#### I Mina'trentai Ocho Na Liheslaturan Guåhan BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	FISCAL NOTES	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	NOTES
	by request of I Maga'hågan Guåhan, the Governor of Guam, in accordance	AN ACT MAKING APPROPRIATIONS FOR THE OPERATIONS OF THE EXECUTIVE BRANCH OF THE GOVERNMENT OF GUAM FOR FISCAL YEAR ENDING SEPTEMBER 30, 2026, MAKING OTHER APPROPRIATIONS, AND ESTABLISHING MISCELLANEOUS AND ADMINISTRATIVE PROVISIONS.	1/31/25 7:28 p.m.	2/6/25	Committee on Finance and Government Operations.		Refer to Committee Report	8/1/25	VETOED
	SESSION DATE	TITLE	DATE PASSED	TRANSMITTED	DUE DATE		<u>.                                      </u>	NOTES	
44-38 (COR) As substituted on the Floor; and amended in the Committee of the Whole.	7/28/25	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, 2026, MAKING OTHER APPROPRIATIONS, AND ESTABLISHING MISCELLANEOUS AND ADMINISTRATIVE PROVISIONS.	8/22/25	8/25/25	9/5/25		Received: 9/5/25 Mess and Comm. Doc. No. 38GL-25-1130		
	SESSION DATE		DATE OVERRIDDEN	TRANSMITTED	PUBLIC LAW NO.	DATE SIGNED		NOTES	
	9/29/25		9/29/25	9/30/25	38-60	9/30/25	9/30/25 Receive 9/30/25 Mess and Cc 38GL-		

CLERKS OFFICE- ^Referred Version Page 1

## I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN 2025 (FIRST) Regular Session

## CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'HÂGAN GUÂHAN

This is to certify that VETOED Bill No. 44-38 (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, 2026, MAKING OTHER APPROPRIATIONS, AND ESTABLISHING MISCELLANEOUS AND ADMINISTRATIVE PROVISIONS," was reconsidered by *I Liheslaturan Guåhan* and after such consideration, did agree, on the 29<sup>th</sup> day of September 2025, to pass said bill notwithstanding the objections of *I Maga'hågan Guåhan* by a vote of eleven (11) members.

Frank F. Blas, Jr. Speaker

Attested:

Sabrina Salas Matanane Legislative Secretary

This Act was received by I Maga'hågan Guåhan this 30th day of September

Assistant Staff Officer Maga'håga's Office

Public Law No. 38-60 —

OFFICE OF THE SPEAKER
FRANK F. BLAS JR.

SEP 3 0 2025

Time: 4:22 cm

Received:

38GL-25-1217
Messages and Communications
RECEIVED
COMMITTEE ON RULES
September 30, 2025

5:00 p.m. Marie Crisostomo

2025-24589

OFFICE OF THE GOVERNOR

CENTRAL FILES OFFICE

Rec'd By: Elaine Tajalle

Date: 20 7 Time: 10 So Av

Doc. No. 38GL-25-1217.\*

## I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN 2025 (FIRST) Regular Session

Bill No. 44-38 (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, 2026, MAKING OTHER APPROPRIATIONS, AND ESTABLISHING MISCELLANEOUS AND ADMINISTRATIVE PROVISIONS.

### BE IT ENACTED BY THE PEOPLE OF GUAM: 1 2 CHAPTER I GENERAL PROVISIONS 3 Section 1. Short Title. This Act shall be known as the "General 4 Appropriations Act of 2026." Except as otherwise provided by this Act, the 5 appropriations made by this Act shall be available to pay for Fiscal Year 2026 6 obligations incurred on or after October 1, 2025, but not later than September 30, 7 8 2026. If any appropriation in this Act is found contrary to federal law, all other 9 portions of this Act shall remain valid.

**Section 2.** § 26202(a), (c), (d), (e), (f), (g), (h), (i) and (j) of Chapter 26, Title 11 of Guam Code Annotated are hereby *amended* to read:

- "§ 26202. Rates. The following rates shall apply in computing, assessing and collecting the business privilege tax:
- (a) Tax on the Business of Selling Tangible Personal Property. Upon every person engaging or continuing within Guam in the business of selling any tangible property whatsoever (not including however, bonds or other evidence of indebtedness or stocks), there shall be a tax equivalent to four and a half percent (4.5%) effective October 1, 2025, which shall reduce to four percent (4%) beginning on October 1, 2026, of gross proceeds of sales; except that on the gross proceeds of the operation of poker machines, there shall be a tax equivalent to eight percent (8%) on the gross proceeds of each machine, as determined by subtracting the winnings, pay-outs and malfunction refunds from total receipts of each machine.
  - (1) Provided, that gross proceeds of export sales of tangible property in foreign commerce shall not constitute a part of the measure of the tax imposed. Although not constituting a part of the measure of the tax imposed, all such sales shall be reported in the manner provided for the reporting of the tax imposed by § 26202(a).
  - (2) Provided, that any person engaging or continuing in business as a retailer and a wholesaler shall pay the tax required solely on the gross proceeds of sales of the retail business, and his books must be kept so as to show separately the gross proceeds of sale of each business.
  - (3) Provided, that a manufacturer or producer engaging in the business of selling his manufactured products at retail in Guam shall be required to make returns of the gross proceeds of such retail sales and

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

- (4) Provided, that a manufacturer or producer, other than a manufacturer of alcoholic beverages, engaging in the business of selling his products to manufacturers, wholesalers, or licensed retailers, or persons actually selling the products to the United States Government, shall not be required to pay the tax imposed in this Act for the privilege of selling such products at wholesale. Nor shall any such manufacturer or producer, other than a manufacturer of alcoholic beverages, be required to pay the tax imposed in this Act for the privilege of selling products for delivery to the purchaser outside of Guam. The point of delivery for a purchaser outside of Guam may be on Guam, if the product's ultimate destination or consumption is outside of Guam.
- (b) (1) [Repealed.] (2) [Repealed.] (3) Tax upon boxing. The tax levied and assessed under Subsections (b)(1) and (b)(2) (repealed) of this Section shall not apply to boxing for which a tax equivalent to twelve percent (12%) of the gross income of such boxing business is hereby levied and assessed.
- (c) Tax on service business. Upon every person engaging or continuing within Guam, in any service business or calling not otherwise specifically taxed under this Section, [there shall be] a tax equivalent to four and a half percent (4.5%) effective October 1, 2025, which shall reduce to four percent (4%) beginning on October 1, 2026, of the gross income of such business.
- (d) Professions. Upon every person engaging or continuing within Guam in the practice of a profession, excluding those expounding the

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

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- Tax on Contractors. There shall be levied, assessed and collected (e) a tax rate of four and a half percent (4.5%) effective October 1, 2025, which shall reduce to four percent (4%) beginning on October 1, 2026, measured against the gross income of any contractor; provided, that there shall be deducted from the gross income of the taxpayer so much thereof as has been included in the gross income earned from another taxpayer who is a contractor as defined in § 26101(b) and who has already paid the tax levied under this Subsection for goods and services that include the deductible gross income of the taxpayer who is a contractor; provided, that any person claiming a deduction under this Subsection shall be required to show in the person's return either the name and the contractor's license number issued by the Guam Contractors License Board, or the Guam business license number, or the registration number for a professional engineer, architect or land surveyor, or the Certificate of Authorization (COA) number for a business authorized to provide engineering, architecture or land surveying services by the Guam Board of Registration for Professional Engineers, Architects, and Land Surveyors of the person paying the tax on the amount deducted by the person.
- (f) Tax on banks, banking institutions, small lenders and building and loan associations. Upon every person engaging or continuing within Guam in the business of operating any bank, banking institutions, building and loan association, small lending business, or lending institutions, there 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

- (2) A person liable for the payment of taxes levied under this Section shall be required to file an annual return and shall not be required to file monthly returns. The tax year shall be calendar year except that the taxpayer may use his annual accounting period when prior permission is obtained from the Tax Commissioner. The annual return under this Subsection shall be filed not later than ninety (90) days
- (g) Dealing in foreign currency. Upon every person engaging or continuing within Guam in the business of purchasing and selling foreign money, there shall be a tax equivalent to four and a half percent (4.5%) effective October 1, 2025, which shall reduce to four percent (4%) beginning on October 1, 2026, of the gross profit of such business represented by the difference between the cost and selling price of the foreign currency measured in United States dollars.

following the close of the taxpayer's tax year.

- (h) Tax on other business. Upon every person engaging or continuing within Guam in any business, trade, activity, occupation or calling not specifically included in any other provision of this Article, there shall likewise be a tax equivalent to four and a half percent (4.5%) effective October 1, 2025, which shall reduce to four percent (4%) beginning on October 1, 2026, of the gross income of such business. This Section shall apply to the gross income of persons taxable under other provisions of this Chapter but which gross income is not derived from the exercise or privilege taxable thereunder.
- (i) Insurers. Upon every person engaged or continuing within Guam in the business of an insurer, there shall be a tax at the rate of four and a half percent (4.5%) effective October 1, 2025, which shall reduce to four percent (4%) beginning on October 1, 2026, of gross income received as premium for

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

## (j) Tour Agencies.

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

1			(A) As used in this Subsection, tour	ism related services
2			shall mean dinner cruises, transportation	included in a tour
3			package, sightseeing tours, dinner shows, ext	ravaganzas, cultural
4			and educational facilities, and other services	rendered directly to
5			the customer or tourist.	
6			(B) As used in this Subs	section 'transient
7			accommodations' shall mean hotel, lodging	g facility, or similar
8			facility located on Guam and subject to the pr	ovisions of 11 GCA
9			§ 30101."	
10		Section	n 3. Estimated Revenues for Fiscal Year 2026	. Notwithstanding §
11	22436	6, Chap	ter 22, Title 5 GCA, I Liheslaturan Guåhan ad	dopts the following
12	reven	ue estin	nates for Fiscal Year 2026 as the basis for the appro	opriations contained
13	in this	Act.		
14	I.	GENE	RAL FUND REVENUES AMOUNT	
15		,	TOTAL GENERAL FUND REVENUE	\$1,000,389,596
16		GENE	RAL FUND PROVISION FOR TAX REFUND	
17			PAYMENTS	(\$25,359,760)
18		TOTA	L GENERAL FUND REVENUE AVAILABLE	
19			FOR OPERATIONS	\$975,029,836
20		A. '	TAXES	
21			Income Tax	
22			Individual (not including the	
23			Additional Child Tax Credit)	\$102,507,383
24			Corporate	\$116,090,538
25			Withholding Taxes, Interest, and Penalties	\$315,685,559
26			Provision for Tax Refunds:	
27			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	\$508,923,720
9		Business Privilege Tax	
10		Business Privilege Tax	\$368,794,933
11		GMHA Pharmaceuticals Fund	
12		(§ 26208, Article 2, Chapter 26 of Title 11 GCA)	(\$22,828,406)
13		Tax Credits:	
14		Tiyan Gymnasium (P.L. 32-202)	(\$250,000)
15		Guam Medical Supplies (P.L. 35-138)	(\$1,000,000)
16		Guam National Tennis Federation (P.L. 36-128)	(\$300,000)
17		Guam National Youth Football	
18		Federation (P.L. 36-129)	(\$500,000)
19		Other Taxes	\$7,957,733
20		Guam National Youth Football	
21		Federation (P.L. 36-129)	(\$300,000)
22		TOTAL BUSINESS PRIVILEGE TAXES	\$351,574,260
23		TOTAL TAXES	\$860,497,980
24	В.	FEDERAL SOURCES	
25		Federal Income Tax Collection	
26		Section 30 Funds	\$79,732,367
27		Immigration and Passport Fees	\$1,636,401

1			TOTAL FEDERAL SOURCES	\$81,368,768
2		C.	USE OF MONEY AND PROPERTY	\$2,045,097
3		D.	LICENSES, FEES, AND PERMITS	
4			Licenses, Fees, and Permits	\$4,597,340
5			Licenses, Fees, and Permits (Better Public Service	Fund)
6			(Chapter 161 of Title 11 GCA)	(\$459,734)
7			TOTAL LICENSES, FEES, AND PERMITS	\$4,137,606
8		E.	DEPARTMENT CHARGES	\$1,342,245
9			TOTAL GENERAL FUND REVENUE	\$949,391,696
10		F.	2% GENERAL FUND RESERVE	
11			(RAINY DAY FUND)	(\$18,987,834)
12			2% GENERAL FUND RESERVE	
13			(SUSPENSION)	\$18,987,834
14		TO	ΓAL GENERAL FUND REVENUE	
15			AVAILABLE FOR APPROPRIATION	\$949,391,696
16	II.	SPE	CIAL FUND REVENUES AMOUNT	
17		A.	Banking and Insurance Enforcement Fund	\$447,761
18		B.	Better Public Service Fund	\$1,402,033
19		C.	Chamorro Land Trust Operations Fund	\$859,357
20		D.	Chamorro Land Trust Survey and Infrastructure Fund	\$12,478
21		E.	Contractors License Board Fund	\$892,589
22		F.	Corrections Revolving Fund	\$936,927
23		G.	Customs, Agriculture, and Quarantine	
24			Inspection Services Fund	\$7,651,633
25		H.	DPHSS Sanitary Inspection Revolving Fund	\$481,089
26		I.	Enhanced 911 Emergency Reporting System Fund	\$1,905,164
27		J.	Environmental Health Fund	\$1,586,489

1	K.	Fire, Life and Medical Emergency Fund	\$823,578
2	L.	GMHA Pharmaceuticals Fund	\$22,828,406
3	M.	Guam Ancestral Lands Commission Survey, Infrastruc	ture,
4		and Development Fund	\$444,396
5	N.	Guam Board of Accountancy Fund	\$699,600
6	O.	Guam Educational Facilities Fund	\$35,871,391
7	P.	Guam Environmental Trust Fund	\$411,424
8	Q.	Guam Highway Fund (GHF)	\$13,465,565
9		GHF (Better Public Service Fund;	
10		Chapter 161 of Title 11 GCA)	(\$942,299)
11		GHF (GIAA - Pursuant to Federal	
12		Register Vol. 79, 66282)	(\$1,437,367)
13		Total Guam Highway Fund	\$11,085,899
14	R.	Guam Invasive Species Inspection Fee Fund	\$1,235,860
15	S.	Guam Plant Inspection and Permit Fund	\$103,322
16	T.	Health Professional Licensing Office Revolving Fund	\$333,181
17	U.	Healthy Futures Fund	\$23,884,603
18	V.	Host Community Fund	\$300,000
19	W.	Indirect Cost Fund	\$1,717,659
20	X.	Land Survey Revolving Fund	\$2,848,009
21	Y.	Limited Gaming Fund	\$1,084,938
22	Z.	Manpower Development Fund	\$12,102,231
23	AA.	Mental Health and Substance Abuse Services Fund	\$377,635
24	AB.	Office of Vital Statistics Revolving Fund	\$224,713
25	AC.	Police Patrol Vehicle and Equipment Revolving Fund	\$331,255
26	AD.	Police Services Fund	\$1,070,049
27	AE.	Professional Engineers, Architects	

2 AF. Public Recreation Services Fund \$86	500
Ar. I unite Recreation Services rund	5,596
3 AG. Public School Library Resources Fund \$1,164	,759
4 AH. Rabies Prevention Fund \$52	2,789
5 AI. Safe Streets Fund \$49	9,988
6 AJ. School Lunch/SAE/Child Nutritional Meal Reimbursement Fund	_
Federal Sources (100% Federal Grant)/Cash Collections \$12,504	,000
8 AK. Solid Waste Operations Fund \$23,441	,186
9 Host Community Fund (§ 51405, Article 4,	
10 Chapter 51 of Title 10 GCA) (\$300,	000)
11 Total Solid Waste Operations Fund \$23,141	,186
12 AL. Street Light Fund \$4,127	,667
13 AM. Tax Collection Enhancement Fund \$1,171	,834
14 AN. Tourist Attraction Fund \$33,641	,472
AO. Water Research and Development Fund \$86	,374
16 TOTAL SPECIAL FUND REVENUE \$210,258	,537
17 III. FEDERAL MATCHING GRANTS-IN-AID	
18 Federal Grants-in-Aid Requiring Local Match:	
19 A. Department of Integrated Services for	
20 Individuals with Disabilities \$2,085	,461
B. Department of Labor \$47	7,000
C. Department of Military Affairs \$2,168	,667
D. Department of Public Health and Social Services \$177,495	,429
E. Guam Community College \$601	,436
F. Guam Council on the Arts and Humanities Agency \$376	,950
26 G. Guam Police Department \$4,267	,239
27 H. Office of the Attorney General \$6,439	,964

I. University of Guam \$4,798,169
2 TOTAL FEDERAL MATCHING
3 GRANTS-IN-AID REVENUE \$198,280,31
4 IV. REVENUE SUMMARY:
5 TOTAL GENERAL FUND REVENUE
6 AVAILABLE FOR APPROPRIATION \$949,391,696
7 TOTAL SPECIAL FUND REVENUE \$210,258,53
8 TOTAL FEDERAL MATCHING GRANTS-
9 IN-AID REVENUE \$198,280,311
10 GRAND TOTAL \$1,357,930,54
11 Section 4. Authorization to Pay and Prioritize the Payment of Ta
12 <b>Refunds.</b> I Maga'hågan Guåhan shall prioritize tax refund payments for 'A-Status
13 returns for tax year 2026 and prior years in an amount no less than Twenty-fiv
14 Million Three Hundred Fifty-nine Thousand Seven Hundred Sixty Dollar
15 ( <b>\$25,359,760</b> ).
Section 5. Appropriation to the Two Percent (2%) General Fundamental
17 Reserve (Deficit Reduction/Rainy Day Fund). Notwithstanding any other
provision of law, the sum of up to Ten Million Dollars (\$10,000,000) is hereb
19 appropriated from the Net Projected Unobligated Fiscal Year 2025 General Fun
20 Revenue Balance as identified in the June 2025 Consolidated Revenue an
21 Expenditure Report to the General Fund Reserve (Deficit Reduction/Rainy Da
22 Fund). All remaining Unobligated Fiscal Year 2025 General Fund Revenu
23 Balances from the 4 <sup>th</sup> Quarter of Fiscal Year 2025 collected above the revenue level
24 adopted pursuant to Public Law 37-125, are hereby appropriated to and shall b
deposited into the General Fund Reserve (Deficit Reduction/Rainy Day Fund).
Section 6. Unappropriated Annual General Fund Revenues Collecte
27 in Excess of Appropriations. Notwithstanding any other provision of law, rule, or

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

## Section 7. Revenue Collections in Excess of Quarterly Collections.

- (a) For Fiscal Year 2026, 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 2 of this Chapter, relative to statistical weighing of historical collections by month, by collection category in the General Fund Combined Comparative Statement of Revenues report. The report shall be submitted to *I Maga'hågan Guåhan* and the Speaker of *I Liheslaturan Guåhan* within thirty (30) days upon the enactment of this Act.
- (b) For Fiscal Year 2026, the Director of the Department of Administration shall submit a report to the Speaker of *I Liheslaturan Guåhan* and the Office of Finance and Budget on the amount of quarterly revenue collections pursuant to Subsection (a) of this Section on the twentieth (20<sup>th</sup>) day after the end of each quarter.
- (c) Notwithstanding any other provision of law, all funds in excess of the adopted revenue levels enumerated in Section 2(II)(Q) of this Chapter are hereby appropriated to the Department of Public Works for flood mitigation measures and the improvement of roadways, highways, roads, or streets.

1	(d) Notwithstanding any other provision of law, six and nineteen
2	hundredths percent (6.19%) of funds in excess of the adopted Business
3	Privilege Tax levels enumerated in Section 3 (I)(A) of this Chapter are hereby
4	appropriated to the Guam Memorial Hospital for FY 2026 operations in
5	accordance with 11 GCA, Chapter 26, § 26208.
6	Section 8. Notwithstanding any other provision of law, Sixteen Million
7	Three Hundred Seventy-seven Thousand One Hundred Twenty-five Dollars
8	(\$16,377,125) is hereby appropriated from the Net Projected Unobligated Fiscal
9	Year 2025 General Fund Revenue Balance as identified in the June 2025
10	Consolidated Revenue and Expenditure Report for the Simon A. Sanchez High
11	School construction lease back payments.
12	Section 9. Debt Service Continuing Appropriations for Fiscal Year
13	2026. The following are continuing appropriations for debt service requirements:
14	A. LIMITED OBLIGATION BONDS BUSINESS PRIVILEGE TAX
15	BONDS, SERIES 2012B \$3,293,495 <sup>1/</sup>
16	(to finance unpaid income tax refunds for 2011; health insurance premiums for
17	FY 2012; GMHA & GDOE retirement contribution payments to GGRF;
18	rehabilitation of school facilities)
19	1/General Fund
20	B. GUAM DEPARTMENT OF EDUCATION (GDOE) SERIES 2013A
21	CERTIFICATES OF PARTICIPATION (OKKODO HIGH SCHOOL
22	PROJECT) \$3,155,460 <sup>2</sup>
23	(Chapter 58B of Title 5 GCA; § 50103, Chapter 50, Title 12 GCA; and Title
24	13 GCA; due FY 2030 as final year; to include additional rent [insurance and
25	maintenance to be reimbursed by GDOE])
26	<sup>2/</sup> General Fund (P&I: \$2,505,460) and Guam Educational Facilities Fund
27	(Insurance & Maintenance: \$650,000)

1	C.	LIMITED OBLIGATION BONDS BUSINESS PRIVILEGE TAX
2		SERIES 2015D \$32,406,875 <sup>3/</sup>
3		(refunding of GOB, 2007 Series A, and a portion of GOB, 2009 Series A;
4		final maturity FY 2040)
5		<sup>3/</sup> General Fund
6	D.	LIMITED OBLIGATION (SECTION 30) BONDS, SERIES 2016A
7		\$17,768,1254/
8		(refunding of LO [Section 30] Bonds, Series 2009A; refinancing of Series
9		2013B Guam Education Financing Foundation II, Inc. Certificates of
10		Participation [Okkodo High School Expansion Project]; financing certain
11		working capital costs of the Guam Memorial Hospital Authority, including the
12		refinancing of an outstanding loan from the Bank of Guam)
13		4/General Fund
14	E.	GUAM COMMUNITY COLLEGE, 2016 USDA LEASE \$200,400 <sup>5/</sup>
15		(to finance the construction, expansion renovation, and hardening of the GCC
16		Gregorio G. Perez Crime Lab and Building #100)
17		5/Guam Educational Facilities Fund
18	F.	GUAM EDUCATION FINANCING FOUNDATION (GEFF), SERIES
19		2016A AND 2016B CERTIFICATES OF PARTICIPATION
20		\$5,740,7506/
21		(to refund the Guam Education Financing Foundation (GEFF) Certificates of
22		Participation Series 2006A and Series 2006B, and the GEFF Certificates of
23		Participation Series 2008; Compact Impact Funds pledge from FY 2017
24		through FY 2023; Government of Guam to cover remainder of obligation
25		through maturity on FY 2027)
26		6/General Fund
27	G.	GENERAL OBLIGATION BONDS SERIES 2019A \$2,995,8757/

1		(to finance the expansion of the Layon Landfill)
2		<sup>7/</sup> Solid Waste Operations Fund
3	H.	GUAM DEPARTMENT OF EDUCATION, SERIES 2020A
4		CERTIFICATES OF PARTICIPATION (JOHN F. KENNEDY HIGH
5		SCHOOL PROJECT) \$7,677,890 <sup>8/</sup>
6		(to refinance the GDOE Series 2010A, Certificates of Participation for JFK
7		High School)
8		8/General Fund (P&I: \$5,527,600) and Guam Educational Facilities Fund
9		(Insurance & Maintenance: \$2,150,290)
10	I.	LIMITED OBLIGATION BONDS BUSINESS PRIVILEGE TAX
11		SERIES 2021E and SERIES 2021F \$15,895,4449/
12		(Series 2021E: refunding of a portion of BPT Bonds, Series 2015D; final
13		maturity FY 2027; and Series 2021F: refunding of all or a portion of BPT
14		Bonds, Series 2011A and Series 2012B-1; final maturity FY 2042)
15		9/General Fund
16	J.	LIMITED OBLIGATION HOTEL OCCUPANCY TAX (HOT)
17		REFUNDING REVENUE BONDS, SERIES 2021A \$2,943,250 <sup>10/</sup>
18		(refunding of LO Infrastructure Improvement Bonds, Series 2011 A; final
19		maturity FY 2041)
20		10/Tourist Attraction Fund
21		GRAND TOTAL \$92,077,564

1	CHAPTER II		
2	EDUCATION		
3	PART I – GUAM DEPARTMENT OF EDUCATION	N	
4	Section 1. Appropriation. It is the intent of I Liheslatur	ran Guåhan to	
5	provide a lump sum appropriation to the Guam Department of Edu	cation (GDOE)	
6	for Fiscal Year 2026. Pursuant to §§ 52101 and 52102, Chapter 52, I	Division 2, Title	
7	11 GCA, the sum of Two Hundred Sixty-six Million Two Hundred Ninety-one		
8	Thousand Two Hundred Seventy-two Dollars (\$266,291,272) is app	propriated to the	
9	Guam Department of Education (GDOE) Operations Fund for Fis	scal Year 2026.	
10	This sum is composed of Two Hundred Forty Million Four Hundred	Eight Thousand	
11	One Hundred Thirty-six Dollars (\$240,408,136) from the General	Fund for Fiscal	
12	Year 2026, and Twenty-five Million Eight Hundred Eighty-three	Thousand One	
13	Hundred Thirty-six Dollars (\$25,883,136) from the Public School Lil	brary Resources	
14	Fund, the Guam Educational Facilities Fund, the Healthy Futures Fu	ınd, the Limited	
15	Gaming Fund, and the School Lunch/SAE/Child Nutritional Meal	Reimbursement	
16	Fund. This appropriation shall be expended in accordance	with the cash	
17	disbursement schedules required by § 52101(b), Chapter 52, Title 1	1 GCA.	
18	SUMMARY OF APPROPRIATION FUNDING SOURCE		
19	GENERAL FUND	\$240,408,136	
20	HEALTHY FUTURES FUND	\$891,754	
21	LIMITED GAMING FUND	\$343,564	
22	PUBLIC SCHOOL LIBRARY RESOURCES FUND	\$815,331	
23	SCHOOL LUNCH/CHILD NUTRI. MEAL REIMB. FUND	\$12,504,000	
24	GUAM EDUCATIONAL FACILITIES FUND	\$11,328,487	
25	TOTAL	\$266,291,272	

1	Section 2. CHamoru Studies Division. Up to the sum of Five Hundred
2	Thirteen Thousand Eight Hundred Twenty-four Dollars (\$513,824) shall be
3	allocated from the General Fund appropriation in Section 1 of this Part of this
4	Chapter to GDOE for the CHamoru Studies Division administered by GDOE for
5	Fiscal Year 2026.

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-three Thousand Five Hundred Sixty-four Dollars (\$343,564) 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 2026.

## Section 4. GDOE Miscellaneous Healthy Futures Fund Allocations.

- (a) Interscholastic Sports Fund. The sum of Six Hundred Fourteen Thousand One Hundred Sixty-five Dollars (\$614,165) shall be allocated from the Healthy Futures Fund appropriation in Section 1 of this Part of this Chapter to GDOE for the Interscholastic Sports Fund to be expended pursuant to § 7108, Chapter 7, Title 17 GCA, for Fiscal Year 2026. The allocations made herein shall be available to fund sports programs, to include the payment of head coaches, assistant coaches, league fees, busing services, and other expenses normally associated with interscholastic sports.
- (b) Health and Physical Education Activities. The sum of Two Hundred Seventy-seven Thousand Five Hundred Eighty-nine Dollars (\$277,589) shall be allocated from the Healthy Futures Fund appropriation in

1	Section 1 of this Part of this Chapter to GDOE for health and physical
2	education programs, intramural sports, and similar activities for Fiscal Year
3	2026.
4	Section 5. Guam Department of Education Alternative Dispute
5	Resolution/Mediation Services. Notwithstanding any other provision of law, for
6	Fiscal Year 2026, the sum of Forty Thousand Dollars (\$40,000) is allocated from
7	the Guam Educational Facilities Fund appropriation in Section 1 of this Part of this
8	Chapter to GDOE to obtain and provide Alternative Dispute Resolution/Mediation
9	Services to all public schools on Guam.
10	Section 6. JROTC Fund. The GDOE is hereby authorized to expend funds
11	from the JROTC Fund for the sole purpose of expenditures related to the operations
12	of the JROTC program for Fiscal Year 2026.
13	Section 7. Summer School Fund. Pursuant to § 6119, Article 1, Chapter 6,
14	Division 2, Title 17 GCA, which established the Summer School Fund, such sums
15	as are necessary to fund the operations of the 2026 Summer School Program are
16	hereby appropriated to GDOE.
17	The Superintendent of GDOE shall submit a detailed report to I Maga'hågan
18	Guåhan and the Speaker of I Liheslaturan Guåhan regarding the receipt and
19	expenditure of said funds no later than thirty (30) days after the close of summer
20	school and post the same on the GDOE website. Such report shall include the
21	following:
22	(a) total revenues received, including identification of each revenue
23	source;
24	(b) total expenditures and encumbrance by object classification and
25	by school; and
26	(c) the fund balances.

1	Section 8. Website Posting. The Superintendent of GDOE shall submit to
2	the Speaker of I Liheslaturan Guåhan and post and maintain on the GDOE website:
3	(a) all payments for prior year obligations to be paid by current
4	appropriations when authorized, including the funding source to be used, by
5	month;
6	(b) salary adjustments by position, effective date of adjustment, and
7	the funding source for each, by month;
8	(c) mandated cash disbursement schedules; and
9	(d) number of FTEs, costs, and funding sources by school and
10	division, by month.
11	Section 9. Reports. The Superintendent of GDOE shall electronically
12	report the following to I Maga'hågan Guåhan and the Speaker of I Liheslaturan
13	Guåhan:
14	(a) Within fifteen (15) days after the start of Fiscal Year 2026, the
15	Superintendent of GDOE shall provide a copy of the GG-1 or contract of
16	employees hired for School Year 2025-2026.
17	(b) Thirty (30) days after the start of Fiscal Year 2026 and monthly
18	thereafter, the Superintendent of GDOE shall provide a copy of the GG-1 or
19	contract of each employee hired to fill any vacancy or new position.
20	(c) To the greatest extent possible, all procurement documents
21	related to the construction of the new Simon Sanchez High School within ten
22	(10) business days following the end of each quarter; provided, that all
23	included documents are legally permitted to be made public in a manner that
24	does not violate local or federal laws or procurement processes.
25	(d) A quarterly update of the Simon Sanchez High School rebuild,
26	to include a listing of projects awarded, projects that have been put out for

bid, a detailed ledger of the expenses for the rebuild, and the current status of
 the rebuild.

