

I Mina'trentai Ocho Na Liheslaturan Guåhan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	FISCAL NOTES	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	NOTES
321-38 (COR)	V. Anthony Ada Christopher M. Dueñas Shelly V. Calvo Eulogio Shawn Gumataotao Jesse A. Lujan William A. Parkinson Vincent A.V. Borja Joe S. San Agustin Tina Rose Muña-Barnes Sabrina Salas Matanane	AN ACT TO ADD NEW § 67114 TO CHAPTER 67, TITLE 10, GUAM CODE ANNOTATED RELATIVE TO CREATING THE GUAM VETERANS' CEMETERY RENOVATION AND EXPANSION FUND	5/13/26 2:58 p.m.	5/21/26	Committee on Health and Veterans Affairs.	Request: 5/21/26 5/27/26			




COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson
I Mina'trentai Ocho Na Liheslaturan Guåhan
38th Guam Legislature

May 27, 2026

To: **Rennae V. C. Meno**
Clerk of the Legislature

From: **Vice Speaker V. Anthony Ada** 
Chairperson, Committee on Rules

Subject: **Fiscal Note for Bill No. 321-38 (COR)**

Håfa Adai!

Find the attached, Fiscal Note for the following bill:

Bill No. 321-38 (COR).

I also request that the same be sent to the respective Chairperson of the Standing Committee, to which this bill has been referred. Kindly copy the same to Management Information Services (MIS) for posting on our website.



**Bureau of Budget & Management Research
Fiscal Note of Bill No. 321-38 (COR)**

AN ACT TO ADD NEW § 67114 TO CHAPTER 67, TITLE 10, GUAM CODE ANNOTATED RELATIVE TO CREATING THE GUAM VETERANS' CEMETERY RENOVATION AND EXPANSION FUND.

Department/Agency Appropriation Information

Dept./Agency Affected: Guam Office of Veterans Affairs		Dept./Agency Head: Jose San Agustin, Director	
Department's General Fund (GF) appropriation(s) to date:			\$1,246,443
Department's Other Fund (Specify) appropriation(s) to date:			\$0
Total Department/Agency Appropriation(s) to date:			\$1,246,443

Fund Source Information of Proposed Appropriation

	General Fund:	(Specify Special Fund):	Total:
FY 2025 Unreserved Fund Balance		\$0	\$0
FY 2026 Adopted Revenues	\$0	\$0	\$0
FY 2026 Appro. (P.L. 38-60)	\$0	\$0	\$0
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
Total:	\$0	\$0	\$0

Estimated Fiscal Impact of Bill

	One Full Fiscal Year	For Remainder of FY 2026 (if applicable)	FY 2027	FY 2028	FY 2029	FY 2030
General Fund	\$0	1/	1/	1/	1/	1/
Special Fund	\$0	1/	1/	1/	1/	1/
Total	\$0	1/	1/	1/	1/	1/

- Does the bill contain "revenue generating" provisions? // Yes /X/ No
If Yes, see attachment
- Is amount appropriated adequate to fund the intent of the appropriation? /X/ N/A // Yes // No
If no, what is the additional amount required? \$ _____ /X/ N/A
- Does the Bill establish a new program/agency? // Yes /X/ No
If yes, will the program duplicate existing programs/agencies? /X/ N/A // Yes // No
Is there a federal mandate to establish the program/agency? // Yes /X/ No
- Will the enactment of this Bill require new physical facilities? /X/ Yes /J No
- Was Fiscal Note coordinated with the affected dept./agency? If no, indicate reason: // Yes /X/ No
/X/ Requested agency comments not received by due date // Other:

Analyst: <u>JCB</u> Jasmine C. Tereas, BMA II	Date: <u>05/22/26</u>	Director: <u>[Signature]</u> Lester L. Carlson, Jr.	Date: <u>MAY 27 2026</u>
--	-----------------------	--	--------------------------

Comments:
1/ See attached comments.

Bureau of Budget and Management Research
Comments on Bill No. 321-38 (COR)

The proposed legislation seeks to add a new § 67114 to Chapter 67, Title 10 of the Guam Code Annotated to create the Guam Veterans Cemetery Renovation and Expansion Fund. The expenditures from the fund are subject to legislative appropriation and are limited to repairs of structures within the cemetery and expansion of its ground. The bill further requires the Guam Office of Veterans Affairs (OVA) to include in its annual budget an appropriation request of not less than \$1,000,000 annually. The appropriation requests shall continue for not less than 10 years following the enactment of this Section. Should the Guam Legislature opt to not fund or diminish the appropriation requested, the Office of Finance of Budget shall publish a statement on its website explaining the reasons for its actions.

Although the intent of the bill is to provide the Guam OVA the means to fund capital improvements and land acquisition to repair structures within and to expand the footprint of the Guam Veterans Cemetery, the legislation only mandates that the Guam OVA include an appropriation request of not less than \$1.0M for the next 10 years in their annual budget submission. In its current form, the proposed legislation does not identify a specific fund source for the \$1.0M appropriation request, whether from the General Fund or a Special Fund revenue source. Also, the Bill does not clearly state that the appropriation is to be deposited into the Fund created and nor does it guarantee the appropriation from the Guam Legislature. The Bureau notes that the Governor of Guam had transmitted the Fiscal Year (FY) 2027 Executive Budget Request to the 38th Guam Legislature on February 2, 2026 which fully allocated all General Fund and Special Fund revenues anticipated for the upcoming FY 2027.

It should be noted that the Bureau had sought input on Bill 321-38 (COR) from the Guam OVA, however, no official comments are received as of the date of this fiscal note. However, the Bureau is aware of the GOVA's accepted FY 2026 grant opportunities for GU-22-06, for expansion of the Guam Veterans Cemetery in Piti, and GU-21-05, for improvements at the Guam Veterans Naval Cemetery in Hagåtña. The GOVA is currently working with the United States Department of Veterans Affairs National Cemetery Administration in meeting the design development milestones, particularly the completion and VA approval of final construction drawings and specifications.