

I Mina'trentai Ocho Na Liheslaturan Guåhan
SPECIAL SESSION BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	FISCAL NOTES	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	NOTES
1 (10-S) As amended in the Committee of the Whole.	Committee on Rules by request of <i>I Maga'hágan Guåhan</i> , the Governor of Guam, in accordance with the Organic Act of Guam.	AN ACT MAKING APPROPRIATIONS FOR THE OPERATIONS OF THE EXECUTIVE, LEGISLATIVE, AND JUDICIAL BRANCHES OF THE GOVERNMENT OF GUAM FOR FISCAL YEAR ENDING SEPTEMBER 30, 2027, MAKING OTHER APPROPRIATIONS, AND ESTABLISHING MISCELLANEOUS AND ADMINISTRATIVE PROVISIONS.	8/4/26 2:58 p.m.						
	SESSION DATE	TITLE	DATE PASSED	TRANSMITTED	DUE DATE	NOTES			
	8/10/26	AN ACT MAKING APPROPRIATIONS FOR THE OPERATIONS OF THE EXECUTIVE, LEGISLATIVE, AND JUDICIAL BRANCHES OF THE GOVERNMENT OF GUAM FOR FISCAL YEAR ENDING SEPTEMBER 30, 2027, MAKING OTHER APPROPRIATIONS, AND ESTABLISHING MISCELLANEOUS AND ADMINISTRATIVE PROVISIONS.	8/17/26	8/18/26	8/29/26				



COPY

I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN
Thirty-Eighth Guam Legislature

August 18, 2026

The Honorable Lourdes A. Leon Guerrero
I Maga'hågan Guåhan
Ufisinan I Maga'håga
Hagåtña, Guam 96910

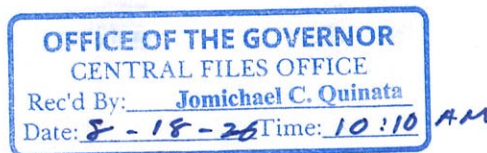
Dear *Maga'håga* Leon Guerrero:

Transmitted herewith is Bill No. 1 (10-S) which was passed by *I Mina'trentai Ocho Na Liheslaturan Guåhan* on August 17, 2026.

Sincerely,

Senator Sabrina Salas Matanane
Legislative Secretary

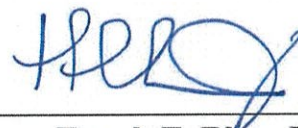
Enclosure (1)



I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN
2026 (TENTH) Special Session

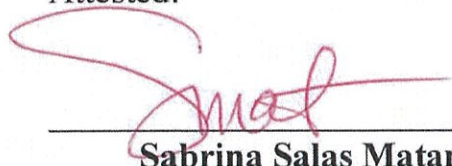
CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'HÅGAN GUÅHAN

This is to certify that **Bill No. 1 (10-S), "AN ACT MAKING APPROPRIATIONS FOR THE OPERATIONS OF THE EXECUTIVE, LEGISLATIVE, AND JUDICIAL BRANCHES OF THE GOVERNMENT OF GUAM FOR FISCAL YEAR ENDING SEPTEMBER 30, 2027, MAKING OTHER APPROPRIATIONS, AND ESTABLISHING MISCELLANEOUS AND ADMINISTRATIVE PROVISIONS,"** was on the 17th day of August 2026, duly and regularly passed.



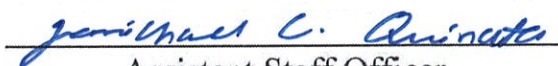
Frank F. Blas, Jr.
Speaker

Attested:



Sabrina Salas Matanane
Legislative Secretary

This Act was received by *I Maga'hågan Guåhan* this 18th day of August, 2026, at 10:10 o'clock A.M.



Assistant Staff Officer
Maga'håga's Office

APPROVED:

Lourdes A. Leon Guerrero
I Maga'hågan Guåhan

Date: _____

Public Law No. _____

I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN
2026 (TENTH) Special Session

Bill No. 1 (10-S)

As amended in the Committee of the Whole.

Introduced by:

Committee on Rules

by request of *I Maga'hågan Guåhan*, the
Governor of Guam, in accordance with the
Organic Act of Guam.

**AN ACT MAKING APPROPRIATIONS FOR THE
OPERATIONS OF THE EXECUTIVE, LEGISLATIVE,
AND JUDICIAL BRANCHES OF THE GOVERNMENT
OF GUAM FOR FISCAL YEAR ENDING SEPTEMBER
30, 2027, MAKING OTHER APPROPRIATIONS, AND
ESTABLISHING MISCELLANEOUS AND
ADMINISTRATIVE PROVISIONS.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

CHAPTER I

GENERAL PROVISIONS

Section 1. Short Title. This Act shall be known as the “**General Appropriations Act of 2027**”. Except as otherwise provided by this Act, the appropriations made by this Act shall be available to pay for Fiscal Year 2027 obligations incurred on or after October 1, 2026 but no later than September 30, 2027. If any appropriation in this Act is found contrary to federal law, all other portions of this Act shall remain valid.

Section 2. Business Privilege Tax. Beginning on October 1, 2026, the business privilege tax rate shall be four percent (4%) pursuant to 11 GCA § 26202.

1 “§ 26202. **Rates.** The following rates shall apply in computing,
2 assessing and collecting the business privilege tax:

3 (a) Tax on the Business of Selling Tangible Personal Property. Upon
4 every person engaging or continuing within Guam in the business of selling
5 any tangible property whatsoever (not including however, bonds or other
6 evidence of indebtedness or stocks), there shall be a tax equivalent to four and
7 a half percent (4.5%) effective October 1, 2025, which shall reduce to four
8 percent (4%) beginning on October 1, 2026, of gross proceeds of sales; except
9 that on the gross proceeds of the operation of poker machines, there shall be
10 a tax equivalent to eight percent (8%) on the gross proceeds of each machine,
11 as determined by subtracting the winnings, pay-outs and malfunction refunds
12 from total receipts of each machine.

13 (1) Provided, that gross proceeds of export sales of tangible
14 property in foreign commerce shall not constitute a part of the measure
15 of the tax imposed. Although not constituting a part of the measure of
16 the tax imposed, all such sales shall be reported in the manner provided
17 for the reporting of the tax imposed by § 26202(a).

18 (2) Provided, that any person engaging or continuing in
19 business as a retailer and a wholesaler shall pay the tax required solely
20 on the gross proceeds of sales of the retail business, and his books must
21 be kept so as to show separately the gross proceeds of sale of each
22 business.

23 (3) Provided, that a manufacturer or producer engaging in the
24 business of selling his manufactured products at retail in Guam shall be
25 required to make returns of the gross proceeds of such retail sales and
26 pay the tax imposed by this Chapter for the privilege of engaging in the
27 business of selling such products at retail in Guam; and

1 (4) Provided, that a manufacturer or producer, other than a
2 manufacturer of alcoholic beverages, engaging in the business of
3 selling his products to manufacturers, wholesalers, or licensed retailers,
4 or persons actually selling the products to the United States
5 Government, shall not be required to pay the tax imposed in this Act
6 for the privilege of selling such products at wholesale. Nor shall any
7 such manufacturer or producer, other than a manufacturer of alcoholic
8 beverages, be required to pay the tax imposed in this Act for the
9 privilege of selling products for delivery to the purchaser outside of
10 Guam. The point of delivery for a purchaser outside of Guam may be
11 on Guam, if the product's ultimate destination or consumption is
12 outside of Guam.

13 (b) (1) [Repealed.] (2) [Repealed.] (3) Tax upon boxing. The tax
14 levied and assessed under Subsections (b)(1) and (b)(2) (repealed) of this
15 Section shall not apply to boxing for which a tax equivalent to twelve percent
16 (12%) of the gross income of such boxing business is hereby levied and
17 assessed.

18 (c) Tax on service business. Upon every person engaging or
19 continuing within Guam, in any service business or calling not otherwise
20 specifically taxed under this Section, [there shall be] a tax equivalent to four
21 and a half percent (4.5%) effective October 1, 2025, which shall reduce to
22 four percent (4%) beginning on October 1, 2026, of the gross income of such
23 business.

24 (d) Professions. Upon every person engaging or continuing within
25 Guam in the practice of a profession, excluding those expounding the
26 religious doctrines of any church, [there shall be] a tax equivalent to four and
27 a half percent (4.5%) effective October 1, 2025, which shall reduce to four

1 percent (4%) beginning on October 1, 2026, of the gross income of such
2 practice.

3 (e) Tax on Contractors. There shall be levied, assessed and collected
4 a tax rate of four and a half percent (4.5%) effective October 1, 2025, which
5 shall reduce to four percent (4%) beginning on October 1, 2026, measured
6 against the gross income of any contractor; provided, that there shall be
7 deducted from the gross income of the taxpayer so much thereof as has been
8 included in the gross income earned from another taxpayer who is a contractor
9 as defined in § 26101(b) and who has already paid the tax levied under this
10 Subsection for goods and services that include the deductible gross income of
11 the taxpayer who is a contractor; provided, that any person claiming a
12 deduction under this Subsection shall be required to show in the person's
13 return either the name and the contractor's license number issued by the Guam
14 Contractors License Board, or the Guam business license number, or the
15 registration number for a professional engineer, architect or land surveyor, or
16 the Certificate of Authorization (COA) number for a business authorized to
17 provide engineering, architecture or land surveying services by the Guam
18 Board of Registration for Professional Engineers, Architects, and Land
19 Surveyors of the person paying the tax on the amount deducted by the person.

20 (1) Notwithstanding § 26202(e) of Chapter 26, Title 11, Guam
21 Code Annotated, there shall be levied, assessed and collected a tax rate
22 of five percent (5%) measured against the gross income derived by a
23 Primary Contractor, as defined in § 26101(b), from a Military Buildup
24 Construction Contract; provided, that there shall be deducted from the
25 gross income of the taxpayer so much thereof as has been included in
26 the gross income earned from another taxpayer who is a contractor as
27 defined in § 26101(b) and who has already paid the tax levied under

1 this Subsection for goods and services that include the deductible gross
2 income of the taxpayer who is a contractor; provided, that any person
3 claiming a deduction under this Subsection shall be required to show in
4 the person's return either the name and the contractor's license number
5 issued by the Guam Contractors License Board, or the Guam business
6 license number, or the registration number for a professional engineer,
7 architect or land surveyor, or the Certificate of Authorization (COA)
8 number for a business authorized to provide engineering, architecture
9 or land surveying services by the Guam Board of Registration for
10 Professional Engineers, Architects, and Land Surveyors of the person
11 paying the tax on the amount deducted by the person. This tax rate shall
12 be measured against the portion attributable to performance within
13 Guam.

14 For purposes of this Paragraph, "Military Buildup Construction
15 Contract" means any contract, task order, delivery order, purchase
16 order, agreement, or other contractual instrument, including any
17 amendment, modification, extension, or option thereto, awarded
18 directly by the United States Department of Defense, any military
19 department, the United States Army Corps of Engineers, Naval
20 Facilities Engineering Systems Command (NAVFAC), or any other
21 federal agency acting on behalf of the Department of Defense, for the
22 planning, design, architecture, engineering, surveying, construction
23 management, site preparation, construction, reconstruction, renovation,
24 expansion, repair, or improvement of military facilities, infrastructure,
25 utilities, roads, bridges, airfields, ports, training ranges, housing, or
26 other capital improvements associated with the relocation, expansion,

1 sustainment, or modernization of the United States military presence on
2 Guam.

3 The tax imposed under this Paragraph shall apply only to the
4 Primary Contractor, as defined in § 26101(b), contracting directly with
5 the federal agency awarding the Military Buildup Construction
6 Contract. A Subcontractor, as defined in § 26101(b)(1), supplier,
7 vendor, consultant, or any other person that does not contract directly
8 with the awarding federal agency shall not be subject to the tax imposed
9 under this Paragraph solely by reason of performing work under a
10 Military Buildup Construction Contract.

11 (f) Tax on banks, banking institutions, small lenders and building
12 and loan associations. Upon every person engaging or continuing within
13 Guam in the business of operating any bank, banking institutions, building
14 and loan association, small lending business, or lending institutions, there
15 shall be a tax equivalent to four and a half percent (4.5%) effective October
16 1, 2025, which shall reduce to four percent (4%) beginning on October 1,
17 2026, of the net income received from business.

18 (1) Net Income. For the purpose of this Section, net income
19 shall mean the gross income of such taxpayer received from all sources
20 less the following deductions there from:

21 (A) Salaries or bonuses paid and other compensation
22 from personal services.

23 (B) Interest or discount paid.

24 (C) Rents paid.

25 (D) Ordinary operating expenses such as supplies,
26 utility services, insurance premiums other than for life insurance,
27 provided that any deductible insurance expense shall be

allowable only to the extent that such a premium is applicable to the tax period against which it is claimed.

(E) Loans or obligations charged off the books of the bank as losses unless charged against reserves then in existence.

(F) Losses other than loan losses, such as those occasioned by fire or other casualty, theft, embezzlement, and the like, but only to the extent not covered by insurance proceeds collected.

(G) Transfers from earnings to reserve for bad debts or other contingencies provided for.

(H) Miscellaneous direct expenses such as legal, advertising, auditing, and the like.

(I) Loss on property sold and depreciation on property owned.

(2) A person liable for the payment of taxes levied under this Section shall be required to file an annual return and shall not be required to file monthly returns. The tax year shall be calendar year except that the taxpayer may use his annual accounting period when prior permission is obtained from the Tax Commissioner. The annual return under this Subsection shall be filed not later than ninety (90) days following the close of the taxpayer's tax year.

(g) Dealing in foreign currency. Upon every person engaging or continuing within Guam in the business of purchasing and selling foreign money, there shall be a tax equivalent to four and a half percent (4.5%) effective October 1, 2025, which shall reduce to four percent (4%) beginning on October 1, 2026, of the gross profit of such business represented by the

1 difference between the cost and selling price of the foreign currency measured
2 in United States dollars.

3 (h) Tax on other business. Upon every person engaging or
4 continuing within Guam in any business, trade, activity, occupation or calling
5 not specifically included in any other provision of this Article, there shall
6 likewise be a tax equivalent to four and a half percent (4.5%) effective October
7 1, 2025, which shall reduce to four percent (4%) beginning on October 1,
8 2026, of the gross income of such business. This Section shall apply to the
9 gross income of persons taxable under other provisions of this Chapter but
10 which gross income is not derived from the exercise or privilege taxable
11 thereunder.

12 (i) Insurers. Upon every person engaged or continuing within Guam
13 in the business of an insurer, there shall be a tax at the rate of four and a half
14 percent (4.5%) effective October 1, 2025, which shall reduce to four percent
15 (4%) beginning on October 1, 2026, of gross income received as premium for
16 the writing of insurance, less returned premiums and less all commissions
17 attributable to the sale and purchase of an insurance policy or policies of the
18 insurer paid by said insurer to agents of the same, and four and a half percent
19 (4.5%) effective October 1, 2025, which shall reduce to four percent (4%)
20 beginning on October 1, 2026 of any other gross income earned or derived on
21 Guam.

22 (j) Tour Agencies.

23 (1) Upon every person engaging or continuing within Guam
24 in the business of a tour agency or travel agency, where tourism-related
25 services are furnished to consumers by independent vendors through
26 arrangements made by a travel agency, or tour packager, and the gross
27 income is divided between the provider of the services on the one hand

1 and the travel agency or tour packager on the other hand, a tax
2 equivalent to four and a half percent (4.5%) effective October 1, 2025,
3 which shall reduce to four percent (4%) beginning on October 1, 2026,
4 shall be imposed on each person with respect to such person's
5 respective portion of the proceeds, and no more.

6 (2) Where transient accommodations are furnished through
7 arrangements made by a travel agency or tour packager, the gross
8 income is divided between the provider of the transient
9 accommodations on the one hand and the travel agency, or tour
10 packager, on the other hand, a tax equivalent to four and a half percent
11 (4.5%) effective October 1, 2025, which shall reduce to four percent
12 (4%) beginning on October 1, 2026, shall be imposed on each person
13 with respect to such person's respective portion of the proceeds, and no
14 more.

15 (A) As used in this Subsection, tourism related services
16 shall mean dinner cruises, transportation included in a tour
17 package, sightseeing tours, dinner shows, extravaganzas, cultural
18 and educational facilities, and other services rendered directly to
19 the customer or tourist.

20 (B) As used in this Subsection 'transient
21 accommodations' shall mean hotel, lodging facility, or similar
22 facility located on Guam and subject to the provisions of 11 GCA
23 § 30101."

24 **Section 3. Estimated Revenues for Fiscal Year 2027.** Notwithstanding §
25 22436, Chapter 22, Title 5 Guam Code Annotated, *I Liheslaturan Guåhan*, the Guam
26 Legislature, adopts the following revenue estimates for Fiscal Year 2027 as the basis
27 for the appropriations contained in this Act.

1	I. GENERAL FUND REVENUES AMOUNT	
2	TOTAL GENERAL FUND REVENUE	\$1,053,222,320
3	GENERAL FUND PROVISION FOR TAX REFUND	
4	PAYMENTS	(\$25,359,760)
5	TOTAL GENERAL FUND REVENUE AVAILABLE	
6	FOR OPERATIONS	\$1,027,862,560
7	A. TAXES	
8	Income Tax	
9	Individual (not including the	
10	Additional Child Tax Credit)	\$111,777,351
11	Corporate	\$161,244,600
12	Withholding Taxes, Interest, and Penalties	\$333,036,063
13	Provision for Tax Refund Payments:	
14	Gross Provision for Tax Refund Payments	
15	[Federal and General Funds]	(\$143,690,874)
16	Earned Income Tax Credit Federal Receipts	\$53,811,589
17	Child Tax Credit/Additional Child Tax Credit	
18	Federal Receipts	\$64,519,525
19	General Fund Provision for Tax Refund Payments	<u>(\$25,359,760)</u>
20	TOTAL INCOME TAXES	\$580,698,254
21	Business Privilege Tax	\$340,242,781
22	GMHA Pharmaceuticals Fund	
23	(§ 26208, Article 2, Chapter 26 of Title 11 GCA)	(\$21,061,028)
24	Tax Credits:	
25	GMHA Medical Supplies (P.L. 35-138)	(\$1,000,000)
26	Guam National Youth Football Federation (P.L. 36-129)	(\$500,000)
27	Enhancing Tourism Aesthetics Program (P.L. 38-114)	(\$5,000,000)

1	Other Taxes	\$8,529,125
2	Guam National Youth Football Federation (P.L. 36-129)	<u>(\$375,000)</u>
3	TOTAL BUSINESS PRIVILEGE TAX	\$320,835,878
4	TOTAL TAXES	\$901,534,132
5	B. FEDERAL SOURCES	
6	Federal Income Tax Collection	
7	Section 30 Funds	\$85,187,739
8	Immigration Fees and Other Federal Sources	<u>\$2,507,408</u>
9	TOTAL FEDERAL SOURCES	\$87,695,147
10	C. USE OF MONEY AND PROPERTY	\$4,277,561
11	D. LICENSES, FEES, AND PERMITS	
12	Licenses, Fees, and Permits	\$5,053,075
13	Licenses, Fees, and Permits (Better Public	
14	Service Fund) (Chapter 161 of Title 11 GCA)	<u>(\$505,308)</u>
15	TOTAL LICENSES, FEES, AND PERMITS	\$4,547,767
16	E. DEPARTMENT CHARGES	\$1,366,617
17	TOTAL GENERAL FUND REVENUE	\$999,421,224
18	F. RAINY DAY FUND	(\$6,868,536)
19	TOTAL GENERAL FUND REVENUE	
20	AVAILABLE FOR APPROPRIATION	\$992,552,688
21	II. SPECIAL FUND REVENUES	
22	A. Banking and Insurance Enforcement Fund	\$504,183
23	B. Better Public Service Fund	\$1,465,286
24	C. <i>CHamoru</i> Land Trust Operations Fund	\$1,032,313
25	D. <i>CHamoru</i> Land Trust Survey and Infrastructure Fund	\$347,318
26	E. Corrections Revolving Fund	\$1,121,084
27	F. Customs, Agriculture, and Quarantine	

1	Inspection Services Fund	\$7,696,311
2	G. Enhanced 911 Emergency Reporting System Fund	\$1,850,622
3	H. Environmental Health Fund	\$1,812,482
4	I. Fire, Life, and Medical Emergency Fund	\$733,466
5	J. GMHA Pharmaceuticals Fund	\$21,061,028
6	K. Guam Ancestral Lands Commission Survey,	
7	Infrastructure, and Development Fund	\$648,396
8	L. Guam Board of Accountancy Fund	\$896,600
9	M. Guam Contractors License Board Fund	\$862,027
10	N. Guam Educational Facilities Fund	\$35,566,403
11	O. Guam Environmental Trust Fund	\$352,488
12	P. Guam Highway Fund (GHF)	\$14,250,808
13	(a) GHF (Better Public Service Fund;	
14	Chapter 161 of Title 11 GCA)	(\$959,978)
15	(b) GHF (GIAA – Pursuant to Federal	
16	Register Vol. 79, 66282)	<u>(\$1,066,323)</u>
17	Total Guam Highway Fund	\$12,224,507
18	Q. Guam Invasive Species Inspection Fee Fund	\$1,690,985
19	R. Guam Plant Inspection and Permit Fund	\$109,515
20	S. Health Professional Licensing Office Revolving Fund	\$344,376
21	T. Healthy Futures Fund	\$23,114,705
22	U. Host Community Fund	\$300,000
23	V. Indirect Cost Fund	\$1,391,474
24	W. Land Survey Revolving Fund	\$2,519,784
25	X. Limited Gaming Fund	\$1,091,062
26	Y. Manpower Development Fund	\$11,536,138
27	Z. Mental Health and Substance Abuse Services Fund	\$416,750

1	AA. Office of Vital Statistics Revolving Fund	\$221,035
2	AB. Police Patrol Vehicle and Equipment Revolving Fund	\$345,081
3	AC. Police Services Fund	\$1,142,044
4	AD. Professional Engineers, Architects, and	
5	Land Surveyors Board Fund	\$292,525
6	AE. Public Recreation Services Fund	\$71,958
7	AF. Public School Library Resources Fund	\$1,129,478
8	AG. Rabies Prevention Fund	\$55,827
9	AH. Safe Streets Fund	\$29,701
10	AI. Sanitary Inspection Revolving Fund	\$510,221
11	AJ. School Lunch/SAE/Child Nutritional Meal Reimbursement	
12	Fund – Federal Sources (100% Federal Grant)/	
13	Cash Collections	\$12,504,000
14	AK. Solid Waste Operations Fund	\$28,404,390
15	Host Community Fund (§ 51405, Article 4,	
16	Chapter 51 of Title 10 GCA)	<u>(\$300,000)</u>
17	Total Solid Waste Operations Fund	\$28,104,390
18	AL. Street Light Fund	\$4,190,000
19	AM. Tax Collection Enhancement Fund	\$1,130,978
20	AN. Tourist Attraction Fund	\$34,868,794
21	AO. Water Research and Development Fund	\$83,974
22	TOTAL SPECIAL FUND REVENUE	\$215,369,309
23	III. FEDERAL MATCHING GRANTS-IN-AID REVENUES	
24	Federal Grants-In-Aid Requiring Local Match:	
25	A. Customs and Quarantine Agency	\$1,875,000
26	B. Department of Integrated Services for	
27	Individuals with Disabilities	\$2,771,127

1	C. Department of Labor	\$47,000
2	D. Department of Military Affairs	\$2,178,570
3	E. Department of Public Health and Social Services	\$188,801,303
4	F. Guam Council on the Arts and Humanities Agency	\$426,950
5	G. Guam Police Department	\$4,202,656
6	H. Office of the Attorney General	\$6,439,964
7	I. University of Guam	\$6,742,835
8	TOTAL FEDERAL MATCHING GRANTS-	
9	IN-AID REVENUE	\$213,485,405
10	REVENUE SUMMARY:	
11	TOTAL GENERAL FUND REVENUE	
12	AVAILABLE FOR APPROPRIATION	\$992,552,688
13	TOTAL SPECIAL FUND REVENUE	\$215,369,309
14	TOTAL FEDERAL MATCHING	
15	GRANTS-IN-AID REVENUE	\$213,485,405
16	GRAND TOTAL	\$1,421,407,402

17 **Section 4. Authorization to Pay and Prioritize the Payment of Tax**
18 **Refunds.** *I Maga'hågan/Maga'låhen Guåhan* shall prioritize tax refund payments
19 for 'A-Status' returns for tax year 2027 and prior years in an amount no less than
20 Twenty-five Million Three Hundred Fifty-nine Thousand Seven Hundred Sixty
21 Dollars (\$25,359,760).

22 **Section 5. Unappropriated Annual General Fund Revenues Collected**
23 **in Excess of Appropriations.** Notwithstanding any other provision of law, rule, or
24 regulation, the authorization relative to the expenditure of unappropriated annual
25 General Fund revenues collected in excess of appropriations to liquidate obligations
26 for refunds, earned income tax credits and prior years' vendor payables contained in
27 § 22436(a) of Article 4, Chapter 22, Title 5, Guam Code Annotated, is hereby

1 suspended. Unappropriated annual General Fund revenues collected in excess of
2 appropriations shall only be authorized by an appropriation or appropriations by *I*
3 *Liheslaturan Guåhan*.

4 **Section 6. Deposit of Remaining Fiscal Year 2026 Excess General Fund**
5 **Revenues into the Rainy Day Fund.** Notwithstanding any other provision of law,
6 all remaining unobligated and unappropriated Fiscal Year 2026 General Fund
7 revenues collected in excess of the adopted Fiscal Year 2026 General Fund revenue
8 levels shall be deposited into the Rainy Day Fund established pursuant to 5 GCA §
9 22901, subject to the limitation set forth in 5 GCA § 22904. Nothing in this Section
10 shall affect any appropriation from Fiscal Year 2026 excess General Fund revenues
11 authorized by law; provided, that any such funds that subsequently lapse or revert to
12 the General Fund shall be subject to this Section.

13 No later than sixty (60) days after the close of Fiscal Year 2026, the Director
14 of the Department of Administration shall transfer the amount available for deposit
15 pursuant to this Section and shall report the amount transferred to the Speaker of *I*
16 *Liheslaturan Guåhan* and the Office of Finance and Budget. Upon completion of the
17 Fiscal Year 2026 financial audit, any additional amount determined to be available
18 shall be transferred to the Rainy Day Fund, subject to 5 GCA § 22904.

19 **Section 7. Revenue Collections in Excess of Quarterly Collections.**

20 (a) For Fiscal Year 2027, the Director of the Bureau of Budget and
21 Management Research shall create a General Fund twelve (12)-month revenue
22 budget based on the revenue estimates in Section 3 of this Chapter, relative to
23 statistical weighing of historical collections by month, by collection category in the
24 General Fund Combined Comparative Statement of Revenues report. The report
25 shall be submitted to *I Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I*
26 *Liheslaturan Guåhan* within thirty (30) days upon the enactment of this Act.

(b) For Fiscal Year 2027, the Director of the Department of Administration shall submit a report to the Speaker of *I Liheslaturan Guåhan* and the Office of Finance and Budget on the amount of quarterly revenue collections pursuant to Subsection (a) of this Section on the twentieth (20th) day after the end of each quarter.

(c) Notwithstanding any other provision of law, all funds in excess of the adopted revenue levels enumerated in Section 3(II)(P) of this Chapter are hereby appropriated to the Department of Public Works for flood mitigation measures and the improvement of roadways, highways, roads, or streets.

Section 8. Debt Service Continuing Appropriations for Fiscal Year 2027. The following are continuing appropriations for debt service requirements:

**A. GUAM DEPARTMENT OF EDUCATION (GDOE),
SERIES 2013A CERTIFICATES OF PARTICIPATION
(OKKODO HIGH SCHOOL PROJECT)**

(Chapter 58B of Title 5 GCA; § 50103, Chapter 50 of Title 12 GCA; and Title 13 GCA; due FY 2030 as final year; to include additional rent [Insurance and

Maintenance to be reimbursed by the GDOE]) **\$3,061,060 1/**

**1/ General Fund (Principal & Interest: \$2,411,060) and Guam
Educational Facilities Fund (Insurance & Maintenance: \$650,000)**

B. LIMITED OBLIGATION BONDS

BUSINESS PRIVILEGE TAX, SERIES 2015D

(Refunding of GOB, Series 2007A, and a portion of GOB, Series 2009A; final maturity FY 2040)

\$1,000,000 2/

2/ General Fund

**C. LIMITED OBLIGATION (SECTION 30) BONDS,
SERIES 2016A**

(Refunding of LO [Section 30] Bonds, Series 2009A;
refinancing of Series 2013B Guam Education Financing
Foundation II, Inc. Certificates of Participation
[Okkodo High School Expansion Project]; financing
certain working capital costs of the Guam Memorial Hospital
Authority, including the refinancing of an outstanding loan
from the Bank of Guam) **\$17,767,875 3/**

3/ General Fund

D. GUAM COMMUNITY COLLEGE, 2016 USDA LEASE

(To finance the construction, expansion renovation, and hardening
of GCC Gregorio G. Perez Crime Lab and Building #100) **\$200,400 4/**

4/ Guam Educational Facilities Fund

**E. GUAM EDUCATION FINANCING FOUNDATION (GEFF),
SERIES 2016A AND 2016B CERTIFICATES OF
PARTICIPATION**

(To refund the Guam Education Financing Foundation (GEFF)
Certificates of Participation Series 2006A and Series 2006B,
and the GEFF Certificates of Participation Series 2008;
Compact Impact Funds pledged from FY 2017 through FY 2023;
Government of Guam to cover remainder of obligation through
Final maturity on FY 2027) **\$1,000,000 5/**

5/ General Fund

F. GENERAL OBLIGATION BONDS, SERIES 2019A

(To finance the expansion of the Layon Landfill) **\$2,994,875 6/**

6/ Solid Waste Operations Fund

**G. GUAM DEPARTMENT OF EDUCATION,
SERIES 2020A CERTIFICATES OF PARTICIPATION**

1 **(JOHN F. KENNEDY HIGH SCHOOL PROJECT)**

2 (To refinance the GDOE Series 2010A, Certificates of

3 Participation for JFK High School) **\$7,095,325 7/**

4 **7/ General Fund (Principal & Interest: \$5,527,325) and Guam**

5 **Educational Facilities Fund (Insurance & Maintenance: \$1,568,000)**

6 **H. LIMITED OBLIGATION BONDS BUSINESS**

7 **PRIVILEGE TAX, SERIES 2021E AND SERIES 2021F**

8 (Series 2021E: Refunding of a portion of BPT Bonds, Series 2015D;

9 final maturity FY 2027; and Series 2021F: Refunding of all or

10 a portion of BPT Bonds, Series 2011A and Series 2012B-1;

11 final maturity FY 2042) **\$15,930,138 8/**

12 **8/ General Fund**

13 **I. LIMITED OBLIGATION HOTEL**

14 **OCCUPANCY TAX (HOT) REFUNDING**

15 **REVENUE BONDS, SERIES 2021A**

16 (Refunding of LO HOT Bonds, Series 2011A;

17 final maturity FY 2041) **\$2,943,250 9/**

18 **9/ Tourist Attraction Fund**

19 **J. UNIVERSITY OF GUAM, 2023 USDA LEASE**

20 (To finance a portion of the cost of acquiring and constructing

21 the Lucio C. Tan Student Success Center and the School of

22 Engineering and for paying rental payments due under the

23 Lease-back agreement pursuant to P.L. 33-92) **\$1,158,283 10/**

24 **10/ General Fund**

25 **K. LIMITED OBLIGATION BONDS**

26 **BUSINESS PRIVILEGE TAX, SERIES 2025G**

27 (Series 2025G: Refunding of a portion of BPT Bonds, Series 2015D;

final maturity FY 2040)

\$13,498,450 11/

11/ General Fund

TOTAL CONTINUING APPROPRIATIONS

\$66,649,656

Section 9. Performance Based Budgeting (PBB) Pilot Program.

(a) PBB Pilot Program Established. There is hereby established a PBB Pilot Program effective for Fiscal Year 2027 for the following agencies and programs/areas of responsibility (collectively, "Agencies") of the government of Guam:

(1) Department of Public Works – Abandoned Vehicles and Building Inspection and Building Permits Office.

(2) Department of Revenue and Taxation – Driver's License, Business License, and Use Tax Collections.

(3) Department of Parks and Recreation – Park Maintenance and State Historic Preservation Office.

Agencies shall adhere to the reporting requirements and timelines set forth in this Chapter to achieve the Legislative Intent of establishing clear objectives, measurable performance indicators, and baseline performance data that will enable *I Liheslatura* and the people of Guam to evaluate the effectiveness, efficiency, and outcomes of each respective agency and division.

(b) PBB Pilot Program Reporting Requirements. Beginning in January 01, 2027, Agencies shall collect the performance data based on the measurable performance indicators and established baseline data for the first quarter of Fiscal Year 2027 and shall submit a quarterly performance report no later than January 31, 2027. Such quarterly performance report shall compare the actual performance data with the created performance targets. Agencies shall continue to collect such performance data on a monthly basis and submit quarterly performance reports on

1 April 30, 2027 for the period January to March 2027, and on July 30, 2027 for the
2 period April to June 2027. An annual performance report shall be submitted on
3 October 29, 2027 for the period October 1, 2026 to September 30, 2027.

4 (c) **Implementation Oversight.** Pursuant to §4119, Chapter 4, Title 5
5 Guam Code Annotated the Bureau of Budget and Management Research and
6 Department of Administration in consultation with the Office of Finance and Budget
7 shall provide guidance, reporting templates, and coordination necessary to support
8 the Fiscal Year 2027 pilot program and the Fiscal Year 2028 government-wide
9 implementation of Performance-Based Budgeting.

10 **Section 10. Government-Wide Performance- Based Budgeting Program.**

11 (a) Establishment, Development, and Implementation of the Government-
12 Wide Performance-Based Budgeting Program. § 4119, Chapter 4, Title 5 of the
13 Guam Code Annotated is hereby *repealed* and *re-enacted* to read:

14 **“§ 4119. Establishment, Development, and Implementation of**
15 **the Government-Wide Performance-Based Budgeting Program.**

16 (a) Government-Wide Performance Based Budgeting Program
17 (PBB) Established. There is hereby established a Government-Wide
18 Performance Based Budgeting Program to be effective for Fiscal Year 2028
19 for those agencies that receive appropriations in the General Appropriations
20 Act each fiscal year. All agencies shall adhere to the reporting requirements
21 and timelines set forth in this Section to achieve the Legislative Intent of
22 establishing clear objectives, measurable performance indicators, and baseline
23 performance data that will enable *I Liheslatura* and the people of Guam to
24 evaluate the effectiveness, efficiency, and outcomes of each respective
25 agency.

26 (b) Government-Wide Performance Based Budgeting Program
27 (PBB) Training.

1 (1) The heads of each agency of the government of Guam
2 shall submit to the Speaker of *I Liheslaturan Guåhan* and the Chair of
3 the Committee on Appropriations or its equivalent successor, a list of
4 personnel within their respective agency who require training for the
5 implementation of the Government-Wide PBB Program no later than
6 October 15, 2026. Such listing of personnel *may* include but not be
7 limited to heads or executive management, division managers and/or
8 supervisors, budget, finance, accounting, and program-related
9 personnel, and administrative service officers.

10 (2) The Director of the Department of Administration and
11 Bureau of Budget and Management and Research in consultation with
12 the Director of the Office of Finance and Budget, and Bureau of
13 Statistics and Plans, shall work with the University of Guam to develop
14 a training program for the full-implementation of the Government-
15 Wide PBB Program. Such training program shall be established with
16 the intent of beginning mandatory training no later than November 30,
17 2027. The cost associated with such training program shall be allocated
18 from their appropriation to each agency or otherwise borne by each
19 respective agency from its FY 2027 appropriations or funds.

20 (3) At a minimum, such training program shall assist in the
21 ability of agencies to produce the following:

22 (A) Identification and description of agency mission,
23 strategic goals, objectives and major programs and services;

24 (B) Development of measurable performance
25 indicators;

26 (C) Establishment of baseline performance data; and

1 (D) Identification and creation of performance targets
2 using prior fiscal year data where available.

3 (E) Corrective Action Plans based on audit
4 recommendations by the Public Auditor.

5 (F) An adequate number of procurement professionals
6 and/or procurement training completed by agency staff, if
7 applicable.

8 (c) Fiscal Year 2028 Government-Wide PBB Program
9 Implementation. The Fiscal Year 2028 budget submission for each agency
10 shall include the implementation of Performance-Based Budgeting. Such
11 submission shall include, at a minimum, the items identified in Subsection
12 (b)(3) of this Section and a clear connection between requested funding levels
13 and expected performance results.”

1 CHAPTER II

2 EDUCATION

3 PART I – GUAM DEPARTMENT OF EDUCATION

4 Section 1. **Appropriation.** It is the intent of *I Liheslaturan Guåhan* to
5 provide a lump sum appropriation to the Guam Department of Education (GDOE)
6 for Fiscal Year 2027. Pursuant to §§ 52101 and 52102, Chapter 52, Division 2, Title
7 11 GCA, the sum of Two Hundred Seventy-two Million One Hundred Ninety-five
8 Thousand Five Hundred Sixty-nine Dollars (**\$272,195,569**) is appropriated to the
9 Guam Department of Education (GDOE) Operations Fund for Fiscal Year 2027.
10 This sum is composed of Two Hundred Forty-six Million Seven Hundred Eight
11 Thousand Nine Hundred Twenty-five Dollars (**\$246,708,925**) from the General
12 Fund for Fiscal Year 2027, and Twenty-five Million Four Hundred Eighty-six
13 Thousand Six Hundred Forty-four Dollars (**\$25,486,644**) from the Public School
14 Library Resources Fund, the Guam Educational Facilities Fund, the Healthy Futures
15 Fund, the Limited Gaming Fund, and the School Lunch/SAE/Child Nutritional Meal
16 Reimbursement Fund. This appropriation shall be expended in accordance with the
17 cash disbursement schedules required by § 52101(b), Chapter 52, Title 11 GCA.

18 SUMMARY OF APPROPRIATION FUNDING SOURCE

19 GENERAL FUND	\$246,708,925
20 HEALTHY FUTURES FUND	\$891,754
21 LIMITED GAMING FUND	\$345,503
22 PUBLIC SCHOOL LIBRARY RESOURCES FUND	\$790,635
23 SCHOOL LUNCH/CHILD NUTRI. MEAL REIMB. FUND	\$12,504,000
24 GUAM EDUCATIONAL FACILITIES FUND	\$10,954,752
25 TOTAL	\$272,195,569

26 Section 2. **CHamoru Studies Division.** Up to the sum of Five Hundred
27 Thirteen Thousand Eight Hundred Twenty-four Dollars (**\$513,824**) shall be

1 allocated from the General Fund appropriation in Section 1 of this Part of this
2 Chapter to GDOE for the *CHamoru* Studies Division administered by GDOE for
3 Fiscal Year 2027.

4 Funds appropriated in this Section are to be expended for personnel salaries
5 and benefits, contractual services, professional development and training, supplies
6 and materials, and equipment for the support and the implementation of the Content
7 Standards and Performance Indicators for the course syllabi for the emphasis of
8 fluency and for the promotion of the proficiency skills in the areas of listening,
9 speaking, reading, and writing in the *CHamoru* language.

10 **Section 3. Limited Gaming Fund.** The sum of Three Hundred Forty-five
11 Thousand Five Hundred Three Dollars (**\$345,503**) shall be allocated from the
12 Limited Gaming Fund appropriation in Section 1 of this Part of this Chapter for the
13 purposes set forth in § 5204(d)(3), Chapter 5, Title 11 GCA, for Fiscal Year 2027.

14 **Section 4. GDOE Miscellaneous Healthy Futures Fund Allocations.**

15 (a) Interscholastic Sports Fund. The sum of Six Hundred Fourteen
16 Thousand One Hundred Sixty-five Dollars (**\$614,165**) shall be allocated from the
17 Healthy Futures Fund appropriation in Section 1 of this Part of this Chapter to GDOE
18 for the Interscholastic Sports Fund to be expended pursuant to § 7108, Chapter 7,
19 Title 17 GCA, for Fiscal Year 2027. The allocations made herein shall be available
20 to fund sports programs, to include the payment of head coaches, assistant coaches,
21 league fees, busing services, and other expenses normally associated with
22 interscholastic sports.