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

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

**Section 12. Local Funds Reimbursement.** Funds appropriated to GDOE in accordance with the appropriations to GDOE in this Act shall not be used to pay for federally-funded program activities and expenditures, unless such payment is specifically authorized by Guam statute or unless such payment is made pursuant to grants that require that local expenditures be made prior to receiving federal reimbursement. The Superintendent of GDOE shall submit a quarterly report within thirty (30) days after each quarter to the Speaker of *I Liheslaturan Guåhan*, *I* 

- 1 Maga'hågan Guåhan, and the Office of Public Accountability, in a Microsoft Excel
- 2 file and written report, of all local funds expended for Fiscal Year 2026 for federally-
- 3 funded programs. The report shall contain the details of such expenditures by object
- 4 class, the number of FTEs working in said programs, the amounts reimbursed by
- 5 federal funds, and the amounts that have not or will not be reimbursed by federal
- 6 funds. Said report shall cite the authority to expend local funds for federal programs,
- 7 shall name the certifying office, and shall give the date of every expenditure.
- 8 Section 13. Exemption from BBMR Allotment Release Control. § 1303
- 9 of Article 3, Chapter 1, Title 5 GCA shall not apply to the appropriations and
- 10 allocations to GDOE in this Act. GDOE may draw against its respective
- 11 appropriations as needed to meet its obligations in accordance with a drawdown
- 12 schedule that GDOE shall submit to the Director of the Department of
- 13 Administration and the Speaker of *I Liheslaturan Guåhan* no later than October 31,
- 14 2025. Such drawdown schedule shall be detailed by fund.
- Within ten (10) days after the end of every quarter, the Superintendent of
- 16 GDOE shall submit to the Speaker of I Liheslaturan Guåhan a written report
- 17 detailing the amount of cash received by GDOE from the Department of
- 18 Administration for the preceding quarter, compared to the quarterly drawdown
- schedule identified in this Section for Fiscal Year 2026 detailed by fund.
- 20 Section 14. Budgetary Transfer Authority for GDOE. The Superintendent
- 21 of GDOE may transfer funds from the appropriations made to GDOE among object
- 22 categories. If a surplus in funding exists within the appropriation for increments and
- 23 promotions and reclassifications, such an amount may be used to support the
- 24 payment of prior year obligations.
- 25 Section 15. GDOE School Grounds Maintenance. The sum of Three
- 26 Hundred Eighty-five Thousand Twenty-two Dollars (\$385,022) is allocated from the

- 1 Guam Educational Facilities Fund appropriation in Section 1 of this Part of this
- 2 Chapter to GDOE for school grounds maintenance for Fiscal Year 2026.
- 3 Section 16. Menstrual Hygiene Products for Guam Public Schools. The
- 4 sum of Twenty-Five Thousand Dollars (\$25,000) shall be allocated from the General
- 5 Fund appropriation in Section 1 of this Part of this Chapter to GDOE for the purchase
- 6 of menstrual hygiene products for Guam public schools. All public schools on Guam
- 7 that serve students in grades five (5) through twelve (12) shall provide menstrual
- 8 hygiene products, such as tampons and sanitary pads, in the nursing or counselor's
- 9 offices of such schools; and such products shall be provided to students at no charge
- 10 to them.
- 11 Section 17. Allocation for GDOE School Maintenance and Repairs.
- 12 Notwithstanding any other provision of law, the sum of Ten Million Dollars
- 13 (\$10,000,000) from Section 1, Part 1, Chapter II of this Act is allocated for GDOE
- 14 school facilities maintenance, school facilities maintenance staff, and repairs.
- 15 Section 18. Guam Department of Education Continuing
- 16 Appropriation Authorization. Notwithstanding any other provision of law, funds
- 17 appropriated to the Guam Department of Education (GDOE) through Public Law
- 18 37-125 shall not lapse and shall remain available until fully expended for the
- 19 purposes of advancing American Rescue Plan (ARP)-related expenses through
- 20 March 28, 2026. After such time, the continuing appropriation shall be used for the
- 21 purposes of refurbishing and upgrading of GDOE school sports facilities and
- 22 playgrounds. The Superintendent of the Guam Department of Education shall submit
- 23 a detailed report of any expenditures made pursuant to this section to I Liheslåturan
- 24 Guåhan no later than thirty (30) days after the end of each fiscal quarter.
- Section. 19. Appropriation for GDOE Textbooks to University of
- 26 Guam Press (Publishing House). The sum of Four Hundred Eighty-One Thousand
- 27 Five Hundred Seventy-Eight Dollars (\$481,578) appropriated from the General

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

1	CHAPTER II
2	EDUCATION
3	PART II – GUAM ACADEMY CHARTER SCHOOLS COUNCIL
4	Section 1. Legislative Intent. It is the intent of I Liheslaturan Guåhan to
5	provide a lump sum appropriation to the Guam Academy Charter School Fund for
6	the purpose of Guam Academy Charter Schools' operations and administration.
7	Section 2. Appropriation. The sum of Twenty-five Million Five Hundred
8	Forty-five Thousand Dollars (\$25,545,000) is appropriated to the Guam Academy
9	Charter School Fund from the General Fund to support the operations of the Guam
10	Academy Charter Schools for Fiscal Year 2026.
11	Section 3. Notwithstanding any other provision of law, pursuant to §
12	12116(e), Chapter 12, Title 17 GCA, the Department of Administration (DOA) is
13	hereby authorized to remit to the Guam Academy Charter School Fund, based on
14	cash received from the total General Fund appropriations in Section 2 of this Part of
15	this Chapter, Seven Thousand Eight Hundred Dollars (\$7,800) per enrollee based on
16	the authorized charter school capacity multiplied by the per pupil cost as established
17	by this Section for Fiscal Year 2026.
18	The Guam Academy Charter Schools Council shall not exceed appropriations
19	for seven hundred eighty (780) students for the iLearn Academy Charter School,
20	seven hundred eighty (780) students for the Guåhan Academy Charter School, five
21	hundred sixty-five (565) students for the Science Is Fun and Awesome Academy
22	Charter School, two hundred (200) students for the Career Tech High Academy
23	Charter School, five hundred fifty (550) students for the Mount Carmel Academy
24	Charter School, two hundred (200) students for the Business and Technology
25	Academy Charter School, and two hundred (200) students for the Maga'låhen
26	Hurao-CHamoru Academy Charter School. Each Academy Charter School shall
27	submit monthly invoices to the Guam Academy Charter Schools Council and to the

- 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 2026, 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
- board meeting shall be paid from the appropriations in Section 2 of this Part of this
- 13 Chapter.

1	CHAPTER II
2	EDUCATION
3	PART III – UNIVERSITY OF GUAM
4	Section 1. Legislative Intent. It is the intent of I Liheslaturan Guåhan to
5	provide a lump sum appropriation to the University of Guam (UOG) for Fiscal Year
6	2026. The funds shall be expended in accordance with the budget request submitted
7	and the priorities stipulated by the UOG Board of Regents.
8	It is also the intent of I Liheslaturan Guåhan that external funds available to
9	agencies and departments shall be taken into consideration to determine the current
10	appropriation level needed. I Liheslatura further intends to maximize the use of these
11	funds and that material external funds received shall be used to maximize services
12	and programs of the agencies through pursuit of indirect cost reimbursements to
13	reduce the local funding where applicable.
14	Section 2. Appropriation. The amounts in the Subsections below are
15	appropriated from the respective Funds and for the following purposes to UOG for
16	Fiscal Year 2026:
17	(a) Appropriations for Operations. The sum of Thirty-nine Million
18	Nine Hundred Fifty-six Thousand One Hundred Forty-seven Dollars
19	(\$39,956,147) is appropriated from the General Fund to UOG for its
20	operations for Fiscal Year 2026.
21	(b) Federal Matching Grants-in-Aid. The sum of Four Million Seven
22	Hundred Ninety-eight Thousand One Hundred Sixty-five Dollars
23	(\$4,798,165) is authorized from the General Fund or Special Funds to UOG
24	as the local matching requirement for Federal Matching Grants-in-Aid for its
25	operations for Fiscal Year 2026.

# Section 3. Appropriations to UOG for Scholarships and Training Programs.

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- (a) The sum of Three Million Five Hundred Sixty-five Thousand Two Hundred Eighty-five Dollars (\$3,565,285) is appropriated from the General Fund to UOG for student scholarships and financial assistance programs.
- The appropriation in this Section is for: Merit Awards, Student (b) Loans, the Nursing Training Program (Health Professions Training Scholarship), the Jesus U. Torres Professional and Technical (PROTECH) Awards, the Access to Higher Education Financial Assistance Program, the Pedro "Doc" Sanchez Scholarship, the John F. Quan Memorial Scholarship Program, the Dr. Antonio C. Yamashita Teacher Corps, the Every Child is Entitled to a Higher Education Scholarship, the Henry Ofeciar Reserve Officer Training Corps Program, the Regent Scholarship, the Marine Lab Graduate Assistance Program, the Advanced High School Program, and the administration of all student financial assistance programs for Fiscal Year 2026. Recoveries of SFAP funds collected by the Bursar's office may be utilized to fund athletic scholarships. The President of UOG shall allocate this appropriation to fund student scholarships and financial assistance programs. No more than ten percent (10%) of the total appropriation in this Section shall be used for the administration of these programs. The President of UOG shall post on UOG's website all reports mandated by this Act and existing law regarding the Dr. Antonio C. Yamashita Educator Corps, the student scholarships, and financial assistance programs.
- (c) UOG may submit to *I Liheslatura* a proposed realignment plan or recommendations to amend statutory student scholarships and financial

assistance programs consistent with community, workforce, and economic recovery needs.

- (d) UOG may allocate from the General Fund appropriation in Section 2 of this Part of this Chapter any additional sums toward any other types of scholarships or financial assistance programs that it deems necessary, including, but not limited to, Regent Scholarships, the Reserve Officer Training Corps (ROTC), Marine Lab Graduate Assistance Programs, and Early High School Admission Programs.
- (e) Nothing in this Section shall affect any multi-year scholarship awarded prior to enactment of this Act.
- Section 4. Appropriations for the Aquaculture Development and Training Center. The sum of One Hundred Fourteen Thousand Dollars (\$114,000) is appropriated from the General Fund to UOG for the purposes of funding the continued operations of the Aquaculture Development and Training Center, aquaculture-related activities, and the acquisition of additional real estate for expansion for Fiscal Year 2026. Such funds shall not be transferred or used for any other purpose.
- Section 5. Appropriations for WERI's Guam Hydrologic Survey. The sum of Four Hundred Ninety-nine Thousand Nine Hundred Forty-six Dollars (\$499,946) is appropriated from the General Fund to UOG for the sole purpose of funding the Guam Hydrologic Survey (GHS) administered by the Water and Environmental Research Institute of the Western Pacific (WERI) for Fiscal Year 2026. WERI shall continue to administer the GHS for those purposes previously established by Guam law. Such funds shall not be transferred or used for any other purpose.
- Section 6. Appropriations for WERI's Comprehensive Water Resource

  Monitoring Program. The sum of Two Hundred Ninety-two Thousand Two

- 1 Hundred Thirty-two Dollars (\$292,232) is appropriated from the General Fund to
- 2 UOG to fund WERI for Fiscal Year 2026.
- 3 Such funds identified in this Section shall be used for the sole purpose of
- 4 matching the federal funding for the Comprehensive Water Resource Monitoring
- 5 Program. WERI shall continue to administer the Comprehensive Water Resource
- 6 Monitoring Program for those purposes previously established by Guam law. Such
- 7 funds shall not be transferred or used for any other purpose.
- 8 Section 7. Appropriations to the University of Guam for the Northern
- 9 and Southern Soil and Water Conservation Districts (SWCD) Program. The
- 10 sum of Five Hundred Sixty-two Thousand Seven Hundred Eighty-one Dollars
- 11 (\$562,781) is appropriated from the General Fund to UOG for the operations and
- 12 activities of the Northern and Southern Soil and Water Conservation Districts
- 13 (SWCD) Program and shall be equally divided between the SWCDs for Fiscal Year
- 14 2026. Such sums appropriated in this Section are authorized for use as the local
- 15 matching requirement for Federal Grants-in-Aid.
- The SWCD Board is authorized to use the services of another government of
- 17 Guam agency to administer its accounting, procurement, payroll, and financial
- 18 reporting requirements Expenditures from this appropriation shall be made upon the
- 19 approval of the District Directors with the consent of the SWCD Board and shall not
- 20 require further approval by UOG or any other government entity. Such funds shall
- 21 not be transferred or used for any other purpose.
- 22 Section 8. Appropriations to UOG for KPRG (Public Radio). The sum
- of Two Hundred Thousand Dollars (\$200,000) is appropriated from the General
- 24 Fund to UOG for the operations of KPRG for Fiscal Year 2026. Such sums
- 25 appropriated in this Section is authorized for use as a local matching requirement for
- 26 Federal Grants-in-Aid.

- No later than thirty (30) days after the close of each fiscal quarter, the General
- 2 Manager of KPRG shall submit to the President of UOG and post on KPRG's
- 3 website all reports mandated by this Act.
- 4 Section 9. Appropriations to the Guampedia Foundation. The sum of
- 5 One Hundred Fifty Thousand Dollars (\$150,000) is appropriated from the General
- 6 Fund to UOG for the operations of the Guampedia Foundation for Fiscal Year 2026.
- 7 Such sums appropriated in this Section is authorized for use as a local matching
- 8 requirement for Federal Grants-in-Aid.
- 9 Section 10. UOG Capital Improvements Fund Continuing
- 10 Appropriations. The sum of Five Hundred Thousand Dollars (\$500,000) is
- 11 appropriated from the Guam Educational Facilities Fund to the UOG Capital
- 12 Improvements Fund for the purpose of paying for the debt service pursuant to §
- 13 16132, Chapter 16, Title 17 GCA for Fiscal Year 2026.
- 14 Section 11. Guam Cancer Trust Fund. Notwithstanding § 26603(e)(1) of
- 15 Article 6, Chapter 26, Title 11 GCA, the sum of Three Million Dollars (\$3,000,000)
- 16 is appropriated from the Healthy Futures Fund, and Five Hundred Eighty-Three
- 17 Thousand Dollars (\$583,000) from the Net Projected Unobligated Fiscal Year 2025
- 18 General Fund Revenue Balance is appropriated to the Guam Cancer Trust Fund for
- 19 the administration of the Guam Cancer Trust Fund for Fiscal Year 2026. The
- 20 expenditures authorized in this Section shall be used to fund cancer screening,
- 21 treatment, educational outreach programs, and support services. Any grant to
- organizations pursuant to § 26603(e)(2) of Article 6, Chapter 26, Title 11 GCA, shall
- 23 only be used by such organizations for direct services to individuals for cancer
- 24 screening, treatment, and support services. Notwithstanding any other provision of
- 25 law, no more than five percent (5%) of the funds authorized in this Section shall be
- 26 expended for the purposes of administration of the Guam Cancer Trust Fund, to
- 27 include accounting and reporting of the revenues and expenditures of the Fund. The

- 1 Guam Cancer Trust Fund shall submit a monthly report of all expenditures of the
- 2 Fund to the Speaker of I Liheslaturan Guåhan.
- Section 12. Guam Green Growth (G3) Initiative. The sum of Five 3 4 Hundred Thousand Dollars (\$500,000) is appropriated from the General Fund to 5 UOG to fund the Research Corporation of the University of Guam (RCUOG) for the 6 sole purpose of supporting the Guam Green Growth (G3) Initiative administered by 7 the UOG Center for Island Sustainability. Aligned with the seventeen (17) United 8 Nations Sustainable Development Goals, and with over ninety-nine (99) members 9 from all sectors of society appointed by I Maga'hågan Guåhan to its working group, 10 G3 facilitates Guam's most comprehensive public-private partnership ever created 11 to achieve a sustainable future for Fiscal Year 2026. Through implementation of the 12 G3 Action Framework, the G3 initiative cultivates an ecosystem for transformative 13 action to achieve a more sustainable, prosperous, and equitable future for Guam. G3 14 activities support the emerging green economy and a green growth recovery. G3 15 places Guam at the global forefront of leadership in island sustainability, stimulates 16 island circular economy industries, reduces the production of waste, reduces reliance 17 on imports, promotes sustainable actions throughout the community, and conducts 18 workforce development for the green economy. The expenditures authorized in this 19 Section shall be used for G3 initiative operations, administration of the G3 20 Conservation Corps, supplies and equipment, membership in regional and global 21 sustainability organizations, and to support educational and outreach activities. Said 22 funds shall not be transferred or used for any other purpose. The sum appropriated 23 herein is authorized for use as a local matching requirement for Federal Grants-in-Aid and shall be used for the local matching requirement of the National Science 24 Foundation Guam Established Program to Stimulate Competitive Research 25 26 (EPSCoR) Program.

1	The UOG Center for Island Sustainability shall prepare and submit reports to
2	I Maga'hågan Guåhan and the Speaker of I Liheslaturan Guåhan, in a Microsoft
3	Excel file and written report, every six (6) months beginning on November 30, 2025,
4	for the Guam Green Growth Initiative. At a minimum, said reports shall include:
5	program mission statements, objectives, sources of revenue, expenditures by budget
6	classification, number of employees, and contracts; and shall describe program
7	accomplishments in the fiscal year reported.
8	Section 13. UOG Capital Improvements Fund. The sum of One Million
9	One Hundred Fifty-eight Thousand Two Hundred Eighty-three Dollars (\$1,158,283)
10	may be allocated from the General Fund appropriation in Section 2 of this Part of
11	this Chapter to the UOG Capital Improvements Fund for the purpose of paying rental
12	payments due under the lease-back agreement pursuant to Public Law 31-229:18, as
13	repealed and reenacted by Public Law 31-277.
14	Section 14. Program Revenue and Expenditure Reports. No later than
15	thirty (30) days after the end of each fiscal quarter, the President of UOG shall post
16	on the UOG website and submit to I Maga'hågan Guåhan and the Speaker of I
17	Liheslaturan Guåhan, in a Microsoft Excel file and written report, quarterly program
18	revenue and expenditure reports for the Aquaculture Development and Training
19	Center, the WERI Guam Hydrologic Survey, the WERI Comprehensive Water
20	Resource Monitoring Program, the Northern and Southern Soil and Water
21	Conservation Districts Programs, and KPRG. Said reports shall be in the format of
22	basic financial statements or such format as may be prescribed by I Liheslaturan
23	Guåhan.
24	Section 15. Program Annual Reports. The President of UOG shall post on
25	UOG's website and shall submit to I Maga'hågan Guåhan and the Speaker of I
26	Liheslaturan Guåhan, in a Microsoft Excel file and written report, annual reports for
27	the Aquaculture Development and Training Center, the WERI Guam Hydrologic

- 1 Survey, the WERI Comprehensive Water Resource Monitoring Program, the
- 2 Northern and Southern Soil and Water Conservation Districts Programs, and KPRG.
- 3 At a minimum, said reports shall include: program mission statements, objectives,
- 4 sources of revenue, expenditures by budget classification, number of employees, and
- 5 contracts; and shall describe program accomplishments in the fiscal year reported.

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- Section 16. Scholarships, Financial Assistance, and Other Reports. Sixty (60) days after the end of Fiscal Year 2026, the President of UOG shall submit to I Maga'hågan Guåhan and the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel file and written report, and post on UOG's website, a report of expenditures from appropriations made in this Act for student scholarships, student financial assistance, and the Dr. Antonio C. Yamashita Educator Corps. Said report shall include each program's name, the number of scholarships or loans issued by each program, the names of the recipients awarded by each program, the university or college each award recipient is attending by each program, the date the scholarship or loan was awarded by each program, the anticipated date of cohort graduation by each program, the total amount of awards or loans, the total amount of loans repaid to date by each program, the balance of the outstanding awards or loans by each program, the amount of collections to date for outstanding loans and repayments due by each program, the number of awards for each field of study by each program, and the number of recipients working to complete their academic and financial obligations by each program.
- **Section 17. Transfer Authority for the UOG.** Appropriations for the operations of UOG contained in Section 2 of this Part of this Chapter may be transferred by the President of UOG out of operations and into the appropriation for statutorily-mandated scholarship programs, exclusive of administrative costs, contained in Section 3 of this Part of this Chapter.

Section 18. Reporting Requirements. UOG shall submit a drawdown schedule to the Director of Administration pursuant to § 1303.1 of Article 3, Chapter 1, Title 5 GCA, no later than October 31, 2025. Within ten (10) days after the end of every quarter, the President of UOG shall submit to the Speaker of *I Liheslaturan Guåhan* a written report detailing the amount of cash received by UOG from the Department of Administration for the preceding quarter, compared to the quarterly drawdown schedule submitted pursuant to § 1303.1 of Article 3, Chapter 1, Title 5 GCA, for Fiscal Year 2026, detailed by fund.

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Section 19. Sea Grant Institute. The sum of Five Hundred Thousand Dollars (\$500,000) is appropriated from the General Fund to the UOG Sea Grant Special Fund established by Public Law 35-114 to fund the Sea Grant Institute for the sole purpose of supporting the Sea Grant program administered by the University of Guam Center for Island Sustainability for Fiscal Year 2026. UOG has been a Land Grant institution since 1972, and the status has brought significant opportunities for UOG, Guam, and the region in agriculture, terrestrial resources management, and development of the community. Having received a formal notice from the National Sea Grant Director, UOG now has achieved "Sea Grant Institute Status" and brings strengthened opportunities to Guam and the region in marine resource management, environmental stewardship, and the community development of coastal communities. The National Sea Grant College Program is a partnership between universities and the federal government's National Oceanic and Atmospheric Administration (NOAA), an agency within the U.S. Department of Commerce. The UOG Sea Grant Institute applies research, extension, and educational activities that sustain and develop island environments while integrating the knowledge and culture of island people. The UOG Sea Grant Institute provides local workforce development training in marine and environmental sciences through research funding, internships, fellowships, and grants; funds research competitions among

faculty, colleges, and nonprofit organizations to promote understanding and better management of coastal resources in Guam and Micronesia; and perpetuates traditional local knowledge in navigation and fisheries through teaching, research, outreach, and apprenticeships. The expenditures authorized in this Section shall be used for UOG Sea Grant operations and administrative costs, hiring of faculty and administrative staff, facility improvement, and supplies and equipment. The sum appropriated herein is authorized for use as a local matching requirement for Federal Grants-in-Aid and shall be prioritized for use as the local matching requirement to maintain Sea Grant Institutional Status, which has the potential to garner a 1:2 federal contribution of up to One Million Dollars (\$1,000,000) in federal funds to UOG per year.

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

Section 20. University of Guam Press (Publishing House). The sum of One Hundred Thousand Dollars (\$100,000) is appropriated from the General Fund to UOG for the operations and activities of the University of Guam Press for Fiscal Year 2026. Such sums appropriated in this Section are authorized for use as the local matching requirement for Federal Grants-in-Aid.

,	CHAPTED H
1	CHAPTER II
2	EDUCATION
3	PART IV – GUAM COMMUNITY COLLEGE
4	Section 1. Legislative Intent. It is the intent of I Liheslaturan Guåhan to
5	provide a lump sum appropriation to the Guam Community College (GCC). The
6	funds shall be expended in accordance with the budget request submitted and the
7	priorities stipulated by the GCC Board of Trustees.
8	It is also the intent of I Liheslaturan Guåhan that external funds available to
9	agencies and departments shall be taken into consideration to determine the current
10	appropriation level needed. I Liheslaturan Guåhan further intends to maximize
11	services and programs of the agencies through pursuit of indirect cost
12	reimbursements to reduce the local funding where applicable.
13	Section 2. Appropriation. The amounts in the Subsections below are
14	appropriated from the following Funds and for the following purposes to GCC for
15	Fiscal Year 2026:
16	(a) General Fund Appropriations for Operations, GCC Licensed
7	Practical Nursing and Vocational Guidance Programs, and GCC Lodging
8	Management Program/ProStart Program. The sum of Fourteen Million Five
9	Hundred Thirteen Thousand Three Hundred Fifty-eight Dollars
20	(\$14,513,358) is appropriated from the General Fund to GCC for its
21	operations, and to support the operations of the GCC Licensed Practical
22	Nursing Program and the Vocational Guidance Program, and the GCC
23	Lodging Management Program/ProStart Program for Fiscal Year 2026.
24	(b) Appropriations to the GCC Apprenticeship Program. The sum of
25	Eight Million Four Hundred Seventy-one Thousand Five Hundred Sixty-two
26	Dollars (\$8,471,562) is appropriated from the Manpower Development Fund

to GCC for the GCC Apprenticeship Program for Fiscal Year 2026. In

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

- (c) Federal Matching Grants-in-Aid. The sum of Six Hundred One Thousand Four Hundred Thirty-six Dollars (\$601,436) is authorized from Federal Matching Grants-in-Aid to GCC for its operations for Fiscal Year 2026.
- Section 3. Reports. The President of GCC shall submit quarterly reports to I Maga'hågan Guåhan and the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel file and written report, thirty (30) days after the end of each fiscal quarter, and post said report on the GCC website. Said reports shall include, but are not limited to, the number of participants in each GCC program, the amounts expended from appropriations in this Act by object classification, a description of each program, the academic courses offered, and the requirements for participation in each program.
- Section 4. Reporting Requirements. GCC shall submit a drawdown schedule to the Director of Administration pursuant to § 1303.1 of Article 3, Chapter 1, Title 5 GCA, no later than October 31, 2025. Within ten (10) days after the end of every quarter, the President of GCC shall submit to the Speaker of *I Liheslaturan Guåhan* a written report detailing the amount of cash received by GCC from the Department of Administration for the preceding quarter, compared to the quarterly drawdown schedule submitted pursuant to § 1303.1 of Article 3, Chapter 1, Title 5 GCA, for Fiscal Year 2026, detailed by fund.
- Section 5. WICHE Scholarship Office. The sum of Seventy-eight Thousand Five Hundred Dollars (\$78,500) is appropriated from the General Fund to GCC to fund the Scholarship Office to administer the Western Interstate

- 1 Commission for Higher Education (WICHE) Professional Student Exchange
- 2 Program for qualified Guam residents for Fiscal Year 2026.
- 3 Section 6. Peace Officer Standards and Training Commission. The sum
- 4 of Three Hundred Thousand Dollars (\$300,000) is appropriated from the General
- 5 Fund to GCC for the purpose of funding the Peace Officer Standards and Training
- 6 Commission operations.

