

Messages & Communications Doc. No. 38GL-26-1789 through 1794.

From 38th Committee On Rules <committeeonrules@guamlegislature.gov>
 Date Wed 1/21/2026 4:55 PM
 To Guam Legislature Clerks <clerks@guamlegislature.gov>
 Cc Frank Blas Jr. <speakerblas@guamlegislature.gov>

6 attachments (19 MB)

12126COMM Doc. No. 38GL-26-1789.pdf; 12126COMM Doc. No. 38GL-26-1790.pdf; 12126COMM Doc. No. 38GL-26-1791.pdf; 12126COMM Doc. No. 38GL-26-1792.pdf; 12126COMM Doc. No. 38GL-26-1793.pdf; 12126COMM Doc. No. 38GL-26-1794.pdf;

Håfa Adai Clerk's Office,

Please see attached, Messages & Communications Doc. No. 38GL-26-1789 through 1794 for processing:

✓	38GL-26-1789	Civil Service Commission	Board Meeting Packet for January 20, 2026*
✓	38GL-26-1790	Guam Commission for Educator Certification	Agenda and Approved Minutes for Meeting held on November 17, 2025*
✓	38GL-26-1791	Department of Public Health and Social Services	Prior Years Obligation to pay Marcy S. Tiong in the total amount of \$618.75*
✓	38GL-26-1792	Department of Public Health and Social Services	Prior Years Obligation to pay Ashley Taitano-Sablan in the total amount of \$667.35*
✓	38GL-26-1793	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending December 31, 2025*
✓	38GL-26-1794	Department of Revenue and Taxation	Prior Years Obligation to pay Kamille San Nicolas in the total amount of \$112.00*

Kindly reply to this email



Si Yu'os ma'åse',

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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Messages and Communications 38GL-26-1793*

2 messages

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

Wed, Jan 21, 2026 at 9:00 AM

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

Håfa Adai,

Please see attached M&C Doc. No. 38GL-26-1793

38GL-26-1793	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending December 31, 2025*
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*Si Yu'os Ma'åse'**Bernice Rivera*

Administrative Assistant

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

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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----- Forwarded message -----

From: **Analyn Reyes** <analyn.reyes@bbmr.guam.gov>

Date: Tue, Jan 20, 2026 at 4:45 PM

Subject: CRER & Special Fund Reports for December 2025

To: Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>, BJ Cruz <bjcruz@guamopa.com>Cc: Lester Carlson <lester.carlson@bbmr.guam.gov>, Edward <edward.birn@doa.guam.gov>, Marie P. Lizama <marie.lizama@revtax.guam.gov>*Håfa Adai!* Speaker Blas, Jr. and Public Auditor Cruz,

As a precautionary measure, attached is the electronic submission of the Consolidated Revenue/Expenditure Report and Special Revenue Fund Tracking Report for the month of December 2025.

Please kindly acknowledge receipt of this email.

*Si Yu'os Ma'åse!***Analyn C. Reyes**



Administrative Assistant

Bureau of Budget & Management Research

P.O. Box 2950

Hagatna, Guam 96932

(Work) (671) 475-9429 / (Fax) (671) 472-2825

3 attachments **Consolidated Revenue and Expenditure Report December 2025.pdf**
595K **Special Revenue Fund Report December 2025.pdf**
969K **38GL-26-1793.pdf**
2488K

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

Håfa Adai,

Received, and thank you



Si Yu'os ma'åse',

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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[Quoted text hidden]



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

CRER & Special Fund Reports for December 2025

5 messages

Analyn Reyes <analyn.reyes@bbmr.guam.gov> Tue, Jan 20, 2026 at 4:45 PM
 To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>, BJ Cruz <bjcruz@guamopa.com>
 Cc: Lester Carlson <lester.carlson@bbmr.guam.gov>, Edward <edward.birn@doa.guam.gov>, "Marie P. Lizama" <marie.lizama@revtax.guam.gov>

Håfa Adai! Speaker Blas, Jr. and Public Auditor Cruz,


As a precautionary measure, attached is the electronic submission of the Consolidated Revenue/Expenditure Report and Special Revenue Fund Tracking Report for the month of December 2025.

Please kindly acknowledge receipt of this email.

Si Yu'os Ma'åse!

Analyn C. Reyes

Administrative Assistant
 Bureau of Budget & Management Research
 P.O. Box 2950
 Hagatna, Guam 96932
 (Work) (671) 475-9429 / (Fax) (671) 472-2825

Doc Type: 38GL-26-1793
 OFFICE OF THE SPEAKER
 FRANK F. BLAS, JR.
 January 20, 2026
 Time: 4:45 PM
 Received: 

2 attachments

-  **Consolidated Revenue and Expenditure Report December 2025.pdf**
595K
-  **Special Revenue Fund Report December 2025.pdf**
969K

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov> Tue, Jan 20, 2026 at 4:47 PM
 To: Analyn Reyes <analyn.reyes@bbmr.guam.gov>
 Cc: BJ Cruz <bjcruz@guamopa.com>, Lester Carlson <lester.carlson@bbmr.guam.gov>, Edward <edward.birn@doa.guam.gov>, "Marie P. Lizama" <marie.lizama@revtax.guam.gov>

Håfa Adai,

Confirming receipt of your email.

Si Yu'os Ma'åse'

Bernice Rivera

Administrative Assistant



Office of Speaker Frank F. Blas, Jr.

I Mina'trentai Ocho na Liheslaturan Guåhan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456
speakerblas@guamlegislature.gov

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[Quoted text hidden]

Eliza G. Dames <eliza.dames@guam.gov>

Tue, Jan 20, 2026 at 4:47 PM

To: Anlyn Reyes <anlyn.reyes@bbmr.guam.gov>

Cc: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>, BJ Cruz <bjcruz@guamopa.com>, Lester Carlson <lester.carlson@bbmr.guam.gov>, Edward <edward.birn@doa.guam.gov>, "Marie P. Lizama" <marie.lizama@revtax.guam.gov>

Received. Thank you

On Tue, Jan 20, 2026 at 4:45 PM Anlyn Reyes <anlyn.reyes@bbmr.guam.gov> wrote:

[Quoted text hidden]



Eliza Dames
 Special Assistant
 Ricardo J. Bordallo Governor's Complex
 Office of the Governor
 Hagatna, Guam
 (671) 473-1104

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

Tue, Jan 20, 2026 at 4:49 PM

To: senators@guamlegislature.gov

Bcc: Office of Finance and Budget <ofb@guamlegislature.gov>

Hafa Adâi Honorable Senators,

Please see attached CRER and Special Revenue Tracking Fund Reports for the month of December 2025 for your reference.

Si Yu'os Ma'åse'

Bernice Rivera

Administrative Assistant



Office of Speaker Frank F. Blas, Jr.

I Mina'trentai Ocho na Liheslaturan Guahan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

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[Quoted text hidden]

2 attachments



Consolidated Revenue and Expenditure Report December 2025.pdf

595K



Special Revenue Fund Report December 2025.pdf

969K

Benjamin Cruz <bjcruz@guamopa.com>

Wed, Jan 21, 2026 at 8:44 AM

To: Analyn Reyes <analyn.reyes@bbmr.guam.gov>

Cc: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>, Lester Carlson <lester.carlson@bbmr.guam.gov>, Edward <edward.birn@doa.guam.gov>, "Marie P. Lizama" <marie.lizama@revtax.guam.gov>

Receipt acknowledged
Benjamin J. F. Cruz

Public Auditor

Office of Public Accountability – Guam

www.opaguam.org

Tel. (671) 475-0390 ext. 209

Fax (671) 472-7951

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[Quoted text hidden]



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932



LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

JAN 20 2026

The Honorable Frank F. Blas, Jr.
Speaker
I Mina'trentai Ocho Na Liheslaturan Guåhan
Thirty-Eighth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96932



38GL-26-1793
Messages and Communications

RECEIVED
COMMITTEE ON RULES
January 21, 2026
9:00 a.m.
Marie Crisostomo

Hafa Adai Speaker Blas, Jr.:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending December 31, 2025. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate.

Please also note that the report has been prepared and submitted to comply with Public Law 38-60. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP.

It is important to note that the report does not include ACTC collections as part of the revenue levels as it is no longer separately remitted; however, it is subsumed into the CTC advance payment from the US Treasury. **Further, the report incorporates legislative appropriation measures passed via P.L. 38-60 and P.L. 38-75.**

Should you have any questions, please do not hesitate to call me.

Senseramento,

LESTER L. CARLSON, JR.