23 (b) Health and Physical Education Activities. The sum of Two Hundred
24 Seventy-seven Thousand Five Hundred Eighty-nine Dollars (**\$277,589**) shall be
25 allocated from the Healthy Futures Fund appropriation in Section 1 of this Part of
26 this Chapter to GDOE for health and physical education programs, intramural sports,
27 and similar activities for Fiscal Year 2027.

1 **Section 5. Guam Department of Education Alternative Dispute**
2 **Resolution/Mediation Services.** Notwithstanding any other provision of law, for
3 Fiscal Year 2027, the sum of Forty Thousand Dollars (\$40,000) is allocated from
4 the Guam Educational Facilities Fund appropriation in Section 1 of this Part of this
5 Chapter to GDOE to obtain and provide Alternative Dispute Resolution/Mediation
6 Services to all public schools on Guam.

7 **Section 6. JROTC Fund.** The GDOE is hereby authorized to expend funds
8 from the JROTC Fund for the sole purpose of expenditures related to the operations
9 of the JROTC program for Fiscal Year 2027.

10 **Section 7. Summer School Fund.** Pursuant to § 6119, Article 1, Chapter 6,
11 Division 2, Title 17 GCA, which established the Summer School Fund, such sums
12 as are necessary to fund the operations of the 2027 Summer School Program are
13 hereby appropriated to GDOE.

14 The Superintendent of GDOE shall submit a detailed report to *I*
15 *Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I Liheslaturan Guåhan*
16 regarding the receipt and expenditure of said funds no later than thirty (30) days after
17 the close of summer school and post the same on the GDOE website. Such report
18 shall include the following:

- 19 (a) total revenues received, including identification of each revenue
20 source;
21 (b) total expenditures and encumbrance by object classification and
22 by school; and
23 (c) the fund balances.

24 **Section 8. Website Posting.** The Superintendent of GDOE shall submit to
25 the Speaker of *I Liheslaturan Guåhan* and post and maintain on the GDOE website:

1 (a) all payments for prior year obligations to be paid by current
2 appropriations when authorized, including the funding source to be used, by
3 month;

4 (b) salary adjustments by position, effective date of adjustment, and
5 the funding source for each, by month;

6 (c) mandated cash disbursement schedules; and

7 (d) number of FTEs, costs, and funding sources by school and
8 division, by month.

9 **Section 9. Reports.** The Superintendent of GDOE shall electronically
10 report the following to *I Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I*
11 *Liheslaturan Guåhan*:

12 (a) Within fifteen (15) days after the start of Fiscal Year 2027, the
13 Superintendent of GDOE shall provide a copy of the GG-1 or contract of employees
14 hired for School Year 2026-2027.

15 (b) Thirty (30) days after the start of Fiscal Year 2027 and monthly
16 thereafter, the Superintendent of GDOE shall provide a copy of the GG-1 or contract
17 of each employee hired to fill any vacancy or new position.

18 (c) To the greatest extent possible, all procurement documents related to
19 the construction of the new Simon Sanchez High School within ten (10) business
20 days following the end of each quarter; provided, that all included documents are
21 legally permitted to be made public in a manner that does not violate local or federal
22 laws or procurement processes.

23 (d) A quarterly update of the Simon Sanchez High School rebuild, to
24 include a listing of projects awarded, projects that have been put out for bid, a
25 detailed ledger of the expenses for the rebuild, and the current status of the rebuild.

26 **Section 10. Utilities Reduction Incentive.** Each school principal of GDOE
27 is encouraged to practice energy conservation within their respective schools to

1 include use of solar energy. Principals are authorized to seek alternative energy use
2 and shall seek guidance from the Superintendent of GDOE for the implementation
3 of such. Any school whose principal and staff are able to reduce annual utility
4 consumption by at least fifteen percent (15%) of the school's prior annual billing
5 measured each quarter for each utility type shall have that dollar value of savings
6 transferred from the utility pool to their respective school to supplement the needs
7 of that school, which amount shall be available to be spent to support school
8 activities for students and staff. The savings shall be available to the school within
9 sixty (60) days of the close of each quarter.

10 **Section 11. Cost Savings Incentive.** The Superintendent of GDOE is
11 encouraged to implement a Cost Savings Plan to include, but not be limited to,
12 consolidating programs and entities, maximizing student-teacher ratios, and
13 practicing energy conservation. If the Superintendent is able to implement any cost
14 savings within the GDOE authorized appropriations level, the Superintendent shall
15 have that dollar value of savings available for the payment of prior year obligations
16 and the purchase of supplies and materials.

17 **Section 12. Local Funds Reimbursement.** Funds appropriated to GDOE in
18 accordance with the appropriations to GDOE in this Act shall not be used to pay for
19 federally-funded program activities and expenditures, unless such payment is
20 specifically authorized by Guam statute or unless such payment is made pursuant to
21 grants that require that local expenditures be made prior to receiving federal
22 reimbursement. The Superintendent of GDOE shall submit a quarterly report within
23 thirty (30) days after each quarter to the Speaker of *I Liheslaturan Guåhan*, *I*
24 *Maga'hågan/Maga'låhen Guåhan*, and the Office of Public Accountability, in a
25 Microsoft Excel file and written report, of all local funds expended for Fiscal Year
26 2027 for federally-funded programs. The report shall contain the details of such
27 expenditures by object class, the number of FTEs working in said programs, the

1 amounts reimbursed by federal funds, and the amounts that have not or will not be
2 reimbursed by federal funds. Said report shall cite the authority to expend local funds
3 for federal programs, shall name the certifying office, and shall give the date of every
4 expenditure.

5 **Section 13. Exemption from BBMR Allotment Release Control.** § 1303
6 of Article 3, Chapter 1, Title 5 GCA shall not apply to the appropriations and
7 allocations to GDOE in this Act. GDOE may draw against its respective
8 appropriations as needed to meet its obligations in accordance with a drawdown
9 schedule that GDOE shall submit to the Director of the Department of
10 Administration and the Speaker of *I Liheslaturan Guåhan* no later than October 31,
11 2026. Such drawdown schedule shall be detailed by fund.

12 Within ten (10) days after the end of every quarter, the Superintendent of
13 GDOE shall submit to the Speaker of *I Liheslaturan Guåhan* a written report
14 detailing the amount of cash received by GDOE from the Department of
15 Administration for the preceding quarter, compared to the quarterly drawdown
16 schedule identified in this Section for Fiscal Year 2027 detailed by fund.

17 **Section 14. Budgetary Transfer Authority for GDOE.** The Superintendent
18 of GDOE may transfer funds from the appropriations made to GDOE among object
19 categories. If a surplus in funding exists within the appropriation for increments and
20 promotions and reclassifications, such an amount may be used to support the
21 payment of prior year obligations.

22 **Section 15. GDOE School Grounds Maintenance.** The sum of Three
23 Hundred Eighty-five Thousand Twenty-two Dollars (**\$385,022**) is allocated from the
24 Guam Educational Facilities Fund appropriation in Section 1 of this Part of this
25 Chapter to GDOE for school grounds maintenance for Fiscal Year 2027.

26 **Section 16. Menstrual Hygiene Products for Guam Public Schools.** The
27 sum of Twenty-Five Thousand Dollars (**\$25,000**) shall be allocated from the General

1 Fund appropriation in Section 1 of this Part of this Chapter to GDOE for the purchase
2 of menstrual hygiene products for Guam public schools. All public schools on Guam
3 that serve students in grades five (5) through twelve (12) shall provide menstrual
4 hygiene products, such as tampons and sanitary pads, in the nursing or counselor's
5 offices of such schools; and such products shall be provided to students at no charge
6 to them.

7 **Section 17. Educator Classroom (EC) Resources Initiative.**

8 (a) Authorization. Notwithstanding any other provision of law, rule, or
9 regulation, the Superintendent of the Guam Department of Education is authorized
10 to establish purchasing policies and procedures for the *Y Kuantan Salappe'*
11 *Prinsepat* (Principal's Fund) to be known as the EC Resources Initiative that provide
12 an Educator Classroom (EC) Resource Card to teachers, in amounts specified by
13 each school principal for the purchase of classroom resources to include, but not be
14 limited to instruction materials, supplies, and other learning resources. For the
15 purposes of this Subsection, the EC Resource Card means a non-reloadable, pre-
16 funded purchasing card issued for approved classroom resource expenditures and
17 subject to restrictions established by the Department, including merchant category
18 code limitations, expenditure limits, expiration dates, and transaction monitoring
19 requirements.

20 (b) Funding, Reporting, and Implementation. Funds for the EC Resources
21 Initiative shall be allocated from the General Fund appropriation to the Guam
22 Department of Education in FY 2027. The Superintendent of Education shall provide
23 a written report on the status of the implementation of the EC Resources Initiative
24 no later than October 15, 2026 for implementation beginning by the start of the
25 second (2nd) semester of School Year 2026 – 2027.

26 **Section 18. High School Graduation Fund.** The sum of Thirty-nine
27 Thousand Dollars (\$39,000) shall be allocated from the General Fund appropriation

1 in Section 1, Part I of this Chapter to fund each graduation ceremony rental and use
2 costs for Guam Department of Education public high schools at the University of
3 Guam Calvo Fieldhouse in Fiscal Year 2027.

4 **Section 19. Authorization for GDOE to Lease Vacant Classrooms,**
5 **Decommissioned Schools, and Other Properties.** Notwithstanding any other
6 provision of law, the Guam Department of Education is hereby authorized to enter
7 into Memoranda of Agreement with agencies, departments, instrumentalities, public
8 corporations, or autonomous agencies of the Government of Guam for the use,
9 occupancy, or lease of vacant classrooms, decommissioned schools, school
10 facilities, or other real property within the inventory or control of the Guam
11 Department of Education.

12 Any such lease, use, or occupancy agreement shall be subject to prevailing
13 square footage rental rates, as determined by the Superintendent of the Guam
14 Department of Education, taking into consideration the condition, location, intended
15 use, and operational costs associated with the property.

16 For any lease, use, occupancy agreement, or Memorandum of Agreement
17 authorized pursuant to this Section with a term exceeding five (5) years, the
18 Superintendent of the Guam Department of Education is authorized to incorporate a
19 lease cost escalation provision every five (5) years. Such escalation may include an
20 adjustment to the rental rate to account for inflation, increased operational costs,
21 maintenance needs, utilities, or other costs associated with the continued use or
22 occupancy of the property.

23 All rental payments, lease payments, or other consideration paid by any
24 Government of Guam agency, department, instrumentality, public corporation, or
25 autonomous agency for the use, occupancy, or lease of any Guam Department of
26 Education classroom, school facility, decommissioned school, or property shall be
27 transferred directly to an account of the Guam Department of Education and shall be

1 used exclusively for the maintenance, repair, renovation, utilities, security, or
2 operational support of Guam Department of Education facilities.

3 The Superintendent of the Guam Department of Education shall submit a
4 report to the Speaker of *I Liheslaturan Guåhan* no later than thirty (30) days after
5 the execution of any agreement authorized pursuant to this Section, which shall
6 include the property or facility leased, the government entity occupying the property,
7 the rental rate, the term of the agreement, any escalation provision included in the
8 agreement, and the intended use of the rental proceeds.

9 Prior to leasing or renting any portion of a school to an outside entity that
10 would require the displacement, relocation, or material disturbance of an existing
11 classroom or portion of a school occupied by Guam Department of Education
12 students or staff, the Deputy Superintendent of Educational Support and Community
13 Learning, or the appropriate Deputy Superintendent, shall provide reasonable public
14 notice to affected stakeholders of the proposed action. Such notice shall describe the
15 proposed use of the school property, identify the classrooms, programs, students, or
16 staff that may be affected, and provide the anticipated date of implementation.

17 Prior to implementation, the Deputy Superintendent shall provide affected
18 stakeholders a reasonable opportunity to provide input, including through at least
19 one stakeholder input session. Stakeholders shall include, as applicable, affected
20 students, parents or guardians, teachers, school employees, school administrators,
21 and other members of the affected school community.

22 Nothing in this Section shall be construed to prohibit the Guam Department
23 of Education from leasing or renting school property or from relocating classrooms,
24 programs, students, or staff following the notice and stakeholder input process
25 required herein.

26 **Section 20. Appropriation for GDOE Textbooks to University of Guam**
27 **Press (Publishing House).** The sum of Two Hundred Eighty Thousand Dollars

1 (\$280,000) appropriated from the General Fund in Section 1, Part I, of this Chapter
2 II is reappropriated to the University of Guam Press for the development,
3 localization, production, reproduction, and/or purchase of textbooks, instructional
4 materials, curriculum guides, and/or other print, digital, and audio resources. This
5 funding shall also support the development and facilitation of professional
6 development programs to enhance the implementation and success of these
7 resources. Projects funded by this appropriation will be determined and approved by
8 the Superintendent, and the University of Guam Press shall provide the
9 Superintendent with quarterly reports detailing all activities and expenditures related
10 to this funding. Such sums appropriated in this Section are authorized for use as the
11 local matching requirement for Federal Grants-in-Aid.

12 **Section 21. Allocation for GDOE School Maintenance and Repairs.**

13 Notwithstanding any other provision of law, the sum of Fifteen Million Dollars
14 (\$15,000,000) from Section 1, Part I, Chapter II of this Act is hereby allocated for
15 Guam Department of Education school facilities maintenance and repair, including,
16 but not limited to, maintenance personnel, janitorial services, contractual services,
17 custodial services, facility repairs, and any contracts, agreements, or services directly
18 related to the maintenance, repair, cleaning, safety, and upkeep of Guam Department
19 of Education school facilities.

20 The Guam Department of Education may also use funds allocated pursuant to
21 this Section to advance payments for eligible Federal Emergency Management
22 Agency (FEMA) projects for which GDOE is required to initially expend local funds
23 prior to receiving federal reimbursement, and to satisfy any required local matching
24 share for such projects.

25 Any federal reimbursement received for expenditures advanced from this
26 allocation shall be deposited back into the funds allocated pursuant to this Section

- 1 and shall remain available for expenditure as a revolving fund for any purpose
- 2 authorized under this Section.

1

2

3

4

7

1

8

1 Department of Administration (DOA). Upon receipt of invoices, DOA shall verify
2 the accuracy of the invoice and report its findings to the respective Academy Charter
3 School and the Guam Academy Charter Schools Council within ten (10) working
4 days of receipt of said invoice prior to the release of funds. If DOA fails to report its
5 findings, the invoiced amount received by DOA shall be automatically transmitted
6 to each Academy Charter School.

7 **Section 4. Board Stipends.** Notwithstanding any other provision of law,
8 rule, or regulation, all Academy Charter School Board of Trustees members shall be
9 compensated for no more than two (2) board meetings per month for Fiscal Year
10 2027, irrespective of the number of meetings that a member attends in any given
11 month. Any compensation or stipend owed to a board member for attending any
12 board meeting shall be paid from the appropriations in Section 2 of this Part of this
13 Chapter.

1 (a) The sum of Three Million Five Hundred Sixty-five Thousand Two
2 Hundred Eighty-five Dollars (**\$3,565,285**) is appropriated from the General Fund to
3 UOG for student scholarships and financial assistance programs.

4 (b) The appropriation in this Section is for: Merit Awards, Student Loans,
5 the Nursing Training Program (Health Professions Training Scholarship), the Jesus
6 U. Torres Professional and Technical (PROTECH) Awards, the Access to Higher
7 Education Financial Assistance Program, the Pedro “Doc” Sanchez Scholarship, the
8 John F. Quan Memorial Scholarship Program, the Dr. Antonio C. Yamashita
9 Teacher Corps, the Every Child is Entitled to a Higher Education Scholarship, the
10 Henry Ofeciar Reserve Officer Training Corps Program, the Regent Scholarship, the
11 Marine Lab Graduate Assistance Program, the Advanced High School Program, and
12 the administration of all student financial assistance programs for Fiscal Year 2027.
13 Recoveries of SFAP funds collected by the Bursar’s office may be utilized to fund
14 athletic scholarships. The President of UOG shall allocate this appropriation to fund
15 student scholarships and financial assistance programs. No more than ten percent
16 (10%) of the total appropriation in this Section shall be used for the administration
17 of these programs. The President of UOG shall post on UOG’s website all reports
18 mandated by this Act and existing law regarding the Dr. Antonio C. Yamashita
19 Educator Corps, the student scholarships, and financial assistance programs.

20 (c) UOG may submit to *I Liheslatura* a proposed realignment plan or
21 recommendations to amend statutory student scholarships and financial assistance
22 programs consistent with community, workforce, and economic recovery needs.

23 (d) UOG may allocate from the General Fund appropriation in Section 2 of
24 this Part of this Chapter any additional sums toward any other types of scholarships
25 or financial assistance programs that it deems necessary, including, but not limited
26 to, Regent Scholarships, the Reserve Officer Training Corps (ROTC), Marine Lab
27 Graduate Assistance Programs, and Early High School Admission Programs.

(e) Nothing in this Section shall affect any multi-year scholarship awarded prior to enactment of this Act.

Section 4. UOG Capital Improvements Fund Continuing Appropriations. The sum of Five Hundred Thousand Dollars (\$500,000) is appropriated from the Guam Educational Facilities Fund to the UOG Capital Improvements Fund for the purpose of paying for the debt service pursuant to § 16132, Chapter 16, Title 17 GCA for Fiscal Year 2027.

Section 5. Appropriations for the Aquaculture Development and Training Center. The sum of One Hundred Fourteen Thousand Dollars (\$114,000) is appropriated from the General Fund to UOG for the purposes of funding the continued operations of the Aquaculture Development and Training Center, aquaculture-related activities, and the acquisition of additional real estate for expansion for Fiscal Year 2027. Such funds shall not be transferred or used for any other purpose.

Section 6. Appropriations for WERI's Guam Hydrologic Survey and Comprehensive Water Resource Monitoring Program. The sum of Seven Hundred Ninety-two Thousand One Hundred Seventy-eight Dollars (\$792,178) is appropriated from the General Fund to UOG for the sole purpose of funding the Guam Hydrologic Survey (GHS) and the Comprehensive Water Resource Monitoring Program administered by the Water and Environmental Research Institute of the Western Pacific (WERI) for Fiscal Year 2027. WERI shall continue to administer the GHS and the Comprehensive Water Resource Monitoring Program for those purposes previously established by Guam law. Such funds identified in this Section may be used for the purpose of matching the federal funding for either program. Such funds shall not be transferred or used for any other purpose.

Section 7. Appropriations to the University of Guam for the Northern and Southern Soil and Water Conservation Districts (SWCD) Program. The

1 sum of Five Hundred Sixty-two Thousand Seven Hundred Eighty-one Dollars
2 (**\$562,781**) is appropriated from the General Fund to UOG for the operations and
3 activities of the Northern and Southern Soil and Water Conservation Districts
4 (SWCD) Program and shall be equally divided between the SWCDs for Fiscal Year
5 2027. Such sums appropriated in this Section are authorized for use as the local
6 matching requirement for Federal Grants-in-Aid.

7 The SWCD Board is authorized to use the services of another government of
8 Guam agency to administer its accounting, procurement, payroll, and financial
9 reporting requirements. Expenditures from this appropriation shall be made upon the
10 approval of the District Directors with the consent of the SWCD Board and shall not
11 require further approval by UOG or any other government entity. Such funds shall
12 not be transferred or used for any other purpose.

13 **Section 8. Appropriations to UOG for KPRG (Public Radio).** The sum
14 of Two Hundred Thousand Dollars (**\$200,000**) is appropriated from the General
15 Fund to UOG for the operations of KPRG for Fiscal Year 2027. Such sums
16 appropriated in this Section is authorized for use as a local matching requirement for
17 Federal Grants-in-Aid.

18 **Section 9. Appropriations to the Guampedia Foundation.** The sum of
19 One Hundred Fifty Thousand Dollars (**\$150,000**) is appropriated from the General
20 Fund to UOG for the operations of the Guampedia Foundation for Fiscal Year 2027.
21 Such sums appropriated in this Section is authorized for use as a local matching
22 requirement for Federal Grants-in-Aid.

23 **Section 10. Guam Cancer Trust Fund.** Notwithstanding § 26603(e)(l) of
24 Article 6, Chapter 26, Title 11 GCA, the sum of the sum of Four Million Dollars
25 (**\$4,000,000**) is appropriated from the Healthy Futures Fund to the Guam Cancer
26 Trust Fund for the administration of the Guam Cancer Trust Fund for Fiscal Year
27 2027. The expenditures authorized in this Section shall be used to fund cancer

1 screening, treatment, educational outreach programs, and support services. Any
2 grant to organizations pursuant to §26603(e)(2) of Article 6, Chapter 26, Title 11
3 GCA, shall only be used by such organizations for direct services to individuals for
4 cancer screening, treatment, and support services. Notwithstanding any other
5 provision of law, no more than five percent (5%) of the funds authorized in this
6 Section shall be expended for the purposes of administration of the Guam Cancer
7 Trust Fund, to include accounting and reporting of the revenues and expenditures of
8 the Fund. The Guam Cancer Trust Fund shall submit a monthly report of all
9 expenditures of the Fund to the Speaker of *I Liheslaturan Guåhan*.

10 **Section 11. Guam Green Growth (G3) Initiative.** The sum of Five
11 Hundred Thousand Dollars (\$500,000) is appropriated from the General Fund to
12 UOG for the sole purpose of supporting the Guam Green Growth (G3) Initiative
13 administered by the UOG Center for Island Sustainability. The expenditures
14 authorized in this Section shall be used for G3 initiative operations, administration
15 of the G3 Conservation Corps, supplies and equipment, membership in regional and
16 global sustainability organizations, and to support educational and outreach
17 activities. Said funds shall not be transferred or used for any other purpose. The sum
18 appropriated herein is authorized for use as a local matching requirement for Federal
19 Grants-in-Aid and shall be used for the local matching requirement of the National
20 Science Foundation Guam Established Program to Stimulate Competitive Research
21 (EPSCoR) Program or other federally funded programs as approved by the President
22 of UOG.

23 The UOG Center for Island Sustainability shall prepare and submit reports to
24 *I Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I Liheslaturan Guåhan*, in a
25 Microsoft Excel file and written report, every six (6) months beginning on
26 November 30, 2026, for the Guam Green Growth Initiative. At a minimum, said
27 reports shall include: program mission statements, objectives, sources of revenue,

1 expenditures by budget classification, number of employees, and contracts; and shall
2 describe program accomplishments in the fiscal year reported.

3 **Section 12. Sea Grant Institute.** The sum of Five Hundred Thousand
4 Dollars (\$500,000) is appropriated from the General Fund to the UOG Sea Grant
5 Special Fund established by Public Law 35-114 to fund the Sea Grant Institute for
6 the sole purpose of supporting the Sea Grant program administered by the University
7 of Guam Center for Island Sustainability for Fiscal Year 2027. The expenditures
8 authorized in this Section shall be used for UOG Sea Grant operations and
9 administrative costs, hiring of faculty and administrative staff, facility improvement,
10 and supplies and equipment. The sum appropriated herein is authorized for use as a
11 local matching requirement to maintain Sea Grant Institutional Status.

12 The President of the UOG shall post on UOG's website and shall submit to *I*
13 *Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I Liheslaturan Guåhan*, in a
14 Microsoft Excel file and written report, annual reports for the UOG Sea Grant
15 Special Fund. At a minimum, said reports shall include: program mission statements,
16 objectives, sources of revenue, expenditures by budget classification, number of
17 employees, and contracts; and shall describe program accomplishments in the fiscal
18 year reported.

19 **Section 13. University of Guam Press (Publishing House).** The sum of
20 One Hundred Thousand Dollars (\$100,000) is appropriated from the General Fund
21 to UOG for the operations and activities of the University of Guam Press for Fiscal
22 Year 2027. Such sums appropriated in this Section are authorized for use as the local
23 matching requirement for Federal Grants-in-Aid.

24 **Section 14. Reporting Requirements.**

25 (a) Program Revenue and Expenditure Reports. No later than thirty (30)
26 days after the end of each fiscal quarter, the President of UOG shall post on the UOG
27 website and submit to *I Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I*

1 *Liheslaturan Guåhan*, in a Microsoft Excel file and written report, quarterly program
2 revenue and expenditure reports for the Aquaculture Development and Training
3 Center, the WERI Guam Hydrologic Survey and Comprehensive Water Resource
4 Monitoring Program, the Northern and Southern Soil and Water Conservation
5 Districts Programs, and KPRG. Said reports shall be in the format of basic financial
6 statements or such format as may be prescribed by *I Liheslaturan Guåhan*.

7 (b) Program Annual Reports. The President of UOG shall post on UOG's
8 website and shall submit to *I Maga'hågan/Maga'låhen Guåhan* and the Speaker of
9 *I Liheslaturan Guåhan*, in a Microsoft Excel file and written report, annual reports
10 for the Aquaculture Development and Training Center, the WERI Guam Hydrologic
11 Survey and Comprehensive Water Resource Monitoring Program, the Northern and
12 Southern Soil and Water Conservation Districts Programs, and KPRG. At a
13 minimum, said reports shall include: program mission statements, objectives,
14 sources of revenue, expenditures by budget classification, number of employees, and
15 contracts; and shall describe program accomplishments in the fiscal year reported.

16 (c) Scholarships, Financial Assistance, and Other Reports. Sixty (60) days
17 after the end of Fiscal Year 2027, the President of UOG shall submit to *I*
18 *Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I Liheslaturan Guåhan*, in a
19 Microsoft Excel file and written report, and post on UOG's website, a report of
20 expenditures from appropriations made in this Act for student scholarships, student
21 financial assistance, and the Dr. Antonio C. Yamashita Educator Corps. Said report
22 shall include each program's name, the number of scholarships or loans issued by
23 each program, the names of the recipients awarded by each program, the date the
24 scholarship or loan was awarded by each program, the anticipated date of cohort
25 graduation by each program, the total amount of awards or loans, the total amount
26 of loans repaid to date by each program, the balance of the outstanding loans and
27 repayments due by each program, the amount of collections to date for outstanding

1 loans and repayments due by each program, the number of awards for each field of
2 study by each program, and the number of recipients working to complete their
3 academic and financial obligations by each program.

4 (d) Drawdown Schedule and Cash Recipients Reports. UOG shall submit
5 a drawdown schedule to the Director of Administration pursuant to § 1303.1 of
6 Article 3, Chapter 1, Title 5 GCA, no later than October 31, 2026. Within ten (10)
7 days after the end of every quarter, the President of UOG shall submit to the Speaker
8 of *I Liheslaturan Guåhan* a written report detailing the amount of cash received by
9 UOG from the Department of Administration for the preceding quarter, compared
10 to the quarterly drawdown schedule submitted pursuant to § 1303.1 of Article 3,
11 Chapter 1, Title 5 GCA, for Fiscal Year 2027, detailed by fund.

1 authorization contained in § 7120, Chapter 7, Title 22 GCA, the appropriation
2 in this Subsection (b) shall be available and authorized to be used by GCC to
3 fund the operations of other programs at GCC, as approved by its Board and
4 Administration, after all the Apprenticeship Program requirements and
5 obligations have been fully funded.

6 **Section 3. Reports.** The President of GCC shall submit quarterly reports to
7 *I Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I Liheslaturan Guåhan*, in a
8 Microsoft Excel file and written report, thirty (30) days after the end of each fiscal
9 quarter, and post said report on the GCC website. Said reports shall include, but are
10 not limited to, the number of participants in each GCC program, the amounts
11 expended from appropriations in this Act by object classification, a description of
12 each program, the academic courses offered, and the requirements for participation
13 in each program.

14 **Section 4. Reporting Requirements.** GCC shall submit a drawdown
15 schedule to the Director of Administration pursuant to § 1303.1 of Article 3, Chapter
16 1, Title 5 GCA, no later than October 31, 2026. Within ten (10) days after the end of
17 every quarter, the President of GCC shall submit to the Speaker of *I Liheslaturan*
18 *Guåhan* a written report detailing the amount of cash received by GCC from the
19 Department of Administration for the preceding quarter, compared to the quarterly
20 drawdown schedule submitted pursuant to § 1303.1 of Article 3, Chapter 1, Title 5
21 GCA, for Fiscal Year 2027, detailed by fund.

22 **Section 5. WICHE Scholarship Office.** The sum of Seventy-eight
23 Thousand Five Hundred Dollars (\$78,500) is appropriated from the General Fund to
24 GCC to fund the Scholarship Office to administer the Western Interstate
25 Commission for Higher Education (WICHE) Professional Student Exchange
26 Program for qualified Guam residents for Fiscal Year 2027.

1 **Section 6. Peace Officer Standards and Training Commission.** The sum
2 of Three Hundred Thousand Dollars (**\$300,000**) is appropriated from the General
3 Fund to GCC for the purpose of funding the Peace Officer Standards and Training
4 Commission operations for Fiscal Year 2027.

1 **CHAPTER II**

2 **EDUCATION**

3 **PART V – GUAM COMMISSION FOR EDUCATOR CERTIFICATION**

4 **Section 1. Appropriation.** The sum of Three Hundred Fifteen Thousand
5 Three Hundred Eighty-five Dollars (**\$315,385**) is appropriated from the Guam
6 Educational Facilities Fund to the Guam Commission for Educator Certification
7 (GCEC) for its operations to provide administrative support to the GCEC pursuant
8 to Chapter 27, Title 17 GCA, and to the Council on Post-Secondary Institution
9 Certification pursuant to §44104(e), Chapter 44, Title 17 GCA for Fiscal Year 2027.

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

11 GUAM EDUCATIONAL FACILITIES FUND \$315,385

12 **TOTAL** **\$315,385**

13 For information purposes only:

14 FEDERAL MATCHING GRANTS-IN-AID \$0

1 Guam Memorial Hospital Authority for operational expenses until fully
2 expended.”

1 **CHAPTER III**

2 **HEALTH**

3 **PART II – DEPARTMENT OF PUBLIC HEALTH AND SOCIAL**
4 **SERVICES**

5 **Section 1. Appropriation.** The sum of Sixty-seven Million Two Hundred
6 Nineteen Thousand Eight Hundred Twenty-one Dollars (**\$67,219,821**) is
7 appropriated to the Department of Public Health and Social Services (DPHSS) for
8 its operations for Fiscal Year 2027. This sum is composed of Sixty-four Million
9 Three Hundred Thirty-one Thousand Seven Hundred Seven Dollars (**\$64,331,707**)
10 from the General Fund and Two Million Eight Hundred Eighty-eight Thousand One
11 Hundred Fourteen Dollars (**\$2,888,114**) from the Environmental Health Fund, the
12 Health Professional Licensing Office Revolving Fund, the Office of Vital Statistics
13 Revolving Fund, and the DPHSS Sanitary Inspection Revolving Fund.

14 Such sums appropriated from the General Fund in this Section are authorized
15 for use as a local matching requirement for Federal Matching Grants-in-Aid.

16 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

17	GENERAL FUND	\$64,331,707
18	ENVIRONMENTAL HEALTH FUND	\$1,812,482
19	HEALTH PROFESSIONAL LICENSING	
20	OFFICE REVOLVING FUND	\$344,376
21	OFFICE OF VITAL STATISTICS REVOLVING FUND	\$221,035
22	DPHSS SANITARY INSPECTION REVOLVING FUND	\$510,221
23	TOTAL	\$67,219,821

24 For information purposes only:

25	FEDERAL MATCHING GRANTS-IN-AID	\$188,801,303
----	--------------------------------	---------------

1 **Section 2. Medically Indigent Program (MIP) Appropriations.**

2 (a) The sum of One Million Four Hundred Thirty-One Thousand Four
3 Hundred Thirty-Five Dollars (**\$1,431,435**) shall be allocated from the General Fund
4 appropriation in Section 1 of this Part of this Chapter to the Medically Indigent
5 Program Payment Revolving Fund (MIPPR) for the MIP for Fiscal Year 2027.

6 (b) The sum of Eight Hundred Thousand Dollars (**\$800,000**) shall be
7 allocated from the General Fund appropriations in Section 1 of this Part of this
8 Chapter to the MIPPR for the MIP to fund cancer screening, treatment, educational
9 outreach programs, and support services for Fiscal Year 2027.

10 (c) Notwithstanding any other provision of law, all or any of the amounts
11 appropriated in this Section may be authorized to pay for Medicaid for Fiscal Year
12 2027, in addition to the authorization in Section 3 of this Part of this Chapter. The
13 funds allocated and authorized in this Section are not subject to *I*
14 *Maga'hågan/Maga'låhen Guåhan's* transfer authority.

15 **Section 3. Medicaid Program.** The sum of Thirty-Two Million Six
16 Hundred Thirteen Thousand Three Hundred Eighty-One Dollars (**\$32,613,381**) shall
17 be allocated from the General Fund appropriations in Section 1 of this Part of this
18 Chapter as the local matching requirement for Federal Matching Grants-in-Aid for
19 the Medicaid Program. The sum of One Hundred Seventy-Two Million Four
20 Hundred Sixty-Nine Thousand Five Hundred Fifteen Dollars (**\$172,469,515**) is
21 authorized from Federal Matching Grants-in-Aid to DPHSS for said purpose for
22 Fiscal Year 2027. The funds allocated and authorized in this Section are not subject
23 to *I Maga'hågan/Maga'låhen Guåhan's* transfer authority.

24 Notwithstanding any other provision of law, all or any of the amounts
25 appropriated in this Section may be authorized to pay for MIP for Fiscal Year 2027,
26 in addition to the authorization in Section 2 of this Part of this Chapter.

1 **Section 4. Children’s Health Insurance Program (CHIP).** The sum of
2 One Million Five Hundred Thousand Dollars (**\$1,500,000**) shall be allocated from
3 the General Fund appropriation in Section 1 of this Part of this Chapter as the local
4 matching requirement for Federal Matching Grants-in-Aid for the Children’s Health
5 Insurance Program, and Eight Million Five Hundred Thousand Dollars (**\$8,500,000**)
6 is authorized from Federal Matching Grants-in-Aid to DPHSS for said purpose for
7 fiscal Year 2027.

8 **Section 5. Program Authorizations for Division of Senior Citizens.** The
9 sum of Seven Hundred Fifty-one Thousand Four Hundred Seventy-nine Dollars
10 (**\$751,479**) shall be allocated from the General Fund appropriation in Section 1 of
11 this Part of this Chapter as the local matching requirement for Federal Matching
12 Grants-in-Aid for the programs of the Division of Senior Citizens, and Three Million
13 Eight Hundred Twenty-five Thousand Five Hundred Eighty Dollars (**\$3,825,580**) is
14 authorized from Federal Matching Grants-in-Aid to DPHSS for the operations of the
15 Division of Senior Citizens programs, to include the State Office of Aging, Support
16 Services, Congregate Meals, Home-Delivered Meals, Preventive Health, Medication
17 Management, and the National Family Caregiver Support Program for Fiscal Year
18 2027.

19 **Section 6. Public Assistance Program Payments.** Up to the sum of Five
20 Million Three Hundred Twenty-three Thousand Five Hundred Fifty-three Dollars
21 (**\$5,323,553**) shall be allocated from the General Fund appropriation in Section 1 of
22 this Part of this Chapter to DPHSS as the local matching requirement for Federal
23 Matching Grants-in-Aid for public assistance program payments and administration
24 for Fiscal Year 2027. The sum of One Million Nine Hundred Thirty-one Thousand
25 Two Hundred Eight Dollars (**\$1,931,208**) is authorized from the Federal Matching
26 Grants-in-Aid to DPHSS for public assistance program payments and administration
27 for Fiscal Year 2027.

1 **Section 7. Enhanced Allotment Plan.** The sum of Four Hundred Twenty-
2 five Thousand Dollars (**\$425,000**) shall be allocated from the General Fund
3 appropriation in Section 1 of this Part of this Chapter to DPHSS as the local matching
4 requirement for Federal Matching Grants-in-Aid for public assistance program
5 payments and administration for Fiscal Year 2027. The sum of Two Million
6 Seventy-five Thousand Dollars (**\$2,075,000**) is authorized from the Federal
7 Matching Grants-in-Aid to DPHSS for public assistance program payments and
8 administration for Fiscal Year 2027.

9 **Section 8. Appropriation to the Guam Cancer Registry.**

10 Notwithstanding § 26603(d) of Article 6, Chapter 26, Title 11 GCA, the sum
11 of Three Hundred Eighty-nine Thousand One Hundred Forty-four Dollars
12 (**\$389,144**) is appropriated from the Healthy Futures Fund to DPHSS to maintain the
13 Guam Cancer Registry, pursuant to § 3201.1 of Article 2, Chapter 3, Title 10 GCA,
14 for Fiscal Year 2027. DPHSS shall provide funding to the University of Guam
15 (UOG) for services, supplies, and materials in executing the Memorandum of
16 Agreement between UOG and DPHSS regarding the collection of data and the
17 maintenance of the Guam Cancer Registry. Any funds pursuant to this Section not
18 expended for Fiscal Year 2027 shall revert to the Guam Cancer Trust Fund.

19 **Section 9. Prompt Payment of MIP Patient Claims Generated at the**
20 **Guam Memorial Hospital Authority and Guam Regional Medical City.** The
21 DPHSS shall process all MIP patient claims generated by the Guam Memorial
22 Hospital Authority and the Guam Regional Medical City no later than forty-five (45)
23 days from receipt of said claim as required by § 9902 of Article 9, Chapter 9, Title
24 10 GCA.

25 **Section 10. Appropriations for Health Insurance Premiums for Foster**
26 **Children.** The sum of Two Million Three Hundred Fifty-nine Thousand Two
27 Hundred Fifteen Dollars (**\$2,359,215**) is appropriated from the General Fund to

1 DPHSS for the purpose of paying the premiums for health insurance for foster
2 children for Fiscal Year 2027. The DPHSS Bureau of Social Services Administration
3 shall be the subscriber for foster children covered under Public Law 32-189 and shall
4 remit payments to the Department of Administration or to the insurance provider for
5 the purpose of paying the premiums.

6 **Section 11. Health Professional Licensing Office (HPLO).** The sum of
7 Three Hundred Forty-four Thousand Three Hundred Seventy-six Dollars (**\$344,376**)
8 shall be allocated from the Health Professional Licensing Office Revolving Fund
9 appropriation in Section 1 of this Part of this Chapter to the Health Professional
10 Licensing Office of DPHSS for the purposes pursuant to § 12229 of Article 2,
11 Chapter 12, Title 10 GCA, for Fiscal Year 2027.

12 **Section 12. Office of Vital Statistics.** The sum of Two Hundred Twenty-one
13 Thousand Thirty-five Dollars (**\$221,035**) shall be allocated from the Office of Vital
14 Statistics Revolving Fund appropriation in Section 1 of this Part of this Chapter to
15 DPHSS for the purposes pursuant to § 3227.1 of Article 2, Chapter 3, Title 10 GCA,
16 for Fiscal Year 2027.

17 **Section 13. Child Protective Services.** The sum of One Million Eight
18 Hundred Thirty-nine Thousand Four Hundred Sixteen Dollars (**\$1,839,416**) is
19 appropriated from the General Fund to the Department of Public Health and Social
20 Services for the Child Protective Services Program for Fiscal Year 2027.

21 **Section 14. Medical Cannabis Program.** The sum of Three Hundred Three
22 Thousand Eight Hundred Forty-nine Dollars (**\$303,849**) shall be allocated from the
23 General Fund appropriation in Section 1 of this Part of this Chapter for the Medical
24 Cannabis Program for Fiscal Year 2027.

25 **Section 15. Foster Care Group Home.** The sum of Nine Hundred Fifty
26 Thousand Five Hundred Fifty-eight Dollars (**\$950,558**) is appropriated from the
27 General Fund to the Department of Public Health and Social Services for the

1 operations of *I Guma Mina 'āse* ' Sister Mary Brigid Perez, RSM - Group Child Care
2 Home for Fiscal Year 2027.

3 **Section 16. Bureau of Social Services Administration.** The sum of Seven
4 Million Nine Hundred Thirty-eight Thousand Nine Hundred Twenty-eight Dollars
5 (\$7,938,928) is appropriated from the General Fund to the Department of Public
6 Health and Social Services for the operations of the Bureau of Social Services
7 Administration for Fiscal Year 2027.

