)
Supplies	173,597		20,684	152,913
Equipment	8,234		11,637	(3,403)
Drug testing	-		160	(160)
Miscellaneous	328,319		40,338	287,981
Utilities - power	208,313		266,372	(58,059)
Utilities - water	35,226		22,841	12,385
Communications	98,092		97,821	272
Capital outlays	16,104		43,160	(27,056)
	7,999,590	A	6,122,495	1,877,095
Office of the Lieutenant Governor				
Salaries and wages - regular	373,365		348,570	24,795
Salaries and wages - fringe benefits	142,095		122,660	19,434
Communications	-		-	-
	515,460	A	471,230	44,230
Bureau of Budget and Management Research				
Salaries and wages - regular	503,384		540,180	(36,796)
Salaries and wages - fringe benefits	212,058		221,426	(9,368)
Contractual	25,269		34,140	(8,871)
Travel	22,042		37,922	(15,879)
Supplies	468		8,422	(7,954)
Drug Testing	-		120	(120)
Telephone	-		-	-
	763,222	A	842,211	(78,988)
Civil Service Commission				
Salaries and wages - regular	480,891		527,020	(46,129)
Salaries and wages - fringe benefits	259,256		254,474	4,782
Contractual services	78,150		30,671	47,480
Supplies	-		1,581	(1,581)
Building rent	125,730		125,730	-
Miscellaneous	5,850		6,550	(700)
Communications	10,230		-	10,230
	960,107	A	946,025	14,082
Department of Administration				
Salaries and wages - regular	4,310,223		4,181,128	129,095
Salaries and wages - overtime	71,587		55,600	15,987
Salaries and wages - fringe benefits	2,030,971		1,875,713	155,258
Contractual services	8,507,248		6,601,284	1,905,964
Building rent	888,205		660,102	228,103
Supplies	11,209		16,876	(5,667)
Equipment	4,329		-	4,329
Drug testing	15,023		-	15,023
Miscellaneous	2,159,898		7,467,056	(5,307,158)
Utilities - power	65,740		56,814	8,926
Utilities - water	5,578		3,465	2,114
Communications	47,426		42,105	5,321
Capital outlays	-		-	-
	18,117,438	A	20,960,143	(2,842,705)

Department of Administration
General Fund
For the nine months ended June 30, 2026
5GCA CH.4 §4118.1

	FY2026		FY2025 GENERAL FUND	
	FUND 100		Combining Totals	FY2026 VS
	GENERAL FUND		(Unaudited) as of	FY2025
	(Unaudited)		06/30/25	GENERAL FUND
Guam Election Commission				
Salaries and wages - regular	723,063		741,564	(18,501)
Salaries and wages - overtime	66,491		128,969	(62,479)
Salaries and wages - fringe benefits	340,351		329,710	10,641
Contractual services	151,595		314,088	(162,494)
Building rent	116,622		152,080	(35,458)
Supplies	39,454		8,554	30,900
Drug testing	-		720	(720)
Miscellaneous	16,750		178,258	(161,508)
Communications	5,680		5,823	(143)
Capital outlays	-		-	-
	1,460,006	A	1,859,767	(399,762)
Department of Revenue and Taxation				
Salaries and wages - regular	5,670,568		5,593,201	77,366
Salaries and wages - overtime	533,525		519,789	13,736
Salaries and wages - fringe benefits	2,706,808		2,640,435	66,373
Travel	7,434		6,887	547
Contractual services	1,905,324		410,338	1,494,986
Building rent	225,803		1,021,181	(795,379)
Supplies	40,889		7,188	33,700
Communications	-		-	-
	11,090,350	A	10,199,020	891,331
Bureau of Statistics and Plans				
Salaries and wages - regular	740,117		812,208	(72,092)
Salaries and wages - fringe benefits	341,785		359,850	(18,065)
Travel	3,584		2,628	957
Contractual services	53,298		5,153	48,145
Building rent	5,646		-	5,646
Supplies	2,620		1,249	1,371
Sub-recipient grants	-		40,973	(40,973)
Communications	2,278		2,379	(102)
Expense reimbursement	-		-	-
	1,149,327	A	1,224,440	(75,113)
Department of Public Works				
Salaries and wages - regular	1,363,521		1,737,181	(373,660)
Salaries and wages - overtime	52,537		51,515	1,022
Salaries and wages - fringe benefits	708,544		745,342	(36,798)
Contractual services	7,014,468		4,233,523	2,780,945
Communications	-		1,611	(1,611)
Capital outlays	-		184,495	(184,495)
Expense reimbursement	(1,074,509)		-	(1,074,509)
	8,064,561	A	6,953,668	1,110,893
Office of the Attorney General				
Salaries and wages - regular	5,898,877		6,210,706	(311,829)
Salaries and wages - overtime	-		1,757	(1,757)
Salaries and wages - fringe benefits	2,629,759		2,521,044	108,715
Travel	36,484		30,368	6,116
Contractual services	574,402		999,420	(425,018)
Building rent	1,154,700		1,250,861	(96,161)
Supplies	24,931		15,862	9,069
Equipment	50,481		40,243	10,238
Drug testing	-		162	(162)
Miscellaneous	1,213,779		-	1,213,779
Communications	20,659		14,678	5,981
Capital outlays	-		90,795	(90,795)
Expense reimbursement	-		-	-
	11,604,072	A	11,175,896	428,177
Guam Police Department				
Salaries and wages - regular	22,894,323		21,137,365	1,756,959
Salaries and wages - overtime	5,729,503		2,806,883	2,922,620
Salaries and wages - fringe benefits	8,709,771		7,558,942	1,150,829
Travel	160,836		191,823	(30,986)
Contractual services	921,413		1,164,237	(242,824)
Building rent	574,480		811,268	(236,789)
Supplies	490,795		207,258	283,538
Equipment	8,295		2,750	5,545
Workers compensation	764		764	-
Miscellaneous	271,601		283,183	(11,582)
Utilities - power	354,629		409,508	(54,879)
Utilities - water	93,170		48,551	44,619
Communications	298,749		274,572	24,177
Capital outlays	795,594		341,964	453,630
Expense reimbursement	(600)		-	(600)
	41,303,323	A	35,239,068	6,064,255