Enclosures

Certification of information contained in Enclosures subject to Note 1.
 Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research
 Edward M. Birn, Director, Department of Administration
 Marie P. Lizama, Director, Department of Revenue and Taxation

Government of Guam
Consolidated Revenue / Expenditure Report - Revenue
General Fund

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2026 and FY2025
For the Month Ending December

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2026 and FY2025
Three months ending December 2025

	2025			2024			Fiscal Year 2026			Fiscal Year 2025		
	December	December	Increase (Decrease)	December	December	Increase (Decrease)			Increase (Decrease)			Increase (Decrease)
Income Taxes:												
Individual	\$ 3,359,083	\$ 2,271,474	\$ 1,087,609				\$ 13,542,061	\$ 12,078,691	\$ 1,463,371			
Corporation	24,986,702	13,392,746	11,593,956				37,254,047	22,215,542	15,038,505			
Withholding	35,565,166	37,095,392	(1,530,226)				84,883,310	88,514,499	(3,631,189)			
Income Taxes	63,910,951	52,759,612	11,151,339				135,679,418	122,808,732	12,870,686			
Business privilege taxes:												
Gross Receipts Taxes	31,467,483	34,526,173	(3,058,690)				92,321,131	98,666,619	(6,345,488)			
Other Taxes:												
Use Tax	1,654,215	484,900	1,169,315				2,623,570	1,140,499	1,483,071			
Business Privilege Taxes	33,121,698	35,011,073	(1,889,375)				94,944,701	99,807,118	(4,862,417)			
Licenses, Fees & Penalties	355,595	235,137	120,458				865,722	752,367	113,355			
Use of Money & Property	335,137	398,298	(63,161)				982,177	1,316,553	(334,377)			
Federal Sources												
Section 30	0	0	0				79,732,367	76,402,101	3,330,266			
Immigration fees	42,060	701,745	(659,685)				343,450	1,437,080	(1,093,630)			
Recovery from Individuals	0	0	0				0	0	0			
Child Support AFDC Local Share	2,033	0	2,033				15,501	5,250	10,251			
Federal Sources	44,093	701,745	(657,652)				80,091,318	77,844,431	2,246,887			
Department Charges												
Agriculture	0	0	0				10	136	(126)			
Police & Corrections	10	10	0				20	12,070	(12,050)			
Public Works	5,525	6,950	(1,425)				29,950	29,175	775			
Public Health	650	440	210				1,530	1,820	(290)			
Commerce	0	0	0				0	0	0			
Other charges	66,161	65,514	647				201,620	278,237	(76,617)			
Department Charges	72,346	72,914	(568)				233,130	321,438	(88,308)			
TOTAL GENERAL FUND REVENUES	\$ 97,839,820	\$ 89,178,779	\$ 8,661,042				\$ 312,796,466	\$ 302,850,639	\$ 9,945,827			

PROVISION FOR TAX REFUNDS												
Budget (Provision per P.L. 38-60)	²	2,202,956	3,834,839	\$ (1,631,883)			5,522,361	3,387,932	\$ 2,134,429			

Footnotes:

1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

2/ Estimates are recorded for the provision for FY 2026 Refunds.

Note 1. Data contained herein are subject to change, as additional reconciliations are performed.

Note 2. Provision for Tax Refunds reflect accounting estimate as of 9/30/2026.

Note 3. This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 38-60.

Note 4. In FY18, the Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting. Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam
Consolidated Revenue / Expenditure Report ^{1/}
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending December 2025 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]			Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 1st Quarter 2025 Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] ^{1/}		
	FY2026 Adopted Revenues Allocated for the Month of December ^{2/}	FY2026 Actual Collections For the Month December	Favorable (Unfavorable)	FY2026 Adopted Revenues Allocated for the Quarter	FY2026 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes						
Individual	\$ 2,685,441	\$ 3,359,083	\$ 673,642	\$ 13,243,445	\$ 13,542,061	\$ 298,616
Corporation	13,293,405	24,986,702	11,693,297	20,434,409	37,254,047	16,819,638
Withholding	30,864,122	35,565,166	4,701,044	80,065,405	84,883,310	4,817,905
Income Taxes	46,842,968	63,910,951	17,067,983	113,743,259	135,679,418	21,936,159
Business privilege taxes						
Gross Receipts Taxes	29,156,171	31,467,483	2,311,312	87,483,295	92,321,131	4,837,836
Other Taxes:						
Use Tax	514,719	1,654,215	1,139,496	1,789,337	2,623,570	834,233
Business Privilege Taxes	29,670,890	33,121,698	3,450,808	89,272,632	94,944,701	5,672,069
Licenses, Fees & Penalties	218,106	355,595	137,489	791,847	865,722	73,875
Use of Money & Property	190,415	335,137	144,722	596,220	982,177	385,957
Federal Sources						
Section 30	0	0	0	79,732,367	79,732,367	0
Immigration fees	349,710	42,060	(307,650)	621,516	343,450	(278,066)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	2,033	2,033	0	15,501	15,501
Federal Sources	349,710	44,093	(305,617)	75,792,042	80,091,318	(262,565)
Department Charges						
Agriculture	0	0	0	0	10	10
Police & Corrections	0	10	10	0	20	20
Public Works	0	5,525	5,525	0	29,950	29,950
Public Health	0	650	650	0	1,530	1,530
Commerce	0	0	0	0	0	0
Other charges	102,583	66,161	(36,422)	278,026	201,620	(76,406)
Department Charges	102,583	72,346	(30,237)	278,026	233,130	(44,896)
TOTAL GENERAL FUND REVENUES	\$ 77,374,672	\$ 97,839,820	\$ 20,465,148	\$ 280,474,026	\$ 312,796,466	\$ 27,760,599

Footnotes:

1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

2/ Based on Adopted Revenues allocated per P.L. 38-60, Chapter I, Section 7(a)

3/ This information will be updated in the quarter ending 12/31/2025.

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2026.

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 38-60.

Note 4: In FY18, the Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting. Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam
Consolidated Revenue / Expenditure Report ^{1/}
General Fund

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections
Three Month Ending December 2025
Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]

FY2024 ADOPTED Revenues vs. PROJECTED Revenues to Year End
Pursuant to 2GCA, Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; 5GCA, Ch.4 §4109(c)(3) [due no later than 20 days after month-end]; and P.L. 31-233, Ch XIII §7 [due no later than 30 days after month-end]

	FY2026 Adopted Revenues for the Cumulative Period	FY2026 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2026 Adopted Revenues (Full Year Projection)	FY2026 Revenue Tracking ^{2/}	Favorable Increase (Decrease)
Income Taxes						
Individual	\$ 13,243,445	\$ 13,542,061	\$ 298,616	\$ 102,507,384	\$ 102,806,000	\$ 298,616
Corporation	20,434,409	37,254,047	16,819,638	116,090,539	132,910,177	16,819,638
Withholding	80,065,405	84,883,310	4,817,905	315,685,559	320,503,464	4,817,905
Income Taxes	113,743,259	135,679,418	21,936,159	534,283,482	556,219,641	21,936,159
Business privilege taxes						
Gross Receipts Taxes	87,483,295	92,321,131	4,837,836	368,794,932	373,632,768	4,837,836
Other Taxes						
Use Tax	1,789,337	2,623,570	834,233	7,957,734	8,791,967	834,233
Business Privilege Taxes	89,272,632	94,944,701	5,672,069	376,752,666	382,424,735	5,672,069
Licenses, Fees & Penalties	791,847	865,722	73,875	4,597,340	4,671,215	73,875
Use of Money & Property	596,220	982,177	385,957	2,045,097	2,431,054	385,957
Federal Sources						
Section 30	79,732,367	79,732,367	0	79,732,367	79,732,367	0
Immigration fees	621,516	343,450	(278,066)	1,636,401	1,373,836	(262,565)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	15,501	15,501	0	0	0
Federal Sources	80,353,883	80,091,318	(262,565)	81,368,768	81,106,203	(262,565)
Department Charges						
Agriculture	0	10	10	0	0	0
Police & Corrections	0	20	20	0	0	0
Public Works	0	29,950	29,950	0	0	0
Public Health	0	1,530	1,530	0	0	0
Commerce	0	0	0	0	0	0
Other charges	278,026	201,620	(76,406)	1,342,244	1,297,348	(44,896)
Department Charges	278,026	233,130	(44,896)	1,342,244	1,297,348	(44,896)
TOTAL GENERAL FUND REVENUES	\$ 285,035,867	\$ 312,796,466	\$ 27,760,599	\$ 1,000,389,597	\$ 1,028,150,196	\$ 27,760,599
			9.74%			2.77%

FOOTNOTES:

1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33

2/ This information will be updated in the quarter ending 12/31/2025

3/ Prepared utilizing the General Fund twelve-month revenue budget per Section 7(a), Chapter 1, P.L. 38-60

Note 1: Data contained herein are subject to change, as additional reconciliations are performed

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2026.

