

I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN
2026 (SECOND) Regular Session

Bill No. 266-38 (COR)

As substituted on the Floor by the Committee of Finance
and Government Operations.

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 not 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.

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

3 “§ 26202. Rates. The following rates shall apply in computing, assessing
4 and collecting the business privilege tax:

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

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

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

25 (3) Provided, that a manufacturer or producer engaging in the
26 business of selling his manufactured products at retail in Guam shall be

1 required to make returns of the gross proceeds of such retail sales and
2 pay the tax imposed by this Chapter for the privilege of engaging in the
3 business of selling such products at retail in Guam; and

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

16 (b) (1) [Repealed.] (2) [Repealed.] (3) Tax upon boxing. The tax
17 levied and assessed under Subsections (b)(1) and (b)(2) (repealed) of this
18 Section shall not apply to boxing for which a tax equivalent to twelve percent
19 (12%) of the gross income of such boxing business is hereby levied and
20 assessed.

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

1 (d) Professions. Upon every person engaging or continuing within
2 Guam in the practice of a profession, excluding those expounding the
3 religious doctrines of any church, [there shall be] a tax equivalent to four and
4 a half percent (4.5%) effective October 1, 2025, which shall reduce to four
5 percent (4%) beginning on October 1, 2026, of the gross income of such
6 practice.

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

24 (1) Notwithstanding § 26202(e) of Chapter 26, Title 11,
25 Guam Code Annotated, there shall be levied, assessed and collected a
26 tax rate of five percent (5%) measured against the gross income of any

1 military contract exceeding Ten Million Dollars (\$10,000,000);
2 provided, that there shall be deducted from the gross income of the
3 taxpayer so much thereof as has been included in the gross income
4 earned from another taxpayer who is a contractor as defined in §
5 26101(b) and who has already paid the tax levied under this Subsection
6 for goods and services that include the deductible gross income of the
7 taxpayer who is a contractor; provided, that any person claiming a
8 deduction under this Subsection shall be required to show in the
9 person's return either the name and the contractor's license number
10 issued by the Guam Contractors License Board, or the Guam business
11 license number, or the registration number for a professional engineer,
12 architect or land surveyor, or the Certificate of Authorization (COA)
13 number for a business authorized to provide engineering, architecture
14 or land surveying services by the Guam Board of Registration for
15 Professional Engineers, Architects, and Land Surveyors of the person
16 paying the tax on the amount deducted by the person.

17 This tax rate shall be measured against the portion attributable to
18 performance within the territory of Guam, and applies to any contract,
19 agreement, or task order funded by the United States Department of
20 Defense or by a foreign government in support of the United States
21 military presence on Guam, for which performance is physically carried
22 out in Guam. For phased or modified contracts, the five percent (5%)
23 rate shall apply once the aggregate contract value exceeds Ten Million
24 Dollars (\$10,000,000).

25 (f) Tax on banks, banking institutions, small lenders and building
26 and loan associations. Upon every person engaging or continuing within

1 Guam in the business of operating any bank, banking institutions, building
2 and loan association, small lending business, or lending institutions, there
3 shall be a tax equivalent to four and a half percent (4.5%) effective October
4 1, 2025, which shall reduce to four percent (4%) beginning on October 1,
5 2026, of the net income received from business.

6 (1) Net Income. For the purpose of this Section, net income
7 shall mean the gross income of such taxpayer received from all sources
8 less the following deductions therefrom:

9 (A) Salaries or bonuses paid and other compensation
10 from personal services.

11 (B) Interest or discount paid.

12 (C) Rents paid.

13 (D) Ordinary operating expenses such as supplies,
14 utility services, insurance premiums other than for life insurance,
15 provided that any deductible insurance expense shall be
16 allowable only to the extent that such a premium is applicable to
17 the tax period against which it is claimed.

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

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

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

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

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

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

12 (g) Dealing in foreign currency. Upon every person engaging or
13 continuing within Guam in the business of purchasing and selling foreign
14 money, there shall be a tax equivalent to four and a half percent (4.5%)
15 effective October 1, 2025, which shall reduce to four percent (4%) beginning
16 on October 1, 2026, of the gross profit of such business represented by the
17 difference between the cost and selling price of the foreign currency measured
18 in United States dollars.

19 (h) Tax on other business. Upon every person engaging or
20 continuing within Guam in any business, trade, activity, occupation or calling
21 not specifically included in any other provision of this Article, there shall
22 likewise be a tax equivalent to four and a half percent (4.5%) effective October
23 1, 2025, which shall reduce to four percent (4%) beginning on October 1,
24 2026, of the gross income of such business. This Section shall apply to the
25 gross income of persons taxable under other provisions of this Chapter but

1 which gross income is not derived from the exercise or privilege taxable
2 thereunder.

3 (i) Insurers. Upon every person engaged or continuing within Guam
4 in the business of an insurer, there shall be a tax at the rate of four and a half
5 percent (4.5%) effective October 1, 2025, which shall reduce to four percent
6 (4%) beginning on October 1, 2026, of gross income received as premium for
7 the writing of insurance, less returned premiums and less all commissions
8 attributable to the sale and purchase of an insurance policy or policies of the
9 insurer paid by said insurer to agents of the same, and four and a half percent
10 (4.5%) effective October 1, 2025, which shall reduce to four percent (4%)
11 beginning on October 1, 2026, of any other gross income earned or derived
12 on Guam.

13 (j) Tour Agencies.

14 (1) Upon every person engaging or continuing within Guam
15 in the business of a tour agency or travel agency, where tourism-related
16 services are furnished to consumers by independent vendors through
17 arrangements made by a travel agency, or tour packager, and the gross
18 income is divided between the provider of the services on the one hand
19 and the travel agency or tour packager on the other hand, a tax
20 equivalent to four and a half percent (4.5%) effective October 1, 2025,
21 which shall reduce to four percent (4%) beginning on October 1, 2026,
22 shall be imposed on each person with respect to such person's
23 respective portion of the proceeds, and no more.

24 (2) Where transient accommodations are furnished through
25 arrangements made by a travel agency or tour packager, the gross
26 income is divided between the provider of the transient

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

7 (A) As used in this Subsection, tourism related services
8 shall mean dinner cruises, transportation included in a tour
9 package, sightseeing tours, dinner shows, extravaganzas, cultural
10 and educational facilities, and other services rendered directly to
11 the customer or tourist.

12 (B) As used in this Subsection ‘transient
13 accommodations’ shall mean hotel, lodging facility, or similar
14 facility located on Guam and subject to the provisions of 11 GCA
15 § 30101.”

16 **Section 3. Estimated Revenues for Fiscal Year 2027.** Notwithstanding
17 §22436, Chapter 22, Title 5 GCA, *I Liheslaturan Guåhan* adopts the following
18 revenue estimates for Fiscal Year 2027 as the basis for the appropriations contained
19 in this Act.

20 **I. GENERAL FUND REVENUES AMOUNT**

21	TOTAL GENERAL FUND REVENUE	\$1,035,222,320
22	GENERAL FUND PROVISION FOR TAX REFUND	
23	PAYMENTS	(\$25,359,760)
24	TOTAL GENERAL FUND REVENUE AVAILABLE	
25	FOR OPERATIONS	\$1,009,862,560
26	A. TAXES	

1	Income Tax	
2	Individual (not including the	
3	Additional Child Tax Credit)	\$111,777,351
4	Corporate	\$143,244,600
5	Withholding Taxes, Interest, and Penalties	\$333,036,063
6	Provision for Tax Refunds:	
7	Gross Provision for Tax Refund Payments	
8	[Federal and General Funds]	(\$143,690,874)
9	Earned Income Tax Credit	
10	Federal Receipts	\$53,811,589
11	Child Tax Credit/ Additional Child Tax Credit	
12	Federal Receipts	\$64,519,525
13	General Fund Provision for Tax	
14	Refund Payments	(\$25,359,760)
15	TOTAL INCOME TAXES	\$562,698,254
16	Business Privilege Tax	
17	Business Privilege Tax	\$340,242,781
18	GMHA Pharmaceuticals Fund	
19	(\$ 26208, Article 2, Chapter 26 of Title 11 GCA)	(\$21,061,028)
20	Tax Credits:	
21	Guam Medical Supplies (P.L. 35-138)	(\$1,000,000)
22	Guam National Youth Football	
23	Federation (P.L. 36-129)	(\$500,000)
24	Enhancing Tourism Aesthetics	
25	Program (P.L. 38-114)	(\$5,000,000)
26	Other Taxes	\$8,529,125

1	Guam National Youth Football	
2	Federation (P.L. 36-129)	<u>(\$375,000)</u>
3	TOTAL BUSINESS PRIVILEGE TAXES	\$320,835,878
4	TOTAL TAXES	\$883,534,132
5	B. FEDERAL SOURCES	
6	Federal Income Tax Collection	
7	Section 30 Funds	\$85,187,739
8	Immigration and Passport Fees	<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 Service Fund)	
14	(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	\$981,421,224
18	F. 2% GENERAL FUND RESERVE	
19	(RAINY DAY FUND)	(\$6,868,536)
20	TOTAL GENERAL FUND REVENUE	
21	AVAILABLE FOR APPROPRIATION	\$974,552,688
22	II. SPECIAL FUND REVENUES AMOUNT	
23	A. Banking and Insurance Enforcement Fund	\$504,183
24	B. Better Public Service Fund	\$1,465,286
25	C. <i>Chamorro</i> Land Trust Operations Fund	\$1,032,313
26	D. <i>Chamorro</i> Land Trust Survey and Infrastructure Fund	\$347,318

1	E.	Contractors License Board Fund	\$862,027
2	F.	Corrections Revolving Fund	\$1,121,084
3	G.	Customs, Agriculture, and Quarantine	
4		Inspection Services Fund	\$7,696,311
5	H.	DPHSS Sanitary Inspection Revolving Fund	\$510,221
6	I.	Enhanced 911 Emergency Reporting System Fund	\$1,850,622
7	J.	Environmental Health Fund	\$1,812,482
8	K.	Fire, Life and Medical Emergency Fund	\$733,466
9	L.	GMHA Pharmaceuticals Fund	\$21,061,028
10	M.	Guam Ancestral Lands Commission Survey, Infrastructure,	
11		and Development Fund	\$648,396
12	N.	Guam Board of Accountancy Fund	\$896,600
13	O.	Guam Educational Facilities Fund	\$35,566,403
14	P.	Guam Environmental Trust Fund	\$352,488
15	Q.	Guam Highway Fund (GHF)	\$14,250,808
16		GHF (Better Public Service Fund;	
17		Chapter 161 of Title 11 GCA)	(\$959,978)
18		GHF (GIAA - Pursuant to Federal	
19		Register Vol. 79, 66282)	<u>(\$1,066,323)</u>
20		Total Guam Highway Fund	\$12,224,507
21	R.	Guam Invasive Species Inspection Fee Fund	\$1,690,985
22	S.	Guam Plant Inspection and Permit Fund	\$109,515
23	T.	Health Professional Licensing Office Revolving Fund	\$344,376
24	U.	Healthy Futures Fund	\$23,114,705
25	V.	Host Community Fund	\$300,000
26	W.	Indirect Cost Fund	\$1,391,474

1	X.	Land Survey Revolving Fund	\$2,519,784
2	Y.	Limited Gaming Fund	\$1,091,062
3	Z.	Manpower Development Fund	\$11,536,138
4	AA.	Mental Health and Substance Abuse Services Fund	\$416,750
5	AB.	Office of Vital Statistics Revolving Fund	\$221,035
6	AC.	Police Patrol Vehicle and Equipment Revolving Fund	\$345,081
7	AD.	Police Services Fund	\$1,142,044
8	AE.	Professional Engineers, Architects	
9		and Land Surveyors Board Fund	\$292,525
10	AF.	Public Recreation Services Fund	\$71,958
11	AG.	Public School Library Resources Fund	\$1,129,478
12	AH.	Rabies Prevention Fund	\$55,827
13	AI.	Safe Streets Fund	\$29,701
14	AJ.	School Lunch/SAE/Child Nutritional Meal Reimbursement Fund-	
15		Federal Sources (100% Federal Grant)/Cash Collections	\$12,504,000
16	AK.	Solid Waste Operations Fund	\$28,404,390
17		Host Community Fund (§ 51405, Article 4,	
18		Chapter 51 of Title 10 GCA)	<u>(\$300,000)</u>
19		Total Solid Waste Operations Fund	\$28,104,390
20	AL.	Street Light Fund	\$4,190,000
21	AM.	Tax Collection Enhancement Fund	\$1,130,978
22	AN.	Tourist Attraction Fund	\$34,868,794
23	AO.	Water Research and Development Fund	\$83,974
24		TOTAL SPECIAL FUND REVENUE	\$215,369,309
25	III.	FEDERAL MATCHING GRANTS-IN-AID	
26		Federal Grants-in-Aid Requiring Local Match:	

1	A.	Customs and Quarantine	\$1,875,000
2	B.	Department of Integrated Services for	
3		Individuals with Disabilities	\$2,771,127
4	C.	Department of Labor	\$47,000
5	D.	Department of Military Affairs	\$2,178,570
6	E.	Department of Public Health and Social Services	\$188,801,303
7	F.	Guam Council on the Arts and Humanities Agency	\$426,950
8	G.	Guam Police Department	\$4,202,656
9	H.	Office of the Attorney General	\$6,439,964
10	I.	University of Guam	\$6,742,835
11		TOTAL FEDERAL MATCHING	
12		GRANTS-IN-AID REVENUE	\$213,485,405
13	IV.	REVENUE SUMMARY:	
14		TOTAL GENERAL FUND REVENUE	
15		AVAILABLE FOR APPROPRIATION	\$974,552,688
16		TOTAL SPECIAL FUND REVENUE	\$215,369,309
17		TOTAL FEDERAL MATCHING GRANTS-	
18		IN-AID REVENUE	\$213,485,405
19		GRAND TOTAL	\$1,403,407,402

20 **Section 4. Authorization to Pay and Prioritize the Payment of Tax**
21 **Refunds.** *I Maga'hågan Guåhan* shall prioritize tax refund payments for ‘A-Status’
22 returns for tax year 2027 and prior years in an amount no less than Twenty-five
23 Million Three Hundred Fifty-nine Thousand Seven Hundred Sixty Dollars
24 (\$25,359,760).

25 **Section 5. Unappropriated Annual General Fund Revenues Collected**
26 **in Excess of Appropriations.** Notwithstanding any other provision of law, rule, or

1 regulation, the authorization relative to the expenditure of unappropriated annual
2 General Fund revenues collected in excess of appropriations to liquidate obligations
3 for refunds, earned income tax credits and prior years' vendor payables contained in
4 § 22436(a) of Article 4, Chapter 22, Title 5, Guam Code Annotated, is hereby
5 suspended. Unappropriated annual General Fund revenues collected in excess of
6 appropriations shall only be authorized by an appropriation or appropriations by *I*
7 *Liheslaturan Guåhan*.

8 **Section 6. Revenue Collections in Excess of Quarterly Collections.**

9 (a) For Fiscal Year 2027, the Director of the Bureau of Budget and
10 Management Research shall create a General Fund twelve (12)-month
11 revenue budget based on the revenue estimates in Section 2 of this Chapter,
12 relative to statistical weighing of historical collections by month, by collection
13 category in the General Fund Combined Comparative Statement of Revenues
14 report. The report shall be submitted to *I Maga'hågan Guåhan* and the
15 Speaker of *I Liheslaturan Guåhan* within thirty (30) days upon the enactment
16 of this Act.

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

22 (c) Notwithstanding any other provision of law, all funds in excess
23 of the adopted revenue levels enumerated in Section 2(II)(Q) of this Chapter
24 are hereby appropriated to the Department of Public Works for flood
25 mitigation measures and the improvement of roadways, highways, roads, or
26 streets.

Section 7. 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) \$3,061,060^{1/}

(Chapter 58B of Title 5 GCA; § 50103, Chapter 50, Title 12 GCA; and Title 13 GCA; due FY 2030 as final year; to include additional rent [insurance and maintenance to be reimbursed by GDOE])

^{1/}**General Fund (P&I: \$2,411,060) and Guam Educational Facilities Fund (Insurance & Maintenance: \$650,000)**

B. LIMITED OBLIGATION BONDS BUSINESS PRIVILEGE TAX SERIES 2015D \$1,000,000^{2/}

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

^{2/}**General Fund**

C. LIMITED OBLIGATION (SECTION 30) BONDS, SERIES 2016A \$17,767,875^{3/}

(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)

^{3/}**General Fund**

D. GUAM COMMUNITY COLLEGE, 2016 USDA LEASE \$200,400^{4/}

(to finance the construction, expansion renovation, and hardening of the GCC Gregorio G. Perez Crime Lab and Building #100)

^{4/}**Guam Educational Facilities Fund**

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

\$1,000,000^{5/}

(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 pledge from FY 2017 through FY 2023; Government of Guam to cover remainder of obligation through maturity on FY 2027)

^{5/}**General Fund**

F. GENERAL OBLIGATION BONDS SERIES 2019A **\$2,994,875^{6/}**

(to finance the expansion of the Layon Landfill)

^{6/}**Solid Waste Operations Fund**

G. GUAM DEPARTMENT OF EDUCATION, SERIES 2020A CERTIFICATES OF PARTICIPATION (JOHN F. KENNEDY HIGH SCHOOL PROJECT) **\$7,095,325^{7/}**

(to refinance the GDOE Series 2010A, Certificates of Participation for JFK High School)

^{7/}**General Fund (P&I: \$5,527,325) and Guam Educational Facilities Fund (Insurance & Maintenance: \$1,568,000)**

H. LIMITED OBLIGATION BONDS BUSINESS PRIVILEGE TAX SERIES 2021E and SERIES 2021F **\$15,930,138^{8/}**

(Series 2021E: refunding of a portion of BPT Bonds, Series 2015D; final maturity FY 2027; and Series 2021F: refunding of all or a portion of BPT Bonds, Series 2011A and Series 2012B-1; final maturity FY 2042)

^{8/}**General Fund**

I.	LIMITED OBLIGATION HOTEL OCCUPANCY TAX (HOT)	
	REFUNDING REVENUE BONDS, SERIES 2021A	\$2,943,250^{9/}
	(refunding of LO Infrastructure Improvement Bonds, Series 2011 A; final maturity FY 2041)	
	^{9/} Tourist Attraction Fund	
J.	LIMITED OBLIGATION BONDS BUSINESS PRIVILEGE TAX, SERIES 2025G	\$13,498,450^{10/}
	(Series 2025G: Refunding of a portion of BPT Bonds, Series 2015D; final maturity FY 2040)	
	^{10/} General Fund	
K.	UNIVERSITY OF GUAM, 2023 USDA LEASE	\$1,158,283^{11/}
	(To finance a portion of the cost of acquiring and constructing the Lucio C. Tan Student Success Center and the School of Engineering and for paying rental payments due under the lease-back agreement pursuant to Public Law 33-92)	
	^{11/} General Fund	
	GRAND TOTAL	\$66,649,656

Section 8. 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.

