

Re: Messages & Communications Doc. No. 38GL-26-2700.

From Guam Legislature Clerks <clerks@guamlegislature.gov>
Date Tue 8/4/2026 8:45 AM
To 38th Committee On Rules <committeeonrules@guamlegislature.gov>

Håfa Adai,

Received, and thank you.



Elijah Untalan
Clerks Office

I Mina'trentai Ocho na Liheslaturan Guåhan

Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910

Voice: (671) 472-3465/3460 Fax: (671) 472-3524

[guamlegislature.gov](mailto:clerks@guamlegislature.gov)

This message contains information which is confidential and privileged. Unless you are the intended recipient (or authorized to receive for the intended recipient), any unauthorized review, use, disclosure or distribution is strictly prohibited. If you have received this message in error, please contact the sender at clerks@guamlegislature.gov and destroy all copies of the message.
Thank you

From: 38th Committee On Rules <committeeonrules@guamlegislature.gov>
Sent: Tuesday, August 4, 2026 8:35 AM
To: Guam Legislature Clerks <clerks@guamlegislature.gov>
Cc: Frank Blas Jr. <speakerblas@guamlegislature.gov>
Subject: Messages & Communications Doc. No. 38GL-26-2700.

Håfa Adai Clerks Office,

Please see attached, **Messages & Communications Doc. No. 38GL-26-2700** for processing:

✓	38GL-26-2700	Office of the Governor of Guam	Substitute Bill No. 266-38 (COR), Vetoeed.
---	--------------	--------------------------------	--

Please retrieve Doc. No. 38GL-26-2700 from link below:

[Messages & Communications Physical Scanned Copy - Google Drive](#)

Kindly reply to this email.



Si Yu'os ma'åse',

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

Disclaimer: The content of this email is intended for the person or entity to which it is addressed only. This email may contain confidential information. If you are not the person to whom this message is addressed, be aware that any use, reproduction, or distribution of this message is strictly prohibited. If you received this in error, please contact the sender at committeeonrules@guamlegislature.gov and immediately delete this email and any attachments.

Messages and Communications 38GL-26-2700.

2 messages

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Mon, Aug 3, 2026 at 5:40 PM

To: 38th Committee On Rules <committeeonrules@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

Håfa adai,

Please see attached M&C Doc. No. 38GL-26-2700

38GL-26-2700	Office of the Governor of Guam	Substitute Bill No. 266-38 (COR), Vetoed.
--------------	--------------------------------	---

*Si Yu'os Ma'åse'**Bernice Rivera*

Administrative Assistant

**Office of Speaker Frank F. Blas, Jr.**I Mina'trentai Ocho na Liheslaturan Guåhan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

Electronic Privacy Notice: This e-mail and any attachment(s), contains information that is, or may be, covered by electronic communications privacy laws and legal privileges, and is also confidential and proprietary in nature. If you are not the intended recipient, please be advised that you are legally prohibited from retaining, using, copying, distributing, or otherwise disclosing the information in this e-mail or any attachment in any manner. Instead, please reply to the sender that you have received this communication in error, and then immediately delete it. Thank you in advance for your cooperation.

 38GL-26-2700.pdf**38th Committee On Rules** <committeeonrules@guamlegislature.gov>

Tue, Aug 4, 2026 at 8:25 AM

To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

Håfa Adai,

Received, and thank you.

*Si Yu'os ma'åse',*

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

*I Mina'trentai Ocho Na Liheslaturan Guåhan**38th Guam Legislature*

Disclaimer: The content of this email is intended for the person or entity to which it is addressed only. This email may contain confidential information. If you are not the person to whom this message is addressed, be aware that any use, reproduction, or distribution of this message is strictly prohibited. If you received this in error, please contact the sender at committeeonrules@guamlegislature.gov and immediately delete this email and any attachments.

[Quoted text hidden]

LOURDES A. LEON GUERRERO
GOVERNOR



JOSHUA F. TENORIO
LT. GOVERNOR

UFISINAN I MAGA'HÅGAN GUÅHAN
OFFICE OF THE GOVERNOR OF GUAM

Transmitted via Email to: speakerblas@guamlegislature.org

38GL-26-2700
OFFICE OF THE SPEAKER
FRANK F. BLAS JR.

August 3, 2026

AUG 03 2026

THE HON. FRANK BLAS, JR., Speaker
I Mina'trentai Ocho Na Liheslaturan Guåhan
38th Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

Time: 5:05 pm
Received: nlly

Re: Substitute Bill No. 266-38 (COR), "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."

Håfa Adai Mr. Speaker,

Pursuant to the Organic Act of Guam, I hereby veto Substitute Bill No. 266-38 (COR), the Fiscal Year 2027 General Appropriations Act, and return it to the Legislature with the following message.

Preparing a balanced budget requires difficult choices grounded in fiscal reality. Every reduction in revenue necessarily limits our ability to provide essential public services. My Administration submitted an Executive Budget Request that responsibly balanced the competing demands of public safety, healthcare, education, social services, infrastructure, and government operations while maintaining the fiscal discipline that has guided this Administration throughout the past several years. Central to that proposal was maintaining the Business Privilege Tax (BPT) at four and a half percent (4.5%), a rate that has enabled us to maintain fiscal stability and eliminate structural deficits after the One Big Beautiful Bill Act extended most provisions of the Trump Tax Cuts and Jobs Act of 2016. This record financial performance was not accidental. It resulted from years of responsible financial management and difficult decisions that transformed Guam from recurring structural deficits into sustained fiscal stability. It was commended by bond rating agencies which rated our debt as investment grade. I cannot support reversing that progress without a responsible plan to protect the services our people depend upon.

The Legislature instead chose to reduce the BPT rate to four percent (4%). While I appreciate the desire to provide tax relief for businesses and consumers, meaningful tax relief cannot come at the expense of healthcare, public safety, and services for our most vulnerable residents. Last year, the BPT was reduced from five percent (5%) to four and a half percent (4.5%) with the expectation that businesses would pass on those savings to consumers and employees through lower prices, higher wages, or improved benefits.

To date, the Legislature has not demonstrated that those anticipated benefits have been realized across Guam's economy. Yet this bill proposes to reduce the BPT even further, resulting in an additional loss of approximately \$40 million in recurring government revenues with little prospect of lower prices.

Budgets are ultimately statements of priorities. Reducing the Business Privilege Tax without replacing approximately \$40 million in recurring revenues necessarily requires equivalent reductions in government services unless a sustainable replacement revenue source is identified. This bill makes that choice. The consequences are reflected throughout the appropriations before me, where critical health, safety, and human service programs bear the burden of the revenue reduction.

While Substitute Bill No. 266-38 (COR) does not identify a sustainable replacement revenue source for these reductions, the revised Fiscal Year 2027 Budget bill accompanying this veto does. Based on updated revenue projections, the revised bill recognizes approximately \$18 million in additional Corporate Income Tax collections and uses those recurring revenues to restore funding for many of the critical services reduced by the Legislature while maintaining fiscal balance. The revised bill also appropriates \$7,630,000 from unobligated Fiscal Year 2026 General Fund revenues collected in excess of Fiscal Year 2026 levels to address the anticipated Fiscal Year 2027 Child Care and Development Fund (CCDF) subsidy shortfall. This appropriation is separate from the legislation currently pending before the Legislature in Special Session, which, if enacted, will address the current Fiscal Year 2026 CCDF shortfall. In addition, the revised bill appropriates \$2,400,000 from unobligated Fiscal Year 2026 General Fund revenues collected in excess of Fiscal Year 2026 levels for the Workers' Compensation Fund. This funding is sorely needed because the Fund requires restoration of the \$400,000 in operational funding reduced by the Legislature and remains approximately \$2 million in arrears, making this appropriation necessary to stabilize the Fund and meet its outstanding obligations.

The Department of Public Health and Social Services sustained substantial reductions that jeopardize some of our government's most important responsibilities. Funding was reduced for the local Medicaid match, Senior Citizens programs, Public Assistance payments, the Enhanced Allotment Plan, and the Division of Children's Wellness. These are core governmental functions that cannot responsibly be deferred without consequences for the people they serve. These programs help us protect our children, care for our *manâmkö*, provide healthcare for families, and ensure Guam continues to qualify for substantial federal assistance. Reducing these appropriations risks far more than the local dollars removed from this budget. The overall reduction of \$3,892,290 in General Fund appropriations, which may serve as local match for federal matching grants-in-aid risk far more Medicaid dollars since the Federal Medicaid Assistance Percentage (FMAP) cannot be accessed.

The Legislature also reduced funding for the Guam Behavioral Health and Wellness Center (GBHWC) by \$2,910,526. At a time when our community continues to face growing behavioral health challenges and increasing demand for crisis intervention and treatment services, reducing resources available to our only public behavioral health provider moves Guam in the wrong direction at precisely the time our community requires greater, not fewer, behavioral health resources. Additionally, an insufficient

adjustment to the Residential Treatment Fund will not cover treatment for all off-island patients under court order.

Likewise, the Legislature reduced funding for the Department of Integrated Services for Individuals with Disabilities by \$1,815,313. These funds support services that promote independence, dignity, and opportunity for individuals with disabilities and their families. These reductions undermine our commitment to some of Guam's most vulnerable residents.

Public safety agencies likewise bear the consequences of these funding reductions.

The Department of Corrections was reduced by \$3,925,699, including \$1,581,180 that was specifically intended to conduct a new corrections officer recruitment cycle. These positions are essential to addressing chronic staffing shortages and ensuring the safe and secure operation of our correctional facilities. The remaining reductions affect critical operational needs that directly impact the Department's ability to carry out its mission.

The Guam Police Department was reduced by \$1,552,942, including \$1,255,800 designated for a new police officer recruitment cycle. Public safety cannot be maintained by asking fewer officers to shoulder greater responsibilities year after year. Delaying this recruitment only compounds existing staffing shortages and increases operational strain on current officers. Qualified candidates will not wait for delayed recruitment cycles. They will seek employment elsewhere.

Similarly, the Guam Fire Department was reduced by \$1,433,385, including \$1,110,781 that would have funded a firefighter recruitment cycle. Firefighters provide emergency medical services, fire suppression, rescue operations, and disaster response. Staffing shortages cannot simply be ignored without affecting public safety.

The Department of Youth Affairs was also reduced by \$832,886. These reductions include \$200,000 for youth programming and operational funding, including support for Sanctuary, Incorporated of Guam, whose services are vital to protecting and assisting at-risk youth throughout our island. Investing in our young people should not be treated as discretionary simply because revenues have been reduced.

None of these reductions occurred because the need for these services has diminished. They occurred because the Legislature elected to reduce available revenues while expecting the government to continue providing the same level of services. That is simply not sustainable.

This decision is not about this Administration. It is about ensuring that the Government of Guam remains able to provide essential services throughout Fiscal Year 2027, regardless of who serves as Governor. Although much of this budget will be implemented after my term has concluded, my responsibility to protect the fiscal integrity of our government continues until my final day in office. I cannot, and I will not, approve a budget that leaves the next Administration with insufficient resources to fund healthcare, public safety, and other essential governmental services.

To: The Hon. Frank Blas, Jr., *Speaker*
Fr: The Hon. Lourdes A. Leon Guerrero, *Governor of Guam*
Date: August 3, 2026
Re: Substitute Bill No. 266-38 (COR)

Page 4 of 4

My Administration remains committed to responsible tax policy and recognizes the importance of creating a competitive business environment. Responsible tax relief, however, must be implemented in a manner that preserves the fiscal stability Guam has worked so hard to achieve.

For these reasons, I am concurrently transmitting to the Legislature a revised Fiscal Year 2027 Budget bill. The revised measure responsibly addresses these funding deficiencies while maintaining fiscal balance. In addition to restoring critical appropriations, the measure retains the miscellaneous and administrative provisions approved by the Legislature in Substitute Bill No. 266-38 (COR) where they are consistent with law and sound fiscal policy, so that the Legislature's work on those provisions is preserved. I will also exercise my Organic Act authority to convene the Legislature in Special Session so that the revised measure can be considered without delay. My objective is straightforward: to ensure that Guam adopts a budget that responsibly funds the essential services our people rely upon every day while preserving the fiscal stability that has been achieved through years of responsible financial management.

I cannot approve a budget that materially underfunds healthcare, weakens public safety, reduces services to our elderly, children, individuals with disabilities, and vulnerable families, and jeopardizes the fiscal stability that benefits every resident of Guam. The people of Guam deserve a budget that protects essential services and preserves our island's long-term financial strength.

Accordingly, I hereby veto Substitute Bill No. 266-38 (COR).

Senseramente,



LOURDES A. LEON GUERRERO

I Maga'hågan Guåhan
Governor of Guam

Enclosure(s): Substitute Bill No. 266-38 (COR)

cc via email: *Honorable Joshua F. Tenorio, Sigundo Maga'låhen Guåhan*, Lt. Governor of Guam
Compiler of Laws



38GL-26-2700
Messages and Communications

RECEIVED
COMMITTEE ON RULES
August 3, 2026
5:40 p.m.

Marie Crisostomo



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

July 22, 2026

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

Dear *Maga'håga* Leon Guerrero:

Transmitted herewith is Substitute Bill No. 266-38 (COR) which was passed by *I Mina'trentai Ocho Na Liheslaturan Guåhan* on July 20, 2026.

Sincerely,

Senator Sabrina Salas Matanane
Legislative Secretary

Enclosure (1)

2026-26267

OFFICE OF THE GOVERNOR	
CENTRAL FILES OFFICE	
Rec'd By:	Elaine Tajalle
Date:	7/22/26 Time: 4:40pm



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

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

This is to certify that **Substitute Bill No. 266-38 (COR), "AN ACT MAKING APPROPRIATIONS FOR THE OPERATIONS OF THE EXECUTIVE, LEGISLATIVE, AND JUDICIAL BRANCHES OF THE GOVERNMENT OF GUAM FOR FISCAL YEAR ENDING SEPTEMBER 30, 2027, MAKING OTHER APPROPRIATIONS, AND ESTABLISHING MISCELLANEOUS AND ADMINISTRATIVE PROVISIONS,"** was on the 20th day of July 2026, duly and regularly passed.



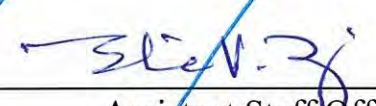
Frank F. Blas, Jr.
Speaker

Attested:



Sabrina Salas Matanane
Legislative Secretary

This Act was received by *I Maga'hågan Guåhan* this 22nd day of July,
2026, at 4:40 o'clock P.M.



Assistant Staff Officer
Maga'håga's Office

APPROVED: _____

Lourdes A. Leon Guerrero
I Maga'hågan Guåhan

Date: 8/3/2026

Public Law No. _____



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

Bill No. 266-38 (COR)

As substituted on the Floor; and
amended in the Committee of the Whole.

Introduced by:

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

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

BE IT ENACTED BY THE PEOPLE OF GUAM:

CHAPTER I

GENERAL PROVISIONS

Section 1. Short Title. This Act shall be known as the “**General Appropriations Act of 2027.**” Except as otherwise provided by this Act, the appropriations made by this Act shall be available to pay for Fiscal Year 2027 obligations incurred on or after October 1, 2026, but 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 (4%) pursuant to 11 GCA §26202.

3 **“§ 26202. Rates.** The following rates shall apply in computing,
4 assessing 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
27 required to make returns of the gross proceeds of such retail sales and

1 pay the tax imposed by this Chapter for the privilege of engaging in the
2 business of selling such products at retail in Guam; and

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

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

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

26 (d) Professions. Upon every person engaging or continuing within
27 Guam in the practice of a profession, excluding those expounding the

1 religious doctrines of any church, [there shall be] a tax equivalent to four and
2 a half percent (4.5%) effective October 1, 2025, which shall reduce to four
3 percent (4%) beginning on October 1, 2026, of the gross income of such
4 practice.

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

22 (1) Notwithstanding § 26202(e) of Chapter 26, Title 11, Guam
23 Code Annotated, there shall be levied, assessed and collected a tax rate
24 of five percent (5%) measured against the gross income of any military
25 contract exceeding Ten Million Dollars (\$10,000,000); provided, that
26 there shall be deducted from the gross income of the taxpayer so much
27 thereof as has been included in the gross income earned from another

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

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

22 (f) Tax on banks, banking institutions, small lenders and building
23 and loan associations. Upon every person engaging or continuing within
24 Guam in the business of operating any bank, banking institutions, building
25 and loan association, small lending business, or lending institutions, there
26 shall be a tax equivalent to four and a half percent (4.5%) effective October

1 1, 2025, which shall reduce to four percent (4%) beginning on October 1,
2 2026, of the net income received from business.