Department of Administration
General Fund
For the nine months ended June 30, 2026
5GCA CH.4 §4118.1

	FY2026		FY2025 GENERAL FUND	FY2026 VS FY2025
	FUND 100 GENERAL FUND (Unaudited)		Combining Totals (Unaudited) as of 06/30/25	GENERAL FUND
Department of Corrections				
Salaries and wages - regular	12,290,149		11,909,280	380,869
Salaries and wages - overtime	4,136,839		3,468,482	668,356
Salaries and wages - fringe benefits	4,378,651		4,159,668	218,984
Contractual services	5,126,170		7,587,224	(2,461,054)
Supplies	93,076		36,687	56,389
Equipment	14,495		10,789	3,706
Miscellaneous	76,692		185,553	(108,861)
Utilities - power	528,943		710,738	(181,795)
Utilities - water	1,003,261		905,965	97,297
Communications	44,506		43,337	1,169
Capital outlays	-		24,975	(24,975)
Expense reimbursement	-		-	-
	27,692,783	A	29,042,698	(1,349,915)
Department of Agriculture				
Salaries and wages - regular	2,054,754		1,818,147	236,607
Salaries and wages - overtime	20,002		35,909	(15,907)
Salaries and wages - fringe benefits	1,004,010		878,959	125,052
Travel	1,526		8,784	(7,258)
Contractual services	492,075		7,853	484,222
Supplies	17,065		1,144	15,921
Equipment	10,714		-	10,714
Miscellaneous	33,430		31,716	1,714
Utilities - power	49,813		84,367	(34,554)
Utilities - water	44,668		45,338	(670)
Communications	6,081		3,443	2,638
Capital Outlays	265,293		103,983	161,310
Expense reimbursement	-		-	-
	3,999,431	A	3,019,643	979,788
Department of Public Health and Social Services				
Salaries and wages - regular	4,176,726		3,995,132	181,594
Salaries and wages - overtime	551,524		467,355	84,169
Salaries and wages - fringe benefits	1,881,151		1,668,517	212,634
Travel	111,101		94,723	16,378
Contractual services	7,880,225		6,349,930	1,530,295
Building rent	462,749		491,313	(28,564)
Supplies	110,150		47,360	62,790
Equipment	-		5,178	(5,178)
Miscellaneous	13,410,473		7,642,160	5,768,313
Miscellaneous - Medicaid Local Match	25,463,859		22,263,263	3,200,596
Utilities - power	202,020		185,435	16,585
Utilities - water	31,059		24,302	6,757
Communications	149,438		83,367	66,071
Capital outlays	51,000		254,904	(203,904)
Expense reimbursement	-		-	-
	54,481,474	A	43,572,938	10,908,536
Department of Youth Affairs				
Salaries and wages - regular	2,950,182		3,414,180	(463,999)
Salaries and wages - overtime	55,613		61,192	(5,579)
Salaries and wages - fringe benefits	1,238,532		1,380,678	(142,147)
Contractual services	254,019		242,460	11,559
Supplies	32,430		(13,290)	45,720
Miscellaneous	5,100		-	5,100
Utilities - power	92,402		153,243	(60,841)
Utilities - water	28,000		16,154	11,846
Communications	42,785		18,981	23,804
Expense reimbursement	-		-	-
	4,699,063	A	5,273,598	(574,536)
Office of Technology				
Salaries and wages - regular	975,452		890,244	85,208
Salaries and wages - overtime	8,187		3,844	4,343
Salaries and wages - fringe benefits	459,959		392,240	67,719
Travel	-		740	(740)
Contractual services	1,300,390		1,074,129	226,262
Supplies	1,407		10,429	(9,022)
Utilities - power	84,198		108,385	(24,187)
Utilities - water	1,822		1,747	75
Communications	121,087		122,530	(1,443)
	2,952,502	A	2,604,288	348,214
Guam Behavioral Health and Wellness Center				
Salaries and wages - regular	2,818,421		2,856,179	(37,758)
Salaries and wages - overtime	8,709		1,937	6,771
Salaries and wages - fringe benefits	1,266,217		1,267,027	(810)
Travel	16,025		7,379	8,647
Contractual services	1,694,722		1,688,412	6,311
Building rent	14,589		101,570	(86,981)
Supplies	95,764		21,953	73,811
Drug Testing	120		120	-