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

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

9 **(b) PBB Pilot Program Reporting Requirements.** Beginning in
10 January 01, 2027, Agencies *shall* collect the performance data based on the
11 measurable performance indicators and established baseline data for the first
12 quarter of Fiscal Year 2027 and *shall* submit a quarterly performance report
13 *no later than* January 31, 2027. Such quarterly performance report *shall*
14 compare the actual performance data with the created performance targets.
15 Agencies *shall* continue to collect such performance data on a monthly basis
16 and submit quarterly performance reports on April 30, 2027 for the period
17 January to March 2027, and on July 30, 2027 for the period April to June
18 2027. An annual performance report *shall* be submitted on October 29, 2027
19 for the period October 1, 2026 to September 30, 2027.

20 **(c) Implementation Oversight.** Pursuant to §4119, Chapter 4, Title 5
21 Guam Code Annotated the Bureau of Budget and Management Research and
22 Department of Administration in consultation with the Office of Finance and
23 Budget shall provide guidance, reporting templates, and coordination
24 necessary to support the Fiscal Year 2027 pilot program and the Fiscal Year
25 2028 government-wide implementation of Performance-Based Budgeting.

1 **Section 9. Government-Wide Performance- Based Budgeting Program.**

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

6 ~~“§ 4119. Development and Implementation of Performance Based Budgeting.~~

7 ~~(a) The heads of the Department of Administration, the Bureau of~~
8 ~~Budget and Management Research, the Department of Revenue and~~
9 ~~Taxation, the Department of Public Works, the Department of Parks and~~
10 ~~Recreation, the Department of Land Management, the Department of~~
11 ~~Agriculture, and the Bureau of Statistics and Plans shall develop and~~
12 ~~implement Performance Based Budgeting no later than September 30, 2009.~~
13 ~~Appropriate employees of said agencies shall attend all workshops and~~
14 ~~training opportunities regarding Performance Based Budgeting offered by~~
15 ~~the Department of Administration.~~

16 ~~(b) Non-compliance of the heads of the departments and agencies~~
17 ~~noted in Subsection (a) of this Section to the deadlines as established by the~~
18 ~~Bureau of Budget and Management Research to meet the Performance~~
19 ~~Based Budgeting implementation deadline shall cause a penalty to be~~
20 ~~applied against the current salaries of the heads of the departments and~~
21 ~~agencies equal to a twenty percent (20%) reduction in salary. The Directors~~
22 ~~of both the Bureau of Budget and Management Research and the~~
23 ~~Department of Administration shall ensure the application of this penalty.~~

24 **“§ 4119. Establishment, Development, and Implementation of the**
25 **Government-Wide Performance-Based Budgeting Program.**

1 **(a) Government-Wide Performance Based Budgeting Program**
2 **(PBB) Established.** There is hereby established a Government-Wide
3 Performance Based Budgeting Program to be effective for Fiscal Year 2028
4 for those agencies that receive appropriations in the General Appropriations
5 Act each fiscal year. All agencies *shall* adhere to the reporting requirements
6 and timelines set forth in this Section to achieve the Legislative Intent of
7 establishing clear objectives, measurable performance indicators, and baseline
8 performance data that will enable *I Liheslatura* and the people of Guam to
9 evaluate the effectiveness, efficiency, and outcomes of each respective
10 agency.

11 **(b) Government-Wide Performance Based Budgeting Program**
12 **(PBB) Training.**

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

22 (2) The Director of the Department of Administration and Bureau
23 of Budget and Management and Research in consultation with the
24 Director of the Office of Finance and Budget, and Bureau of Statistics
25 and Plans, *shall* work with the University of Guam to develop a training

1 program for the full-implementation of the Government-Wide PBB
2 Program. Such training program *shall* be established with the intent of
3 beginning mandatory training *no later than* November 30, 2027. The
4 cost associated with such training program *shall* be allocated from their
5 appropriation to each agency or otherwise borne by each respective
6 agency from its FY 2027 appropriations or funds.

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

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

11 (B) Development of measurable performance
12 indicators;

13 (C) Establishment of baseline performance data; and

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

16 **(c) Fiscal Year 2028 Government-Wide PBB Program Implementation.**

17 The Fiscal Year 2028 budget submission for each agency *shall* include the
18 implementation of Performance-Based Budgeting. Such submission *shall*
19 include, at a minimum, the items identified in Subsection (b)(3) of this
20 Section and a clear connection between requested funding levels and
21 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

1 **Section 2. *CHamoru* Studies Division.** Up to the sum of Five Hundred
2 Thirteen Thousand Eight Hundred Twenty-four Dollars (**\$513,824**) shall be
3 allocated from the General Fund appropriation in Section 1 of this Part of this
4 Chapter to GDOE for the *CHamoru* Studies Division administered by GDOE for
5 Fiscal Year 2027.

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

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

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

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

25 (b) Health and Physical Education Activities. The sum of Two
26 Hundred Seventy-seven Thousand Five Hundred Eighty-nine Dollars

1 (\$277,589) shall be allocated from the Healthy Futures Fund appropriation in
2 Section 1 of this Part of this Chapter to GDOE for health and physical
3 education programs, intramural sports, and similar activities for Fiscal Year
4 2027.

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

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

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

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

- 23 (a) total revenues received, including identification of each revenue
24 source;
- 25 (b) total expenditures and encumbrance by object classification and
26 by school; and

1 (c) the fund balances.

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

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

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

9 (c) mandated cash disbursement schedules; and

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

12 **Section 9. Reports.** The Superintendent of GDOE shall electronically
13 report the following to *I Maga'hågan Guåhan* and the Speaker of *I Liheslaturan*
14 *Guåhan*:

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

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

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

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

5 **Section 10. Utilities Reduction Incentive.** Each school principal of GDOE
6 is encouraged to practice energy conservation within their respective schools to
7 include use of solar energy. Principals are authorized to seek alternative energy use
8 and shall seek guidance from the Superintendent of GDOE for the implementation
9 of such. Any school whose principal and staff are able to reduce annual utility
10 consumption by at least fifteen percent (15%) of the school's prior annual billing
11 measured each quarter for each utility type shall have that dollar value of savings
12 transferred from the utility pool to their respective school to supplement the needs
13 of that school, which amount shall be available to be spent to support school
14 activities for students and staff. The savings shall be available to the school within
15 sixty (60) days of the close of each quarter.

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

23 **Section 12. Local Funds Reimbursement.** Funds appropriated to GDOE in
24 accordance with the appropriations to GDOE in this Act shall not be used to pay for
25 federally-funded program activities and expenditures, unless such payment is
26 specifically authorized by Guam statute or unless such payment is made pursuant to

1 grants that require that local expenditures be made prior to receiving federal
2 reimbursement. The Superintendent of GDOE shall submit a quarterly report within
3 thirty (30) days after each quarter to the Speaker of *I Liheslaturan Guåhan*, *I*
4 *Maga'hågan Guåhan*, and the Office of Public Accountability, in a Microsoft Excel
5 file and written report, of all local funds expended for Fiscal Year 2027 for federally-
6 funded programs. The report shall contain the details of such expenditures by object
7 class, the number of FTEs working in said programs, the amounts reimbursed by
8 federal funds, and the amounts that have not or will not be reimbursed by federal
9 funds. Said report shall cite the authority to expend local funds for federal programs,
10 shall name the certifying office, and shall give the date of every expenditure.

11 **Section 13. Exemption from BBMR Allotment Release Control.** § 1303
12 of Article 3, Chapter 1, Title 5 GCA shall not apply to the appropriations and
13 allocations to GDOE in this Act. GDOE may draw against its respective
14 appropriations as needed to meet its obligations in accordance with a drawdown
15 schedule that GDOE shall submit to the Director of the Department of
16 Administration and the Speaker of *I Liheslaturan Guåhan* no later than October 31,
17 2026. Such drawdown schedule shall be detailed by fund.

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

23 **Section 14. Budgetary Transfer Authority for GDOE.** The Superintendent
24 of GDOE may transfer funds from the appropriations made to GDOE among object
25 categories. If a surplus in funding exists within the appropriation for increments and

1 promotions and reclassifications, such an amount may be used to support the
2 payment of prior year obligations.

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

7 **Section 16. Menstrual Hygiene Products for Guam Public Schools.** The
8 sum of Twenty-Five Thousand Dollars (**\$25,000**) shall be allocated from the General
9 Fund appropriation in Section 1 of this Part of this Chapter to GDOE for the purchase
10 of menstrual hygiene products for Guam public schools. All public schools on Guam
11 that serve students in grades five (5) through twelve (12) shall provide menstrual
12 hygiene products, such as tampons and sanitary pads, in the nursing or counselor's
13 offices of such schools; and such products shall be provided to students at no charge
14 to them.

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

16 (a) Authorization. Notwithstanding any other provision of law, rule,
17 or regulation, the Superintendent of the Guam Department of Education is
18 authorized to establish purchasing policies and procedures for the *Y Kuantan*
19 *Salappe' Prinsepat* (Principal's Fund) to be known as the EC Resources
20 Initiative that provide an Educator Classroom (EC) Resource Card to teachers,
21 in amounts specified by each school principal for the purchase of classroom
22 resources to include, but not be limited to instruction materials, supplies, and
23 other learning resources. For the purposes of this Subsection, the EC Resource
24 Card means a non-reloadable, pre-funded purchasing card issued for approved
25 classroom resource expenditures and subject to restrictions established by the

1 Department, including merchant category code limitations, expenditure
2 limits, expiration dates, and transaction monitoring requirements.

3 (b) Funding, Reporting, and Implementation. Funds for the EC
4 Resources Initiative *shall* be allocated from the General Fund appropriation
5 to the Guam Department of Education in FY 2027. The Superintendent of
6 Education *shall* provide a written report on the status of the implementation
7 of the EC Resources Initiative *no later than* October 15, 2026 for
8 implementation beginning by the start of the second (2nd) semester of School
9 Year 2026 – 2027.

10 **Section 18. High School Graduation Fund.** The sum of Thirty-nine
11 Thousand Dollars (\$39,000) shall be allocated from the General Fund appropriation
12 in Section 1, Part I of this Chapter to fund each graduation ceremony rental and use
13 costs for Guam Department of Education public high schools at the University of
14 Guam Calvo Fieldhouse in Fiscal Year 2027.

15 **Section 19. Authorization for GDOE to Lease Vacant Classrooms,**
16 **Decommissioned Schools, and Other Properties.** Notwithstanding any other
17 provision of law, the Guam Department of Education is hereby authorized to enter
18 into Memoranda of Agreement with agencies, departments, instrumentalities, public
19 corporations, or autonomous agencies of the Government of Guam for the use,
20 occupancy, or lease of vacant classrooms, decommissioned schools, school
21 facilities, or other real property within the inventory or control of the Guam
22 Department of Education.

23 Any such lease, use, or occupancy agreement shall be subject to prevailing
24 square footage rental rates, as determined by the Superintendent of the Guam

1 Department of Education, taking into consideration the condition, location, intended
2 use, and operational costs associated with the property.

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

10 All rental payments, lease payments, or other consideration paid by any
11 Government of Guam agency, department, instrumentality, public corporation, or
12 autonomous agency for the use, occupancy, or lease of any Guam Department of
13 Education classroom, school facility, decommissioned school, or property shall be
14 transferred directly to an account of the Guam Department of Education and shall be
15 used exclusively for the maintenance, repair, renovation, utilities, security, or
16 operational support of Guam Department of Education facilities.

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

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

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

1 **Section 3. Appropriations to UOG for Scholarships and Training**
2 **Programs.**

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

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

24 (c) UOG may submit to *I Liheslatura* a proposed realignment plan or
25 recommendations to amend statutory student scholarships and financial
26 assistance programs consistent with community, workforce, and economic

1 recovery needs.

2 (d) UOG may allocate from the General Fund appropriation in Section
3 2 of this Part of this Chapter any additional sums toward any other types of
4 scholarships or financial assistance programs that it deems necessary,
5 including, but not limited to, Regent Scholarships, the Reserve Officer Training
6 Corps (ROTC), Marine Lab Graduate Assistance Programs, and Early High
7 School Admissions Programs.

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

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

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

22 **Section 6. Appropriations for WERI's Guam Hydrologic Survey and**
23 **Comprehensive Water Resource Monitoring Program.** The sum of Seven Hundred
24 Ninety-two Thousand One Hundred Seventy-eight Dollars (\$792,178) is appropriated
25 from the General Fund to UOG for the sole purpose of funding the Guam Hydrologic
26 Survey (GHS) and the Comprehensive Water Resource Monitoring Program

1 administered by the Water and Environmental Research Institute of the Western
2 Pacific (WERI) for Fiscal Year 2027. WERI shall continue to administer the GHS and
3 the Comprehensive Water Resource Monitoring Program for those purposes
4 previously established by Guam law. Such funds identified in this Section may be
5 used for the purpose of matching the federal funding for either program. Such funds
6 shall not be transferred or used for any other purpose.

7 **Section 7. Appropriations to the University of Guam for the Northern**
8 **and Southern Soil and Water Conservation Districts (SWCD) Program.** The sum
9 of Five Hundred Sixty-two Thousand Seven Hundred Eighty-one Dollars (**\$562,781**)
10 is appropriated from the General Fund to UOG for the operations and activities of the
11 Northern and Southern Soil and Water Conservation Districts (SWCD) Program and
12 shall be equally divided between the SWCDs for Fiscal Year 2027. Such sums
13 appropriated in this Section are authorized for use as the local matching requirement
14 for Federal Grants-in-Aid.

15 The SWCD Board is authorized to use the services of another government of
16 Guam agency to administer its accounting, procurement, payroll, and financial
17 reporting requirements subject to the approval of the head of said government of
18 Guam agency. Expenditures from this appropriation shall be made upon the approval
19 of the District Directors with the consent of the SWCD Board and shall not require
20 further approval by UOG or any other government entity. Such funds shall not be
21 transferred or used for any other purpose.

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

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

6 **Section 10. Guam Cancer Trust Fund.** Notwithstanding § 26603(e)(1) of
7 Article 6, Chapter 26, Title 11 GCA, the sum of Four Million Dollars (**\$4,000,000**) is
8 appropriated from the Healthy Futures Fund to the Guam Cancer Trust Fund for the
9 administration of the Guam Cancer Trust Fund for Fiscal Year 2027. The expenditures
10 authorized in this Section shall be used to fund cancer screening, treatment,
11 educational outreach programs, and support services. Any grant to organizations
12 pursuant to § 26603(e)(2) of Article 6, Chapter 26, Title 11 GCA, shall only be used
13 by such organizations for direct services to individuals for cancer screening, treatment,
14 and support services. Notwithstanding any other provision of law, no more than five
15 percent (5%) of the funds authorized in this Section shall be expended for the purposes
16 of administration of the Guam Cancer Trust Fund, to include accounting and reporting
17 of the revenues and expenditures of the Fund. The Guam Cancer Trust Fund shall
18 submit a monthly report of all expenditures of the Fund to the Speaker of *I*
19 *Liheslaturan Guåhan*.

20 **Section 11. Guam Green Growth (G3) Initiative.** The sum of Five Hundred
21 Thousand Dollars (**\$500,000**) is appropriated from the General Fund to UOG for the
22 sole purpose of supporting the Guam Green Growth (G3) Initiative administered by
23 the UOG Center for Island Sustainability. The expenditures authorized in this Section
24 shall be used for G3 initiatives operations, administration of the G3 Conservation
25 Corps, supplies and equipment, membership in regional and global sustainability
26 organizations, and to support educational and outreach activities. Said funds shall not

1 be transferred or used for any other purpose. The sum appropriated herein is
2 authorized for use as a local matching requirement of the National Science Foundation
3 Guam Established Program to Stimulate Competitive Research (EPSCoR) Program
4 or other federally funded programs as approved by the President of UOG.

5 The UOG Center for Island Sustainability shall prepare and submit reports to *I*
6 *Maga'hågan Guåhan* and the Speaker of *I Liheslaturan Guåhan*, in a Microsoft Excel
7 file and written report, every six (6) months beginning on November 30, 2026, for the
8 Guam Green Growth Initiative. At a minimum, said reports shall include: program
9 mission statements, objectives, sources of revenue, expenditures by budget
10 classification, number of employees, and contracts; and shall describe program
11 accomplishments in the fiscal year reported.

12 **Section 12. Sea Grant Institute.** The sum of Five Hundred Thousand Dollars
13 (\$500,000) is appropriated from the General Fund to the UOG Sea Grant Special Fund
14 established by Public Law 35-114 to fund the Sea Grant Institute for the sole purpose
15 of supporting the Sea Grant program administered by the University of Guam Center
16 for Island Sustainability for Fiscal Year 2026. The expenditures authorized in this
17 Section shall be used for UOG Sea Grant operations and administrative costs, hiring
18 of faculty and administrative staff, facility improvement, and supplies and equipment.
19 The sum appropriated herein is authorized for use as a local matching requirement to
20 maintain Sea Grant Institutional Status.

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

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

1 **Section 14. Reporting Requirements.**

2 (a) Program Revenue and Expenditure Reports. No later than thirty
3 (30) days after the end of each fiscal quarter, the President of UOG shall post
4 on the UOG website and submit to *I Maga'hågan Guåhan* and the Speaker of *I*
5 *Liheslaturan Guåhan*, in a Microsoft Excel file and written report, quarterly
6 program revenue and expenditure reports for the Aquaculture Development and
7 Training Center, the WERI Guam Hydrologic Survey and Comprehensive
8 Water Resource Monitoring Program, the Northern and Southern Soil and
9 Water Conservation Districts Programs, and KPRG. Said reports shall be in the
10 format of basic financial statements or such format as may be prescribed by *I*
11 *Liheslaturan Guåhan*.

