

Messages & Communications Doc. No. 38GL-26-1966 through 1974.

From 38th Committee On Rules <committeeonrules@guamlegislature.gov>  
 Date Wed 2/25/2026 4:31 PM  
 To Guam Legislature Clerks <clerks@guamlegislature.gov>  
 Cc Frank Blas Jr. <speakerblas@guamlegislature.gov>

4 attachments (11 MB)  
 22526COMM Doc. No. 38GL-26-1966.pdf; 22526COMM Doc. No. 38GL-26-1967.pdf; 22526COMM Doc. No. 38GL-26-1969.pdf; 22526COMM Doc. No. 38GL-26-1972.pdf;

Håfa Adai Clerks Office,

Please see attached, Messages & Communications Doc. No. 38GL-26-1966 through 1974 for processing:

	38GL-26-1965	Guam Community College	Board of Trustees Meeting Packet for February 20, 2026*
✓	38GL-26-1966	Department of Integrated Services for Individuals with Disabilities	Acting Director Designation of Reuel Drilon, for the Department of Integrated Services for Individuals with Disabilities from February 24, 2026 to March 6, 2026*
✓	38GL-26-1967	Department of Administration	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending January 31, 2026*
✓	38GL-26-1968	Department of Public Works	Condemnation of Lot Nos. 2143-2-1-1R/W and 2143-2-R2-R/W.
✓	38GL-26-1969	Bureau of Statistics and Plans	Acting Director Designation of Mr. Matthew C. Santos, for the Bureau of Statistics and Plans from February 24, 2026 to February 27, 2026*
✓	38GL-26-1970	Public Defender Service Corporation - Government of Guam	Board of Trustees Meeting Packet for November 25, 2025*
✓	38GL-26-1971	Public Defender Service Corporation - Government of Guam	Board of Trustees Meeting Packet for January 27, 2026*
✓	38GL-26-1972	Office of the Governor of Guam	Prior Years Obligations to pay Graphic Center in the total amount of \$28.00*
✓	38GL-26-1973	Guam Police Department	FY2026 1st Quarter Overtime Report ending December 31, 2025.
✓	38GL-26-1974	Guam Behavioral Health and Wellness Center	Prior Years Obligations to pay Lakeside Neurologic in the total amount of \$84,776.00; to pay Super Happy Mart in the total amount of \$7,088.47; to pay Payless Supermarkets in the total amount of \$2,115.50; to pay Tsang Brothers Corp. in the total amount of \$4,981.68; to pay Guam Home Center in the total amount of \$5,030.15; to pay East West Rental Inc. in the total amount of \$1,811.00; to pay Mid Pac Far East LLC in the total amount of \$1,940.00; to pay Todo Mauleg in the total amount of \$4,354.50; to pay J & B Modern Tech in the total amount of \$6,747.80.

Please retrieve Doc. No. 38GL-26-1968, 1970, 1971, 1973 and 1974 from link below:

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

Kindly reply to this email



*Si Yu'os ma'åse',*

Marie Crisostomo

Committee on Rules Assistant

**COMMITTEE ON RULES**

Vice Speaker V. Anthony Ada, Chairperson

*I Mina'trentai Ocho Na Liheslaturan Guåhan*

*38<sup>th</sup> Guam Legislature*

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## Messages and Communications 38GL-26-1967\*

2 messages

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

Mon, Feb 23, 2026 at 3:34 PM

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

*Håfa Adai,*

Please see attached M&C Doc. No. 38GL-26-1967

38GL-26-1967	Department of Administration	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending January 31, 2026*
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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 38<sup>th</sup> Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

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

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

From: **Analyn Reyes** <[analyn.reyes@bbmr.guam.gov](mailto:analyn.reyes@bbmr.guam.gov)>

Date: Fri, Feb 20, 2026 at 4:42 PM

Subject: CRER & Special Fund Reports for January 2026

To: Speaker Frank Blas Jr. <[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)>, BJ Cruz <[bjcruz@guamopa.com](mailto:bjcruz@guamopa.com)>

Cc: Marie P. Lizama <[marie.lizama@revtax.guam.gov](mailto:marie.lizama@revtax.guam.gov)>, Lester Carlson <[lester.carlson@bbmr.guam.gov](mailto:lester.carlson@bbmr.guam.gov)>, Edward <[edward.birn@doa.guam.gov](mailto:edward.birn@doa.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 January 2026.

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 January 2026.pdf**  
434K

 **Special Revenue Fund Report January 2026.pdf**  
939K

 **38GL-26-1967.pdf**  
1846K

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*

*38<sup>th</sup> Guam Legislature*

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

## CRER & Special Fund Reports for January 2026

3 messages

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

Fri, Feb 20, 2026 at 4:40 PM

To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>, BJ Cruz <bjcruz@guamopa.com>

Cc: "Marie P. Lizama" <marie.lizama@revtax.guam.gov>, Lester Carlson <lester.carlson@bbmr.guam.gov>, Edward <edward.birn@doa.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 January 2026.

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-26-1967  
OFFICE OF THE SPEAKER  
FRANK F. BLAS, JR.

February 20, 2026

Time: 4:40 PM

Received: *FR*

### 2 attachments

**Consolidated Revenue and Expenditure Report January 2026.pdf**  
434K

**Special Revenue Fund Report January 2026.pdf**  
939K

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

Fri, Feb 20, 2026 at 5:00 PM

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

Cc: BJ Cruz <bjcruz@guamopa.com>, "Marie P. Lizama" <marie.lizama@revtax.guam.gov>, Lester Carlson <lester.carlson@bbmr.guam.gov>, Edward <edward.birn@doa.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 38<sup>th</sup> Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456  
[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)

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[Quoted text hidden]

**Speaker Frank Blas Jr.** <[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)>  
 To: [senators@guamlegislature.gov](mailto:senators@guamlegislature.gov)  
 Bcc: Office of Finance and Budget <[ofb@guamlegislature.gov](mailto:ofb@guamlegislature.gov)>

Fri, Feb 20, 2026 at 5:02 PM

*Hafa Adâi* Honorable Senators,

Please see attached CRER and Special Revenue Tracking Fund Reports for the month of January 2026 for your reference.

*Si Yu'os Ma'âse'*

*Bernice Rivera*

Administrative Assistant



## Office of Speaker Frank F. Blas, Jr.

I Mina'trentai Ocho na Liheslaturan Guåhan 38<sup>th</sup> 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 January 2026.pdf**

434K



**Special Revenue Fund Report January 2026.pdf**

939K



# 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

**FEB 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-26-1967**  
Messages and Communications

**RECEIVED**  
COMMITTEE ON RULES  
February 23, 2026

3:34 p.m.

*Marie Crisostomo*

Hafa Adai Speaker Blas, Jr.:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending January 31, 2026. 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.

Senseramente,

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. Vizama, 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 January

Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2026 and FY2025  
Four months ending January 2026

	2026			2025			Fiscal Year 2026			Fiscal Year 2025		
	January	January	Increase (Decrease)	January	January	Increase (Decrease)	January	January	Increase (Decrease)	January	January	Increase (Decrease)
<b>Income Taxes</b>												
Individual	\$ 11,547,508	\$ 9,197,132	\$ 2,350,376	\$ 25,090,069	\$ 21,275,823	\$ 3,814,247						
Corporation	7,133,215	9,914,968	(2,781,753)	44,394,009	32,130,510	12,263,499						
Withholding	33,218,459	28,698,865	4,519,594	119,261,956	117,213,365	2,048,592						
<b>Income Taxes</b>	<b>51,899,183</b>	<b>47,810,965</b>	<b>4,088,217</b>	<b>188,746,035</b>	<b>170,619,698</b>	<b>18,126,337</b>						
<b>Business privilege taxes:</b>												
Gross Receipts Taxes	36,141,298	34,302,704	1,838,594	128,565,743	132,969,323	(4,403,579)						
<b>Other Taxes:</b>												
Use Tax	434,871	471,554	(36,683)	3,056,444	1,612,053	1,444,391						
<b>Business Privilege Taxes</b>	<b>36,576,169</b>	<b>34,774,258</b>	<b>1,801,910</b>	<b>131,622,188</b>	<b>134,581,376</b>	<b>(2,959,188)</b>						
Licenses, Fees & Penalties	210,024	217,874	(7,850)	1,079,454	970,241	109,212						
<b>Use of Money &amp; Property</b>	<b>317,448</b>	<b>356,574</b>	<b>(39,126)</b>	<b>1,306,477</b>	<b>1,673,127</b>	<b>(366,650)</b>						
<b>Federal Sources</b>												
Section 30	0	0	0	79,732,367	76,402,101	3,330,266						
Immigration fees	0	0	0	343,450	1,437,080	(1,093,630)						
Recovery from Individuals	0	0	0	0	0	0						
Child Support AFDC Local Share	0	3,948	(3,948)	15,501	9,197	6,303						
<b>Federal Sources</b>	<b>0</b>	<b>3,948</b>	<b>(3,948)</b>	<b>80,091,318</b>	<b>77,848,378</b>	<b>2,242,939</b>						
<b>Department Charges</b>												
Agriculture	5	0	5	15	136	(121)						
Police & Corrections	20	10	10	40	12,080	(12,040)						
Public Works	2,275	3,650	(1,375)	32,225	32,825	(600)						
Public Health	600	360	240	2,130	2,180	(50)						
Commerce	0	0	0	0	0	0						
Other charges	55,302	84,323	(29,020)	257,073	362,560	(105,487)						
<b>Department Charges</b>	<b>58,202</b>	<b>88,343</b>	<b>(30,140)</b>	<b>291,483</b>	<b>409,781</b>	<b>(118,298)</b>						
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 89,061,025</b>	<b>\$ 83,251,962</b>	<b>\$ 5,809,063</b>	<b>\$ 403,136,953</b>	<b>\$ 386,102,601</b>	<b>\$ 17,034,352</b>						
<b>PROVISION FOR TAX REFUNDS</b>												
Budget (Provision per P.L. 38-60)	1,945,552	3,386,758	(1,441,206)	7,467,912	3,387,932	4,079,980						