Department of Administration
General Fund
For the nine months ended June 30, 2026
5GCA CH.4 §4118.1

	FY2026		FY2025 GENERAL FUND	
	FUND 100		Combining Totals	FY2026 VS
	GENERAL FUND		(Unaudited) as of	FY2025
	(Unaudited)		06/30/25	GENERAL FUND
Miscellaneous	56,013		81,640	(25,627)
Utilities - power	303,367		526,196	(222,829)
Utilities - water	31,791		29,044	2,747
Communications	83,572		85,937	(2,365)
Capital Outlays	84,968		-	84,968
Expense reimbursement	(251,956)		-	(251,956)
	6,222,322	A	6,667,394	(445,072)
Department of Labor				
Salaries and wages - regular	73,678		75,532	(1,854)
Salaries and wages - fringe benefits	26,867		24,299	2,568
Contractual services	21,881		-	21,881
Supplies	12,139		13,398	(1,260)
Communications	24,908		27,342	(2,434)
Expense reimbursement	-		-	-
	159,472	A	140,570	18,902
Department of Parks and Recreation				
Salaries and wages - regular	1,616,978		1,420,505	196,473
Salaries and wages - overtime	33,252		79	33,173
Salaries and wages - fringe benefits	756,980		621,105	135,875
Contractual services	180,497		81,531	98,966
Supplies	38,855		19,154	19,701
Equipment	1,849		-	1,849
Miscellaneous	-		6,500	(6,500)
Utilities - power	17,140		147,619	(130,479)
Utilities - water	216,039		445,939	(229,899)
Communications	18,613		15,865	2,748
Capital outlays	26,000		28,000	(2,000)
	2,906,203	A	2,786,297	119,907
Department of Integrated Services for Individuals with Disabilities				
Salaries and wages - regular	445,826		416,904	28,922
Salaries and wages - fringe benefits	236,865		189,515	47,350
Contractual services	827,195		427,327	399,868
Building rent	61,541		100,889	(39,348)
Supplies	26,505		1,248	25,257
Equipment	2,929		-	2,929
Miscellaneous	674		51,818	(51,144)
Communications	4,045		6,873	(2,828)
Capital outlays	94,472		-	94,472
	1,700,052	A	1,194,573	505,479
Mayor's Council				
Salaries and wages - regular	6,034,673		6,148,140	(113,466)
Salaries and wages - overtime	318,418		10,256	308,163
Salaries and wages - fringe benefits	2,989,138		2,559,118	430,020
Travel	34,946		4,901	30,045
Contractual services	1,610,802		214,169	1,396,634
Building rent	83,475		83,475	-
Supplies	669,615		92,642	576,972
Equipment	324,411		23,117	301,294
Drug testing	40		1,385	(1,345)
Miscellaneous	120,928		20,330	100,598
Utilities - power	386,118		604,471	(218,353)
Utilities - water	201,406		229,274	(27,868)
Communications	80,940		68,829	12,111
Capital outlays	2,720,200		87,675	2,632,525
Expense reimbursement	-		-	-
	15,575,110	A	10,147,782	5,427,328
Department of Land Management				
Salaries and wages - regular	264,980		22,178	242,802
Salaries and wages - fringe benefits	129,267		11,655	117,612
Contractual services	24,019		-	24,019
Building rent	381,302		389,444	(8,142)
Supplies	2,987		-	2,987
Miscellaneous	2,250		-	2,250
Communications	11,718		-	11,718
Capital outlays	-		-	-
	816,522	A	423,277	393,246
Chief Medical Examiner				
Salaries and wages - regular	321,462		302,312	19,150
Salaries and wages - overtime	9,045		(11,101)	20,147
Salaries and wages - fringe benefits	135,293		112,740	22,554
Travel	5,367		-	5,367
Contractual services	96,046		67,042	29,003
Communications	1,555		1,136	419
	568,769	A	472,128	96,641
Customs and Quarantine Agency				
Salaries and wages - regular	5,514,208		4,708,167	806,041
Salaries and wages - overtime	119,439		95,939	23,501
Salaries and wages - fringe benefits	2,303,123		2,053,000	250,123
Travel	50,040		29,337	20,704
Contractual services	218,637		485,193	(266,556)
Building Rent	1,274,277		1,400,382	(126,105)
Supplies	50,932		2,632	48,300