8 **Section 17. Budgetary Transfer Authority for Department of Public**
9 **Health and Social Services.** The Department of Public Health and Social Services
10 is authorized to transfer funds in Fiscal Year 2027 from the appropriations in Section
11 1 of this Part of this Chapter to fund its divisions and the programs identified in all
12 of the Sections of this Part of this Chapter. The amounts appropriated in Section 11
13 of this Part of this Chapter may not be transferred or used for any other purposes
14 than what is set forth in said Section.

15 **Section 18. Homeless Coalition.** The sum of Five Hundred Thousand
16 Dollars (\$500,000) is appropriated from the General Fund to the Department of
17 Public Health and Social Services for grants to the Homeless Coalition or to provide
18 shelter, food, and medical care for homeless individuals in Fiscal Year 2027.

19 **Section 19. Meals for At-Risk Households Act of 2025.** The sum of Five
20 Hundred Thousand Dollars (\$500,000) is allocated from the General Fund
21 appropriation in Section 1, Part II of this Chapter for the purpose of funding Meals
22 for At-Risk Households Act of 2025 for Fiscal Year 2027.

23 **Section 20. Appropriation for Child Care Subsidy.**

24 (a) Notwithstanding any other provision of law, the sum of Seven Million
25 Six Hundred Thirty Thousand Dollars (\$7,630,000) is appropriated from the
26 Unobligated Fiscal Year 2026 General Fund Revenues collected in excess of

1 adopted FY 2026 levels to the Department of Public Health and Social Services
2 (DPHSS) solely for child care subsidy payments for Fiscal Year 2027.

3 (b) Federal Reimbursement. Notwithstanding any other provision of law,
4 in the event that federal funds for child care subsidy disbursements are received after
5 the Government of Guam has expended local funds pursuant to this Section, such
6 funds shall be credited to the General Fund and be available for further appropriation
7 by *I Liheslaturan Guåhan*.

1 **CHAPTER III**

2 **HEALTH**

3 **PART III – GUAM BEHAVIORAL HEALTH AND WELLNESS CENTER**

4 **Section 1. Appropriation.** Notwithstanding any other provision of law, the
5 sum of Twenty-five Million Six Hundred Ninety-eight Thousand Seven Hundred
6 Fifty-four Dollars (**\$25,698,754**) is appropriated to the Guam Behavioral Health and
7 Wellness Center (GBHWC) for its operations for Fiscal Year 2027. This sum is
8 composed of Seventeen Million Four Hundred Ten Thousand Eight Hundred
9 Twenty Dollars (**\$17,410,820**) from the General Fund and Eight Million Two
10 Hundred Eighty-seven Thousand Nine Hundred Thirty-four Dollars (**\$8,287,934**)
11 from the Healthy Futures Fund.

12 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

13	GENERAL FUND	\$17,410,820
14	HEALTHY FUTURES FUND	\$8,287,934
15	TOTAL	\$25,698,754

16 For information purposes only:

17	FEDERAL MATCHING GRANTS-IN-AID	\$0
----	--------------------------------	-----

18 **Section 2. Detoxification and Rehabilitation Services.** Notwithstanding
19 any other provision of law, the sum of Three Million Two Hundred Sixty-two
20 Thousand Four Hundred Seventy-six Dollars (**\$3,262,476**) is appropriated from the
21 Healthy Futures Fund to the Guam Behavioral Health and Wellness Center to fund
22 drug and alcohol detoxification, rehabilitation, and prevention services programs,
23 which may be contracted out to non-governmental organizations, to include the
24 Salvation Army Lighthouse Recovery Center and the Oasis Empowerment Center;
25 provided, that the expenditure of such funds shall comply with 48 U.S.C. § 1421b(p)
26 for Fiscal Year 2027.

1 **Section 3. Focus on Life Suicide Prevention Program.** The sum of
2 Eighty-one Thousand Seven Hundred Fifty Dollars (**\$81,750**) is appropriated from
3 the General Fund to GBHWC to fund the Focus on Life Suicide Prevention Program
4 for Fiscal Year 2027.

5 **Section 4. Inpatient Detoxification Program (New Beginnings).**
6 Notwithstanding any other provision of law, the sum of Two Million Two Hundred
7 Sixty-six Thousand Two Hundred Eighty-Five Dollars (**\$2,266,285**) is appropriated
8 from the Healthy Futures Fund to GBHWC to fund the inpatient services of drug
9 and alcohol detoxification, rehabilitation, and prevention services programs for
10 Fiscal Year 2027.

11 **Section 5. Youth Mental Health First Aid Program.** The sum of Two
12 Hundred Eighty-five Thousand One Hundred Seventy Dollars (**\$285,170**) is
13 appropriated from the General Fund to GBHWC to fund the Youth Mental Health
14 First Aid Program for Fiscal Year 2027.

15 **Section 6. Mental Health & Substance Abuse Service Fund.** The sum of
16 Four Hundred Sixteen Thousand Seven Hundred Fifty Dollars (**\$416,750**) is
17 appropriated from the Mental Health & Substance Abuse Service Fund to GBHWC
18 for Fiscal Year 2027.

1 **CHAPTER IV**

2 **UNIFIED JUDICIARY**

3 **Section 1. Appropriation.** The amounts specified in this Section are
4 appropriated from the General Fund and the Safe Streets Fund to the Unified
5 Judiciary for its operations for Fiscal Year 2027.

6 It is the intent of *I Liheslaturan Guåhan* that external funds available to
7 branches, agencies, and departments shall be taken into consideration to determine
8 the current appropriation level needed. *I Liheslaturan Guåhan* further intends to
9 maximize the use of these funds and that material external funds received shall be
10 used to maximize services and programs of the branches, agencies, and departments
11 through pursuit of indirect cost reimbursements to reduce the local funding where
12 applicable. The sum of Forty-three Million Seven Hundred Ninety Thousand One
13 Hundred Thirty-six Dollars (**\$43,790,136**) is appropriated to the Unified Judiciary
14 for Fiscal Year 2027. This sum is composed of Forty-Three Million Seven Hundred
15 Seventy-two Thousand Three Hundred Fifteen Dollars (**\$43,772,315**) from the
16 General Fund and Seventeen Thousand Eight Hundred Twenty-one Dollars
17 (**\$17,821**) from the Safe Streets Fund.

18 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

19 GENERAL FUND	\$43,772,315
20 SAFE STREETS FUND	\$17,821
21 TOTAL	\$43,790,136

22 **Section 2. Drug and Therapeutic Courts.** The sum of up to Eight Hundred
23 Eighty-nine Thousand Three Hundred Nineteen Dollars (**\$889,319**) shall be
24 allocated from the General Fund appropriation in Section 1 of this Chapter to the
25 Unified Judiciary for the operations of the Adult and Juvenile Drug Courts, the
26 Mental Health Court, and any other therapeutic court programs approved by the
27 Judicial Council for Fiscal Year 2027.

1 **Section 3. Family Visitation Center.** The sum of Seventeen Thousand
2 Eight Hundred Twenty-one Dollars (\$17,821) shall be allocated from the Safe
3 Streets Fund appropriation in Section 1 of this Chapter to the Unified Judiciary to
4 pay for contractual services for the operations of the Family Visitation Center;
5 provided, that the Unified Judiciary must comply with § 8404.1 of Article 4, Chapter
6 8, Title 19 GCA for Fiscal Year 2027.

7 **Section 4. Sex Offender Registry.** Such sums as deemed necessary by the
8 Unified Judiciary may be allocated from the General Fund appropriation in Section
9 1 of this Chapter to the Unified Judiciary to administer the sex offender assessment,
10 treatment, and rehabilitation program in accordance with Public Law 35-71 for
11 Fiscal Year 2027.

12 **Section 5. Electronic Monitoring Program.** The sum of Eight Hundred
13 Sixty-eight Thousand One Hundred Fifty-seven Dollars (\$868,157) is appropriated
14 from the General Fund to the Unified Judiciary to fund the operations of the
15 Electronic Monitoring Program for Guam's pretrial and criminal offender
16 populations for Fiscal Year 2027.

17 **Section 6. Transfer Authority of the Unified Judiciary.** The Unified
18 Judiciary is authorized to transfer funds for Fiscal Year 2027 from the appropriations
19 in Section 1 of this Chapter to fund the divisions and programs identified in Sections
20 2, 3, 4, and 5 of this Chapter.

21 **Section 7. Judicial Building Fund Fiscal Year 2027 Budget.** The Unified
22 Judiciary shall report its Judicial Building Fund Fiscal Year 2027 Budget to *I*
23 *Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I Liheslaturan Guåhan*, in a
24 Microsoft Excel file and written report, on or before May 1 of Fiscal Year 2027 and
25 post the same on its website.

26 **Section 8. Judicial Building Fund Revenues and Expenditures**
27 **Reporting.** The Unified Judiciary shall report all revenues and expenditures for the

Judicial Building Fund to *I Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I Liheslaturan Guåhan*, in a Microsoft Excel file and written report, on a quarterly basis and post the same on its website. Each quarterly report shall be due no later than thirty (30) days after the end of each quarter.

Section 9. Guam Criminal Law and Procedure Review Commission.

The sum of Three Hundred Seventy-eight Thousand Eight Hundred Forty-five Dollars (\$378,845) is appropriated from the General Fund to the Unified Judiciary to carry out the purposes of the Guam Criminal Law and Procedure Review Commission Act for Fiscal Year 2027, pursuant to Public Law 36-119.

Section 10. Annual Report of Grant Funding Received by the Judiciary of Guam. The Judiciary of Guam shall transmit to *I Liheslaturan Guåhan* an annual report on or before February 1 of each year detailing all federal and local grant funding received during preceding fiscal year. The report shall include, but not be limited to:

- (a) The name and source of each grant received;
- (b) The total amount of funding awarded and received;
- (c) A description of the purpose or program supported by each grant;
- (d) The amount expended from each grant during the reporting period;
- (e) Any unexpended balances or carryover amounts; and
- (f) The agency or office responsible for the administration and oversight of each grant.

The report shall be made publicly accessible through the Judiciary's website.

1

2

3

4

5

6

1 **(a) OFFICE OF *I MAGA'HÅGAN/MAGA'LÅHEN GUÅHAN***

2 (1) Appropriation. The sum of Six Million One Hundred Forty-five
3 Thousand Two Hundred Forty-nine Dollars (**\$6,145,249**) is appropriated to
4 the Office of *I Maga'hågan/Maga'låhen Guåhan* for its operations for Fiscal
5 Year 2027. This sum is composed of Five Million Eight Hundred Fifty-one
6 Thousand Four Hundred Twenty-four Dollars (**\$5,851,424**) from the General
7 Fund and Two Hundred Ninety-three Thousand Eight Hundred Twenty-five
8 Dollars (**\$293,825**) from the Indirect Cost Fund.

9 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

10 GENERAL FUND	\$5,851,424
11 INDIRECT COST FUND	\$293,825
12 TOTAL	\$6,145,249

13 For information purposes only:

14 FEDERAL MATCHING GRANTS-IN-AID	\$0
---	-----

1 **(b) COMMISSION ON DECOLONIZATION (COD)**

2 (1) Appropriation. The sum of Three Hundred Thirty-nine Thousand
3 Sixty-six Dollars (**\$339,066**) is appropriated from the General Fund to the
4 Commission on Decolonization (COD) for its operations for Fiscal Year 2027.

5 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

6 GENERAL FUND	\$339,066
7 TOTAL	\$339,066

8 For information purposes only:

9 FEDERAL MATCHING GRANTS-IN-AID	\$0
--	-----

10 (2) Public Information Program. The sum of not less than One
11 Hundred Sixty-five Thousand Dollars (**\$165,000**) shall be allocated from the
12 General Fund appropriation in Subsection (b)(1) of this Section for the sole
13 purpose of conducting an extensive public education and information program
14 by the COD and the Free Association, Independence, and Statehood Task
15 Forces pursuant to § 2109, Chapter 21, Title 1 GCA for Fiscal Year 2027. No
16 funds allocated herein shall be expended for personnel or travel. The funds
17 allocated in this Subsection shall be distributed in the amount of Fifty-five
18 Thousand Dollars (\$55,000) to each Task Force for Fiscal Year 2027.
19 Notwithstanding Chapter 5, Title 5 GCA or any other provision of law, these
20 funds shall be expended exclusively as advised by the Task Forces and
21 approved by a vote of the COD. A complete record of procurement and
22 expenditures shall be published on the COD's website within thirty (30) days
23 after the end of each quarter. Any funds appropriated to the COD pursuant to
24 this Subsection not expended for Fiscal Year 2027 shall not lapse and shall
25 revert to the COD.

1 (3) The COD is authorized to use the services of another government
2 of Guam agency to administer its accounting, procurement, payroll, and
3 financial reporting requirements.

1 **(c) GUAM ANCESTRAL LANDS COMMISSION (GALC)**

2 (1) Appropriation. The sum of Six Hundred Forty-eight Thousand
3 Three Hundred Ninety-six Dollars (**\$648,396**) is appropriated from the GALC
4 Survey, Infrastructure, and Development Fund to the Guam Ancestral Lands
5 Commission (GALC) for its operations for Fiscal Year 2027.

6 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

7 GUAM ANCESTRAL LANDS COMMISSION SURVEY,	
8 INFRASTRUCTURE, AND DEVELOPMENT FUND	\$648,396
9 TOTAL	\$648,396

10 For information purposes only:

11 FEDERAL MATCHING GRANTS-IN-AID	\$0
--	-----

1
2
3
4
5
6
7
8
9
0

SUMMARY OF APPROPRIATION FUNDING SOURCE

TOTAL	\$1,246,443
--------------	--------------------

FEDERAL MATCHING GRANTS-IN-AID	\$0
--------------------------------	-----

1 (e) **BUREAU OF BUDGET AND MANAGEMENT RESEARCH**
2 **(BBMR)**

3 (1) Appropriation. The sum of One Million Seven Hundred Sixteen
4 Thousand One Hundred Fifty Dollars (**\$1,716,150**) is appropriated to the
5 Bureau of Budget and Management Research (BBMR) for its operations for
6 Fiscal Year 2027. This sum is composed of One Million Three Hundred Forty-
7 two Thousand Nine Hundred Fifty-six Dollars (**\$1,342,956**) from the General
8 Fund and Three Hundred Seventy-three Thousand One Hundred Ninety-four
9 Dollars (**\$373,194**) from the Indirect Cost Fund.

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

11 GENERAL FUND	\$1,342,956
12 INDIRECT COST FUND	\$373,194
13 TOTAL	\$1,716,150

14 For information purposes only:

15 FEDERAL MATCHING GRANTS-IN-AID	\$0
---	-----

1

2

3

7

8

9

10

1 **(g) DEPARTMENT OF ADMINISTRATION (DOA)**

2 (1) Appropriation. The sum of Twelve Million Thirty-eight
3 Thousand Six Hundred Nine Dollars (**\$12,038,609**) is appropriated to the
4 Department of Administration (DOA) for its operations for Fiscal Year 2027.
5 This sum is composed of Eleven Million Two Hundred Fifty-nine Thousand
6 Six Hundred One Dollars (**\$11,259,601**) from the General Fund and Seven
7 Hundred Seventy-nine Thousand Eight Dollars (**\$779,008**) from the Indirect
8 Cost Fund and the Limited Gaming Fund.

9 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

10 GENERAL FUND	\$11,259,601
11 INDIRECT COST FUND	\$724,455
12 LIMITED GAMING FUND	\$54,553
13 TOTAL	\$12,038,609

14 For information purposes only:

15 FEDERAL MATCHING GRANTS-IN-AID	\$0
--	-----

16 (2) Limited Gaming Fund. The sum of Fifty-four Thousand Five
17 Hundred Fifty-three Dollars (**\$54,553**) shall be allocated from the Limited
18 Gaming Fund appropriation in Subsection (g)(1) of this Section for the
19 purposes set forth § 5204(b) of Article 2, Chapter 5, Title 11 GCA, for Fiscal
20 Year 2027. This allocation is not subject to transfer or use for any other
21 purpose.

22 (3) Support of Child in Custody. The sum of One Hundred Fifty
23 Thousand Dollars (**\$150,000**) is appropriated from the General Fund to DOA
24 for the sole purpose of paying orders of the court pursuant to § 5116 of
25 Chapter 5, Title 19 GCA for Fiscal Year 2027.

26 (4) Residential Treatment Fund. The sum of Two Million Eight
27 Hundred Thousand Dollars (**\$2,800,000**) is appropriated from the General

1 Fund to DOA to pay for the expenses of persons of Guam who require
2 residential care because of physical, mental, or emotional disabilities or severe
3 emotional disturbances for Fiscal Year 2027.

4 All such persons and their escorts referred off-island for treatment and
5 care shall submit to the Director of DOA appropriate documentation to justify
6 and receive reimbursement of their travel expenses.

7 The Director of DOA shall submit reports, in a Microsoft Excel file and
8 written report, to *I Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I*
9 *Liheslaturan Guåhan* describing all expenditures made pursuant to this
10 appropriation no later than thirty (30) days after the end of each quarter and
11 post the same on the DOA website.

12 (5) Government Claims Fund. The sum of One Hundred Thousand
13 Dollars (\$100,000) is appropriated from the General Fund to DOA for the
14 Government of Guam Claims Fund for payment of approved government
15 claims for Fiscal Year 2027.

16 The Director of DOA shall, no later than thirty (30) days after the close
17 of each quarter, submit a report to the Speaker of *I Liheslaturan Guåhan*, in a
18 Microsoft Excel file and written report, describing expenditures made
19 pursuant to this appropriation and post the same on the DOA website.

20 (6) Government of Guam's Basic Financial Statements and Single
21 Audit Report. The sum of Seven Hundred Thousand Dollars (\$700,000) is
22 appropriated from the General Fund to DOA for the Fiscal Year 2026 Audit
23 of the Government of Guam's Basic Financial Statements and Single Audit
24 Report. The Public Auditor shall administer said funds and shall oversee the
25 annual audit.

26 (7) Single Audit Report on the Tourist Attraction Fund. The sum of
27 Twenty Thousand Five Hundred Dollars (\$20,500) is appropriated from the

1 Tourist Attraction Fund to DOA for the Fiscal Year 2026 Audit of the
2 Government of Guam's Tourist Attraction Fund Financial Statement and
3 Single Audit Report for Fiscal Year 2027. The Public Auditor shall administer
4 said funds and shall oversee the annual audit.

5 (8) Single Audit Report on the Healthy Futures Fund. The sum of
6 Twenty Thousand Five Hundred Dollars (**\$20,500**) is appropriated from the
7 Healthy Futures Fund to DOA for the Fiscal Year 2026 Audit of the
8 Government of Guam's Healthy Futures Fund Financial Statement and Single
9 Audit Report for Fiscal Year 2027. The Public Auditor shall administer said
10 funds and shall oversee the annual audit.

11 (9) Public Streetlights Appropriation. The sum of Five Million Two
12 Hundred Twenty Thousand Five Hundred Nineteen Dollars (**\$5,220,519**) is
13 appropriated to DOA to pay the Guam Power Authority for the operation of
14 public streetlights for Fiscal Year 2027. This sum is composed of Four Million
15 One Hundred Ninety Thousand Dollars (**\$4,190,000**) from the Street Light
16 Fund and One Million Thirty Thousand Five Hundred Nineteen Dollars
17 (**\$1,030,519**) from the Guam Highway Fund.

18 (10) Guam Academy Charter Schools Council Administrative
19 Support. The sum of One Hundred Forty-three Thousand Five Hundred
20 Seventy-one Dollars (**\$143,571**) is appropriated from the General Fund to
21 DOA to fund the clerical and administrative support provided by DOA,
22 including, but not limited to, full-time staff to prioritize the Guam Academy
23 Charter Schools Council's operational requirements, an administrative office,
24 conference room, office equipment, furnishings, and supplies for Fiscal Year
25 2027.

26 (11) Appropriation to the Department of Administration for the Guam
27 Autism Center. The sum of One Hundred Fifty Thousand Dollars (**\$150,000**)

1 is appropriated from the Healthy Futures Fund to the Department of
2 Administration for the Guam Autism Center for Fiscal Year 2027.

3 (12) Appropriation to the Department of Administration for the Guam
4 Basketball Confederation. The sum of Two Hundred Thousand Dollars
5 (\$200,000) is appropriated from the General Fund to the Department of
6 Administration for the Guam Basketball Confederation for Fiscal Year 2027.

7 (13) Appropriations to the Department of Administration for the
8 *Tiyan* Lease. The following sums are hereby appropriated from the Guam
9 Educational Facilities Fund to the Department of Administration for the Guam
10 Department of Education (GDOE) lease of *Tiyan* facilities for Fiscal Year
11 2026:

12 (A) *Tiyan* High School - Three Million Nine Hundred Ninety-
13 five Thousand Eight Hundred Eighty-nine Dollars (\$3,995,889) for
14 base rent, and One Million Four Thousand One Hundred Eleven Dollars
15 (\$1,004,111) for insurance and maintenance;

16 (B) GDOE Office Building - Two Hundred Sixty-six
17 Thousand Nine Hundred Eighty-seven Dollars (\$266,987) for base rent,
18 and Eighty-eight Thousand Five Hundred Eighty-six Dollars
19 (\$88,586) for insurance and maintenance;

20 (C) GDOE Warehouse I - Seventy-four Thousand Seven
21 Hundred Fifty Dollars (\$74,750) for base rent, and Twenty-eight
22 Thousand Seventeen Dollars (\$28,017) for insurance and maintenance;

23 (D) *Tiyan* High School Gymnasium - Four Hundred Fifty-one
24 Thousand Three Hundred Fifty-six Dollars (\$451,356) for base rent,
25 and One Hundred Twenty-four Thousand Eight Hundred Sixty-three
26 Dollars (\$124,863) for insurance and maintenance;

1 (E) New GDOE Office Building - Two Million Two Hundred
2 Forty Thousand Two Hundred Fifty-Three Dollars (**\$2,240,253**) for
3 base rent, and Six Hundred Thousand Seven Hundred Thirty-Nine
4 Dollars (**\$600,739**) for insurance and maintenance;

5 (F) New GDOE Warehouse II - One Hundred Twenty-six
6 Thousand Thirty-two Dollars (**\$126,032**) for base rent, and Forty-six
7 Thousand Six Hundred One Dollars (**\$46,601**) for insurance and
8 maintenance;

9 (G) GDOE Warehouse I Mezzanine - Forty-nine Thousand Six
10 Hundred Forty-nine Dollars (**\$49,649**) for base rent, and Eighteen
11 Thousand Three Hundred Fifty-eight Dollars (**\$18,358**) for insurance
12 and maintenance;

13 (H) Lot for New GDOE Office and Warehouse II - Forty-four
14 Thousand Six Hundred Sixty-seven Dollars (**\$44,667**) for base rent; and

15 (I) *Tiyan 3* Building and Facilities - Seven Hundred Thirty-
16 two Thousand Seven Hundred Sixty-eight Dollars (**\$732,768**) for base
17 rent, and Two Hundred Twenty Thousand Three Hundred Two Dollars
18 (**\$220,302**) for insurance and maintenance.

19 (14) Appropriation to the Department of Administration for the
20 Financial Management Information System (FMIS).

21 (a) The sum of Three Million Five Hundred Sixteen Thousand
22 Four Hundred Forty-Six Dollars (**\$3,516,446**) is appropriated from the
23 General Fund to the Department of Administration for the fifth-year
24 term of the contract for the new FMIS.

25 (b) The sum of Five Hundred Sixty Thousand Dollars
26 (**\$560,000**) is appropriated from the General Fund to the Department of
27 Administration for the FMIS software licensing requirements.

1 (15) Appropriation to the Department of Administration for the
2 Annual Membership Fee for WICHE. For Fiscal Year 2027, the sum of One
3 Hundred Eighty-Nine Thousand Five Hundred Dollars (**\$189,500**) is
4 appropriated from the General Fund to the Department of Administration for
5 the annual membership fee for the Western Interstate Commission for Higher
6 Education (WICHE).

7 (16) Appropriation to the Department of Administration for the
8 Enhancing Tourism Aesthetics Program. The sum of One Hundred Thousand
9 Dollars (**\$100,000**) is appropriated from the General Fund to the Department
10 of Administration to pay the Guam Economic Development Authority for the
11 administrative services of the Enhancing Tourism Aesthetics Program
12 pursuant to P.L. 38-114.

1 **(h) DEPARTMENT OF REVENUE AND TAXATION (DRT)**

2 (1) Appropriation. The sum of Eighteen Million Two Hundred
3 Ninety-six Thousand Two Hundred Twenty-two Dollars (**\$18,296,222**) is
4 appropriated to the Department of Revenue and Taxation (DRT) for its
5 operations for Fiscal Year 2027. This sum is composed of Fifteen Million Six
6 Hundred Ninety-nine Thousand Nine Hundred Fifty-eight Dollars
7 (**\$15,699,958**) from the General Fund and Two Million Five Hundred Ninety-
8 six Thousand Two Hundred Sixty-four Dollars (**\$2,596,264**) from the Better
9 Public Service Fund and the Tax Collection Enhancement Fund.

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

11 GENERAL FUND	\$15,699,958
12 BETTER PUBLIC SERVICE FUND	\$1,465,286
13 TAX COLLECTION ENHANCEMENT FUND	\$1,130,978
14 TOTAL	\$18,296,222

15 For information purposes only:

16 FEDERAL MATCHING GRANTS-IN-AID	\$0
---	-----

17 (2) Banking and Insurance Enforcement Fund. The sum of Five
18 Hundred Four Thousand One Hundred Eighty-three Dollars (**\$504,183**) is
19 appropriated from the Banking and Insurance Enforcement Fund to the Office
20 of Commissioner of Banking and Insurance.

21 (3) DRT Authorization to Utilize the Better Public Service Fund for
22 Tax Collection. Notwithstanding any other provision of law, DRT is hereby
23 authorized to use its appropriation in Subsection (h)(l) of this Section from
24 the Better Public Service Fund for the purpose of tax collection and Internal
25 Revenue Service (IRS) Training for the Tax Enforcement Division.

26 (4) Department Revenue and Taxation Allocation in accordance to
27 Performance-Based Budgeting Reporting Requirements.

1 (a) The Department of Revenue and Taxation shall comply
2 with the Performance-based budgeting reporting requirements
3 established under Section 8 of Chapter I of this Act for the Driver's
4 License Operations under Motor Vehicle Division, Use Tax Collection
5 under Taxpayer Service Division, and Business License Office under
6 Regulatory Division.

7 (b) The sum of One Million Six Hundred Ninety-eight
8 Thousand Five Hundred Ninety-eight (**\$1,698,598**) is hereby
9 appropriated from Subsection (h)(1) of this Section to the Motor
10 Vehicle Division for the Operations of the Drivers' License Division.

11 (c) The sum of Two Million Eight Hundred Twenty-one
12 Thousand Six Hundred Eighty-three (**\$2,821,683**) is hereby
13 appropriated from Subsection (h)(1) of this Section to the Taxpayer
14 Service Division for the Operations of the Use Tax Collections.

15 (d) The sum of Two Million Two Hundred Thirty-four
16 Thousand One Hundred Thirty Dollars (**\$2,234,130**) is hereby
17 appropriated from Subsection (h)(1) of this Section to the Regulatory
18 Division for the Operations of the Business License Office.

1

2

3

4

5

6

10

1 **(j) DEPARTMENT OF PUBLIC WORKS (DPW)**

2 (1) Appropriation. Notwithstanding any other provision of law, the
3 sum of Twenty-two Million Nine Hundred Fifteen Thousand Nine Hundred
4 Eighty-two Dollars (**\$22,915,982**) is appropriated to the Department of Public
5 Works (DPW) for its operations for Fiscal Year 2027. This sum is composed
6 of Three Million Eight Hundred Fourteen Thousand Four Hundred Thirty-six
7 Dollars (**\$3,814,436**) from the General Fund, and Eleven Million One
8 Hundred Ninety-three Thousand Nine Hundred Eighty-eight Dollars
9 (**\$11,193,988**) from the Guam Highway Fund and Seven Million Nine
10 Hundred Seven Thousand Five Hundred Fifty-eight Dollars (**\$7,907,558**)
11 from the Guam Educational Facilities Fund.

12 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

13 GENERAL FUND	\$3,814,436
14 GUAM HIGHWAY FUND	\$11,193,988
15 GUAM EDUCATIONAL FACILITIES FUND	\$7,907,558
16 TOTAL	\$22,915,982

17 For information purposes only:

18 FEDERAL MATCHING GRANTS-IN-AID	\$0
---	-----

19 (2) Village Streets and Roads Resurfacing and Repairs. The sum of
20 Two Million Dollars (**\$2,000,000**) shall be allocated from the Guam Highway
21 Fund appropriation in Subsection (j)(1) of this Section to DPW for the purpose
22 of funding village streets and roads resurfacing and repairs for Fiscal Year
23 2027. The sums appropriated in this Subsection shall not be subject to *I*
24 *Maga'hågan/Maga'låhen Guåhan's* transfer authority.

25 (3) Contractual Agreements of Road Maintenance. The sum of One
26 Million Seven Hundred Ten Thousand Dollars (**\$1,710,000**) is allocated from
27 the Guam Highway Fund appropriation in Subsection (j)(1) of this Section for

1 the sole purpose of funding bicycle lane infrastructure and village streets and
2 roads resurfacing and repairs for Fiscal Year 2027.

3 (4) Department of Public Works Authorization for Use of Funds in
4 accordance to Performance-Based Budgeting Reporting Requirements

5 (a) The Department of Public Works shall comply with the
6 performance-based budgeting reporting requirements established under
7 Section 8 of Chapter I of this Act for DPW's Abandoned Vehicle
8 Program and Building Inspection and Building Permit Office.

9 (b) Recycling Revolving Fund. Notwithstanding any other
10 provision of law, the sum of Three Million Dollars (**\$3,000,000**) shall
11 be allocated from the Recycling Revolving Fund to the Department of
12 Public Works for the purposes of the disposal and removal of
13 abandoned vehicles in accordance with Article 3 of Chapter 51, Title
14 10, Guam Code Annotated, and Article 2 of Chapter 24, Division 4,
15 Title 22, Guam Administrative Rules and Regulations.

16 (c) Building and Design Fee Fund. Notwithstanding any other
17 provision of law, the sum of Seven Million Two Hundred Ninety-four
18 Thousand Two Hundred Forty-seven Dollars (**\$7,294,247**) shall be
19 allocated from the Building and Design Fee Fund of the Department of
20 Public Works for the operations of the Building Inspection and
21 Building Permit Office.

1 **(k) GUAM CONTRACTORS LICENSE BOARD (CLB)**

2 (1) Appropriation. The sum of Eight Hundred Sixty-two Thousand
3 Twenty-seven Dollars (**\$862,027**) is appropriated from the Contractors
4 License Board Fund to the Guam Contractors License Board (CLB) for its
5 operations for Fiscal Year 2027.

6 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

7 GUAM CONTRACTORS LICENSE BOARD FUND	\$862,027
8 TOTAL	\$862,027

9 For information purposes only:

10 FEDERAL MATCHING GRANTS-IN-AID	\$0
--	-----

11 (2) Guam Building Code Council. No more than the sum of Eight
12 Thousand Six Hundred Seventy-eight Dollars (**\$8,678**) shall be allocated from
13 the appropriation in Subsection (k)(1) of this Section for the Guam Building
14 Code Council (GBCC) for Fiscal Year 2027.

15 These funds may be categorized at the discretion and request of GBCC
16 into whichever object class where necessary.

1 **(I) GUAM BOARD OF REGISTRATION FOR PROFESSIONAL**
2 **ENGINEERS, ARCHITECTS, AND LAND SURVEYORS (PEALS)**

3 (1) Appropriation. The sum of Three Hundred Seventy-six
4 Thousand Six Hundred Fifty-two Dollars (**\$376,652**) is appropriated to the
5 Guam Board of Registration for Professional Engineers, Architects, and Land
6 Surveyors (PEALS) for its operations for Fiscal Year 2027. This sum is
7 composed of Eighty-four Thousand One Hundred Twenty-seven Dollars
8 (**\$84,127**) from the General Fund and Two Hundred Ninety-two Thousand
9 Five Hundred Twenty-five Dollars (**\$292,525**) from the PEALS Fund.

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

11 GENERAL FUND	\$84,127
12 PEALS FUND	\$292,525
13 TOTAL	\$376,652

14 For information purposes only:

15 FEDERAL MATCHING GRANTS-IN-AID	\$0
---	-----

1 **(m) GUAM POLICE DEPARTMENT (GPD)**

2 (1) Appropriation. Notwithstanding any other provision of law, the
3 sum of Sixty Million Five Hundred Thirty-nine Thousand Three Hundred
4 Five Dollars (**\$60,539,305**) is appropriated to the Guam Police Department
5 (GPD) for its operations for Fiscal Year 2027. This sum is composed of Fifty-
6 five Million Seven Hundred Twenty-one Thousand Eighty-eight Dollars
7 (**\$55,721,088**) from the General Fund and Four Million Eight Hundred
8 Eighteen Thousand Two Hundred Seventeen Dollars (**\$4,818,217**) from the
9 Police Patrol Vehicle and Equipment Revolving Fund, the Police Services
10 Fund, and the Tourist Attraction Fund.

11 Such sums appropriated in this Subsection is authorized for use as a
12 local matching requirement for Federal Grants-in-Aid.

13 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

14	GENERAL FUND	\$55,721,088
15	POLICE PATROL VEHICLE AND EQUIPMENT FUND	
16	REVOLVING FUND	\$345,081
17	POLICE SERVICES FUND	\$1,142,044
18	TOURIST ATTRACTION FUND	\$3,331,092
19	TOTAL	\$60,539,305

20 For information purposes only:

21	FEDERAL MATCHING GRANTS-IN-AID	\$4,202,656
----	--------------------------------	-------------

22 (2) Police Patrol Vehicle and Equipment Revolving Fund. The sum
23 of Three Hundred Forty-five Thousand Eighty-one Dollars (**\$345,081**) shall
24 be allocated from the Police Patrol Vehicle and Equipment Revolving Fund
25 appropriation in Subsection (m)(1) of this Section for the purpose of acquiring
26 vehicles and requisite associated equipment and supporting the repair and

1 maintenance of GPD vehicles pursuant to § 77135 of Article 1, Chapter 77,
2 Title 10 GCA, for Fiscal Year 2027.

3 (3) Cost-Sharing Initiative Related to the Criminal Justice
4 Information System (CJIS) Integration Report. The sum of Eighty-seven
5 Thousand Six Hundred Ninety Dollars (**\$87,690**) is appropriated from the
6 General Fund to GPD to pay the Unified Judiciary for GPD's share of twenty-
7 five percent (25%) of the total annual cost of message switch maintenance,
8 National Law Enforcement Telecommunications System (NLETS)
9 membership, and other associated costs for Fiscal Year 2027, totaling Three
10 Hundred Fifty Thousand Seven Hundred Sixty Dollars (\$350,760) pursuant
11 to the Multi-Agency Agreement to Facilitate a Cost-Sharing Initiative of May
12 2013 entered into by the Chief of the Guam Police Department, the Director
13 of the Department of Corrections, the Attorney General of Guam, and the
14 Administrator of the Courts.

15 (4) Safe Schools Initiative. Notwithstanding any other provision of
16 law, the sum of One Hundred Forty-two Thousand Five Hundred Eighty-five
17 Dollars (**\$142,585**) is appropriated from the General Fund to GPD for its Safe
18 Schools Initiative for Fiscal Year 2027.

19 (5) Allocation for the Guam Crime Stoppers. For Fiscal Year 2027,
20 the sum of One Hundred Thousand Dollars (**\$100,000**) shall be allocated from
21 the General Fund in Subsection (m)(l) of this Section for the Guam Crime
22 Stoppers.

23 (6) Guam Police Department for Police Officer Trainees. The sum
24 of One Million Two Hundred Fifty-five Thousand Eight Hundred Dollars
25 (**\$1,255,800**) is appropriated from the General Fund to the Guam Police
26 Department for its Fiscal Year 2027 cycle of twenty (20) Police Officer
27 Trainees.

1 (7) School Resource Officers (SRO). The Guam Police Department
2 is authorized to utilize Fiscal Year 2027 appropriations for the purpose of
3 funding School Resource Officers pursuant to their authority under §771 19(b)
4 of Chapter 77, 10 GCA.

5 (8) Allocation to MAULEG. The sum of Five Hundred Thirty
6 Thousand Six Hundred Twenty-two Dollars (**\$530,622**) shall be allocated
7 from the General Fund in Subsection (m)(l) of this Section for the Multi-
8 Agency Unified Law Enforcement Group (MAULEG) for the purpose of
9 suppressing the importation, distribution, and selling of narcotics and illicit
10 drugs on Guam.

1 **(n) DEPARTMENT OF CORRECTIONS (DOC)**

2 (1) Appropriation. The sum of Thirty-nine Million Three Hundred
3 Twenty Thousand Ninety-one Dollars (**\$39,320,091**) is appropriated to the
4 Department of Corrections (DOC) for its operations for Fiscal Year 2027.
5 This sum is composed of Thirty-eight Million One Hundred Eighty-seven
6 Thousand One Hundred Twenty-seven Dollars (**\$38,187,127**) from the
7 General Fund and One Million One Hundred Thirty-two Thousand Nine
8 Hundred Sixty-four Dollars (**\$1,132,964**) from the Department of Corrections
9 Inmate Revolving Fund and the Safe Streets Fund.

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

11 GENERAL FUND	\$38,187,127
12 DEPARTMENT OF CORRECTIONS INMATE	
13 REVOLVING FUND	\$1,121,084
14 SAFE STREETS FUND	\$11,880
15 TOTAL	\$39,320,091

16 For information purposes only:

17 FEDERAL MATCHING GRANTS-IN-AID	\$0
---	-----

18 (2) Cost of Care and Custody for Prisoners Confined in Federal
19 Facilities. The sum of Seven Hundred Thousand Dollars (**\$700,000**) is
20 appropriated from the General Fund to DOC for the payment of Fiscal Year
21 2027 obligations for prisoners confined in federal facilities of the Federal
22 Bureau of Prisons.

23 (3) Cost-Sharing Initiative Related to the Criminal Justice
24 Information System (CJIS) Integration Report. The sum of Eighty-seven
25 Thousand Six Hundred Ninety Dollars (**\$87,690**) is appropriated from the
26 General Fund to DOC to pay the Unified Judiciary for DOC's share of twenty-
27 five percent (25%) of the total annual cost of message switch maintenance,

1 National Law Enforcement Telecommunications System (NLETS)
2 membership, and other associated costs for Fiscal Year 2027, totaling Three
3 Hundred Fifty Thousand Seven Hundred Sixty Dollars (\$350,760) pursuant
4 to the Multi-Agency Agreement to Facilitate a Cost-Sharing Initiative of May
5 2013 entered into by the Chief of the Guam Police Department, the Director
6 of the Department of Corrections, the Attorney General of Guam, and the
7 Administrator of the Courts.

8 (4) Appropriation to the Department of Corrections for Corrections
9 Management System. For Fiscal Year 2027, the sum of Two Hundred Ninety-
10 four Thousand Six Hundred Ten Dollars (**\$294,610**) is appropriated from the
11 General Fund to the Department of Corrections (DOC) for the annual fee for
12 user access and maintenance of the Corrections Management System pursuant
13 to the “Software As A Service Agreement (SAAS)” between the DOC and
14 Tyler Technologies, Inc.

15 (5) Department of Corrections for Corrections Officer Recruits. The
16 sum of One Million Five Hundred Eighty-one Thousand One Hundred Eighty
17 Dollars (**\$1,581,180**) is appropriated from the General Fund to the Department
18 of Corrections for its Fiscal Year 2027 cycle of twenty (20) Corrections
19 Officer Recruits.

20 (6) Drone Detection Technology. The Department of Corrections
21 may allocate the sum of Twenty Thousand Dollars (**\$20,000**) from the General
22 Fund appropriation in this Subsection (n)(1) for costs associated with the
23 acquisition of drone detection technology including, but not limited to,
24 hardware, software, and staff training requirements in support of P.L. 38-128.

25 (7) Section 1(n)(6), Chapter V of Public Law 38-60 is *amended* to
26 read:

1 “(6) Notwithstanding any other provision of law, the sum of
2 Five Million Dollars (**\$5,000,000**) is appropriated from the Unobligated
3 Fiscal Year 2026 General Fund Revenues collected in excess of
4 adopted FY 2026 levels to the Department of Corrections and shall be
5 expended for the costs associated with the financing, design,
6 construction, maintenance and related expenses of the new Department
7 of Corrections facility as established by Public Law 36-57, the
8 Department of Corrections Modernization Act of 2021.”