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

6 (A) Salaries or bonuses paid and other compensation
7 from personal services.

8 (B) Interest or discount paid.

9 (C) Rents paid.

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

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

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

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

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

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

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

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

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

24 (i) Insurers. Upon every person engaged or continuing within Guam
25 in the business of an insurer, there shall be a tax at the rate of four and a half
26 percent (4.5%) effective October 1, 2025, which shall reduce to four percent
27 (4%) beginning on October 1, 2026, of gross income received as premium for

1 the writing of insurance, less returned premiums and less all commissions
2 attributable to the sale and purchase of an insurance policy or policies of the
3 insurer paid by said insurer to agents of the same, and four and a half percent
4 (4.5%) effective October 1, 2025, which shall reduce to four percent (4%)
5 beginning on October 1, 2026, of any other gross income earned or derived
6 on Guam.

7 (j) Tour Agencies.

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

18 (2) Where transient accommodations are furnished through
19 arrangements made by a travel agency or tour packager, the gross
20 income is divided between the provider of the transient
21 accommodations on the one hand and the travel agency, or tour
22 packager, on the other hand, a tax equivalent to four and a half percent
23 (4.5%) effective October 1, 2025, which shall reduce to four percent
24 (4%) beginning on October 1, 2026, shall be imposed on each person
25 with respect to such person's respective portion of the proceeds, and no
26 more.

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

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

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

I. GENERAL FUND REVENUES AMOUNT

TOTAL GENERAL FUND REVENUE	\$1,035,222,320
GENERAL FUND PROVISION FOR TAX REFUND	
PAYMENTS	(\$25,359,760)
TOTAL GENERAL FUND REVENUE AVAILABLE	
FOR OPERATIONS	\$1,009,862,560

A. TAXES

Income Tax	
Individual (not including the	
Additional Child Tax Credit)	\$111,777,351
Corporate	\$143,244,600
Withholding Taxes, Interest, and Penalties	\$333,036,063
Provision for Tax Refunds:	
Gross Provision for Tax Refund Payments	

1	[Federal and General Funds]	(\$143,690,874)
2	Earned Income Tax Credit	
3	Federal Receipts	\$53,811,589
4	Child Tax Credit/ Additional Child Tax Credit	
5	Federal Receipts	\$64,519,525
6	General Fund Provision for Tax	
7	Refund Payments	(\$25,359,760)
8	TOTAL INCOME TAXES	\$562,698,254
9	Business Privilege Tax	
10	Business Privilege Tax	\$340,242,781
11	GMHA Pharmaceuticals Fund	
12	(§ 26208, Article 2, Chapter 26 of Title 11 GCA)	(\$21,061,028)
13	Tax Credits:	
14	Guam Medical Supplies (P.L. 35-138)	(\$1,000,000)
15	Guam National Youth Football	
16	Federation (P.L. 36-129)	(\$500,000)
17	Enhancing Tourism Aesthetics	
18	Program (P.L. 38-114)	(\$5,000,000)
19	Other Taxes	\$8,529,125
20	Guam National Youth Football	
21	Federation (P.L. 36-129)	<u>(\$375,000)</u>
22	TOTAL BUSINESS PRIVILEGE TAXES	\$320,835,878
23	TOTAL TAXES	\$883,534,132
24	B. FEDERAL SOURCES	
25	Federal Income Tax Collection	
26	Section 30 Funds	\$85,187,739
27	Immigration and Passport Fees	<u>\$2,507,408</u>

1	TOTAL FEDERAL SOURCES	\$87,695,147
2	C. USE OF MONEY AND PROPERTY	\$4,277,561
3	D. LICENSES, FEES, AND PERMITS	
4	Licenses, Fees, and Permits	\$5,053,075
5	Licenses, Fees, and Permits (Better Public Service Fund)	
6	(Chapter 161 of Title 11 GCA)	<u>(\$505,308)</u>
7	TOTAL LICENSES, FEES, AND PERMITS	\$4,547,767
8	E. DEPARTMENT CHARGES	\$1,366,617
9	TOTAL GENERAL FUND REVENUE	\$981,421,224
10	F. 2% GENERAL FUND RESERVE	
11	(RAINY DAY FUND)	(\$6,868,536)
12	TOTAL GENERAL FUND REVENUE	
13	AVAILABLE FOR APPROPRIATION	\$974,552,688
14	II. SPECIAL FUND REVENUES AMOUNT	
15	A. Banking and Insurance Enforcement Fund	\$504,183
16	B. Better Public Service Fund	\$1,465,286
17	C. <i>CHamoru</i> Land Trust Operations Fund	\$1,032,313
18	D. <i>CHamoru</i> Land Trust Survey and Infrastructure Fund	\$347,318
19	E. Contractors License Board Fund	\$862,027
20	F. Corrections Revolving Fund	\$1,121,084
21	G. Customs, Agriculture, and Quarantine	
22	Inspection Services Fund	\$7,696,311
23	H. DPHSS Sanitary Inspection Revolving Fund	\$510,221
24	I. Enhanced 911 Emergency Reporting System Fund	\$1,850,622
25	J. Environmental Health Fund	\$1,812,482
26	K. Fire, Life and Medical Emergency Fund	\$733,466
27	L. GMHA Pharmaceuticals Fund	\$21,061,028

1	M.	Guam Ancestral Lands Commission Survey, Infrastructure,	
2		and Development Fund	\$648,396
3	N.	Guam Board of Accountancy Fund	\$896,600
4	O.	Guam Educational Facilities Fund	\$35,566,403
5	P.	Guam Environmental Trust Fund	\$352,488
6	Q.	Guam Highway Fund (GHF)	\$14,250,808
7		GHF (Better Public Service Fund;	
8		Chapter 161 of Title 11 GCA)	(\$959,978)
9		GHF (GIAA - Pursuant to Federal	
10		Register Vol. 79, 66282)	<u>(\$1,066,323)</u>
11		Total Guam Highway Fund	\$12,224,507
12	R.	Guam Invasive Species Inspection Fee Fund	\$1,690,985
13	S.	Guam Plant Inspection and Permit Fund	\$109,515
14	T.	Health Professional Licensing Office Revolving Fund	\$344,376
15	U.	Healthy Futures Fund	\$23,114,705
16	V.	Host Community Fund	\$300,000
17	W.	Indirect Cost Fund	\$1,391,474
18	X.	Land Survey Revolving Fund	\$2,519,784
19	Y.	Limited Gaming Fund	\$1,091,062
20	Z.	Manpower Development Fund	\$11,536,138
21	AA.	Mental Health and Substance Abuse Services Fund	\$416,750
22	AB.	Office of Vital Statistics Revolving Fund	\$221,035
23	AC.	Police Patrol Vehicle and Equipment Revolving Fund	\$345,081
24	AD.	Police Services Fund	\$1,142,044
25	AE.	Professional Engineers, Architects	
26		and Land Surveyors Board Fund	\$292,525
27	AF.	Public Recreation Services Fund	\$71,958

1	AG. Public School Library Resources Fund	\$1,129,478
2	AH. Rabies Prevention Fund	\$55,827
3	AI. Safe Streets Fund	\$29,701
4	AJ. School Lunch/SAE/Child Nutritional Meal	
5	Reimbursement Fund-Federal Sources	
6	(100% Federal Grant)/Cash Collections	\$12,504,000
7	AK. Solid Waste Operations Fund	\$28,404,390
8	Host Community Fund (§ 51405, Article 4,	
9	Chapter 51 of Title 10 GCA)	<u>(\$300,000)</u>
10	Total Solid Waste Operations Fund	\$28,104,390
11	AL. Street Light Fund	\$4,190,000
12	AM. Tax Collection Enhancement Fund	\$1,130,978
13	AN. Tourist Attraction Fund	\$34,868,794
14	AO. Water Research and Development Fund	\$83,974
15	TOTAL SPECIAL FUND REVENUE	\$215,369,309
16	III. FEDERAL MATCHING GRANTS-IN-AID	
17	Federal Grants-in-Aid Requiring Local Match:	
18	A. Customs and Quarantine	\$1,875,000
19	B. Department of Integrated Services for	
20	Individuals with Disabilities	\$2,771,127
21	C. Department of Labor	\$47,000
22	D. Department of Military Affairs	\$2,178,570
23	E. Department of Public Health and Social Services	\$188,801,303
24	F. Guam Council on the Arts and Humanities Agency	\$426,950
25	G. Guam Police Department	\$4,202,656
26	H. Office of the Attorney General	\$6,439,964
27	I. University of Guam	\$6,742,835

TOTAL FEDERAL MATCHING

GRANTS-IN-AID REVENUE	\$213,485,405
------------------------------	----------------------

IV. REVENUE SUMMARY:

TOTAL GENERAL FUND REVENUE

AVAILABLE FOR APPROPRIATION	\$974,552,688
------------------------------------	----------------------

TOTAL SPECIAL FUND REVENUE **\$215,369,309**

TOTAL FEDERAL MATCHING GRANTS-

IN-AID REVENUE	\$213,485,405
-----------------------	----------------------

GRAND TOTAL	\$1,403,407,402
--------------------	------------------------

Section 4. Authorization to Pay and Prioritize the Payment of Tax

Refunds. *I Maga'hāgan/Maga'lāhen Guāhan* shall prioritize tax refund payments for 'A-Status' returns for tax year 2027 and prior years in an amount no less than Twenty-five Million Three Hundred Fifty-nine Thousand Seven Hundred Sixty Dollars (\$25,359,760).

Section 5. Unappropriated Annual General Fund Revenues Collected

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

Section 6. Revenue Collections in Excess of Quarterly Collections.

(a) For Fiscal Year 2027, the Director of the Bureau of Budget and Management Research shall create a General Fund twelve (12)-month revenue budget based on the revenue estimates in Section 3 of this Chapter, relative to

1 statistical weighing of historical collections by month, by collection category in the
2 General Fund Combined Comparative Statement of Revenues report. The report
3 shall be submitted to *I Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I*
4 *Liheslaturan Guåhan* within thirty (30) days upon the enactment of this Act.

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

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

13 **Section 7. Debt Service Continuing Appropriations for Fiscal Year**
14 **2027.** The following are continuing appropriations for debt service requirements:

15 **A. GUAM DEPARTMENT OF EDUCATION (GDOE) SERIES 2013A**
16 **CERTIFICATES OF PARTICIPATION (OKKODO HIGH SCHOOL**
17 **PROJECT) \$3,061,060^{1/}**

18 (Chapter 58B of Title 5 GCA; § 50103, Chapter 50, Title 12 GCA; and Title
19 13 GCA; due FY 2030 as final year; to include additional rent [insurance and
20 maintenance to be reimbursed by GDOE])

21 ^{1/}**General Fund (P&I: \$2,411,060) and Guam Educational Facilities Fund**
22 **(Insurance & Maintenance: \$650,000)**

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

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

27 ^{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 \$15,930,138⁸

(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 \$2,943,250⁹

(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 \$13,498,450¹⁰

(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 \$1,158,283¹¹

(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

1 **Section 8. Performance Based Budgeting (PBB) Pilot Program.**

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

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

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

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

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

18 **(b) PBB Pilot Program Reporting Requirements.** Beginning in
19 January 01, 2027, Agencies shall collect the performance data based on the
20 measurable performance indicators and established baseline data for the first
21 quarter of Fiscal Year 2027 and shall submit a quarterly performance report
22 no later than January 31, 2027. Such quarterly performance report shall
23 compare the actual performance data with the created performance targets.
24 Agencies shall continue to collect such performance data on a monthly basis
25 and submit quarterly performance reports on April 30, 2027, for the period
26 January to March 2027, and on July 30, 2027, for the period April to June

1 2027. An annual performance report shall be submitted on October 29, 2027,
2 for the period October 1, 2026, to September 30, 2027.

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

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

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

13 “§ 4119. **Establishment, Development, and Implementation of**
14 **the Government-Wide Performance-Based Budgeting Program.**

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

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

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

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

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

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

24 (B) Development of measurable performance
25 indicators;

26 (C) Establishment of baseline performance data; and

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

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

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

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

14 CHAPTER II

15 EDUCATION

16 PART I – GUAM DEPARTMENT OF EDUCATION

17 **Section 1. Appropriation.** It is the intent of *I Liheslaturan Guåhan* to
18 provide a lump sum appropriation to the Guam Department of Education (GDOE)
19 for Fiscal Year 2027. Pursuant to §§ 52101 and 52102, Chapter 52, Division 2, Title
20 11 GCA, the sum of Two Hundred Seventy-two Million One Hundred Ninety-five
21 Thousand Five Hundred Sixty-nine Dollars (**\$272,195,569**) is appropriated to the
22 Guam Department of Education (GDOE) Operations Fund for Fiscal Year 2027.
23 This sum is composed of Two Hundred Forty-six Million Seven Hundred Eight
24 Thousand Nine Hundred Twenty-five Dollars (**\$246,708,925**) from the General
25 Fund for Fiscal Year 2027, and Twenty-five Million Four Hundred Eighty-six
26 Thousand Six Hundred Forty-four Dollars (**\$25,486,644**) from the Public School
27 Library Resources Fund, the Guam Educational Facilities Fund, the Healthy Futures

Fund, the Limited Gaming Fund, and the School Lunch/SAE/Child Nutritional Meal Reimbursement Fund. This appropriation shall be expended in accordance with the cash disbursement schedules required by § 52101(b), Chapter 52, Title 11 GCA.

SUMMARY OF APPROPRIATION FUNDING SOURCE

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

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

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

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

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

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

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

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

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

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

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

6 (a) total revenues received, including identification of each revenue
7 source;

8 (b) total expenditures and encumbrance by object classification and
9 by school; and

10 (c) the fund balances.

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

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

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

18 (c) mandated cash disbursement schedules; and

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

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

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

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

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

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

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

24 **Section 11. Cost Savings Incentive.** The Superintendent of GDOE is
25 encouraged to implement a Cost Savings Plan to include, but not be limited to,
26 consolidating programs and entities, maximizing student-teacher ratios, and
27 practicing energy conservation. If the Superintendent is able to implement any cost

1 savings within the GDOE authorized appropriations level, the Superintendent shall
2 have that dollar value of savings available for the payment of prior year obligations
3 and the purchase of supplies and materials.

4 **Section 12. Local Funds Reimbursement.** Funds appropriated to GDOE in
5 accordance with the appropriations to GDOE in this Act shall not be used to pay for
6 federally-funded program activities and expenditures, unless such payment is
7 specifically authorized by Guam statute or unless such payment is made pursuant to
8 grants that require that local expenditures be made prior to receiving federal
9 reimbursement. The Superintendent of GDOE shall submit a quarterly report within
10 thirty (30) days after each quarter to the Speaker of *I Liheslaturan Guåhan*, *I*
11 *Maga'hågan/Maga'låhen Guåhan*, and the Office of Public Accountability, in a
12 Microsoft Excel file and written report, of all local funds expended for Fiscal Year
13 2027 for federally-funded programs. The report shall contain the details of such
14 expenditures by object class, the number of FTEs working in said programs, the
15 amounts reimbursed by federal funds, and the amounts that have not or will not be
16 reimbursed by federal funds. Said report shall cite the authority to expend local funds
17 for federal programs, shall name the certifying office, and shall give the date of every
18 expenditure.

19 **Section 13. Exemption from BBMR Allotment Release Control.** § 1303
20 of Article 3, Chapter 1, Title 5 GCA shall not apply to the appropriations and
21 allocations to GDOE in this Act. GDOE may draw against its respective
22 appropriations as needed to meet its obligations in accordance with a drawdown
23 schedule that GDOE shall submit to the Director of the Department of
24 Administration and the Speaker of *I Liheslaturan Guåhan* no later than October 31,
25 2026. Such drawdown schedule shall be detailed by fund.

26 Within ten (10) days after the end of every quarter, the Superintendent of
27 GDOE shall submit to the Speaker of *I Liheslaturan Guåhan* a written report

1 detailing the amount of cash received by GDOE from the Department of
2 Administration for the preceding quarter, compared to the quarterly drawdown
3 schedule identified in this Section for Fiscal Year 2027 detailed by fund.