Department of Administration
General Fund
For the nine months ended June 30, 2026
5GCA CH.4 §4118.1

	FY2026		FY2025 GENERAL FUND	
	FUND 100		Combining Totals	FY2026 VS
	GENERAL FUND		(Unaudited) as of	FY2025
	(Unaudited)		06/30/25	GENERAL FUND
Equipment	222,749		-	222,749
Miscellaneous	88,360		65,408	22,952
Utilities - power	4,224		2,859	1,366
Communications	48,817		37,826	10,992
Expense reimbursement	(1,565)		-	(1,565)
	9,893,243	A	8,880,742	1,012,500
Department of Chamorro Affairs				
Salaries and wages - regular	946,957		607,084	339,873
Salaries and wages - overtime	5		-	5
Salaries and wages - fringe benefits	427,962		261,995	165,967
Contractual services	71,604		49,513	22,091
Supplies	709		-	709
Equipment	22,875		-	22,875
Miscellaneous	-		100	(100)
Utilities - power	251,608		288,526	(36,917)
Utilities - water	18,608		21,241	(2,633)
Capital outlays	51,988		-	51,988
Expense Reimbursement	-		-	-
	1,792,316	A	1,228,458	563,858
Department of Military Affairs				
Salaries and wages - regular	182,871		204,505	(21,635)
Salaries and wages - regular	6,523		1,122	5,401
Salaries and wages - fringe benefits	78,756		84,204	(5,448)
Travel	32,773		22,529	10,244
Contractual services	17,586		659	16,927
Supplies	162		1,266	(1,104)
Equipment	-		4,640	(4,640)
Communications	4,373		665	3,708
Capital outlays	6,999		-	6,999
Expense reimbursement	-		-	-
	330,042	A	319,590	10,452
Council of Arts and Humanities				
Salaries and wages - regular	477		-	477
Salaries and wages - fringe benefits	214		-	214
Contractual services	3,975		8,395	(4,421)
Building Rent	92,235		92,235	-
Supplies	1,275		-	1,275
Miscellaneous	301,584		229,445	72,139
Communications	3,874		3,863	11
	403,633	A	333,938	69,695
Guam Fire Department				
Salaries and wages - regular	15,602,000		13,824,354	1,777,646
Salaries and wages - overtime	5,305,820		4,824,925	480,895
Salaries and wages - fringe benefits	6,289,159		5,537,634	751,525
Contractual services	1,415,444		1,220,550	194,895
Building rent	302,250		272,025	30,225
Miscellaneous	125,400		105,000	20,400
Utilities - power	137,769		149,878	(12,109)
Utilities - water	70,085		99,569	(29,484)
Communications	-		41,570	(41,570)
Capital outlays	182,328		-	182,328
Expense reimbursement	-		-	-
	29,430,255	A	26,075,504	3,354,751
Bureau of Women's Affairs				
Salaries and wages - regular	107,013		92,181	14,832
Salaries and wages - fringe benefits	48,990		38,826	10,164
Travel	-		7,690	(7,690)
Contractual Services	2,855		2,724	131
Building rent	35,748		7,150	28,598
Supplies	232		761	(529)
Equipment	-		13,776	(13,776)
Miscellaneous	5,000		6,061	(1,061)
Communications	1,907		-	1,907
Expense reimbursement	-		-	-
	201,745	A	169,168	32,577
Chamorro Land Trust Commission				
Salaries and wages - regular	96,450		165,039	(68,589)
Salaries and wages - benefits	55,208		73,431	(18,223)
Building Rent	-		93,293	(93,293)
Contractual services	17,257		7,724	9,532
Supplies	1,555		1,363	191
Equipment	57,984		-	57,984
Communications	2,716		3,255	(539)
Capital outlays	103,990		-	103,990
	335,159	A	344,105	(8,947)
Government Ethics Commission				
Salaries and wages - regular	156,151		157,554	(1,403)
Salaries and wages - fringe benefits	70,353		49,973	20,380
Travel	-		25,274	(25,274)
Contractual services	37,993		11,512	26,480
Building rent	54,994		49,495	5,499
Supplies	2,412		-	2,412