1 **(o) DEPARTMENT OF AGRICULTURE (AGR)**

2 (1) Appropriation. Notwithstanding any other provision of law, the
3 sum of Six Million Seven Hundred Forty-two Thousand Three Hundred
4 Eleven Dollars (**\$6,742,311**) is appropriated to the Department of Agriculture
5 (AGR) for its operations for Fiscal Year 2027. This sum is composed of Four
6 Million Eight Hundred Eighty-five Thousand Nine Hundred Eighty-four
7 Dollars (**\$4,885,984**) from the General Fund and One Million Eight Hundred
8 Fifty-six Thousand Three Hundred Twenty-seven Dollars (**\$1,856,327**) from
9 the Guam Invasive Species Inspection Fee Fund, the Guam Plant Inspection
10 and Permit Fund, and the Rabies Prevention Fund.

11 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

12 GENERAL FUND	\$4,885,984
13 GUAM INVASIVE SPECIES INSPECTION FEE FUND	\$1,690,985
14 GUAM PLANT INSPECTION AND PERMIT FUND	\$109,515
15 RABIES PREVENTION FUND	\$55,827
16 TOTAL	\$6,742,311

17 For information purposes only:

18 FEDERAL MATCHING GRANTS-IN-AID	\$0
--	-----

19 (2) Animal Shelter. The sum of One Hundred Forty-two Thousand
20 Five Hundred Eighty-five Dollars (**\$142,585**) is appropriated from the
21 General Fund to AGR for the operations of the Guam Animals In Need
22 (GAIN) Animal Shelter in *Yigo*, Guam for Fiscal Year 2027.

23 (3) Rabies Prevention Funding. The sum of Fifty-five Thousand
24 Eight Hundred Twenty-seven Dollars (**\$55,827**) shall be allocated from the
25 Rabies Prevention Fund appropriation in Subsection (o)(l) of this Section for
26 use pursuant to § 34307 of Article 3, Chapter 34, Title 10 GCA, for Fiscal
27 Year 2027.

1 (4) Civilian Volunteer Conservation Officers. The sum of Two
2 Hundred Thousand Dollars (**\$200,000**) is appropriated from the General Fund
3 to AGR to fund the needs of the Civilian Volunteer Conservation Officers
4 Program, including procurement of critical equipment and supplies for Fiscal
5 Year 2027.

6 (5) GAIN Spay and Neuter Program. The sum of Four Hundred Fifty
7 Thousand Dollars (**\$450,000**) is appropriated from the General Fund to AGR
8 to fund the Guam Animals In Need (GAIN) Spay and Neuter Program for
9 Fiscal Year 2027.

10 (6) Estray Livestock Stewardship Program. The sum of Two
11 Hundred Thousand Dollars (**\$200,000**) is allocated from the General Fund
12 appropriation in this Subsection (o)(1) to AGR for the operation of the Estray
13 Livestock Stewardship Program for Fiscal Year 2027.

1 **(p) GUAM PUBLIC LIBRARY SYSTEM (GPLS)**

2 (1) Appropriation. The sum of One Million Nine Hundred Thirty-
3 two Thousand Seventy-two Dollars (**\$1,932,072**) is appropriated to the Guam
4 Public Library System (GPLS) for its operations for Fiscal Year 2027. This
5 sum is composed of One Million Five Hundred Ninety-three Thousand Two
6 Hundred Twenty-nine Dollars (**\$1,593,229**) from the Guam Educational
7 Facilities Fund and Three Hundred Thirty-eight Thousand Eight Hundred
8 Forty-three Dollars (**\$338,843**) from the Public-School Library Resources
9 Fund.

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

11	GUAM EDUCATIONAL FACILITIES FUND	\$1,593,229
12	PUBLIC SCHOOL LIBRARY RESOURCES FUND	\$338,843
13	TOTAL	\$1,932,072

14 For information purposes only:

15	FEDERAL MATCHING GRANTS-IN-AID	\$0
----	--------------------------------	-----

1 **(q) DEPARTMENT OF YOUTH AFFAIRS (DYA)**

2 (1) Appropriation. The sum of Eight Million Three Hundred
3 Thirteen Thousand One Hundred Eighty-four Dollars (**\$8,313,184**) is
4 appropriated from the General Fund to the Department of Youth Affairs
5 (DYA) for its operations for Fiscal Year 2027.

6 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

7 GENERAL FUND	\$8,313,184
8 TOTAL	\$8,313,184

9 For information purposes only:

10 FEDERAL MATCHING GRANTS-IN-AID	\$0
--	-----

11 (2) Youth Programs Appropriation. The sum of Two Hundred
12 Thousand Dollars (**\$200,000**) is appropriated from the General Fund to DYA
13 to fund programs contracted out to non-governmental organizations for
14 services to youths who are runaways, homeless, or victims of abuse for Fiscal
15 Year 2027.

16 (3) Summer Employment and Training Programs for Youth.
17 Pursuant to § 21103 of Chapter 21, Title 19 GCA, the sum of One Million
18 Seven Hundred Seventy-nine Thousand One Dollars (**\$1,779,001**) is hereby
19 appropriated from the General Fund to DYA to carry out the Summer
20 Employment and Training Programs for Youth contained in Chapter 21 of
21 Title 19 GCA for Fiscal Year 2027.

22 (4) Appropriation to the Department of Youth Affairs for the
23 Sanctuary Incorporated of Guam. The sum of Three Hundred Thousand
24 Dollars (**\$300,000**) is appropriated from the General Fund to DYA for the
25 Sanctuary Incorporated of Guam or other contract services for continuing
26 programs and services, to include the COED Shelter, Strengthening Families
27 Program, Parenting Support and Parenting Skills Groups, Adult Anger

1 Management and Youth Anger Management, and Tobacco Cessation for
2 Fiscal Year 2027.

1 **(r) GUAM ENVIRONMENTAL PROTECTION AGENCY (GEPA)**

2 (1) Appropriation. The sum of Five Million Three Hundred Eighty
3 Thousand One Hundred Seventy-nine Dollars (**\$5,380,179**) is appropriated to
4 the Guam Environmental Protection Agency (GEPA) for its operations for
5 Fiscal Year 2027. This sum is composed of Four Million Nine Hundred Forty-
6 three Thousand Seven Hundred Seventeen Dollars (**\$4,943,717**) from the
7 General Fund and Four Hundred Thirty-six Thousand Four Hundred Sixty-
8 two Dollars (**\$436,462**) from the Guam Environmental Trust Fund and the
9 Water Research and Development Fund.

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

11 GENERAL FUND	\$4,943,717
12 GUAM ENVIRONMENTAL TRUST FUND	\$352,488
13 WATER RESEARCH AND DEVELOPMENT FUND	\$83,974
14 TOTAL	\$5,380,179

15 For information purposes only:

16 FEDERAL MATCHING GRANTS-IN-AID	\$0
---	-----

17 (2) Closure, Monitoring, and Opening of the Island's Landfills. The
18 sum of Two Hundred Two Thousand Nine Hundred Ninety-two Dollars
19 (**\$202,992**) is appropriated from the Solid Waste Operations Fund to GEPA
20 for Fiscal Year 2027. The purpose of the appropriation is to fund the cost of
21 the duties and responsibilities of GEPA that are related to the closure,
22 monitoring, and opening of the island's landfills. This appropriation shall not
23 be transferred or used for any other purposes. Funds appropriated to GEPA
24 from the Solid Waste Operations Fund, supra, and not expended during Fiscal
25 Year 2027 shall revert to the Solid Waste Operations Fund.

26 (3) Beach Monitoring. The sum of Forty-six Thousand Nine
27 Hundred Three Dollars (**\$46,903**) is appropriated from the General Fund to

1 GEPA for the sole purpose of beach monitoring and tasks related to the
2 monitoring of the island's beaches and any other tourist infrastructure to
3 ensure that the island's beaches are safe for recreational and commercial use
4 for Fiscal Year 2027. This appropriation is not subject to transfer or use for
5 any other purpose.

1 **(s) DEPARTMENT OF LABOR (DOL)**

2 (1) Appropriation. The sum of Three Million Eight Hundred Sixty-
3 nine Thousand Two Hundred Fifty Dollars (**\$3,869,250**) is appropriated to the
4 Department of Labor (DOL) for its operations for Fiscal Year 2027. This sum
5 is composed of Four Hundred Eight Thousand Four Hundred Nine Dollars
6 (**\$408,409**) from the General Fund and Three Million Four Hundred Sixty
7 Thousand Eight Hundred Forty-One Dollars (**\$3,460,841**) from the
8 Manpower Development Fund.

9 Such sums appropriated in this Subsection is authorized for use as a
10 local matching requirement for Federal Matching Grants-in-Aid.

11 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

12 GENERAL FUND	\$408,409
13 MANPOWER DEVELOPMENT FUND	\$3,460,841
14 TOTAL	\$3,869,250

15 For information purposes only:

16 FEDERAL MATCHING GRANTS-IN-AID	\$47,000
-------------------------------------	----------

17 (2) Appropriation to the Worker's Compensation Fund. The sum of
18 One Million Dollars (**\$1,000,000**) is appropriated from the General Fund and
19 Two Million Four Hundred Thousand Dollars (**\$2,400,000**) is appropriated
20 from the Unobligated Fiscal Year 2026 General Fund Revenues collected in
21 excess of adopted FY 2026 levels to DOL for the Government of Guam
22 Special Fund for Worker's Compensation payments for Fiscal Year 2027
23 pursuant to Chapter 9 of Title 22 GCA, including obligations incurred in past
24 years and in the future.

25 The appropriations in this Subsection (s)(2) may be used to pay for
26 medical, surgical, and other treatment; nurses; hospital services; medical
27 travel and per diem costs; medicine; crutches; and equipment required by a

1 claimant for such period as her/his injury and the recovery therefrom may
2 require during each corresponding fiscal year. The appropriation in this
3 Subsection (s)(2) shall not be expended for disability compensation payments
4 for FTEs funded by this Act. The Director of DOL may use no more than
5 Forty Thousand Dollars (\$40,000) from the appropriation in this Subsection
6 (s)(2) to pay for legal services for Worker's Compensation hearings during
7 each corresponding fiscal year.

8 (3) Appropriation and Authorization for Legal Services for DOL.
9 DOL may enter into a Memorandum of Understanding (MOU) to jointly fund
10 an Assistant Attorney General to specifically provide legal services to DOL
11 only. Funds for the MOU shall be funded from the appropriations made in
12 Subsection (s)(1) of this Section.

13 (4) Allocation of Funds for the Bureau of Labor Statistics. The sum
14 of Four Hundred Ninety Thousand Eight Hundred Seventy-six Dollars
15 (\$490,876) shall be allocated from the Manpower Development Fund of
16 Subsection (s)(1) of this Section for the purpose of funding the Bureau of
17 Labor Statistics Program for Fiscal Year 2027. Notwithstanding any other
18 provision of law and this Act, *I Maga'hågan/Maga'låhen Guåhan* and the
19 Bureau of Budget and Management Research shall not be authorized to
20 transfer the allocation to any other division within the Department of Labor,
21 or any other department or agency of the government of Guam.

1 **(t) DEPARTMENT OF PARKS AND RECREATION (DPR)**

2 (1) Appropriation. The sum of Five Million Seven Hundred Thirty-
3 four Thousand Nine Hundred Forty-six Dollars (**\$5,734,946**) is appropriated
4 to the Department of Parks and Recreation (DPR) for Fiscal Year 2027. This
5 sum is composed of Five Million Three Hundred Seventeen Thousand Four
6 Hundred Eighty-five Dollars (**\$5,317,485**) from the General Fund and Four
7 Hundred Seventeen Thousand Four Hundred Sixty-one Dollars (**\$417,461**)
8 from the Limited Gaming Fund and the Public Recreation Services Fund.

9 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

10 GENERAL FUND	\$5,317,485
11 LIMITED GAMING FUND	\$345,503
12 PUBLIC RECREATION SERVICES FUND	\$71,958
13 TOTAL	\$5,734,946

14 For information purposes only:

15 FEDERAL MATCHING GRANTS-IN-AID	\$0
---	-----

16 (2) Limited Gaming Fund. The sum of Three Hundred Forty-five
17 Thousand Five Hundred Three Dollars (**\$345,503**) shall be allocated from the
18 Limited Gaming Fund appropriation in Subsection (t)(1) of this Section to
19 DPR for the purposes set forth § 5204(d)(2) of Article 2, Chapter 5, Title 11
20 GCA, for Fiscal Year 2027.

21 (3) Maintenance and Repair of Public Restrooms and Pool Facilities.
22 The sum of Four Hundred Thousand Dollars (**\$400,000**) is appropriated from
23 the Tourist Attraction Fund to DPR for the maintenance and repair of restroom
24 facilities at public parks island-wide and the maintenance of the Northern
25 Region Pool and Complex and the *Hagåtña* pool facilities for Fiscal Year
26 2027.

1 No later than thirty (30) days after the end of every fiscal quarter, the
2 Director of DPR shall submit a quarterly report to the Public Auditor and the
3 Speaker of *I Liheslaturan Guåhan*, in a Microsoft Excel file and written
4 report, of the expenditures from the appropriation in this Subsection (t)(3) and
5 post the same on DPR's website.

6 (4) Allowance for Civilian Volunteer Territorial Park Patrol Officer
7 Reservists. The sum of Ninety Thousand Dollars (**\$90,000**) is appropriated
8 from the General Fund to DPR for the payment of allowances of Civilian
9 Volunteer Territorial Park Patrol Officer Reservists to defray the costs of
10 maintenance of their equipment and uniforms, as set forth in Public Law 36-
11 3.

12 (5) Department of Parks and Recreation Allocation in accordance to
13 Performance-Based Budgeting Reporting Requirements.

14 (a) The Department of Parks and Recreation shall comply
15 with the Performance-based budgeting reporting requirements
16 established under Section 8 of Chapter 1 of this Act for the Park
17 Maintenance Division and State Historic Preservation Office.

18 (b) The sum of Eight Hundred Eleven Thousand One Hundred
19 Twenty-six Dollars (**\$811,126**) is hereby allocated from Subsection
20 (t)(1) of this Section to the Park Division for the purpose of maintaining
21 and repairing the Government of Guam Parks.

22 (c) The sum of Eight Hundred Forty-eight Thousand Six
23 Hundred Sixty-six Dollars (**\$848,666**) shall be allocated from the
24 General Fund appropriation in Subsection (t)(1) of this Section to DPR
25 for the Guam Historic Resources Division for Fiscal Year 2027. Funds
26 allocated in this Subsection (t)(5)(c) shall be expended exclusively for
27 historic preservation positions and projects as advised by the Guam

1 State Historic Preservation Officer and approved by the DPR Director.
2 Notwithstanding any other provision of law and this Act, *I*
3 *Maga'hågan/Maga'låhen Guåhan* and the Bureau of Budget and
4 Management Research shall not be authorized to transfer the
5 allocations in this Subsection (t)(5)(c) to any other division within DPR
6 or any other department or agency of the government of Guam.

1 **(u) DEPARTMENT OF LAND MANAGEMENT (DLM)**

2 (1) Appropriation. The sum of Three Million Eight Hundred Fifty-
3 eight Thousand Six Hundred Seventy-five Dollars (**\$3,858,675**) is
4 appropriated to the Department of Land Management (DLM) for its
5 operations for Fiscal Year 2027. This sum is composed of One Million Three
6 Hundred Thirty-eight Thousand Eight Hundred Ninety-one Dollars
7 (**\$1,338,891**) from the General Fund and Two Million Five Hundred Nineteen
8 Thousand Seven Hundred Eighty-four Dollars (**\$2,519,784**) from the Land
9 Survey Revolving Fund.

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

11 GENERAL FUND	\$1,338,891
12 LAND SURVEY REVOLVING FUND	\$2,519,784
13 TOTAL	\$3,858,675

14 For information purposes only:

15 FEDERAL MATCHING GRANTS-IN-AID	\$0
--	-----

1

2

3

4

5

6

7

1 **(w) CUSTOMS AND QUARANTINE AGENCY (CQA)**

2 (1) Appropriation. The sum of Twenty-one Million Four Hundred
3 Sixty-five Thousand Eight Hundred Fifty-nine Dollars (**\$21,465,859**) is
4 appropriated to the Customs and Quarantine Agency (CQA) for its operations
5 for Fiscal Year 2027. This sum is composed of Fifteen Million Thirty-eight
6 Thousand Nine Hundred Twenty-eight Dollars (**\$15,038,928**) from the
7 General Fund and Six Million Four Hundred Twenty-six Thousand Nine
8 Hundred Thirty-one Dollars (**\$6,426,931**) from the Customs, Agriculture and
9 Quarantine Inspection Services Fund.

10 Such sums appropriated in this Subsection is authorized for use as a
11 local matching requirement for Federal Matching Grants-in-Aid.

12 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

13 GENERAL FUND	\$15,038,928
14 CUSTOMS, AGRICULTURE AND QUARANTINE	
15 INSPECTION SERVICES FUND	\$6,426,931
16 TOTAL	\$21,465,859

17 For information purposes only:

18 FEDERAL MATCHING GRANTS-IN-AID	\$1,875,000
-------------------------------------	-------------

19 (2) Authorization to Use Fines Collected in the Customs Inspection
20 Fund. Pursuant to § 73143 of Chapter 73, Title 5, Guam Code Annotated, any
21 fines collected by the Customs and Quarantine Agency in the enforcement of
22 container seal violations during Fiscal Years 2026 and 2027 shall be
23 appropriated to the Customs and Quarantine Agency. Notwithstanding any
24 other provision of law, this sum shall be used for the operations of the
25 Customs and Quarantine Agency, subject to the Director's approval. Funds
26 appropriated to the Customs and Quarantine Agency shall not be subject to *I*
27 *Maga'hågan/Maga'låhen Guåhan's* transfer authority.

1 (3) Customs and Quarantine Officer Trainees. The sum of One
2 Million Two Hundred Sixty-nine Thousand Three Hundred Eighty Dollars
3 (\$1,269,380) is appropriated from the Customs, Agriculture and Quarantine
4 Inspection Services Fund to the Guam Customs and Quarantine Agency for
5 its Fiscal Year 2027 cycle of ten (10) Customs and Quarantine Officer
6 Trainees.

1 **(x) DEPARTMENT OF *CHAMORU* AFFAIRS (DCA)**

2 (1) Appropriation. The sum of Two Million Five Hundred Seventy-
3 nine Thousand Six Hundred Thirty-three Dollars (**\$2,579,633**) is appropriated
4 from the General Fund to the Department of *CHamoru* Affairs (DCA) for its
5 operations for Fiscal Year 2027.

6 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

7 GENERAL FUND	\$2,579,633
8 TOTAL	\$2,579,633

9 For information purposes only:

10 FEDERAL MATCHING GRANTS-IN-AID	\$0
---	-----

11 (2) Guam Cultural Repository. The sum of One Million Six Hundred
12 Twenty-seven Thousand One Hundred Twenty-six Dollars (**\$1,627,126**) is
13 appropriated from the General Fund to the Department of *CHamoru* Affairs
14 to fund the operations of the Guam Cultural Repository. The Guam Cultural
15 Repository shall submit a written report to the Speaker of *I Liheslaturan*
16 *Guåhan* at the end of each quarter of Fiscal Year 2027, which shall include
17 all expenditures and encumbrances of its Fiscal Year 2027 appropriations.

(y) DEPARTMENT OF MILITARY AFFAIRS (DMA)

(1) Appropriation. The sum of One Million One Hundred Ninety-one Thousand Sixty-eight Dollars (**\$1,191,068**) is appropriated from the General Fund to the Department of Military Affairs (DMA) for its operations for Fiscal Year 2027.

Such sums appropriated in this Subsection is authorized for use as a local matching requirement for Federal Matching Grants-in-Aid.

SUMMARY OF APPROPRIATION FUNDING SOURCE

GENERAL FUND	\$1,191,068
--------------	-------------

TOTAL	\$1,191,068
--------------	--------------------

For information purposes only:

FEDERAL MATCHING GRANTS-IN-AID	\$2,178,570
--------------------------------	-------------

1 **(z) GUAM COUNCIL ON THE ARTS AND HUMANITIES**
2 **AGENCY (CAHA)**

3 (1) Appropriation. The sum of Seven Hundred Sixty Thousand Four
4 Hundred Ninety-eight Dollars (**\$760,498**) is appropriated from the General
5 Fund to CAHA for its operations for Fiscal Year 2027.

6 Such sums appropriated in this Subsection is authorized for use as a
7 local matching requirement for Federal Matching Grants-in-Aid.

8 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

9 GENERAL FUND	\$760,498
10 TOTAL	\$760,498

11 For information purposes only:

12 FEDERAL MATCHING GRANTS-IN-AID	\$426,950
--	-----------

13 (2) Guam Territorial Band. The sum of Forty-five Thousand Dollars
14 (**\$45,000**) is appropriated from the General Fund to CAHA for the Guam
15 Territorial Band for Fiscal Year 2027.

1 **(aa) GUAM FIRE DEPARTMENT (GFD)**

2 (1) Appropriation. The sum of Forty-two Million One Hundred One
3 Thousand Seven Hundred Twenty-five Dollars (**\$42,101,725**) is appropriated
4 to the Guam Fire Department (GFD) for its operations for Fiscal Year 2027.
5 This sum is composed of Thirty-nine Million Five Hundred Seventeen
6 Thousand Six Hundred Thirty-seven Dollars (**\$39,517,637**) from the General
7 Fund and Two Million Five Hundred Eighty-four Thousand Eighty-eight
8 Dollars (**\$2,584,088**) from the Enhanced 911 Emergency Reporting System
9 Fund and the Fire, Life and Medical Emergency (F.L.A.M.E.) Fund.

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

11 GENERAL FUND	\$39,517,637
12 ENHANCED 911 EMERGENCY REPORTING	
13 SYSTEM FUND	\$1,850,622
14 F.L.A.M.E. FUND	\$733,466
15 TOTAL	\$42,101,725

16 For information purposes only:

17 FEDERAL MATCHING GRANTS-IN-AID	\$0
--	-----

18 (2) Guam Fire Department Firefighter Recruits. The sum of One
19 Million One Hundred Ten Thousand Seven Hundred Eighty-one Dollars
20 (**\$1,110,781**) is appropriated from the General Fund to the Guam Fire
21 Department for its Fiscal Year 2027 cycle of twenty (20) Firefighter Recruits.

22 (3) 911 Surcharge Rate Study. The sum of Four Hundred Fifty
23 Thousand Dollars (**\$450,000**) is appropriated from the General Fund to the
24 Guam Fire Department (GFD) for a “911 Surcharge” Rate Study pursuant to
25 12 GCA, Chapter 12. Funds shall not be subject to *I Maga’hågan/Maga’låhen*
26 *Guåhan’s* transfer authority and shall remain available to GFD until fully
27 expended pursuant to this Act.

1 (4) Tumon Rescue Base. The sum of Three Hundred Thousand
2 Dollars (**\$300,000**) is hereby allocated from the General Fund appropriation
3 in Subsection (aa)(1) of this Section to the Guam Fire Department (GFD) for
4 the establishment of a Rescue Base in Tumon. The Guam Visitors Bureau
5 shall match the amount set in this section to fulfill the establishment of the
6 Rescue Base in Tumon. The funds shall not be subject to *I*
7 *Maga'hågan/Maga'låhen Guåhan's* transfer authority and shall remain
8 available to GFD until fully expended pursuant to this Act.

(bb) GUAM EDUCATIONAL TELECOMMUNICATIONS CORPORATION (GETC/PBS GUAM)

(1) Appropriation. Notwithstanding any other provision of law, the sum of One Million Four Hundred Fifty-five Thousand Seven Hundred Seventy-six Dollars (**\$1,455,776**) is appropriated from the Guam Educational Facilities Fund to the Guam Educational Telecommunications Corporation (GETC/PBS GUAM) for its operations for Fiscal Year 2027.

SUMMARY OF APPROPRIATION FUNDING SOURCE

GUAM EDUCATIONAL FACILITIES FUND	\$1,455,776
----------------------------------	-------------

TOTAL	\$1,455,776
--------------	--------------------

For information purposes only:

FEDERAL MATCHING GRANTS-IN-AID	\$0
--------------------------------	-----

1 **(cc) CHAMORU LAND TRUST COMMISSION (CLTC)**

2 (1) Appropriation. The sum of One Million Five Hundred Twenty-
3 six Thousand Seven Hundred Eighteen Dollars (**\$1,526,718**) is appropriated
4 to the *CHamoru* Land Trust Commission (CLTC) for its operations for Fiscal
5 Year 2027. This sum is composed of One Hundred Forty-seven Thousand
6 Eighty-seven Dollars (**\$147,087**) from the General Fund and One Million
7 Three Hundred Seventy-nine Thousand Six Hundred Thirty-one Dollars
8 (**\$1,379,631**) from the *CHamoru* Land Trust Operations Fund and the CLTC
9 Survey and Infrastructure Fund.

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

11 GENERAL FUND	\$147,087
12 CHAMORU LAND TRUST OPERATIONS FUND	\$1,032,313
13 CLTC SURVEY AND INFRASTRUCTURE FUND	\$347,318
14 TOTAL	\$1,526,718

15 For information purposes only:

16 FEDERAL MATCHING GRANTS-IN-AID	\$0
--	-----

1

2

3

4

5

6

10

1
2
3
4
5
6
7
8
9
0

(2) Appropriation. The sum of Two Million Five Hundred Fifteen and Three Hundred Sixty-seven Dollars (**\$2,515,367**) is appropriated from the General Fund to the Guam Election Commission (GEC) for its operations for Fiscal Year 2027.

GENERAL FUND	\$2,515,367
TOTAL	\$2,515,367

FEDERAL MATCHING GRANTS-IN-AID \$0

1

2

6

7

8

9

10

1 (gg) *HAGÁTNĀ* RESTORATION AND REDEVELOPMENT
2 AUTHORITY (HRRA)

3 (1) Appropriation. The sum of Four Hundred Forty-three Thousand
4 Five Hundred Eighty-nine Dollars (**\$443,589**) is appropriated from the
5 General Fund to the *Hagåtña* Restoration and Redevelopment Authority for
6 its operations for Fiscal Year 2027.

7 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

8 GENERAL FUND	\$443,589
9 TOTAL	\$443,589

10 For information purposes only:

11 FEDERAL MATCHING GRANTS-IN-AID	\$0
--	-----

1 (hh) *I KUMISION I FINO' CHAMORU YAN I FINA'NA'GUEN*
2 *HISTORIA YAN I LINA'LA' TAOTAO TANO' (I KUMISION)*

3 (1) Appropriation. The sum of Seven Hundred Twenty-six
4 Thousand Five Hundred Sixty-six Dollars (\$726,566) is appropriated from the
5 General Fund to *I Kumision I Fino' CHamoru yan I Fina'na'guen Historia*
6 *Yan I Lina'la' Taotao Tano' (I Kumision)* for its operations for Fiscal Year
7 2027.

8 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

9 GENERAL FUND	\$726,566
10 TOTAL	\$726,566

11 For information purposes only:

12 FEDERAL MATCHING GRANTS-IN-AID	\$0
--	-----

13 (2) *I Kumision* is authorized to use the services of another
14 government of Guam agency to administer its accounting, procurement,
15 payroll, and financial reporting requirements.

(ii) OFFICE OF TECHNOLOGY (OTECH)

(1) Appropriation. The sum of Six Million Fifty-nine Thousand Eight Hundred Three Dollars (**\$6,059,803**) is appropriated from the General Fund to the Office of Technology for its operations for Fiscal Year 2027.

SUMMARY OF APPROPRIATION FUNDING SOURCE

GENERAL FUND	\$6,059,803
--------------	-------------

TOTAL	\$6,059,803
--------------	--------------------

For information purposes only:

FEDERAL MATCHING GRANTS-IN-AID	\$0
--------------------------------	-----

1
2
3
4
5
6
7
8
9
0

SUMMARY OF APPROPRIATION FUNDING SOURCE

TOTAL	\$330,683
-------	-----------

FEDERAL MATCHING GRANTS-IN-AID	\$0
--------------------------------	-----

1

2

6

7

8

9

10

1

2

3

4

5

6

7

1 **(mm) GUAM HOMELAND SECURITY (GHS) / OFFICE OF CIVIL**
2 **DEFENSE (OCD)**

3 (1) Appropriation. The sum of One Million Four Hundred Eighty-
4 five Thousand Nine Hundred Sixty-three Dollars (**\$1,485,963**) is appropriated
5 from the General Fund to the Guam Homeland Security/Office of Civil
6 Defense for its operations for Fiscal Year 2027.

7 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

8 GENERAL FUND	\$1,485,963
9 TOTAL	\$1,485,963

10 For information purposes only:

11 FEDERAL MATCHING GRANTS-IN-AID \$0

1 **Section 4.** Notwithstanding any other provision of law, for Fiscal Year
2 2027, the Office of the Attorney General of Guam in pursuit of the public interest is
3 authorized to use up to five percent (5%) of its Fiscal Year 2027 appropriation to
4 procure attorneys, consultants, experts, and expert witnesses on a sole-source basis
5 as necessary to pursue local and federal criminal cases and civil cases.

6 **Section 5.** Notwithstanding any other provision of law, the OAG is
7 authorized to use funds within the following accounts for its Fiscal Year 2027
8 general operations: the Notary Fund, the Consumer Protection Fund, and the Office
9 of the Attorney General Operations Fund. Any unexpended funds from these
10 accounts will revert to their intended uses on September 30, 2027.

11 **Section 6. Criminal Injuries Compensation Commission.** The Office of
12 the Attorney General of Guam is hereby authorized to utilize the General Fund
13 appropriations in Section 2 of this Part of this Chapter for the purpose of providing
14 administrative support for the effective operation of the Criminal Injuries
15 Compensation Commission.

16 **Section 7.** Notwithstanding any other provision of law, the Office of the
17 Attorney General of Guam shall advise and represent the *CHamoru* Land Trust
18 Commission without charge in non-litigation and land registration matters during
19 Fiscal Year 2027; provided, that it is requested in writing with a resolution adopted
20 by the *CHamoru* Land Trust Commission.

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26

PART II – PUBLIC DEFENDER SERVICE CORPORATION

provide a lump sum appropriation to the Public Defender Service Corporation (PDSC) for Fiscal Year 2027.

Section 2. Appropriation. The sum of Ten Million Ninety-eight Thousand Three Hundred Eight Dollars (**\$10,098,308**) is appropriated from the General Fund to the Public Defender Service Corporation for its operations, including personnel services, for Fiscal Year 2027.

GENERAL FUND	\$10,098,308
TOTAL	\$10,098,308

For information purposes only:

FEDERAL MATCHING GRANTS-IN-AID	\$0
--------------------------------	-----

Section 3. Alternate Public Defender. The sum of One Million Eight Hundred Eighty Thousand Eighty-one Dollars (**\$1,880,081**) shall be allocated from the General Fund appropriation in Section 2 of this Part of this Chapter to the Alternate Public Defender for its operations, including personnel services, for Fiscal Year 2027.

Section 4. Civil Law Center. The sum of Nine Hundred Fifty Thousand Four Hundred Eleven Dollars (**\$950,411**) shall be allocated from the General Fund appropriation in Section 2 of this Part of this Chapter to the Public Defender Service Corporation for the purpose of funding the Civil Law Center's operations, including personnel services, for Fiscal Year 2027. Such appropriation shall be contingent upon the lifting of any moratorium currently in effect, with future limitations based

1 upon the capacity and the priorities of the Civil Law Center to provide legal services
2 to indigent senior citizens, victims of domestic violence, and veterans.

3 **Section 5. Private Attorney Panel.** The sum of One Million Four Hundred
4 Thousand Dollars (**\$1,400,000**) is appropriated from the General Fund to the Public
5 Defender Service Corporation for the purpose of funding the Private Attorney Panel
6 for Fiscal Year 2027.

1 **CHAPTER VIII**

2 **MAYORS COUNCIL OF GUAM**

3 **Section 1. Appropriation.** Notwithstanding any other provision of law, the
4 sum of Sixteen Million Nine Hundred Sixty-five Thousand Three Hundred Forty-
5 two Dollars (**\$16,965,342**) is appropriated from the General Fund to the Mayors
6 Council of Guam (MCOG) for its operations, including personnel services, for Fiscal
7 Year 2027.

8 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

9 GENERAL FUND \$16,965,342

10 **TOTAL** **\$16,965,342**

11 For information purposes only:

12 FEDERAL MATCHING GRANTS-IN-AID \$0

13 **Section 2. Limited Gaming Fund.** The sum of Three Hundred Forty-five
14 Thousand Five Hundred Three Dollars (**\$345,503**) is appropriated from the Limited
15 Gaming Fund to the MCOG pursuant to § 5204(d)(1) of Article 2, Chapter 5, Title
16 11 GCA. This appropriation is not subject to transfer or use for any other purpose
17 for Fiscal Year 2027.

18 **Section 3. Village Operations – Maintenance – Beautification – Public**
19 **Safety Programs (VOMBPS).** The sum of Four Hundred Twenty-two Thousand
20 One Hundred Twenty-six Dollars (**\$422,126**) is appropriated from the General Fund,
21 and Three Hundred Seven Thousand Three Hundred Seventy-five Dollars
22 (**\$307,375**) is appropriated from the Guam Educational Facilities Fund to MCOG
23 for Fiscal Year 2027 for the operations, maintenance, beautification, and public
24 safety programs of the Mayors' offices in consonance with its established mission
25 and mandates and under the jurisdiction of the respective Mayor's office for Fiscal
26 Year 2027.

1 Said funds shall not be subject to any transfer authority of *I*
2 *Maga'hågan/Maga'låhen Guåhan* and shall be divided among the village Mayors'
3 offices as follows:

4 (a) each Mayor's office shall receive up to the sum of Twenty
5 Thousand Dollars (**\$20,000**) during Fiscal Year 2027; and

6 (b) the remaining balance of the funds shall be distributed to each
7 Mayor's office pro rata based on the total road mileage of their respective
8 village as a percentage of Guam's total road mileage in the most current report
9 of the Guam Roads Pavement Inventory of the Department of Public Works
10 during Fiscal Year 2027.

11 (c) Island-wide Village Beautification Projects. Such appropriation
12 in this Section from the General Fund is for Island-wide Village Beautification
13 Projects to include:

14 (1) the maintenance and repair of the village's recreational
15 facilities under the jurisdiction of the Mayor;

16 (2) the maintenance and repair of one (1) of each village's
17 main roads; and

18 (3) the planting and maintenance of each village's official
19 flower and other flowering plants, shrubs, and trees adjacent to the
20 village's main roads, public restrooms, and recreational facilities. A
21 Mayor may contract with a private entity to provide the services
22 authorized by this Section subject to the Guam Procurement Law,
23 Chapter 65, Title 5 of the Guam Code Annotated.

24 (d) Public Safety and Social Education Programs. Such
25 appropriation in this Section from the Guam Educational Facilities Fund is to
26 the MCOG for Fiscal Year 2027, to be expended in accordance with plans
27 approved by the MCOG or the respective village municipal planning council

1 and filed with the Director of Administration, to fund public safety and social
2 education programs that enforce alcohol regulations, reduce underage
3 drinking, support traffic safety, reduce drug-related violence and abuse, to
4 support government of Guam substance abuse prevention programs, and to
5 support organized sports programs in the community.

6 **Section 4. Host Community Premiums Appropriation.** The sum of Three
7 Hundred Thousand Dollars (\$300,000) is appropriated from the Host Community
8 Fund to the Municipal Planning Council Fund of the villages of Or *dot* and *Inalåhan*,
9 pursuant to Article 4, Chapter 51, Title 10 GCA, for Fiscal Year 2027.

10 **Section 5. Southern Coastal Villages Paddling Pilot Program.**

11 (a) The sum of Two Hundred Thousand Dollars (\$200,000) is
12 hereby allocated from the General Fund appropriation in Section 1 of this
13 Chapter for the establishment and implementation of the Southern Coastal
14 Villages Paddling Pilot Program.

15 (b) The appropriation authorized by this Section shall be allocated in
16 equal amounts of Fifty Thousand Dollars (\$50,000) to each of the following
17 municipal mayor's offices:

- 18 (1) Office of the Mayor of *Hågat*;
- 19 (2) Office of the Mayor of *Humåtak*;
- 20 (3) Office of the Mayor of *Malessos*; and
- 21 (4) Office of the Mayor of *Inalåhan*.

22 (c) Funds appropriated pursuant to this Section shall be used solely
23 for operation of the pilot program, including:

- 24 (1) Procurement of paddling canoes, paddles, life jackets, and
25 related safety equipment;
- 26 (2) Storage facilities and equipment maintenance;
- 27 (3) Maritime and paddling instruction;

1 (4) Youth and culture programming;
2 (5) Community paddling events; and
3 (6) Other expenses directly related to the implementation of
4 the pilot program.

5 (d) The participating mayors and the Mayors Council of Guam are
6 authorized to seek and accept grants, sponsorships, donations, and other non-
7 General Fund sources of funding to support and sustain the program.

8 (e) Notwithstanding any other provision of law, funds appropriated
9 pursuant to this Section shall not lapse and shall remain available until fully
10 expended.

11 (f) No later than one hundred eighty (180) days after the close of
12 Fiscal Year 2027, the Mayors Council of Guam shall submit a report to *I*
13 *Liheslaturan Guåhan* detailing expenditures by village; equipment and assets
14 purchased; youth participation and community engagement; grants, donations
15 sponsorships, or partnerships obtained; and recommendations regarding
16 continuation or expansion of the pilot program.

1 **CHAPTER IX**

2 **PUBLIC ACCOUNTABILITY, STANDARDS, AND PRACTICES**

3 **PART I – OFFICE OF PUBLIC ACCOUNTABILITY**

4 **Section 1. Appropriation.** The sum of Two Million Four Hundred Thirteen
5 Thousand Five Hundred Thirty-five Dollars (**\$2,413,535**) is appropriated from the
6 General Fund to the Office of Public Accountability (OPA) for its operations for
7 Fiscal Year 2027.

8 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

9 GENERAL FUND \$2,413,535

10 **TOTAL** **\$2,413,535**

11 For information purposes only:

12 FEDERAL MATCHING GRANTS-IN-AID \$0

13 **Section 2.** Autonomous agencies or instrumentalities of the government of
14 Guam shall deposit an amount equal to the cost of their respective audit into an
15 account created by the Department of Administration for the purpose of funding the
16 annual audit pursuant to date(s) set forth by the Public Auditor. The Public Auditor
17 shall administer said funds and shall oversee the annual audit. Notwithstanding any
18 other provision of law, funds held by the Office of Public Accountability for the
19 purposes of this Section or otherwise, including any interest earnings, shall continue
20 to be available until fully expended.

1 **CHAPTER IX**

2 **PUBLIC ACCOUNTABILITY, STANDARDS, AND PRACTICES**

3 **PART II – GUAM BOARD OF ACCOUNTANCY**

4 **Section 1. Appropriation.** The sum of Eight Hundred Ninety-six Thousand
5 Six Hundred Dollars (\$896,600) is appropriated from the Guam Board of
6 Accountancy Fund to the Guam Board of Accountancy (GBOA) for its operations
7 for Fiscal Year 2027.

8 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

9 GUAM BOARD OF ACCOUNTANCY FUND \$896,600

10 **TOTAL** **\$896,600**

11 For information purposes only:

12 FEDERAL MATCHING GRANTS-IN-AID \$0

1 **CHAPTER X**

2 **GUAM VISITORS BUREAU**

3 **Section 1. Appropriation.** The sum of Twenty-eight Million Nine Hundred
4 Seventy-two Thousand Seven Hundred Thirty-seven Dollars (**\$28,972,737**) is
5 appropriated to the Guam Visitors Bureau (GVB) for its operations for Fiscal Year
6 2027. This sum is composed of Seven Hundred Ninety-eight Thousand Seven
7 Hundred Eighty-five Dollars (**\$798,785**) from the General Fund and Twenty-eight
8 Million One Hundred Seventy-three Thousand Nine Hundred Fifty-two Dollars
9 (**\$28,173,952**) from the Tourist Attraction Fund.