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 38-60

Note 4: In FY18, the Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting. Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES

Fund	
Guam Highway Fund Shortfall	(365,069)
Guam Educational Facilities Fund Shortfall	(1,072,192)
Healthy Futures Fund Shortfall	(48,151)
TOTAL	(1,485,412)
NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE	\$ 26,275,187

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of December 31, 2025**

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Maga'hågan Guåhan	5,368,637	1,951,075	119,959	3,297,603
Office of I Segundu Na Maga'låhen Guahan	482,787	193,151	-	289,636
Guam Medical Referral Assistance Office	665,849	128,714	4,244	532,891
Bureau of Womens Affairs	272,277	62,894	22,697	186,686
Bureau of Budget & Management Research (BBMR)	1,239,837	247,409	27,793	964,635
Civil Service Commission	1,449,798	311,967	1,070	1,136,761
Department of Administration (DOA)	11,036,842	2,475,081	132,914	8,428,846
DOA - Charter School Administrative Support	143,571	17,887	-	125,684
Department of Land Management	963,078	307,982	14,275	640,821
Chamorro Land Trust Commission (CLTC)	654,883	57,478	21,345	576,061
Department of Revenue & Taxation (DRT)	14,713,861	3,056,500	56,257	11,601,103
Office of the Attorney General Operations (OAG)	22,126,390	3,483,391	1,206,544	17,436,456
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	87,690
Office of Technology	5,362,796	1,098,547	142,388	4,121,861
Mayor's Council of Guam (MCOG) - Operations	16,807,881	3,098,323	1,212,534	12,497,025
MCOG - Island Beautification Programs	422,126	17,134	74,982	330,010
Office of Public Accountability	2,252,943	662,637	-	1,590,306
I Liheslaturan Guåhan (Legislature)	9,604,035	2,216,316	-	7,387,719
Legislature - Office of Finance and Budget	498,740	115,092	-	383,648
Legislature - Guam Youth Congress	15,000	3,750	-	11,250
Guam Ethics Commission	552,680	97,059	67,711	387,911
Office of Veterans Affairs (OVA)	1,246,443	163,679	15,000	1,067,764
P E A L S Board	98,449	68,445	-	30,004
Department of Public Works	4,114,670	721,811	-	3,392,859
TOTAL - GENERAL GOVERNMENT	100,181,263	20,556,322	3,119,713	76,505,229
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	53,518,873	11,404,551	1,681,928	40,432,393
GPD - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	87,690
GPD - Safe Schools Initiative	142,585	-	-	142,585
GPD - Guam Crime Stoppers	100,000	100,000	-	-
GPD - Police Officer Cycle	1,085,311	352,716	-	732,595
Department of Corrections (DOC)	34,234,475	8,220,252	1,472,773	24,541,450
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	44,048	-	451,204
DOC - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	87,690
DOC - Case Management System	294,610	-	-	294,610
DOC - Correction Officer Recruitment Cycle	1,645,540	354,759	-	1,290,781

See footnotes on page 9. Note. Data contained herein are subject to change, as additional reconciliations are performed

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**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of December 31, 2025**

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PROTECTION OF LIFE & PROPERTY (CONTINUED)				
Department of Youth Affairs (DYA)	7,743,436	1,322,458	14,454	6,406,525
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	1,815,863	129,225	-	1,686,638
Guam Fire Department (GFD)	38,514,050	8,929,197	983,092	28,601,762
GFD - Firefighter Recruitment Cycle	1,392,942	99,769	-	1,293,173
Guam Customs & Quarantine Agency (CQA)	14,587,104	2,533,747	137,189	11,916,169
Unified Judiciary Operations (Judiciary)	43,760,143	10,098,498	-	33,661,645 3/
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	822,999	143,937	-	679,062
Guam Environmental Protection Agency (GEPA)	469,812	84,939	40,396	344,477
GEPA - Beach Monitoring	46,903	-	-	46,903
TOTAL - PROTECTION OF LIFE & PROPERTY	202,292,280	45,065,097	4,329,831	152,897,352
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,913,950	1,386,466	472,611	9,054,873
DPHSS - MIP/MIPPR Program	3,973,528	698,566	-	3,274,962
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	26,792,658	7,071,536	-	19,721,122
DPHSS - Children's Health Insurance Program	1,855,841	34,552	-	1,821,289
DPHSS - Division of Senior Citizens Programs	9,000,000	1,369,086	3,993,019	3,637,895
DPHSS - Public Assistance Program	4,658,142	515,719	-	4,142,423
DPHSS - Enhanced Allotment Plan	378,776	6,424	-	372,352
DPHSS - Medical Cannabis Program	369,952	26,105	-	343,847
DPHSS - Bureau of Social Services Administration	7,558,215	2,159,278	108,347	5,290,590
DPHSS - Foster Care Health Insurance Premiums	2,359,215	1,376,868	-	982,347
DPHSS - Child Protective Services	2,220,129	354,143	-	1,865,986
DPHSS - Foster Group Home	950,558	4,423	-	946,135
DPHSS - Homeless Coalition Grants	500,000	-	-	500,000
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	8,928,061	1,824,549	365,937	6,737,575
GBHWC - Youth & Mental Health First Aid	285,170	11,548	23,280	250,342
GBHWC - Youth Suicide Prevention and Peace Program	81,750	-	15,000	66,750
Guam Memorial Hospital Authority (GMHA) - Operations	22,771,152	5,692,788	-	17,078,364
Guam Memorial Hospital Authority (GMHA) - Accounts Payable	7,014,994	1,753,749	-	5,261,245
DOA - Residential Treatment Fund	2,500,000	470,005	-	2,029,995
TOTAL - PUBLIC HEALTH	113,912,091	24,755,804	4,978,194	84,178,093

See footnotes on page 9. Note: Data contained herein are subject to change, as additional reconciliations are performed.

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**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of December 31, 2025**

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	228,187,734	52,658,712	-	175,529,022
GDOE - Chamoru Studies Division	513,824	118,572	-	395,252
GDOE - Menstrual Hygiene Products	25,000	5,772	-	19,228
GDOE - School Maintenance/Repairs	10,000,000	2,307,696	-	7,692,304
GDOE - Y Kuentan Salappe' I Prinsepat	1,200,000	300,001	-	899,999
Guam Academy Charter School Council (GACSC)	25,545,000	4,699,332	-	20,845,668
University of Guam Operations (UOG)	39,956,147	9,989,031	-	29,967,116 4/
UOG - Scholarships (SSFAP)	3,565,285	891,319	-	2,673,966
UOG - Aquaculture Development and Training Center	114,000	28,496	-	85,504
UOG - WERI (Guam Hydrologic Survey)	499,946	124,982	-	374,964
UOG - WERI (Water Resource Monitoring)	292,232	73,060	-	219,172
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	140,699	-	422,082
UOG - KPRG Operations	200,000	49,998	-	150,002
UOG - Guampedia Foundation	150,000	37,505	-	112,495
UOG - Guam Green Growth Initiative	500,000	124,995	-	375,005
UOG - Sea Grant Program	500,000	124,995	-	375,005
UOG - Guam Press (Publishing House)	100,000	24,999	-	75,001
UOG - GDOE Textbooks to UOG Press	481,578	120,393	-	361,185
Guam Community College Operations (GCC)	14,513,358	3,628,339	-	10,885,019
GCC - WICHE Administrative Office	78,500	19,626	-	58,874
GCC - Peace Officer Standards and Training (POST) Commission	300,000	75,000	-	225,000
TOTAL - PUBLIC EDUCATION	327,285,385	75,543,522	-	251,741,863
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,329,297	439,564	5,500	1,884,233
Guam Regional Transit Authority	2,840,499	361,662	75,320	2,403,517
TOTAL - COMMUNITY SERVICES	5,169,796	801,226	80,820	4,287,750
RECREATION				
Department of Parks & Recreation (DPR)	3,657,693	804,493	-	2,853,200
DPR - Guam Historic Resources Division	848,666	127,127	-	721,539
DPR - Park Patrol Officer Reserve Program	90,000	9,500	-	80,500
TOTAL - RECREATION	4,596,359	941,120	-	3,655,239

See footnotes on page 9. Note: Data contained herein are subject to change, as additional reconciliations are performed.