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

22 (c) Scholarships, Financial Assistance, and Other Reports. Sixty (60)
23 days after the end of Fiscal Year 2027, the President of UOG shall submit to *I*
24 *Maga'hågan Guåhan* and the Speaker of *I Liheslaturan Guåhan*, in a Microsoft
25 Excel file and written report, and post on UOG's website, a report of
26 expenditures from appropriations made in this Act for student scholarships,

1 student financial assistance, and the Dr. Antonio C. Yamashita Educator Corps.
2 Said report shall include each program's name, the number of scholarships or
3 loans issued by each program, the names of the recipients awarded by each
4 program, the date the scholarship or loan was awarded by each program, the
5 anticipated date of cohort graduation by each program, the total amount of
6 awards or loans, the total amount of loans repaid to date by each program, the
7 balance of the outstanding loans and repayments due by each program, the
8 number of awards for each field of study by each program, and the number of
9 recipients working to complete their academic and financial obligations by each
10 program.

11 (d) Drawdown Schedule and Cash Receipts Reports. UOG shall
12 submit a drawdown schedule to the Director of Administration pursuant to §
13 1303.1 of Article 3, Chapter 1, Title 5 GCA, no later than October 31, 2026.
14 Within ten (10) days after the end of every quarter, the President of UOG shall
15 submit to the Speaker of *I Liheslaturan Guåhan* a written report detailing the
16 amount of cash received by UOG from the Department of Administration for
17 the preceding quarter, compared to the quarterly drawdown schedule submitted
18 pursuant to § 1303.1 of Article 3, Chapter 1, Title 5 GCA, for Fiscal Year 2027,
19 detailed by fund.

1 for the GCC Apprenticeship Program for Fiscal Year 2027. In addition to the
2 authorization contained in § 7120, Chapter 7, Title 22 GCA, the appropriation
3 in this Subsection (b) shall be available and authorized to be used by GCC to
4 fund the operations of other programs at GCC, as approved by its Board and
5 Administration, after all the Apprenticeship Program requirements and
6 obligations have been fully funded.

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

1 **CHAPTER II**

2 **EDUCATION**

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

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

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1 **CHAPTER III**

2 **HEALTH**

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

5 **Section 1. Appropriation.** The sum of Sixty-four Million Six Hundred
6 Fifty-eight Thousand Eight Hundred Twelve Dollars (**\$64,658,812**) is appropriated
7 to the Department of Public Health and Social Services (DPHSS) for its operations
8 for Fiscal Year 2027. This sum is composed of Sixty-one Million Seven Hundred
9 Seventy Thousand Six Hundred Ninety-eight Dollars (**\$61,770,698**) from the
10 General Fund and Two Million Eight Hundred Eighty-eight Thousand One Hundred
11 Fourteen Dollars (**\$2,888,114**) from the Environmental Health Fund, the Health
12 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 Grants-in-Aid.

16 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

17	GENERAL FUND	\$61,770,698
18	ENVIRONMENTAL HEALTH FUND	\$1,812,482
19	HEALTH PROFESSIONAL LICENSING OFFICE	
20	REVOLVING FUND	\$344,376
21	OFFICE OF VITAL STATISTICS REVOLVING FUND	\$221,035
22	DPHSS SANITARY INSPECTION REVOLVING FUND	\$510,221
23	TOTAL	\$64,658,812

24 For information purposes only:

25	FEDERAL MATCHING GRANTS-IN-AID	\$188,801,303
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1 **Section 2. Medically Indigent Program (MIP) Appropriations.**

2 (a) The sum of Three Million Nine Hundred Seventy-three
3 Thousand Five Hundred Twenty-eight Dollars (**\$3,973,528**) shall be allocated
4 from the General Fund appropriation in Section 1 of this Part of this Chapter
5 to the Medically Indigent Program Payment Revolving Fund (MIPPR) for the
6 MIP for Fiscal Year 2027.

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

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

16 **Section 3. Medicaid Program.** The sum of Twenty-six Million Seven
17 Hundred Ninety-two Thousand Six Hundred Fifty-eight Dollars (**\$26,792,658**) shall
18 be allocated from the General Fund appropriations in Section 1 of this Part of this
19 Chapter as the local matching requirement for Federal Matching Grants-in-Aid for
20 the Medicaid Program. The sum of One Hundred Forty-three Million Four Hundred
21 Ninety-seven Thousand Six Hundred Four Dollars (**\$143,497,604**) is authorized
22 from Federal Matching Grants-in-Aid to DPHSS for said purpose for Fiscal Year
23 2027. The funds allocated and authorized in this Section are not subject to *I*
24 *Maga'hågan Guåhan's* transfer authority.

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

4 **Section 4. Children’s Health Insurance Program (CHIP).** The sum of
5 One Million Eight Hundred Fifty-five Thousand Eight Hundred Forty-one Dollars
6 **(\$1,855,841)** shall be allocated from the General Fund appropriation in Section 1 of
7 this Part of this Chapter as the local matching requirement for Federal Matching
8 Grants-in-Aid for the Children’s Health Insurance Program, and Ten Million Five
9 Hundred Sixteen Thousand Four Hundred Thirty-two Dollars **(\$10,516,432)** is
10 authorized from Federal Matching Grants-in-Aid to DPHSS for said purpose for
11 Fiscal Year 2027.

12 **Section 5. Program Authorizations for Division of Senior Citizens.** The
13 sum of Seven Hundred Forty-five Thousand Five Hundred Seven Dollars **(\$745,507)**
14 shall be allocated from the General Fund appropriation in Section 1 of this Part of
15 this Chapter as the local matching requirement for Federal Matching Grants-in-Aid
16 for the programs of the Division of Senior Citizens, and Three Million Seven
17 Hundred Sixty-three Thousand Three Hundred Thirty-four Dollars **(\$3,763,334)** is
18 authorized from Federal Matching Grants-in-Aid to DPHSS for the operations of the
19 Division of Senior Citizens programs, to include the State Office of Aging, Support
20 Services, Congregate Meals, Home-Delivered Meals, Preventive Health, Medication
21 Management, and the National Family Caregiver Support Program for Fiscal Year
22 2027.

23 **Section 6. Public Assistance Program Payments.** Up to the sum of Three
24 Million One Hundred Fifty-one Thousand Eight Hundred Ninety-eight Dollars
25 **(\$3,151,898)** shall be allocated from the General Fund appropriation in Section 1 of
26 this Part of this Chapter to DPHSS as the local matching requirement for Federal

1 Matching Grants-in-Aid for public assistance program payments and administration
2 for Fiscal Year 2027. The sum of Three Million One Hundred Fifty-one Thousand
3 Eight Hundred Ninety-eight Dollars (**\$3,151,898**) is authorized from the Federal
4 Matching Grants-in-Aid to DPHSS for public assistance program payments and
5 administration for Fiscal Year 2027.

6 **Section 7. Enhanced Allotment Plan.** The sum of Three Hundred Seventy-
7 eight Thousand Seven Hundred Seventy-six Dollars (**\$378,776**) shall be allocated
8 from the General Fund appropriation in Section 1 of this Part of this Chapter to
9 DPHSS as the local matching requirement for Federal Matching Grants-in-Aid for
10 public assistance program payments and administration for Fiscal Year 2027. The
11 sum of One Million Eight Hundred Forty-nine Thousand Three Hundred Eighteen
12 Dollars (**\$1,849,318**) is authorized from the Federal Matching Grants-in-Aid to
13 DPHSS for public assistance program payments and administration for Fiscal Year
14 2027.

15 **Section 8. Appropriation to the Guam Cancer Registry.**
16 Notwithstanding § 26603(d) of Article 6, Chapter 26, Title 11 GCA, the sum of
17 Three Hundred Eighty-nine Thousand One Hundred Forty-four Dollars (**\$389,144**)
18 is appropriated from the Healthy Futures Fund to DPHSS to maintain the Guam
19 Cancer Registry, pursuant to § 3201.1 of Article 2, Chapter 3, Title 10 GCA, for
20 Fiscal Year 2027. DPHSS shall provide funding to the University of Guam (UOG)
21 for services, supplies, and materials in executing the Memorandum of Agreement
22 between UOG and DPHSS regarding the collection of data and the maintenance of
23 the Guam Cancer Registry. Any funds pursuant to this Section not expended for
24 Fiscal Year 2027 shall revert to the Guam Cancer Trust Fund.

25 **Section 9. Prompt Payment of MIP Patient Claims Generated at the**
26 **Guam Memorial Hospital Authority and Guam Regional Medical City.** The

1 DPHSS shall process all MIP patient claims generated by the Guam Memorial
2 Hospital Authority and the Guam Regional Medical City no later than forty-five (45)
3 days from receipt of said claim as required by § 9902 of Article 9, Chapter 9, Title
4 10 GCA.

5 **Section 10. Appropriations for Health Insurance Premiums for Foster**
6 **Children.** The sum of Two Million Three Hundred Fifty-nine Thousand Two
7 Hundred Fifteen Dollars (**\$2,359,215**) is appropriated from the General Fund to
8 DPHSS for the purpose of paying the premiums for health insurance for foster
9 children for Fiscal Year 2027. The DPHSS Bureau of Social Services Administration
10 shall be the subscriber for foster children covered under Public Law 32-189 and shall
11 remit payments to the Department of Administration or to the insurance provider for
12 the purpose of paying the premiums.

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

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

24 **Section 13. Child Protective Services.** The sum of One Million Eight
25 Hundred Thirty-nine Thousand Four Hundred Sixteen Dollars (**\$1,839,416**) is

1 appropriated from the General Fund to the Department of Public Health and Social
2 Services for the Child Protective Services Program for Fiscal Year 2027.

3 **Section 14. Medical Cannabis Program.** The sum of Three Hundred Sixty-
4 nine Thousand Nine Hundred Fifty-two Dollars (**\$369,952**) shall be allocated from
5 the General Fund appropriation in Section 1 of this Part of this Chapter for the
6 Medical Cannabis Program for Fiscal Year 2027.

7 **Section 15. Foster Care Group Home.** The sum of Nine Hundred Fifty
8 Thousand Five Hundred Fifty-eight Dollars (**\$950,558**) shall be allocated from the
9 General Fund appropriation in Section 1 of this Part of this Chapter to the
10 Department of Public Health and Social Services for the operations of *I Guma*
11 *Mina'åse'* Sister Mary Brigid Perez, RSM - Group Child Care Home for Fiscal Year
12 2027.

13 **Section 16. Bureau of Social Services Administration.** The sum of Seven
14 Million Five Hundred Fifty-eight Thousand Two Hundred Fifteen Dollars
15 (**\$7,558,215**) is appropriated from the General Fund to the Department of Public
16 Health and Social Services for the operations of the Bureau of Social Services
17 Administration.

18 **Section 17. Budgetary Transfer Authority for Department of Public**
19 **Health and Social Services.** The Department of Public Health and Social Services
20 is authorized to transfer funds in Fiscal Year 2027 from the appropriations in Section
21 1 of this Part of this Chapter to fund its divisions and the programs identified in all
22 of the Sections of this Part of this Chapter. The amounts appropriated in Section 11
23 of this Part of this Chapter may not be transferred or used for any other purposes
24 than what is set forth in said Section.

25 **Section 18. Homeless Coalition.** The sum of Five Hundred Thousand
26 Dollars (**\$500,000**) is appropriated from the General Fund to the Department of

1 Public Health and Social Services (DPHSS) for grants to the Homeless Coalition or
2 to provide shelter, food, and medical care for homeless individuals.

3 **Section 19. Meals for At-Risk Households Act of 2026.** The sum of Five Hundred
4 Thousand Dollars (**\$500,000**) is hereby allocated from the General Fund
5 Appropriation in Section 1, Part II of this Chapter for the purpose of funding Meals
6 for At-Risk Households Act of 2026 pursuant to Public Law 38-23 in Fiscal Year
7 2027.

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-one Million One Hundred Fifty-one Thousand Two Hundred Fifty-
6 nine Dollars (**\$21,151,259**) 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 Twelve Million Eight Hundred Sixty-three Thousand Three Hundred
9 Twenty-five Dollars (**\$12,863,325**) 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	\$12,863,325
14 HEALTHY FUTURES FUND	\$8,287,934
15 TOTAL	\$21,151,259

16 For information purposes only:

17 FEDERAL MATCHING GRANTS-IN-AID	\$0
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18 **Section 2. Detoxification and Rehabilitation Services.** Notwithstanding
19 any other provision of law, the sum 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 GBHWC to fund drug and alcohol detoxification,
22 rehabilitation, and prevention services programs, which may be contracted out to
23 non-governmental organizations, to include the Salvation Army Lighthouse
24 Recovery Center and the Oasis Empowerment Center; provided, that the expenditure
25 of such funds shall comply with 48 U.S.C. § 1421b(p) 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 III**

2 **HEALTH**

3 **PART IV – DEPARTMENT OF INTEGRATED SERVICES FOR**
4 **INDIVIDUALS WITH DISABILITIES**

5 **Section 1. Appropriation.** The sum of Six Million Four Hundred Twenty-
6 nine Thousand Two Hundred Sixty Dollars (**\$6,429,260**) is appropriated to the
7 Department of Integrated Services for Individuals with Disabilities (DISID) for its
8 operations for Fiscal Year 2027. This sum is composed of Two Million Five
9 Hundred Eighty-two Thousand Six Hundred Forty-eight Dollars (**\$2,582,648**) from
10 the General Fund, and Three Million Eight Hundred Forty-Six Thousand Six
11 Hundred Twelve Dollars (**\$3,846,612**) from the Healthy Futures Fund.

12 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

13	GENERAL FUND	\$2,582,648
14	HEALTHY FUTURES FUND	\$3,846,612
15	TOTAL	\$6,429,260

16 For information purposes only:

17	FEDERAL MATCHING GRANTS-IN-AID	\$2,771,127
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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 for Fiscal Year 2027, and Seventeen Thousand Eight Hundred
17 Twenty-one Dollars **(\$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

1 Mental Health Court, and any other therapeutic court programs approved by the
2 Judicial Council for Fiscal Year 2027.

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

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

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

19 **Section 6. Transfer Authority of the Unified Judiciary.** The Unified
20 Judiciary is authorized to transfer funds for Fiscal Year 2027 from the appropriations
21 in Section 1 of this Chapter to fund the divisions and programs identified in Sections
22 2, 3, 4, and 5 of this Chapter.

23 **Section 7. Judicial Building Fund Fiscal Year 2027 Budget.** The Unified
24 Judiciary shall report its Judicial Building Fund Fiscal Year 2027 Budget to *I*
25 *Maga'hågan Guåhan* and the Speaker of *I Liheslaturan Guåhan*, in a Microsoft

Excel file and written report, on or before May 1 of Fiscal Year 2027 and post the same on its website.

Section 8. Judicial Building Fund Revenues and Expenditures Reporting. The Unified Judiciary shall report all revenues and expenditures for the Judicial Building Fund to *I Maga'hågan 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.

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

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1 **(a) OFFICE OF *I MAGA'HÅGAN 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 Guåhan* for its operations for Fiscal Year 2027.
5 This sum is composed of Five Million Eight Hundred Fifty-one Thousand
6 Four Hundred Twenty-four Dollars (**\$5,851,424**) from the General Fund, and
7 Two Hundred Ninety-three Thousand Eight Hundred Twenty-five Dollars
8 (**\$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 FEDERAL MATCHING GRANTS-IN-AID	\$0

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

SUMMARY OF APPROPRIATION FUNDING SOURCE

GENERAL FUND	\$339,066
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TOTAL	\$339.066
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For information purposes only:

FEDERAL MATCHING GRANTS-IN-AID	\$0
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(2) Public Information Program. The sum of not less than One Hundred Sixty-five Thousand Dollars (**\$165,000**) shall be allocated from the General Fund appropriation in Subsection (b)(1) of this Section for the sole purpose of conducting an extensive public education and information program of the COD and the Free Association, Independence, and Statehood Task Forces pursuant to § 2109, Chapter 21, Title 1 GCA for Fiscal Year 2027. No funds allocated herein shall be expended for personnel or travel. The funds allocated in this Subsection shall be distributed in the amount of Fifty-five Thousand Dollars (**\$55,000**) to each Task Force for Fiscal Year 2027. Notwithstanding Chapter 5, Title 5 GCA or any other provision of law, these funds shall be expended exclusively as advised by the Task Forces and approved by a vote of the COD. A complete record of procurement and expenditures shall be published on the COD's website within thirty (30) days after the end of each quarter. Any funds appropriated to the COD pursuant to this Subsection not expended for Fiscal Year 2027 shall not lapse and shall remain available 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
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(d) GUAM OFFICE OF VETERANS AFFAIRS (GOVA)

(1) Appropriation. The sum of One Million Two Forty-six Thousand Four Hundred Forty-three Dollars (**\$1,246,443**) is appropriated from the General Fund to the Guam Office of Veterans Affairs (GOVA) for its operations for Fiscal Year 2027.

SUMMARY OF APPROPRIATION FUNDING SOURCE

GENERAL FUND	\$1,246,443
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TOTAL	\$1,246,443
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For information purposes only:

FEDERAL MATCHING GRANTS-IN-AID	\$0
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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
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1 **(f) CIVIL SERVICE COMMISSION (CSC)**

2 (1) Appropriation. The sum of One Million Five Hundred Forty-
3 three Thousand Eight Hundred Seventy-nine Dollars (**\$1,543,879**) is
4 appropriated from the General Fund to the Civil Service Commission (CSC)
5 for its operations for Fiscal Year 2027.

6 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

7 GENERAL FUND	\$1,543,879
8 TOTAL	\$1,543,879

9 For information purposes only:

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

1 (4) Residential Treatment Fund. The sum of Two Million Eight
2 Hundred Thousand Dollars (**\$2,800,000**) is appropriated from the General
3 Fund to DOA to pay for the expenses of persons of Guam who require
4 residential care because of physical, mental, or emotional disabilities or severe
5 emotional disturbances for Fiscal Year 2027.

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

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

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

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

22 (6) Government of Guam's Basic Financial Statements and Single
23 Audit Report. The sum of Seven Hundred Thousand Dollars (**\$700,000**) is
24 appropriated from the General Fund to DOA for the Fiscal Year 2026 Audit
25 of the Government of Guam's Basic Financial Statements and Single Audit

1 Report. The Public Auditor shall administer said funds and shall oversee the
2 annual audit.

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

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

15 (9) Public Streetlights Appropriation. The sum Five Million Two
16 Hundred Twenty Thousand Five Hundred Nineteen Dollars (**\$5,220,519**) is
17 appropriated to DOA to pay the Guam Power Authority for the operation of
18 public streetlights for Fiscal Year 2027. This sum is composed of Four Million
19 One Hundred Ninety Thousand Dollars (**\$4,190,000**) from the Street Light
20 Fund and One Million Thirty Thousand Five Hundred Nineteen Dollars
21 (**\$1,030,519**) from the Guam Highway Fund.