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

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

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

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

22 (a) Authorization. Notwithstanding any other provision of law, rule, or
23 regulation, the Superintendent of the Guam Department of Education is authorized
24 to establish purchasing policies and procedures for the *Y Kuantan Salappe'*
25 *Prinsepat* (Principal's Fund) to be known as the EC Resources Initiative that provide
26 an Educator Classroom (EC) Resource Card to teachers, in amounts specified by
27 each school principal for the purchase of classroom resources to include, but not be

1 limited to instruction materials, supplies, and other learning resources. For the
2 purposes of this Subsection, the EC Resource Card means a non-reloadable, pre-
3 funded purchasing card issued for approved classroom resource expenditures and
4 subject to restrictions established by the Department, including merchant category
5 code limitations, expenditure limits, expiration dates, and transaction monitoring
6 requirements.

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

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

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

26 Any such lease, use, or occupancy agreement shall be subject to prevailing
27 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.

23 **Section 20. Appropriation for GDOE Textbooks to University of Guam**
24 **Press (Publishing House).** The sum of Two Hundred Eighty Thousand Dollars
25 **(\$280,000)** appropriated from the General Fund in Section 1, Part 1, of Chapter II is
26 reappropriated to the University of Guam Press for the development, localization,
27 production, reproduction, and/or purchase of textbooks, instructional materials,

1 curriculum guides, and/or other print, digital, and audio resources. This funding shall
2 also support the development and facilitation of professional development programs
3 to enhance the implementation and success of these resources. Projects funded by
4 this appropriation will be determined and approved by the Superintendent, and the
5 University of Guam Press shall provide the Superintendent with quarterly reports
6 detailing all activities and expenditures related to this funding. Such sums
7 appropriated in this Section are authorized for use as the local matching requirement
8 for Federal Grants-in-Aid.

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

10 Notwithstanding any other provision of law, the sum of Fifteen Million Dollars
11 (\$15,000,000) from Section 1, Part I, Chapter II of this Act is hereby allocated for
12 Guam Department of Education school facilities maintenance and repair, including,
13 but not limited to, maintenance personnel, janitorial services, contractual services,
14 custodial services, facility repairs, and any contracts, agreements, or services directly
15 related to the maintenance, repair, cleaning, safety, and upkeep of Guam Department
16 of Education school facilities.

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

22 Any federal reimbursement received for expenditures advanced from this
23 allocation shall be deposited back into the funds allocated pursuant to this Section
24 and shall remain available for expenditure as a revolving fund for any purpose
25 authorized under this Section.

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

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

1 **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 Fund to
5 UOG for student scholarships and financial assistance programs.

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

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

25 (d) UOG may allocate from the General Fund appropriation in Section 2 of
26 this Part of this Chapter any additional sums toward any other types of scholarships
27 or financial assistance programs that it deems necessary, including, but not limited to,

1 Regent Scholarships, the Reserve Officer Training Corps (ROTC), Marine Lab
2 Graduate Assistance Programs, and Early High School Admissions Programs.

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

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

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

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

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

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

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

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

26 **Section 10. Guam Cancer Trust Fund.** Notwithstanding § 26603(e)(1) of
27 Article 6, Chapter 26, Title 11 GCA, the sum of Four Million Dollars (**\$4,000,000**) is

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

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

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

1 include: program mission statements, objectives, sources of revenue, expenditures by
2 budget classification, number of employees, and contracts; and shall describe program
3 accomplishments in the fiscal year reported.

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

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

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

25 **Section 14. Reporting Requirements.**

26 (a) Program Revenue and Expenditure Reports. No later than thirty (30) days
27 after the end of each fiscal quarter, the President of UOG shall post on the UOG

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

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

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

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

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

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

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

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

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

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

1 **CHAPTER II**

2 **EDUCATION**

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

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

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

11 GUAM EDUCATIONAL FACILITIES FUND \$315,385

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

13 For information purposes only:

14 FEDERAL MATCHING GRANTS-IN-AID \$0

1 appropriated to the Guam Memorial Hospital Authority for operational
2 expenses for Fiscal Year 2026.”

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
----	--------------------------------	---------------

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/Maga'låhen 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/Maga'låhen Guåhan's* transfer authority.

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

1 **Section 4. Children’s Health Insurance Program (CHIP).** The sum of
2 One Million Eight Hundred Fifty-five Thousand Eight Hundred Forty-one Dollars
3 **(\$1,855,841)** shall be allocated from the General Fund appropriation in Section 1 of
4 this Part of this Chapter as the local matching requirement for Federal Matching
5 Grants-in-Aid for the Children’s Health Insurance Program, and Ten Million Five
6 Hundred Sixteen Thousand Four Hundred Thirty-two Dollars **(\$10,516,432)** is
7 authorized from Federal Matching Grants-in-Aid to DPHSS for said purpose for
8 Fiscal Year 2027.

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

20 **Section 6. Public Assistance Program Payments.** Up to the sum of Three
21 Million One Hundred Fifty-one Thousand Eight Hundred Ninety-eight Dollars
22 **(\$3,151,898)** shall be allocated from the General Fund appropriation in Section 1 of
23 this Part of this Chapter to DPHSS as the local matching requirement for Federal
24 Matching Grants-in-Aid for public assistance program payments and administration
25 for Fiscal Year 2027. The sum of Three Million One Hundred Fifty-one Thousand
26 Eight Hundred Ninety-eight Dollars **(\$3,151,898)** is authorized from the Federal

1 Matching Grants-in-Aid to DPHSS for public assistance program payments and
2 administration for Fiscal Year 2027.

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

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

22 **Section 9. Prompt Payment of MIP Patient Claims Generated at the**
23 **Guam Memorial Hospital Authority and Guam Regional Medical City.** The
24 DPHSS shall process all MIP patient claims generated by the Guam Memorial
25 Hospital Authority and the Guam Regional Medical City no later than forty-five (45)
26 days from receipt of said claim as required by § 9902 of Article 9, Chapter 9, Title
27 10 GCA.

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

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

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

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

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

1 **Section 15. Foster Care Group Home.** The sum of Nine Hundred Fifty
2 Thousand Five Hundred Fifty-eight Dollars (**\$950,558**) shall be allocated from the
3 General Fund appropriation in Section 1 of this Part of this Chapter to the
4 Department of Public Health and Social Services for the operations of *I Guma*
5 *Mina'åse'* Sister Mary Brigid Perez, RSM - Group Child Care Home for Fiscal Year
6 2027.

7 **Section 16. Bureau of Social Services Administration.** The sum of Seven
8 Million Five Hundred Fifty-eight Thousand Two Hundred Fifteen Dollars
9 (**\$7,558,215**) is appropriated from the General Fund to the Department of Public
10 Health and Social Services for the operations of the Bureau of Social Services
11 Administration.

12 **Section 17. Budgetary Transfer Authority for Department of Public**
13 **Health and Social Services.** The Department of Public Health and Social Services
14 is authorized to transfer funds in Fiscal Year 2027 from the appropriations in Section
15 1 of this Part of this Chapter to fund its divisions and the programs identified in all
16 of the Sections of this Part of this Chapter. The amounts appropriated in Section 11
17 of this Part of this Chapter may not be transferred or used for any other purposes
18 than what is set forth in said Section.

19 **Section 18. Homeless Coalition.** The sum of Five Hundred Thousand
20 Dollars (**\$500,000**) is appropriated from the General Fund to the Department of
21 Public Health and Social Services (DPHSS) for grants to the Homeless Coalition or
22 to provide shelter, food, and medical care for homeless individuals.

23 **Section 19. Meals for At-Risk Households Act of 2026.** The sum of Five
24 Hundred Thousand Dollars (**\$500,000**) is hereby allocated from the General Fund
25 Appropriation in Section 1, Part II of this Chapter for the purpose of funding Meals
26 for At-Risk Households Act of 2026 pursuant to Public Law 38-23 in Fiscal Year
27 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
----	--------------------------------	-----

18 **Section 2. Detoxification and Rehabilitation Services.** Notwithstanding
19 any other provision of law, the sum of Three Million Two Hundred Sixty-two
20 Thousand Four Hundred Seventy-six Dollars (**\$3,262,476**) is appropriated from the
21 Healthy Futures Fund to 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.

26 **Section 3. Focus on Life Suicide Prevention Program.** The sum of
27 Eighty-one Thousand Seven Hundred Fifty Dollars (**\$81,750**) is appropriated from

1 the General Fund to GBHWC to fund the Focus on Life Suicide Prevention Program
2 for Fiscal Year 2027.

3 **Section 4. Inpatient Detoxification Program (New Beginnings).**

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

9 **Section 5. Youth Mental Health First Aid Program.** The sum of Two

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

13 **Section 6. Mental Health and Substance Abuse Service Fund.** The sum

14 of Four Hundred Sixteen Thousand Seven Hundred Fifty Dollars (**\$416,750**) is
15 appropriated from the Mental Health & Substance Abuse Service Fund to GBHWC
16 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 Such sums appropriated in this Subsection is authorized for use as a
13 local matching requirement for Federal Grants-in-Aid.

14 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

18 For information purposes only:

19	FEDERAL MATCHING GRANTS-IN-AID	\$2,771,127
----	--------------------------------	-------------

CHAPTER IV
UNIFIED JUDICIARY

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

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

SUMMARY OF APPROPRIATION FUNDING SOURCE

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

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

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

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

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

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

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

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

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

Section 9. Guam Criminal Law and Procedure Review Commission.

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

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

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

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

1

2

3

4

5

6

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

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

9 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

10 GENERAL FUND	\$5,851,424
11 INDIRECT COST FUND	\$293,825
12 TOTAL	\$6,145,249
13 FEDERAL MATCHING GRANTS-IN-AID	\$0

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

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

5 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

8 For information purposes only:

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

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

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

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

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

6 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

10 For information purposes only:

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

1 **(d) GUAM OFFICE OF VETERANS AFFAIRS (GOVA)**

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

6 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

7 GENERAL FUND	\$1,246,443
8 TOTAL	\$1,246,443

9 For information purposes only:

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

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

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

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

14 For information purposes only:

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

1 **(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
---	-----

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

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

9 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

14 For information purposes only:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7 (13) Appropriations to the Department of Administration for the
8 *Tiyan* Lease. The following sums are hereby appropriated from the Guam
9 Educational Facilities Fund to the Department of Administration for the Guam
10 Department of Education (GDOE) lease of *Tiyan* facilities for Fiscal Year
11 2027:

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

16 (B) GDOE Office Building - Two Hundred Sixty-six
17 Thousand Nine Hundred Eighty-seven Dollars **(\$266,987)** for base rent,
18 and Eighty-eight Thousand Five Hundred Eighty-five Dollars
19 **(\$88,585)** for insurance and maintenance;

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

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

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

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

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

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

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

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

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

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

1 (15) **Appropriation to the Department of Administration for**
2 **WICHE.** The sum of One Hundred Eighty-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.

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

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

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

15 For information purposes only:

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

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

21 (3) DRT Authorization to Utilize the Better Public Service Fund for
22 Tax Collection. Notwithstanding any other provision of law, DRT is hereby
23 authorized to use its appropriation in Subsection (h)(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.

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

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

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

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

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

1 **(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
---	-----

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

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

12 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

17 For information purposes only:

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

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

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

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

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

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

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

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

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

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

6 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

9 For information purposes only:

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

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

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

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

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

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

14 For information purposes only:

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

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

2 (1) Appropriation. Notwithstanding any other provision of law, the
3 sum of 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
--	-------------

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
---	-----

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
27 twenty-five percent (25%) of the total annual cost of message switch

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

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

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

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

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

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

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

10 (6) Estray Livestock Stewardship Program. The sum of Two
11 Hundred Thousand Dollars (**\$200,000**) is appropriated from the General Fund
12 to AGR for the operation of the Estray Livestock Stewardship Program for
13 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
---	-----

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
---	-----

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 For information purposes only:

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

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

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

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

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

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

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
27 Subsection (s)(2) shall not be expended for disability compensation payments

1 for FTEs funded by this Act. The Director of DOL may use no more than
2 Forty Thousand Dollars (**\$40,000**) from the appropriation in this Subsection
3 (s)(2) to pay for legal services for Worker's Compensation hearings during
4 each corresponding fiscal year.

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

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

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

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

9 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

14 For information purposes only:

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

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

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

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

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

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

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

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

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

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

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

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

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

14 For information purposes only:

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

1 (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.

6 SUMMARY OF APPROPRIATION FUNDING SOURCE

7	GENERAL FUND	\$822,999
---	--------------	-----------

8	TOTAL	\$822,999
---	--------------	------------------

9 For information purposes only:

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

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

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

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

12 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

17 For information purposes only:

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

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

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

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

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

6 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

9 For information purposes only:

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

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

(y) DEPARTMENT OF MILITARY AFFAIRS (DMA)

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

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

SUMMARY OF APPROPRIATION FUNDING SOURCE

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

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

For information purposes only:

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

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

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

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

8 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

11 For information purposes only:

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

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

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

2 (1) Appropriation. 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 Million 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
--	-----

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/Maga’låhen*

1 *Guåhan's* transfer authority and shall remain available to the Guam Fire
2 Department until fully 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/Maga'låhen Guåhan's* transfer authority and shall remain
9 available to 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
--	-----

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

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

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

15 For information purposes only:

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

1
2
3
4
5
6
7
8
9
0

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

SUMMARY OF APPROPRIATIONS FUNDING SOURCE

GENERAL FUND	\$2,840,499
--------------	-------------

TOTAL	\$2,840,499
--------------	--------------------

For information purposes only:

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

1

2

6

7

8

9

10

1

2

3

7

8

9

10

1 **(gg) HAGAŦŦA 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 *HagaŦŦa* 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
---	-----

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 I Fino' CHamoru yan I Fina'nā'guen Historia*
6 *Yan I Lina'la' Taotao Tāno' (I Kumision)* for its operations for Fiscal Year
7 2027.

8 **SUMMARY OF APPROPRIATIONS FUNDING SOURCE**

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

11 For information purposes only:

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

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

1
2
3
4
5
6
7
8
9
0

(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
--------------------------------	-----

1
2
3
4
5
6
7
8
9
0

SUMMARY OF APPROPRIATIONS FUNDING SOURCE

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

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

1
2
3
4
5
6
7
8
9
0

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

SUMMARY OF APPROPRIATIONS FUNDING SOURCE

GENERAL FUND	\$665,849
--------------	-----------

TOTAL	\$665,849
--------------	------------------

For information purposes only:

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

1

2

6

7

8

9

10

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

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

7 **SUMMARY OF APPROPRIATIONS FUNDING SOURCE**

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

10 For information purposes only:

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

1 **CHAPTER VII**

2 **LEGAL SERVICES**

3 **PART I – OFFICE OF THE ATTORNEY GENERAL**

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

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

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

12 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

13 GENERAL FUND	\$22,126,390
14 TOTAL	\$22,126,390

15 For information purposes only:

16 FEDERAL MATCHING GRANTS-IN-AID	\$6,439,964
-----------------------------------	-------------

17 **Section 3. Cost-Sharing Initiative Related to the Criminal Justice**
18 **Information System (CJIS) Integration Project.** The sum of Eighty-seven
19 Thousand Six Hundred Ninety Dollars (**\$87,690**) is appropriated from the General
20 Fund to OAG to pay the Unified Judiciary for OAG's share of twenty-five percent
21 (25%) of the total annual cost of message switch maintenance, National Law
22 Enforcement Telecommunications System (NLETS) membership, and other
23 associated costs for Fiscal Year 2027, totaling Three Hundred Fifty Thousand Seven
24 Hundred Sixty Dollars (\$350,760) pursuant to the Multi-Agency Agreement to
25 Facilitate a Cost-Sharing Initiative of May 2013 entered into by the Chief of the
26 Guam Police Department, the Director of the Department of Corrections, the
27 Attorney General of Guam, and the Administrator of the Courts.

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

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

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

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

CHAPTER VII
LEGAL SERVICES

PART II – PUBLIC DEFENDER SERVICE CORPORATION

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

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

SUMMARY OF APPROPRIATION FUNDING SOURCE

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

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

Section 4. Civil Law Center. The sum of Nine Hundred Fifty Thousand Four Hundred Eleven Dollars (**\$950,411**) shall be allocated from the General Fund appropriation in Section 2 of this Part of this Chapter to the Public Defender Service Corporation for the purpose of funding the Civil Law Center's operations, including personnel services, for Fiscal Year 2027. Such appropriation shall be contingent upon the lifting of any moratorium currently in effect, with future limitations based upon the capacity and the priorities of the Civil Law Center to provide legal services 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*
26 *Maga'hågan/Maga'låhen Guåhan* and shall be divided among the village Mayors'
27 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
27 drinking, support traffic safety, reduce drug-related violence and abuse, to

support government of Guam substance abuse prevention programs, and to support organized sports programs in the community.

