



UNIVERSITY OF GUAM
UNIBETSEDĀT GUĀHAN
Board of Regents

Resolution No. 25-29

**RELATIVE TO APPROVING THE FY 2026
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 FY2023 unrestricted non-appropriated fund balances to be carried forward at 50% due to government appropriation reductions;

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 FY2026 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 FY2026 budgets attached hereto:

SBPA - IAI Strategic Initiatives/Inst. Course Admin Allowance	Marine Lab - Coastal Resources
SOE - Inst. Course Admin Allowance	WERI - Water Quality
SOH - Inst. Course Admin Allowance	CEDDERS - Indirect Cost
SOH - Lab Fees	EMSS - SGA Support
SW - Inst. Course Admin Allowance	EMSS - Application Fee
CLASS - Inst. Course Admin Allowance	EMSS - Graduation Fee
CLASS - Course Fees	EMSS - A & R Catalog/Transcript Account
CLASS - Miscellaneous	EMSS - Indirect Cost (TRIO)
CNAS - Inst. Course Admin Allowance	EMSS - PMBA Administrative Allowance
CNAS - Science Lab Fees	EMSS - A&R IAI
CNAS - Math & Computer Science Lab Fees	Learning Resources - Library Acquisition & Fees
CNAS - ALS Fees	Computer Center - Internet/IT Fee
CNAS - Math Development Fees	
CNAS - Natural Science Fees	President's Development Fund
SVPP - Discretionary	Facilities and Administrative Support (F&A)

NOW, THEREFORE BE IT RESOLVED, that the BOR approves the University's FY2026 NAF Budgets as attached hereto and will be effective immediately.

Adopted this 25th day of November, 2025.



Agapito "Pete" A. Diaz, Chairperson

ATTESTED:



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



University of Guam
Non-Appropriated Funds
FY 2026 Budget Summaries
Per BOR 25-29

Fund	Revenue/Transfers	Salaries & Benefits	Travel	Contracts	Supplies	Equipt	Misc.	Capital Outlay	Utilities	Transfer to F&A	Annual Surplus (Deficit)
SBPA - Adm Allowance	374,672	128,346	103,500	26,000	20,000	37,150	21,870	-	-	37,467	339
SOE - Adm. Allowance	88,000	55,000	15,000	-	4,200	-	-	5,000	-	8,800	-
SOH- Adm Allowance	42,000	-	5,000	24,520	5,800	2,000	3,000	-	-	1,680	-
SOH - Lab Fees	28,000	-	-	8,000	20,000	-	-	-	-	-	-
SW - Adm Allowance	15,000	-	3,400	7,500	3,500	-	-	-	-	600	-
CLASS - Adm Allowance	312,790	149,000	88,000	10,300	4,000	25,000	-	5,000	-	31,279	211
CLASS - Misc.	26,000	-	-	-	2,600	9,000	-	10,000	-	2,600	1,800
CLASS Course Fees	113,379	99,370	-	4,000	4,500	5,500	-	-	-	-	9
CNAS - NatSci Adm Allowance	114,000	50,000	-	4,000	29,000	2,000	-	17,600	-	11,400	-
CNAS - ALS Adm Allowance	21,000	9,000	-	2,000	5,900	2,000	-	-	-	2,100	-
CNAS - Math/CS Adm Allowance	103,000	52,700	-	5,000	25,000	-	-	10,000	-	10,300	-
CNAS - ALS Fees	25,000	6,000	-	5,000	4,000	6,000	4,000	-	-	-	-
CNAS - CS Fees	32,000	27,000	-	-	3,000	-	-	-	-	-	2,000
CNAS - NatSci Fees	180,000	70,000	-	8,000	67,000	20,000	15,000	-	-	-	-
CNAS - MathDev Fee	35,000	35,000	-	-	-	-	-	-	-	-	-
SVP Disc	321,619	162,000	32,000	39,400	5,000	-	62,500	-	-	18,281	2,438
Academic Excellence-Grad Studies	28,500	-	4,000	3,000	1,200	18,000	-	-	-	1,880	420
ML - Coastal Resources	88,500	-	-	14,200	13,070	7,250	1,200	25,000	-	13,275	14,505
WERI	280,000	102,000	4,000	43,000	10,600	4,500	-	91,161	10,000	14,000	739
CEDDERS-Discretionary	47,535	-	-	9,900	8,292	7,100	1,600	-	-	3,643	17,000
CEDDERS-Indirect Costs	45,680	-	15,000	16,420	7,802	5,900	558	-	-	-	-
EMSS - SGA Support	40,000	-	9,000	16,892	5,000	500	7,000	-	-	1,600	8
EMSS - Application Fee	70,000	-	6,000	-	-	-	61,200	-	-	2,800	-
EMSS - Graduation Fee	92,000	30,000	-	32,400	20,000	-	5,920	-	-	3,680	-
EMSS - Cat/Transcript Revenue	80,000	41,953	5,000	26,800	3,047	-	-	-	-	3,200	-
EMSS - Indirect (FAO)	45,000	-	15,000	2,000	10,000	5,000	8,350	-	4,650	-	-
EMSS - IAI A&R	34,000	-	10,500	5,000	9,870	7,000	-	-	-	1,630	-
LR - Acquisitions & Library Fees	425,835	-	-	64,740	8,000	20,000	17,500	273,000	-	42,584	12
UOG Press	346,590	44,931	17,500	215,000	-	-	34,500	-	-	34,659	-
Comp Ctr - Internet/Comp Fee	1,150,000	245,000	-	733,500	59,000	-	53,500	-	-	57,500	1,500
Pres Develop. Fund	982,672	66,392	80,000	121,710	-	-	714,570	-	-	-	-
MarCom	35,000	10,000	20,000	-	-	-	-	-	-	3,500	1,500
F&A	780,000	219,507	29,334	509,643	14,500	4,000	-	-	-	-	3,016
Comptroller	150,000	-	47,000	20,848	32,000	7,000	19,000	-	-	15,000	9,152
TADEO - OLL	291,000	92,154	-	132,646	8,000	-	-	-	-	58,200	(0)
Total	6,843,772	1,695,353	509,234	2,167,419	413,881	194,900	1,031,268	436,761	14,650	381,658	49,058