1	CHAPTER II							
2	EDUCATION							
3	PART V – GUAM COMMISSION FOR EDUCATOR CERTIFICATION							
4	Section 1. Appropriation. The sum of Two Hundred Ninety-six Thousand							
5	Two Hundred Seventy-one Dollars (\$296,271) 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 2026.							
10	SUMMARY OF APPROPRIATION FUNDING SOURCE							
11	GUAM EDUCATIONAL FACILITIES FUND \$296,271							
12	TOTAL \$296,271							
13	For information purposes only:							
14	FEDERAL MATCHING GRANTS-IN-AID \$0							

1	CHAPTER III								
2	HEALTH								
3	PART I – GUAM MEMORIAL HOSPITAL AUTHORITY								
4	Section 1. Legislative Intent. It is the intent of I Liheslaturan Guåhan to								
5	provide a lump sum appropriation to the Guam Memorial Hospital Authority								
6	(GMHA). The funds shall be expended in accordance with the budget request								
7	submitted to I Liheslaturan Guåhan and the spending priorities as stipulated by the								
8	GMHA Board of Trustees and GMHA's management.								
9	Section 2. GMHA Pharmaceuticals Fund Appropriation. Pursuant to §§								
10	26208 and 26208.1 of Article 2, Chapter 26, Title 11 GCA, the sum of Twenty-two								
11	Million Eight Hundred Twenty-eight Thousand Four Hundred Six Dollars								
12	(\$22,828,406) is appropriated from the GMHA Pharmaceuticals Fund to GMHA for								
13	Fiscal Year 2026. Notwithstanding §§ 26208.2 and 26208.3 of Article 2, Chapter								
14	26, Title 11 GCA, I Maga'hågan Guåhan is authorized to determine that one hundred								
15	percent (100%) of the appropriation in this Section can be expended for GMHA in								
16	FY 2026 as a direct subsidy; and this determination shall be made via Executive								
17	Order, issued no later than September 1, 2026.								
18	Section 3. General Fund Appropriation. The sum of Twenty-two Million								
19	Seven Hundred Seventy-one Thousand One Hundred Fifty-two Dollars								
20	(\$22,771,152) is appropriated from the General Fund to GMHA for its operational								
21	expenses and providing health services to inmates.								
22	Section. 4. Appropriation of Funds to the Guam Memorial Hospital Authority.								
23	(a) Notwithstanding any other provision of law, the sum of Thirty-five								
24	Million Dollars (\$35,000,000) appropriated in Public Law 36-54 for the initial								
25	payment of the Healthcare Center of Excellence, as authorized by §83109, Chapter								
26	83, Title 12, Guam Code Annotated, is hereby appropriated to the Guam Memorial								
27	Hospital Authority (GMHA). These funds shall be strictly utilized for Information								

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- 2 current facility. These funds shall remain available until fully expended by GMHA
- 3 and shall not be subject to the transfer authority of I Maga'hågan Guåhan. The
- 4 Department of Administration shall release the appropriated funds in three
- 5 allotments as follows:

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- 6 (1) The first allotment of Thirteen Million One Hundred Thousand
  7 Dollars (\$13,100,000) shall be made immediately upon the enactment of this
  8 Act.
- 9 (2) The second allotment of Ten Million Dollars (\$10,000,000) shall 10 be made no later than January 30, 2026.
  - (3) The third and final allotment of Eleven Million Nine Hundred Thousand Dollars (\$11,900,000) shall be made no later than May 30, 2026.
  - (b) Reporting Requirements. The Guam Memorial Hospital Authority (GMHA) shall report all revenue and expenditures from the appropriation made under this section. Said report shall be posted on GMHA's website and a copy transmitted to the Speaker of *I Liheslaturan Guåhan* no later than thirty (30) days after the end of each quarter.
- Section 5. The sum of Seven Million Fourteen Thousand Nine Hundred Ninety-Four Dollars (\$7,014,994) is hereby appropriated from the General Fund for the Guam Memorial Hospital Account Payables.
- Section 6. Net Unobligated Fiscal Year 2026 General Fund Balance
  Appropriation. Notwithstanding any other provision of law, the first Twenty
  Million Dollars (\$20,000,000) from the Net Unobligated Fiscal Year 2026 General
  Fund Balance is appropriated to the Guam Memorial Hospital Authority for
- 25 operational 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-two Million	Three Hundred				
6	Eighteen Thousand Eight Hundred Seventy-seven Dollars (§	662,318,877) is				
7	appropriated to the Department of Public Health and Social Service	es (DPHSS) for				
8	its operations for Fiscal Year 2026. This sum is composed of Fifty-	nine Million Six				
9	Hundred Ninety-three Thousand Four Hundred Five Dollars (\$59,69	03,405) from the				
10	General Fund and Two Million Six Hundred Twenty-five Thousan	d Four Hundred				
11	Seventy-two Dollars (\$2,625,472) 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 Fu	nd.				
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	\$59,693,405				
18	ENVIRONMENTAL HEALTH FUND	\$1,586,489				
19	HEALTH PROFESSIONAL LICENSING OFFICE					
20	REVOLVING FUND	\$333,181				
21	OFFICE OF VITAL STATISTICS REVOLVING FUND	\$224,713				
22	DPHSS SANITARY INSPECTION REVOLVING FUND	\$481,089				
23	TOTAL	\$62,318,877				
24	For information purposes only:					
25	FEDERAL MATCHING GRANTS-IN-AID	\$177,495,429				

## Section 2. Medically Indigent Program (MIP) Appropriations.

- (a) The sum of Three Million Nine Hundred Seventy-three Thousand Five Hundred Twenty-eight Dollars (\$3,973,528) shall be allocated from the General Fund appropriation in Section 1 of this Part of this Chapter to the Medically Indigent Program Payment Revolving Fund (MIPPR) for the MIP for Fiscal Year 2026.
- (b) The sum of Eight Hundred Thousand Dollars (\$800,000) shall be allocated from the General Fund appropriations in Section 1 of this Part of this Chapter to the MIPPR for the MIP to fund cancer screening, treatment, educational outreach programs, and support services for Fiscal Year 2026.
- (c) Notwithstanding any other provision of law, all or any of the amounts appropriated in this Section may be authorized to pay for Medicaid for Fiscal Year 2026, in addition to the authorization in Section 3 of this Part of this Chapter. The funds allocated and authorized in this Section are not subject to *I Maga'hågan Guåhan's* transfer authority.
- Section 3. Medicaid Program. The sum of Twenty-six Million Seven Hundred Ninety-two Thousand Six Hundred Fifty-eight Dollars (\$26,792,658) shall be allocated from the General Fund appropriations in Section 1 of this Part of this Chapter as the local matching requirement for Federal Matching Grants-in-Aid for the Medicaid Program. The sum of One Hundred Forty-three Million Four Hundred Ninety-seven Thousand Six Hundred Four Dollars (\$143,497,604) is authorized from Federal Matching Grants-in-Aid to DPHSS for said purpose for Fiscal Year 2026. The funds allocated and authorized in this Section are not subject to I Maga'hågan Guåhan's transfer authority.
  - Notwithstanding any other provision of law, all or any of the amounts appropriated in this Section may be authorized to pay for MIP for Fiscal Year 2026, 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 2026.
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	2026.
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 2026. 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 2026.
- 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 2026. 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 2026.
- 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 2026. 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 2026 shall revert to the Guam Cancer Trust Fund.
- 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.

1	Section 10. Appropriations for Health Insurance Premiums for Foster
2	Children. The sum of Two Million Three Hundred Fifty-nine Thousand Two
3	Hundred Fifteen Dollars (\$2,359,215) is appropriated from the General Fund to
4	DPHSS for the purpose of paying the premiums for health insurance for foster
5	children for Fiscal Year 2026. The DPHSS Bureau of Social Services Administration
6	shall be the subscriber for foster children covered under Public Law 32-189 and shall
7	remit payments to the Department of Administration or to the insurance provider for
8	the purpose of paying the premiums.
9	Section 11. Health Professional Licensing Office (HPLO). The sum of
10	Three Hundred Thirty-three Thousand One Hundred Eighty-one Dollars (\$333,181)
11	shall be allocated from the Health Professional Licensing Office Revolving Fund
12	appropriation in Section 1 of this Part of this Chapter to the Health Professional
13	Licensing Office of DPHSS for the purposes pursuant to § 12229 of Article 2,
14	Chapter 12, Title 10 GCA, for Fiscal Year 2026.
15	Section 12. Office of Vital Statistics. The sum of Two Hundred Twenty-
16	four Thousand Seven Hundred Thirteen Dollars (\$224,713) shall be allocated from
17	the Office of Vital Statistics Revolving Fund appropriation in Section 1 of this Part
18	of this Chapter to DPHSS for the purposes pursuant to § 3227.1 of Article 2, Chapter
19	3, Title 10 GCA, for Fiscal Year 2026.
20	Section 13. Child Protective Services. The sum of Two Million Two
21	Hundred Twenty Thousand One Hundred Twenty-nine Dollars (\$2,220,129) is
22	appropriated from the General Fund to the Department of Public Health and Social
23	Services for the Child Protective Services Program for Fiscal Year 2026.
24	Section 14. Medical Cannabis Program. The sum of Three Hundred Sixty-
25	nine Thousand Nine Hundred Fifty-two Dollars (\$369,952) shall be allocated from
26	the General Fund appropriation in Section 1 of this Part of this Chapter for the
27	Medical Cannabis Program for Fiscal Year 2026.

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	2026.
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 2026 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 2025. The Department of
24	Public Health and Social Services is authorized to utilize Fiscal Year 2026
25	appropriations for the purpose of funding Meals for At-Risk Households Act of 2025
26	pursuant to Public Law 38-23. Notwithstanding any other provision of the law, the
27	sum of Five Hundred Thousand Dollars (\$500,000) from the General Fund

- 1 appropriation in Section 1, Part II of this Chapter may be exclusively utilized for the
- 2 purpose of funding Meals for At-Risk Households Act of 2025. The funds allocated
- 3 in this Section shall not lapse and shall continue to be available until fully expended,
- 4 and shall not be subject to any transfer authority of I Maga'hågan Guåhan or any
- 5 inter-fund borrowing, or used for any other purpose.

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 Eighteen Million Nine Hundred Eighty-five Thousand Eight Hundred
6	Ninety-three Dollars (\$18,985,893) is appropriated to the Guam Behavioral Health
7	and Wellness Center (GBHWC) for its operations for Fiscal Year 2026. This sum is
8	composed of Eight Million Nine Hundred Twenty-eight Thousand Sixty-one Dollars
9	(\$8,928,061) from the General Fund, and Ten Million Fifty-seven Thousand Eight
10	Hundred Thirty-two Dollars (\$10,057,832) from the Healthy Futures Fund.
11	SUMMARY OF APPROPRIATION FUNDING SOURCE
12	GENERAL FUND \$8,928,061
13	HEALTHY FUTURES FUND \$10,057,832
14	TOTAL \$18,985,893
15	For information purposes only:
16	FEDERAL MATCHING GRANTS-IN-AID \$0
17	Section 2. Detoxification and Rehabilitation Services. Notwithstanding
18	any other provision of law, the sum Three Million Two Hundred Sixty-two
19	Thousand Four Hundred Seventy-six Dollars (\$3,262,476) is appropriated from the
20	Healthy Futures Fund to GBHWC to fund drug and alcohol detoxification,
21	rehabilitation, and prevention services programs, which may be contracted out to
22	non-governmental organizations, to include the Salvation Army Lighthouse
23	Recovery Center and the Oasis Empowerment Center; provided, that the expenditure
24	of such funds shall comply with 48 U.S.C. § 1421b(p) for Fiscal Year 2026.
25	Section 3. Focus on Life Suicide Prevention Program. The sum of
26	Eighty-one Thousand Seven Hundred Fifty Dollars (\$81,750) is appropriated from

- the General Fund to GBHWC to fund the Focus on Life Suicide Prevention Program
- 2 for Fiscal Year 2026.
- 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 2026.
- 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 2026.
- 13 Section 6. Mental Health & Substance Abuse Service Fund. The sum of
- 14 Three Hundred Seventy-seven Thousand Six Hundred Thirty-five Dollars
- 15 (\$377,635) is appropriated from the Mental Health & Substance Abuse Service Fund
- 16 to GBHWC for Fiscal Year 2026.

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 One Hundred Seventy-					
6	five Thousand Nine Hundred Nine Dollars (\$6,175,909) is appropriated to the					
7	Department of Integrated Services for Individuals with Disabilities (DISID) for its					
8	operations for Fiscal Year 2026. This sum is composed of Two Million Three					
9	Hundred Twenty-nine Thousand Two Hundred Ninety-seven Dollars (\$2,329,297)					
10	from the General Fund, and Three Million Eight Hundred Forty-Six Thousand Six					
11	Hundred Twelve Dollars (\$3,846,612) from the Healthy Futures Fund.					
12	SUMMARY OF APPROPRIATION FUNDING SOURCE					
13	GENERAL FUND \$2,329,297					
14	HEALTHY FUTURES FUND \$3,846,612					
15	TOTAL \$6,175,909					
16	For information purposes only:					
17	FEDERAL MATCHING GRANTS-IN-AID \$2,085,461					

1	CHAPTER IV
2	UNIFIED JUDICIARY
3	Section 1. Appropriation. The amounts specified in this Section are
4	appropriated from the General Fund and the Safe Streets Fund to the Unified
5	Judiciary for its operations for Fiscal Year 2026.
6	It is the intent of I Liheslaturan Guåhan that external funds available to
7	branches, agencies, and departments shall be taken into consideration to determine
8	the current appropriation level needed. I Liheslaturan Guåhan further intends to
9	maximize the use of these funds and that material external funds received shall be
10	used to maximize services and programs of the branches, agencies, and departments
11	through pursuit of indirect cost reimbursements to reduce the local funding where
12	applicable. The sum of Forty-Three Million Seven Hundred Ninety Thousand One
13	Hundred Thirty-six Dollars (\$43,790,136) is appropriated to the Unified Judiciary
14	for Fiscal Year 2026. This sum is composed of Forty-Three Million Seven Hundred
15	Sixty Thousand One Hundred Forty-three Dollars (\$43,760,143) from the General
16	Fund for Fiscal Year 2026, and Twenty-nine Thousand Nine Hundred Ninety-three
17	Dollars (\$29,993) from the Safe Streets Fund.
18	SUMMARY OF APPROPRIATION FUNDING SOURCE
19	GENERAL FUND \$43,760,143
20	SAFE STREETS FUND \$29,993
21	TOTAL \$43,790,136
22	Section 2. Drug and Therapeutic Courts. The sum of up to Eight Hundred
23	Eighty-nine Thousand Three Hundred Nineteen Dollars (\$889,319) shall be
24	allocated from the General Fund appropriation in Section 1 of this Chapter to the

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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 2026.

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1	Section 3.	Family	Visitation	Center.	The sum	of Twent	ty-nine	Thousand
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- 2 Nine Hundred Ninety-three Dollars (\$29,993) 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 2026.
- 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 2026.
- 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 2026.
- 17 Section 6. Transfer Authority of the Unified Judiciary. The Unified
- 18 Judiciary is authorized to transfer funds for Fiscal Year 2026 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 2026 Budget. The Unified
- 22 Judiciary shall report its Judicial Building Fund Fiscal Year 2026 Budget to I
- 23 Maga'hågan Guåhan and the Speaker of I Liheslaturan Guåhan, in a Microsoft
- Excel file and written report, on or before May 1 of Fiscal Year 2026 and post the
- 25 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

1	Judicial Building Fund to I Maga hagan Guahan and the Speaker of I Linesiaturan				
2	Guåhan, in a Microsoft Excel file and written report, on a quarterly basis and post				
3	the same on its website. Each quarterly report shall be due no later than thirty (30)				
4	days after the end of each quarter.				
5	Section 9. Guam Criminal Law and Procedure Review Commission.				
6	The sum of Three Hundred Seventy-eight Thousand Eight Hundred Forty-five				
7	Dollars (\$378,845) is appropriated from the General Fund to the Unified Judiciary				
8	to carry out the purposes of the Guam Criminal Law and Procedure Review				
9	Commission Act for Fiscal Year 2026, pursuant to Public Law 36-119.				
10	Section 10. Annual Report of Grant Funding Received by the Judiciary				
11	of Guam. The Judiciary of Guam shall transmit to I Liheslaturan Guahan an annual				
12	report on or before February 1 of each year detailing all federal and local grant				
13	funding received during preceding fiscal year. The report shall include, but not be				
14	limited to:				
15	(a) The name and source of each grant received;				
16	(b) The total amount of funding awarded and received;				
17	(c) A description of the purpose or program supported by each grant;				
18	(d) The amount expended from each grant during the reporting				
19	period;				
20	(e) Any unexpended balances or carryover amounts; and				
21	(f) The agency or office responsible for the administration and				
22	oversight of each grant.				
23	The report shall be made publicly accessible through the Judiciary's website.				
24	Section 11. A new § 2104 is hereby added to Chapter 2 of Title 7 Guam				
25	Code Annotated to read:				
26	"§ 2104. Continuing Appropriation Authorization. Notwithstanding				
27	any other provision of law, the allotted but unexpended balance of funds				

- appropriated to the Unified Judiciary of Guam each fiscal year shall not lapse
- and shall continue to be available until fully expended."

CHAPTER V
EXECUTIVE BRANCH
Section 1. Authorization. The amounts specified in Subsections (a)
through (ll) of this Section are hereby authorized out of the General Fund, Special
Funds, and Federal Matching Grants-in-Aid specified for the agencies, departments,
and offices in each Subsection for Executive Branch operations for Fiscal Year 2026.

1	(a) OFFICE OF I MAGA'HÅGAN GUÅHAN
2	(1) Appropriation. The sum of Six Million One Hundred Forty-five
3	Thousand Two Hundred Forty-nine Dollars (\$6,145,249) is appropriated to
4	the Office of I Maga'hågan Guåhan for its operations for Fiscal Year 2026.
5	This sum is composed of Five Million Eight Hundred Fifty-one Thousand
6	Four Hundred Twenty-four Dollars (\$5,851,424) from the General Fund, and
7	Two Hundred Ninety-three Thousand Eight Hundred Twenty-five Dollars
8	(\$293,825) from the Indirect Cost Fund.
9	SUMMARY OF APPROPRIATION FUNDING SOURCE
10	GENERAL FUND \$5,851,424
11	INDIRECT COST FUND \$293,825
12	TOTAL \$6,145,249
13	For information purposes only:
14	FEDERAL MATCHING GRANTS-IN-AID \$0

# (b) COMMISSION ON DECOLONIZATION (COD)

(1) Appropriation. The sum of Three Hundred Seventeen Thousand Four Hundred Eighty-eight Dollars (\$317,488) is appropriated from the General Fund to the Commission on Decolonization (COD) for its operations for Fiscal Year 2026.

### SUMMARY OF APPROPRIATION FUNDING SOURCE

7 GENERAL FUND \$317,488

8 TOTAL \$317,488

For information purposes only:

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#### FEDERAL MATCHING GRANTS-IN-AID

\$0

Public Information Program. The sum of not less than One Hundred Sixty-five Thousand Dollars (\$165,000) shall be allocated from the General Fund appropriation in Subsection (b)(1) of this Section for the sole purpose of conducting an extensive public education and information program by the COD and the Free Association, Independence, and Statehood Task Forces pursuant to § 2109, Chapter 21, Title 1 GCA for Fiscal Year 2026. No funds allocated herein shall be expended for personnel or travel. The funds allocated in this Subsection shall be distributed in the amount of Fifty-five Thousand Dollars (\$55,000) to each Task Force for Fiscal Year 2026. Notwithstanding Chapter 5, Title 5 GCA or any other provision of law, these funds shall be expended exclusively as advised by the Task Forces and approved by a vote of the COD. A complete record of procurement and expenditures shall be published on the COD's website within thirty (30) days after the end of each quarter. Any funds appropriated to the COD pursuant to this Subsection not expended for Fiscal Year 2026 shall not lapse and shall revert to the COD.

1	(3)	The COI	) is authoriz	ed t	o use the serv	vices of anothe	r governr	nent
2	of Guam ag	gency to	administer	its	accounting,	procurement,	payroll,	and
3	financial rep	orting rec	quirements.					

1	(c) GUAM ANCESTRAL LANDS COMMISSION (GALC)	
2	(1) Appropriation. The sum of Four Hundred Forty-four Thousa	nd
3	Three Hundred Ninety-six Dollars (\$444,396) is appropriated from the GAI	LC
4	Survey, Infrastructure, and Development Fund to the Guam Ancestral Lar	ıds
5	Commission (GALC) for its operations for Fiscal Year 2026.	
6	SUMMARY OF APPROPRIATION FUNDING SOURCE	
7	GUAM ANCESTRAL LANDS COMMISSION SURVEY,	
8	INFRASTRUCTURE, AND DEVELOPMENT FUND \$444,3	96
9	TOTAL \$444,3	96
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 2026.
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
11	(2) The unexpended balance of appropriations from the General
12	Fund to the Guam Office of Veterans Affairs (GOVA) in Fiscal Year 2025,
13	and prior fiscal years, shall not revert to the General Fund and shall be
14	available to GOVA in Fiscal Year 2026.

1	(e) BUREAU OF BUDGET AND MANAGEMENT RESEARCH
2	(BBMR)
3	(1) Appropriation. The sum of One Million Seven Hundred Sixteer
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 2026. This sum is composed of One Million Two Hundred Thirty-
7	nine Thousand Eight Hundred Thirty-seven Dollars (\$1,239,837) from the
8	General Fund, and Four Hundred Seventy-six Thousand Three Hundred
9	Thirteen Dollars (\$476,313) from the Indirect Cost Fund.
10	SUMMARY OF APPROPRIATION FUNDING SOURCE
11	GENERAL FUND \$1,239,837
12	INDIRECT COST FUND \$476,313
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 Four Hundred Forty-
3	nine Thousand Seven Hundred Ninety-eight Dollars (\$1,449,798) is
4	appropriated from the General Fund to the Civil Service Commission (CSC)
5	for its operations for Fiscal Year 2026.
6	SUMMARY OF APPROPRIATION FUNDING SOURCE
7	GENERAL FUND \$1,449,798
8	TOTAL \$1,449,798
9	For information purposes only:
10	FEDERAL MATCHING GRANTS-IN-AID \$0

1	(g)	DEPARTMENT	<b>OF ADMINISTR</b>	ATION	(DOA)
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1) Appropriation. The sum of Twelve Million Thirty-eight
Thousand Six Hundred Nine Dollars (\$12,038,609) is appropriated to the
Department of Administration (DOA) for its operations for Fiscal Year 2026.
This sum is composed of Eleven Million Thirty-six Thousand Eight Hundred
Forty-two Dollars (\$11,036,842) from the General Fund, and One Million
One Thousand Seven Hundred Sixty-seven Dollars (\$1,001,767) from the
Indirect Cost Fund and the Limited Gaming Fund.

### SUMMARY OF APPROPRIATION FUNDING SOURCE

10	GENERAL FUND	\$11,036,842
11	INDIRECT COST FUND	\$947,521
12	LIMITED GAMING FUND	\$54,246
13	TOTAL	\$12,038,609
14	For information purposes only:	

14 For information purposes only:

## 15 FEDERAL MATCHING GRANTS-IN-AID

\$0

- (2) Limited Gaming Fund. The sum of Fifty-four Thousand Two Hundred Forty-six Dollars (\$54,246) shall be allocated from the Limited Gaming Fund appropriation in Subsection (g)(1) of this Section for the purposes set forth § 5204(b) of Article 2, Chapter 5, Title 11 GCA, for Fiscal Year 2026. This allocation is not subject to transfer or use for any other purpose.
- (3) Support of Child in Custody. The sum of One Hundred Fifty Thousand Dollars (\$150,000) is appropriated from the General Fund to DOA for the sole purpose of paying orders of the court pursuant to § 5116 of Chapter 5, Title 19 GCA for Fiscal Year 2026.
- (4) Residential Treatment Fund. The sum of Two Million Five Hundred Thousand Dollars (\$2,500,000) is appropriated from the General

Fund to DOA to pay for the expenses of persons of Guam who require residential care because of physical, mental, or emotional disabilities or severe emotional disturbances for Fiscal Year 2026.

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

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

(5) Government Claims Fund. The sum of One Hundred Thousand Dollars (\$100,000) is appropriated from the General Fund to DOA for the Government of Guam Claims Fund for payment of approved government claims for Fiscal Year 2026.

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

- (6) Government of Guam's Basic Financial Statements and Single Audit Report. The sum of Seven Hundred Thousand Dollars (\$700,000) is appropriated from the General Fund to DOA for the Fiscal Year 2025 Audit of the Government of Guam's Basic Financial Statements and Single Audit Report. The Public Auditor shall administer said funds and shall oversee the annual audit.
- (7) Single Audit Report on the Tourist Attraction Fund. The sum of Twenty Thousand Five Hundred Dollars (\$20,500) is appropriated from the

Tourist Attraction Fund to DOA for the Fiscal Year 2025 Audit of the Government of Guam's Tourist Attraction Fund Financial Statement and Single Audit Report for Fiscal Year 2026. The Public Auditor shall administer said funds and shall oversee the annual audit.

- (8) Single Audit Report on the Healthy Futures Fund. The sum of Twenty Thousand Five Hundred Dollars (\$20,500) is appropriated from the Healthy Futures Fund to DOA for the Fiscal Year 2025 Audit of the Government of Guam's Healthy Futures Fund Financial Statement and Single Audit Report for Fiscal Year 2026. The Public Auditor shall administer said funds and shall oversee the annual audit.
- (9) Public Streetlights Appropriation. The sum of Four Million Nine Hundred Thirty-eight Thousand Seven Hundred Forty-four Dollars (\$4,938,744) is appropriated to DOA to pay the Guam Power Authority for the operation of public streetlights for Fiscal Year 2026. This sum is composed of Four Million One Hundred Twenty-seven Thousand Six Hundred Sixty-seven Dollars (\$4,127,667) from the Street Light Fund and Eight Hundred Eleven Thousand Seventy-seven Dollars (\$811,077) from the Guam Highway Fund.
- (10) Guam Academy Charter Schools Council Administrative Support. The sum of One Hundred Forty-three Thousand Five Hundred Seventy-one Dollars (\$143,571) is appropriated from the General Fund to DOA to fund the clerical and administrative support provided by DOA, including, but not limited to, full-time staff to prioritize the Guam Academy Charter Schools Council's operational requirements, an administrative office, conference room, office equipment, furnishings, and supplies for Fiscal Year 2026.

(11) Appropriation to the Department of Administration for the Guam 1 Autism Center. The sum of One Hundred Fifty Thousand Dollars (\$150,000) 2 is appropriated from the Healthy Futures Fund to the Department of 3 Administration for the Guam Autism Center for Fiscal Year 2026. 4 (12) Appropriation to the Department of Administration for the Guam 5 Basketball Confederation. The sum of Two Hundred Thousand Dollars 6 (\$200,000) is appropriated from the General Fund to the Department of 7 Administration for the Guam Basketball Confederation for Fiscal Year 2026. 8 (13) Appropriations to the Department of Administration for the 9 Tivan Lease. The following sums are hereby appropriated from the Guam 10 Educational Facilities Fund to the Department of Administration for the Guam 11 Department of Education (GDOE) lease of Tiyan facilities for Fiscal Year 12 13 2026: Tiyan High School - Three Million Nine Hundred Ninety-14 (A) five Thousand Eight Hundred Eighty-nine Dollars (\$3,995,889) for 15 base rent, and One Million Four Thousand One Hundred Eleven Dollars 16 (\$1,004,111) for insurance and maintenance; 17 GDOE Office Building - Two Hundred Sixty-six 18 Thousand Nine Hundred Eighty-seven Dollars (\$266,987) for base rent, 19 and Eighty-eight Thousand Five Hundred Eighty-five Dollars 20 21 (\$88,585) for insurance and maintenance; GDOE Warehouse I - Seventy-four Thousand Seven 22 Hundred Fifty Dollars (\$74,750) for base rent, and Twenty-eight 23 Thousand Seventeen Dollars (\$28,017) for insurance and maintenance; 24 Tiyan High School Gymnasium - Four Hundred Fifty-one 25 (D)

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Thousand Three Hundred Fifty-six Dollars (\$451,356) for base rent,

1	and One Hundred Twenty-four Thousand Eight Hundred Sixty-three
2	Dollars (\$124,863) for insurance and maintenance;
3	(E) New GDOE Office Building - Two Million Two Hundred
4	Ninety-four Thousand Eight Hundred Sixty-six Dollars (\$2,294,866)
5	for base rent, and Five Hundred Forty-six Thousand One Hundred
6	Twenty-seven Dollars (\$546,127) for insurance and maintenance;
7	(F) New GDOE Warehouse II - One Hundred Twenty-six
8	Thousand Thirty-two Dollars (\$126,032) for base rent, and Forty-six
9	Thousand Six Hundred One Dollars (\$46,601) for insurance and
10	maintenance;
11	(G) GDOE Warehouse I Mezzanine - Forty-nine Thousand Six
12	Hundred Forty-nine Dollars (\$49,649) for base rent, and Eighteen
13	Thousand Three Hundred Fifty-eight Dollars (\$18,358) for insurance
14	and maintenance;
15	(H) Lot for New GDOE Office and Warehouse II – Forty-four
16	Thousand Six Hundred Sixty-seven Dollars (\$44,667) for base rent; and
17	(I) Tiyan 3 Building and Facilities - Seven Hundred Thirty-
18	two Thousand Seven Hundred Sixty-eight Dollars (\$732,768) for base
19	rent, and Two Hundred Twenty Thousand Three Hundred Two Dollars
20	(\$220,302) for insurance and maintenance.
21	(14) Appropriation to the Department of Administration for the
22	Financial Management Information System (FMIS). The sum of Three
23	Million Eight Hundred Seventy-six Thousand Five Hundred Seventy-five
24	Dollars (\$3,876,575) is appropriated from the General Fund to the Department
25	of Administration for the fourth-year term of the contract for the new FMIS.

(h)	DEPARTMENT	OF	REVENUE AND	TAXATION (	DRT)
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(1) Appropriation. The sum of Seventeen Million Two Hundred Eighty-seven Thousand Seven Hundred Twenty-eight Dollars (\$17,287,728) is appropriated to the Department of Revenue and Taxation (DRT) for its operations for Fiscal Year 2026. This sum is composed of Fourteen Million Seven Hundred Thirteen Thousand Eight Hundred Sixty-one Dollars (\$14,713,861) from the General Fund, and Two Million Five Hundred Seventy-three Thousand Eight Hundred Sixty-seven Dollars (\$2,573,867) from the Better Public Service Fund, and the Tax Collection Enhancement Fund.

## SUMMARY OF APPROPRIATION FUNDING SOURCE

15	TOTAL	\$17,287,728
14	TAX COLLECTION ENHANCEMENT FUND	\$1,171,834
13	BETTER PUBLIC SERVICE FUND	\$1,402,033
12	GENERAL FUND	\$14,713,861

16 For information purposes only:

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

- (2) Banking and Insurance Enforcement Fund. The sum of Four Hundred Forty-seven Thousand Seven Hundred Sixty-one Dollars (\$447,761) is appropriated from the Banking and Insurance Enforcement Fund to the Office of Commissioner of Banking and Insurance.
- (3) DRT Authorization to Utilize the Better Public Service Fund for Tax Collection. Notwithstanding any other provision of law, DRT is hereby authorized to use its appropriation in Subsection (h)(1) of this Section from the Better Public Service Fund for the purpose of tax collection and Internal Revenue Service (IRS) Training for the Tax Enforcement Division.

l	(4) Unexpended Funds from Prior Fiscal Years. Unexpended	pended
2	appropriated funds available to the Department of Revenue and Ta	axation
3	(DRT) in prior fiscal years shall not lapse and shall be available in Fiscal	al Year
1	2026.	

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 2026.
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

#### (i) DEPARTMENT OF PUBLIC WORKS (DPW)

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Appropriation. Notwithstanding any other provision of law, the sum of Twenty-two Million Two Hundred Ninety-seven Thousand Fifty Dollars (\$22,297,050) is appropriated to the Department of Public Works (DPW) for its operations for Fiscal Year 2026. This sum is composed of Four Million One Hundred Fourteen Thousand Six Hundred Seventy Dollars (\$4,114,670) from the General Fund, and Ten Million Two Hundred Seventyfour Thousand Eight Hundred Twenty-two Dollars (\$10,274,822) from the Guam Highway Fund and Seven Million Nine Hundred Seven Thousand Five Hundred Fifty-eight Dollars (\$7,907,558) from the Guam Educational Facilities Fund.

#### SUMMARY OF APPROPRIATION FUNDING SOURCE

13	GENERAL FUND	\$4,114,670
14	GUAM HIGHWAY FUND	\$10,274,822
15	GUAM EDUCATIONAL FACILITIES FUND	\$7,907,558
16	TOTAL	\$22,297,050
17	For information purposes only:	
18	FEDERAL MATCHING GRANTS-IN-AID	\$0

FEDERAL MATCHING GRANTS-IN-AID

Village Streets and Roads Resurfacing and Repairs. The sum of (2)Two Million Dollars (\$2,000,000) shall be allocated from the Guam Highway Fund appropriation in Subsection (j)(1) of this Section to DPW for the purpose of funding village streets and roads resurfacing and repairs for Fiscal Year 2026. The sums appropriated in this Subsection shall not be subject to I Maga'hågan Guåhan's transfer authority.