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of December 31, 2025**

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	238,581	45,175	40,039	153,367
Department of Labor - Worker's Compensation Fund	400,000	-	-	400,000
Department of Military Affairs	1,197,710	103,499	10,066	1,084,145
Guam Election Commission (GEC)	2,855,669	418,581	222,649	2,214,440
Department of Chamorro Affairs (DCA)	2,579,633	394,471	427,355	1,757,807
DCA - Guam Cultural Repository	1,627,126	133,197	140,025	1,353,904
Commission on Decolonization (COD) - Operations	152,488	36,455	282	115,751
COD - Public Information Program	165,000	336	4,032	160,632
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	83,074	-	689,792
CAHA - Guam Territorial Band	45,000	-	-	45,000
Hagatna Restoration & Redevelopment Authority (HRRA)	443,589	74,052	5,256	364,281
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	726,566	3,459	-	723,107
Public Defender Services Corporation (PDSC)	10,098,308	2,330,316	-	7,767,992 5/
PDSC - Private Attorney Panel	164,486	41,595	-	122,891
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	21,467,022	3,664,210	849,703	16,953,109
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	4,546,732	966,028	492	3,580,212
DOAg - Animal Shelter (GAIN)	142,585	-	-	142,585
DOAg - Civilian Volunteer Conservation Officers Program	200,000	-	-	200,000
DOAg - GAIN Spay & Neuter Program	450,000	4,977	-	445,023
Bureau of Statistics & Plans (BSP)	1,973,531	389,704	13,527	1,570,301
Guam Visitors Bureau (GVB)	3,245,571	811,393	-	2,434,178
TOTAL - ECONOMIC DEVELOPMENT	10,558,419	2,172,102	14,019	5,938,120
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	1,482,211	-	4,780,624
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	16,104,900	-	29,338,006
GGRF - Governor/Lieutenant Governor Pensions	321,643	321,643	-	-
GGRF - Judges/Supreme Justices Annuities	228,965	228,965	-	-
DOA - Supplemental Annuity Benefits Special Fund	5,010,124	1,510,000	-	3,500,124
DOA - Cost of Living Allowance	18,498,285	17,832,315	-	665,970
DOA - Support of Child in Custody - 19 GCA §5116	150,000	-	-	150,000
DOA - Government Claims Fund	100,000	15,833	-	84,167
DOA - Government Annual Single Audit	700,000	-	-	700,000
DOA - Financial Management Information System Contract	3,876,575	1,625,632	2,250,943	-
DOA - Guam Basketball Confederation	200,000	200,000	-	-
TOTAL - MISCELLANEOUS APPROPRIATIONS	80,791,333	39,321,499	2,250,943	39,218,891

See footnotes on page 9. Note: Data contained herein are subject to change, as additional reconciliations are performed

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**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of December 31, 2025**

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
DEBT SERVICE APPROPRIATIONS				
BPT Tax Bonds, Series 2012B	3,293,495	-	-	3,293,495
GDOE Series 2013A Okkodo Project	2,505,460	2,505,460	-	-
BPT Bonds, Series 2015D	32,406,875	500,000	-	31,906,875
Limited Obligation Bonds (Section 30), Series 2016A	17,768,125	13,883,500	-	3,884,625
GEFF Series 2016 A & B (Certificates of Participation)	5,740,750	5,740,750	-	-
GDOE Series 2020A JFK Project	5,527,600	5,527,600	-	-
BPT Bonds, 2021 Series E and Series F	15,895,444	4,995,306	-	10,900,138
TOTAL - DEBT SERVICE APPROPRIATIONS	83,137,749	33,152,616	-	49,985,133
EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 38-60				
GMHA Pharmaceutical Fund	-	4,994,565	-	(4,994,565)
Better Public Service Fund	-	14,895	-	(14,895)
GSWA New Cell	-	508,479	-	(508,479)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	5,517,939	-	(5,517,939)
TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES	949,391,697	251,491,456	15,623,223	679,842,839
APPROPRIATIONS IN P.L. 38-60 FROM NET UNOBLIGATED EXCESS FY 2025 GENERAL FUND REVENUES				
DOA - Rainy Day Fund [P.L. 38-60, Ch. I, Sec. 5]	10,000,000	-	-	10,000,000
DOA - SSHS Lease Back Payments [P.L. 38-60, Ch. I, Sec. 8]	16,377,125	-	-	16,377,125
UOG - Guam Caner Trust Fund [P.L. 38-60, Ch. II, Part III, Sec. 11]	583,000	145,749	-	437,251
CME - Operations [P.L. 38-60, Ch. V, Sec. 1(v)(2)]	500,000	-	-	500,000
GETC/PBS - Operations [P.L. 38-60, Ch. V, Sec. 1(bb)(2)]	970,000	-	-	970,000
PDSC - Private Attorney Panel [P.L. 38-60, Ch. VII, Sec. 5]	1,435,514	331,272	-	1,104,242
DPHSS - Foster Care Division [P.L. 38-60, Ch. XI, Sec. 14]	39,000	-	-	39,000
DISID - Private Care Services (35 clients) [P.L. 38-60, Ch. XI, Sec. 16 & 22]	173,000	153,479	-	19,521
DPHSS - Harvest House Resource Center [P.L. 38-60, Ch. XI, Sec. 21]	35,000	-	-	35,000
MCOG - Operations [P.L. 38-60, Ch. XI, Sec. 25]	2,000,000	14,658	136,992	1,848,350
GBHWC - Level II Residential Services [P.L. 38-60, Ch. XI, Sec. 26]	1,531,009	198,080	-	1,332,929
DOA - Fishermen's Co-op [P.L. 38-60, Ch. XI, Sec. 27]	300,000	75,000	-	225,000
DOA - Guam Unique Merchandise and Art (GUMA) [P.L. 38-60, Ch. XI, Sec. 28]	500,000	-	-	500,000
KUMISION - Operations [P.L. 38-60, Ch. XII, Sec. 56]	138,000	-	-	138,000
TOTAL - APPROP. FROM NET UNOBLIGATED EXCESS FY25 EXCESS GENERAL FUND REVENUE	34,581,648	918,238	136,992	33,526,418

See footnotes on page 9. Note: Data contained herein are subject to change, as additional reconciliations are performed.

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of December 31, 2025**

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
DEPARTMENT APPROPRIATIONS FROM FISCAL YEAR 2023 AUDITED EXCESS REVENUES IN P.L. 38-60				
GVB - Airline Incentives Program [P L 38-60, Ch XI, Sec. 10(a)]	10,000,000	3,833,335	-	6,166,665
GMHA - Operations [P L 38-60, Ch XI, Sec. 10(b)]	5,200,000	1,299,999	-	3,900,001
TOTAL - FY2023 AUDITED EXCESS REVENUE APPROPRIATIONS	15,200,000	5,133,334	-	6,166,665
GRAND TOTAL APPROPRIATIONS PER P.L. 38-60	999,173,345	257,543,028	15,760,215	679,842,839
ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES				
DPHSS - SNAP Supplemental Budget (FY2025 Net Unobligated Excess Revenue) [P L. 38-75]	12,300,000	-	-	12,300,000
DPHSS - WIC Supplemental Budget (FY2025 Net Unobligated Excess Revenue) [P L. 38-75]	800,000	-	-	800,000
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	13,100,000	-	-	13,100,000
GRAND TOTAL APPROPRIATIONS IN FY 2026	1,012,273,345	257,543,028	15,760,215	699,109,504

Footnotes:

- 1/ Pursuant to P L. 38-60
- 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts
- 3/ Inclusive of Judiciary appropriation for Adult and Juvenile Drug Courts (\$889-319)
- 4/ Inclusive of University of Guam appropriation for the Capital Improvements Fund (\$1,158,283)
- 5/ Inclusive of PDSC appropriation for Alternate Public Defender (\$1,880,081) and Civil Law Center (\$950,411).

Note: Data contained herein are subject to change, as additional reconciliations are performed.



BUREAU OF BUDGET & MANAGEMENT RESEARCH



OFFICE OF THE GOVERNOR
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LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

JAN 20 2026

The Honorable Frank F. Blas, Jr.
Speaker
I Mina'trentai Ocho Na Liheslaturan Guåhan
Thirty-Eighth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96932

Hafa Adai Speaker Blas, Jr.:

Attached is the special revenue fund tracking report for the Customs, Agriculture & Quarantine Inspection Services Fund, Guam Educational Facilities Fund, Guam Highway Fund, Healthy Futures Fund, Solid Waste Operations Fund (Tipping Fees), and Tourist Attraction Fund for Fiscal Year 2026 for the month ending December 31, 2025 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

The attached reports are in draft form for the period provided and are subject to change. Should you have any questions, please do not hesitate to contact this office.

Senseramento

LESTER L. CARLSON, JR.