22 (10) Guam Academy Charter Schools Council Administrative
23 Support. The sum of One Hundred Forty-three Thousand Five Hundred
24 Seventy-one Dollars (**\$143,571**) is appropriated from the General Fund to
25 DOA to fund the clerical and administrative support provided by DOA,
26 including, but not limited to, full-time staff to prioritize the Guam Academy

1 Charter Schools Council's operational requirements, an administrative office,
2 conference room, office equipment, furnishings, and supplies for Fiscal Year
3 2027.

4 (11) Appropriation to the Department of Administration for the Guam
5 Autism Center. The sum of One Hundred Fifty Thousand Dollars (**\$150,000**)
6 is appropriated from the Healthy Futures Fund to the Department of
7 Administration for the Guam Autism Center for Fiscal Year 2027.

8 (12) Appropriation to the Department of Administration for the Guam
9 Basketball Confederation. The sum of Two Hundred Thousand Dollars
10 (**\$200,000**) is appropriated from the General Fund to the Department of
11 Administration for the Guam Basketball Confederation for Fiscal Year 2027.

12 (13) Appropriations to the Department of Administration for the
13 *Tiyan* Lease. The following sums are hereby appropriated from the Guam
14 Educational Facilities Fund to the Department of Administration for the Guam
15 Department of Education (GDOE) lease of *Tiyan* facilities for Fiscal Year
16 2027:

17 (A) *Tiyan* High School - Three Million Nine Hundred Ninety-
18 five Thousand Eight Hundred Eighty-nine Dollars (**\$3,995,889**) for
19 base rent, and One Million Four Thousand One Hundred Eleven Dollars
20 (**\$1,004,111**) for insurance and maintenance;

21 (B) GDOE Office Building - Two Hundred Sixty-six
22 Thousand Nine Hundred Eighty-seven Dollars (**\$266,987**) for base rent,
23 and Eighty-eight Thousand Five Hundred Eighty-five Dollars
24 (**\$88,585**) for insurance and maintenance;

1 (C) GDOE Warehouse I – Seventy-four Thousand Seven
2 Hundred Fifty Dollars (**\$74,750**) for base rent, and Twenty-eight
3 Thousand Seventeen Dollars (**\$28,017**) for insurance and maintenance;

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

8 (E) New GDOE Office Building - Two Million Two Hundred
9 Ninety-four Thousand Eight Hundred Sixty-six Dollars (**\$2,294,866**)
10 for base rent, and Five Hundred Forty-six Thousand One Hundred
11 Twenty-seven Dollars (**\$546,127**) for insurance and maintenance;

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

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

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

22 (I) *Tiyan* 3 Building and Facilities - Seven Hundred Thirty-
23 two Thousand Seven Hundred Sixty-eight Dollars (**\$732,768**) for base
24 rent, and Two Hundred Twenty Thousand Three Hundred Two Dollars
25 (**\$220,302**) for insurance and maintenance.

1 (14) **Appropriation to the Department of Administration for the**
2 **Financial Management Information System (FMIS).**

3 (a) The sum of Three Million Five Hundred Sixteen Thousand
4 Four Hundred Forty-six Dollars (**\$3,516,446**) is appropriated from the
5 General Fund to the Department of Administration for the fourth-year
6 term of the contract for the new FMIS.

7 (b) The sum of Five Hundred Sixty Thousand Dollars
8 (**\$560,000**) is appropriated from the General Fund to the Department of
9 Administration for the FMIS software licensing requirements.

1 (15) **Appropriation to the Department of Administration for**
2 **WICHE.** The sum of One Hundred Eight-nine Thousand Five Hundred
3 Dollars (**\$189,500**) is appropriated from the General Fund to the Department
4 of Administration for the annual membership fee for the Western Interstate
5 Commission for Higher Education (WICHE).

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

12 (17) **Appropriation to the Department of Administration for the**
13 **Guam Visitors Bureau Review of Effectiveness, Accountability,**
14 **Leadership, Internal Governance, and Needs (REALIGN) Study.** The
15 sum of Three Hundred Thousand Dollars (**\$300,000**) is appropriated from the
16 Tourist Attraction Fund in Section 1 of Chapter X of this Act to the
17 Department of Administration to pay the Guam Economic Development
18 Authority for the purpose of procuring and overseeing an independent third-
19 party GVB Review of Effectiveness, Accountability, Leadership, Internal
20 Governance, and Needs (REALIGN) Study. The study shall be conducted in
21 coordination with the Guam International Airport Authority, the Bureau of
22 Statistics and Plans, the Office of Public Accountability, and *I Liheslaturan*
23 *Guåhan*.

24 The Guam Economic Development Authority shall submit the final
25 report, including findings and recommendations, to *I Liheslaturan Guåhan* no
26 later than September 30, 2027. The Guam Visitors Bureau and its Board of

1 Directors are hereby required to fully cooperate with the Guam Economic
2 Development Authority and the independent third-party consultant, including
3 the timely production of records, data, contracts, policies, board policies,
4 board meeting materials, personnel information, financial documents, and any
5 other information necessary to complete the study.

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

2 (1) Appropriation. The sum of Eighteen Million Two Hundred Ninety-
3 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
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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)(1) 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.

1 **(4) Department Revenue and Taxation Allocation in accordance**
2 **to Performance-Based Budgeting Reporting Requirements.**

3 (a) The Department of Revenue and Taxation shall comply
4 with the Performance-based budgeting reporting requirements
5 established under Section 8 of Chapter I of this Act for the Driver's
6 License Operations under Motor Vehicle Division, Use Tax Collection
7 under Taxpayer Service Division, and Business License Office under
8 Regulatory Division. The sum of One Million Six Hundred Ninety-
9 eight Thousand Five Hundred Ninety-eight **(\$1,698,598)** is hereby
10 appropriated from Subsection (h)(1) of this Section to the Motor
11 Vehicle Division for the Operations of the Drivers' License Division.

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

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

1 **(i) BUREAU OF STATISTICS AND PLANS (BSP)**

2 (1) Appropriation. The sum of One Million Nine Hundred Seventy-
3 three Thousand Five Hundred Thirty-one Dollars (**\$1,973,531**) is appropriated
4 from the General Fund to the Bureau of Statistics and Plans (BSP) for its
5 operations for Fiscal Year 2027.

6 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

7 GENERAL FUND	\$1,973,531
8 TOTAL	\$1,973,531

9 For information purposes only:

10 FEDERAL MATCHING GRANTS-IN-AID	\$0
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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
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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 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

1 the Guam Highway Fund appropriation in Subsection (j)(1) of this Section for
2 the sole purpose of funding bicycle lane infrastructure and village streets and
3 roads resurfacing and repairs for Fiscal Year 2027.

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

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

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

17 (c) Building and Design Fee Fund. Notwithstanding any other
18 provision of law, the sum of Seven Million Two Hundred Ninety-four
19 Thousand Two Hundred Forty-seven Dollars (**\$7,294,247**) shall be
20 allocated from the Building and Design Fee Fund of the Department of
21 Public Works for the operations of the Building Inspection and
22 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
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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
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1 **(m) GUAM POLICE DEPARTMENT (GPD)**

2 (1) Appropriation. Notwithstanding any other provision of law, the
3 sum of Fifty-nine Million Six Hundred Thirty-five Thousand Three Hundred
4 Sixteen Dollars (**\$59,635,316**) is appropriated to the Guam Police Department
5 (GPD) for its operations for Fiscal Year 2027. This sum is composed of Fifty-
6 four Million Eight Hundred Seventeen Thousand Ninety-nine Dollars
7 (**\$54,817,099**) 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	\$54,817,099
15 POLICE PATROL VEHICLE AND EQUIPMENT	
16 REVOLVING FUND	\$345,081
17 POLICE SERVICES FUND	\$1,142,044
18 TOURIST ATTRACTION FUND	\$3,331,092
19 TOTAL	\$59,635,316

20 For information purposes only:

21 FEDERAL MATCHING GRANTS-IN-AID	\$4,202,656
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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)(1) of this Section for the Guam Crime
22 Stoppers.

23 (6) Guam Police Department for Police Officer Trainees. The sum
24 of Six Hundred Six Thousand Eight Hundred Forty-seven Dollars (**\$606,847**)
25 is appropriated from the General Fund to the Guam Police Department for its
26 Fiscal Year 2027 cycle of twenty (20) Police Officer 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 §77119(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 appropriation in Subsection (m)(1) 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-six Million Two Hundred
3 Twelve Thousand Three Hundred Thirty-eight Dollars (**\$36,212,338**) is
4 appropriated to the Department of Corrections (DOC) for its operations for
5 Fiscal Year 2027. This sum is composed of Thirty-five Million Seventy-nine
6 Thousand Three Hundred Seventy-Four Dollars (**\$35,079,374**) 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	\$35,079,374
12 DEPARTMENT OF CORRECTIONS INMATE	
13 REVOLVING FUND	\$1,121,084
14 SAFE STREETS FUND	\$11,880
15 TOTAL	\$36,212,338

16 For information purposes only:

17 FEDERAL MATCHING GRANTS-IN-AID	\$0
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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

1 twenty-five percent (25%) of the total annual cost of message switch
2 maintenance, National Law Enforcement Telecommunications System
3 (NLETS) membership, and other associated costs for Fiscal Year 2027,
4 totaling Three Hundred Fifty Thousand Seven Hundred Sixty Dollars
5 (\$350,760) pursuant to the Multi-Agency Agreement to Facilitate a Cost-
6 Sharing Initiative of May 2013 entered into by the Chief of the Guam Police
7 Department, the Director of the Department of Corrections, the Attorney
8 General of Guam, and the Administrator of the Courts.

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

16 (5) Department of Corrections for Corrections Officer Recruits. The
17 sum of Seven Hundred Sixty-three Thousand Two Hundred Thirty-four
18 Dollars (**\$763,234**) is appropriated from the General Fund to the Department
19 of Corrections for its Fiscal Year 2027 cycle of twenty (20) Corrections
20 Officer Recruits.

21 (6) Drone Detection Technology. Department of Corrections may
22 allocate no more than Twenty Thousand Dollars (**\$20,000**) from the
23 appropriation in this Subsection (n)(1) for costs associated with the
24 acquisition of drone detection technology including, but not limited to,
25 hardware, software, and staff training requirements in support of Public Law
26 38-128.

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
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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)(1) of this Section for

1 use pursuant to § 34307 of Article 3, Chapter 34, Title 10 GCA, for Fiscal
2 Year 2027.

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

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

12 (6) Estray Livestock Stewardship Program. The sum of Two
13 Hundred Thousand Dollars (**\$200,000**) is appropriated from the General Fund
14 to AGR for the operation of the Estray Livestock Stewardship Program for
15 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)** is appropriated from the Public School Library
9 Resources Fund to the Guam Public Library System (GPLS) for its operations
10 for Fiscal Year 2027.

11 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

15 For information purposes only:

16 FEDERAL MATCHING GRANTS-IN-AID	\$0
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1 **(q) DEPARTMENT OF YOUTH AFFAIRS (DYA)**

2 (1) Appropriation. The sum of Seven Million Six Hundred Thirty
3 Thousand Two Hundred Ninety-eight Dollars (**\$7,630,298**) is appropriated
4 from the General Fund to the Department of Youth Affairs (DYA) for its
5 operations for Fiscal Year 2027.

6 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

7 GENERAL FUND	\$7,630,298
8 TOTAL	\$7,630,298

9 For information purposes only:

10 FEDERAL MATCHING GRANTS-IN-AID	\$0
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11 (2) Youth Programs Appropriation. The sum of Three Hundred Fifty
12 Thousand Dollars (**\$350,000**) is appropriated from the General Fund to DYA
13 for Fiscal Year 2027 to fund programs contracted out to non-governmental
14 organizations for services to youths who are runaways, homeless, or victims
15 of abuse for Fiscal 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.

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

24 (3) Beach Monitoring. The sum of Forty-six Thousand Nine
25 Hundred Three Dollars **(\$46,903)** is appropriated from the General Fund to
26 GEPA for the sole purpose of beach monitoring and tasks related to the

1 monitoring of the island's beaches and any other tourist infrastructure to
2 ensure that the island's beaches are safe for recreational and commercial use
3 for Fiscal Year 2027. This appropriation is not subject to transfer or use for
4 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 Manpower
8 Development Fund.

9 Such sums appropriated in this Subsection is authorized for use as a
10 local matching requirement for Federal 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
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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 to
19 DOL for the Government of Guam Special Fund for Worker's Compensation
20 payments for Fiscal Year 2027 pursuant to Chapter 9 of Title 22 GCA,
21 including obligations incurred in past years and in the future.

22 The appropriation in this Subsection (s)(2) may be used to pay for
23 medical, surgical, and other treatment; nurses; hospital services; medical
24 travel and per diem costs; medicine; crutches; and equipment required by a
25 claimant for such period as her/his injury and the recovery therefrom may
26 require during each corresponding fiscal year. The appropriation in this

1 Subsection (s)(2) shall not be expended for disability compensation payments
2 for FTEs funded by this Act. The Director of DOL may use no more than
3 Forty Thousand Dollars (**\$40,000**) from the appropriation in this Subsection
4 (s)(2) to pay for legal services for Worker's Compensation hearings during
5 each corresponding fiscal year.

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

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

1 historic preservation positions and projects as advised by the Guam
2 State Historic Preservation Officer and approved by the DPR Director.
3 Notwithstanding any other provision of law and this Act, *I Maga'hågan*
4 *Guåhan* and the Bureau of Budget and Management Research shall not
5 be authorized to transfer the allocations in this Subsection (t)(5)(c) to
6 any other division within DPR or any other department or agency of the
7 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
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(v) OFFICE OF THE CHIEF MEDICAL EXAMINER (CME)

(1) Appropriation. The sum of Eight Hundred Twenty-two Thousand Nine Hundred Ninety-nine Dollars (**\$822,999**) is appropriated from the General Fund to the Office of the Chief Medical Examiner (CME) for its operations for Fiscal Year 2027.

SUMMARY OF APPROPRIATION FUNDING SOURCE

GENERAL FUND	\$822,999
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TOTAL	\$822,999
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For information purposes only:

FEDERAL MATCHING GRANTS-IN-AID	\$0
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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 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

15 For information purposes only:

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

17 (2) Authorization to Use Fines Collected in the Customs Inspection
18 Fund. Pursuant to § 73143 of Chapter 73, Title 5, Guam Code Annotated, any
19 fines collected by the Customs and Quarantine Agency in the enforcement of
20 container seal violations during Fiscal Years 2026 and 2027 shall be
21 appropriated to the Customs and Quarantine Agency. Notwithstanding any
22 other provision of law, this sum shall be used for the operations of the
23 Customs and Quarantine Agency, subject to the Director's approval. Funds
24 appropriated to the Customs and Quarantine Agency shall not be subject to *I*
25 *Maga'hågan 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 *CHAMORRO* 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 *Chamorro* 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
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11 (2) Guam Cultural Repository. The sum of One Million Six
12 Hundred Twenty-seven Thousand One Hundred Twenty-six Dollars
13 (**\$1,627,126**) is appropriated from the General Fund to the Department of
14 *Chamorro* Affairs to fund the operations of the Guam Cultural Repository.
15 The Guam Cultural Repository shall submit a written report to the Speaker of
16 *I Liheslaturan Guåhan* at the end of each quarter of Fiscal Year 2027, which
17 shall include all expenditures and encumbrances of its Fiscal Year 2027
18 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 Grants-in-Aid.

SUMMARY OF APPROPRIATION FUNDING SOURCE

GENERAL FUND	\$1,191,068
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TOTAL	\$1,191,068
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For information purposes only:

FEDERAL MATCHING GRANTS-IN-AID	\$2,178,570
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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 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
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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. Notwithstanding any other provision of law, the
3 sum of Forty-one Million Two Hundred Forty-two Thousand Seven Hundred
4 Ninety-two Dollars **(\$41,242,792)** is appropriated to the Guam Fire
5 Department (GFD) for its operations for Fiscal Year 2027. This sum is
6 composed of Thirty-eight Thousand Six Hundred Fifty-eight Thousand Seven
7 Hundred Four Dollars **(\$38,658,704)** from the General Fund, and Two Million
8 Five Hundred Eighty-four Thousand Eighty-eight Dollars **(\$2,584,088)** from
9 the Enhanced 911 Emergency Reporting System Fund and the Fire, Life and
10 Medical Emergency (F.L.A.M.E.) Fund.

11 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

12 GENERAL FUND	\$38,658,704
13 ENHANCED 911 EMERGENCY REPORTING	
14 SYSTEM FUND	\$1,850,622
15 F.L.A.M.E. FUND	\$733,466
16 TOTAL	\$41,242,792

17 For information purposes only:

18 FEDERAL MATCHING GRANTS-IN-AID	\$0
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19 (2) Guam Fire Department Firefighter Recruits. The sum of Five
20 Hundred Thirty-six Thousand Three Hundred Twenty-nine Dollars
21 **(\$536,329)** is appropriated from the General Fund to the Guam Fire
22 Department for its Fiscal Year 2027 cycle of twenty (20) Firefighter Recruits.

23 (3) The sum of Four Hundred Fifty Thousand Dollars **(\$450,000)** is
24 appropriated from the General Fund to the Guam Fire Department (GFD) in
25 Fiscal Year 2027 for a “911 Surcharge” Rate Study pursuant to 12 GCA,
26 Chapter 12. Funds shall not be subject to *I Maga’hågan Guåhan’s* transfer

1 authority and shall remain available to the Guam Fire Department until fully
2 expended pursuant to this Act.

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

1 **(bb) GUAM EDUCATIONAL TELECOMMUNICATIONS**
2 **CORPORATION (GETC/PBS GUAM)**

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

8 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

9 GUAM EDUCATIONAL FACILITIES FUND	\$1,455,776
10 TOTAL	\$1,455,776

11 For information purposes only:

12 FEDERAL MATCHING GRANTS-IN-AID	\$0
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1 (cc) **CHAMORRO 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 *Chamorro* 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 *Chamorro* Land Trust Operations Fund and the CLTC
9 Survey and Infrastructure Fund.

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

11 GENERAL FUND	\$147,087
12 <i>CHAMORRO</i> 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
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(dd) GUAM REGIONAL TRANSIT AUTHORITY (GRTA)

(1) Appropriation. The sum of Two Million Eight Hundred Forty Thousand Four Hundred Ninety-nine Dollars (**\$2,840,499**) is appropriated from the General Fund to the Guam Regional Transit Authority (GRTA) for its operations for Fiscal Year 2027.