(3) Contractual Agreements of Road Maintenance. The sum of One Million Five Hundred Thousand Dollars (\$1,500,000) is allocated from the Guam Highway Fund appropriation in

- 1 Subsection (j)(1) of this Section for the sole purpose of funding bicycle lane
- 2 infrastructure and village streets and roads resurfacing and repairs for Fiscal
- 3 Year 2026.

1	(k) GUAM CONTRACTORS LICENSE BOARD (CLB)
2	(1) Appropriation. The sum of Eight Hundred Ninety-two Thousand
3	Five Hundred Eighty-nine Dollars (\$892,589) is appropriated from the
4	Contractors License Board Fund to the Guam Contractors License Board
5	(CLB) for its operations for Fiscal Year 2026.
6	SUMMARY OF APPROPRIATION FUNDING SOURCE
7	GUAM CONTRACTORS LICENSE BOARD FUND \$892,589
8	TOTAL \$892,589
9	For information purposes only:
10	FEDERAL MATCHING GRANTS-IN-AID \$0
11	(2) Guam Building Code Council. No more than the sum of Thirteen
12	Thousand Five Hundred Seventy-eight Dollars (\$13,578) shall be allocated
13	from the appropriation in Subsection (k)(1) of this Section for the Guam
14	Building Code Council (GBCC) for Fiscal Year 2026.
15	These funds may be categorized at the discretion and request of GBCC
16	into whichever object class where necessary.

#### GUAM BOARD OF REGISTRATION FOR PROFESSIONAL 1 (1) 2 ENGINEERS, ARCHITECTS, AND LAND SURVEYORS (PEALS) Appropriation. The sum of Three Hundred Seventy-six 3 Thousand Six Hundred Fifty-two Dollars (\$376,652) is appropriated to the 4 Guam Board of Registration for Professional Engineers, Architects, and Land 5 Surveyors (PEALS) for its operations for Fiscal Year 2026. This sum is 6 composed of Ninety-eight Thousand Four Hundred Forty-nine Dollars 7 (\$98,449) from the General Fund, and Two Hundred Seventy-eight Thousand 8 Two Hundred Three Dollars (\$278,203) from the PEALS Fund. 9 10

#### SUMMARY OF APPROPRIATION FUNDING SOURCE

11	GENERAL FUND	\$98,449
12	PEALS FUND	\$278,203
13	TOTAL	\$376,652
14	For information purposes only:	
15	FEDERAL MATCHING GRANTS-IN-AID	\$0

## (m) GUAM POLICE DEPARTMENT (GPD)

(1) Appropriation. Notwithstanding any other provision of law, the sum of Fifty-nine Million Five Hundred Seventy Thousand Seven Hundred Thirty-three Dollars (\$59,570,733) is appropriated to the Guam Police Department (GPD) for its operations for Fiscal Year 2026. This sum is composed of Fifty-three Million Six Hundred Eighteen Thousand Eight Hundred Seventy-three Dollars (\$53,618,873) from the General Fund, and Five Million Nine Hundred Fifty-one Thousand Eight Hundred Sixty Dollars (\$5,951,860) from the Police Patrol Vehicle and Equipment Revolving Fund, the Police Services Fund, and the Tourist Attraction Fund.

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

14	GENERAL FUND	\$53,618,873
15	POLICE PATROL VEHICLE AND EQUIPMENT	
16	REVOLVING FUND	\$331,255
17	POLICE SERVICES FUND	\$1,070,049
18	TOURIST ATTRACTION FUND	\$4,550,556
19	TOTAL	\$59,570,733
20	For information purposes only:	
21	FEDERAL MATCHING GRANTS-IN-AID	\$4,267,239

(2) Police Patrol Vehicle and Equipment Revolving Fund. The sum of Three Hundred Thirty-one Thousand Two Hundred Fifty-five Dollars (\$331,255) shall be allocated from the Police Patrol Vehicle and Equipment Revolving Fund appropriation in Subsection (m)(1) of this Section for the purpose of acquiring vehicles and requisite associated equipment and

supporting the repair and maintenance of GPD vehicles pursuant to § 77135 of Article 1, Chapter 77, Title 10 GCA, for Fiscal Year 2026.

- (3) Cost-Sharing Initiative Related to the Criminal Justice Information System (CJIS) Integration Report. The sum of Eighty-seven Thousand Six Hundred Ninety Dollars (\$87,690) is appropriated from the General Fund to GPD to pay the Unified Judiciary for GPD's share of twenty-five percent (25%) of the total annual cost of message switch maintenance, National Law Enforcement Telecommunications System (NLETS) membership, and other associated costs for Fiscal Year 2026, totaling Three Hundred Fifty Thousand Seven Hundred Sixty Dollars (\$350,760) pursuant to the Multi-Agency Agreement to Facilitate a Cost-Sharing Initiative of May 2013 entered into by the Chief of the Guam Police Department, the Director of the Department of Corrections, the Attorney General of Guam, and the Administrator of the Courts.
- (4) Safe Schools Initiative. Notwithstanding any other provision of law, the sum of One Hundred Forty-two Thousand Five Hundred Eighty-five Dollars (\$142,585) is appropriated from the General Fund to GPD for its Safe Schools Initiative for Fiscal Year 2026.
- (5) Allocation for the Guam Crime Stoppers. For Fiscal Year 2026, the sum of One Hundred Thousand Dollars (\$100,000) shall be allocated from the General Fund in Subsection (m)(1) of this Section for the Guam Crime Stoppers.
- (6) Guam Police Department for Police Officer Trainees. The sum of One Million Eighty-five Thousand Three Hundred Eleven Dollars (\$1,085,311) is appropriated from the General Fund to the Guam Police Department for its Fiscal Year 2026 cycle of twenty (20) Police Officer Trainees.

1	(7) School Resource Officers (SRO). The Guam Police Department is	
2	authorized to utilize Fiscal Year 2026 appropriations for the purpose of	
3	funding School Resource Officers pursuant to their authority under §77119(b)	
4	of Chapter 77, 10 GCA.	

(n)	DEPARTMENT OF CORRECTIONS (	DOC)
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(1) Appropriation. The sum of Thirty-five Million One Hundred Ninety-one Thousand Three Hundred Ninety-seven Dollars (\$35,191,397) is appropriated to the Department of Corrections (DOC) for its operations for Fiscal Year 2026. This sum is composed of Thirty-four Million Two Hundred Thirty-four Thousand Four Hundred Seventy-five Dollars (\$34,234,475) from the General Fund, and Nine Hundred Fifty-six Thousand Nine Hundred Twenty-two Dollars (\$956,922) from the Department of Corrections Inmate Revolving Fund and the Safe Streets Fund.

# SUMMARY OF APPROPRIATION FUNDING SOURCE

11	GENERAL FUND	\$34,234,475
12	DEPARTMENT OF CORRECTIONS INMATE	
13	REVOLVING FUND	\$936,927
14	SAFE STREETS FUND	\$19,995
15	TOTAL	\$35,191,397

For information purposes only:

17 FEDERAL MATCHING GRANTS-IN-AID \$0

- (2) Cost of Care and Custody for Prisoners Confined in Federal Facilities. The sum of Four Hundred Ninety-five Thousand Two Hundred Fifty-two Dollars (\$495,252) is appropriated from the General Fund to DOC for the payment of Fiscal Year 2026 obligations for prisoners confined in federal facilities of the Federal Bureau of Prisons.
- (3) Cost-Sharing Initiative Related to the Criminal Justice Information System (CJIS) Integration Report. The sum of Eighty-seven Thousand Six Hundred Ninety Dollars (\$87,690) is appropriated from the General Fund to DOC to pay the Unified Judiciary for DOC's share of twenty-five percent (25%) of the total annual cost of message switch maintenance,

National Law Enforcement Telecommunications System (NLETS) membership, and other associated costs for Fiscal Year 2026, totaling Three Hundred Fifty Thousand Seven Hundred Sixty Dollars (\$350,760) pursuant to the Multi-Agency Agreement to Facilitate a Cost-Sharing Initiative of May 2013 entered into by the Chief of the Guam Police Department, the Director of the Department of Corrections, the Attorney General of Guam, and the Administrator of the Courts.

- (4) Appropriation to the Department of Corrections for Corrections Management System. For Fiscal Year 2026, the sum of Two Hundred Ninety-Four Thousand Six Hundred Ten Dollars (\$294,610) is appropriated from the General Fund to the Department of Corrections (DOC) for the annual fee for user access and maintenance of the Corrections Management System pursuant to the "Software As A Service Agreement (SAAS)" between the DOC and Tyler Technologies, Inc.
- (5) Department of Corrections for Corrections Officer Recruits. The sum of One Million Six Hundred Forty-five Thousand Five Hundred Forty Dollars (\$1,645,540) is appropriated from the General Fund to the Department of Corrections for its Fiscal Year 2026 cycle of twenty (20) Corrections Officer Recruits.
- (6) Department of Corrections Modernization Act Appropriation. Notwithstanding any other provision of law, the sum of Five Million Dollars (\$5,000,000) is appropriated from Net Projected Unobligated Fiscal Year 2026 General Fund Revenue Balance and shall be expended for the costs associated with the financing, design, construction, maintenance and related expenses of the new Department of Corrections facility as established by Public Law 36-57, the Department of Corrections Modernization Act of 2021.

(7) Continuing Appropriations. The appropriated but unexpended
balance from Fiscal Year 2025 and prior fiscal years for the Department of
Corrections shall not lapse and shall continue to be available in Fiscal Year
2026 for the purposes prescribed in (n) of Chapter V, Public Law 37-125, and
shall not be subject to the transfer authority of I Maga'hågan Guåhan.

## (o) DEPARTMENT OF AGRICULTURE (AGR)

(1) Appropriation. Notwithstanding any other provision of law, the sum of Five Million Nine Hundred Thirty-eight Thousand Seven Hundred Three Dollars (\$5,938,703) is appropriated to the Department of Agriculture (AGR) for its operations for Fiscal Year 2026. This sum is composed of Four Million Five Hundred Forty-six Thousand Seven Hundred Thirty-two Dollars (\$4,546,732) from the General Fund, and One Million Three Hundred Ninety-one Thousand Nine Hundred Seventy-one Dollars (\$1,391,971) from the Guam Invasive Species Inspection Fee Fund, the Guam Plant Inspection and Permit Fund, and the Rabies Prevention Fund.

## SUMMARY OF APPROPRIATION FUNDING SOURCE

FEDERAL MATCHING GRANTS-IN-AID

12	GENERAL FUND	\$4,546,732
13	GUAM INVASIVE SPECIES INSPECTION FEE FUND	\$1,235,860
14	GUAM PLANT INSPECTION AND PERMIT FUND	\$103,322
15	RABIES PREVENTION FUND	\$52,789
16	TOTAL	\$5,938,703
17	For information nurposes only:	

7 For information purposes only:

# (2) Animal Shelter. The sum of One Hundred Forty-two Thousand Five Hundred Eighty-five Dollars (\$142,585) is appropriated from the General Fund to AGR for the operations of the Guam Animals In Need (GAIN) Animal Shelter in *Yigo*, Guam for Fiscal Year 2026.

(3) Rabies Prevention Funding. The sum of Fifty-two Thousand Seven Hundred Eighty-nine Dollars (\$52,789) shall be allocated from the Rabies Prevention Fund appropriation in Subsection (o)(1) of this Section for use pursuant to § 34307 of Article 3, Chapter 34, Title 10 GCA, for Fiscal Year 2026.

\$0

(4) Civilian Volunteer Conservation Officers. The sum of Two
Hundred Thousand Dollars (\$200,000) is appropriated from the General Fund
to AGR to fund the needs of the Civilian Volunteer Conservation Officers
Program, including procurement of critical equipment and supplies for Fiscal
Year 2026.

(5) GAIN Spay and Neuter Program. The sum of Four Hundred Fifty Thousand Dollars (\$450,000) is appropriated from the General Fund to AGR to fund the Guam Animals In Need (GAIN) Spay and Neuter Program for Fiscal Year 2026.

(1) Appropriation. The sum of One Million Nine Hundred Thirty-two Thousand Seventy-two Dollars (\$1,932,072) is appropriated to the Guam Public Library System (GPLS) for its operations for Fiscal Year 2026. This sum is composed of One Million Five Hundred Eighty-two Thousand Six Hundred Forty-four Dollars (\$1,582,644) from the Guam Educational Facilities Fund and Three Hundred Forty-nine Thousand Four Hundred Twenty-eight Dollars (\$349,428) is appropriated from the Public School Library Resources Fund to the Guam Public Library System (GPLS) for its operations for Fiscal Year 2026.

#### SUMMARY OF APPROPRIATION FUNDING SOURCE

12	GUAM EDUCATIONAL FACILITIES FUND	\$1,582,644
13	PUBLIC SCHOOL LIBRARY RESOURCES FUND	\$349,428
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 Seven Hundred Forty-		
3	three Thousand Four Hundred Thirty-six Dollars (\$7,743,436) is appropriated		
4	from the General Fund to the Department of Youth Affairs (DYA) for its		
5	operations for Fiscal Year 2026.		
6	SUMMARY OF APPROPRIATION FUNDING SOURCE		
7	GENERAL FUND \$7,743,436		
8	TOTAL \$7,743,436		
9	For information purposes only:		
10	FEDERAL MATCHING GRANTS-IN-AID \$0		
11	(2) Youth Programs Appropriation. The sum of Two Hundred		
12	Thousand Dollars (\$200,000) is appropriated from the General Fund to DYA		
13	for Fiscal Year 2026 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 2026.		
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	Eight Hundred Fifteen Thousand Eight Hundred Sixty-three Dollars		
19	(\$1,815,863) is hereby appropriated from the General Fund to DYA to carry		
20	out the Summer Employment and Training Programs for Youth contained in		
21	Chapter 21 of Title 19 GCA for Fiscal Year 2026.		

# (r) GUAM ENVIRONMENTAL PROTECTION AGENCY (GEPA)

(1) Appropriation. The sum of Nine Hundred Sixty-seven Thousand Six Hundred Ten Dollars (\$967,610) is appropriated to the Guam Environmental Protection Agency (GEPA) for its operations for Fiscal Year 2026. This sum is composed of Four Hundred Sixty-nine Thousand Eight Hundred Twelve Dollars (\$469,812) from the General Fund, and Four Hundred Ninety-seven Thousand Seven Hundred Ninety-eight Dollars (\$497,798) from the Guam Environmental Trust Fund and the Water Research and Development Fund.

## SUMMARY OF APPROPRIATION FUNDING SOURCE

14	TOTAL	\$967,610
13	WATER RESEARCH AND DEVELOPMENT FUND	\$86,374
12	GUAM ENVIRONMENTAL TRUST FUND	\$411,424
11	GENERAL FUND	\$469,812

- (2) Closure, Monitoring, and Opening of the Island's Landfills. The sum of Two Hundred Two Thousand Nine Hundred Ninety-two Dollars (\$202,992) is appropriated from the Solid Waste Operations Fund to GEPA for Fiscal Year 2026. The purpose of the appropriation is to fund the cost of the duties and responsibilities of GEPA that are related to the closure, monitoring, and opening of the island's landfills. This appropriation shall not be transferred or used for any other purposes. Funds appropriated to GEPA from the Solid Waste Operations Fund, *supra*, and not expended during Fiscal Year 2026 shall revert to the Solid Waste Operations Fund.
- (3) Beach Monitoring. The sum of Forty-six Thousand Nine Hundred Three Dollars (\$46,903) is appropriated from the General Fund to GEPA for the sole purpose of beach monitoring and tasks related to the monitoring of the island's beaches and any other tourist infrastructure to

ensure that the island's beaches are safe for recreational and commercial use for Fiscal Year 2026. This appropriation is not subject to transfer or use for any other purpose.

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(4) Recycling Revolving Fund. Notwithstanding any other provision of law, the sum of One Million Five Hundred Thousand Dollars (\$1,500,000) shall be allocated from the Recycling Revolving Fund to the Mayors Council of Guam (MCOG) for the purposes of the disposal and removal of materials and zero waste initiatives in accordance with Article 3 of Chapter 51, Title 10, Guam Code Annotated, and Article 3 of Chapter 24, Division 4, Title 22, Guam Administrative Rules and Regulations. The MCOG shall prepare and submit to the Guam Environmental Protection Agency Board of Directors (GEPA Board) an Expenditure Plan for said disposal and removal of materials and zero waste initiatives in accordance with Article 3, Chapter 51, Title 10, Guam Code Annotated. The GEPA Board shall review the Expenditure Plan no later than thirty (30) days upon receipt of the Expenditure Plan, and amend it as needed to comply with current statutes. The Expenditure Plan shall include requirements for proper invoicing, documentation, and oversight to ensure procurement regulations are properly followed. The MCOG shall not expend funds allocated herein prior to the approval of the Expenditure Plan. This allocation is not subject to transfer or use for any other purpose for Fiscal Year 2026. For Fiscal Year 2026, the MCOG is authorized to expend any prior year appropriations from the Recycling Revolving Fund that are in MCOG accounts as of September 30, 2025; provided, that such funds are not obligated by purchase orders or contracts for the purpose of the disposal and removal of materials in accordance with the purposes set forth in Article 3, Chapter 51, Title 10 GCA, and Article 3 of Chapter 24, Division 4, Title 22, Guam Administrative Rules and Regulations.

## (s) DEPARTMENT OF LABOR (DOL)

(1) Appropriation. The sum of Three Million Eight Hundred Sixtynine Thousand Two Hundred Fifty Dollars (\$3,869,250) is appropriated to the Department of Labor (DOL) for its operations for Fiscal Year 2026. This sum is composed of Two Hundred Thirty-eight Thousand Five Hundred Eightyone Dollars (\$238,581) from the General Fund, and Three Million Six Hundred Thirty Thousand Six Hundred Sixty-nine Dollars (\$3,630,669) from the Manpower Development Fund.

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

12	GENERAL FUND	\$238,581
13	MANPOWER DEVELOPMENT FUND	\$3,630,669
14	TOTAL	\$3,869,250
15	For information purposes only:	

For information purposes only:

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

(2) Appropriation to the Worker's Compensation Fund. The sum of Four Hundred Thousand Dollars (\$400,000) is appropriated from the General Fund to DOL for the Government of Guam Special Fund for Worker's Compensation payments for Fiscal Year 2026 pursuant to Chapter 9 of Title 22 GCA, including obligations incurred in past years and in the future.

The appropriation in this Subsection (s)(2) may be used to pay for medical, surgical, and other treatment; nurses; hospital services; medical travel and per diem costs; medicine; crutches; and equipment required by a claimant for such period as her/his injury and the recovery therefrom may require during each corresponding fiscal year. The appropriation in this Subsection (s)(2) shall not be expended for disability compensation payments

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

- (3) Appropriation and Authorization for Legal Services for DOL. DOL may enter into a Memorandum of Understanding (MOU) to jointly fund an Assistant Attorney General to specifically provide legal services to DOL only. Funds for the MOU shall be funded from the appropriations made in Subsection (s)(1) of this Section.
- (4) Unexpended Funds from Prior Fiscal Years. Unexpended appropriated funds available to the Department of Labor in prior fiscal years shall not lapse and shall be available in Fiscal Year 2026.

(t)	DEPARTMENT	<b>OF PARKS</b>	AND	RECREATION	)N (DPR)
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(1) Appropriation. The sum of Four Million Nine Hundred Thirty-six Thousand Five Hundred Nineteen Dollars (\$4,936,519) is appropriated to the Department of Parks and Recreation (DPR) for Fiscal Year 2026. This sum is composed of Four Million Five Hundred Six Thousand Three Hundred Fifty-nine Dollars (\$4,506,359) from the General Fund, and Four Hundred Thirty Thousand One Hundred Sixty Dollars (\$430,160) from the Limited Gaming Fund and the Public Recreation Services Fund.

## SUMMARY OF APPROPRIATION FUNDING SOURCE

10	GENERAL FUND	\$4,506,359
11	LIMITED GAMING FUND	\$343,564
12	PUBLIC RECREATION SERVICES FUND	\$86,596
13	TOTAL	\$4,936,519

14 For information purposes only:

# 15 FEDERAL MATCHING GRANTS-IN-AID

\$0

- (2) Limited Gaming Fund. The sum of Three Hundred Forty-three Thousand Five Hundred Sixty-four Dollars (\$343,564) shall be allocated from the Limited Gaming Fund appropriation in Subsection (t)(1) of this Section to DPR for the purposes set forth § 5204(d)(2) of Article 2, Chapter 5, Title 11 GCA, for Fiscal Year 2026.
- (3) Maintenance and Repair of Public Restrooms and Pool Facilities. The sum of Four Hundred Thousand Dollars (\$400,000) is appropriated from the Tourist Attraction Fund to DPR for the maintenance and repair of restroom facilities at public parks island-wide and the maintenance of the Northern Region Pool and Complex and the *Hagåtña* pool facilities for Fiscal Year 2026.

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

(4) Guam Historic Resources Division. The sum of Eight Hundred Forty-eight Thousand Six Hundred Sixty-six Dollars (\$848,666) shall be allocated from the General Fund appropriation in Subsection (t)(1) of this Section to DPR for the Guam Historic Resources Division of DPR for Fiscal Year 2026.

Funds allocated in this Subsection (t)(4) shall be expended exclusively for historic preservation positions and projects as advised by the Guam State Historic Preservation Officer and approved by the DPR Director. Notwithstanding any other provision of law and this Act, *I Maga'hågan Guåhan* and the Bureau of Budget and Management Research shall not be authorized to transfer the allocations in this Subsection (t)(4) to any other division within DPR or any other department or agency of the government of Guam.

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

1	(u) DEPARTMENT OF LAND MANAGEMENT (DLM)
2	(1) Appropriation. The sum of Three Million Eight Hundred Eleven
3	Thousand Eighty-seven Dollars (\$3,811,087) is appropriated to the
4	Department of Land Management (DLM) for its operations for Fiscal Year
5	2026. This sum is composed of Nine Hundred Sixty-three Thousand Seventy-
6	eight Dollars (\$963,078) from the General Fund, and Two Million Eight
7	Hundred Forty-eight Thousand Nine Dollars (\$2,848,009) from the Land
8	Survey Revolving Fund.
9	SUMMARY OF APPROPRIATION FUNDING SOURCE
10	GENERAL FUND \$963,078
11	LAND SURVEY REVOLVING FUND \$2,848,009
12	TOTAL \$3,811,087
13	For information purposes only:
14	FEDERAL MATCHING GRANTS-IN-AID \$0
15	(2) Unexpended Funds from Prior Fiscal Years. Unexpended
16	appropriated funds available to the Department of Land Management in prior
17	fiscal years shall not lapse and shall be available in Fiscal Year 2026.

1	(V) OFFICE OF THE CHIEF MEDICAL EXAMINER (CME)				
2	(1) Appropriation. The sum of Eight Hundred Twenty-two				
3	Thousand Nine Hundred Ninety-nine Dollars (\$822,999) is appropriated from				
4	the General Fund to the Office of the Chief Medical Examiner (CME) for its				
5	operations for Fiscal Year 2026.				
6	SUMMARY OF APPROPRIATION FUNDING SOURCE				
7	GENERAL FUND \$822,999				

TOTAL 8

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\$822,999

\$822,999

For information purposes only:

## FEDERAL MATCHING GRANTS-IN-AID

\$0

- Appropriation. Notwithstanding any other provision of law, the sum of Five Hundred Thousand Dollars (\$500,000) is hereby appropriated from the Net Projected Unobligated Fiscal Year 2025 General Fund Revenue Balance to the Office of the Chief Medical Examiner (CME) for its operations in Fiscal Year 2026. The funds allocated and authorized in this section are not subject to I Maga'hågan Guåhan's transfer authority.
- (3) Unexpended Funds from Prior Fiscal Years. Unexpended appropriated funds available to the Office of the Chief Medical Examiner (CME) in prior fiscal years shall not lapse and shall be available in Fiscal Year 2026.

1	(w)	<b>CUSTOMS AND</b>	QUARANTINE AGENCY (CQA	)
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(1) Appropriation. The sum of Twenty-one Million Six Hundred Two Thousand One Hundred Twenty-five Dollars (\$21,602,125) is appropriated to the Customs and Quarantine Agency (CQA) for its operations for Fiscal Year 2026. This sum is composed of Fourteen Million Five Hundred Eighty-seven Thousand One Hundred Four Dollars (\$14,587,104) from the General Fund, and Seven Million Fifteen Thousand Twenty-one Dollars (\$7,015,021) from the Customs, Agriculture and Quarantine Inspection Services Fund.

## SUMMARY OF APPROPRIATION FUNDING SOURCE

11 GENERAL FUND \$14,587,104

12 CUSTOMS, AGRICULTURE AND QUARANTINE

13 INSPECTION SERVICES FUND \$7,015,021

14 TOTAL \$21,602,125

15 For information purposes only:

#### FEDERAL MATCHING GRANTS-IN-AID

\$0

- (2) Authorization to Use Fines Collected in the Customs Inspection Fund. Pursuant to § 73143 of Chapter 73, Title 5, Guam Code Annotated, any fines collected by the Customs and Quarantine Agency in the enforcement of container seal violations during Fiscal Years 2025 and 2026 shall be appropriated to the Customs and Quarantine Agency. Notwithstanding any other provision of law, this sum shall be used for the operations of the Customs and Quarantine Agency, subject to the Director's approval. Funds appropriated to the Customs and Quarantine Agency shall not be subject to *I Maga'hågan Guåhan*'s transfer authority.
- (3) Customs and Quarantine Officer Trainees. The sum of Six Hundred Thirty-six Thousand Six Hundred Twelve Dollars (\$636,612) is

appropriated from the Customs, Agriculture and Quarantine Inspection
Services Fund to the Guam Customs and Quarantine Agency for its Fiscal
Year 2026 cycle of ten (10) Customs and Quarantine Officer Trainees.
(4) The sum of One Million Four Hundred Fifty Thousand Dollars
(\$1,450,000) from the Fiscal Year 2025 CRER Departmental Lapsed Funds

- (4) The sum of One Million Four Hundred Fifty Thousand Dollars (\$1,450,000) from the Fiscal Year 2025 CRER Departmental Lapsed Funds for FY 2025 shall be authorized to be expended by the Guam Customs and Quarantine Agency for the following expenses:
  - (A) One Million Three Hundred Thousand Dollars (\$1,300,000) to fund Phase 3 of the Guam Customs and Quarantine (CQA) Customs Modernization/Automation Project; and
  - (B) One Hundred Fifty Thousand Dollars (\$150,000) to fund the maintenance of the Guam Customs and Quarantine Agency's K-9 units, including veterinary services, food, and other related expenses.

1	(x)	DEPARTMENT OF	CHAMORRO	AFFAIRS	(DCA)
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(1) Appropriation. The sum of Two Million Five Hundred Seventynine Thousand Six Hundred Thirty-three Dollars (\$2,579,633) is appropriated from the General Fund to the Department of *Chamorro* Affairs (DCA) for its operations for Fiscal Year 2026.

#### SUMMARY OF APPROPRIATION FUNDING SOURCE

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

9 For information purposes only:

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#### FEDERAL MATCHING GRANTS-IN-AID

\$0

(2) Guam Cultural Repository. The sum of One Million Six Hundred Twenty-seven Thousand One Hundred Twenty-six Dollars (\$1,627,126) is appropriated from the General Fund to the Department of *Chamorro* Affairs to fund the operations of the Guam Cultural Repository. The Guam Cultural Repository shall submit a written report to the Speaker of *I Liheslaturan Guåhan* at the end of each quarter of Fiscal Year 2026, which shall include all expenditures and encumbrances of its Fiscal Year 2026 appropriations.

1	(y) DEPARTMENT OF MILITARY AFFAIRS (DMA)
2	(1) Appropriation. The sum of One Million One Hundred Ninety-
3	seven Thousand Seven Hundred Ten Dollars (\$1,197,710) is appropriated
4	from the General Fund to the Department of Military Affairs (DMA) for its
5	operations for Fiscal Year 2026.
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 \$1,197,710
10	TOTAL \$1,197,710
11	For information purposes only:
12	FEDERAL MATCHING GRANTS-IN-AID \$2,168,667

1	(z) GUAM COUNCIL ON THE ARTS AND HUMANITIES
2	AGENCY (CAHA)
3	(1) Appropriation. The sum of Seven Hundred Seventy-two
4	Thousand Eight Hundred Sixty-six Dollars (\$772,866) is appropriated from
5	the General Fund to CAHA for its operations for Fiscal Year 2026.
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 \$772,866
10	TOTAL \$772,866
11	For information purposes only:
12	FEDERAL MATCHING GRANTS-IN-AID \$376,950
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 2026.

1	(aa)	<b>GUAM FIRE</b>	<b>DEPARTMENT</b>	(GFD)
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(1) Appropriation. Notwithstanding any other provision of law, the sum of Forty-one Million Two Hundred Forty-two Thousand Seven Hundred Ninety-two Dollars (\$41,242,792) is appropriated to the Guam Fire Department (GFD) for its operations for Fiscal Year 2026. This sum is composed of Thirty-eight Million Five Hundred Fourteen Thousand Fifty Dollars (\$38,514,050) from the General Fund, and Two Million Seven Hundred Twenty-eight Thousand Seven Hundred Forty-two Dollars (\$2,728,742) from the Enhanced 911 Emergency Reporting System Fund and the Fire, Life and Medical Emergency (F.L.A.M.E.) Fund.

#### SUMMARY OF APPROPRIATION FUNDING SOURCE

12	GENERAL FUND	\$38,514,050
13	ENHANCED 911 EMERGENCY REPORTING	
14	SYSTEM FUND	\$1,905,164
15	F.L.A.M.E. FUND	\$823,578
16	TOTAL	\$41,242,792
17	For information purposes only:	
18	FEDERAL MATCHING GRANTS-IN-AID	\$0

- (2) Guam Fire Department Firefighter Recruits. The sum of One Million Three Hundred Ninety-two Thousand Nine Hundred Forty-two Dollars (\$1,392,942) is appropriated from the General Fund to the Guam Fire Department for its Fiscal Year 2026 cycle of twenty (20) Firefighter Recruits.
- (3) Unexpended Funds from Prior Fiscal Years. Unexpended appropriated funds available to the Guam Fire Department in prior fiscal years shall not lapse and shall be available in Fiscal Year 2026.