<i>Certification of Information Contained in Attachment A</i>
<i>Lester L. Carlson, Jr, Director, Bureau of Budget and Management Research</i>

Attachment(s)

cc: Office of Public Accountability

Government of Guam
 FY 2026 Special Revenue Fund Tracking
 For the month ending December 31, 2025
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

		<i>Description/Fund Code</i>					
		<i>CQA Inspections Services Fund 209</i>	<i>Guam Educational Facilities Fund 205</i>	<i>Guam Highway Fund 208</i>	<i>Healthy Futures Fund 602</i>	<i>Solid Waste Operations Fund 416</i>	<i>Tourist Attraction Fund 206</i>
Month							
FY 2026 (Oct 25 - Sept 26)							
(A) October	Actual	762,344	344,392	1,061,083	1,935,521	2,302,102	2,151,309
(B) November	Actual	781,089	294,533	903,288	2,060,672	2,103,146	2,472,990
(C) December	Actual	772,489	270,051	967,798	2,161,721	2,209,594	2,553,625
(D) January	Projected	493,305	4,909,636	1,229,564	1,957,701	1,986,043	2,983,387
(E) February	Projected	451,055	16,641,652	1,213,805	2,058,306	1,597,028	3,371,470
(F) March	Projected	1,241,190	1,384,512	1,263,996	1,968,248	1,735,744	3,794,702
(G) April	Projected	440,778	8,085,863	932,280	1,736,533	2,221,047	3,028,922
(H) May	Projected	590,881	564,504	1,086,622	2,413,932	2,189,370	2,454,517
(I) June	Projected	739,509	364,582	1,177,463	1,978,641	2,196,539	2,732,067
(J) July	Projected	742,255	474,194	1,201,873	2,006,246	2,308,230	2,284,216
(K) August	Projected	531,023	1,201,095	1,031,377	1,717,211	2,246,356	2,891,607
(L) September	Projected	492,609	264,185	1,031,348	1,841,720	1,339,956	3,078,646
(M) Tracking FY 2025		8,038,527	34,799,199	13,100,496	23,836,452	24,435,155	33,797,458
(N) Public Law 38-60		7,651,633	35,871,391	13,465,565 ^{1/}	23,884,603	23,441,186 ^{1/}	33,641,472
(O) Overage/(Shortage)	(M-N)	386,894	(1,072,192)	(365,069)	(48,151)	993,969	155,986

^{1/} Reflective of the adopted gross revenue level.

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 December 31, 2025 & 2024

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2025	December, 2024	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	4,031	4,980	(949)	29,619	49,360	(19,741)
Use of money and property	0	1	(1)	0	4	(4)
TOTAL	\$ 4,031	\$ 4,981	\$ (950)	\$ 29,619	\$ 49,364	\$ (19,745)
Better Public Service Fund						
Transfers in - General Fund	14,895	84,318	(69,422)	14,895	84,318	(69,422)
Transfers in - Highway Fund	261,749	242,720	19,029	261,749	242,720	19,029
Transfers in - Gu Environmental Fund	900	0	900	900	0	900
Transfers in - Health/Human Services Fund	195	200	(5)	195	200	(5)
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	0	0	350	3,213	(2,863)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	25	0	25	25	25	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 277,764	\$ 327,237	\$ (49,473)	\$ 278,114	\$ 330,475	\$ (52,361)
Chamorro Land Trust Operations Fund						
Land trust application fees	150	0	150	250	100	150
Commercial leases / license	29,809	101,740	(71,931)	318,320	229,670	88,650
Agriculture / residential land trust lease	0	0	0	0	0	0
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	0	0
Use of money and property	0	80	(80)	0	234	(234)
TOTAL	\$ 29,959	\$ 101,821	\$ (71,861)	\$ 318,570	\$ 230,004	\$ 88,566
Corrections Revolving Fund						
DOC revolving fund	98,903	0	98,903	186,078	133,277	52,802
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 98,903	\$ 0	\$ 98,903	\$ 186,078	\$ 133,277	\$ 52,802
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	7,950	(7,950)	0	7,950	(7,950)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	683,195	682,864	332	2,021,707	1,778,553	243,154
Cargo inspection fee - All	89,294	28,974	60,320	294,210	56,600	237,610
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	0	0	0	6	0	6
Use of money and property	0	130	(130)	0	478	(478)
TOTAL	\$ 772,489	\$ 719,917	\$ 52,572	\$ 2,315,923	\$ 1,843,581	\$ 472,342
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	96,529	72,547	23,982	165,294	153,209	12,085
Use of money and property	0	53	(53)	0	152	(152)
TOTAL	\$ 96,529	\$ 72,599	\$ 23,929	\$ 165,294	\$ 153,361	\$ 11,933
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	152,256	100,068	52,188	476,395	306,092	170,303
Use of money and property	0	80	(80)	0	232	(232)
TOTAL	\$ 152,256	\$ 100,148	\$ 52,108	\$ 476,395	\$ 306,324	\$ 170,071
Environmental Health Fund						
Health permits - business	89,944	81,181	28,763	237,262	179,965	57,296
PH registration and penalty	0	0	0	0	0	0
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	33,832	32,362	1,470	108,652	113,597	(4,945)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	30	(30)	0	90	(90)
TOTAL	\$ 123,776	\$ 93,573	\$ 30,203	\$ 345,914	\$ 293,652	\$ 52,261

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 December 31, 2025 & 2024

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2025	December, 2024	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	100	0	100	440	270	170
Fire prevention fees	8,624	11,601	(2,978)	44,090	40,354	3,736
Other fees	7	14	(7)	1,714	1,706	8
Ambulance service	0	57,629	(57,629)	47,174	244,121	(196,947)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 8,731	\$ 69,244	\$ (60,514)	\$ 93,418	\$ 286,451	\$ (193,033)
Guam Contractors License Board Fund						
Contractors fees	15,785	15,080	705	41,255	69,940	(28,685)
Use of money and property	0	71	(71)	0	209	(209)
TOTAL	\$ 15,785	\$ 15,151	\$ 634	\$ 41,255	\$ 70,149	\$ (28,894)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	9,004	0	9,004
Use of money and property	0	29	(29)	0	86	(86)
TOTAL	\$ 0	\$ 29	\$ (29)	\$ 9,004	\$ 86	\$ 8,918
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	70,744	227,523	(156,779)	272,480	774,093	(501,613)
Diesel fuel tax	13,839	62,439	(48,600)	42,247	148,818	(106,571)
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	11	284,636	(284,626)	19	591,490	(591,471)
Surcharge on other fuels	0	75,902	(75,902)	0	157,721	(157,721)
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adjust taken GHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	84,594	650,500	(565,907)	314,746	1,672,122	(1,357,376)
Licenses and registrations	893,205	789,888	93,316	2,617,423	2,427,168	190,255
Use of money and property	0	48	(48)	0	271	(271)
TOTAL	\$ 967,798	\$ 1,440,437	\$ (472,638)	\$ 2,932,169	\$ 4,099,561	\$ (1,167,392)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	164,402	65,962	98,440	324,823	293,117	31,706
Use of money and property	0	20	(20)	0	58	(58)
TOTAL	\$ 164,402	\$ 65,982	\$ 98,420	\$ 324,823	\$ 293,176	\$ 31,647
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	9,740	8,603	1,137	27,242	23,348	3,894
Use of money and property	0	11	(11)	0	31	(31)
TOTAL	\$ 9,740	\$ 8,613	\$ 1,127	\$ 27,242	\$ 23,379	\$ 3,863
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	500	24,650	(24,150)	1,900	59,700	(57,800)
Dental Board License	100	100	0	1,000	500	500
Medical Board License	29,450	6,675	22,775	97,900	17,299	80,601
Nursing Board License	1,255	3,090	(1,835)	3,545	10,280	(6,735)
Optometry Board License	0	75	(75)	150	450	(300)
Pharmacy Board License	104	1,060	(956)	1,324	2,390	(1,066)
Cosmetology Board License	539	664	(125)	1,598	2,323	(725)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 31,948	\$ 36,314	\$ (4,366)	\$ 107,417	\$ 92,942	\$ 14,475
Healthy Futures Funds						
Cigarettes	1,786,164	1,538,924	247,240	4,855,960	4,653,708	202,252
Cigars	890	705	185	2,847	2,904	(57)
Others	84,852	83,067	1,785	286,412	308,125	(21,713)
Distilled spirit	113,124	112,120	1,004	474,206	333,123	141,082
Vinous beverages	47,043	35,060	11,983	138,395	112,707	25,687
Malted fermented beverages	129,647	140,217	(10,569)	400,095	420,940	(20,846)
Alcohol violation fee & fine	0	0	0	0	0	0
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	19	(19)	0	185	(185)
TOTAL	\$ 2,181,721	\$ 1,910,112	\$ 251,609	\$ 6,157,914	\$ 5,831,693	\$ 326,222