SUMMARY OF APPROPRIATIONS FUNDING SOURCE

GENERAL FUND	\$2,840,499
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TOTAL	\$2,840,499
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For information purposes only:

FEDERAL MATCHING GRANTS-IN-AID	\$0
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(1) Appropriation. The sum of Two Million Five Hundred Fifteen and Three Hundred Sixty-seven Dollars (**\$2,515,367**) is appropriated 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
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(1) Appropriation. The sum of Twenty-four Million Nine Hundred Thousand Five Hundred Twenty-three Dollars (**\$24,906,523**) is appropriated from the Solid Waste Operations Fund to the Guam Solid Waste Authority for its operations for Fiscal Year 2027.

SOLID WASTE OPERATIONS FUND	\$24,906,523
TOTAL	\$24,906,523

TOTAL	\$24,906,523
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FEDERAL MATCHING GRANTS-IN-AID \$0

FEDERAL MATCHING GRANTS-IN-AID	\$0
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1 **(gg) *HAGÁŦÑÁ* 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 APPROPRIATIONS FUNDING SOURCE**

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

10 For information purposes only:

11 FEDERAL MATCHING GRANTS-IN-AID	\$0
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1 **(hh) I KUMISION I FINO' CHAMORU YAN I FINA'NĀ'GUEN**
2 **HISTORIA YAN I LINA'LA' TAOTAO TĀNO' (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 Fino' CHamoru yan I Fina'nā'guen Historia Yan*
6 *I Lina'la' Taotao Tāno' (I Kumision)* for its operations for Fiscal Year 2027.

7 **SUMMARY OF APPROPRIATIONS FUNDING SOURCE**

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

10 For information purposes only:

11 FEDERAL MATCHING GRANTS-IN-AID	\$0
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12 (2) *I Kumision* is authorized to use the services of another
13 government of Guam agency to administer its accounting, procurement,
14 payroll, and financial reporting requirements.

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

SUMMARY OF APPROPRIATIONS FUNDING SOURCE

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

For information purposes only.

FEDERAL MATCHING GRANTS-IN-AID	\$0
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1 **(jj) BUREAU OF WOMEN’S AFFAIRS (BWA)**

2 (1) Appropriation. The sum of Three Hundred Thirty Thousand Six
3 Hundred Eighty-three Dollars (**\$330,683**) is appropriated from the General
4 Fund to the Bureau of Women’s Affairs for its operations for Fiscal Year
5 2027.

6 **SUMMARY OF APPROPRIATIONS FUNDING SOURCE**

7 GENERAL FUND	\$330,683
8 TOTAL	\$330,683

9 For information purposes only:

10 FEDERAL MATCHING GRANTS-IN-AID	\$0
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(kk) MEDICAL REFERRAL ASSISTANCE OFFICE (MRAO)

(1) Appropriation. The sum of Six Hundred Sixty-five Thousand Eight Hundred Forty-nine Dollars (**\$665,849**) is appropriated from the General Fund to the Medical Referral Assistance Office for its operations for Fiscal Year 2027.

SUMMARY OF APPROPRIATIONS FUNDING SOURCE

GENERAL FUND	\$665,849
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TOTAL	\$665,849
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For information purposes only:

FEDERAL MATCHING GRANTS-IN-AID	\$0
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1 **(II) GUAM ETHICS COMMISSION**

2 (1) Appropriation. The sum of Five Hundred Seventy-nine
3 Thousand Four Hundred Seventy-nine Dollars (**\$579,479**) is appropriated
4 from the General Fund to the Guam Ethics Commission for its operations for
5 Fiscal Year 2027.

6 **SUMMARY OF APPROPRIATIONS FUNDING SOURCE**

7 GENERAL FUND	\$579,479
8 TOTAL	\$579,479

9 For information purposes only:

10 FEDERAL MATCHING GRANTS-IN-AID	\$0
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mm) GUAM HOMELAND SECURITY (GHS) / OFFICE OF CIVIL
DEFENSE (OCD)

(1) Appropriation. The sum of One Million Four Hundred Eighty-five Thousand Nine Hundred Sixty-three Dollars (\$1,485,963) is appropriated from the General Fund to the Guam Ethics Commission for its operations for Fiscal Year 2027.

SUMMARY OF APPROPRIATIONS FUNDING SOURCE

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

For information purposes only:

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

LEGAL SERVICES

PART I – OFFICE OF THE ATTORNEY GENERAL

Section 1. Legislative Intent. It is the intent of *I Liheslaturan Guåhan* that the Office of the Attorney General (OAG) expend its funds in accordance with the appropriation in Section 2 of this Part of this Chapter.

Section 2. Appropriation. The sum of Twenty-two Million One Hundred Twenty-six Thousand Three Hundred Ninety Dollars (**\$22,126,390**) is appropriated from the General Fund to OAG for Fiscal Year 2027.

Such sums appropriated in this Section are authorized for use as a local matching requirement for Federal Grants-in-Aid.

SUMMARY OF APPROPRIATION FUNDING SOURCE

GENERAL FUND	\$22,126,390
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TOTAL	\$22,126,390
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For information purposes only:

FEDERAL MATCHING GRANTS-IN-AID	\$6,439,964
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Section 3. Cost-Sharing Initiative Related to the Criminal Justice Information System (CJIS) Integration Project. The sum of Eighty-seven Thousand Six Hundred Ninety Dollars (**\$87,690**) is appropriated from the General Fund to OAG to pay the Unified Judiciary for OAG’s share of twenty-five percent (25%) of the total annual cost of message switch maintenance, National Law Enforcement Telecommunications System (NLETS) membership, and other associated costs for Fiscal Year 2027, totaling Three Hundred Fifty Thousand Seven Hundred Sixty Dollars (\$350,760) pursuant to the Multi-Agency Agreement to Facilitate a Cost-Sharing Initiative of May 2013 entered into by the Chief of the

1 Guam Police Department, the Director of the Department of Corrections, the
2 Attorney General of Guam, and the Administrator of the Courts.

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

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

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

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

1 **CHAPTER VII**
2 **LEGAL SERVICES**

3 **PART II – PUBLIC DEFENDER SERVICE CORPORATION**

4 **Section 1. Legislative Intent.** It is the intent of *I Liheslaturan Guåhan* to
5 provide a lump sum appropriation to the Public Defender Service Corporation
6 (PDSC) for Fiscal Year 2027.

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

11 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

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

19 **Section 4. Civil Law Center.** The sum of Nine Hundred Fifty Thousand
20 Four Hundred Eleven Dollars (**\$950,411**) shall be allocated from the General Fund
21 appropriation in Section 2 of this Part of this Chapter to the Public Defender Service
22 Corporation for the purpose of funding the Civil Law Center’s operations, including
23 personnel services, for Fiscal Year 2027. Such appropriation shall be contingent
24 upon the lifting of any moratorium currently in effect, with future limitations based
25 upon the capacity and the priorities of the Civil Law Center to provide legal services
26 to indigent senior citizens, victims of domestic violence, and veterans.

1 **Section 5. Private Attorney Panel.** The Sum of One Million Four Hundred
2 Thousand Dollars **(\$1,400,000)** is appropriated from the General Fund for the
3 purpose of funding the Private Attorney Panel 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 **Section 2. Limited Gaming Fund.** The sum of Three Hundred Forty-five
12 Thousand Five Hundred Three Dollars (**\$345,503**) is appropriated from the Limited
13 Gaming Fund to the MCOG pursuant to § 5204(d)(1) of Article 2, Chapter 5, Title
14 11 GCA. This appropriation is not subject to transfer or use for any other purpose
15 for Fiscal Year 2027.

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

25 Said funds shall not be subject to any transfer authority of *I Maga'hågan*
26 *Guåhan* and shall be divided among the village Mayors' offices as follows:

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

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

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

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

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

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

21 (d) Public Safety and Social Education Programs. Such
22 appropriation in this Section from the Guam Educational Facilities Fund is to
23 the MCOG for Fiscal Year 2027, to be expended in accordance with plans
24 approved by the MCOG or the respective village municipal planning council
25 and filed with the Director of Administration, to fund public safety and social
26 education programs that enforce alcohol regulations, reduce underage

1 drinking, support traffic safety, reduce drug-related violence and abuse, to
2 support government of Guam substance abuse prevention programs, and to
3 support organized sports programs in the community.

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

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

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

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

- 16 (1) Office of the Mayor of Hågat;
- 17 (2) Office of the Mayor of Humåtak;
- 18 (3) Office of the Mayor of Malesso'; and
- 19 (4) Office of the Mayor of Inalåhan.

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

- 22 (1) Procurement of paddling canoes, paddles, life jackets, and
23 related safety equipment;
- 24 (2) Storage facilities and equipment maintenance;
- 25 (3) Maritime and paddling instruction;
- 26 (4) Youth and culture programming;

1 (5) Community paddling events; and

2 (6) Other expenses directly related to the implementation of
3 the pilot program.

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

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

10 (f) No later than one hundred eighty (180) days after the close of
11 Fiscal year 2027, the Mayor's Council of Guam shall submit a report to *I*
12 *Liheslaturan Guåhan* detailing expenditures by village; equipment and assets
13 purchased; youth participation and community engagement; grants, donations
14 sponsorships, or partnerships obtained; and recommendations regarding
15 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
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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 Thousand 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 **Section 2. GVB Rainy Day Fund.** Notwithstanding any other provision of
15 law, the sum of up to Six Hundred Fifty Thousand Dollars **(\$650,000)** may be
16 allocated by the Guam Visitors Bureau from the Tourist Attraction Fund
17 appropriation in Section 1 of this Chapter for deposit in the GVB Rainy Day Fund
18 for the purposes cited in Article 3 of Chapter 9, Title 12, Guam Code Annotated, for
19 Fiscal Year 2027.

1 shall provide the Director of DOA with the information needed to affect
2 disbursement.

3 (d) Funds held in the Supplemental Annuity Benefits Special Fund
4 shall not be commingled with the General Fund or any other fund, shall be
5 held in a separate bank account that shall continue to be administered by the
6 Director of DOA, and shall not be subject to *I Maga'hågan Guahan*'s transfer
7 authority.

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

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

1 respectively. The agencies' remittances for medical, dental, and life insurance
2 benefits mandated herein are *ex gratia* payments and are for Fiscal Year 2027.

3 (g) For Fiscal Year 2027, the sum of Seven Million One Hundred
4 Forty-one Thousand Two Hundred Fifty-five Dollars **(\$7,141,255)** is
5 appropriated from the General Fund to the Government of Guam Retirement
6 Fund to pay the cost of Medicare premiums, inclusive of premiums for
7 Medicare Parts B and D, for government of Guam retirees and their survivors
8 domiciled on Guam who are eligible to receive Social Security income
9 benefits, and who are eligible to enroll in the Government of Guam Group
10 Health Insurance Program. No government of Guam retiree or their survivor
11 shall be required to enroll in the Government of Guam Health Insurance
12 Program in order to receive the reimbursement. For those government of
13 Guam retired employees and their survivors who do participate in the
14 Government of Guam Group Health Insurance Program and are enrolled in
15 Medicare Parts A and B, and elect either Class I, Class II, Class III, or Class
16 IV coverage, reimbursement shall only be made to those who opt for the
17 Retiree Supplemental Plan.

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

23 (i) For Fiscal Year 2027, the sum of One Hundred Fifteen Thousand
24 Three Hundred Eighty-three Dollars **(\$115,383)** is appropriated from the
25 General Fund to the Government of Guam Retirement Fund for retirement

1 annuities for former judges and justices of the Superior Court and Supreme
2 Court of Guam.

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

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

9 “(6) the prospective payment of supplemental benefits for the period
10 of October 1, 2026, through September 30, 2027, for Fiscal Year 2027 for
11 survivors of those employees who retired prior to October 1, 1995, to be paid
12 in the following manner:

13 (A) Four Thousand Two Hundred Thirty-eight Dollars (\$4,238) in
14 Retiree Supplemental Annuity Benefits, known as the sum of One Thousand
15 Two Hundred Dollars (\$1,200), One Thousand Five Hundred Dollars
16 (\$1,500), Seven Hundred Dollars (\$700), and Eight Hundred Thirty-eight
17 Dollars (\$838) in annual benefits formerly contained in various General
18 Appropriation Acts.

19 (B) No person eligible for Retiree Supplemental Annuity Benefits
20 provided for in this Section shall receive such benefits if her/his regular annual
21 retirement annuity, exclusive of the supplemental amounts authorized hereby,
22 exceeds Forty Thousand Dollars (\$40,000). No persons eligible for Retiree
23 Supplemental Annuity Benefits shall receive more than the sum of Forty
24 Thousand Dollars (\$40,000) in combined retirement annuities and
25 supplemental retirement annuities.

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

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

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

12 (1) Four Thousand Two Hundred Thirty-eight Dollars (\$4,238) in
13 Retiree Supplemental Annuity Benefits, known as the sum of One Thousand
14 Two Hundred Dollars (\$1,200), One Thousand Five Hundred Dollars
15 (\$1,500), Seven Hundred Dollars (\$700), and Eight Hundred Thirty-eight
16 Dollars (\$838) in annual benefits formerly contained in various General
17 Appropriation Acts.

18 (2) (A) No persons eligible for Retiree Supplemental Annuity
19 Benefits provided for in this Subsection shall receive such benefit if
20 their regular annual retirement annuity, excluding survivor benefits,
21 prior to the supplemental amounts herein, exceeds Forty Thousand
22 Dollars (\$40,000).

23 (B) No persons eligible for Retiree Supplemental Annuity
24 Benefits shall receive more than the sum of Forty Thousand Dollars
25 (\$40,000) in combined retirement annuities and supplemental
26 retirement annuities.

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

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

8 “(6) Any retirement annuitant who commenced receiving a retirement
9 annuity prior to October 1, 1995, and who is entitled to retirement benefits
10 under this Chapter, shall receive, during the period commencing on October
11 1, 2026, through September 30, 2027, for Fiscal Year 2027, prospective, non-
12 cumulative supplemental annuity benefits as follows:

13 (A) Four Thousand Two Hundred Thirty-eight Dollars
14 (\$4,238) in Retiree Supplemental Annuity Benefits, known as the sum
15 of One Thousand Two Hundred Dollars (\$1,200), One Thousand Five
16 Hundred Dollars (\$1,500), Seven Hundred Dollars (\$700), and Eight
17 Hundred Thirty-eight Dollars (\$838) in annual benefits formerly
18 contained in various General Appropriation Acts.

19 (B) No retiree who is eligible for Retiree Supplemental
20 Annuity Benefits provided for in this Subsection shall receive such
21 benefit if her/his regular annual retirement annuity, excluding the
22 supplemental amounts authorized herein and survivor benefits, exceeds
23 Forty Thousand Dollars (\$40,000). A retiree who is eligible for Retiree
24 Supplemental Annuity Benefits shall receive no more than Forty
25 Thousand Dollars (\$40,000) in combined retirement annuities and
26 supplemental retirement annuities.

1 (C) Any retiree or survivor eligible to receive the
2 supplemental annuity may waive the supplemental annuity payment
3 authorized herein by the filing of a notarized affidavit waiving such
4 payment with the Retirement Fund.”

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

6 (a) *I Maga'hågan Guåhan* shall provide by a single lump sum
7 payment, a Cost of Living Allowance (COLA) of Two Thousand Five
8 Hundred Dollars (\$2,500) to each retiree of the Government of Guam
9 Retirement Fund (GGRF) who is retired as of September 30, 2026, or his/her
10 survivor, no later than November 1, 2026. If a retiree is a Defined Benefit and
11 a Defined Contribution retiree, the retiree or his/her survivor shall only be
12 entitled to a single COLA payment. For Fiscal Year 2027, the sum of Nineteen
13 Million Six Hundred Fifty-seven Thousand Five Hundred Dollars
14 (\$19,657,500) is appropriated from the General Fund to the Department of
15 Administration to pay said COLA.

16 (b) The Guam Power Authority, the A.B. Won Pat International
17 Airport Authority, the Guam Economic Development Authority, the Guam
18 Housing Corporation, the Government of Guam Retirement Fund, the Jose D.
19 Leon Guerrero Commercial Port, the Guam Waterworks Authority, and the
20 Guam Visitors Bureau shall pay a COLA in a single payment of Two
21 Thousand Five Hundred Dollars (\$2,500) to every Government of Guam
22 Retirement Fund retiree who retired from each respective aforementioned
23 agency as of September 30, 2026, or his/her survivor, no later than November
24 1, 2026, for Fiscal Year 2027.

25 (c) Each agency mentioned in Subsection (b) of this Section shall
26 reimburse the General Fund for any COLA paid by the General Fund for

1 Fiscal Year 2027 to retirees who have retired from that agency and their
2 survivors no later than December 31, 2026.

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

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

8 **Section 6. Retiree Medical, Dental, and Life Insurance Expenses**
9 **Appropriated to the Government of Guam Retirement Fund.** For Fiscal Year
10 2027, the sum of Fifty-nine Million Eight Hundred Ninety-nine Thousand Five
11 Hundred Twenty-nine Dollars (**\$59,899,529**) is appropriated from the General Fund
12 to pay the following items for current retirees:

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

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

19 **Section 7. Pacific Islands Development Bank.** *I Maga'hågan Guåhan* is
20 hereby authorized to deposit such funds necessary into the Pacific Islands
21 Development Bank as authorized under Public Law 22-148.

22 **Section 8. Competitive Wage Act Study.** *I Maga'hågan Guåhan* is hereby
23 authorized to expend such funds necessary to procure the services of a consulting
24 expert on classification and compensation in public employment to conduct a study
25 of all government of Guam positions, to include positions covered under the Nurse
26 and Educator Pay Plans. The scope of work provisions of the contract shall include

1 the conducting of compensation training for the human resources staff throughout
2 the government of Guam.

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

6 **Section 10. GPD Headquarters in Tiyan.** *I Maga'hågan Guåhan* is hereby
7 authorized to expend funds necessary for the cost associated with the financing to
8 include lease-leaseback agreements, design, construction, maintenance, and related
9 expenses of the new Guam Police Department's headquarters to be located in *Tiyan*,
10 subject to legislative appropriation.

11 **Section 11. Sports Field in Tiyan.** *I Maga'hågan Guåhan* is hereby
12 authorized to expend such funds necessary for the cost associated with the financing
13 to include lease-leaseback agreements, design, construction, maintenance, and
14 related expenses of the new Sports Field to be located in *Tiyan*, subject to legislative
15 appropriation.

16 **Section 12. Guam Police Department (GPD) Yigo Precinct.** *I Maga'hågan*
17 *Guåhan* is hereby authorized to expend such funds necessary for the cost associated
18 with financing the development of a Police Precinct on Government of Guam land
19 in Yigo, Guam pursuant to Public Law 38-64. Financing shall be used for leaseback
20 agreements, design, construction, maintenance and related expenses, subject to
21 legislative appropriation.

