



**UNIVERSITY OF GUAM  
UNIBETSEDAT GUÅHAN**

**Board of Regents**

**Resolution No. 26-25**

**RELATIVE TO APPROVING THE FY 2027  
NON-APPROPRIATED FUND (NAF) BUDGETS**

**WHEREAS**, the University of Guam (UOG) is the primary U.S. Land Grant and Sea Grant institution accredited by the Western Association of Schools and Colleges Senior College and University Commission serving the post-secondary needs of the people of Guam and the Western Pacific region;

**WHEREAS**, the UOG Board of Regents (BOR) is responsible for annually approving and adopting budgets and strategic plans for non-appropriated funds (NAF) that derive their revenues from self-generated funds, indirect costs, tuition revenue sharing, and fees that meet the following guidelines: accounts that spend or plan to spend \$25,000 or more annually and accounts with salary expenses, even if the total annual expenditure level falls below \$25,000;

**WHEREAS**, the University's NAF budgets are an important source of University-generated funding for the operational needs of the academic, student services and administrative departments in performance of the University mission and that the budgets focus upon the highest priorities of the academic and business plan objectives;

**WHEREAS**, the BOR received recommendations on areas of resource needs and opportunities of non-appropriated funds from the University Planning and Budget Advisory Committee (UPBAC) with representation from the Faculty Senate, Deans' Council, Administrative Council, Faculty Union, Staff Council, and Student Government Association;

**WHEREAS**, the UPBAC has recommended for an exemption to Resolution 08-41 and allow for FY 2026 unrestricted non-appropriated fund balances to be carried forward;

**WHEREAS**, based upon an assessment of the priority needs of the University and the recommendations of the UPBAC and the Administration, the President recommends the attached FY 2027 NAF Budgets for BOR approval; and

**WHEREAS**, the President has recommended, the Budget, Finance, and Audit Committee has reviewed, and together recommend that the BOR approve the following FY 2027 budgets attached hereto:

- |                                                                                                          |                                                                   |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| a. School of Business and Public Administration Admin Allowance (AA) and IAI Strategic Initiatives       | and Transcript, and Student Service Fees                          |
| b. School of Education AA                                                                                | i. CEDDERS Indirect Costs and Discretionary                       |
| c. School of Health AA, Lab, and Program Fees                                                            | j. Marine Lab Coastal Resources                                   |
| d. College of Liberal Arts and Social Sciences AA, Course, and Miscellaneous Fees                        | k. Water and Environmental Resources Institute Water Quality Fees |
| e. College of Natural and Applied Sciences Various AA, Course, Lab Fees                                  | l. Learning Resources Acquisitions and Library Fees               |
| f. School of Engineering Program Fees                                                                    | m. UOG Press                                                      |
| g. Senior Vice President and Provost Discretionary                                                       | n. Computer Center – Internet/IT Fee                              |
| h. Enrollment Management and Student Success Indirect, SGA Support, Application, Graduation, A&R-related | o. Online Learning Fee                                            |
|                                                                                                          | p. President's Development Fund                                   |
|                                                                                                          | q. Finance/Facilities and Administrative Support                  |
|                                                                                                          | r. Comptroller's Office                                           |
|                                                                                                          | s. Facilities and Maintenance Fee                                 |

**NOW, THEREFORE BE IT RESOLVED**, that the BOR approves the University's FY 2027 NAF Budgets as attached hereto and will become effective immediately.

Adopted this 24<sup>th</sup> of September, 2026.



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Mike W. Nahalowaa, Chairperson

**ATTESTED:**



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Anita Borja Enriquez, D.B.A, Executive Secretary