Department of Administration
General Fund
For the nine months ended June 30, 2026
5GCA CH.4 §4118.1

	FY2026		FY2025 GENERAL FUND Combining Totals (Unaudited) as of 06/30/25	FY2026 VS FY2025 GENERAL FUND
	FUND 100 GENERAL FUND (Unaudited)			
Equipment	8,470		20,328	(11,858)
Miscellaneous	12,220		3,016	9,204
Communications	8,163		5,843	2,320
	350,757	A	322,994	27,762
Guam Commission for Educator Certification				
Travel	212		10,267	(10,055)
Contractual services	19,022		10,817	8,206
Building rent	4,500		5,400	(900)
Supplies	1,437		-	1,437
Equipment	1,760		-	1,760
Miscellaneous	2,346		1,050	1,296
Communications	2,034		2,027	7
Expense reimbursement	-		-	-
	31,311	A	29,561	1,750
Guam Public Library				
Travel	-		-	-
Contractual Services	-		-	-
Supplies	-		-	-
Equipment	-		-	-
Utilities - power	-		-	-
Utilities - water	-		-	-
Expense reimbursement	-		-	-
	-	A	-	-
Guam Environmental Protection Agency				
Salaries and wages - regular	112,014		52,525	59,490
Salaries and wages - overtime	320		722	(401)
Salaries and wages - benefits	51,744		25,488	26,256
Expense reimbursement	23,434		1,799	21,635
Building rent	48,000		24,000	24,000
Supplies	8,049		14,598	(6,550)
Equipment	160		-	160
Utilities - power	47,579		57,358	(9,779)
Utilities - water	2,501		6,558	(4,057)
Communications	13,205		26,710	(13,505)
	307,006	A	209,758	97,249
PBS Guam				
Salaries and wages - regular	2,265		-	2,265
Salaries and wages - benefits	835		-	835
Utilities - power	45,252		-	45,252
Utilities - power	-		-	-
Capital outlays	82,390		-	82,390
	130,742	A	-	130,742
Port Authority of Guam				
Supplies	10,289		-	10,289
Expense reimbursement	-		-	-
	10,289	A	-	10,289
Other Items				
Salaries and wages - regular	(1)		(20)	19
Unallocated Expenditure	931,333		897,633	33,701
Interest Expense - Tax Refund	265,651		414,524	(148,873)
	1,196,983	A	1,312,137	(115,153)
Debt Service Payments				
LOB SEC30 SERIES 2016A-INTERST	8,013,125		8,489,000	(475,875)
LOB SEC30 SERIES 2016A-PRINCPL	9,755,000		9,280,000	475,000
LO BPT 2021 SER E&F PRINCIPAL	4,835,000		4,840,306	(5,306)
BPT Series 2015D - Principal & Interest (2025G)	13,161,161		32,431,000	(19,269,839)
BPT 2012 Series B - Interest	78,494		156,012	(77,518)
BPT 2012 Series B - Principal	3,215,000		3,175,000	40,000
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	5,651,244		5,645,556	5,688
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	225,000		-	225,000
Bank charges and fees	56,538		65,111	(8,573)
Bond Fees	39,247		52,140	(12,893)
	58,803,619	A	78,005,135	(19,201,516)
Other Miscellaneous expenditures				
Excess COLA	-		-	-
Cost of Living Payments	17,834,615		16,992,885	841,730
	17,834,615	A	16,992,885	841,730
Total expenditures	345,852,874		335,563,123	10,289,752
Excess (deficiency) of revenues over (under) expenditures	498,295,581		477,073,578	21,222,002