22 **Section 13. Appropriation to the Guam Preservation Trust for the**
23 **Renovation of the Former F.Q. Sanchez Elementary School Property.**

24 Notwithstanding any other provision of law, the sum of Three Million Five
25 Hundred Thousand Dollars (\$3,500,000) is hereby appropriated from the Fiscal Year
26 2024 audited excess revenues to the Guam Preservation Trust (GPT) for the purpose

1 of renovation, stabilization, restoration, and preservation of the historic property
2 formerly known as the F.Q. Sanchez Elementary School located in *Humåtak*.

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

- 4 (1) structural assessment and stabilization;
- 5 (2) architectural and engineering design;
- 6 (3) renovation and restoration work consistent with historic
7 preservation standards; and
- 8 (4) site improvements necessary to return the facility to public use.

9 Funds appropriated herein shall remain available until fully expended and
10 shall not be subject to transfer authority. The Guam Preservation Trust shall
11 submit quarterly expenditure and project status reports to the Speaker of *I*
12 *Mina'trentai Ocho Na Liheslaturan Guåhan* and the Chairperson of the
13 appropriate legislative committee detailing project progress, obligations,
14 expenditures, and anticipated completion timelines.

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1 this hiring authority provided its authorized budget for personnel is not exceeded.
2 The retiree hired shall fill such a vacant position and shall be terminated when the
3 incumbent returns from military service or absence. Retired corrections officers may
4 be hired only in the ranks of Corrections Officers Supervisor I and below, only at
5 Step 1, and shall not receive annual leave. Officers hired under this Section shall
6 meet the requirements for the position in question except for written examinations.
7 The Director of DOC shall certify that every retiree hired is fit for duty.
8 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 DOC
12 Director shall submit a report to *I Liheslaturan Guåhan* on July 1, 2027, and again
13 thirty (30) days after the end of the fiscal year, of the number of retired officers hired
14 pursuant to this Section, the positions filled, the length of employment, the cost of
15 said hiring, and the nature of the critical need that was filled.

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

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

1 Notwithstanding § 8121(a) of Article 1, Chapter 8, Title 4 GCA, retirees hired
2 temporarily pursuant to this Section may continue to receive retirement benefits. The
3 GPD may pay Civilian Volunteer Police Reserve stipends to a Police Reserve
4 Officer to provide temporary services of a regular police officer. Any employee
5 hired under this Section shall only be eligible to enroll in the Government of Guam
6 Health Insurance Program as an active employee. The Chief of Police shall submit
7 a report to *I Liheslaturan Guåhan* on July 1, 2027, and again thirty (30) days after
8 the end of the fiscal year, of the number of retired officers hired pursuant to this
9 Section, the positions filled, the length of employment, the cost of said hiring, and
10 the nature of the critical need that was filled.

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

1 again thirty (30) days after the end of the fiscal year, of the number of retired
2 firefighters hired pursuant to this Section, the positions filled, the length of
3 employment, the cost of said hiring, and the nature of the critical need that was filled.

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

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

Section 8. Temporary Employment of Retired Government of Guam Social Workers. The Department of Public Health and Social Services (DPHSS)

1 may hire retired government of Guam social workers if a critical need arises. DPHSS
2 may exercise this hiring authority for social workers in Child Protective Services
3 provided its authorized budget for personnel is not exceeded. Said retirees shall be
4 hired at a minimum of Step 1 for the position in question and shall not receive annual
5 leave. Notwithstanding § 8121(a) of Article 1, Chapter 8, Title 4 GCA, retirees hired
6 temporarily pursuant to this Section may continue to receive retirement benefits.
7 Any employee hired under this Section shall only be eligible to enroll in the
8 Government of Guam Health Insurance Program as an active employee. The
9 Director of DPHSS shall submit a report to *I Liheslaturan Guåhan* on July 1, 2027,
10 and again thirty (30) days after the end of the fiscal year, of the number of retired
11 employees hired pursuant to this Section, the positions filled, the length of
12 employment, the cost of said hiring, and the nature of the critical need that was filled.

13 **Section 9. Temporary Employment of Retired GDOE Teachers.** The
14 Guam Department of Education (GDOE) may hire retired GDOE teachers who are
15 not eligible for Medicare Parts A and B, and who shall remain covered under the
16 Government of Guam Group Health Insurance Program as a retired person, if a
17 critical need arises as a result of military activation of GDOE teachers or absence
18 due to a long-term disability status which has been certified by a medical doctor.
19 The GDOE may exercise this hiring authority provided 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. Retirees
22 shall be hired at a minimum of Step 1 for the position in question and shall receive
23 leave benefits as authorized by law. Notwithstanding § 8121(a) of Article 1, Chapter
24 8, Title 4 GCA, retirees hired temporarily pursuant to this Section may continue to
25 receive retirement benefits. The Superintendent of GDOE shall submit a report to *I*
26 *Liheslaturan Guåhan* on July 1, 2027, and again thirty (30) days after the end of the

1 fiscal year, of the number of retired employees hired pursuant to this Section, the
2 positions filled, the length of employment, the cost of said hiring, and the nature of
3 the critical need that was filled.

4 **Section 10. Temporary Employment of Retired Attorneys.** The Attorney
5 General of Guam, the Unified Judiciary, the Public Defender Service Corporation,
6 and the Alternate Public Defender may hire retired government of Guam attorneys
7 on a full or part-time basis when a critical need arises. These entities may exercise
8 this hiring authority for attorneys provided that the authorized budget for personnel
9 for the entity is not exceeded. Said attorneys shall be hired up to Step 5 of the
10 Attorney 4 pay scale and shall not receive annual leave. Notwithstanding § 8121(a)
11 of Article 1, Chapter 8, Title 4 GCA, retirees hired temporarily pursuant to this
12 Section may continue to receive retirement benefits. Any attorney hired under this
13 Section shall only be eligible to enroll in the Government of Guam Health Insurance
14 Program as an active employee. Such employment shall not close vacancies to
15 qualified applicants. Each entity shall report to *I Liheslaturan Guåhan* on July 1,
16 2027, and again thirty (30) days after the end of the fiscal year, of the number of
17 retired attorneys hired pursuant to this Section, the positions filled, the length of
18 employment, the cost of said hiring, and the nature of the critical need that was filled.

19 **Section 11. Temporary Employment of Retired Office of the Attorney**
20 **General (OAG) Staff.** The Attorney General of Guam may hire retired government
21 of Guam non-attorneys on a full or part-time basis when a critical need arises. The
22 OAG may exercise this hiring authority for non-attorneys provided that the
23 authorized budget for personnel for the entity is not exceeded. Said retirees shall not
24 receive annual leave. Notwithstanding § 58121(a) of Article 1, Chapter 8, Title 4
25 GCA, retirees hired temporarily pursuant to this Section may continue to receive
26 retirement benefits. Any staff hired under this Section shall only be eligible to enroll

1 in the Government of Guam Health Insurance Program as an active employee. Such
2 employment shall not close vacancies to qualified applicants. The Office of the
3 Attorney General of Guam shall report to *I Liheslaturan Guåhan* on July 1, 2027,
4 and again thirty (30) days after the end of the fiscal year, of the number of retired
5 staff hired pursuant to this Section, the positions filled, the length of employment,
6 the cost of said hiring, and the nature of the critical need that was filled.

7 **Section 12. Temporary Employment of Retired Department of Public**
8 **Works Employees.**

9 (a) The Department of Public Works (DPW) may hire retired Guam
10 DPW employees when a critical need arises because of *I Maga'hågan*
11 *Guahan's* declaration of a state of public health emergency to respond to the
12 novel coronavirus (COVID-19) pandemic on Guam.

13 (1) Identified Areas. The DPW may exercise this hiring
14 authority in the areas of engineering and construction, building permits
15 and inspection, construction quality control, design and analysis,
16 project coordination and quality control, highway planning, highway
17 programming, coordination and control, highway maintenance and
18 construction, and building construction and facilities maintenance.

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

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

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

Section 14. Temporary Employment or Detail, Absence Due to Military Service or Long-Term Disability. Notwithstanding the provisions of § 4117 of Article 1, Chapter 4, Title 4 GCA, in the event a classified employee will be

1 absent from work in excess of thirty (30) consecutive work days due to active
2 military service or a long-term disability certified in writing by a medical doctor, the
3 appointing authority for an agency may temporarily assign or detail another
4 employee to assume the responsibilities of the absent employee. Such detail or
5 assignment may be in effect for up to the same number of days of the consecutive
6 absence due to active military service or medical disability. The appointing authority
7 may also fill such vacancies by limited-term appointment, and any such appointment
8 may be in effect for up to the same number of days of the consecutive absence due
9 to active military service or medical disability.

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

1 GWA shall submit a report to the Speaker of I Liheslaturan Guåhan on July 1, 2027,
2 and again thirty (30) days after the end of the fiscal year, of the number of retired
3 operators and engineers hired pursuant to this Section, the positions filled, the length
4 of employment, the cost of said hiring, and the nature of the critical need that was
5 filled.

6 **Section 16. *Locum Tenens* Exemption During the Absence of the Chief**
7 **Medical Examiner.** The Office of Post-Mortem Examinations is exempt from the
8 government of Guam procurement law in contracting for the professional services
9 of a qualified medical examiner to be provided when the Chief Medical Examiner is
10 absent from work.

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

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

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

23 (1) this Section shall not apply to any employee of the
24 Legislative or Judicial Branches;

25 (2) the transfer of an employee shall not result in a loss of pay
26 or salary;

1 (3) no employee shall be transferred if the employee has filed
2 a viable grievance with the Civil Service Commission for
3 discrimination based on political affiliation, gender, or sexual
4 harassment, unless the employee consents to such transfer;

5 (4) notwithstanding any other provision of law, rule, or
6 regulation, no employee of an autonomous agency may be transferred
7 to a line department or agency;

8 (5) *I Maga'hågan Guåhan* shall transfer the funding
9 authorized for that employee's position from the transferor agency to
10 the transferee agency, including GMHA, DPHSS, and GBHWC, unless
11 the transfer is from a line agency to an autonomous agency;

12 (6) this Section shall not be used to transfer employees acting
13 in good faith who report or expose bad business practices, illegal
14 activities, or inappropriate conduct by public officials;

15 (7) no employee who has filed a whistleblower complaint as
16 provided for in statute shall be transferred unless the employee consents
17 to such transfer.

18 (b) *I Maga'hågan Guåhan* shall submit a report to the Speaker of *I*
19 *Liheslaturan Guåhan* of the transfer of each employee pursuant to this
20 authorization with the name and position of the employee being transferred,
21 the line department or agency the employee is being transferred from, the line
22 department or agency the employee is being transferred to, the time duration
23 of the transfer, and whether the transfer is permanent, by the twentieth (20th)
24 day after each month of the fiscal year.

25 **Section 19. Competitive Wage Act Employee Appeals Pay.** Pursuant to the
26 authority under § 6218.1 of Article 2, Chapter 6, Title 4, Guam Code Annotated,

1 relative to allowing retroactive pay adjustments, all executive branch departments
2 and agencies are hereby authorized to utilize their entity's operational budgets to
3 make retroactive pay adjustments for employees whose appeals were adjudicated
4 and affirmed by the Competitive Wage Act appeals process conducted by the
5 Department of Administration; provided, that it does not negatively impact current
6 operational needs.

7 **Section 20. Board and Commission Stipends.** Any compensation or
8 stipend owed to a board or commission member for attending a regular or special
9 meeting for Fiscal Year 2027 shall be paid from appropriations in this Act by the
10 department or agency responsible for the administrative support and operations of
11 such board or commission. Board and commission members may elect to not receive
12 said compensation. *I Maga'hågan Guåhan* may, by Executive Order, waive the
13 payment of meeting stipends owed to any board or commission member.

14 Notwithstanding any other provision of law, each member of the Guam Parole Board
15 shall be compensated Two Hundred Fifty Dollars (\$250) for every meeting the
16 member attends. No member shall be compensated more than One Thousand Dollars
17 (\$1,000) per month, irrespective of the number of meetings that a member attends
18 in any given month.

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

22 (a) Subject to Chapter 5 of Title 5 GCA, government of Guam
23 departments and agencies may contract with independent contractors;
24 provided, that no agency may contract for services customarily provided by
25 employees in the classified service, except as provided by law.

1 (b) Government of Guam departments and agencies that do not
2 customarily obtain professional services, such as licensed health
3 professionals, licensed architects, licensed engineers, legal services, actuarial
4 services, and auditing services through an employee in the classified service
5 in that department or agency may contract to obtain such services.

6 (c) The Public Defender Service Corporation and the Alternate
7 Public Defender are authorized to contract with attorneys as independent
8 contractors to provide services in areas in which it is impracticable or
9 impossible for the office to proceed. Such contracts shall be in accordance
10 with the procurement laws of Guam. The Executive Director of the Public
11 Defender Service Corporation and the Executive Director of the Alternate
12 Public Defender shall file a copy of every such contract with the Director of
13 Administration together with a written certification stating why it is
14 impracticable to handle the matter within the office as otherwise constituted.

15 (d) This Section shall not apply to the Office of the Attorney General
16 of Guam; the Guam Department of Education; the University of Guam; the
17 Guam Community College; the Unified Judiciary when filling positions of
18 justices and judges pro tem, law clerks, and legal interns; the Department of
19 Revenue and Taxation when filling the position of legal counsel; *I*
20 *Liheslaturan Guåhan*; the Guam Memorial Hospital Authority; and the
21 Department of Public Health and Social Services and the Guam Behavioral
22 Health Wellness Center when filling positions of licensed health
23 professionals.

24 (e) Any instrumentality of the government of Guam that fills any
25 classified or unclassified positions by contractual arrangement in accordance
26 with this Section shall file a copy of every such contract with the Director of

1 Administration together with a written certification stating why it is
2 impracticable to handle the matter within the instrumentality as otherwise
3 constituted.

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

7 (a) The President of the University of Guam, the President of the
8 Guam Community College, and the Director of the Guam Department of
9 Labor shall transmit a report to *I Maga'hågan Guåhan* and the Speaker of *I*
10 *Liheslaturan Guåhan* no later than June 30 of each year of the actual number
11 of programs completed and/or certificates issued for each employment,
12 employment placement, and job training program; and employment data for
13 said program completed for the two (2) years following completion of their
14 respective programs, to include salary levels, job location, or whether the job
15 is in the same field as the program.

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

18 **Section 23. Authorization for Legal Services for the Department of**
19 **Public Works, the Guam Building Code Council, the Contractors License**
20 **Board, and the PEALS Board.** The Department of Public Works (DPW), the Guam
21 Building Code Council (GBCC), the Guam Contractors License Board (GCLB), and
22 the Guam Board of Registration for Professional Engineers, Architects, and Land
23 Surveyors (PEALS) may enter into a Memorandum of Understanding (MOU) to
24 jointly fund an Assistant Attorney General to specifically provide legal services to
25 DPW, GBCC, GCLB, and the PEALS Board only.

1 **Section 24. Consolidated Revenue and Expenditure Reporting**

2 **Requirement.** Notwithstanding §§ 4105(f) and 4109(c)(3) of Chapter 4, Title 5
3 GCA, and § 13109(a)(1) of Chapter 13, Title 2 GCA, relative to General Fund
4 revenue reporting, the Director of the Bureau of Budget and Management Research,
5 in collaboration with the Director of Revenue and Taxation and the Director of
6 Administration, shall prepare a monthly Consolidated Revenue and Expenditure
7 Report (CRER) which shall report and recognize revenues on a cash basis, with the
8 exception of Section 30 revenues, which shall be reported as collected in full in
9 October of each year; and shall for each month, identify and note any and all non-
10 recurring revenues by General Fund revenue category, by month collected, and by
11 amount; and shall compare the budgeted and actual departmental program
12 appropriations with expenditures and encumbrances. The Director of the Bureau of
13 Budget and Management Research, the Director of Administration, and the Director
14 of Revenue and Taxation shall certify said reports, which shall be transmitted to *I*
15 *Maga'hågan Guåhan* and the Speaker of *I Liheslaturan Guåhan* no later than twenty
16 (20) days after the end of each month. The reports shall include, at a minimum, the
17 following components relative to General Fund revenues:

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

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

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

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

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

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

6 **Section 25. Payment of Civil Service Commission Settlements or**
7 **Judgements and Decisions by the Judiciary of Guam.** Any obligations of back
8 pay owed to compensate employees by a judgment or by a settlement agreement
9 action of the Civil Service Commission or judgement and decision of the Judiciary
10 of Guam is hereby appropriated from the Fiscal Year 2027 budget of the respective
11 agency to which such action is directed.

12 **Section 26. Prevention of Disproportionate Reductions in Allotments.**
13 The Department of Administration and the Bureau of Budget and Management
14 Research shall not disproportionately reduce the budget allotments to the University
15 of Guam and the Guam Community College from other units of the government of
16 Guam.

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

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

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

1 (c) nurses, doctors, licensed health professionals, contact tracers and
2 investigators, and ancillary health employees necessary for clinical purposes
3 at the Department of Public Health and Social Services, the Guam Behavioral
4 Health and Wellness Center, the Office of the Chief Medical Examiner, the
5 Guam Memorial Hospital Authority, the Guam Police Department, and the
6 Department of Integrated Services for Individuals with Disabilities;

7 (d) Department of Labor Survey Workers;

8 (e) Systems and Programming Administrator, Junior Systems
9 Programmer, Senior Programmer Analyst, Junior Application Analyst, Junior
10 Programmer Analyst, and Junior Application Programmer; and positions
11 dealing with reporting, tax audits, tax investigations, tax collections, and
12 processing of taxes at the Department of Revenue and Taxation;

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

14 (g) persons filling temporary vacancies created by the call to active
15 military duty of employees who are members of the reserve components of
16 the Department of Defense and the Department of Transportation, including,
17 but not limited to, the United States Army, United States Navy, United States
18 Marine Corps, United States Air Force, the Guam Army National Guard, the
19 Guam Air National Guard, and the United States Coast Guard, or created by
20 absence due to a long-term disability status which has been certified by a
21 medical doctor. Departments may exercise this hiring authority provided its
22 authorized budget for personnel is not exceeded;

23 (h) positions within the Office of *I Maga'hågan Guåhan*, the Office
24 of *I Sigundo Maga'låhen Guåhan* and the Guam State Clearinghouse, and
25 department or agency heads, and private secretaries;

26 (i) positions within the Mayors Council of Guam;

(j) positions within the Guam Election Commission;

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

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

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

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

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

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

(q) labor law enforcement specialists;

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

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

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

(u) Sanitation workers and Equipment Operators for the Guam Solid Waste Authority; and

(v) all persons employed pursuant to this Section, effective October 1, 2028, shall meet the minimum Knowledge, Abilities, and Skills (KAS) associated with such position.