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 December 31, 2025 & 2024

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2025	December, 2024	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Indirect Cost Fund						
Office of the Governor	0	0	0	6	0	6
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	21,711	(21,711)	0	21,711	(21,711)
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	13,592	(13,592)	0	13,592	(13,592)
Dept of Public Health & Social Service	0	1,933	(1,933)	0	1,933	(1,933)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	0	0	0
Guam Behavioral Health and Wellness Center	0	64,680	(64,680)	0	64,680	(64,680)
Department of Labor	0	0	0	0	(13,340)	13,340
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	19,337	(19,337)	0	19,337	(19,337)
Civil Defense	0	0	0	0	0	0
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 121,253	\$ (121,253)	\$ 6	\$ 107,913	\$ (107,907)
Land Survey Revolving Fund						
Document tax - land survey fee	317,377	123,741	193,636	567,856	428,495	139,361
Rental of government land	3,383	4,816	(1,434)	8,714	10,148	(1,434)
Recording fee	27,318	19,740	7,578	69,847	66,714	3,133
Application fees	0	0	0	0	0	0
Certificates of document fees	14,159	13,554	605	43,585	43,488	97
Rezoning fees	105	0	105	166	0	166
Subpoena fees	0	0	0	85	0	85
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 362,340	\$ 161,851	\$ 200,490	\$ 690,253	\$ 548,845	\$ 141,408
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	0	0	0	0	0
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayors' Council - repair of facilities 1/3	25,177	25,076	100	76,535	81,467	(4,932)
Dept of Parks & Rec - repair of facilities 1/3	25,989	25,885	104	79,004	84,095	(5,091)
GDOE - repair of facilities 1/3	25,989	25,885	104	79,004	84,095	(5,091)
Interest - Limited Gaming Fund	1,375	38	1,337	1,375	38	1,337
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	4,061	4,045	16	12,345	13,141	(796)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 82,590	\$ 80,929	\$ 1,661	\$ 248,262	\$ 262,837	\$ (14,575)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	1,465,513	1,099,002	366,511	2,477,725	2,322,388	155,337
Registration fees - Labor share	628,077	471,001	157,076	1,061,882	995,309	66,573
Citation fee - non immigration temp worker	2,450	5,000	(2,550)	6,650	10,800	(4,150)
Citation fee - fair emplmt pract ofc	250	0	250	250	0	250
Use of money and property	0	231	(231)	0	792	(792)
TOTAL	\$ 2,096,291	\$ 1,575,234	\$ 521,056	\$ 3,546,506	\$ 3,328,288	\$ 217,219
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	4,235	2,146	2,089	6,171	5,620	551
Pharmacy Medication Fees	797	52,454	(51,657)	2,750	54,830	(52,080)
TOTAL	5,032	\$ 54,601	\$ (49,568)	\$ 8,921	\$ 60,450	\$ (51,529)
Office of Vital Statistics Revolving Fund						
Marriage waiver	2,900	3,100	(200)	5,550	7,050	(1,500)
Marriage application	2,940	3,030	(90)	7,460	7,800	(340)
Firearms permits	0	0	0	0	0	0
Birth certificate	3,085	4,990	(1,905)	9,235	16,965	(7,730)
Death certificate	1,415	1,885	(470)	4,315	8,450	(4,135)
Marriage certificate	2,120	3,145	(1,025)	5,245	9,295	(4,050)
Burial permit	270	485	(215)	1,165	1,385	(220)
Affidavit of paternity	1,020	810	210	2,350	2,410	(60)
Affidavit of public acknowledgment	10	0	10	10	10	0
Court order change of name	90	50	40	220	180	40
Declaratory judgement	50	50	0	120	70	50
Adoptions	135	60	75	375	240	135
Research fee	61	190	(129)	234	426	(192)
Use of money and property	0	1	(1)	0	3	(3)
TOTAL	\$ 14,096	\$ 17,796	\$ (3,700)	\$ 36,279	\$ 54,284	\$ (18,005)

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 December 31, 2025 & 2024

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2025	December, 2024	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	31,096	25,166	5,930	72,421	68,040	4,381
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 31,096	\$ 25,166	\$ 5,930	\$ 72,421	\$ 68,040	\$ 4,381
Police Services Fund						
Accessible parking fees 50%	0	0	0	364	395	(31)
Annual gun business registration / \$600	0	0	0	0	0	0
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,982	8,294	(312)	24,076	22,906	1,170
Police blotter report \$1 1st page / \$10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	28,710	22,065	6,645	79,766	78,165	1,601
Filing record - security officer / \$75	280	0	280	480	0	480
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	25,969	22,400	3,569	73,489	54,160	19,329
Non-concealed firearm ID / \$25	9,374	12,857	(3,483)	27,904	34,830	(6,926)
Concealed firearm ID / \$60	14,523	14,214	309	42,436	40,994	1,442
Fingerprinting fee / \$20	3,876	5,168	(1,292)	12,920	13,328	(408)
Subpoena fee	0	0	0	0	0	0
Abstract criminal records / \$15	1,155	1,245	(90)	2,970	3,525	(555)
Police clearance additional copies	326	367	(41)	658	906	(248)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	837	1,260	(423)	2,367	2,961	(594)
Certified copy of records / \$10	0	0	0	0	0	0
Firearm inspection fee / \$5	5,733	4,959	774	15,902	11,934	3,968
Vehicle release fee / \$10	0	0	0	0	0	0
False Activation fee / \$100	0	0	0	0	0	0
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	774	1,204	(430)	6,106	2,322	3,784
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	0	0	0	3,143	3,950	(808)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 99,539	\$ 94,033	\$ 5,506	\$ 292,580	\$ 270,376	\$ 22,204
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	0	1,995	(1,995)	67,061	51,135	15,926
Use of money and property	0	1	(1)	0	3	(3)
TOTAL	\$ 0	\$ 1,996	\$ (1,996)	\$ 67,061	\$ 51,138	\$ 15,924
Public Recreation Services Fund						
Park fees / park use permits	0	0	0	0	0	0
Park vendor permits	0	0	0	0	0	0
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	0	0	0	0	0	0
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	0	0	0	0	0	0
Paseo Recreational Center	0	0	0	0	0	0
Hagalna / Tiyan Tennis Center	0	0	0	0	0	0
Guerrero Stadium / Tiyan Fields	0	0	0	0	0	0
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	7	(7)	0	20	(20)
TOTAL	\$ 0	\$ 7	\$ (7)	\$ 0	\$ 20	\$ (20)
Public School Library Resources Fund						
School library resources fund	77,298	66,248	11,050	221,895	213,327	8,568
Use of money and property	0	55	(55)	0	159	(159)
TOTAL	\$ 77,298	\$ 66,303	\$ 10,995	\$ 221,895	\$ 213,486	\$ 8,409
Rabies Prevention Fund						
Pet license	305	580	(275)	865	1,400	(535)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	3,420	6,015	(2,595)	9,240	13,995	(4,755)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,725	\$ 6,595	\$ (2,870)	\$ 10,105	\$ 15,395	\$ (5,290)

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2025	December, 2024	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Safe Streets Fund						
DOC - Safe streets fund	1,731	2,074	(343)	7,546	7,813	(267)
Use of money and property	0	3	(3)	0	9	(9)
TOTAL	\$ 1,731	\$ 2,077	\$ (348)	\$ 7,546	\$ 7,822	\$ (276)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	766,469	682,676	83,794	2,395,316	2,044,132	351,184
Fee - compact Ordot tipping fee \$4 cu yd	1,120,261	911,830	208,431	3,236,621	2,842,215	394,406
Fee - uncompact Ordot tipping fee \$4 cu yd	168,213	141,946	26,267	497,864	460,385	37,479
Fee - uncompact Agat transfer station	3,043	5,138	(2,095)	10,168	13,516	(3,347)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	6,242	5,510	733	19,561	14,217	5,344
BulkyWaste Collection	75	0	75	14,525	0	14,525
Miscellaneous	111,868	0	111,868	283,901	53,250	230,651
Restoration charge	1,750	4,150	(2,400)	5,300	13,800	(8,500)
Transfer charge	0	0	0	0	0	0
Reactivation charge	200	300	(100)	800	1,100	(300)
Trash tags	940	808	132	1,648	1,676	(28)
Fee - uncompact Harmon transfer	30,533	25,266	5,268	88,740	70,233	18,507
Interest from settlement Lagu	0	0	0	0	0	0
Unrealized gains/losses	0	0	0	0	0	0
Accrued Interest for Investment	0	21,713	(21,713)	37,665	43,525	(5,860)
Use of money and property	0	27,406	(27,406)	22,732	31,071	(8,338)
TOTAL	\$ 2,209,594	\$ 1,826,740	\$ 382,854	\$ 6,614,842	\$ 5,589,119	\$ 1,025,723
Street Light Fund						
Abandoned vehicle fee - vehicle registration	347,400	317,130	30,270	976,769	966,872	9,897
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 347,400	\$ 317,130	\$ 30,270	\$ 976,769	\$ 966,872	\$ 9,897
Tax Collection Enhancement Fund						
Passport fees	67,713	57,593	10,120	191,100	182,955	8,145
Passport expedite fees	9,585	8,655	930	30,795	30,373	422
Passport expedite mail fees	0	60	(60)	0	60	(60)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 77,298	\$ 66,308	\$ 10,990	\$ 221,895	\$ 213,388	\$ 8,508
Territorial Education Facilities Fund						
DRT property taxes	223,133	1,491,026	(1,267,893)	593,276	1,933,003	(1,339,728)
DRT property taxes - other	7,868	69,010	(61,143)	66,263	89,949	(33,685)
Penalties and interest	39,051	154,128	(115,077)	249,437	274,210	(24,773)
Real property tax bank fees	0	0	0	0	0	0
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	16	(16)	0	61	(61)
TOTAL	\$ 270,051	\$ 1,714,180	\$ (1,444,129)	\$ 908,976	\$ 2,307,223	\$ (1,398,247)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	2,509,182	2,081,701	427,481	7,031,108	6,051,450	979,658
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	44,443	12,210	32,233	146,816	36,837	109,979
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 2,553,625	\$ 2,093,911	\$ 459,714	\$ 7,177,924	\$ 6,088,287	\$ 1,089,637
Water Research and Development Fund						
Well drilling permit	500	0	500	4,750	450	4,300
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 500	\$ 0	\$ 500	\$ 4,750	\$ 450	\$ 4,300