1	(bb) GUAM EDUCATIONAL TELECOMMUNICATIONS
2	CORPORATION (GETC/PBS GUAM)
3	(1) Appropriation. Notwithstanding any other provision of law, the
4	sum of Eight Hundred Thirty-four Thousand Four Hundred Thirty-eight
5	Dollars (\$834,438) is appropriated from the Guam Educational Facilities
6	Fund to the Guam Educational Telecommunications Corporation (GETC/PBS
7	GUAM) for its operations for Fiscal Year 2026.
8	SUMMARY OF APPROPRIATION FUNDING SOURCE
9	GUAM EDUCATIONAL FACILITIES FUND \$834,438
10	TOTAL \$834,438
11	For information purposes only:
12	FEDERAL MATCHING GRANTS-IN-AID \$0
13	(2) Appropriation. Notwithstanding any other provision of law, the
14	sum of Nine Hundred Seventy Thousand Dollars (\$970,000) is appropriated
15	from the Net Projected Unobligated Fiscal Year 2025 General Fund Revenue
16	Balance to the Guam Educational Telecommunications Corporation
17	(GETC/PBS GUAM).

1	(cc) CHAMORRO LAND TRUST COMMISSION (CLTC)
2	(1) Appropriation. The sum of One Million Five Hundred Twenty-
3	six Thousand Seven Hundred Eighteen Dollars (\$1,526,718) is appropriated
4	to the Chamorro Land Trust Commission (CLTC) for its operations for Fiscal
5	Year 2026. This sum is composed of Six Hundred Fifty-four Thousand Eight
6	Hundred Eighty-three Dollars (\$654,883) from the General Fund, and Eight

Hundred Seventy-one Thousand Eight Hundred Thirty-five Dollars

(\$871,835) from the Chamorro Land Trust Operations Fund and the CLTC

9 Survey and Infrastructure Fund.

## SUMMARY OF APPROPRIATION FUNDING SOURCE

14	TOTAL	\$1,526,718
13	CLTC SURVEY AND INFRASTRUCTURE FUND	\$12,478
12	CHAMORRO LAND TRUST OPERATIONS FUND	\$859,357
11	GENERAL FUND	\$654,883

15 For information purposes only:

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## 16 FEDERAL MATCHING GRANTS-IN-AID

\$0

17 (2) Unexpended Funds from Prior Fiscal Years. Unexpended 18 appropriated funds available to the Chamorro Land Trust Commission in prior 19 fiscal years shall not lapse and shall be available in Fiscal Year 2026.

1	(dd)	<b>GUAM REGIONAL TRANSIT AUTHORITY</b>	(GRTA)
2	(1)	Appropriation. The sum of Two Million Eight Hun	dred Forty Thousand
3	Four Hundi	red Ninety-nine Dollars (\$2,840,499) is appropriat	ed from the General
4	Fund to the	Guam Regional Transit Authority (GRTA) for its	operations for Fiscal
5	Year 2026.		
6	SUMMAR	Y OF APPROPRIATIONS FUNDING SOURCE	Ε
7	GEN	ERAL FUND	\$2,840,499
8	TOT	AL	\$2,840,499
9	For informa	tion purposes only:	
10	FEDE	ERAL MATCHING GRANTS-IN-AID	\$0

1	(ee) GUAM ELECTION COMMISSION (GEC)
2	(1) Appropriation. The sum of Two Million Eight Hundred Fifty-
3	five Thousand Six Hundred Sixty-nine Dollars (\$2,855,669) is appropriated
4	from the General Fund to the Guam Election Commission (GEC) for its
5	operations for Fiscal Year 2026.
6	SUMMARY OF APPROPRIATION FUNDING SOURCE
7	GENERAL FUND \$2,855,669
8	TOTAL \$2,855,669
9	For information purposes only:
10	FEDERAL MATCHING GRANTS-IN-AID \$0
11	(2) Unexpended Funds from Prior Fiscal Years. Unexpended
12	appropriated funds available to the Guam Election Commission in prior fiscal
13	years shall not lapse and shall be available in Fiscal Year 2026.

1	(ff) GUAM SOLID WASTE AUTHORITY (GSWA)
2	(1) Appropriation. The sum of Nineteen Million Nine Hundred
3	Forty-two Thousand Three Hundred Nineteen Dollars (\$19,942,319) is
4	appropriated from the Solid Waste Operations Fund to the Guam Solid Waste
5	Authority for its operations for Fiscal Year 2026.
6	SUMMARY OF APPROPRIATIONS FUNDING SOURCE
7	SOLID WASTE OPERATIONS FUND \$19,942,319
8	TOTAL \$19,942,319
9	For information purposes only:
10	FEDERAL MATCHING GRANTS-IN-AID \$0

1	(gg) HAGÅTÑA RESTORATION AND REDEVELOPMENT
2	AUTHORITY (HRRA)
3	(1) Appropriation. The sum of Four Hundred Forty-three Thousand
4	Five Hundred Eighty-nine Dollars (\$443,589) is appropriated from the
5	General Fund to the Hagåtña Restoration and Redevelopment Authority for
6	its operations for Fiscal Year 2026.
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'NÂ'GUEN
2	HISTORIA YAN I LINA'LA' TAOTAO TÅNO' (I KUMISION)
3	(1) Appropriation. The sum of Seven Hundred Twenty-six
4	Thousand Five Hundred Sixty-six Dollars (\$726,566) is appropriated from the
5	General Fund to I Kumision Fino' CHamoru yan I Fina'nå'guen Historia Yan
6	I Lina'la' Taotao Tåno' (I Kumision) for its operations for Fiscal Year 2026.
7	SUMMARY OF APPROPRIATIONS FUNDING SOURCE
8	GENERAL FUND \$726,566
9	TOTAL \$726,566
10	For information purposes only:
11	FEDERAL MATCHING GRANTS-IN-AID \$0
12	(2) I Kumision is authorized to use the services of another
13	government of Guam agency to administer its accounting, procurement,
14	payroll, and financial reporting requirements.

1	(ii) OFFICE OF TECHNOLOGY (OTECH)
2	(1) Appropriation. The sum of Five Million Three Hundred Sixty-
3	two Thousand Seven Hundred Ninety-six Dollars (\$5,362,796) is
4	appropriated from the General Fund to the Department of Administration for
5	the Office of Technology for its operations for Fiscal Year 2026.
6	SUMMARY OF APPROPRIATIONS FUNDING SOURCE
7	GENERAL FUND \$5,362,796
8	TOTAL \$5,362,796
9	For information purposes only:
10	FEDERAL MATCHING GRANTS-IN-AID \$0
11	(2) Unexpended Funds from Prior Fiscal Years. Unexpended
12	appropriated funds available to the Office of Technology (OTECH) in prior
13	fiscal years shall not lapse and shall be available in Fiscal Year 2026.

1	(jj) BUREAU OF WOMEN'S AFFAIRS (BWA)
2	(1) Appropriation. The sum of Two Hundred Seventy-two Thousand
3	Two Hundred Seventy-seven Dollars (\$272,277) is appropriated from the
4	General Fund to the Bureau of Women's Affairs for its operations for Fiscal
5	Year 2026.
6	SUMMARY OF APPROPRIATIONS FUNDING SOURCE
7	GENERAL FUND \$272,277
8	TOTAL \$272,277
9	For information purposes only:
10	FEDERAL MATCHING GRANTS-IN-AID \$0

1	(kk) MEDICAL REFERRAL ASSISTANCE OFFICE (MRAO)
2	(1) Appropriation. The sum of Six Hundred Sixty-five Thousand
3	Eight Hundred Forty-nine Dollars (\$665,849) is appropriated from the
4	General Fund to the Medical Referral Assistance Office for its operations for
5	Fiscal Year 2026.
6	SUMMARY OF APPROPRIATIONS FUNDING SOURCE
7	GENERAL FUND \$665,849
8	TOTAL \$665,849
9	For information purposes only:
10	FEDERAL MATCHING GRANTS-IN-AID \$0

1	(II) GUAM ETHICS COMMISSION
2	(1) Appropriation. The sum of Five Hundred Fifty-two Thousand
3	Six Hundred Eighty Dollars (\$552,680) is appropriated from the General Fund
4	to the Guam Ethics Commission for its operations for Fiscal Year 2026.
5	SUMMARY OF APPROPRIATIONS FUNDING SOURCE
6	GENERAL FUND \$552,680
7	TOTAL \$552,680
8	For information purposes only:
9	FEDERAL MATCHING GRANTS-IN-AID \$0

1	CHAPTER VI
2	LEGISLATIVE BRANCH
3	Section 1. Appropriation. The sum of Nine Million Six Hundred Nineteen
4	Thousand Thirty-five Dollars (\$9,619,035) is appropriated from the General Fund
5	to I Liheslaturan Guåhan for its operations for Fiscal Year 2026.
6	Section 2. Appropriation to the Office of Finance and Budget. The sum
7	of Four Hundred Ninety-eight Thousand Seven Hundred Forty Dollars (\$498,740)
8	is appropriated from the General Fund to I Liheslaturan Guåhan for the Office of
9	Finance and Budget for its operations for Fiscal Year 2026.
10	Section 3. Guam Youth Congress. The sum of Fifteen Thousand Dollars
11	(\$15,000) shall be allocated from the appropriation in Section 1 of this Chapter for
12	the Guam Youth Congress for Fiscal Year 2026.

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 2026.
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 2026, 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.

Section 4. Notwithstanding any other provision of law, for Fiscal Year 2026, the Office of the Attorney General of Guam in pursuit of the public interest is authorized to use up to five percent (5%) of its Fiscal Year 2026 appropriation to procure attorneys, consultants, experts, and expert witnesses on a sole-source basis as necessary to pursue local and federal criminal cases and civil cases.

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- **Section 5.** Notwithstanding any other provision of law, the OAG is authorized to use funds within the following accounts for its Fiscal Year 2026 general operations: the Notary Fund, the Consumer Protection Fund, and the Office of the Attorney General Operations Fund. Any unexpended funds from these accounts will revert to their intended uses on September 30, 2026.
- Section 6. Criminal Injuries Compensation Commission. The Office of the Attorney General of Guam is hereby authorized to utilize the General Fund appropriations in Section 2 of this Part of this Chapter for the purpose of providing administrative support for the effective operation of the Criminal Injuries Compensation Commission.
- Section 7. Notwithstanding any other provision of law, the Office of the Attorney General of Guam shall advise and represent the *Chamorro* Land Trust Commission without charge in non-litigation and land registration matters during Fiscal Year 2026; provided, that it is requested in writing with a resolution adopted by the *Chamorro* Land Trust Commission.
- Section 8. Continuing Appropriation Authorization. Notwithstanding any other provision of law, the allotted but unexpended balance of funds appropriated to the Office of the Attorney General for Fiscal Year 2025 shall not lapse and shall continue to be available until fully expended.

1	CHAPTER VII
2	LEGAL SERVICES
3	PART II – PUBLIC DEFENDER SERVICE CORPORATION
4	Section 1. Legislative Intent. It is the intent of I Liheslaturan Guåhan to
5	provide a lump sum appropriation to the Public Defender Service Corporation
6	(PDSC) for Fiscal Year 2026.
7	Section 2. Appropriation. The sum of Ten Million Ninety-eight Thousand
8	Three Hundred Eight Dollars (\$10,098,308) is appropriated from the General Fund
9	to the Public Defender Service Corporation for its operations, including personnel
10	services, for Fiscal Year 2026.
11	SUMMARY OF APPROPRIATION FUNDING SOURCE
12	GENERAL FUND \$10,098,308
13	TOTAL \$10,098,308
14	Section 3. Alternate Public Defender. The sum of One Million Eight
15	Hundred Eighty Thousand Eighty-one Dollars (\$1,880,081) shall be allocated from
16	the General Fund appropriation in Section 2 of this Part of this Chapter to the
17	Alternate Public Defender for its operations, including personnel services, for Fiscal
18	Year 2026.
19	Section 4. Civil Law Center. The sum of Nine Hundred Fifty Thousand
20	Four Hundred Eleven Dollars (\$950,411) shall be allocated from the General Fund
21	appropriation in Section 2 of this Part of this Chapter to the Public Defender Service
22	Corporation for the purpose of funding the Civil Law Center's operations, including
23	personnel services, for Fiscal Year 2026. Such appropriation shall be contingent
24	upon the lifting of any moratorium currently in effect, with future limitations based
25	upon the capacity and the priorities of the Civil Law Center to provide legal services
26	to indigent senior citizens, victims of domestic violence, and veterans.

- Section 5. Private Attorney Panel. The Sum of One Hundred Sixty-four
- 2 Thousand Four Hundred Eighty-six Dollars (\$164,486) is appropriated from the
- 3 General Fund and One Million Four Hundred Thirty-Five Thousand Five Hundred
- 4 Fourteen Dollars (\$1,435,514) is appropriated from the Net Projected Unobligated
- 5 Fiscal Year 2025 General Fund Revenue Balance as identified in the June 2025
- 6 Consolidated Revenue and Expenditure Report for the purpose of funding the
- 7 Private Attorney Panel for Fiscal Year 2026.
- 8 Section 6. Unexpended Funds from Prior Fiscal Years. Unexpended
- 9 appropriated funds available to the Public Defender Service Corporation in prior
- fiscal years shall not lapse and shall be available in Fiscal Year 2026.

1	CHAPTER VIII
2	MAYORS COUNCIL OF GUAM
3	Section 1. Appropriation. Notwithstanding any other provision of law, the
4	sum of Sixteen Million Eight Hundred Seven Thousand Eight Hundred Eighty-one
5	Dollars (\$16,807,881) is appropriated from the General Fund to the Mayors Council
6	of Guam (MCOG) for its operations, including personnel services, for Fiscal Year
7	2026.
8	SUMMARY OF APPROPRIATION FUNDING SOURCE
9	GENERAL FUND \$16,807,881
10	TOTAL \$16,807,881
11	Section 2. Limited Gaming Fund. The sum of Three Hundred Forty-three
12	Thousand Five Hundred Sixty-four Dollars (\$343,564) is appropriated from the
13	Limited Gaming Fund to the MCOG pursuant to § 5204(d)(1) of Article 2, Chapter
14	5, Title 11 GCA. This appropriation is not subject to transfer or use for any other
15	purpose for Fiscal Year 2026.
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 2026 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 2026.
25	Said funds shall not be subject to any transfer authority of I Maga'hågan
26	Guåhan and shall be divided among the village Mayors' offices as follows:

1 each Mayor's office shall receive up to the sum of Twenty Thousand Dollars (\$20,000) during Fiscal Year 2026; and 2 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 2026. 8 Island-wide Village Beautification Projects. Such appropriation (c) 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 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 the MCOG for Fiscal Year 2026, to be expended in accordance with plans 23 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

education programs that enforce alcohol regulations, reduce underage

drinking, support traffic safety, reduce drug-related violence and abuse, to

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1	support government of Guam substance abuse prevention programs, and to
2	support organized sports programs in the community.
3	Section 4. Host Community Premiums Appropriation. The sum of Three
4	Hundred Thousand Dollars (\$300,000) is appropriated from the Host Community
5	Fund to the Municipal Planning Council Fund of the villages of Ordot and Inalahan,
6	pursuant to Article 4, Chapter 51, Title 10 GCA, for Fiscal Year 2026.
7	Section 5. Authorization to Waive Statutory Procurement Limit for
8	Recycling Revolving Funds Appropriated or Allotted to MCOG.
9	Notwithstanding any other provision of law, the MCOG is authorized to issue
10	purchase orders of up to Three Hundred Fifty Thousand Dollars (\$350,000) per
11	village for recyclables as permitted under the Fiscal Year 2025 to Fiscal Year 2026
12	GEPA-MCOG Islandwide Clean Up Program for Fiscal Year 2026.
13	Section 6. Recycling Revolving Funds Allotted to MCOG.
14	Notwithstanding any other provision of law, the Fiscal Year 2026 One Million Five
15	Hundred Thousand Dollars (\$1,500,000) appropriation from the Guam
16	Environmental Protection Agency to the Mayors Council of Guam for the
17	Islandwide Cleanup Program shall be used to continue the collection of identified
18	recyclables in the Fiscal Year 2023 GEPA-MCOG Memorandum of Understanding
19	until expended.

Section 7. Unexpended Funds from Prior Fiscal Years. Unexpended appropriated funds available to the Mayors Council of Guam in prior fiscal years shall not lapse and shall be available in Fiscal Year 2026.

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 Two Hundred Fifty-
5	two Thousand Nine Hundred Forty-three Dollars (\$2,252,943) is appropriated from
6	the General Fund to the Office of Public Accountability (OPA) for its operations for
7	Fiscal Year 2026.
8	SUMMARY OF APPROPRIATION FUNDING SOURCE
9	GENERAL FUND \$2,252,943
10	TOTAL \$2,252,943
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.
18	Section 3. Continuing Appropriation Authorization. Notwithstanding
19	any other provision of law, the allotted but unexpended balance of funds
20	appropriated to the Office of Public Accountability (OPA) for Fiscal Year 2025 shall
21	not lapse and shall continue 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 Six Hundred Ninety-nine Thousand
5	Six Hundred Dollars (\$699,600) is appropriated from the Guam Board of
6	Accountancy Fund to the Guam Board of Accountancy (GBOA) for its operations
7	for Fiscal Year 2026.
8	SUMMARY OF APPROPRIATION FUNDING SOURCE
9	GUAM BOARD OF ACCOUNTANCY FUND \$699,600
10	TOTAL \$699,600
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	2026. This sum is composed of Three Million Two Hundred Forty-five Thousand
7	Five Hundred Seventy-one Dollars (\$3,245,571) from the General Fund and
8	Twenty-five Million Seven Hundred Twenty-seven Thousand One Hundred Sixty-
9	six Dollars (\$25,727,166) from the Tourist Attraction Fund.
10	SUMMARY OF APPROPRIATION FUNDING SOURCE
11	GENERAL FUND \$3,245,571
12	TOURIST ATTRACTION FUND \$25,727,166
13	TOTAL \$28,972,737
14	Section 2. GVB Rainy Day Fund. Notwithstanding any other provision of law,
15	the sum of up to Six Hundred Fifty Thousand Dollars (\$650,000) may be allocated
16	by the Guam Visitors Bureau from the Tourist Attraction Fund appropriation in
17	Section 1 of this Chapter for deposit in the GVB Rainy Day Fund for the purposes
18	cited in Article 3 of Chapter 9, Title 12, Guam Code Annotated, for Fiscal Year
19	2026.

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2	MISCELLANEOUS APPROPRIATIONS
4	MISCELLANEOUS APPROPRIATIONS

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- Section 1. Appropriations to Retirees for Supplemental Annuity Benefits and for Other Costs.
- Five Million Ten Thousand One Hundred Twenty-four Dollars 5 6 (\$5,010,124) is appropriated from the General Fund to the Supplemental Annuity Benefits Special Fund for Fiscal Year 2026 for direct payments to government of 7 8 Guam retirees who retired prior to October 1, 1995, or their survivors, for the 9 continuing payment of Four Thousand Two Hundred Thirty-eight Dollars (\$4,238) 10 per year in supplemental annuity benefits, consisting of the sums of One Thousand 11 Two Hundred Dollars (\$1,200), One Thousand Five Hundred Dollars (\$1,500), 12 Seven Hundred Dollars (\$700), and Eight Hundred Thirty-eight Dollars (\$838) in 13 annual benefits authorized by various General Appropriations Acts.
  - No retiree who is eligible for Retiree Supplemental Annuity Benefits provided for in Subsection (a) hereof shall receive said benefits if his/her annual retirement annuity, excluding survivor benefits and excluding the supplemental benefits authorized herein, is greater than Forty Thousand Dollars (\$40,000). No retiree who is eligible for Retiree Supplemental Annuity Benefits shall receive more than the sum of Forty Thousand Dollars (\$40,000) in combined retirement annuities and Supplemental Annuity Benefits in any one (1) fiscal year.
- 21 The Director of the Department of Administration (DOA) shall 22 coordinate with the Director of the Government of Guam Retirement Fund (GGRF) 23 and shall disburse to the retirees, or their survivors, the supplemental annuity benefits provided for in Subsection (a) of this Section. The GGRF shall provide the 24 Director of DOA with the information needed to affect disbursement.
- 26 Funds held in the Supplemental Annuity Benefits Special Fund shall not be commingled with the General Fund or any other fund, shall be held in a 27

- separate bank account that shall continue to be administered by the Director of DOA, 1 2 and shall not be subject to I Maga'hågan Guahan's transfer authority.
- 3 For Fiscal Year 2026, the Guam Power Authority, the A.B. Won Pat 4 International Airport Authority, the Guam Economic Development Authority, the 5 Guam Housing Corporation, the Government of Guam Retirement Fund, the Jose D. 6 Leon Guerrero Commercial Port, the Guam Waterworks Authority, and the Guam Visitors Bureau shall remit to DOA an amount equal to the number of retirees 7 8 eligible pursuant to Subsection (a) hereof who have retired from that entity 9 multiplied by Four Thousand Two Hundred Thirty-eight Dollars (\$4,238). Said 10 remittances shall be paid in two (2) equal installments on or before October 10, 2025, and April 15, 2026. Said remittances shall not be subject to I Maga'hågan Guåhan's

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transfer authority.

- 13 For Fiscal Year 2026, the Guam Power Authority, the A.B. Won Pat 14 International Airport Authority, the Guam Economic Development Authority, the 15 Guam Housing Corporation, the Government of Guam Retirement Fund, the Jose D. 16 Leon Guerrero Commercial Port, the Guam Waterworks Authority, and the Guam 17 Visitors Bureau shall remit to the Self-insurance fund payments for medical, dental, 18 and to Department of Administration for life insurance payments for retirees who 19 have retired from those respective agencies. Said remittances shall be paid in two 20 (2) equal installments on or before October 10, 2025, and on or before April 15, 21 2026, respectively. The agencies' remittances for medical, dental, and life insurance 22 benefits mandated herein are ex gratia payments and are for Fiscal Year 2026.
  - For Fiscal Year 2026, the sum of Six Million Two Hundred Sixty-two Thousand Eight Hundred Thirty-five Dollars (\$6,262,835) is appropriated from the General Fund to the Government of Guam Retirement Fund to pay the cost of Medicare premiums, inclusive of premiums for Medicare Parts B and D, for government of Guam retirees and their survivors domiciled on Guam who are

1	eligible to	receive Socia	1 Security	income	benefits,	and who	are eligible to	enroll in
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- 2 the Government of Guam Group Health Insurance Program. No government of
- 3 Guam retiree or their survivor shall be required to enroll in the Government of Guam
- 4 Health Insurance Program in order to receive the reimbursement. For those
- 5 government of Guam retired employees and their survivors who do participate in the
- 6 Government of Guam Group Health Insurance Program and are enrolled in Medicare
- 7 Parts A and B, and elect either Class I, Class II, Class III, or Class IV coverage,
- 8 reimbursement shall only be made to those who opt for the Retiree Supplemental
- 9 Plan.
- 10 (h) For Fiscal Year 2026, the sum of Three Hundred Twenty-one Thousand
- 11 Six Hundred Forty-three Dollars (\$321,643) is appropriated from the General Fund
- 12 to the Government of Guam Retirement Fund for I Maga'håga / I Maga'låhi and I
- 13 Sigundo Maga'håga / I Sigundo Maga'låhi pensions.
- (i) For Fiscal Year 2026, the sum of Two Hundred Twenty-eight Thousand
- Nine Hundred Sixty-five Dollars (\$228,965) is appropriated from the General Fund
- 16 to the Government of Guam Retirement Fund for retirement annuities for former
- 17 judges and justices of the Superior Court and Supreme Court of Guam.
- 18 (j) The Government of Guam Retirement Fund Board of Trustees shall
- 19 enact and, if necessary, amend administrative regulations that establish procedures
- 20 to ensure the proper submission, receipt, and accounting of all sums remitted
- 21 pursuant to Subsections (e) and (f) hereof.
- Section 2. Survivor Supplemental Annuity Additions. § 8135(d)(6) of
- 23 Article 1, Chapter 8, Title 4, Guam Code Annotated, is amended to read:
- 24 "(6) the prospective payment of supplemental benefits for the period
- of October 1, 2025, through September 30, 2026, for Fiscal Year 2026 for
- survivors of those employees who retired prior to October 1, 1995, to be paid
- in the following manner:

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 No person eligible for Retiree Supplemental Annuity 8 Benefits provided for in this Section shall receive such benefits if 9 her/his regular annual retirement annuity, exclusive of the supplemental 10 amounts authorized hereby, exceeds Forty Thousand Dollars (\$40,000). 11 No persons eligible for Retiree Supplemental Annuity Benefits shall receive more than the sum of Forty Thousand Dollars (\$40,000) in 12 13 combined retirement annuities and supplemental retirement annuities. 14 (C) Any retiree or survivor eligible to receive the 15 supplemental annuity may waive their supplemental annuity payment 16 authorized herein by the filing of a notarized affidavit waiving such 17 payment with the Retirement Fund." 18 Section 3. Disability Supplemental Annuity Additions. § 8129(g) of 19 Article 1, Chapter 8, Title 4, Guam Code Annotated, is amended to read: 20 "(g) Any disability retirement annuitant who commenced receiving a disability retirement annuity prior to October 1, 1995, and who is entitled to 21 22 disability retirement benefits under this Chapter shall receive, during the 23 period commencing on October 1, 2025, through September 30, 2026, for 24 Fiscal Year 2026, prospective non-cumulative supplemental annuity benefits 25 as follows: 26 (1) Four Thousand Two Hundred Thirty-eight Dollars 27 (\$4,238) in Retiree Supplemental Annuity Benefits, known as the sum

1	of One Thousand Two Hundred Dollars (\$1,200), One Thousand Five
2	Hundred Dollars (\$1,500), Seven Hundred Dollars (\$700), and Eight
3	Hundred Thirty-eight Dollars (\$838) in annual benefits formerly
4	contained in various General Appropriation Acts.
5	(2) (A) No persons eligible for Retiree Supplemental
6	Annuity Benefits provided for in this Subsection shall receive such
7	benefit if their regular annual retirement annuity, excluding survivor
8	benefits, prior to the supplemental amounts herein, exceeds Forty
9	Thousand Dollars (\$40,000).
10	(B) No persons eligible for Retiree Supplemental
11	Annuity Benefits shall receive more than the sum of Forty
12	Thousand Dollars (\$40,000) in combined retirement annuities
13	and supplemental retirement annuities.
14	(3) Any disability retirement annuitant eligible to receive the
15	supplemental annuity may waive their supplemental annuity payment
16	authorized herein by the filing of a notarized affidavit waiving such
17	payment with the Retirement Fund."
18	Section 4. Retirees Supplemental Annuity Additions. § 8122(d)(6) of
19	Article 1, Chapter 8, Title 4, Guam Code Annotated, is hereby amended to read as
20	follows:
21	"(6) Any retirement annuitant who commenced receiving a retirement
22	annuity prior to October 1, 1995, and who is entitled to retirement benefits
23	under this Chapter, shall receive, during the period commencing on October
24	1, 2025, through September 30, 2026, for Fiscal Year 2026, prospective, non-
25	cumulative supplemental annuity benefits as follows:
26	(A) Four Thousand Two Hundred Thirty-eight Dollars
27	(\$4,238) in Retiree Supplemental Annuity Benefits, known as the sum

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

- (B) No retiree who is eligible for Retiree Supplemental Annuity Benefits provided for in this Subsection shall receive such benefit if her/his regular annual retirement annuity, excluding the supplemental amounts authorized herein and survivor benefits, exceeds Forty Thousand Dollars (\$40,000). A retiree who is eligible for Retiree Supplemental Annuity Benefits shall receive no more than Forty Thousand Dollars (\$40,000) in combined retirement annuities and supplemental retirement annuities.
- (C) Any retiree or survivor eligible to receive the supplemental annuity may waive the supplemental annuity payment authorized herein by the filing of a notarized affidavit waiving such payment with the Retirement Fund."

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

I Maga'hågan Guåhan shall provide by a single lump sum payment, a Cost of Living Allowance (COLA) of Two Thousand Three Hundred Dollars (\$2,300) to each retiree of the Government of Guam Retirement Fund (GGRF) who is retired as of September 30, 2025, or his/her survivor, no later than November 1, 2025. If a retiree is a Defined Benefit and a Defined Contribution retiree, the retiree or his/her survivor shall only be entitled to a single COLA payment. For Fiscal Year 2026, the sum of Eighteen Million Four Hundred Ninety-Eight Thousand Two Hundred Eighty-Five Dollars (\$18,498,285) is appropriated from the General Fund to the Department of Administration to pay said COLA.

1	(b) The Guam Power Authority, the A.B. Won Pat International Airpor
2	Authority, the Guam Economic Development Authority, the Guam Housing
3	Corporation, the Government of Guam Retirement Fund, the Jose D. Leon Guerrero
4	Commercial Port, the Guam Waterworks Authority, and the Guam Visitors Bureau
5	shall pay a COLA in a single payment of Two Thousand Three Hundred Dollars
6	(\$2,300) to every Government of Guam Retirement Fund retiree who retired from
7	each respective aforementioned agency as of September 30, 2025, or his/her
8	survivor, no later than November 1, 2025, for Fiscal Year 2026.
9	(c) Each agency mentioned in Subsection (b) of this Section shall
10	reimburse the General Fund for any COLA paid by the General Fund for Fiscal Year
11	2026 to retirees who have retired from that agency and their survivors no later than
12	December 31, 2025.
13	(d) Any retiree or survivor eligible to receive the COLA may waive their
14	payment authorized herein by filing a notarized affidavit waiving such payment with
15	the entity responsible for the Retirement Fund.
16	(e) If a retiree is both a Defined Benefit and a Defined Contribution
17	Retiree, her or his survivor shall only be entitled to a single COLA payment.
18	Section 6. Retiree Medical, Dental, and Life Insurance Expenses
19	Appropriated to the Government of Guam Retirement Fund. For Fiscal Year
20	2026, the sum of Forty-five Million Four Hundred Forty-two Thousand Nine
21	Hundred Six Dollars (\$45,442,906) is appropriated from the General Fund to pay
22	the following items for current retirees:
23	(a) Retiree group medical, dental, and life insurance premiums,

including premiums and coverage for Judiciary of Guam retirees, to continue

existing programs currently contained in the semi-monthly payments.