Section 28. GDOE Consolidated Expenditure Report Requirement.

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

Section 29. Alignment of Hospital Rates and Fees. Notwithstanding any other provision of law, the Guam Memorial Hospital Authority (GMHA) is authorized to formulate a fee and rate schedule of applicable hospital fees and rates. Upon the completion of a fee study, GMHA shall submit the adjusted fee and rate schedule to *I Liheslaturan Guåhan* by June 30, 2027. Nothing herein shall affect GMHA's authority to regularly adopt or increase fees.

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

Section 31. Reporting Requirement for Funding Received from the American Rescue Plan Act of 2021 and the Infrastructure Investment and Jobs Act. Notwithstanding any other provision of law, rule, or regulation, the Director of the Bureau of Budget and Management Research and the Director of Administration shall submit a written report to the Speaker of *I Liheslaturan Guåhan* no later than five (5) working days after the end of each month beginning in Fiscal Year 2027 and throughout the federal funding period, which shall reflect the total amount of funds earmarked to Guam and received by *I Maga'hågan/Maga'låhen Guåhan* through the American Rescue Plan Act of 2021 and the Infrastructure Investment and Jobs Act. The report shall detail the allocation of funds by *I Maga'håga/Maga'låhi* and the total expenditure of funds by purpose, project description, to include the amount of each contract awarded, the name and business license number of the contract awardee, the name and business license number of all project bidders; product vendor name, business license number, and price quotes; and estimated completion date of project or delivery of final product. Failure to submit said report after the end of each month shall result in a fine of Two Hundred Fifty Dollars (\$250.00) per missed deadline for each Director identified herein, which shall be deposited in the Rainy Day Fund established pursuant to Article 9 of Chapter 22, Title 5, Guam Code Annotated.

Section 32. Amendment to the Guam Ancestral Lands Commission Survey, Infrastructure, and Development Fund. Notwithstanding any other provision of law requiring the deposit of proceeds to other funds, for Fiscal Year 2027 only, the Guam Ancestral Lands Commission Survey, Infrastructure, and Development (GALC SID) Fund shall receive the net proceeds of all leases of Apra Harbor Reservation F-12 and Parcel N14-1 (the Polaris Point parcels) and fifty percent (50%) of the net proceeds of the lease of Lot 10192 (transferred by the

1 federal government to the government of Guam by quitclaim deed in 2002 and now
2 utilized by the telecommunications company AT&T), both under the jurisdiction of
3 the Guam Ancestral Lands Commission. Notwithstanding any other law or provision
4 of this Act, GALC SID funds shall not be used for any other purpose except as
5 provided in Title 21 GCA, Chapter 80, § 80104(h)(3).

6 **Section 33. Excess Annual Leave for Nurses, Employees Working in**
7 **Nursing Services, and Peace Officers.** Notwithstanding § 4109(c) of Chapter 4,
8 Title 4, Guam Code Annotated, employees working in nursing services at the Guam
9 Memorial Hospital Authority, nurses employed at the Department of Public Health
10 and Social Services, and Peace Officers, as defined in § 51101(b), Chapter 51, Title
11 17, Guam Code Annotated, who have accumulated annual leave in excess of three
12 hundred twenty (320) hours as of September 30, 2026, may carry over their excess
13 and shall use the excess amount of leave, prior to retirement or termination from
14 service. At the time of retirement or termination of service, that portion permitted to
15 be credited to sick leave shall be so credited and the remainder of the excess leave,
16 if any, shall be lost. Nothing herein shall allow lump sum compensation or retirement
17 credit for annual leave in excess of three hundred twenty (320) hours. Nothing herein
18 shall limit registered nurses from accruing leave in accordance with § 4109.1,
19 Chapter 4, Title 4, Guam Code Annotated.

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

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

25 **Section 35. Amendment 3.** § 771103 of Article 11, Chapter 77, Title 12
26 Guam Code Annotated is hereby *amended* to read:

1 **“§ 771103. Cap on Business Privilege Tax Credits for Required Medical**
2 **Equipment at the Guam Memorial Hospital Authority**

3 (a) The total amount of credits against unpledged business privilege
4 taxes for medical equipment needs of the GMHA authorized herein shall not
5 exceed Five Million Dollars (\$5,000,000) over a five (5) year period. ~~No more~~
6 ~~than Five Hundred Thousand Dollars (\$500,000) in tax credits shall be~~
7 ~~authorized for each year of the program.~~ The five-year period will begin in
8 the first fiscal year *I Liheslaturan Guåhan* allocates One Million Dollars
9 (\$1,000,000) from unpledged business privilege taxes through the budget act.
10 This period will continue to count in each subsequent fiscal year as long as
11 this One Million Dollars (\$1,000,000) appropriation is maintained in future
12 budget acts.”

13 **Section 36. Limited Procurement Authority Granted to the Guam Office**
14 **of Technology.** Notwithstanding any other provision of the Guam Procurement Law,
15 the Chief Technology Officer of the Guam Office of Technology (OTECH), is
16 granted procurement authority for procurement as defined by Title 5 GCA for
17 purchases and contracts that do not exceed Five Hundred Thousand Dollars
18 (\$500,000). OTECH shall adhere to the applicable procurement laws, rules and
19 regulations. OTECH shall also ensure that its procurement officials undergo and
20 successfully complete procurement training pursuant to 5 GCA § 5141 and are
21 enrolled in the earliest training class that becomes available.

22 **Section 37. Public Disclosure of Professional Services, Consultant, and**
23 **Independent Contractor Agreements.**

24 (a) Notwithstanding any other provision of law, every department,
25 agency, instrumentality, autonomous agency, public corporation, line agency,
26 board, commission, authority, and other entity of the Government of Guam

1 shall maintain on its official website, a publicly accessible register of all active
2 professional services contracts, consultant agreements, and independent
3 contractor agreements, regardless of the source of funding;

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

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

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

23 **Section 38. Department of Public Health and Social Services Authority**
24 **to Procure Legal and Investigative Services.** Notwithstanding any other provision
25 of law, the Guam Department of Public Health and Social Services may procure

1 legal and investigative services in accordance with Guam procurement laws
2 governing professional services.

3 **Section 39. Judiciary of Guam Annual Report on Grant Funding.** A new
4 § 2105 is *added* to Chapter 2, Title 7, Guam Code Annotated, to read:

5 **§ 2105. Annual Report on Grant Funding.**

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

10 (1) the name and source of each grant received;

11 (2) the total amount of funding awarded and received;

12 (3) a description of the purpose or program supported by each
13 grant;

14 (4) the amount expended from each grant during the reporting
15 period;

16 (5) any unexpended balances or carryover amounts; and

17 (6) the agency or office responsible for the administration and
18 oversight of each grant; and

19 (b) The report shall be made publicly accessible through the
20 Judiciary's website.

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

23 **“§ 5007.1. Advance Payment for the ~~Medicines~~ Guam Memorial**
24 **Hospital Authority Allowed.** Notwithstanding 5 GCA § 5007 or any other
25 provision of law, the Guam Memorial Hospital Authority may procure
26 pharmaceuticals with advance payments.”

1 **Section 41. Guam Criminal Law and Procedure Review Commission.** §
2 25.06(c) of Title 1 Guam Code Annotated is hereby *amended* to read:

3 “(c) At the conclusion of its review, the Commission shall submit
4 comprehensive criminal code reform recommendations to the Chief Justice of
5 the Supreme Court of Guam, *I Maga'hågan Guåhan*, and the Speaker of *I*
6 *Liheslaturan Guåhan* ~~within forty-eight (48) months of the initial meeting~~
7 ~~described in § 25.06 of this Chapter~~ by September 30, 2027.”

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

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

1 “(m) Rulemaking. The Board shall promulgate rules and regulations
2 necessary to implement and administer the issuance of Foreign Medical Graduates
3 (FMG) licenses pursuant to this Chapter. Such rules and regulations shall be adopted
4 no later than one-hundred twenty (120) days following the enactment of this Act.”

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

8 **“§ 12206.3. Interim Provisional License to Permanent Limited 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 Section 12206.2 ~~12256~~;
- 14 (2) Has received an attestation from the participating healthcare
15 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 within
19 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 applicable
25 fee.”

1 **Section 45. Implementation Timeline for Internationally Trained**
2 **Physician Licensure Rules and Regulations.** § 12206.6 of Chapter 12, Title 10,
3 Guam Code Annotated, is hereby *amended*, to read:

4 **“§ 12206.6. Rulemaking.**

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

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

17 **“§ 9112. Members.**

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

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

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

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

1 (c) ~~Contributing members may acquire multiple voting rights on the basis of~~
2 ~~one (1) vote for each annual contribution of One Hundred Dollars (\$100.00), payable~~
3 ~~in lump sum or installments, provided, no single membership shall be entitled to~~
4 ~~more than ten (10) votes.~~ All contributions of contributing members herein
5 mentioned shall be cash and must be paid in full ninety (90) days prior to having any
6 voting rights.

7 (d) A quorum of the membership shall require attendance of at least fifty
8 percent (50%) of the total voting power of the members. Except as otherwise
9 provided by law, any act of the members shall require a vote of a majority of the
10 voting power of the members present at any meeting duly held. ~~Contributing~~
11 ~~members may be present and may vote by proxy, provided written authorization of~~
12 ~~proxy is delivered to the Secretary or General Manager, or the Chairperson of the~~
13 ~~meeting at least twenty-four (24) hours prior to the commencement of the meeting~~
14 ~~which is the subject of the proxy.~~

15 (e) Notwithstanding any other provision of law, government funds of any
16 department, agency or instrumentality of the government may not be used to pay
17 membership dues or acquire voting rights. Any such funds used to acquire or
18 continue membership or acquire or continue voting rights after October 1, 1985 shall
19 be reimbursed to the affected department, agency or instrumentality of the
20 government.

21 (f) ~~At elections of directors by the membership, each member who has~~
22 ~~acquired the right to cast votes at such election shall cast as many votes as the~~
23 ~~member has acquired for each of four (4) candidates.~~ Notwithstanding the provisions
24 of Section 307 of the Civil Code, cumulative voting is prohibited.”

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

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

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

8 **Section 48. Guam Visitors Bureau Directors Governance Reform.** § 9106

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

11 (a) The exercise of the powers of the Bureau shall be directed by the Board
12 of Directors composed of twelve (12) members selected in accordance with this
13 Section. Five (5) directors, referred to as ‘appointed directors’ shall be members
14 and shall be appointed by the Governor with the advice and consent from the
15 Legislature. One of the appointed directors shall be a commissioner or assistant
16 commissioner selected by the Commissioner’s Council. Two (2) members shall be
17 appointed by the Speaker of the Guam Legislature and shall be referred to as the
18 ‘Legislative Directors’. Four (4) directors, referred to as ‘elected directors’ shall be
19 contributing members in good standing elected by the membership in a manner
20 that protects the confidentiality of the voting process. The five (5) appointed, the
21 legislative directors and four (4) elected directors shall then select the twelfth
22 (12th) director by a vote requiring concurrence of eight (8) of the directors. The
23 twelfth (12th) director shall be actively and directly involved in the tourism
24 industry. There shall be one (1) alternate director who shall be appointed by the
25 Speaker of the Legislature ~~with the consent of the Legislature~~. He shall have no
26 voting power unless and until a member of the Board of Directors is absent from a

1 meeting. The alternate shall replace the first absent director. Should a absent
2 director, who has been replaced by an alternate arrive at a meeting, his voting
3 power displaces that of the alternate on any matters which arise after his arrival.
4 The alternate director shall not replace a director who is present at a meeting but
5 chooses to leave prior to the close of the meeting. The Board of Directors shall
6 elect from amongst its body a chairperson and vice chairperson. The twelfth (12th)
7 director from a previous board shall not be held over solely to act as the twelfth
8 (12th) director of a new board. ~~The twelfth (12th) director of a new board. (sic)~~ The
9 twelfth (12th) director of a previous board may be appointed as the twelfth (12th)
10 director of any subsequent board as set forth herein.”

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 a
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 Guåhan* and
8 *I Sigundo Maga'låhen Guåhan* when traveling off-island to represent the
9 people of Guam at meetings and functions determined critical to the welfare
10 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 on
13 legislation that is supported by the Guam Legislature as indicated by a
14 legislative resolution.

15 **Section 2. Wireless Communications Restrictions.**

16 (a) No government of Guam funds, regardless of source and
17 including funds expended by autonomous agencies, shall be expended for the
18 use of cellular telephones, cellular telephone services, and other wireless
19 telephone services, unless the government of Guam will be reimbursed by
20 federal funds or other grants. This Section shall not apply to *I Maga'hågan*
21 *Guåhan*; *I Sigundo Maga'låhen Guåhan*; the Speaker of *I Liheslaturan*
22 *Guåhan*; the Chief Justice of the Supreme Court of Guam; the Presiding Judge
23 of the Superior Court of Guam; the Crisis Hotline Program of the Guam
24 Behavioral Health and Wellness Center; law enforcement officials; on-call
25 attorneys of the Office of the Attorney General and the Public Defender
26 Service Corporation; on-call health professionals of the Guam Memorial

1 Hospital Authority, the Guam Behavioral Health and Wellness Center, and
2 the Department of Public Health and Social Services; village Mayors and Vice
3 Mayors; Guam Fire Department and EMS officials; on-call emergency
4 management personnel; the Chief Medical Examiner; the Guam Election
5 Commission; and the Guam Visitors Bureau. The restrictions in this Section
6 shall not apply to wireless internet services, stationary (non-mobile) wireless
7 telephone, and wireless voice over internet protocol (VOIP) services.

8 (b) No appointing authority, manager, supervisor, or public officer
9 in any branch of the government of Guam shall require or exert undue
10 influence on any classified or unclassified employee of any branch of the
11 government of Guam to maintain or utilize for employment-related duties, at
12 such employee's personal expense, any form of wireless and/or internet
13 communications, phone, tablet, or desktop or laptop computer. Nothing
14 herein, however, shall be construed to prevent an employer from calling an
15 employee at a wireless phone/radio if the employee designates such wireless
16 phone/radio as a personal contact number. Nothing herein shall be construed
17 as to prevent an employee, voluntarily and on his own accord, from using
18 personal funds or resources for wireless telephone services. An employee in
19 violation of this Subsection is subject to a fine not to exceed Fifty Dollars
20 (\$50.00) for the first violation, and One Hundred Dollars (\$100.00) for
21 subsequent violations.

22 **Section 3. Restriction on the Home Use of Government of Guam**
23 **Vehicles.** Except as expressly permitted by § 1103(c), Chapter 1, Title 4 GCA, or
24 any other law, no government of Guam owned, leased, or rented vehicle may be
25 driven home by an employee unless such employee is on call as an emergency first
26 responder.

1 **Section 4. Annual Procurement Plan Requirement.** Pursuant to § 5010
2 of Chapter 5, Title 5, Guam Code Annotated, departments and agencies shall submit
3 to the General Services Agency (GSA) a projected annual procurement plan at the
4 start of each fiscal year by October 31, 2026. Plans shall include equipment, services,
5 and supplies (e.g., vehicles, copiers, computers, heavy equipment, security, ground
6 maintenance, janitorial and construction supplies, food supplies, etc.), by category,
7 together with appropriate specifications or scope of work.

8 **Section 5. Purchasing First Class or Business Class Airfare Prohibited.**
9 Notwithstanding any other provision of law, rule, or regulation to the contrary, the
10 government of Guam shall not purchase first class or business class airfare. They
11 shall be authorized to purchase only coach or economy airfare. Any employee
12 electing to upgrade their airline seat shall be required to either use their personal
13 mileage or pay the incremental difference in the cost. This Section shall not apply to
14 *I Maga'hågan Guåhan*; *I Sigundo Maga'låhen Guåhan*; the Speaker of *I*
15 *Liheslaturan Guåhan*; the Chief Justice of the Supreme Court of Guam; and the
16 Presiding Judge of the Superior Court of Guam.

1 file and a written report, on a monthly basis and post the same on its website. Each
2 monthly report shall be due no later than thirty (30) days after the end of each month.

3 **Section 5. Facilities Insurance Requirements.** Every department and
4 agency of the government of Guam through the Department of Administration shall
5 only expend such sums as necessary from the department's or agency's
6 appropriation for operations contained in this Act for insurance of government-
7 owned facilities built or repaired with FEMA grant funds where such insurance is
8 required by FEMA.

9 **Section 6. Reporting Requirements for Non-Profit Organizations.** All
10 non-profit organizations that receive funds pursuant to this Act shall maintain
11 financial records that accurately account for said funds and shall provide a report to
12 the department or agency that oversees the appropriation and the Department of
13 Administration. The non-profit organization shall be provided a copy of this Section
14 by the department or agency overseeing such appropriation, but failure of the
15 department or agency to fulfill this duty shall not prevent any non-profit organization
16 from carrying out its responsibilities under this Section. The non-profit organization
17 shall also provide to said department or agency:

18 (a) a quarterly report describing its activities during the reporting
19 period and the results it achieved no later than twenty (20) days after the end
20 of each quarter;

21 (b) notice of all procurement of equipment and services of Five
22 Thousand Dollars (\$5,000) or more prior to awarding any such contract;

23 (c) access by the overseeing department's or agency's duly
24 authorized representative and government of Guam auditors to appropriate
25 records for the purpose of audit and examination of books, documents, papers,
26 and records of funds expended under the appropriation;

1 (d) submission of a detailed inventory listing of each year's
2 purchases, as certified by its certifying officer; and

3 (e) a final report to the overseeing department or agency for
4 submission to *I Liheslaturan Guåhan* containing a full disclosure of all
5 expenditures of funds appropriated by this Act no later than November 15,
6 2027, for Fiscal Year 2027. The overseeing department or agency shall submit
7 said report to *I Liheslaturan Guåhan*, in a Microsoft Excel electronic file and
8 a written report, and shall post the same on its website.

9 Non-compliance with these reporting requirements shall subject the
10 non-profit organization to a three percent (3%) reduction of its appropriation;
11 and the overseeing department's or agency's contract with the organization
12 shall so provide.

13 **Section 7. Fund Reversions.** Unless otherwise specified in this Act:

14 (a) General Fund Reversion. All unexpended or unencumbered
15 appropriations made from the General Fund by a GG1, purchase order, or
16 contract pursuant to this Act shall revert to the General Fund on the last day
17 of Fiscal Year 2027.