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

Section 5. Southern Coastal Villages Paddling Pilot Program.

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

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

- (1) Office of the Mayor of *Hågat*;
- (2) Office of the Mayor of *Humåtak*;
- (3) Office of the Mayor of *Malesso*'; and
- (4) Office of the Mayor of *Inalåhan*.

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

- (1) Procurement of paddling canoes, paddles, life jackets, and related safety equipment;
- (2) Storage facilities and equipment maintenance;
- (3) Maritime and paddling instruction;
- (4) Youth and culture programming;
- (5) Community paddling events; and

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

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

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

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

1 **CHAPTER IX**

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

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

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

8 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

9 GENERAL FUND \$2,413,535

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

11 For information purposes only:

12 FEDERAL MATCHING GRANTS-IN-AID \$0

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

1 **CHAPTER IX**

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

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

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

8 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

9 GUAM BOARD OF ACCOUNTANCY FUND \$896,600

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

11 For information purposes only:

12 FEDERAL MATCHING GRANTS-IN-AID \$0

1 **CHAPTER X**

2 **GUAM VISITORS BUREAU**

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

10 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 **CHAPTER XII**

2 **MISCELLANEOUS PROVISIONS**

3 **Section 1. Retirement Option for Government of Guam Employees.** A

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

9 This Section shall not restrict the continuing remittance of existing GGRF
10 contributions as required by law or by the GGRF. By the fifteenth (15th) day of each
11 month, the Director of the GGRF shall provide a detailed report to the Speaker of *I*
12 *Liheslaturan Guåhan* regarding said remittances and the number of retirements
13 pursuant to this Section during the previous month. Nothing herein shall be
14 construed to abrogate any provision of § 8137(h) of Article 1, Chapter 8, Title 4,
15 GCA.

16 **Section 2. Government of Guam Health Insurance Program**
17 **Enrollment for Employment Pursuant to § 8121(a), Article 1, Chapter 8, Title**
18 **4 GCA.** Any employee hired pursuant to § 8121(a), Article 1, Chapter 8, Title 4
19 GCA, shall only be eligible to enroll in the Government of Guam Health Insurance
20 Program as an active employee.

21 **Section 3. Temporary Employment of Retired Corrections Officers.**

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

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

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

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

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

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

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

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

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

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

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

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

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

1 on a full or part-time basis when a critical need arises. These entities may exercise
2 this hiring authority for attorneys provided that the authorized budget for personnel
3 for the entity is not exceeded. Said attorneys shall be hired up to Step 5 of the
4 Attorney 4 pay scale and shall not receive annual leave. Notwithstanding § 8121(a)
5 of Article 1, Chapter 8, Title 4 GCA, retirees hired temporarily pursuant to this
6 Section may continue to receive retirement benefits. Any attorney hired under this
7 Section shall only be eligible to enroll in the Government of Guam Health Insurance
8 Program as an active employee. Such employment shall not close vacancies to
9 qualified applicants. Each entity shall report to *I Liheslaturan Guåhan* on July 1,
10 2027, and again thirty (30) days after the end of the fiscal year, of the number of
11 retired attorneys 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 11. Temporary Employment of Retired Office of the Attorney**
14 **General (OAG) Staff.** The Attorney General of Guam may hire retired government
15 of Guam non-attorneys on a full or part-time basis when a critical need arises. The
16 OAG may exercise this hiring authority for non-attorneys provided that the
17 authorized budget for personnel for the entity is not exceeded. Said retirees shall not
18 receive annual leave. Notwithstanding § 58121(a) of Article 1, Chapter 8, Title 4
19 GCA, retirees hired temporarily pursuant to this Section may continue to receive
20 retirement benefits. Any staff hired under this Section shall only be eligible to enroll
21 in the Government of Guam Health Insurance Program as an active employee. Such
22 employment shall not close vacancies to qualified applicants. The Office of the
23 Attorney General of Guam shall 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 staff 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

24 (5) *I Maga'hågan/Maga'låhen Guåhan* shall transfer the funding
25 authorized for that employee's position from the transferor agency to the
26 transferee agency, including GMHA, DPHSS, and GBHWC, unless the
27 transfer is from a line agency to an autonomous agency;

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

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

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

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

22 **Section 20. Board and Commission Stipends.** Any compensation or
23 stipend owed to a board or commission member for attending a regular or special
24 meeting for Fiscal Year 2027 shall be paid from appropriations in this Act by the
25 department or agency responsible for the administrative support and operations of
26 such board or commission. Board and commission members may elect to not receive

1 said compensation. *I Maga'hågan/Maga'låhen Guåhan* may, by Executive Order,
2 waive the payment of meeting stipends owed to any board or commission member.
3 Notwithstanding any other provision of law, each member of the Guam Parole Board
4 shall be compensated Two Hundred Fifty Dollars (\$250) for every meeting the
5 member attends. No member shall be compensated more than One Thousand Dollars
6 (\$1,000) per month, irrespective of the number of meetings that a member attends
7 in any given month.

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

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

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

20 (c) The Public Defender Service Corporation and the Alternate
21 Public Defender are authorized to contract with attorneys as independent
22 contractors to provide services in areas in which it is impracticable or
23 impossible for the office to proceed. Such contracts shall be in accordance
24 with the procurement laws of Guam. The Executive Director of the Public
25 Defender Service Corporation and the Executive Director of the Alternate
26 Public Defender 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 office as otherwise constituted.

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

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

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

21 (a) The President of the University of Guam, the President of the Guam
22 Community College, and the Director of the Guam Department of Labor shall
23 transmit a report to *I Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I*
24 *Liheslaturan Guåhan* no later than June 30 of each year of the actual number of
25 programs completed and/or certificates issued for each employment, employment
26 placement, and job training program; and employment data for said program
27 completed for the two (2) years following completion of their respective programs,

1 to include salary levels, job location, or whether the job is in the same field as the
2 program.

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

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

13 **Section 24. Consolidated Revenue and Expenditure Reporting**
14 **Requirement.** Notwithstanding §§ 4105(f) and 4109(c)(3) of Chapter 4, Title 5
15 GCA, and § 13109(a)(1) of Chapter 13, Title 2 GCA, relative to General Fund
16 revenue reporting, the Director of the Bureau of Budget and Management Research,
17 in collaboration with the Director of Revenue and Taxation and the Director of
18 Administration, shall prepare a monthly Consolidated Revenue and Expenditure
19 Report (CRER) which shall report and recognize revenues on a cash basis, with the
20 exception of Section 30 revenues, which shall be reported as collected in full in
21 October of each year; and shall for each month, identify and note any and all non-
22 recurring revenues by General Fund revenue category, by month collected, and by
23 amount; and shall compare the budgeted and actual departmental program
24 appropriations with expenditures and encumbrances. The Director of the Bureau of
25 Budget and Management Research, the Director of Administration, and the Director
26 of Revenue and Taxation shall certify said reports, which shall be transmitted to *I*
27 *Maga'hågan/Maga'låhen Guåhan* and the Speaker of *I Liheslaturan Guåhan* no

1 later than twenty (20) days after the end of each month. The reports shall include, at
2 a minimum, the following components relative to General Fund revenues:

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

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

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

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

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

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

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

22 **Section 26. Prevention of Disproportionate Reductions in Allotments.**
23 The Department of Administration and the Bureau of Budget and Management
24 Research shall not disproportionately reduce the budget allotments to the University
25 of Guam and the Guam Community College from other units of the government of
26 Guam.

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

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

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

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

16 (d) Department of Labor Survey Workers;

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

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

23 (g) persons filling temporary vacancies created by the call to active
24 military duty of employees who are members of the reserve components of
25 the Department of Defense and the Department of Transportation, including,
26 but not limited to, the United States Army, United States Navy, United States
27 Marine Corps, United States Air Force, the Guam Army National Guard, the

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

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

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

10 (j) positions within the Guam Election Commission;

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

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

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

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

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

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

24 (q) labor law enforcement specialists;

25 (r) senior law clerks (7 GCA, § 9A106.1(a)(2)) with a pay grade M,
26 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

1 in good standing at the time of resignation may be re-employed at the lesser of the
2 salary they earned at their former position if they apply for the same or comparable
3 job in the same department regardless of the timespan that the employee left their
4 position, and Step 5 of the position that they will be occupying. The employee may
5 waive this privilege.

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

25 **Section 32. Amendment to the Guam Ancestral Lands Commission**
26 **Survey, Infrastructure, and Development Fund.** Notwithstanding any other
27 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 federal government to the government of Guam by quitclaim deed in 2002 and now utilized by the telecommunications company AT&T), both under the jurisdiction of the Guam Ancestral Lands Commission. Notwithstanding any other law or provision of this Act, GALC SID funds shall not be used for any other purpose except as provided in Title 21 GCA, Chapter 80, § 80104(h)(3).

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

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

“(i) **Reversionary Clause 1.** In the event the property identified in paragraph (g) of this Section, *supra*, is not utilized for the purposes authorized

1 by this Act within ten (10) years of enactment, said lot shall revert to the
2 Government of Guam.”

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

5 **“§ 771103. Cap on Business Privilege Tax Credits for Required**
6 **Medical Equipment at the Guam Memorial Hospital Authority**

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

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

24 **Section 37. Public Disclosure of Professional Services, Consultant, and**
25 **Independent Contractor Agreements.**

26 (a) Notwithstanding any other provision of law, every department, agency,
27 instrumentality, autonomous agency, public corporation, line agency, board,

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

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

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

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

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

3 **“§ 2105. Annual Report on Grant Funding.**

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

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

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

10 (3) a description of the purpose or program supported by each
11 grant;

12 (4) the amount expended from each grant during the reporting
13 period;

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

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

17 (b) The report shall be made publicly accessible through the
18 Judiciary’s website.

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

21 **“§ 5007.1 Advance Payment for the Guam Memorial Hospital**
22 **Authority Allowed.** Notwithstanding 5 GCA § 5007 or any other provision
23 of law, the Guam Memorial Hospital Authority may procure with advance
24 payments.”

25 **Section 41. Guam Criminal Law and Procedure Review Commission.** §
26 25.03(c) of Title 1, Guam Code Annotated, is hereby *amended* to read:

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

5 **Section 42. Inclusion of Grant-Funded Employees in Staffing Pattern**
6 **Publications.**

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

19 **Section 43. Implementation Timeline for Foreign Medical Graduate**
20 **Licensure Rules and Regulations.** A new § 12206(m) is hereby *added* to Chapter
21 12, Title 10, Guam Code Annotated, is *amended* to read:

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

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

4 **“§ 12206.3. Interim Provisional License to Permanent Limited**
5 **License.**

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

9 (1) Has successfully completed the assessment and evaluation
10 requirements of § 12206.2;

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

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

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

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

21 (6) Has submitted a complete application and paid the
22 applicable fee.”

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

26 **“§ 12206.6. Rulemaking.**

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

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

14 **“§ 9112. Members.**

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

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

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

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

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

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

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

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

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

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

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

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

21 9106(a) of Article 1, Chapter 9, Division 1, Title 12, Guam Code Annotated, is
22 *amended* to read:

23 “(a) The exercise of the powers of the Bureau shall be directed by the
24 Board of Directors composed of twelve (12) members selected in accordance
25 with this Section. Five (5) directors, referred to as ‘appointed directors’ shall
26 be members and shall be appointed by *I Maga’håga/Maga’låhi* with the
27 advice and consent from *I Liheslatura*. One of the appointed directors shall be

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

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

24 Notwithstanding any other provision of law, except for liquid fuel used for
25 commercial aviation purposes, all levy of excise taxes, automotive surcharges, and
26 mass transit automotive surcharges on liquid fuel shall be reported but payments
27 shall be waived for Fiscal Year 2027, ending September 30, 2027.

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

3 **“§ 5213.2. Small Purchases of Hospital Supplies, Services,**
4 **Equipment, or Pharmaceuticals for the Guam Memorial Hospital**
5 **Authority (GMHA).**

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

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

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

24 **(c) Effective Date of Federal Adjustments.** Each adjustment to the
25 Federal Simplified Acquisition Threshold shall apply to GMHA small
26 purchase solicitations issued on or after the effective date of the federal

1 adjustment. A solicitation issued before that effective date shall remain
2 subject to the threshold in effect at the time of issuance.

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

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

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

13 (2) a statement documenting the solicitation efforts to obtain
14 quotations from qualified sources other than those which responded;
15 and

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

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

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

24 (h) **Savings Clause.** If, at any time, 41 U.S.C. § 1908 or 48 CFR §
25 2.101 is repealed without a successor provision establishing a federal
26 simplified acquisition threshold, the dollar amount applicable under this
27 Section shall be the last general Federal Simplified Acquisition Threshold in

1 effect immediately before such repeal, and shall remain at that amount until
2 further amendment of this Section by *I Liheslaturan Guåhan*.”

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

5 “§ 5126.2. **Joinder or Mutual Use of Contracts by Guam**
6 **Memorial Hospital Authority.** The Guam Memorial Hospital Authority is
7 authorized to join or use the contracts of other states, other government
8 procurement units, or not-for-profit entities comprising one or more states or
9 government units, within the United States, with the authorization of the
10 contracting vendor. The other states, other government units, or not-for-profit
11 entities are not liable for the obligations of the Guam governmental entity
12 which joins or uses the contract. Before any joinder or mutual use may take
13 place, the contracting officer must determine in writing that the other
14 jurisdiction’s contract has gone through a competitive procurement process.
15 For the purposes of this Section, Guam Memorial Hospital Authority is
16 exempt from § 5004 of this Chapter.”

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

19 “**Section 8.** Notwithstanding any other provision of law, Sixteen
20 Million Three Hundred Seventy-seven Thousand One Hundred Twenty-five
21 Dollars (**\$16,377,125**) is hereby appropriated from the Net Projected
22 Unobligated Fiscal Year 2025 General Fund Revenue Balance as identified in
23 the June 2025 Consolidated Revenue and Expenditure Report for the Simon
24 A. Sanchez High School construction lease back payments.”

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

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

15 **Section 54. Guam Department of Education Fiscal Execution and**
16 **Accountability Requirements.**

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

- 23 (a) A breakdown of appropriation allocations by expenditure
- 24 category;
- 25 (b) Timelines and deliverables for each program and initiative;
- 26 (c) Key Performance Indicators (KPIs) with baselines, targets, and
- 27 methods of measurement.

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

6 (A) Performance against KPIs and timelines;

7 (B) An expenditure summary with explanations of
8 variances;

9 (C) Any updated risk assessments and corrective
10 actions.

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

16 (A) Document all unspent funds and their original
17 intended use;

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

20 (C) Adjust corresponding KPIs, deliverables, and
21 timelines accordingly.

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

1 (A) A full accounting of projected shortfalls and the
2 categories of expenditure at risk;

3 (B) Corrective measures to reduce costs or reallocate
4 funds;

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

7 No further obligations shall be incurred beyond
8 appropriated funds unless explicitly authorized by *I Liheslaturan*
9 *Guåhan*.

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

13 **Section 55. Guam Public Library System Qualifications for Director.** §
14 3122 of Article 1, Chapter 3, Title 5, Guam Code Annotated, is hereby *amended* to
15 read as follows:

16 **“§ 3122. Guam Public Library System.**

17 (a) There is within the government of Guam a Guam Public Library
18 System, herein referred to as the Library System, which shall be a separate
19 agency of the government of Guam. The title of all Library System’s property
20 is and shall continue to be in the government of Guam. All references made
21 to the term “Library” in this Section, and Sections within Chapter 80 of Title
22 5 of the Guam Code Annotated, shall mean the Library System.

23 (b) The Library System shall be under the general cognizance of the
24 Guam Public Library Board, hereinafter referred to as the Board, which shall
25 have the authority, power and responsibility for the administration and
26 operation of the Guam Public Library System.