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1	(b) Retiree life insurance subsidy, including subsidy for Judiciary of
2	Guam retirees, to continue existing programs currently contained in the semi-
3	monthly payments.
4	Section 7. Pacific Islands Development Bank. I Maga'hågan Guåhan is
5	hereby authorized to deposit such funds necessary into the Pacific Islands
6	Development Bank as authorized under Public Law 22-148.
7	Section 8. Competitive Wage Act Study. I Maga'hågan Guåhan is hereby
8	authorized to expend such funds necessary to procure the services of a consulting
9	expert on classification and compensation in public employment to conduct a study
10	of all government of Guam positions, to include positions covered under the Nurse
11	and Educator Pay Plans. The scope of work provisions of the contract shall include
12	the conducting of compensation training for the human resources staff throughout
13	the government of Guam.
14	Section 9. Real Property Triennial Re-valuation. I Maga'hågan Guåhan
15	is hereby authorized to expend such funds necessary to procure the services for the
16	real property tax triennial re-valuation.
17	Section 10. Authorization to Expend Fiscal Year 2023 Audited Excess
18	Revenues. Notwithstanding any other provision of law, the sum of Fifteen Million
19	Two Hundred Thousand Dollars (\$15,200,000) from the Fiscal Year 2023 audited
20	excess revenues shall be authorized to be expended as follows:
21	(a) The sum of Ten Million Dollars (\$10,000,000) is hereby
22	authorized to be expended by the Guam Visitors Bureau and shall be utilized
23	for airline incentive programs aimed at supporting tourism recovery and
24	growth.
25	(b) The sum of Five Million Two Hundred Thousand Dollars
26	(\$5,200,000) is hereby authorized to be expended by the Guam Memorial

1	Hospital Authorit	y for purposes	consistent with	its mission	to provide o	quality

- 2 healthcare services.
- 3 The Guam Visitors Bureau and the Guam Memorial Hospital Authority shall
- 4 each submit a detailed report of any expenditures made pursuant to this section to I
- 5 Liheslaturan Guåhan within thirty (30) days of such expenditure. No other
- 6 expenditures or appropriations shall be authorized from the Fiscal Year 2023 audited
- 7 excess revenues.
- 8 Section 11. Reallocation of Funds to the Guam Department of
- 9 Education for Mold Mitigation. Notwithstanding any other provision of law, all
- 10 unexpended funds appropriated in prior fiscal years to the Guam Department of
- 11 Education for school facility projects, including but not limited to mold mitigation
- 12 and school perimeter fencing, that were transferred to the Department of
- 13 Administration for procurement purposes, are hereby reallocated to the Guam
- 14 Department of Education. Such funds shall be deposited into GDOE's account,
- 15 remain available until expended for their original intended purposes, and not be
- subject to the transfer authority of *I Maga'hågan Guåhan*. The Guam Department
- 17 of Education shall assume full procurement authority for these projects, in
- 18 compliance with applicable procurement laws, and shall submit quarterly
- 19 expenditure and progress reports to I Liheslaturan Guåhan and I Maga'hågan
- 20 Guåhan until project completion.
- 21 Section 12. Allocations of Funds for "Y Kuentan Salappe' Prinsepat."
- 22 Notwithstanding any other provision of law, the sum of One Million Two Hundred
- 23 Thousand Dollars (\$1,200,000) is hereby allocated from Section 1, Part 1, Chapter
- 24 II of this Act to fulfill the purpose of 'Y Kuentan Salappe' Prinsepat' as authorized
- 25 in Chapter 10, Title 17 Guam Code Annotated.
- 26 Section 13. Continuing Appropriation for Charter Schools.

1	Notwithstanding any other provision of law, the allotted but unexpended
2	balance of funds appropriated to the Guam Charter Schools Council and Guam
3	Charter Schools in prior fiscal years shall not lapse and shall continue to be available
4	in Fiscal Year 2026.
5	Section 14. Notwithstanding any other provision of law and pursuant to
6	Section 43 of Chapter XII of Public Law 37-125, the sum of Thirty-nine Thousand
7	Dollars (\$39,000) is hereby appropriated from the Net Projected Unobligated Fiscal
8	Year 2025 General Fund Revenue Balance as identified in the June 2025
9	Consolidated Revenue and Expenditure Report to the Department of Public Health
10	and Social Services, Foster Care Division for the purchase of food, health hygiene
11	supplies, school supplies, and clothing needed by children under their care. This
12	appropriation shall be in effect until fully expended.
13	Section 15. Continuing Appropriation for the Department of
14	Corrections. Notwithstanding any other provision of law, the allotted but
15	unexpended balance of funds appropriated to the Guam Department of Corrections
16	in prior fiscal years shall not lapse and shall continue to be available in Fiscal Year
17	2026.
18	Section 16. Appropriation to the Department of Integrated Services
19	for Individuals with Disabilities (DISID). Notwithstanding any other provision of
20	law, the sum of One Hundred Fifty Thousand Dollars (\$150,000) is hereby
21	appropriated from the Net Unobligated Fiscal Year 2025 General Fund Balance to
22	the Department of Integrated Services for Individuals with Disabilities (DISID) for
23	the express purpose of providing private care services to individuals with disabilities.
24	This appropriation shall not lapse and shall continue to be available until fully
25	expended.
26	Section 17. Continuing Appropriation Authorization for the Bureau

of Statistics and Plans (BSP). Notwithstanding any other provision of law, the

- 1 allotted but unexpended balance of funds appropriated to the Bureau of Statistics
- 2 and Plans (BSP) for Fiscal Year 2025 and prior shall not lapse and shall continue to
- 3 be available in Fiscal Year 2026.
- 4 Section 18. Continuing Appropriation Authorization for the Guam
- 5 Environmental Protection Agency (GEPA). Notwithstanding any other provision
- 6 of law, the allotted but unexpended balance of funds appropriated to the Guam
- 7 Environmental Protection Agency (GEPA) for Fiscal Year 2025 and prior shall not
- 8 lapse and shall continue to be available in Fiscal Year 2026.
- 9 Section 19. Continuing Appropriation Authorization for the
- 10 Department of Public Health and Social Services (DPHSS). Notwithstanding any
- other provision of law, the allotted but unexpended balance of funds appropriated to
- 12 the Department of Public Health and Social Services (DPHSS) for Fiscal Year 2025
- and prior shall not lapse and shall continue to be available in Fiscal Year 2026.
- 14 Section 20. Continuing Appropriation Authorization for the
- 15 Department of Integrated Services for Individuals with Disabilities (DISID).
- 16 Notwithstanding any other provision of law, the allotted but unexpended balance of
- 17 funds appropriated to the Department of Integrated Services for Individuals with
- 18 Disabilities (DISID) for Fiscal Year 2025 and prior shall not lapse and shall continue
- 19 to be available in Fiscal Year 2026.
- 20 Section 21. Notwithstanding any other provision of law and pursuant to
- 21 Section 43 of Chapter XII of Public Law 37-125, the sum of Thirty-five Thousand
- 22 Dollars (\$35,000) is hereby appropriated from the Net Projected Unobligated Fiscal
- 23 Year 2025 General Fund Revenue Balance as identified in the June 2025
- 24 Consolidated Revenue and Expenditure Report to the Department of Public Health
- 25 and Social Services for Harvest House Resource Center for the care of foster children
- 26 to include providing food, clothing, shoes, hygiene products, school supplies, baby

- 1 items, household items, car seats, and beds. This appropriation shall be in effect until
- 2 fully expended.
- 3 Section 22. Appropriation to the Department of Integrated Services
- 4 for Individuals with Disabilities (DISID). Notwithstanding any other provision of
- 5 law, the sum of Twenty Three Thousand Dollars (\$23,000) is hereby appropriated
- 6 from the Net Unobligated Fiscal Year 2025 General Fund Balance from the 4th
- 7 Quarter of the Fiscal Year 2025 collected above the revenue levels adopted pursuant
- 8 to Public Law 37-125 to the Department of Integrated Services for Individuals with
- 9 Disabilities (DISID) for the express purpose of providing private care services to
- 10 individuals with disabilities. This appropriation shall not lapse and shall continue to
- 11 be available until fully expended.
- 12 Section 23. Continuing Appropriation Authorization for the Guam
- 13 Ethics Commission. Notwithstanding any other provision of law, the allotted but
- 14 unexpended balance of funds appropriated to the Guam Ethics Commission for
- 15 Fiscal Year 2025 and prior shall not lapse and shall continue to be available in Fiscal
- 16 Year 2026.
- 17 Section 24. Unexpended Funds from FY 2024 and FY 2025.
- 18 Notwithstanding any other provision of the law, Unexpended funds appropriated
- 19 from FY 2024 and FY 2025 shall not lapse and shall be available to the Guam
- 20 Behavioral Health and Wellness Center (GBHWC) in FY 2026. This shall not be
- 21 subject to transfer authority of *I Maga'hågan Guahan*.
- Section 25. Appropriation. Notwithstanding any other provision of the
- law, the sum of Two Million Dollars (\$2,000,000) is appropriated from the Net
- 24 Projected Unobligated Fiscal Year 2025 General Fund Revenue Balance as of July
- 25 2025 CRER to the Mayors Council of Guam for Fiscal Year 2026 operations. This
- shall not be subject to transfer authority of I Maga'hågan Guåhan.

1 Section 26. Appropriation. Notwithstanding any other provision of the law, the sum of One-Million Five Hundred Thirty-one Thousand Nine Dollars 2 (\$1,531,009) is appropriated from the Net Projected Unobligated Fiscal Year 2025 3 General Fund Revenue Balance as of July 2025 CRER to the Guam Behavioral 4 5 Health and Wellness Center for Level II Residential Services for Individuals with 6 serious mental illness with or without an intellectual disability. The amount covers 7 the 24-hour residential services for these clients as well as the drop-in center known 8 as Sagan Mami. 9 Section 27. **Fishermen's Co-op.** Notwithstanding any other provision of law, the sum of Three Hundred Thousand Dollars (\$300,000) is appropriated from 10 11 the Net Unobligated Fiscal Year 2025 General Fund Balance to the Department of 12 Administration for the Fishermen's Co-op to fund part of the reconstruction and 13 renovation of the Guam Fishermen's Co-op facility, and the operational costs of the transition from the current facility to the temporary facility for Fiscal Year 2026. 14 15 **Section 28.** Notwithstanding any other provision of law and pursuant to Section 43 of Chapter XII of Public Law 37-125, the sum of Five Hundred Thousand 16 17 Dollars (\$500,000) is hereby appropriated from the Net Projected Unobligated Fiscal 18 Year 2025 General Fund Revenue Balance as identified in the June 2025 19 Consolidated Revenue and Expenditure Report to Guam Unique Merchandise and Art (GUMA) for the purpose of helping aspiring entrepreneurs and incubate 20 21 graduates of their business program with mentoring and start-up financial support. 22 The Guam Economic Development Authority shall assist GUMA in the 23 administration of the funds. The funds appropriated by this Act shall not lapse nor 24 be subject to any transfer authority and shall be available until the funds appropriated 25 by this Act and any former and future act are fully expended. Said appropriation 26 shall not preclude GUMA from receiving other aid or grants to pursue the aims of

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this Act.

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 individua
6	contributions to the Fund, including the employee and employer retiremen
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 GGRI
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
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

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absence due to a long-term disability status which has been certified by a medical

doctor. Retired corrections officers hired under this Section may receive their

retirement annuity while employed on this temporary basis. The DOC may exercise

this hiring authority provided its authorized budget for personnel is not exceeded.

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- 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, 2026, and again
- 12 thirty (30) days after the end of the fiscal year, of the number of retired officers hired
- pursuant to this Section, the positions filled, the length of employment, the cost of
- said hiring, and the nature of the critical need that was filled.

## 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
- 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
- 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, 2026, 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 Temporary Employment of Retired Guam Firefighters. The Section 5. Guam Fire Department (GFD) may hire retired GFD firefighters if a critical need 10 arises because of military activation of GFD firefighters or absence due to a long-11 term disability status which has been certified by a medical doctor. The GFD may 12 exercise this hiring authority provided its authorized budget for personnel is not 13 exceeded. The retiree hired shall fill such a vacant position and shall be terminated 14 when the incumbent returns from military service or absence. Retired firefighters 15 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 Fire Chief of GFD shall certify that every retiree hired is fit for duty. 19 Notwithstanding § 8121(a) of Article 1, Chapter 8, Title 4 GCA, retirees hired 20 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 Chief of GFD shall submit a report to I Liheslaturan Guåhan on July 1, 2026, and 24 again thirty (30) days after the end of the fiscal year, of the number of retired 25 firefighters hired pursuant to this Section, the positions filled, the length of 26 employment, the cost of said hiring, and the nature of the critical need that was filled. 27

**Employment** of Retired Customs 1 Section 6. Temporary Quarantine Officers. The Customs and Quarantine Agency (CQA) may hire retired 2 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 hiring authority provided its authorized budget for personnel is not exceeded. The 7 retired officer hired shall fill such a vacant position and shall be terminated when the 8 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 Officer III and below, only at Step 1, and shall not receive annual leave. Retirees 11 12 hired pursuant to this Section shall meet the requirements for the position in question, except for written examinations, and the Director of the CQA shall certify 13 14 that every retiree hired is fit for duty. The requirements of Chapter 51 of Title 17 GCA are waived for employment pursuant hereto, except for § 51104(b)(4). 15 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 COA shall submit a report to I Liheslaturan Guåhan on July 1, 2026, and again thirty (30) days after the end of the fiscal year, of the number of retired 21 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.

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

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to a limited pool of qualified individuals, military activation of DRT employees, or 1 absence due to a long-term disability status which has been certified by a medical 2 doctor, and instances where additional programs or mandates are required to be 3 4 executed. The DRT may exercise this hiring authority in the following divisions: Taxpayer Services Division, Tax Enforcement Division, Real Property Tax 5 Division, Director's Office (Executive Direction), Regulatory Division, and Motor 6 Vehicle Division, provided its authorized budget for personnel is not exceeded. The 7 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 recruitment for the position, or within a reasonable time after the additional program 10 or mandate for which the employee was hired is completed. Said retirees shall be 11 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. Any employee hired under this Section shall only be eligible to enroll in the 15 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, 2026, and again thirty (30) days after the end of the fiscal year, of the number of retired employees 18 19 hired pursuant to this Section, the positions filled, the length of employment, the cost of said hiring, and the nature of the critical need that was filled. 20 21 Temporary Employment of Retired Government of Guam Section 8.

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

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- 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, 2026,
- 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.
- Section 9. Temporary Employment of Retired GDOE Teachers. The
  Guam Department of Education (GDOE) may hire retired GDOE teachers who are
  not eligible for Medicare Parts A and B, and who shall remain covered under the
  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
- 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
- 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, 2026, 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 this hiring authority for attorneys provided that the authorized budget for personnel 2 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 Section may continue to receive retirement benefits. Any attorney hired under this 6 7 Section shall only be eligible to enroll in the Government of Guam Health Insurance Program as an active employee. Such employment shall not close vacancies to 8 qualified applicants. Each entity shall report to I Liheslaturan Guåhan on July 1, 9 2026, and again thirty (30) days after the end of the fiscal year, of the number of 10 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 Temporary Employment of Retired Office of the Attorney Section 11. 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 OAG may exercise this hiring authority for non-attorneys provided that the 16 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 retirement benefits. Any staff hired under this Section shall only be eligible to enroll 20 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, 2026, 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.

## Section 12. Temporary Employment of Retired Department of Public Works Employees.

- (a) The Department of Public Works (DPW) may hire retired Guam DPW employees when a critical need arises because of *I Maga'hågan Guahan's* declaration of a state of public health emergency to respond to the novel coronavirus (COVID-19) pandemic on Guam.
  - (1) Identified Areas. The DPW may exercise this hiring authority in the areas of engineering and construction, building permits and inspection, construction quality control, design and analysis, project coordination and quality control, highway planning, highway programming, coordination and control, highway maintenance and construction, and building construction and facilities maintenance.
  - (2) Special Rules for Hiring of Retired Employees. Any retiree hired pursuant to this Act shall fill a vacant position and shall be terminated upon the lifting of the declaration of a state of public health emergency. Such retirees shall be hired at Step 1 for the position in question and shall not receive annual leave. Notwithstanding § 8121(a) of Article 1, Chapter 8, Title 4 GCA, retirees hired pursuant to this Section may continue to receive retirement benefits
- (b) The DPW Director shall submit a report to *I Liheslaturan Guåhan* on July 1, 2026, and again thirty (30) days after the end of the current fiscal year, of the number of retired employees hired pursuant to this Section, the positions filled, the length of employment, the cost of said hiring, and the nature of the critical need that was filled.
- Section 13. Temporary Employment of Retired Government of Guam Employees by the Mayors Council of Guam. The Mayors Council of Guam (MCOG) may hire retired government of Guam employees when a critical need

arises. Examples of a critical need may include staff shortages due to recruitment 1 challenges, absence due to a long-term disability status which has been certified by 2 a medical doctor, and military activation of MCOG employees. The MCOG may 3 exercise this hiring authority provided its authorized budget for personnel is not 4 5 exceeded. The retiree hired shall fill such a vacant position and shall be terminated when the incumbent returns from military service or absence. Said retirees shall be 6 hired at a minimum of Step 1 for the position in question and shall not receive annual 7 leave. Notwithstanding § 8121(a) of Article 1, Chapter 8, Title 4 GCA, retirees hired 8 9 temporarily pursuant to this Section may continue to receive retirement benefits. Any employee hired under this Section shall only be eligible to enroll in the 10 Government of Guam Health Insurance Program as an active employee. The MCOG 11 Executive Director shall submit a report to I Liheslaturan Guåhan on July 1, 2026, 12 and again thirty (30) days after the end of the fiscal year, of the number of retired 13 employees hired pursuant to this Section, the positions filled, the length of 14 employment, the cost of said hiring, and the nature of the critical need that was filled. 15 Temporary Employment or Detail, Absence Due to 16 Section 14. 17 Military Service or Long-Term Disability. Notwithstanding the provisions of § 4117 of Article 1, Chapter 4, Title 4 GCA, in the event a classified employee will be 18 absent from work in excess of thirty (30) consecutive work days due to active 19 military service or a long-term disability certified in writing by a medical doctor, the 20 appointing authority for an agency may temporarily assign or detail another 21 employee to assume the responsibilities of the absent employee. Such detail or 22 assignment may be in effect for up to the same number of days of the consecutive 23 absence due to active military service or medical disability. The appointing authority 24 25 may also fill such vacancies by limited-term appointment, and any such appointment may be in effect for up to the same number of days of the consecutive absence due 26 to active military service or medical disability. 27

1	Section 15. Locum Tenens Exemption During the Absence of the Chief					
2	Medical Examiner. The Office of Post-Mortem Examinations is exempt from the					
3	government of Guam procurement law in contracting for the professional services					
4	of a qualified medical examiner to be provided when the Chief Medical Examiner is					
5	absent from work.					
6	Section 16. Vehicle Transfers and Taxes. § 25102 (a) and § 25106 of					
7	Chapter 25, Title 16, Guam Code Annotated, are hereby amended, to read:					
8	"§ 25102. Definitions.					
9	For the purposes of this Chapter, the following terms shall mean:					
10	(a) "Bill of Sale" means a document that confirms the sale and					
11	purchase of a vehicle, including the agreed-upon sale price between the					
12	buyer and the seller. Other forms of verification may be accepted,					
13	subject to the approval of the Director of the Department of Revenue					
14	and Taxation."					
15	"§ 25106. Penalties.					
16	Any transfer tax not paid within one hundred and eighty (180) days					
17	after the date of transfer or sale is subject to a delinquency penalty of five					
18	percent (5%) of the transfer tax, in addition to, interest at one-half percent					
19	(.5%) per month or fraction thereof until paid."					
20	Section 17. Transfer of Employees.					
21	(a) Notwithstanding any other provision of law and in recognition of					
22	personnel shortages in certain areas, I Maga'hågan Guåhan is authorized to transfer					
23	employees during Fiscal Year 2026 within or between any line department or agency					
24	of the government of Guam, except that:					
25	(1) this Section shall not apply to any employee of the Legislative or					
26	Judicial Branches;					

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

- (3) no employee shall be transferred if the employee has filed a viable grievance with the Civil Service Commission for discrimination based on political affiliation, gender, or sexual harassment, unless the employee consents to such transfer;
- (4) notwithstanding any other provision of law, rule, or regulation, no employee of an autonomous agency may be transferred to a line department or agency;
- (5) I Maga'hågan Guåhan shall transfer the funding authorized for that employee's position from the transferor agency to the transferee agency, including GMHA, DPHSS, and GBHWC, unless the transfer is from a line agency to an autonomous agency;
- (6) this Section shall not be used to transfer employees acting in good faith who report or expose bad business practices, illegal activities, or inappropriate conduct by public officials;
- (7) no employee who has filed a whistleblower complaint as provided for in statute shall be transferred unless the employee consents to such transfer.
- (b) I Maga'hågan Guåhan shall submit a report to the Speaker of I Liheslaturan Guåhan of the transfer of each employee pursuant to this authorization with the name and position of the employee being transferred, the line department or agency the employee is being transferred from, the line department or agency the employee is being transferred to, the time duration of the transfer, and whether the transfer is permanent, by the twentieth (20th) day after each month of the fiscal year.
- **Section 18. Competitive Wage Act Employee Appeals Pay.** Pursuant to the authority under § 6218.1 of Article 2, Chapter 6, Title 4, Guam Code Annotated,

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

Section 19. Board and Commission Stipends. Any compensation or stipend owed to a board or commission member for attending a regular or special meeting for Fiscal Year 2026 shall be paid from appropriations in this Act by the department or agency responsible for the administrative support and operations of such board or commission. Board and commission members may elect to not receive said compensation. *I Maga'hågan Guåhan* may, by Executive Order, waive the payment of meeting stipends owed to any board or commission member.

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

- **Section 20.** Contracts. Positions in the classified and unclassified service of the government of Guam shall not be filled pursuant to a contractual arrangement, except as provided in this Section, for Fiscal Year 2026.
  - (a) Subject to Chapter 5 of Title 5 GCA, government of Guam departments and agencies may contract with independent contractors; provided, that no agency may contract for services customarily provided by employees in the classified service, except as provided by law.
  - (b) Government of Guam departments and agencies that do not customarily obtain professional services, such as licensed health

professionals, licensed architects, licensed engineers, legal services, actuarial services, and auditing services through an employee in the classified service in that department or agency may contract to obtain such services.

- (c) The Public Defender Service Corporation and the Alternate Public Defender are authorized to contract with attorneys as independent contractors to provide services in areas in which it is impracticable or impossible for the office to proceed. Such contracts shall be in accordance with the procurement laws of Guam. The Executive Director of the Public Defender Service Corporation and the Executive Director of the Alternate Public Defender shall file a copy of every such contract with the Director of Administration together with a written certification stating why it is impracticable to handle the matter within the office as otherwise constituted.
- (d) This Section shall not apply to the Office of the Attorney General of Guam; the Guam Department of Education; the University of Guam; the Guam Community College; the Unified Judiciary when filling positions of justices and judges pro tem, law clerks, and legal interns; the Department of Revenue and Taxation when filling the position of legal counsel; *I Liheslaturan Guåhan*; the Guam Memorial Hospital Authority; and the Department of Public Health and Social Services and the Guam Behavioral Health Wellness Center when filling positions of licensed health professionals.
- (e) Any instrumentality of the government of Guam that fills any classified or unclassified positions by contractual arrangement in accordance with this Section shall file a copy of every such contract with the Director of Administration together with a written certification stating why it is impracticable to handle the matter within the instrumentality as otherwise constituted.

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

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- 4 The President of the University of Guam, the President of the Guam 5 Community College, and the Director of the Guam Department of Labor shall transmit a report to I Maga'hågan Guåhan and the Speaker of I Liheslaturan Guåhan 6 no later than June 30 of each year of the actual number of programs completed and/or 7 8 certificates issued for each employment, employment placement, and job training 9 program; and employment data for said program completed for the two (2) years 10 following completion of their respective programs, to include salary levels, job 11 location, or whether the job is in the same field as the program.
- 12 (b) The report mandated in Subsection (a) of this Section shall also be 13 posted on each agency's respective website.
- 14 Authorization for Legal Services for the Department of Section 22. 15 Public Works, the Guam Building Code Council, the Contractors License 16 Board, and the PEALS Board. The Department of Public Works (DPW), the Guam 17 Building Code Council (GBCC), the Guam Contractors License Board (GCLB), and 18 the Guam Board of Registration for Professional Engineers, Architects, and Land 19 Surveyors (PEALS) may enter into a Memorandum of Understanding (MOU) to 20 jointly fund an Assistant Attorney General to specifically provide legal services to 21 DPW, GBCC, GCLB, and the PEALS Board only.
- Section 23. Consolidated Revenue and Expenditure Reporting
  Requirement. Notwithstanding §§ 4105(f) and 4109(c)(3) of Chapter 4, Title 5
  GCA, and § 13109(a)(1) of Chapter 13, Title 2 GCA, relative to General Fund
  revenue reporting, the Director of the Bureau of Budget and Management Research,
  in collaboration with the Director of Revenue and Taxation and the Director of
  Administration, shall prepare a monthly Consolidated Revenue and Expenditure

1	Report (CRER) which shall report and recognize revenues on a cash basis, with the					
2	exception of Section 30 revenues, which shall be reported as collected in full in					
3	October of each year; and shall for each month, identify and note any and all non-					
4	recurring revenues by General Fund revenue category, by month collected, and by					
5	amount; and shall compare the budgeted and actual departmental program					
6	appropriations with expenditures and encumbrances. The Director of the Bureau of					
7	Budget and Management Research, the Director of Administration, and the Director					
8	of Revenue and Taxation shall certify said reports, which shall be transmitted to $I$					
9	Maga'hågan Guåhan and the Speaker of I Liheslaturan Guåhan no later than twenty					
10	(20) days after the end of each month. The reports shall include, at a minimum, the					
11	following components relative to General Fund revenues:					
12	(a) comparison of revenues for the preceding month contrasted with					
13	the same month for the prior fiscal year;					
14	(b) comparison of year-to-date revenues for the preceding month					
15	contrasted with the same period for the prior fiscal year;					
16	(c) comparison of adopted revenues allocated for the preceding					
17	month contrasted with the actual revenues collected for the month;					
18	(d) comparison of quarterly adopted revenues allocated for the					
19	preceding quarter contrasted with actual quarterly revenues collected;					
20	(e) comparison of year-to-date adopted revenues contrasted with					
21	actual year-to-date revenues collected; and					
22	(f) comparison of adopted revenues for the fiscal year contrasted					
23	with actual year-to-date revenues collected plus the remaining projected					
24	revenues to be collected for the remainder of the fiscal year.					
25	Section 24. Payment of Civil Service Commission Settlements or					
26	Judgements and Decisions by the Judiciary of Guam. Any obligations of back					
27	pay owed to compensate employees by a judgment or by a settlement agreement					

1	action of the Civil Service Commission or judgement and decision of the Judiciary				
2	of Guam is hereby appropriated from the Fiscal Year 2026 budget of the respective				
3	agency to which such action is directed.				
4	Section 25. Prevention of Disproportionate Reductions in Allotments.				
5	The Department of Administration and the Bureau of Budget and Management				
6	Research shall not disproportionately reduce the budget allotments to the University				
7	of Guam and the Guam Community College from other units of the government of				
8	Guam.				
9	Section 26. Restrictions on Hiring of Unclassified Employees. Unless				
10	otherwise authorized by this Chapter, no government funds of any kind or				
11	description may be expended for the employment or hiring of unclassified				
12	employees in the Executive Branch of the government of Guam, except for the				
13	following:				
14	(a) certified persons at the Guam Department of Education as				
15	identified in § 715(1), Chapter 7, Title 1, GCA;				
16	(b) any academic teaching positions at the University of Guam and				
17	the Guam Community College;				
18	(c) nurses, doctors, licensed health professionals, contact tracers and				
19	investigators, and ancillary health employees necessary for clinical purposes				
20	at the Department of Public Health and Social Services, the Guam Behavioral				
21	Health and Wellness Center, the Office of the Chief Medical Examiner, the				
22	Guam Memorial Hospital Authority, the Guam Police Department, and the				
23	Department of Integrated Services for Individuals with Disabilities;				
24	(d) Department of Labor Survey Workers;				
25	(e) Systems and Programming Administrator, Junior Systems				
26	Programmer, Senior Programmer Analyst, Junior Application Analyst, Junior				
27	Programmer Analyst, and Junior Application Programmer; and positions				

1 dealing with reporting, tax audits, tax investigations, tax collections, and processing of taxes at the Department of Revenue and Taxation; 2 3 federally funded positions (matching and up to 100%): 4 (g) persons filling temporary vacancies created by the call to active 5 military duty of employees who are members of the reserve components of 6 the Department of Defense and the Department of Transportation, including, 7 but not limited to, the United States Army, United States Navy, United States 8 Marine Corps, United States Air Force, the Guam Army National Guard, the 9 Guam Air National Guard, and the United States Coast Guard, or created by absence due to a long-term disability status which has been certified by a 10 medical doctor. Departments may exercise this hiring authority provided its 11 12 authorized budget for personnel is not exceeded; 13 (h) positions within the Office of I Maga'hågan Guåhan, the Office 14 of I Sigundo Maga'låhen Guåhan and the Guam State Clearinghouse, and 15 department or agency heads, and private secretaries; 16 (i) positions within the Mayors Council of Guam; 17 (i) positions within the Guam Election Commission; 18 (k) limited-term, part-time substitute teachers of the Guam 19 Department of Education; professional engineers required to fill Chief Engineer positions; 20 (1) 21 (m) positions within the Business Office of the Guam Memorial 22 Hospital Authority (GMHA) which shall consist of certified coders and 23 billers: 24 (n) Victim Advocates within the Office of the Attorney General: 25 the Executive Director and staff positions of I Kumision I Fino'