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 <sup>1/</sup>  
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE  
For the Month Ending January 2026  
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 2nd Quarter 2026  
Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter]<sup>1/</sup>

	FY2026 Adopted Revenues Allocated for the Month of January <sup>2/</sup>	FY2026 Actual Collections For the Month January	Favorable (Unfavorable)	FY2026 Adopted Revenues Allocated for the Quarter	FY2026 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes						
Individual	\$ 6,613,331	\$ 11,547,508	\$ 4,934,177			
Corporation	5,878,852	7,133,215	1,254,363			
Withholding	28,312,534	33,218,459	4,905,925			
<b>Income Taxes</b>	<b>40,804,717</b>	<b>51,899,183</b>	<b>11,094,466</b>			
Business privilege taxes:						
Gross Receipts Taxes	30,631,109	36,141,298	5,510,189			
Other Taxes						
Use Tax	600,148	434,871	(165,277)			
<b>Business Privilege Taxes</b>	<b>31,231,257</b>	<b>36,576,169</b>	<b>5,344,912</b>			
<b>Licenses, Fees &amp; Penalties</b>	<b>208,785</b>	<b>210,024</b>	<b>1,239</b>			
<b>Use of Money &amp; Property</b>	<b>180,435</b>	<b>317,448</b>	<b>137,013</b>			
Federal Sources						
Section 30	0	0	0			
Immigration fees	75,481	0	(75,481)			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	0	0			
<b>Federal Sources</b>	<b>75,481</b>	<b>0</b>	<b>(75,381)</b>			
Department Charges						
Agriculture	0	\$ 5	5			
Police & Corrections	0	20	20			
Public Works	0	2,275	2,275			
Public Health	0	600	600			
Commerce	0	0	0			
Other charges	58,758	55,302	(3,456)			
<b>Department Charges</b>	<b>58,758</b>	<b>58,202</b>	<b>(556)</b>			
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 72,559,433</b>	<b>\$ 89,061,025</b>	<b>\$ 16,501,592</b>			

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 1, Section 7(a).

3/ This information will be updated in the quarter ending 03/31/2026.

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 <sup>1/</sup>  
General Fund

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections  
Four Months Ending January 2026  
Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]

	FY2026 Adopted Revenues for the Cumulative Period	FY2026 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)
Income Taxes			
Individual	\$ 19,856,776	\$ 25,090,069	\$ 5,233,293
Corporation	26,313,261	44,394,009	18,080,748
Withholding	108,377,939	119,261,956	10,884,017
<b>Income Taxes</b>	<b>154,547,976</b>	<b>188,746,035</b>	<b>34,198,059</b>
Business privilege taxes			
Gross Receipts Taxes	118,114,404	128,565,743	10,451,339
Other Taxes			
Use Tax	2,389,485	3,056,444	666,959
Business Privilege Taxes	120,503,889	131,622,188	11,118,299
Licenses, Fees & Penalties	1,000,632	1,079,454	78,822
Use of Money & Property	776,655	1,306,477	529,822
Federal Sources:			
Section 30	79,732,367	79,732,367	0
Immigration fees	696,997	343,450	(353,547)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	15,501	15,501
<b>Federal Sources</b>	<b>80,429,364</b>	<b>80,091,318</b>	<b>(338,046)</b>
Department Charges:			
Agriculture	0	15	15
Police & Corrections	0	40	40
Public Works	0	32,225	32,225
Public Health	0	2,130	2,130
Commerce	0	0	0
Other charges	336,784	257,073	(79,711)
<b>Department Charges</b>	<b>336,784</b>	<b>291,483</b>	<b>(45,301)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 357,595,300</b>	<b>\$ 403,136,953</b>	<b>\$ 45,541,653</b>
			12.74%

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 (Full Year Projection)	FY2026 Revenue Tracking <sup>2/</sup>	Favorable Increase (Decrease)
Income Taxes			
Individual	\$ 102,507,384	\$ 107,740,677	\$ 5,233,293
Corporation	116,090,539	134,171,287	18,080,748
Withholding	315,685,559	326,569,576	10,884,017
<b>Income Taxes</b>	<b>534,283,482</b>	<b>568,481,541</b>	<b>34,198,059</b>
Business privilege taxes			
Gross Receipts Taxes	368,794,932	379,246,271	10,451,339
Other Taxes			
Use Tax	7,957,734	8,624,693	666,959
Business Privilege Taxes	376,752,666	387,870,965	11,118,299
Licenses, Fees & Penalties	4,597,340	4,676,162	78,822
Use of Money & Property	2,045,097	2,574,919	529,822
Federal Sources:			
Section 30	79,732,367	79,732,367	0
Immigration fees	1,636,401	1,298,355	(338,046)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	0	0
<b>Federal Sources</b>	<b>81,368,768</b>	<b>81,030,722</b>	<b>(338,046)</b>
Department Charges:			
Agriculture	0	0	0
Police & Corrections	0	0	0
Public Works	0	0	0
Public Health	0	0	0
Commerce	0	0	0
Other charges	1,342,244	1,296,943	(45,301)
<b>Department Charges</b>	<b>1,342,244</b>	<b>1,296,943</b>	<b>(45,301)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 1,000,389,597</b>	<b>\$ 1,045,931,250</b>	<b>\$ 45,541,653</b>
			4.55%

**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 03/31/2026.

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	(627,274)
Guam Educational Facilities Fund Shortfall	(5,781,104)
Healthy Futures Fund Shortfall	(197,537)
<b>TOTAL</b>	<b>(6,605,915)</b>

**NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE \$ 38,935,738**

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of January 31, 2026**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>GENERAL GOVERNMENT</b>				
Office of I Maga'hågan Guåhan	5,368,637	2,497,850	105,831	2,764,956
Office of I Segundu Na Maga'låhen Guåhan	482,787	254,495	-	228,292
Guam Medical Referral Assistance Office	665,849	173,264	4,244	488,341
Bureau of Womens Affairs	272,277	84,046	19,122	169,109
Bureau of Budget & Management Research (BBMR)	1,239,837	334,799	26,817	878,221
Civil Service Commission	1,449,798	455,523	126,800	867,475
Department of Administration (DOA)	11,036,842	3,450,676	202,132	7,384,034
DOA - Charter School Administrative Support	143,571	23,570	-	120,001
Department of Land Management	963,078	474,139	12,862	476,077
Chamorro Land Trust Commission (CLTC)	654,883	74,066	21,345	559,473
Department of Revenue & Taxation (DRT)	14,713,861	4,091,178	62,859	10,559,824
Office of the Attorney General Operations (OAG)	22,126,390	4,606,508	1,376,332	16,143,550
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	87,690
Office of Technology	5,362,796	1,445,708	135,980	3,781,108
Mayor's Council of Guam (MCOG) - Operations	16,807,881	4,141,774	1,177,441	11,488,665
MCOG - Island Beautification Programs	422,126	22,900	91,038	308,188
Office of Public Accountability	2,252,943	829,827	-	1,423,116
I Liheslaturan Guåhan (Legislature)	9,604,035	3,324,474	-	6,279,561
Legislature - Office of Finance and Budget	498,740	172,638	-	326,102
Legislature - Guam Youth Congress	15,000	5,000	-	10,000
Guam Ethics Commission	552,680	131,118	74,099	347,462
Office of Veterans Affairs (OVA)	1,246,443	205,172	15,000	1,026,271
P E A L S Board	98,449	86,362	-	12,087
Department of Public Works	4,114,670	950,808	-	3,163,862
<b>TOTAL - GENERAL GOVERNMENT</b>	<b>100,181,263</b>	<b>27,835,897</b>	<b>3,451,902</b>	<b>68,893,463</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Guam Police Department (GPD)	53,518,873	15,194,081	2,239,492	36,085,300
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	459,130	-	626,181
Department of Corrections (DOC)	34,234,475	11,246,814	1,262,930	21,724,731
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	183,091	-	312,161
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	477,530	-	1,168,010