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

11	GENERAL FUND	\$798,785
12	TOURIST ATTRACTION FUND	\$28,173,952
13	TOTAL	\$28,972,737

14 For information purposes only:

15	FEDERAL MATCHING GRANTS-IN-AID	\$0
----	--------------------------------	-----

16 **Section 2. GVB Rainy Day Fund.** Notwithstanding any other provision of
17 law, the sum of up to Six Hundred Fifty Thousand Dollars (**\$650,000**) may be
18 allocated by the Guam Visitors Bureau from the Tourist Attraction Fund
19 appropriation in Section 1 of this Chapter for deposit in the GVB Rainy Day Fund
20 for the purposes cited in Article 3 of Chapter 9, Title 12, Guam Code Annotated, for
21 Fiscal Year 2027.

1 separate bank account that shall continue to be administered by the Director of DOA,
2 and shall not be subject to *I Maga'hågan/Maga'låhen Guåhan's* transfer authority.

3 (e) For Fiscal Year 2027, the Guam Power Authority, the A.B. Won Pat
4 International Airport Authority, the Guam Economic Development Authority, the
5 Guam Housing Corporation, the Government of Guam Retirement Fund, the Jose D.
6 Leon Guerrero Commercial Port, the Guam Waterworks Authority, and the Guam
7 Visitors Bureau shall remit to DOA an amount equal to the number of retirees
8 eligible pursuant to Subsection (a) hereof who have retired from that entity
9 multiplied by Four Thousand Two Hundred Thirty-eight Dollars (\$4,238). Said
10 remittances shall be paid in two (2) equal installments on or before October 10, 2026,
11 and April 15, 2027. Said remittances shall not be subject to *I*
12 *Maga'hågan/Maga'låhen Guåhan's* transfer authority.

13 (f) For Fiscal Year 2027, the Guam Power Authority, the A.B. Won Pat
14 International Airport Authority, the Guam Economic Development Authority, the
15 Guam Housing Corporation, the Government of Guam Retirement Fund, the Jose D.
16 Leon Guerrero Commercial Port, the Guam Waterworks Authority, and the Guam
17 Visitors Bureau shall remit to the Self-insurance fund payments for medical and
18 dental, and to the Department of Administration for life insurance payments for
19 retirees who have retired from those respective agencies. Said remittances shall be
20 paid in two (2) equal installments on or before October 10, 2026, and on or before
21 April 15, 2027, respectively. The agencies' remittances for medical, dental, and life
22 insurance benefits mandated herein are *ex gratia* payments and are for Fiscal Year
23 2027.

24 (g) For Fiscal Year 2027, the sum of Seven Million One Hundred Forty-
25 one Thousand Two Hundred Fifty-five Dollars (**\$7,141,255**) is appropriated from
26 the General Fund to the Government of Guam Retirement Fund, to pay the cost of
27 Medicare premiums, inclusive of premiums for Medicare Parts B and D, for

1 government of Guam retirees and their survivors domiciled on Guam who are
2 eligible to receive Social Security income benefits, and who are eligible to enroll in
3 the Government of Guam Group Health Insurance Program. No government of
4 Guam retiree or their survivor shall be required to enroll in the Government of Guam
5 Health Insurance Program in order to receive the reimbursement. For those
6 Government of Guam retired employees and their survivors who do participate in
7 the Government of Guam Group Health Insurance Program and are enrolled in
8 Medicare Parts A and B, and elect either Class I, Class II, Class III, or Class IV
9 coverage, reimbursement shall only be made to those who opt for the Retiree
10 Supplemental Plan.

11 (h) For Fiscal Year 2027, the sum of Three Hundred Twenty-one Thousand
12 Six Hundred Forty-three Dollars (**\$321,643**) is appropriated from the General Fund
13 to the Government of Guam Retirement Fund for *I Maga'håga/I Maga'låhi* and *I*
14 *Sigundo Maga'håga/I Sigundo Maga'låhi* pensions.

15 (i) For Fiscal Year 2027, the sum of One Hundred Fifteen Thousand Three
16 Hundred Eighty-three Dollars (**\$115,383**) is appropriated from the General Fund to
17 the Government of Guam Retirement Fund for retirement annuities for former
18 judges and justices of the Superior Court and Supreme Court of Guam.

19 (j) The Government of Guam Retirement Fund Board of Trustees shall
20 enact and, if necessary, amend administrative regulations that establish procedures
21 to ensure the proper submission, receipt, and accounting of all sums remitted
22 pursuant to Subsections (e) and (f) hereof.

23 **Section 2. Survivor Supplemental Annuity Additions.** § 8135(d) (6),
24 Article 1, Chapter 8, Title 4 of the Guam Code Annotated is *amended* to read:

25 “(6) the prospective payment of supplemental benefits for the period
26 of October 1, 2026, through September 30, 2027 for Fiscal Year 2027 for

1 survivors of those employees who retired prior to October 1, 1995, to be paid
2 in the following manner:

3 (A) Four Thousand Two Hundred Thirty-Eight Dollars
4 (\$4,238) in Retiree Supplemental Annuity Benefits, known as the sum
5 of One Thousand Two Hundred Dollars (\$1,200), One Thousand Five
6 Hundred Dollars (\$1,500), Seven Hundred Dollars (\$700), and Eight
7 Hundred Thirty-Eight Dollars (\$838) in annual benefits formerly
8 contained in various General Appropriation Acts.

9 (B) No person eligible for Retiree Supplemental Annuity
10 Benefits provided for in this Section shall receive such benefits if
11 her/his regular annual retirement annuity, exclusive of the supplemental
12 amounts authorized hereby, exceeds Forty Thousand Dollars (\$40,000).
13 No persons eligible for Retiree Supplemental Annuity Benefits shall
14 receive more than the sum of Forty Thousand Dollars (\$40,000) in
15 combined retirement annuities and supplemental retirement annuities.

16 (C) Any retiree or survivor eligible to receive the
17 supplemental annuity may waive their supplemental annuity payment
18 authorized herein by the filing of a notarized affidavit waiving such
19 payment with the Retirement Fund.”

20 **Section 3. Disability Supplemental Annuity Additions.** § 8129(g),
21 Article 1, Chapter 8, Title 4 of the Guam Code Annotated is *amended* to read:

22 “(g) Any disability retirement annuitant who commenced receiving a
23 disability retirement annuity prior to October 1, 1995, and who is entitled to
24 disability retirement benefits under this Chapter shall receive, during the
25 period commencing on October 1, 2026, through September 30, 2027 for
26 Fiscal Year 2027, prospective non-cumulative supplemental annuity benefits
27 as follows:

1 (1) Four Thousand Two Hundred Thirty-Eight Dollars (\$4,238) in
2 Retiree Supplemental Annuity Benefits, known as the sum of One Thousand
3 Two Hundred Dollars (\$1,200), One Thousand Five Hundred Dollars
4 (\$1,500), Seven Hundred Dollars (\$700), and Eight Hundred Thirty-Eight
5 Dollars (\$838) in annual benefits formerly contained in various General
6 Appropriation Acts.

7 (2)(A) No persons eligible for Retiree Supplemental Annuity Benefits
8 provided for in Paragraph (g) of this Section shall receive such benefit if their
9 regular annual retirement annuity, excluding survivor benefits, prior to the
10 supplemental amounts herein exceeds Forty Thousand Dollars (\$40,000).

11 (B) No persons eligible for Retiree Supplemental Annuity Benefits
12 shall receive more than the sum of Forty Thousand Dollars (\$40,000) in
13 combined retirement annuities and supplemental retirement annuities.

14 (3) Any disability retirement annuitant eligible to receive the
15 supplemental annuity may waive their supplemental annuity payment
16 authorized herein by the filing of a notarized affidavit waiving such payment
17 with the Retirement Fund.”

18 **Section 4. Retirees Supplemental Annuity Additions.** § 8122(d) (6),
19 Article 1, Chapter 8, Title 4 of the Guam Code Annotated is hereby *amended* to read
20 as follows:

21 “(6) Any retirement annuitant who commenced receiving a retirement
22 annuity prior to October 1, 1995, and who is entitled to retirement benefits
23 under this Chapter, shall receive, during the period commencing on October
24 1, 2026, through September 30, 2027 for Fiscal Year 2027, prospective, non-
25 cumulative supplemental annuity benefits as follows:

26 (A) Four Thousand Two Hundred Thirty-Eight Dollars
27 (\$4,238) in Retiree Supplemental Annuity Benefits, known as the sum

1 of One Thousand Two Hundred Dollars (\$1,200), One Thousand Five
2 Hundred Dollars (\$1,500), Seven Hundred Dollars (\$700), and Eight
3 Hundred Thirty-Eight Dollars (\$838) in annual benefits formerly
4 contained in various General Appropriation Acts.

5 (B) No retiree who is eligible for Retiree Supplemental
6 Annuity Benefits provided for in this Section shall receive such benefit
7 if her/his regular annual retirement annuity, excluding the supplemental
8 amounts authorized herein and survivor benefits, exceeds Forty
9 Thousand Dollars (\$40,000). A retiree who is eligible for Retiree
10 Supplemental Annuity Benefits shall receive no more than Forty
11 Thousand Dollars (\$40,000) in combined retirement annuities and
12 supplemental retirement annuities.

13 (C) Any retiree or survivor eligible to receive the
14 supplemental annuity may waive the supplemental annuity payment
15 authorized herein by the filing of a notarized affidavit waiving such
16 payment with the Retirement Fund.”

1 **Section 5. Appropriation for Cost of Living Allowance (COLA).**

2 (a) *I Maga'hågan/Maga'låhen Guåhan* shall provide by a single lump sum
3 payment, a "Cost of Living Allowance" (COLA) of Two Thousand Five Hundred
4 Dollars (\$2,500) to each retiree of the Government of Guam Retirement Fund
5 (GGRF) who is retired as of September 30, 2026, or his/her survivor, no later than
6 November 1, 2026. If a retiree is a Defined Benefit and a Defined Contribution
7 retiree, the retiree or his/her survivor shall only be entitled to a single COLA
8 payment. For Fiscal Year 2027, the sum of Nineteen Million Six Hundred Fifty-
9 seven Thousand Five Hundred Dollars (**\$19,657,500**) is appropriated from the
10 General Fund to the Department of Administration to pay said COLA.

11 (b) The Guam Power Authority, the A.B. Won Pat International Airport
12 Authority, the Guam Economic Development Authority, the Guam Housing
13 Corporation, the Government of Guam Retirement Fund, the Jose D. Leon Guerrero
14 Commercial Port, the Guam Waterworks Authority, and the Guam Visitors Bureau
15 shall pay a COLA in a single payment of Two Thousand Five Hundred Dollars
16 (\$2,500) to every Government of Guam Retirement Fund retiree who retired from
17 each respective aforementioned agency as of September 30, 2026, or his/her
18 survivor, no later than November 1, 2026 for Fiscal Year 2027.

19 (c) Each agency mentioned in Subsection (b) of this Section shall
20 reimburse the General Fund for any COLA paid by the General Fund for Fiscal Year
21 2027 to retirees who have retired from that agency and their survivors no later than
22 December 31, 2026.

23 (d) Any retiree or survivor eligible to receive the COLA may waive their
24 payment authorized herein by filing a notarized affidavit waiving such payment with
25 the entity responsible for the Retirement Fund.

26 (e) If a retiree is both a Defined Benefit and a Defined Contribution
27 Retiree, her or his survivor shall only be entitled to a single COLA payment.

1 **Section 6. Appropriation to Government of Guam Retirement Fund**
2 **(GGRF) for Retiree Medical, Dental, and Life Insurance Expenses.** For Fiscal
3 Year 2027, the sum of Fifty-nine Million Eight Hundred Ninety-nine Thousand Five
4 Hundred Twenty-nine Dollars **(\$59,899,529)** is appropriated from the General Fund
5 to pay the following items for current retirees:

6 (a) Retiree group medical, dental, and life insurance premiums,
7 including premiums and coverage for Judiciary of Guam retirees, to continue
8 existing programs currently contained in the semi-monthly payments.

9 (b) Retiree life insurance subsidy, including subsidy for Judiciary of
10 Guam retirees, to continue existing programs currently contained in the semi-
11 monthly payments.

12 **Section 7. Pacific Islands Development Bank.** *I Maga'hågan/Maga'låhen*
13 *Guåhan* is hereby authorized to deposit such funds necessary into the Pacific Islands
14 Development Bank as authorized under Public Law 22-148.

15 **Section 8. Competitive Wage Act Study.** *I Maga'hågan/Maga'låhen*
16 *Guåhan* is hereby authorized to expend such funds necessary to procure the services
17 of a consulting expert on classification and compensation in public employment to
18 conduct a study of all government of Guam positions, to include positions covered
19 under the Nurse and Educator Pay Plans. The scope of work provisions of the
20 contract shall include the conducting of compensation training for the human
21 resources staff throughout the Government of Guam.

22 **Section 9. Real Property Triennial Re-valuation.** *I*
23 *Maga'hågan/Maga'låhen Guåhan* is hereby authorized to expend such funds
24 necessary to procure the services for the real property tax triennial re-valuation.

25 **Section 10. GPD Headquarters in Tiyan.** *I Maga'hågan/Maga'låhen*
26 *Guåhan* is hereby authorized to expend such funds necessary for the costs associated
27 with the financing to include lease-leaseback agreement, design, construction,

1 maintenance, and related expenses of the new Guam Police Department's
2 headquarters to be located in *Tiyan*, subject to legislative appropriation.

3 **Section 11. Sports Field in *Tiyan*.** *I Maga'hågan/Maga'låhen Guåhan* is
4 hereby authorized to expend such funds necessary for the costs associated with the
5 financing to include lease-leaseback agreement, design, construction, maintenance
6 and related expenses of the new Sports Field to be located in *Tiyan*, subject to
7 legislative appropriation.

8 **Section 12. GPD *Yigo* Precinct.** *I Maga'hågan/Maga'låhen Guåhan* is
9 hereby authorized to expend such funds necessary for the costs associated with the
10 financing the development of a Police Precinct on Government of Guam land in
11 *Yigo*, Guam pursuant to P.L. 38-64. Financing shall be used for leaseback agreement,
12 design, construction, maintenance and related expenses, subject to legislative
13 appropriation.

14 **Section 13. Appropriation to the Guam Preservation Trust for the**
15 **Renovation of the Former F.Q. Sanchez Elementary School Property.**
16 Notwithstanding any other provision of law, the sum of Three Million Five Hundred
17 Thousand Dollars (\$3,500,000) is hereby appropriated from the Fiscal Year 2024
18 audited excess revenues to the Guam Preservation Trust (GPT) for the purpose of
19 renovation, stabilization, restoration, and preservation of the historic property
20 formerly known as the F.Q. Sanchez Elementary School located in *Humåtak*.

21 The Guam Preservation Trust shall utilize these funds exclusively for:

- 22 (1) structural assessment and stabilization;
- 23 (2) architectural and engineering design;
- 24 (3) renovation and restoration work consistent with historic
25 preservation standards; and
- 26 (4) site improvements necessary to return the facility to public use.

1 Funds appropriated herein shall remain available until fully expended and
2 shall not be subject to transfer authority. The Guam Preservation Trust shall submit
3 quarterly expenditure and project status reports to the Speaker of *I Liheslaturan*
4 *Guåhan* and the Chairperson of the appropriate legislative committee detailing
5 project progress, obligations, expenditures, and anticipated completion timelines.

1
2
3
4
5
6
7
8
9
0
1
2
3
4
5
6
7
8
9
20
21
22
23
24
25
26
27

Section 1. Retirement Option for Government of Guam Employees. A member of the Government of Guam Retirement Fund (GGRF) who is eligible for retirement may retire upon the complete remittance of his/her outstanding individual contributions to the Fund, including the employee and employer retirement contributions. Any and all fees, interest at actuarial rates, and penalties required by the GGRF shall be paid by the Government of Guam.

Section 2. Government of Guam Health Insurance Program Enrollment for Employment Pursuant to § 8121(a), Article 1, Chapter 8 of Title 4 GCA. Any employee hired pursuant to § 8121(a), Article 1, Chapter 8, Title 4 GCA, shall only be eligible to enroll in the Government of Guam Health Insurance Program as an active employee.

The Department of Corrections (DOC) may hire retired Guam corrections officers if a critical need arises because of military activation of corrections officers, or absence due to a long-term disability status which has been certified by a medical doctor. Retired corrections officers hired under this Section may receive their retirement annuity while employed on this temporary basis. The DOC may exercise this hiring authority provided its authorized budget for personnel is not exceeded.

1 The retiree hired shall fill such a vacant position and shall be terminated when the
2 incumbent returns from military service or absence. Retired corrections officers may
3 be hired only in the ranks of Corrections Officer Supervisor I and below, only at
4 Step 1, and shall not receive annual leave. Officers hired under this Section shall
5 meet the requirements for the position in question, except for written examinations.
6 The Director of DOC shall certify that every retiree hired is fit for duty.
7 Notwithstanding § 8121(a), Article 1, Chapter 8, Title 4 GCA, retirees hired
8 temporarily pursuant to this Section may continue to receive retirement benefits.
9 Any employee hired under this Section shall only be eligible to enroll in the
10 Government of Guam Health Insurance Program as an active employee. The DOC
11 Director shall submit a report to *I Liheslaturan Guåhan* on July 1, 2027, and again
12 thirty (30) days after the end of the fiscal year, of the number of retired officers hired
13 pursuant to this Section, the positions filled, the length of employment, the cost of
14 said hiring, and the nature of the critical need that was filled.

15 **Section 4. Temporary Employment of Retired Guam Police Officers.**

16 The Guam Police Department (GPD) may hire retired Guam police officers if a
17 critical need arises because of military activation of GPD police officers or absence
18 due to a long-term disability status which has been certified by a medical doctor.
19 The GPD may exercise this hiring authority unless its authorized budget for
20 personnel is not exceeded. The retiree hired shall fill such a vacant position and shall
21 be terminated when the incumbent returns from military service or absence. Retired
22 officers may be hired only at the ranks of Sergeant I and below, only at Step 1, and
23 shall not receive annual leave. Officers hired under this Section shall first meet the
24 requirements for the position in question, except for written examinations, and the
25 Chief of Police of GPD shall certify that every retiree hired is fit for duty.
26 Notwithstanding § 8121(a), Article 1, Chapter 8, Title 4 GCA, retirees hired
27 temporarily pursuant to this Section may continue to receive retirement benefits. The

1 GPD may pay for Civilian Volunteer Police Reserve stipends to a Police Reserve
2 Officer to provide temporary services of a regular police officer. Any employee
3 hired under this Section shall only be eligible to enroll in the Government of Guam
4 Health Insurance Program as an active employee. The Chief of Police of GPD shall
5 submit a report to *I Liheslaturan Guåhan* on July 1, 2027, and again thirty (30) days
6 after the end of the fiscal year, of the number of retired officers hired pursuant to this
7 Section, the positions filled, the length of employment, the cost of said hiring, and
8 the nature of the critical need that was filled.

9 **Section 5. Temporary Employment of Retired Guam Firefighters.** The
10 Guam Fire Department (GFD) may hire retired GFD firefighters if a critical need
11 arises because of military activation of GFD firefighters, or absence due to a long-
12 term disability status which has been certified by a medical doctor. The GFD may
13 exercise this hiring authority unless its authorized budget for personnel is not
14 exceeded. The retiree hired shall fill such a vacant position and shall be terminated
15 when the incumbent returns from military service or absence. Retired firefighters
16 may be hired only at the ranks of Fire Service Specialist and below, only at Step 1,
17 and shall not receive annual leave. Retired firefighters hired under this Section shall
18 first meet the requirements for the position in question, except for written
19 examinations, and the Fire Chief of GFD shall certify that every retiree hired is fit
20 for duty. Notwithstanding § 8121(a), Article 1, Chapter 8, Title 4 GCA, retirees hired
21 temporarily pursuant to this Section may continue to receive retirement benefits.
22 Any employee hired under this Section shall only be eligible to enroll in the
23 Government of Guam Health Insurance Program as an active employee. The Fire
24 Chief of GFD shall submit a report to *I Liheslaturan Guåhan* on July 1, 2027, and
25 again thirty (30) days after the end of the fiscal year, of the number of retired
26 firefighters hired pursuant to this Section, the positions filled, the length of
27 employment, the cost of said hiring, and the nature of the critical need that was filled.

1 **Section 6. Temporary Employment of Retired Customs and**
2 **Quarantine Officers.** The Customs and Quarantine Agency (CQA) may hire retired
3 customs and quarantine officers if a critical need arises because of military activation
4 of customs officers, or absence due to a long-term disability status which has been
5 certified by a medical doctor, or when vacancies *cannot* be filled within six (6)
6 months because of the lack of qualified applicants. The CQA may exercise this
7 hiring authority unless its authorized budget for personnel is not exceeded. The
8 retired officer shall fill such a vacant position and shall be terminated when the
9 incumbent returns from military service or absence, or when a fully-qualified
10 applicant is available. Retired officers may be hired only in the ranks of Customs
11 Officer III and below, only at Step 1, and shall not receive annual leave. Retirees
12 hired pursuant to this Section shall meet the requirements for the position in
13 question, except for written examinations, and the Director of CQA shall certify that
14 every retiree hired is fit for duty. The requirements of Chapter 51 of Title 17 GCA
15 are waived for employment pursuant hereto, except for § 51104(b)(4).
16 Notwithstanding § 8121(a), Article 1, Chapter 8, Title 4 GCA, retirees hired
17 temporarily pursuant to this Section may continue to receive their retirement
18 benefits. Any employee hired under this Section shall only be eligible to enroll in
19 the Government of Guam Health Insurance Program as an active employee. The
20 Director of CQA shall submit a report to *I Liheslaturan Guåhan* on July 1, 2027,
21 and again thirty (30) days after the end of the fiscal year, of the number of retired
22 officers hired pursuant to this Section, the positions filled, the length of employment,
23 the cost of said hiring, and the nature of the critical need that was filled.

24 **Section 7. Temporary Employment of Retired Department of Revenue**
25 **and Taxation Employees.** The Department of Revenue and Taxation (DRT) may
26 hire retired Guam DRT employees *when* a critical need arises. Examples of a critical
27 need may include temporary staff shortages due to challenges with recruitment due

1 to a limited pool of qualified individuals, military activation of DRT employees, or
2 absence due to a long-term disability status which has been certified by a medical
3 doctor, and instances where additional programs or mandates are required to be
4 executed. The DRT may exercise this hiring authority in the following divisions:
5 Taxpayer Services Division, Tax Enforcement Division, Real Property Tax
6 Division, Director's Office (Executive Direction), Regulatory Division, and Motor
7 Vehicle Division, provided its authorized budget for personnel is not exceeded. The
8 retiree hired shall fill such a vacant position and shall be terminated when the
9 incumbent returns from military service or absence, when there is successful
10 recruitment for the position, or within a reasonable time after the additional program
11 or mandate for which the employee was hired is completed. Said retirees shall be
12 hired at a minimum of Step 1 for the position in question and shall not receive annual
13 leave. Notwithstanding § 8121(a), Article 1, Chapter 8, Title 4 GCA, retirees hired
14 temporarily pursuant to this Section may continue to receive retirement benefits.
15 Any employee hired under this Section shall only be eligible to enroll in the
16 Government of Guam Health Insurance Program as an active employee. The DRT
17 Director shall submit a report to *I Liheslaturan Guåhan* on July 1, 2027, and again
18 thirty (30) days after the end of the fiscal year, of the number of retired employees
19 hired pursuant to this Section, the positions filled, the length of employment, the cost
20 of said hiring, and the nature of the critical need that was filled.

21 **Section 8. Temporary Employment of Retired Government of Guam**
22 **Social Workers.** The Department of Public Health and Social Services (DPHSS)
23 may hire retired Government of Guam social workers if a critical need arises.
24 DPHSS may exercise this hiring authority for social workers in the Child Protective
25 Service, provided its authorized budget for personnel is not exceeded. Said retirees
26 shall be hired at a minimum of Step 1 for the position in question, and shall not
27 receive annual leave. Notwithstanding § 8121(a), Article 1, Chapter 8, Title 4 GCA,

1 retirees hired temporarily pursuant to this Section may continue to receive retirement
2 benefits. Any employee hired under this Section shall only be eligible to enroll in
3 the Government of Guam Health Insurance Program as an active employee. The
4 Director of DPHSS shall submit a report to *I Liheslaturan Guåhan* on July 1, 2027,
5 and again thirty (30) days after the end of the fiscal year, of the number of retired
6 employees hired pursuant to this Section, the positions filled, the length of
7 employment, the cost of said hiring, and the nature of the critical need that was filled.

8 **Section 9. Temporary Employment of Retired GDOE Teachers.** The
9 Guam Department of Education (GDOE) may hire retired Guam teachers who are
10 not eligible for Medicare Parts A and B, and who shall remain covered under the
11 Government of Guam Group Health Insurance Program as a retired person, if a
12 critical need arises as a result of military activation of GDOE teachers or absence
13 due to a long-term disability status which has been certified by a medical doctor.
14 The GDOE may exercise this hiring authority provided it does not exceed its budget
15 for filling these positions. The retiree hired shall fill such a vacant position and shall
16 be terminated when the incumbent returns from military service or absence. Retirees
17 shall be hired at a minimum of Step 1 for the position in question and shall receive
18 leave benefits as authorized by law. Notwithstanding § 8121(a) of Article 1, Chapter
19 8, Title 4 GCA, retirees hired temporarily pursuant to this Section may continue to
20 receive retirement benefits. The Superintendent of GDOE shall report to *I*
21 *Liheslaturan Guåhan* on July 1, 2027, and again thirty (30) days after the end of the
22 fiscal year, the number of retired employees hired pursuant to this Section, the
23 positions filled, the length of employment, the cost of said hiring, and the nature of
24 the critical need that was filled.

25 **Section 10. Temporary Employment of Retired Attorneys.** The Attorney
26 General of Guam, the Unified Judiciary of Guam, the Public Defender Service
27 Corporation, and the Alternate Public Defender may hire retired Government of

1 Guam attorneys on a full or part-time basis when a critical need arises. These entities
2 may exercise this hiring authority for attorneys, provided that the authorized budget
3 for personnel for these entities are not exceeded. Said attorneys shall be hired at a
4 maximum salary of up to Step 5 of the Attorney 4 pay scale, and shall not receive
5 annual leave. Notwithstanding § 8121(a), Article 1, Chapter 8, Title 4 GCA, retirees
6 hired temporarily pursuant to this Section may continue to receive retirement
7 benefits. Any attorney hired under this Section shall only be eligible to enroll in the
8 Government of Guam Health Insurance Program as an active employee. Such
9 employment shall not close vacancies to qualified applicants. Each entity shall report
10 to *I Liheslaturan Guåhan* on July 1, 2027, and again thirty (30) days after the end of
11 the fiscal year, of the number of retired attorneys hired pursuant to this Section, the
12 positions filled, the length of employment, the cost of said hiring, and the nature of
13 the critical need that was filled.

14 **Section 11. Temporary Employment of Retired Office of the Attorney**

15 **General (OAG) Staff.** The Attorney General of Guam may hire retired Government
16 of Guam non-attorneys on a full or part-time basis when a critical need arises. The
17 OAG may exercise this hiring authority for non-attorneys provided that the
18 authorized budget for personnel for the entity is not exceeded. Said retirees shall not
19 receive annual leave. Notwithstanding § 58121(a) of Article 1, Chapter 8, Title 4
20 GCA, retirees hired temporarily pursuant to this Section may continue to receive
21 retirement benefits. Any staff hired under this Section shall only be eligible to enroll
22 in the Government of Guam Health Insurance Program as an active employee. Such
23 employment shall not close vacancies to qualified applicants. The Office of the
24 Attorney General of Guam shall report to *I Liheslaturan Guåhan* on July 1, 2027,
25 and again thirty (30) days after the end of the fiscal year, of the number of retired
26 staff hired pursuant to this Section, the positions filled, the length of employment,
27 the cost of said hiring, and the nature of the critical need that was filled.

1 **Section 12. Temporary Employment of Retired Department of Public**
2 **Works Employees.**

3 (a) The Department of Public Works (DPW) may hire retired Guam DPW
4 employees when a critical need arises because of *I Maga'hågan/Maga'låhen*
5 *Guåhan*'s declaration of a state of public health emergency to respond to the novel
6 coronavirus (COVID-19) pandemic on Guam.

7 (1) Identified Areas. The DPW may exercise this hiring authority in
8 the areas of engineering and construction, building permits and inspection,
9 construction quality control, design and analysis, project coordination and
10 quality control, highway planning, highway programming, coordination and
11 control, highway maintenance and construction, and building construction
12 and facilities maintenance.

13 (2) Special Rules for Hiring of Retired Employees. Any retiree hired
14 pursuant to this Act shall fill a vacant position and shall be terminated upon
15 the lifting of the declaration of a state of public health emergency. Such
16 retirees shall be hired at Step 1 for the position in question and shall not
17 receive annual leave. Notwithstanding § 8121(a) of Article 1, Chapter 8, Title
18 4 GCA, retirees hired pursuant to this Section may continue to receive
19 retirement benefits.

20 (b) The DPW Director shall submit a report to *I Liheslaturan Guåhan* on
21 July 1, 2027, and again thirty (30) days after the end of the current fiscal year, of the
22 number of retired employees hired pursuant to this Section, the positions filled, the
23 length of employment, the cost of said hiring, and the nature of the critical need that
24 was filled.

25 **Section 13. Temporary Employment of Retired Government of Guam**
26 **Employees by the Mayors Council of Guam.** The Mayors Council of Guam
27 (MCOG) may hire retired government of Guam employees when a critical need

1 arises. Examples of a critical need may include staff shortages due to recruitment
2 challenges, absence due to a long-term disability status which has been certified by
3 a medical doctor, and military activation of MCOG employees. The MCOG may
4 exercise this hiring authority provided its authorized budget for personnel is not
5 exceeded. The retiree hired shall fill such a vacant position and shall be terminated
6 when the incumbent returns from military service or absence. Said retirees shall be
7 hired at a minimum of Step 1 for the position in question and shall not receive annual
8 leave. Notwithstanding § 8121(a) of Article 1, Chapter 8, Title 4 GCA, retirees hired
9 temporarily pursuant to this Section may continue to receive retirement benefits.
10 Any employee hired under this Section shall only be eligible to enroll in the
11 Government of Guam Health Insurance Program as an active employee. The MCOG
12 Executive Director shall submit a report to *I Liheslaturan Guåhan* on July 1, 2027,
13 and again thirty (30) days after the end of the fiscal year, of the number of retired
14 employees hired pursuant to this Section, the positions filled, the length of
15 employment, the cost of said hiring, and the nature of the critical need that was filled.

16 **Section 14. Temporary Employment or Detail, Absence Due to Military**
17 **Service or Long-Term Disability.** Notwithstanding the provisions of § 4117 of
18 Article 1, Chapter 4, Title 4 Guam Code Annotated, in the event a classified
19 employee will be absent from work in excess of thirty (30) consecutive work days
20 due to active military service or a long-term disability certified in writing by a
21 medical doctor, the appointing authority for an agency may temporarily assign or
22 detail another employee to assume the responsibilities of the absent employee. Such
23 detail or assignment may be in effect for up to the same number of days of the
24 consecutive absence due to active military service or medical disability. The
25 appointing authority may also fill such vacancies by limited term appointment, and
26 any such appointment may be in effect for up to the same number of days of the
27 consecutive absence due to active military service or medical disability.

1 **Section 15. Temporary Employment of Retired Certified Water and**
2 **Wastewater Operation (operators) and Engineers.** The Guam Waterworks
3 Authority (GWA) may hire retired Certified Water and Wastewater Operation
4 (operators) and Engineers if a critical need arises because of military activation, or
5 absence due to long-term status which has been certified by a medical doctor, or
6 when vacancies cannot be filled within six (6) months because of lack of qualified
7 applicants. The GWA may exercise this hiring authority provided its authorized
8 budget for personnel is not exceeded. The retired operators and engineers shall fill
9 such a vacant position and shall be terminated when the incumbents return from
10 military service, or when a fully qualified applicant is available. Retired Operators
11 may be rehired only for positions requiring an Operator Level III or Operator Level
12 IV certification. Retired Operators and Engineers may be hired exclusively at Step I
13 and will not be eligible for annual leave. Retired operators and engineers hired
14 pursuant to this Section shall meet the requirements for the position in question.
15 Notwithstanding§ 8121(a) of Article 1, Chapter 8, Title 4 GCA, retirees hired
16 temporarily pursuant to this Section may continue to receive their retirement
17 benefits. Any employee hired under this Section shall only be eligible to enroll in
18 the Government of Guam Health Insurance Program as an active employee. The
19 General Manager of GWA shall submit a report to the Speaker of *I Liheslaturan*
20 *Guåhan* on July 1, 2027, and again thirty (30) days after the end of the fiscal year,
21 of the number of retired operators and engineers hired pursuant to this Section, the
22 positions filled, the length of employment, the cost of said hiring, and the nature of
23 the critical need that was filled.

24 **Section 16. Locum Tenens Exemption During the Absence of the Chief**
25 **Medical Examiner.** The Office of Post-Mortem Examinations is exempt from the
26 Government of Guam Procurement Law in contracting for the professional services

1 of a qualified medical examiner to be provided when the Chief Medical Examiner is
2 absent from work.

3 **Section 17. Advance Payments for Medical Services.** In order to expedite
4 acceptance of Medically Indigent Program (MIP) clients by facilities in California,
5 Hawaii, or Manila for medical treatment approved by the MIP, the Director of Public
6 Health and Social Services may advance payments for said medical treatment, and
7 may establish escrow accounts for immediate and advance payment of medical
8 treatment at those Joint Commission Accredited hospitals determined by the
9 Director to be best able to serve Medically Indigent Program clients.

10 **Section 18. Transfer of Employees.**

11 (a) Notwithstanding any other provision of law, and in recognition of
12 personnel shortages in certain areas, *I Maga'hågan/Maga'låhen Guåhan* is
13 authorized to transfer employees during Fiscal Year 2027 within or between any line
14 department or agency of the government of Guam, except that:

15 (1) This Section shall not apply to any employee of the Legislative
16 or Judicial Branches;

17 (2) The transfer of an employee shall not result in a loss of pay or
18 salary;

19 (3) No employee shall be transferred if the employee has filed a
20 viable grievance with the Civil Service Commission for discrimination based
21 on political affiliation, gender, or sexual harassment, unless the employee
22 consents to such transfer;

23 (4) Notwithstanding any other provision of law, rule, or regulation,
24 no employee of an autonomous agency may be transferred to a line department
25 or agency;

26 (5) *I Maga'hågan/Maga'låhen Guåhan* shall transfer the funding
27 authorized for that employee's position from the transferor agency to the

1 transferee agency, including the Guam Memorial Hospital Authority, the
2 Department of Public Health and Social Services, and the Guam Behavioral
3 Health and Wellness Center, unless the transfer is from a line agency to an
4 autonomous agency;

5 (6) This Section shall not be used to transfer employees acting in
6 good faith who report or expose bad business practices, illegal activities, or
7 inappropriate conduct by public officials; and

8 (7) No employee who has filed a whistleblower complaint as
9 provided for in statute shall be transferred, unless the employee consents to
10 such transfer.

11 (b) *I Maga'hågan/Maga'låhen Guåhan* shall submit a report to the Speaker
12 of *I Liheslaturan Guåhan* of the transfer of each employee pursuant to this
13 authorization with the name and position of the employee being transferred, the line
14 department or agency the employee is being transferred from, the line department or
15 agency the employee is being transferred to, the time duration of the transfer, and
16 whether the transfer is permanent, by the twentieth (20th) day after each month of
17 the fiscal year.

18 **Section 19. Competitive Wage Act Employee Appeals Pay.** Pursuant to the
19 authority under § 6218.1 of Article 2, Chapter 6, Title 4, Guam Code Annotated,
20 relative to allowing retroactive pay adjustments, all executive branch departments
21 and agencies are hereby authorized to utilize their entity's operational budgets to
22 make retroactive pay adjustments for employees whose appeals were adjudicated
23 and affirmed by the Competitive Wage Act appeals process conducted by the
24 Department of Administration; provided, that it does not negatively impact current
25 operational needs.

26 **Section 20. Board and Commission Stipends.** Any compensation or
27 stipend owed to a board or commission member for attending a regular or special

1 meeting in Fiscal Year 2027 shall be paid from appropriations in this Act by the
2 department or agency responsible for the administrative support and operations of
3 such board or commission. Board and commission members may elect to not receive
4 said compensation. *I Maga'hågan/Maga'låhen Guåhan* may, by Executive Order,
5 waive the payment of meeting stipends owed to any board or commission member.
6 Notwithstanding any other provision of law, each member of the Guam Parole Board
7 shall be compensated Two Hundred Fifty Dollars (\$250) for every meeting the
8 member attends. No member shall be compensated more than One Thousand Dollars
9 (\$1,000) per month, irrespective of the number of meetings that a member attends
10 in any given month.

11 **Section 21. Contracts.** Positions in the classified and unclassified service of
12 the government of Guam shall not be filled pursuant to a contractual arrangement,
13 except as provided in this Section, for Fiscal Year 2027:

14 (a) Subject to Chapter 5, Title 5 of the Guam Code Annotated,
15 Government of Guam departments and agencies may contract with
16 independent contractors; unless, that no agency may contract for services
17 customarily provided by employees in the classified service, except as
18 provided by law.

19 (b) Government of Guam departments and agencies that *do* not
20 customarily obtain professional services, such as licensed health
21 professionals, licensed architects, licensed engineers, legal services, actuarial
22 services, and auditing services through an employee in the classified service
23 in that department or agency may contract to obtain such services.

24 (c) The Public Defender Service Corporation and the Alternate
25 Public Defender are authorized to contract with attorneys as independent
26 contractors to provide services in areas in which it is impracticable or
27 impossible for the office to proceed. Such contracts shall be in accordance

1 with the procurement laws of Guam. The Executive Director of the Public
2 Defender Service Corporation, and the Executive Director of the Alternate
3 Public Defender shall file a copy of every such contract with the Director of
4 Administration together with a written certification stating why it is
5 impracticable to handle the matter within the office as otherwise constituted.

6 (d) This Section shall not apply to the Office of the Attorney General
7 of Guam, the Guam Department of Education, the University of Guam, the
8 Guam Community College, and the Unified Judiciary of Guam when filling
9 positions of justices and judges *protem*, law clerks, and legal interns; the
10 Department of Revenue and Taxation when filling the position of legal
11 counsel; *I Liheslaturan Guåhan*; the Guam Memorial Hospital Authority, the
12 Department of Public Health and Social Services, and the Guam Behavioral
13 Health and Wellness Center when filling positions of licensed health
14 professionals.

15 (e) Any instrumentality of the government of Guam that fills any
16 classified or unclassified positions by contractual arrangement in accordance
17 with this Section shall file a copy of every such contract with the Director of
18 Administration together with a written certification stating why it is
19 impracticable to handle the matter within the instrumentality as otherwise
20 constituted.

21 **Section 22. Program Reporting Requirements for Employment,**
22 **Employment Placement, and Job Training Programs at the University of**
23 **Guam, the Guam Community College, and the Guam Department of Labor.**

24 (a) The President of the University of Guam, the President of the Guam
25 Community College, and the Director of the Guam Department of Labor shall
26 transmit a report to *I Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I*
27 *Liheslaturan Guåhan* no later than June 30 of each year of the actual number of

1 programs completed and/or certificates issued for each employment, employment
2 placement, and job training program; and employment data for said program
3 completed for the two (2) years following completion of their respective programs,
4 to include salary levels, job location, or whether the job is in the same field as the
5 program.

6 (b) The report mandated in Subsection (a) of this Section shall also be
7 posted on each agency's respective website.

8 **Section 23. Authorization for Legal Services for the Department of**
9 **Public Works, the Guam Building Code Council, the Contractors License**
10 **Board, and the PEALS Board.** The Department of Public Works (DPW), the Guam
11 Building Code Council (GBCC), the Guam Contractors License Board (GCLB), and
12 the Guam Board of Registration for Professional Engineers, Architects and Land
13 Surveyors (PEALS) may enter into a Memorandum of Understanding (MOU) to
14 jointly fund an Assistant Attorney General to specifically provide legal services to
15 DPW, GBCC, GCLB, and the PEALS Board only.