CHamoru yan I Fina'nå'guen I Historia yan Lina'la' I Taotao Tåno' (the

1	Commission on CHamoru Language and the Teaching of the History and						
2	Culture of the Indigenous People of Guam);						
3	(p) Child Protective Services social workers and community						
4	program aides at the Department of Public Health and Social Services;						
5	(q) labor law enforcement specialists;						
6	(r) senior law clerks (7 GCA, § 9A106.1(a)(2)) with a pay grade M,						
7	step 1 of the Competitive Wage Act of 2014, General Pay Plan, and law clerks						
8	(7 GCA, § 9A106.1(a)(1)) with a pay grade K, step 1 of the Competitive Wage						
9	Act of 2014, General Pay Plan;						
10	(s) the chief financial officer for the Department of Administration;						
11	(t) customer service representatives at the Guam Department of						
12	Labor;						
13	(u) Sanitation workers and Equipment Operators for the Guam Solid						
14	Waste Authority; and						
15	(v) all persons employed pursuant to this Section, effective October						
16	1, 2028, shall meet the minimum Knowledge, Abilities, and Skills (KAS)						
17	associated with such position.						
18	(w) Positions within the Department of Chamorro Affairs for the sole						
19	purpose of the Guam Cultural Repository operations until classified positions						
20	are created, recruited, and filled pursuant to 4 GCA Chapter 4, Personnel						
21	Policy and the Civil Service Commission.						
22	Section 27. GDOE Consolidated Expenditure Report Requirement.						
23	Within thirty (30) days following each fiscal quarter, the Superintendent of GDOE						
24	shall provide to I Liheslaturan Guåhan, and post on the GDOE website, a						
25	consolidated expenditure report which shall include the authorized spending levels,						
26	encumbrances, and expenditures (quarterly and year-to-date) of GDOE, enumerated						

- 1 by school or division within the department. Such report shall also be transmitted,
- 2 by hand-delivery or electronically, to each school principal.
- 3 Section 28. Alignment of Hospital Rates and Fees. Notwithstanding any
- 4 other provision of law, the Guam Memorial Hospital Authority (GMHA) is
- 5 authorized to formulate a fee and rate schedule of applicable hospital fees and rates.
- 6 Upon the completion of a fee study, GMHA shall submit the adjusted fee and rate
- 7 schedule to I Liheslaturan Guåhan by June 30, 2026. Nothing herein shall affect
- 8 GMHA's authority to regularly adopt or increase fees.
- 9 Section 29. Re-employment of Former Classified Employees in
- 10 Education, Health, and Public Safety. Notwithstanding any other provision of law,
- 11 for Fiscal Year 2026, former classified teachers, nurses, environmental health
- 12 inspectors, and public safety first responders of the government of Guam who were
- in good standing at the time of resignation may be re-employed at the lesser of the
- salary they earned at their former position if they apply for the same or comparable
- job in the same department regardless of the timespan that the employee left their
- position, and Step 5 of the position that they will be occupying. The employee may
- 17 waive this privilege.
- 18 Section 30. Reporting Requirement for Funding Received from the
- 19 American Rescue Plan Act of 2021 and the Infrastructure Investment and Jobs
- 20 Act. Notwithstanding any other provision of law, rule, or regulation, the Director of
- 21 the Bureau of Budget and Management Research and the Director of Administration
- 22 shall submit a written report to the Speaker of I Liheslaturan Guåhan no later than
- 23 five (5) working days after the end of each month beginning in Fiscal Year 2026 and
- 24 throughout the federal funding period, which shall reflect the total amount of funds
- 25 earmarked to Guam and received by I Maga'hågan/Maga'låhen Guåhan through
- 26 the American Rescue Plan Act of 2021 and the Infrastructure Investment and Jobs
- 27 Act. The report shall detail the allocation of funds by I Maga'håga/Maga'låhi and

- 1 the total expenditure of funds by purpose, project description, to include the amount
- 2 of each contract awarded, the name and business license number of the contract
- 3 awardee, the name and business license number of all project bidders; product
- 4 vendor name, business license number, and price quotes; and estimated completion
- 5 date of project or delivery of final product. Failure to submit said report after the end
- 6 of each month shall result in a fine of Two Hundred Fifty Dollars (\$250.00) per
- 7 missed deadline for each Director identified herein, which shall be deposited in the
- 8 Rainy Day Fund established pursuant to Article 9 of Chapter 22, Title 5, Guam Code
- 9 Annotated.
- 10 Section 31. Amendment to the Guam Ancestral Lands Commission
- 11 Survey, Infrastructure, and Development Fund. Notwithstanding any other
- 12 provision of law requiring the deposit of proceeds to other funds, for Fiscal Year
- 13 2026 only, the Guam Ancestral Lands Commission Survey, Infrastructure, and
- 14 Development (GALC SID) Fund shall receive the net proceeds of all leases of Apra
- 15 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
- 17 federal government to the government of Guam by quitclaim deed in 2002 and now
- 18 utilized by the telecommunications company AT&T), both under the jurisdiction of
- 19 the Guam Ancestral Lands Commission. Notwithstanding any other law or provision
- 20 of this Act, GALC SID funds shall not be used for any other purpose except as
- 21 provided in Title 21 GCA, Chapter 80, § 80104(h)(3).
- 22 Section 32. Excess Annual Leave for Nurses, Employees Working in
- 23 Nursing Services, and Peace Officers. Notwithstanding § 4109(c) of Chapter 4,
- 24 Title 4, Guam Code Annotated, employees working in nursing services at the Guam
- 25 Memorial Hospital Authority, nurses 1 employed at the Department of Public Health
- and Social Services, and Peace Officers, as defined in § 51101(b), Chapter 51, Title
- 27 17, Guam Code Annotated, who have accumulated annual leave in excess of three

1	hundred twenty (320) hours as of September 30, 2025, may carry over their excess					
2	and shall use the excess amount of leave, prior to retirement or termination from					
3	service. At the time of retirement or termination of service, that portion permitted to					
4	be credited to sick leave shall be so credited and the remainder of the excess leave,					
5	if any, shall be lost. Nothing herein shall allow lump sum compensation or retirement					
6	credit for annual leave in excess of three hundred twenty (320) hours. Nothing herein					
7	shall limit registered nurses from accruing leave in accordance with § 4109.1,					
8	Chapter 4, Title 4, Guam Code Annotated.					
9	Section 33. Positions in the Elected Attorney General's Office. A new					
10	§ 6207.2 is added to Article 2, Chapter 6, Title 4, Guam Code Annotated to read as					
11	follows:					
12	"§ 6207.2. Positions in the Elected Attorney General's Office. The					
13	Attorney General of Guam is authorized to establish such positions as may be					
14	necessary for the operation of the Office of the Attorney General of Guam.					
15	No person shall be appointed to fill such position in the absence of an					
16	appropriation to pay the salary set for such position. The Attorney General					
17	shall set the salaries for positions for which salaries are not set by law, which					
18	shall be paid in twenty-six (26) biweekly equal installments from the date					
19	when such salary is set."					
20	Section 34. Inclusion of the Office of the Attorney General in					
21	Standardized Personnel Rules and Appeals Procedures. § 4105 (a) and (b) of					
22	Article 1, Chapter 4, Title 4, Guam Code Annotated is amended to read as follows:					
23	"(a) Rules subject to criteria established by this Chapter governing					
24	the selection, promotion, performance, evaluation, demotion, suspension and					

other disciplinary action of classified employees shall be adopted by the Board

of Directors of the Antonio B. Won Pat International Airport Authority,

Guam; the Board of Directors of the Guam Economic Development

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Authority; the Board of Directors of the Guam Housing Corporation; the Board of Commissioners of the Guam Housing and Urban Renewal Authority; the Guam Judicial Council; the Board of Directors of the Jose D. Leon Guerrero Commercial Port; the Guam Education Board; the Board of Regents of the University of Guam; the Guam Community College Board of Trustees; the Board of Trustees of the Guam Memorial Hospital Authority; the Board of Directors of the Guam Visitors Bureau; and the Consolidated Commission on Utilities on behalf of the Guam Waterworks Authority and the Guam Power Authority, and the Board of Trustees of the Public Defender Service Corporation, and the Office of the Attorney General with respect to personnel matters within their respective branches, agencies, public corporations or departments, and by the Director of Administration as to all other Executive Branch employment.

(b) Such rules shall, to the extent practicable, provide standard conditions for entry into and the other matters concerning the government service. The personnel rules adopted for the Guam Economic Development Authority, the Guam Housing Corporation, the Guam Housing and Urban Renewal Authority, the University of Guam, the Guam Community College, the Antonio B. Won Pat International Airport Authority, Guam, the Jose D. Leon Guerrero Commercial Port, the Department of Education, the Guam Memorial Hospital Authority, the Office of the Attorney General, by the Director of Administration and by the Consolidated Commission on Utilities shall require that all their classified employee appeals, except academic personnel of the Guam Community College and the University of Guam in conformance with Title 4 GCA § 4403(h), be heard by the Civil Service Commission ('Commission')."

1	Section 35. Reporting Requirements for the Judicial Client Service						
2	Fund. § 9603 of Chapter 9.6, Title 7, Guam Code Annotated, is hereby amended to						
3	read as follows:						
4	"§ 9603. Reporting Requirements. The Judicial Client Services						
5	Fund shall be under the stewardship of the Judicial Council. The Judicial						
6	Council shall prepare, or cause to be prepared, full statements of accounts of						
7	all money received and expended out of the account or accounts of the Judicial						
8	Client Services Fund, inclusive of a line item breakdown of funds expended						
9	for the purposes of § 9602 (a), (b), (c) and (d) and any other expenditures, and						
10	shall transmit such report no later than twenty (20) days after the end of each						
11	quarter to the Speaker of I Liheslaturan Guåhan and each fiscal year, together						
12	with the Budget Request of the Superior Court for the ensuing fiscal year.						
13	Quarterly reports shall also be posted to the Judiciary of Guam's website."						
14	Section 36. A new §2103 is hereby added to Chapter 2 of Title 7 Guam Code						
15	Annotated to read:						
16	"§ 2103. Authorization to Fund Operational Shortfalls. The						
17	Unified Judiciary of Guam is authorized to fund any operational shortfall from						
18	any fund sources under its control, excluding funds held in trust. Transfers						
19	from the Judicial Building Fund must be consistent with the covenants and						
20	provisions of the loan documents between the Unified Judiciary and its						
21	lender."						
22	Section 37. § 11104(d)(5) of Chapter 11 of Title 12 Guam Code Annotated						
23	is hereby amended to read:						
24	"(5) Private Attorney Panel Division to provide public legal services						
25	to indigent persons in criminal and juvenile cases, including Petitions for						
26	Persons in Need of Services, appeals therefrom, and in writ proceedings						

involving the protection of constitutional rights, when those persons are

1	entitled to public legal services in the Superior and Supreme courts of Guam					
2	who cannot be represented by any other division due to a conflict of interest.					
3	Private Attorney Panel providers and support staff providing this					
4	representation shall not be employees of the Corporation. This division may					
5	include a panel of investigators appointed to assist Private Attorney Panel					
6	attorneys on a case by case basis. The Private Attorney Panel Division shall					
7	consist of attorneys qualified by Board Policy to receive appointments for the					
8	provision of public legal services when both the Public Defender Division and					
9	Alternate Public Defender divisions is unable to represent an indigent					
10	defendant due to a conflict of interest. Such private attorneys may be retained					
11	as independent contractors based upon possessing qualifications established					
12	by the Board and receiving a rate of One Hundred Fifty Dollars (\$150) per					
13	hour, subject to case-type-based caps, until the Corporation develops and					
14	adopts alternative compensation policies, in consultation with the Guam Bar					
15	Association."					
16	Section 38. § 11115(c) of Chapter 11 of Title 12 Guam Code Annotated is					
17	hereby amended to read:					
18	"(c) The Judiciary of Guam shall continue to provide funding for					
19	legal services rendered by the Private Attorney Panel and other related					
20	expenses incurred before October 1, 2025, provided such services are billed					
21	no later than December 31, 2025."					
22	Section 39. Classified Employment Protections for the Office of the					
23	Attorney General. A new item (20) is added to § 4102(a), of Article 1, Chapter 4,					
24	Title 4, Guam Code Annotated to read as follows:					
25	"(20) Employees of the Office of the Elected Attorney General.					
26	(i) Classified employees at the time of passage of this					
27	Act shall remain classified for the duration of their employment					

1	at the Office of the Attorney General and shall only be removed
2	pursuant to the provisions contained in 4 GCA § 4201 and 4 GCA
3	§ 4406."
4	Section 40. Prohibiting Plea Deals without Reasonable Proof of
5	Victim Notification. Subsection (b) of § 60.80, Chapter 60, Title 8 of the Guam
6	Code Annotated is amended, to read as follows:
7	"(b) If a plea agreement has been reached by the parties which
8	contemplates entry of a plea of guilty or nolo contendere in the expectation
9	that a specified sentence will be imposed or that other charges before the court
10	will be dismissed, the court shall require the disclosure of the agreement in
11	open court at the time the plea is offered. Thereupon the court may accept or
12	reject the agreement, or may defer its decision as to acceptance or rejection
13	until there has been an opportunity to consider the presentence report. No plea
14	agreement shall be accepted by the court unless the agreement includes a
15	certification by a victim advocate of the Office of the Attorney General's
16	Crime Victim's Response Unit or a prosecutor assigned to the case, affirming
17	one of the following:
18	(1) The victim has been notified of the terms of the plea
19	agreement and has indicated agreement; or
20	(2) The victim has been notified of the terms of the plea
21	agreement and has indicated disagreement; or
22	(3) Reasonable and documented attempts were made to notify
23	the victim of the terms of the plea agreement, but the victim did not
24	respond; or
25	(4) Reasonable and documented attempts were made to notify
26	the victim of the terms of the plea agreement, but the victim could not
27	be located.

	Such certification	shall be	attached	to the	pela	agreement	submitted	to the
court	, and the court shall	not acce	pt any ple	a agre	emen	t lacking su	ch certifica	tion."

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Section. 41. Small Purchases for the Guam Department of Education.

A new § 5213.1 is *added* to Subarticle B of Article 3, Chapter 5, Title 5, Guam Code Annotated, to read:

"§ 5213.1. Small Purchases for the Guam Department of Education (GDOE). Any procurement not exceeding Two Hundred Fifty Thousand Dollars (\$250,000) may be made in accordance with small purchase regulations promulgated by the Policy Office, which shall include the requirements, in a Request for Quotes (RFQ) small purchase solicitation, to solicit and obtain, to the maximum extent practicable, no less than three (3) positive written quotations from qualified sources that shall be part of the procurement record. A "no quote" response will not be considered a positive quotation but shall be part of the procurement record, which shall further include a written record or memorandum of all solicitations and responses thereto, negative or positive, orally or in writing. In the event the GDOE obtains less than three (3) positive quotations and provides the attestation required by this Section, the agency may proceed with the small purchase procurement. The GDOE shall include in the procurement record of a small purchase solicitation made by RFO, regardless of whether it was concluded. an attestation containing the following:

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

1	(b) a statement documenting the solicitation efforts to obtain			
2	quotations from qualified sources other than those which responded;			
3	and			
4	(c) GDOE's list of all qualified vendors for the item(s) being			
5	procured. Small purchase requirements shall not be artificially divided			
6	so as to constitute a small purchase under this Section. The GDOE			
7	Superintendent, or designee at or above the level of the Procurement			
8	Officer utilizing this Section for procurement, shall submit a quarterly			
9	report of all small purchases to the Speaker of I Liheslaturan Guåhan."			
10	Section 42. Authorization to Extend the Gas Tax Relief Act.			
11	Notwithstanding any other provision of law, except for liquid fuel used for			
12	commercial aviation purposes, all levy of excise taxes, automotive surcharges, and			
13	mass transit automotive surcharges on liquid fuel shall be reported but payments			
14	shall be waived for Fiscal Year 2026, ending September 30, 2026.			
15	Section 43. Guam Memorial Hospital Authority Personnel Hazardous			
16	Pay Authorized. A new § 6225.3 is added to Chapter 6 of Title 4, Guam Code			
17	Annotated, to read:			
18	"§ 6225.3 Hazardous Pay for Guam Memorial Hospital			
19	Authority Personnel.			
20	(a) Notwithstanding § 6304 of Article 3, Chapter 6, Title 4, Guam			
21	Code Annotated, the Civil Service Commission Hazardous/Environmental			
22	Pay Policy and Procedures, or any other provision of law, rule, regulation, and			
23	Executive Order, the personnel of the Guam Memorial Hospital Authority			
24	working in what are deemed hazardous duty working conditions or duty			
25	involving physical hardship (Environmental): shall be entitled to a ten percent			
26	(10%) hazardous pay differential.			

(b)

exposure personnel and ensure that all affected personnel receive the hazardous pay differential. The Guam Memorial Hospital Authority shall additionally develop protocol for personnel not normally in direct-exposure situations for those times when they are in unusual and dangerous direct contact situations, at which time they shall then be entitled to a hazardous pay differential for that specific incident in which they were exposed, including but not limited to exposure to dangerous conditions in preparation for, during, and following typhoons and other natural disasters and during periods of declaration of emergency.

the Guam Memorial Hospital Authority shall identify the direct-

- (c) For purposes of this Section, the following definitions shall apply:
  - (i) MICRO-ORGANISMS: Working with, or in close proximity to microorganisms in situations for which the nature of the work does not require the individual to be in direct contact with primary containers, or organisms pathogenic for man, such as culture flasks, culture test tubes, hypodermic syringes, and similar instruments, and biopsy and autopsy material and wherein the use of safety measures have not practically eliminated the potential for personal injury.
  - (ii) DUTY INVOLVING PHYSICAL HARDSHIP (ENVIRONMENTAL): Duty that may not in itself be hazardous but causes extreme physical discomfort or distress and is not adequately alleviated by protective or mechanical devices, such as duty involving exposure to extreme temperatures for a long period of time, arduous physical exertion, or exposure to fumes or dust or noise that causes nausea, skin, eye, or nose irritation, or noise irritation that would cause undue duress.

1	(iii) HAZARDOUS DUTY: A Duty performed under				
2	circumstances in which an accident could result in serious injury or				
3	death. Any injuries incurred while working under unsafe conditions				
4	should be considered as well and not just based on severity or death.				
5	(iv) NATURAL DISASTERS: Working in a hazardous				
6	environment such as high velocity wind in excess of 18 knots or 21				
7	miles per hour (MPH), darkness and unsafe structure; and exposing				
8	employees to hazard duties such as evacuation, search and rescue and				
9	damage assessment efforts."				
10	Section 44. A new § 5117.2 is added to Subarticle B of Chapter 5, Title				
11	5, Guam Code Annotated, to read:				
12	"§ 5117.2. Department of Public Health and Social Services Small				
13	Purchase Procurement Authority.				
14	(a) Notwithstanding any other provision of law, the Department				
15	of Public Health and Social Services (DPHSS) is granted an increase in the				
16	small purchase procurement threshold not to exceed Two Hundred Fifty				
17	Thousand Dollars (\$250,000). The Director of the Department of Public				
18	Health and Social Services (DPHSS) is granted small purchase procurement				
19	authority not to exceed Two Hundred Fifty Thousand Dollars (\$250,000).				
20	The DPHSS shall adhere to the applicable laws, rules and regulations for				
21	procuring small purchases, provided that procurement requirements shall not				
22	be artificially divided.				
23	(b) DPHSS shall ensure that its procurement officials undergo				
24	and successfully complete procurement training pursuant to 5 GCA § 5141				
25	and are enrolled in the earliest training class that becomes available.				

1	(c)	The Director of the Department of Public Health and Social
2	Services shall	submit a report to the Speaker of I Liheslaturan Guåhan
3	quarterly of the	e procurement activities conducted under this provision."

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Section 45. Small Purchases for the Guam Memorial Hospital Authority. A new § 5213. A is *added* to Subarticle B of Article 3, Chapter 5, Title 5, Guam Code Annotated, to read:

"§ 5213.A Small Purchases of Hospital Supplies, Services, Equipment, or Pharmaceuticals for the Guam Memorial Hospital Authority (GMHA). Any procurement not exceeding Two Hundred Fifty Thousand Dollars (\$250,000) for Hospital supplies, services, equipment, or pharmaceuticals, may be made in accordance with small purchase regulations promulgated by the Policy Office, which shall include the requirements, in a Request for Quotes (RFQ) small purchase solicitation, to solicit and obtain, to the maximum extent practicable, no less than three (3) positive written quotations from qualified sources that shall be part of the procurement record. A "no quote" response will not be considered a positive quotation but shall be part of the procurement record, which shall further include a written record or memorandum of all solicitations and responses thereto, negative or positive. orally or in writing. In the event the GMHA obtains less than three (3) positive quotations and provides the attestation required by this Section, the agency may proceed with the small purchase procurement. The GMHA shall include in the procurement record of a small purchase solicitation made by RFO. regardless of whether it was concluded, an attestation containing the following:

(a) a record of those particular businesses that were contacted, and those who, contacted or not, submitted a "no quote," or did not

1	respond to the solicitation, as well as those that submitted positive
2	written quotations;
3	(b) a statement documenting the solicitation efforts to obtain
4	quotations from qualified sources other than those which responded;
5	and
6	(c) GMHA Material Management's list of all qualified
7	vendors for the item(s) being procured. Small purchase requirements
8	shall not be artificially divided so as to constitute a small purchase
9	under this Section.
10	The GMHA Hospital Administrator/CEO, or designee at or above the
11	level of the Procurement Officer utilizing this Section for procurement, shall
12	submit a quarterly report of all small purchases to the Speaker of $I$
13	Liheslaturan Guåhan."
14	Section 46. Monthly Deposit of Business Privilege Tax Revenue to the
15	GMHA Pharmaceutical Fund for the Guam Memorial Hospital Authority. §
16	26208.1.A is added to Article 2 of Chapter 26, Title 11, Guam Code Annotated, to
17	read:
18	"§ 26208.1.A. Monthly Deposit of Business Privilege Tax
19	Revenue. No later than twenty-five (25) days after the end of each month, the
20	Director of Administration shall deposit six and nineteen hundredths percent
21	(6.19%) of all Business Privilege Taxes collected and reported in each
22	monthly Consolidated Revenue and Expenditure Report into the Guam
23	Memorial Hospital Authority Pharmaceutical Fund in accordance with §
24	26208 of Article 2, Chapter 26, Title 11 Guam Code Annotated."
25	Section 47. Continuing Appropriations Authorization for the
26	Department of Youth Affairs. Notwithstanding any other provision of law, the
27	allotted but unexpended balance of funds appropriated to the Department of Youth

- Affairs for Fiscal Year 2025 and prior shall not lapse and continue to be available in Fiscal Year 2026.

  Section 48. Temporary Employment of Retired Youth Service Workers.

  The Department of Youth Affairs (DYA) may hire retired Guam Youth Service
- Workers (YSW) if a critical need arises because of military activation of YSW officers or absence due to a long-term disability status which has been certified by a medical doctor, or when vacancies cannot be filled within six (6) months because of the lack of qualified applicants. Retired Youth Service Workers hired under this Section may receive their retirement annuity while employed on this temporary basis. The DYA may exercise this hiring authority provided its authorized budget

for personnel is not exceeded.

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- 12 The retiree hired shall fill such a vacant position and shall be terminated when the incumbent returns from military service or absence. Retired Youth Service 13 14 Workers may be hired only in the ranks of Youth Service Worker II and below, only 15 at Step 1 and shall not receive annual leave. Officers hired under this Section shall 16 meet the requirements for the position in question except for written examinations. 17 The Director of DYA shall certify that every retiree hired is fit for duty. Notwithstanding § 8121(a) of Article 1, Chapter 8, Title 4 GCA, retirees hired 18 19 temporarily pursuant to this Section may continue to receive retirement benefits. Any employee hired under this Section shall only be eligible to enroll in the 20 21 Government of Guam Health Insurance Program as an active employee. The DYA 22 Director shall submit a report to I Liheslaturan Guåhan on July 1, 2026, and again thirty (30) days after the end of Fiscal Year 2026, of the number of retired officers 23 24 hired pursuant to this Section, the positions filled, the length of employment, the cost 25 of said hiring, and the nature of the critical need that was filled.
  - Section 49. Continuing Appropriations Authorization for the Department of Chamorro Affairs. Notwithstanding any other provision of law, the

1	allotted but unexpended balance of funds appropriated to the Department of
2	Chamorro Affairs for Fiscal Year 2025 and prior shall not lapse and continue to be
3	available in Fiscal Year 2026 for the purpose of HVAC maintenance and repair for
4	the Guam Museum.
5	Section 50. Tax Credits for Medical Equipment for the Guam Memorial
6	Hospital Authority. § 771103(a) and § 771106 of Article 11, Chapter 77, Title 12,
7	Guam Code Annotated, are amended to read:
8	"§ 771103. Cap on Business Privilege Tax Credits for Required
9	Medical Equipment at the Guam Memorial Hospital Authority.
10	(a) The total amount of credits against unpledged business privilege
11	taxes for medical equipment needs of the GMHA authorized herein shall not
12	exceed Five Million Dollars (\$5,000,000) over a five (5) year period. No more
13	than Five Hundred Thousand Dollars (\$500,000) in tax credits shall be
14	authorized for each year of the program. The five-year period will begin in the
15	first fiscal year I Liheslaturan Guåhan allocates One Million Dollars
16	(\$1,000,000) from unpledged business privilege taxes through the budget act
17	This period will continue to count in each subsequent fiscal year as long as
18	the One Million Dollars (\$1,000,000) appropriation is maintained in future
19	budget acts."
20	"§ 771106. Approval of Contributions. GEDA or its designee shall
21	be responsible for approving the contributions made towards the purchase of
22	required medical equipment for the GMHA as identified in this Article."
23	Section 51. Exemption to Restrictions on Hiring of Unclassified Employees

specifically for social workers, community program aides, eligibility specialists,

environmental public health officers at the Department of Public Health and Social

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Services.

Section 52. Number, Cancellation, and Issuance of Alcoholic Beverage Control Board Licenses in Excess of Authorized Ratio: Application: Hearing. The number of premises for which an on-sale general license or an offsale general license is issued shall be limited to one (1) for each two hundred (200) or fraction thereof inhabitants of the municipality in which the premises are situated: provided, however, that without regard to such population limitation, a nontransferable, on-sale, general license may be issued for any hotel of not less than twenty (20) rooms, or for any premises designated to provide restaurant facilities for the public in which the investment in its buildings is not less than Fifty Thousand Dollars (\$50,000), or an off-sale general license for any retail business in which the investment in the building is not less than Five Million Dollars (\$5,000,000) which shall employ no less than one hundred fifty (150) employees, which shall be nontransferrable; and upon notification by the Alcoholic Beverage Control Board of the population limited exemption, a copy of the notice shall be transmitted to the Mayor of the affected municipality, and a public hearing shall be conducted by the municipality in the affected district for the purpose of community input. To the maximum extent possible, reports and position statements shall be provided by the municipality to the Alcoholic Beverage Control Board within thirty (30) days of the public hearing. No on-sale general license shall be issued in lieu of or upon the cancellation or surrender of an on-sale beer and wine license, except in case of an increase in population as provided hereafter. Community Impact Assessment. Any business seeking an

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(a) Community Impact Assessment. Any business seeking an exemption shall conduct a community impact assessment, which shall evaluate the potential effects of the business on the local community, including, but not limited to, traffic, environment, employment, and social aspects. The assessment shall be submitted as part of the application for the exemption.

(b) Local Workforce Preference. Businesses applying for an exemption under this Section shall make reasonable efforts to prioritize hiring of the local workforce. The business shall also provide training and skill development programs to residents to enhance their employability.

(c) Review and Reporting. Businesses granted exemptions under this Section shall provide periodic reports to the appropriate oversight authority. The reports shall include updates on their progress, impact on the community, and compliance with regulations. The oversight authority shall use this information to assess the effectiveness of the exemptions.

Section 53. Business Privilege Tax on Military Contracts. A new § 26202(e)(1) to Chapter 26, Title 11, Guam Code Annotated, is hereby *added*, to read:

"(1) Notwithstanding § 26202(e) of Chapter 26, Title 11, Guam Code Annotated, there shall be levied, assessed and collected a tax rate of five percent (5%) measured against the gross income of any military contract exceeding Ten Million Dollars (\$10,000,000); provided, that there shall be deducted from the gross income of the taxpayer so much thereof as has been included in the gross income earned from another taxpayer who is a contractor as defined in § 26101(b) and who has already paid the tax levied under this Subsection for goods and services that include the deductible gross income of the taxpayer who is a contractor; provided, that any person claiming a deduction under this Subsection shall be required to show in the person's return either the name and the contractor's license number issued by the Guam Contractors License Board, or the Guam business license number, or the registration number for a professional engineer, architect or land surveyor, or the Certificate of Authorization (COA) number for a business authorized to provide engineering, architecture or land surveying services by the Guam

Board of Registration for Professional Engineers, Architects, and Land Surveyors of the person paying the tax on the amount deducted by the person.

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

Section 54. Continuing Appropriation to the Guam Environmental Trust Fund. § 28112(c) of Chapter 28, Title 11 Guam Code Annotated is amended to read as follows:

- "(c) Sums based on twenty percent (20%) of the total Use Tax collected in the previous fiscal year shall be appropriated to the 'Guam Environmental Trust Fund' to cover costs associated with preserving Guam's natural resources. This appropriation is continuous, but is contingent on the annual submission of a detailed budget to *I Liheslaturan Guåhan* by the Administrator of the GEPA. Notwithstanding any other provision of law, the monies appropriated by this section, *supra*, shall be placed in the Guam Environmental Trust Fund within twenty (20) days following the end of the month that the funds where collected."
- Section 55. Economic Impact Study on Cabotage and the Jones Act Exemption.
- (a) **Purpose.** It is the intent of *I Liheslatura* to authorize the conduct of an economic impact study on the effects of cabotage and the federal Jones Act on Guam's economy. The findings of such study may be used to inform future policy initiatives and to support engagement with the federal government in pursuit of an

exemption from either or both provisions. In recognition of current budgetary constraints and the need for long-term economic planning, *I Liheslatura* further expresses its intent that the costs of the study be funded, to the extent practicable, through available appropriations within this Act or through funds of autonomous agencies of the Government of Guam, as mutually agreed.