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

Page 4 of 9

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of January 31, 2026**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>PROTECTION OF LIFE &amp; PROPERTY (CONTINUED)</b>				
Department of Youth Affairs (DYA)	7,743,436	1,777,163	25,608	5,940,664
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	1,815,863	164,823	398	1,650,643
Guam Fire Department (GFD)	38,514,050	11,954,681	818,273	25,741,096
GFD - Firefighter Recruitment Cycle	1,392,942	111,179	-	1,281,763
Guam Customs & Quarantine Agency (CQA)	14,587,104	4,224,077	134,669	10,228,358
Unified Judiciary Operations (Judiciary)	43,760,143	13,464,664	-	30,295,479 <sup>3/</sup>
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	822,999	193,118	-	629,881
Guam Environmental Protection Agency (GEPA)	469,812	139,400	134,670	195,742
GEPA - Beach Monitoring	46,903	-	-	46,903
<b>TOTAL - PROTECTION OF LIFE &amp; PROPERTY</b>	<b>202,292,280</b>	<b>60,936,752</b>	<b>4,616,038</b>	<b>136,739,489</b>
<b>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	10,913,950	2,218,011	1,088,479	7,607,460
DPHSS - MIP/MIPPR Program	3,973,528	722,189	-	3,251,339
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	26,792,658	8,404,605	-	18,388,053
DPHSS - Children's Health Insurance Program	1,855,841	218,598	-	1,637,243
DPHSS - Division of Senior Citizens Programs	9,000,000	2,877,486	3,292,127	2,830,387
DPHSS - Public Assistance Program	4,658,142	617,271	-	4,040,871
DPHSS - Enhanced Allotment Plan	378,776	8,518	-	370,258
DPHSS - Medical Cannabis Program	369,952	33,855	-	336,097
DPHSS - Bureau of Social Services Administration	7,558,215	2,865,184	116,305	4,576,726
DPHSS - Foster Care Health Insurance Premiums	2,359,215	2,346,516	-	12,699
DPHSS - Child Protective Services	2,220,129	470,059	-	1,750,070
DPHSS - Foster Group Home	950,558	7,469	-	943,089
DPHSS - Homeless Coalition Grants	500,000	-	-	500,000
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	8,928,061	1,899,121	336,542	6,692,398
GBHWC - Youth & Mental Health First Aid	285,170	14,847	23,280	247,043
GBHWC - Youth Suicide Prevention and Peace Program	81,750	-	15,000	66,750
Guam Memorial Hospital Authority (GMHA) - Operations	22,771,152	7,590,384	-	15,180,768
Guam Memorial Hospital Authority (GMHA) - Accounts Payable	7,014,994	2,338,332	-	4,676,662
DOA - Residential Treatment Fund	2,500,000	1,224,971	-	1,275,029
<b>TOTAL - PUBLIC HEALTH</b>	<b>113,912,091</b>	<b>33,857,415</b>	<b>4,871,733</b>	<b>75,182,943</b>

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

Page 5 of 9

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of January 31, 2026**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>PUBLIC EDUCATION</b>				
Guam Department of Education Operations (GDOE)	228,187,734	78,988,068	-	149,199,666
GDOE - Chamoru Studies Division	513,824	177,858	-	335,966
GDOE - Menstrual Hygiene Products	25,000	8,658	-	16,342
GDOE - School Maintenance/Repairs	10,000,000	3,461,544	-	6,538,456
GDOE - Y Kuantan Salappe' I Prinsepat	1,200,000	415,386	-	784,614
Guam Academy Charter School Council (GACSC)	25,545,000	6,603,810	-	18,941,190
University of Guam Operations (UOG)	39,956,147	13,830,966	-	26,125,181
UOG - Scholarships (SSFAP)	3,565,285	1,234,134	-	2,331,151
UOG - Aquaculture Development and Training Center	114,000	39,456	-	74,544
UOG - WERI (Guam Hydrologic Survey)	499,946	173,052	-	326,894
UOG - WERI (Water Resource Monitoring)	292,232	101,160	-	191,072
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	194,814	-	367,967
UOG - KPRG Operations	200,000	69,228	-	130,772
UOG - Guampedia Foundation	150,000	51,930	-	98,070
UOG - Guam Green Growth Initiative	500,000	173,070	-	326,930
UOG - Sea Grant Program	500,000	173,070	-	326,930
UOG - Guam Press (Publishing House)	100,000	34,614	-	65,386
UOG - GDOE Textbooks to UOG Press	481,578	166,698	-	314,880
Guam Community College Operations (GCC)	14,513,358	4,837,786	-	9,675,572
GCC - WICHE Administrative Office	78,500	26,168	-	52,332
GCC - Peace Officer Standards and Training (POST) Commission	300,000	100,000	-	200,000
<b>TOTAL - PUBLIC EDUCATION</b>	<b>327,285,385</b>	<b>110,861,470</b>	<b>-</b>	<b>216,423,915</b>
<b>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv with Disabilities (DISID)	2,329,297	768,067	13,269	1,547,962
Guam Regional Transit Authority	2,840,499	593,541	219,090	2,027,869
<b>TOTAL - COMMUNITY SERVICES</b>	<b>5,169,796</b>	<b>1,361,608</b>	<b>232,358</b>	<b>3,575,830</b>
<b>RECREATION</b>				
Department of Parks & Recreation (DPR)	3,657,693	1,095,947	-	2,561,746
DPR - Guam Historic Resources Division	848,666	173,874	-	674,792
DPR - Park Patrol Officer Reserve Program	90,000	13,000	-	77,000
<b>TOTAL - RECREATION</b>	<b>4,596,359</b>	<b>1,282,821</b>	<b>-</b>	<b>3,313,538</b>

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 January 31, 2026**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Department of Labor (DOL)	238,581	62,578	52,447	123,556
Department of Labor - Worker's Compensation Fund	400,000	181,024	-	218,976
Department of Military Affairs	1,197,710	142,239	8,535	1,046,936
Guam Election Commission (GEC)	2,855,669	531,652	218,855	2,105,163
Department of Chamorro Affairs (DCA)	2,579,633	544,836	410,001	1,624,796
DCA - Guam Cultural Repository	1,627,126	173,753	140,025	1,313,348
Commission on Decolonization (COD) - Operations	152,488	47,910	246	104,332
COD - Public Information Program	165,000	672	3,696	160,632
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	103,662	-	669,204
CAHA - Guam Territorial Band	45,000	-	-	45,000
Hagatna Restoration & Redevelopment Authority (HRRA)	443,589	105,331	9,161	329,097
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	3,401,046	-	6,697,262
PDSC - Private Attorney Panel	164,486	55,460	-	109,026
<b>TOTAL - INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>	<b>21,467,022</b>	<b>5,353,621</b>	<b>842,966</b>	<b>15,270,435</b>
<b>ECONOMIC DEVELOPMENT</b>				
Department of Agriculture - DOAg	4,546,732	1,328,010	1,562	3,217,160
DOAg - Animal Shelter (GAIN)	142,585	-	-	142,585
DOAg - Civilian Volunteer Conservation Officers Program	200,000	6,500	-	193,500
DOAg - GAIN Spay & Neuter Program	450,000	5,924	-	444,076
Bureau of Statistics & Plans (BSP)	1,973,531	509,779	17,635	1,446,117
Guam Visitors Bureau (GVB)	3,245,571	1,081,857	-	2,163,714
<b>TOTAL - ECONOMIC DEVELOPMENT</b>	<b>10,558,419</b>	<b>2,932,070</b>	<b>19,197</b>	<b>5,443,438</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	1,951,764	-	4,311,071
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	20,146,758	-	25,296,148
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	2,007,000	-	3,003,124
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	1,865,146	2,011,429	-
DOA - Guam Basketball Confederation	200,000	200,000	-	-
<b>TOTAL - MISCELLANEOUS APPROPRIATIONS</b>	<b>80,791,333</b>	<b>44,569,424</b>	<b>2,011,429</b>	<b>34,210,480</b>