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Three Months Ended December 31, 2025

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & insurance enforcement	27,066	4,031	(23,035)	82,450	29,619	(52,832)
Use of money and property	7,200	0	(7,200)	21,601	0	(21,601)
TOTAL	\$ 34,266	\$ 4,031	\$ (30,235)	\$ 104,051	\$ 29,619	\$ (74,432)
Better Public Service Fund						
Transfers in - General Fund	184,318	14,895	(169,423)	184,318	14,895	(169,423)
Transfers in - Highway Fund	42,720	261,749	219,029	42,720	261,749	219,029
Transfers in - Gu Environmental Fund	0	900	900	0	900	900
Transfers in - Health/Human Services Fund	200	195	(5)	200	195	(5)
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	0	0	3,213	350	(2,863)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	25	25	0	25	25
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 227,238	\$ 277,764	\$ 50,526	\$ 230,451	\$ 278,114	\$ 47,663
Chamorro Land Trust Operations Fund						
Land trust application fees	17,001	150	(16,851)	50,950	250	(50,700)
Commercial leases / license	81,263	29,809	(51,454)	177,726	318,320	140,594
Agriculture / residential land trust lease	0	0	0	0	0	0
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 98,264	\$ 29,959	\$ (68,305)	\$ 228,676	\$ 318,570	\$ 89,894
Dept of Corrections Inmate Revolving Fund						
DOC revolving fund	90,056	98,903	8,847	292,869	186,078	(106,790)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 90,056	\$ 98,903	\$ 8,847	\$ 292,869	\$ 186,078	\$ (106,790)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	515,962	683,195	167,234	1,441,028	2,021,707	580,680
Cargo inspection fee - All	102,078	89,294	(12,784)	306,259	294,210	(12,049)
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	0	0	0	0	6	6
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 618,040	\$ 772,489	\$ 154,449	\$ 1,747,287	\$ 2,315,923	\$ 568,637
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	42,057	96,529	54,471	120,178	165,294	45,115
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 42,057	\$ 96,529	\$ 54,471	\$ 120,178	\$ 165,294	\$ 45,115
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	163,171	152,256	(10,915)	475,127	476,395	1,268
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 163,171	\$ 152,256	\$ (10,915)	\$ 475,127	\$ 476,395	\$ 1,268
Environmental Health Fund						
Health permits - business	38,550	89,944	51,393	115,774	237,282	121,488
PH registration and penalty	0	0	0	333	0	(333)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	92,169	33,832	(58,337)	277,150	108,652	(168,498)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 130,719	\$ 123,776	\$ (6,943)	\$ 393,257	\$ 345,914	\$ (47,343)

Government Of Guam
 Actual Revenues Compared to Prorated Adopted Revenues
 Social Revenue Funds
 Three Months Ended December 31, 2025

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	347	100	(247)	2,211	440	(1,771)
Fire prevention fees	5,137	8,624	3,486	15,471	44,090	28,620
Other fees	216	7	(209)	829	1,714	885
Ambulance service	44,126	0	(44,126)	171,968	47,174	(124,795)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 49,826	\$ 8,731	\$ (41,095)	\$ 190,479	\$ 93,418	\$ (97,061)
Guam Contractors License Board Fund						
Contractors fees	73,467	15,785	(57,682)	221,796	41,255	(180,541)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 73,467	\$ 15,785	\$ (57,682)	\$ 221,796	\$ 41,255	\$ (180,541)
Guam Environmental Trust Fund						
Insurance assessment fee	24,607	0	(24,607)	76,823	9,004	(67,820)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 24,607	\$ 0	\$ (24,607)	\$ 76,823	\$ 9,004	\$ (67,820)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	97,167	70,744	(26,423)	331,242	272,480	(58,762)
Diesel fuel tax	58,028	13,839	(44,189)	179,533	42,247	(137,286)
Diesel fuel surcharge	1,704	0	(1,704)	7,959	0	(7,959)
Drawbacks	0	0	0	0	0	0
Gasoline Tax	146,305	11	(146,295)	432,689	19	(432,670)
Surcharge on other fuels	61,548	0	(61,548)	188,763	0	(188,763)
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adjust taken GHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	364,752	84,594	(280,159)	1,140,186	314,746	(825,440)
Licenses and registrations	713,525	883,205	169,680	1,942,680	2,617,423	674,743
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,078,277	\$ 967,798	\$ (110,479)	\$ 3,082,867	\$ 2,932,169	\$ (150,697)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	100,072	164,402	64,330	308,884	324,823	15,939
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 100,072	\$ 164,402	\$ 64,330	\$ 308,884	\$ 324,823	\$ 15,939
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,574	9,740	1,166	25,941	27,242	1,301
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 8,574	\$ 9,740	\$ 1,166	\$ 25,941	\$ 27,242	\$ 1,301
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,831	500	(2,331)	8,553	1,900	(6,653)
Dental Board License	1,727	100	(1,627)	4,460	1,000	(3,460)
Medical Board License	11,594	29,450	17,856	31,256	97,900	66,644
Nursing Board License	4,846	1,255	(3,591)	14,498	3,545	(10,953)
Optometry Board License	(10)	0	10	1,819	150	(1,669)
Pharmacy Board License	4,827	104	(4,723)	14,540	1,324	(13,216)
Cosmetology Board License	1,690	539	(1,151)	5,074	1,598	(3,476)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 27,506	\$ 31,948	\$ 4,442	\$ 80,200	\$ 107,417	\$ 27,217
Healthy Futures Funds						
Cigarettes	1,463,153	1,786,164	323,011	4,421,128	4,855,960	434,832
Cigars	22,689	890	(21,799)	67,348	2,847	(64,500)
Others	63,179	84,852	21,673	173,094	286,412	113,318
Distilled spirit	224,484	113,124	(111,360)	670,873	474,206	(196,668)
Vinous beverages	76,883	47,043	(29,839)	227,629	138,395	(89,234)
Malted fermented beverages	145,544	129,647	(15,896)	443,131	400,095	(43,036)
Alcohol violation fee & fine	1,428	0	(1,428)	1,428	0	(1,428)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,997,360	\$ 2,161,721	\$ 164,361	\$ 6,004,630	\$ 6,157,914	\$ 153,284