**University of Guam**  
**Non-Appropriated Funds**  
**FY 2027 Budget Summaries**  
**Per BOR 26-25**

| Fund                             | Revenue/<br>Transfers | Salaries &<br>Benefits | Travel         | Contracts        | Supplies       | Equipment      | Misc.          | Capital<br>Outlay | Utilities    | Transfer to<br>F&A | Annual<br>Surplus<br>(Deficit) |
|----------------------------------|-----------------------|------------------------|----------------|------------------|----------------|----------------|----------------|-------------------|--------------|--------------------|--------------------------------|
| SBPA - Adm Allowance             | 783,305               | 313,328                | 220,000        | 26,000           | 34,700         | 110,400        | 23,725         | -                 | -            | 30,688             | 24,464                         |
| SOE - Adm. Allowance             | 45,000                | -                      | -              | 14,520           | 3,680          | -              | 13,500         | 11,500            | -            | 1,800              | -                              |
| SOH - Program Fee                | 50,000                | -                      | 36,000         | 8,000            | -              | 4,077          | -              |                   |              | 1,923              | (0)                            |
| SOH- Adm Allowance               | 48,600                | -                      | 9,200          | 11,360           | 7,900          | 5,220          | 13,050         | -                 | -            | 1,869              | 1                              |
| SOH - Lab Fees                   | 28,200                | -                      | -              | -                | 27,115         | -              | -              | -                 | -            | 1,085              | 0                              |
| CLASS - Adm Allowance            | 209,424               | 91,536                 | 71,461         | 14,000           | 5,050          | 15,000         | 4,000          | -                 | -            | 8,377              | 0                              |
| CLASS - Misc.                    | 53,638                | -                      | -              | -                | 5,300          | 15,300         | -              | 33,000            | -            | -                  | 38                             |
| CLASS Course Fees                | 101,835               | 79,000                 | -              | 1,500            | 13,300         | 8,000          | -              | -                 | -            | -                  | 35                             |
| CNAS - NatSci Adm Allowance      | 65,619                | 50,000                 | -              | 2,000            | 10,994         | -              | -              | -                 | -            | 2,625              | 0                              |
| CNAS - ALS Adm Allowance         | 16,498                | 8,000                  | -              | 2,000            | 3,836          | 2,000          | -              | -                 | -            | 660                | 2                              |
| CNAS - Math/CS Adm Allowance     | 78,432                | 75,295                 | -              | -                | -              | -              | -              | -                 | -            | 3,137              | (0)                            |
| CNAS - ALS Fees                  | 25,500                | 10,000                 | -              | 2,000            | 4,800          | 2,580          | 1,600          | 3,500             | -            | 1,020              | -                              |
| CNAS - CS Fees                   | 38,300                | 18,000                 | -              | 4,000            | 8,000          | -              | -              | 6,768             | -            | 1,532              | -                              |
| CNAS - NatSci Fees               | 174,000               | 70,000                 | -              | 8,000            | 80,000         | -              | 3,000          | 6,040             | -            | 6,960              | -                              |
| SENG Program Fee                 | 25,000                | -                      | 9,800          | -                | -              | -              | 15,200         | -                 |              | -                  | -                              |
| SVPP Disc                        | 300,600               | 139,927                | 22,000         | 94,225           | 3,000          | 3,000          | 34,851         | -                 | -            | 3,598              | (1)                            |
| ML - Coastal Resources           | 78,500                | -                      | -              | 51,400           | 13,240         | 3,000          | -              | -                 | -            | 7,850              | 3,010                          |
| CEDDERS-Discretionary            | 85,158                | -                      | 25,000         | 30,055           | 12,470         | 5,600          | 5,220          | -                 | -            | 6,813              | 0                              |
| CEDDERS-Indirect Costs           | 47,170                | -                      | 20,000         | 14,160           | 9,242          | 3,200          | 568            | -                 | -            | -                  | -                              |
| EMSS - SGA Support               | 40,000                | -                      | -              | 19,000           | 6,000          | 6,000          | 7,400          | -                 | -            | 1,600              | -                              |
| EMSS - Application Fee           | 80,000                | -                      | 15,400         | 5,000            | -              | 5,000          | 51,400         | -                 | -            | 3,200              | -                              |
| EMSS - Graduation Fee            | 90,000                | 13,000                 | -              | 37,100           | 30,000         | -              | 6,300          | -                 | -            | 3,600              | -                              |
| EMSS - Cat/Transcript Revenue    | 120,000               | -                      | 75,000         | 32,000           | 3,200          | 5,000          | -              | -                 | -            | 4,800              | -                              |
| EMSS - Indirect (FAO)            | 32,000                | -                      | 5,720          | 2,000            | 5,000          | 5,000          | 8,650          | -                 | 4,350        | 1,280              | -                              |
| EMSS - IAI A&R                   | 26,800                | -                      | 10,500         | 3,800            | 5,428          | 6,000          | -              | -                 | -            | 1,072              | -                              |
| EMSS - Student Service Fee       | 280,000               | 30,000                 | 10,000         | 195,400          | 6,000          | 6,000          | 25,000         |                   |              | 7,600              | -                              |
| LR - Acquisitions & Library Fees | 294,502               | -                      | -              | -                | -              | -              | -              | 277,000           | -            | -                  | 17,502                         |
| UOG Press                        | 260,000               | 110,000                | 6,000          | 85,000           | 3,000          | -              | 30,000         | -                 | -            | 26,000             | -                              |
| Comp Ctr - Internet/Comp Fee     | 975,650               | 555,000                | -              | 311,650          | 105,000        | -              | 4,000          | -                 | -            | -                  | -                              |
| Pres Develop. Fund               | 982,672               | 119,068                | 80,000         | 208,000          | -              | -              | 575,604        | -                 | -            | -                  | -                              |
| F&A                              | 779,154               | 117,811                | 35,000         | 579,143          | 14,500         | 4,000          | 28,700         | -                 | -            | -                  | -                              |
| Facility Fee                     | 560,000               | -                      | -              | -                | -              | 112,600        | -              | 425,000           | -            | 22,400             | -                              |
| Comptroller                      | 138,000               | -                      | 58,000         | 4,800            | 17,000         | 6,000          | 45,875         | -                 | -            | 5,520              | 805                            |
| COLL                             | 289,080               | 128,164                | -              | 132,791          | 1,344          | 9,587          | 531            | 3,600             | 1,500        | 11,563             | (0)                            |
| <b>Total</b>                     | <b>7,202,637</b>      | <b>1,928,129</b>       | <b>709,081</b> | <b>1,898,903</b> | <b>439,099</b> | <b>342,564</b> | <b>898,174</b> | <b>766,408</b>    | <b>5,850</b> | <b>168,572</b>     | <b>45,856</b>                  |