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Page 7 of 9

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of January 31, 2026**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>DEBT SERVICE APPROPRIATIONS</b>				
BPT Tax Bonds, Series 2012B	3,293,495	3,293,494	-	1
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	10,404,506	-	5,490,938
<b>TOTAL - DEBT SERVICE APPROPRIATIONS</b>	<b>83,137,749</b>	<b>41,855,310</b>	<b>-</b>	<b>41,282,439</b>
<b>EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 38-60</b>				
GMHA Pharmaceutical Fund	-	7,609,468	-	(7,609,468)
Better Public Service Fund	-	14,895	-	(14,895)
GSWA New Cell	-	762,792	-	(762,792)
<b>TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET</b>	<b>-</b>	<b>8,387,155</b>	<b>-</b>	<b>(8,387,155)</b>
<b>TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES</b>	<b>949,391,697</b>	<b>339,233,544</b>	<b>16,045,623</b>	<b>591,948,815</b>
<b>APPROPRIATIONS IN P.L. 38-60 FROM NET UNOBLIGATED EXCESS FY 2025 GENERAL FUND REVENUES</b>				
DOA - Rainy Day Fund [P.L. 38-60, Ch. I, Sec. 5]	10,000,000	-	-	10,000,000
DOA - SSSH 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	194,332	-	388,668
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	478,504	-	957,010
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	181,159	-	(8,159)
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	38,530	244,507	1,716,962
GBHWC - Level II Residential Services [P.L. 38-60, Ch. XI, Sec. 26]	1,531,009	311,654	-	1,219,355
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
<b>TOTAL - APPROP. FROM NET UNOBLIGATED EXCESS FY25 EXCESS GENERAL FUND REVENUE</b>	<b>34,581,648</b>	<b>1,779,179</b>	<b>244,507</b>	<b>32,557,961</b>

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 January 31, 2026**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>DEPARTMENT APPROPRIATIONS FROM FISCAL YEAR 2023 AUDITED EXCESS REVENUES IN P.L. 38-60</b>				
GVB - Airline Incentives Program [P.L. 38-60, Ch. XI, Sec. 10(a)]	10,000,000	5,966,670	-	4,033,330
GMHA - Operations [P.L. 38-60, Ch. XI, Sec. 10(b)]	5,200,000	1,733,332	-	3,466,668
<b>TOTAL - FY2023 AUDITED EXCESS REVENUE APPROPRIATIONS</b>	<b>15,200,000</b>	<b>7,700,002</b>	<b>-</b>	<b>4,033,330</b>
<b>GRAND TOTAL APPROPRIATIONS PER P.L. 38-60</b>	<b>999,173,345</b>	<b>348,712,726</b>	<b>16,290,131</b>	<b>591,948,815</b>
<b>ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES</b>				
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
<b>TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES</b>	<b>13,100,000</b>	<b>-</b>	<b>-</b>	<b>13,100,000</b>
<b>GRAND TOTAL APPROPRIATIONS IN FY 2026</b>	<b>1,012,273,345</b>	<b>348,712,726</b>	<b>16,290,131</b>	<b>609,082,145</b>

**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  
Post Office Box 2950, Hagåtña Guam 96932



**LOURDES A. LEON GUERRERO**  
GOVERNOR

**LESTER L. CARLSON, JR.**  
DIRECTOR

**JOSHUA F. TENORIO**  
LIEUTENANT GOVERNOR

**FEB 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 January 31, 2026 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.

Senseramente,

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 January 31, 2026  
 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>
<b>Month</b>							
<b>FY 2026 (Oct 25 - Sept 26)</b>							
(A) October	Actual	762,499	344,425	1,061,255	1,925,361	2,302,110	2,146,930
(B) November	Actual	781,253	294,575	903,457	2,060,764	2,103,138	2,434,509
(C) December	Actual	1,006,654	270,101	967,976	2,144,560	2,354,622	2,540,228
(D) January	Actual	448,165	200,599	966,840	1,835,544	2,172,482	3,404,731
(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 2026		<b>8,227,871</b>	<b>30,090,287</b>	<b>12,838,291</b>	<b>23,687,066</b>	<b>24,766,622</b>	<b>34,162,545</b>
(N) Public Law 38-60		7,651,633	35,871,391	13,465,565 <sup>1/</sup>	23,884,603	23,441,186 <sup>1/</sup>	33,641,472
(O) Overage/(Shortage)	(M-N)	576,238	(5,781,104)	(627,274)	(197,537)	1,325,436	521,073

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  
 January 31, 2026 & 2025

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January 2026	January 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
<b>Banking &amp; Insurance Enforcement Fund</b>						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	11,577	32,790	(21,213)	41,501	82,150	(40,650)
Use of money and property	0	1	(1)	4	6	(1)
<b>TOTAL</b>	<b>\$ 11,577</b>	<b>\$ 32,792</b>	<b>\$ (21,215)</b>	<b>\$ 41,505</b>	<b>\$ 82,156</b>	<b>\$ (40,651)</b>
<b>Better Public Service Fund</b>						
Transfers in - General Fund	0	0	0	14,895	84,318	(69,422)
Transfers in - Highway Fund	0	0	0	261,749	242,720	19,029
Transfers in - Gu Environmental Fund	0	0	0	900	0	900
Transfers in - Health/Human Services Fund	0	0	0	195	200	(5)
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	2,860	(2,860)	350	6,073	(5,723)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	0	0	25	25	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 2,860</b>	<b>\$ (2,860)</b>	<b>\$ 278,114</b>	<b>\$ 333,335</b>	<b>\$ (55,221)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	350	150	200	600	250	350
Commercial leases / license	44,983	444,856	(399,873)	363,303	674,526	(311,223)
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	83	(83)	231	317	(86)
<b>TOTAL</b>	<b>\$ 45,333</b>	<b>\$ 445,088</b>	<b>\$ (399,756)</b>	<b>\$ 364,134</b>	<b>\$ 675,093</b>	<b>\$ (310,959)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	68,298	17,038	51,259	254,376	150,315	104,061
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 68,298</b>	<b>\$ 17,038</b>	<b>\$ 51,259</b>	<b>\$ 254,376</b>	<b>\$ 150,315</b>	<b>\$ 104,061</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	9,650	0	9,650	9,650	7,950	1,700
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	350,000	685,334	(335,334)	2,605,692	2,463,887	141,805
Cargo inspection fee - All	88,515	26,310	62,205	382,725	82,910	299,815
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	10	(10)	6	10	(5)
Use of money and property	0	127	(127)	497	605	(107)
<b>TOTAL</b>	<b>\$ 448,165</b>	<b>\$ 711,781</b>	<b>\$ (263,617)</b>	<b>\$ 2,998,570</b>	<b>\$ 2,555,362</b>	<b>\$ 443,208</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspection-register fee	17,831	19,472	(1,641)	183,125	172,681	10,444
Use of money and property	0	54	(54)	158	205	(48)
<b>TOTAL</b>	<b>\$ 17,831</b>	<b>\$ 19,526</b>	<b>\$ (1,695)</b>	<b>\$ 183,282</b>	<b>\$ 172,887</b>	<b>\$ 10,396</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	159,274	99,081	60,193	635,669	405,173	230,496
Use of money and property	0	82	(82)	95	315	(219)
<b>TOTAL</b>	<b>\$ 159,274</b>	<b>\$ 99,163</b>	<b>\$ 60,110</b>	<b>\$ 635,764</b>	<b>\$ 405,487</b>	<b>\$ 230,276</b>
<b>Environmental Health Fund</b>						
Health permits - business	80,083	119,494	(39,411)	317,344	299,459	17,885
PH registration and penalty	0	0	0	0	0	0
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	47,001	52,585	(5,584)	155,653	166,182	(10,529)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	30	(30)	90	121	(30)
<b>TOTAL</b>	<b>\$ 127,084</b>	<b>\$ 172,109</b>	<b>\$ (45,025)</b>	<b>\$ 473,088</b>	<b>\$ 465,761</b>	<b>\$ 7,326</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 January 31, 2026 & 2025