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

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

10 (A) have earned a Master's Degree in Library Science (MLS),
11 Master's degree in Library and Information Science (MLIS), or a
12 Master's degree in Education with a concentration in Library Science,
13 from a United States accredited college or university or from a college
14 or university accredited by the American Library Association (ALA);
15 or

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

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

22 (i) have a minimum of four (4) years general
23 managerial experience; or

24 (ii) have successfully completed the core competencies
25 of the American Library Association's Certified Public Library
26 Administrator (CPLA) program including the budget and
27 finance; management of technology, organization and personnel

1 management; and facilities management segments of this
2 Program; or

3 (iii) have earned Bachelor's or Master's degree in
4 Business Administration, Commerce, Business Information
5 Systems, Public Administration or a related field from a United
6 States accredited college or university.

7 (2) Primary Job Duties. The Director shall administer the day-to-day
8 operations of the Guam Public Library System, implement board policy,
9 supervise personnel and services; lead collaborative strategic planning with
10 the Board to advance library goals; oversee budgeting, long-term planning,
11 and compliance with applicable laws; and perform other duties as assigned by
12 the Board."

13 **Section 56. Repeal of the Autonomous Agency Collections Fund.** § 22421
14 of Chapter 22, Title 5, Guam Code Annotated, is hereby *repealed*.

15 **Section 57. Timely Payment of Guam Department of Education**
16 **Employee Stipends.** A new § 3136 is hereby *added* to Article 1, Chapter 3, Title
17 17, Guam Code Annotated, to read as follows:

18 **"§ 3136. Timely Payment of Employee Stipends.**

19 (a) The Guam Department of Education shall issue payment for all
20 earned coach, advisor, extracurricular, curriculum development, and other
21 approved stipend no later than thirty (30) calendar days after completion of
22 the applicable activity and submission of all requested documentation.

23 (b) Funds appropriated for employee stipends shall be reserved
24 exclusively for such payments and shall not be reprogrammed until all earned
25 stipends have been satisfied.

26 (c) If any stipend remains unpaid beyond thirty (30) calendar days,
27 the Superintendent shall submit a written report to the Speaker of *I*

1 *Liheslaturan Guåhan*, the Chairperson of the Committee on Education of *I*
2 *Liheslaturan Guåhan*, and the Public Auditor identifying:

- 3 (1) The employee category;
- 4 (2) The amount owed;
- 5 (3) The number of days overdue
- 6 (4) The cause of the delay; and
- 7 (5) The corrective actions and anticipated payment date.

8 (d) The report required under §3136(c) *shall* continue monthly until
9 all overdue stipends have been paid.”

10 **Section 58. Small Purchase Threshold.** § 5213 of Chapter 5, Title 5, Guam
11 Code Annotated, is hereby *amended* to read:

12 **“§ 5213. Small Purchases.**

13 Any procurement not exceeding Two Hundred Fifty Thousand Dollars
14 (\$250,000), may be made in accordance with small purchase regulations
15 promulgated by the Policy Office, which shall include the requirements, in a
16 Request for Quotes (RFQ) small purchase solicitation, to solicit and obtain, to
17 the maximum extent practicable, no less than three (3) positive written
18 quotations from qualified sources that shall be part of the procurement record.
19 A “no quote” response will not be considered a positive quotation but shall be
20 part of the procurement record, which shall further include a written record or
21 memorandum of all solicitations and responses thereto, negative or positive,
22 orally or in writing. In the event the agency obtains less than three (3) positive
23 quotations and provides the attestation required by this Section, the agency
24 may proceed with the small purchase procurement.

25 The purchasing agency shall include in the procurement record of a
26 small purchase solicitation made by RFQ, regardless of whether it was
27 concluded, an attestation containing the following:

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

5 (b) a statement documenting the solicitation efforts to obtain
6 quotations from qualified sources other than those which responded;
7 and

8 (c) GSA’s list of all qualified vendors for the item(s) or
9 service(s) being procured. Small purchase requirements shall not be
10 artificially divided so as to constitute a small purchase under this
11 Section. The Chief Procurement Officer, the Director of the
12 Department of Public Works, the head of an agency, or designee at or
13 above the level of the Procurement Officer utilizing this Section for
14 procurement, shall submit a quarterly report of all small purchases to
15 the Speaker of *I Liheslaturan Guåhan*.”

16 **Section 59. Small Purchases for the Guam Department of Education.** §
17 5213.1 of Subarticle B of Article 3, Chapter 5, Title 5, Guam Code Annotated, is
18 hereby *amended* to read as follows:

19 “§ 5213.1. **Small Purchases for the Guam Department of**
20 **Education (GDOE).** Any procurement not exceeding Four Hundred Ninety-
21 Nine Thousand Nine Hundred Ninety-Nine Dollars (\$499,999) may be made
22 in accordance with small purchase regulations promulgated by the Policy
23 Office, which shall include the requirements, in a Request for Quotes (RFQ)
24 small purchase solicitation, to solicit and obtain, to the maximum extent
25 practicable, no less than three (3) positive written quotations from qualified
26 sources that shall be part of the procurement record. A “no quote” response
27 will not be considered a positive quotation but shall be part of the procurement

1 record, which shall further include a written record or memorandum of all
2 solicitations and responses thereto, negative or positive, orally or in writing.
3 In the event the GDOE obtains less than three (3) positive quotations and
4 provides the attestation required by this Section, the agency may proceed with
5 the small purchase procurement. The GDOE shall include in the procurement
6 record of a small purchase solicitation made by RFQ, regardless of whether it
7 was concluded, an attestation containing the following:

8 (a) a record of those particular businesses that were contacted,
9 and those who, contacted or not, submitted a “no quote,” or did not
10 respond to the solicitation, as well as those that submitted positive
11 written quotations;

12 (b) a statement documenting the solicitation efforts to obtain
13 quotations from qualified sources other than those which responded;
14 and

15 (c) GDOE’s list of all qualified vendors for the item(s) being
16 procured. Small purchase requirements shall not be artificially divided
17 so as to constitute a small purchase under this Section. The GDOE
18 Superintendent, or designee at or above the level of the Procurement
19 Officer utilizing this Section for procurement, shall submit a quarterly
20 report of all small purchases to the Speaker of *I Liheslaturan Guåhan*.”

21 **Section 60. Guam Board of Education Petition Forms.** § 3102.3(b)(1) of
22 Article 1, Chapter 3, Title 17, Guam Code Annotated, is hereby *amended* to read as
23 follows:

24 “(b) Six (6) Elected Voting Members. Six (6) voting members shall
25 be elected at-large at each General Election. Each elected voting member shall
26 serve for a term of two (2) years, commencing at 12:00 noon on the first
27 Monday in January following their election. A candidate for the Board must

1 be at least twenty-five (25) years old, and a resident of Guam for at least five
2 (5) years immediately proceeding the date on which the member takes office
3 and continuing throughout the term.

4 (1) Nomination of candidates must file with the Commission
5 no later than the first Monday after a Primary Election, unless such date
6 is a holiday, in which it shall be filed the day following the holiday, or
7 sixty (60) days prior to a Special Election.”

8 **Section 61. Guam Veterans Higher Education Benefits Amendments.**

9 Chapter 56 of Division 5, Title 17, Guam Code Annotated, is hereby *amended* to read
10 as follows:

11 **“CHAPTER 56**

12 **GUAM VETERANS HIGHER EDUCATION BENEFITS ACT.**

13 § 56101. Short Title.

14 § 56102. Definitions.

15 § 56103. Educational Benefits.

16 § 56104. Eligibility Requirements and Limitations.

17 § 56105. Administration.

18 § 56106. Implementation.

19 **§ 56101. Short Title.**

20 This Chapter shall be known as the “Guam Veterans Higher Education
21 Benefits Act”

22 **§ 56102. Definitions.**

23 As used in this Chapter, the following terms shall mean:

24 (a) “Board” shall mean the Board of Regents of the University
25 of Guam, and the Board of Trustees of the Guam Community College,
26 each with authority limited to their respective Institution.

27 (b) “Dependent” means:

- 1 (1) A spouse; or
- 2 (2) A child who:
- 3 (A) Is twenty-five (25) years old or younger on
- 4 the first day of the semester or term for which the
- 5 exemption is claimed; and
- 6 (B) Was claimed as a dependent on a federal
- 7 income tax return filed for the preceding year
- 8 (c) “Qualifying Veteran” means a person who:
- 9 (1) At the time of entry into the U.S. Armed Forces, was
- 10 a resident of Guam and officially declared Guam as their home
- 11 of record;
- 12 (2) Is a legal resident of Guam at the time of application
- 13 for benefits under this Chapter; and
- 14 (3) Served in the active military, naval, air service to
- 15 include and was discharged or released there from under
- 16 conditions other than dishonorable. Qualifying Veteran includes
- 17 veterans of the Guam Combat Patrol, the United States Insular
- 18 Force, Philippine Scouts of World War II, and the United States
- 19 Armed Forces; or
- 20 (4) Is a current member in good standing or a former
- 21 member who received an honorable discharge from the Guam
- 22 National Guard or a Reserve Component of the U.S Armed
- 23 Forces, regardless of active duty time served; and
- 24 (d) “Institution” shall mean the University of Guam, and the
- 25 Guam Community College.
- 26 (e) “Tuition” shall mean the fees charged by an institution for
- 27 enrollment in a course, but does not include any other fees, charges, or

costs, such as student activity fees, laboratory fees, or the cost of books and instructional materials.

(f) “Tuition-paying students” means those students who pay tuition fees and/or utilize student loans, receive federal government tuition assistance such as federal student aid, utilizes an awarded scholarship, and/or receive tuition waivers or assistance on account of age eligibility.

§ 56103. Educational Benefits.

(a) Qualifying veterans and their eligible dependents subject to the requirements and limitations of this Chapter and if sufficient institutional capacity exists as determined by the Institutions, shall be exempt from the payment of tuition at an Institution.

(b) The tuition exemption provided under this Chapter:

(1) At the undergraduate level, shall not exceed a lifetime total of ninety (90) credit hours per Qualifying Veteran, which may be used by the veteran or allocated to one (1) or more eligible dependents. No individual may receive more than eighteen (18) credit hours of tuition exemption per academic semester;

(2) At the graduate level, shall not exceed a lifetime total of thirty (30) credit hours per Qualifying Veteran, which may be used by the veteran or allocated to one (1) or more eligible dependents. Such exemption shall be limited to master’s degree programs, except that professional doctoral programs may qualify if approved by the Board of the Institution offering such program;

1 (3) Shall apply only to charges for tuition as defined in
2 § 56102(e) and shall not cover fees to include, but not be limited
3 to student fees, laboratory charges, instructional materials, or
4 other incidental costs;

5 (4) Shall not be applied to repeated courses beyond one
6 additional attempt;

7 (5) Shall be contingent upon space being available in a
8 course after all tuition-paying students have completed
9 registration; and

10 (6) Shall only be available to a Qualifying Veteran or
11 eligible dependent after all applicable federal veterans'
12 educational benefits and other federal tuition assistance
13 programs, including federal Title IV financial aid, have been
14 fully exhausted.

15 **§ 56104. Eligibility Requirements and Limitations.**

16 (a) To be eligible for and to maintain benefits under this
17 Chapter, a person must:

18 (1) Be admitted and enrolled at an Institution;

19 (2) Maintain satisfactory academic progress toward a
20 degree or certificate program, as defined by the policies of the
21 respective Institution, and possess a cumulative grade point
22 average of no less than 2.5 for undergraduate programs and 3.0
23 for graduate programs;

24 (3) Attest that they have exhausted all eligibility for any
25 federal veterans' educational benefits that provide tuition
26 assistance prior to receiving a waiver under this Chapter; and

1 (4) Not be in default on any student loan made or
2 guaranteed by the government of Guam;

3 (b) Benefits conferred by this Chapter shall be subject to the
4 following limitations:

5 (1) The provision of a tuition exemption shall be
6 contingent upon space being available in a course after all
7 tuition-paying students have completed registration;

8 (2) This Chapter does not guarantee admission into any
9 academic program, course, or Institution;

10 (3) The benefit is subject to all course capacity limits
11 and program enrollment restrictions established by the
12 Institution;

13 (4) A tuition exemption shall not be granted for any
14 course that has reached its maximum enrollment capacity or for
15 which a waitlist of tuition-paying students exists.

16 (c) If a recipient withdraws from or fails a course for which a
17 tuition exemption was granted, the recipient shall be responsible for
18 repayment of waived tuition, unless otherwise waived for good cause
19 as defined by the Board of the Institution in which the course was taken.
20 Such reimbursed funds shall be deposited into the Student Financial
21 Aid Program (SFAP) fund of the University of Guam, or in the case of
22 the Guam Community College, into such student financial assistance
23 fund as designated by the Board of Trustees.

24 **§ 56105. Administration.**

25 (a) Notwithstanding the provisions and requirements of
26 Chapter 9, Title 5, Guam Code Annotated (the Administrative
27 Adjudication Law), the University of Guam and the Guam Community

1 College shall each independently promulgate such rules and
2 regulations, aligned with existing institutional policies and procedures,
3 as are necessary for the administration of this Chapter within their
4 respective institutions. Such rules and regulations shall be adopted no
5 later than one hundred twenty days (120) days after the effective date
6 of this Act.

7 (b) The government of Guam entity responsible for veterans
8 affairs shall provide necessary assistance in the verification of a
9 veteran's status, service record, and eligibility for benefits under this
10 Chapter upon request by an Institution.

11 **§ 56106. Implementation.**

12 (a) The benefits prescribed by this Chapter shall be
13 implemented and provided by the University of Guam and the Guam
14 Community College through a tuition waiver mechanism;

15 (b) The University of Guam, the Guam Community College
16 shall each:

17 (1) Submit a report to *I Liheslaturan Guåhan* no later
18 than ninety (90) days after the end of each academic year,
19 detailing the number of beneficiaries served, the total number of
20 credit hours exempted, the total amount of credits failed or
21 withdrawn and repayment received, if applicable, list of the types
22 of undergraduate and graduate degrees that recipients enrolled
23 in, and the calculated value of the tuition waived;

24 (2) Implement control measures to ensure that the
25 granting of exemptions under this Chapter does not result in the
26 displacement of any tuition-paying student from any course or
27 program.

1 (c) Each Institution shall implement all administrative
2 procedures necessary to begin accepting applications no later than sixty
3 (60) days after the adoption of rules and regulations by its respective
4 Board and processing tuition exemptions beginning at the next full
5 semester.”

6 **Section 62. Guam Commission for Educator Certification Transition**
7 **and Interstate Teacher Mobility Compact Implementation Plan.**

8 (a) Legislative Intent. It is the intent of *I Liheslaturan Guåhan* to evaluate
9 and facilitate the orderly transition of the Guam Commission for Educator
10 Certification into the Guam Department of Education for the purpose of improving
11 coordination, reducing administrative delays, strengthening educator recruitment
12 and retention, and ensuring that Guam’s educator certification system is responsive
13 to the workforce needs of Guam’s public schools.

14 It is further the intent of *I Liheslaturan Guåhan* that Guam pursue membership
15 in the Interstate Teacher Mobility Compact to reduce unnecessary barriers faced by
16 qualified educators relocating to Guam, including military spouses and other
17 teachers holding eligible licenses from compact member jurisdictions.

18 (b) Implementation Plan Required. No later than January 1, 2027, the
19 Superintendent of Education shall submit to the Speaker of *I Liheslaturan Guåhan*
20 and the Chairperson of the Guam Education Board a comprehensive implementation
21 plan for the absorption and administrative placement of the Guam Commission for
22 Educator Certification within the Guam Department of Education.

23 The implementation plan shall be developed in consultation with:

- 24 (1) the Guam Commission for Educator Certification;
25 (2) the Guam Education Board;
26 (3) the University of Guam School of Education;
27 (4) the Department of Administration;

1 (5) the Bureau of Budget and Management Research;
2 (6) the Office of the Attorney General of Guam; and
3 (7) such educator, school administrator, military-family, and public-
4 or private-school stakeholder organizations as the Superintendent determines
5 appropriate.