Department of Administration
General Fund
For the nine months ended June 30, 2026
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	FY2026	FY2025	
	FUND 100	GENERAL FUND	
	GENERAL FUND	Combining Totals	FY2026 VS
	(Unaudited)	(Unaudited) as of	FY2025
		06/30/25	GENERAL FUND
Other financing sources (uses):			
Transfers in from other funds	2,034,354	2,287,333	(252,979)
Transfers out to other funds			
Federal Grants Assistance Fund			
Office of the Attorney General	32,799	1,397,322	(1,364,523)
Guam Police Department	300,525	239,950	60,575
DPHSS - Federal Programs	2,226,314	1,782,870	443,444
Department of Integrated Services for Individuals with Disabilities	150,757	364,706	(213,949)
Customs and Quarantine Agency	117,100	-	117,100
Department of Chamorro Affairs	-	-	-
Department of Military Affairs	518,992	172,739	346,253
Council of Arts and Humanities	-	12,471	(12,471)
	3,346,487	3,970,058	(623,571)
Unified Judiciary	33,225,571	34,302,501	(1,076,930)
DOE/Supplemental Budget/Cham Studies/SSHS	8,794,230	8,451,606	342,624
Public Auditor	1,618,458	1,646,991	(28,534)
Guam Legislature	8,284,042	7,461,338	822,704
Guam Charter Schools - Supplemental Budget	-	268,572	(268,572)
Guam Housing Corporation	-	750,000	(750,000)
Guam Memorial Hospital	50,579,824	30,349,814	20,230,010
Guam Visitors Bureau	12,350,843	-	12,350,843
GGRF - Appropriations	5,323,118	4,876,583	446,535
GGRF - Retiree Healthcare Premiums	50,027,839	39,422,849	10,604,990
University of Guam	35,628,663	34,602,763	1,025,900
Guam Regional Transit Authority	1,124,495	1,331,592	(207,097)
Public Defender Service Corporation	8,716,872	7,210,428	1,506,444
Guam Community College	11,168,895	10,758,794	410,101
Hagatna Restoration and Redevelopment	208,600	171,980	36,620
Government Claims Fund	52,783	55,811	(3,028)
Rainy Day Fund	18,987,834	18,499,283	488,551
MIP Payment Fund	1,806,164	2,223,314	(417,151)
Workers Compensation - Line agencies	311,239	202,398	108,842
Residential Treatment Fund	1,905,079	2,224,585	(319,506)
GSWA New Cell	2,034,354	2,033,167	1,187
Supplemental Annuity Benefits	4,387,000	4,603,000	(216,000)
GMHA Pharmaceuticals Fund	17,121,303	18,151,550	(1,030,247)
DOE Operations Fund	166,752,588	172,100,877	(5,348,289)
Better Public Service Fund	386,161	575,336	(189,175)
Guam Charter Schools	16,216,368	13,131,464	3,084,905
GMHA Pharmaceuticals Fund	-	-	-
	460,358,809	419,376,653	40,982,157
Total other financing sources (uses), net	(458,324,455)	(417,089,319)	(41,235,136)
Net change in fund balances (deficits)	39,971,126	\$ 59,984,259	(20,013,133)
Actual Tax Refunds paid	(117,608,910)	(146,173,346)	28,564,436