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January 2026	January 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	50	50	0	490	320	170
Fire prevention fees	12,708	12,487	221	56,798	52,841	3,957
Other fees	0	1,046	(1,046)	1,714	2,752	(1,038)
Ambulance service	0	22,825	(22,825)	140,757	266,946	(126,189)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 12,758</b>	<b>\$ 36,408</b>	<b>\$ (23,650)</b>	<b>\$ 199,759</b>	<b>\$ 322,859</b>	<b>\$ (123,100)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	18,545	12,300	6,245	59,800	82,240	(22,440)
Use of money and property	0	71	(71)	148	280	(132)
<b>TOTAL</b>	<b>\$ 18,545</b>	<b>\$ 12,371</b>	<b>\$ 6,174</b>	<b>\$ 59,948</b>	<b>\$ 82,520</b>	<b>\$ (22,572)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	19,681	0	19,681	28,685	0	28,685
Use of money and property	0	29	(29)	63	115	(52)
<b>TOTAL</b>	<b>\$ 19,681</b>	<b>\$ 29</b>	<b>\$ 19,652</b>	<b>\$ 28,748</b>	<b>\$ 115</b>	<b>\$ 28,633</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes						
Aviation fuel tax	92,888	242,811	(149,923)	365,368	1,016,903	(651,536)
Diesel fuel tax	14,289	82,288	(67,999)	56,536	231,106	(174,570)
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	3	296,981	(296,978)	22	888,471	(888,449)
Surcharge on other fuels	0	79,194	(79,194)	0	236,915	(236,915)
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	107,180	701,274	(594,094)	421,926	2,373,396	(1,951,470)
Licenses and registrations	859,660	957,720	(98,060)	3,477,083	3,384,888	92,195
Use of money and property	0	49	(49)	519	320	199
<b>TOTAL</b>	<b>\$ 966,840</b>	<b>\$ 1,659,043</b>	<b>\$ (692,203)</b>	<b>\$ 3,899,528</b>	<b>\$ 5,758,604</b>	<b>\$ (1,859,076)</b>
<b>Guam Invasive Species Inspection Fee Fund</b>						
Invasive species inspection fees	86,771	0	86,771	411,594	293,117	118,477
Use of money and property	0	20	(20)	179	78	101
<b>TOTAL</b>	<b>\$ 86,771</b>	<b>\$ 20</b>	<b>\$ 86,752</b>	<b>\$ 411,774</b>	<b>\$ 293,195</b>	<b>\$ 118,578</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	8,150	6,613	1,537	35,392	29,961	5,431
Use of money and property	0	11	(11)	38	41	(4)
<b>TOTAL</b>	<b>\$ 8,150</b>	<b>\$ 6,624</b>	<b>\$ 1,526</b>	<b>\$ 35,429</b>	<b>\$ 30,002</b>	<b>\$ 5,427</b>
<b>Health Professional Licensing Office Revolving Fund</b>						
Healing Arts	0	0	0	0	0	0
Allied Health License	550	21,585	(21,035)	2,450	81,285	(78,835)
Dental Board License	2,460	400	2,060	3,460	900	2,560
Medical Board License	16,100	4,855	11,245	114,000	22,154	91,846
Nursing Board License	1,050	2,340	(1,290)	4,595	12,620	(8,025)
Optometry Board License	0	0	0	150	450	(300)
Pharmacy Board License	240	900	(660)	1,564	3,290	(1,726)
Cosmetology Board License	544	1,873	(1,329)	2,142	4,196	(2,054)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 20,944</b>	<b>\$ 31,953</b>	<b>\$ (11,009)</b>	<b>\$ 128,361</b>	<b>\$ 124,895</b>	<b>\$ 3,466</b>
<b>Healthy Futures Funds</b>						
Cigarettes	1,353,659	1,398,260	(44,601)	6,182,113	6,051,968	130,145
Cigars	417	1,892	(1,475)	3,265	4,797	(1,532)
Others	90,396	94,724	(4,327)	376,808	402,848	(26,040)
Distilled spirit	157,551	129,879	27,671	631,756	463,003	168,753
Vinous beverages	56,954	58,483	(1,529)	195,349	171,190	24,159
Malted fermented beverages	176,566	161,406	15,161	576,661	582,346	(5,685)
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	67	(67)	277	252	25
<b>TOTAL</b>	<b>\$ 1,835,544</b>	<b>\$ 1,844,711</b>	<b>\$ (9,167)</b>	<b>\$ 7,966,228</b>	<b>\$ 7,676,404</b>	<b>\$ 289,825</b>

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January 2026	January 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
<b>Indirect Cost Fund</b>						
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	0	0	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	0	0	0	13,592	(13,592)
Dept of Public Health & Social Service	0	0	0	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	0	0	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	0	0	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
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6</b>	<b>\$ 107,913</b>	<b>\$ (107,907)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	126,179	185,972	(59,793)	694,034	614,467	79,567
Rental of government land	11,152	3,383	7,769	19,866	13,530	6,336
Recording fee	22,949	21,764	1,185	92,796	88,478	4,318
Application fees	0	0	0	0	0	0
Certificates of document fees	17,180	12,386	4,794	60,765	55,874	4,891
Rezoning fees	2	6	(4)	168	6	162
Subpoena fees	0	0	0	85	0	85
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 177,461</b>	<b>\$ 223,511</b>	<b>\$ (46,050)</b>	<b>\$ 867,714</b>	<b>\$ 772,355</b>	<b>\$ 95,359</b>
<b>Limited Gaming Fund</b>						
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	31,694	25,034	6,660	108,229	106,501	1,728
Dept of Parks & Rec - repair of facilities 1/3	32,717	25,841	6,875	111,720	109,937	1,784
GDOE - repair of facilities 1/3	32,717	25,841	6,875	111,720	109,937	1,784
Interest - Limited Gaming Fund	0	21	(21)	1,375	60	1,315
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	5,112	4,038	1,074	17,457	17,179	278
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
<b>TOTAL</b>	<b>\$ 102,239</b>	<b>\$ 80,776</b>	<b>\$ 21,463</b>	<b>\$ 350,502</b>	<b>\$ 343,613</b>	<b>\$ 6,889</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	273,937	293,185	(19,248)	2,797,045	2,615,572	181,473
Registration fees - Labor share	117,401	125,651	(8,249)	1,179,283	1,120,959	58,324
Citation fee - non immigration temp worker	11,400	3,300	8,100	18,050	14,100	3,950
Citation fee - fair emplmt pract ofc	0	0	0	250	0	250
Use of money and property	0	226	(226)	368	1,017	(649)
<b>TOTAL</b>	<b>\$ 402,738</b>	<b>\$ 422,361</b>	<b>\$ (19,623)</b>	<b>\$ 3,994,997</b>	<b>\$ 3,751,649</b>	<b>\$ 243,348</b>
<b>Mental Health and Substance Abuse Services Fund</b>						
Psychotherapy Services	1,824	345	1,479	7,995	5,964	2,030
Pharmacy Medication Fees	4,175	30,949	(26,775)	15,615	85,779	(70,165)
<b>TOTAL</b>	<b>\$ 5,998</b>	<b>\$ 31,294</b>	<b>\$ (25,296)</b>	<b>\$ 23,609</b>	<b>\$ 91,744</b>	<b>\$ (68,134)</b>
<b>Office of Vital Statistics Revolving Fund</b>						
Marriage waiver	2,050	1,800	250	7,600	8,850	(1,250)
Marriage application	2,620	3,080	(460)	10,080	10,880	(800)
Firearms permits	0	0	0	0	0	0
Birth certificate	7,815	5,755	2,060	17,050	22,720	(5,670)
Death certificate	2,945	2,110	835	7,260	10,560	(3,300)
Marriage certificate	4,435	3,220	1,215	9,680	12,515	(2,835)
Burial permit	720	455	265	1,885	1,840	45
Affidavit of paternity	963	890	73	3,313	3,300	13
Affidavit of public acknowledgment	10	0	10	20	10	10
Court order change of name	120	0	120	340	180	160
Declaratory judgement	50	20	30	170	90	80
Adoptions	120	165	(45)	495	405	90
Research fee	163	172	(9)	397	598	(201)
Use of money and property	0	1	(1)	3	4	(1)
<b>TOTAL</b>	<b>\$ 22,011</b>	<b>\$ 17,668</b>	<b>\$ 4,343</b>	<b>\$ 58,293</b>	<b>\$ 71,952</b>	<b>\$ (13,659)</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 January 31, 2028 & 2025