6 (c) Required Elements of Transition Plan. The implementation plan shall
7 include, at a minimum:

8 (1) a proposed organizational structure for the placement of the
9 Guam Commission for Educator Certification within the Guam Department
10 of Education;

11 (2) a description of the respective duties and authority of the
12 Superintendent of Education, the Guam Education Board, and the Guam
13 Commission for Educator Certification following the proposed transition;

14 (3) provisions necessary to preserve the professional independence,
15 integrity, and impartiality of educator licensing, certification, investigation,
16 disciplinary, and adjudicatory functions;

17 (4) an inventory of all personnel, positions, appropriations,
18 equipment, records, contracts, federal funds, grants, obligations, and other
19 assets or liabilities associated with the Guam Commission for Educator
20 Certification;

21 (5) a personnel transition plan identifying the proposed transfer,
22 reassignment, retention, or recruitment of employees necessary to administer
23 educator certification functions;

24 (6) a proposed budget and identification of any local or federal
25 funding necessary to implement the transition;

26 (7) a review of existing statutes, rules, regulations, policies, and
27 collective bargaining obligations affected by the proposed transition;

1 (8) proposed legislation and amendments to the Guam Code
2 Annotated necessary to complete the transition;

3 (9) proposed rules, regulations, policies, and procedures necessary
4 to ensure the timely processing of educator certification applications,
5 renewals, endorsements, reciprocity applications, investigations, and
6 disciplinary matters;

7 (10) performance standards and measurable timelines for processing
8 educator certification applications and renewals;

9 (11) provisions for maintaining secure certification, disciplinary, and
10 personnel records and ensuring compliance with applicable confidentiality
11 and due-process requirements;

12 (12) a public outreach and stakeholder consultation process;

13 (13) a proposed schedule for the phased implementation and
14 completion of the transition; and

15 (14) an assessment of any operational, legal, financial, ethical, or
16 governance risks associated with the transition and recommendations for
17 addressing such risks.

18 (d) Interstate Teacher Mobility Compact Plan. The implementation plan
19 required by this Section shall include a separate and distinct plan for Guam to enact
20 and participate in the Interstate Teacher Mobility Compact.

21 The Interstate Teacher Mobility Compact plan shall include, at a minimum:

22 (1) a legal analysis of Guam's eligibility and the statutory actions
23 necessary for Guam to become a member jurisdiction of the Interstate Teacher
24 Mobility Compact;

25 (2) proposed legislation adopting the Interstate Teacher Mobility
26 Compact in a form consistent with the model compact language and

1 requirements established by the Interstate Teacher Mobility Compact
2 Commission;

3 (3) identification of the Guam governmental entity that would serve
4 as Guam's state licensing authority for purposes of the Compact;

5 (4) identification of the official or officials authorized to represent
6 Guam on the Interstate Teacher Mobility Compact Commission;

7 (5) an analysis of Guam educator certificates and licenses that may
8 qualify as compact-eligible licenses;

9 (6) recommended amendments to Guam's educator certification
10 statutes, rules, and policies necessary to recognize and issue the closest
11 equivalent Guam certificate or license to an eligible teacher from another
12 compact member jurisdiction;

13 (7) procedures for receiving, reviewing, approving, denying, and
14 tracking applications submitted pursuant to the Compact;

15 (8) procedures for conducting criminal history, professional
16 conduct, and educator disciplinary record reviews consistent with Guam law
17 and the requirements of the Compact;

18 (9) procedures for the secure exchange of licensure, certification,
19 and disciplinary information with other compact member jurisdictions;

20 (10) an analysis of the Compact's provisions applicable to eligible
21 military spouses and recommendations to ensure that military spouses
22 relocating to Guam may receive the full benefit of those provisions;

23 (11) an analysis of the Compact's provisions applicable to Career and
24 Technical Education teaching licenses;

25 (12) an estimate of all membership fees, technology costs, personnel
26 requirements, training costs, and recurring administrative expenses associated
27 with Guam's participation in the Compact;

1 (13) a proposed timeline for the enactment of compact legislation,
2 adoption of necessary rules, submission of eligible Guam licenses,
3 designation of Guam's compact commissioner, and commencement of
4 compact-based licensing; and

5 (14) recommendations for coordination with the Council of State
6 Governments, the United States Department of Defense, the National
7 Association of State Directors of Teacher Education and Certification, and the
8 Interstate Teacher Mobility Compact Commission.

9 (e) Preservation of Local Standards and Authority. The implementation
10 plan shall ensure that Guam retains authority over educator licensing and
11 certification standards, professional conduct requirements, investigations,
12 disciplinary proceedings, and all existing pathways to Guam educator certification,
13 except to the extent otherwise expressly required by the Interstate Teacher Mobility
14 Compact upon Guam's enactment and entry into the Compact.

15 Participation in the Interstate Teacher Mobility Compact shall constitute an
16 additional pathway for eligible educators and shall not, by itself, eliminate or restrict
17 any existing pathway to educator certification under Guam law.

18 (f) Consultation with Compact Administrators. In preparing the Interstate
19 Teacher Mobility Compact plan, the Superintendent of Education and the Guam
20 Commission for Educator Certification shall formally consult with the Council of
21 State Governments and may consult with the United States Department of Defense,
22 the National Association of State Directors of Teacher Education and Certification,
23 and the Interstate Teacher Mobility Compact Commission for technical assistance.

24 (g) Draft Legislation Required. The implementation plan shall be
25 accompanied by draft legislation sufficient to:

1 (1) effectuate the proposed transfer or administrative placement of
2 the Guam Commission for Educator Certification within the Guam
3 Department of Education;

4 (2) preserve appropriate oversight, due process, professional
5 independence, and accountability in educator certification and disciplinary
6 matters;

7 (3) adopt the Interstate Teacher Mobility Compact; and

8 (4) authorize all appropriations, transfers of personnel and property,
9 rulemaking, intergovernmental agreements, and other actions necessary to
10 implement the plan.

11 (h) Public Presentation. No later than thirty (30) days following submission
12 of the implementation plan, the Superintendent of Education shall present the plan
13 at a duly noticed public meeting of the Guam Education Board. The Superintendent
14 shall also make the complete implementation plan and accompanying draft
15 legislation available on the Guam Department of Education's website.

16 (i) Legislative Approval Required. The submission of the implementation
17 plan shall not, by itself, abolish the Guam Commission for Educator Certification or
18 transfer its statutory powers. Any final transfer, reorganization, or absorption of the
19 Commission, and Guam's entry into the Interstate Teacher Mobility Compact, shall
20 be subject to enactment of legislation by *I Liheslaturan Guåhan*.

21 (j) Technical Assistance. The Office of Finance and Budget, the
22 Department of Administration, the Bureau of Budget and Management Research,
23 and all affected agencies and instrumentalities of the government of Guam shall
24 provide information and technical assistance reasonably requested by the
25 Superintendent of Education for the completion of the implementation plan required
26 by this Section.

1 **Section 63. Guam Capitol District Fund.** The sum of Two Hundred Fifty-
2 Two Thousand Dollars (**\$252,000**) shall be allocated from the appropriation in
3 Section 1 of Chapter VI to the Guam Capitol District Fund.

4 **Section 64.** Notwithstanding any other provision of law, the Guam Fire
5 Department is authorized to use the appropriation in Ch. V, Section 1(aa) (4) for the
6 establishment of a Rescue Base on the east coast of Guam and may partner with
7 GVB or any agency in this regard.

8 **Section 65.** § 73128 of Chapter 73, Title 5, GCA is hereby *amended* to read:

9 **“§ 73128. Inspection of Imports.**

10 (a) Imported merchandise, required by regulations to be inspected or
11 examined, shall not be delivered from customs custody, except as otherwise
12 provided in this Chapter, until it has been inspected or examined, and is found
13 to comply with requirements by Customs Officials. The Collector may require
14 such packages or quantities examined as he may deem necessary.

15 (b) Any container or cargo placed under a Customs “hold” for
16 inspection shall remain in a Customs-designated secured facility until the
17 official inspection is completed. Pursuant to § 73141, sealed container or
18 cargo on hold or remaining under Customs custody may under the authority
19 of the Director of Customs, Chief of Customs, or their designee be transferred
20 or removed from Customs-designated secured facilities to a designated place
21 container freight station, or approved provisional inspection site prior to
22 official release from Customs custody.”

23 **Section 66.** §2406 of Chapter 2, Title 4 GAR is hereby *amended* to read:

24 **“§ 2406. Provisional Inspection Site.**

25 (a) An importer may request for a container to be inspected at a
26 provisional inspection site located at the owner’s premises. Such inspection

1 may be authorized by the Director of Customs or Chief of Customs or their
2 designee under the following conditions:

3 (1) The applicant is required to provide the following
4 particulars:

5 (A) name, address, and telephone number of applicant.

6 (B) map to business establishment or premises.

7 (2) The Special request shall be granted based on availability
8 of Customs and Quarantine personnel (regular office hours or off-duty
9 service request).

10 (3) Requests shall be considered on a case- by-case basis.

11 (4) Priority shall generally be given on a first-come, first
12 served basis, unless operational or enforcement priorities dictate
13 otherwise.

14 (5) The owner or importer is responsible for providing
15 adequate manpower and equipment of off-load goods in a timely
16 manner for inspection.

17 (b) Any person(s) wishing to move a container to a provisional
18 inspection site or CFS must submit Customs Form 30 to the Chief of Customs
19 or Director of Customs or their designee for approval prior to movement of
20 the container from the port of entry.

21 (c) An application for inspection at a Provisional Inspection Site
22 shall be submitted to the Department of Customs in order to verify the
23 eligibility of the applicant and premises for approval. The applicant must
24 complete the following:

25 (1) The applicant must submit a completed Provisional
26 Inspection Site facility application Customs Form 30;

1 (2) Attest that the premise is adequate for cargo off-loading
2 and customs inspection needs;

3 (3) Attest that upon arrival of the container to the designated
4 premise that all seals affixed will remain secured from unauthorized
5 tampering or removal; and

6 (4) Ensure that a minimum of four (4) off-loading handlers
7 will be available at the scheduled time of inspection until completion.”

8 **Section 67.** A new § 55.75.1 is hereby *added* to Chapter 55, Title 9, Guam
9 Code Annotated, to read:

10 **“§ 55.75. Tampering with Customs and Quarantine Agency**
11 **Seals.**

12 (a) A person is guilty of tampering with Customs and Quarantine
13 Agency seals if he or she intentionally breaks, removes, or alters any seal
14 placed by the Customs and Quarantine Agency upon any container or cargo
15 prior to its official release from Customs’ custody.

16 (b) Tampering with a Customs and Quarantine Agency seal is a
17 felony of the third degree.”

18 **Section 68. Continuing Appropriation to the Department of Public**
19 **Health and Social Services (DPHSS) Environmental Health Revolving Fund.** A
20 new § 28112(e) of Chapter 28, Title 11, Guam Code Annotated, is hereby *added* to
21 read as follows:

22 **“§ 28112. Continuing Appropriation.**

23 (e) Sums based on ten percent (10%) of the total Use Tax shall be
24 appropriated to the Department of Public Health and Social Services
25 (DPHSS), Environmental Health Revolving Fund to cover costs associated
26 with regulatory activities, including inspections of all food, drugs, cosmetics,
27 and medical devices imported, distributed, and sold on Guam, training and

1 building workforce capacity, and other activities authorized for use from the
2 Environmental Health Revolving Fund. The appropriation is continuous and
3 contingent on the annual submission of a detailed budget. The Director of the
4 Department of Public Health and Social Services shall annually submit a
5 detailed budget to *I Liheslaturan Guåhan*.

6 Enactment Date. This Act shall be effective on October 1, 2027.”

7 **Section 69. Continuing Appropriation to the Guam Department of**
8 **Education.** A new § 28112(d) of Chapter 28, Title 11, Guam Code Annotated, is
9 hereby *added* to read as follows:

10 “(d) Sums based on twenty percent (20%) of the total Use Tax shall
11 be appropriated to the Guam Department of Education to prioritize capital
12 improvement and deferred maintenance, strengthen safe learning
13 environments and Americans with Disabilities Act (ADA) compliance,
14 support instructional needs without duplicating federally funded services, and
15 fund the maintenance-of-effort requirements for Head Start and Special
16 Education (SPED) programs. The appropriation is continuous and contingent
17 on the annual submission of a detailed budget. The Superintendent of
18 Education shall annually submit a detailed budget to *I Liheslaturan Guåhan*.

19 Enactment Date. This Act shall be effective on October 1, 2027.”

20 **Section 70. Temporary Employment of Retired Youth Service Workers.**

21 The Department of Youth Affairs (DYA) may hire retired Guam Youth Service
22 Workers (YSW) if a critical need arises because of military activation of YSW
23 officers or absence due to a long-term disability status which has been certified by a
24 medical doctor. Retired Youth Service Workers hired under this Section may receive
25 their retirement annuity while employed on this temporary basis. The DYA may
26 exercise this hiring authority provided its authorized budget for personnel is not
27 exceeded.

1 The retiree hired shall fill such a vacant position and shall be terminated when
2 the incumbent returns from military service or absence. Retired Youth Service
3 Workers may be hired only in the ranks of YSW1 and below, only at Step 1 and shall
4 receive sick leave. Officers hired under this Section shall meet the requirements for
5 the position in question except for written examinations. The Director of DYA shall
6 certify that every retiree hired is fit for duty. Notwithstanding § 8121(a) of Article
7 1, Chapter 8, Title 4 GCA, retirees hired temporarily pursuant to this Section may
8 continue to receive retirement benefits. Any employee hired under this Section shall
9 only be eligible to enroll in the Government of Guam Health Insurance Program as
10 an active employee. The DYA Director shall submit a report to *I Liheslaturan*
11 *Guåhan* on July 1, 2027, and again thirty (30) days after the end of the fiscal year,
12 of the number of retired officers hired pursuant to this Section, the positions filled,
13 the length of employment, the cost of said hiring, and the nature of the critical need
14 that was filled.

15 **Section 71.** A new § 4119(b)(3)(G) is *added* to Chapter 4, Title 5, Guam
16 Code Annotated, to read as follows:

17 “(G) assessment of human resource needs to meet agency mandates
18 and support successional planning, which shall include, but are not limited to,
19 the review and update of position descriptions, staff training, and recruitment
20 and retention processes.”

21 **Section 72. Authorization for the Guam Historic Resources Division To**
22 **Fund Board Meetings.** The Guam Historic Resources Division is hereby authorized
23 to utilize a portion of the funds appropriated in Section 1(t)(5)(b) of Chapter V of
24 this Act for the express purpose of funding Board Meetings of the Guam Historic
25 Preservation Review Board, including costs directly associated with convening said
26 meetings. GHRD shall report all expenditures made pursuant to this Section

1 quarterly to the Speaker of *I Liheslaturan Guåhan* and the Chairperson of the
2 appropriate legislative committee.

3 **Section 73. GDOE Parent Teacher Organization Support Fund.** The
4 amount of Five Thousand Dollars (\$5,000) from the GDOE Parent Teacher
5 Organization Support Fund shall be allocated to each PTO to be used in a manner
6 determined by the PTO for support of their respective school and school programs.
7 PTOs who received their first allocation of Five Thousand Dollars (\$5,000) shall be
8 eligible to receive an additional allocation of Five Thousand Dollars (\$5,000) to be
9 used in a manner determined by the PTO for support of their respective school and
10 school programs.

11 **Section 74. Enactment of Supplemental Budget Appropriating Revenues**
12 **in Excess of Revenues Adopted and Enumerated in Prior Fiscal Year Budget**
13 **Laws.** The Chairman of the Committee on Finance and Government Operations
14 shall introduce a supplemental budget bill to address the floor amendments proffered
15 in Chapter XI of Substitute Bill 266-38, the Fiscal Year 2027 Budget Bill utilizing
16 revenues in excess of revenues adopted and enumerated in prior Fiscal Year budget
17 laws. This proposed legislation shall be introduced to the Clerk of the Legislature no
18 later than August 14, 2026.

19 **Section 75.** Notwithstanding any other provision of law or Section 3 Part II
20 Chapter II of this Act, and pursuant to § 12116(e), Chapter 12, Title 17 GCA, the
21 Department of Administration (DOA) is authorized and directed to apportion and
22 remit this appropriation from the total General Fund appropriations in Section 2 of
23 Part II of Chapter II directly to each Academy Charter School based on authorized
24 enrollment caps and a per pupil cost of Seven Thousand Eight Hundred Dollars
25 (\$7,800) for Fiscal Year 2027.