16 **Section 24. Consolidated Revenue and Expenditure Reporting**
17 **Requirement.** Notwithstanding §§ 4105(f) and 4109(c)(3) of Chapter 4, Title 5
18 GCA, and § 13109(a)(1) of Chapter 13, Title 2 GCA, relative to General Fund
19 revenue reporting, the Director of the Bureau of Budget and Management Research,
20 in collaboration with the Director of Revenue and Taxation, and the Director of
21 Administration, shall prepare a monthly Consolidated Revenue and Expenditure
22 Report (CRER) which shall report and recognize revenues on a cash basis, with the
23 exception of Section 30 revenues, which shall be reported as collected in full in
24 October of each year; and shall for each month, identify and note any and all non-
25 recurring revenues by General Fund revenue category, by month collected, and by
26 amount; and shall compare the budgeted and actual departmental program
27 appropriations with expenditures and encumbrances. The Director of the Bureau of

1 Budget and Management Research, the Director of Administration, and the Director
2 of Revenue and Taxation shall certify said reports, which shall be transmitted to *I*
3 *Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I Liheslaturan Guåhan* no
4 later than twenty (20) days after the end of each month. The reports shall include, at
5 a minimum, the following components relative to General Fund revenues:

6 (a) comparison of revenues for the preceding month contrasted with
7 the same month for the prior fiscal year;

8 (b) comparison of year-to-date revenues for the preceding month
9 contrasted with the same period for the prior fiscal year;

10 (c) comparison of adopted revenues allocated for the preceding
11 month contrasted with the actual revenues collected for the month;

12 (d) comparison of quarterly adopted revenues allocated for the
13 preceding quarter contrasted with actual quarterly revenues collected;

14 (e) comparison of year-to-date adopted revenues contrasted with
15 actual year-to-date revenues collected; and

16 (f) comparison of adopted revenues for the fiscal year contrasted
17 with actual year-to-date revenues collected plus the remaining projected
18 revenues to be collected for the remainder of the fiscal year.

19 **Section 25. Payment of Civil Service Commission Settlements or**
20 **Judgements and Decisions by the Judiciary of Guam.** Any obligations of back
21 pay owed to compensate employees by a judgment or by a settlement agreement
22 action of the Civil Service Commission or judgement and decision of the Judiciary
23 of Guam is hereby appropriated from the Fiscal Year 2027 budget of the respective
24 agency to which such action is directed.

25 **Section 26. Prevention of Disproportionate Reductions in Allotments.**
26 The Department of Administration and the Bureau of Budget and Management
27 Research shall not disproportionately reduce the budget allotments to the University

1 of Guam and the Guam Community College from other units of the government of
2 Guam.

3 **Section 27. Restrictions on Hiring of Unclassified Employees.** Unless
4 otherwise authorized by this Chapter, no government funds of any kind or
5 description may be expended for the employment or hiring of unclassified
6 employees in the Executive Branch of the government of Guam, except for the
7 following:

8 (a) certified persons at the Guam Department of Education as
9 identified in § 715(1), Chapter 7, Title 1 GCA;

10 (b) any academic teaching positions at the University of Guam and
11 the Guam Community College;

12 (c) nurses, doctors, licensed health professionals, contact tracers and
13 investigators, and ancillary health employees necessary for clinical purposes
14 at the Department of Public Health and Social Services, the Guam Behavioral
15 Health and Wellness Center, the Office of the Chief Medical Examiner, the
16 Guam Memorial Hospital Authority, the Guam Police Department, and the
17 Department of Integrated Services for Individuals with Disabilities;

18 (d) Department of Labor Survey Workers;

19 (e) Systems and Programming Administrator, Junior Systems
20 Programmer, Senior Programmer Analyst, Junior Application Analyst, Junior
21 Programmer Analyst, and Junior Application Programmer; and positions
22 dealing with reporting, tax audits, tax investigations, tax collections, and
23 processing of taxes at the Department of Revenue and Taxation;

24 (f) federally-funded positions (matching and up to 100%);

25 (g) persons filling temporary vacancies created by the call to active
26 military duty of employees who are members of the reserve components of
27 the Department of Defense and the Department of Transportation, including,

1 but not limited to, the United States Army, United States Navy, United States
2 Marine Corps, United States Air Force, the Guam Army National Guard, the
3 Guam Air National Guard, and the United States Coast Guard, or created by
4 absence due to a long-term disability status which has been certified by a
5 medical doctor. Departments may exercise this hiring authority provided its
6 authorized budget for personnel is not exceeded;

7 (h) positions within the Office of *I Maga'hågan/Maga'låhen*
8 *Guåhan*, the Office of *I Sigundo Maga'hågan/Maga'låhen Guåhan* and the
9 Guam State Clearinghouse, and department or agency heads, and private
10 secretaries;

11 (i) positions within the Mayors' Council of Guam;

12 (j) positions within the Guam Election Commission;

13 (k) limited-term, part-time substitute teachers of the Guam
14 Department of Education;

15 (l) professional engineers required to fill Chief Engineer positions;

16 (m) positions within the Business Office of the Guam Memorial
17 Hospital Authority (GMHA) which shall consist of certified coders and
18 billers;

19 (n) Victim Advocates within the Office of the Attorney General;

20 (o) the Executive Director and staff positions of *I Kumision I Fino'*
21 *CHamoru yan I Fina'nå'guen I Historia yan Lina'la' I Taotao Tåno'* (the
22 Commission on *CHamoru* Language and the Teaching of the History and
23 Culture of the Indigenous People of Guam);

24 (p) Child Protective Services social workers and community
25 program aides at the Department of Public Health and Social Services;

26 (q) labor law enforcement specialists;

1 (r) senior law clerks (7 GCA §9A106.1(a)(2)) with pay grade M,
2 step 1 of the Competitive Wage Act of 2014, General Pay Plan, and law clerks
3 [(7 GCA §9A106.1(a)(1)) with pay grade K, step 1 of the Competitive Wage
4 Act of 2014, General Pay Plan;

5 (s) the chief financial officer for the Department of Administration;

6 (t) customer service representatives at the Guam Department of
7 Labor;

8 (u) sanitation workers and equipment operators for the Guam Solid
9 Waste Authority;

10 (v) positions within the Department of *CHamoru* Affairs for the sole
11 purpose of the Guam Cultural Repository operations until classified positions
12 are created, recruited, and filled pursuant to 4 GCA, Personnel Policy and the
13 Civil Service Commission; and

14 (w) all persons employed pursuant to this Section, effective October
15 1, 2026, shall meet the minimum Knowledge, Abilities, and Skills (KAS)
16 associated with such position.

17 **Section 28. GDOE Consolidated Expenditure Report Requirement.**

18 Within thirty (30) days following each fiscal quarter, the Superintendent of GDOE
19 shall provide to *I Liheslaturan Guåhan*, and post on the GDOE website, a
20 consolidated expenditure report which shall include the authorized spending levels,
21 encumbrances, and expenditures (quarterly and year-to-date) of GDOE, enumerated
22 by school or division within the department. Such report shall also be transmitted,
23 by hand-delivery or electronically, to each school principal.

24 **Section 29. Alignment of Hospital Rates and Fees.** Notwithstanding any
25 other provision of law, the Guam Memorial Hospital Authority (GMHA) is
26 authorized to formulate a fee and rate schedule of applicable hospital fees and rates.
27 Upon the completion of a fee study, GMHA shall submit the adjusted fee and rate

1 schedule to *I Liheslaturan Guåhan* by June 30, 2027. Nothing herein shall affect
2 GMHA's authority to regularly adopt or increase fees.

3 **Section 30. Re-employment of Former Classified Employees in**
4 **Education, Health, and Public Safety.** Notwithstanding any other provision of law,
5 for Fiscal Year 2027, former classified teachers, nurses, environmental health
6 inspectors, and public safety first responders of the government of Guam who were
7 in good standing at the time of resignation may be re-employed at *the lesser* of the
8 salary they earned at their former position if they apply for the same or comparable
9 job in the same department regardless of the timespan that the employee left their
10 position, and Step 5 of the position that they will be occupying. The employee may
11 waive this privilege.

12 **Section 31. Reporting Requirement for Funding Received from the**
13 **American Rescue Plan Act of 2021 and the Infrastructure Investment and Jobs**
14 **Act.** Notwithstanding any other provision of law, rule, or regulation, the Director of
15 the Bureau of Budget and Management Research and the Director of Administration
16 shall submit a written report to the Speaker of *I Liheslaturan Guåhan* no later than
17 five (5) working days after the end of each month beginning in Fiscal Year 2027 and
18 throughout the federal funding period, which shall reflect the total amount of funds
19 earmarked to Guam and received by *I Maga'hågan/Maga'låhen Guåhan* through
20 the American Rescue Plan Act of 2021 and the Infrastructure Investment and Jobs
21 Act. The report shall detail the allocation of funds by *I Maga'håga/Maga'låhi* and
22 the total expenditure of funds by purpose, project description, to include the amount
23 of each contract awarded, the name and business license number of the contract
24 awardee, the name and business license number of all project bidders; product
25 vendor name, business license number, and price quotes; and estimated completion
26 date of project or delivery of final product.

1 **Section 32. Amendment to the Guam Ancestral Lands Commission**

2 **Survey, Infrastructure, and Development Fund.** Notwithstanding any other
3 provision of law requiring the deposit of proceeds to other funds, for Fiscal Year
4 2026 only, the Guam Ancestral Lands Commission Survey, Infrastructure, and
5 Development (GALC SID) Fund shall receive the net proceeds of all leases of Apra
6 Harbor Reservation F-12 and Parcel N14-1 (the Polaris Point parcels) and fifty
7 percent (50%) of the net proceeds of the lease of Lot 10192 (transferred by the
8 federal government to the government of Guam by quitclaim deed in 2002 and now
9 utilized by the telecommunications company AT&T), both under the jurisdiction of
10 the Guam Ancestral Lands Commission. Notwithstanding any other law or provision
11 of this Act, GALC SID funds shall not be used for any other purpose except as
12 provided in Title 21 GCA, Chapter 80, § 80104(h)(3).

13 **Section 33. Excess Annual Leave for Nurses, Employees Working in**

14 **Nursing Services, and Peace Officers.** Notwithstanding § 4109(c) of Chapter 4,
15 Title 4, Guam Code Annotated, employees working in nursing services at the Guam
16 Memorial Hospital Authority, nurses employed at the Department of Public Health
17 and Social Services, and Peace Officers, as defined in § 51101(b), Chapter 51, Title
18 17, Guam Code Annotated, who have accumulated annual leave in excess of three
19 hundred twenty (320) hours as of September 30, 2026, may carry over their excess
20 and shall use the excess amount of leave, prior to retirement or termination from
21 service. At the time of retirement or termination of service, that portion permitted to
22 be credited to sick leave shall be so credited and the remainder of the excess leave,
23 if any, shall be lost. Nothing herein shall allow lump sum compensation or retirement
24 credit for annual leave in excess of three hundred twenty (320) hours. Nothing herein
25 shall limit registered nurses from accruing leave in accordance with § 4109.1,
26 Chapter 4, Title 4, Guam Code Annotated.

1 **Section 34.** § 40114.1(i) of Article 1, Chapter 40, Title 5, Guam Code
2 Annotated, is *amended* to read:

3 “(i) **Reversionary Clause 1.** In the event the property identified in
4 paragraph (g) of this Section, *supra*, is not utilized for the purposes authorized
5 by this Act within ten (10) years of enactment, said lot shall revert to the
6 Government of Guam.”

7 **Section 35.** § 771103 of Article 11, Chapter 77, Title 12 Guam Code
8 Annotated, is hereby *amended* to read:

9 “§ 771103. **Cap on Business Privilege Tax Credits for Required**
10 **Medical Equipment at the Guam Memorial Hospital Authority**

11 (a) The total amount of credits against unpledged business privilege
12 taxes for medical equipment needs of the GMHA authorized herein shall not
13 exceed Five Million Dollars (\$5,000,000) over a five (5) year period. The five-
14 year period will begin in the first fiscal year *I Liheslaturan Guåhan* allocates
15 One Million Dollars (\$1,000,000) from unpledged business privilege taxes
16 through the budget act. This period will continue to count in each subsequent
17 fiscal year as long as this One Million Dollars (\$1,000,000) appropriation is
18 maintained in future budget acts.”

19 **Section 36. Limited Procurement Authority Granted to the Guam Office**
20 **of Technology.** Notwithstanding any other provision of the Guam Procurement
21 Law, the Chief Technology Officer of the Guam Office of Technology (OTECH), is
22 granted procurement authority for procurement as defined by Title 5 GCA for
23 purchases and contracts that do not exceed Five Hundred Thousand Dollars
24 (\$500,000). OTECH shall adhere to the applicable procurement laws, rules and
25 regulations. OTECH shall also ensure that its procurement officials undergo and
26 successfully complete procurement training pursuant to 5 GCA § 5141 and are
27 enrolled in the earliest training class that becomes available.

1 **Section 37. Public Disclosure of Professional Services, Consultant, and**
2 **Independent Contractor Agreements.**

3 (a) Notwithstanding any other provision of law, every department, agency,
4 instrumentality, autonomous agency, public corporation, line agency, board,
5 commission, authority, and other entity of the Government of Guam shall maintain
6 on its official website, a publicly accessible register of all active professional
7 services contracts, consultant agreements, and independent contractor agreements,
8 regardless of the source of funding;

9 (b) The register shall be updated no later than thirty (30) days after the
10 execution, amendment, renewal, assignment, or expiration of a contract or
11 agreement and shall remain publicly available throughout the term of the contract or
12 agreement;

13 (c) At a minimum, the register shall include: the name of the contractor or
14 contracting entity; the contract or agreement number, if applicable; a brief
15 description of the services to be provided; the funding source; the procurement
16 method utilized to award the contract or agreement; the original contract amount;
17 the current contract amount, including any amendments or modifications; the
18 effective date and expiration date of the contract or agreement; and the name of the
19 government department, agency, instrumentality, public corporation, or other entity
20 administering the contract; and

21 (d) Nothing in this Section shall require the disclosure of proprietary,
22 confidential, or otherwise protected information exempt from disclosure under
23 federal or Guam law. For purposes of this Section, "Government of Guam" includes
24 every department, agency, instrumentality, autonomous agency, public corporation,
25 line agency, board, commission, authority, and any other entity receiving or
26 expending public funds.

1 **Section 38. Department of Public Health and Social Services Authority**
2 **to Procure Legal and Investigative Services.** Notwithstanding any other provision
3 of law, the Guam Department of Public Health and Social Services may procure
4 legal and investigative services in accordance with Guam procurement laws
5 governing professional services.

6 **Section 39. Judiciary of Guam Annual Report on Grant Funding.** A new
7 § 2105 is *added* to Chapter 2, Title 7, Guam Code Annotated, to read:

8 **“§ 2105. Annual Report on Grant Funding.**

9 (a) The Judiciary of Guam shall transmit to *I Liheslaturan Guåhan*
10 an annual report on or before February 1 of each year detailing all federal and
11 local grant funding received during the preceding fiscal year. The report shall
12 include, but not be limited to:

- 13 (1) the name and source of each grant received;
14 (2) the total amount of funding awarded and received;
15 (3) a description of the purpose or program supported by each
16 grant;
17 (4) the amount expended from each grant during the reporting
18 period;
19 (5) any unexpended balances or carryover amounts; and
20 (6) the agency or office responsible for the administration and
21 oversight of each grant; and

22 (b) The report shall be made publicly accessible through the
23 Judiciary’s website.”

24 **Section 40.** § 5007.1 of Subarticle A, Article 1, Chapter 5, Title 5, Guam
25 Code Annotated, is hereby *amended* to read as follows:

26 **“§ 5007.1. Advance Payment for the Guam Memorial Hospital**
27 **Authority Allowed.** Notwithstanding 5 GCA § 5007 or any other provision

1 of law, the Guam Memorial Hospital Authority may procure with advance
2 payments.”

3 **Section 41. Guam Criminal Law and Procedure Review Commission.** §

4 25.03(c) of Title 1 Guam Code Annotated, is hereby *amended* to read:

5 “(c) At the conclusion of its review, the Commission shall submit
6 comprehensive criminal code reform recommendations to the Chief Justice of
7 the Supreme Court of Guam, *I Maga'hågan/Maga'låhen Guåhan*, and the
8 Speaker of *I Liheslaturan Guåhan* by September 30, 2027.”

9 **Section 42. Inclusion of Grant-Funded Employees in Staffing Pattern**
10 **Publications.**

11 Notwithstanding any other provision of law, the University of Guam and the
12 Guam Community College shall include in their quarterly staffing pattern
13 publications all employees whose salaries or compensation are funded, in whole or
14 in part, through any federal grant, local grant, cooperative agreement, or other grant
15 funding received by the institution. Such grant-funded employees *shall* be published
16 in the staffing pattern in the same manner and with the same level of detail as
17 classified and unclassified employees, including all information otherwise required
18 to be disclosed in the institution’s staffing pattern. For purposes of this Section,
19 “grant-funded employees” includes all employees whose compensation is paid in
20 whole or in part from grant funds, regardless of employment classification. This
21 Section shall not apply to independent contractors, consultants, or persons retained
22 pursuant to procurement contracts for professional or other contractual services.

23 **Section 43. Implementation Timeline for Foreign Medical Graduate**
24 **Licensure Rules and Regulations.** A new § 12206 (m) is hereby *added* to Chapter
25 12, Title 10, Guam Code Annotated, is *amended* to read:

26 “(m) Rulemaking. The Board shall promulgate rules and regulations
27 necessary to implement and administer the issuance of Foreign Medical

1 Graduates (FMG) licenses pursuant to this Chapter. Such rules and regulations
2 shall be adopted no later than one-hundred twenty (120) days following the
3 enactment of this Act.”

4 **Section 44. Technical Correction to Public Law 38-107 Assessment and**
5 **Evaluation Requirements.** § 12206.3 (a) (1) of Chapter 12, Title 10, Guam Code
6 Annotated, is hereby *amended* to read:

7 “§ 12206.3. Interim Provisional License to Permanent Limited
8 License.

9 (a) An Interim Provisional License holder shall be eligible for a
10 Permanent Limited License after completing at least three (3) years of practice
11 under the Interim Provisional License, if the licensee:

12 (1) Has successfully completed the assessment and evaluation
13 requirements of § 12206.2;

14 (2) Has received an attestation from the participating
15 healthcare facility that the licensee has demonstrated competence to
16 practice independently in all the current areas of the general
17 competency domains;

18 (3) Has achieved a passing score on Step 3 of the USMLE
19 within three (3) attempts;

20 (4) Has maintained the Interim Provisional License in good
21 standing with no disciplinary actions;

22 (5) Has complied with all terms and conditions of the Interim
23 Provisional License; and

24 (6) Has submitted a complete application and paid the
25 applicable fee.”

26 **Section 45. Implementation Timeline for Internationally Trained**
27 **Physician Licensure Rules and Regulations.** § 12206.6 of Chapter 12, Title 10,

1 Guam Code Annotated, is hereby *amended* to read:

2 **“§ 12206.6. Rulemaking.**

3 (a) The Board shall promulgate rules and regulations necessary to
4 implement and administer the issuance of Internationally Trained Physician
5 (ITP) license pursuant to this Chapter one-hundred twenty (120) days
6 following the enactment of this Act. The Board is authorized to develop the
7 Internationally-Trained Physicians Interim Provisional License and
8 Permanent Limited License pathway, to include, but not limited to, the rules
9 and regulations governing the application, supervision, management, and
10 execution of the Internationally-Trained Physicians program. The Board shall
11 be guided, at a minimum, by the latest Federation of State Medical Boards
12 general competencies endorsed by the Coalition of Physician Accountability.”

13 **Section 46. Equal Voting Rights for GVB Members.** § 9112 of Article 1,
14 Chapter 9, Division 1, Title 12, Guam Code Annotated, is *amended* to read:

15 **“§ 9112. Members.**

16 (a) Any person including natural persons, partnerships, and
17 corporations shall be entitled to be a member of the Bureau.

18 (b) There shall be two (2) classes of membership:

19 (1) ‘Contributing Members’ who shall be those members
20 contributing the sum of One Hundred Dollars (\$100.00) or more
21 annually; and

22 (2) ‘Honorary Members’ being those members contributing
23 less than One Hundred Dollars (\$100.00) annually. Only contributing
24 Members shall be entitled to vote, however, membership meetings shall
25 be open to all members.

1 (c) All contributions of contributing members herein mentioned
2 shall be cash and must be paid in full ninety (90) days prior to having any
3 voting rights.

4 (d) A quorum of the membership shall require attendance of at least
5 fifty percent (50%) of the total voting power of the members. Except as
6 otherwise provided by law, any act of the members shall require a vote of a
7 majority of the voting power of the members present at any meeting duly held.

8 (e) Notwithstanding any other provision of law, government funds
9 of any department, agency or instrumentality of the government may not be
10 used to pay membership dues or acquire voting rights. Any such funds used
11 to acquire or continue membership or acquire or continue voting rights after
12 October 1, 1985 shall be reimbursed to the affected department, agency or
13 instrumentality of the government.

14 (f) Notwithstanding the provisions of Section 307 of the Civil Code,
15 cumulative voting is prohibited.”

16 **Section 47. Guam Visitors Bureau Board Member Financial Disclosure**

17 **Compliance.** A new § 9106 (o) is hereby *added* to Article 1, Chapter 9, Division 1,
18 Title 12, Guam Code Annotated, to read:

19 “(o) All members of the Board of Directors shall comply with the
20 financial disclosure requirements of Chapter 13, Title 4, Guam Code
21 Annotated. Failure to comply with such disclosure requirements shall
22 constitute cause for removal from the Board.”

23 **Section 48. Guam Visitors Bureau Directors Governance Reform. §**

24 9106(a) of Article 1, Chapter 9, Division 1, Title 12, Guam Code Annotated, is
25 *amended* to read:

26 “(a) The exercise of the powers of the Bureau shall be directed by the
27 Board of Directors composed of twelve (12) members selected in accordance

1 with this Section. Five (5) directors, referred to as ‘appointed directors’ shall
2 be members and shall be appointed by *I Maga’håga/Maga’låhi* with the
3 advice and consent from *I Liheslatura*. One of the appointed directors shall be
4 a commissioner or assistant commissioner selected by the Commissioner’s
5 Council. Two (2) members shall be appointed by the Speaker of *I Liheslaturan*
6 *Guåhan* and shall be referred to as the ‘Legislative Directors’. Four (4)
7 directors, referred to as ‘elected directors’ shall be contributing members in
8 good standing elected by the membership in a manner that protects the
9 confidentiality of the voting process. The five (5) appointed, the legislative
10 directors and four (4) elected directors shall then select the twelfth (12th)
11 director by a vote requiring concurrence of eight (8) of the directors. The
12 twelfth (12th) director shall be actively and directly involved in the tourism
13 industry. There shall be one (1) alternate director who shall be appointed by
14 the Speaker of *I Liheslatura*. He shall have no voting power unless and until
15 a member of the Board of Directors is absent from a meeting. The alternate
16 shall replace the first absent director. Should a absent director, who has been
17 replaced by an alternate arrive at a meeting, his voting power displaces that of
18 the alternate on any matters which arise after his arrival. The alternate director
19 shall not replace a director who is present at a meeting but chooses to leave
20 prior to the close of the meeting. The Board of Directors shall elect from
21 amongst its body a chairperson and vice chairperson. The twelfth (12th)
22 director from a previous board shall not be held over solely to act as the
23 twelfth (12th) director of a new board. The twelfth (12th) director of a previous
24 board may be appointed as the twelfth (12th) director of any subsequent board
25 as set forth herein.”

26 **Section 49. Authorization to Extend the Gas Tax Relief Act.**

27 Notwithstanding any other provision of law, except for liquid fuel used for

1 commercial aviation purposes, all levy of excise taxes, automotive surcharges, and
2 mass transit automotive surcharges on liquid fuel shall be reported but payments
3 shall be waived for Fiscal Year 2027, ending September 30, 2027.

4 **Section 50.** § 5213.2 of Subarticle B, Article 3, Chapter 5, Title 5, Guam
5 Code Annotated, is hereby *amended* to read:

6 **“§ 5213.2. Small Purchases of Hospital Supplies, Services,**
7 **Equipment, or Pharmaceuticals for the Guam Memorial Hospital**
8 **Authority (GMHA).**

9 (a) **Threshold Tied to Federal Simplified Acquisition Threshold.**

10 Any procurement not exceeding the Federal Simplified Acquisition
11 Threshold, as defined in subsection (b) of this Section, for Hospital supplies,
12 services, equipment, or pharmaceuticals, may be made in accordance with
13 small purchase regulations promulgated by the Policy Office, which shall
14 include the requirements, in a Request for Quotes (RFQ) small purchase
15 solicitation, to solicit and obtain, to the maximum extent practicable, no less
16 than three (3) positive written quotations from qualified sources that shall be
17 part of the procurement record. A “no quote” response will not be considered
18 a positive quotation but shall be part of the procurement record, which shall
19 further include a written record or memorandum of all solicitations and
20 responses thereto, negative or positive, orally or in writing.

21 (b) **Definition.** As used in this Section, “Federal Simplified
22 Acquisition Threshold” means the general simplified acquisition threshold
23 established under 41 U.S.C. § 1908 and set forth in the definition of
24 “simplified acquisition threshold” at 48 CFR § 2.101 (FAR 2.101), as the
25 same may be adjusted, amended redesignated, or recodified from time to time
26 by the Federal Acquisition Regulatory Council or by Act of Congress.

1 (c) **Effective Date of Federal Adjustments.** Each adjustment to the
2 Federal Simplified Acquisition Threshold shall apply to GMHA small
3 purchase solicitations issued on or after the effective date of the federal
4 adjustment. A solicitation issued before that effective date shall remain
5 subject to the threshold in effect at the time of issuance.

6 (d) **Less Than Three Quotations.** In the event the GMHA obtains
7 less than three (3) positive quotations and provides the attestation required by
8 this Section, the agency may proceed with the small purchase procurement.

9 (e) **Attestation.** The GMHA shall include in the procurement record
10 of a small purchase solicitation made by RFQ, regardless of whether it was
11 concluded, an attestation containing the following:

12 (1) a record of those particular businesses that were contacted,
13 and those who, contacted or not, submitted a “no quote,” or did not
14 respond to the solicitation, as well as those that submitted positive
15 written quotations;

16 (2) a statement documenting the solicitation efforts to obtain
17 quotations from qualified sources other than those which responded;
18 and

19 (3) GMHA Material Management’s list of all qualified
20 vendors for the item(s) being procured.

21 (f) **No Artificial Division.** Small purchase requirements shall not be
22 artificially divided so as to constitute a small purchase under this Section.

23 (g) **Quarterly Reporting.** The GMHA Hospital
24 Administrator/CEO, or designee at or above the level of the Procurement
25 Officer utilizing this Section for procurement, shall submit a quarterly report
26 of all small purchases to the Speaker of *I Liheslaturan Guåhan*.

1 (h) **Savings Clause.** If, at any time, 41 U.S.C. § 1908 or 48 CFR §
2 2.101 is repealed without a successor provision establishing a federal
3 simplified acquisition threshold, the dollar amount applicable under this
4 Section shall be the last general Federal Simplified Acquisition Threshold in
5 effect immediately before such repeal, and shall remain at that amount until
6 further amendment of this Section by *I Liheslaturan Guåhan*. ”

7 **Section 51.** § 5126.2 is *added* to Subarticle C, Article 2, Chapter 5, Title 5,
8 Guam Code Annotated, to read:

9 “**§ 5126.2. Joinder or Mutual Use of Contracts by Guam**
10 **Memorial Hospital Authority.** The Guam Memorial Hospital Authority is
11 authorized to join or use the contracts of other states, other government
12 procurement units, or not-for-profit entities comprising one or more states or
13 government units, within the United States, with the authorization of the
14 contracting vendor. The other states, other government units, or not-for-profit
15 entities are not liable for the obligations of the Guam governmental entity
16 which joins or uses the contract. Before any joinder or mutual use may take
17 place, the contracting officer must determine in writing that the other
18 jurisdiction’s contract has gone through a competitive procurement process.
19 For the purposes of this Section, Guam Memorial Hospital Authority is
20 exempt from § 5004 of this Chapter.”

21 **Section 52. Amendment to Section 3 of Public Law 38-102.** Section 8 of
22 Chapter I, Public Law 38-60, is hereby *amended* to read as follows:

23 “**Section 8.** Notwithstanding any other provision of law, Sixteen
24 Million Three Hundred Seventy-seven Thousand One Hundred Twenty-five
25 Dollars (**\$16,377,125**) is hereby appropriated from the Net Projected
26 Unobligated Fiscal Year 2025 General Fund Revenue Balance as identified in

1 the June 2025 Consolidated Revenue and Expenditure Report for the Simon
2 A. Sanchez High School construction lease back payments.”

3 **Section 53. Executive Branch Accounting, Financial, and Economic**
4 **Services.** § 13109(a)(1) of Chapter 13, Title 2, Guam Code Annotated, is hereby
5 *amended* to read:

6 “(1) No later than thirty (30) days after the end of each month of a
7 fiscal year, the Director of the Bureau of Budget and Management Research
8 shall report the revenue tracking for the General Fund, the Tourist Attraction
9 Fund, Solid Waste Operations Fund (Tipping Fees), Guam Education
10 Facilities Fund, Guam Highway Fund, Recycling Revolving Fund, Health and
11 Human Services Fund, and the Youth Tobacco Education and Prevention
12 Fund for the balance of the fiscal year, based upon the actual collections of
13 the preceding month, and prepare a comparative statement of “actual” and
14 “projected” revenues. Such information shall be compiled in a report, in
15 collaboration with the Director of Revenue and Taxation and the Director of
16 Administration, certified by the Director of the Bureau of Budget and
17 Management Research, and submitted to the Speaker of *I Liheslaturan*
18 *Guåhan* no later than thirty (30) days after the end of each month of the fiscal
19 year;”

20 **Section 54. Guam Department of Education Fiscal Execution and**
21 **Accountability Requirements.**

22 Submission of Fiscal Execution Plan. No later than ninety (90) days after the
23 commencement of each fiscal year, the Guam Department of Education (GDOE)
24 shall submit to the Guam Education Board and *I Liheslaturan Guåhan* a Fiscal
25 Execution Plan detailing how it will manage and execute its appropriation. The plan
26 shall be submitted in the standardized format prescribed by *I Liheslaturan Guåhan*
27 and shall include, at minimum:

1 (a) A breakdown of appropriation allocations by expenditure
2 category;

3 (b) Timelines and deliverables for each program and initiative;

4 (c) Key Performance Indicators (KPIs) with baselines, targets, and
5 methods of measurement.

6 (1) Quarterly Reporting. Within thirty (30) days after the close
7 of each fiscal quarter, GDOE shall provide to the Guam Education
8 Board and *I Liheslaturan Guåhan* a Quarterly Report in the prescribed
9 format, demonstrating progress against the approved Fiscal Execution
10 Plan. Each report shall include:

11 (A) Performance against KPIs and timelines;

12 (B) An expenditure summary with explanations of
13 variances;

14 (C) Any updated risk assessments and corrective
15 actions.

16 (2) Amendments to Fiscal Execution Plan. In the event that
17 any portion of the appropriation remains unspent at the close of a fiscal
18 quarter, GDOE shall submit an Amended Fiscal Execution Plan within
19 thirty (30) days to the Guam Education Board and *I Liheslaturan*
20 *Guåhan*. The amendment shall:

21 (A) Document all unspent funds and their original
22 intended use;

23 (B) Propose reallocations or adjustments to ensure
24 funds are maximized within the fiscal year;

25 (C) Adjust corresponding KPIs, deliverables, and
26 timelines accordingly.

1 (3) Emergency Declaration for Appropriation Overspending.
2 If at any point during the fiscal year GDOE projects where its
3 expenditures will exceed its appropriated funds, the Superintendent of
4 Education shall, within fifteen (15) days of such determination, declare
5 a fiscal emergency to the Guam Education Board and *I Liheslaturan*
6 *Guåhan*. The declaration shall include:

7 (A) A full accounting of projected shortfalls and the
8 categories of expenditure at risk;

9 (B) Corrective measures to reduce costs or reallocate
10 funds;

11 (C) A request for any legislative or policy action needed
12 to avert disruption of school operations.

13 No further obligations shall be incurred beyond
14 appropriated funds unless explicitly authorized by *I Liheslaturan*
15 *Guåhan*.

16 (4) Certification. All submissions required under this Section
17 shall be certified by the Superintendent of Education and shall be made
18 part of the public record.

19 **Section 55. Guam Public Library System Qualifications for Director.** §
20 3122 of Article 1, Chapter 3, Title 5, Guam Code Annotated, is hereby *amended* to
21 read as follows:

22 “§ 3122. **Guam Public Library System.**

23 (a) There is within the government of Guam a Guam Public Library
24 System, herein referred to as the Library System, which shall be a separate
25 agency of the government of Guam. The title of all Library System’s property
26 is and shall continue to be in the government of Guam. All references made

1 to the term "Library" in this Section, and Sections within Chapter 80 of Title
2 5 of the Guam Code Annotated, shall mean the Library System.

3 (b) The Library System shall be under the general cognizance of the
4 Guam Public Library Board, hereinafter referred to as the Board, which shall
5 have the authority, power and responsibility for the administration and
6 operation of the Guam Public Library System.

7 (c) The Board shall appoint a Director who shall perform such
8 executive functions in connection with the operation of the Library System as
9 may be designated by the Board, and who shall serve as executive secretary
10 of the Board without additional compensation. The Director shall, with the
11 concurrence of the Board, appoint a Deputy Director who shall be in the
12 unclassified service and who shall be a librarian, as defined by the Library
13 System's minimum knowledge, abilities and skills qualifications for a
14 librarian position.

15 (d)(1) Qualifications for Director. The Director must:

16 (A) have earned a Master's Degree in Library Science (MLS),
17 Master's degree in Library and Information Science (MLIS), or a
18 Master's degree in Education with a concentration in Library Science,
19 from a United States accredited college or university or from a college
20 or university accredited by the American Library Association (ALA);
21 or

22 (B) Provided that no applicant meets (A), be a librarian, as
23 defined by the Library System's minimum knowledge, abilities, and
24 skills qualifications for a librarian position, with preference for those
25 holding the degrees in subparagraph (A); and

26 (C) have the proven ability to manage library operations and
27 personnel as demonstrated in one of three ways:

1 (i) have a minimum of four (4) years general
2 managerial experience; or

3 (ii) have successfully completed the core competencies
4 of the American Library Association's Certified Public Library
5 Administrator (CPLA) program including the budget and
6 finance; management of technology, organization and personnel
7 management; and facilities management segments of this
8 Program; or

9 (iii) have earned Bachelor's or Master's degree in
10 Business Administration, Commerce, Business Information
11 Systems, Public Administration or a related field from a United
12 States accredited college or university.

13 (2) Primary Job Duties. The Director shall administer the day-to-day
14 operations of the Guam Public Library System, implement board policy,
15 supervise personnel and services; lead collaborative strategic planning with
16 the Board to advance library goals; oversee budgeting, long-term planning,
17 and compliance with applicable laws; and perform other duties as assigned by
18 the Board."

19 **Section 56. Repeal of the Autonomous Agency Collections Fund.** § 22421
20 of Chapter 22, Title 5, Guam Code Annotated, is hereby *repealed*.

21 **Section 57. Timely Payment of Guam Department of Education**
22 **Employee Stipends.** A new § 3136 is hereby *added* to Article 1, Chapter 3, Title
23 17, Guam Code Annotated, to read as follows:

24 **"§ 3136. Timely Payment of Employee Stipends.**

25 (a) The Guam Department of Education shall issue payment for all
26 earned coach, advisor, extracurricular, curriculum development, and other

1 approved stipend no later than thirty (30) calendar days after completion of
2 the applicable activity and submission of all requested documentation.

3 (b) Funds appropriated for employee stipends shall be reserved
4 exclusively for such payments and shall not be reprogrammed until all earned
5 stipends have been satisfied.

6 (c) If any stipend remains unpaid beyond thirty (30) calendar days,
7 the Superintendent shall submit a written report to the Speaker of *I*
8 *Liheslaturan Guåhan*, the Chairperson of the Committee on Education of *I*
9 *Liheslaturan Guåhan*, and the Public Auditor identifying:

10 (1) The employee category;

11 (2) The amount owed;

12 (3) The number of days overdue;

13 (4) The cause of the delay; and

14 (5) The corrective actions and anticipated payment date.

15 (d) The report required under §3136(c) shall continue monthly until
16 all overdue stipends have been paid.”

17 **Section 58. Small Purchase Threshold.** § 5213 of Chapter 5, Title 5, Guam
18 Code Annotated, is hereby *amended* to read:

19 **“§ 5213. Small Purchases.**

20 Any procurement not exceeding Two Hundred Fifty Thousand Dollars
21 (\$250,000), may be made in accordance with small purchase regulations
22 promulgated by the Policy Office, which shall include the requirements, in a
23 Request for Quotes (RFQ) small purchase solicitation, to solicit and obtain, to
24 the maximum extent practicable, no less than three (3) positive written
25 quotations from qualified sources that shall be part of the procurement record.
26 A “no quote” response will not be considered a positive quotation but shall be
27 part of the procurement record, which shall further include a written record or

1 memorandum of all solicitations and responses thereto, negative or positive,
2 orally or in writing. In the event the agency obtains less than three (3) positive
3 quotations and provides the attestation required by this Section, the agency
4 may proceed with the small purchase procurement.

5 The purchasing agency shall include in the procurement record of a
6 small purchase solicitation made by RFQ, regardless of whether it was
7 concluded, an attestation containing the following:

8 (a) a record of those particular businesses that were contacted,
9 and those who, contacted or not, submitted a “no quote,” or did not
10 respond to the solicitation, as well as those that submitted positive
11 written quotations;

12 (b) a statement documenting the solicitation efforts to obtain
13 quotations from qualified sources other than those which responded;
14 and

15 (c) GSA’s list of all qualified vendors for the item(s) or
16 service(s) being procured. Small purchase requirements shall not be
17 artificially divided so as to constitute a small purchase under this
18 Section. The Chief Procurement Officer, the Director of the
19 Department of Public Works, the head of an agency, or designee at or
20 above the level of the Procurement Officer utilizing this Section for
21 procurement, shall submit a quarterly report of all small purchases to
22 the Speaker of *I Liheslaturan Guåhan*. ”

23 **Section 59. Small Purchases for the Guam Department of Education.** §
24 5213.1 of Subarticle B of Article 3, Chapter 5, Title 5, Guam Code Annotated, is
25 hereby *amended* to read as follows:

26 “§ 5213.1. **Small Purchases for the Guam Department of**
27 **Education (GDOE).** Any procurement not exceeding Four Hundred Ninety-

1 Nine Thousand Nine Hundred Ninety-Nine Dollars (\$499,999) may be made
2 in accordance with small purchase regulations promulgated by the Policy
3 Office, which shall include the requirements, in a Request for Quotes (RFQ)
4 small purchase solicitation, to solicit and obtain, to the maximum extent
5 practicable, no less than three (3) positive written quotations from qualified
6 sources that shall be part of the procurement record. A “no quote” response
7 will not be considered a positive quotation but shall be part of the procurement
8 record, which shall further include a written record or memorandum of all
9 solicitations and responses thereto, negative or positive, orally or in writing.
10 In the event the GDOE obtains less than three (3) positive quotations and
11 provides the attestation required by this Section, the agency may proceed with
12 the small purchase procurement. The GDOE shall include in the procurement
13 record of a small purchase solicitation made by RFQ, regardless of whether it
14 was concluded, an attestation containing the following:

15 (a) a record of those particular businesses that were contacted,
16 and those who, contacted or not, submitted a “no quote,” or did not
17 respond to the solicitation, as well as those that submitted positive
18 written quotations;

19 (b) a statement documenting the solicitation efforts to obtain
20 quotations from qualified sources other than those which responded;
21 and

22 (c) GDOE’ s list of all qualified vendors for the item(s) being
23 procured. Small purchase requirements shall not be artificially divided
24 so as to constitute a small purchase under this Section. The GDOE
25 Superintendent, or designee at or above the level of the Procurement
26 Officer utilizing this Section for procurement, shall submit a quarterly
27 report of all small purchases to the Speaker of *I Liheslaturan Guåhan*.”