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January 2026	January 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
<b>Police Patrol Vehicle &amp; Equipment Revolving Fund</b>						
Ovis fees / reinspection fees	31,354	42,008	(10,654)	103,775	110,048	(6,273)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 31,354</b>	<b>\$ 42,008</b>	<b>\$ (10,654)</b>	<b>\$ 103,775</b>	<b>\$ 110,048</b>	<b>\$ (6,273)</b>
<b>Police Services Fund</b>						
Accessible parking fees 50%	0	879	(879)	364	1,274	(910)
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	9,750	9,542	208	33,826	32,448	1,378
Police blotter report \$1 1st page / \$ 10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	33,165	25,545	7,620	115,436	103,710	11,726
Filing record - security officer / \$75	40	120	(80)	520	120	400
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	20,840	23,600	(2,760)	94,329	77,760	16,569
Non-concealed firearm ID / \$25	9,675	12,040	(2,365)	37,579	46,870	(9,291)
Concealed firearm ID / \$60	17,201	11,742	5,459	59,637	52,736	6,901
Fingerprinting fee / \$20	5,406	5,882	(476)	18,326	19,210	(884)
Subpoena fee	0	0	0	0	0	0
Abstract criminal records / \$15	675	1,515	(840)	3,645	5,040	(1,395)
Police clearance additional copies	227	247	(20)	885	1,153	(268)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	882	900	(18)	3,249	3,861	(612)
Certified copy of records / \$10	0	0	0	0	0	0
Firearm inspection fee / \$5	4,545	5,229	(684)	20,447	17,163	3,284
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	688	645	43	6,794	2,967	3,827
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	0	1,800	(1,800)	3,143	5,750	(2,608)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 103,094</b>	<b>\$ 99,686</b>	<b>\$ 3,409</b>	<b>\$ 398,179</b>	<b>\$ 370,062</b>	<b>\$ 28,118</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	11,520	4,365	7,155	78,581	55,500	23,081
Use of money and property	0	1	(1)	3	4	(1)
<b>TOTAL</b>	<b>\$ 11,520</b>	<b>\$ 4,366</b>	<b>\$ 7,154</b>	<b>\$ 78,584</b>	<b>\$ 55,504</b>	<b>\$ 23,080</b>
<b>Public Recreation Services Fund</b>						
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
Hagatna / 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)	20	27	(7)
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 7</b>	<b>\$ (7)</b>	<b>\$ 20</b>	<b>\$ 27</b>	<b>\$ (7)</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	101,400	109,023	(7,623)	323,295	322,350	945
Use of money and property	0	57	(57)	240	216	24
<b>TOTAL</b>	<b>\$ 101,400</b>	<b>\$ 109,080</b>	<b>\$ (7,680)</b>	<b>\$ 323,535</b>	<b>\$ 322,566</b>	<b>\$ 969</b>
<b>Rabies Prevention Fund</b>						
Pet license	260	370	(110)	1,125	1,770	(645)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	3,360	2,640	720	12,600	16,635	(4,035)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,620</b>	<b>\$ 3,010</b>	<b>\$ 610</b>	<b>\$ 13,725</b>	<b>\$ 18,405</b>	<b>\$ (4,680)</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 January 31, 2026 & 2025

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January 2026	January 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	1,667	0	1,667	9,213	7,813	1,400
Use of money and property	0	3	(3)	11	12	(1)
<b>TOTAL</b>	<b>\$ 1,667</b>	<b>\$ 3</b>	<b>\$ 1,664</b>	<b>\$ 9,224</b>	<b>\$ 7,826</b>	<b>\$ 1,398</b>
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	819,694	683,644	136,050	3,215,010	2,727,776	487,234
Fee - compact Ordot tipping fee \$4 cu yd	1,047,562	(1,325,081)	2,372,644	4,284,183	1,517,134	2,767,050
Fee - uncompact Ordot tipping fee \$4 cu yd	163,419	3,204,203	(3,040,784)	661,283	3,664,588	(3,003,305)
Fee - uncompact Agat transfer station	2,730	3,233	(503)	12,898	16,748	(3,850)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malo'olo transfer station	6,972	4,898	2,075	26,534	19,115	7,419
Bulky Waste Collection	8,750	0	8,750	30,754	0	30,754
Miscellaneous	91,096	1,335	89,760	483,681	54,586	429,096
Restoration charge	750	2,150	(1,400)	6,050	15,950	(9,900)
Transfer charge	0	0	0	0	0	0
Reactivation charge	700	550	150	1,500	1,850	(150)
Trash tags	544	420	124	2,192	2,096	96
Fee - uncompact Harmon transfer	30,265	24,855	5,410	119,005	95,088	23,917
Interest from settlement Lagu	0	0	0	0	0	0
Unrealized gains/osses	0	0	0	0	0	0
Accrued interest for investment	0	19,670	(19,670)	58,804	63,195	(4,392)
Use of money and property	0	2,954	(2,954)	30,458	34,024	(3,567)
<b>TOTAL</b>	<b>\$ 2,172,482</b>	<b>\$ 2,622,830</b>	<b>\$ (450,348)</b>	<b>\$ 8,932,352</b>	<b>\$ 8,211,950</b>	<b>\$ 720,402</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	376,639	408,801	(32,162)	1,353,408	1,375,672	(22,264)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 376,639</b>	<b>\$ 408,801</b>	<b>\$ (32,162)</b>	<b>\$ 1,353,408</b>	<b>\$ 1,375,672</b>	<b>\$ (22,264)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	88,438	94,970	(6,533)	279,538	277,925	1,613
Passport expedite fees	12,963	14,053	(1,090)	43,758	44,425	(668)
Passport expedite mail fees	0	75	(75)	0	135	(135)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 101,400</b>	<b>\$ 109,098</b>	<b>\$ (7,698)</b>	<b>\$ 323,295</b>	<b>\$ 322,485</b>	<b>\$ 810</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	172,641	4,917,524	(4,744,883)	765,917	6,850,528	(6,084,611)
DRT property taxes - other	0	261,491	(261,491)	66,263	361,440	(295,176)
Penalties and interest	27,958	247,701	(219,743)	277,395	521,911	(244,516)
Real property tax bank fees	0	87	(87)	0	87	(87)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	94	(94)	125	154	(29)
<b>TOTAL</b>	<b>\$ 200,599</b>	<b>\$ 5,426,897</b>	<b>\$ (5,226,298)</b>	<b>\$ 1,109,700</b>	<b>\$ 7,734,120</b>	<b>\$ (6,624,420)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, hotel / motel	3,404,731	2,618,515	786,216	10,362,129	8,669,965	1,692,164
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	6,319	(6,319)	164,269	43,156	121,113
Gain (Loss) on investment	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,404,731</b>	<b>\$ 2,624,834</b>	<b>\$ 779,897</b>	<b>\$ 10,526,398</b>	<b>\$ 8,713,121</b>	<b>\$ 1,813,277</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	2,200	1,950	250	6,950	2,400	4,550
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,200</b>	<b>\$ 1,950</b>	<b>\$ 250</b>	<b>\$ 6,950</b>	<b>\$ 2,400</b>	<b>\$ 4,550</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Four Months Ended January 31, 2026

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )
<b>Banking &amp; Insurance Enforcement Fund</b>						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	26,950	11,577	(15,373)	109,400	41,501	(67,899)
Use of money and property	7,196	0	(7,196)	28,797	4	(28,792)
<b>TOTAL</b>	<b>\$ 34,146</b>	<b>\$ 11,577</b>	<b>\$ (22,569)</b>	<b>\$ 138,196</b>	<b>\$ 41,505</b>	<b>\$ (96,692)</b>
<b>Better Public Service Fund</b>						
Transfers in - General Fund	0	0	0	184,318	14,895	(169,423)
Transfers in - Highway Fund	0	0	0	42,720	261,749	219,029
Transfers in - Gu Environmental Fund	0	0	0	0	900	900
Transfers in - Health/Human Services Fund	0	0	0	200	195	(5)
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	2,860	0	(2,860)	6,073	350	(5,723)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	0	0	0	25	25
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,860</b>	<b>\$ 0</b>	<b>\$ (2,860)</b>	<b>\$ 233,311</b>	<b>\$ 278,114</b>	<b>\$ 44,803</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	18,984	350	(18,634)	67,934	600	(67,334)
Commercial leases / license	49,142	44,983	(4,159)	228,868	363,303	136,435
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	231	231
<b>TOTAL</b>	<b>\$ 66,125</b>	<b>\$ 45,333</b>	<b>\$ (20,793)</b>	<b>\$ 294,602</b>	<b>\$ 364,134</b>	<b>\$ 69,332</b>
<b>Dept of Corrections Inmate Revolving Fund</b>						
DOC revolving fund	74,826	68,298	(6,529)	367,695	254,376	(113,319)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 74,826</b>	<b>\$ 68,298</b>	<b>\$ (6,529)</b>	<b>\$ 367,695</b>	<b>\$ 254,376</b>	<b>\$ (113,319)</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	9,650	9,650	0	9,650	9,650
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	527,151	350,000	(177,151)	1,968,178	2,805,692	637,514
Cargo inspection fee - All	102,131	88,515	(13,616)	408,390	382,725	(25,665)
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	497	497
<b>TOTAL</b>	<b>\$ 629,281</b>	<b>\$ 448,165</b>	<b>\$ (181,117)</b>	<b>\$ 2,376,568</b>	<b>\$ 2,998,570</b>	<b>\$ 622,002</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspection-register fee	39,883	17,831	(22,052)	160,061	183,125	23,064
Use of money and property	0	0	0	0	158	158
<b>TOTAL</b>	<b>\$ 39,883</b>	<b>\$ 17,831</b>	<b>\$ (22,052)</b>	<b>\$ 160,061</b>	<b>\$ 183,282</b>	<b>\$ 23,221</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	150,001	159,274	9,272	625,129	635,669	10,540
Use of money and property	0	0	0	0	95	95
<b>TOTAL</b>	<b>\$ 150,001</b>	<b>\$ 159,274</b>	<b>\$ 9,272</b>	<b>\$ 625,129</b>	<b>\$ 635,764</b>	<b>\$ 10,635</b>
<b>Environmental Health Fund</b>						
Health permits - business	38,506	80,083	41,577	154,280	317,344	163,064
PH registration and penalty	0	0	0	333	0	(333)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	92,637	47,001	(45,636)	369,787	155,653	(214,134)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	90	90
<b>TOTAL</b>	<b>\$ 131,143</b>	<b>\$ 127,084</b>	<b>\$ (4,059)</b>	<b>\$ 524,399</b>	<b>\$ 473,088</b>	<b>\$ (51,312)</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Four Months Ended January 31, 2026