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	6	6
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	0	0	0
Dept of Public Health & Social Service	70,471	0	(70,471)	190,147	0	(190,147)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	819	0	(819)	1,068	0	(1,068)
Guam Behavioral Health and Wellness Center	21,268	0	(21,268)	50,383	0	(50,383)
Department of Labor	10,224	0	(10,224)	10,224	0	(10,224)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	48,723	0	(48,723)	48,723	0	(48,723)
Civil Defense	0	0	0	0	0	0
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	5,369	0	(5,369)	5,369	0	(5,369)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 158,873	\$ 0	\$ (156,873)	\$ 305,913	\$ 6	\$ (305,907)
Land Survey Revolving Fund						
Document tax - land survey fee	170,440	317,377	146,937	505,098	567,856	62,758
Rental of government land	0	3,383	3,383	0	8,714	8,714
Recording fee	68,257	27,318	(40,940)	204,765	69,847	(134,918)
Application fees	0	0	0	0	0	0
Certificates of document fees	0	14,159	14,159	0	43,585	43,585
Rezoning fees	0	105	105	0	166	166
Subpoena fees	0	0	0	0	85	85
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 238,697	\$ 362,340	\$ 123,643	\$ 709,863	\$ 690,253	\$ (19,610)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Camival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	0	0	0	0	0
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayors' Council - repair of facilities 1/3	28,308	25,177	(1,131)	80,540	76,535	(4,005)
Dept of Parks & Rec - repair of facilities 1/3	28,358	25,989	(369)	80,743	79,004	(1,739)
GDOE - repair of facilities 1/3	26,358	25,989	(369)	80,743	79,004	(1,739)
Interest - Limited Gaming Fund	0	1,375	1,375	0	1,375	1,375
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	8,191	4,061	(4,130)	24,832	12,345	(12,487)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 87,215	\$ 82,590	\$ (4,625)	\$ 266,859	\$ 248,262	\$ (18,597)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	675,160	1,465,513	790,354	1,926,650	2,477,725	551,075
Registration fees - Labor share	229,957	628,077	398,120	647,515	1,061,882	414,366
Citation fee - non immigration temp worker	12,755	2,450	(10,305)	36,422	6,650	(29,772)
Citation fee - fair emplmt pract ofc	11,305	250	(11,055)	35,014	250	(34,764)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 929,177	\$ 2,096,291	\$ 1,167,114	\$ 2,645,601	\$ 3,546,506	\$ 900,905
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	10,938	4,235	(6,703)	48,035	6,171	(41,864)
Pharmacy Medication Fees	11,918	797	(11,121)	82,254	2,750	(79,504)
TOTAL	\$ 22,857	\$ 5,032	\$ (17,824)	\$ 130,289	\$ 8,921	\$ (121,368)
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,647	2,900	1,253	4,945	5,550	605
Marriage application	2,343	2,940	597	7,041	7,460	419
Firearms permits	0	0	0	0	0	0
Birth certificate	7,343	3,085	(4,258)	22,092	9,235	(12,857)
Death certificate	2,060	1,415	(645)	6,181	4,315	(1,866)
Marriage certificate	3,547	2,120	(1,427)	10,856	5,245	(5,611)
Burial permit	297	270	(27)	895	1,165	270
Affidavit of paternity	901	1,020	119	2,705	2,350	(355)
Affidavit of public acknowledgment	36	10	(26)	109	10	(99)
Court order change of name	104	90	(14)	314	220	(94)
Decisory judgement	32	50	18	100	120	20
Adoptions	52	135	83	149	375	226
Research fee	79	61	(18)	231	234	3
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 18,441	\$ 14,096	\$ (4,345)	\$ 55,418	\$ 36,279	\$ (19,139)

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	26,917	31,098	4,179	83,330	72,421	(10,909)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	\$ 26,917	\$ 31,098	\$ 4,179	\$ 83,330	\$ 72,421	\$ (10,909)
Police Services Fund						
Accessible parking fees 50%	0	0	0	1,102	364	(738)
Annual gun business registration / \$600	423	0	(423)	2,491	0	(2,491)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,485	7,982	497	22,426	24,076	1,650
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	26,431	28,710	2,279	79,163	79,768	583
Filing record - security officer / \$75	0	280	280	0	480	480
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	21,127	25,969	4,842	63,426	73,489	10,063
Non-concealed firearm ID / \$25	10,585	9,374	(1,211)	31,829	27,904	(3,925)
Concealed firearm ID / \$60	9,644	14,523	4,879	28,878	42,436	13,558
Fingerprinting fee / \$20	6,343	3,876	(2,467)	19,030	12,920	(6,110)
Subpoena fee	0	0	0	83	0	(83)
Abstract criminal records / \$15	31	1,155	1,124	90	2,970	2,880
Police clearance additional copies	5	328	321	14	658	644
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	18	837	819	59	2,367	2,308
Certified copy of records / \$10	0	0	0	18	0	(18)
Firearm inspection fee / \$5	2,200	5,733	3,533	6,612	15,902	9,290
Vehicle release fee / \$10	0	0	0	0	0	0
False Activation fee / \$100	0	0	0	0	0	0
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	495	774	279	990	6,106	5,116
Restitutions GPD	3,193	0	(3,193)	3,542	0	(3,542)
Other revenues - GPD	0	0	0	2,965	3,143	177
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 87,979	\$ 99,539	\$ 11,560	\$ 262,739	\$ 292,580	\$ 29,841
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	20,778	0	(20,778)	65,934	67,061	1,127
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 20,778	\$ 0	\$ (20,778)	\$ 65,934	\$ 67,061	\$ 1,127
Public Recreation Services Fund						
Park fees / park use permits	2,711	0	(2,711)	8,244	0	(8,244)
Park vendor permits	2,948	0	(2,948)	8,551	0	(8,551)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	0	0	0	0	0	0
Recreational admin fees	609	0	(609)	1,495	0	(1,495)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	251	0	(251)	534	0	(534)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	65	0	(65)	292	0	(292)
Guerrero Stadium / Tiyan Fields	0	0	0	0	0	0
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 6,585	\$ 0	\$ (6,585)	\$ 19,116	\$ 0	\$ (19,116)
Public School Library Resources Fund						
School library resources fund	96,611	77,298	(19,313)	289,774	221,895	(67,879)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 96,611	\$ 77,298	\$ (19,313)	\$ 289,774	\$ 221,895	\$ (67,879)
Rabies Prevention Fund						
Pet license	1,925	305	(1,620)	5,769	865	(4,904)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,451	3,420	969	7,244	9,240	1,996
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,375	\$ 3,725	\$ (650)	\$ 13,013	\$ 10,105	\$ (2,908)

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Safe Streets Fund						
DOC - Safe streets fund	5,144	1,731	(3,414)	15,611	7,546	(8,065)
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	\$ 5,145	\$ 1,731	\$ (3,414)	\$ 15,612	\$ 7,546	\$ (8,065)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	769,981	766,469	(3,512)	2,693,810	2,395,316	(298,494)
Fee - compact Ordot tipping fee \$4 cu yd	950,319	1,120,261	169,942	2,825,935	3,236,621	410,686
Fee - uncompact Ordot tipping fee \$4 cu yd	137,351	168,213	30,862	350,028	497,864	147,836
Fee - uncompact Agat transfer station	6,678	3,043	(3,635)	17,547	10,168	(7,379)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojojo transfer station	7,406	6,242	(1,164)	21,703	19,561	(2,141)
Bulky Waste Collection	0	75	75	0	14,525	14,525
Miscellaneous	0	111,868	111,868	0	283,901	283,901
Restoration charge	6,228	1,750	(4,478)	15,307	5,300	(10,007)
Transfer charge	0	0	0	0	0	0
Reactivation charge	463	200	(263)	1,254	800	(454)
Trash tags	1,019	940	(79)	2,985	1,648	(1,337)
Fee - uncompact Hamon transfer	32,409	30,533	(1,875)	85,046	88,740	3,694
Interest from settlement Lagu	0	0	0	0	0	0
Unrealized gains/losses	0	0	0	0	0	0
Accrued Interest for Investment	0	0	0	0	37,665	37,665
Use of money and property	0	0	0	0	22,732	22,732
TOTAL	\$ 1,911,853	\$ 2,209,594	\$ 287,741	\$ 6,013,616	\$ 6,614,842	\$ 601,227
Street Light Fund						
Abandoned vehicle fee - vehicle registration	343,753	347,400	3,646	1,031,214	976,769	(54,445)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 343,753	\$ 347,400	\$ 3,646	\$ 1,031,214	\$ 976,769	\$ (54,445)
Tax Collection Enhancement Fund						
Passport fees	95,392	67,713	(27,679)	286,033	191,100	(94,933)
Passport expedite fees	1,758	9,585	7,827	5,390	30,795	25,405
Passport expedite mail fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 97,150	\$ 77,298	\$ (19,853)	\$ 291,423	\$ 221,895	\$ (69,528)
Territorial Education Facilities Fund						
DRT property taxes	2,509,354	223,133	(2,286,221)	7,521,610	593,276	(6,928,335)
DRT property taxes - other	0	7,868	7,868	0	66,263	66,263
Penalties and interest	475,218	39,051	(436,167)	1,425,644	249,437	(1,176,207)
Real property tax bank fees	0	0	0	0	0	0
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 2,984,572	\$ 270,051	\$ (2,714,520)	\$ 8,947,254	\$ 908,976	\$ (8,038,278)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	2,784,723	2,509,182	(275,542)	8,357,147	7,031,108	(1,326,039)
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	44,443	44,443	0	146,816	146,816
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 2,784,723	\$ 2,553,625	\$ (231,098)	\$ 8,357,147	\$ 7,177,924	\$ (1,179,223)
Water Research and Development Fund						
Well drilling permit	5,577	500	(5,077)	16,708	4,750	(11,958)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 5,577	\$ 500	\$ (5,077)	\$ 16,708	\$ 4,750	\$ (11,958)