1 **Section 60. Guam Board of Education Petition Forms.** § 3102.3(b)(1) of
2 Article 1, Chapter 3, Title 17, Guam Code Annotated, is hereby *amended* to read as
3 follows:

4 “(b) Six (6) Elected Voting Members. Six (6) voting members shall
5 be elected at-large at each General Election. Each elected voting member shall
6 serve for a term of two (2) years, commencing at 12:00 noon on the first
7 Monday in January following their election. A candidate for the Board must
8 be at least twenty-five (25) years old, and a resident of Guam for at least five
9 (5) years immediately preceding the date on which the member takes office
10 and continuing throughout the term.

11 (1) Nomination of candidates must file with the Commission
12 no later than the first Monday after a Primary Election, unless such date
13 is a holiday, in which it shall be filed the day following the holiday, or
14 sixty (60) days prior to a Special Election.”

15 **Section 61. Guam Veterans Higher Education Benefits Amendments.**
16 Chapter 56 of Division 5, Title 17, Guam Code Annotated, is hereby *amended* to
17 read as follows:

18 **“CHAPTER 56**

19 **GUAM VETERANS HIGHER EDUCATION BENEFITS ACT.**

20 § 56101. Short Title.

21 § 56102. Definitions.

22 § 56103. Educational Benefits.

23 § 56104. Eligibility Requirements and Limitations.

24 § 56105. Administration.

25 § 56106. Implementation.

26 **§ 56101. Short Title.**

1 This Chapter shall be known as the “Guam Veterans Higher Education
2 Benefits Act”

3 **§ 56102. Definitions.**

4 As used in this Chapter, the following terms shall mean:

5 (a) “Board” shall mean the Board of Regents of the University
6 of Guam, and the Board of Trustees of the Guam Community College,
7 each with authority limited to their respective Institution.

8 (b) “Dependent” means:

9 (1) A spouse; or

10 (2) A child who:

11 (A) Is twenty-five (25) years old or younger on
12 the first day of the semester or term for which the
13 exemption is claimed; and

14 (B) Was claimed as a dependent on a federal
15 income tax return filed for the preceding year

16 (c) “Qualifying Veteran” means a person who:

17 (1) At the time of entry into the U.S. Armed Forces, was
18 a resident of Guam and officially declared Guam as their home
19 of record;

20 (2) Is a legal resident of Guam at the time of application
21 for benefits under this Chapter; and

22 (3) Served in the active military, naval, air service to
23 include and was discharged or released there from under
24 conditions other than dishonorable. Qualifying Veteran includes
25 veterans of the Guam Combat Patrol, the United States Insular
26 Force, Philippine Scouts of World War II, and the United States
27 Armed Forces; or

1 (4) Is a current member in good standing or a former
2 member who received an honorable discharge from the Guam
3 National Guard or a Reserve Component of the U.S Armed
4 Forces, regardless of active duty time served; and

5 (d) “Institution” shall mean the University of Guam, and the
6 Guam Community College.

7 (e) “Tuition” shall mean the fees charged by an institution for
8 enrollment in a course, but does not include any other fees, charges, or
9 costs, such as student activity fees, laboratory fees, or the cost of books
10 and instructional materials.

11 (f) “Tuition-paying students” means those students who pay
12 tuition fees and/or utilize student loans, receive federal government
13 tuition assistance such as federal student aid, utilizes an awarded
14 scholarship, and/or receive tuition waivers or assistance on account of
15 age eligibility.

16 **§ 56103. Educational Benefits.**

17 (a) Qualifying veterans and their eligible dependents subject
18 to the requirements and limitations of this Chapter and if sufficient
19 institutional capacity exists as determined by the Institutions, shall be
20 exempt from the payment of tuition at an Institution.

21 (b) The tuition exemption provided under this Chapter:

22 (1) At the undergraduate level, shall not exceed a
23 lifetime total of ninety (90) credit hours per Qualifying Veteran,
24 which may be used by the veteran or allocated to one (1) or more
25 eligible dependents. No individual may receive more than
26 eighteen (18) credit hours of tuition exemption per academic
27 semester;

1 (2) At the graduate level, shall not exceed a lifetime
2 total of thirty (30) credit hours per Qualifying Veteran, which
3 may be used by the veteran or allocated to one (1) or more
4 eligible dependents. Such exemption shall be limited to master's
5 degree programs, except that professional doctoral programs
6 may qualify if approved by the Board of the Institution offering
7 such program;

8 (3) Shall apply only to charges for tuition as defined in
9 § 56102(e) and shall not cover fees to include, but not be limited
10 to student fees, laboratory charges, instructional materials, or
11 other incidental costs;

12 (4) Shall not be applied to repeated courses beyond one
13 additional attempt;

14 (5) Shall be contingent upon space being available in a
15 course after all tuition-paying students have completed
16 registration; and

17 (6) Shall only be available to a Qualifying Veteran or
18 eligible dependent after all applicable federal veterans'
19 educational benefits and other federal tuition assistance
20 programs, including federal Title IV financial aid, have been
21 fully exhausted.

22 **§ 56104. Eligibility Requirements and Limitations.**

23 (a) To be eligible for and to maintain benefits under this
24 Chapter, a person must:

25 (1) Be admitted and enrolled at an Institution;

26 (2) Maintain satisfactory academic progress toward a
27 degree or certificate program, as defined by the policies of the

1 respective Institution, and possess a cumulative grade point
2 average of no less than 2.5 for undergraduate programs and 3.0
3 for graduate programs;

4 (3) Attest that they have exhausted all eligibility for any
5 federal veterans' educational benefits that provide tuition
6 assistance prior to receiving a waiver under this Chapter; and

7 (4) Not be in default on any student loan made or
8 guaranteed by the government of Guam;

9 (b) Benefits conferred by this Chapter shall be subject to the
10 following limitations:

11 (1) The provision of a tuition exemption shall be
12 contingent upon space being available in a course after all
13 tuition-paying students have completed registration;

14 (2) This Chapter does not guarantee admission into any
15 academic program, course, or Institution;

16 (3) The benefit is subject to all course capacity limits
17 and program enrollment restrictions established by the
18 Institution;

19 (4) A tuition exemption shall not be granted for any
20 course that has reached its maximum enrollment capacity or for
21 which a waitlist of tuition-paying students exists.

22 (c) If a recipient withdraws from or fails a course for which a
23 tuition exemption was granted, the recipient shall be responsible for
24 repayment of waived tuition, unless otherwise waived for good cause
25 as defined by the Board of the Institution in which the course was taken.
26 Such reimbursed funds shall be deposited into the Student Financial
27 Aid Program (SF AP) fund of the University of Guam, or in the case of

1 the Guam Community College, into such student financial assistance
2 fund as designated by the Board of Trustees.

3 **§ 56105. Administration.**

4 (a) Notwithstanding the provisions and requirements of
5 Chapter 9, Title 5, Guam Code Annotated (the Administrative
6 Adjudication Law), the University of Guam and the Guam Community
7 College shall each independently promulgate such rules and
8 regulations, aligned with existing institutional policies and procedures,
9 as are necessary for the administration of this Chapter within their
10 respective institutions. Such rules and regulations shall be adopted no
11 later than one hundred twenty days (120) days after the effective date
12 of this Act.

13 (b) The government of Guam entity responsible for veterans
14 affairs shall provide necessary assistance in the verification of a
15 veteran's status, service record, and eligibility for benefits under this
16 Chapter upon request by an Institution.

17 **§ 56106. Implementation.**

18 (a) The benefits prescribed by this Chapter shall be
19 implemented and provided by the University of Guam and the Guam
20 Community College through a tuition waiver mechanism;

21 (b) The University of Guam, the Guam Community College
22 shall each:

23 (1) Submit a report to *I Liheslaturan Guåhan* no later
24 than ninety (90) days after the end of each academic year,
25 detailing the number of beneficiaries served, the total number of
26 credit hours exempted, the total amount of credits failed or
27 withdrawn and repayment received, if applicable, list of the types

1 undergraduate and graduate degrees that recipients enrolled in,
2 and the calculated value of the tuition waived;

3 (2) Implement control measures to ensure that the
4 granting of exemptions under this Chapter does not result in the
5 displacement of any tuition-paying student from any course or
6 program.

7 (c) Each Institution shall implement all administrative
8 procedures necessary to begin accepting applications no later than sixty
9 (60) days after the adoption of rules and regulations by its respective
10 Board and processing tuition exemptions beginning at the next full
11 semester.”

12 **Section 62. Guam Commission for Educator Certification Transition**
13 **and Interstate Teacher Mobility Compact Implementation Plan.**

14 (a) Legislative Intent. It is the intent of *I Liheslaturan Guåhan* to evaluate
15 and facilitate the orderly transition of the Guam Commission for Educator
16 Certification into the Guam Department of Education for the purpose of improving
17 coordination, reducing administrative delays, strengthening educator recruitment
18 and retention, and ensuring that Guam’s educator certification system is responsive
19 to the workforce needs of Guam’s public schools.

20 It is further the intent of *I Liheslaturan Guåhan* that Guam pursue membership
21 in the Interstate Teacher Mobility Compact to reduce unnecessary barriers faced by
22 qualified educators relocating to Guam, including military spouses and other
23 teachers holding eligible licenses from compact member jurisdictions.

24 (b) Implementation Plan Required. No later than January 1, 2027, the
25 Superintendent of Education shall submit to the Speaker of *I Liheslaturan Guåhan*
26 and the Chairperson of the Guam Education Board a comprehensive implementation

1 plan for the absorption and administrative placement of the Guam Commission for
2 Educator Certification within the Guam Department of Education.

3 The implementation plan shall be developed in consultation with:

- 4 (1) the Guam Commission for Educator Certification;
- 5 (2) the Guam Education Board;
- 6 (3) the University of Guam School of Education;
- 7 (4) the Department of Administration;
- 8 (5) the Bureau of Budget and Management Research;
- 9 (6) the Office of the Attorney General of Guam; and
- 10 (7) such educator, school administrator, military-family, and public-
11 or private-school stakeholder organizations as the Superintendent determines
12 appropriate.

13 (c) Required Elements of Transition Plan. The implementation plan shall
14 include, at a minimum:

15 (1) a proposed organizational structure for the placement of the
16 Guam Commission for Educator Certification within the Guam Department
17 of Education;

18 (2) a description of the respective duties and authority of the
19 Superintendent of Education, the Guam Education Board, and the Guam
20 Commission for Educator Certification following the proposed transition;

21 (3) provisions necessary to preserve the professional independence,
22 integrity, and impartiality of educator licensing, certification, investigation,
23 disciplinary, and adjudicatory functions;

24 (4) an inventory of all personnel, positions, appropriations,
25 equipment, records, contracts, federal funds, grants, obligations, and other
26 assets or liabilities associated with the Guam Commission for Educator
27 Certification;

1 (5) a personnel transition plan identifying the proposed transfer,
2 reassignment, retention, or recruitment of employees necessary to administer
3 educator certification functions;

4 (6) a proposed budget and identification of any local or federal
5 funding necessary to implement the transition;

6 (7) a review of existing statutes, rules, regulations, policies, and
7 collective bargaining obligations affected by the proposed transition;

8 (8) proposed legislation and amendments to the Guam Code
9 Annotated necessary to complete the transition;

10 (9) proposed rules, regulations, policies, and procedures necessary
11 to ensure the timely processing of educator certification applications,
12 renewals, endorsements, reciprocity applications, investigations, and
13 disciplinary matters;

14 (10) performance standards and measurable timelines for processing
15 educator certification applications and renewals;

16 (11) provisions for maintaining secure certification, disciplinary, and
17 personnel records and ensuring compliance with applicable confidentiality
18 and due-process requirements;

19 (12) a public outreach and stakeholder consultation process;

20 (13) a proposed schedule for the phased implementation and
21 completion of the transition; and

22 (14) an assessment of any operational, legal, financial, ethical, or
23 governance risks associated with the transition and recommendations for
24 addressing such risks.

25 (d) Interstate Teacher Mobility Compact Plan. The implementation plan
26 required by this Section shall include a separate and distinct plan for Guam to enact

1 and participate in the Interstate Teacher Mobility Compact. The Interstate Teacher
2 Mobility Compact plan shall include, at a minimum:

3 (1) a legal analysis of Guam's eligibility and the statutory actions
4 necessary for Guam to become a member jurisdiction of the Interstate Teacher
5 Mobility Compact;

6 (2) proposed legislation adopting the Interstate Teacher Mobility
7 Compact in a form consistent with the model compact language and
8 requirements established by the Interstate Teacher Mobility Compact
9 Commission;

10 (3) identification of the Guam governmental entity that would serve
11 as Guam's state licensing authority for purposes of the Compact;

12 (4) identification of the official or officials authorized to represent
13 Guam on the Interstate Teacher Mobility Compact Commission;

14 (5) an analysis of Guam educator certificates and licenses that may
15 qualify as compact-eligible licenses;

16 (6) recommended amendments to Guam's educator certification
17 statutes, rules, and policies necessary to recognize and issue the closest
18 equivalent Guam certificate or license to an eligible teacher from another
19 compact member jurisdiction;

20 (7) procedures for receiving, reviewing, approving, denying, and
21 tracking applications submitted pursuant to the Compact;

22 (8) procedures for conducting criminal history, professional
23 conduct, and educator disciplinary record reviews consistent with Guam law
24 and the requirements of the Compact;

25 (9) procedures for the secure exchange of licensure, certification,
26 and disciplinary information with other compact member jurisdictions;

1 (10) an analysis of the Compact's provisions applicable to eligible
2 military spouses and recommendations to ensure that military spouses
3 relocating to Guam may receive the full benefit of those provisions;

4 (11) an analysis of the Compact's provisions applicable to Career and
5 Technical Education teaching licenses;

6 (12) an estimate of all membership fees, technology costs, personnel
7 requirements, training costs, and recurring administrative expenses associated
8 with Guam's participation in the Compact;

9 (13) a proposed timeline for the enactment of compact legislation,
10 adoption of necessary rules, submission of eligible Guam licenses,
11 designation of Guam's compact commissioner, and commencement of
12 compact-based licensing; and

13 (14) recommendations for coordination with the Council of State
14 Governments, the United States Department of Defense, the National
15 Association of State Directors of Teacher Education and Certification, and the
16 Interstate Teacher Mobility Compact Commission.

17 (e) Preservation of Local Standards and Authority. The implementation
18 plan shall ensure that Guam retains authority over educator licensing and
19 certification standards, professional conduct requirements, investigations,
20 disciplinary proceedings, and all existing pathways to Guam educator certification,
21 except to the extent otherwise expressly required by the Interstate Teacher Mobility
22 Compact upon Guam's enactment and entry into the Compact.

23 Participation in the Interstate Teacher Mobility Compact shall constitute an
24 additional pathway for eligible educators and shall not, by itself, eliminate or restrict
25 any existing pathway to educator certification under Guam law.

26 (f) Consultation with Compact Administrators. In preparing the Interstate
27 Teacher Mobility Compact plan, the Superintendent of Education and the Guam

1 Commission for Educator Certification shall formally consult with the Council of
2 State Governments and may consult with the United States Department of Defense,
3 the National Association of State Directors of Teacher Education and Certification,
4 and the Interstate Teacher Mobility Compact Commission for technical assistance.

5 (g) Draft Legislation Required. The implementation plan shall be
6 accompanied by draft legislation sufficient to:

7 (1) effectuate the proposed transfer or administrative placement of
8 the Guam Commission for Educator Certification within the Guam
9 Department of Education;

10 (2) preserve appropriate oversight, due process, professional
11 independence, and accountability in educator certification and disciplinary
12 matters;

13 (3) adopt the Interstate Teacher Mobility Compact; and

14 (4) authorize all appropriations, transfers of personnel and property,
15 rulemaking, intergovernmental agreements, and other actions necessary to
16 implement the plan.

17 (h) Public Presentation. No later than thirty (30) days following submission
18 of the implementation plan, the Superintendent of Education shall present the plan
19 at a duly noticed public meeting of the Guam Education Board. The Superintendent
20 shall also make the complete implementation plan and accompanying draft
21 legislation available on the Guam Department of Education's website.

22 (i) Legislative Approval Required. The submission of the implementation
23 plan shall not, by itself, abolish the Guam Commission for Educator Certification or
24 transfer its statutory powers. Any final transfer, reorganization, or absorption of the
25 Commission, and Guam's entry into the Interstate Teacher Mobility Compact, shall
26 be subject to enactment of legislation by *I Liheslaturan Guåhan*.

1 (j) Technical Assistance. The Office of Finance and Budget, the
2 Department of Administration, the Bureau of Budget and Management Research,
3 and all affected agencies and instrumentalities of the government of Guam shall
4 provide information and technical assistance reasonably requested by the
5 Superintendent of Education for the completion of the implementation plan required
6 by this Section.

7 **Section 63. Guam Capitol District Fund.** The sum of Two Hundred Fifty-
8 Two Thousand Dollars (\$252,000) shall be allocated from the appropriation in
9 Section I of Chapter VI to the Guam Capitol District Fund.

10 **Section 64.** Notwithstanding any other provision of law, the Guam Fire
11 Department is authorized to use the appropriation in Chapter V, Section I(aa)(4) for
12 the establishment of a Rescue Base on the east coast of Guam and may partner with
13 GVB or any agency in this regard.

14 **Section 65.** § 73128 of Chapter 73, Title 5, GCA is hereby *amended* to read:

15 **“§ 73128. Inspection of Imports.**

16 (a) Imported merchandise, required by regulations to be inspected or
17 examined, shall not be delivered from customs custody, except as otherwise
18 provided in this Chapter, until it has been inspected or examined, and is found
19 to comply with requirements by Customs Officials. The Collector may require
20 such packages or quantities examined as he may deem necessary.

21 (b) Any container or cargo placed under a Customs “hold” for
22 inspection shall remain in a Customs-designated secured facility until the
23 official inspection is completed. Pursuant to § 73141, sealed container or
24 cargo on hold or remaining under Customs custody may under the authority
25 of the Director of Customs, Chief of Customs, or their designee be transferred
26 or removed from Customs-designated secured facilities to a designated place

1 container freight station, or approved provisional inspection site prior to
2 official release from Customs custody.”

3 **Section 66.** §2406 of Chapter 2, Title 4 GAR is hereby *amended* to read:

4 **“§ 2406. Provisional Inspection Site.**

5 (a) An importer may request for a container to be inspected at a
6 provisional inspection site located at the owner’s premises. Such inspection
7 may be authorized by the Director of Customs or Chief of Customs or their
8 designee under the following conditions:

9 (1) The applicant is required to provide the following
10 particulars:

11 (A) name, address, and telephone number of applicant.

12 (B) map to business establishment or premises.

13 (2) The Special request shall be granted based on availability
14 of Customs and Quarantine personnel (regular office hours or off-duty
15 service request).

16 (3) Requests shall be considered on a case- by-case basis.

17 (4) Priority shall generally be given on a first-come, first
18 served basis, unless operational or enforcement priorities dictate
19 otherwise.

20 (5) The owner or importer is responsible for providing
21 adequate manpower and equipment of off-load goods in a timely
22 manner for inspection.

23 (b) Any person(s) wishing to move a container to a provisional
24 inspection site or CFS must submit Customs Form 30 to the Chief of Customs
25 or Director of Customs or their designee for approval prior to movement of
26 the container from the port of entry.

1 (c) An application for inspection at a Provisional Inspection Site
2 shall be submitted to the Department of Customs in order to verify the
3 eligibility of the applicant and premises for approval. The applicant must
4 complete the following:

5 (1) The applicant must submit a completed Provisional
6 Inspection Site facility application Customs Form 30;

7 (2) Attest that the premise is adequate for cargo off-loading
8 and customs inspection needs;

9 (3) Attest that upon arrival of the container to the designated
10 premise that all seals affixed will remain secured from unauthorized
11 tampering or removal; and

12 (4) Ensure that a minimum of four (4) off-loading handlers
13 will be available at the scheduled time of inspection until completion.”

14 **Section 67.** A new § 55.75.1 is hereby *added* to Chapter 55, Title 9, Guam
15 Code Annotated, to read:

16 “§ 55.75. Tampering with Customs and Quarantine Agency
17 Seals.

18 (a) A person is guilty of tampering with Customs and Quarantine
19 Agency seals if he or she intentionally breaks, removes, or alters any seal
20 placed by the Customs and Quarantine Agency upon any container or cargo
21 prior to its official release from Customs’ custody.

22 (b) Tampering with a Customs and Quarantine Agency seal is a
23 felony of the third degree.”

24 **Section 68. Continuing Appropriation to the Department of Public**
25 **Health and Social Services (DPHSS) Environmental Health Revolving Fund.** A
26 new § 28112(e) of Chapter 28, Title 11, Guam Code Annotated, is hereby *added* to
27 read as follows:

1 **“§ 28112. Continuing Appropriation.**

2 (e) Sums based on ten percent (10%) of the total Use Tax shall be
3 appropriated to the Department of Public Health and Social Services
4 (DPHSS), Environmental Health Revolving Fund to cover costs associated
5 with regulatory activities, including inspections of all food, drugs, cosmetics,
6 and medical devices imported, distributed, and sold on Guam, training and
7 building workforce capacity, and other activities authorized for use from the
8 Environmental Health Revolving Fund. The appropriation is continuous and
9 contingent on the annual submission of a detailed budget. The Director of the
10 Department of Public Health and Social Services shall annually submit a
11 detailed budget to *I Liheslaturan Guåhan*.

12 Enactment Date. This Act shall be effective on October 1, 2027.”

13 **Section 69. Continuing Appropriation to the Guam Department of**
14 **Education.** A new § 28112(d) of Chapter 28, Title 11, Guam Code Annotated, is
15 hereby *added* to read as follows:

16 “(d) Sums based on twenty percent (20%) of the total Use Tax shall
17 be appropriated to the Guam Department of Education to prioritize capital
18 improvement and deferred maintenance, strengthen safe learning
19 environments and Americans with Disabilities Act (ADA) compliance,
20 support instructional needs without duplicating federally funded services, and
21 fund the maintenance-of-effort requirements for Head Start and Special
22 Education (SPED) programs. The appropriation is continuous and contingent
23 on the annual submission of a detailed budget. The Superintendent of
24 Education shall annually submit a detailed budget to *I Liheslaturan Guåhan*.

25 Enactment Date. This Act shall be effective on October 1, 2027.”

26 **Section 70. Temporary Employment of Retired Youth Service Workers.**

27 The Department of Youth Affairs (DYA) may hire retired Guam Youth Service

1 Workers (YSW) if a critical need arises because of military activation of YSW
2 officers or absence due to a long-term disability status which has been certified by
3 medical doctor. Retired Youth Service Workers hired under this Section may receive
4 their retirement annuity while employed on this temporary basis. The DYA may
5 exercise this hiring authority provided its authorized budget for personnel is not
6 exceeded.

7 The retiree hired shall fill such a vacant position and shall be terminated when
8 the incumbent returns from military service or absence. Retired Youth Service
9 Workers may be hired only in the ranks of YSW1 and below, only at Step 1 and shall
10 receive sick leave. Officers hired under this Section shall meet the requirements for
11 the position in question except for written examinations. The Director of DYA shall
12 certify that every retiree hired is fit for duty. Notwithstanding § 812l(a) of Article 1,
13 Chapter 8, Title 4 GCA, retirees hired temporarily pursuant to this Section may
14 continue to receive retirement benefits. Any employee hired under this Section shall
15 only be eligible to enroll in the Government of Guam Health Insurance Program as
16 an active employee. The DYA Director shall submit a report to *I Liheslaturan*
17 *Guåhan* on July 1, 2027, and again thirty (30) days after the end of the fiscal year, of
18 the number of retired officers hired pursuant to this Section, the positions filled, the
19 length of employment, the cost of said hiring, and the nature of the critical need that
20 was filled.

21 **Section 71.** A new § 4119(b)(3)(G) is *added* to Chapter 4, Title 5, Guam
22 Code Annotated, to read as follows:

23 “(G) assessment of human resource needs to meet agency mandates
24 and support successional planning, which shall include, but are not limited to,
25 the review and update of position descriptions, staff training, and recruitment
26 and retention processes.”

1 **Section 72. Authorization for the Guam Historic Resources Division to**
2 **Fund Board Meetings.** The Guam Historic Resources Division is hereby authorized
3 to utilize a portion of the funds appropriated in Section 1 (t)(5)(b) of Chapter V of
4 this Act for the express purpose of funding Board Meetings of the Guam Historic
5 Preservation Review Board, including costs directly associated with convening said
6 meetings. GHRD shall report all expenditures made pursuant to this Section
7 quarterly to the Speaker of *I Liheslaturan Guåhan* and the Chairperson of the
8 appropriate legislative committee.

9 **Section 73. GDOE Parent Teacher Organization Support Fund.** The
10 amount of Five Thousand Dollars (\$5,000) from the GDOE Parent Teacher
11 Organization Support Fund shall be allocated to each PTO to be used in a manner
12 determined by the PTO for support of their respective school and school programs.
13 PTOs who received their first allocation of Five Thousand Dollars (\$5,000) shall be
14 eligible to receive an additional allocation of Five Thousand Dollars (\$5,000) to be
15 used in a manner determined by the PTO for support of their respective school and
16 school programs.

17 **Section 74.** Notwithstanding any other provision of law or Section 3 Part II
18 Chapter II of this Act, and pursuant to § 12116(e), Chapter 12, Title 17 GCA, the
19 Department of Administration (DOA) is authorized and directed to apportion and
20 remit this appropriation from the total General Fund appropriations in Section 2 of
21 Part II of Chapter II directly to each Academy Charter School based on the school
22 administrator's monthly sworn and verified actual student enrollment count, not to
23 exceed the school's authorized enrollment caps and a per pupil cost of Seven
24 Thousand Eight Hundred Dollars (\$7,800) for Fiscal Year 2027.

25 The Guam Academy Charter Schools Council shall authorize the allocation
26 of appropriations based on the following enrollment caps:

1 (a) The amount of Six Million Eighty-four Thousand Dollars
2 (\$6,084,000) for Seven Hundred Eighty (780) students for the iLearn
3 Academy Charter School;

4 (b) The amount of Six Million Eighty-four Thousand Dollars
5 (\$6,084,000) for Seven Hundred Eighty (780) students for the *Guåhan*
6 Academy Charter School;

7 (c) The amount of Four Million Four Hundred Seven Thousand
8 Dollars (\$4,407,000) for Five Hundred Sixty-Five (565) students for the
9 Science Is Fun and Awesome Academy Charter School;

10 (d) The amount of One Million Five Hundred Sixty Thousand
11 Dollars (\$1,560,000) for Two Hundred (200) students for the Career Tech
12 High Academy Charter School;

13 (e) The amount of Four Million Two Hundred Ninety Thousand
14 Dollars (\$4,290,000) for Five Hundred Fifty (550) students for the Mount
15 Carmel Academy Charter School;

16 (f) The amount of One Million Five Hundred Sixty Thousand
17 Dollars (\$1,560,000) for Two Hundred (200) students for the Business and
18 Technology Academy Charter School; and

19 (g) The amount of One Million Five Hundred Sixty Thousand
20 Dollars (\$1,560,000) for Two Hundred (200) students for the *Maga'låhen*
21 *Hurao-CHamoru* Academy Charter School.

22 **Section 75. Authorization to Enter into a Memorandum of Agreement.**

23 The Guam Housing Corporation and the Guam Department of Education are hereby
24 authorized to enter into a Memorandum of Agreement or such legal instrument
25 relative to the temporary use of a portion of Lot No. 10119-12-R2, hereto attached
26 as Exhibit A, for a school. While Lot 10119-12-R2, Municipality of *Dededo*, is
27 zoned R-2, the portion designated for the temporary classrooms for Simon Sanchez

1 High School shall be used exclusively as a school and shall be referenced as Lot
2 10119-12-2. Schools are a Conditional Use in R-1 and R-2 zones. Lot 10119-12-R2,
3 Municipality of *Dededo*, is depicted on Department of Land Management Recorded
4 Instrument No. 519979, Land Management 520-FY94 and is covered under
5 Certificate of Title 60985 for Basic Lot 10119, Municipality of *Dededo*.

6 **Section 76.** Section 1(b) of Public Law 21-146 is hereby *amended* as follows:

7 “(b) **Authorization.** *I Maga’hågan/Maga’låhen Guåhan* is
8 authorized to transfer Lot No. 10119-12, *Dededo*, containing an area of
9 approximately 34.8 acres, as shown on Drawing OLM Sketch No. 1724 (the
10 “Property”), to the Guam Housing Corporation to develop no less than two
11 hundred (200) moderately priced multi-family, multi-story housing rental
12 units. Any remaining portion of the Property shall be developed and used for
13 schools, public parks, open spaces, and recreational facilities.

14 Without further legislative authority, the Guam Housing Corporation
15 and the Guam Rental Corporation are authorized to borrow such sums as may
16 be necessary for construction of the units and may secure such loans with any
17 real property owned by either corporation. First preference for rental of the
18 units so developed shall be given to persons who are landless and who have
19 been verified homeless as a result of Typhoon Omar or subsequent typhoon.
20 Second preference for rental of the units so developed shall be given to
21 persons who are landless.”

22 **Immediate Effectiveness.** Notwithstanding any other provision of law or this
23 Act, the provisions of Section 75 and Section 76 of this Chapter relating to the Guam
24 Housing Corporation and the Guam Department of Education, including the
25 authorization to enter into a Memorandum of Agreement or other legal instrument
26 and the amendment to Section 1(b) of Public Law 21-146, shall be effective
27 immediately upon enactment of this Act to permit the immediate planning,

1 procurement, preparation, construction, installation, and use of temporary classroom
2 facilities for Simon Sanchez High School.

3 **Section 77. Government of Guam Excess Annual Leave Utilization**
4 **Through September 30, 2027.** § 4109(c) of Chapter 4, Title 4, Guam Code
5 Annotated, is hereby *amended* to read as follows.

6 “(c) [No text]

7 (1) Employees entitled to annual leave hereunder may
8 accumulate up to three hundred twenty (320) hours. Any annual leave
9 earned by eligible employees in excess of three hundred twenty (320)
10 hours shall be credited to such employee’s accumulated sick leave,
11 provided, that no more than one hundred (100) hours shall be credited
12 to sick leave at the end of each fiscal year. The determination of
13 accumulation of annual leave, and crediting of excess hours sick leave
14 hours shall be done at the end of each fiscal year.

15 (2) Notwithstanding the provision of this Section, employees
16 who have accumulated annual leave in excess of three hundred twenty
17 (320) hours as of February 28, 2003, may carry over their excess and
18 shall use the excess amount of leave, prior to retirement or termination
19 from service. At the time of retirement or termination of service, that
20 portion permitted to be credited to sick leave shall be so credited and
21 the remainder of the excess leave, if any, shall be lost. Nothing herein
22 shall allow lump sum compensation or retirement credit for annual
23 leave in excess of three hundred twenty (320) hours.

24 (3) Notwithstanding any provision of law, all employees of
25 the Government of Guam, including line agencies, autonomous
26 agencies, and instrumentalities, except where federal law or specific
27 statutory provisions governing leave benefits require otherwise, who

1 accumulated annual leave in excess of the statutory carryover limit
2 prior to October 1, 2025, shall, on or before September 30, 2027, choose
3 one (1) of the following options:

4 (A) utilize all annual leave accumulated in excess of the
5 statutory carryover limit on or before September 30, 2027; or

6 (B) transfer all or a portion of the employee's annual
7 leave accumulated in excess of the statutory carryover limit to
8 the employee's accumulated sick leave.

9 The transfer authorized by Subparagraph (B) of this Section shall
10 be a one-time transfer and shall apply only to excess annual leave
11 lawfully accrued prior to October 1, 2025, and reflected in the
12 employee's official leave record. Annual leave earned on or after
13 October 1, 2025, shall not be eligible for transfer under this Paragraph.

14 The Department of Administration and each autonomous
15 agency, public corporation, branch, department, agency,
16 instrumentality, or entity of the Government of Guam responsible for
17 maintaining employee leave records shall establish procedures for
18 employees within sixty (60) days of enactment of this Act to make the
19 decision required by this Paragraph and shall complete all authorized
20 transfers no later than September 30, 2027.

21 Any excess annual leave subject that is not utilized or transferred
22 in accordance with § 4109(5)(a) or § 4109(5)(b) of this Chapter on or
23 before September 30, 2027, shall be forfeited, consistent with the
24 Opinion of the Attorney General and the Department of Administration
25 guidance circulated on March 5, 2026."

26 **Section 78.** § 7161 of Chapter 7, Title 16, Guam Code Annotated, is hereby
27 *amended* to read:

1 **“§ 7161. Street Light Fund.**

2 (a) There is hereby created a non-lapsing, revolving fund to be
3 known as the “Street Light Fund” (Fund) which shall be maintained separate
4 and apart from other funds of the Government of Guam and shall be kept in a
5 separate bank account and independent records and accounts shall be
6 maintained in connection therewith. Funds shall not be subject to any transfer
7 authority of *I Maga’hågan/Maga’låhen Guåhan* and shall remain in such
8 account until expended by the Department of Public Works (DPW) for
9 purposes of this Section. The Director of DPW shall have oversight of said
10 Fund. All monies collected under this Section shall be deposited in the Fund
11 and shall not be commingled with other funds of the Government of Guam.
12 The Director of Public Works shall submit quarterly collections and
13 expenditure reports to *I Liheslaturan Guåhan*. Monies in the Fund shall be
14 expended for the following purposes:

15 (1) To pay for the procurement, installation, operation, and
16 maintenance of public streetlights including the payments to the Guam
17 Power Authority for costs associated with the procurement, installation,
18 operation, maintenance or repair and replacement of street lights. The
19 Director of DPW shall consult with the Guam Power Authority, Guam
20 Police Department, and the Mayors in developing a priority list for
21 installation and repair of streetlights; and

22 (2) To install or make improvements to sidewalks, bicycle
23 lanes, or roadways.

24 (b) In addition to all other fees imposed by law, an additional
25 Twenty-Five Dollars (\$25.00) annual fee is imposed upon any vehicle subject
26 to registration under this Title which shall be deposited in the Treasury of
27 Guam to the credit of the Street Light Fund. This fee shall be collected at the

1 same time and in the same manner as the annual license and registration fee
2 provided for in this Title. Monies collected, herein, shall be deposited in the
3 Street Light Fund within Twenty (20) days following the end of the month for
4 which the fees are collected. The Director of Revenue and Taxation shall
5 submit quarterly collection reports to *I Liheslaturan Guåhan*.

6 (c) Effective April 1, 2004, the fee established in the preceding
7 subsection shall be amended and increased by Fifteen Dollars (\$15.00), to be
8 adjusted to a total of Forty Dollars (\$40.00), with the proceeds to be deposited
9 in said Fund.

10 (d) Effective January 1, 2005, the fee established in the preceding
11 subsections (b) and (c) shall be adjusted to a total of Thirty-Six Dollars
12 (\$36.00), with the proceeds to be deposited in said Fund.

13 (e) All monies in the "Street Light Fund" are continually
14 appropriated to the Department of Public Works to be expended in accordance
15 with this Section. The funds herein shall not be used for any other purpose
16 unless expressly authorized by *I Liheslaturan Guåhan*.

17 (f) The Street Light Fund Fee in this Section shall be waived upon
18 initial issuance and subsequent renewal of vehicle license and registration for
19 any Veteran determined by the U.S. Department of Veterans Affairs
20 (USDVA) and with certification from the Guam Office of Veterans Affairs to
21 be one hundred percent (100%) disabled or individually unemployable due to
22 military service connected injuries; and for any WWII Veteran, Korean War
23 Veteran, and Vietnam War Veteran registered with the Guam Office of
24 Veterans Affairs notwithstanding disability or unemployable certification.

25 Enactment Date. This act will be effective on October 1st, 2027."

26 **Section 79.** § 22205 of Chapter 22, Division 2, Title 5, Guam Code
27 Annotated is hereby *amended* to read as follows:

1 **“§ 22205. Exceptions.**

2 The provisions of this Act shall not apply to the accounting operations
3 of the Guam Waterworks Authority, the Guam Power Authority, the A. B.
4 Won Pat International Airport Authority Guam, the Guam Housing and Urban
5 Renewal Authority, the Guam Housing Corporation, the Guam Economic
6 Development and Commerce Authority, the Judicial Branch, the Legislative
7 Branch, the Guam Community College, the Department of Education, the
8 University of Guam, the Guam Mass Transit Authority and the Office of the
9 Attorney General of Guam.”

10 **Section 80.** § 30119 of Article 1, Chapter 30, Title 5, Guam Code Annotated
11 is hereby *amended* to read as follows:

12 **“§ 30119. Fees.**

13 Every request for a letter from the Office of the Attorney General to
14 provide a statement about the disposition of a person’s criminal arrest or
15 criminal case, also known as an “AG Clearance”, shall pay to the Office of
16 the Attorney General a non-refundable fee equal to the same fee charged by
17 the Guam Police Department or the Judiciary of Guam for their police
18 clearance or court clearance, whichever is higher. All fees shall be deposited
19 into the “Victim/Witness Travel-Housing Fund” and used accordingly.”

20 **Section 81.** § 5125 of Chapter 5, Division 1, Title 5, Guam Code Annotated
21 is hereby *amended* to read as follows:

22 **“§ 5125. Application of this Chapter to Executive Branch.**

23 (a) Every governmental body which is in the purview of the
24 Executive Branch, and including the Government of Guam Retirement Fund,
25 Guam Community College, the University of Guam, the Department of
26 Education, the Guam Memorial Hospital Authority, Guam Economic
27 Development and Commerce Authority, the Guam Visitor’s Bureau and the

1 Office of the Attorney General of Guam, shall be governed by Articles 1, 3,
2 6, 7, 10, 11 and 12 of this Chapter, except to the extent that any such
3 governmental body or other above-named body may be exempted from the
4 centralized procurement regime of Article 2 of this Chapter, in which event
5 the Director of each such governmental body or other above named body shall
6 be substituted wherever there is reference to the Public Policy Office, Chief
7 Procurement Officer or Director of Public Works in Articles 4, 5, 8 and 9 of
8 Chapter 5 of Title 5 of the Guam Code Annotated.”

9 **Section 82.** § 73143 of Chapter 73, Title 5 GCA is hereby *amended* to read:

10 **“§ 73143. Release of Sealed Cargo: Penalties.**

11 (a) Should the Customs seal on a container or cargo be broken or
12 tampered with prior to its official release from Customs’ custody, except
13 under the direction of a Customs Inspector, then the person or firm that has
14 accepted delivery of the sealed container or cargo shall be liable for the
15 following administrative penalties levied by the Director of Customs:

16 (1) A fine of not less than One Hundred Thousand Dollars
17 (\$100,000) and the seizure of the cargo involved. Seized cargo meeting
18 entry will only be released after payment of the fine or if reasonable
19 payment arrangements are made in good faith. In the event payment
20 arrangement is breached, the Director of Customs may file a request
21 with the Director of the Department of Revenue and Taxation to
22 suspend or revoke the violator’s business license and/or garnishment of
23 any tax return. Failure to satisfy the assessed fine shall result in
24 confiscation, forfeiture and disposal of the cargo in accordance with
25 this chapter; and

26 (2)(i) The suspension of the business license(s) of all principals
27 involved in the violation of this section for one (1) year for first

1 violation unless waived in writing by the Director of Customs based on
2 a written analysis of the degree of culpability including, but not limited
3 to, negligence, gross negligence, or fraud; and

4 (ii) The suspension of the business license(s) of all
5 principals involved in the violation of this Section for two (2)
6 years if (2) two violations occur in ten (10) years; or and

7 (iii) If more than two (2) violations of this Section occur
8 within ten (10) years, the business license(s) of all principals
9 involved shall be permanently revoked.

10 (b) All fines levied under this section shall be deposited in the Fines
11 and Penalties Revolving Fund. All cargo confiscated under this section shall
12 be disposed of as provided for in this Chapter. The Director of the Customs
13 and Quarantine Agency shall immediately notify the License Board created
14 by 11 GCA § 70112 of a violation by any person or firm whose license is to
15 be suspended.

16 (c) Any person or firm charged with a violation of this section shall
17 have the burden of proving by clear and convincing evidence that such person
18 or firm was not responsible for the broken or tampered with seal.”

19 **Section 83.** §2412 of Chapter 2, Title 4 GAR is hereby *amended* to read:

20 **“§ 2412. Penalties.**

21 Should a Customs seal on a container or cargo be broken or tampered
22 with prior to its official release from Customs custody, except under the
23 direction of a Customs-Officer, then the person or firm that is responsible for
24 delivery and/or has accepted delivery of the sealed container or cargo, shall
25 be liable for the following administrative penalties levied by the Director of
26 Customs under 5 GCA § 73143.