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	415	50	(365)	2,627	490	(2,137)
Fire prevention fees	5,155	12,708	7,553	20,826	58,798	38,173
Other fees	7,096	0	(7,096)	7,925	1,714	(6,211)
Ambulance service	72,375	0	(72,375)	244,343	140,757	(103,587)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 85,041</b>	<b>\$ 12,758</b>	<b>\$ (72,283)</b>	<b>\$ 275,521</b>	<b>\$ 199,759</b>	<b>\$ (75,762)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	73,401	18,545	(54,856)	295,197	59,800	(235,397)
Use of money and property	0	0	0	0	148	148
<b>TOTAL</b>	<b>\$ 73,401</b>	<b>\$ 18,545</b>	<b>\$ (54,856)</b>	<b>\$ 295,197</b>	<b>\$ 59,948</b>	<b>\$ (235,249)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	31,956	19,681	(12,275)	108,779	28,685	(80,095)
Use of money and property	0	0	0	0	63	63
<b>TOTAL</b>	<b>\$ 31,956</b>	<b>\$ 19,681</b>	<b>\$ (12,275)</b>	<b>\$ 108,779</b>	<b>\$ 28,748</b>	<b>\$ (80,031)</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	364,825	92,888	(271,937)	1,505,011	365,368	(1,139,644)
Diesel fuel tax	0	14,289	14,289	0	56,536	56,536
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	0	3	3	0	22	22
Surcharge on other fuels	0	0	0	0	0	0
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	<b>364,825</b>	<b>107,180</b>	<b>(257,645)</b>	<b>1,505,011</b>	<b>421,926</b>	<b>(1,083,085)</b>
Licenses and registrations	<b>720,496</b>	<b>859,660</b>	<b>139,164</b>	<b>2,663,176</b>	<b>3,477,083</b>	<b>813,907</b>
Use of money and property	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>519</b>	<b>519</b>
<b>TOTAL</b>	<b>\$ 1,085,321</b>	<b>\$ 966,840</b>	<b>\$ (118,481)</b>	<b>\$ 4,168,187</b>	<b>\$ 3,899,528</b>	<b>\$ (268,659)</b>
<b>Guam Invasive Species Inspection Fee Fund</b>						
Invasive species inspection fees	97,174	86,771	(10,403)	406,058	411,594	5,536
Use of money and property	0	0	0	0	179	179
<b>TOTAL</b>	<b>\$ 97,174</b>	<b>\$ 86,771</b>	<b>\$ (10,403)</b>	<b>\$ 406,058</b>	<b>\$ 411,774</b>	<b>\$ 5,716</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	8,631	8,150	(482)	34,572	35,392	820
Use of money and property	0	0	0	0	38	38
<b>TOTAL</b>	<b>\$ 8,631</b>	<b>\$ 8,150</b>	<b>\$ (482)</b>	<b>\$ 34,572</b>	<b>\$ 35,429</b>	<b>\$ 858</b>
<b>Health Professional Licensing Office Revolving Fund</b>						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,876	550	(2,326)	11,429	2,450	(8,979)
Dental Board License	1,318	2,460	1,142	5,778	3,460	(2,318)
Medical Board License	11,689	16,100	4,431	42,925	114,000	71,075
Nursing Board License	4,872	1,050	(3,822)	19,370	4,595	(14,775)
Optometry Board License	1,839	0	(1,839)	3,658	150	(3,508)
Pharmacy Board License	4,798	240	(4,558)	19,338	1,584	(17,774)
Cosmetology Board License	1,695	544	(1,151)	6,770	2,142	(4,628)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 29,067</b>	<b>\$ 20,944</b>	<b>\$ (8,123)</b>	<b>\$ 109,266</b>	<b>\$ 128,361</b>	<b>\$ 19,093</b>
<b>Healthy Futures Funds</b>						
Cigarettes	1,479,742	1,353,659	(126,083)	5,900,870	6,182,113	281,243
Cigars	22,191	417	(21,774)	89,539	3,265	(86,274)
Others	64,954	90,396	25,442	238,048	376,808	138,760
Distilled spirit	228,137	157,551	(70,586)	899,010	631,756	(267,254)
Vinous beverages	76,899	58,954	(17,944)	304,327	195,349	(108,978)
Malted fermented beverages	146,740	176,566	29,827	589,871	576,661	(13,210)
Alcohol violation fee & fine	0	0	0	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	277	277
<b>TOTAL</b>	<b>\$ 2,018,463</b>	<b>\$ 1,835,544</b>	<b>\$ (182,919)</b>	<b>\$ 8,023,093</b>	<b>\$ 7,966,228</b>	<b>\$ (56,865)</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Four Months Ended January 31, 2026

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Indirect Cost Fund</b>						
Office of the Governor	438	0	(438)	438	6	(431)
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	164,251	0	(164,251)	354,398	0	(354,398)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	1,068	0	(1,068)
Guam Behavioral Health and Wellness Center	17,714	0	(17,714)	68,097	0	(68,097)
Department of Labor	0	0	0	10,224	0	(10,224)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	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	869	0	(869)	6,238	0	(6,238)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 183,272</b>	<b>\$ 0</b>	<b>\$ (183,272)</b>	<b>\$ 489,185</b>	<b>\$ 6</b>	<b>\$ (489,179)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	165,981	126,179	(39,802)	671,079	694,034	22,955
Rental of government land	0	11,152	11,152	0	19,866	19,866
Recording fee	68,157	22,949	(45,209)	272,922	92,796	(180,127)
Application fees	0	0	0	0	0	0
Certificates of document fees	0	17,180	17,180	0	60,765	60,765
Rezoning fees	0	2	2	0	168	168
Subpoena fees	0	0	0	0	85	85
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 234,138</b>	<b>\$ 177,461</b>	<b>\$ (56,677)</b>	<b>\$ 944,001</b>	<b>\$ 867,714</b>	<b>\$ (76,287)</b>
<b>Limited Gaming Fund</b>						
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	27,056	31,694	4,638	107,596	108,229	633
Dept of Parks & Rec - repair of facilities 1/3	28,821	32,717	5,895	107,564	111,720	4,156
GDOE - repair of facilities 1/3	28,821	32,717	5,895	107,564	111,720	4,156
Interest - Limited Gaming Fund	0	0	0	0	1,375	1,375
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	8,283	5,112	(3,151)	33,095	17,457	(15,638)
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
<b>TOTAL</b>	<b>\$ 88,961</b>	<b>\$ 102,239</b>	<b>\$ 13,278</b>	<b>\$ 355,820</b>	<b>\$ 350,502</b>	<b>\$ (5,319)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	636,520	273,937	(362,583)	2,563,169	2,797,045	233,876
Registration fees - Labor share	213,397	117,401	(95,995)	880,912	1,179,283	318,371
Citation fee - non immigration temp worker	99,530	11,400	(88,130)	135,951	18,050	(117,901)
Citation fee - fair emplmt pract ofc	90,155	0	(90,155)	125,169	250	(124,919)
Use of money and property	0	0	0	0	368	368
<b>TOTAL</b>	<b>\$ 1,039,601</b>	<b>\$ 402,738</b>	<b>\$ (636,863)</b>	<b>\$ 3,685,202</b>	<b>\$ 3,994,997</b>	<b>\$ 309,794</b>
<b>Mental Health and Substance Abuse Services Fund</b>						
Psychotherapy Services	10,868	1,824	(9,044)	58,903	7,995	(50,908)
Pharmacy Medication Fees	10,891	4,175	(6,716)	93,145	15,615	(77,530)
<b>TOTAL</b>	<b>\$ 21,759</b>	<b>\$ 5,998</b>	<b>\$ (15,761)</b>	<b>\$ 152,048</b>	<b>\$ 23,609</b>	<b>\$ (128,439)</b>
<b>Office of Vital Statistics Revolving Fund</b>						
Marriage waiver	1,666	2,050	384	6,611	7,600	989
Marriage application	2,367	2,620	253	9,408	10,080	672
Firearms permits	0	0	0	0	0	0
Birth certificate	7,405	7,815	410	29,497	17,050	(12,447)
Death certificate	2,079	2,945	866	8,259	7,260	(999)
Marriage certificate	3,564	4,435	871	14,220	9,680	(4,540)
Burial permit	310	720	410	1,205	1,885	680
Affidavit of paternity	911	963	52	3,616	3,313	(303)
Affidavit of public acknowledgment	35	10	(25)	144	20	(124)
Court order change of name	101	120	19	415	340	(75)
Declaratory judgement	37	50	13	137	170	33
Adoptions	50	120	70	199	495	296
Research fee	53	163	110	284	397	113
Use of money and property	0	0	0	0	3	3
<b>TOTAL</b>	<b>\$ 18,577</b>	<b>\$ 22,011</b>	<b>\$ 3,434</b>	<b>\$ 73,995</b>	<b>\$ 58,293</b>	<b>\$ (15,702)</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Four Months Ended January 31, 2026