26 The Guam Academy Charter Schools Council shall authorize the allocation
27 of appropriations based on the following enrollment caps:

1 (a) The amount of Six Million Eighty-four Thousand Dollars
2 (\$6,084,000) for Seven Hundred Eighty (780) students for the iLearn
3 Academy Charter School;

4 (b) The amount of Six Million Eighty-four Thousand Dollars
5 (\$6,084,000) for Seven Hundred Eighty (780) students for the *Guåhan*
6 Academy Charter School;

7 (c) The amount of Four Million Four Hundred Seven Thousand
8 Dollars (\$4,407,000) for Five Hundred Sixty-Five (565) students for the
9 Science Is Fun and Awesome Academy Charter School;

10 (d) The amount of One Million Five Hundred Sixty Thousand
11 Dollars (\$1,560,000) for Two Hundred (200) students for the Career Tech
12 High Academy Charter School;

13 (e) The amount of Four Million Two Hundred Ninety Thousand
14 Dollars (\$4,290,000) for Five Hundred Fifty (550) students for the Mount
15 Carmel Academy Charter School;

16 (f) The amount of One Million Five Hundred Sixty Thousand
17 Dollars (\$1,560,000) for Two Hundred (200) students for the Business and
18 Technology Academy Charter School; and

19 (g) The amount of One Million Five Hundred Sixty Thousand
20 Dollars (\$1,560,000) for Two Hundred (200) students for the *Maga'låhen*
21 *Hurao-CHamoru* Academy Charter School.

22 **Section 76. Authorization to Enter into a Memorandum of Agreement.**

23 The Guam Housing Corporation and the Guam Department of Education are hereby
24 authorized to enter into a Memorandum of Agreement or such legal instrument
25 relative to the temporary use of a portion of Lot No. 10119-12-R2, hereto attached
26 as Exhibit A, for a school. While Lot 10119-12-R2, Municipality of *Dededo*, is
27 zoned R-2, the portion designated for the temporary classrooms for Simon Sanchez

1 High School shall be used exclusively as a school and shall be referenced as Lot
2 10119-12-2. Schools are a Conditional Use in R-1 and R-2 zones. Lot 10119-12-R2,
3 Municipality of *Dededo*, is depicted on Department of Land Management Recorded
4 Instrument No. 519979, Land Management 520-FY94 and is covered under
5 Certificate of Title 60985 for Basic Lot 10119, Municipality of *Dededo*.

6 **Section 77.** Section 1(b) of Public Law 21-146 is hereby *amended* as follows:

7 “(b) **Authorization.** *I Maga'hågan/Maga'låhen Guåhan* is
8 authorized to transfer Lot No. 10119-12, *Dededo*, containing an area of
9 approximately 34.8 acres, as shown on Drawing DLM Sketch No. 1724 (the
10 “Property”), to the Guam Housing Corporation to develop no less than two
11 hundred (200) moderately priced multi-family, multi-story housing rental
12 units. Any remaining portion of the Property shall be developed and used for
13 schools, public parks, open spaces, and recreational facilities.

14 Without further legislative authority, the Guam Housing Corporation
15 and the Guam Rental Corporation are authorized to borrow such sums as may
16 be necessary for construction of the units and may secure such loans with any
17 real property owned by either corporation. First preference for rental of the
18 units so developed shall be given to persons who are landless and who have
19 been verified homeless as a result of Typhoon Omar or subsequent typhoon.
20 Second preference for rental of the units so developed shall be given to
21 persons who are landless.

22 **Immediate Effectiveness.** Notwithstanding any other provision of law
23 or this Act, the provisions of Section 77 and Section 78 of this Chapter relating
24 to the Guam Housing Corporation and the Guam Department of Education,
25 including the authorization to enter into a Memorandum of Agreement or
26 other legal instrument and the amendment to Section 1(b) of Public Law 21-
27 146, shall be effective immediately upon enactment of this Act to permit the

1 immediate planning, procurement, preparation, construction, installation, and
2 use of temporary classroom facilities for Simon Sanchez High School.”

3 **Section 78. Government of Guam Excess Annual Leave Utilization**
4 **Through September 30, 2027.** § 4109(c) of Chapter 4, Title 4, Guam Code
5 Annotated, is hereby *amended* to read as follows.

6 “(c) [No text]

7 (1) Employees entitled to annual leave hereunder may
8 accumulate up to three hundred twenty (320) hours. Any annual leave
9 earned by eligible employees in excess of three hundred twenty (320)
10 hours shall be credited to such employee’s accumulated sick leave,
11 provided, that no more than one hundred (100) hours shall be credited
12 to sick leave at the end of each fiscal year. The determination of
13 accumulation of annual leave, and crediting of excess hours sick leave
14 hours shall be done at the end of each fiscal year.

15 (2) Notwithstanding the provision of this Section, employees
16 who have accumulated annual leave in excess of three hundred twenty
17 (320) hours as of February 28, 2003, may carry over their excess and
18 shall use the excess amount of leave, prior to retirement or termination
19 from service. At the time of retirement or termination of service, that
20 portion permitted to be credited to sick leave shall be so credited and
21 the remainder of the excess leave, if any, shall be lost. Nothing herein
22 shall allow lump sum compensation or retirement credit for annual
23 leave in excess of three hundred twenty (320) hours.

24 (3) Notwithstanding any provision of law, all employees of
25 the Government of Guam, including line agencies, autonomous
26 agencies, and instrumentalities, except where federal law or specific
27 statutory provisions governing leave benefits require otherwise, who

1 accumulated annual leave in excess of the statutory carryover limit
2 prior to October 1, 2025, shall, on or before September 30, 2027, choose
3 one (1) of the following options:

4 (A) utilize all annual leave accumulated in excess of the
5 statutory carryover limit on or before September 30, 2027; or

6 (B) transfer all or a portion of the employee's annual
7 leave accumulated in excess of the statutory carryover limit to
8 the employee's accumulated sick leave.

9 The transfer authorized by Subparagraph (B) of this Section shall
10 be a one-time transfer and shall apply only to excess annual leave
11 lawfully accrued prior to October 1, 2025, and reflected in the
12 employee's official leave record. Annual leave earned on or after
13 October 1, 2025, shall not be eligible for transfer under this Paragraph.

14 The Department of Administration and each autonomous
15 agency, public corporation, branch, department, agency,
16 instrumentality, or entity of the Government of Guam responsible for
17 maintaining employee leave records shall establish procedures for
18 employees within sixty (60) days of enactment of this Act to make the
19 decision required by this Paragraph and shall complete all authorized
20 transfers no later than September 30, 2027.

21 Any excess annual leave subject that is not utilized or transferred
22 in accordance with § 4109(5)(a) or § 4109(5)(b) of this Chapter on or
23 before September 30, 2027, shall be forfeited, consistent with the
24 Opinion of the Attorney General and the Department of Administration
25 guidance circulated on March 5, 2026.”

26 **Section 79.** § 7161 of Chapter 7, Title 16, Guam Code Annotated, is hereby
27 *amended* to read:

1 **“§ 7161. Street Light Fund.**

2 (a) There is hereby created a non-lapsing, revolving fund to be
3 known as the “Street Light Fund” (Fund) which shall be maintained separate
4 and apart from other funds of the Government of Guam and shall be kept in a
5 separate bank account and independent records and accounts shall be
6 maintained in connection therewith. Funds shall not be subject to any transfer
7 authority of *I Maga’hågan/Maga’låhen Guåhan* and shall remain in such
8 account until expended by the Department of Public Works (DPW) for
9 purposes of this Section. The Director of DPW shall have oversight of said
10 Fund. All monies collected under this Section shall be deposited in the Fund
11 and shall not be commingled with other funds of the Government of Guam.
12 The Director of Public Works shall submit quarterly collections and
13 expenditure reports to *I Liheslaturan Guåhan*. Monies in the Fund shall be
14 expended for the following purposes:

15 (1) To pay for the procurement, installation, operation, and
16 maintenance of public streetlights including the payments to the Guam
17 Power Authority for costs associated with the procurement, installation,
18 operation, maintenance or repair and replacement of street lights. The
19 Director of DPW shall consult with the Guam Power Authority, Guam
20 Police Department, and the Mayors in developing a priority list for
21 installation and repair of streetlights; and

22 (2) To install or make improvements to sidewalks, bicycle
23 lanes, or roadways.

24 (b) In addition to all other fees imposed by law, an additional
25 Twenty-Five Dollars (\$25.00) annual fee is imposed upon any vehicle subject
26 to registration under this Title which shall be deposited in the Treasury of
27 Guam to the credit of the Street Light Fund. This fee shall be collected at the

1 same time and in the same manner as the annual license and registration fee
2 provided for in this Title. Monies collected, herein, shall be deposited in the
3 Street Light Fund within Twenty (20) days following the end of the month for
4 which the fees are collected. The Director of Revenue and Taxation shall
5 submit quarterly collection reports to *I Liheslaturan Guåhan*.

6 (c) Effective April 1, 2004, the fee established in the preceding
7 subsection shall be amended and increased by Fifteen Dollars (\$15.00), to be
8 adjusted to a total of Forty Dollars (\$40.00), with the proceeds to be deposited
9 in said Fund.

10 (d) Effective January 1, 2005, the fee established in the preceding
11 subsections (b) and (c) shall be adjusted to a total of Thirty-Six Dollars
12 (\$36.00), with the proceeds to be deposited in said Fund.

13 (e) All monies in the "Street Light Fund" are continually
14 appropriated to the Department of Public Works to be expended in accordance
15 with this Section. The funds herein shall not be used for any other purpose
16 unless expressly authorized by *I Liheslaturan Guåhan*.

17 (f) The Street Light Fund Fee in this Section shall be waived upon
18 initial issuance and subsequent renewal of vehicle license and registration for
19 any Veteran determined by the U.S. Department of Veterans Affairs
20 (USDVA) and with certification from the Guam Office of Veterans Affairs to
21 be one hundred percent (100%) disabled or individually unemployable due to
22 military service connected injuries; and for any WWII Veteran, Korean War
23 Veteran, and Vietnam War Veteran registered with the Guam Office of
24 Veterans Affairs notwithstanding disability or unemployable certification.

25 Enactment Date. This act will be effective on October 1st, 2027."

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/Maga'låhen*
8 *Guåhan* and *I Sigundo Maga'hågan/Maga'låhen Guåhan* when traveling off-
9 island to represent the people of Guam at meetings and functions determined
10 critical to the welfare of Guam;

11 (k) travel to testify on issues related to Guam's political status; or

12 (l) travel to testify at the invitation of the U.S. Congress on
13 legislation that is supported by *I Liheslaturan Guåhan* as indicated by a
14 legislative resolution.

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

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

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

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

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

23 **Section 4. Annual Procurement Plan Requirement.** Pursuant to § 5010
24 of Chapter 5, Title 5, Guam Code Annotated, departments and agencies shall submit
25 to the General Services Agency (GSA) a projected annual procurement plan at the
26 start of each fiscal year by October 31, 2026. Plans shall include equipment, services,
27 and supplies (e.g., vehicles, copiers, computers, heavy equipment, security, ground

1 maintenance, janitorial and construction supplies, food supplies, etc.), by category,
2 together with appropriate specifications or scope of work.

3 **Section 5. Purchasing First Class or Business Class Airfare Prohibited.**

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

1 same on its website. Each monthly report shall be due no later than thirty (30) days
2 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 contract
16 pursuant to this Act shall revert to the General Fund on the last day of Fiscal Year
17 2027.

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

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

26 (d) Guam Highway Fund Reversion. All unexpended or unencumbered
27 appropriations made from the Guam Highway Fund by a GG1, purchase order, or

1 contract pursuant to this Act shall revert to the Guam Highway Fund on the last day
2 of Fiscal Year 2027.

3 **Section 8. General Fund Transfer Authority of *I***
4 ***Maga'hågan/Maga'låhen Guåhan.*** Unless otherwise restricted or specifically
5 allowed by this Act for Fiscal Year 2027, *I Maga'hågan/Maga'låhen Guåhan* is
6 authorized to transfer up to fifteen percent (15%) between Fiscal Year 2027 General
7 Fund Executive Branch appropriations as directed in this Section. No transfer shall
8 be authorized unless the Appropriation Allocation Report required in Section 12 of
9 Part II of this Chapter is submitted pursuant to that Section. Any transfer between
10 object categories and object groups or agencies after the submission of the
11 Appropriation Allocation Report in Section 12 of Part II of this Chapter shall be
12 required to be reported to the Speaker of *I Liheslaturan Guåhan* and the Office of
13 Finance and Budget no later than five (5) working days after the transfer is made.
14 Failure to submit any reports by the required deadline in this Section shall result in
15 a Two Hundred Fifty Dollar (\$250.00) fine per missed deadline for the Director of
16 the Bureau of Budget and Management Research, which shall be deposited in the
17 GDOE Interscholastic Sports Fund.

18 Notwithstanding any other provision of law, no funds shall be transferred out
19 of the Guam Department of Education Operations Fund or the Fiscal Year 2027
20 General and Special Fund appropriations made to the Guam Department of
21 Education, the Guam Academy Charter School Council and the Guam Academy
22 Charter Schools, the Unified Judiciary, *I Liheslaturan Guåhan*, the Office of Finance
23 and Budget, the Mayors Council of Guam, the Public Defender Service Corporation,
24 the Guam Ancestral Lands Commission, the *CHamoru* Land Trust Commission, the
25 Office of the Attorney General, the Guam Election Commission, and the Office of
26 Public Accountability.

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

5 **Section 10. Government Staffing Pattern.**

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

18 (b) No later than thirty (30) days after the end of each quarter of Fiscal Year
19 2027, the Director of the Department of Administration shall post the government-
20 wide line agency staffing pattern on the designated budget website in a Microsoft
21 Excel file and written report. The format of the report shall be the current staffing
22 pattern in the format of the Executive Branch Fiscal Year 2027 Budget Call as of the
23 previous quarter's ending. Said staffing pattern shall include, at minimum, the name
24 of every current employee and his/her position title, most recent hire date, salary,
25 increment costs and benefit costs, the funding source for his/her salary and benefits,
26 and the gross salary and benefits paid for during the quarter.

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

7 (a) Guam Police Department – Police Service Fund; and Police
8 Patrol Vehicle and Equipment Revolving Fund;

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

10 (c) Customs and Quarantine Agency – Customs, Agriculture and
11 Quarantine Inspection Services Fund;

12 (d) Guam Environmental Protection Agency – Air Pollution Control
13 Special Fund; Guam Environmental Trust Fund; Pesticide Management Fund;
14 Water Protection Fund; Water Research and Development Fund; and
15 Recycling Revolving Fund;

16 (e) Department of Land Management – Land Survey Revolving
17 Fund;

18 (f) *CHamoru* Land Trust Commission – *CHamoru* Land Trust
19 Operations Fund/*CHamoru* Land Trust Commission Survey and
20 Infrastructure Fund;

21 (g) Department of Agriculture – Guam Plant Inspection and Permit
22 Fund; Guam Invasive Species Inspection Fee Fund; and Rabies Prevention
23 Fund;

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

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

1 (j) Guam Contractors License Board – Contractors License Board
2 Fund;

3 (k) Department of Revenue and Taxation – Tax Collection
4 Enhancement Fund; Banking and Insurance Enforcement Fund; and
5 Alcoholic Beverage Compliance Fees and Fines Fund;

6 (l) Department of Public Health and Social Services – Guam
7 Environmental Health Fund; Health Professional Licensing Office Revolving
8 Fund; Office of Vital Statistics Revolving Fund; and Sanitary Inspection
9 Revolving Fund;

10 (m) Guam Department of Education – Public School Library
11 Resources Fund;

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

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

17 (p) Department of Parks and Recreation – Public Recreation
18 Services Fund;

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

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

22 (s) Guam Solid Waste Authority – Guam Solid Waste Operations
23 Fund;

24 (t) Guam Ancestral Lands Commission – Guam Ancestral Lands
25 Commission Survey, Infrastructure, and Development Fund;

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

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

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

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

Section 13. Government of Guam Health Insurance Program Reporting.

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

1 For purposes of this Section, autonomous agencies shall include the Guam
2 Power Authority, the Guam Waterworks Authority, the Port Authority of Guam, the
3 A.B. Won Pat International Airport Authority, the Guam Housing Corporation, the
4 Guam Economic Development Authority, the Government of Guam Retirement
5 Fund, and the Guam Visitors Bureau.

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

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

16 **Section 14. Appropriations Reserve Report.** The Director of the Bureau of
17 Budget and Management Research shall submit a quarterly report within thirty (30)
18 days after each quarter to the Speaker of *I Liheslaturan Guåhan*, in a Microsoft Excel
19 file and written report, of the reserves held on any appropriations in this Act, detailed
20 by amount and by AS400 account number.