1 (a) A fine of not less than One Hundred Thousand Dollars
2 (\$100,000) and the seizure of the cargo involved. Seized cargo meeting
3 entry will only be released after payment of the fine or if reasonable
4 payment arrangements are made in good faith. In the event payment
5 arrangement is breached, the Director of Customs may file a request
6 with the Director of the Department of Revenue and Taxation to
7 suspend or revoke the violator's business license and/or garnishment of
8 any tax return. Failure to satisfy the assessed fine shall result in
9 confiscation, forfeiture and disposal of the cargo in accordance with
10 this chapter; and

11 (b)(i) The suspension of the business license(s) of all principals
12 involved in the violation of this section for one (1) year for the first
13 violation unless waived in writing by the Director of Customs based on
14 a written analysis of the degree of culpability including, but not limited
15 to, negligence, gross negligence, or fraud; and

16 (ii) The suspension of the business license(s) of all principals
17 involved in the violation of this Section for two (2) years if (2) two
18 violations occur in ten (10) years; and

19 (iii) If more than two (2) violations of this Section occur within
20 ten (10) years, the business license(s) of all principals involved shall be
21 permanently revoked.”

22 **Section 84. Unobligated Fiscal Year 2027 General Fund Balance**

23 **Appropriation.** Notwithstanding any other provision of law, the first Twenty-one
24 Million Dollars (\$21,000,000) from the Unobligated Fiscal Year 2027 General Fund
25 revenues collected in excess of the adopted revenue levels established in Chapter I,
26 as reported in the Consolidated Revenue Expenditure Report is hereby appropriated
27 to the Guam Memorial Hospital Authority for operational expenses for Fiscal Year

- 1 2027. Provided an itemized report of proposed expenses is submitted to *I*
- 2 *Liheslaturan Guåhan* before funds are disbursed.

1 **CHAPTER XIII**

2 **ADMINISTRATIVE PROVISIONS**

3 **PART I – SPENDING CONTROLS ADMINISTRATIVE PROVISIONS**

4 **Section 1. Government-Funded Travel Prohibited.** Funds appropriated
5 by this Act shall not be expended for off-island travel or per diem expenses by
6 government employees and officials, except for:

7 (a) travel that is federally-funded;

8 (b) travel that is specifically required to administer or secure federal
9 grants;

10 (c) travel to promote tourism on Guam; provided, that such travel is
11 paid for by the Tourist Attraction Fund and is restricted to the GVB General
12 Manager or his/her designee, appropriate GVB staff, board members, cultural
13 performers, and village leaders as approved by the GVB Board of Directors;

14 (d) travel by law enforcement personnel conducting an official
15 investigation and law enforcement personnel providing escort services for
16 criminal suspects, detainees, and convicted felons being returned to Guam for
17 judicial proceedings or being transferred to off-island correctional facilities;

18 (e) travel by medical personnel providing escort services for patients
19 requiring off-island medical treatment and other escorts as specifically
20 authorized by the Department of Public Health and Social Services pursuant
21 to Guam law;

22 (f) travel necessary for the enforcement of court orders;

23 (g) travel under the Residential Treatment Fund;

24 (h) travel required for witnesses testifying on behalf of, and
25 government attorneys representing the government or the people of Guam in
26 a criminal or civil case;

1 (i) travel to attend conferences and official meetings with national
2 and regional government officials or national and regional organizations of
3 which the entity is an official member where attendance is necessary to
4 advancing Guam's interests during Fiscal Year 2027 and as approved by
5 governing board or Director;

6 (j) Executive Security functions under the Guam Police Department
7 for the purpose of providing Executive Security to *I Maga'hågan/Maga'låhen*
8 *Guåhan* and *I Sigundo Maga'hågan/Maga'låhen Guåhan* when traveling off-
9 island to represent the people of Guam at meetings and functions determined
10 critical to the welfare of Guam;

11 (k) travel to testify on issues related to Guam's political status; or

12 (l) travel to testify at the invitation of the U.S. Congress.

13 **Section 2. Wireless Communications Restrictions.**

14 (a) No government of Guam funds, regardless of source and including
15 funds expended by autonomous agencies, shall be expended for the use of cellular
16 telephones, cellular telephone services, and other wireless telephone services, unless
17 the government of Guam will be reimbursed from federal funds or other grants. This
18 Section shall not apply to *I Maga'hågan/Maga'låhen Guåhan*; *I Sigundo*
19 *Maga'hågan/Maga'låhen Guåhan*; the Speaker of *I Liheslaturan Guåhan*; the Chief
20 Justice of the Supreme Court of Guam; the Presiding Judge of the Superior Court of
21 Guam; the Crisis Hotline Program of the Guam Behavioral Health and Wellness
22 Center; law enforcement officials; on-call attorneys of the Office of the Attorney
23 General and the Public Defender Service Corporation; on-call health professionals
24 of the Guam Memorial Hospital Authority, the Guam Behavioral Health and
25 Wellness Center, and the Department of Public Health and Social Services; village
26 Mayors and Vice Mayors; Guam Fire Department and EMS officials; on-call
27 emergency management personnel; the Chief Medical Examiner; the Guam Election

1 Commission; and the Guam Visitors Bureau. The restrictions in this Section shall
2 not apply to wireless internet services, stationary (non-mobile) wireless telephone,
3 and wireless voice over internet protocol (VOIP) services.

4 (b) No appointing authority, manager, supervisor, or public officer in any
5 branch of the government of Guam shall require or exert undue influence on any
6 classified or unclassified employee of any branch of the government of Guam to
7 maintain or utilize for employment-related duties, at such employee's personal
8 expense, any form of wireless and/or internet communications, phone, tablet, or
9 desktop or laptop computer. Nothing herein, however, shall be construed to prevent
10 an employer from calling an employee at a wireless phone/radio if the employee
11 designates such wireless phone/radio as a personal contact number. Nothing herein
12 shall be construed as to prevent an employee, voluntarily and on his own accord,
13 from using personal funds or resources for wireless telephone services. An employee
14 in violation of this Subsection is subject to a fine not to exceed Fifty Dollars (\$50.00)
15 for the first violation, and One Hundred Dollars (\$100.00) for subsequent violations.

16 **Section 3. Restriction on the Home Use of Government of Guam**
17 **Vehicles.** Except as expressly permitted by § 1103(c), Chapter 1, Title 4 GCA, or
18 any other law, no government of Guam owned, leased, or rented vehicle may be
19 driven home by an employee unless such employee is on call as an emergency first
20 responder.

21 **Section 4. Annual Procurement Plan Requirement.** Pursuant to § 5010
22 of Chapter 5, Title 5, Guam Code Annotated, departments and agencies shall submit
23 to the General Services Agency (GSA) a projected annual procurement plan at the
24 start of each fiscal year by October 31, 2026. Plans shall include equipment, services,
25 and supplies (e.g., vehicles, copiers, computers, heavy equipment, security, ground
26 maintenance, janitorial and construction supplies, food supplies, etc.), by category,
27 together with appropriate specifications or scope of work.

1 **Section 5. Purchasing First Class or Business Class Airfare Prohibited.**

2 Notwithstanding any other provision of law, rule, or regulation to the contrary, the
3 government of Guam shall not purchase first class or business class airfare. The
4 traveler shall be authorized to purchase only coach or economy airfare. Any traveler
5 electing to upgrade their airline seat shall be required to either use their personal
6 mileage or pay the incremental difference in the cost. This Section shall not apply to
7 *I Maga'hågan/Maga'låhen Guåhan; I Sigundo Maga'hågan/Maga'låhen Guåhan;*
8 the Speaker of *I Liheslaturan Guåhan*; the Chief Justice of the Supreme Court of
9 Guam; and the Presiding Judge of the Superior Court of Guam.

1 **Section 5. Facilities Insurance Requirements.** Every department and
2 agency of the government of Guam through the Department of Administration shall
3 only expend such sums as necessary, from the department's or agency's
4 appropriations for operations contained in this Act, for insurance of government-
5 owned facilities built or repaired with Federal Emergency Management Agency
6 (FEMA) grant funds where such insurance is required by FEMA.

7 **Section 6. Reporting Requirements for Non-Profit Organizations.** All
8 non-profit organizations that receive funds pursuant to this Act shall maintain
9 financial records that accurately account for said funds and shall provide a report to
10 the department or agency that oversees the appropriation and the Department of
11 Administration. The non-profit organization shall be provided a copy of this Section
12 by the department or agency overseeing such appropriation, but failure of the
13 department or agency to fulfill this duty shall not prevent any non-profit organization
14 from carrying out its responsibilities under this Section. The non-profit organization
15 shall also provide to said department:

16 (a) a quarterly report describing its activities during the reporting
17 period and the results it achieved no later than twenty (20) days after the end
18 of each quarter;

19 (b) notice of all procurement of equipment and services of Five
20 Thousand Dollars (\$5,000) or more prior to awarding the contract;

21 (c) access to the overseeing department's or agency's duly
22 authorized representative, and Government of Guam auditors to appropriate
23 records for the purpose of audit and examination of books, documents, papers,
24 and records of funds expended under the appropriation;

25 (d) submission of a detailed inventory listing of each year's
26 purchases, as certified by its certifying officer; and

1 (e) a final report to the overseeing department or agency for
2 submission to *I Liheslaturan Guåhan* containing a full disclosure of all
3 expenditures of funds appropriated by this Act no later than November 15,
4 2027, for Fiscal Year 2027. The overseeing department or agency shall submit
5 said report to *I Liheslaturan Guåhan*, in a Microsoft Excel electronic file and
6 a written report, and shall post the same on its website.

7 **Section 7. Fund Reversions.** Unless otherwise specified in this Act:

8 (a) General Fund Reversion. All unexpended or unencumbered
9 appropriations made from the General Fund by a GG1, purchase order, or contract
10 pursuant to this Act shall revert to the General Fund on the last day of Fiscal Year
11 2027.

12 (b) Healthy Futures Fund Reversion. All unexpended or unencumbered
13 appropriations made from the Healthy Futures Fund by a GG1, purchase order, or
14 contract pursuant to this Act shall revert to the Healthy Futures Fund on the last day
15 of Fiscal Year 2027.

16 (c) Guam Educational Facilities Fund Reversion. All unexpended or
17 unencumbered appropriations made from the Guam Educational Facilities Fund by
18 a GG1, purchase order, or contract pursuant to this Act shall revert to the Guam
19 Educational Facilities Fund on the last day of Fiscal Year 2027.

20 (d) Guam Highway Fund Reversion. All unexpended or unencumbered
21 appropriations made from the Guam Highway Fund by a GG1, purchase order, or
22 contract pursuant to this Act shall revert to the Guam Highway Fund on the last day
23 of Fiscal Year 2027.

24 **Section 8. General Fund Transfer Authority of *I***
25 ***Maga'hågan/Maga'låhen Guåhan.*** Unless otherwise restricted or specifically
26 allowed by this Act for Fiscal Year 2027, *I Maga'hågan/Maga'låhen Guåhan* is
27 authorized to transfer up to fifteen percent (15%) between Fiscal Year 2027 General

1 Fund Executive Branch appropriations as directed in this Section. No transfer shall
2 be authorized unless the Appropriation Allocation Report required in Section 12 of
3 Part II of this Chapter is submitted pursuant to that Section. Any transfer between
4 object categories and object groups or agencies after the submission of the
5 Appropriation Allocation Report in Section 12 of Part II of this Chapter shall be
6 required to be reported to the Speaker of *I Liheslaturan Guåhan* and the Office of
7 Finance and Budget no later than five (5) working days after the transfer is made.
8 Failure to submit any reports by the required deadline in this Section shall result in
9 a Two Hundred Fifty Dollar (\$250.00) fine per missed deadline for the Director of
10 the Bureau of Budget and Management Research, which shall be deposited in the
11 GDOE Interscholastic Sports Fund.

12 Notwithstanding any other provision of law, no funds shall be transferred out
13 of the Guam Department of Education Operations Fund or the Fiscal Year 2027
14 General and Special Fund appropriations made to the Guam Department of
15 Education, the Guam Academy Charter School Council and the Guam Academy
16 Charter Schools, the Unified Judiciary, *I Liheslaturan Guåhan*, the Office of Finance
17 and Budget, the Mayors Council of Guam, the Public Defender Service Corporation,
18 the Guam Ancestral Lands Commission, the *CHamoru* Land Trust Commission, the
19 Office of the Attorney General, the Guam Election Commission, and the Office of
20 Public Accountability.

21 **Section 9. Uniform Allowances.** Notwithstanding any other provision of
22 law, uniform allowances authorized in this Act shall not be less than One Hundred
23 Fifty Dollars (\$150.00) for the fiscal year and shall be issued to the employees no
24 later than the end of the first quarter of Fiscal Year 2027.

25 **Section 10. Government Staffing Pattern.**

26 (a) Staffing Pattern. No later than thirty (30) days after the end of each
27 quarter of Fiscal Year 2027, every director, administrator, or head of a government

1 of Guam agency, excluding line agencies, shall submit to the Speaker of *I*
2 *Liheslaturan Guåhan* in a Microsoft Excel file and written report, and post the same
3 on the agency website, a current staffing pattern in the format of the Executive
4 Branch Fiscal Year 2027 Budget Call as of the previous quarter's ending. The
5 agencies required to submit are autonomous and semi-autonomous agencies, public
6 corporations, the Mayors Council of Guam, and the Unified Judiciary of Guam. Said
7 staffing pattern shall include, at minimum, the name of every current employee and
8 his/her position title, most recent hire date, salary, increment costs and benefit costs,
9 the funding source for his/her salary and benefits, and the gross salary and benefits
10 paid for during the quarter.

11 (b) No later than thirty (30) days after the end of each quarter of Fiscal Year
12 2027, the Director of the Department of Administration shall post the government-
13 wide line agency staffing pattern on the designated budget website in a Microsoft
14 Excel file and written report. The format of the report shall be the current staffing
15 pattern in the format of the Executive Branch Fiscal Year 2027 Budget Call as of the
16 previous quarter's ending. Said staffing pattern shall include, at minimum, the name
17 of every current employee and his/her position title, most recent hire date, salary,
18 increment costs and benefit costs, the funding source for his/her salary and benefits,
19 and the gross salary and benefits paid for during the quarter.

20 **Section 11. Funding Source.** The following departments are authorized to
21 expend up to the level of revenues collected for their respective special revenue
22 funds for Fiscal Year 2027 and unexpended carryovers in revolving funds authorized
23 by law only for the purposes authorized by statute for those funds. Notwithstanding
24 any other provision of law, revenues collected for the respective special revenue
25 funds shall not lapse and not be subject to related appropriations restraints:

26 (a) Guam Police Department – Police Services Fund; and Police
27 Patrol Vehicle and Equipment Revolving Fund;

- 1 (b) Department of Corrections – Corrections Revolving Fund;
- 2 (c) Customs and Quarantine Agency – Customs, Agriculture, and
- 3 Quarantine Inspection Services Fund;
- 4 (d) Guam Environmental Protection Agency – Air Pollution Control
- 5 Special Fund; Guam Environmental Trust Fund; Pesticide Management Fund;
- 6 Water Protection Fund; Water Research and Development Fund; and
- 7 Recycling Revolving Fund;
- 8 (e) Department of Land Management – Land Survey Revolving
- 9 Fund;
- 10 (f) *CHamoru* Land Trust Commission – *CHamoru* Land Trust
- 11 Operations Fund / *CHamoru* Land Trust Commission Survey and
- 12 Infrastructure Fund
- 13 (g) Department of Agriculture – Guam Plant Inspection and Permit
- 14 Fund; Guam Invasive Species Inspection Fee Fund; and Rabies Prevention
- 15 Fund;
- 16 (h) Guam Board of Registration for Professional Engineers,
- 17 Architects, and Land Surveyors (PEALS) – PEALS Board Fund;
- 18 (i) Guam Fire Department – Enhanced 911 Emergency Reporting
- 19 System Fund; and Fire, Life and Medical Emergency Fund;
- 20 (j) Guam Contractors License Board – Contractors License Board
- 21 Fund;
- 22 (k) Department of Revenue and Taxation – Tax Collection
- 23 Enhancement Fund; Banking and Insurance Enforcement Fund; and
- 24 Alcoholic Beverage Compliance Fees and Fines Fund;
- 25 (l) Department of Public Health and Social Services – Guam
- 26 Environmental Health Fund; Health Professional Licensing Office Revolving

1 Fund; Office of Vital Statistics Revolving Fund; and Sanitary Inspection
2 Revolving Fund;

3 (m) Guam Department of Education and Guam Public Library
4 System – Public School Library Resources Fund;

5 (n) Department of Labor and the Guam Community College –
6 Manpower Development Fund;

7 (o) Office of the Attorney General – Victim/Witness Travel-
8 Housing Fund; Consumer Protection Fund; Criminal Injuries Compensation
9 Fund; and Notary Public Revolving Fund;

10 (p) Department of Parks and Recreation – Public Recreation
11 Services Fund;

12 (q) Guam Behavioral Health and Wellness Center – Mental Health
13 and Substance Abuse Services Fund;

14 (r) Guam Ethics Commission – Government Ethics Fund;

15 (s) Guam Solid Waste Authority – Solid Waste Operations Fund;

16 (t) Guam Ancestral Lands Commission – Guam Ancestral Lands
17 Commission Survey, Infrastructure, and Development Fund;

18 (u) Guam Visitors Bureau – Tourist Attraction Fund;

19 (v) Guam Public Library System and Guam Department of
20 Education – Public School Library Resources Fund; and

21 (w) Guam Board of Accountancy – Guam Board of Accountancy
22 Fund.

23 **Section 12. Appropriation Allocation Report.** No later than October 15,
24 2026, the Director of the Bureau of Budget and Management Research shall submit
25 to the Speaker of *I Liheslaturan Guåhan* and the Office of Finance and Budget a
26 written Appropriation Allocation Report and Microsoft Excel file, identifying the
27 amount of the appropriations in Chapter II-Part V; Chapter III-Parts II, III and IV;

1 and Chapter V of this Act; by GFMIS account number, appropriation type,
2 appropriation year, fund code, agency code, division code, program code, and object
3 category. This Report shall include this information for all the departments and
4 agencies in Chapter II-Part V; Chapter III-Parts II, III and IV; and Chapter V of this
5 Act.

6 **Section 13. Government of Guam Health Insurance Program Reporting.**

7 (a) All health insurance carriers or third party administrators for the
8 government of Guam shall submit a monthly written report, and corresponding
9 Microsoft Excel file of said report, aggregating the data relative to (1) enrollees, both
10 subscribers and dependents, by active employee and retiree subscriber counts, by
11 plan, by class, by groups, supported/paid by the General Fund, detailed by
12 agency/department; and (2) enrollees, both subscribers and dependents, by active
13 employee and retiree subscriber counts, by plan, by class, by groups, supported/paid
14 by autonomous agencies of the government of Guam, detailed by autonomous
15 agency.

16 For purposes of this Subsection, autonomous agencies shall include the Guam
17 Power Authority, the Guam Waterworks Authority, the Port Authority of Guam, the
18 A.B. Won Pat International Airport Authority, the Guam Housing Corporation, the
19 Guam Economic Development Authority, the Government of Guam Retirement
20 Fund, and the Guam Visitors Bureau.

21 This report and corresponding Microsoft Excel file shall be submitted to the
22 Department of Administration, the Office of Finance and Budget, *I*
23 *Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I Liheslaturan Guåhan* no
24 later than twenty (20) days after the end of each month of Fiscal Year 2027.

25 (b) All health insurance carriers or third-party administrators for the
26 government of Guam shall submit a monthly written report detailing each individual
27 health insurance premium payment received by the government of Guam health

1 insurance carrier from the government of Guam, by date and by agency, to the
2 Speaker of *I Liheslaturan Guåhan* no later than twenty (20) days after the end of
3 each month of Fiscal Year 2027.

4 **Section 14. Appropriations Reserve Report.** The Director of the Bureau of
5 Budget and Management Research shall submit a quarterly report within thirty (30)
6 days after each quarter to the Speaker of *I Liheslaturan Guåhan*, in a Microsoft Excel
7 file and written report, of the reserves held on any appropriations in this Act, detailed
8 by amount and by GFMIS account number.

9 **Section 15. Quarterly Reports of Medical Referral Offices.** Each of the
10 Medical Referral Offices funded by this Act shall provide quarterly reports on its
11 activities and expenditures, to include, but not be limited to:

- 12 (a) number of referred patients served;
- 13 (b) number of patient escorts or accompanying family members
14 served;
- 15 (c) average cost per patient referral incurred during that quarter;
- 16 (d) actual office expenditures for the quarter, including fuel costs;
17 and
- 18 (e) a description of services provided during the quarter.

19 The quarterly reports required by this Section shall be submitted to *I*
20 *Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I Liheslaturan Guåhan* no
21 later than thirty (30) days after the end of each quarter of the fiscal year and shall be
22 posted on the Offices' websites.

23 **Section 16. Audited Financial Statements Supplementary Information.**
24 The Public Auditor and the Director of the Department of Administration shall
25 ensure that the Fiscal Year 2026 audit of the government of Guam financial
26 statements contains the following supplementary information:

1 (a) a schedule of personnel count indicating the number of filled
2 positions by department, fund source, and amount expended as of September
3 30, 2026; and

4 (b) a combined schedule of expenditures, encumbrances, and
5 continuing appropriations by fund source, as of September 30, 2026.

6 **Section 17. Reporting Requirements for Travel.** All governmental entities
7 (including line and autonomous agencies), instrumentalities, and public corporations
8 shall submit a quarterly report of all off-island government travel that is publicly
9 funded during Fiscal Year 2027. This report shall be submitted to the Speaker of *I*
10 *Liheslaturan Guåhan* and shall include:

- 11 (1) the name of the traveler;
- 12 (2) the source of funds;
- 13 (3) the purpose of the travel;
- 14 (4) the cost of the travel; and
- 15 (5) individual or group reports from the travelers highlighting the
16 impact the information gathered at the conference or meeting has on the
17 agency, and how the information acquired will be beneficial to the agency's
18 function.

19 A presentation of the information obtained from the meetings and conferences
20 may be required at the discretion of the agency's director.

21 **Section 18. Guam Police Department (GPD), Guam Fire Department**
22 **(GFD), Customs and Quarantine Agency (CQA), and Department of**
23 **Corrections (DOC) Overtime Reporting Requirements.** The GPD, GFD, CQA
24 and DOC shall submit a written report to the Speaker of *I Liheslaturan Guåhan* no
25 later than twenty (20) days after the end of each quarter in Fiscal Year 2027, which
26 shall include the amount of overtime owed to each employee at each respective
27 agency, by fiscal year in which such overtime was incurred, by division, and by

1 employee name, for the previous quarter. Failure to submit said report no later than
2 twenty (20) days after the end of each quarter of Fiscal Year 2027 shall result in a
3 fine of Two Hundred Fifty Dollars (\$250.00) per missed deadline for either the Chief
4 of Police, the Fire Chief, the Director of the Customs and Quarantine Agency, or the
5 Director of the Department of Corrections, which shall be deposited in the GDOE
6 Interscholastic Sports Fund.

7 **Section 19. Department of Revenue and Taxation (DRT) Authorization**
8 **to Utilize the Better Public Service Fund for Tax Collection.** Notwithstanding
9 any other provision of law, the Department of Revenue and Taxation is hereby
10 authorized to use its appropriation in this Act from the Better Public Service Fund
11 for the purpose of tax collection.

12 **Section 20. Authorization for Payment of Prior Years' Obligations.**
13 Appropriations made in this Act may be expended for the payment of prior years'
14 obligations, provided, that it does not negatively impact the current operational
15 needs of the department or agency requesting such prior years' payment, and that
16 five (5) days prior to payment, written notice is given to the Speaker of *I*
17 *Liheslaturan Guåhan* with the total amount, funding source, and the prior years'
18 obligation to be paid for by the department or agency.

19 **Section 21. Funds Available to Guam Cancer Trust Fund.**

20 (a) Notwithstanding the provisions of 11 GCA, Chapter 26, §
21 26603(e)(2)(b), all funds available to the Guam Cancer Trust Fund in Fiscal Year
22 2027 are not subject to the seventy-five percent (75%) allocation limitation imposed
23 by said Section, and may be expended for the purposes provided therein. All other
24 provisions in 11 GCA, Chapter 26, Article 6, § 26603(e)(2)(b), including the ten
25 percent (10%) limitation on education and outreach, are not waived and continue to
26 apply.

1 (b) All funds of the Guam Cancer Trust Fund, including funds appropriated
2 by this Act, are not subject to any transfer authority provided for in this Act or any
3 other provision of law.

4 (c) The provisions of 11 GCA, Chapter 26, Article 6, § 26603(e)(6) are not
5 waived.

6 **Section 22. Off-island Travel by Executive Security of the Guam Police**

7 **Department.** The Guam Police Department is authorized to expend from its
8 appropriation in this Act for off-island travel and per diem expenses for Police
9 Officers assigned to Executive Security functions under the Guam Police
10 Department for the purpose of providing executive security to *I*
11 *Maga'hågan/Maga'låhen Guåhan*, the First Lady/Gentleman, and *I Sigundo*
12 *Maga'hågan/Maga'låhen Guåhan* when traveling off-island to represent the people
13 of Guam at meetings and functions determined critical to the welfare of Guam.

14 **Section 23. Access to the Guam Financial Management Information**
15 **System (GFMIS).** Notwithstanding any other provision of law, rule, or regulation,
16 the Department of Administration shall provide Senators of the 38th and 39th Guam
17 Legislatures and the Office of Finance and Budget with read-only access to
18 accounting and budget modules and expenditures and encumbrances of the Guam
19 Financial Management Information System for all government of Guam agencies.

20 **Section 24. Government of Guam Self-Insurance Program Reporting.**

21 (a) All third-party administrators (TPA) for the government of Guam
22 medical, dental, pharmacy, and foster care self-insurance program shall submit a
23 monthly written report, and corresponding Microsoft Excel file of said report,
24 aggregating the data relative to (1) enrollees, both subscribers and dependents, by
25 active employee and retiree subscriber counts, by plan, by class, by groups,
26 supported/paid by the General Fund, detailed by agency/department; (2) enrollees,
27 both subscribers and dependents, by active employee and retiree subscriber counts,

1 by plan, by class, by groups, supported/paid by autonomous agencies of the
2 government of Guam, detailed by autonomous agency; and (3) all fees paid to third-
3 party administrators (TPA).

4 For purposes of this Section, autonomous agencies shall include the Guam
5 Power Authority, the Guam Waterworks Authority, the Port Authority of Guam, the
6 A.B. Won Pat International Airport Authority, the Guam Housing Corporation, the
7 Guam Economic Development Authority, the Government of Guam Retirement
8 Fund, and the Guam Visitors Bureau.

9 This report and corresponding Microsoft Excel file shall be submitted to the
10 Department of Administration, the Office of Finance and Budget, *I*
11 *Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I Liheslaturan Guåhan* no
12 later than twenty (20) days after the end of each month of Fiscal Year 2027.

13 (b) All third-party administrators (TPA) for the government of Guam
14 medical, dental, pharmacy, and foster care self-insurance program shall submit a
15 monthly written report detailing (1) each individual health insurance premium
16 payment paid to the government of Guam Self-Insurance Program, by date and by
17 agency; and (2) reimbursement payments made to third-party administrators (TPA)
18 for payments made to their established provider networks, to the Speaker of *I*
19 *Liheslaturan Guåhan* no later than twenty (20) days after the end of each month of
20 Fiscal Year 2027.

21 **Section 25. Quarterly Reporting of the Department of Revenue and**
22 **Taxation's GG-1 Submissions to the Department of Administration.**

23 Notwithstanding any other provision of law, no later than thirty (30) days after the
24 end of each quarter of Fiscal Year 2027, the Director of the Department of Revenue
25 and Taxation shall submit GG-1 reports to the Speaker of *I Liheslaturan Guåhan*, in
26 a Microsoft Excel file and written report in the format of the Executive Branch Fiscal
27 Year 2027 Budget Call as of the previous quarter's ending. Said GG-1 reports shall

1 include, at minimum, the name of every selected candidate and his/her position title,
2 the GG-1 processing date, salary, increment costs and benefit costs, the funding
3 source for his/her salary and benefits, and the gross salary and benefits paid for
4 during the quarter.

5 **Section 26. Emergency Overtime Prompt Payment, Reporting, and**
6 **Accountability Requirements.** Notwithstanding any other provision of Guam law,
7 rule, regulation, executive order, administrative policy, personnel rule, or any
8 charter, enabling act, policy, or governing authority of any department, agency,
9 instrumentality, autonomous agency, or semi-autonomous agency of the
10 Government of Guam, the following emergency overtime payment and
11 accountability requirements shall apply. Compliance with this Section shall be a
12 condition governing the expenditure of funds appropriated or otherwise authorized
13 by this Act. Nothing in this Section shall be construed to authorize expenditures in
14 excess of appropriations or to conflict with applicable federal law.

15 (a) **Definition of Declared Emergency.** For purposes of this
16 Section, “declared emergency” means a declaration of emergency issued
17 pursuant to the laws of Guam.

18 (b) **Emergency Overtime Prompt Payment.** All departments,
19 agencies, instrumentalities, autonomous agencies, semi-autonomous
20 agencies, and other entities of the Government of Guam expending funds
21 appropriated by this Act shall ensure that overtime compensation for hours
22 worked and approved or otherwise authorized in accordance with applicable
23 law, personnel rules, or a collective bargaining agreement as emergency
24 overtime in response to a declared emergency, disaster response, typhoon
25 preparation, typhoon recovery, emergency restoration operations, or other
26 emergency activities undertaken pursuant to a declaration of emergency
27 issued under the laws of Guam is processed and paid on the employee’s

1 regular payday for the pay period in which the overtime compensation can
2 reasonably be calculated. If the amount of overtime compensation cannot
3 reasonably be calculated or processed by that payday, payment shall be made
4 as soon thereafter as practicable, but no later than the next regularly scheduled
5 payday after the overtime compensation can reasonably be calculated.
6 Nothing in this subsection shall require payment before the overtime has been
7 properly approved or otherwise authorized in accordance with applicable law,
8 personnel rules, or a collective bargaining agreement, and any documentation
9 required by law, personnel rules, or a collective bargaining agreement for
10 payment of such overtime has been submitted. Nothing in this subsection shall
11 be construed to authorize payment later than any earlier deadline required by
12 applicable federal law, Guam law, an applicable collective bargaining
13 agreement, or an enforceable employment agreement.

14 (c) **Prohibition Against Delay Due to Budget Shortfall.** No
15 department, agency, instrumentality, autonomous agency, or semi-
16 autonomous agency shall delay payment of overtime compensation lawfully
17 earned and approved or otherwise authorized in accordance with applicable
18 law, personnel rules, or a collective bargaining agreement solely because of
19 insufficient budgeted overtime funding, exhausted personnel appropriations,
20 or the anticipated receipt of federal disaster reimbursement. If available
21 appropriations are insufficient to satisfy such obligations, the affected entity
22 shall comply with the certification requirements of this subsection, and *I*
23 *Maga'håga/Maga'låhi* shall comply with the requirements of subsections (d)
24 and (e), as applicable. The existence of a funding deficiency shall not excuse
25 compliance with the reporting, certification, resolution plan, or supplemental
26 appropriation requirements of this Section.

1 (d) **Certification of Unpaid Emergency Overtime.** If sufficient
2 appropriated or lawfully available funds are unavailable to satisfy emergency
3 overtime obligations within the payment period required under subsection (b),
4 the head of the affected entity shall, within ten (10) working days after
5 determining such funding deficiency exists, submit a written certification to *I*
6 *Maga'hågan/Maga'låhen Guåhan*, the Director of Administration, and the
7 Speaker of *I Liheslaturan Guåhan* identifying:

8 (1) the total amount of unpaid emergency overtime
9 compensation;

10 (2) the fiscal year in which the overtime was incurred;

11 (3) the employees, divisions, departments, or organizational
12 units affected;

13 (4) the reason payment has not been completed;

14 (5) the amount of funding required to satisfy the obligation;

15 (6) any available funding source, including federal disaster
16 reimbursement; and

17 (7) the anticipated date payment will be completed.

18 (e) ***I Maga'håga/Maga'låhi Guåhan's Emergency Overtime***
19 **Resolution Plan.** Within thirty (30) calendar days after receipt of a
20 certification pursuant to subsection (c), *I Maga'håga/Maga'låhi Guåhan* shall
21 submit a written Emergency Overtime Resolution Plan to the Speaker of *I*
22 *Liheslaturan Guåhan* identifying:

23 (1) the total unpaid emergency overtime obligation;

24 (2) the proposed source of funds, including lawful budget
25 transfers, available appropriations, federal reimbursement, or
26 supplemental appropriation;

27 (3) the actions being taken to ensure payment;

1 (4) the anticipated payment date to affected employees; and

2 (5) any legislative action required.

3 (f) **Supplemental Appropriation Request.** Upon determining that
4 overtime obligations incurred as a result of a declared emergency exceed the
5 appropriations available to an agency for such purpose, *I*
6 *Maga'håga/Maga'låhi Guåhan* shall, at the earliest practicable opportunity,
7 transmit to the Speaker of *I Liheslaturan Guåhan* a written request for a
8 supplemental appropriation. The request shall include:

9 (1) the total amount of supplemental funding requested;

10 (2) the agency or agencies for which the appropriation is
11 sought;

12 (3) a description of the declared emergency giving rise to the
13 overtime obligations;

14 (4) the amount of overtime expenditures incurred and
15 projected to be incurred;

16 (5) the amount of appropriations available for such
17 expenditures and the resulting funding deficiency;

18 (6) the proposed source or sources of funding for the
19 supplemental appropriation, including any available revenues,
20 transfers, reversions, or other financing authorized by law;

21 (7) the projected fiscal impact of the supplemental
22 appropriation on the General Fund and any affected special or federal
23 funds;

24 (8) the amount of any anticipated federal or other
25 reimbursement and the estimated timetable for receipt thereof, if
26 applicable; and

1 (9) such additional budgetary, financial, and operational
2 information as is reasonably necessary to enable *I Liheslaturan Guåhan*
3 to evaluate the request.

4 (g) **Compensatory Time and Overtime Payment.** No employee
5 shall be required to accept compensatory time off in lieu of overtime
6 compensation solely because of an agency's failure to adequately budget for
7 emergency overtime. Compensatory time may only be provided where
8 authorized by applicable federal law, Guam law, personnel rules, or an
9 applicable collective bargaining agreement.

10 (h) **Interest on Unpaid Overtime.** Nothing in this Section shall be
11 construed to alter or impair any employee's rights under 4 GCA § 6221,
12 including any entitlement to interest or other relief provided by law.

13 (i) **Quarterly Legislative Reporting.** Each department, agency,
14 instrumentality, autonomous agency, and semi-autonomous agency subject to
15 this Section shall submit a written report to the Speaker of *I Liheslaturan*
16 *Guåhan* no later than twenty (20) days after the end of each quarter
17 identifying:

18 (1) the amount of unpaid emergency overtime compensation;
19 (2) the fiscal year in which the overtime was incurred;
20 (3) the division or organizational unit where overtime
21 occurred;

22 (4) the reason for delayed payment;
23 (5) the legal authority governing the overtime obligation;
24 (6) the status of any funding request, transfer, supplemental
25 appropriation, or reimbursement; and

26 (7) the anticipated date all outstanding overtime obligations
27 will be satisfied.

1 Administrator of the Guam Environmental Protection Agency
2 ('Administrator') to:

3 (1) clean up hazardous materials and illegal dump sites,
4 and restore and repair damage done to Guam's environment;

5 (2) create a reserve fund for emergency response;

6 (3) collect, transport, process and dispose of household
7 waste in accordance with the provisions of the *Ordot* Dump
8 Consent Decree Supplemental Environmental Project (SEP) and
9 implement solid waste management activities to curb illegal
10 dumping; and

11 (4) conduct activities related to improvement,
12 compliance and enforcement of Safe Drinking Water Act, water
13 quality, air quality, hazardous waste management, recycling,
14 environmental monitoring and analysis; environmental planning;
15 technical assistance and training, in accordance with applicable
16 Guam and federal laws and regulations.

17 (b) The Fund shall be financed by the collection of a two
18 percent (2%) assessment fee on all commercial and industrial liability
19 insurance premiums paid in Guam for the coverage of companies or
20 individuals. Such fees shall be collected from the insurance companies
21 providing such coverage on Guam.

22 (c) For purposes of this section, commercial and industrial
23 liability insurance is defined as liability or indemnity insurance against
24 injury to third persons, with the insured being engaged in commercial
25 or industrial activities within Guam, such activities being included in
26 the definition of business and engaging in business defined in § 26101
27 (a), Title 11, Guam Code Annotated.

1 (d) The Department of Revenue and Taxation (the
2 Department) shall collect such fees and transmit them to the Treasurer
3 of Guam for deposit in the Fund. The Department shall:

4 (1) Develop the necessary forms and instructions to be
5 sent to all insurance companies issuing commercial and
6 industrial liability insurance. Such forms and instructions shall
7 direct these insurance companies to pay the two percent (2%)
8 assessment as a condition of continuing to do business of Guam;

9 (2) Act as the repository for the Fund for use by the
10 Administrator in carrying out the purpose of the Fund.

11 (e) The Administrator shall be the disbursing and certifying
12 officer for the Fund, and shall comply with the provisions of Chapter
13 14 of Title 46, Guam Code Annotated. The Director of Administration
14 shall maintain appropriate records of the Fund and shall provide
15 accounting and auditing services for the Fund.

16 **§ 45201. Use of Funds and Keeping a Safe and Healthy**
17 **Environment.**

18 Funds in the Guam Environmental Trust Fund may be utilized by the
19 Administrator of the Guam Environmental Protection Agency for programs
20 relative to the prevention of environmental problems, and the promotion of
21 keeping a safe and healthy environment.

22 **§ 45202. Authorized Expenditure and Emergency Declaration.**

23 The Administrator of the Guam Environmental Protection Agency is hereby
24 authorized to utilize reserve funds to make emergency procurements in
25 response to emergency declarations pursuant to this Article and § 5215 of
26 Chapter 5, Title 5, of the Guam Code Annotated, for the purposes of
27 assessment, cleaning up hazardous materials, restoring and repairing damages

1 done to the Guam environment, and provisions for staff pay, equipment, and
2 supplies necessary to support emergency response activities. The use of funds
3 for emergency procurements greater than what is held in the reserve fund shall
4 require Board approval prior to the expenditure of said funds.

5 **§ 45203. Annual Reporting Requirements of the Environmental**
6 **Trust Fund.**

7 The Administrator of the Guam Environmental Protection Agency shall
8 submit annually for the period from October 1st through September 30th to *I*
9 *Liheslaturan Guåhan* and *I Maga'hågan/Maga'låhen Guåhan* a detailed
10 report including itemized and total revenues, expenditures, and annual and
11 cumulative balance of the Guam Environmental Trust Fund.

12 **§ 45204. [Action by the Attorney General to Recover Damages.]**

13 The Attorney General of Guam shall take all necessary action to recover
14 damages from the parties responsible for environmental damages to
15 government and private property. Any damages collected as a result shall,
16 after deducting legal costs, be deposited into the Fund.”

17 **Section 28. Fiscal Year 2027 Tax Amnesty Program.** No later than sixty
18 (60) days from the effective date of this Act, the Department of Revenue and
19 Taxation shall conduct a Tax Amnesty Program pursuant to the provisions of Title
20 11 Guam Code Annotated.

21 **Section 29. Notification of Temporary Assignment or Detail.**

22 Notwithstanding any other provision of law, every agency of the government of
23 Guam must give notice to *I Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I*
24 *Liheslaturan Guåhan* of every temporary assignment or detail exceeding thirty (30)
25 days from the date of appointment. This notice must be submitted within forty-eight
26 (48) hours of the thirtieth (30th) day.

1 **CHAPTER XIV**

2 **SEVERABILITY**

3 **Section 1. Severability.** If any provision of this Act or its application to any
4 person or circumstances is held invalid, the invalidity shall not affect other
5 provisions or applications of this Act which can be given effect without the invalid
6 provision or application, and to this end the provisions of this Act are severable.