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Police Patrol Vehicle &amp; Equipment Revolving Fund</b>						
Ovis fees / reinspection fees	27,108	31,354	4,246	110,438	103,775	(6,663)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	0	(0)
<b>TOTAL</b>	<b>\$ 27,108</b>	<b>\$ 31,354</b>	<b>\$ 4,246</b>	<b>\$ 110,438</b>	<b>\$ 103,775</b>	<b>\$ (6,663)</b>
<b>Police Services Fund</b>						
Accessible parking fees 50%	2,921	0	(2,921)	4,023	364	(3,659)
Annual gun business registration / \$600	423	0	(423)	2,914	0	(2,914)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,471	9,750	2,279	29,898	33,826	3,928
Police blotter report \$1 1st page / \$ 10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	26,406	33,165	6,759	105,569	115,436	9,847
Filing record - security officer / \$75	0	40	40	0	520	520
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	21,083	20,840	(243)	84,509	94,329	9,820
Non-concealed firearm ID / \$25	10,584	9,875	(709)	42,413	37,579	(4,834)
Concealed firearm ID / \$80	9,842	17,201	7,359	38,520	59,637	21,117
Fingerprinting fee / \$20	6,356	5,406	(950)	25,386	18,326	(7,060)
Subpoena fee	37	0	(37)	120	0	(120)
Abstract criminal records / \$15	38	675	637	128	3,645	3,517
Police clearance additional copies	4	227	223	19	885	866
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	15	882	867	74	3,249	3,175
Certified copy of records / \$10	9	0	(9)	27	0	(27)
Firearm inspection fee / \$5	2,191	4,545	2,354	8,803	20,447	11,644
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	139	688	549	1,130	6,794	5,664
Restitutions GPD	241	0	(241)	3,783	0	(3,783)
Other revenues - GPD	10,394	0	(10,394)	13,359	3,143	(10,217)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 97,955</b>	<b>\$ 103,094</b>	<b>\$ 5,139</b>	<b>\$ 360,694</b>	<b>\$ 396,179</b>	<b>\$ 37,485</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	19,362	11,520	(7,842)	85,296	78,581	(6,715)
Use of money and property	0	0	0	0	3	3
<b>TOTAL</b>	<b>\$ 19,362</b>	<b>\$ 11,520</b>	<b>\$ (7,842)</b>	<b>\$ 85,296</b>	<b>\$ 78,584</b>	<b>\$ (6,712)</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	2,708	0	(2,708)	10,952	0	(10,952)
Park vendor permits	2,966	0	(2,966)	11,517	0	(11,517)
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	1,363	0	(1,363)	2,857	0	(2,857)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	129	0	(129)	663	0	(663)
Paseo Recreational Center	0	0	0	0	0	0
Hagalna / Tiyan Tennis Center	54	0	(54)	345	0	(345)
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	20	20
<b>TOTAL</b>	<b>\$ 7,219</b>	<b>\$ 0</b>	<b>\$ (7,219)</b>	<b>\$ 26,334</b>	<b>\$ 20</b>	<b>\$ (26,315)</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	97,037	101,400	4,363	386,811	323,295	(63,516)
Use of money and property	0	0	0	0	240	240
<b>TOTAL</b>	<b>\$ 97,037</b>	<b>\$ 101,400</b>	<b>\$ 4,363</b>	<b>\$ 386,811</b>	<b>\$ 323,535</b>	<b>\$ (63,276)</b>
<b>Rabies Prevention Fund</b>						
Pet license	1,935	260	(1,675)	7,704	1,125	(6,579)
Impoundment fee	0	0	0	0	0	0
Stenilization deposit	0	0	0	0	0	0
Entry permit	2,440	3,360	920	9,685	12,600	2,915
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 4,375</b>	<b>\$ 3,620</b>	<b>\$ (755)</b>	<b>\$ 17,388</b>	<b>\$ 13,725</b>	<b>\$ (3,663)</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Four Months Ended January 31, 2026

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	4,233	1,667	(2,566)	19,844	9,213	(10,631)
Use of money and property	0	0	0	0	11	11
<b>TOTAL</b>	<b>\$ 4,233</b>	<b>\$ 1,667</b>	<b>\$ (2,566)</b>	<b>\$ 19,844</b>	<b>\$ 9,224</b>	<b>\$ (10,620)</b>
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	732,041	819,694	87,653	3,425,852	3,215,010	(210,842)
Fee - compact Ordot tipping fee \$4 cu yd	888,587	1,047,562	158,995	3,714,502	4,284,183	569,681
Fee - uncompact Ordot tipping fee \$4 cu yd	138,055	163,419	25,364	488,083	661,283	173,200
Fee - uncompact Agat transfer station	6,601	2,730	(3,872)	24,148	12,898	(11,250)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	6,879	6,972	93	28,582	26,534	(2,048)
Bulky Waste Collection	0	8,750	8,750	0	30,754	30,754
Miscellaneous	0	91,096	91,096	0	483,681	483,681
Restoration charge	5,077	750	(4,327)	20,384	6,050	(14,334)
Transfer charge	0	0	0	0	0	0
Reactivation charge	405	700	295	1,660	1,500	(160)
Trash tags	710	544	(166)	3,695	2,192	(1,503)
Fee - uncompact Harmon transfer	30,391	30,265	(126)	115,437	119,005	3,568
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	58,804	58,804
Use of money and property	0	0	0	0	30,458	30,458
<b>TOTAL</b>	<b>\$ 1,808,726</b>	<b>\$ 2,172,482</b>	<b>\$ 363,756</b>	<b>\$ 7,822,342</b>	<b>\$ 8,932,352</b>	<b>\$ 1,110,010</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	344,249	376,639	32,390	1,375,463	1,353,408	(22,055)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 344,249</b>	<b>\$ 376,639</b>	<b>\$ 32,390</b>	<b>\$ 1,375,463</b>	<b>\$ 1,353,408</b>	<b>\$ (22,055)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	95,804	88,438	(7,367)	381,837	279,538	(102,300)
Passport expedite fees	1,828	12,963	11,135	7,218	43,758	36,539
Passport expedite mail fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 97,632</b>	<b>\$ 101,401</b>	<b>\$ 3,768</b>	<b>\$ 389,056</b>	<b>\$ 323,296</b>	<b>\$ (65,761)</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	2,515,685	172,641	(2,343,044)	10,037,295	765,917	(9,271,378)
DRT property taxes - other	0	0	0	0	66,263	66,263
Penalties and interest	478,422	27,958	(450,464)	1,904,085	277,395	(1,626,670)
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	125	125
<b>TOTAL</b>	<b>\$ 2,994,106</b>	<b>\$ 200,599</b>	<b>\$ (2,793,507)</b>	<b>\$ 11,941,360</b>	<b>\$ 1,109,700</b>	<b>\$ (10,831,660)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, hotel / motel	2,799,040	3,404,731	605,691	11,156,187	10,362,129	(794,057)
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	0	0	0	164,269	164,269
Gain (Loss) on investment	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,799,040</b>	<b>\$ 3,404,731</b>	<b>\$ 605,691</b>	<b>\$ 11,156,187</b>	<b>\$ 10,526,398</b>	<b>\$ (629,789)</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	6,105	2,200	(3,905)	22,813	6,950	(15,863)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 6,105</b>	<b>\$ 2,200</b>	<b>\$ (3,905)</b>	<b>\$ 22,813</b>	<b>\$ 6,950</b>	<b>\$ (15,863)</b>