18 (b) Healthy Futures Fund Reversion. All unexpended or
19 unencumbered appropriations made from the Healthy Futures Fund by a GG1,
20 purchase order, or contract pursuant to this Act shall revert to the Healthy
21 Futures Fund on the last day of Fiscal Year 2027.

22 (c) Guam Educational Facilities Fund Reversion. All unexpended or
23 unencumbered appropriations made from the Guam Educational Facilities
24 Fund by a GG1, purchase order, or contract pursuant to this Act shall revert
25 to the Guam Educational Facilities Fund on the last day of Fiscal Year 2027.

(d) Guam Highway Fund Reversion. All unexpended or unencumbered appropriations made from the Guam Highway Fund by a GG1, purchase order, or contract pursuant to this Act shall revert to the Guam Highway Fund on the last day of Fiscal Year 2027.

Section 8. General Fund Transfer Authority of *I Maga'hågan Guåhan*.

Unless otherwise restricted or specifically allowed by this Act for Fiscal Year 2027, *I Maga'hågan Guåhan* is authorized to transfer up to fifteen percent (15%) between Fiscal Year 2027 General Fund Executive Branch appropriations as directed in this Section. No transfer shall be authorized unless the Appropriation Allocation Report required in Section 12 of Part II of this Chapter is submitted pursuant to that Section. Any transfer between object categories and object groups or agencies after the submission of the Appropriation Allocation Report in Section 12 of Part II of this Chapter shall be required to be reported to the Speaker of *I Liheslaturan Guåhan* and the Office of Finance and Budget no later than five (5) working days after the transfer is made. Failure to submit any reports by the required deadline in this Section shall result in a Two Hundred Fifty Dollar (\$250.00) fine per missed deadline for the Director of the Bureau of Budget and Management Research, which shall be deposited in the GDOE Interscholastic Sports Fund.

Notwithstanding any other provision of law, no funds shall be transferred out of the Guam Department of Education Operations Fund or the Fiscal Year 2027 General and Special Fund appropriations made to the Guam Department of Education, the Guam Academy Charter School Council and the Guam Academy Charter Schools, the Unified Judiciary, *I Liheslaturan Guåhan*, the Office of Finance and Budget, the Mayors Council of Guam, the Public Defender Service Corporation, the Guam Ancestral Lands Commission, the Chamorro Land Trust Commission, the

1 Office of the Attorney General, the Guam Election Commission, and the Office of
2 Public Accountability.

3 **Section 9. Uniform Allowances.** Notwithstanding any other provision of
4 law, uniform allowances authorized in this Act shall not be less than One Hundred
5 Fifty Dollars (\$150.00) for the fiscal year and shall be issued to the employees no
6 later than the end of the first (1st) quarter of Fiscal Year 2027.

7 **Section 10. Government Staffing Pattern.**

8 (a) Staffing Pattern. No later than thirty (30) days after the end of
9 each quarter of Fiscal Year 2027, every director, administrator, or head of a
10 government of Guam agency, excluding line agencies, shall submit to the
11 Speaker of *I Liheslaturan Guåhan* in a Microsoft Excel file and written report,
12 and post the same on the agency website, a current staffing pattern in the
13 format of the Executive Branch Fiscal Year 2027 Budget Call as of the
14 previous quarter's ending. The agencies required to submit are autonomous
15 and semi-autonomous agencies, public corporations, the Mayors Council of
16 Guam, and the Unified Judiciary. Said staffing pattern shall include, at
17 minimum, the name of every current employee and his/her position title, most
18 recent hire date, salary, increment costs and benefit costs, the funding source
19 for his/her salary and benefits, and the gross salary and benefits paid for during
20 the quarter.

21 (b) No later than thirty (30) days after the end of each quarter of
22 Fiscal Year 2027, the Director of the Department of Administration shall post
23 the government-wide line agency staffing pattern on the designated budget
24 website in a Microsoft Excel file and written report. The format of the report
25 shall be the current staffing pattern in the format of the Executive Branch
26 Fiscal Year 2027 Budget Call as of the previous quarter's ending. Said staffing

1 pattern shall include, at minimum, the name of every current employee and
2 his/her position title, most recent hire date, salary, increment costs and benefit
3 costs, the funding source for his/her salary and benefits, and the gross salary
4 and benefits paid for during the quarter.

5 **Section 11. Funding Source.** The following departments are authorized to
6 expend up to the level of revenues collected for their respective special revenue
7 funds for Fiscal Year 2027 and unexpended carryovers in revolving funds authorized
8 by law only for the purposes authorized by statute for those funds. Notwithstanding
9 any other provision of law, revenues collected for the respective special revenue
10 funds shall not lapse and not be subject to related appropriation restraints:

11 (a) Guam Police Department – Police Service Fund; and Police
12 Patrol Vehicle and Equipment Revolving Fund;

13 (b) Department of Corrections – Corrections Revolving Fund;

14 (c) Customs and Quarantine Agency – Customs, Agriculture and
15 Quarantine Inspection Services Fund;

16 (d) Guam Environmental Protection Agency – Air Pollution Control
17 Special Fund; Guam Environmental Trust Fund; Pesticide Management Fund;
18 Water Protection Fund; Water Research and Development Fund; and
19 Recycling Revolving Fund;

20 (e) Department of Land Management – Land Survey Revolving
21 Fund;

22 (f) *CHamoru* Land Trust Commission – Chamorro Land Trust
23 Operations Fund/Chamorro Land Trust Commission Survey and
24 Infrastructure Fund;

1 (g) Department of Agriculture – Guam Plant Inspection and Permit
2 Fund; Guam Invasive Species Inspection Fee Fund; and Rabies Prevention
3 Fund;

4 (h) Guam Board of Registration for Professional Engineers,
5 Architects and Land Surveyors (PEALS) - PEALS Board Fund;

6 (i) Guam Fire Department – Enhanced 911 Emergency Reporting
7 System Fund; and Fire, Life and Medical Emergency Fund;

8 (j) Guam Contractors License Board – Contractors License Board
9 Fund;

10 (k) Department of Revenue and Taxation – Tax Collection
11 Enhancement Fund; Banking and Insurance Enforcement Fund; and
12 Alcoholic Beverage Compliance Fees and Fines Fund;

13 (l) Department of Public Health and Social Services – Guam
14 Environmental Health Fund; Health Professional Licensing Office Revolving
15 Fund; Office of Vital Statistics Revolving Fund; and Sanitary Inspection
16 Revolving Fund;

17 (m) Guam Department of Education – Public School Library
18 Resources Fund;

19 (n) Department of Labor and the Guam Community College –
20 Manpower Development Fund;

21 (o) Office of the Attorney General – Victim/Witness Travel-
22 Housing Fund; Consumer Protection Fund; Criminal Injuries Compensation
23 Fund; and Notary Public Revolving Fund;

24 (p) Department of Parks and Recreation – Public Recreation
25 Services Fund;

1 (q) Guam Behavioral Health and Wellness Center - Mental Health
2 and Substance Abuse Services Fund;

3 (r) Guam Ethics Commission – Government Ethics Fund;

4 (s) Guam Solid Waste Authority – Guam Solid Waste Operations
5 Fund;

6 (t) Guam Ancestral Lands Commission – Guam Ancestral Lands
7 Commission Survey, Infrastructure, and Development Fund;

8 (u) Guam Visitors Bureau – Tourist Attraction Fund;

9 (v) Guam Public Library System and Guam Department of
10 Education – Public School Library Resources Fund; and

11 (w) Guam Board of Accountancy – Guam Board of Accountancy
12 Fund.

13 **Section 12. Appropriation Allocation Report.** No later than October 15,
14 2026, the Director of the Bureau of Budget and Management Research shall submit
15 to the Speaker of *I Liheslaturan Guåhan* and the Office of Finance and Budget a
16 written Appropriation Allocation Report and Microsoft Excel file, identifying the
17 amount of the appropriations in Chapter II-Part V; Chapter III-Parts II, III and IV;
18 and Chapter V of this Act; by GFMIS account number, appropriation type,
19 appropriation year, fund code, agency code, division code, program code, and object
20 category. This Report shall include this information for all the departments and
21 agencies in Chapter II-Part V; Chapter III-Parts II, III and IV; and Chapter V of this
22 Act. Failure to submit this report by the deadline shall result in a Two Hundred Fifty
23 Dollar (\$250.00) fine for the Director of the Bureau of Budget and Management
24 Research which shall be deposited in the GDOE Interscholastic Sports Fund.

25 **Section 13. Government of Guam Health Insurance Program Reporting.**

1 (a) All health insurance carriers or third party administrators for the
2 government of Guam shall submit a monthly written report, and
3 corresponding Microsoft Excel file of said report, aggregating the data relative
4 to (1) enrollees, both subscribers and dependents, by active employee and
5 retiree subscriber counts, by plan, by class, by groups, supported/paid by the
6 General Fund, detailed by agency/department; and (2) enrollees, both
7 subscribers and dependents, by active employee and retiree subscriber counts,
8 by plan, by class, by groups, supported/paid by autonomous agencies of the
9 government of Guam, detailed by autonomous agency.

10 For purposes of this Section, autonomous agencies shall include the
11 Guam Power Authority, the Guam Waterworks Authority, the Port Authority
12 of Guam, the A.B. Won Pat International Airport Authority, the Guam
13 Housing Corporation, the Guam Economic Development Authority, the
14 Government of Guam Retirement Fund, and the Guam Visitors Bureau.

15 This report and corresponding Microsoft Excel file shall be submitted
16 to the Department of Administration, the Office of Finance and Budget, *I*
17 *Maga'hågan Guåhan*, and the Speaker of *I Liheslaturan Guåhan* no later than
18 twenty (20) days after the end of each month of Fiscal Year 2027.

19 (b) All health insurance carriers or third party administrators for the
20 government of Guam shall submit a monthly written report detailing each
21 individual health insurance premium payment received by the government of
22 Guam health insurance carrier from the government of Guam, by date and by
23 agency, to the Speaker of *I Liheslaturan Guåhan* no later than twenty (20)
24 days after the end of each month of Fiscal Year 2027.

25 **Section 14. Appropriations Reserve Report.** The Director of the Bureau of
26 Budget and Management Research shall submit a quarterly report within thirty (30)

1 days after each quarter to the Speaker of *I Liheslaturan Guåhan*, in a Microsoft Excel
2 file and written report, of the reserves held on any appropriations in this Act, detailed
3 by amount and by AS400 account number.

4 **Section 15. Quarterly Reports of Medical Referral Offices.** Each of the
5 Medical Referral Offices funded by this Act shall provide quarterly reports on its
6 activities and expenditures, to include, but not be limited to:

- 7 (a) the number of referred patients served;
- 8 (b) the number of patient escorts or accompanying family members
9 served;
- 10 (c) the average cost per patient referral incurred during that quarter;
- 11 (d) the actual office expenditures for the quarter, including fuel
12 costs; and
- 13 (e) a description of services provided during the quarter.

14 The quarterly reports required by this Section shall be submitted to *I*
15 *Maga'hågan Guåhan* and the Speaker of *I Liheslaturan Guåhan* no later than
16 thirty (30) days after the end of each quarter of the fiscal year and shall be
17 posted on the Offices' websites.

18 **Section 16. Audited Financial Statements Supplementary Information.**

19 The Public Auditor and the Director of the Department of Administration shall
20 ensure that the Fiscal Year 2026 audit of the government of Guam financial
21 statements contains the following supplementary information:

- 22 (a) a schedule of personnel count indicating the number of filled
23 positions by department, fund source, and amount expended as of September
24 30, 2026; and
- 25 (b) a combined schedule of expenditures, encumbrances, and
26 continuing appropriations by fund source, as of September 30, 2026.

Section 17. Reporting Requirements for Travel. All governmental entities (including line and autonomous agencies), instrumentalities, and public corporations shall submit a quarterly report of all off-island government travel that is publicly funded during Fiscal Year 2027. This report shall be submitted to the Speaker of *I Liheslaturan Guåhan* and shall include:

- (1) the name of the traveler;
- (2) the source of funds;
- (3) the purpose of the travel;
- (4) the cost of the travel; and
- (5) individual or group reports from the travelers highlighting the impact the information gathered at the conference or meeting has on the agency, and how the information acquired will be beneficial to the agency's function.

A presentation of the information obtained from the meetings and conferences may be required at the discretion of the agency's director.

Section 18. Guam Police Department (GPD), Guam Fire Department (GFD), Customs and Quarantine Agency (CQA), and Department of Corrections (DOC) Overtime Reporting Requirements. The GPD, GFD, CQA and DOC shall submit a written report to the Speaker of *I Liheslaturan Guåhan* no later than twenty (20) days after the end of each quarter of Fiscal Year 2027, which shall include the amount of overtime owed to each employee at each respective agency, by fiscal year in which such overtime was incurred, by division, and by employee name, for the previous quarter. Failure to submit said report no later than twenty (20) days after the end of each quarter of Fiscal Year 2027 shall result in a fine of Two Hundred Fifty Dollars (\$250.00) per missed deadline for either the Chief

1 of Police, the Fire Chief, the Director of the Customs and Quarantine Agency, or the
2 Director of the Department of Corrections, which shall be deposited in the GDOE
3 Interscholastic Sports Fund.

4 **Section 19. Department of Revenue and Taxation (DRT) Authorization**
5 **to Utilize the Better Public Service Fund for Tax Collection.** Notwithstanding
6 any other provision of law, the Department of Revenue and Taxation is hereby
7 authorized to use its appropriation in this Act from the Better Public Service Fund
8 for the purpose of tax collection.

9 **Section 20. Authorization for Payment of Prior Years' Obligations.**
10 Appropriations made in this Act may be expended for the payment of prior years'
11 obligations; provided, that it does not negatively impact the current operational
12 needs of the department or agency requesting such prior years' payment, and that
13 five (5) days prior to payment, written notice is given to the Speaker of *I*
14 *Liheslaturan Guåhan* with the total amount, funding source, and the prior years'
15 obligation to be paid for by the department or agency.

16 **Section 21. Funds Available to the Guam Cancer Trust Fund.**

17 (a) Notwithstanding the provisions of 11 GCA, Chapter 26, Article
18 6, § 26603(e)(2)(B), all funds available to the Guam Cancer Trust Fund for
19 Fiscal Year 2027 are not subject to the seventy-five percent (75%) allocation
20 limitation imposed by said Section and may be expended for the purposes
21 provided therein. All other provisions in 11 GCA, Chapter 26, Article 6, §
22 26603(e)(2)(B), including the ten percent (10%) limitation on education and
23 outreach, are not waived and continue to apply.

24 (b) All funds of the Guam Cancer Trust Fund, including funds
25 appropriated by this Act, are not subject to any transfer authority provided for
26 in this Act or any other provision of law.

(c) The provisions of 11 GCA, Chapter 26, Article 6, § 26603(e)(6) are not waived.

Section 22. Off-island Travel by Executive Security of the Guam Police

Department. The Guam Police Department is authorized to expend from its appropriation in this Act for off-island travel and per diem expenses for Police Officers assigned to Executive Security functions under the Guam Police Department for the purpose of providing executive security to *I Maga'hågan Guåhan*, the First Gentleman, and *I Sigundo Maga'låhen Guåhan* when traveling off-island to represent the people of Guam at meetings and functions determined critical to the welfare of Guam.

Section 23. Access to the Guam Financial Management Information System (GFMIS). Notwithstanding any other provision of law, rule, or regulation, the Department of Administration shall provide Senators of the 38th and 39th Guam Legislatures and the Office of Finance and Budget with read-only access to accounting and budget modules and expenditures and encumbrances of the Guam Financial Management Information System for all government of Guam agencies.

Section 24. Notification of Temporary Assignment or Detail. Notwithstanding any other provision of law, every agency of the government of Guam must give notice to *I Maga'hågan Guåhan* and the Speaker of *I Liheslaturan Guåhan* of every temporary assignment or detail that has surpassed thirty (30) days. This notice must be submitted within forty-eight (48) hours.

Section 25. Government of Guam Self-Insurance Program Reporting.

(a) All third-party administrators (TPA) for the government of Guam medical, dental, pharmacy, and foster care self-insurance program shall submit a monthly written report, and corresponding Microsoft Excel file of said report, aggregating the data relative to (1) enrollees, both subscribers and

1 dependents, by active employee and retiree subscriber counts, by plan, by
2 class, by groups, supported/paid by the General Fund, detailed by
3 agency/department; (2) enrollees, both subscribers and dependents, by active
4 employee and retiree subscriber counts, by plan, by class, by groups,
5 supported/paid by autonomous agencies of the government of Guam, detailed
6 by autonomous agency; and (3) all fees paid to third-party administrators
7 (TPA).

8 For purposes of this Section, autonomous agencies shall include the
9 Guam Power Authority, the Guam Waterworks Authority, the Port Authority
10 of Guam, the A.B. Won Pat International Airport Authority, the Guam
11 Housing Corporation, the Guam Economic Development Authority, the
12 Government of Guam Retirement Fund, and the Guam Visitors Bureau.

13 This report and corresponding Microsoft Excel file shall be submitted
14 to the Department of Administration, the Office of Finance and Budget, *I*
15 *Maga'hågan Guåhan*, and the Speaker of *I Liheslaturan Guåhan* no later than
16 twenty (20) days after the end of each month of Fiscal Year 2027.

17 (b) All third-party administrators (TPA) for the government of
18 Guam medical, dental, pharmacy, and foster care self-insurance program shall
19 submit a monthly written report detailing (1) each individual health insurance
20 premium payment paid to the government of Guam Self-Insurance Program,
21 by date and by agency; and (2) reimbursement payments made to third-party
22 administrators (TPA) for payments made to their established provider
23 networks, to the Speaker of *I Liheslaturan Guåhan* no later than twenty (20)
24 days after the end of each month of Fiscal Year 2027.

25 **Section 26. Quarterly Reporting of the Department of Revenue and**
26 **Taxation's GG-1 Submissions to the Department of Administration.**

1 Notwithstanding any other provision of law, no later than thirty (30) days after the
2 end of each quarter of Fiscal Year 2027, the Director of the Department of Revenue
3 and Taxation shall submit GG-1 reports to the Speaker of *I Liheslaturan Guåhan*, in
4 a Microsoft Excel file and written report in the format of the Executive Branch Fiscal
5 Year 2027 Budget Call as of the previous quarter's ending. Said GG-1 reports shall
6 include, at minimum, the name of every selected candidate and his/her position title,
7 the GG-1 processing date, salary, increment costs and benefit costs, the funding
8 source for his/her salary and benefits, and the gross salary and benefits paid for
9 during the quarter.

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