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

- 24 (a) the number of referred patients served;
- 25 (b) the number of patient escorts or accompanying family members
26 served;
- 27 (c) the average cost per patient referral incurred during that quarter;

1 (d) the actual office expenditures for the quarter, including fuel
2 costs; and

3 (e) a description of services provided during the quarter.

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

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

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

12 (a) a schedule of personnel count indicating the number of filled
13 positions by department, fund source, and amount expended as of September
14 30, 2026; and

15 (b) a combined schedule of expenditures, encumbrances, and
16 continuing appropriations by fund source, as of September 30, 2026.

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

- 22 (1) the name of the traveler;
23 (2) the source of funds;
24 (3) the purpose of the travel;
25 (4) the cost of the travel; and
26 (5) individual or group reports from the travelers highlighting
27 the impact the information gathered at the conference or meeting has

1 on the agency, and how the information acquired will be beneficial to
2 the agency's function.

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

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

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

24 **Section 20. Authorization for Payment of Prior Years' Obligations.**
25 Appropriations made in this Act may be expended for the payment of prior years'
26 obligations; provided, that it does not negatively impact the current operational
27 needs of the department or agency requesting such prior years' payment, and that

1 five (5) days prior to payment, written notice is given to the Speaker of *I*
2 *Liheslaturan Guåhan* with the total amount, funding source, and the prior years'
3 obligation to be paid for by the department or agency.

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

5 (a) Notwithstanding the provisions of 11 GCA, Chapter 26, Article 6, §
6 26603(e)(2)(B), all funds available to the Guam Cancer Trust Fund for Fiscal Year
7 2027 are not subject to the seventy-five percent (75%) allocation limitation imposed
8 by said Section and may be expended for the purposes provided therein. All other
9 provisions in 11 GCA, Chapter 26, Article 6, § 26603(e)(2)(B), including the ten
10 percent (10%) limitation on education and outreach, are not waived and continue to
11 apply.

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

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

17 **Section 22. Off-island Travel by Executive Security of the Guam Police**
18 **Department.** The Guam Police Department is authorized to expend from its
19 appropriation in this Act for off-island travel and per diem expenses for Police
20 Officers assigned to Executive Security functions under the Guam Police
21 Department for the purpose of providing executive security to *I*
22 *Maga'hågan/Maga'låhen Guåhan*, the First Lady/Gentleman, and *I Sigundo*
23 *Maga'hågan/Maga'låhen Guåhan* when traveling off-island to represent the people
24 of Guam at meetings and functions determined critical to the welfare of Guam.

25 **Section 23. Access to the Guam Financial Management Information**
26 **System (GFMIS).** Notwithstanding any other provision of law, rule, or regulation,
27 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/Maga'låhen 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 dependents, by active employee and retiree subscriber counts, by plan, by class, by groups, supported/paid by the General Fund, detailed by agency/department; (2) enrollees, both subscribers and dependents, by active employee and retiree subscriber counts, by plan, by class, by groups, supported/paid by autonomous agencies of the government of Guam, detailed by autonomous agency; and (3) all fees paid to third-party administrators (TPA).

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

This report and corresponding Microsoft Excel file shall be submitted to the Department of Administration, the Office of Finance and Budget, *I*

1 *Maga'hågan/Maga'låhen Guåhan*, and the Speaker of *I Liheslaturan Guåhan* no
2 later than twenty (20) days after the end of each month of Fiscal Year 2027.

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

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

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

22 **Section 27. Emergency Overtime Prompt Payment, Reporting, and**
23 **Accountability Requirements.** Notwithstanding any other provision of Guam law,
24 rule, regulation, executive order, administrative policy, personnel rule, or any
25 charter, enabling act, policy, or governing authority of any department, agency,
26 instrumentality, autonomous agency, or semi-autonomous agency of the
27 Government of Guam, the following emergency overtime payment and

1 accountability requirements shall apply. Compliance with this Section shall be a
2 condition governing the expenditure of funds appropriated or otherwise authorized
3 by this Act. Nothing in this Section shall be construed to authorize expenditures in
4 excess of appropriations or to conflict with applicable federal law.

5 **(a) Definition of Declared Emergency.** For purposes of this
6 Section, “declared emergency” means a declaration of emergency issued
7 pursuant to the laws of Guam.

8 **(b) Emergency Overtime Prompt Payment.** All departments,
9 agencies, instrumentalities, autonomous agencies, semi-autonomous
10 agencies, and other entities of the Government of Guam expending funds
11 appropriated by this Act shall ensure that overtime compensation for hours
12 worked and approved or otherwise authorized in accordance with applicable
13 law, personnel rules, or a collective bargaining agreement as emergency
14 overtime in response to a declared emergency, disaster response, typhoon
15 preparation, typhoon recovery, emergency restoration operations, or other
16 emergency activities undertaken pursuant to a declaration of emergency
17 issued under the laws of Guam is processed and paid on the employee’s
18 regular payday for the pay period in which the overtime compensation can
19 reasonably be calculated. If the amount of overtime compensation cannot
20 reasonably be calculated or processed by that payday, payment shall be made
21 as soon thereafter as practicable, but no later than the next regularly scheduled
22 payday after the overtime compensation can reasonably be calculated.
23 Nothing in this subsection shall require payment before the overtime has been
24 properly approved or otherwise authorized in accordance with applicable law,
25 personnel rules, or a collective bargaining agreement, and any documentation
26 required by law, personnel rules, or a collective bargaining agreement for
27 payment of such overtime has been submitted. Nothing in this subsection shall

1 be construed to authorize payment later than any earlier deadline required by
2 applicable federal law, Guam law, an applicable collective bargaining
3 agreement, or an enforceable employment agreement.

4 (c) **Prohibition Against Delay Due to Budget Shortfall.** No
5 department, agency, instrumentality, autonomous agency, or semi-
6 autonomous agency shall delay payment of overtime compensation lawfully
7 earned and approved or otherwise authorized in accordance with applicable
8 law, personnel rules, or a collective bargaining agreement solely because of
9 insufficient budgeted overtime funding, exhausted personnel appropriations,
10 or the anticipated receipt of federal disaster reimbursement. If available
11 appropriations are insufficient to satisfy such obligations, the affected entity
12 shall comply with the certification requirements of this subsection, and *I*
13 *Maga'håga/Maga'låhi* shall comply with the requirements of subsections (d)
14 and (e), as applicable. The existence of a funding deficiency shall not excuse
15 compliance with the reporting, certification, resolution plan, or supplemental
16 appropriation requirements of this Section.

17 (d) **Certification of Unpaid Emergency Overtime.** If sufficient
18 appropriated or lawfully available funds are unavailable to satisfy emergency
19 overtime obligations within the payment period required under subsection (b),
20 the head of the affected entity shall, within ten (10) working days after
21 determining such funding deficiency exists, submit a written certification to *I*
22 *Maga'hågan/Maga'låhen Guåhan*, the Director of Administration, and the
23 Speaker of *I Liheslaturan Guåhan* identifying:

24 (1) the total amount of unpaid emergency overtime
25 compensation;

26 (2) the fiscal year in which the overtime was incurred;

1 (3) the employees, divisions, departments, or organizational
2 units affected;

3 (4) the reason payment has not been completed;

4 (5) the amount of funding required to satisfy the obligation;

5 (6) any available funding source, including federal disaster
6 reimbursement; and

7 (7) the anticipated date payment will be completed.

8 (e) ***I Maga'håga/Maga'låhi's Emergency Overtime Resolution***
9 **Plan.** Within thirty (30) calendar days after receipt of a certification pursuant
10 to subsection (c), *I Maga'håga/Maga'låhi* shall submit a written Emergency
11 Overtime Resolution Plan to the Speaker of *I Liheslaturan Guåhan*
12 identifying:

13 (1) the total unpaid emergency overtime obligation;

14 (2) the proposed source of funds, including lawful budget
15 transfers, available appropriations, federal reimbursement, or
16 supplemental appropriation;

17 (3) the actions being taken to ensure payment;

18 (4) the anticipated payment date to affected employees; and

19 (5) any legislative action required.

20 (f) **Supplemental Appropriation Request.** Upon determining that
21 overtime obligations incurred as a result of a declared emergency exceed the
22 appropriations available to an agency for such purpose, *I*
23 *Maga'håga/Maga'låhi* shall, at the earliest practicable opportunity, transmit
24 to the Speaker of *I Liheslaturan Guåhan* a written request for a supplemental
25 appropriation. The request shall include:

26 (1) the total amount of supplemental funding requested;

1 (2) the agency or agencies for which the appropriation is
2 sought;

3 (3) a description of the declared emergency giving rise to the
4 overtime obligations;

5 (4) the amount of overtime expenditures incurred and
6 projected to be incurred;

7 (5) the amount of appropriations available for such
8 expenditures and the resulting funding deficiency;

9 (6) the proposed source or sources of funding for the
10 supplemental appropriation, including any available revenues,
11 transfers, reversions, or other financing authorized by law;

12 (7) the projected fiscal impact of the supplemental
13 appropriation on the General Fund and any affected special or federal
14 funds;

15 (8) the amount of any anticipated federal or other
16 reimbursement and the estimated timetable for receipt thereof, if
17 applicable; and

18 (9) such additional budgetary, financial, and operational
19 information as is reasonably necessary to enable *I Liheslaturan Guåhan*
20 to evaluate the request.

21 (g) **Compensatory Time and Overtime Payment.** No employee
22 shall be required to accept compensatory time off in lieu of overtime
23 compensation solely because of an agency's failure to adequately budget for
24 emergency overtime. Compensatory time may only be provided where
25 authorized by applicable federal law, Guam law, personnel rules, or an
26 applicable collective bargaining agreement.

1 (h) **Interest on Unpaid Overtime.** Nothing in this Section shall be
2 construed to alter or impair any employee's rights under 4 GCA § 6221,
3 including any entitlement to interest or other relief provided by law.

4 (i) **Quarterly Legislative Reporting.** Each department, agency,
5 instrumentality, autonomous agency, and semi-autonomous agency subject to
6 this Section shall submit a written report to the Speaker of *I Liheslaturan*
7 *Guåhan* no later than twenty (20) days after the end of each quarter
8 identifying:

- 9 (1) the amount of unpaid emergency overtime compensation;
- 10 (2) the fiscal year in which the overtime was incurred;
- 11 (3) the division or organizational unit where overtime
12 occurred;
- 13 (4) the reason for delayed payment;
- 14 (5) the legal authority governing the overtime obligation;
- 15 (6) the status of any funding request, transfer, supplemental
16 appropriation, or reimbursement; and
- 17 (7) the anticipated date all outstanding overtime obligations
18 will be satisfied.

19 (j) **Employee Rights Preserved.** Nothing in this Section shall
20 diminish, waive, or impair any employee's right to overtime compensation
21 under applicable federal law, Guam law, or enforceable employment
22 agreements.

23 (k) **Applicability.** This Section shall apply to all departments,
24 agencies, instrumentalities, autonomous agencies, and semi-autonomous
25 agencies expending funds appropriated or otherwise authorized by this Act.

1 **Section 28.** Article 2 of Chapter 45, Title 10, Guam Code Annotated is
2 hereby *amended* to read:

3 **“ARTICLE 2**
4 **GUAM ENVIRONMENTAL TRUST FUND**

5 § 45200. Guam Environmental Trust Fund.

6 § 45201. Use of Funds and Keeping a Safe and Healthy
7 Environment.

8 § 45202. Authorized Expenditure and Emergency Declaration.

9 § 45203. Annual Reporting Requirements of the Environmental
10 Trust Fund.

11 § 45204. [Action by the Attorney General to Recover Damages.]

12 **§ 45200. Guam Environmental Trust Fund.**

13 (a) There is hereby created, separate and apart from other
14 funds of the government of Guam, a fund known as the Guam
15 Environmental Trust Fund (Fund). The Fund shall not be commingled
16 with the General Fund and shall be kept in a separate bank account,
17 subject to legislative appropriation. The Environmental Trust Fund
18 shall not be subject to the transfer authority of *I*
19 *Maga'hågan/Maga'låhen Guåhan*. The Fund shall be used by the
20 Administrator of the Guam Environmental Protection Agency
21 ('Administrator') to:

22 (1) clean up hazardous materials and illegal dump sites,
23 and restore and repair damage done to Guam's environment;

24 (2) create a reserve fund for emergency response;

25 (3) collect, transport, process and dispose of household
26 waste in accordance with the provisions of the Ordot Dump
27 Consent Decree Supplemental Environmental Project (SEP) and

1 implement solid waste management activities to curb illegal
2 dumping; and

3 (4) conduct activities related to improvement,
4 compliance and enforcement of Safe Drinking Water Act, water
5 quality, air quality, hazardous waste management, recycling,
6 environmental monitoring and analysis; environmental planning;
7 technical assistance and training, in accordance with applicable
8 Guam and federal laws and regulations.

9 (b) The Fund shall be financed by the collection of a two
10 percent (2%) assessment fee on all commercial and industrial liability
11 insurance premiums paid in Guam for the coverage of companies or
12 individuals. Such fees shall be collected from the insurance companies
13 providing such coverage on Guam.

14 (c) For purposes of this section, commercial and industrial
15 liability insurance is defined as liability or indemnity insurance against
16 injury to third persons, with the insured being engaged in commercial
17 or industrial activities within Guam, such activities being included in
18 the definition of business and engaging in business defined in § 26101
19 (a), Title 11, Guam Code Annotated.

20 (d) The Department of Revenue and Taxation (the
21 Department) shall collect such fees and transmit them to the Treasurer
22 of Guam for deposit in the Fund. The Department shall:

23 (1) Develop the necessary forms and instructions to be
24 sent to all insurance companies issuing commercial and
25 industrial liability insurance. Such forms and instructions shall
26 direct these insurance companies to pay the two percent (2%)
27 assessment as a condition of continuing to do business of Guam;

1 (2) Act as the repository for the Fund for use by the
2 Administrator in carrying out the purpose of the Fund.

3 (e) The Administrator shall be the disbursing and certifying
4 officer for the Fund, and shall comply with the provisions of Chapter
5 14 of Title 46, Guam Code Annotated. The Director of Administration
6 shall maintain appropriate records of the Fund and shall provide
7 accounting and auditing services for the Fund.

8 **§ 45201. Use of Funds and Keeping a Safe and Healthy**
9 **Environment.**

10 Funds in the Guam Environmental Trust Fund may be utilized by the
11 Administrator of the Guam Environmental Protection Agency for programs
12 relative to the prevention of environmental problems, and the promotion of
13 keeping a safe and healthy environment.

14 **§ 45202. Authorized Expenditure and Emergency Declaration.**

15 The Administrator of the Guam Environmental Protection Agency is
16 hereby authorized to utilize reserve funds to make emergency procurements
17 in response to emergency declarations pursuant to this Article and § 5215 of
18 Chapter 5, Title 5, of the Guam Code Annotated, for the purposes of
19 assessment, cleaning up hazardous materials, restoring and repairing damages
20 done to the Guam environment, and provisions for staff pay, equipment, and
21 supplies necessary to support emergency response activities. The use of funds
22 for emergency procurements greater than what is held in the reserve fund shall
23 require Board approval prior to the expenditure of said funds.

24 **§ 45203. Annual Reporting Requirements of the Environmental**
25 **Trust Fund.**

26 The Administrator of the Guam Environmental Protection Agency shall
27 submit annually for the period from October 1st through September 30th to I

1 *Liheslaturan Guåhan* and *I Maga'hågan/Maga'låhen Guåhan* a detailed
2 report including itemized and total revenues, expenditures, and annual and
3 cumulative balance of the Guam Environmental Trust Fund.

4 **§ 45204. [Action by the Attorney General to Recover Damages.]**

5 The Attorney General of Guam shall take all necessary action to recover
6 damages from the parties responsible for environmental damages to
7 government and private property. Any damages collected as a result shall,
8 after deducting legal costs, be deposited into the Fund.”

9 **Section 29. Fiscal Year 2027 Tax Amnesty Program.** No later than sixty
10 (60) days from the effective date of this Act, the Department of Revenue and
11 Taxation shall conduct a Tax Amnesty Program pursuant to the provisions of Title
12 11 Guam Code Annotated.

1
2
3
4
5
6
7

CHAPTER XIV

SEVERABILITY

Section 1. Severability. If any provision of this Act or its application to any person or circumstance is found to be invalid or inorganic, such invalidity shall not affect other provisions or applications of this Act that can be given effect without the invalid provision or application, and to this end the provisions of this Act are severable.