- (b) Funding. Notwithstanding any other provision of law, the expenditure of funds in an amount not to exceed \$400,000 is hereby authorized for the purposes set forth in Subsection (a) of this Section. Such funds may be drawn from appropriations provided in this Act subject to *I Maga'håga's/Maga'låhi's* transfer authority or from available funds of autonomous agencies of the government of Guam at each agency's discretion, pursuant to a Memorandum of Understanding (MOU) providing for the transfer of funds to the Guam Economic Development Authority, which shall serve as the administering agency. In conducting the study, every effort shall be made to utilize the expertise and resources of the University of Guam.
- Section 56. Appropriation to *I Kumision i Fino' CHamoru yan i*Fina'nå'guen Historia Yan i Lina'la' Taotao Tåno'. Notwithstanding any other

  provision of law, the sum of One Hundred Thirty-Eight Thousand Dollars

  (\$138,000) is appropriated from the Fiscal Year 2025 Net Unobligated Excess

  Revenues to *I Kumision i Fino' CHamoru yan i Fina'nå'guen Historia Yan i*Lina'la' Taotao Tåno' for its operations. This appropriation shall not lapse and shall

  continue to be available until fully expended.

## Section 57. Guam Department of Education Fiscal Execution and Accountability Requirements.

Submission of Fiscal Execution Plan. No later than ninety (90) days after the commencement of each fiscal year, the Guam Department of Education (GDOE) shall submit to the Guam Education Board and *I Liheslaturan Guåhan* a Fiscal

1	Execution Plan detailing how it will manage and execute its appropriation. The plan
2	shall be submitted in the standardized format prescribed by I Liheslaturan Guåhan
3	and shall include, at minimum:
4	(a) A breakdown of appropriation allocations by expenditure
5	category;
6	(b) Timelines and deliverables for each program and initiative;
7	(c) Key Performance Indicators (KPIs) with baselines, targets, and
8	methods of measurement.
9	(1) Quarterly Reporting. Within thirty (30) days after the close
10	of each fiscal quarter, GDOE shall provide to the Guam Education
11	Board and I Liheslaturan Guåhan a Quarterly Report in the prescribed
12	format, demonstrating progress against the approved Fiscal Execution
13	Plan. Each report shall include:
14	(A) Performance against KPIs and timelines;
15	(B) An expenditure summary with explanations of
16	variances;
17	(C) Any updated risk assessments and corrective
18	actions.
19	(2) Amendments to Fiscal Execution Plan. In the event that
20	any portion of the appropriation remains unspent at the close of a fiscal
21	quarter, GDOE shall submit an Amended Fiscal Execution Plan within
22	thirty (30) days to the Guam Education Board and I Liheslaturan
23	Guåhan. The amendment shall:
24	(A) Document all unspent funds and their original
25	intended use;
26	(B) Propose reallocations or adjustments to ensure
27	funds are maximized within the fiscal year;

1	(C) Adjust corresponding KPIs, deliverables, and
2	timelines accordingly.
3	(3) Emergency Declaration for Appropriation Overspending.
4	If at any point during the fiscal year GDOE projects where its
5	expenditures will exceed its appropriated funds, the Superintendent of
6	Education shall, within fifteen (15) days of such determination, declare
7	a fiscal emergency to the Guam Education Board and I Liheslaturan
8	Guåhan. The declaration shall include:
9	(A) A full accounting of projected shortfalls and the
10	categories of expenditure at risk;
11	(B) Corrective measures to reduce costs or reallocate
12	funds;
13	(C) A request for any legislative or policy action needed
14	to avert disruption of school operations.
15	No further obligations shall be incurred beyond appropriated
16	funds unless explicitly authorized by I Liheslaturan Guåhan.
17	(4) Certification. All submissions required under this Section
18	shall be certified by the Superintendent of Education and shall be made
19	part of the public record.

1	CHAPTER XIII
2	ADMINISTRATIVE PROVISIONS
3	PART I – SPENDING CONTROLS ADMINISTRATIVE PROVISIONS
4	Section 1. Government-Funded Travel Prohibited. Funds appropriated
5	by this Act shall not be expended for off-island travel or per diem expenses by
6	government employees and officials, except for:
7	(a) travel that is federally-funded;
8	(b) travel that is specifically required to administer or secure federal
9	grants;
10	(c) travel to promote tourism on Guam; provided, that such travel is
11	paid for by the Tourist Attraction Fund and is restricted to the GVB General
12	Manager or his/her designee, appropriate GVB staff, board members, cultural
13	performers, and village leaders as approved by the General Manager;
14	(d) travel by law enforcement personnel conducting an official
15	investigation and law enforcement personnel providing escort services for
16	criminal suspects, detainees, and convicted felons being returned to Guam for
17	judicial proceedings or being transferred to off-island correctional facilities;
18	(e) travel by medical personnel providing escort services for patients
19	requiring off-island medical treatment and other escorts as specifically
20	authorized by the Department of Public Health and Social Services pursuant
21	to Guam law;
22	(f) travel necessary for the enforcement of court orders;
23	(g) travel under the Residential Treatment Fund;
24	(h) travel required for witnesses testifying on behalf of, and
25	government attorneys representing the government or the people of Guam in
26	a criminal or civil case:

- (i) travel to attend conferences and official meetings with national and regional government officials or national and regional organizations of which the entity is an official member where attendance is necessary to advancing Guam's interests during Fiscal Year 2026 and as approved by a governing board or Director;
- (j) Executive Security functions under the Guam Police Department for the purpose of providing Executive Security to *I Maga'hågan Guåhan* and *I Sigundo Maga'låhen Guåhan* when traveling off-island to represent the people of Guam at meetings and functions determined critical to the welfare of Guam;
  - (k) travel to testify on issues related to Guam's political status; or
- (1) travel to testify at the invitation of the U.S. Congress on legislation that is supported by the Guam Legislature as indicated by a legislative resolution.

## Section 2. Wireless Communications Restrictions.

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16 No government of Guam funds, regardless of source and including (a) 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 Guåhan; I Sigundo Maga'låhen Guåhan; 21 the Speaker of I Liheslaturan Guåhan; the Chief Justice of the Supreme Court of 22 Guam; the Presiding Judge of the Superior Court of Guam; the Crisis Hotline 23 Program of the Guam Behavioral Health and Wellness Center; law enforcement 24 officials; on-call attorneys of the Office of the Attorney General and the Public 25 Defender Service Corporation; on-call health professionals of the Guam Memorial Hospital Authority, the Guam Behavioral Health and Wellness Center, and the 26 27 Department of Public Health and Social Services; village Mayors and Vice Mayors;

- 1 Guam Fire Department and EMS officials; on-call emergency management
- 2 personnel; the Chief Medical Examiner; the Guam Election Commission; and the
- 3 Guam Visitors Bureau. The restrictions in this Section shall not apply to wireless
- 4 internet services, stationary (non-mobile) wireless telephone, and wireless voice
- 5 over internet protocol (VOIP) services.

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- No appointing authority, manager, supervisor, or public officer in any 6 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
  - **Section 3.** Restriction on the Home Use of Government of Guam Vehicles. Except as expressly permitted by § 1103(c), Chapter 1, Title 4 GCA, or any other law, no government of Guam owned, leased, or rented vehicle may be driven home by an employee unless such employee is on call as an emergency first responder.

in violation of this Subsection is subject to a fine not to exceed Fifty Dollars (\$50.00)

for the first violation, and One Hundred Dollars (\$100.00) for subsequent violations.

**Section 4. Annual Procurement Plan Requirement.** Pursuant to § 5010 of Chapter 5, Title 5, Guam Code Annotated, departments and agencies shall submit to the General Services Agency (GSA) a projected annual procurement plan at the start of each fiscal year by October 31, 2025. Plans shall include equipment, services, and supplies (e.g., vehicles, copiers, computers, heavy equipment, security, ground

- maintenance, janitorial and construction supplies, food supplies, etc.), by category,
   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 I Maga'hågan Guåhan; I Sigundo Maga'låhen Guåhan; the Speaker of I 9 Liheslaturan Guåhan; the Chief Justice of the Supreme Court of Guam; and the 10

Presiding Judge of the Superior Court of Guam.

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1	CHAPTER XIII
2	ADMINISTRATIVE PROVISIONS
3	PART II – GENERAL ADMINISTRATIVE PROVISIONS
4	Section 1. Authorization for Matching Requirements for Federal
5	Grants-In-Aid. Notwithstanding any other provision of law, all departments are
6	authorized to expend funds appropriated in this Act for matching requirements of
7	federal grants for Fiscal Year 2026. I Maga'hågan Guåhan is authorized to transfer
8	from any appropriations in Subsection (a)(1) of Section 1, Chapter V of this Act not
9	restricted from transfer authority to the Guam Homeland Security/Office of Civil
10	Defense for matching funds for federal grants.
11	Section 2. Carryover of Local and Federal Matching Program Funds
12	for Federal Grants. The local and federal matching funds for programs funded by
13	federal grants whose expiration dates extend beyond September 30, 2026, shall not
14	lapse and may be expended throughout the period of the grant award.
15	Section 3. Government of Guam Retirement Fund Rate of
16	Contribution. In accordance with § 8137(e) of Article 1, Chapter 8, Title 4 GCA,
17	the government rate of contribution to the Government of Guam Retirement Fund
18	throughout Fiscal Year 2026 shall be thirty-three and eighty-five hundredths
19	percents (33.85%).
20	Section 4. Autonomous Agency Revenues and Expenditures Report to
21	I Maga'hågan Guåhan and I Liheslaturan Guåhan. Notwithstanding any other
22	provision of law, every autonomous and semi-autonomous agency or public
23	corporation of the government of Guam shall submit a report of all revenues and
24	expenditures for all funds under its purview and administration to I Maga'hågan
25	Guåhan and the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel electronic
26	file and a written report, on a monthly basis and post the same on its website. Each
27	monthly report shall be due no later than thirty (30) days after the end of each month.

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

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

- a quarterly report describing its activities during the reporting period and the results it achieved no later than twenty (20) days after the end of each quarter;
- notice of all procurement of equipment and services of Five Thousand Dollars (\$5,000) or more prior to awarding any such contract;
- access by the overseeing department's or agency's duly authorized representative and government of Guam auditors to appropriate records for the purpose of audit and examination of books, documents, papers. and records of funds expended under the appropriation;
- (d) submission of a detailed inventory listing of each year's purchases, as certified by its certifying officer; and

(e) a final report to the overseeing department or agency for submission to *I Liheslaturan Guåhan* containing a full disclosure of all expenditures of funds appropriated by this Act no later than November 15, 2026, for Fiscal Year 2026. The overseeing department or agency shall submit said report to *I Liheslaturan Guåhan*, in a Microsoft Excel electronic file and a written report, and shall post the same on its website.

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

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

- (a) General Fund Reversion. All unexpended or unencumbered appropriations made from the General Fund by a GG1, purchase order, or contract pursuant to this Act shall revert to the General Fund on the last day of Fiscal Year 2026.
- (b) Healthy Futures Fund Reversion. All unexpended or unencumbered appropriations made from the Healthy Futures Fund by a GG1, purchase order, or contract pursuant to this Act shall revert to the Healthy Futures Fund on the last day of Fiscal Year 2026.
- (c) Guam Educational Facilities Fund Reversion. All unexpended or unencumbered appropriations made from the Guam Educational Facilities Fund by a GG1, purchase order, or contract pursuant to this Act shall revert to the Guam Educational Facilities Fund on the last day of Fiscal Year 2026.
- (d) Guam Highway Fund Reversion. All unexpended or unencumbered appropriations made from the Guam Highway Fund by a GG1, purchase order, or contract pursuant to this Act shall revert to the Guam Highway Fund on the last day of Fiscal Year 2026.

1	Section 8. General Fund Transfer Authority of I Maga'hågan Guåhan.
2	Unless otherwise restricted or specifically allowed by this Act for Fiscal Year 2026,
3	I Maga'hågan Guåhan is authorized to transfer up to fifty percent (50%) between
4	Fiscal Year 2026 General Fund Executive Branch appropriations as directed in this
5	Section. No transfer shall be authorized unless the Appropriation Allocation Report
6	required in Section 12 of Part II of this Chapter is submitted pursuant to that Section.
7	Any transfer between object categories and object groups or agencies after the
8	submission of the Appropriation Allocation Report in Section 12 of Part II of this
9	Chapter shall be required to be reported to the Speaker of I Liheslaturan Guåhan
10	and the Office of Finance and Budget no later than five (5) working days after the
11	transfer is made. Failure to submit any reports by the required deadline in this
12	Section shall result in a Two Hundred Fifty Dollar (\$250.00) fine per missed
13	deadline for the Director of the Bureau of Budget and Management Research, which
14	shall be deposited in the GDOE Interscholastic Sports Fund.
15	Notwithstanding any other provision of law, no funds shall be transferred out
16	of the Guam Department of Education Operations Fund or the Fiscal Year 2026
17	General and Special Fund appropriations made to the Guam Department of
18	Education, the Guam Academy Charter School Council and the Guam Academy
19	Charter Schools, the Unified Judiciary, I Liheslaturan Guåhan, the Office of Finance
20	and Budget, the Mayors Council of Guam, the Public Defender Service Corporation,
21	the Guam Ancestral Lands Commission, the Chamorro Land Trust Commission, the
22	Office of the Attorney General, the Guam Election Commission, and the Office of
23	Public Accountability.
24	Furthermore, notwithstanding any other provision of law, I Maga'hågan
25	Guåhan is authorized to utilize this transfer authority to fund:
26	(1) operational shortfalls and maintenance for the Guam Department
27	of Education and Guam Memorial Hospital Authority;

- 1 (2) to support additional tourism incentive programs through the 2 A.B. Won Pat International Airport Authority, Guam and the Guam Visitors 3 Bureau;
  - (3) to make lease-back payments for Simon Sanchez High School;
  - (4) to pay prior year obligations of Aviation Fuel Tax arrearages in compliance with Federal Aviation Administration requirements to the A.B. Won Pat International Airport Authority, Guam; and
  - (5) to fund Emergency 911 operations of the Guam Fire Department. **Section 9. Uniform Allowances.** Notwithstanding any other provision of law, uniform allowances authorized in this Act shall not be less than One Hundred Fifty Dollars (\$150.00) for the fiscal year and shall be issued to the employees no later than the end of the first (1<sup>st</sup>) quarter of Fiscal Year 2026.

## Section 10. Government Staffing Pattern.

- (a) Staffing Pattern. No later than thirty (30) days after the end of each quarter of Fiscal Year 2026, every director, administrator, or head of a government of Guam agency, excluding line agencies, shall submit to the Speaker of *I Liheslaturan Guåhan* in a Microsoft Excel file and written report, and post the same on the agency website, a current staffing pattern in the format of the Executive Branch Fiscal Year 2026 Budget Call as of the previous quarter's ending. The agencies required to submit are autonomous and semi-autonomous agencies, public corporations, the Mayors Council of Guam, and the Unified Judiciary. Said staffing pattern shall include, at minimum, the name of every current employee and his/her position title, most recent hire date, salary, increment costs and benefit costs, the funding source for his/her salary and benefits, and the gross salary and benefits paid for during the quarter.
- (b) No later than thirty (30) days after the end of each quarter of Fiscal Year 2026, the Director of the Department of Administration shall post the government-

1	wide line agency staffing pattern on the designated budget website in a Microsof
2	Excel file and written report. The format of the report shall be the current staffing
3	pattern in the format of the Executive Branch Fiscal Year 2026 Budget Call as of the
4	previous quarter's ending. Said staffing pattern shall include, at minimum, the name
5	of every current employee and his/her position title, most recent hire date, salary
6	increment costs and benefit costs, the funding source for his/her salary and benefits
7	and the gross salary and benefits paid for during the quarter.
8	Section 11. Funding Source. The following departments are authorized to
9	expend up to the level of revenues collected for their respective special revenue
10	funds for Fiscal Year 2026 and unexpended carryovers in revolving funds authorized
11	by law only for the purposes authorized by statute for those funds. Notwithstanding
12	any other provision of law, revenues collected for the respective special revenue
13	funds shall not lapse and not be subject to related appropriation restraints:
14	(a) Guam Police Department - Police Service Fund; and Police
15	Patrol Vehicle and Equipment Revolving Fund;
16	(b) Department of Corrections - Corrections Revolving Fund;
17	(c) Customs and Quarantine Agency - Customs, Agriculture and
18	Quarantine Inspection Services Fund;
19	(d) Guam Environmental Protection Agency – Air Pollution Control
20	Special Fund; Guam Environmental Trust Fund; Pesticide Management Fund;
21	Water Protection Fund; Water Research and Development Fund; and
22	Recycling Revolving Fund;
23	(e) Department of Land Management - Land Survey Revolving
24	Fund;
25	(f) CHamoru Land Trust Commission - Chamorro Land Trust
26	Operations Fund/Chamorro Land Trust Commission Survey and
27	Infrastructure Fund;

1	(g) Department of Agriculture - Guam Plant Inspection and Permit
2	Fund; Guam Invasive Species Inspection Fee Fund; and Rabies Prevention
3	Fund;
4	(h) Guam Board of Registration for Professional Engineers,
5	Architects and Land Surveyors (PEALS) - PEALS Board Fund;
6	(i) Guam Fire Department – Enhanced 911 Emergency Reporting
7	System Fund; and Fire, Life and Medical Emergency Fund;
8	(j) Guam Contractors License Board - Contractors License Board
9	Fund;
10	(k) Department of Revenue and Taxation - Tax Collection
11	Enhancement Fund; Banking and Insurance Enforcement Fund; and
12	Alcoholic Beverage Compliance Fees and Fines Fund;
13	(l) Department of Public Health and Social Services - Guam
14	Environmental Health Fund; Health Professional Licensing Office Revolving
15	Fund; Office of Vital Statistics Revolving Fund; and Sanitary Inspection
16	Revolving Fund;
17	(m) Guam Department of Education - Public School Library
18	Resources Fund;
19	(n) Department of Labor and the Guam Community College -
20	Manpower Development Fund;
21	(o) Office of the Attorney General - Victim/Witness Travel-
22	Housing Fund; Consumer Protection Fund; Criminal Injuries Compensation
23	Fund; and Notary Public Revolving Fund;
24	(p) Department of Parks and Recreation - Public Recreation
25	Services Fund;
26	(q) Guam Behavioral Health and Wellness Center - Mental Health
27	and Substance Abuse Services Fund;

1	<ul><li>(r) Guam Ethics Commission – Government Ethics Fund;</li></ul>
2	(s) Guam Solid Waste Authority - Guam Solid Waste Operations
3	Fund;
4	(t) Guam Ancestral Lands Commission - Guam Ancestral Lands
5	Commission Survey, Infrastructure, and Development Fund;
6	(u) Guam Visitors Bureau - Tourist Attraction Fund;
7	(v) Guam Public Library System and Guam Department of
8	Education - Public School Library Resources Fund; and
9	(w) Guam Board of Accountancy - Guam Board of Accountancy
10	Fund.
11	Section 12. Appropriation Allocation Report. No later than October 15,
12	2025, the Director of the Bureau of Budget and Management Research shall submit
13	to the Speaker of I Liheslaturan Guåhan and the Office of Finance and Budget a
14	written Appropriation Allocation Report and Microsoft Excel file, identifying the
15	amount of the appropriations in Chapter II-Part V; Chapter III-Parts II, III and IV;
16	and Chapter V of this Act; by GFMIS account number, appropriation type,
17	appropriation year, fund code, agency code, division code, program code, and object
18	category. This Report shall include this information for all the departments and
19	agencies in Chapter II-Part V; Chapter III-Parts II, III and IV; and Chapter V of this
20	Act. Failure to submit this report by the deadline shall result in a Two Hundred Fifty
21	Dollar (\$250.00) fine for the Director of the Bureau of Budget and Management
22	Research which shall be deposited in the GDOE Interscholastic Sports Fund.
23	Section 13. Government of Guam Health Insurance Program Reporting.
24	(a) All health insurance carriers or third party administrators for the
25	government of Guam shall submit a monthly written report, and corresponding
26	Microsoft Excel file of said report, aggregating the data relative to (1) enrollees, both
27	subscribers and dependents, by active employee and retiree subscriber counts, by

- 1 plan, by class, by groups, supported/paid by the General Fund, detailed by
- 2 agency/department; and (2) enrollees, both subscribers and dependents, by active
- 3 employee and retiree subscriber counts, by plan, by class, by groups, supported/paid
- 4 by autonomous agencies of the government of Guam, detailed by autonomous
- 5 agency.
- 6 For purposes of this Section, autonomous agencies shall include the Guam
- 7 Power Authority, the Guam Waterworks Authority, the Port Authority of Guam, the
- 8 A.B. Won Pat International Airport Authority, the Guam Housing Corporation, the
- 9 Guam Economic Development Authority, the Government of Guam Retirement
- 10 Fund, and the Guam Visitors Bureau.
- This report and corresponding Microsoft Excel file shall be submitted to the
- 12 Department of Administration, the Office of Finance and Budget, I Maga'hågan
- 13 Guåhan, and the Speaker of I Liheslaturan Guåhan no later than twenty (20) days
- after the end of each month of Fiscal Year 2026.
- 15 (b) All health insurance carriers or third party administrators for the
- 16 government of Guam shall submit a monthly written report detailing each individual
- 17 health insurance premium payment received by the government of Guam health
- 18 insurance carrier from the government of Guam, by date and by agency, to the
- 19 Speaker of I Liheslaturan Guåhan no later than twenty (20) days after the end of
- 20 each month of Fiscal Year 2026.
- Section 14. Appropriations Reserve Report. The Director of the Bureau of
- 22 Budget and Management Research shall submit a quarterly report within thirty (30)
- days after each quarter to the Speaker of *I Liheslaturan Guåhan*, in a Microsoft Excel
- 24 file and written report, of the reserves held on any appropriations in this Act, detailed
- by amount and by AS400 account number.

1	Section 15. Quarterly Reports of Medical Referral Offices. Each of th
2	Medical Referral Offices funded by this Act shall provide quarterly reports on it
3	activities and expenditures, to include, but not be limited to:
4	(a) the number of referred patients served;
5	(b) the number of patient escorts or accompanying family member
6	served;
7	(c) the average cost per patient referral incurred during that quarter
8	(d) the actual office expenditures for the quarter, including fue
9	costs; and
10	(e) a description of services provided during the quarter.
11	The quarterly reports required by this Section shall be submitted to
12	Maga'hågan Guåhan and the Speaker of I Liheslaturan Guåhan no later than
13	thirty (30) days after the end of each quarter of the fiscal year and shall be
14	posted on the Offices' websites.
15	Section 16. Audited Financial Statements Supplementary Information
16	The Public Auditor and the Director of the Department of Administration shall
17	ensure that the Fiscal Year 2025 audit of the government of Guam financia
18	statements contains the following supplementary information:
19	(a) a schedule of personnel count indicating the number of filled
20	positions by department, fund source, and amount expended as of Septembe
21	30, 2025; and
22	(b) a combined schedule of expenditures, encumbrances, and
23	continuing appropriations by fund source, as of September 30, 2025.
24	Section 17. Reporting Requirements for Travel. All governmental entitie
25	(including line and autonomous agencies), instrumentalities, and public corporation
26	shall submit a quarterly report of all off-island government travel that is publicly

1 funded during Fiscal Year 2026. This report shall be submitted to the Speaker of I Liheslaturan Guåhan and shall include: 2 3 the name of the traveler: (1) 4 (2)the source of funds; the purpose of the travel; 5 (3) 6 (4) the cost of the travel; and 7 (5) individual or group reports from the travelers highlighting the 8 impact the information gathered at the conference or meeting has on the 9 agency, and how the information acquired will be beneficial to the agency's function. 10 A presentation of the information obtained from the meetings and conferences 11 12 may be required at the discretion of the agency's director. 13 Section 18. Guam Police Department (GPD), Guam Fire Department 14 (GFD), Customs and Quarantine Agency (CQA), and Department of 15 Corrections (DOC) Overtime Reporting Requirements. The GPD, GFD, CQA 16 and DOC shall submit a written report to the Speaker of I Liheslaturan Guåhan no 17 later than twenty (20) days after the end of each quarter of Fiscal Year 2026, which 18 shall include the amount of overtime owed to each employee at each respective 19 agency, by fiscal year in which such overtime was incurred, by division, and by 20 employee name, for the previous quarter. Failure to submit said report no later than 21 twenty (20) days after the end of each quarter of Fiscal Year 2026 shall result in a 22 fine of Two Hundred Fifty Dollars (\$250.00) per missed deadline for either the Chief 23 of Police, the Fire Chief, the Director of the Customs and Quarantine Agency, or the 24 Director of the Department of Corrections, which shall be deposited in the GDOE 25 Interscholastic Sports Fund. 26 Section 19. Department of Revenue and Taxation (DRT) Authorization

to Utilize the Better Public Service Fund for Tax Collection. Notwithstanding

27

- 1 any other provision of law, the Department of Revenue and Taxation is hereby
- 2 authorized to use its appropriation in this Act from the Better Public Service Fund
- 3 for the purpose of tax collection.
- 4 Section 20. Authorization for Payment of Prior Years' Obligations.
- 5 Appropriations made in this Act may be expended for the payment of prior years'
- 6 obligations; provided, that it does not negatively impact the current operational
- 7 needs of the department or agency requesting such prior years' payment, and that
- 8 five (5) days prior to payment, written notice is given to the Speaker of I
- 9 Liheslaturan Guåhan with the total amount, funding source, and the prior years'
- obligation to be paid for by the department or agency.
- 11 Section 21. Funds Available to the Guam Cancer Trust Fund.
- 12 (a) Notwithstanding the provisions of 11 GCA, Chapter 26, Article 6, §
- 13 26603(e)(2)(B), all funds available to the Guam Cancer Trust Fund for Fiscal Year
- 14 2026 are not subject to the seventy-five percent (75%) allocation limitation imposed
- by said Section and may be expended for the purposes provided therein. All other
- provisions in 11 GCA, Chapter 26, Article 6, § 26603(e)(2)(B), including the ten
- percent (10%) limitation on education and outreach, are not waived and continue to
- 18 apply.
- 19 (b) All funds of the Guam Cancer Trust Fund, including funds appropriated
- 20 by this Act, are not subject to any transfer authority provided for in this Act or any
- 21 other provision of law.
- 22 (c) The provisions of 11 GCA, Chapter 26, Article 6, § 26603(e)(6) are not
- 23 waived.
- Section 22. Off-island Travel by Executive Security of the Guam Police
- 25 **Department.** The Guam Police Department is authorized to expend from its
- 26 appropriation in this Act for off-island travel and per diem expenses for Police
- 27 Officers assigned to Executive Security functions under the Guam Police

- 1 Department for the purpose of providing executive security to I Maga'hågan
- 2 Guåhan, the First Gentleman, and I Sigundo Maga'låhen Guåhan when traveling
- 3 off-island to represent the people of Guam at meetings and functions determined
- 4 critical to the welfare of Guam.
- 5 Section 23. Access to the Guam Financial Management Information
- 6 System (GFMIS). Notwithstanding any other provision of law, rule, or regulation,
- 7 the Department of Administration shall provide Senators of the 38th and 39th Guam
- 8 Legislatures and the Office of Finance and Budget with read-only access to
- 9 accounting and budget modules and expenditures and encumbrances of the Guam
- 10 Financial Management Information System for all government of Guam agencies.
- 11 Section 24. Notification of Temporary Assignment or Detail.
- 12 Notwithstanding any other provision of law, every agency of the government of
- Guam must give notice to I Maga'hågan Guåhan and the Speaker of I Liheslaturan
- 14 Guåhan of every temporary assignment or detail that has surpassed thirty (30) days.
- 15 This notice must be submitted within forty-eight (48) hours.

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

- 17 (a) All third-party administrators (TPA) for the government of Guam
- 18 medical, dental, pharmacy, and foster care self-insurance program shall submit a
- 19 monthly written report, and corresponding Microsoft Excel file of said report,
- aggregating the data relative to (1) enrollees, both subscribers and dependents, by
- 21 active employee and retiree subscriber counts, by plan, by class, by groups,
- supported/paid by the General Fund, detailed by agency/department; (2) enrollees,
- 23 both subscribers and dependents, by active employee and retiree subscriber counts,
- 24 by plan, by class, by groups, supported/paid by autonomous agencies of the
- 25 government of Guam, detailed by autonomous agency; and (3) all fees paid to third-
- 26 party administrators (TPA).

For purposes of this Section, autonomous agencies shall include the Guam

2 Power Authority, the Guam Waterworks Authority, the Port Authority of Guam, the

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.

This report and corresponding Microsoft Excel file shall be submitted to the
Department of Administration, the Office of Finance and Budget, *I Maga'hågan Guåhan*, and the Speaker of *I Liheslaturan Guåhan* no later than twenty (20) days
after the end of each month of Fiscal Year 2026.

(b) 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 detailing (1) each individual health insurance premium payment paid to the government of Guam Self-Insurance Program, by date and by agency; and (2) reimbursement payments made to third-party administrators (TPA) for payments made to their established provider networks, to the Speaker of *I Liheslaturan Guåhan* no later than twenty (20) days after the end of each month of Fiscal Year 2026.

Section 26. Quarterly Reporting of the Department of Revenue and Taxation's GG-1 Submissions to the Department of Administration. Notwithstanding any other provision of law, no later than thirty (30) days after the end of each quarter of Fiscal Year 2026, the Director of the Department of Revenue and Taxation shall submit GG-1 reports to the Speaker of *I Liheslaturan Guåhan*, in a Microsoft Excel file and written report in the format of the Executive Branch Fiscal Year 2026 Budget Call as of the previous quarter's ending. Said GG-1 reports shall include, at minimum, the name of every selected candidate and his/her position title, the GG-1 processing date, salary, increment costs and benefit costs, the funding

- source for his/her salary and benefits, and the gross salary and benefits paid for during the quarter.
- Section 27. Unexpended Funds from Prior Fiscal Years. Unexpended appropriated funds available to the Department of Parks and Recreation in prior fiscal years shall not lapse and shall be available in Fiscal Year 2026.
- Section 28. Unexpended Funds from Prior Fiscal Years. Unexpended appropriated funds available to the Department of Public Works (DPW), Guam Contractors License Board (CLB) and Guam Board of Registration for Professional Engineers, Architects, and Land Surveyors (PEALS) in prior fiscal years shall not
- 10 lapse and shall be available in Fiscal Year 2026.

1	CHAPTER XIV
2	SEVERABILITY
3	Section 1. Severability. If any provision of this Act or its application to any
4	person or circumstance is found to be invalid or inorganic, such invalidity shall no
5	affect other provisions or applications of this Act that can be given effect without
6	the invalid provision or application, and to this end the provisions of this Act are

severable.